



Annual Budget

For the fiscal year 2016/17
School District No. 1J, Multnomah County, Oregon
June 21, 2016

Portland Public Schools



Cover Illustration:

“The Bridge” by Greta Streich-7th Grade, da Vinci Arts Middle School

Mr. X.K. Austin, Teacher

Mr. Fred Locke, Principal

* A special thank you to Kristen Brayson, Arts TOSA and Richard Martin, Communications & Public Affairs

Statement by the artist:

“My bridge artwork has been inspired by a form of Mexican Folk art called ‘Papel Picado’. We first watched a video about Carmen Lomas Garza from South Texas. In that demonstration, Carmen used paper cutouts to tell a story. We then brainstormed different ideas of how to tell a story with this project. I decided to choose a bridge. I like the simplicity it created with a solid black bridge. Next I sketched out my bridge and used an exacto knife to cut out my drawing of the bridge, skyline, and water. After cutting, I used a large piece of watercolor paper to paint the background of each section and placed it behind the bridge. I really enjoyed this project and I’ve never seen anything like it before. I very much enjoyed the time I spent working on it.”



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



PORTLAND PUBLIC SCHOOLS

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Carole Smith,
Superintendent



March 29, 2016

To the Portland School Board:

Tonight I am presenting my ninth budget message as Superintendent of Portland Public Schools. I am proposing a \$592 million general fund budget for our district. In this budget for next year we are able to sustain the increased investment in school staffing that we made in the current year, as well as provide resources for key initiatives to improve outcomes for our students and to provide robust and equitable offerings in all of our schools. Our ability to make and sustain these investments is, in part, thanks to the generosity of PPS voters who supported a renewal of our local option levy in November 2014.

I am pleased to report that student outcomes are continuing to improve at PPS. Last year (2014-15) we had a 74% four-year cohort graduation rate – a 4 percentage point increase over the prior year and a 21 percentage point increase since 2008-09. This is the highest graduation rate for PPS since 2000, and PPS graduation rate has now caught up to the overall state average after lagging behind for many years. Our five-year completion rate was 81% last year. We remain committed to continuing this progress and improving outcomes for all students.

In this second year of the biennium we are spared uncertainty around the legislative commitment to funding schools in the state. While the final PPS allocation will not be determined for some time, we are moving forward under the assumption that we will have sufficient funding to maintain the levels of staffing in our schools from the current year. This is important because we added more than 200 positions in schools this year. These additions included educational assistants for kindergarten in schools with the highest concentration of underserved students (more than 80 half-time positions); literacy coaches (8 positions); library media specialists (41 positions) and counselors (36 positions) for all K5, K8 and middle schools; college and career readiness staffing for middle grades and high schools (30.5 positions); and more teachers for high schools (20 positions). We also added school secretaries, educational assistants and paraprofessionals, made high school athletic directors full-time, and added extra administrators in the largest high schools and schools undergoing major construction. All of these positions are maintained in this proposed budget.

With limited resources to invest for the 2016-17 school year, the proposed budget reflects modest investment in all seven of the Board/Superintendent priorities:

1. Ensure a strong principal and vice principal/assistant principal in every building who is well-matched to the school community
2. Create an environment in which supports are in place for teachers to thrive and have a voice in district-wide decision-making
3. Each student prepared for life, college and career and to meaningfully contribute to their communities

4. Create a system of quality instruction to increase literacy rates for all children
5. Create a system of behavior supports that will reduce disproportionality in expulsions and suspensions
6. Ensure the bond continues tracking on time and on budget and delivers innovative 21st century schools
7. Create a successful enrollment balancing framework that creates a foundation of equitable core programming across schools

The most significant investments are directed toward implementation of two of these: K-12 literacy and enrollment balancing/grade reconfiguration.

There are two aspects to the literacy funding. The first is \$1 million to complete the implementation of a literacy adoption for grades 6-12. There are funds in the budget for the current year to pay for new materials. The investment in the coming year will pay for professional development and creation of supporting resources.

The second major literacy commitment is for PK-5 where 2016-17 will see the first phase implementation of a literacy innovation/adoption involving all teachers in 10 schools as well as a cohort of demonstration classrooms. The \$2.1 million commitment in 2016-17 will pay for new materials and also for the associated professional development, which includes an initial training before the start of the school year, release days to observe the demonstration classrooms and time to master the elements of balanced literacy. The cost of implementation in all PK-5 schools is currently estimated at \$7.5 million, of which this \$2.1 million is the first installment.

Both the 6-12 and K-5 adoptions include multilingual and multicultural resources and materials as well as extensions and supports for special education students and talented and gifted students.

The literacy programs have been developed by teams, which include administrators, classroom teachers and parents, who have been working for the past two years to plan these implementations. I would like to thank those committees for their work on these adoptions.

The other major investment is in support of enrollment balancing/grade reconfiguration. For the last two years the District-wide Boundary Review Advisory Committee (DBRAC) has met to study and make recommendations to balance enrollment and provide programmatic equity across the district. I want to thank them all for this work and for their commitment and dedication. Based upon their recommendations I am proposing that PPS shift to a predominantly K-5 and middle school configuration over the next several years, with some changes to be effective in 2016-17 and several more in 2017-18. These changes will require funding for planning and implementation. The proposed budget sustains staffing for this planning added in the amendment to the 2015-16 budget and adds \$1.8 million to support the middle school conversion planning process, including opening a new middle school and moving a focus option program in 2016-17; and to hire two principals in 2016-17 for new middle schools to open in 2017-18 so that they can be engaged in the overall middle school planning process and also work with the school communities impacted by the two new schools. This is important work we are about to embark on and I am looking forward to developing these new schools and boundaries with deep community involvement.

I also want to take advantage of this opportunity to call out two other exciting areas of work where we made large investments in previous years that are producing results: In 2015, Jefferson High School for Middle College of Advanced Studies graduated its first class with an 80% four-year graduation rate- up 14 percentage points from last year. This is truly an exciting achievement and testament to the staff's commitment to making the new model work for students. In addition to the partnerships with Portland Community College and Portland State University to provide college credit while students are in high school, Jefferson expanded their partnership with Self Enhancement Inc. so that now almost 70 percent of Jefferson

students receive supports from SEI in the form of after school and summer school programming as well as mentoring and family resources. Previously, a portion of the contract with SEI was funded by federal Title I funding. I am proposing this year, to move the remainder of this contract, \$400,000, to the general fund. I have no doubt that this phenomenal partnership will continue to yield successes for students at Jefferson.

Over the past five years, the District has created a strong foundation for supporting racial equity across all schools in order to address the persistent racial achievement gap. Starting in 2011, with the Racial Educational Equity Policy and central office equity teams, we now have the Office of Equity and Partnerships that leads the District's work in the areas of equity policy and practice, equity professional development, school climate and discipline, and business and educational partnerships. This department has contracted with our culturally specific partners to provide supports and programming to our students and families that have been historically underserved by our school system. The department also provides professional development and support to our schools through staff and teachers on special assignment to ensure that our equity work is reaching the classrooms. Two weeks ago, the Grant High School community demonstrated how to put this work into action: the student equity team partnered with the staff equity team for an all-school activity focused on talking about race; they called it Race Forward. The recent Grant Magazine Issue addressing the "N Word" identified the need for these conversations and the school created an environment for students and staff to talk about their experiences at Grant followed by a student-led all school assembly. It was truly exciting to see our students taking the lead in ensuring that we are having the discussions necessary to support our students in their schools and classrooms.

This budget proposal is not without risks. First, this proposed budget takes our unassigned contingency down to 2.475 percent. This is below Board policy's target of a minimum of 3 percent and below the Government Finance Officers Association (GFOA) recommendation of contingency of at least 10 percent. Second, as the budget has improved and we have been able to begin building back program, the majority of those resources have been prioritized to our schools. While our schools still do not feel as though they have all that they need, it also means that some of the business and operations infrastructure elements that have been identified as key priorities, continue to go unfunded.

This budget proposal has been developed with an eye toward strategic long term investments in equitable programming and literacy development that will support district students for years to come. Portland Public Schools will continue to work with the legislature to ensure that the next biennium continues the necessary investment for our students.

Sincerely,



Carole Smith

Superintendent

The Superintendent outlined the proposed budget with a PowerPoint presentation on March 29. That presentation can be found at <http://www.pps.net>

Community Budget Review Committee of Portland Public Schools (PPS) Review of the 2016/17 Proposed Budget

The Superintendent's proposed 2016/17 Budget will maintain several large investments in instructional and support staff that have been made over the last few years including more counselors, library/media specialists, full-time secretaries at every school, and kindergarten assistants to help achieve the Superintendent's and Board of Education's (Board) priorities. Thanks to our Local Option Levy, PPS is able to maintain this level of school staffing despite the disappointing funding coming from the State for the 2015-17 biennium.

For several years, CBRC has recommended that PPS work toward greater transparency in the budget process by developing a more user-friendly budget document available to the general public. We are gratified that the District published a summary budget document for the 2015/16 Budget and look forward to future iterations. We are interested in continuing to improve the accessibility of the full budget document.

We are also particularly pleased to note that the Board adopted the Budget Principles, developed by this committee based upon Government Finance Officers Association (GFOA) recommendations, which will help drive the budget process. Budget principles set forth the ideals that the District's decision makers will adhere to as they develop the budget and can help counteract the tendency to induct short-term emotion into decisions that have long-term consequences.

Reserves

In 2002, the Board adopted a policy that states it is the goal of the Board to maintain an operating contingency in the General Fund that is at a minimum of 3% of annual expenditures. Based on Amendment No. 1 to the 2015/16 Budget, unassigned contingency currently stands at only 2.3% of total annual expenditures and the proposed 2016/17 budget includes a modest increase to 2.475%. The Board is NOT within its policy guidelines and has put the District at risk for being unable to manage unexpected expenditures.

Furthermore, CBRC finds that an operating contingency in the General Fund of 3% does not comply with recommended practices established by the GFOA and recommends that the Board establish a 5% unassigned contingency by June 30, 2019. We recommend that by June 30, 2024, the Board increase the operating contingency to 10%, the level recommended by GFOA, to ensure the district can meet its commitments to the community even in the face of short-term fiscal shocks that are almost inevitable given Oregon's state school funding system.

Equity

This Proposed Budget maintains the District's investment in services for underserved populations in accordance with the Racial Educational Equity Policy. It was disappointing to learn during the District-wide Boundary Review Advisory Committee (DBRAC) process that some equity allocations were being used to provide the core program rather than supports for underserved populations. We commend District staff for implementing a financial tool in 2016/17 staffing to better track and monitor how equity allocations are used within schools. It is important that the District know how this funding is being spent and consider how best to manage those allocations based on the data.

We would also like to express our approval of the District's work to reduce exclusionary discipline, meeting part one of its goal to reduce overall exclusionary discipline by 50% one year early. However, the lack of movement in reducing the disproportionate discipline rates for students of color compared to their White peers remains an area of concern. We encourage the district to establish additional guidelines and strategies for meeting this second part of the priority goal. CBRC recommends that the district include special education and English language learner populations in its disproportionate discipline reporting, preferably stratified by race and ethnicity. In light of concerns expressed by teachers and parents about school climate issues, CBRC requests that reports on the exclusionary discipline data be more comprehensive. For example, they could include specific data on expenditures for training and staffing to implement alternative approaches to behavior issues (e.g., PBIS, Restorative Justice, SWIFT, Reach 2020).

Enrollment Balancing

This year the District and Board undertook a major multi-phase effort to balance enrollment and shift away from the K-8 model to achieve equity in programming for middle grade students throughout the district. We commend the District for its early investments in time and money in this work. The Proposed Budget allocates \$1.8 million to fund the cost of implementation activities, including hiring two principals in advance of opening new middle schools at Tubman and Roseway Heights, adding bus routes, providing custodians, and facility improvements.

These first steps ensure that more students will receive a quality education with a robust core program. The complexity of providing a comprehensive core program to all students is obvious and the enrollment balancing work is one part of it. We are pleased to see that the Proposed Budget includes increased funding to allow for scheduling parity and access to compacted math for the middle grade students in K-8 schools. However, there remains a significant gap in offerings available to these students, most acutely in the under-enrolled K-8s. We note that the District added 10 FTE to the set-aside staffing pool in 2016/17 to address core program needs. We encourage the District to consider adding sufficient FTE in subsequent years to increase curricular offerings, particularly electives, to under-enrolled K-8 schools pending the opening of new middle schools.

Evaluation

For the last several years, CBRC has requested that PPS prepare a report that clearly shows the linkage between budgetary allocations and the District's goals. With the adoption of Budget Principles this year, the Board has codified the need for critically reexamining patterns of expenditures and spending decisions. It is time for the District to meet this expectation.

In particular, the significant investments made over the last three years should be monitored and evaluated for effectiveness. Outcome measures (e.g., third grade reading scores, graduation rates, discipline rates) should be accompanied by meaningful and actionable interim measures that can identify promising and disappointing practices, and evaluate progress toward the District's goals. We recommend the development of meaningful quantitative and qualitative indicators to allow timely assessment of how investments such as equity allocations, counselors, kindergarten staffing, and library/media specialists are being used; how consistently they are being implemented; and how they are benefiting students. This would allow the District to make appropriate adjustments more quickly, help build an internal capacity for continuous learning, and provide invaluable information for future budgetary deliberations.

Concluding Remarks

CBRC acknowledges the positive impact of the continuation of the 2015/16 increased investments in the 2016/17 budget. We also recognize the continuing benefit of the Local Option Levy and the improving economy. We commend the Board for adopting Budget Principles that focus on the core program, a long-term perspective, and consistent evaluation when approaching the budget process.

We appreciate the work of PPS to maintain significant investments that are strengthening our schools in line with our adopted principles. However, the long-term sustainability of these investments requires the Board to build a healthy reserve fund at the same time as it funds new investments. The Board must commit to the educational careers of all of our students, not just their experience next year.

Further, CBRC strongly supports efforts to monitor and evaluate programs. We look forward to seeing the results of equity allocation tracking and hope that similar tools and efforts will be undertaken to evaluate all of the District's key investments. It is essential that PPS demonstrate that its funding choices are effective and responsible.

CBRC respectfully submits this report to the PPS Board of Education:

Rita Moore, Co-Chair; Tom Fuller, Co-Chair; Dick Cherry; Christina Cowgill; Anjala Ehelebe; Roger Kirchner; Eilidh Lowery; Scott McClain; Harmony Quiroz; Betsy Salter; and Patrick Stupfel.

**Community Budget Review Committee for Portland Public Schools
Local Option Levy Review 2015/16**

The Community Budget Review Committee (CBRC) conducted a general review of Portland Public Schools (PPS) expenditures of the Local Option Levy (Levy) funds approved by voters in November 2014. Measure 26-161 mandates independent citizen oversight to ensure tax dollars are used for purposes approved by local voters.

The CBRC examined Levy data to determine the use of funds in the following areas:

- Help maintain and lower class sizes that permit more individual attention for students;
- Help to support a well-rounded program, with enrichments for elementary and middle grades and electives in varied interest areas and disciplines for high school students; and
- Provide funding equivalent to 640 teaching positions.

The CBRC has the following comments:

- The CBRC finds in the fiscal year 2015/16, it appears that all Levy funds have been spent as approved by voters.
- With the help of Levy funding PPS was able to improve staffing ratios over 2013/14 to those shown below for 2014/15; they were continued unchanged into 2015/16.

| | 2013/14 | 2014/15 | 2015/16 |
|----------------------------------|----------------|----------------|----------------|
| K-5 Schools (Adopted) | 26.90 : 1 | 25.80 : 1 | 25.80 : 1 |
| K-8 and K-12 Schools (Adopted) | 25.60 : 1 | 24.00 : 1 | 24.00 : 1 |
| Middle Schools (6-8) (Adopted) | 25.25 : 1 | 24.75 : 1 | 24.75 : 1 |
| High Schools (9-12) (Adopted) | 25.72 : 1 | 23.65 : 1 | 23.65 : 1 |

- The Levy is also designed to help support well-rounded programs, enrichment for elementary and middle schools, and electives in varied interest areas for high schools. Since the Levy was passed in November 2014, the following actions have been implemented by the District to begin providing additional support as a result of the added staffing outlined above:
 - Met a new planning time commitment for K-5 teachers;
 - Help schools meet core program requirements; this enhancement includes providing support for a well-rounded program with enrichments for elementary and middle grades; and
 - Support students reaching the third grade reading milestone goal through strategies such as a reading specialist or class size reductions in early grades.

- In the Superintendent's Proposed 2016/17 Budget, the renewed Levy will help continue the improvements implemented in 2015/16 for middle grade elective offerings, college and career readiness staffing for middle grades and high schools, additional counselors with at least a full-time position in every school, full-time library coverage and a minimum of a half-time media specialist in every school, and additional support for athletics in middle grades and high schools including the following programs and staffing commitments implemented in 2014/15:
 - College and Career Readiness Staffing for Middle Grades and High School:
 - Middle Grade Electives: Art, Music, AVID (17 FTE)
 - High School & Career Readiness, AVID (13.5 FTE)
 - Additional Counselors with at least a Full-time Position in Every School:
 - Elementary Schools: 14.5 FTE
 - K8/MS: 21.5 FTE
 - Full-time Library Coverage
 - A Minimum of a Half-time Media Specialist in Every School:
 - Library Media Specialists in K5, K8 and MS: 41 FTE
 - Additional Support for Athletics in Middle Grades and High School
 - Increase HS Athletic Directors to full time
 - Add a MS Athletic Director
 - Add EA Support for Kindergarten: 21.5 FTE
 - Add Literacy Coaches: 8 FTE
 - Add HS Teachers: 20 FTE
- With respect to the use of Levy funds for maintaining teaching positions, PPS has received \$73,655,465 as of April 26, 2016 from Multnomah, Washington and Clackamas Counties. Based on the 2015/16 receipts and an average teacher cost of \$97,188, Levy funds supported approximately 757 teaching positions for the 2015/16 fiscal year. This meets the stated goal of supporting at least 640 teaching positions.
- Effective with the 2013/2014 fiscal year, PPS established a procedure adopted for the federal stimulus funds and which was acceptable to the federal government whereby Levy funds are placed in a "sub-account" within the General Fund and can only be used to pay teachers' salaries and benefits. This provision was written into Measure 26-161's Explanatory Statement and is part of the current Levy language. Through April 26, 2016 PPS has collected \$73,655,464.75 in Local Option Levy funds which have been deposited into the sub-account.
- Finally the Levy language continues to require independent citizen oversight to ensure that tax dollars are used as approved by local voters. The PPS Board of Education has appointed the CBRC as the citizen oversight body to perform this function.

The CBRC would like to take this opportunity to again thank the voters for approving this vital funding source for Portland Public Schools that will help ensure that our students continue to receive benefits from the additional teachers, lower class sizes and enriched classroom offerings afforded as a result of our Local Option Levy. The Local Option Levy helps mitigate the state's underfunding of K-12 education.

The CBRC respectfully submits this report to the PPS Board of Education:

Tom Fuller, Co-Chair

Rita Moore, Co-Chair

Dick Cherry

Christina Cowgill

Anjala Ehelebe

Roger Kirchner

Eilidh Lowery

Scott McClain

Harmony Quiroz

Betsy Salter

Patrick Stupfel

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

| Type | General Fund | Special Revenue | Debt Service | Capital Project | Internal Service | All Funds |
|-----------------------------------|--------------------|--------------------|-------------------|--------------------|------------------|----------------------|
| Resources by Account | | | | | | |
| Beginning Balance | 25,719,308 | 33,226,825 | 2,922,395 | 294,175,402 | 3,380,000 | 359,423,930 |
| Revenue from Taxes | 320,700,760 | 231,785 | 48,239,450 | 6,001,000 | - | 375,172,995 |
| Tuition | 185,000 | 150,000 | - | - | - | 335,000 |
| Earnings on Investment | 1,000,000 | 118,000 | 255,000 | 937,400 | 3,000 | 2,313,400 |
| Food Service | - | 3,558,295 | - | - | - | 3,558,295 |
| Extra-curricular Activities | 679,500 | 8,695,000 | - | - | - | 9,374,500 |
| Other Local Sources | 8,397,720 | 8,945,078 | 43,969,327 | 12,300,125 | 3,541,600 | 77,153,850 |
| Intermediate Sources | 13,021,202 | - | - | - | - | 13,021,202 |
| State Sources | 222,796,690 | 18,135,889 | - | - | 250,000 | 241,182,579 |
| Federal Sources | - | 62,567,952 | 136,894 | - | - | 62,704,846 |
| Other Sources | 100,000 | 320,000 | 4,160,996 | 7,083,239 | - | 11,664,235 |
| Total Resources | 592,600,180 | 135,948,824 | 99,684,062 | 320,497,166 | 7,174,600 | 1,155,904,832 |
| Requirements by Program | | | | | | |
| Instruction | 332,299,184 | 56,869,665 | - | - | - | 389,168,849 |
| Support Services | 237,833,986 | 30,895,777 | - | 2,648,713 | 3,797,289 | 275,175,765 |
| Enterprise and Community Services | 1,812,588 | 24,285,094 | - | - | - | 26,097,682 |
| Facilities Acq & Construction | - | 278 | - | 264,818,163 | - | 264,818,441 |
| Debt Service & Transfers Out | 5,420,705 | - | 97,171,667 | 323,530 | - | 102,915,902 |
| Contingency | 15,233,717 | - | - | 52,706,760 | 3,377,311 | 71,317,788 |
| Ending Fund Balance | - | 23,898,010 | 2,512,395 | - | - | 26,410,405 |
| Total Requirements | 592,600,180 | 135,948,824 | 99,684,062 | 320,497,166 | 7,174,600 | 1,155,904,832 |
| Requirements by Account | | | | | | |
| Salaries and Benefits | 478,277,736 | 65,989,886 | - | 2,678,301 | 320,920 | 547,266,843 |
| Materials and Services | 88,855,781 | 38,319,398 | - | 51,464,492 | 274,051 | 178,913,722 |
| Capital Outlay | 1,477,306 | 3,123,840 | - | 202,996,329 | - | 207,597,475 |
| Debt Service & Other | 3,334,935 | 4,617,690 | 97,171,667 | 10,327,754 | 3,202,318 | 118,654,364 |
| Fund Transfers | 5,420,705 | - | - | 323,530 | - | 5,744,235 |
| Contingency | 15,233,717 | - | - | 52,706,760 | 3,377,311 | 71,317,788 |
| Ending Fund Balance | - | 23,898,010 | 2,512,395 | - | - | 26,410,405 |
| Total Requirements | 592,600,180 | 135,948,824 | 99,684,062 | 320,497,166 | 7,174,600 | 1,155,904,832 |

*see page 31 for information on the types of funds



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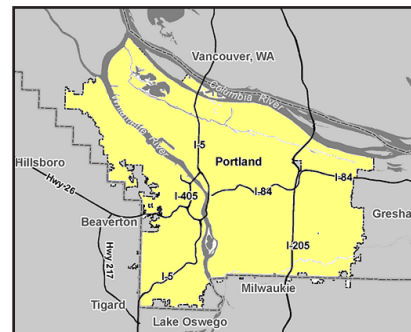
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District Overview



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. 619,360), Lake Oswego (pop. 37,999), and Milwaukie (pop. 20,640), based on 2014 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 2015 was 49,075. 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 2015 Portland Public Schools Student Enrollment

| Program Type | Number of Schools / Programs | Enrollment | Enrollment Distribution |
|---|------------------------------|---------------|-------------------------|
| Regular School Programs | | | |
| Elementary / K-8 Schools | 56 | 27,159 | 55% |
| Middle Schools | 10 | 5,911 | 12% |
| High Schools | 9 | 11,183 | 23% |
| Total Regular Schools & Programs | 75 | 44,253 | 90% |
| Alternative / Focus Programs | 7 | 1,817 | 4% |
| Total Regular & Alternative Programs | 82 | 46,070 | 94% |
| Community-Based Programs | 11 | 964 | 2% |
| Special Services Programs | 17 | 451 | 1% |
| Public Charter School Programs | 9 | 1,590 | 3% |
| Total Programs and Enrollment | 119 | 49,075 | 100% |

Source: PPS Enrollment Summaries - October 2015

From 1997 to 2009, the District generally experienced constant yearly declines in enrollment. However, enrollment counts from October 2015 show the total enrollment increased by 616 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.net/Page/2076> under Enrollment Reports.

The District currently classifies its schools in the following categories; elementary schools, middle schools, high schools, and alternative programs. Over twenty schools were reconfigured from K-5 elementary, which feed to a 6-8 middle school program, to K-8 schools during the 2008/09 school year. Summary information about each school may be found at <http://www.pps.net/Page/942> under School Profiles.

District Organization Chart - Educational Departments

Portland Public Schools 2015/16 Organizational Structure



PPS Board of Education

Superintendent of Schools
Carole Smith

General Counsel & Board Secretary
Julie Patterson

Sr. Legal Counsel
Jeff Fish, Sr. Director
Human Resources Deputy Counsel
Stephanie Harper, Director
Special Education Deputy Counsel
Suzy Harris, Director

Board Office
Rosanne Powell, Sr. Manager
System Planning & Performance
- Strategic Planning
- Accountability & Reporting
- Joe Suggs, Program Director
- Analytics
- Shawn Heim, Sr. Manager
- Educational Measurement & Assessment
- Vacant, Sr. Manager

Asst. Superintendent of Teaching & Learning
Chris Russo

Asst. Superintendent of Student, Family & School Support Svcs.
Harriet Adair

Asst. Superintendent of School Performance
Antonio Lopez

Office of Teaching & Learning
Van Truong, Executive Director
Andy Wheeler, Sr. Manager
- Dual Language Immersion
Debbie Armandantz, Sr. Director
Michelle Bacon, Asst. Director
Janelle Dobson, Project Manager
Vacant, Asst. Director

Columbia Regional Programs
Lisa McConachie, Sr. Director
Brad Hendershot, Program Admin.
Krisy Karsten, Program Admin.
Scott Wall, Program Admin.

Multiple Pathways to Graduation
Korinna Wolfe, Sr. Director
- Alliance High School
Lora East Burdick Horse, Principal
- Clatsop
Kristen Miles, Program Director
- Community-Based Organizations
Kirsten Plumeau, Program Director
- DART Schools
Mark VanHooymissen, Principal
- Learning Credit Options
Diane Berthoin-Hernandez,
Vice Principal
- Portland Evening Scholars / Summer Scholars
Rogers, Vice Principal
- Recognition Center
Carla Gay, Vice Principal
- Social Work Services
Julie Prindle, Sr. Manager
- Teen Parent
Cheryl James, Vice Principal

Cleveland Schools
Larry Dashiell, Sr. Director
Franklin Schools
Oscar Gilson, Sr. Director
Grant / Jefferson Schools
Kari Logan, Sr. Director
Lincoln / Madison Schools
Lisa McCall, Sr. Director
Roosevelt Schools
Charlene Williams, Sr. Director
Wilson Schools
Paul S. Caldwell, Interim Sr. Director

College & Career Readiness
Shay James, Sr. Director
Jocelyn Bigay, Program Director
Ying Dhaboli, Program Director
Greg Wolleck, Program Director

- Career Pathways & Career Technical Education
Jeanne Terlovich, Sr. Manager
- Gear-Up Program
Kelley Duron, Sr. Manager
Angela Nusom, Sr. Manager

Funded Programs
Joe LaFountain, Sr. Director
Kathy Gaftan, Asst. Director
Nicole Croth, Sr. Manager
Karen Kitcher, Program Director
Leslie O'Dell, Program Director
Angela Sandino, Asst. Director

Advanced Placement / AVID / International Baccalaureate / Enhanced Academic Programs
Bonnie Hobson, Program Director
Tina Per, Asst. Director
Lisa Collins, Program Admin.

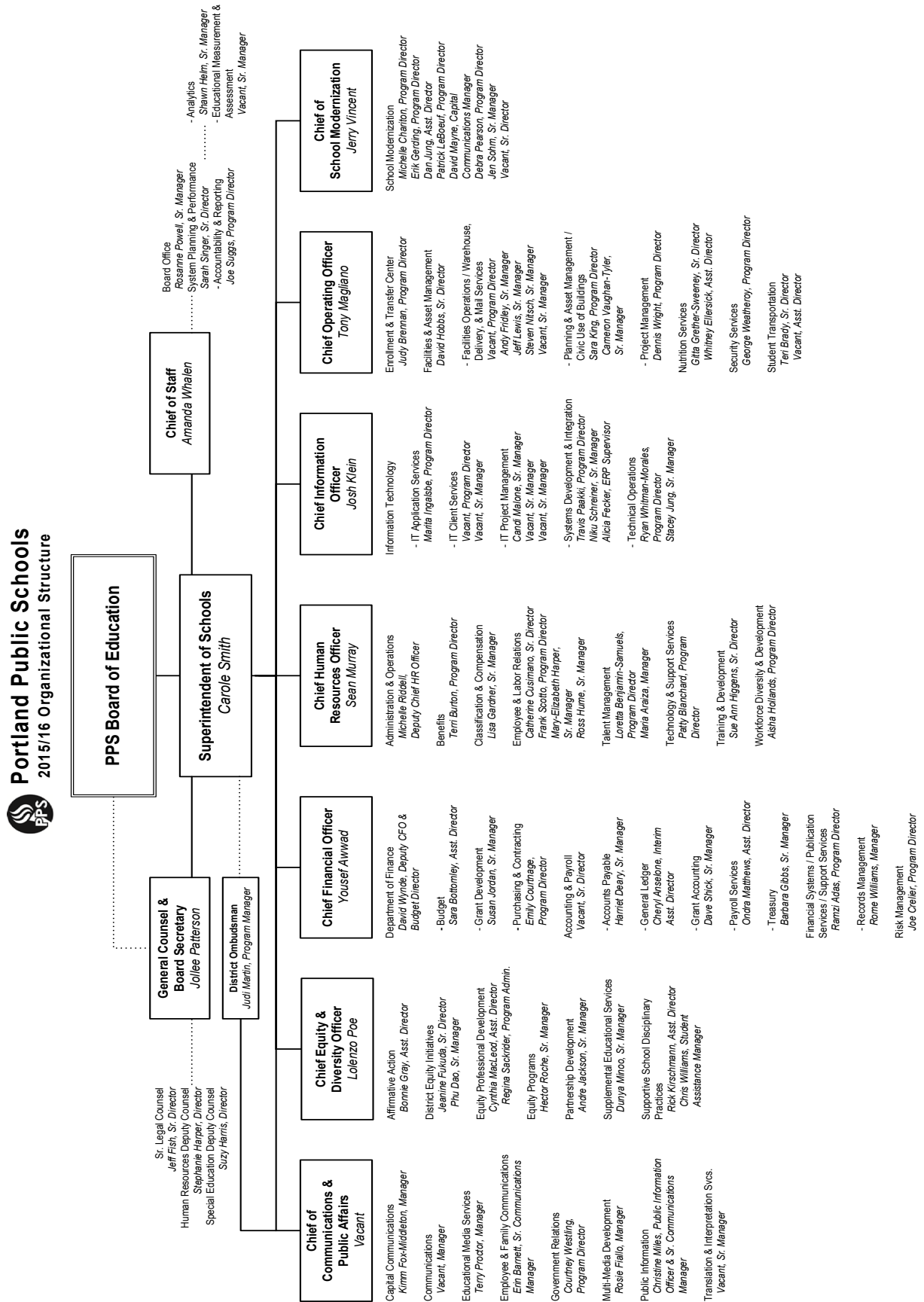
Instructional Resource Center
Lynette Engstrom, Procurement Manager
Adrienne Howard, Program Manager
Special Education
Mary Pearson, Sr. Director
Bob Cartwell, Interim Asst. Director
Jeff Brown, Program Admin.
Lorrie Harris, Program Admin.
Linda Moon, Program Admin.
Lauren Page, Interim Program Admin.
Claire Shelly, Program Admin.
Chrystal Watros, Program Admin.
Jon Williams, Program Admin.
Talented and Gifted (TAG)
Andrew Johnson, Program Director

ESL
Veronica Magallanes, Sr. Director
Lisa Blount, Asst. Director
Francisco Garcia, Sr. Manager
Kelaiani Hauoi, Asst. Director
Tonya Mjelds, Asst. Director
Katherine Sasaki, Program Admin.
- Instruction, Curriculum & ELL
Evan Brantley, Sr. Director
Angela Hubbs, Asst. Director
Andrea Lockard, Asst. Director
Julie Rensom, Asst. Director

- Library Services
- School-wide Integrated Framework for Transformation (SWIFT)
- Textbook Services

PK-12 Programs
Sascha Ferrins, Sr. Director
- Athletics
Manshiel Haskins, Program Director
Jeff Ertman, Interim Asst. Director
Marcy McCallum, Sr. Manager
- New Teacher Mentor Program
Lynne Shiom Ferguson, Asst. Director

District Organization Chart - Operational Departments



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 49,000 students, and make recommendations on the operation of the District.

The School Board generally holds public meetings twice monthly as a full board to consider, discuss, and determine which direction the district will proceed on a wide range of issues. In addition, there are several board committees that meet regularly. Meeting dates may be obtained at <http://www.pps.net/Page/1790> under the Public Notices link. 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 was held. 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.



Julie Esparza-Brown (Zone #1)

Service since: July 2015
Term expires: June 2019
Phone: 503-916-3741
schoolboard@pps.net



Pam Knowles (Zone #5)

Service since: July 2009
Term expires: June 2017
Phone: 503-916-3741
pknowles@pps.net



Paul Anthony (Zone #2)

Service since: July 2015
Term expires: June 2019
Phone: 503-916-3741
panthony@pps.net



Tom Koehler (Zone #6)

Service since: July 2013
Term expires: June 2017
Phone: 503-916-3741
tkoehler@pps.net



Amy Kohnstamm (Zone #3)

Service since: July 2015
Term expires: June 2019
Phone: 503-916-3741
akohnstamm@comcast.net



Mike Rosen (Zone #7)

Service since: July 2015
Term expires: June 2019
Phone: 503-916-3741
mrosen@pps.net



Steve Buel (Zone #4)

Service since: July 2013
Term expires: June 2017
Phone: 503-916-3741
sbuel@pps.net



Katie Davidson

Student Representative
Grant High School
Term expires: June 2016
Phone: 503-916-3741
schoolboard@pps.net

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

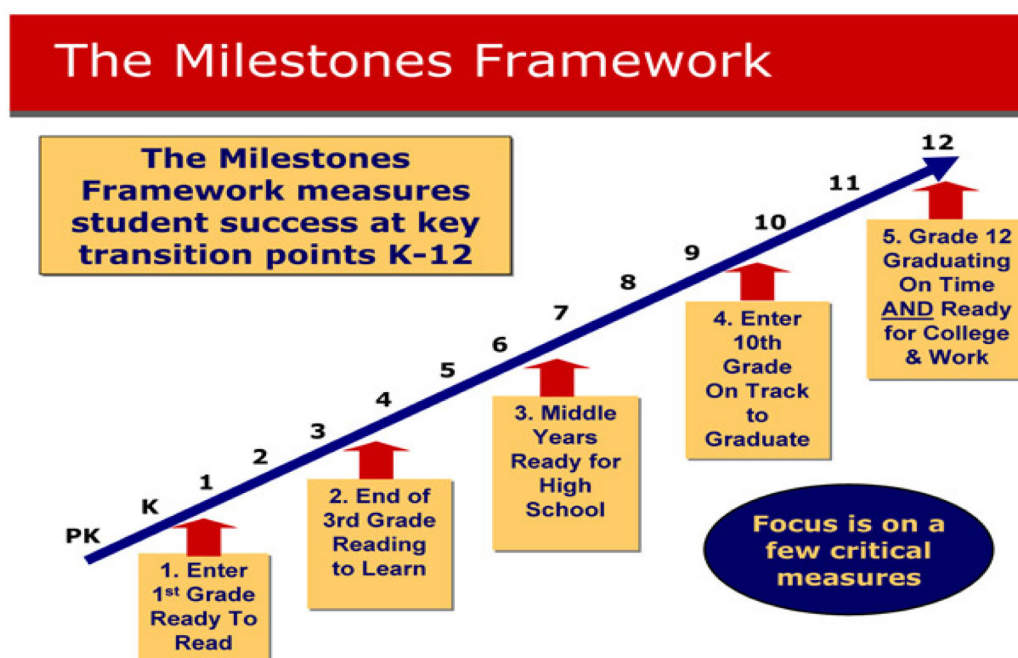
In February of 2009, Superintendent Carole Smith presented to the Board of Education a Milestones Framework for Portland Public Schools - a set of simple yet powerful measures of student progress that frames and guides the alignment of the school district's educational priorities.

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:

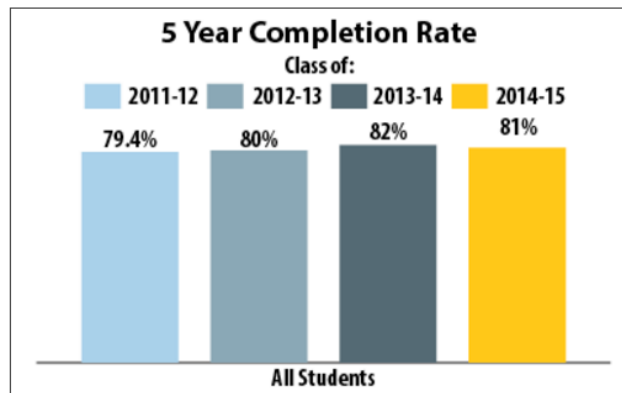
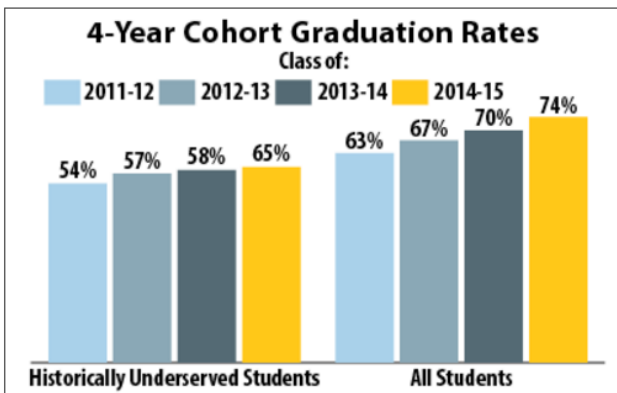
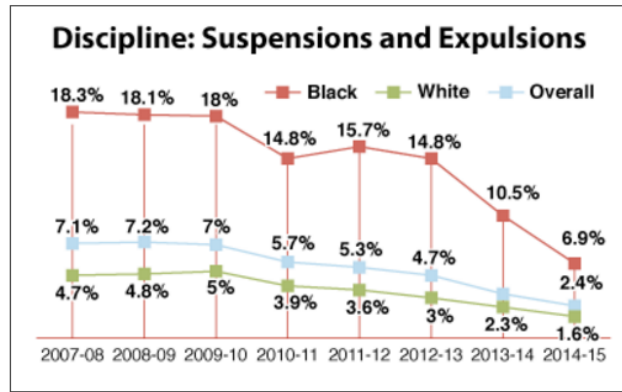
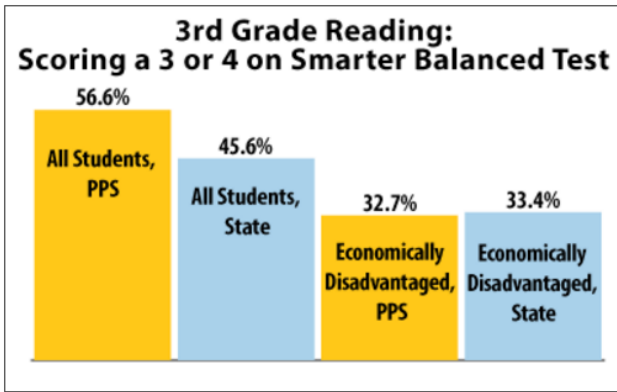
- All students to enter first grade ready to read.
- By the end of third grade, they should be reading to learn - that means able to understand varied content in different subject areas.
- During the middle years - 6th through 8th grade - all students should become ready for high school.
- All students 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.net/Page/2321>.



District Priorities: Results



PPS four-year graduation rate has improved from 53 percent for the Class of 2009 to 74 percent for the Class of 2015. The rate for historically underserved students is 65 percent. The five-year completion rate, which includes students who need an extra year to meet graduation requirements and/or complete a GED, has also increased over recent years and was 81% in 2014/15. A large percentage of historically underserved PPS students complete high school in a fifth year, highlighting the need for targeted strategies and supports for these populations.

PPS also tracks the proportion of students who are on-track to graduate (9th grade credits earned). PPS has hovered between 84 percent and 86 percent for all students over three years. A similar trend held for historically underserved students.

For third grade reading, PPS outperformed the Oregon state average on the new Smarter Balanced test, with 56.6% of third graders scoring a 3 or 4 compared to 45.6% statewide. The percentage of economically disadvantaged students scoring a 3 or 4 on Smarter Balanced in PPS (32.7%) was similar to the statewide percentage (33.4%).

The district has also made progress toward its goal of reducing disproportionate exclusionary discipline for students of color and reducing exclusionary discipline rates overall. Since 2010, the overall rate of suspensions and expulsions has decreased from 5.7% of students to 2.4% of students in 2014-15. The decrease in these data has accelerated in the last year. Whereas 10.5% of black students and 2.3% of white students were excluded in 2013-14, 6.9% of black students and 1.6% of white students were excluded in 2014-15.

In prior years, district targets were based on the Oregon Education Investment Board Achievement Compacts. Beginning in 2015-16, targets will track Board priorities. 2015-16 is the baseline year for tracking these targets.

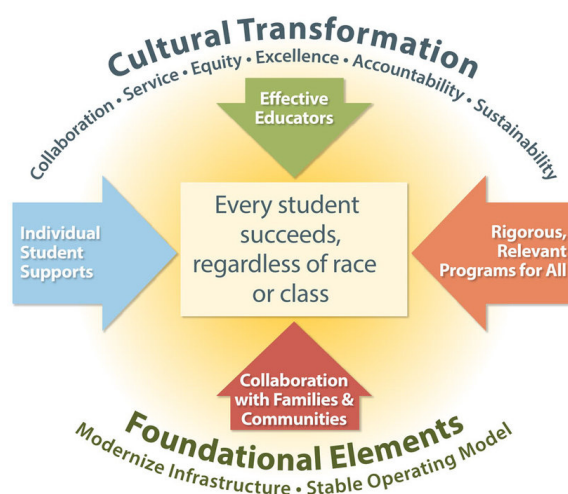
Focus on Three Priorities

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 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:

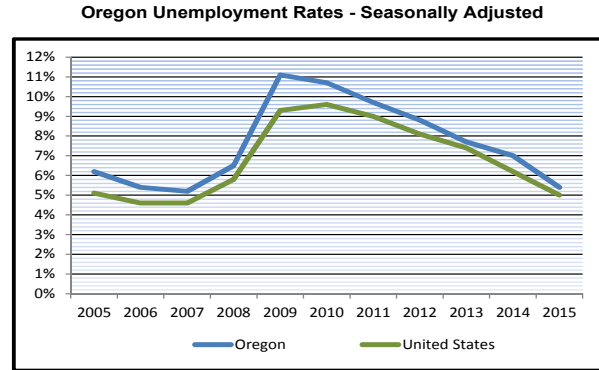
- Effective Educators - Hire and develop diverse, culturally competent educators who hold high expectations of all students. Create opportunities for staff at all schools to collaborate to continually improve their teaching.
- Individual and Team Accountability - Create a culture where teachers, principals 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 state school fund 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 school districts across the state. The state budget and the legislative appropriation are 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 2015 Oregon’s unemployment rate decreased to 5.4% from 7.0% in 2014, 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 there will be no disruption to K-12 funding in 2016/17.



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

| Portland Area Employment by Industry | Dec 2013 | Dec 2014 | Dec 2015 |
|---|----------|----------|----------|
| Trade, Transportation, & Utilities | 19% | 19% | 19% |
| Education, Health Services, & Hospitality | 25% | 25% | 24% |
| Government | 14% | 14% | 14% |
| Professional & Business Services and Other Services | 18% | 18% | 19% |
| 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 2015 calendar year, Trade, Transportation, & Utilities, along with Education, Health Services, and Hospitality accounted for the majority of the economy (43%). 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 and 2014 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 2015. It is very likely that market values increased in 2015, 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.

The Community Budget Review Committee (CBRC) <http://www.pps.net/Page/1677> provides independent 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 community members, 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 to issue up to \$482 million of general obligation bonds to improve school buildings, 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 are financing a program of capital investments in PPS schools that includes:

- 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;
- 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, 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 interim 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 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; and completed a second issuance of \$275 million in May 2015. The interim capital debt repayment has taken place. Building improvements were completed at six schools over the summer of 2013, at 12 schools over the summer in 2014, at 27 schools in the summer of 2015, with an additional 13 schools scheduled to see work during the summer of 2016. The major projects at Roosevelt, Franklin and Faubion are all under construction now. Franklin High School moved to the Marshall campus for 2015/16 and 2016/17 school years to allow for this work, and Faubion School moved to the Tubman site this year also. Also underway is development of master plans for Benson, Lincoln and Madison High Schools. Design and construction of these schools would be contingent on the passage of a future capital improvement bond, which could be submitted to voters in November 2016.

More information on this work is contained in the Fund Detail section of this budget document following the Fund 450 GO Bonds tables.

Additional information on the capital planning and school modernization work can also be found here: <http://www.pps.net/Page/117>.

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 the 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 2016/17 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 Conservation 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 almost 24 months to complete a cycle. 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 Community 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.

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 currently 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 community 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 Community 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 2016/17 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: During the course of the year the Board had work session and committee presentations and discussions on a number of program topics which included information about budget implications and possibilities. Board work sessions included: boundary review/enrollment balancing/grade reconfiguration (several dates); disproportionate discipline (8/25); Mt. Hood Cable Regulatory Commission grant and PK-5 literacy innovation/adoption (10/5 & 11/3); civics education (1/26); graduation rates (2/3); 6-12 literacy adoption (2/23).

On December 1, 2015 staff provided a budget update on property taxes for 2015/16.

On January 26 and February 3, 2016 the Board considered and approved an amendment to the 2015/16 budget. This included modestly higher resources (\$437,000) as a result of higher property tax estimates offset by a lower than expected beginning fund balance, which had been confirmed by the completion of the audit of PPS' 2014/15 financial statements. The amendment also included additional spending plans for program updates (\$1,000,000), school safety and security (\$800,000) and initial implementation of boundary review and grade reconfiguration (\$900,000). These added expenditures were funded by the modestly higher resources and by a reduction in unassigned contingency (\$1,900,000).

During February the Superintendent reviewed budget priorities with each member of the Board of Education, with the leadership of the Coalition of Communities of Color and with the District Employee Leadership Stakeholder Team.

On March 8, 2016 the Superintendent presented to the Board a school staffing plan for 2016/17 and the framework for her 2016/17 budget proposal.

On March 9 and 14, 2016 the Superintendent reviewed the budget framework and school staffing plan with PTA leadership and with the CBRC.

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 three 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%. DST supported the idea of a specific identification of the equity allocation in budget and staffing systems to better monitor the use of these positions, and recommended that allocations be rounded up/down to the nearest 0.25 full-time equivalent to make use of the allocation easier to manage.

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

DST recommended that the superintendent sustain the significant investments made in 2015/16 in line with the guiding principle referenced above “provide enough time for resources to shift culture and to build capacity”.

Centrally Managed Resources: GFOA Budget Best Practices Oversight Committee

All central departments prepared budget submissions that described a program. Managers 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, managers were also able to propose expansions to existing programs or new programs.

Given the forecast for 2016/17 that initially identified only \$1.5 million of additional resources for the coming year, the review process shifted to focus on the most critical priorities as identified by the Board and the Superintendent.

The proposed additions were developed by a committee that is overseeing PPS implementation of GFOA budget best practices. This consists of the Superintendent, the Chief of Staff, the Chief Financial Officer, the Assistant Superintendents of the Office of School Performance and the Office of Teaching and Learning, and the Budget Director. These proposals were also reviewed in meetings of the Superintendent’s direct reports.

Included in the proposed budget are investments that:

- Support Board and Superintendent priorities
- Sustain overall school staffing including significant additions made for 2015/16
- Adds staff to accommodate forecast growth of 650 students district-wide
- Makes targeted additions in special education and increases capacity for English language learners
- Makes significant investments to support K-12 literacy and implementation of enrollment balancing/grade reconfiguration.

More details on the additions in the budget were previewed in the budget framework presentation (see link below).

On March 8 the Superintendent presented her school staffing plan and framework for budget proposal to the board.

<http://www.pps.net/Domain/214>

2016/17 Budget Development Calendar

| Date | Activity |
|---------------------|--|
| July/August | Second update to 2015/16 Staffing Allocation to Schools |
| July - September | <u>Board appoints Citizen's Budget Review Committee (CBRC) Members</u> |
| August - May | CBRC - Work on budget principles and policy. Discuss budget process, forecast, school staffing, Local Option Levy, and recommendations on Proposed Budget |
| September | Third update to Staffing Allocation to Schools |
| September - March | <u>Board Meetings.</u> Budget implications of programs and services including, for example: boundary review/enrollment balancing/grade reconfiguration (several dates); disproportionate discipline (8/25); Mt. Hood Cable Regulatory Commission grant and PK-5 literact innovation/adoption (10/5 & 11/3); civics education (1/26); graduation rates (2/3); 6-12 literady adoption (2/23) |
| November 3 | <u>Board Meeting:</u> Publish initial budget calendar. |
| November - February | District Staffing Team - School Staffing work sessions |
| December 1 | Board Meeting: 2015/16 budget update (including property taxes) |
| January 26 | <u>Board Meeting:</u> 2015/16 Budget Amendment discussed |
| February | Budget Prioritization Discussions: Superintendent meetings with board members, leadership of Coalition of Communities of Color, District Employee Stakeholder team |
| February 3 | <u>Board Meeting:</u> 2015/16 Budget Amendment approved 2016/17 budget forecast presentation |
| January - March | Superintendent's GFOA Best Practices team work sessions |
| March 8 | <u>Board Meeting:</u> Superintendent presents school staffing plan and framework for budget proposal to board |
| March 9 | Initial 2016/17 Staffing Allocations to Schools |
| March - April | Staffing Process - Submission, Review, and Approval |
| March 9/14 | Superintendent Listening Sessions: PTA, CBRC |
| March 21 - March 26 | Spring Break |
| March 29 | Superintendent Proposes Budget - <u>Board Meeting</u> (Budget Committee): Board as Budget Committee receives the Proposed Budget and Budget Message from Superintendent. |

2016/17 Budget Development Calendar (Cont.)

| Date | Activity |
|-------------------|--|
| April – May | <u>Board</u> as Budget Committee holds public hearings[TBD]. State law requires at least one. Board commitment to hold at least one in a language other than English. |
| April – May | <u>Board Meetings</u> |
| April | First update to 2016/17 Staffing Allocations to Schools |
| May 17 | <u>Board Meeting: CBRC Reports to Board</u> |
| May 24 | Approved Budget - <u>Board Meeting</u> (Budget Committee): Board as Budget Committee discussion and vote to approve a budget |
| June 1 | Submit Approved Budget to TSCC |
| June 21 | Adopted Budget - TSCC Hearing; TSCC certifies the Approved Budget; <u>Board Meeting</u>: Board votes to Adopt the FY 2016/17 budget Final amendment FY 2015/16 budget |
| July/August | Second update to 2016/17 Staffing Allocations to Schools |
| September/October | Pre-audit estimate FY 2015/16 ending fund balance |
| September/October | Third update to 2016/17 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 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 | 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 Tax 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 470- Partnership 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 determine school staffing allocations and the main inputs into these calculations.

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, for example, 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 2016/17 is based on projected October 2016 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.

In this proposed budget school staffing allocations assume no change to school boundaries or grade configuration. The Superintendent’s District-wide Boundary Review Advisory Committee (DBRAC) has made recommendations. The Superintendent is developing a proposal to the Board of Education. No changes for 2016/17 have been decided upon at the time of the proposed budget. Staffing allocations will be adjusted immediately upon Board action if these will impact 2016/17.

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 2016/17 to prioritize allocation of Educational Assistants for Kindergarten and Library Media Specialists in elementary schools.

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 changed in 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.

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. 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 was 60%, the corresponding Direct Certification percentage would have been approximately 40%. PPS adjusted the thresholds for equity allocations and Title I eligibility accordingly, so the change in measurement criterion would not change which schools would be eligible.

General Fund Formula Allocations

The general fund staffing formula is comprised of five 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 |
|------------------|-------------|----------------------|----------------------|---------------------|---|
| 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 | 26.9:1 | 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 Adopted | 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. |
| 2016/17 Adopted | 25.8:1 | 24.0:1 | 24.75:1 | 21.63:1 | Second year of the biennium. Same staffing ratios as 2015/16. |

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. Conversely, 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 students receive Special Education or ESL services outside of their regular class, reducing class size.
5. 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 2016/17 at an eligible-student-to-FTE ratio of 131:1. 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 120:1.

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 2016/17 at an eligible-student-to-FTE ratio of 176:1. 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 220:1.

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, starting 2015/16.

Kindergarten

Beginning in 2015/16, the State of Oregon allowed 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 2016/17 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 some 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 2016 Allocation at 26 target maximum applied to 2016/17 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. Starting in 2015/16, the Counselor allocations were determined on a separate table from other High School support, to more accurately allocate on a 300:1 basis rounding to the nearest 0.50 FTE. 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 2015/16 these allocations were 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 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 to be converted to other uses.

Starting in 2015/16, K-5, K-8, K-12, and middle schools have received an allocation of a full- or half-time media specialist, with a requirement that school libraries are staffed all week. (Previously schools were required to use a portion of the Ratio FTE allocation to ensure that libraries were open and staffed a minimum of half the week) Schools where more than 70% of the students are identified as Combined Historically Underserved (see General Fund Equity section for definition) are allocated a full-time media specialist; all other schools have been allocated a half-time position. A school principal may, however, use a portion of the school's Ratio FTE allocation for additional media specialist and library assistant staffing. At High Schools, there are additional school-wide support positions not shown in the school allocations. Positions under the supervision of central departments are not shown; these are: athletic directors, campus monitors, IT support positions.

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 |
| Media Specialist | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Counselor* | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 1.50 | 2.00 |
| K-5 School Total | 3.75 | 3.75 | 3.75 | 3.75 | 5.25 | 5.50 | 6.25 |

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 |
| Media Specialist | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Counselor | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 1.50 | 2.00 |
| K-8 School Total | 3.75 | 3.75 | 3.75 | 4.75 | 5.25 | 5.50 | 6.25 |

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 |
| Media Specialist | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Counselor | 1.00 | 1.00 | 1.50 | 1.50 | 2.00 | 2.00 |
| Middle School Total | 4.75 | 4.75 | 5.50 | 5.75 | 6.25 | 6.25 |

[^] Any K-5,K-8,Middle School above 70% combined underserved receives an additional 0.5 FTE for Media Specialist

*A K-8 with two campuses (Beverly Cleary) receives an additional Assistant Principal.

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

High Schools

| FTE Allocated by School Enrollment | 200-499 | 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+ |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|
| 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 | 3.00 |
| 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 |
| 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 | 1.25 | 1.50 | 1.75 | 2.00 | 2.25 | 3.00 | 3.00 | 3.25 | 3.50 | 3.75 | 4.00 | 4.25 | 4.50 |
| High School Total | 5.75 | 6.00 | 6.75 | 8.00 | 8.25 | 9.00 | 9.00 | 9.25 | 9.75 | 10.00 | 10.50 | 10.75 | 12.00 |

FTE on all tables is shown in Licensed Equivalents, so a 1.0 allocation for secretary equates to two full-time positions.

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

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

Starting 2016-17 SY, 0.50 IT Support provided centrally through the IT department, and not in Discretionary Support.

Additionally in non-formula licensed (shown in the school by school allocations), each HS receives 1.0 FTE for college/career 9th grade courses.

| FTE Allocated by School Enrollment | 225-374 | 375-524 | 525-674 | 675-824 | 825-974 | 975-1124 | 1125-1274 | 1275-1424 | 1425-1574 | 1575-1724 | 1725-1874 |
|------------------------------------|---------|---------|---------|---------|---------|----------|-----------|-----------|-----------|-----------|-----------|
| Counselor | 1.00 | 1.50 | 2.00 | 2.50 | 3.00 | 3.50 | 4.00 | 4.50 | 5.00 | 5.50 | 6.00 |

Starting 2016-17 SY, High School Counselors in a separate table to more accurately allocate on a 300:1, rounding to the nearest 0.50 FTE.

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. Initially, teachers were 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. In 2015/16 the Arts FTE ratio was improved to 445:1, based upon spending patterns in 2014/15. This improved Ratio means that 9 schools receive an additional half-time K-5 Arts teacher.

Arts FTE at 445:1 by 0.5 FTE increments

| K-5 Students | Arts FTE |
|--------------|----------|
| 1-331 | 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 2016/17 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. The schools receiving this FTE have not changed from 2015/16.

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 for historically 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.
- High schools for college / career 9th grade classes.

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. A significant amount 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 adopted a new measurement for economic disadvantage in 2015/16. 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 in 2016/17 are unchanged from 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 February 29, 2016, 48 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.

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 2016/17, 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 2016/17, 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 on the following page describes ELL teacher allocation for 2016/17. 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.

In addition, based on unique conditions at certain schools, the ESL FTE allocations are decreased, adjusted or augmented above and beyond the regular staffing formula in the following situations:

| 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 2016/17 in six schools with less than 10 ELL students, support will be provided by an instructional coach in place of the 0.25 FTE teacher allocation

1. ESL department will consult with individual schools with very small Emergent Bilingual populations and allocate FTE based on unique program/services (i.e. schools with less than five EBs)
2. Some K-8 schools with split campuses and 1.0 or fewer FTE allocated by formula are staffed at the next increment (ESL Dept. will consult with schools where this may not apply)
3. Some 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 (ESL Dept. will consult with schools where this may not apply)
4. Some high schools receive a minimum 0.5 FTE allocation (ESL Dept. will consult with schools where this may not apply)

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 2016/17 were developed by ESL Department based on a roll forward of 2015/16 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.

2016/17 School General Fund Staffing

| Grade Span (16-17) | 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 | Media Specialist | | Counselor | Kindergarten Allocation | Gr 1-12 FTE by Ratio | Socio Economic Status FTE | Historically Underserved FTE | Administrative | | | |
| K - 5 Abernethy | | 7% | 26% | 90 | 427 | 517 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.50 | 4.00 | 16.55 | 0.30 | 26.10 | 1.00 | 27.10 | | | | |
| K - 5 Ainsworth | | 2% | 25% | 97 | 493 | 590 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.50 | 4.00 | 19.11 | 0.57 | 28.93 | 1.50 | 30.43 | | | | |
| K - 5 Alameda | | 4% | 18% | 112 | 600 | 712 | 1.00 | 1.00 | 1.50 | 0.25 | 0.50 | 2.00 | 5.00 | 23.26 | | 34.51 | 1.50 | 36.01 | | | | |
| K - 5 Atkinson | | 23% | 48% | 66 | 364 | 430 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 3.00 | 14.11 | 1.50 | 24.11 | 1.00 | 25.11 | | | | |
| K - 5 Beach | | 36% | 68% | 93 | 392 | 485 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 4.00 | 15.19 | 1.23 | 1.77 | 1.00 | 1.31 | 29.25 | 1.00 | 30.25 | |
| K - 5 Bridlemile | | 9% | 25% | 85 | 429 | 514 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.50 | 4.00 | 16.63 | 1.45 | 27.33 | 1.00 | 28.33 | | | | |
| K - 5 Buckman | | 23% | 41% | 76 | 409 | 485 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 3.00 | 15.85 | 0.86 | 1.14 | | 24.60 | 1.00 | 25.60 | | |
| K - 5 Capitol Hill | | 10% | 30% | 75 | 379 | 454 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 3.00 | 14.69 | 0.39 | 21.83 | 1.00 | 22.83 | | | | |
| K - 5 Chapman | | 17% | 34% | 98 | 559 | 657 | 1.00 | 1.00 | 1.25 | 0.25 | 0.50 | 1.50 | 4.00 | 21.67 | 1.00 | 34.58 | 1.50 | 36.08 | | | | |
| K - 4 Chief Joseph | | 34% | 34% | 75 | 280 | 355 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 3.00 | 10.85 | 0.75 | 19.00 | 0.50 | 19.50 | | | | |
| K - 5 Duniway | | 6% | 20% | 75 | 426 | 501 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.50 | 4.00 | 16.51 | | 25.76 | 1.00 | 26.76 | | | | |
| K - 5 Forest Park | | 0% | 17% | 63 | 381 | 444 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 3.00 | 14.77 | 1.00 | 22.52 | 1.00 | 23.52 | | | | |
| K - 5 Glencoe | | 15% | 36% | 77 | 423 | 500 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.50 | 3.00 | 16.40 | 0.50 | 25.41 | 1.00 | 26.41 | | | | |
| K - 5 Grout | | 46% | 68% | 67 | 312 | 379 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 3.00 | 12.09 | 1.19 | 1.31 | 1.07 | 23.16 | 1.00 | 24.16 | | |
| K - 5 James John | | 54% | 75% | 68 | 361 | 429 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 3.00 | 13.99 | 1.60 | 1.65 | | 25.24 | 1.00 | 26.24 | | |
| K - 5 Kelly | | 50% | 76% | 107 | 493 | 600 | 1.00 | 1.00 | 1.25 | 0.25 | 1.00 | 1.50 | 5.00 | 19.11 | 2.09 | 2.41 | | 35.86 | 1.50 | 37.36 | | |
| K - 5 Lewis | | 22% | 44% | 61 | 330 | 391 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 2.00 | 12.79 | 0.60 | 0.90 | 0.25 | 20.29 | 1.00 | 21.29 | | |
| K - 5 Llewellyn | | 9% | 28% | 75 | 445 | 520 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.50 | 3.00 | 17.25 | | 25.50 | 1.00 | 26.50 | | | | |
| K - 5 Maplewood | | 14% | 30% | 61 | 313 | 374 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 3.00 | 12.13 | 1.00 | 19.88 | 1.00 | 20.88 | | | | |
| K - 5 Markham | | 44% | 63% | 76 | 320 | 396 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 3.00 | 12.40 | 1.20 | 1.30 | 0.63 | 23.03 | 1.00 | 24.03 | | |
| K - 5 Peninsula | | 39% | 84% | 49 | 220 | 269 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 2.00 | 8.53 | 0.77 | 1.23 | 2.22 | 19.50 | 0.50 | 20.00 | | |

2016/17 School General Fund Staffing

| Grade Span (16-17) | 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 | Media Specialist | | Counselor | Kindergarten Allocation | Gr 1-12 FTE by Ratio | Socio Economic Status FTE | Historically Underserved FTE | Administrative | | | |
| K - 5 | Richmond | 4% | 14% | 111 | 528 | 639 | 1.00 | 1.00 | 1.25 | 0.25 | 0.50 | 1.50 | 5.00 | 20.47 | 30.97 | 1.50 | 32.47 | | | | | |
| K - 5 | Rieke | 9% | 25% | 59 | 348 | 407 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 3.00 | 13.49 | 20.90 | 1.00 | 21.90 | 0.66 | | | | |
| K - 5 | Rigler | 62% | 85% | 86 | 377 | 463 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 4.00 | 14.61 | 29.11 | 1.00 | 30.11 | 2.02 | 1.00 | 0.25 | | |
| K - 5 | Rosa Parks | 78% | 95% | 51 | 264 | 315 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 2.00 | 10.23 | 23.04 | 1.81 | 23.54 | 1.56 | 1.00 | 1.81 | | |
| K - 5 | Sitton | 62% | 85% | 76 | 327 | 403 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 3.00 | 12.67 | 26.31 | 1.14 | 27.31 | 1.73 | 1.00 | 1.14 | | |
| K - 5 | Stephenson | 3% | 25% | 56 | 271 | 327 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 3.00 | 10.50 | 18.25 | 0.50 | 18.75 | 1.00 | | | | |
| K - 5 | Whitman | 55% | 78% | 48 | 214 | 262 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 2.00 | 8.29 | 19.50 | 0.50 | 20.00 | 0.96 | 1.04 | 2.46 | | |
| K - 5 | Woodmere | 53% | 76% | 48 | 249 | 297 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 2.00 | 9.65 | 20.20 | 0.50 | 20.70 | 1.09 | 1.16 | 1.55 | | |
| K - 5 | Woodlawn | 54% | 94% | 59 | 280 | 339 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 3.00 | 10.85 | 24.50 | 1.00 | 25.50 | 1.31 | 1.69 | 2.65 | | |
| K - 5 | Woodstock | 19% | 35% | 89 | 417 | 506 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.50 | 4.00 | 16.16 | 26.16 | 1.00 | 27.16 | 0.75 | | | | |
| K - 5 | PK/K - 5 Total | | | 2,329 | 11,631 | 13,960 | 31.00 | 11.00 | 32.25 | 7.75 | 20.00 | 37.00 | 9.00 | 450.80 | 775.33 | 30.50 | 805.83 | 22.02 | 5.00 | 25.78 | | |
| K - 8 | Arleta | 37% | 59% | 62 | 401 | 463 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 0.75 | 3.00 | 29.29 | 1.00 | 30.29 | 1.25 | 1.50 | 1.33 | | |
| K - 8 | Astor | 29% | 51% | 59 | 424 | 483 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 0.75 | 3.00 | 28.92 | 1.00 | 29.92 | 0.97 | 1.28 | 0.50 | | |
| K - 8 | Beverly Cleary | 5% | 20% | 94 | 791 | 885 | 1.00 | 2.00 | 1.50 | 0.25 | 0.50 | 2.00 | 4.00 | 32.96 | 46.38 | 1.50 | 47.88 | | | 2.17 | | |
| Boise-Eliot/Hum- | | | | | | | | | | | | | | | | | | | | | | |
| K - 8 | boldt | 59% | 88% | 73 | 454 | 527 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.50 | 0.75 | 3.00 | 34.92 | 1.00 | 35.92 | 2.24 | 2.51 | 1.75 | | |
| K - 8 | Bridger | 40% | 66% | 78 | 420 | 498 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 0.75 | 3.00 | 31.75 | 1.00 | 32.75 | 1.45 | 1.80 | 1.50 | | |
| K - 8 | César Chávez | 60% | 88% | 60 | 483 | 543 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.50 | 0.75 | 3.00 | 37.10 | 1.00 | 38.10 | 2.26 | 2.49 | 2.72 | | |
| K - 8 | Creative Science | 13% | 33% | 48 | 442 | 490 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 2.00 | 18.42 | 26.00 | 0.50 | 26.50 | | | 0.83 | | |
| K - 8 | Creston | 35% | 56% | 52 | 355 | 407 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 0.50 | 2.00 | 24.79 | 0.50 | 25.29 | 1.02 | 1.23 | 0.50 | | |
| K - 8 | Faubion | 42% | 79% | 56 | 410 | 466 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 0.75 | 3.00 | 31.53 | 1.00 | 32.53 | 1.35 | 1.90 | 1.20 | | |

2016/17 School General Fund Staffing

| Grade Span (16-17) | 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 | Media Specialist | | Counselor | Kindergarten Allocation | Gr 1-12 FTE by Ratio | Socio Economic Status FTE | Historically Underserved FTE | Administrative | | | |
| K - 8 | Harrison Park | 60% | 84% | 75 | 642 | 717 | 1.00 | 1.00 | 1.50 | 0.25 | 1.00 | 2.00 | 0.75 | 3.00 | 26.75 | 3.05 | 3.20 | 0.50 | 0.50 | 44.00 | 1.00 | 45.00 |
| K - 8 | Hayhurst | 28% | 42% | 82 | 454 | 536 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.50 | 1.00 | 4.00 | 18.92 | 0.75 | 1.00 | 0.80 | 1.00 | 31.22 | 1.00 | 32.22 |
| K - 8 | Irvington | 18% | 42% | 55 | 429 | 484 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 1.00 | 3.00 | 17.88 | 0.64 | 1.11 | 0.92 | 0.92 | 28.30 | 1.00 | 29.30 |
| K - 8 | King | 64% | 88% | 51 | 351 | 402 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 0.75 | 3.00 | 14.63 | 1.85 | 1.90 | 4.50 | 4.50 | 31.88 | 0.50 | 32.38 |
| K - 8 | Laurelhurst | 7% | 23% | 71 | 629 | 700 | 1.00 | 1.00 | 1.50 | 0.25 | 0.50 | 2.00 | 2.00 | 3.00 | 26.21 | | | 0.50 | 0.50 | 35.96 | 1.00 | 36.96 |
| K - 8 | Lee | 53% | 77% | 48 | 406 | 454 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 0.50 | 2.00 | 16.92 | 1.67 | 1.83 | 2.75 | 2.75 | 30.92 | 0.50 | 31.42 |
| K - 8 | Lent | 55% | 85% | 58 | 495 | 553 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.50 | 0.75 | 3.00 | 20.63 | 2.08 | 2.42 | 0.75 | 0.75 | 35.38 | 1.00 | 36.38 |
| K - 8 | Maysville | 51% | 72% | 57 | 337 | 394 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 0.75 | 3.00 | 14.04 | 1.44 | 1.56 | 1.00 | 1.00 | 26.04 | 0.50 | 26.54 |
| K - 8 | Roseway Heights | 30% | 44% | 84 | 623 | 707 | 1.00 | 1.00 | 1.50 | 0.25 | 0.50 | 2.00 | 2.00 | 3.00 | 25.96 | 1.55 | 1.70 | 2.50 | 2.50 | 40.96 | 1.00 | 41.96 |
| K - 8 | Sabin | 15% | 35% | 74 | 509 | 583 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.50 | 1.50 | 3.00 | 21.21 | 0.75 | | 1.50 | 1.50 | 31.71 | 1.00 | 32.71 |
| K - 8 | Scott | 57% | 83% | 67 | 412 | 479 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 0.75 | 3.00 | 17.17 | 1.90 | 2.10 | 2.25 | 2.25 | 32.42 | 1.00 | 33.42 |
| K - 8 | Skyline | 11% | 29% | 30 | 275 | 305 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 1.00 | 2.00 | 11.46 | | | 2.98 | 2.98 | 20.19 | 0.50 | 20.69 |
| K - 8 | Sunnyside Env. | 17% | 32% | 51 | 526 | 577 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.50 | 1.50 | 2.00 | 21.92 | 0.75 | | 0.58 | 0.58 | 30.50 | 1.00 | 31.50 |
| K - 8 | Vernon | 29% | 49% | 65 | 375 | 440 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 1.00 | 3.00 | 15.63 | 0.88 | 1.12 | 1.75 | 1.75 | 28.13 | 1.00 | 29.13 |
| K - 8 | Vestal | 52% | 71% | 51 | 360 | 411 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 0.50 | 2.00 | 15.00 | 1.48 | 1.52 | 1.50 | 1.50 | 27.25 | 0.50 | 27.75 |
| K - 8 | Winterhaven | 3% | 20% | 24 | 328 | 352 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 1.00 | 1.00 | 13.67 | | | 0.50 | 0.50 | 18.92 | 0.50 | 19.42 |
| K - 8 PK/K - 8 Total | | | | 1,525 | 11,331 | 12,856 | 25.00 | 23.00 | 27.00 | 6.25 | 18.50 | 32.00 | 9.75 | 69.00 | 472.18 | 29.33 | 31.17 | 4.00 | 37.28 | 784.46 | 21.50 | 805.96 |
| ELEMENTARY TOTAL | | | | 3,854 | 22,962 | 26,816 | 56.00 | 34.00 | 59.25 | 14.00 | 38.50 | 69.00 | 18.75 | 922.98 | 51.06 | 53.19 | 9.00 | 63.06 | 1559.79 | 52.00 | 1611.79 | |

2016/17 School General Fund Staffing

| Grade Span (16-17) | School / Program | Percentage | | Gr K Student Count for Staffing | Gr 1-12 Student Count for Staffing | Total Student Count for Staffing | School-Wide Support | | | | | | Kindergarten Allocation | 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 | Media Specialist | | | Counselor | KG Eas to schools with >50% Combined Historically Underserved | Socio Economic Status FTE | Historically Underserved FTE | | | |
| 6 - 8 | Beaumont | 27% | 45% | - | 568 | 568 | 1.00 | 1.00 | 1.25 | 0.25 | 0.50 | 1.50 | 22.95 | 1.01 | 1.24 | 0.50 | 0.50 | 31.20 | 31.20 | 31.20 | |
| 6 - 8 | da Vinci | 15% | 34% | - | 458 | 458 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 18.51 | 0.50 | 0.50 | 0.35 | 0.35 | 24.11 | 24.11 | 24.11 | |
| 6 - 8 | George | 65% | 89% | - | 378 | 378 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 15.27 | 1.72 | 1.78 | 1.95 | 1.95 | 25.97 | 25.97 | 25.97 | |
| 6 - 8 | Gray | 15% | 27% | - | 538 | 538 | 1.00 | 1.00 | 1.25 | 0.25 | 0.50 | 1.50 | 21.74 | 0.50 | 0.50 | 0.30 | 0.30 | 28.04 | 28.04 | 28.04 | |
| 6 - 8 | Hosford | 21% | 36% | - | 675 | 675 | 1.00 | 1.00 | 1.50 | 0.25 | 0.50 | 1.50 | 27.27 | 1.00 | 1.00 | 0.23 | 0.23 | 34.25 | 34.25 | 34.25 | |
| 6 - 8 | Jackson | 17% | 36% | - | 605 | 605 | 1.00 | 1.00 | 1.25 | 0.25 | 0.50 | 1.50 | 24.44 | 0.75 | 0.75 | 0.20 | 0.20 | 30.89 | 30.89 | 30.89 | |
| 6 - 8 | Lane | 53% | 74% | - | 489 | 489 | 1.00 | 1.00 | 1.00 | 0.25 | 1.00 | 1.00 | 19.76 | 1.82 | 1.93 | 2.45 | 2.45 | 31.21 | 31.21 | 31.21 | |
| 6 - 8 | Mt. Tabor | 13% | 29% | - | 711 | 711 | 1.00 | 1.00 | 1.50 | 0.25 | 0.50 | 2.00 | 28.73 | | | 0.20 | 0.20 | 35.18 | 35.18 | 35.18 | |
| 5 - 8 | Ockley Green | 39% | 59% | - | 631 | 631 | 1.00 | 1.00 | 1.50 | 0.25 | 0.50 | 1.50 | 22.49 | 1.64 | 1.86 | 4.51 | 4.51 | 37.25 | 0.25 | 37.50 | |
| 6 - 8 | Sellwood | 12% | 29% | - | 576 | 576 | 1.00 | 1.00 | 1.25 | 0.25 | 0.50 | 1.50 | 23.27 | | | 0.20 | 0.20 | 28.97 | 28.97 | 28.97 | |
| 6 - 8 | West Sylvan | 5% | 17% | - | 955 | 955 | 1.00 | 2.00 | 1.50 | 0.25 | 0.50 | 2.50 | 38.59 | | | 1.00 | 1.00 | 47.34 | 47.34 | 47.34 | |
| MIDDLE SCHOOL TOTAL | | | | - | 6,584 | 6,584 | 11.00 | 12.00 | 14.00 | 2.75 | 6.50 | 16.50 | 263.02 | 8.94 | 6.81 | 11.89 | 11.89 | 354.41 | 0.25 | 354.66 | |
| 1 - 8 | ACCESS | 8% | 23% | - | 347 | 347 | 1.00 | 1.00 | 1.00 | 0.25 | 0.50 | 1.00 | 14.46 | | | 0.30 | 0.30 | 18.51 | 0.50 | 19.01 | |
| K - 12 | MLC | 9% | 34% | 24 | 396 | 420 | 1.00 | 1.00 | 1.25 | 1.25 | 0.50 | 1.00 | 1.00 | 16.50 | | | 3.26 | 3.26 | 26.76 | 0.50 | 27.26 |

| Grade Span (16-17) | School / Program | Percentage | | Gr 1-12 Student Count for Staffing | School-Wide Support | | | | | | Equity | | Non-Formula | | Total General Fund FTE | | |
|--------------------------|------------------|------------------------------|--------------------------|------------------------------------|---------------------|----------------|--------------|------------------------------|-----------------------|--------------|---------------|--------------|---------------------------|------------------------------|------------------------|----------------|----------|
| | | Free by Direct Certification | Historically Underserved | | Principal | Vice Principal | Secretary | College /Career Coordination | Discretionary Support | Counselor | FTE by Ratio | | Socio Economic Status FTE | Historically Underserved FTE | | Administrative | Licensed |
| | | | | | | | | | | | FTE by Ratio | | | | | | |
| 9 - 12 | Benson | 34% | 64% | 993 | 1.00 | 2.00 | 1.50 | 1.50 | 3.00 | 3.50 | 45.91 | 2.86 | 2.89 | 4.75 | 68.91 | | |
| 9 - 12 | Cleveland | 16% | 30% | 1,630 | 1.00 | 3.00 | 2.00 | 1.50 | 4.50 | 5.50 | 75.36 | 2.26 | 2.24 | 1.50 | 98.86 | | |
| 9 - 12 | Franklin | 31% | 53% | 1,636 | 1.00 | 3.00 | 2.00 | 1.50 | 4.50 | 5.50 | 75.64 | 4.16 | 3.84 | 1.00 | 104.14 | | |
| 9 - 12 | Grant | 12% | 29% | 1,491 | 1.00 | 2.00 | 2.00 | 1.50 | 4.00 | 5.00 | 68.93 | 1.55 | 1.95 | 1.00 | 90.93 | | |
| 9 - 12 | Jefferson | 44% | 79% | 553 | 1.00 | 1.00 | 1.00 | 1.50 | 1.50 | 2.00 | 25.57 | 2.04 | 1.96 | 1.50 | 45.07 | | |
| 9 - 12 | Lincoln | 6% | 19% | 1,746 | 1.00 | 3.00 | 2.00 | 1.50 | 4.50 | 6.00 | 80.72 | 0.96 | 1.54 | 1.50 | 102.72 | | |
| 9 - 12 | Madison | 42% | 66% | 1,180 | 1.00 | 2.00 | 1.50 | 1.50 | 3.25 | 4.00 | 54.55 | 4.06 | 3.44 | 5.50 | 80.80 | | |
| 9 - 12 | Roosevelt | 46% | 78% | 910 | 1.00 | 2.00 | 1.50 | 1.50 | 3.00 | 3.00 | 42.07 | 3.40 | 3.10 | 1.00 | 69.07 | | |
| 9 - 12 | Wilson | 13% | 31% | 1,444 | 1.00 | 2.00 | 2.00 | 1.50 | 4.00 | 5.00 | 66.76 | 1.52 | 1.98 | 2.50 | 88.26 | | |
| HIGH SCHOOL TOTAL | | | | 11,583 | 9.00 | 20.00 | 15.50 | 13.50 | 32.25 | 39.50 | 535.51 | 22.81 | 22.94 | 4.50 | 33.25 | 748.76 | |
| 9 - 12 | Alliance | 46% | 76% | 275 | 1.00 | 1.00 | 1.00 | 1.50 | 1.25 | 1.00 | 12.71 | 1.06 | 0.94 | 6.75 | 28.21 | | |

2016/17 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 >50% 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 | 13,960 | 2,329 | 11,631 | 13,960 | 139.00 | 9.00 | 102.00 | 450.80 | 21.73 | 22.02 | 5.00 | 25.78 | 775.33 | 30.50 | 805.83 |
| PK/K - 8 Subtotal | 12,856 | 1,525 | 11,331 | 12,856 | 131.75 | 9.75 | 69.00 | 472.18 | 29.33 | 31.17 | 4.00 | 37.28 | 784.46 | 21.50 | 805.96 |
| ELEMENTARY TOTAL | 26,816 | 3,854 | 22,962 | 26,816 | 270.75 | 18.75 | 171.00 | 922.98 | 51.06 | 53.19 | 9.00 | 63.06 | 1,559.79 | 52.00 | 1,611.79 |
| MIDDLE SCHOOL TOTAL | 6,584 | - | 6,584 | 6,584 | 56.25 | - | - | 263.02 | 8.94 | 6.81 | 1.00 | 11.89 | 354.41 | 0.25 | 354.66 |
| HIGH SCHOOL TOTAL | 11,583 | - | 11,583 | 11,583 | 129.75 | - | - | 535.51 | 22.81 | 22.94 | 4.50 | 33.50 | 748.76 | - | 748.76 |
| ALTERNATIVE TOTAL | 1,042 | 24 | 1,018 | 1,042 | 16.50 | 1.00 | 43.67 | 1.06 | 0.94 | 0.94 | - | 8.81 | 73.48 | 1.00 | 74.48 |
| TOTAL | 46,025 | 3,878 | 42,147 | 46,025 | 473.25 | 18.75 | 172.00 | 1,765.18 | 83.87 | 83.88 | 14.50 | 163.26 | 2,736.44 | 53.25 | 2,789.69 |

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 2016/17 school year. Although the Proposed Budget is presented in March 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 | 1,223.04 | - | 59.93 | 35.07 | - | - | - | - | - | - | 1,318.04 |
| Middle School Instruction | 466.14 | - | 7.30 | 5.55 | - | - | - | - | - | - | 478.99 |
| High School Instruction | 638.05 | - | 3.12 | 5.24 | - | - | - | - | - | - | 646.41 |
| Pre-Kindergarten Instruction | 3.50 | - | 101.73 | - | - | - | - | - | - | - | 105.23 |
| Special Programs - Restrictive Programs | 284.98 | - | 51.75 | - | - | - | - | - | - | - | 336.73 |
| Special Programs - Less Restrictive Programs | 278.38 | - | 67.53 | 22.07 | - | - | - | - | - | - | 367.98 |
| Special Programs - Early Intervention | 15.00 | - | 4.00 | - | - | - | - | - | - | - | 19.00 |
| Special Programs - Educationally Disadvantaged | 9.00 | - | - | - | - | - | - | - | - | - | 9.00 |
| Special Programs - Alternative Education | 17.87 | - | 57.44 | - | - | - | - | - | - | - | 75.31 |
| Special Programs - Designated Programs | 152.49 | - | - | - | - | - | - | - | - | - | 152.49 |
| Special Programs - Summer Programs | - | - | - | - | - | - | - | - | - | - | - |
| Total - Instruction Programs | 3,088.45 | - | 352.80 | 67.93 | - | - | - | - | - | - | 3,509.18 |
| Instructional Support Services - Students | 474.80 | - | 72.65 | 6.07 | - | - | - | - | - | - | 553.52 |
| Instructional Support Services - Staff | 229.15 | - | 58.82 | 4.64 | - | - | - | - | - | - | 292.61 |
| Total - Instructional Support Services | 703.95 | - | 131.47 | 10.71 | - | - | - | - | - | - | 846.13 |
| Executive Administration Services | 46.50 | - | - | - | - | - | - | - | - | - | 46.50 |
| School Administration | 407.01 | - | 4.59 | 2.50 | - | - | - | - | - | - | 414.10 |
| Business Administration | 62.72 | - | - | - | - | - | - | - | - | 2.28 | 65.00 |
| Operation and Maintenance of Plant | 432.35 | - | - | - | - | - | - | - | - | - | 432.35 |
| Student Transportation | 93.80 | - | - | - | - | - | - | - | - | - | 93.80 |
| Internal Services | 20.00 | - | - | - | - | - | - | - | - | - | 20.00 |
| Total - Support Services General Administration | 1,062.38 | - | 4.59 | 2.50 | - | - | - | - | - | 2.28 | 1,071.75 |
| Planning, Research and Development | 13.15 | - | 1.20 | - | - | - | - | - | - | - | 14.35 |
| Information Services | 23.50 | - | - | - | - | - | - | - | - | - | 23.50 |
| Human Resources | 43.52 | - | 0.75 | - | - | - | - | - | - | - | 44.27 |
| Technology Services | 77.05 | - | - | - | - | - | - | - | - | - | 77.05 |
| Records Management | 3.00 | - | - | - | - | - | - | - | - | - | 3.00 |
| Total - Central Support | 160.22 | - | 1.95 | - | - | - | - | - | - | - | 162.17 |
| Food Services | - | 183.15 | - | - | - | - | - | - | - | - | 183.15 |
| Community Services | 8.22 | - | 35.03 | - | - | - | - | - | - | - | 43.25 |
| Total - Enterprise and Community Services | 8.22 | 183.15 | 35.03 | - | - | - | - | - | - | - | 226.40 |
| Facilities Acquisition and Construction | - | - | - | - | - | - | - | 1.00 | 19.80 | - | 20.80 |
| Total - Facilities Acquisition and Construction | - | - | - | - | - | - | - | 1.00 | 19.80 | - | 20.80 |
| Total FTE | 5,023.22 | 183.15 | 525.84 | 81.14 | - | - | - | 1.00 | 19.80 | 2.28 | 5,836.43 |

Staffing Summary by Account and Fund (Adopted)

| 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 | 3,082.36 | - | 222.46 | 39.69 | - | - | - | - | - | - | 3,344.51 |
| Temporary Misc - Licensed | - | - | 30.33 | - | - | - | - | - | - | - | 30.33 |
| Classified - Represented | 1,375.20 | 165.75 | 227.09 | 39.62 | - | - | - | - | - | - | 1,807.66 |
| Classified Non-Represented | 309.11 | 15.40 | 25.66 | 1.13 | - | - | - | 1.00 | 19.80 | 1.78 | 373.88 |
| Administrators - Licensed | 203.00 | - | 17.00 | - | - | - | - | - | - | - | 220.00 |
| Administrators - Non-Licensed | 9.00 | - | - | - | - | - | - | - | - | - | 9.00 |
| Managerial - Non Represented | 44.55 | 2.00 | 3.30 | 0.70 | - | - | - | - | - | 0.50 | 51.05 |
| Total FTE | 5,023.22 | 183.15 | 525.84 | 81.14 | - | - | - | 1.00 | 19.80 | 2.28 | 5,836.43 |

Benefit Cost - Annual Cost by Account for All Funds Combined

| Account Code | Account Title | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Adopted 2016/17 |
|--------------|---|--------------------|--------------------|--------------------|--------------------|
| 521000 | PERS | 6,269,921 | 6,580,036 | 1,728,709 | 1,755,801 |
| 521310 | PERS UAL (Unfunded Actuarial Liability) | 38,521,744 | 40,792,222 | 42,686,701 | 43,983,735 |
| 522000 | Social Security - FICA | 21,354,292 | 23,566,194 | 26,988,692 | 27,982,930 |
| 523100 | Workers' Compensation | 3,172,399 | 3,609,148 | 3,457,383 | 3,584,712 |
| 523200 | Unemployment Compensation | 525,932 | 98,091 | 317,523 | 310,947 |
| 524100 | Group Health Insurance | 71,860,602 | 75,725,946 | 88,620,458 | 94,736,252 |
| 524200 | Other Employer Paid Benefits | 607,681 | 684,151 | 1,088,331 | 872,450 |
| 524300 | Retiree Health Insurance | 4,772,636 | 4,697,059 | 5,221,322 | 5,194,343 |
| 524530 | Early Retirement Benefits | 1,865,013 | 1,633,847 | 1,911,259 | 1,656,136 |
| | | 148,950,219 | 157,386,694 | 172,020,378 | 180,077,306 |

Benefit Rates - Percent of Base Salary or Wages

| Account Code | Account Title | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Adopted 2016/17 |
|--------------|---|----------------|----------------|-----------------|-----------------|
| 521000 | PERS | 2.46% | 2.17% | 0.49% | 0.48% |
| 521310 | PERS UAL (Unfunded Actuarial Liability) | 13.20% | 12.54% | 12.10% | 12.14% |
| 522000 | Social Security - FICA | 7.65% | 7.65% | 7.65% | 7.65% |
| 523100 | Workers' Compensation | 1.01% | 1.10% | 0.98% | 0.98% |
| 523200 | Unemployment Compensation | 0.35% | 0.10% | 0.09% | 0.09% |
| 524100 | Group Health Insurance | 25.77% | 27.79% | 27.11% | 28.17% |
| 524200 | Other Employer Paid Benefits | 0.29% | 0.26% | 0.30% | 0.23% |
| 524300 | Retiree Health Insurance | 1.78% | 1.61% | 1.48% | 1.42% |
| 524530 | Early Retirement Benefits | 0.73% | 0.53% | 0.55% | 0.46% |
| | | 53.24% | 53.75% | 50.75% | 51.61% |

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

| Employee Group | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Adopted 2016/17 |
|--|----------------|----------------|-----------------|-----------------|
| Amalgamated Transit Union (ATU) | 12,812 | 13,541 | 14,634 | 15,807 |
| District Council of Union (DCU) | 12,812 | 13,366 | 14,448 | 15,607 |
| Non-Represented Employees | 12,812 | 13,391 | 14,589 | 15,781 |
| Portland Association of Teachers (PAT) | 17,691 | 16,441 | 16,310 | *16,947 |
| Portland Federation of School Professionals (PFSP, formerly PFTCE) | 12,812 | 13,541 | 14,634 | 15,607 |
| Service Employee International Union (SEIU) | 12,812 | 13,676 | 14,772 | 15,955 |

* subject to bargaining



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Budget Overview

General Fund Forecast and Budget

Background

The vast majority of General Fund resources - about 75% for PPS - are controlled and allocated to school districts through the State School Fund (SSF). 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 less complicated in the second year of the biennium because the state legislature has already appropriated funds for K-12 education, although a number of factors involved with the SSF calculation are still uncertain when the budget is proposed, approved and adopted. The data underlying 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

In April 2015 the state legislature appropriated \$7.255 billion for the 2015-17 biennium, with an additional \$105 million added later in the legislative session. There was a consensus among school districts that \$7.5 billion was the amount necessary for districts to maintain the service level prevailing in 2014/15. In addition, the legislature departed from the established practice of a 49/51 distribution between the two years – a long-time practice to help offset higher costs in the second year of the biennium. PPS reserved \$5.7 million of SSF revenue as assigned contingency for 2016/17 to re-establish a higher level of resources for the second year and make it more likely that PPS could maintain service level in the second year of the biennium.

Budget Assumptions

It is important to note that this current service level is far from adequate, after many years of budget reductions. Only recently has PPS had the 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 2016/17 proposed budget is based upon the following assumptions:

- A beginning fund balance of \$25.2 million. This includes the \$5.7 million of assigned contingency, which is essentially a carry-over from 2015/16. In addition, this assumes that the ending fund balance for 2015 /16 is greater than currently budgeted by an amount equal to 1% of total expenditures (\$5.5 million). This assumption is based upon an estimate of the combination of possible additional resources over the amounts currently budgeted and 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 increase of \$5.9 million in local option property taxes in 2016/17 because of a 4% increase in assessed value and a three-and-a-half percentage point reduction in the compression loss based upon expected improvements in market values, especially for residential property west of the Willamette River.
- No significant changes to other revenue items, which means the continuation of about \$4.5 million via the arts education and access fund through the City arts income tax.
- PPS has contracts in place through at least June 30, 2017 with all represented groups except for the Portland Association of Teachers that represents teachers and other professional educators. Assumptions about salaries and benefits are subject to some uncertainty in the absence of an agreement with this largest group of employees. The salary increases for all employee groups are detailed in a table near the end of this budget document. 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 currently a 93%/7% PPS/employee sharing arrangement, although this is subject to bargaining after June 30, 2016.
- In the initial forecast 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. Not all of this 3% increase was required to cover increased costs which added \$900,000 to the funds available for additional investments in this proposed budget.
- PERS rates are unchanged in 2016/17 because those rates are set for two years at a time. PPS will have increased debt service on the pension obligation bonds.
- Unassigned contingency was budgeted at 2.475% of expenditures, which is less than the Board's policy requirement of 3% but higher than the 2.3% in the amended 2015/16 budget.

Proposed Budget Summary

Revenue and Resources: The assumptions for revenue and other resources are outlined above. The state school fund numbers reflect preliminary estimates based upon the final \$7.376 billion legislative appropriation, reasonable current estimates of ADMw and permanent rate property taxes. The increased local option revenue adds to the total resources available. As mentioned above the beginning fund balance we have used is the ending contingency in the 2015/16 budget as amended plus an expected variance of 1% of total budgeted expenditures for 2015/16. In the proposed budget total resources of \$591.9 million is an increase of \$12.8 million (2.2%) over the \$579.1 million in the 2015/16 amended budget.

Expenditures: Expenditures have been adjusted to reflect:

- sustaining investments made in 2015/16, including the full-year cost of changes made in the budget amendment;
- increased staffing levels for schools to accommodate an increased number of students;
- 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 for non-personnel expenditures such as utilities and transportation.

Total expenditures in the adopted budget is \$570.3 million, an increase of \$18.2 million (3.3%) over the \$552.0 million in the 2015/16 amended budget.

Debt Service/Transfers: Debt service/transfers is lower at \$6 million, compared to \$7.4 million in the 2015/16 amended budget. The 2015/16 number includes some one-time funding for facilities and IT, so transfers for facilities and IT capital account for the reduction. Transfers for debt service are unchanged at \$3.8 million.

Contingency: Contingency of \$15.6 million includes \$1.5 million in a self-insurance reserve. The unassigned contingency of \$14.4 million is 2.475% of expenditures, which is below the board policy level of 3%, but an increase from 2.3% in the 2015/16 amended budget.

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:

- **Beginning Fund Balance:** The assumption that beginning fund balance is equal to budgeted contingency for the current year plus an amount equal to 1% of budgeted expenditures adds about \$5.5 million in resources. This is not an assured outcome and there is some risk that the beginning fund balance will be less than assumed. 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.
 - In 2014/15 this amounted to 0.97% of budgeted expenditures, so 1% is a reasonable assumption for 2015/16.
 - 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.
 - The budget is the appropriation of the upper limit of likely spending for the year: it is not the forecast level and some budget categories will be underspent to some extent.
 - Finally, with some additions to the budget mid-year there could be additional areas where actual spending by year-end is less than provided for.
- **State School Fund:** The revenue to PPS from the state school fund is more predictable in this, the second, year of the biennium. The legislature has made all of the decisions on the appropriation for K-12 education. The amount that PPS will receive via the state school fund (SSF) is not finally determined until almost 10 months after the end of the fiscal year (i.e. April of 2018 for the 2016/17 year!). Weighted student numbers of districts across the state are not known until that time nor are the payments for high-cost special needs students. PPS funding is based upon its weighted student numbers relative to the overall numbers statewide. If PPS numbers increase by the same amount as the state overall our relative share of the SSF will stay the same. However, if PPS weighted numbers grow less than the state overall then PPS share of the SSF will go down; and the reverse is true if PPS grows faster than the state. Early indications are that there is significant growth expected statewide that will limit the benefit that PPS derives via SSF from the forecast increase of 650 students next year.

- Local Property Taxes: 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 -2014 (property values are assessed as of January 1 each year), which resulted in some unwinding of the compression effect. In 2015/16 the loss to compression for PPS was reduced by four percentage points to 21%. It is notoriously hard to forecast this revenue. Based upon our review of real estate market data it is reasonable to assume that property values increased again in 2015. 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 three-and-a-half percentage point reduction in the compression loss in 2016/17. This is reasonable given the data. The actual numbers will not be clear until the county tax assessor imposes taxes in October/November.
- Enrollment Balancing/Grade Reconfiguration: This proposed budget includes \$1.5 million for planning and implementation of changes and \$300,000 to cover the cost of hiring two middle school principals in 2016/17 to assist in this planning prior to opening schools in 2017/18. Some of the costs have to do with facilities requirements. Given the age and condition of PPS schools these are difficult to estimate. The actual costs of this work are not known at this time and could require additional appropriation as the planning work unfolds.
- Expiring Contract with Teachers: PPS does not have a contractual agreement with its teachers for 2016/17 so there is uncertainty over cost of salaries and benefits for this largest group of employees.
- Reserves/Contingency: Unassigned contingency is only 2.475% of total expenditures (\$14.1 million). This is a lower level of reserves than is prudent in the medium-term although all of the additional investments proposed in this budget have compelling merit. It is quite possible that any of the factors outlined above might result in further reduction in contingency during 2016/17. The opportunity to build reserves is when there are additional resources available. The Community Budget Review Committee (CBRC) is working on a proposed revision to the policy on contingency and reserves, which should prove helpful in guiding future decisions. There is a case to be made for a practice that a portion of any additional resources that might become available should be directed to rebuild unassigned contingency to the board policy level of 3% before additional discretionary expenditures are approved.
- Future Years: While this budget is for 2016/17 specifically, sound practice, as enshrined in the budget principles recently adopted by the board upon the recommendation of the CBRC, is to take a long-term perspective. There are several factors to consider for 2017/18 and beyond:
 - PERS: In the 2017/19 biennium PERS rates will be significantly higher than currently. PPS has a reserve fund, with a current balance of \$16.3 million that will help to offset this increase. The reserve is not so large as to eliminate the effect of the increase, especially since rates are almost certain to rise again in 2019/21.
 - Enrollment Balancing/Grade Reconfiguration and PPS Facilities: This work will continue into 2017/18 and beyond and will require funding to accomplish with fidelity. This work is inevitably connected to the uncertainty around facilities requirements given the age and condition of PPS school buildings. Significant investment is taking place through the bond, with summer improvement projects in many schools. That notwithstanding, there is still a massive backlog of deferred maintenance that will only be effectively remedied as all schools are rebuilt and/or modernized. In the meantime, there is uncertainty over the costs to address specific urgent needs that might occur. The Construction Excise Tax provides some resources to address these needs. However, the revenue source is subject to uncertainty when construction activity slows in a recession. And a significant portion of that revenue is earmarked to fund the Capital Asset Renewal Plan and also will likely be committed to debt service to cover costs of improvements to schools affected by grade reconfiguration actions.
 - PK-5 Literacy Instruction Innovation/Adoption: The proposed budget for 2016/17 includes \$2.1 million to begin implementation of this important work, which is tied so closely to the critical milestone of third-grade reading. Completion of the implementation across all schools serving grades PK-5 will require at least \$5 million in additional funds.
 - Environmental Issues: Just before the end of the 2015/16 school year concerns about water quality (lead contamination) and lead paint and radon came to light. Steps were taken to initiate testing and to provide water for schools and central offices. The 2015/16 budget was amended to add \$400,000 for first response to these concerns (funded out of contingency). In addition, assessments are underway to evaluate and quantify the need for remediation and other requirements. The 2016/17 budget already includes an addition of \$450,000 in maintenance. Additional resources will be needed and will be covered in a budget amendment. The impact on the budget is yet to be determined and will depend upon the extent of the investment required and the financing plan that is developed.

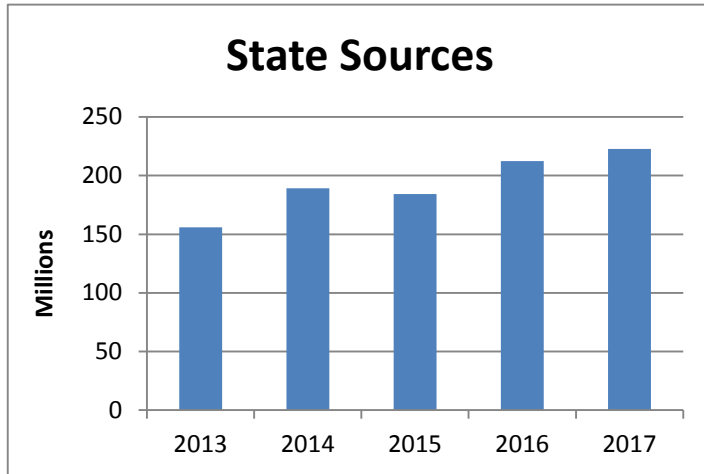
Total District Requirements by Fund

| Fund | | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 | Percent of Total |
|--------------------------------------|---|----------------------|----------------------|----------------------|----------------------|---------------------|
| 101 | General Fund | 579,158,367 | 591,888,109 | 592,043,109 | 592,600,180 | 51.5% |
| 201 | Student Body Activity Fund | 12,521,725 | 12,521,725 | 12,521,725 | 12,521,725 | 1.1% |
| 202 | Cafeteria Fund | 24,320,277 | 24,302,556 | 24,302,556 | 24,302,556 | 2.1% |
| 205 | Grants Fund | 64,735,028 | 69,007,282 | 69,007,282 | 69,334,196 | 6.0% |
| 225 | PERS Rate Stabilization Reserve Fund | 16,338,514 | 16,688,299 | 16,688,299 | 16,688,299 | 1.4% |
| 299 | Dedicated Resource Fund | 17,106,653 | 13,102,048 | 13,102,048 | 13,102,048 | 1.1% |
| 307 | IT Projects Debt Service Fund | 2,707,980 | 2,707,434 | 2,707,434 | 2,707,434 | 0.2% |
| 308 | PERS UAL Debt Service Fund | 43,847,574 | 45,667,574 | 45,667,574 | 45,667,574 | 4.0% |
| 320 | Full Faith and Credit Debt Service Fund | 1,285,549 | 1,266,926 | 1,266,926 | 1,266,926 | 0.1% |
| 338 | Facilities Capital Debt Service Fund | - | - | 323,530 | 323,530 | 0.0% |
| 350 | GO Bonds Debt Service Funds | 48,711,589 | 50,128,598 | 49,718,598 | 49,718,598 | 4.3% |
| 404 | Construction Excise Fund | 18,439,955 | 21,376,273 | 21,376,273 | 21,376,273 | 1.8% |
| 407 | IT System Project Fund | 5,273,251 | 1,125,061 | 1,467,822 | 1,467,822 | 0.1% |
| 420 | Full Faith and Credit Fund | 55,380 | - | - | - | 0.0% |
| 435 | Energy Efficient Schools Fund | 1,724,572 | 1,685,438 | 1,685,438 | 1,685,438 | 0.1% |
| 438 | Facilities Capital Fund | 7,599,094 | 5,463,636 | 10,361,136 | 10,361,136 | 0.9% |
| 445 | Capital Asset Renewal Fund | 3,247,782 | 3,785,752 | 3,785,752 | 3,785,752 | 0.3% |
| 450 | GO Bonds | 360,899,025 | 270,647,214 | 270,647,214 | 270,647,214 | 23.4% |
| 470 | Partnership Funds | 12,003,406 | 11,173,531 | 11,173,531 | 11,173,531 | 1.0% |
| 601 | Self Insurance Fund | 7,174,642 | 7,174,600 | 7,174,600 | 7,174,600 | 0.6% |
| Total District Budget by Fund | | 1,227,150,363 | 1,149,712,056 | 1,155,020,847 | 1,155,904,832 | 100.0% |

Budget Summaries

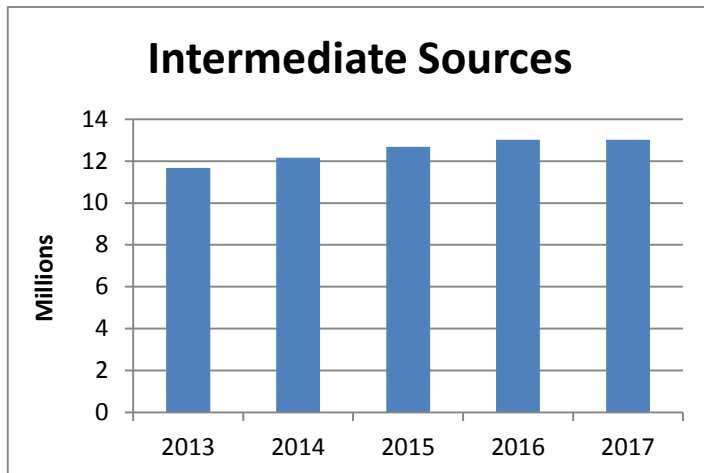
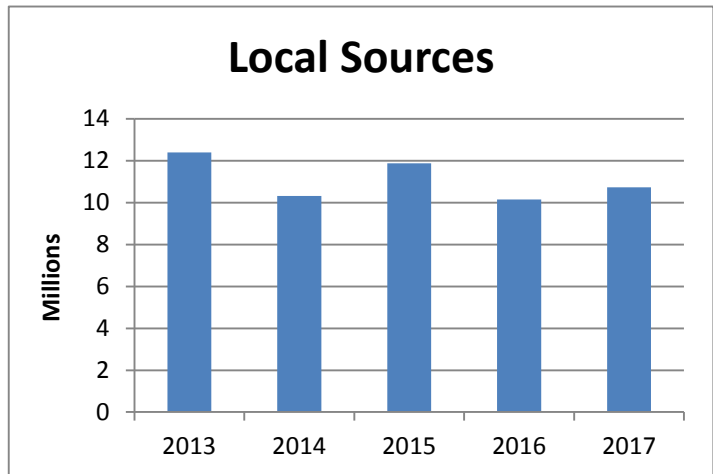
The following pages present different views of the PPS budget. There are various charts and graphs presenting the total District budget and separate presentations of the General Fund budget. The intent is to enhance understanding of the District's budget and financial structure.

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.

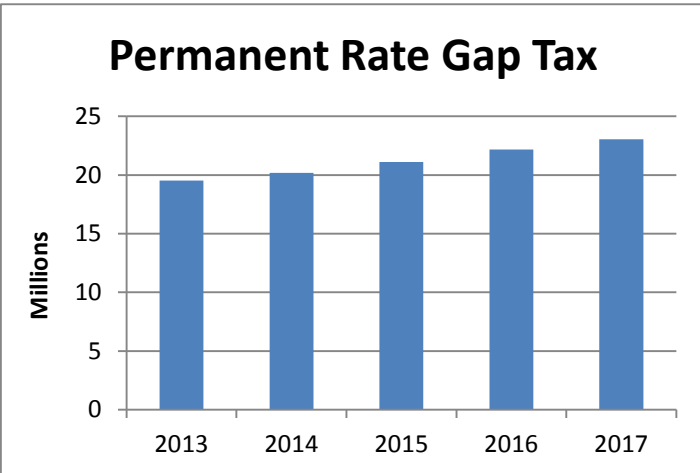
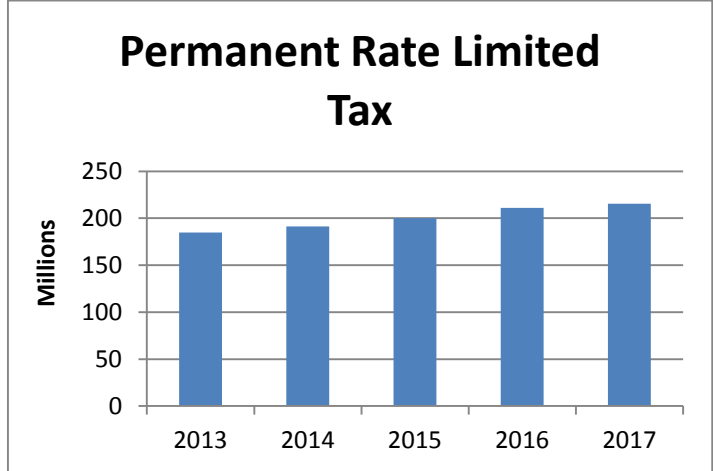
Local Sources: Local sources are a combination of income from (but not limited to) student tuition, athletic events, rental/lease of public facilities, interest earnings, and income from the sale of property.



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.

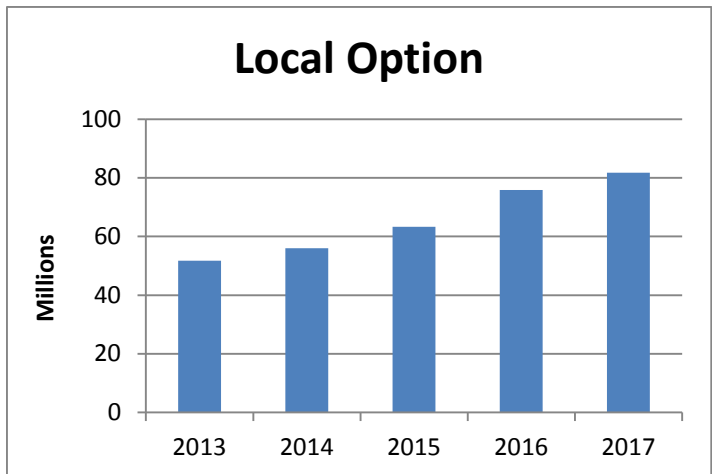
Property Taxes: The District’s property tax levy is based on a permanent tax rate per \$1,000 of assessed value. Under State law, assessed value is limited to an increase of three percent per year, plus new construction. The Portland Public Schools (PPS) permanent tax rate is currently \$5.2781 per \$1,000.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

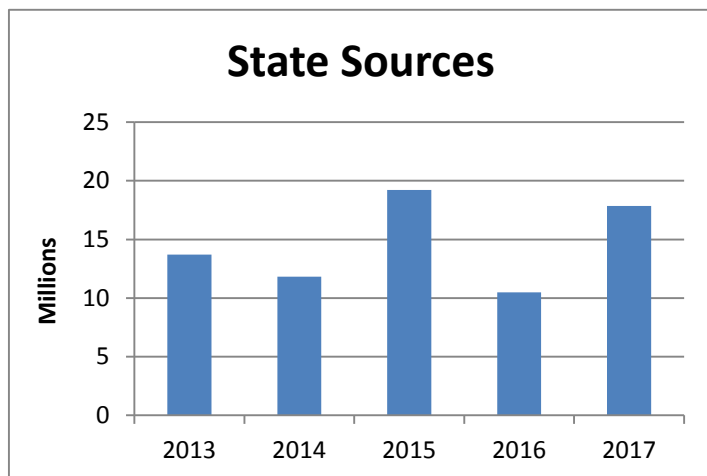


2. Permanent Rate Gap Tax: The State legislature allowed that \$0.5038 of the permanent tax rate could be exempt from offset in the State School Fund calculation. This Gap Tax raises approximately \$20 million per year. These revenues are identified on the General Fund Resources page as “Permanent Rate 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 \$82 million in 2016/17.

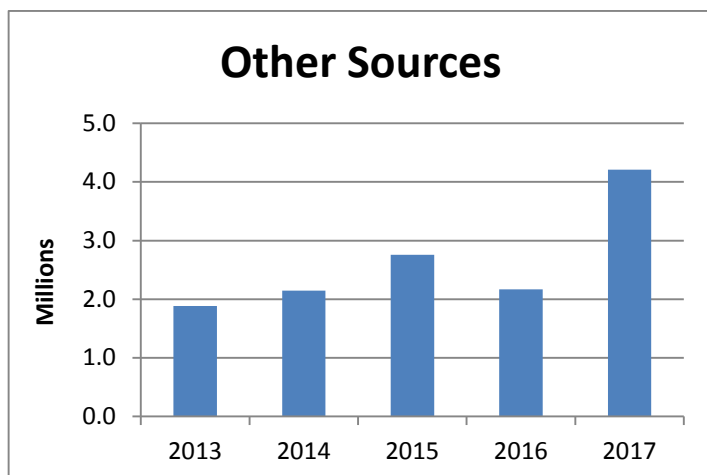
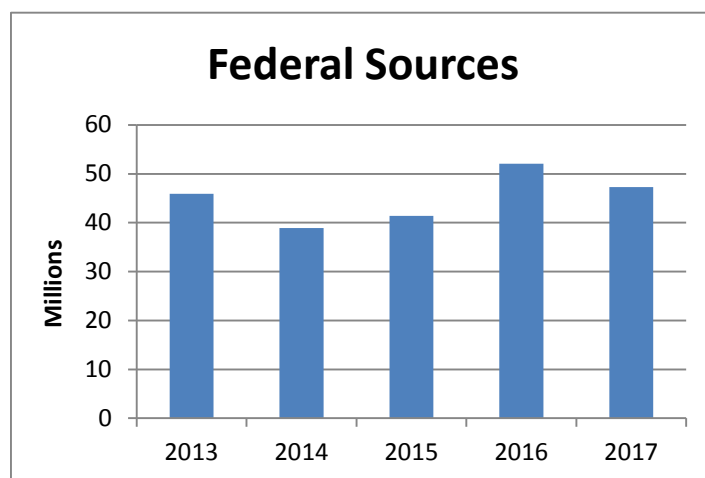


Major District Resources – Grants Fund



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

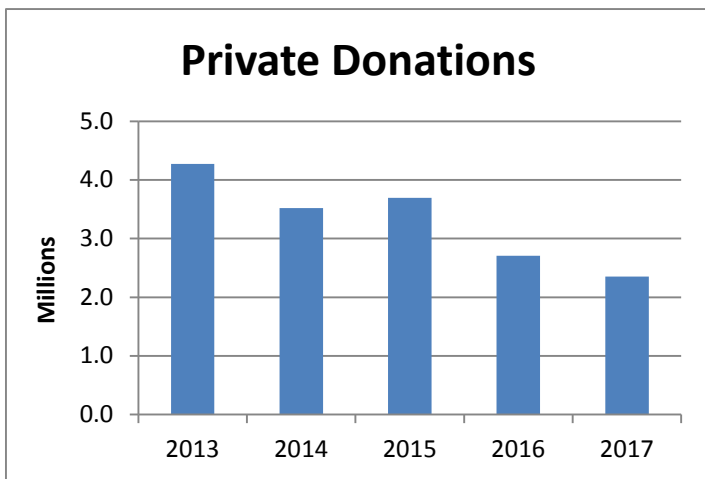
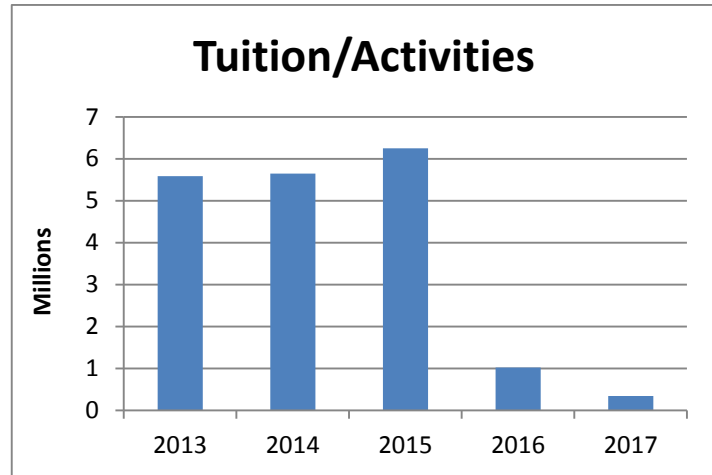
Federal Sources: The bulk of the federal funding comes from the federal Title IA program, which supports schools with high percentages of economically disadvantaged students. Other grants support Special Education, Head Start and school improvement programs.



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

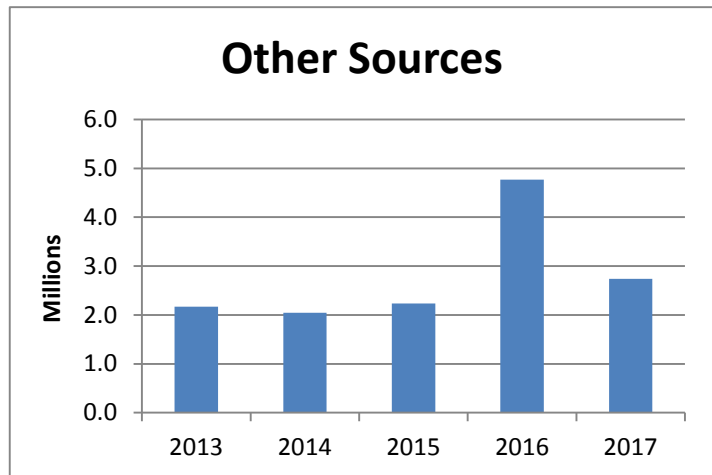
Major District Resources – Dedicated Resource Fund

Tuition/Activity Fees: Tuition paid for the District's full-day kindergarten program accounted for nearly \$4 million in special revenue every year. This was no longer in effect starting 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/All Hands Raised. 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.

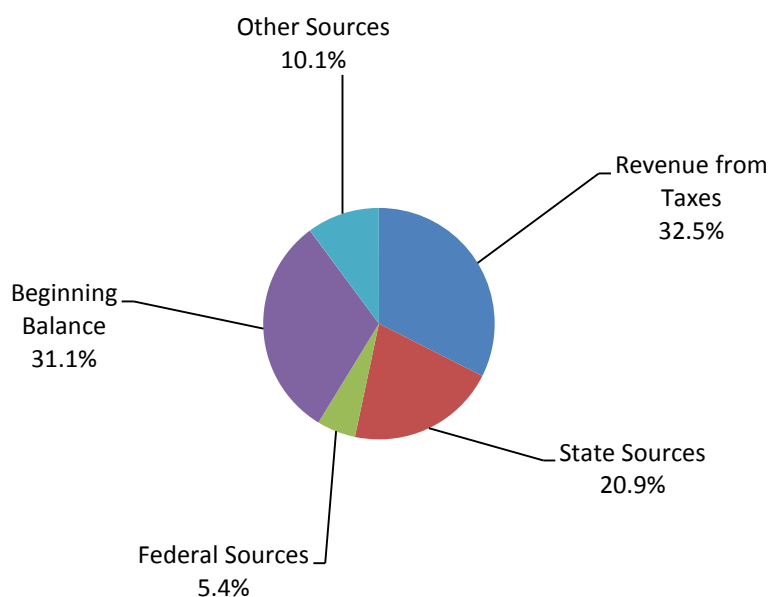
Resources - All Funds Combined

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 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 | Percent of Total |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Beginning Balance | 456,591,738 | 358,529,762 | 358,872,523 | 359,423,930 | 31.1% |
| Revenue from Taxes | 362,522,610 | 375,582,995 | 375,172,995 | 375,172,995 | 32.5% |
| Tuition | 372,000 | 335,000 | 335,000 | 335,000 | 0.0% |
| Earnings on Investment | 4,792,565 | 2,313,400 | 2,313,400 | 2,313,400 | 0.2% |
| Food Service Sales | 3,466,667 | 3,558,295 | 3,558,295 | 3,558,295 | 0.3% |
| Extra-curricular Activities | 10,036,791 | 9,374,500 | 9,374,500 | 9,374,500 | 0.8% |
| Other Local Sources | 76,824,431 | 76,801,155 | 76,956,155 | 77,153,850 | 6.7% |
| Intermediate Sources | 13,021,202 | 13,021,202 | 13,021,202 | 13,021,202 | 1.1% |
| State Sources | 224,679,910 | 241,047,696 | 241,047,696 | 241,182,579 | 20.9% |
| Federal Sources | 66,874,756 | 62,704,846 | 62,704,846 | 62,704,846 | 5.4% |
| Other Sources | 7,967,693 | 6,443,205 | 11,664,235 | 11,664,235 | 1.0% |
| Total Resources | 1,227,150,363 | 1,149,712,056 | 1,155,020,847 | 1,155,904,832 | 100.0% |

Percent of Total Resources - All Funds



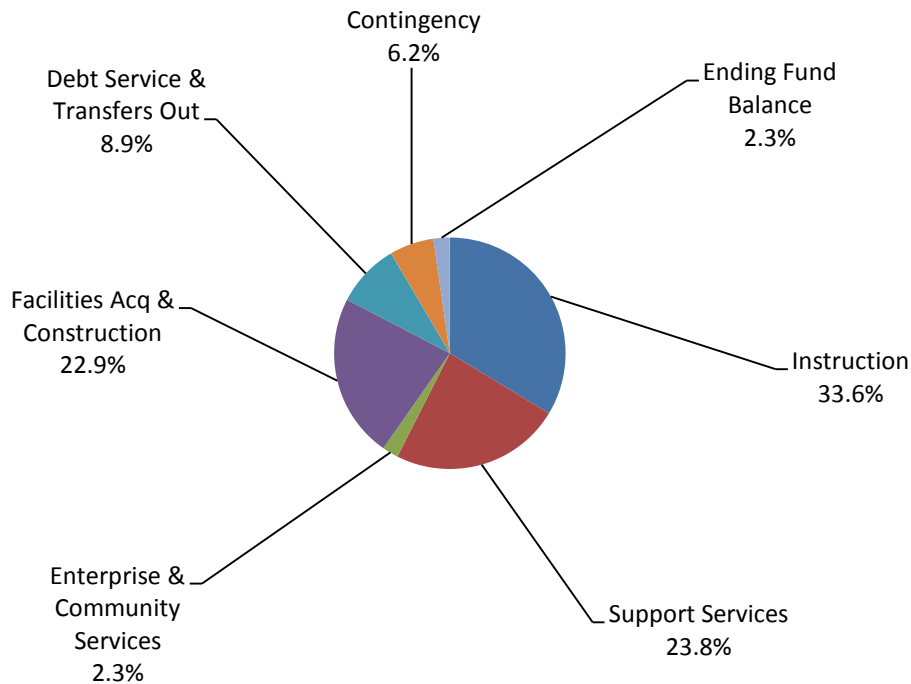
Requirements - All Funds Combined

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 2016/17 is \$1,155,904,832

Requirements (All Funds)

| Description | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 | Percent of Total |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Instruction - Regular | 268,548,936 | 278,142,040 | 277,379,750 | 273,174,656 | 23.6% |
| Instruction - Special Programs | 114,741,404 | 112,728,943 | 112,947,987 | 115,994,193 | 10.0% |
| Instruction Subtotal | 383,290,340 | 390,870,983 | 390,327,737 | 389,168,849 | 33.6% |
| Support Services - Instructional | 100,297,525 | 106,711,532 | 106,623,281 | 109,377,296 | 9.5% |
| Support Services - General Admin | 135,669,037 | 139,650,591 | 141,094,529 | 140,318,931 | 12.1% |
| Support Services - Central Activities | 26,350,980 | 24,352,889 | 24,627,244 | 25,479,538 | 2.2% |
| Support Services Subtotal | 262,317,542 | 270,715,012 | 272,345,054 | 275,175,765 | 23.8% |
| Enterprise & Community Services | 26,687,508 | 25,493,469 | 25,485,798 | 26,097,682 | 2.3% |
| Facility Acquisition and Construction | 228,279,995 | 260,244,193 | 264,818,163 | 264,818,441 | 22.9% |
| Debt Service & Transfers Out | 101,037,990 | 102,871,342 | 102,915,902 | 102,915,902 | 8.9% |
| Contingency | 198,631,857 | 71,698,287 | 71,717,788 | 71,317,788 | 6.2% |
| Ending Fund Balance | 26,905,131 | 27,818,770 | 27,410,405 | 26,410,405 | 2.3% |
| Total District Requirements | 1,227,150,363 | 1,149,712,056 | 1,155,020,847 | 1,155,904,832 | 100.0% |

Requirements by Major Program - All Funds



Net Budget - All Funds Combined

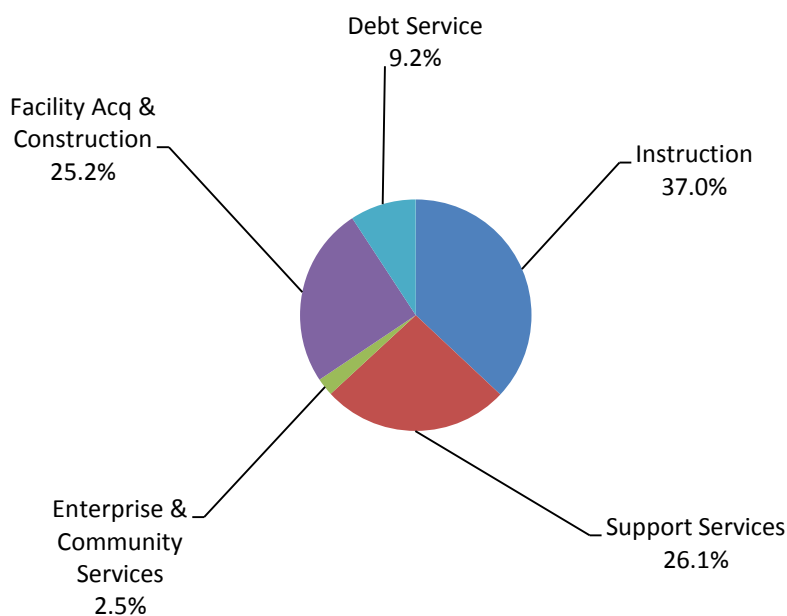
The figures in the District Budget table on the previous page include internal transactions such as fund level transfers and a Contingency account that functions as a reserve.

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 2016/17 is \$1,052,432,404.

Net Budget (All Funds)

| Description | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 | Percent of Total |
|---------------------------------------|--------------------|----------------------|----------------------|----------------------|------------------|
| Instruction - Regular | 268,548,936 | 278,142,040 | 277,379,750 | 273,174,656 | 26.0% |
| Instruction - Special Programs | 114,741,404 | 112,728,943 | 112,947,987 | 115,994,193 | 11.0% |
| Instruction Subtotal | 383,290,340 | 390,870,983 | 390,327,737 | 389,168,849 | 37.0% |
| Support Services - Instructional | 100,297,525 | 106,711,532 | 106,623,281 | 109,377,296 | 10.4% |
| Support Services - General Admin | 135,669,037 | 139,650,591 | 141,094,529 | 140,318,931 | 13.3% |
| Support Services - Central Activities | 26,350,980 | 24,352,889 | 24,627,244 | 25,479,538 | 2.4% |
| Support Services Subtotal | 262,317,542 | 270,715,012 | 272,345,054 | 275,175,765 | 26.1% |
| Enterprise & Community Services | 26,687,508 | 25,493,469 | 25,485,798 | 26,097,682 | 2.5% |
| Facility Acquisition and Construction | 228,279,995 | 260,244,193 | 264,818,163 | 264,818,441 | 25.2% |
| Debt Service | 93,630,297 | 96,848,137 | 97,171,667 | 97,171,667 | 9.2% |
| Total District Net Budget | 994,205,682 | 1,044,171,794 | 1,050,148,419 | 1,052,432,404 | 100.0% |

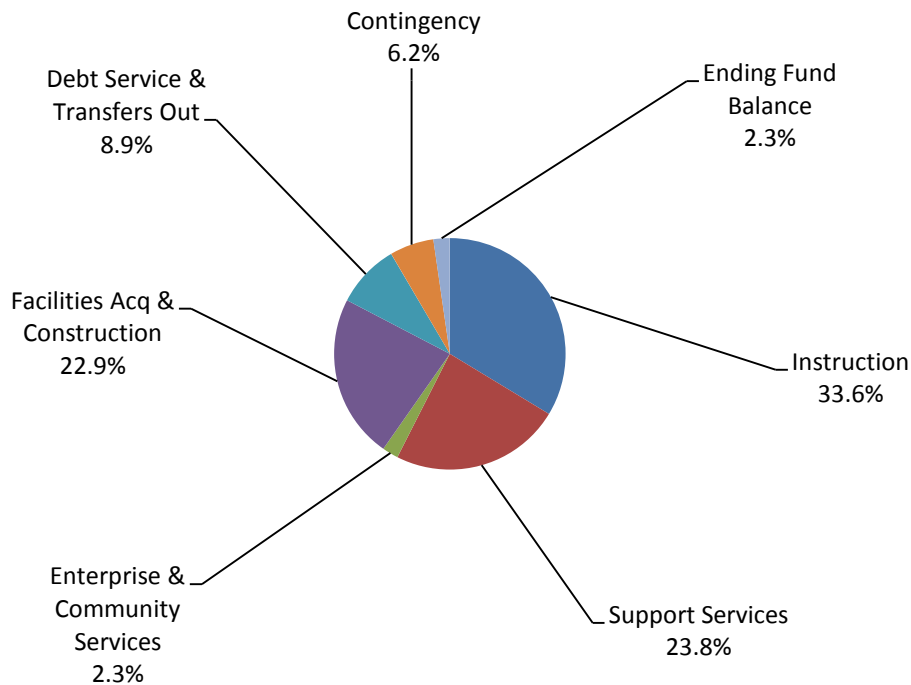
Net Budget - All Funds



Requirements by Major Program (All Funds)

| Program Area | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---------------------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Instruction | 323,920,269 | 349,666,442 | 383,290,340 | 390,870,983 | 390,327,737 | 389,168,849 |
| Support Services | 204,968,496 | 231,998,449 | 262,317,542 | 270,715,012 | 272,345,054 | 275,175,765 |
| Enterprise & Community Services | 20,058,713 | 21,902,077 | 26,687,508 | 25,493,469 | 25,485,798 | 26,097,682 |
| Facilities Acq & Construction | 31,105,631 | 54,830,463 | 228,279,995 | 260,244,193 | 264,818,163 | 264,818,441 |
| Debt Service & Transfers Out | 95,434,560 | 103,253,263 | 101,037,990 | 102,871,342 | 102,915,902 | 102,915,902 |
| Contingency | - | - | 198,631,857 | 71,698,287 | 71,717,788 | 71,317,788 |
| Ending Fund Balance | 200,021,893 | 456,591,738 | 26,905,131 | 27,818,770 | 27,410,405 | 26,410,405 |
| Total Requirements | 875,509,563 | 1,218,242,432 | 1,227,150,363 | 1,149,712,056 | 1,155,020,847 | 1,155,904,832 |

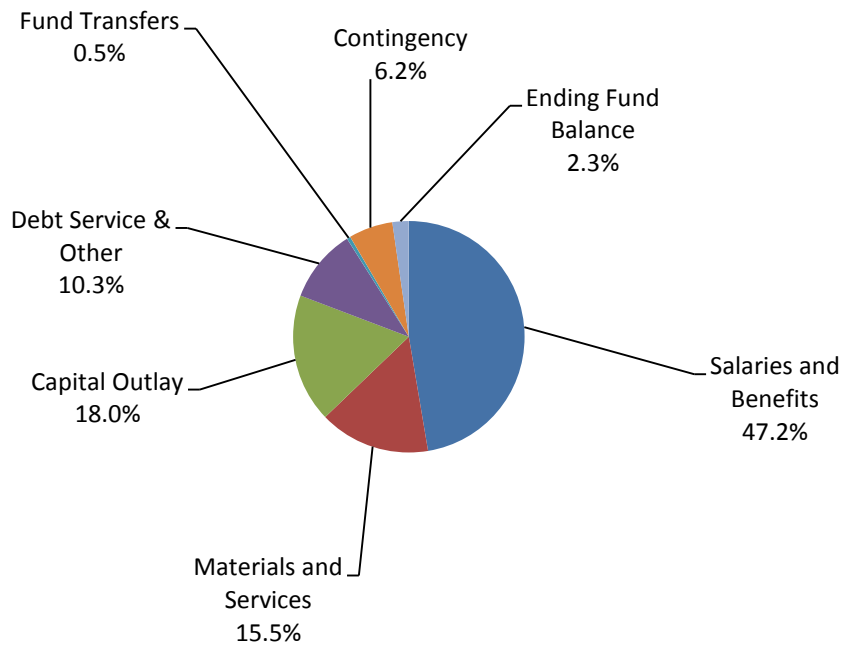
Requirements by Major Program - All Funds



Requirements by Major Account (All Funds)

| Description | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---------------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Salaries and Benefits | 435,690,886 | 472,818,520 | 528,166,219 | 545,264,904 | 545,775,957 | 547,266,843 |
| Materials and Services | 117,619,717 | 136,897,525 | 170,310,209 | 176,883,432 | 177,465,811 | 178,913,722 |
| Capital Outlay | 16,165,060 | 35,846,396 | 185,869,539 | 202,983,727 | 207,796,767 | 207,597,475 |
| Debt Service & Other | 96,998,884 | 101,679,157 | 109,859,715 | 119,039,731 | 119,109,884 | 118,654,364 |
| Fund Transfers | 9,013,122 | 14,409,096 | 7,407,693 | 6,023,205 | 5,744,235 | 5,744,235 |
| Contingency | - | - | 198,631,857 | 71,698,287 | 71,717,788 | 71,317,788 |
| Ending Fund Balance | 200,021,893 | 456,591,738 | 26,905,131 | 27,818,770 | 27,410,405 | 26,410,405 |
| Total Requirements | 875,509,563 | 1,218,242,432 | 1,227,150,363 | 1,149,712,056 | 1,155,020,847 | 1,155,904,832 |

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.

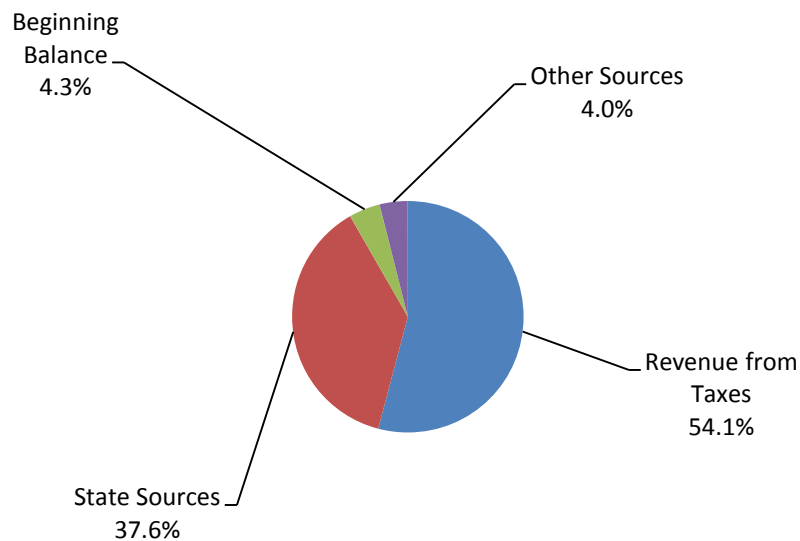
General Fund Resources

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 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 | Percent of Total |
|-----------------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| Beginning Balance | 34,441,540 | 25,167,901 | 25,167,901 | 25,719,308 | 4.3% |
| Revenue from Taxes | 309,577,394 | 320,700,760 | 320,700,760 | 320,700,760 | 54.1% |
| Tuition | 205,000 | 185,000 | 185,000 | 185,000 | 0.0% |
| Earnings on Investment | 300,000 | 1,000,000 | 1,000,000 | 1,000,000 | 0.2% |
| Extra-curricular Activities | 679,500 | 679,500 | 679,500 | 679,500 | 0.1% |
| Other Local Sources | 8,513,670 | 8,237,056 | 8,392,056 | 8,397,720 | 1.4% |
| Intermediate Sources | 13,021,202 | 13,021,202 | 13,021,202 | 13,021,202 | 2.2% |
| State Sources | 212,219,221 | 222,796,690 | 222,796,690 | 222,796,690 | 37.6% |
| Federal Sources | 840 | - | - | - | 0.0% |
| Other Sources | 200,000 | 100,000 | 100,000 | 100,000 | 0.0% |
| Total Resources | 579,158,367 | 591,888,109 | 592,043,109 | 592,600,180 | 100.0% |

Resources by Major Account - General Fund



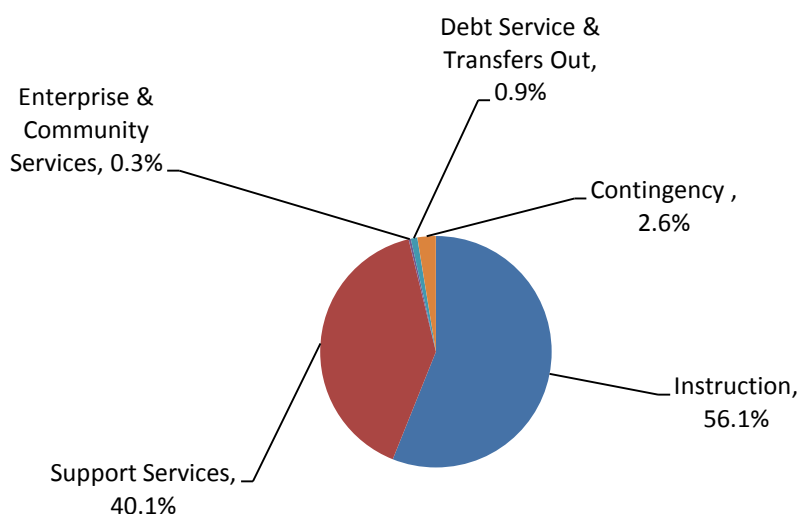
General Fund Requirements

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 2016/17 is \$592,600,180.

Requirements (General Fund)

| General Fund | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 | Percent of Total |
|--|--------------------|--------------------|--------------------|--------------------|------------------|
| Instruction - Regular | 241,416,286 | 246,163,949 | 245,403,834 | 245,411,153 | 41.4% |
| Instruction - Special Programs | 83,406,058 | 86,138,578 | 86,362,645 | 86,888,031 | 14.7% |
| Instruction Subtotal | 324,822,344 | 332,302,527 | 331,766,479 | 332,299,184 | 56.1% |
| Support Services - Instructional | 76,456,625 | 80,965,295 | 80,863,816 | 81,274,400 | 13.7% |
| Support Services - General Admin | 127,231,008 | 132,268,295 | 133,712,590 | 133,179,389 | 22.5% |
| Support Services - Central Activities | 21,218,716 | 22,872,848 | 22,803,580 | 23,380,197 | 3.9% |
| Support Services Subtotal | 224,906,349 | 236,106,438 | 237,379,986 | 237,833,986 | 40.1% |
| Enterprise & Community Services | 1,822,701 | 1,842,222 | 1,842,222 | 1,812,588 | 0.3% |
| Debt Service & Transfers Out | 7,407,693 | 6,023,205 | 5,420,705 | 5,420,705 | 0.9% |
| Contingency | 20,199,280 | 15,613,717 | 15,633,717 | 15,233,717 | 2.6% |
| Total General Fund Requirements | 579,158,367 | 591,888,109 | 592,043,109 | 592,600,180 | 100.0% |

Requirements by Major Program - General Fund



Net General Fund Budget

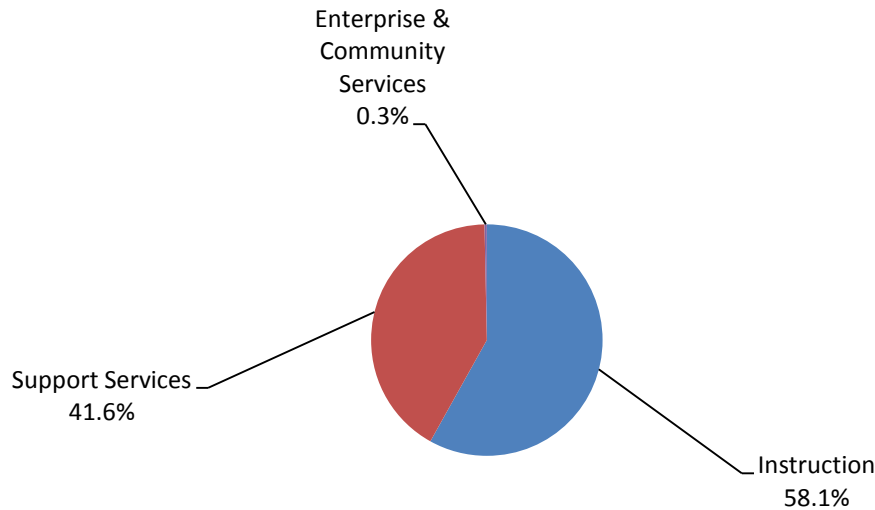
The figures in the District General Fund Budget table on the previous page include internal transactions such as fund level transfers and a Contingency account that functions as a reserve.

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 2016/17 is \$571,945,758.

Net Budget (General Fund)

| General Fund | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 | Percent of Total |
|---------------------------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| Instruction - Regular | 241,416,286 | 246,163,949 | 245,403,834 | 245,411,153 | 42.9% |
| Instruction - Special Programs | 83,406,058 | 86,138,578 | 86,362,645 | 86,888,031 | 15.2% |
| Instruction Subtotal | 324,822,344 | 332,302,527 | 331,766,479 | 332,299,184 | 58.1% |
| Support Services - Instructional | 76,456,625 | 80,965,295 | 80,863,816 | 81,274,400 | 14.2% |
| Support Services - General Admin | 127,231,008 | 132,268,295 | 133,712,590 | 133,179,389 | 23.3% |
| Support Services - Central Activities | 21,218,716 | 22,872,848 | 22,803,580 | 23,380,197 | 4.1% |
| Support Services Subtotal | 224,906,349 | 236,106,438 | 237,379,986 | 237,833,986 | 41.6% |
| Enterprise & Community Services | 1,822,701 | 1,842,222 | 1,842,222 | 1,812,588 | 0.3% |
| General Fund Net Budget | 551,551,394 | 570,251,187 | 570,988,687 | 571,945,758 | 100.0% |

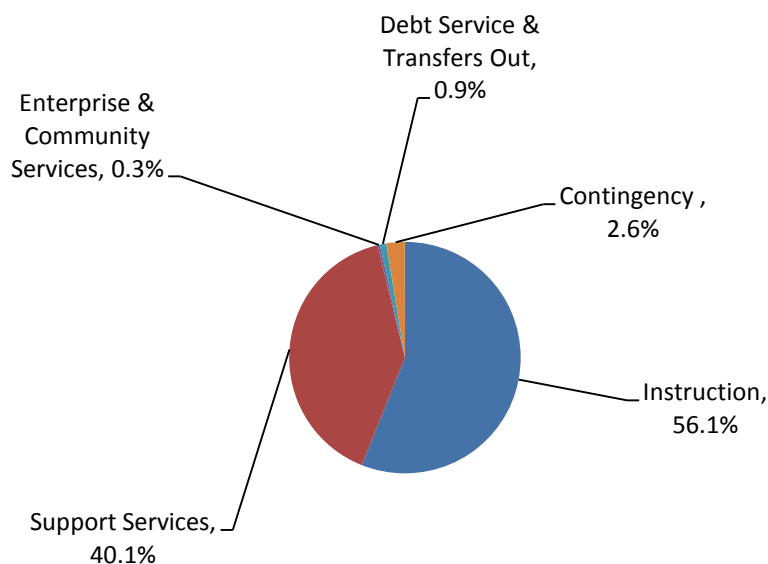
Net Budget - General Fund



Requirements by Major Program (General Fund)

| Program Area | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---------------------------------|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| Instruction | 271,983,576 | 293,299,904 | 324,822,344 | 332,302,527 | 331,766,479 | 332,299,184 |
| Support Services | 182,354,183 | 201,248,427 | 224,906,349 | 236,106,438 | 237,379,986 | 237,833,986 |
| Enterprise & Community Services | 1,621,000 | 1,829,764 | 1,822,701 | 1,842,222 | 1,842,222 | 1,812,588 |
| Debt Service & Transfers Out | 9,013,122 | 14,409,096 | 7,407,693 | 6,023,205 | 5,420,705 | 5,420,705 |
| Contingency | - | - | 20,199,280 | 15,613,717 | 15,633,717 | 15,233,717 |
| Ending Fund Balance | 51,673,785 | 34,441,540 | - | - | - | - |
| Total Requirements | 516,645,666 | 545,228,731 | 579,158,367 | 591,888,109 | 592,043,109 | 592,600,180 |

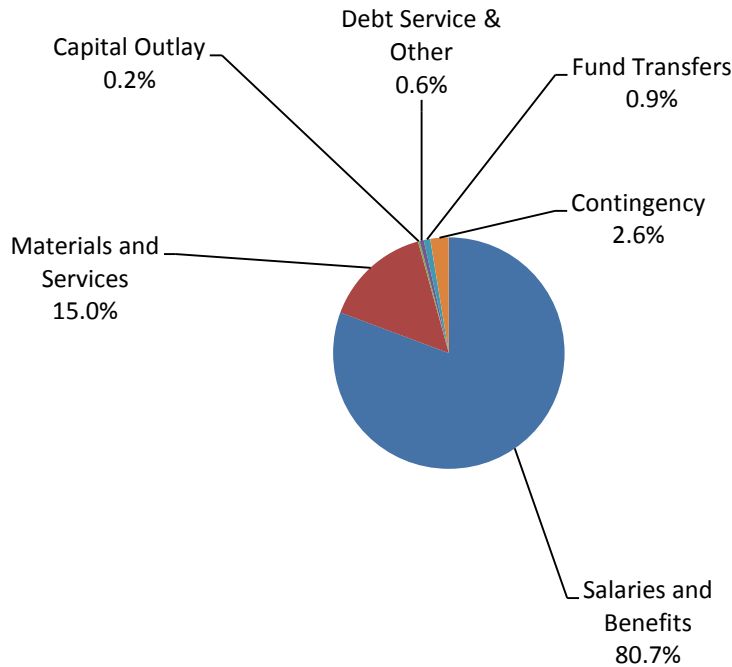
Requirements by Major Program - General Fund



Requirements by Major Account Category (General Fund)

| Program Area | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---------------------------|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| Salaries and Benefits | 376,576,888 | 408,398,173 | 459,654,387 | 476,850,558 | 477,126,529 | 478,277,736 |
| Materials and Services | 72,308,400 | 79,196,520 | 86,590,264 | 88,036,252 | 88,774,869 | 88,855,781 |
| Capital Outlay | 3,297,504 | 5,558,214 | 1,713,106 | 1,880,702 | 1,756,991 | 1,477,306 |
| Debt Service & Other | 3,775,967 | 3,225,187 | 3,593,637 | 3,483,675 | 3,330,298 | 3,334,935 |
| Fund Transfers | 9,013,122 | 14,409,096 | 7,407,693 | 6,023,205 | 5,420,705 | 5,420,705 |
| Contingency | - | - | 20,199,280 | 15,613,717 | 15,633,717 | 15,233,717 |
| Ending Fund Balance | 51,673,785 | 34,441,540 | - | - | - | - |
| Total Requirements | 516,645,666 | 545,228,731 | 579,158,367 | 591,888,109 | 592,043,109 | 592,600,180 |

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 2016/17

| Amount | Source Fund | Destination Fund | Purpose |
|--------------------|------------------------------|---|---|
| 2,707,434 | 101 General Fund | 307 IT Projects Debt Service Fund | Debt Service - IT GO Bonds of 2009 |
| 1,130,032 | 101 General Fund | 320 Full Faith and Credit Debt Service Fund | Debt Service - Recovery Zone Bond of 2010 |
| 323,530 | 404 Construction Excise Fund | 338 Facilities Capital Debt Service Fund | Capital Improvement Projects |
| 230,000 | 101 General Fund | 407 IT System Project Fund | Capital Improvement Projects |
| 1,353,239 | 101 General Fund | 438 Facilities Capital Fund | Capital Improvement Projects |
| \$5,744,235 | Total Transfers | | |

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 |
| 1,129,512 | 101 General Fund | 320 Full Faith and Credit Debt Service Fund | Debt Service - Recovery Zone Bond of 2010 |
| 412,400 | 101 General Fund | 407 IT System Project Fund | Capital Improvement Projects |
| 3,157,801 | 101 General Fund | 438 Facilities Capital Fund | Capital Improvement Projects |
| \$7,407,693 | 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 2016/17 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/cms/lib8/OR01915807/Centricity/Domain/37/MESD%20LSP%20Final%201-20-16.pdf>

The current forecast from MESD is that PPS will receive \$8.5 million in transit dollars and will have \$9.0 million in resolution dollars available to purchase services in 2016/17.

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 starting in 2015/16, PPS has used resolution dollars to fund the increased cost arising from switching to the full week (5 day/4 night) program.

In 2015/16 PPS and MESD began a pilot program for use of School Health Assistant to provide coverage every day in schools. In 2015/16 this was in Madison cluster schools. In 2016/17 the program will expand to include schools in the Roosevelt, Jefferson, and Franklin clusters.

Multnomah Education Service District**Portland Service Plan Selections as of April 27, 2016**

| Department/Service | Units Selected | Unit Cost Rounded | Transit Dollars | Resolution Dollars | Total |
|---|----------------|-------------------|------------------|--------------------|-------------------|
| Available Transit | | | 8,491,202 | | 8,491,202 |
| Department of Education Services | | | | | |
| Instructional Services | | | | | |
| Curriculum Services | | | | | |
| Classroom Law | | | | 25,794 | 25,794 |
| Curriculum Services - School Improvement | | | | 244,254 | 244,254 |
| Outdoor School * | | | | * 521,172 | * 521,172 |
| Helensview School | | | | | |
| Turnaround School (Helensview, 1.0x) | 78 | 8,850 | | 690,275 | 690,275 |
| Turnaround School (Helensview, 2.0x) | 12 | 15,145 | | 181,746 | 181,746 |
| Helensview (Services for Pregnant and Parenting Students) | 30 | 17,699 | | 530,980 | 530,980 |
| Home School Notification | | | | 17,721 | 17,721 |
| Incarcerated Youth Program | | | | 266,941 | 266,941 |
| Functional Living Skills | | | | | |
| Alt. Behavior Placements | 11 | 80,500 | | 885,500 | 885,500 |
| Department of School Health Services | | | | | |
| Hearing | | | | 84,608 | 84,608 |
| Immunization | | | | 92,723 | 92,723 |
| School Nursing Services/Registered Nurses (FTE) | 27 | 109,936 | | 2,968,271 | 2,968,271 |
| School Nursing Services/School Health Assistants (Hours) | 41,992 | 28 | | 1,182,915 | 1,182,915 |
| School Nursing Services/Special Needs | | | | 218,642 | 218,642 |
| School Nursing Services/1:1 Nurses (FTE) | 2 | 109,936 | | 219,872 | 219,872 |
| Department of Technology Services | | | | | |
| Application and Development Services | | | | | |
| Student Information Systems - Level 1 (SIS Admin) | | | | 418,260 | 418,260 |
| District Office Services | | | | | |
| School Messenger | | | | 111,550 | 111,550 |
| Infrastructure Services | | | | | |
| Internet Connectivity | | | | 124,000 | 124,000 |
| Administrative Support Services | | | | | |
| Inter-District Delivery System (Pony) | | | | 18,569 | 18,569 |
| School Closure Network | | | | 310 | 310 |
| Follett Destiny Hosting | | | | 166,221 | 166,221 |
| Total | | | 8,491,202 | 8,970,324 | 17,461,526 |

*Outdoor School resolution cost is net costs after credits from Metro and East Multnomah Soil & Water Conservation District. In addition, this amount is net cost for about one half of the PPS 6th grade students. The cost for the other half of 6th grade students is paid for out of General Fund.

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 Bond | 2010 Recovery Bonds | 2013 GO Bonds | 2015 GO Bonds | 2017 Qualified Zone Academy Bonds | Total |
|---------------------------|---------------------------------|----------------------|---------------------|-------------------|--------------------|-----------------------------------|----------------------|
| Principal: | | | | | | | |
| 2017 | 11,825,573 | 2,449,000 | 940,521 | 1,705,000 | 33,145,000 | 323,530 | 50,388,624 |
| 2018 | 12,076,908 | 2,533,000 | 969,188 | 1,890,000 | 17,960,000 | 323,530 | 35,752,626 |
| 2019 | 11,949,489 | 2,619,000 | 998,730 | 2,080,000 | 19,680,000 | 323,530 | 37,650,749 |
| 2020 | 12,160,373 | - | 1,029,171 | 2,325,000 | 21,515,000 | 323,530 | 37,353,074 |
| 2021 | 21,903,150 | - | 1,060,541 | 2,585,000 | 36,255,000 | 323,530 | 62,127,221 |
| 2022-2026 | 213,319,074 | - | 1,700,443 | 17,370,000 | 35,110,000 | 1,617,650 | 269,117,167 |
| 2027-2031 | 100,840,000 | - | - | 25,885,000 | 53,650,000 | 1,617,650 | 181,992,650 |
| 2032-2033 | - | - | - | 13,180,000 | 27,385,000 | 647,060 | 41,212,060 |
| Principal Total | 384,074,567 | 7,601,000 | 6,698,594 | 67,020,000 | 244,700,000 | 5,500,010 | 715,594,171 |
| Interest: | | | | | | | |
| 2017 | 32,308,754 | 258,434 | 326,405 | 2,679,275 | 11,210,175 | - | 46,783,043 |
| 2018 | 34,797,418 | 175,168 | 278,546 | 2,628,125 | 9,552,925 | - | 47,432,182 |
| 2019 | 36,904,836 | 89,046 | 229,229 | 2,571,425 | 8,654,925 | - | 48,449,461 |
| 2020 | 39,698,952 | - | 178,410 | 2,467,425 | 7,670,925 | - | 50,015,712 |
| 2021 | 32,511,176 | - | 126,041 | 2,351,175 | 6,595,175 | - | 41,583,567 |
| 2022-2026 | 104,879,194 | - | 87,416 | 9,633,625 | 20,732,875 | - | 135,333,110 |
| 2027-2031 | 7,546,826 | - | - | 5,416,975 | 11,090,575 | - | 24,054,376 |
| 2032-2033 | - | - | - | 699,475 | 1,311,850 | - | 2,011,325 |
| Interest Total | 288,647,156 | 522,648 | 1,226,047 | 28,447,500 | 76,819,425 | - | 395,662,776 |
| Total Debt Service | 672,721,723 | 8,123,648 | 7,924,641 | 95,467,500 | 321,519,425 | 5,500,010 | 1,111,256,947 |

Payments by Debt Service Fund, FY 2016/17

The following is a summary of payments to be made on principal and interest in FY 2016/17.

| Fiscal Year | Limited Tax Pension & Refunding | IT Project Debt Bond | 2010 Recovery Bonds | 2013 GO Bonds | 2015 GO Bonds | 2017 Qualified Zone Academy Bonds | Total |
|--------------|---------------------------------|----------------------|---------------------|------------------|-------------------|-----------------------------------|-------------------|
| Fund 307 | - | 2,707,434 | - | - | - | - | 2,707,434 |
| Fund 308 | 44,134,327 | - | - | - | - | - | 44,134,327 |
| Fund 320 | - | - | 1,266,926 | - | - | - | 1,266,926 |
| Fund 338 | - | - | - | - | - | 323,530 | 323,530 |
| Fund 350 | - | - | - | 4,384,275 | 44,355,175 | - | 48,739,450 |
| Total | 44,134,327 | 2,707,434 | 1,266,926 | 4,384,275 | 44,355,175 | 323,530 | 97,171,667 |

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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.

General Fund - Resources by Account

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 37,457,015 | 51,673,785 | 34,441,540 | 25,167,901 | 25,167,901 | 25,719,308 |
| 411111 - Current-Multnomah Co | 184,996,847 | 194,299,041 | 205,345,144 | 209,415,000 | 209,415,000 | 209,415,000 |
| 411112 - Current-Clackamas Co | 141,111 | 151,672 | 162,447 | 168,000 | 168,000 | 168,000 |
| 411113 - Current-Washington Co | 1,158,938 | 1,275,110 | 1,414,823 | 1,468,000 | 1,468,000 | 1,468,000 |
| 411114 - Current-Mult Co Cancel/Omit | 495,295 | 300,149 | - | - | - | - |
| 411121 - Prior-Multnomah Co | 4,526,758 | 4,206,389 | 4,210,000 | 4,368,000 | 4,368,000 | 4,368,000 |
| 411122 - Prior-Clackamas Co | 3,627 | 3,011 | 3,500 | 3,500 | 3,500 | 3,500 |
| 411123 - Prior-Washington Co | 19,197 | 19,339 | 20,000 | 20,000 | 20,000 | 20,000 |
| 411124 - Prior-Mult Co Cancel/Omit | 9,797 | 11,533 | - | - | - | - |
| 411130 - Foreclosures | 254,054 | 141,013 | 150,000 | 150,000 | 150,000 | 150,000 |
| 411140 - Pymts In Lieu Of Prop Taxes | 370,696 | 372,886 | 300,000 | 318,000 | 318,000 | 318,000 |
| 411170 - Other Property Taxes | 26 | 31 | - | - | - | - |
| 411211 - CY Local Option Taxes-Mult Co | 54,195,505 | 61,434,323 | 74,189,461 | 80,057,000 | 80,057,000 | 80,057,000 |
| 411212 - CY Local Option Taxes-Clack Co | 58,881 | 63,288 | 61,825 | 64,000 | 64,000 | 64,000 |
| 411213 - CY Local Option Taxes-Wash Co. | 483,590 | 532,065 | 441,271 | 459,000 | 459,000 | 459,000 |
| 411221 - PY Local Option Taxes-Mult Co. | 1,193,153 | 1,192,287 | 1,100,000 | 1,144,000 | 1,144,000 | 1,144,000 |
| 411222 - PY Local Option Taxes-Clack Co | 1,331 | 1,215 | 1,200 | 1,200 | 1,200 | 1,200 |
| 411223 - PY Local Option Taxes-Wash Co | 6,974 | 7,680 | 6,000 | 6,500 | 6,500 | 6,500 |
| 411231 - Pen/Int-Local Opt Tax-MultCo | 9,202 | 5,485 | - | - | - | - |
| 411232 - Pen/Int-Local Opt Tax-ClackCo | 329 | 268 | - | - | - | - |
| 411233 - Pen/Int-Local Opt Tax-WashCo | 109 | 103 | - | - | - | - |
| 411241 - Foreclosures-Local Opt-Mult Co | 64,191 | 37,236 | - | - | - | - |
| 411311 - CY Gap Rate Taxes - Mult Co | 19,521,253 | 20,502,839 | 21,528,186 | 22,389,000 | 22,389,000 | 22,389,000 |
| 411312 - CY Gap Rate Taxes - Clack Co | 14,890 | 16,005 | 17,293 | 18,000 | 18,000 | 18,000 |
| 411313 - CY Gap Rate Taxes - Wash Co | 122,286 | 134,555 | 149,744 | 156,000 | 156,000 | 156,000 |
| 411321 - PY Gap Rate Taxes - Mult Co | 477,673 | 443,867 | 475,000 | 494,000 | 494,000 | 494,000 |

General Fund - Resources by Account (Cont.)

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 411322 - PY Gap Rate Taxes - Clack Co | 382 | 317 | - | - | - | - |
| 411323 - PY Gap Rate Taxes - Wash Co | 2,023 | 2,035 | 1,500 | 1,560 | 1,560 | 1,560 |
| 411521 - PY GO Bond - Multnomah County | 4,252 | 3,820 | - | - | - | - |
| 411522 - PY GO Bond - Clackamas County | 4 | 2 | - | - | - | - |
| 411523 - PY GO Bond - Washington County | 11 | 43 | - | - | - | - |
| 411901 - Pen/Int-Multnomah Co | 34,862 | 19,245 | - | - | - | - |
| 411902 - Pen/Int-Clackamas Co | 872 | 711 | - | - | - | - |
| 411903 - Pen/Int-Washington Co | 288 | 273 | - | - | - | - |
| 412000 - Rev-Local Gov't Not Districts | 8,400 | 8,400 | - | - | - | - |
| Subtotal - Revenue from Taxes | 268,176,807 | 285,186,236 | 309,577,394 | 320,700,760 | 320,700,760 | 320,700,760 |
| 413110 - Regular Day Tuition | 27,746 | 16,985 | 35,000 | 25,000 | 25,000 | 25,000 |
| 413111 - Reg Tuition-Evening HS | 107,174 | 73,325 | 100,000 | 90,000 | 90,000 | 90,000 |
| 413120 - Reg Day Tuition-Oth Dist inSt | 144,269 | 58,604 | 70,000 | 70,000 | 70,000 | 70,000 |
| Subtotal - Tuition | 279,189 | 148,914 | 205,000 | 185,000 | 185,000 | 185,000 |
| 415100 - Interest on Investments | 238,954 | 714,889 | 300,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 415300 - Gain/Loss Sale of Investment | - | 906 | - | - | - | - |
| Subtotal - Earnings on Investment | 238,954 | 715,795 | 300,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 417110 - Football Admissions | 60,800 | 61,639 | 70,000 | 70,000 | 70,000 | 70,000 |
| 417120 - Basketball Admissions | 57,833 | 38,249 | 55,000 | 55,000 | 55,000 | 55,000 |
| 417130 - Wrestling Admissions | 5,153 | 1,408 | 5,000 | 5,000 | 5,000 | 5,000 |
| 417140 - Other Admissions | 11,936 | 35,961 | 9,500 | 14,500 | 14,500 | 14,500 |
| 417410 - Pay to Play Fees | 661,435 | 488,110 | 500,000 | 500,000 | 500,000 | 500,000 |
| 417420 - Other Activity Fees | 20,781 | 24,913 | 20,000 | 20,000 | 20,000 | 20,000 |
| 417600 - Club Fund Raising | 10,320 | 6,612 | 20,000 | 15,000 | 15,000 | 15,000 |
| 417700 - Outdoor School Fees | 255 | - | - | - | - | - |
| Subtotal - Extra-Curricular Activities | 828,513 | 656,892 | 679,500 | 679,500 | 679,500 | 679,500 |
| 419110 - Civic Use of Bldgs | 628,380 | 653,372 | 554,000 | 600,000 | 600,000 | 600,000 |
| 419112 - CUB-Day Care | 222,935 | 244,572 | 200,000 | 220,000 | 220,000 | 220,000 |
| 419120 - Community Parking Fees | 22,648 | 29,445 | 20,000 | 20,000 | 20,000 | 20,000 |
| 419130 - Rent-Lease of Facilities | 1,422,079 | 1,481,105 | 1,465,000 | 1,465,000 | 1,465,000 | 1,465,000 |
| 419200 - Contrib-Donation - Priv Source | 48 | 3,838 | - | - | - | - |
| 419400 - Svc Provided-Oth Local Ed Agcy | 20,000 | - | - | - | - | - |
| 419410 - Svc Provided-Oth Dist in State | - | 3,600 | - | - | - | - |
| 419600 - Recovery PY Expenditure | 267,030 | 1,251,966 | - | - | - | - |
| 419800 - Fees Charged to Grants | 3,353,426 | 3,802,490 | 4,214,670 | 4,007,056 | 4,162,056 | 4,167,720 |
| 419910 - Miscellaneous | 883,807 | 824,891 | 435,000 | 500,000 | 500,000 | 500,000 |
| 419920 - Jury Duty | 1,302 | 1,645 | - | - | - | - |
| 419930 - Fingerprinting | 47,405 | 62,267 | - | - | - | - |
| 419940 - Restitution | 4,656 | 5,971 | - | - | - | - |
| 419945 - E-Rate Priority 1 | 739,169 | 844,078 | 1,000,000 | 800,000 | 800,000 | 800,000 |
| 419950 - Sales, Royalties and Events | 11,767 | 10,551 | 5,000 | 5,000 | 5,000 | 5,000 |

General Fund - Resources by Account (Cont.)

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| 419965 - Administrative Claiming | 701,499 | 617,119 | 620,000 | 620,000 | 620,000 | 620,000 |
| 419970 - Public Records Request | 4,890 | 1,081 | - | - | - | - |
| Subtotal - Other Revenue from Local Sources | 8,331,042 | 9,837,991 | 8,513,670 | 8,237,056 | 8,392,056 | 8,397,720 |
| Subtotal - Local Sources | 277,854,505 | 296,545,828 | 319,275,564 | 330,802,316 | 330,957,316 | 330,962,980 |
| 421010 - County School Funds | 18,861 | 15,792 | 30,000 | 30,000 | 30,000 | 30,000 |
| 421020 - Ed Service Dist Apportionment | 7,616,690 | 8,183,555 | 8,491,202 | 8,491,202 | 8,491,202 | 8,491,202 |
| 421991 - City of Portland | 4,527,239 | 4,479,658 | 4,500,000 | 4,500,000 | 4,500,000 | 4,500,000 |
| Subtotal - Intermediate Sources | 12,162,790 | 12,679,005 | 13,021,202 | 13,021,202 | 13,021,202 | 13,021,202 |
| 431010 - SSF--General Support | 184,689,998 | 179,505,339 | 207,729,221 | 218,306,690 | 218,306,690 | 218,306,690 |
| 431030 - Common School Fund | 4,427,154 | 4,721,234 | 4,490,000 | 4,490,000 | 4,490,000 | 4,490,000 |
| Subtotal - State Sources | 189,117,152 | 184,226,573 | 212,219,221 | 222,796,690 | 222,796,690 | 222,796,690 |
| 442000 - Unrestr Rev-Fed Govt Thru St | 11,166 | 30,626 | - | - | - | - |
| 448010 - Federal Forest Fees | 29,300 | 29,059 | 840 | - | - | - |
| Subtotal - Federal Sources | 40,466 | 59,685 | 840 | - | - | - |
| 453000 - Sale of Fixed Assets | 13,737 | 43,855 | 200,000 | 100,000 | 100,000 | 100,000 |
| Subtotal - Other Sources | 13,737 | 43,855 | 200,000 | 100,000 | 100,000 | 100,000 |
| Total Resources by Account | 516,645,665 | 545,228,731 | 579,158,367 | 591,888,109 | 592,043,109 | 592,600,180 |

General Fund - Requirements by Program

| Description by Program Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Requirements by Program | | | | | | |
| 1000A - Instructional Subs | 6,540,891 | 6,162,154 | - | - | - | - |
| 11111 - Elementary K-5 Program | 10,972,987 | 12,787,090 | 18,472,920 | 18,467,254 | 17,795,791 | 18,049,187 |
| 11112 - Elementary 1-5 Homeroom | 70,658,818 | 74,672,768 | 80,825,274 | 82,075,475 | 82,005,858 | 82,639,608 |
| 11113 - K-5/K-8 Consolidated Budget | 2,729,489 | 2,880,593 | 3,252,708 | 3,274,052 | 3,274,052 | 3,180,200 |
| 11119 - Kindergarten Homeroom | 8,910,224 | 9,552,508 | 19,392,433 | 19,844,236 | 19,844,236 | 19,742,253 |
| 11131 - School Activities | 298,919 | 640,401 | 1,163,839 | 1,164,790 | 1,164,790 | 1,164,790 |
| Subtotal - Elementary School Instruction | 100,111,328 | 106,695,513 | 123,107,174 | 124,825,807 | 124,084,727 | 124,776,038 |
| 11211 - Middle School Programs | 37,169,364 | 40,011,223 | 43,890,785 | 44,500,288 | 44,504,798 | 43,653,573 |
| 11212 - Middle School Homeroom | 4,527,786 | 4,928,382 | 4,992,891 | 5,092,381 | 5,092,381 | 4,718,887 |
| 11213 - MS Consolidated Budget | 517,620 | 596,558 | 629,415 | 627,309 | 627,309 | 584,495 |
| 11221 - School Activities | 11,793 | 38,523 | 134,431 | 136,437 | 136,437 | 136,437 |
| Subtotal - Middle School Instruction | 42,226,562 | 45,574,686 | 49,647,522 | 50,356,415 | 50,360,925 | 49,093,392 |
| 11311 - High School Programs | 47,677,400 | 53,488,739 | 60,433,949 | 62,654,034 | 62,655,489 | 63,283,797 |
| 11312 - High School Homeroom | 258,797 | 495,821 | 603,285 | 613,542 | 613,542 | 613,542 |
| 11313 - HS Consolidated Budget | 1,411,799 | 1,651,696 | 1,639,438 | 1,637,317 | 1,637,317 | 1,599,238 |
| 11321 - School Activities | 96,716 | 187,069 | 307,719 | 312,087 | 287,087 | 287,087 |
| 11322 - Athletic Activities Svcs | 3,907,745 | 5,533,439 | 5,366,429 | 5,448,595 | 5,448,595 | 5,442,083 |
| Subtotal - High School Instruction | 53,352,456 | 61,356,764 | 68,350,820 | 70,665,575 | 70,642,030 | 71,225,747 |

General Fund - Requirements by Program (Cont.)

| Description by Program Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 11401 - Early Childhood Ed Ctr (ECEC) | - | 312,284 | 310,770 | 316,152 | 316,152 | 315,976 |
| Subtotal - Pre-Kindergarten Instruction | - | 312,284 | 310,770 | 316,152 | 316,152 | 315,976 |
| 12100 - Talented And Gifted (TAG) | 223,336 | 246,763 | 177,535 | 180,994 | 214,814 | 214,814 |
| Subtotal - Special Programs - TAG | 223,336 | 246,763 | 177,535 | 180,994 | 214,814 | 214,814 |
| 12211 - Functional Living Skills | 936,775 | 953,826 | 1,009,517 | 1,048,497 | 1,048,497 | 1,048,497 |
| 12212 - Comm Behavior - Academic | 2,353,473 | 2,363,177 | 2,500,644 | 2,598,196 | 2,598,196 | 2,598,196 |
| 12213 - Intensive Skills - Academic | 7,408,226 | 7,334,936 | 7,182,043 | 7,461,618 | 7,461,618 | 7,461,618 |
| 12214 - Comm Behavior - Functional | 1,795,101 | 1,768,015 | 1,873,475 | 1,922,276 | 1,922,276 | 1,922,276 |
| 12217 - Social Emotional - Behavior | 2,697,425 | 2,621,057 | 2,197,437 | 2,285,317 | 2,285,317 | 2,285,317 |
| 12218 - Social Emotional - Intensive | 2,574,274 | 2,778,546 | 2,893,691 | 3,017,496 | 3,017,496 | 3,017,496 |
| 12219 - Social Emotional - Fragile | 2,275 | - | 4,384 | 4,384 | 4,384 | 4,384 |
| 12230 - Life Skills/CTP | 1,489,316 | 1,646,380 | 1,268,561 | 1,307,688 | 1,307,688 | 1,307,688 |
| 12241 - Intensive Skills - Functional | 263,046 | 49,495 | 65,175 | 67,800 | 67,800 | 67,800 |
| 12261 - Home Instruction | 225,927 | 117,213 | 190,872 | 194,351 | 194,351 | 194,351 |
| 12271 - Extended School Year | 92,328 | 132,529 | 161,388 | 161,138 | 161,138 | 161,138 |
| Subtotal - Restrictive Program Instruction | 19,838,165 | 19,765,175 | 19,347,187 | 20,068,761 | 20,068,761 | 20,068,761 |
| 12501 - Resource Center Classrooms | - | - | 175,695 | 175,410 | 175,410 | 175,410 |
| 12503 - Individual EAs - Gen Ed Clsrm | 3,548,641 | 3,772,631 | 4,568,531 | 4,826,090 | 4,826,090 | 4,826,090 |
| 12504 - Deaf/Hard of Hearing | 459,921 | - | - | - | - | - |
| 12510 - Less Restrictive Programs | 14,269,040 | 15,633,409 | 16,409,470 | 16,709,347 | 16,709,347 | 16,709,347 |
| 12512 - Autism Services | - | 8,589 | - | - | - | - |
| 12520 - Team-Communication Behavior | 397,518 | 560,198 | 660,929 | 690,024 | 690,024 | 690,024 |
| Subtotal - Less Restrictive Program Instruction | 18,675,119 | 19,974,827 | 21,814,625 | 22,400,871 | 22,400,871 | 22,400,871 |
| 12603 - ECSE Evaluation | 1,176,100 | 1,484,945 | 1,600,643 | 1,633,472 | 1,633,472 | 1,633,472 |
| 12720 - Title I | - | - | - | - | - | 533,190 |
| Subtotal - Early Intervention Instruction | 1,176,100 | 1,484,945 | 1,600,643 | 1,633,472 | 1,633,472 | 2,166,662 |
| 12811 - Public Alternative Programs | 575,743 | 397,085 | 861,966 | 862,062 | 862,062 | 862,062 |
| 12821 - Community-Based Programs | 7,973,061 | 7,936,001 | 8,850,191 | 9,575,191 | 9,575,191 | 9,575,191 |
| 12831 - Delayed Expulsion School Couns | 54,577 | 51,406 | 99,308 | 99,304 | 99,304 | 99,304 |
| 12832 - Classroom Alternative Ed | 99,415 | 116,341 | 112,072 | 112,029 | 111,529 | 103,725 |
| 12833 - Evening Programs | 366,063 | 309,194 | 312,064 | 317,511 | 317,511 | 317,511 |
| 12835 - Indian Education | 257,061 | 179,125 | 257,843 | 272,147 | 272,147 | 272,147 |
| 12870 - Targeted Transition | 1,705,782 | 1,725,281 | 1,667,479 | 2,067,479 | 2,067,479 | 2,067,479 |
| 12880 - Charter Schools | 11,997,646 | 13,058,822 | 13,567,021 | 13,627,021 | 13,627,021 | 13,627,021 |
| 12891 - Contract Programs | 113,166 | 115,607 | 114,165 | 114,643 | 114,643 | 114,643 |
| 12892 - Alternative Ed-Instruc Support | 1,042,512 | 1,121,339 | 1,293,985 | 1,331,276 | 1,334,073 | 1,334,073 |
| Subtotal - Alternative Ed. Instruction | 24,185,028 | 25,010,203 | 27,136,094 | 28,378,663 | 28,380,960 | 28,373,156 |
| 12911 - ESL/Bilingual--Elem | 7,026,910 | 7,599,649 | 7,620,166 | 7,777,059 | 7,882,059 | 7,882,059 |
| 12912 - ESL/Bilingual--Middle | 2,221,045 | 2,356,978 | 2,346,957 | 2,381,177 | 2,431,177 | 2,431,177 |
| 12913 - ESL/Bilingual--High | 1,721,116 | 1,528,471 | 1,627,452 | 1,655,567 | 1,688,517 | 1,688,517 |

General Fund - Requirements by Program (Cont.)

| Description by Program Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 12914 - Bilingual Assessment Svcs | 375,939 | 383,400 | 417,281 | 439,236 | 439,236 | 439,236 |
| 12922 - Teen Parenting Services | 294,391 | 335,479 | 76,433 | 79,511 | 79,511 | 79,511 |
| 12992 - Section 504/ADA Accom in PPS | 234,517 | 198,339 | 463,555 | 575,100 | 575,100 | 575,100 |
| Subtotal - Designated Program Instruction | 11,873,917 | 12,402,316 | 12,551,844 | 12,907,650 | 13,095,600 | 13,095,600 |
| 14100 - Summer School, Elem | 34,259 | 90,940 | 130,272 | 200,908 | 200,908 | 200,908 |
| 14300 - Summer School, High | 287,306 | 385,489 | 647,858 | 367,259 | 367,259 | 367,259 |
| Subtotal - Summer School | 321,565 | 476,429 | 778,130 | 568,167 | 568,167 | 568,167 |
| Subtotal - Instruction | 271,983,576 | 293,299,904 | 324,822,344 | 332,302,527 | 331,766,479 | 332,299,184 |
| 21120 - Attendance Services | 12,825 | 100,798 | 334,071 | 349,700 | 350,900 | 350,900 |
| 21130 - Social Work Services | 583,869 | 683,218 | 978,724 | 990,857 | 992,938 | 992,938 |
| 21131 - Behavior Interventn Specialist | 1,005,523 | 1,200,579 | 1,772,739 | 1,781,650 | 1,787,376 | 1,787,376 |
| 21141 - SPED Data Services | 459,516 | 448,353 | 532,700 | 553,396 | 555,203 | 555,203 |
| 21150 - Student Safety | 1,186,065 | 1,238,135 | 1,583,247 | 1,828,374 | 1,835,207 | 1,835,207 |
| 21192 - Student Discipline Services | 1,948,153 | 1,845,551 | 2,138,585 | 2,171,476 | 2,175,976 | 2,273,161 |
| 21210 - Service Area Direction | 940,337 | 1,072,040 | 1,520,009 | 1,509,887 | 1,511,339 | 1,368,937 |
| 21220 - Counseling Services | 8,584,585 | 10,068,167 | 13,507,404 | 13,888,712 | 13,918,749 | 13,708,566 |
| 21240 - Student Guidance Information | 341,773 | 903,715 | 1,555,286 | 1,531,660 | 1,539,196 | 1,641,837 |
| 21262 - Vocational Education | 1,173,245 | 2,728,738 | 2,203,463 | 2,274,571 | 2,278,229 | 2,444,993 |
| 21330 - Dental Services | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 21390 - Other Health Services | 2,087 | - | - | - | - | - |
| 21420 - Psychological Testing Services | 5,504,791 | 4,873,033 | 4,945,767 | 4,954,738 | 4,964,545 | 4,964,545 |
| 21520 - Speech Pathology | 7,519,180 | 7,669,740 | 7,921,536 | 8,082,862 | 8,098,773 | 8,098,773 |
| 21580 - Access Services - SPED Tech | 295,822 | 310,402 | 267,808 | 274,337 | 274,753 | 274,753 |
| 21601 - Occupational Therapy | 1,290,766 | 1,360,363 | 1,264,749 | 1,494,021 | 1,497,234 | 1,497,235 |
| 21602 - Physical Therapy | 464,469 | 409,457 | 479,643 | 486,729 | 487,633 | 487,633 |
| 21603 - Adaptive Physical Education | 197,184 | 252,267 | 367,483 | 375,060 | 375,921 | 375,921 |
| 21604 - Feeding Team - Training | 91,103 | 115,785 | 147,033 | 152,097 | 152,398 | 152,398 |
| 21901 - Program Admin/Supervision | 5,418,601 | 5,455,231 | 6,978,594 | 7,483,824 | 7,546,680 | 7,495,751 |
| 21905 - Third Party Medical Reimburse | 100,074 | 73,658 | - | - | - | - |
| 21906 - IEP Writing - MTGS SPED STAFF | 1,197,180 | 1,408,105 | 820,210 | 818,875 | 818,875 | 818,875 |
| 21907 - IEP Writing - MTGS GENED STAFF | 287,584 | 277,802 | 271,941 | 271,500 | 271,500 | 271,500 |
| 21908 - TAG Plan Writing | 8,468 | 1,605 | 41,872 | 42,765 | 9,984 | 9,984 |
| Subtotal - Instructional Support (Students) | 38,618,201 | 42,501,742 | 49,642,864 | 51,327,091 | 51,453,409 | 51,416,486 |
| 22110 - Service Area Direction | 1,072,910 | 972,691 | 1,574,130 | 2,993,520 | 2,479,709 | 2,850,633 |
| 22130 - Curriculum Development | 399,534 | 297,979 | 547,518 | 708,410 | 410,778 | 577,529 |
| 22133 - Curriculum Development - HS | 114,069 | 37,645 | 65,309 | 68,510 | 1,042 | 1,042 |
| 22191 - MultiCultural/MultiEthnic Svcs | - | - | 85,001 | - | - | - |
| 22195 - Teaching Innovation Support | - | 102,828 | - | 1,046,731 | 46,946 | 46,946 |
| 22220 - Library/Media Services | 4,380,337 | 5,029,236 | 8,242,410 | 8,421,063 | 8,441,739 | 8,122,250 |
| 22230 - Multimedia Services | 387,148 | 359,200 | 313,359 | 326,186 | 320,100 | 319,856 |

General Fund - Requirements by Program (Cont.)

| Description by Program Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 22240 - Educational Television Service | 344,494 | 391,945 | 415,912 | 427,609 | 428,539 | 428,452 |
| 22252 - Broadcasting | 31,137 | 48,135 | 50,000 | 49,994 | 49,994 | 49,994 |
| 22256 - Management & General Support | 37,263 | 39,879 | 46,598 | 47,616 | 47,716 | 47,716 |
| 22291 - Textbook Services | 498,164 | 531,487 | 719,789 | 746,029 | 745,209 | 745,209 |
| 22292 - Classroom Technology/Services | 734,552 | 941,179 | 830,591 | 874,107 | 877,145 | 877,145 |
| 22301 - Assessment System Design | 151,450 | 157,186 | 255,713 | 255,512 | 255,512 | 255,512 |
| 22302 - Measurement & Assessment | - | - | 796,562 | 788,369 | 789,472 | 791,488 |
| 22402 - Instructional Specialists | 2,321,221 | 3,910,329 | 3,906,396 | 3,887,082 | 3,894,888 | 3,961,512 |
| 22410 - Instr Staff Training Svcs | 4,413,604 | 6,503,285 | 7,727,391 | 7,742,697 | 9,364,710 | 9,528,006 |
| 22413 - Instr Staff Training - HS | - | - | 189,999 | 189,691 | 189,691 | 189,691 |
| 22420 - Portland Teacher Program | 36,541 | 37,637 | 39,783 | 39,781 | 39,781 | 39,781 |
| 22430 - New Teacher Orientation | 589,394 | 1,276,588 | 1,007,300 | 1,025,297 | 1,027,436 | 1,025,152 |
| Subtotal - Instructional Support (Staff) | 15,511,817 | 20,637,229 | 26,813,761 | 29,638,204 | 29,410,407 | 29,857,914 |
| 23100 - Board of Education Services | 227,142 | 494,323 | 516,219 | 590,392 | 590,793 | 662,917 |
| 23210 - Office of Superintendent | 643,541 | 539,894 | 858,294 | 856,431 | 857,032 | 852,889 |
| 23211 - Executive Administration | 1,121,615 | 675,832 | 570,218 | 580,393 | 581,195 | 580,018 |
| 23212 - Assistant Superintendent | 523,321 | 1,335,061 | 1,255,650 | 1,334,421 | 1,336,108 | 1,319,326 |
| 23240 - State and Federal Relations | 138,537 | 150,769 | 155,363 | 158,235 | 158,435 | 158,435 |
| 23292 - Legal Services | 2,088,258 | 1,975,109 | 1,443,559 | 1,462,757 | 1,464,160 | 1,463,498 |
| 23293 - Operational Support Services | 1,149,072 | 1,999,957 | 2,621,289 | 2,731,826 | 2,735,836 | 2,697,088 |
| Subtotal - Executive Administrative Services | 5,891,485 | 7,170,945 | 7,420,592 | 7,714,455 | 7,723,559 | 7,734,171 |
| 24101 - School Administrative Services | 30,214,702 | 34,086,823 | 39,322,397 | 41,481,868 | 42,227,719 | 41,351,027 |
| 24103 - School Business Services | 214,666 | 233,484 | 232,308 | 237,001 | 237,402 | 237,402 |
| 24901 - Graduation Services | 61,530 | 49,977 | 60,683 | 60,672 | 60,672 | 60,672 |
| 24910 - PAPSA | 386,859 | 407,273 | 298,862 | 298,862 | 298,862 | 298,862 |
| Subtotal - School Administration | 30,877,758 | 34,777,556 | 39,914,250 | 42,078,403 | 42,824,655 | 41,947,963 |
| 25100 - Direction of Business Support | 583,268 | 618,065 | 753,341 | 764,144 | 764,946 | 762,589 |
| 25210 - Direction of Fiscal Services | 543,402 | 650,356 | 734,827 | 738,523 | 739,124 | 739,592 |
| 25220 - Budgeting Services | 637,881 | 640,377 | 760,570 | 834,744 | 836,331 | 835,275 |
| 25240 - Payroll Services | 695,390 | 747,644 | 833,039 | 852,337 | 854,142 | 853,280 |
| 25250 - Financial Accounting Services | 2,890,106 | 2,794,378 | 3,080,006 | 3,162,985 | 3,232,824 | 3,223,309 |
| 25281 - Service Area Direction | 192,044 | 186,168 | 207,861 | 218,740 | 216,958 | 215,594 |
| 25282 - EAIP Worksite Modifications | - | - | - | 118,000 | - | - |
| 25283 - Liability Claims | 386,569 | 425,585 | 743,162 | 774,962 | 774,962 | 774,962 |
| 25284 - Property/Fire Loss | 1,783,856 | 1,523,952 | 1,992,991 | 1,838,191 | 1,788,191 | 1,788,191 |
| 25287 - Mandated Health Services | 27,524 | 35,624 | 42,000 | 51,189 | 51,189 | 51,189 |
| 25288 - Risk Control Initiatives | - | - | - | - | 118,000 | 118,000 |
| 25291 - Enrollment Services | 845,101 | 796,319 | 1,164,395 | 1,007,977 | 1,019,610 | 1,026,463 |
| Subtotal - Business Services | 8,585,142 | 8,418,470 | 10,312,192 | 10,361,792 | 10,396,277 | 10,388,444 |

General Fund - Requirements by Program (Cont.)

| Description by Program Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 25410 - Service Area Direction | 1,828,151 | 1,846,170 | 2,493,818 | 2,170,054 | 2,143,681 | 2,292,964 |
| 25411 - Project Management | 3,084,145 | 3,072,930 | 3,376,778 | 3,841,692 | 4,404,152 | 4,389,826 |
| 25421 - Custodial Services | 16,907,304 | 17,745,828 | 18,737,815 | 19,312,302 | 19,370,070 | 19,364,734 |
| 25423 - Utilities Services | 10,093,202 | 10,115,777 | 10,583,609 | 10,901,117 | 10,901,117 | 10,901,117 |
| 25424 - Property Management | 1,559,196 | 1,281,600 | 1,551,013 | 1,578,910 | 1,577,903 | 1,765,440 |
| 25430 - Care and Upkeep of Grounds | - | - | - | - | - | 715,936 |
| 25441 - Workforce | 8,402,614 | 9,209,944 | 8,587,630 | 9,291,345 | 9,350,815 | 1,836 |
| 25443 - Vehicle Operation/Maintenance | 668,268 | 610,222 | 224,830 | 224,830 | 224,830 | 415,000 |
| 25444 - Multicraft Services | - | - | - | - | - | 2,126,706 |
| 25445 - Electrical Services | - | - | - | - | - | 2,612,805 |
| 25446 - Mechanical Services | - | - | - | - | - | 3,556,322 |
| 25460 - Security Services | 881,967 | 854,005 | 964,634 | 967,771 | 978,143 | 976,988 |
| Subtotal - Operations & Maintenance of Plant | 43,424,847 | 44,736,476 | 46,520,127 | 48,288,021 | 48,950,711 | 49,119,674 |
| 25510 - Transportation Administration | 376,426 | 504,760 | 525,505 | 537,721 | 538,248 | 538,248 |
| 25520 - Transportation Operations | 13,995,064 | 14,619,509 | 15,075,574 | 15,586,138 | 15,595,709 | 15,591,948 |
| 25530 - Transportation Fleet Maint | 1,314,114 | 1,102,220 | 1,714,426 | 1,740,743 | 1,741,498 | 1,750,356 |
| 25540 - Transportation Routing | 2,975,579 | 2,458,879 | 2,872,334 | 2,866,536 | 2,865,449 | 3,045,449 |
| Subtotal - Student Transportation | 18,661,184 | 18,685,368 | 20,187,839 | 20,731,138 | 20,740,904 | 20,926,001 |
| 25720 - Purchasing Services | 816,986 | 887,107 | 1,140,346 | 1,233,614 | 1,212,031 | 1,199,292 |
| 25730 - Warehousing/Distribution Svcs | 665,318 | 616,826 | 666,532 | 683,057 | 686,036 | 685,647 |
| 25740 - Print/Publish/Duplicate Svcs | 880,967 | 899,814 | 830,250 | 932,658 | 932,858 | 932,638 |
| 25790 - Other Internal Services | 181,325 | 249,969 | 238,880 | 245,157 | 245,559 | 245,559 |
| Subtotal - Internal Services | 2,544,596 | 2,653,716 | 2,876,008 | 3,094,486 | 3,076,484 | 3,063,136 |
| 26230 - Evaluation Services | 1,192,056 | 1,229,144 | 260,967 | 395,899 | 302,135 | 279,385 |
| 26240 - Planning Services | 248,429 | 291,156 | 590,521 | 841,633 | 908,136 | 887,902 |
| 26260 - Grant Writing | 123,090 | 123,571 | 136,262 | 138,824 | 139,024 | 248,881 |
| 26271 - Accountability & Reporting | - | - | 460,619 | 469,877 | 470,679 | 470,679 |
| Subtotal - Planning, Research, Development | 1,563,575 | 1,643,870 | 1,448,369 | 1,846,233 | 1,819,974 | 1,886,847 |
| 26330 - Public Information Services | 941,752 | 1,652,345 | 1,452,047 | 1,339,692 | 1,341,697 | 1,475,239 |
| 26331 - Volunteer Activities/Recogn | 34,288 | 30,065 | 25,996 | 25,996 | 25,996 | 25,996 |
| 26340 - Management Information Service | 348,827 | 395,982 | 394,198 | 400,818 | 401,419 | 401,281 |
| 26350 - Translation Services | 508,254 | 456,592 | 633,102 | 652,471 | 654,378 | 653,872 |
| Subtotal - Information Services | 1,833,122 | 2,534,983 | 2,505,343 | 2,418,977 | 2,423,490 | 2,556,388 |
| 26410 - Service Area Direction | 3,572,266 | 4,239,050 | 4,535,517 | 4,698,784 | 4,707,305 | 4,828,458 |
| 26420 - Recruitment and Placement Svcs | 76,214 | 143,962 | 80,000 | 80,000 | 80,000 | 72,059 |
| 26440 - HRA Benefits Program | 83,119 | 13,557 | 8,308 | 8,308 | 8,308 | 8,308 |
| 26491 - Staff Services | 410,502 | 210,654 | 174,350 | 167,317 | 163,100 | 169,470 |
| 26492 - Non-Instr Staff Development | 35,497 | 64,258 | 145,620 | 145,620 | 145,620 | 145,620 |
| 26493 - Staff Relations - Negotiations | 6,091 | 150 | - | - | - | - |
| Subtotal - Staff Services | 4,183,689 | 4,671,631 | 4,943,795 | 5,100,029 | 5,104,333 | 5,223,915 |

General Fund - Requirements by Program (Cont.)

| Description by Program Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| 26610 - IT Service Area Direction | 482,164 | 1,116,550 | 1,421,121 | 1,632,244 | 1,687,112 | 1,225,346 |
| 26611 - Project Management | - | - | - | - | - | 523,513 |
| 26620 - Systems Analysis Services | - | - | - | - | - | 221,451 |
| 26631 - Student Information Systems | 1,155,500 | 2,324,805 | 2,771,763 | 3,040,770 | 3,205,105 | 10,740 |
| 26632 - Business Information Systems | - | - | 627,145 | 645,507 | 638,771 | - |
| 26635 - Programming Services | 830,016 | 2,526,375 | 2,462,782 | 2,539,842 | 2,298,504 | 2,389,813 |
| 26641 - Operations Services | 4,014,877 | 3,698,470 | 3,365,886 | 3,967,603 | 3,943,846 | 3,359,349 |
| 26642 - Data Control/Entry | 280,887 | 80,437 | 90,053 | 92,053 | 92,253 | 982,797 |
| 26643 - Client Services | 1,941,462 | - | - | - | - | 3,375,466 |
| 26691 - Central Telecom Services | 1,246,721 | 1,284,060 | 1,278,060 | 1,278,060 | 1,278,060 | 1,302,260 |
| 26698 - Infrastructure Development | 551,169 | 1,428,396 | - | - | - | 11,400 |
| 26700 - Records Management Services | 155,973 | 357,350 | 304,399 | 311,530 | 312,132 | 310,912 |
| Subtotal - Technology Services | 10,658,767 | 12,816,440 | 12,321,209 | 13,507,609 | 13,455,783 | 13,713,047 |
| Subtotal - Support Services | 182,354,183 | 201,248,427 | 224,906,349 | 236,106,438 | 237,379,986 | 237,833,986 |
| 31200 - Food Preparation and Service | 219 | 187 | - | - | - | - |
| 33000 - Community Svcs | 1,620,781 | 1,829,577 | 1,822,701 | 1,842,222 | 1,842,222 | 1,812,588 |
| Subtotal - Enterprise & Community Services | 1,621,000 | 1,829,764 | 1,822,701 | 1,842,222 | 1,842,222 | 1,812,588 |
| 52100 - Fund Transfers | 9,013,122 | 14,409,096 | 7,407,693 | 6,023,205 | 5,420,705 | 5,420,705 |
| Subtotal - Debt Service & Transfers Out | 9,013,122 | 14,409,096 | 7,407,693 | 6,023,205 | 5,420,705 | 5,420,705 |
| 61100 - Operating Contingency | - | - | 20,199,280 | 15,613,717 | 15,633,717 | 15,233,717 |
| 71100 - Ending Fund Balance | 51,673,784 | 34,441,540 | - | - | - | - |
| Total Requirements by Program | 516,645,665 | 545,228,731 | 579,158,367 | 591,888,109 | 592,043,109 | 592,600,180 |

General Fund - Requirements by Account

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Requirements by Account | | | | | | |
| 511100 - Licensed Staff | 160,445,476 | 176,354,558 | 197,716,212 | 203,340,941 | 203,029,966 | 204,604,984 |
| 511210 - Classified - Represented | 37,203,932 | 39,703,698 | 44,647,829 | 46,270,617 | 46,338,005 | 46,415,629 |
| 511220 - Non-Represented Staff | 13,801,312 | 15,525,473 | 19,234,978 | 19,955,511 | 19,941,298 | 20,440,798 |
| 511310 - Administrators - Licensed | 16,625,204 | 18,338,387 | 21,569,239 | 22,475,248 | 22,988,973 | 22,718,231 |
| 511320 - Administrators - NonLicensed | 822,459 | 1,480,859 | 1,320,964 | 1,385,172 | 1,383,119 | 1,350,208 |
| 511410 - Managerial - Represented | - | (12,660) | - | - | - | - |
| 511420 - Directors/Program Admins | 3,971,129 | 3,762,668 | 4,756,438 | 4,933,789 | 4,919,769 | 4,766,048 |
| 512100 - Substitutes - Licensed | 5,452,657 | 6,230,800 | 7,120,768 | 7,168,902 | 7,937,899 | 7,468,676 |
| 512200 - Substitutes - Classified | 755,731 | 672,095 | 735,782 | 735,782 | 740,782 | 754,703 |
| 512300 - Temporary Misc - Licensed | 1,032,548 | 1,160,889 | 1,369,384 | 1,050,563 | 1,032,143 | 1,029,931 |
| 512400 - Temporary Misc - Classified | 895,042 | 995,946 | 1,755,066 | 1,824,577 | 1,825,156 | 1,814,006 |
| 513100 - Extended Responsibility-LIC | 1,687,688 | 1,723,619 | 2,100,064 | 2,134,532 | 2,100,317 | 2,129,656 |
| 513200 - Extended Responsibility-CLS | 946,405 | 1,566,856 | 941,986 | 962,791 | 962,791 | 976,812 |
| 513300 - Extended Hours | 2,367,382 | 3,029,205 | 3,257,693 | 4,372,157 | 3,293,765 | 3,478,771 |
| 513400 - Overtime Pay | 904,728 | 915,556 | 560,542 | 560,542 | 556,763 | 555,891 |
| 513510 - Group Hlth Opt Out Lic | 8,000 | 25,425 | - | - | - | - |
| 513520 - Group Hlth Opt Out Non Lic | 1,400 | 6,050 | - | - | - | - |
| Subtotal - Salaries | 246,921,093 | 271,479,428 | 307,086,945 | 317,171,124 | 317,050,746 | 318,504,344 |
| 521000 - PERS | 5,481,421 | 5,742,362 | 1,505,373 | 1,522,402 | 1,521,466 | 1,529,619 |
| 521310 - PERS UAL | 33,434,038 | 35,413,367 | 37,171,648 | 38,488,265 | 38,464,637 | 38,270,534 |
| 522000 - Social Security - FICA | 18,495,017 | 20,403,049 | 23,501,897 | 24,263,314 | 24,248,416 | 24,378,209 |
| 523100 - Workers' Compensation | 2,741,512 | 3,117,907 | 3,010,707 | 3,108,269 | 3,106,365 | 3,122,997 |
| 523200 - Unemployment Compensation | 443,683 | 79,209 | 276,497 | 269,608 | 269,443 | 270,865 |
| 524100 - Group Health Insurance | 61,596,369 | 64,792,231 | 78,358,269 | 83,753,472 | 84,195,457 | 83,895,385 |
| 524200 - Other Employer Paid Benefits | 529,709 | 585,478 | 951,602 | 759,489 | 759,045 | 762,950 |
| 524300 - Retiree Health Insurance | 4,127,474 | 4,061,116 | 4,546,751 | 4,503,784 | 4,501,015 | 4,525,106 |
| 524400 - DCU Union Contract Items | 5,109 | 5,662 | 7,000 | 7,000 | 7,000 | 7,000 |
| 524500 - PAT Union Contract Items | - | - | 13,000 | 13,000 | 13,000 | 13,000 |
| 524510 - PAT Union Tuition Reimbursemnt | 834,660 | 845,821 | 725,000 | 725,000 | 725,000 | 725,000 |
| 524520 - PAT Union Prof Improvement Fds | 321,445 | 436,501 | 800,000 | 800,000 | 800,000 | 800,000 |
| 524530 - Early Retirement Benefits | 1,638,133 | 1,433,899 | 1,689,678 | 1,455,811 | 1,454,919 | 1,462,707 |
| 524600 - PFSP District Inservices | 7,224 | 2,144 | 10,020 | 10,020 | 10,020 | 10,020 |
| Subtotal - Employee Benefits | 129,655,795 | 136,918,746 | 152,567,442 | 159,679,434 | 160,075,783 | 159,773,392 |
| 531100 - Instructional Services | 1,705,780 | 2,824,256 | 5,277,762 | 5,721,293 | 5,561,464 | 5,524,119 |
| 531200 - Instr Program Improvement Svcs | 109,720 | 97,764 | 252,728 | 1,202,728 | 246,107 | 245,407 |
| 531300 - Student Services | - | 50 | - | - | - | - |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 516,418 | 798,251 | 494,790 | 316,130 | 340,538 | 356,446 |
| 531810 - Non-Instr Dev Profess Dev Fds | 122,721 | 179,133 | 268,710 | 268,710 | 268,710 | 268,710 |
| 531900 - Other Instr Prof/Tech Svcs | 601,590 | 1,565,411 | 572,960 | 557,961 | 552,961 | 545,162 |
| Subtotal - Instructional Prof. & Technical Services | 3,056,229 | 5,464,866 | 6,866,950 | 8,066,822 | 6,969,780 | 6,939,844 |

General Fund - Requirements by Account (Cont.)

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 532100 - Cleaning Services | 370 | 280 | 927 | 927 | 927 | 927 |
| 532200 - Repairs and Maintenance Svcs | 1,024,029 | 1,292,474 | 2,165,714 | 2,425,421 | 2,999,348 | 3,324,233 |
| 532400 - Rentals | 516,135 | 450,181 | 452,494 | 402,494 | 402,494 | 595,177 |
| 532410 - Leased Copy Machines | 1,164,155 | 1,353,375 | 1,241,158 | 1,241,158 | 1,259,972 | 1,302,426 |
| 532500 - Electricity | 3,422,172 | 3,599,469 | 3,426,144 | 3,528,751 | 3,528,751 | 3,528,751 |
| 532600 - Fuel | 3,309,229 | 2,927,084 | 3,661,784 | 3,771,522 | 3,771,522 | 3,771,522 |
| 532700 - Water and Sewage | 2,613,655 | 2,761,027 | 2,756,005 | 2,838,668 | 2,838,668 | 2,838,668 |
| 532800 - Garbage | 796,946 | 873,769 | 780,864 | 803,364 | 803,364 | 803,364 |
| 532900 - Other Property Services | 3,075,079 | 2,695,005 | 1,724,159 | 2,224,159 | 2,218,396 | 2,287,896 |
| Subtotal - Property Services | 15,921,769 | 15,952,665 | 16,209,249 | 17,236,464 | 17,823,442 | 18,452,964 |
| 533110 - Reimb - School Bus | 10,220,879 | 10,133,774 | 10,746,059 | 11,063,073 | 11,099,768 | 11,092,990 |
| 533120 - Reimb - Taxi Cab | 1,094,730 | 889,606 | 1,041,000 | 1,041,000 | 1,041,000 | 1,041,000 |
| 533130 - Reimb - In-Lieu | 8,827 | 9,805 | 38,000 | 38,000 | 38,000 | 38,000 |
| 533140 - Reimb - Tri-Met | 1,128,608 | 1,148,028 | 1,192,500 | 1,192,500 | 1,202,500 | 1,202,500 |
| 533150 - Reimb - Field Trips | 508,040 | 589,310 | 50,147 | 50,147 | 55,147 | 52,772 |
| 533160 - Reimb - Athletic Trips | - | 1,278 | 1,500 | 1,500 | 1,500 | - |
| 533200 - Non-Reimb Student Transport | 349,781 | 133,071 | 462,670 | 462,670 | 462,670 | 453,270 |
| Subtotal - Transportation Services | 13,310,864 | 12,904,871 | 13,531,876 | 13,848,890 | 13,900,585 | 13,880,532 |
| 534100 - Travel, Local in District | 185,726 | 223,044 | 176,098 | 178,298 | 182,648 | 146,848 |
| 534200 - Travel, Out of District | 378,567 | 681,243 | 276,319 | 269,719 | 340,819 | 290,991 |
| 534210 - Trav Out Dist Profess Dev Fds | 49,468 | 55,191 | 63,751 | 63,751 | 63,751 | 63,751 |
| 534300 - Travel, Student Activities | 60,100 | 49,279 | 49,183 | 49,183 | 41,913 | 39,071 |
| 534900 - Other Travel | 413 | 13,575 | - | - | - | - |
| Subtotal - Travel | 674,274 | 1,022,331 | 565,351 | 560,951 | 629,131 | 540,661 |
| 535100 - Telephone | 587,174 | 765,578 | 621,086 | 621,086 | 625,586 | 669,297 |
| 535300 - Postage | 298,284 | 310,066 | 270,449 | 270,449 | 277,369 | 284,150 |
| 535400 - Advertising | 53,217 | 40,034 | 53,978 | 53,978 | 66,826 | 66,826 |
| 535500 - Printing and Binding | 1,341,697 | 1,458,520 | 1,370,971 | 1,371,496 | 1,368,846 | 1,385,127 |
| 535910 - Fax | 266 | - | 510 | 510 | 510 | 510 |
| 535920 - Internet Fees | 25,079 | 227,508 | 1,500 | 1,500 | 1,500 | - |
| 535990 - Wide Area Network/Misc | 940,344 | 481,235 | 935,137 | 935,137 | 935,137 | 915,894 |
| Subtotal - Communications | 3,246,061 | 3,282,941 | 3,253,631 | 3,254,156 | 3,275,774 | 3,321,804 |
| 536000 - Charter Schools | 11,994,794 | 13,059,877 | 13,563,321 | 13,623,321 | 13,623,321 | 13,623,321 |
| Subtotal - Charter Schools | 11,994,794 | 13,059,877 | 13,563,321 | 13,623,321 | 13,623,321 | 13,623,321 |
| 537100 - Tuition to Other Dist InState | 323,830 | 60,892 | 285,000 | 285,000 | 285,000 | 285,000 |
| 537300 - Tuition to Private Schools | 7,434,387 | 7,411,389 | 8,888,364 | 9,613,364 | 9,610,883 | 9,610,883 |
| 537410 - Tuition - Fees College Credit | 400 | - | - | - | - | - |
| Subtotal - Tuition Payments | 7,758,617 | 7,472,281 | 9,173,364 | 9,898,364 | 9,895,883 | 9,895,883 |
| 538100 - Audit Services | 175,203 | 216,473 | 331,600 | 281,600 | 401,600 | 271,600 |
| 538200 - Legal Services | 1,234,511 | 1,062,838 | 472,470 | 449,432 | 449,432 | 449,432 |

General Fund - Requirements by Account (Cont.)

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 538300 - Architect and Engineering Svcs | 85,735 | 61,732 | 2,139 | 2,139 | 2,139 | 2,139 |
| 538500 - Management Services | 68,515 | 113,563 | 63,000 | 63,000 | 63,000 | 63,000 |
| 538600 - Data Processing Services | 100,574 | 73,658 | 2,500 | 2,500 | 2,500 | 2,500 |
| 538800 - Election Services | - | 217,591 | 100,000 | 100,000 | 100,000 | 100,000 |
| 538910 - Security Services | 333,711 | 251,436 | 301,945 | 301,945 | 301,945 | 301,945 |
| 538920 - Staff Services | - | - | 139 | 139 | 139 | 140 |
| 538930 - Secretarial/Clerical Services | 185,910 | 285,059 | 57,232 | 57,232 | 59,732 | 59,232 |
| 538940 - Professional Moving Services | 248,901 | 204,066 | 10,243 | 7,461 | 7,811 | 8,111 |
| 538950 - Professional Health Care Svcs | 528,864 | 27,845 | 892,617 | 793,411 | 793,411 | 793,412 |
| 538960 - Professional Child Care Svcs | 154,287 | 122,932 | 322,186 | 322,186 | 322,186 | 322,186 |
| 538970 - Graphic Arts Services | 4,077 | 3,245 | 3,835 | 3,835 | 3,835 | 3,835 |
| 538980 - Laundering Services | 103,652 | 93,186 | 85,063 | 85,063 | 85,063 | 85,063 |
| 538990 - Non-Instr Pers/Professional Sv | 5,725,357 | 6,917,332 | 6,096,230 | 6,682,006 | 6,384,035 | 6,961,017 |
| 538995 - Meal Services | - | 7,228 | - | - | - | - |
| Subtotal - Non-Instruct. Prof. & Tech. Services | 8,949,299 | 9,658,184 | 8,741,199 | 9,151,949 | 8,976,828 | 9,423,612 |
| 541000 - Consumable Supplies | 4,301,987 | 5,367,135 | 7,318,953 | 6,749,642 | 7,294,171 | 6,174,364 |
| 541100 - Loss Prevention | 782 | 321 | - | - | - | - |
| 541240 - Fruit and Vegetables-NS Only | 44 | - | - | - | - | - |
| 541310 - Auto Parts, Batteries | 64,986 | 44,888 | 77,746 | 77,746 | 77,746 | 77,746 |
| 541315 - Tires | 25,730 | 8,578 | 20,006 | 20,006 | 20,006 | 20,006 |
| 541320 - Oil & Lubricants | 14,778 | 8,178 | 9,370 | 9,370 | 9,370 | 9,371 |
| 541325 - Gas | 216,124 | 171,799 | 201,842 | 201,842 | 201,842 | 201,842 |
| 541330 - Propane | 148,335 | (5,988) | 312,952 | 312,952 | 312,952 | 312,952 |
| 541400 - Maintenance Materials | 1,069,499 | 1,183,282 | 766,219 | 1,216,219 | 1,216,219 | 779,435 |
| 541500 - Inventory Adjustments | 17,192 | (15,667) | 39,985 | 39,985 | 39,985 | 39,985 |
| 541600 - Interdepartmental Charges | (473,227) | (417,843) | (47,534) | 33,919 | 33,419 | 23,458 |
| 541700 - Discounts Taken | (1,387) | (2,042) | - | - | - | - |
| 542100 - Textbook Expansion | 416,646 | 904,464 | 581,534 | 862,209 | 910,034 | 1,073,453 |
| 542200 - Textbook Adoption | 1,709 | - | 2,665,675 | 1,185,000 | 1,345,000 | 1,345,000 |
| 542300 - Textbook Replacement | 1,962 | 9,138 | 27,985 | 27,985 | 27,985 | 26,315 |
| 543000 - Library Books | 212,556 | 217,416 | 80,278 | 80,278 | 110,452 | 530,600 |
| 544000 - Periodicals | 108,283 | 76,046 | 106,726 | 107,726 | 46,895 | 45,949 |
| 544100 - Online Periodical Subscription | - | - | - | - | 149,000 | 149,000 |
| 545100 - Purchased Food-NS Only | 280 | - | - | - | 2,500 | 2,500 |
| 546000 - Non-Consumable Supplies | 397,280 | 1,170,829 | 1,309,138 | 294,138 | 339,138 | 350,928 |
| 546100 - Minor Equipment - Tagged | 91,566 | 265,094 | 168,390 | 168,390 | 165,390 | 165,390 |
| 547000 - Computer Software | 781,367 | 1,392,877 | 1,046,058 | 1,007,928 | 1,378,021 | 1,448,866 |
| Subtotal - Supplies & Materials | 7,396,493 | 10,378,505 | 14,685,323 | 12,395,335 | 13,680,125 | 12,777,160 |

General Fund - Requirements by Account (Cont.)

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| 553000 - Improvements - Not Buildings | - | 106,920 | - | - | - | - |
| 553100 - Leasehold Improvements | 429 | - | - | - | - | - |
| Subtotal - Building Acquisition and Improvements | 429 | 106,920 | - | - | - | - |
| 554100 - Initial and Addl Equipment | 268,462 | 882,263 | 149,406 | 87,406 | 85,188 | 82,188 |
| 554110 - Vehicles | 15,539 | 90,535 | - | - | - | - |
| Subtotal - Equipment | 284,001 | 972,798 | 149,406 | 87,406 | 85,188 | 82,188 |
| 555010 - Computers | 1,662,716 | 2,065,365 | 423,139 | 583,539 | 490,045 | 496,816 |
| 555020 - Printers | 5,867 | 37,815 | 21,879 | 21,879 | 18,880 | 17,380 |
| 555030 - Software Capital Expense | 12,021 | 45,556 | - | - | - | - |
| 555090 - Misc Other Technology | 975,132 | 1,679,747 | 677,606 | 737,944 | 712,944 | 422,130 |
| Subtotal - Technology | 2,655,736 | 3,828,483 | 1,122,624 | 1,343,362 | 1,221,869 | 936,326 |
| 556410 - Buses/Capital Bus Improvements | 357,042 | 650,013 | 431,272 | 440,130 | 440,130 | 448,988 |
| 559000 - Other Capital Outlay | 296 | - | 9,804 | 9,804 | 9,804 | 9,804 |
| Subtotal - Other Capital Outlay | 357,338 | 650,013 | 441,076 | 449,934 | 449,934 | 458,792 |
| 563000 - Fiscal Charges | 113,343 | 145,443 | 162,700 | 162,700 | 162,700 | 162,700 |
| 563400 - Bad Debt Expense | 4,013 | 3,303 | - | - | - | - |
| 563500 - Administrative Write-Off | 681,029 | 214,704 | - | - | - | - |
| 564000 - Dues and Fees | 561,063 | 826,117 | 798,804 | 798,804 | 695,427 | 700,064 |
| 564010 - Dues & Fees Profess Dev Fds | 20,291 | 3,613 | 102,001 | 102,001 | 102,001 | 102,001 |
| 564100 - Bond Issuance Cost | 925 | - | - | - | - | - |
| 565100 - Liability Insurance | 206,663 | 291,761 | 258,200 | 300,000 | 300,000 | 300,000 |
| 565300 - Property Insurance Premiums | 1,222,349 | 1,097,582 | 1,555,462 | 1,284,608 | 1,284,608 | 1,284,608 |
| 565500 - Judgmnts&Settlemnts Against | 127,963 | 211,767 | - | - | - | - |
| 565930 - Deductible Insurance Loss | 593,007 | 385,958 | 680,908 | 800,000 | 750,000 | 750,000 |
| 567100 - Permits | 15,626 | 39,916 | 20,562 | 20,562 | 20,562 | 20,562 |
| 567200 - Public Assessments | 229,696 | 5,002 | 15,000 | 15,000 | 15,000 | 15,000 |
| 569000 - Grant Indirect Charges | - | 22 | - | - | - | - |
| Subtotal - Other Accounts | 3,775,967 | 3,225,187 | 3,593,637 | 3,483,675 | 3,330,298 | 3,334,935 |
| 571000 - Transfers to Other Funds | 9,013,122 | 14,409,096 | 7,407,693 | 6,023,205 | 5,420,705 | 5,420,705 |
| 581000 - Operating Contingency | - | - | 20,199,280 | 15,613,717 | 15,633,717 | 15,233,717 |
| 376520 - Ending Fund Balance | 51,673,784 | 34,441,540 | - | - | - | - |
| Total Requirements by Account | 516,645,665 | 545,228,731 | 579,158,367 | 591,888,109 | 592,043,109 | 592,600,180 |

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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|

Resources by Account

| | | | | | | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 376510 - Beginning Fund Balance | 3,739,985 | 3,881,727 | 4,021,725 | 4,021,725 | 4,021,725 | 4,021,725 |
| 417900 - Other Curricular Activities | 8,307,500 | 8,275,511 | 8,500,000 | 8,500,000 | 8,500,000 | 8,500,000 |
| Total Resources by Account | 12,047,485 | 12,157,238 | 12,521,725 | 12,521,725 | 12,521,725 | 12,521,725 |

Requirements by Program

| | | | | | | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 11321 - School Activities | 8,165,759 | 8,135,513 | 8,500,000 | 8,500,000 | 8,500,000 | 8,500,000 |
| 71100 - Ending Fund Balance | 3,881,726 | 4,021,725 | 4,021,725 | 4,021,725 | 4,021,725 | 4,021,725 |
| Total Requirements by Program | 12,047,485 | 12,157,238 | 12,521,725 | 12,521,725 | 12,521,725 | 12,521,725 |

Requirements by Account

| | | | | | | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 541000 - Consumable Supplies | 8,165,759 | 8,135,513 | 8,500,000 | 8,500,000 | 8,500,000 | 8,500,000 |
| 376520 - Ending Fund Balance | 3,881,726 | 4,021,725 | 4,021,725 | 4,021,725 | 4,021,725 | 4,021,725 |
| Total Requirements by Account | 12,047,485 | 12,157,238 | 12,521,725 | 12,521,725 | 12,521,725 | 12,521,725 |

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 23 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.

Cafeteria Fund - Resources by Account

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 4,516,692 | 4,910,215 | 5,904,548 | 5,198,838 | 5,198,838 | 5,198,838 |
| 416120 - Lunch | 2,777,401 | 2,604,804 | 2,539,260 | 2,506,017 | 2,506,017 | 2,506,017 |
| 416201 - A la Carte Sales | 92,360 | 92,720 | 93,000 | 97,356 | 97,356 | 97,356 |
| 416300 - Special Functions | 4,837 | 6,376 | 5,000 | 6,567 | 6,567 | 6,567 |
| 416310 - Contracts and Other Sales | 695,190 | 834,146 | 829,407 | 948,355 | 948,355 | 948,355 |
| 419200 - Contrib-Donation - Priv Source | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 419910 - Miscellaneous | 49,071 | 20,320 | 5,000 | 6,000 | 6,000 | 6,000 |
| 419940 - Restitution | 495 | 113 | - | - | - | - |
| 419950 - Sales, Royalties and Events | 10,186 | 8,636 | 10,000 | 8,700 | 8,700 | 8,700 |
| Subtotal - Local Sources | 3,629,540 | 3,567,115 | 3,482,667 | 3,573,995 | 3,573,995 | 3,573,995 |
| 431020 - SSF--School Lunch Match | 149,031 | 147,587 | 150,000 | 155,000 | 155,000 | 155,000 |
| 432990 - Restricted State Grants | 144,489 | 150,945 | 181,571 | 91,972 | 91,972 | 91,972 |
| Subtotal - State Sources | 293,520 | 298,532 | 331,571 | 246,972 | 246,972 | 246,972 |
| 445010 - Fed Reimburse-Breakfast | 2,760,260 | 3,340,664 | 3,400,788 | 3,702,277 | 3,702,277 | 3,702,277 |
| 445020 - Fed Reimburse-Lunch | 7,589,213 | 8,632,828 | 8,830,870 | 9,044,186 | 9,044,186 | 9,044,186 |
| 445030 - Fed Reimburse-Fresh Fruit & Ve | 462,682 | 587,924 | 533,551 | 495,950 | 495,950 | 495,950 |
| 445060 - Fed Reimburse - Supper | 799,300 | 853,745 | 836,282 | 900,338 | 900,338 | 900,338 |
| 445080 - Fed Grants- State Pass Thru | 1,021,125 | 1,042,988 | 1,000,000 | 1,140,000 | 1,140,000 | 1,140,000 |
| Subtotal - Federal Sources | 12,632,580 | 14,458,149 | 14,601,491 | 15,282,751 | 15,282,751 | 15,282,751 |
| Total Resources by Account | 21,072,332 | 23,234,010 | 24,320,277 | 24,302,556 | 24,302,556 | 24,302,556 |

Cafeteria Fund - Requirements by Program

| Description by Program or Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Requirements by Program | | | | | | |
| 31100 - Food Services Administration | 686,518 | 620,349 | 640,608 | 747,160 | 746,597 | 746,596 |
| 31200 - Food Preparation and Service | 14,030,498 | 15,077,154 | 18,303,846 | 17,496,529 | 17,496,093 | 18,496,091 |
| 31220 - BESC Deli | 155,512 | 157,850 | 154,897 | 152,061 | 152,011 | 152,012 |
| 31230 - Fresh Fruit & Veg Program | 480,004 | 465,003 | 533,519 | 495,950 | 495,906 | 495,906 |
| 31300 - Food Delivery Services | 368,356 | 446,941 | 539,496 | 602,135 | 601,722 | 601,723 |
| 31900 - Nutrition Education/Other | 371 | 27,222 | - | - | - | - |
| 31910 - Summer Nutrition | 440,859 | 534,942 | 525,414 | 622,371 | 622,241 | 622,242 |
| Subtotal - Enterprise & Community Services | 16,162,118 | 17,329,462 | 20,697,780 | 20,116,205 | 20,114,570 | 21,114,570 |
| 71100 - Ending Fund Balance | 4,910,215 | 5,904,548 | 3,622,497 | 4,186,351 | 4,187,986 | 3,187,986 |
| Total Requirements by Program | 21,072,332 | 23,234,010 | 24,320,277 | 24,302,556 | 24,302,556 | 24,302,556 |

Cafeteria Fund - Requirements by Account

| | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| Requirements by Account | | | | | | |
| 511210 - Classified - Represented | 3,052,383 | 3,404,612 | 3,709,622 | 3,867,582 | 3,867,582 | 3,867,582 |
| 511220 - Non-Represented Staff | 747,837 | 712,002 | 934,204 | 939,954 | 939,954 | 939,954 |
| 511320 - Administrators - NonLicensed | - | 102,913 | - | - | - | - |
| 511420 - Directors/Program Admins | 198,787 | 92,308 | 206,932 | 213,451 | 213,451 | 213,451 |
| 512400 - Temporary Misc - Classified | 365,130 | 333,713 | 377,230 | 352,459 | 352,459 | 352,459 |
| 513300 - Extended Hours | 6,479 | 7,089 | 24,282 | 7,000 | 7,000 | 7,000 |
| 513400 - Overtime Pay | 57,371 | 61,322 | 40,425 | 65,098 | 65,098 | 65,098 |
| 513510 - Group Hlth Opt Out Lic | - | 1,650 | - | - | - | - |
| 513520 - Group Hlth Opt Out Non Lic | 600 | 1,650 | - | - | - | - |
| Subtotal - Salaries | 4,428,587 | 4,717,259 | 5,292,695 | 5,445,544 | 5,445,544 | 5,445,544 |
| 521000 - PERS | 76,590 | 79,127 | 25,935 | 26,683 | 26,139 | 26,138 |
| 521310 - PERS UAL | 568,284 | 580,914 | 640,415 | 654,556 | 660,817 | 660,816 |
| 522000 - Social Security - FICA | 326,846 | 348,551 | 404,890 | 416,584 | 416,584 | 416,585 |
| 523100 - Workers' Compensation | 51,169 | 56,195 | 51,868 | 53,366 | 53,366 | 53,367 |
| 523200 - Unemployment Compensation | 14,726 | 4,551 | 4,765 | 4,901 | 4,629 | 4,629 |
| 524100 - Group Health Insurance | 1,699,545 | 1,758,817 | 1,882,112 | 2,011,704 | 2,011,704 | 2,011,704 |
| 524200 - Other Employer Paid Benefits | 14,622 | 16,034 | 15,878 | 16,337 | 12,525 | 12,525 |
| 524300 - Retiree Health Insurance | 72,349 | 72,407 | 78,333 | 80,594 | 77,327 | 77,326 |
| 524530 - Early Retirement Benefits | - | 8 | - | - | - | - |
| Subtotal - Employee Benefits | 2,824,131 | 2,916,604 | 3,104,196 | 3,264,725 | 3,263,090 | 3,263,090 |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 4,726 | 6,717 | 5,500 | 8,500 | 8,500 | 8,500 |
| 532200 - Repairs and Maintenance Svcs | 86,435 | 147,274 | 500,000 | 250,000 | 250,000 | 250,000 |
| 532410 - Leased Copy Machines | 3,136 | 2,776 | 3,500 | 3,500 | 3,500 | 3,500 |
| 532600 - Fuel | 20 | - | - | - | - | - |
| 532800 - Garbage | 13,972 | 21,332 | 23,500 | - | - | - |

Cafeteria Fund - Requirements by Account (Cont.)

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 532900 - Other Property Services | 257,813 | 247,865 | 350,000 | 250,000 | 250,000 | 250,000 |
| 533200 - Non-Reimb Student Transport | - | 1,200 | - | - | - | - |
| 534100 - Travel, Local in District | 9,833 | 10,875 | 10,000 | 10,000 | 10,000 | 10,000 |
| 534200 - Travel, Out of District | 9,963 | 30,812 | 6,000 | 15,000 | 15,000 | 15,000 |
| 535100 - Telephone | 9,957 | 8,656 | 12,820 | 12,910 | 12,910 | 12,910 |
| 535300 - Postage | 7,106 | 2,809 | 9,000 | 10,000 | 10,000 | 10,000 |
| 535400 - Advertising | 400 | 3,538 | - | - | - | - |
| 535500 - Printing and Binding | 30,738 | 33,610 | 32,000 | 32,000 | 32,000 | 32,000 |
| 538300 - Architect and Engineering Svcs | 1,200 | - | - | - | - | - |
| 538940 - Professional Moving Services | 2,652 | - | 500 | 500 | 500 | 500 |
| 538950 - Professional Health Care Svcs | 225 | 275 | 500 | 500 | 500 | 500 |
| 538980 - Laundering Services | 27,147 | 34,749 | 34,000 | 35,000 | 35,000 | 35,000 |
| 538990 - Non-Instr Pers/Professional Sv | 12,433 | 22,723 | 17,600 | 142,751 | 142,751 | 142,751 |
| Subtotal - Other Purchased Services | 477,756 | 575,211 | 1,004,920 | 770,661 | 770,661 | 770,661 |
| 541000 - Consumable Supplies | 423,431 | 481,697 | 575,700 | 544,585 | 544,585 | 694,585 |
| 541270 - Food Inventory Adjustm-NS Only | 192,826 | (205,930) | - | - | - | - |
| 541600 - Interdepartmental Charges | 108,668 | 52,908 | 300,000 | 200,000 | 200,000 | 200,000 |
| 545100 - Purchased Food-NS Only | 6,260,137 | 7,116,263 | 8,631,619 | 7,490,690 | 7,490,690 | 7,990,690 |
| 545200 - Food Inventory Adj.-NS Only | - | 85 | - | - | - | - |
| 545300 - Donated Commodity -NS Only | 1,067,619 | 1,130,430 | 1,070,000 | 1,205,000 | 1,205,000 | 1,205,000 |
| 546000 - Non-Consumable Supplies | 14,972 | 6,010 | 25,000 | 25,000 | 25,000 | 25,000 |
| 546100 - Minor Equipment - Tagged | 2,705 | - | - | - | - | - |
| 547000 - Computer Software | 112 | - | 1,000 | 150,000 | 150,000 | 150,000 |
| Subtotal - Supplies and Materials | 8,070,469 | 8,581,461 | 10,603,319 | 9,615,275 | 9,615,275 | 10,265,275 |
| 554100 - Initial and Addl Equipment | 125,196 | 91,485 | 458,000 | 250,000 | 250,000 | 600,000 |
| 554110 - Vehicles | - | 243,449 | - | 140,000 | 140,000 | 140,000 |
| 555010 - Computers | 1,678 | 4,289 | 3,000 | 5,000 | 5,000 | 5,000 |
| 555090 - Misc Other Technology | - | 136 | 15,000 | 15,000 | 15,000 | 15,000 |
| Subtotal - Capital Outlay | 126,874 | 339,358 | 476,000 | 410,000 | 410,000 | 760,000 |
| 564000 - Dues and Fees | 56,940 | 50,543 | 61,650 | 55,000 | 55,000 | 55,000 |
| 567100 - Permits | 352 | 1,439 | - | - | - | - |
| 569000 - Grant Indirect Charges | 177,008 | 147,587 | 155,000 | 555,000 | 555,000 | 555,000 |
| Subtotal - Other Accounts | 234,300 | 199,569 | 216,650 | 610,000 | 610,000 | 610,000 |
| 376520 - Ending Fund Balance | 4,910,215 | 5,904,548 | 3,622,497 | 4,186,351 | 4,187,986 | 3,187,986 |
| Total Requirements by Account | 21,072,332 | 23,234,010 | 24,320,277 | 24,302,556 | 24,302,556 | 24,302,556 |

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.

Grants Fund - Resources by Account

| Description by Program or Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 412000 - Rev-Local Gov't Not Districts | 1,704,671 | 902,636 | 512,704 | 2,504,965 | 2,504,965 | 2,504,965 |
| 419200 - Contrib-Donation - Priv Source | 324,996 | 1,620,029 | 1,519,519 | 1,260,591 | 1,260,591 | 1,452,622 |
| 419400 - Svc Provided-Oth Local Ed Agcy | 2,996 | - | - | - | - | - |
| 419410 - Svc Provided-Oth Dist in State | - | - | - | 80,000 | 80,000 | 80,000 |
| Subtotal - Local Sources | 2,032,663 | 2,522,665 | 2,032,223 | 3,845,556 | 3,845,556 | 4,037,587 |
| 422000 - Restricted Revenue | 116,453 | 232,748 | 137,814 | 169,574 | 169,574 | 169,574 |
| Subtotal - Local Sources | 116,453 | 232,748 | 137,814 | 169,574 | 169,574 | 169,574 |
| 432990 - Restricted State Grants | 11,820,312 | 19,223,253 | 10,484,603 | 17,729,034 | 17,729,034 | 17,863,917 |
| Subtotal - State Sources | 11,820,312 | 19,223,253 | 10,484,603 | 17,729,034 | 17,729,034 | 17,863,917 |
| 443000 - Restr Rev-Fed Govt Direct | 6,792,654 | 7,405,811 | 7,851,704 | 8,337,546 | 8,337,546 | 8,337,546 |
| 445080 - Fed Grants- State Pass Thru | 31,403,412 | 33,454,511 | 43,752,026 | 38,382,572 | 38,382,572 | 38,382,572 |
| 445090 - Fed Stimulus - State Pass Thru | 155,157 | - | - | - | - | - |
| 447000 - Fed Grants-Other Interm Agency | 586,835 | 532,154 | 476,658 | 543,000 | 543,000 | 543,000 |
| Subtotal - Federal Sources | 38,938,058 | 41,392,475 | 52,080,388 | 47,263,118 | 47,263,118 | 47,263,118 |
| Total Resources by Account | 52,907,486 | 63,371,141 | 64,735,028 | 69,007,282 | 69,007,282 | 69,334,196 |

Grants Fund - Requirements by Program

| | | | | | | |
|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Requirements by Program | | | | | | |
| 11111 - Elementary K-5 Program | 1,595,395 | 1,624,057 | 1,536,875 | 2,096,984 | 2,093,093 | 1,628,960 |
| 11112 - Elementary 1-5 Homeroom | 664,658 | 608,416 | 461,796 | 571,287 | 570,912 | 379,286 |
| 11119 - Kindergarten Homeroom | 3,970,476 | 4,153,136 | 1,151,243 | 1,606,558 | 1,610,246 | 1,606,667 |
| 11131 - School Activities | 457,815 | 467,298 | 334,688 | 593,684 | 592,128 | 529,545 |
| 11211 - Middle School Programs | 1,310,914 | 1,464,202 | 447,246 | 1,690,859 | 1,689,268 | 1,016,205 |
| 11212 - Middle School Homeroom | 151,270 | 108,933 | 93,570 | 143,536 | 143,829 | 134,367 |
| 11221 - School Activities | 11,036 | 10,249 | - | 14,266 | 13,970 | 4,926 |
| 11311 - High School Programs | 1,262,547 | 1,493,936 | 498,688 | 1,772,355 | 1,761,760 | 1,496,309 |
| 11321 - School Activities | 120,136 | 23,489 | 250,000 | 35,782 | 35,012 | 15,597 |
| 11322 - Athletic Activities Svcs | - | 78,994 | - | 183,717 | 183,190 | 20,076 |
| 11401 - Early Childhood Ed Ctr (ECEC) | 667,862 | 738,289 | 1,924,850 | 898,725 | 900,972 | 886,202 |
| 11402 - HeadStart | 5,285,449 | 6,072,052 | 6,084,307 | 7,165,364 | 7,171,495 | 7,398,462 |
| 12211 - Functional Living Skills | 45,035 | 70,675 | 49,199 | 52,328 | 52,437 | 52,034 |

Grants Fund - Requirements by Program (Cont.)

| Description by Program Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 12212 - Comm Behavior - Academic | 37,399 | 97,517 | 99,495 | 98,493 | 98,699 | 100,007 |
| 12213 - Intensive Skills - Academic | 274,667 | 370,012 | 571,934 | 532,880 | 534,074 | 548,859 |
| 12214 - Comm Behavior - Functional | 18,608 | 25,877 | - | 84,908 | 85,100 | 45,197 |
| 12217 - Social Emotional - Behavior | 36,383 | 26,656 | 44,744 | 46,968 | 47,065 | 47,375 |
| 12218 - Social Emotional - Intensive | 309,597 | 329,866 | 378,183 | 244,597 | 245,132 | 248,615 |
| 12230 - Life Skills/CTP | 207,991 | 183,544 | 355,277 | 276,267 | 276,830 | 279,484 |
| 12241 - Intensive Skills - Functional | 678 | 4,350 | - | 5,197 | 4,905 | 1,649 |
| 12261 - Home Instruction | 92,659 | 100,390 | 96,276 | 5,632 | 5,632 | 7,203 |
| 12271 - Extended School Year | - | 5,101 | - | 10,877 | 10,844 | 2,079,488 |
| 12291 - Skilled Nursing Care Facilities | - | 2,088,048 | - | 920,469 | 919,683 | 317,109 |
| 12503 - Individual EAs - Gen Ed Clsm | 203,503 | 534,702 | 593,818 | 608,951 | 610,241 | 617,315 |
| 12504 - Deaf/Hard of Hearing | - | 1,223,270 | 89,408 | 123,611 | 122,935 | 93,006 |
| 12505 - Vision Services | 1,742,725 | 2,324,668 | 2,777,611 | 2,400,317 | 2,401,745 | 1,812,014 |
| 12506 - Interpreter Services | - | 312,371 | - | 51,755 | 51,657 | 15,445 |
| 12509 - Orthopedic Services | - | 957,495 | 1,225,078 | 1,214,456 | 1,214,507 | 507,603 |
| 12510 - Less Restrictive Programs | 324,794 | 710,013 | 791,369 | 884,622 | 886,908 | 910,751 |
| 12511 - Deaf/HoH Itinerant Services | 1,688,107 | 1,738,332 | 1,426,741 | 2,009,688 | 2,013,378 | 1,834,085 |
| 12512 - Autism Services | 3,312,247 | 3,195,743 | 3,407,985 | 3,634,516 | 3,628,470 | 3,427,437 |
| 12520 - Team-Communication Behavior | - | 30,395 | - | 1,705 | 1,705 | 2,181 |
| 12603 - ECSE Evaluation | 312,076 | 359,618 | 341,735 | 449,033 | 449,835 | 463,783 |
| 12720 - Title I | 923,662 | 739,475 | 441,904 | 1,014,018 | 1,007,458 | 275,810 |
| 12724 - Title I - Proj Return Homeless | 154,704 | 4,469 | 1,487,458 | 2,240 | 2,145 | 2,570 |
| 12725 - Title I Summer School | 121,492 | 74,462 | 221,062 | 139,402 | 139,009 | 16,363 |
| 12821 - Community-Based Programs | 3,603 | 5,000 | - | 13,306 | 13,267 | 1,643 |
| 12835 - Indian Education | 134,889 | 150,946 | 148,295 | 156,306 | 155,793 | 160,745 |
| 12870 - Targeted Transition | 400,802 | 400,461 | 479,297 | 478,407 | 478,369 | 548,515 |
| 12880 - Charter Schools | 33,054 | 54,981 | 38,335 | 65,682 | 65,682 | 75,356 |
| 12891 - Contract Programs | 4,383,005 | 4,397,157 | 4,528,934 | 5,662,480 | 5,669,321 | 6,644,826 |
| 12910 - English Second Language Prgs | 1,162,470 | 398,833 | 773,783 | 651,267 | 648,230 | 388,507 |
| 12913 - ESL/Bilingual--High | - | 46 | - | 101 | 101 | - |
| 12914 - Bilingual Assessment Svcs | 1,027 | 75 | - | 275 | 275 | - |
| 12922 - Teen Parenting Services | 67,972 | 76,238 | 55,000 | 91,076 | 91,076 | 147,000 |
| 12930 - Migrant Education | 187,584 | 27,084 | 194,089 | 34,559 | 34,380 | 30,713 |
| 12991 - Private School Instruction | 915,786 | 884,494 | 1,551,140 | 1,059,281 | 1,059,099 | 1,490,806 |
| 14100 - Summer School, Elem | 178,327 | 90,232 | 179,817 | 171,111 | 170,540 | 96,530 |
| 14200 - Summer School, Middle | 43,106 | 2,280 | - | 4,314 | 4,302 | 1,729 |
| 14300 - Summer School, High | 159,013 | 191,287 | 151,749 | 358,812 | 357,572 | 105,363 |
| Subtotal - Instruction | 32,974,521 | 39,029,214 | 35,282,979 | 40,333,024 | 40,324,276 | 38,513,718 |
| 21120 - Attendance Services | 2,937 | 40,162 | 21,851 | 117,904 | 118,219 | 480,440 |
| 21130 - Social Work Services | 224,261 | 114,268 | 113,530 | 23,471 | 23,531 | 25,319 |
| 21131 - Behavior Interventn Specialist | - | 82,408 | 56,518 | 173,613 | 174,032 | 173,711 |

Grants Fund - Requirements by Program (Cont.)

| Description by Program Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 21141 - SPED Data Services | 62,182 | 67,142 | 69,302 | 89,893 | 90,127 | 91,069 |
| 21150 - Student Safety | 31,774 | 48,372 | 52,888 | 28,624 | 28,679 | 26,011 |
| 21191 - Child Development Services | 115,531 | 212,193 | 189,283 | 201,821 | 201,981 | 105,865 |
| 21192 - Student Discipline Services | 349,945 | 444,512 | 460,458 | 313,491 | 314,302 | 303,946 |
| 21193 - Drug and Alcohol Services | 5,849 | 3,896 | 3,842 | 8,628 | 8,604 | 3,850 |
| 21210 - Service Area Direction | 58,198 | 213,377 | 38,073 | 42,690 | 42,370 | 16,423 |
| 21220 - Counseling Services | 493,707 | 331,154 | 279,036 | 206,935 | 207,307 | 195,329 |
| 21240 - Student Guidance Information | 1,372,232 | 2,387,226 | 3,373,119 | 2,609,160 | 2,608,043 | 3,196,004 |
| 21262 - Vocational Education | 10,404 | 9,093 | - | 10,483 | 10,466 | 131,011 |
| 21320 - Medical Services | 144,253 | 184,579 | 42,783 | 217,499 | 217,476 | 191,854 |
| 21330 - Dental Services | 1,016 | 1,858 | 7,599 | 2,189 | 2,186 | 1,872 |
| 21390 - Other Health Services | 10,000 | 43,737 | 15,000 | 51,538 | 51,538 | 71,516 |
| 21420 - Psychological Testing Services | 340,924 | 1,360,863 | 244,671 | 1,187,541 | 1,189,626 | 1,158,190 |
| 21520 - Speech Pathology | 652,071 | 951,601 | 752,234 | 898,724 | 901,067 | 916,343 |
| 21530 - Audiology | 135,922 | 197,020 | - | 306,911 | 307,156 | 547,390 |
| 21580 - Access Services - SPED Tech | 69,531 | 119,532 | 122,335 | 121,143 | 121,466 | 123,219 |
| 21590 - Other Speech Path/Audio Svcs. | 67,683 | 785 | 130,739 | 44 | 44 | 37 |
| 21601 - Occupational Therapy | 116,670 | 116,902 | - | 118,258 | 118,575 | 120,297 |
| 21602 - Physical Therapy | 59,573 | 31,241 | 62,290 | 35,386 | 35,322 | 6,387 |
| 21603 - Adaptive Physical Education | 441,412 | 272,225 | 327,130 | 312,716 | 313,519 | 332,567 |
| 21604 - Feeding Team - Training | 122,443 | 124,537 | 122,335 | 121,424 | 121,747 | 123,578 |
| 21901 - Program Admin/Supervision | 2,121,731 | 3,103,231 | 4,942,418 | 3,155,196 | 3,160,550 | 4,617,328 |
| 21902 - Administration | 921,131 | 1,365,264 | 1,276,927 | 1,562,587 | 1,559,310 | 1,475,700 |
| 22110 - Service Area Direction | 991,234 | 1,137,267 | 168,223 | 1,379,330 | 1,379,055 | 890,559 |
| 22130 - Curriculum Development | 668,140 | 628,331 | 357,235 | 961,724 | 958,801 | 380,489 |
| 22133 - Curriculum Development - HS | 155,285 | 10,531 | - | 19,843 | 19,821 | - |
| 22193 - SIP Development | 125 | - | - | - | - | - |
| 22194 - Immersion Support & Admin Svcs | 33,081 | 2,326 | - | 5,073 | 5,058 | 64 |
| 22195 - Teaching Innovation Support | - | - | - | 364,480 | 365,542 | 1,592,329 |
| 22220 - Library/Media Services | 378,708 | 168,966 | 214,630 | 119,625 | 119,942 | 119,783 |
| 22240 - Educational Television Service | 6,939 | - | - | - | - | - |
| 22292 - Classroom Technology/Services | 143,480 | 247,671 | 217,021 | 245,281 | 245,631 | 183,969 |
| 22401 - Instructional Consultants | - | (79) | - | - | - | - |
| 22402 - Instructional Specialists | 1,518,084 | 1,886,920 | 1,501,018 | 1,668,355 | 1,671,679 | 3,780,502 |
| 22410 - Instr Staff Training Svcs | 3,171,821 | 3,385,122 | 6,947,291 | 5,699,317 | 5,697,038 | 3,788,523 |
| 22411 - Instr Staff Training - K-5 | 89,935 | - | - | - | - | - |
| 22412 - Instr Staff Training - 6-8 | 16,799 | (26) | - | - | - | - |
| 22413 - Instr Staff Training - HS | 53,786 | 3,521 | 24,875 | 7,596 | 7,575 | 167 |
| 22430 - New Teacher Orientation | 491,809 | 681,314 | 456,935 | 1,517,721 | 1,520,749 | 1,168,154 |
| 23210 - Office of Superintendent | - | 20,000 | - | 23,893 | 23,893 | 11,422 |
| 23212 - Assistant Superintendent | - | 9,000 | - | 10,752 | 10,752 | 14,385 |

Grants Fund - Requirements by Program (Cont.)

| Description by Program Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 23293 - Operational Support Services | 13,987 | 4,431 | - | 4,585 | 4,575 | 4,736 |
| 24101 - School Administrative Services | 1,555,717 | 1,215,193 | 2,297,267 | 732,748 | 733,495 | 483,392 |
| 25000 - Support Services - Business | - | - | 214,590 | - | - | - |
| 25291 - Enrollment Services | 4,098 | - | - | - | - | - |
| 25411 - Project Management | 40,142 | 49,644 | - | 59,307 | 59,307 | 50,000 |
| 25424 - Property Management | - | - | - | - | - | 15,000 |
| 25540 - Transportation Routing | 73,062 | 98,756 | 69,770 | 117,977 | 117,977 | 100,000 |
| 26230 - Evaluation Services | 114,430 | 207,491 | 122,793 | 238,692 | 239,028 | 236,085 |
| 26331 - Volunteer Activities/Recogn | (44) | - | - | - | - | - |
| 26350 - Translation Services | 1,375 | 3,150 | 2,062 | 3,723 | 3,723 | 1,120 |
| 26410 - Service Area Direction | - | - | - | 66,615 | 66,782 | 80,000 |
| 26420 - Recruitment and Placement Svcs | - | 14,263 | - | 26,452 | 26,389 | 208,630 |
| 26631 - Student Information Systems | 35,000 | - | - | - | - | - |
| 26634 - Web Information Systems | 1,759 | - | - | - | - | - |
| 26698 - Infrastructure Development | 202,408 | 37,120 | 135,371 | 44,346 | 44,346 | 152,581 |
| Subtotal - Support Services | 17,692,538 | 21,638,086 | 25,433,442 | 25,235,304 | 25,248,401 | 27,697,146 |
| 31200 - Food Preparation and Service | 719,485 | 863,377 | 509,803 | 1,025,061 | 1,021,846 | 917,928 |
| 31900 - Nutrition Education/Other | 53,573 | 31,295 | - | 31,456 | 31,434 | 18,115 |
| 33000 - Community Svcs | 1,467,368 | 1,809,170 | 3,508,804 | 2,382,437 | 2,381,325 | 2,187,289 |
| Subtotal - Enterprise and Community Services | 2,240,427 | 2,703,842 | 4,018,607 | 3,438,954 | 3,434,605 | 3,123,332 |
| Total Requirements by Program | 52,907,485 | 63,371,141 | 64,735,028 | 69,007,282 | 69,007,282 | 69,334,196 |

Grants Fund - Requirements by Account

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Requirements by Account | | | | | | |
| 511100 - Licensed Staff | 15,281,801 | 17,469,333 | 15,268,222 | 15,572,381 | 15,572,381 | 15,229,046 |
| 511210 - Classified - Represented | 4,323,448 | 5,715,472 | 5,497,208 | 6,457,237 | 6,457,237 | 6,543,485 |
| 511220 - Non-Represented Staff | 1,353,452 | 1,323,900 | 1,340,226 | 1,549,336 | 1,549,336 | 1,442,172 |
| 511310 - Administrators - Licensed | 884,923 | 880,868 | 801,528 | 1,846,581 | 1,846,581 | 1,782,047 |
| 511320 - Administrators - NonLicensed | 858 | 1,062 | - | - | - | - |
| 511410 - Managerial - Represented | - | 12,660 | - | - | - | - |
| 511420 - Directors/Program Admins | 999,355 | 1,409,900 | 1,206,183 | 355,184 | 355,184 | 355,184 |
| 512100 - Substitutes - Licensed | 748,117 | 575,934 | 581,164 | 1,313,450 | 1,313,450 | 1,657,774 |
| 512200 - Substitutes - Classified | 41,859 | 31,328 | - | 71,445 | 71,445 | 121,096 |
| 512300 - Temporary Misc - Licensed | 374,831 | 344,678 | 2,180,107 | 786,058 | 786,058 | 2,042,965 |
| 512400 - Temporary Misc - Classified | 264,292 | 258,460 | 896,501 | 589,430 | 589,430 | 410,952 |
| 513100 - Extended Responsibility-LIC | 361,934 | 269,542 | 417,680 | 614,707 | 614,707 | 2,138,946 |
| 513200 - Extended Responsibility-CLS | 2,244 | 15,343 | 17,974 | 34,990 | 34,990 | 3,554 |
| 513300 - Extended Hours | 911,011 | 1,359,792 | 3,364,459 | 3,101,152 | 3,101,152 | 1,005,348 |
| 513400 - Overtime Pay | 57,904 | 52,841 | 4,690 | 120,508 | 120,508 | 70,066 |
| 513510 - Group Hlth Opt Out Lic | - | 1,775 | - | 4,048 | 4,048 | 30,262 |
| 513520 - Group Hlth Opt Out Non Lic | 200 | - | - | - | - | - |
| Subtotal - Salaries | 25,606,230 | 29,722,887 | 31,575,942 | 32,416,507 | 32,416,507 | 32,832,897 |
| 521000 - PERS | 548,754 | 609,597 | 151,409 | 136,563 | 155,598 | 157,676 |
| 521310 - PERS UAL | 3,351,496 | 3,781,731 | 3,739,026 | 3,774,144 | 3,933,738 | 3,984,605 |
| 522000 - Social Security - FICA | 1,886,453 | 2,198,456 | 2,363,932 | 2,496,943 | 2,479,864 | 2,512,211 |
| 523100 - Workers' Compensation | 283,322 | 340,088 | 302,835 | 319,865 | 317,681 | 321,823 |
| 523200 - Unemployment Compensation | 50,186 | 11,327 | 27,813 | 29,365 | 27,551 | 27,921 |
| 524100 - Group Health Insurance | 6,447,829 | 7,308,720 | 6,871,209 | 7,644,161 | 7,644,161 | 7,502,407 |
| 524200 - Other Employer Paid Benefits | 45,085 | 62,109 | 92,697 | 97,918 | 74,558 | 75,886 |
| 524300 - Retiree Health Insurance | 428,532 | 439,858 | 457,337 | 483,063 | 460,309 | 466,627 |
| 524530 - Early Retirement Benefits | 169,576 | 156,075 | 169,962 | 179,511 | 148,788 | 151,194 |
| Subtotal - Employee Benefits | 13,211,233 | 14,907,960 | 14,176,220 | 15,161,533 | 15,242,248 | 15,200,350 |
| 531000 - Instructional Prof & Tech Svcs | - | - | 5,684 | - | - | - |
| 531100 - Instructional Services | 1,520,769 | 1,826,050 | 1,373,869 | 2,181,469 | 2,181,469 | 2,144,145 |
| 531200 - Instr Program Improvement Svcs | 547,488 | 951,575 | 1,586,720 | 1,136,790 | 1,136,790 | 966,212 |
| 531300 - Student Services | 146,861 | 304,080 | 325,900 | 363,266 | 363,266 | 165,373 |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 212,967 | 259,270 | 670,810 | 309,734 | 309,734 | 464,693 |
| 531810 - Non-Instr Dev Profess Dev Fds | - | - | 1,290,482 | - | - | - |
| 531900 - Other Instr Prof/Tech Svcs | 1,581,234 | 2,051,403 | 2,697,310 | 2,450,683 | 2,450,681 | 2,170,332 |
| 532200 - Repairs and Maintenance Svcs | 41,141 | 107,509 | 5,000 | 128,435 | 128,435 | 104,384 |
| 532400 - Rentals | 5,570 | 16,686 | 6,200 | 19,932 | 19,932 | 9,892 |
| 532410 - Leased Copy Machines | 32,909 | 41,854 | 27,368 | 50,001 | 50,001 | 49,813 |
| 532900 - Other Property Services | 20,060 | 19,932 | 35,000 | 23,810 | 23,810 | 54,507 |
| 533110 - Reimb - School Bus | 374 | - | - | - | - | - |

Grants Fund-Requirements by Account (Cont.)

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 533120 - Reimb - Taxi Cab | 73,062 | 98,756 | 34,711 | 117,977 | 117,977 | 99,500 |
| 533200 - Non-Reimb Student Transport | 114,002 | 538,144 | 149,186 | 642,886 | 642,886 | 212,063 |
| 534100 - Travel, Local in District | 115,408 | 189,309 | 32,944 | 226,160 | 226,160 | 174,894 |
| 534200 - Travel, Out of District | 567,533 | 637,383 | 179,325 | 761,440 | 761,440 | 854,773 |
| 534210 - Trav Out Dist Profess Dev Fds | - | 261 | - | 312 | 312 | 65 |
| 534300 - Travel, Student Activities | 19,873 | 70,679 | 26,715 | 84,435 | 84,435 | 93,548 |
| 534900 - Other Travel | 9,388 | 2,100 | 1,000 | 2,508 | 2,508 | 740 |
| 535100 - Telephone | 20,200 | 14,982 | 11,884 | 17,897 | 17,897 | 19,429 |
| 535300 - Postage | 19,291 | 22,396 | 8,989 | 26,757 | 26,757 | 48,295 |
| 535400 - Advertising | 3,524 | 4,782 | 780 | 5,713 | 5,713 | 7,482 |
| 535500 - Printing and Binding | 43,800 | 31,256 | 27,456 | 37,339 | 37,339 | 24,929 |
| 535920 - Internet Fees | 320 | - | - | - | - | - |
| 535990 - Wide Area Network/Misc | 80 | - | - | - | - | - |
| 536000 - Charter Schools | 27,024 | 54,981 | 35,035 | 65,682 | 65,682 | 75,356 |
| 537410 - Tuition - Fees College Credit | 3,000 | - | - | - | - | - |
| 538100 - Audit Services | 195 | - | - | - | - | - |
| 538300 - Architect and Engineering Svcs | - | 1,000 | - | 1,195 | 1,195 | 1,131 |
| 538910 - Security Services | 38 | - | - | - | - | - |
| 538930 - Secretarial/Clerical Services | 12,291 | - | - | - | - | - |
| 538940 - Professional Moving Services | 2,232 | 66,692 | - | 79,673 | 79,673 | 77,732 |
| 538950 - Professional Health Care Svcs | 141,818 | 178,827 | 47,100 | 213,634 | 213,634 | 188,357 |
| 538960 - Professional Child Care Svcs | 71,953 | 77,578 | 55,850 | 92,676 | 92,676 | 148,191 |
| 538970 - Graphic Arts Services | 1,900 | 800 | - | 956 | 956 | 500 |
| 538980 - Laundering Services | 12,619 | 13,144 | 4,000 | 15,703 | 15,703 | 13,219 |
| 538990 - Non-Instr Pers/Professional Sv | 1,872,408 | 2,035,446 | 1,378,841 | 2,431,622 | 2,431,622 | 3,385,734 |
| 538992 - Custodial Services Contract | - | 336 | - | 401 | 401 | 118 |
| 538995 - Meal Services | 673,212 | 801,299 | 503,320 | 957,262 | 957,262 | 844,064 |
| Subtotal - Other Purchased Services | 7,914,542 | 10,418,508 | 10,521,479 | 12,446,348 | 12,446,346 | 12,399,471 |
| 541000 - Consumable Supplies | 684,457 | 963,945 | 4,011,949 | 1,151,565 | 1,070,852 | 1,533,793 |
| 541600 - Interdepartmental Charges | 2,523 | 5,352 | 2,000 | 6,392 | 6,392 | 4,150 |
| 542100 - Textbook Expansion | 45,484 | 93,307 | 27,500 | 111,470 | 111,470 | 196,646 |
| 542300 - Textbook Replacement | - | 18 | - | 22 | 22 | 63 |
| 543000 - Library Books | 125,194 | 166,708 | 34,759 | 199,155 | 199,155 | 479,237 |
| 544000 - Periodicals | 18,087 | 18,022 | 4,077 | 21,527 | 21,527 | 15,119 |
| 546000 - Non-Consumable Supplies | 361,753 | 808,686 | 20,696 | 966,086 | 966,086 | 615,210 |
| 546100 - Minor Equipment - Tagged | 68,497 | 259,790 | 4,500 | 310,354 | 310,354 | 165,347 |
| 547000 - Computer Software | 249,188 | 199,258 | 192,774 | 238,040 | 238,040 | 213,372 |
| Subtotal - Supplies and Materials | 1,555,184 | 2,515,085 | 4,298,255 | 3,004,611 | 2,923,898 | 3,222,937 |
| 554100 - Initial and Addl Equipment | 119,658 | 698,622 | - | 834,601 | 834,601 | 325,421 |
| 555010 - Computers | 831,880 | 968,541 | 255,676 | 1,157,056 | 1,157,056 | 905,540 |
| 555020 - Printers | 6,566 | 17,174 | - | 20,516 | 20,516 | 12,424 |

Grants Fund-Requirements by Account (Cont.)

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 555090 - Misc Other Technology | 410,382 | 355,555 | 84,582 | 424,759 | 424,759 | 984,450 |
| 552000 - Building Acquisition/Improvmt | - | - | 4,000 | - | - | - |
| 553000 - Improvements - Not Buildings | - | 1,320 | - | 1,577 | 1,577 | 1,493 |
| 555030 - Software Capital Expense | - | 17,197 | - | 20,543 | 20,543 | 4,069 |
| Subtotal - Capital Outlay | 1,368,486 | 2,058,408 | 344,258 | 2,459,052 | 2,459,052 | 2,233,397 |
| 563500 - Administrative Write-Off | (16,680) | (442) | - | 62 | 62 | 10,091 |
| 564000 - Dues and Fees | 267,585 | 178,755 | 88,697 | 213,545 | 213,545 | 122,509 |
| 564100 - Bond Issuance Cost | - | - | - | - | - | 1,255 |
| 569000 - Grant Indirect Charges | 3,000,905 | 3,569,979 | 3,730,177 | 3,305,624 | 3,305,624 | 3,311,289 |
| Subtotal - Other Accounts | 3,251,810 | 3,748,292 | 3,818,874 | 3,519,231 | 3,519,231 | 3,445,144 |
| Total Requirements by Account | 52,907,486 | 63,371,141 | 64,735,028 | 69,007,282 | 69,007,282 | 69,334,196 |

Grants Fund - Projected Grant Awards

| Project | Account | Amount |
|---|---|-------------------|
| G1306 - Mt. Hood Cable - Digital Transformation Project | 412000 - Rev-Local Gov't Not Districts | 346,611 |
| G1442 - Early Childhood PBIS Collaboration Project | 412000 - Rev-Local Gov't Not Districts | 19,953 |
| G1540 - City of Portland Water Bureau Lead Grant | 412000 - Rev-Local Gov't Not Districts | 50,000 |
| G1561 - Teachsmart 3rd Grade Reading Project | 412000 - Rev-Local Gov't Not Districts | 1,592,329 |
| G1565 - Nature in Neighborhoods Conservation | 412000 - Rev-Local Gov't Not Districts | 40,000 |
| G1627 - Head Start - Portland Children's Levy - PCL | 412000 - Rev-Local Gov't Not Districts | 456,072 |
| | Subtotal 412000 | 2,504,965 |
| G0148 - Chess For Success | 419200 - Contrib-Donation - Priv Source | 10,076 |
| G0706 - Lokey Lab - Alameda | 419200 - Contrib-Donation - Priv Source | 46,517 |
| G0884 - Arnerich Massena Business-To-School Partnership | 419200 - Contrib-Donation - Priv Source | 25,000 |
| G1232 - Chrysalis/Trillium Family Services | 419200 - Contrib-Donation - Priv Source | 3,850 |
| G1485 - James F & Marion L Miller Foundation | 419200 - Contrib-Donation - Priv Source | 40,000 |
| G1532 - Equity Grant - All Hands Raised | 419200 - Contrib-Donation - Priv Source | 135,000 |
| G1555 - Mentoring & Induction for New Teachers | 419200 - Contrib-Donation - Priv Source | 342,179 |
| G1628 - Equity Grant - All Hands Raised | 419200 - Contrib-Donation - Priv Source | 850,000 |
| | Subtotal 419200 | 1,452,622 |
| G1550 - Teach Oregon | 419410 - Svc Provided-Oth Dist in State | 80,000 |
| | Subtotal 419410 | 80,000 |
| G1212 - Confucius Classrooms | 422000 - Restricted Revenue | 120,000 |
| G1262 - BVIS Fund | 422000 - Restricted Revenue | 49,574 |
| | Subtotal 422000 | 169,574 |
| G1460 - Interim/Formative Assessments - Formal Grant | 432990 - Restricted State Grants | 43,896 |
| G1462 - Providence Pediatric Nursing | 432990 - Restricted State Grants | 2,400,000 |
| G1498 - Columbia Regional - State Funding FY 13/15 | 432990 - Restricted State Grants | 4,457,498 |
| G1535 - Portland DART- State Fund FY 15/17 | 432990 - Restricted State Grants | 3,165,769 |
| G1551 - LTCT General Fund 15/16 | 432990 - Restricted State Grants | 3,154,392 |
| G1577 - K-12 Bi-literacy Pathways | 432990 - Restricted State Grants | 10,000 |
| G1624 - Oregon Mentoring Grant | 432990 - Restricted State Grants | 826,598 |
| G1625 - Head Start - State Funding | 432990 - Restricted State Grants | 3,805,764 |
| | Subtotal 432990 | 17,863,917 |
| G1188 - Gear Up - College Ahead Program | 443000 - Restr Rev-Fed Govt Direct | 1,519,980 |
| G1455 - Gear Up - Mobilizing for College | 443000 - Restr Rev-Fed Govt Direct | 1,702,538 |
| G1527 - Head Start 2014 5 Year Non Competitive Grant | 443000 - Restr Rev-Fed Govt Direct | 1,278,757 |
| G1626 - Head Start 2016-17 Year Non Competitive Grant | 443000 - Restr Rev-Fed Govt Direct | 3,836,271 |
| | Subtotal 443000 | 8,337,546 |
| G0339 - Childcare Food Prog for Head Start | 445080 - Fed Grants- State Pass Thru | 500,000 |
| G1377 - Teen Parent Services | 445080 - Fed Grants- State Pass Thru | 147,000 |
| G1407 - SWIFT Schools | 445080 - Fed Grants- State Pass Thru | 22,900 |
| G1444 - IDEA Part B, Section 619 (FY 2015) | 445080 - Fed Grants- State Pass Thru | 17,000 |
| G1496 - YTP Vocational Rehabilitation Grant | 445080 - Fed Grants- State Pass Thru | 126,000 |
| G1499 - Columbia Regional - Federal Funding FY 13/15 | 445080 - Fed Grants- State Pass Thru | 5,243,226 |

Grants Fund - Projected Grant Awards (Cont.)

| Project | Account | Amount |
|---|--------------------------------------|-----------|
| G1500 - Title I - School Budgets | 445080 - Fed Grants- State Pass Thru | 148,912 |
| G1501 - Title I - Central | 445080 - Fed Grants- State Pass Thru | 980,664 |
| G1502 - Title I Focus/Priority Set Aside | 445080 - Fed Grants- State Pass Thru | 74,237 |
| G1503 - Title ID | 445080 - Fed Grants- State Pass Thru | 37,225 |
| G1505 - Title IC - Migrant Ed - Preschool | 445080 - Fed Grants- State Pass Thru | 7,837 |
| G1506 - Title IC - Migrant Summer | 445080 - Fed Grants- State Pass Thru | 43,206 |
| G1507 - Priority/Focus Improvement - Discretionary - Cesar Chavez | 445080 - Fed Grants- State Pass Thru | 18,000 |
| G1508 - Priority/Focus Improvement - Discretionary - Jefferson | 445080 - Fed Grants- State Pass Thru | 18,000 |
| G1511 - Priority/Focus Improvement - Discretionary - Rigler | 445080 - Fed Grants- State Pass Thru | 10,240 |
| G1512 - Priority/Focus Improvement - Discretionary - Rosa Parks | 445080 - Fed Grants- State Pass Thru | 2,400 |
| G1513 - Priority/Focus Improvement - Discretionary - Scott | 445080 - Fed Grants- State Pass Thru | 19,000 |
| G1514 - Priority/Focus Improvement - Discretionary - Sitton | 445080 - Fed Grants- State Pass Thru | 6,500 |
| G1517 - Priority/Focus Improvement - Discretionary - Woodmere | 445080 - Fed Grants- State Pass Thru | 8,370 |
| G1518 - Title IIA - Teacher Quality | 445080 - Fed Grants- State Pass Thru | 752,675 |
| G1519 - Title IIA, Private School Allocation | 445080 - Fed Grants- State Pass Thru | 260,221 |
| G1520 - Title III - Language Instruction | 445080 - Fed Grants- State Pass Thru | 20,000 |
| G1521 - Carl Perkins 15/16 | 445080 - Fed Grants- State Pass Thru | 119,759 |
| G1525 - 21st Century Community Learning Centers - Cohort 3 Yr 2 | 445080 - Fed Grants- State Pass Thru | 572,173 |
| G1533 - IDEA Part B, Section 611 2015-16 Formula | 445080 - Fed Grants- State Pass Thru | 3,914,345 |
| G1534 - IDEA Part B, Section 619 (FY 2016) | 445080 - Fed Grants- State Pass Thru | 91,441 |
| G1543 - OMP New Facilitators Professional Learning | 445080 - Fed Grants- State Pass Thru | 15,271 |
| G1560 - IDEA Enhancement - 15/16 | 445080 - Fed Grants- State Pass Thru | 21,218 |
| G1590 - Title I - School Budgets | 445080 - Fed Grants- State Pass Thru | 4,616,287 |
| G1591 - Title I - Central | 445080 - Fed Grants- State Pass Thru | 6,080,115 |
| G1592 - Title I Focus/Priority Set Aside | 445080 - Fed Grants- State Pass Thru | 460,266 |
| G1593 - Title ID | 445080 - Fed Grants- State Pass Thru | 86,571 |
| G1594 - Title IC - Migrant Education | 445080 - Fed Grants- State Pass Thru | 141,554 |
| G1595 - Title IC - Migrant Ed - Preschool | 445080 - Fed Grants- State Pass Thru | 7,837 |
| G1596 - Title IC - Migrant Summer | 445080 - Fed Grants- State Pass Thru | 43,206 |
| G1597 - Priority/Focus Improvement - Discretionary - Cesar Chavez | 445080 - Fed Grants- State Pass Thru | 37,671 |
| G1598 - Priority/Focus Improvement - Discretionary - Jefferson | 445080 - Fed Grants- State Pass Thru | 36,197 |
| G1599 - Priority/Focus Improvement - Discretionary - Lane | 445080 - Fed Grants- State Pass Thru | 37,000 |
| G1600 - Priority/Focus Improvement - Discretionary - Rigler | 445080 - Fed Grants- State Pass Thru | 36,578 |
| G1601 - Priority/Focus Improvement - Discretionary - Rosa Parks | 445080 - Fed Grants- State Pass Thru | 33,847 |
| G1602 - Priority/Focus Improvement - Discretionary - Scott | 445080 - Fed Grants- State Pass Thru | 39,091 |
| G1603 - Priority/Focus Improvement - Discretionary - Sitton | 445080 - Fed Grants- State Pass Thru | 32,246 |
| G1604 - Priority/Focus Improvement - Discretionary - Whitman | 445080 - Fed Grants- State Pass Thru | 32,016 |
| G1605 - Priority/Focus Improvement - Discretionary - Woodmere | 445080 - Fed Grants- State Pass Thru | 33,486 |
| G1606 - SIG - Woodlawn | 445080 - Fed Grants- State Pass Thru | 290,549 |
| G1607 - McKinney Homeless | 445080 - Fed Grants- State Pass Thru | 20,000 |
| G1608 - Title IIA - Teacher Quality | 445080 - Fed Grants- State Pass Thru | 2,244,317 |
| G1609 - Title IIA, Private School Allocation | 445080 - Fed Grants- State Pass Thru | 386,207 |

Grants Fund - Projected Grant Awards (Cont.)

| Project | Account | Amount |
|---|---|-------------------|
| G1610 - Title III - Language Instruction | 445080 - Fed Grants- State Pass Thru | 501,713 |
| G1611 - Indian Education | 445080 - Fed Grants- State Pass Thru | 155,745 |
| G1612 - 21st Century Community Learning Centers - Cohort 3 Yr 2 | 445080 - Fed Grants- State Pass Thru | 572,173 |
| G1613 - Portland DART - Federal Title ID FY 16/17 | 445080 - Fed Grants- State Pass Thru | 203,205 |
| G1614 - Portland Dart - LTCT 2015-16 IDEA Funds | 445080 - Fed Grants- State Pass Thru | 30,000 |
| G1615 - Carl Perkins 16/17 | 445080 - Fed Grants- State Pass Thru | 416,245 |
| G1616 - Oregon Commission for the Blind | 445080 - Fed Grants- State Pass Thru | 115,000 |
| G1617 - Special Ed - SPR&I 16-17 - Discretionary | 445080 - Fed Grants- State Pass Thru | 22,930 |
| G1618 - Extended Assessment- 16/17 | 445080 - Fed Grants- State Pass Thru | 12,600 |
| G1619 - TBI Liaison 2016-17 | 445080 - Fed Grants- State Pass Thru | 15,417 |
| G1620 - IDEA Part B, Section 611 2016-17 Formula | 445080 - Fed Grants- State Pass Thru | 7,828,690 |
| G1621 - IDEA Part B, Section 619 (FY 2017) | 445080 - Fed Grants- State Pass Thru | 91,441 |
| G1622 - IDEA Enhancement - 16/17 | 445080 - Fed Grants- State Pass Thru | 21,218 |
| G1623 - Audiology Support | 445080 - Fed Grants- State Pass Thru | 503,334 |
| | Subtotal 445080 | 38,382,572 |
| G1234 - Foster Care Transportation | 447000 - Fed Grants-Other Interm Agency | 100,000 |
| G1273 - Mandarin Chinese Flagship Grant | 447000 - Fed Grants-Other Interm Agency | 400,000 |
| G1477 - Cornell Lab of Ornithology AISL Award | 447000 - Fed Grants-Other Interm Agency | 5,000 |
| G1541 - Healthy Travel Options to School | 447000 - Fed Grants-Other Interm Agency | 15,000 |
| G1544 - Family Care Health Grant | 447000 - Fed Grants-Other Interm Agency | 23,000 |
| | Subtotal 447000 | 543,000 |
| | Grand Total | 69,334,196 |

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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 15,476,100 | 15,756,823 | 16,056,739 | 16,338,514 | 16,338,514 | 16,338,514 |
| 411111 - Current-Multnomah Co | 203,721 | 213,964 | 220,000 | 230,000 | 230,000 | 230,000 |
| 411112 - Current-Clackamas Co | 155 | 167 | 175 | 185 | 185 | 185 |
| 411113 - Current-Washington Co | 1,276 | 1,404 | 1,600 | 1,600 | 1,600 | 1,600 |
| 411311 - CY Gap Rate Taxes - Mult Co | 21,497 | 22,578 | - | - | - | - |
| 411312 - CY Gap Rate Taxes - Clack Co | 16 | 18 | - | - | - | - |
| 411313 - CY Gap Rate Taxes - Wash Co | 135 | 148 | - | - | - | - |
| 415100 - Interest on Investments | 53,923 | 61,637 | 60,000 | 118,000 | 118,000 | 118,000 |
| Total Resources by Account | 15,756,823 | 16,056,739 | 16,338,514 | 16,688,299 | 16,688,299 | 16,688,299 |
| Requirements by Program | | | | | | |
| 71100 - Ending Fund Balance | 15,756,823 | 16,056,739 | 16,338,514 | 16,688,299 | 16,688,299 | 16,688,299 |
| Total Requirements by Program | 15,756,823 | 16,056,739 | 16,338,514 | 16,688,299 | 16,688,299 | 16,688,299 |
| Requirements by Account | | | | | | |
| 376520 - Ending Fund Balance | 15,756,823 | 16,056,739 | 16,338,514 | 16,688,299 | 16,688,299 | 16,688,299 |
| Total Requirements by Account | 15,756,823 | 16,056,739 | 16,338,514 | 16,688,299 | 16,688,299 | 16,688,299 |

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 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 Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 7,599,178 | 6,943,798 | 8,604,031 | 7,667,748 | 7,667,748 | 7,667,748 |
| 413110 - Regular Day Tuition | 5,002,651 | 5,611,823 | 67,000 | - | - | - |
| 413310 - Summer School Tuition | 177,078 | 139,605 | 100,000 | 150,000 | 150,000 | 150,000 |
| 417420 - Other Activity Fees | 309,385 | 354,302 | 271,200 | - | - | - |
| 417700 - Outdoor School Fees | 164,162 | 150,302 | 586,091 | 195,000 | 195,000 | 195,000 |
| 419200 - Contrib-Donation - Priv Source | 3,521,886 | 3,693,271 | 2,708,769 | 2,353,000 | 2,353,000 | 2,353,000 |
| 419400 - Svc Provided-Oth Local Ed Agcy | 103,575 | 156,222 | 70,359 | 102,221 | 102,221 | 102,221 |
| 419410 - Svc Provided-Oth Dist in State | 1,718,218 | 1,451,584 | 4,209,943 | 1,955,246 | 1,955,246 | 1,955,246 |
| 419420 - Svc Provided-Oth Dist out State | - | - | - | 295,000 | 295,000 | 295,000 |
| 419500 - Textbook Sales and Rentals | - | 424 | - | - | - | - |
| 419600 - Recovery PY Expenditure | - | 16,992 | - | - | - | - |
| 419910 - Miscellaneous | 11,613 | 272,368 | 3,000 | - | - | - |
| 419930 - Fingerprinting | (82) | - | - | - | - | - |
| 419950 - Sales, Royalties and Events | 56,285 | 52,181 | 35,745 | 16,750 | 16,750 | 16,750 |
| 419965 - Administrative Claiming | - | 100,000 | - | - | - | - |
| Subtotal - Local Sources | 11,064,771 | 11,999,073 | 8,052,107 | 5,067,217 | 5,067,217 | 5,067,217 |
| 421990 - Other Intermediate Sources | 15,000 | - | - | - | - | - |
| 431990 - Oth Unrestrict Grants-In-Aid | 50,000 | - | 20,000 | - | - | - |
| 432990 - Restricted State Grants | 25,900 | - | 34,515 | 25,000 | 25,000 | 25,000 |
| Subtotal - State Sources | 90,900 | - | 54,515 | 25,000 | 25,000 | 25,000 |
| 442000 - Unrestr Rev-Fed Govt Thru St | 66,643 | 182,705 | 36,000 | 22,083 | 22,083 | 22,083 |
| Subtotal - Federal Sources | 66,643 | 182,705 | 36,000 | 22,083 | 22,083 | 22,083 |
| 447000 - Fed Grants-Other Interm Agency | - | 3,397 | - | - | - | - |
| 453000 - Sale of Fixed Assets | - | - | 360,000 | 320,000 | 320,000 | 320,000 |
| Total Resources by Account | 18,821,492 | 19,128,973 | 17,106,653 | 13,102,048 | 13,102,048 | 13,102,048 |

Dedicated Resource Fund - Requirements by Program

| Description by Program Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Requirements by Program | | | | | | |
| 11111 - Elementary K-5 Program | 314,829 | 275,578 | 495,024 | 303,023 | 303,707 | 199,824 |
| 11112 - Elementary 1-5 Homeroom | 1,446,729 | 999,561 | 1,636,375 | 1,686,011 | 1,691,447 | 1,360,800 |
| 11119 - Kindergarten Homeroom | 4,691,357 | 5,105,515 | 254,142 | 779,845 | 781,717 | 262,026 |
| 11131 - School Activities | 153,173 | 172,569 | 428,960 | 666,123 | 665,005 | 274,239 |
| 11211 - Middle School Programs | 775,077 | 540,585 | 1,074,640 | 1,883,392 | 1,885,166 | 919,547 |
| 11212 - Middle School Homeroom | 57,688 | 14,638 | 137,982 | 42,872 | 43,155 | 36,455 |
| 11221 - School Activities | 11,817 | 8,454 | 133,656 | 104,188 | 104,188 | 7,078 |
| 11311 - High School Programs | 690,341 | 469,265 | 746,933 | 696,838 | 693,986 | 619,202 |
| 11312 - High School Homeroom | 50,863 | 11,034 | 27,537 | 1,591 | 1,591 | 837 |
| 11321 - School Activities | 43,042 | 11,352 | 133,150 | 46,035 | 45,895 | 38,655 |
| 11322 - Athletic Activities Svcs | 8,525 | 6,277 | 205,123 | 25,847 | 25,847 | 372,996 |
| 11401 - Early Childhood Ed Ctr (ECEC) | 402,978 | 467,681 | 400,489 | 437,548 | 437,416 | 30,114 |
| 11402 - HeadStart | 7,293 | 7,833 | 175,376 | 31,661 | 30,921 | 25,128 |
| 12213 - Intensive Skills - Academic | 5,488 | 6,914 | 40,396 | 28,036 | 26,609 | 16,500 |
| 12214 - Comm Behavior - Functional | - | - | 10,193 | - | - | - |
| 12218 - Social Emotional - Intensive | 29,660 | 22,930 | 170,760 | 92,979 | 89,162 | 4,559 |
| 12230 - Life Skills/CTP | 6,805 | 8,761 | 17,482 | 64,268 | 62,104 | 8,302 |
| 12504 - Deaf/Hard of Hearing | 1,353,490 | 682,921 | 6,176,966 | 1,500,874 | 1,509,446 | 3,564,839 |
| 12505 - Vision Services | 18,561 | 19,801 | 116,645 | 215,416 | 215,219 | 25,000 |
| 12506 - Interpreter Services | 554,344 | 280,060 | 886,203 | 730,922 | 734,014 | 577,367 |
| 12512 - Autism Services | 58,210 | - | 12,445 | - | - | - |
| 12603 - ECSE Evaluation | - | 987 | 15,362 | 3,973 | 3,973 | 13,375 |
| 12821 - Community-Based Programs | 15 | - | 5,500 | - | - | - |
| 12872 - Transition Center | - | - | 14,978 | - | - | 15,256 |
| 12891 - Contract Programs | 36,199 | 2,372 | 388,026 | 30,337 | 30,435 | 576,863 |
| 12892 - Alternative Ed-Instruc Support | 75,659 | 84,797 | 410,000 | 355,910 | 348,248 | 344,000 |
| 12922 - Teen Parenting Services | - | - | 45,323 | - | - | 45,323 |
| 12930 - Migrant Education | - | - | 10,000 | - | - | - |
| 14100 - Summer School, Elem | - | - | 34,080 | - | - | - |
| 14300 - Summer School, High | 4,268 | 1,924 | 481,271 | 7,743 | 7,731 | 517,662 |
| Subtotal - Instruction | 10,796,413 | 9,201,811 | 14,685,017 | 9,735,432 | 9,736,982 | 9,855,947 |
| 21120 - Attendance Services | 10,375 | - | - | - | - | - |
| 21130 - Social Work Services | - | - | - | 26,792 | 26,973 | 23,369 |
| 21131 - Behavior Interventn Specialist | - | 5,399 | - | 21,895 | 21,895 | 17,776 |
| 21150 - Student Safety | - | 4,675 | - | 1,392 | 1,392 | - |
| 21192 - Student Discipline Services | - | 21,482 | 24,210 | 6 | 6 | - |
| 21210 - Service Area Direction | 2,818 | 1,664 | 11,272 | 6,747 | 6,747 | 6,000 |
| 21220 - Counseling Services | 112 | 24,761 | 41,867 | 1,925 | 1,925 | - |
| 21240 - Student Guidance Information | - | - | - | 18,386 | 18,510 | 10,000 |
| 21262 - Vocational Education | 2,058 | - | - | - | - | - |

Dedicated Resource Fund - Requirements by Program (Cont.)

| Description by Program Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 21320 - Medical Services | - | 3,300 | - | 13,381 | 13,381 | - |
| 21330 - Dental Services | 57,067 | - | 76,700 | - | - | - |
| 21390 - Other Health Services | - | 28,200 | 10,000 | 114,348 | 114,348 | 92,842 |
| 21520 - Speech Pathology | 27,762 | - | 5,071 | - | - | - |
| 21530 - Audiology | 23,583 | 35,653 | 134,585 | 199,287 | 198,951 | 597,954 |
| 21901 - Program Admin/Supervision | 157,441 | 137,414 | 209,511 | 677,380 | 678,205 | 468,404 |
| 22110 - Service Area Direction | 5,734 | 24,414 | 116,409 | 249,656 | 249,222 | 18,934 |
| 22130 - Curriculum Development | - | - | 25,858 | - | - | 858 |
| 22210 - Service Area Direction | - | - | 6,861 | - | - | 6,861 |
| 22220 - Library/Media Services | 39,209 | 139,138 | 164,450 | 128,041 | 128,777 | 111,957 |
| 22240 - Educational Television Service | 21,477 | 3,521 | 13,811 | 15,441 | 15,441 | 10,635 |
| 22252 - Broadcasting | - | 10,535 | 130,000 | 42,717 | 42,717 | 120,000 |
| 22256 - Management & General Support | - | 2,194 | 3,544 | 8,897 | 8,890 | 1,500 |
| 22291 - Textbook Services | - | - | 4,788 | - | - | 5,112 |
| 22292 - Classroom Technology/Services | 16,146 | 40,062 | 69,055 | 78,760 | 79,257 | 63,927 |
| 22304 - Assessment - GED Testing | 240 | - | - | - | - | - |
| 22402 - Instructional Specialists | - | 61,555 | 114,514 | 120,202 | 120,967 | 119,879 |
| 22410 - Instr Staff Training Svcs | 54,783 | 44,372 | 86,805 | 114,770 | 113,727 | 87,093 |
| 23100 - Board of Education Services | - | - | - | - | - | - |
| 23210 - Office of Superintendent | 26,453 | 77,150 | 337,000 | 312,835 | 312,267 | 371,304 |
| 23292 - Legal Services | 20,000 | - | - | - | - | - |
| 24101 - School Administrative Services | 253,792 | 397,535 | 328,213 | 774,029 | 774,437 | 490,983 |
| 25210 - Direction of Fiscal Services | - | - | - | - | - | 372,268 |
| 25250 - Financial Accounting Services | 184,537 | 153,912 | 55,000 | 276,179 | 276,179 | 88,626 |
| 25291 - Enrollment Services | 81,771 | 51,261 | 10,000 | 10,766 | 10,766 | 1,376 |
| 25411 - Project Management | 4,367 | 4,517 | 3,102 | 18,316 | 17,382 | 17,973 |
| 25422 - Environmental Health-Safety | - | - | 35,000 | - | - | - |
| 25430 - Care and Upkeep of Grounds | - | - | 5,000 | - | - | 70,000 |
| 25441 - Workforce | - | 2,918 | - | 11,832 | 11,832 | 19,000 |
| 26331 - Volunteer Activities/Recogn | 2,200 | 378 | 1,400 | 1,532 | 1,455 | 4,000 |
| 26440 - HRA Benefits Program | 31,400 | 8,113 | 5,000 | 25,016 | 25,016 | - |
| 26697 - Technical Training Services | - | - | 3,284 | - | - | - |
| Subtotal - Support Services | 1,023,324 | 1,284,121 | 2,032,310 | 3,270,528 | 3,270,665 | 3,198,631 |
| 31100 - Food Services Administration | 5,894 | 14,975 | 52,376 | 60,724 | 60,688 | 25,000 |
| 31200 - Food Preparation and Service | 183 | - | - | - | - | - |
| 33000 - Community Svcs | 29,090 | 24,034 | 96,044 | 35,364 | 33,713 | 22,192 |
| Subtotal - Enterprise and Community Services | 35,168 | 39,009 | 148,420 | 96,088 | 94,401 | 47,192 |
| 41500 - Bldg Acquis/Constr/Improv Svcs | 22,790 | - | 240,906 | - | - | 278 |
| 71100 - Ending Fund Balance | 6,943,798 | 8,604,031 | - | - | - | - |
| Total Requirements by Program | 18,821,492 | 19,128,973 | 17,106,653 | 13,102,048 | 13,102,048 | 13,102,048 |

Dedicated Resource Fund - Requirements by Account

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Requirements by Account | | | | | | |
| 511100 - Licensed Staff | 5,473,018 | 5,114,937 | 5,516,039 | 2,273,222 | 2,273,222 | 2,262,491 |
| 511210 - Classified - Represented | 905,807 | 863,105 | 1,274,110 | 1,317,680 | 1,317,680 | 1,264,582 |
| 511220 - Non-Represented Staff | 110,948 | 95,084 | 171,878 | 49,656 | 49,656 | 42,470 |
| 511310 - Administrators - Licensed | 37,861 | 47,894 | 50,534 | - | - | - |
| 511420 - Directors/Program Admins | 54,329 | 33,026 | 222,105 | 74,041 | 74,041 | 74,041 |
| 512100 - Substitutes - Licensed | 20,727 | 22,417 | 180,087 | 359,258 | 359,258 | 108,410 |
| 512200 - Substitutes - Classified | 176 | 843 | 31,768 | 13,510 | 13,510 | 5,610 |
| 512300 - Temporary Misc - Licensed | 19,617 | 24,610 | 76,539 | 394,411 | 394,411 | 4,911 |
| 512400 - Temporary Misc - Classified | 57,647 | 31,133 | 187,127 | 510,802 | 510,802 | 33,801 |
| 513100 - Extended Responsibility-LIC | 5,517 | 2,588 | 50,000 | 41,482 | 41,482 | 299,776 |
| 513200 - Extended Responsibility-CLS | 2,257 | 2,124 | 50,000 | 34,043 | 34,043 | 3,435 |
| 513300 - Extended Hours | 99,221 | 96,605 | 254,571 | 1,548,215 | 1,548,215 | 2,570,914 |
| 513400 - Overtime Pay | 10,063 | 7,215 | 169,103 | 115,633 | 115,633 | 20,514 |
| Subtotal - Salaries | 6,797,188 | 6,341,582 | 8,233,861 | 6,731,953 | 6,731,953 | 6,690,955 |
| 521000 - PERS | 139,205 | 126,229 | 35,449 | 27,784 | 32,314 | 32,217 |
| 521310 - PERS UAL | 914,961 | 793,063 | 875,294 | 770,709 | 816,924 | 811,587 |
| 522000 - Social Security - FICA | 509,281 | 475,673 | 553,391 | 514,993 | 514,993 | 511,860 |
| 523100 - Workers' Compensation | 75,922 | 73,596 | 70,891 | 65,973 | 65,973 | 65,571 |
| 523200 - Unemployment Compensation | 14,161 | 2,426 | 6,512 | 6,061 | 5,722 | 5,737 |
| 524100 - Group Health Insurance | 1,896,453 | 1,619,334 | 1,397,246 | 972,963 | 972,963 | 986,713 |
| 524200 - Other Employer Paid Benefits | 8,776 | 10,232 | 21,699 | 20,195 | 15,483 | 16,099 |
| 524300 - Retiree Health Insurance | 113,535 | 95,044 | 107,060 | 99,632 | 95,593 | 95,623 |
| 524530 - Early Retirement Benefits | 45,040 | 33,645 | 39,787 | 37,027 | 30,900 | 31,643 |
| Subtotal - Employee Benefits | 3,717,334 | 3,229,242 | 3,107,329 | 2,515,337 | 2,550,865 | 2,557,050 |
| 531100 - Instructional Services | 292,821 | 80,705 | 554,663 | 327,251 | 327,251 | 125,896 |
| 531200 - Instr Program Improvement Svcs | - | 73,010 | 100,000 | 296,047 | 296,047 | - |
| 531300 - Student Services | 42,592 | - | 42,000 | - | - | - |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 24,078 | 23,992 | 99,715 | 97,285 | 97,285 | 183,446 |
| 531900 - Other Instr Prof/Tech Svcs | 2,100 | 12,345 | 50,449 | 50,059 | 50,059 | 6,923 |
| 532200 - Repairs and Maintenance Svcs | 26,535 | - | 47,159 | - | - | - |
| 532400 - Rentals | 7,855 | 3,212 | 50,000 | 13,026 | 13,026 | 7,690 |
| 532410 - Leased Copy Machines | 559 | 527 | 50,000 | 2,136 | 2,136 | 132,540 |
| 532500 - Electricity | 145 | 191 | 3,000 | 773 | 773 | 787 |
| 532600 - Fuel | 45 | 234 | 40,750 | 949 | 949 | 887 |
| 532700 - Water and Sewage | 351 | 140 | 750 | 566 | 566 | 576 |
| 532900 - Other Property Services | 8,406 | 3,249 | 50,000 | 13,174 | 13,174 | 8,283 |
| 533140 - Reimb - Tri-Met | - | - | - | - | - | 3,500 |
| 533200 - Non-Reimb Student Transport | 9,316 | 3,871 | 43,499 | 15,695 | 15,695 | 24,398 |
| 534100 - Travel, Local in District | 3,923 | 1,491 | 48,500 | 6,045 | 6,045 | 7,520 |
| 534200 - Travel, Out of District | 5,497 | 10,793 | 60,998 | 43,763 | 43,763 | 64,993 |

Dedicated Resource Fund - Requirements by Account (Cont.)

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 534300 - Travel, Student Activities | 19,166 | 2,797 | 11,873 | 11,344 | 11,344 | 8,116 |
| 534900 - Other Travel | - | 5,334 | - | 21,629 | 21,629 | 29,581 |
| 535100 - Telephone | 446 | 570 | 500 | 2,311 | 2,311 | 2,652 |
| 535300 - Postage | 4,847 | 5,110 | 36,983 | 20,719 | 20,719 | 300,404 |
| 535400 - Advertising | 1,533 | - | - | - | - | - |
| 535500 - Printing and Binding | 8,670 | 4,927 | 50,000 | 19,978 | 19,978 | 69,177 |
| 537410 - Tuition - Fees College Credit | 500 | - | 64,686 | - | - | - |
| 538300 - Architect and Engineering Svcs | - | 4,400 | - | 17,842 | 17,842 | 14,486 |
| 538940 - Professional Moving Services | 490 | - | - | - | - | - |
| 538950 - Professional Health Care Svcs | - | 3,300 | - | 13,381 | 13,381 | - |
| 538960 - Professional Child Care Svcs | - | 2,380 | 50,000 | 9,651 | 9,651 | 5,432 |
| 538980 - Laundering Services | 1,036 | - | 50,000 | - | - | - |
| 538990 - Non-Inst Pers/Professional Sv | 145,187 | 172,393 | 261,375 | 699,035 | 699,035 | 1,022,188 |
| 538995 - Meal Services | 2,735 | 1,983 | - | 8,042 | 8,042 | 6,529 |
| Subtotal - Other Purchased Services | 608,834 | 416,952 | 1,766,900 | 1,690,701 | 1,690,701 | 2,026,004 |
| 541000 - Consumable Supplies | 178,935 | 166,786 | 2,837,191 | 696,577 | 661,049 | 1,006,131 |
| 541100 - Loss Prevention | - | 47 | - | 191 | 191 | - |
| 541600 - Interdepartmental Charges | 3,069 | 3,821 | 1,000 | 15,494 | 15,494 | 15,770 |
| 542100 - Textbook Expansion | 59 | 5,418 | 50,000 | 21,967 | 21,967 | 9,064 |
| 542300 - Textbook Replacement | - | - | 1,500 | - | - | - |
| 543000 - Library Books | 1,839 | 524 | 9,699 | 2,124 | 2,124 | 2,289 |
| 544000 - Periodicals | 143 | 820 | - | 3,326 | 3,326 | 3,000 |
| 546000 - Non-Consumable Supplies | 30,913 | 70,988 | 589 | 287,850 | 287,850 | 84,687 |
| 546100 - Minor Equipment - Tagged | 28,315 | 320 | 100,000 | 1,298 | 1,298 | 3,550 |
| 547000 - Computer Software | 3,931 | 3,014 | 2,562 | 12,219 | 12,219 | 10,559 |
| Subtotal - Supplies and Materials | 247,203 | 251,738 | 3,002,541 | 1,041,046 | 1,005,518 | 1,135,050 |
| 551100 - Land Improvements | - | - | - | - | - | 70,000 |
| 553000 - Improvements - Not Buildings | 756 | - | - | - | - | - |
| 554100 - Initial and Addl Equipment | 31,000 | 14,254 | 50,000 | 57,800 | 57,800 | 10,500 |
| 555010 - Computers | 55,778 | 18,846 | 101,455 | 76,419 | 76,419 | 26,966 |
| 555020 - Printers | 4,131 | - | - | - | - | - |
| 555090 - Misc Other Technology | 37,540 | 7,820 | 105,000 | 40,176 | 40,176 | 22,977 |
| Subtotal - Capital Outlay | 129,204 | 40,920 | 256,455 | 174,395 | 174,395 | 130,443 |
| 563000 - Fiscal Charges | 55,145 | 47,256 | - | 191,617 | 191,617 | 63,268 |
| 563500 - Administrative Write-Off | 56,725 | 18,940 | 100,000 | 76,800 | 76,800 | 25,358 |
| 564000 - Dues and Fees | 89,941 | 93,410 | 156,054 | 378,767 | 378,767 | 172,489 |
| 569000 - Grant Indirect Charges | 176,120 | 84,902 | 483,513 | 301,432 | 301,432 | 301,431 |
| Subtotal - Other Accounts | 377,931 | 244,507 | 739,567 | 948,616 | 948,616 | 562,546 |
| 376520 - Ending Fund Balance | 6,943,798 | 8,604,031 | - | - | - | - |
| Total Requirements by Account | 18,821,492 | 19,128,973 | 17,106,653 | 13,102,048 | 13,102,048 | 13,102,048 |

Dedicated Resource Fund - Projected Dedicated Resource Accounts

| Project | Account | Amount |
|---|---|-----------|
| S0006 - Ed Media Textbooks | 376510 - Budgetd Beginning Fund Balance | 5,112 |
| S0026 - Curriculum Publications | 376510 - Budgetd Beginning Fund Balance | 6,861 |
| S0031 - L.E.A. Billings - Deaf / Hard | 376510 - Budgetd Beginning Fund Balance | 2,889,000 |
| S0038 - Grant High - Terrell Brandon G | 376510 - Budgetd Beginning Fund Balance | 837 |
| S0052 - Portland DART Schools Tuition | 376510 - Budgetd Beginning Fund Balance | 50,407 |
| S0054 - Third Party Medical-Contract P | 376510 - Budgetd Beginning Fund Balance | 375,661 |
| S0068 - Meyer's Worms Pits | 376510 - Budgetd Beginning Fund Balance | 3,102 |
| S0075 - Athletic Participation Fund | 376510 - Budgetd Beginning Fund Balance | 6,405 |
| S0081 - Regional Inservice | 376510 - Budgetd Beginning Fund Balance | 9,600 |
| S0082 - Cash Contributions | 376510 - Budgetd Beginning Fund Balance | 500,000 |
| S0083 - Foundation Funds | 376510 - Budgetd Beginning Fund Balance | 858,214 |
| S0085 - Third Party Medical-30% Incent | 376510 - Budgetd Beginning Fund Balance | 143,456 |
| S0086 - Columbia Regional - Third Part | 376510 - Budgetd Beginning Fund Balance | 14,000 |
| S0115 - Summer Scholars Program | 376510 - Budgetd Beginning Fund Balance | 367,662 |
| S0117 - Teen Parent / Child Developmen | 376510 - Budgetd Beginning Fund Balance | 45,323 |
| S0118 - TLC / TNT Donations | 376510 - Budgetd Beginning Fund Balance | 7,078 |
| S0126 - Project Return Homeless | 376510 - Budgetd Beginning Fund Balance | 395 |
| S0128 - Improving Achievement in Scien | 376510 - Budgetd Beginning Fund Balance | 3,434 |
| S0133 - Donald Chapman Memorial Fund | 376510 - Budgetd Beginning Fund Balance | 60,000 |
| S0134 - Steve Brown Memorial Schlrsph | 376510 - Budgetd Beginning Fund Balance | 6,754 |
| S0142 - Benson House | 376510 - Budgetd Beginning Fund Balance | 24,000 |
| 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 | 300,000 |
| S0167 - Project: Community Care | 376510 - Budgetd Beginning Fund Balance | 4,000 |
| S0170 - DART - Student Activities | 376510 - Budgetd Beginning Fund Balance | 2,395 |
| S0171 - Capitol Hill ExAcademy | 376510 - Budgetd Beginning Fund Balance | 195,000 |
| S0182 - 2006 All City Honor Bank | 376510 - Budgetd Beginning Fund Balance | 7,105 |
| S0190 - Social Venture Partner - Clark | 376510 - Budgetd Beginning Fund Balance | 1,528 |
| S0198 - Owens Corning - daVinci Energy Efficient Classroom | 376510 - Budgetd Beginning Fund Balance | 278 |
| S0215 - Districtwide Music Program | 376510 - Budgetd Beginning Fund Balance | 2,500 |
| S0218 - Capitol Hill - Community Learning Center | 376510 - Budgetd Beginning Fund Balance | 5,000 |
| S0220 - SLIP Testing for Non-ESL Stude | 376510 - Budgetd Beginning Fund Balance | 3,000 |
| S0226 - Transition Center | 376510 - Budgetd Beginning Fund Balance | 15,256 |
| S0229 - Credit-by-Exam: Ed Options (N | 376510 - Budgetd Beginning Fund Balance | 6,000 |
| S0230 - Spec Proj/Early Entry:TAG(NF) | 376510 - Budgetd Beginning Fund Balance | 13,000 |
| S0234 - Green Thumb Green House | 376510 - Budgetd Beginning Fund Balance | 16,000 |
| S0236 - Making it Works | 376510 - Budgetd Beginning Fund Balance | 500 |
| S0242 - Columbia Regional Feeding Evaluation and Consultation | 376510 - Budgetd Beginning Fund Balance | 1,500 |
| S0244 - Marylhurst University - Student Teaching/Internship | 376510 - Budgetd Beginning Fund Balance | 1,814 |
| S0245 - Adv Place. (AP) Fee Payment Pr | 376510 - Budgetd Beginning Fund Balance | 5,000 |
| S0251 - Head Start-BeverlyOliver Trust | 376510 - Budgetd Beginning Fund Balance | 122,000 |

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

| Project | Account | Amount |
|---|---|------------------|
| S0252 - KBPS Radio Station | 376510 - Budgetd Beginning Fund Balance | 1,500 |
| S0256 - Nutrition Donations Misc Rev | 376510 - Budgetd Beginning Fund Balance | 25,000 |
| S0260 - Outdoor School | 376510 - Budgetd Beginning Fund Balance | 325,000 |
| S0261 - Ramona PreK | 376510 - Budgetd Beginning Fund Balance | 35,000 |
| S0266 - iPad Fee for Service | 376510 - Budgetd Beginning Fund Balance | 33,000 |
| S0268 - Early Childhood Medical Reimb | 376510 - Budgetd Beginning Fund Balance | 13,375 |
| S0272 - Athletic donations | 376510 - Budgetd Beginning Fund Balance | 315,470 |
| S0279 - ThirdPartyMedical-Speech Paths | 376510 - Budgetd Beginning Fund Balance | 5,357 |
| S0280 - Volunteer Support, Student Award, & Learning Garden | 376510 - Budgetd Beginning Fund Balance | 10,000 |
| S0282 - Marie Lamfrom Charitable Found | 376510 - Budgetd Beginning Fund Balance | 4,450 |
| S0290 - LTCT Fee for Service Other LEA's | 376510 - Budgetd Beginning Fund Balance | 148,400 |
| S0293 - Wales Survivor Trust | 376510 - Budgetd Beginning Fund Balance | 22,000 |
| S0299 - KPBS Radio Donation | 376510 - Budgetd Beginning Fund Balance | 120,000 |
| S0300 - Verizon Innovative Learning | 376510 - Budgetd Beginning Fund Balance | 3,500 |
| S0301 - Pauline Bryan Annuity | 376510 - Budgetd Beginning Fund Balance | 19,000 |
| S0302 - Pioneer Coffee Cart | 376510 - Budgetd Beginning Fund Balance | 500 |
| S0303 - Community Transition Coffee Cart | 376510 - Budgetd Beginning Fund Balance | 1,000 |
| S0304 - Special Projects - Finance | 376510 - Budgetd Beginning Fund Balance | 372,268 |
| S0305 - Cleveland HS Theatre Arts | 376510 - Budgetd Beginning Fund Balance | 20,000 |
| S0307 - Senior Inquiry Prep | 376510 - Budgetd Beginning Fund Balance | 8,000 |
| S0308 - PLTW - Ockley Green | 376510 - Budgetd Beginning Fund Balance | 5,000 |
| S0309 - PLTW - Boise-Eliot | 376510 - Budgetd Beginning Fund Balance | 8,000 |
| S0310 - EKT Pilot Program | 376510 - Budgetd Beginning Fund Balance | 10,000 |
| S0311 - Worksys Re-engagement Proj | 376510 - Budgetd Beginning Fund Balance | 10,000 |
| S0313 - Cleveland HS Band | 376510 - Budgetd Beginning Fund Balance | 280 |
| S0314 - Cleveland HS Athletics | 376510 - Budgetd Beginning Fund Balance | 1,000 |
| S0315 - Franklin HS Baseball Field | 376510 - Budgetd Beginning Fund Balance | 70,000 |
| S0318 - Cleveland HS Wrestling | 376510 - Budgetd Beginning Fund Balance | 100 |
| | Subtotal 376510 | 7,667,748 |
| S0115 - Summer Scholars Program | 413310 - Summer School Tuition | 150,000 |
| | Subtotal 413310 | 150,000 |
| S0260 - Outdoor School | 417700 - Outdoor School Fees | 195,000 |
| | Subtotal 417700 | 195,000 |
| S0082 - Cash Contributions | 419200 - Contrib-Donation - Priv Source | 200,000 |
| S0083 - Foundation Funds | 419200 - Contrib-Donation - Priv Source | 2,000,000 |
| S0126 - Title X Homeless | 419200 - Contrib-Donation - Priv Source | 3,000 |
| S0239 - Arabic Language & Culture | 419200 - Contrib-Donation - Priv Source | 100,000 |
| S0272 - Athletic donations | 419200 - Contrib-Donation - Priv Source | 50,000 |
| | Subtotal 419200 | 2,353,000 |

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

| Project | Account | Amount |
|---|--|-------------------|
| S0249 - PCC-Jefferson Middle College | 419400 - Svc Provided-Oth Local Ed Agcy | 75,000 |
| S0269 - Science Achievement Coord/Portland State University | 419400 - Svc Provided-Oth Local Ed Agcy | 27,221 |
| | Subtotal 419400 | 102,221 |
| S0031 - L.E.A. Billings - Deaf / Hard | 419410 - Svc Provided-Oth Dist in State | 1,500,000 |
| S0163 - Deaf/HOH EI-ECSE Classrm | 419410 - Svc Provided-Oth Dist in State | 455,246 |
| | Subtotal 419410 | 1,955,246 |
| S0171 - Capitol Hill ExAcademy | 419420 - Svc Provided-Oth Dist out State | 160,000 |
| S0245 - Adv Place. (AP) Fee Payment Pr | 419420 - Svc Provided-Oth Dist out State | 135,000 |
| | Subtotal 419420 | 295,000 |
| S0206 - Audiology Equipment - Non Medi | 419950 - Sales, Royalties and Events | 7,000 |
| S0302 - Pioneer Coffee Cart | 419950 - Sales, Royalties and Events | 2,750 |
| S0303 - Community Transition Coffee Cart | 419950 - Sales, Royalties and Events | 7,000 |
| | Subtotal 419950 | 16,750 |
| S0246 - ECC SUMMER PROGRAM | 432990 - Restricted State Grants | 25,000 |
| | Subtotal 432990 | 25,000 |
| S0027 - Regional Durable Medical Equip | 442000 - Unrestr Rev-Fed Govt Thru St | 22,083 |
| | Subtotal 442000 | 22,083 |
| S0142 - Benson House | 453000 - Sale of Fixed Assets | 320,000 |
| | Subtotal 453000 | 320,000 |
| | Grand Total | 13,102,048 |

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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|

Resources by Account

| | | | | | | |
|-----------------------------------|------------------|----------|----------|----------|----------|----------|
| 452100 - Interfund Transfers | 1,448,700 | - | - | - | - | - |
| Total Resources by Account | 1,448,700 | - | - | - | - | - |

Requirements by Program

| | | | | | | |
|--------------------------------------|------------------|----------|----------|----------|----------|----------|
| 51100 - Long-Term Debt Service | 1,448,700 | - | - | - | - | - |
| Total Requirements by Program | 1,448,700 | - | - | - | - | - |

Requirements by Account

| | | | | | | |
|---------------------------------------|------------------|----------|----------|----------|----------|----------|
| 561000 - Redemption of Principal | 1,375,000 | - | - | - | - | - |
| 562100 - Interest (Except Bus/Garage) | 73,700 | - | - | - | - | - |
| Total Requirements by Account | 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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|

Resources by Account

| | | | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 452100 - Interfund Transfers | 2,067,849 | 2,707,874 | 2,707,980 | 2,707,434 | 2,707,434 | 2,707,434 |
| Total Resources by Account | 2,067,849 | 2,707,874 | 2,707,980 | 2,707,434 | 2,707,434 | 2,707,434 |

Requirements by Program

| | | | | | | |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 51100 - Long-Term Debt Service | 2,067,849 | 2,707,874 | 2,707,980 | 2,707,434 | 2,707,434 | 2,707,434 |
| Total Requirements by Program | 2,067,849 | 2,707,874 | 2,707,980 | 2,707,434 | 2,707,434 | 2,707,434 |

Requirements by Account

| | | | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 561000 - Redemption of Principal | 1,603,126 | 2,291,000 | 2,369,000 | 2,449,000 | 2,449,000 | 2,449,000 |
| 562100 - Interest (Except Bus/Garage) | 464,723 | 416,874 | 338,980 | 258,434 | 258,434 | 258,434 |
| Total Requirements by Account | 2,067,849 | 2,707,874 | 2,707,980 | 2,707,434 | 2,707,434 | 2,707,434 |

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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|

Resources by Account

| | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 376510 - Beginning Fund Balance | 10,205 | 585,373 | 1,533,247 | 1,533,247 | 1,533,247 | 1,533,247 |
| 415100 - Interest on Investments | 102,120 | 101,049 | 100,000 | 165,000 | 165,000 | 165,000 |
| 419700 - Services Provided Other Funds | 38,607,370 | 40,646,147 | 42,214,327 | 43,969,327 | 43,969,327 | 43,969,327 |
| Total Resources by Account | 38,719,695 | 41,332,569 | 43,847,574 | 45,667,574 | 45,667,574 | 45,667,574 |

Requirements by Program

| | | | | | | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 51100 - Long-Term Debt Service | 38,134,322 | 39,799,323 | 42,314,327 | 44,134,327 | 44,134,327 | 44,134,327 |
| 71100 - Ending Fund Balance | 585,373 | 1,533,247 | 1,533,247 | 1,533,247 | 1,533,247 | 1,533,247 |
| Total Requirements by Program | 38,719,695 | 41,332,569 | 43,847,574 | 45,667,574 | 45,667,574 | 45,667,574 |

Requirements by Account

| | | | | | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 561000 - Redemption of Principal | 11,533,995 | 11,541,681 | 11,883,200 | 11,825,573 | 11,825,573 | 11,825,573 |
| 562100 - Interest (Except Bus/Garage) | 26,600,327 | 28,257,642 | 30,431,127 | 32,308,754 | 32,308,754 | 32,308,754 |
| 376520 - Ending Fund Balance | 585,373 | 1,533,247 | 1,533,247 | 1,533,247 | 1,533,247 | 1,533,247 |
| Total Requirements by Account | 38,719,695 | 41,332,569 | 43,847,574 | 45,667,574 | 45,667,574 | 45,667,574 |

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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 452100 - Interfund Transfers | 187,297 | - | - | - | - | - |
| Total Resources by Account | 187,297 | - | - | - | - | - |
| Requirements by Program | | | | | | |
| 51100 - Long-Term Debt Service | 187,297 | - | - | - | - | - |
| Total Requirements by Program | 187,297 | - | - | - | - | - |
| Requirements by Account | | | | | | |
| 561000 - Redemption of Principal | 178,511 | - | - | - | - | - |
| 562100 - Interest (Except Bus/Garage) | 8,786 | - | - | - | - | - |
| Total Requirements by Account | 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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 415100 - Interest on Investments | - | 60 | - | - | - | - |
| 449100 - Federal Subsidy | 192,786 | 174,334 | 156,037 | 136,894 | 136,894 | 136,894 |
| 452100 - Interfund Transfers | 1,128,252 | 1,129,226 | 1,129,512 | 1,130,032 | 1,130,032 | 1,130,032 |
| Total Resources by Account | 1,321,038 | 1,303,620 | 1,285,549 | 1,266,926 | 1,266,926 | 1,266,926 |
| Requirements by Program | | | | | | |
| 51100 - Long-Term Debt Service | 1,321,038 | 1,303,620 | 1,285,549 | 1,266,926 | 1,266,926 | 1,266,926 |
| Total Requirements by Program | 1,321,038 | 1,303,620 | 1,285,549 | 1,266,926 | 1,266,926 | 1,266,926 |
| Requirements by Account | | | | | | |
| 561000 - Redemption of Principal | 859,506 | 885,704 | 912,702 | 940,521 | 940,521 | 940,521 |
| 562100 - Interest (Except Bus/Garage) | 461,532 | 417,916 | 372,847 | 326,405 | 326,405 | 326,405 |
| Total Requirements by Account | 1,321,038 | 1,303,620 | 1,285,549 | 1,266,926 | 1,266,926 | 1,266,926 |

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.

This District has approval from the State of Oregon Department of Education to issue a Qualified Zone Academy Bond. In July 2016, the Board intends to issue debt in QZABs or other tax-credit bonds in an amount up to \$5.5 million. Bond proceeds will be used to rehabilitate and repair school facilities, such as Kellogg, and may be used to provide equipment for those facilities. The District has authorization to enter into a purchase agreement for sale of these bonds per Board Resolution 5270 on May 17, 2016.

| Description by Program or Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|

Resources by Account

| | | | | | | |
|-----------------------------------|---|---|---|---|---------|---------|
| 452100 - Interfund Transfers | - | - | - | - | 323,530 | 323,530 |
| Total Resources by Account | - | - | - | - | 323,530 | 323,530 |

Requirements by Program

| | | | | | | |
|--------------------------------------|---|---|---|---|---------|---------|
| 51100 - Long-Term Debt Service | - | - | - | - | 323,530 | 323,530 |
| Total Requirements by Program | - | - | - | - | 323,530 | 323,530 |

Requirements by Account

| | | | | | | |
|---------------------------------------|---|---|---|---|---------|---------|
| 561000 - Redemption of Principal | - | - | - | - | 323,530 | 323,530 |
| 562100 - Interest (Except Bus/Garage) | - | - | - | - | - | - |
| Total Requirements by Account | - | - | - | - | 323,530 | 323,530 |

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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | - | 361,186 | 1,363,148 | 1,389,148 | 1,389,148 | 1,389,148 |
| 411111 - Current-Multnomah Co | 43,297,735 | 45,194,158 | 47,322,441 | 48,649,450 | 48,239,450 | 48,239,450 |
| 411112 - Current-Clackamas Co | 32,223 | 34,521 | - | - | - | - |
| 411113 - Current-Washington Co | 264,642 | 290,222 | - | - | - | - |
| 411130 - Foreclosures | - | 29,748 | - | - | - | - |
| 411521 - PY GO Bond - Multnomah County | - | 445,324 | - | - | - | - |
| 411522 - PY GO Bond - Clackamas County | - | 348 | - | - | - | - |
| 411523 - PY GO Bond - Washington County | - | 2,241 | - | - | - | - |
| 411901 - Pen/Int-Multnomah Co | 7,281 | 4,039 | - | - | - | - |
| 411902 - Pen/Int-Clackamas Co | 149 | 146 | - | - | - | - |
| 411903 - Pen/Int-Washington Co | 58 | 56 | - | - | - | - |
| 415100 - Interest on Investments | 21,330 | 34,508 | 26,000 | 90,000 | 90,000 | 90,000 |
| Total Resources by Account | 43,623,418 | 46,396,498 | 48,711,589 | 50,128,598 | 49,718,598 | 49,718,598 |
| Requirements by Program | | | | | | |
| 51100 - Long-Term Debt Service | 43,262,232 | 45,033,350 | 47,322,441 | 48,739,450 | 48,739,450 | 48,739,450 |
| 71100 - Ending Fund Balance | 361,186 | 1,363,148 | 1,389,148 | 1,389,148 | 979,148 | 979,148 |
| Total Requirements by Program | 43,623,418 | 46,396,498 | 48,711,589 | 50,128,598 | 49,718,598 | 49,718,598 |
| Requirements by Account | | | | | | |
| 561000 - Redemption of Principal | 35,950,000 | 40,315,000 | 31,855,000 | 34,850,000 | 34,850,000 | 34,850,000 |
| 562100 - Interest (Except Bus/Garage) | 7,312,232 | 4,718,350 | 15,467,441 | 13,889,450 | 13,889,450 | 13,889,450 |
| 376520 - Ending Fund Balance | 361,186 | 1,363,148 | 1,389,148 | 1,389,148 | 979,148 | 979,148 |
| Total Requirements by Account | 43,623,418 | 46,396,498 | 48,711,589 | 50,128,598 | 49,718,598 | 49,718,598 |

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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|

Resources by Account

| | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 376510 - Beginning Fund Balance | 8,572,292 | 13,003,153 | 13,028,955 | 15,372,873 | 15,372,873 | 15,372,873 |
| 411301 - Construct Excise Tax - Cty Ptd | 4,886,696 | 6,075,064 | 5,400,000 | 6,000,000 | 6,000,000 | 6,000,000 |
| 411303 - Construct Excise Tax - Wash Ct | 2,274 | 1,249 | 1,000 | 1,000 | 1,000 | 1,000 |
| 415100 - Interest on Investments | 1,579 | 1,650 | 10,000 | 2,400 | 2,400 | 2,400 |
| 419910 - Miscellaneous | 818,695 | - | - | - | - | - |
| Total Resources by Account | 14,281,536 | 19,081,116 | 18,439,955 | 21,376,273 | 21,376,273 | 21,376,273 |

Requirements by Program

| | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 41500 - Bldg Acquis/Constr/Improv Svcs | 1,278,383 | 6,052,161 | 18,439,955 | 21,376,273 | 21,052,743 | 21,052,743 |
| 52100 - Fund Transfers | - | - | - | - | 323,530 | 323,530 |
| 71100 - Ending Fund Balance | 13,003,153 | 13,028,955 | - | - | - | - |
| Total Requirements by Program | 14,281,536 | 19,081,116 | 18,439,955 | 21,376,273 | 21,376,273 | 21,376,273 |

Requirements by Account

| | | | | | | |
|---------------------------------------|-----|----|---|---|---|---|
| 513400 - Overtime Pay | 241 | 91 | - | - | - | - |
| Subtotal - Salaries | 241 | 91 | - | - | - | - |
| 521000 - PERS | 3 | 3 | - | - | - | - |
| 521310 - PERS UAL | 32 | 14 | - | - | - | - |
| 522000 - Social Security - FICA | 18 | 7 | - | - | - | - |
| 523100 - Workers' Compensation | 3 | 1 | - | - | - | - |
| 523200 - Unemployment Compensation | 1 | - | - | - | - | - |
| 524100 - Group Health Insurance | 82 | - | - | - | - | - |
| 524200 - Other Employer Paid Benefits | 0 | 1 | - | - | - | - |
| 524300 - Retiree Health Insurance | 4 | - | - | - | - | - |
| 524530 - Early Retirement Benefits | 2 | 1 | - | - | - | - |
| Subtotal - Employee Benefits | 145 | 26 | - | - | - | - |

Construction Excise Fund - Requirements by Account (Cont.)

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 532200 - Repairs and Maintenance Svcs | 1,235,810 | 5,693,414 | - | - | - | - |
| 532400 - Rentals | - | 750 | - | - | - | - |
| Subtotal - Property Services | 1,235,810 | 5,694,164 | - | - | - | - |
| 533200 - Non-Reimb Student Transport | 444 | - | - | - | - | - |
| Subtotal - Transportation Services | 444 | - | - | - | - | - |
| 534100 - Travel, Local in District | 5 | 2 | - | - | - | - |
| Subtotal - Travel | 5 | 2 | - | - | - | - |
| 535400 - Advertising | 83 | - | - | - | - | - |
| 535500 - Printing and Binding | 77 | - | - | - | - | - |
| Subtotal - Communications | 160 | - | - | - | - | - |
| 538300 - Architect and Engineering Svcs | 4,377 | 95,360 | 1,500,000 | - | - | - |
| 538910 - Security Services | - | 1,078 | - | - | - | - |
| 538940 - Professional Moving Services | - | 10,919 | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | - | 38,665 | - | - | - | - |
| Subtotal - Non-Instruct. Prof. & Tech. Services | 4,377 | 146,023 | 1,500,000 | - | - | - |
| 541000 - Consumable Supplies | 225 | 9,427 | - | - | - | - |
| 546000 - Non-Consumable Supplies | - | 12,051 | - | - | - | - |
| Subtotal - Supplies & Materials | 225 | 21,478 | - | - | - | - |
| 552000 - Building Acquisition/Improvmt | - | - | 16,939,955 | 21,376,273 | 21,052,743 | 21,052,743 |
| Subtotal - Capital Outlay | - | - | 16,939,955 | 21,376,273 | 21,052,743 | 21,052,743 |
| 554100 - Initial and Addl Equipment | - | 137,837 | - | - | - | - |
| Subtotal - Equipment | - | 137,837 | - | - | - | - |
| 555010 - Computers | - | 29,227 | - | - | - | - |
| 555090 - Misc Other Technology | - | 169 | - | - | - | - |
| 564000 - Dues and Fees | 5,078 | 3,315 | - | - | - | - |
| 567100 - Permits | 31,897 | 19,828 | - | - | - | - |
| 571000 - Transfers to Other Funds | - | - | - | - | 323,530 | 323,530 |
| 376520 - Ending Fund Balance | 13,003,153 | 13,028,955 | - | - | - | - |
| Total Requirements by Account | 14,281,536 | 19,081,116 | 18,439,955 | 21,376,273 | 21,376,273 | 21,376,273 |

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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 1,953,743 | - | - | - | - | - |
| 415100 - Interest on Investments | 8,489 | - | - | - | - | - |
| Total Resources by Account | 1,962,232 | - | - | - | - | - |
| Requirements by Program | | | | | | |
| 41500 - Bldg Acquis/Constr/Improv Svcs | 1,962,232 | - | - | - | - | - |
| Subtotal - Facilities Acquisition & Construction | 1,962,232 | - | - | - | - | - |
| Total Requirements by Program | 1,962,232 | - | - | - | - | - |
| Requirements by Account | | | | | | |
| 513300 - Extended Hours | 1,757 | - | - | - | - | - |
| Subtotal - Salaries | 1,757 | - | - | - | - | - |
| 521000 - PERS | 40 | - | - | - | - | - |
| 521310 - PERS UAL | 206 | - | - | - | - | - |
| 522000 - Social Security - FICA | 126 | - | - | - | - | - |
| 523100 - Workers' Compensation | 18 | - | - | - | - | - |
| 523200 - Unemployment Compensation | 10 | - | - | - | - | - |
| 524100 - Group Health Insurance | 0 | - | - | - | - | - |
| 524200 - Other Employer Paid Benefits | 1 | - | - | - | - | - |
| 524300 - Retiree Health Insurance | 31 | - | - | - | - | - |
| 524530 - Early Retirement Benefits | 13 | - | - | - | - | - |
| Subtotal - Employee Benefits | 447 | - | - | - | - | - |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 42 | - | - | - | - | - |
| 532200 - Repairs and Maintenance Svcs | 1,039,014 | - | - | - | - | - |
| 532900 - Other Property Services | 41,441 | - | - | - | - | - |

School Modernization Fund - Requirements by Account (Cont.)

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 538300 - Architect and Engineering Svcs | 175,696 | - | - | - | - | - |
| 538940 - Professional Moving Services | 16,670 | - | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 14,357 | - | - | - | - | - |
| Subtotal - Other Purchased Services | 1,287,220 | - | - | - | - | - |
| 541000 - Consumable Supplies | 3,942 | - | - | - | - | - |
| 541600 - Interdepartmental Charges | 5,243 | - | - | - | - | - |
| 546000 - Non-Consumable Supplies | 2,595 | - | - | - | - | - |
| Subtotal - Supplies and Materials | 11,780 | - | - | - | - | - |
| 552000 - Building Acquisition/Improvmt | 560,772 | - | - | - | - | - |
| 554100 - Initial and Addl Equipment | 14,175 | - | - | - | - | - |
| 555010 - Computers | 74,256 | - | - | - | - | - |
| 555090 - Misc Other Technology | 7,717 | - | - | - | - | - |
| Subtotal - Capital Outlay | 656,920 | - | - | - | - | - |
| 564000 - Dues and Fees | 250 | - | - | - | - | - |
| 567100 - Permits | 3,858 | - | - | - | - | - |
| Total Requirements by Account | 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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 969,032 | 3,986,494 | 4,860,351 | 894,561 | 1,237,322 | 1,237,322 |
| 415100 - Interest on Investments | 9,177 | 13,253 | 500 | 500 | 500 | 500 |
| 419946 - E-Rate Priority 2 | 562,696 | 54,536 | - | - | - | - |
| 452100 - Interfund Transfers | 3,500,000 | 4,470,000 | 412,400 | 230,000 | 230,000 | 230,000 |
| Total Resources by Account | 5,040,905 | 8,524,283 | 5,273,251 | 1,125,061 | 1,467,822 | 1,467,822 |

| | | | | | | |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Requirements by Program | | | | | | |
| 26631 - Student Information Systems | 10,236 | - | - | - | 20,474 | 20,474 |
| 26635 - Programming Services | - | - | 600,000 | 67,569 | - | - |
| 26641 - Operations Services | 1,243 | - | 412,400 | 460,000 | 230,000 | 230,000 |
| 26696 - Sch Hardware Modernization | - | - | - | - | 1,098,877 | 1,098,877 |
| 26697 - Technical Training Services | 156,717 | - | - | - | - | - |
| 26698 - Infrastructure Development | 625 | 3,540,699 | 3,805,040 | 546,096 | - | - |
| 26699 - Systems Development | 885,591 | 123,233 | 4,914 | - | 67,574 | 67,574 |
| Subtotal - Support Services | 1,054,411 | 3,663,932 | 4,822,354 | 1,073,665 | 1,416,925 | 1,416,925 |
| 61100 - Operating Contingency | - | - | 450,897 | 51,396 | 50,897 | 50,897 |
| 71100 - Ending Fund Balance | 3,986,494 | 4,860,351 | - | - | - | - |
| Total Requirements by Program | 5,040,905 | 8,524,283 | 5,273,251 | 1,125,061 | 1,467,822 | 1,467,822 |

| | | | | | | |
|--------------------------------------|---------|--------|---|--------|--------|--------|
| Requirements by Account | | | | | | |
| 511220 - Non-Represented Staff | 141,381 | - | - | - | - | - |
| 512400 - Temporary Misc - Classified | 17,857 | - | - | - | - | - |
| 513300 - Extended Hours | 139,140 | 10,947 | - | - | - | - |
| 513400 - Overtime Pay | - | - | - | 56,616 | 77,090 | 77,090 |
| Subtotal - Salaries | 298,378 | 10,947 | - | 56,616 | 77,090 | 77,090 |
| 521000 - PERS | 5,048 | - | - | 277 | 277 | 277 |
| 521310 - PERS UAL | 43,375 | - | - | 6,851 | 6,851 | 6,851 |
| 522000 - Social Security - FICA | 22,252 | - | - | 4,331 | 4,331 | 4,331 |
| 523100 - Workers' Compensation | 3,375 | - | - | 555 | 555 | 555 |

IT System Project Fund - Requirements by Account

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 523200 - Unemployment Compensation | 479 | - | - | 51 | 51 | 51 |
| 524100 - Group Health Insurance | 24,833 | - | - | - | - | - |
| 524200 - Other Employer Paid Benefits | 760 | - | - | 170 | 170 | 170 |
| 524300 - Retiree Health Insurance | 4,978 | - | - | 838 | 838 | 838 |
| 524530 - Early Retirement Benefits | 1,990 | - | - | 311 | 311 | 311 |
| Subtotal - Employee Benefits | 107,090 | - | - | 13,384 | 13,384 | 13,384 |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 559 | - | - | - | - | - |
| 534100 - Travel, Local in District | 155 | - | - | - | - | - |
| 534200 - Travel, Out of District | 7,337 | - | - | - | - | - |
| 535100 - Telephone | 30 | - | - | 10,000 | 10,000 | 10,000 |
| 535300 - Postage | 16,513 | - | - | - | - | - |
| 535500 - Printing and Binding | 916 | - | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 384,566 | 387,484 | 667,314 | 67,569 | 67,574 | 67,574 |
| Subtotal - Other Purchased Services | 410,076 | 387,484 | 667,314 | 77,569 | 77,574 | 77,574 |
| 546000 - Non-Consumable Supplies | - | 8,278 | 534,157 | 167,400 | 182,400 | 182,400 |
| 547000 - Computer Software | 78,202 | 696 | 147,500 | 63,000 | 8,000 | 8,000 |
| Subtotal - Supplies and Materials | 78,202 | 8,974 | 681,657 | 230,400 | 190,400 | 190,400 |
| 555010 - Computers | 103,389 | 3,027,824 | 3,268,750 | 298,063 | 798,344 | 798,344 |
| 555090 - Misc Other Technology | 3,793 | 228,703 | 177,133 | 342,633 | 260,133 | 260,133 |
| 559000 - Other Capital Outlay | - | - | 27,500 | 55,000 | - | - |
| Subtotal - Capital Outlay | 107,182 | 3,256,527 | 3,473,383 | 695,696 | 1,058,477 | 1,058,477 |
| 564000 - Dues and Fees | 53,483 | - | - | - | - | - |
| Subtotal - Other Accounts | 53,483 | - | - | - | - | - |
| 581000 - Operating Contingency | - | - | 450,897 | 51,396 | 50,897 | 50,897 |
| 376520 - Ending Fund Balance | 3,986,494 | 4,860,351 | - | - | - | - |
| Total Requirements by Account | 5,040,905 | 8,524,283 | 5,273,251 | 1,125,061 | 1,467,822 | 1,467,822 |

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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 1,556,840 | 205,978 | 55,380 | - | - | - |
| 415100 - Interest on Investments | 9,322 | 1,866 | - | - | - | - |
| Total Resources by Account | 1,566,162 | 207,844 | 55,380 | - | - | - |

| | | | | | | |
|--|------------------|----------------|---------------|----------|----------|----------|
| Requirements by Program | | | | | | |
| 41500 - Bldg Acquis/Constr/Improv Svcs | 1,360,184 | 152,464 | 55,380 | - | - | - |
| 71100 - Ending Fund Balance | 205,978 | 55,380 | - | - | - | - |
| Total Requirements by Program | 1,566,162 | 207,844 | 55,380 | - | - | - |

| | | | | | | |
|--|-----------|--------|--------|---|---|---|
| Requirements by Account | | | | | | |
| 511220 - Non-Represented Staff | 13,414 | - | - | - | - | - |
| Subtotal - Salaries | 13,414 | - | - | - | - | - |
| 521000 - PERS | 133 | - | - | - | - | - |
| 521310 - PERS UAL | 2,002 | - | - | - | - | - |
| 522000 - Social Security - FICA | 1,011 | - | - | - | - | - |
| 523100 - Workers' Compensation | 171 | - | - | - | - | - |
| 523200 - Unemployment Compensation | (4) | - | - | - | - | - |
| 524100 - Group Health Insurance | 1,450 | - | - | - | - | - |
| 524200 - Other Employer Paid Benefits | 104 | - | - | - | - | - |
| 524300 - Retiree Health Insurance | 266 | - | - | - | - | - |
| 524530 - Early Retirement Benefits | 99 | - | - | - | - | - |
| Subtotal - Employee Benefits | 5,234 | - | - | - | - | - |
| 532200 - Repairs and Maintenance Svcs | 1,326,554 | 67,054 | - | - | - | - |
| 532400 - Rentals | 6,250 | 13,886 | - | - | - | - |
| 532900 - Other Property Services | - | 7,637 | - | - | - | - |
| Subtotal - Property Services | 1,332,804 | 88,577 | - | - | - | - |
| 538300 - Architect and Engineering Svcs | - | 60,605 | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 6,608 | 2,750 | - | - | - | - |
| Subtotal - Non-Instruct. Prof. & Tech. Services | 6,608 | 2,750 | - | - | - | - |
| 541600 - Interdepartmental Charges | 507 | - | - | - | - | - |
| Subtotal - Supplies & Materials | 507 | - | - | - | - | - |
| 552000 - Building Acquisition/Improvmt | - | - | 55,380 | - | - | - |
| Subtotal - Building Acquisition and Improvements | - | - | 55,380 | - | - | - |

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

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 564000 - Dues and Fees | 250 | 307 | - | - | - | - |
| 567100 - Permits | 1,366 | 225 | - | - | - | - |
| Subtotal - Other Accounts | 1,616 | 532 | - | - | - | - |
| 376520 - Ending Fund Balance | 205,978 | 55,380 | - | - | - | - |
| Total Requirements by Account | 1,566,162 | 207,844 | 55,380 | - | - | - |

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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|

Resources by Account

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 376510 - Beginning Fund Balance | 891,439 | 915,429 | 656,072 | 827,938 | 827,938 | 827,938 |
| 415100 - Interest on Investments | - | - | 2,500 | 2,500 | 2,500 | 2,500 |
| 419910 - Miscellaneous | 2,500 | 236,710 | 211,000 | - | - | - |
| 419948 - Utility Refund - PGE | 273,069 | 645,880 | 607,000 | 607,000 | 607,000 | 607,000 |
| 419949 - Utility Refund - Pacific Power | 282,668 | 271,856 | 248,000 | 248,000 | 248,000 | 248,000 |
| Total Resources by Account | 1,449,676 | 2,069,874 | 1,724,572 | 1,685,438 | 1,685,438 | 1,685,438 |

Requirements by Program

| | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| 41500 - Bldg Acquis/Constr/Improv Svcs | 534,247 | 1,413,803 | 1,724,572 | 1,685,438 | 1,685,438 | 1,685,438 |
| 71100 - Ending Fund Balance | 915,429 | 656,072 | - | - | - | - |
| Total Requirements by Program | 1,449,676 | 2,069,874 | 1,724,572 | 1,685,438 | 1,685,438 | 1,685,438 |

Energy Efficient Schools Fund - Requirements by Account

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 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 | 350,795 | 323,206 | - | - | - | - |
| 538300 - Architect and Engineering Svcs | 30,734 | 21,450 | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 47,919 | 34,403 | - | - | - | - |
| Subtotal - Non-Instruct. Prof. & Tech. Services | 429,448 | 379,059 | - | - | - | - |
| 552000 - Building Acquisition/Improvmt | 91,531 | 1,034,018 | 1,724,572 | 1,685,438 | 1,685,438 | 1,685,438 |
| Subtotal - Building Acquisition and Improvements | 91,531 | 1,034,018 | 1,724,572 | 1,685,438 | 1,685,438 | 1,685,438 |
| 554100 - Initial and Addl Equipment | 12,615 | - | - | - | - | - |
| Subtotal - Equipment | 12,615 | - | - | - | - | - |
| 564000 - Dues and Fees | 250 | 250 | - | - | - | - |
| 567100 - Permits | - | 476 | - | - | - | - |
| 376520 - Ending Fund Balance | 915,429 | 656,072 | - | - | - | - |
| Total Requirements by Account | 1,449,676 | 2,069,874 | 1,724,572 | 1,685,438 | 1,685,438 | 1,685,438 |

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. With the 2015/16 budget, a separate fund (470) was created for capital efforts involving partners (e.g., the Faubion/Concordia partnership).

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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 5,908,524 | 2,159,002 | 3,098,293 | 3,504,897 | 3,504,897 | 3,504,897 |
| 415100 - Interest on Investments | 13,072 | 7,923 | 3,000 | 3,000 | 3,000 | 3,000 |
| 419200 - Contrib-Donation - Priv Source | 810,000 | 365,885 | - | - | - | - |
| 419910 - Miscellaneous | - | 7,478 | - | - | - | - |
| 419948 - Utility Refund - PGE | 360,638 | - | - | - | - | - |
| 432990 - Restricted State Grants | 1,326,458 | - | 1,340,000 | - | - | - |
| 451100 - Bond Proceeds | - | - | - | - | 5,500,000 | 5,500,000 |
| 452100 - Interfund Transfer | 681,024 | 6,101,996 | 3,157,801 | 1,955,739 | 1,353,239 | 1,353,239 |
| Total Resources by Account | 9,099,716 | 8,642,284 | 7,599,094 | 5,463,636 | 10,361,136 | 10,361,136 |

| | | | | | | |
|--|------------------|------------------|------------------|------------------|-------------------|-------------------|
| Requirements by Program | | | | | | |
| 25283 - Liability Claims | 1,100 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 41500 - Bldg Acquis/Constr/Improv Svcs | 6,939,615 | 5,539,491 | 7,594,594 | 5,434,980 | 10,332,480 | 10,332,480 |
| 61100 - Operating Contingency | - | - | - | 24,156 | 24,156 | 24,156 |
| 71100 - Ending Fund Balance | 2,159,002 | 3,098,293 | - | - | - | - |
| Total Requirements by Program | 9,099,716 | 8,642,284 | 7,599,094 | 5,463,636 | 10,361,136 | 10,361,136 |

| | | | | | | |
|---------------------------------------|--------|--------|--------|--------|--------|--------|
| Requirements by Account | | | | | | |
| 511220 - Non-Represented Staff | 53,725 | 11,001 | 44,945 | 89,898 | 89,898 | 89,898 |
| 513300 - Extended Hours | - | 716 | - | - | - | - |
| 513400 - Overtime Pay | 650 | 3,249 | - | - | - | - |
| Subtotal - Salaries | 54,375 | 14,966 | 44,945 | 89,898 | 89,898 | 89,898 |
| 521000 - PERS | 678 | 265 | 220 | 441 | 441 | 441 |
| 521310 - PERS UAL | 7,894 | 2,302 | 5,438 | 10,878 | 10,878 | 10,878 |
| 522000 - Social Security - FICA | 4,112 | 1,128 | 3,438 | 6,877 | 6,877 | 6,877 |
| 523100 - Workers' Compensation | 594 | 175 | 440 | 881 | 881 | 881 |
| 523200 - Unemployment Compensation | 97 | (2) | 40 | 81 | 81 | 81 |
| 524100 - Group Health Insurance | 4,524 | 1,803 | 7,233 | 14,589 | 14,589 | 14,589 |
| 524200 - Other Employer Paid Benefits | 361 | 92 | 135 | 270 | 270 | 270 |
| 524300 - Retiree Health Insurance | 885 | 204 | 665 | 1,330 | 1,330 | 1,330 |
| 524530 - Early Retirement Benefits | 359 | 78 | 247 | 494 | 494 | 494 |
| Subtotal - Employee Benefits | 19,505 | 6,045 | 17,856 | 35,841 | 35,841 | 35,841 |

Facilities Capital Fund - Requirements by Account (Cont.)

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 532200 - Repairs and Maintenance Svcs | 4,821,239 | 4,573,958 | 430,000 | - | - | - |
| 532400 - Rentals | - | 1,290 | - | - | - | - |
| 532900 - Other Property Services | 46,427 | 82,311 | - | - | - | - |
| Subtotal - Property Services | 4,867,665 | 4,657,559 | 430,000 | - | - | - |
| 533200 - Non-Reimb Student Transport | 525 | 105 | - | - | - | - |
| Subtotal - Transportation Services | 525 | 105 | - | - | - | - |
| 534100 - Travel, Local in District | 55 | 6 | - | - | - | - |
| Subtotal - Travel | 55 | 6 | - | - | - | - |
| 535500 - Printing and Binding | 684 | 62 | - | - | - | - |
| Subtotal - Communications | 684 | 62 | - | - | - | - |
| 538300 - Architect and Engineering Svcs | 558,451 | 226,385 | - | - | - | - |
| 538910 - Security Services | - | 396 | - | - | - | - |
| 538940 - Professional Moving Services | 9,076 | 32,922 | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 61,586 | 52,650 | - | - | - | - |
| Subtotal - Non-Instruct. Prof. & Tech. Services | 629,113 | 312,353 | - | - | - | - |
| 541000 - Consumable Supplies | 4,108 | 20,375 | - | - | - | - |
| 541400 - Maintenance Materials | 16,829 | 350 | - | - | - | - |
| 541600 - Interdepartmental Charges | 3,440 | 5,061 | - | - | - | - |
| 541700 - Discounts Taken | - | (2) | - | - | - | - |
| 546000 - Non-Consumable Supplies | 12,993 | 68,225 | - | - | - | - |
| 547000 - Computer Software | - | 35 | - | - | - | - |
| Subtotal - Supplies & Materials | 37,370 | 94,044 | - | - | - | - |
| 552000 - Building Acquisition/Improvmt | 1,110,536 | 95,590 | 7,101,793 | 5,309,241 | 10,206,741 | 10,206,741 |
| 554100 - Initial and Addl Equipment | 130,031 | 189,406 | - | - | - | - |
| 555010 - Computers | 7,387 | 120,324 | - | - | - | - |
| 555090 - Misc Other Technology | 6,060 | 10,828 | - | - | - | - |
| Subtotal - Capital Outlay | 1,254,013 | 416,148 | 7,101,793 | 5,309,241 | 10,206,741 | 10,206,741 |
| 559000 - Other Capital Outlay | - | 3,695 | - | - | - | - |
| 564000 - Dues and Fees | 5,051 | 2,738 | - | - | - | - |
| 565100 - Liability Insurance | 1,100 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 567100 - Permits | 71,259 | 31,771 | - | - | - | - |
| 581000 - Operating Contingency | - | - | - | 24,156 | 24,156 | 24,156 |
| 376520 - Ending Fund Balance | 2,159,002 | 3,098,293 | - | - | - | - |
| Total Requirements by Account | 9,099,716 | 8,642,284 | 7,599,094 | 5,463,636 | 10,361,136 | 10,361,136 |

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.net/cms/lib8/OR01913224/Centricity/Domain/219/8_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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 206,897 | 2,712,305 | 2,971,782 | 3,508,752 | 3,508,752 | 3,508,752 |
| 415100 - Interest on Investments | - | - | 1,000 | 2,000 | 2,000 | 2,000 |
| 419114 - CUB HS Athletic Field Use Fees | 74,956 | 158,417 | 75,000 | 75,000 | 75,000 | 75,000 |
| 419130 - Rent-Lease of Facilities | 485,890 | 349,094 | 200,000 | 200,000 | 200,000 | 200,000 |
| 453000 - Sale of Fixed Assets | 1,993,185 | - | - | - | - | - |
| Total Resources by Account | 2,760,928 | 3,219,815 | 3,247,782 | 3,785,752 | 3,785,752 | 3,785,752 |
| Requirements by Program | | | | | | |
| 41500 - Bldg Acquis/Constr/Improv Svcs | 48,623 | 248,034 | 3,247,782 | 3,785,752 | 3,785,752 | 3,785,752 |
| 71100 - Ending Fund Balance | 2,712,305 | 2,971,782 | - | - | - | - |
| Total Requirements by Program | 2,760,928 | 3,219,815 | 3,247,782 | 3,785,752 | 3,785,752 | 3,785,752 |
| Requirements by Account | | | | | | |
| 532200 - Repairs and Maintenance Svcs | 19,403 | 220,080 | - | - | - | - |
| 532900 - Other Property Services | 29,220 | 17,249 | - | - | - | - |
| 538300 - Architect and Engineering Svcs | - | 1,410 | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | - | 9,294 | - | - | - | - |
| 552000 - Building Acquisition/Improvmt | - | - | 3,247,782 | 3,785,752 | 3,785,752 | 3,785,752 |
| 376520 - Ending Fund Balance | 2,712,305 | 2,971,782 | - | - | - | - |
| Total Requirements by Account | 2,760,928 | 3,219,815 | 3,247,782 | 3,785,752 | 3,785,752 | 3,785,752 |

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 the 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. Detailed information on bond projects is available at <http://www.pps.net/Domain/62>

| Description by Program or Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 109,235,424 | 90,466,520 | 356,612,460 | 269,720,214 | 269,720,214 | 269,720,214 |
| 415100 - Interest on Investments | 299,546 | 312,037 | 4,286,565 | 927,000 | 927,000 | 927,000 |
| 415300 - Gain/Loss Sale of Investment | - | 5,244 | - | - | - | - |
| 419910 - Miscellaneous | - | 2,900 | - | - | - | - |
| 451100 - Bond Proceeds | - | 275,000,000 | - | - | - | - |
| 451200 - Bond Premium | - | 33,211,833 | - | - | - | - |
| Total Resources by Account | 109,534,970 | 398,998,534 | 360,899,025 | 270,647,214 | 270,647,214 | 270,647,214 |

| | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Requirements by Program | | | | | | |
| 25283 - Liability Claims | 108,892 | 1,415,212 | 1,321,298 | 1,227,288 | 1,227,288 | 1,227,288 |
| 41100 - Service Area Direction | 1,831,311 | 2,323,055 | 2,873,086 | 2,462,088 | 2,462,088 | 2,462,088 |
| 41500 - Bldg Acquis/Constr/Improv Svcs | 17,128,247 | 38,647,807 | 182,100,314 | 214,329,537 | 214,329,537 | 214,329,537 |
| 61100 - Operating Contingency | - | - | 174,604,327 | 52,628,301 | 52,628,301 | 52,628,301 |
| 71100 - Ending Fund Balance | 90,466,520 | 356,612,460 | - | - | - | - |
| Total Requirements by Program | 109,534,970 | 398,998,534 | 360,899,025 | 270,647,214 | 270,647,214 | 270,647,214 |

| | | | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Requirements by Account | | | | | | |
| 511210 - Classified - Represented | 32,626 | 40,544 | 41,392 | - | - | - |
| 511220 - Non-Represented Staff | 1,095,017 | 1,338,597 | 1,607,630 | 1,758,204 | 1,758,204 | 1,758,204 |
| 511320 - Administrators - NonLicensed | 119,225 | 133,499 | - | - | - | - |
| 511420 - Directors/Program Admins | - | - | 103,301 | - | - | - |
| 512100 - Substitutes - Licensed | 723 | - | - | - | - | - |
| 512300 - Temporary Misc - Licensed | - | 8,876 | - | - | - | - |
| 512400 - Temporary Misc - Classified | 24,808 | 53,529 | - | - | - | - |
| 513300 - Extended Hours | 4,505 | 72,462 | 300,000 | - | - | - |
| 513400 - Overtime Pay | 33,114 | 30,681 | - | - | - | - |
| 513510 - Group Hlth Opt Out Lic | - | 1,650 | - | - | - | - |
| Subtotal - Salaries | 1,310,019 | 1,679,838 | 2,052,323 | 1,758,204 | 1,758,204 | 1,758,204 |
| 521000 - PERS | 16,453 | 21,084 | 10,058 | 8,442 | 8,442 | 8,442 |
| 521310 - PERS UAL | 179,450 | 207,729 | 248,332 | 213,356 | 213,356 | 213,356 |
| 522000 - Social Security - FICA | 98,561 | 126,215 | 157,004 | 134,501 | 134,501 | 134,501 |

GO Bonds Fund-Requirements by Account (Cont.)

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 523100 - Workers' Compensation | 14,722 | 19,182 | 20,111 | 17,234 | 17,234 | 17,234 |
| 523200 - Unemployment Compensation | 2,282 | 493 | 1,847 | 1,495 | 1,495 | 1,495 |
| 524100 - Group Health Insurance | 171,683 | 226,683 | 335,592 | 291,780 | 291,780 | 291,780 |
| 524200 - Other Employer Paid Benefits | 7,521 | 9,495 | 6,157 | 4,039 | 4,039 | 4,039 |
| 524300 - Retiree Health Insurance | 22,183 | 25,689 | 30,375 | 24,963 | 24,963 | 24,963 |
| 524530 - Early Retirement Benefits | 8,844 | 9,191 | 11,287 | 8,074 | 8,074 | 8,074 |
| Subtotal - Employee Benefits | 521,700 | 645,761 | 820,763 | 703,884 | 703,884 | 703,884 |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 3,711 | 4,039 | 22,851 | 21,475 | 21,475 | 21,475 |
| 531810 - Non-Instr Dev Profess Dev Fds | - | 2,450 | 15,033 | 14,127 | 14,127 | 14,127 |
| 531900 - Other Instr Prof/Tech Svcs | 384 | - | - | - | - | - |
| Subtotal - Instructional Prof. & Technical Services | 4,095 | 6,489 | 37,884 | 35,602 | 35,602 | 35,602 |
| 532200 - Repairs and Maintenance Svcs | 254,727 | 44,939 | - | - | - | - |
| 532400 - Rentals | 4,351 | 466,220 | - | - | - | - |
| 532410 - Leased Copy Machines | 6,162 | 7,816 | 21,692 | 20,385 | 20,385 | 20,385 |
| 532500 - Electricity | - | 39,544 | - | - | - | - |
| 532900 - Other Property Services | 59,225 | 31,402 | - | - | - | - |
| Subtotal - Property Services | 324,465 | 589,920 | 21,692 | 20,385 | 20,385 | 20,385 |
| 534100 - Travel, Local in District | 3,883 | 9,427 | 5,673 | 5,331 | 5,331 | 5,331 |
| 534200 - Travel, Out of District | 4,999 | 13,703 | 35,529 | 33,388 | 33,388 | 33,388 |
| Subtotal - Travel | 8,881 | 23,129 | 41,202 | 38,719 | 38,719 | 38,719 |
| 535100 - Telephone | 4,388 | 3,609 | 5,960 | 20,000 | 20,000 | 20,000 |
| 535300 - Postage | 54 | 30 | - | - | - | - |
| 535400 - Advertising | 1,090 | 2,636 | - | - | - | - |
| 535500 - Printing and Binding | 10,142 | 8,245 | - | - | - | - |
| 535920 - Internet Fees | 182 | - | - | - | - | - |
| Subtotal - Communications | 15,857 | 14,519 | 5,960 | 20,000 | 20,000 | 20,000 |
| 538100 - Audit Services | 146,977 | 137,844 | 326,906 | 307,209 | 307,209 | 307,209 |
| 538200 - Legal Services | 15,496 | 13,918 | 33,912 | 31,868 | 31,868 | 31,868 |
| 538300 - Architect and Engineering Svcs | 5,107,991 | 10,634,020 | 21,035,197 | 24,953,892 | 24,953,892 | 24,953,892 |
| 538500 - Management Services | 866,905 | 1,178,161 | 5,442,763 | 11,300,182 | 11,300,182 | 11,300,182 |
| 538940 - Professional Moving Services | 84,964 | 423,995 | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 911,805 | 800,682 | 6,101,896 | 12,239,416 | 12,239,416 | 12,239,416 |
| Subtotal - Non-Instruct. Prof. & Tech. Services | 7,134,137 | 13,188,620 | 32,940,674 | 48,832,567 | 48,832,567 | 48,832,567 |
| 541000 - Consumable Supplies | 4,881 | 12,137 | 6,482,293 | 475,443 | 475,443 | 475,443 |
| 541600 - Interdepartmental Charges | 6,416 | 6,347 | - | - | - | - |
| 541700 - Discounts Taken | (1) | - | - | - | - | - |
| 543000 - Library Books | 179 | 28 | - | - | - | - |
| 544000 - Periodicals | 1,937 | - | - | - | - | - |

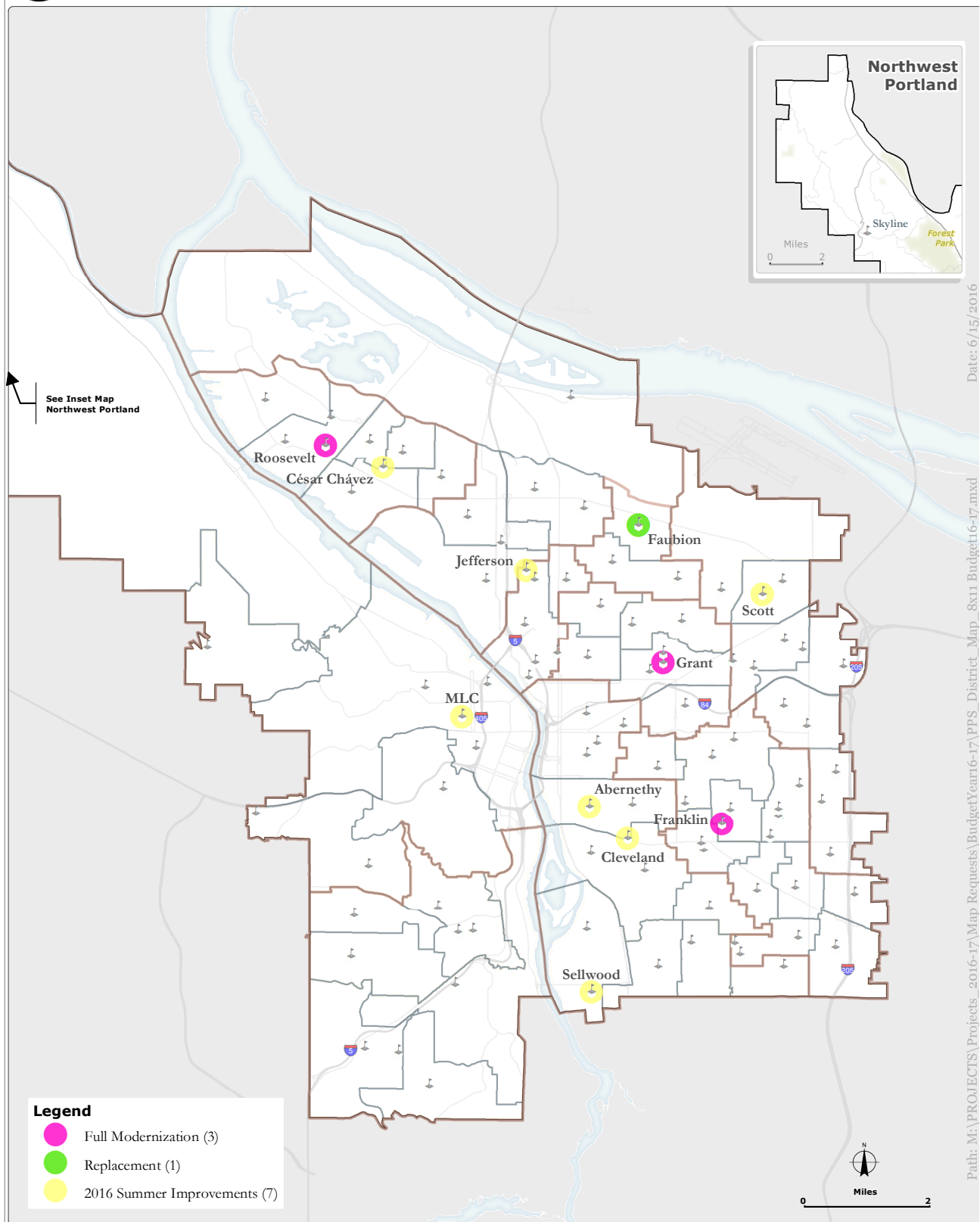
GO Bonds Fund-Requirements by Account (Cont.)

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| 546000 - Non-Consumable Supplies | 30,240 | 83,045 | 711,154 | 10,482 | 10,482 | 10,482 |
| 547000 - Computer Software | 109,625 | 74,954 | 93,432 | 87,802 | 87,802 | 87,802 |
| Subtotal - Supplies & Materials | 153,278 | 176,511 | 7,286,879 | 573,727 | 573,727 | 573,727 |
| 552000 - Building Acquisition/Improvmt | 8,782,438 | 22,773,413 | 138,533,085 | 154,595,072 | 154,595,072 | 154,595,072 |
| 553000 - Improvements - Not Buildings | 209,919 | 25,777 | - | - | - | - |
| 554100 - Initial and Addl Equipment | 114,879 | 155,046 | - | - | - | - |
| 555010 - Computers | 7,718 | 11,819 | - | - | - | - |
| 555090 - Misc Other Technology | 4,509 | 982 | 364 | 1,117,499 | 1,117,499 | 1,117,499 |
| Subtotal - Capital Outlay | 9,119,464 | 22,967,037 | 138,533,449 | 155,712,571 | 155,712,571 | 155,712,571 |
| 563000 - Fiscal Charges | 1,500 | 1,718 | - | 135,417 | 135,417 | 135,417 |
| 564000 - Dues and Fees | 17,839 | 17,568 | 4,135 | 3,886 | 3,886 | 3,886 |
| 564100 - Bond Issuance Cost | - | 996,287 | - | - | - | - |
| 565100 - Liability Insurance | 108,892 | 445,458 | 1,321,298 | 1,227,288 | 1,227,288 | 1,227,288 |
| 565300 - Property Insurance Premiums | 133,542 | 119,746 | - | 2,824,272 | 2,824,272 | 2,824,272 |
| 567100 - Permits | 214,780 | 1,513,474 | 3,228,439 | 6,132,391 | 6,132,391 | 6,132,391 |
| Subtotal - Other Accounts | 476,554 | 3,094,250 | 4,553,872 | 10,323,254 | 10,323,254 | 10,323,254 |
| 581000 - Operating Contingency | - | - | 174,604,327 | 52,628,301 | 52,628,301 | 52,628,301 |
| 376520 - Ending Fund Balance | 90,466,520 | 356,612,460 | - | - | - | - |
| Total Requirements by Account | 109,534,970 | 398,998,534 | 360,899,025 | 270,647,214 | 270,647,214 | 270,647,214 |



PORTLAND PUBLIC SCHOOLS

Fiscal Year 2016/17 Construction Bond Improvements



Fund 450 GO Bonds by Major Project

| Major Project | 2016/17 Total |
|--|----------------------|
| Faubion PreK-8 Replacement | \$25,302,380 |
| Franklin High School Full Modernization | \$77,048,547 |
| Grant High School Full Modernization | \$31,403,523 |
| Roosevelt High School Full Modernization | \$68,108,682 |
| Summer Improvement Project 2016 (IP 16) | \$12,462,830 |
| Summer Improvement Project 2017 (IP 17) | \$2,889,252 |
| Master Planning - Benson HS | \$298,916 |
| Master Planning - Lincoln HS | \$234,763 |
| Master Planning - Madison HS | \$270,020 |
| Subtotal Project Budget | \$218,018,913 |
| Budgetary Contingency | \$52,628,301 |
| Total Requirements | \$270,647,214 |

16/17 Budget Narrative

Faubion PreK-8 Replacement: Continue construction already underway. Procure and install fixtures, furniture and equipment. Prepare school for opening in Fall 2017.

Franklin High School Full Modernization: Continue construction already underway. Procure and install fixtures, furniture and equipment. Prepare school for opening in Fall 2017.

Grant High School Full Modernization: Complete building designs and construction documents. Continue coordination with Design Advisory Committee. Establish Guaranteed Maximum Price with general contractor / construction manager. Begin demolition and construction.

Roosevelt High School Full Modernization: Continue construction already underway. Procure and install fixtures, furniture and equipment. Prepare school for opening in Fall 2017.

Summer Improvement Project 2016 (IP 16): Complete public improvements at seven (7) school sites. Scope of work includes roof replacements, incremental seismic improvements, accessibility improvements and science classroom upgrades.

Summer Improvement Project 2017 (IP 17): Initiate and design a variety of roof, incremental seismic, accessibility and science classroom upgrades planned for construction in summer 2017.

Fund 470 – Partnership Funds

This fund is used to manage non-bond-funded capital improvement work conducted by Portland Public Schools in conjunction with external partners; for example, with Concordia University at Faubion.

This creation of this fund was authorized by the Board of Education per Resolution 5088 on May 12, 2015.

| Description by Program or Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | - | - | 3,406 | 3,406 | 3,406 | 3,406 |
| 419910 - Miscellaneous | - | - | 12,000,000 | - | - | - |
| 422000 - Restricted Revenue | - | 457,056 | - | 11,170,125 | 11,170,125 | 11,170,125 |
| Total Resources by Account | - | 457,056 | 12,003,406 | 11,173,531 | 11,173,531 | 11,173,531 |
| Requirements by Program | | | | | | |
| 41500 - Bldg Acquis/Constr/Improv Svcs | - | 453,650 | 12,003,406 | 11,170,125 | 11,170,125 | 11,170,125 |
| 61100 - Operating Contingency | - | - | - | 3,406 | 3,406 | 3,406 |
| 71100 - Ending Fund Balance | - | 3,406 | - | - | - | - |
| Total Requirements by Program | - | 457,056 | 12,003,406 | 11,173,531 | 11,173,531 | 11,173,531 |
| Requirements by Account | | | | | | |
| 538300 - Architect and Engineering Svcs | - | 453,650 | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | - | - | - | 1,675,518 | 1,675,518 | 1,675,518 |
| 552000 - Building Acquisition/Improvmt | - | - | 12,003,406 | 9,494,607 | 9,494,607 | 9,494,607 |
| 581000 - Operating Contingency | - | - | - | 3,406 | 3,406 | 3,406 |
| 376520 - Ending Fund Balance | - | 3,406 | - | - | - | - |
| Total Requirements by Account | - | 457,056 | 12,003,406 | 11,173,531 | 11,173,531 | 11,173,531 |

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 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 2,045,687 | 2,460,108 | 3,380,061 | 3,380,000 | 3,380,000 | 3,380,000 |
| 415100 - Interest on Investments | 16,678 | 29,383 | 3,000 | 3,000 | 3,000 | 3,000 |
| 419600 - Recovery PY Expenditure | 150 | 28,662 | - | - | - | - |
| 419700 - Services Provided Other Funds | 3,044,437 | 3,393,351 | 3,541,581 | 3,541,600 | 3,541,600 | 3,541,600 |
| Subtotal - Local Sources | 3,061,265 | 3,451,396 | 3,544,581 | 3,544,600 | 3,544,600 | 3,544,600 |
| 431992 - Return To Work | 87,205 | 212,729 | 250,000 | 250,000 | 250,000 | 250,000 |
| Subtotal - State Sources | 87,205 | 212,729 | 250,000 | 250,000 | 250,000 | 250,000 |
| Total Resources by Account | 5,194,157 | 6,124,233 | 7,174,642 | 7,174,600 | 7,174,600 | 7,174,600 |

| | | | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Requirements by Program | | | | | | |
| 25250 - Financial Accounting Services | 8,582 | 9,380 | - | - | - | - |
| 25281 - Service Area Direction | 185,829 | 178,826 | 221,808 | 221,808 | 221,808 | 221,808 |
| 25282 - EAIP Worksite Modifications | 22,908 | 25,064 | 41,974 | 41,974 | - | - |
| 25284 - Property/Fire Loss | 17,236 | 146 | - | - | - | - |
| 25285 - Worker's Compensation | 2,499,494 | 2,530,756 | 3,533,507 | 3,533,507 | 3,533,507 | 3,533,507 |
| 25288 - Risk Control Initiatives | - | - | - | - | 41,974 | 41,974 |
| Subtotal - Support Services | 2,734,049 | 2,744,173 | 3,797,289 | 3,797,289 | 3,797,289 | 3,797,289 |
| 61100 - Operating Contingency | - | - | 3,377,353 | 3,377,311 | 3,377,311 | 3,377,311 |
| 71100 - Ending Fund Balance | 2,460,108 | 3,380,061 | - | - | - | - |
| Total Requirements by Program | 5,194,157 | 6,124,233 | 7,174,642 | 7,174,600 | 7,174,600 | 7,174,600 |

| | | | | | | |
|--------------------------------------|---------|---------|---------|---------|---------|---------|
| Requirements by Account | | | | | | |
| 511220 - Non-Represented Staff | 85,252 | 90,250 | 95,324 | 95,324 | 95,324 | 95,324 |
| 511420 - Directors/Program Admins | 45,686 | 41,948 | 53,612 | 53,612 | 53,612 | 53,612 |
| 512100 - Substitutes - Licensed | 3,736 | 34,949 | 524 | 524 | 68,557 | 68,557 |
| 512200 - Substitutes - Classified | 5,815 | 5,101 | 759 | 759 | 16,410 | 16,410 |
| 512400 - Temporary Misc - Classified | - | - | 1,556 | 1,556 | 1,556 | 1,556 |
| 513300 - Extended Hours | 172 | 2,453 | - | - | - | - |
| 513400 - Overtime Pay | - | - | - | - | 126 | 126 |
| Subtotal - Salaries | 140,661 | 174,701 | 151,775 | 151,775 | 235,585 | 235,585 |

Self Insurance Fund - Requirements by Account (Cont.)

| Description by Account Code | Actual 2013/14 | Actual 2014/15 | Current 2015/16 | Proposed 2016/17 | Approved 2016/17 | Adopted 2016/17 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 521000 - PERS | 1,592 | 1,369 | 744 | 744 | 991 | 991 |
| 521310 - PERS UAL | 19,961 | 13,103 | 18,365 | 18,365 | 25,108 | 25,108 |
| 522000 - Social Security - FICA | 10,591 | 13,115 | 11,611 | 11,611 | 18,356 | 18,356 |
| 523100 - Workers' Compensation | 1,587 | 2,004 | 1,488 | 1,488 | 2,284 | 2,284 |
| 523200 - Unemployment Compensation | 309 | 86 | 137 | 137 | 168 | 168 |
| 524100 - Group Health Insurance | 17,795 | 18,359 | 33,263 | 33,263 | 33,674 | 33,674 |
| 524200 - Other Employer Paid Benefits | 741 | 711 | 456 | 456 | 511 | 511 |
| 524300 - Retiree Health Insurance | 2,394 | 2,741 | 2,246 | 2,246 | 2,530 | 2,530 |
| 524530 - Early Retirement Benefits | 956 | 950 | 835 | 835 | 1,713 | 1,713 |
| Subtotal - Employee Benefits | 55,926 | 52,438 | 69,145 | 69,145 | 85,335 | 85,335 |
| 532200 - Repairs and Maintenance Svcs | - | 1,793 | - | - | - | - |
| Subtotal - Property Services | - | 1,793 | - | - | - | - |
| 534100 - Travel, Local in District | 436 | 202 | 258 | 258 | 258 | 258 |
| 534200 - Travel, Out of District | - | 600 | - | - | - | - |
| Subtotal - Travel | 436 | 802 | 258 | 258 | 258 | 258 |
| 535100 - Telephone | 435 | 398 | 630 | 630 | 630 | 630 |
| 535300 - Postage | - | 39 | - | - | - | - |
| 535500 - Printing and Binding | - | 13 | - | - | - | - |
| Subtotal - Communications | 435 | 451 | 630 | 630 | 630 | 630 |
| 538990 - Non-Instr Pers/Professional Sv | 221,245 | 230,954 | 237,163 | 237,163 | 237,163 | 237,163 |
| Subtotal - Non-Instruct. Prof. & Tech. Services | 221,245 | 230,954 | 237,163 | 237,163 | 237,163 | 237,163 |
| 541000 - Consumable Supplies | 5,957 | 22 | - | - | - | - |
| 541600 - Interdepartmental Charges | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 546000 - Non-Consumable Supplies | 21,083 | 18,399 | 35,000 | 35,000 | 35,000 | 35,000 |
| Subtotal - Supplies and Materials | 27,040 | 18,421 | 36,000 | 36,000 | 36,000 | 36,000 |
| 554100 - Initial and Addl Equipment | - | 2,543 | - | - | - | - |
| 555010 - Computers | 1,265 | 2,295 | - | - | - | - |
| Subtotal - Capital Outlay | 1,265 | 4,838 | - | - | - | - |
| 563000 - Fiscal Charges | 8,582 | 9,380 | - | - | - | - |
| 565350 - Work Comp Insurance Premiums | 74,637 | 86,536 | 101,839 | 101,839 | 101,839 | 101,839 |
| 565910 - Worker's Comp Claim Expense | 2,093,898 | 2,049,552 | 3,074,523 | 3,074,523 | 2,974,523 | 2,974,523 |
| 565920 - Worker's Comp Assessment | 109,925 | 114,306 | 125,956 | 125,956 | 125,956 | 125,956 |
| Subtotal - Other Accounts | 2,287,042 | 2,259,774 | 3,302,318 | 3,302,318 | 3,202,318 | 3,202,318 |
| 581000 - Operating Contingency | - | - | 3,377,353 | 3,377,311 | 3,377,311 | 3,377,311 |
| 376520 - Ending Fund Balance | 2,460,108 | 3,380,061 | - | - | - | - |
| Total Requirements by Account | 5,194,157 | 6,124,233 | 7,174,642 | 7,174,600 | 7,174,600 | 7,174,600 |



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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 assistant principals, 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 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.

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 was established as 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 (Community Budget Review Committee) - A panel, generally comprised of up to twelve community members 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 was established as 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.

ESSA (Every Student Succeeds Act of 2015) - The Every Student Succeeds Act (ESSA) was signed into law in 2015, effectively ending heavy federal involvement in public schools and sending that authority back to states and local school districts. The law replaces No Child Left Behind (NCLB). No Child Left Behind gave considerable control to the federal government to set expectations around student achievement and enforce consequences when achievement lagged, including school districts paying to bus students to other schools if families wished to leave failing schools, measured by state test scores. The ESSA maintains the goals of NCLB, high standards, accountability, and closing the achievement gap, but no longer focuses on standardized solutions. Students are still required to take yearly tests in math and reading in 3rd through 8th grades and 11th grade, and to publicly report the scores by subgroups such as race, English-language proficiency, poverty, and Special Education. States are required to intervene in schools that are not meeting their goals. The most significant change is that states and local school districts, not the federal government, will now be responsible for developing methods for judging school quality. The new law will take effect in the 2017/18 school year, giving states time to develop the new school quality standards.

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.

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),
- 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 780 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) expanded the federal government's role in elementary and secondary education. The NCLB reinforced 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 emphasized accountability by making federal aid for schools conditional on those schools meeting academic standards and abiding by policies set by the federal government. The law set strict requirements and deadlines for states to expand the scope and frequency of student testing, revamped their accountability system and guaranteed that every classroom was staffed by a teacher qualified to teach in his or her subject area. The NCLB required 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 pushed 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, there were new requirements for paraprofessionals working in Title I schools or programs funded by Title I. These requirements applied 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 was established as 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 was established as 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.

Smarter Balanced Assessments - Oregon is part of a team of states working together voluntarily to develop K-12 assessments in English language arts/literacy and mathematics aligned to Oregon's Common Core State Standards. These tests are called Smarter Balanced assessments. Delivered online, tests include questions that adapt to each individual's performance and feature new "Performance Tasks" that mimic real world application of students' knowledge and skills.

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:

| <u>Factor</u> | <u>Weight</u> | | <u>Data Source</u> |
|--------------------------------------|---------------|-------|---------------------------------------|
| 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 security agents, community agents, study hall monitors, 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 Cost**Insurance 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)

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
- 22302 - Measurement & Assessment
- 22304 - General Equivalency Diploma (GED) Assessment & 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
- 25444 - Multicraft Services
- 25445 - Electrical Services
- 25446 - Mechanical Services
- 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
- 26271 - Accountability & Reporting

26300 Communication Services

- 26320 - Internal Information Services
- 26330 - Public Information Services
- 26331 - Volunteer Activities and Recognition
- 26340 - Management Information Services
- 26350 - 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 Telecommunication 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 PreK-8 school programs, 11 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 / PreK-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 (Spanish Immersion)

Beach - Constructed 1928
1710 N Humboldt Street
(503) 916-6236
PK-5 (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 (Spanish Immersion)

Chief Joseph - Constructed 1949
2409 N Saratoga Street
(503) 916-6255
K-4

Beverly Cleary
Fernwood Campus
Constructed 1911
1915 NE 33rd Avenue
(503) 916-6480
Hollywood Campus
Constructed 1959
3560 NE Hollywood 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 - Under Construction
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

Grout - Constructed 1927
3119 SE Holgate Boulevard
(503) 916-6209
K-5

Harrison Park - Constructed 1949
2225 SE 87th Avenue
(503) 916-5700
K-8

Hayhurst / Odyssey Program

Hayhurst Campus
Constructed 1954
5037 SW Iowa Street
(503) 916-6300
K-5

East Sylvan Campus
Constructed 1933
1849 SW 58th Avenue
(503) 916-5560
K-8 Odyssey Program

Irvington - Constructed 1932

1320 NE Brazee Street
(503) 916-6185
K-8

James John - Constructed 1929

7439 N Charleston Avenue
(503) 916-6266
K-5

Kelly - Constructed 1957

9030 SE Cooper Street
(503) 916-6350
K-5 (Russian Immersion)

King - Constructed 1925

4906 NE 6th Avenue
(503) 916-6456
PK-8 (K-1 Mandarin Immersion)

Laurelhurst - Constructed 1923

840 NE 41st Avenue
(503) 916-6210
K-8

Lee - Constructed 1952

2222 NE 92nd Avenue
(503) 916-6144
K-8

Lent - Constructed 1948

5105 SE 97th Avenue
(503) 916-6322
K-8 (Spanish Immersion)

Lewis - Constructed 1952

4401 SE Evergreen Street
(503) 916-6360
K-5

Llewellyn - Constructed 1928

6301 SE 14th Avenue
(503) 916-6216
K-5

Maplewood - Constructed 1948

7452 SW 52nd Avenue
(503) 916-6308
K-5

Markham - Constructed 1950

10531 SW Capitol Highway
(503) 916-5681
K-5

Marysville - Constructed 1921

7733 SE Raymond Street
(503) 916-6363
K-8

Peninsula - Constructed 1952

8125 N Emerald Avenue
(503) 916-6275
K-5

Richmond - Constructed 1908

2276 SE 41st Avenue
(503) 916-6220
PK-5 (Japanese Immersion)

Rieke - Constructed 1959

1405 SW Vermont Street
(503) 916-5768
K-5

Rigler - Constructed 1931

5401 NE Prescott Street
(503) 916-6451
K-5

Rosa Parks - Constructed 2006

8960 N Woolsey Avenue
(503) 916-6250
K-5

Roseway Heights - Const. 1923

7334 NE Siskiyou Street
(503) 916-5600
K-8 (K Vietnamese Immersion)

Sabin - Constructed 1927

4013 NE 18th Avenue
(503) 916-6181
PK-8

Scott - Constructed 1949

6700 NE Prescott Street
(503) 916-6369
K-8 (Spanish Immersion)

Sitton - Constructed 1949

9930 N Smith Street
(503) 916-6277
K-5

Skyline - Constructed 1939

11536 NW Skyline Boulevard
(503) 916-5212
K-8

Stephenson - Constructed 1964

2627 SW Stephenson Street
(503) 916-6318
K-5

Sunnyside Environmental

Constructed 1925
3421 SE Salmon Street
(503) 916-6226
K-8 (Environmental Curriculum)

Vernon - Constructed 1931

2044 NE Killingsworth Street
(503) 916-6415
PK-8

Vestal - Constructed 1929

161 NE 82nd Avenue
(503) 916-6437
K-8

Whitman - Constructed 1954

7326 SE Flavel Street
(503) 916-6370
K-5

Winterhaven - Constructed 1930

3830 SE 14th Avenue
(503) 916-6200
K-8 (STEM Focus)

Woodlawn - Constructed 1926

7200 NE 11th Avenue
(503) 916-6282
PK-5

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 (Bernstein Artful Learning)

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)

Ockley Green - Constructed 1925
6031 N Montana Street
(503) 916-5660
5-8

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, 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, 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, PSU Inquiry Partnership)

Wilson - Constructed 1954
1151 SW Vermont Street
(503) 916-5280
9-12 (Advanced Placement, 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)

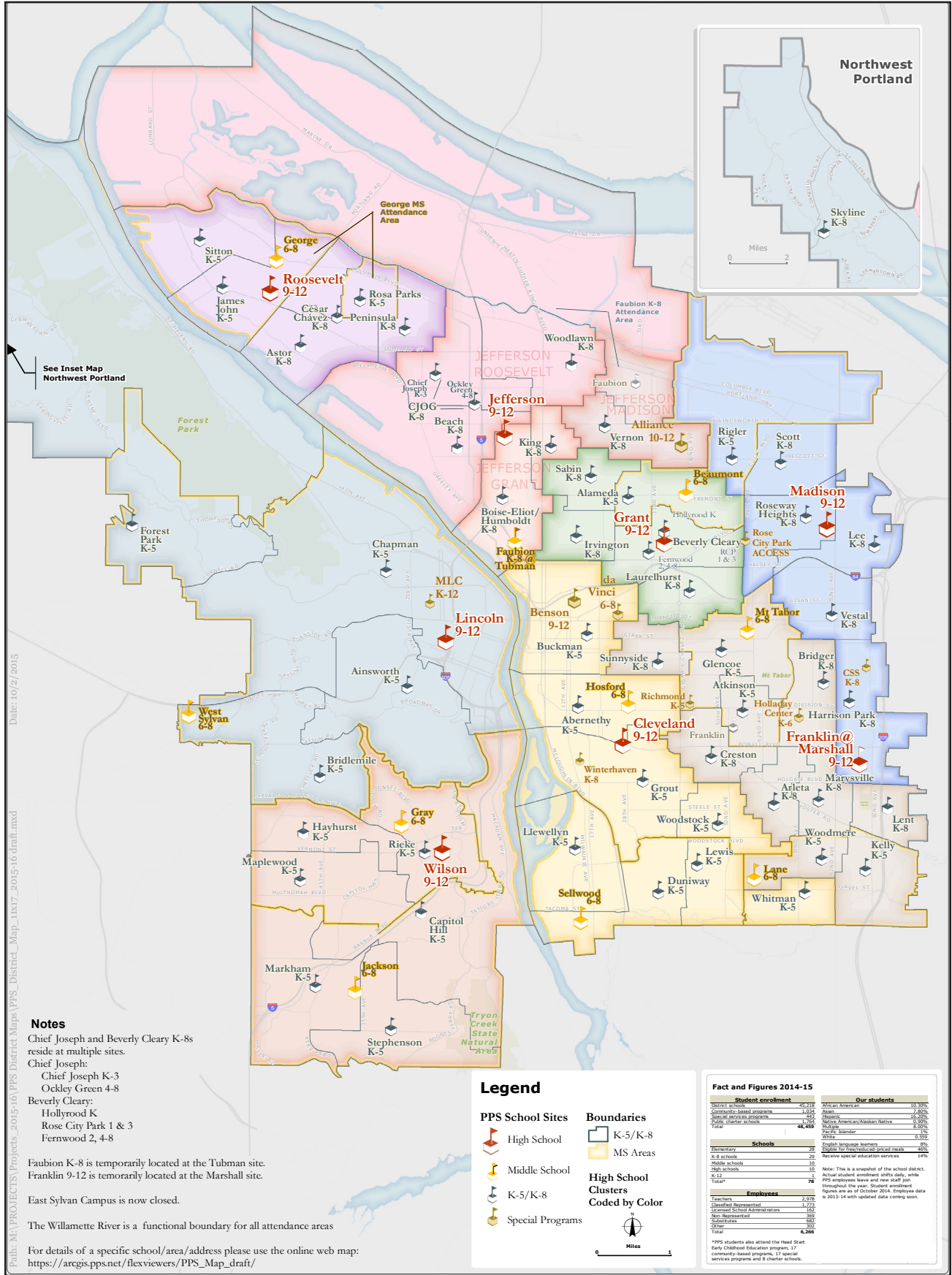
Teen Parent Services @ Meek

4039 NE Alberta Court

(503) 916-5858

9-12 (Pregnant or Parenting Students)

School District Map



Date: 10/27/2015
Path: \\MA\PROJECTS\Projects_2015\16\PPS District Maps\PPS_District_Map_11x17_2015-16.draft.mxd

Notes

Chief Joseph and Beverly Cleary K-8s reside at multiple sites.
 Chief Joseph:
 Chief Joseph K-3
 Oakley Green 4-8
 Beverly Cleary:
 Hollywood K
 Rose City Park 1 & 3
 Fernwood 2, 4-8
 Faubion K-8 is temporarily located at the Tubman site.
 Franklin 9-12 is temporarily located at the Marshall site.
 East Sylvan Campus is now closed.
 The Willamette River is a functional boundary for all attendance areas

For details of a specific school/area/address please use the online web map:
https://arcgis.pps.net/flexviewers/PPS_Map_draft/

Legend

- PPS School Sites**
- High School
 - Middle School
 - K-5/K-8
 - Special Programs
- Boundaries**
- K-5/K-8
 - MS Areas
- High School Clusters Coded by Color**

Fact and Figures 2014-15

| Student enrollment | | Our students | |
|--------------------------------|--------|---|--------|
| District Enroll | 42,711 | African American | 16.30% |
| Community-based programs | 1,633 | Asian | 7.80% |
| Special services programs | 453 | Hispanic | 16.20% |
| Public charter schools | 1,345 | Native American/Alaskan Native | 8.00% |
| Total | 44,499 | Pacific | 8.00% |
| | | Public Transfer | 0.50% |
| | | White | 41.50% |
| | | English language learners | 8% |
| | | Students for low-motivated, at-risk areas | 10% |
| | | Receive special education services | 14% |
| Schools | | | |
| Elementary | 48 | | |
| K-8 schools | 29 | | |
| Middle schools | 10 | | |
| High schools | 10 | | |
| K-12 | 1 | | |
| Total* | 78 | | |
| Employees | | | |
| Teachers | 2,971 | | |
| Classified Support Staff | 1,773 | | |
| Licensed School Administrators | 162 | | |
| Non-Represented | 269 | | |
| Contractors | 150 | | |
| Other | 300 | | |
| Total | 6,266 | | |

*PPS students also attend the Head Start Early Childhood Education program, 17 community-based programs, 17 special services programs and 8 charter schools.



Employee Salary Schedules

| Account | Position/Job Title | Salary Schedule | Page |
|---------|---|--|-----------|
| 511100 | Classroom Teachers | PAT Salary Schedule | 190 |
| | Counselors / Media Specialists (Librarians) | PAT Salary Schedule | 191 |
| | Non-Classroom (Support) Personnel - Licensed | PAT Salary Schedule | 190 |
| 511210 | Bus Drivers | ATU Bus Driver Salary Schedule | 186 |
| | Bus Mechanics | DCU Bus Mechanic Salary Schedule | 187 |
| | Cafeteria Staff | SEIU Nutrition Services Salary Schedule | 196 |
| | Classified Staff | PFSP Salary Schedules | 192 - 195 |
| | Custodians | SEIU Custodian Salary Schedule | 196 |
| | Educational Assistants (General Ed & ESL) | PFSP Salary Schedules | 192 - 195 |
| | Maintenance Workers | DCU Maintenance Worker Salary Schedule | 188 - 189 |
| | Paraeducators | PFSP Salary Schedules | 192 - 195 |
| | Secretarial / Clerical | PFSP Salary Schedules | 192 - 195 |
| | Television Services | DCU Television Services Salary Schedule | 187 |
| | Truck Drivers / Warehouse Workers | DCU Truck Driver / Warehouse Salary Schedule | 186 |
| 511220 | Confidential Executive Assistants | Confidential Executive Assistant Salary Schedule | 197 |
| | Specialists - Non-Licensed | Non-Represented Employee Salary Schedule | 199 |
| 511310 | Administrators - Licensed | Licensed Administrator Salary Schedule | 197 |
| | Asst. Principals | Licensed Administrator Salary Schedule | 197 |
| | Directors / Asst. Directors - Licensed | Licensed Administrator Salary Schedule | 197 |
| | Principals | Licensed Administrator Salary Schedule | 197 |
| | Program Administrators - Licensed | Licensed Administrator Salary Schedule | 197 |
| | Superintendent | Contract salary determined by the Board of Education | - |
| | Vice Principals | Licensed Administrator Salary Schedule | 197 |
| 511320 | Administrators - Non Licensed | Non-Represented Employee Salary Schedule | 199 |
| 511420 | Directors / Asst. Directors / Managers - Non Lic. | Non-Represented Employee Salary Schedule | 199 |
| 512100 | Substitute Teachers | PAT Salary Schedule | 191 |
| 512200 | Substitute Paraeducators / Secretaries | Substitute Classified Employees Salary Schedule | 198 |
| 512300 | Substitute Administrators | Substitute Licensed Administrator Salary Schedule | 198 |

Amalgamated Transit Union (ATU)
Contract - Appendix A
Bus Driver - Hourly Rate Salary Schedule
(Effective 07/01/2016)

| Description | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 |
|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Bus Driver | \$14.58 | \$15.43 | \$16.29 | \$17.15 | ----- | ----- | ----- | ----- | ----- |
| Five-Year Longevity | ----- | ----- | ----- | ----- | \$18.47 | ----- | ----- | ----- | ----- |
| Ten-Year Longevity | ----- | ----- | ----- | ----- | ----- | \$19.44 | ----- | ----- | ----- |
| Fifteen-Year Longevity | ----- | ----- | ----- | ----- | ----- | ----- | \$20.35 | ----- | ----- |
| Twenty-Year Longevity | ----- | ----- | ----- | ----- | ----- | ----- | ----- | \$21.36 | ----- |
| Twenty Five-Year Longevity | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | \$22.17 |

| 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 07/01/2016)

| Description | Hourly Rate |
|---|-------------|
| Warehouse Worker / Truck Driver (Base) | \$23.00 |
| Leadman * | \$23.69 |
| Foreman ** | \$25.30 |
| General Foreman *** | \$26.45 |
| New Hire Warehouse Worker / Truck Driver **** | \$20.70 |

* 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%);
 following 6 consecutive months of employment, wage adjusted to 100% of Base.

District Council of Unions (DCU)
Contract - Appendix B
Bus Mechanic - Hourly Rate Salary Schedule
(Effective 07/01/2016)

| Description | Hourly Wage |
|----------------|-------------|
| Shop Assistant | \$17.72 |
| Bus Fueler | \$23.31 |
| Serviceman | \$23.31 |
| Mechanic | \$28.45 |
| Lead Mechanic | \$29.30 |

District Council of Unions (DCU)
Contract - Appendix C
Television Services - Hourly Rate Salary Schedule
(Effective 07/01/2016)

| Description | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
|-------------------------|---------|---------|---------|---------|---------|
| Production Assistant | \$13.07 | \$15.26 | \$17.45 | \$19.64 | \$21.83 |
| Producer | \$14.54 | \$16.96 | \$19.42 | \$21.83 | \$24.25 |
| Master Control Operator | \$14.54 | \$16.96 | \$19.42 | \$21.83 | \$24.25 |
| TV Technician | \$14.54 | \$16.96 | \$19.42 | \$21.83 | \$24.25 |
| Production Manager | \$27.55 | ----- | ----- | ----- | ----- |
| Assistant Engineer | \$27.55 | ----- | ----- | ----- | ----- |
| Chief Engineer | \$30.42 | ----- | ----- | ----- | ----- |

District Council of Unions (DCU)

Contract - Appendix D: Maintenance Worker - Hourly Rate Salary Schedule

(Effective 07/01/2016)

| Craft | Level | Hourly Wage |
|--------------------------------|---------------|-------------|
| Brick Mason | Journeyman | \$28.43 |
| | Leadman | \$29.28 |
| | Asst. Foreman | \$30.28 |
| | Foreman | \$31.27 |
| Building Automation Specialist | | \$34.71 |
| Carpenter | Journeyman | \$27.86 |
| | Leadman | \$28.70 |
| | Asst. Foreman | \$29.67 |
| | Foreman | \$30.65 |
| Carpet / Linoleum Layer | Journeyman | \$22.70 |
| | Leadman | \$23.38 |
| | Asst. Foreman | \$24.18 |
| | Foreman | \$24.97 |
| Cement Mason | Journeyman | \$25.55 |
| | Leadman | \$26.32 |
| | Asst. Foreman | \$27.21 |
| | Foreman | \$28.11 |
| Electrician | Journeyman | \$33.90 |
| | Leadman | \$34.92 |
| | Asst. Foreman | \$36.10 |
| | Foreman | \$37.29 |
| Electronic Technician | Journeyman | \$30.51 |
| | Leadman | \$31.43 |
| | Asst. Foreman | \$32.49 |
| | Foreman | \$33.56 |
| Glazier | Journeyman | \$27.69 |
| | Leadman | \$28.52 |
| | Asst. Foreman | \$29.49 |
| | Foreman | \$30.46 |
| Landscape Laborer | Journeyman | \$22.70 |
| | Leadman | \$23.38 |
| | Asst. Foreman | \$24.18 |
| | Foreman | \$24.97 |
| Laborer | Journeyman | \$22.70 |
| | Leadman | \$23.38 |
| | Asst. Foreman | \$24.18 |
| | Foreman | \$24.97 |
| Locksmith | Journeyman | \$27.86 |
| | Leadman | \$28.70 |
| | Asst. Foreman | \$29.67 |
| | Foreman | \$30.65 |

DCU Maintenance Worker - Hourly Rate Salary Schedule (cont.)

| Craft | Level | Hourly Wage |
|---------------------------|---------------|--------------------|
| Machinist | Journeyman | \$28.45 |
| | Leadman | \$29.30 |
| | Asst. Foreman | \$30.30 |
| | Foreman | \$31.30 |
| Machinist Helper | | \$24.61 |
| Mason Tender | | \$22.70 |
| Motor Winder | | \$27.12 |
| Musical Instrument Repair | Journeyman | \$30.51 |
| | Leadman | \$31.43 |
| | Asst. Foreman | \$32.49 |
| | Foreman | \$33.56 |
| Painter | Journeyman | \$22.70 |
| | Leadman | \$23.38 |
| | Asst. Foreman | \$24.18 |
| | Foreman | \$24.97 |
| Plasterer | Journeyman | \$25.63 |
| | Leadman | \$26.40 |
| | Asst. Foreman | \$27.30 |
| | Foreman | \$28.19 |
| Plumber | Journeyman | \$34.71 |
| | Leadman | \$35.75 |
| | Asst. Foreman | \$36.97 |
| | Foreman | \$38.18 |
| Plumber's Helper | | \$22.70 |
| Roofer | Journeyman | \$22.70 |
| | Leadman | \$23.38 |
| | Asst. Foreman | \$24.18 |
| | Foreman | \$24.97 |
| Sheet Metal | Journeyman | \$31.74 |
| | Leadman | \$32.69 |
| | Asst. Foreman | \$33.80 |
| | Foreman | \$34.91 |
| Steamfitter | Journeyman | \$34.71 |
| | Leadman | \$35.75 |
| | Asst. Foreman | \$36.97 |
| | Foreman | \$38.18 |
| Tile Setter | Journeyman | \$24.09 |
| | Leadman | \$24.81 |
| | Asst. Foreman | \$25.66 |
| | Foreman | \$26.50 |

**Portland Association of Teachers (PAT)
 Contract - Appendix A
 Teacher (192 Day) Annual Rate Salary Schedule
 (Effective 07/01/2015)**

| 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 | \$38,921 | \$40,673 | \$42,503 | \$44,417 | \$46,413 | \$48,503 | \$50,687 | \$52,968 |
| B | \$40,244 | \$42,055 | \$43,950 | \$45,926 | \$47,994 | \$50,154 | \$52,407 | \$54,766 |
| C | \$41,614 | \$43,486 | \$45,440 | \$47,489 | \$49,625 | \$51,859 | \$54,190 | \$56,630 |
| D | \$43,027 | \$44,965 | \$46,986 | \$49,103 | \$51,310 | \$53,622 | \$56,035 | \$58,553 |
| E | \$44,490 | \$46,491 | \$48,585 | \$50,773 | \$53,058 | \$55,444 | \$57,939 | \$60,546 |
| F | \$46,005 | \$48,072 | \$50,235 | \$52,497 | \$54,859 | \$57,327 | \$59,908 | \$62,605 |
| G | \$47,565 | \$49,707 | \$51,944 | \$54,283 | \$56,724 | \$59,276 | \$61,947 | \$64,734 |
| H | \$49,184 | \$51,399 | \$53,711 | \$56,129 | \$58,654 | \$61,293 | \$64,053 | \$66,933 |
| I | \$50,858 | \$53,147 | \$55,538 | \$58,036 | \$60,648 | \$63,375 | \$66,229 | \$69,209 |
| J | \$52,587 | \$54,952 | \$57,424 | \$60,009 | \$62,710 | \$65,532 | \$68,481 | \$71,560 |
| K | \$54,373 | \$56,821 | \$59,379 | \$62,048 | \$64,842 | \$67,763 | \$70,810 | \$73,997 |
| L | \$56,226 | \$58,748 | \$61,396 | \$64,160 | \$67,053 | \$70,073 | \$73,227 | \$76,534 |
| M | \$58,144 | \$60,752 | \$63,490 | \$66,349 | \$69,341 | \$72,463 | \$75,725 | \$79,145 |

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 / Media Specialist (202 Day) Annual Rate Salary Schedule****(Effective 07/01/2015)**

| 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 | \$40,949 | \$42,791 | \$44,716 | \$46,730 | \$48,831 | \$51,029 | \$53,327 | \$55,726 |
| B | \$42,340 | \$44,245 | \$46,239 | \$48,318 | \$50,494 | \$52,767 | \$55,136 | \$57,619 |
| C | \$43,782 | \$45,751 | \$47,807 | \$49,962 | \$52,210 | \$54,560 | \$57,013 | \$59,579 |
| D | \$45,268 | \$47,307 | \$49,434 | \$51,661 | \$53,983 | \$56,414 | \$58,953 | \$61,603 |
| E | \$46,808 | \$48,913 | \$51,116 | \$53,417 | \$55,821 | \$58,331 | \$60,956 | \$63,699 |
| F | \$48,401 | \$50,575 | \$52,852 | \$55,231 | \$57,717 | \$60,313 | \$63,028 | \$65,866 |
| G | \$50,043 | \$52,296 | \$54,650 | \$57,111 | \$59,678 | \$62,364 | \$65,174 | \$68,106 |
| H | \$51,746 | \$54,076 | \$56,509 | \$59,052 | \$61,709 | \$64,486 | \$67,389 | \$70,419 |
| I | \$53,507 | \$55,915 | \$58,430 | \$61,058 | \$63,806 | \$66,676 | \$69,678 | \$72,814 |
| J | \$55,326 | \$57,815 | \$60,415 | \$63,135 | \$65,976 | \$68,945 | \$72,048 | \$75,288 |
| K | \$57,205 | \$59,780 | \$62,471 | \$65,280 | \$68,220 | \$71,292 | \$74,498 | \$77,851 |
| L | \$59,154 | \$61,808 | \$64,593 | \$67,502 | \$70,546 | \$73,723 | \$77,041 | \$80,520 |
| M | \$61,172 | \$63,916 | \$66,797 | \$69,805 | \$72,953 | \$76,237 | \$79,669 | \$83,268 |

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 07/01/2015)**

| Substitute Type | Daily Wage |
|--------------------------|------------|
| Half Day * | \$91.88 |
| Full Day | \$183.76 |
| Extended Rate ** (Daily) | \$202.72 |

* 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 07/01/2016)**

| | | |
|------------------------------------|--------------------------------------|---------------------------------------|
| See Appendix B: | See Appendix B: | See Appendix Below: |
| <u>GRADE D</u> | <u>GRADE J</u> | F Assistive Technology Practitioner |
| Department Receptionist | Human Resources Representative | 1 Campus Security Agent |
| Educational Asst - General Ed | Principal's Secretary - Elem / K-8 | D Certified Nursing Assistant |
| | Principal's Secretary - Middle | E Certified Occupational Therapy Asst |
| <u>GRADE E</u> | Security Technician | 1 Community Agent |
| Educational Asst - ESL/ELL | Senior Administrative Secretary II | E Licensed Physical Therapy Asst |
| | | D Licensed Practical Nurse |
| <u>GRADE F</u> | <u>GRADE K</u> | 2 Occupational Therapist |
| Clerk | Chief Clerk | C Paraeducator |
| School Secretary | Electronic Publishing Technician | 2 Physical Therapist |
| | Finance Clerk | G Sign Language Interpreter |
| <u>GRADE G</u> | Payroll Benefits Clerk | 1 Study Hall Monitor |
| Administrative Secretary | Principal's Secretary - High School | C Therapeutic Intervention Coach |
| Book Clerk | Principal's Secretary - Night School | |
| High School Bookkeeper | Senior Administrative Secretary I | |
| Senior Clerk II | Special Ed Assistant Trainer | |
| Student Attendance Monitor | | |
| Vice Principal's Secretary | <u>GRADE L</u> | |
| | High School Site Tech. Specialist | |
| <u>GRADE H</u> | <u>GRADE M</u> | |
| Administrative Clerk | Administrative Assistant | |
| Instructional Technology Assistant | | |
| Library Assistant | | |
| Project Assistant | <u>GRADE N</u> | |
| Special Ed Records Clerk | High School Career Coordinator | |
| <u>GRADE I</u> | | |
| Admin Professional Library Clerk | | |
| Senior Clerk I | | |
| Transportation Route Scheduler | | |

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 07/01/2016)**

| Grade Level | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 |
|-------------|---------|---------|---------|---------|---------|---------|---------|---------|
| C | \$13.48 | \$14.07 | \$14.68 | \$15.32 | \$15.94 | \$16.52 | \$17.14 | \$17.76 |
| D | \$14.07 | \$14.68 | \$15.32 | \$15.94 | \$16.52 | \$17.14 | \$17.76 | \$18.36 |
| E | \$14.68 | \$15.32 | \$15.94 | \$16.52 | \$17.14 | \$17.76 | \$18.36 | \$18.99 |
| F | \$15.32 | \$15.94 | \$16.52 | \$17.14 | \$17.76 | \$18.36 | \$18.99 | \$19.59 |
| G | \$15.94 | \$16.52 | \$17.14 | \$17.76 | \$18.36 | \$18.99 | \$19.59 | \$20.20 |
| H | \$16.52 | \$17.14 | \$17.76 | \$18.36 | \$18.99 | \$19.59 | \$20.20 | \$20.82 |
| I | \$17.14 | \$17.76 | \$18.36 | \$18.99 | \$19.59 | \$20.20 | \$20.82 | \$21.43 |
| J | \$17.76 | \$18.36 | \$18.99 | \$19.59 | \$20.20 | \$20.82 | \$21.43 | \$22.07 |
| K | \$18.36 | \$18.99 | \$19.59 | \$20.20 | \$20.82 | \$21.43 | \$22.07 | \$22.66 |
| L | \$17.53 | \$18.42 | \$19.39 | \$20.47 | \$21.48 | \$22.68 | \$23.74 | \$24.98 |
| M | \$21.07 | \$21.70 | \$22.36 | \$23.03 | \$23.72 | \$24.43 | \$25.16 | \$25.91 |
| N | \$26.21 | \$27.50 | \$28.56 | \$29.81 | \$31.12 | \$32.50 | \$33.92 | \$35.43 |

Portland Federation of School Professionals (PFSP)**Contract - Appendix C****Special Education Paraeducator - Hourly Rate Salary Schedule****Therapeutic Intervention Coach - Hourly Rate Salary Schedule****(Effective 07/01/2016)**

| Description | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 |
|--------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Paraeducator | \$15.46 | \$16.09 | \$16.72 | \$17.36 | \$18.00 | \$18.65 | \$19.27 | \$19.91 | \$20.53 |

| Description | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 |
|--------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Therapeutic Intervention Coach | \$16.22 | \$16.89 | \$17.57 | \$18.23 | \$18.88 | \$19.56 | \$20.24 | \$20.91 | \$21.56 |

Portland Federation of School Professionals (PFSP)
Contract - Appendix D
Certified Nursing Assistant (CNA) & Licensed Practical Nurse (LPN) - Hourly Rate Salary Schedule
(Effective 07/01/2016)

| Description | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 |
|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| CNA & LPN | \$16.19 | \$16.85 | \$17.47 | \$18.12 | \$18.78 | \$19.42 | \$20.06 | \$20.71 | \$21.35 |

Portland Federation of School Professionals (PFSP)
Contract - Appendix E
Certified Occupational Therapy Assistant (COTA) &
Licensed Physical Therapy Assistant (LPTA) - Hourly Rate Salary Schedule
(Effective 07/01/2016)

| Description | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 |
|-------------|---------|---------|---------|---------|---------|---------|
| COTA & LPTA | \$21.25 | \$22.01 | \$22.72 | \$23.41 | \$24.14 | \$24.83 |

Portland Federation of School Professionals (PFSP)
Contract - Appendix F
Assistive Technology Practitioner - Hourly Rate Salary Schedule
(Effective 07/01/2016)

| Description | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 |
|-----------------------------------|---------|---------|---------|---------|---------|---------|
| Assistive Technology Practitioner | \$23.44 | \$24.11 | \$24.83 | \$25.56 | \$26.33 | \$27.09 |

Portland Federation of School Professionals (PFSP)
Contract - Appendix G
Sign Language Interpreter - Hourly Rate Salary Schedule
(Effective 07/01/2016)

| Description | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 |
|-----------------------------------|---------|---------|---------|---------|---------|---------|
| COC or AA | \$19.43 | \$20.11 | \$20.81 | \$21.48 | \$22.16 | \$22.84 |
| BA/BS | \$20.11 | \$20.81 | \$21.48 | \$22.16 | \$22.84 | \$23.53 |
| BA/BS or AA plus RID CT or RID CI | \$20.81 | \$21.48 | \$22.16 | \$22.84 | \$23.53 | \$24.21 |
| BA/BS or AA plus RID CT & RID CI | \$21.48 | \$22.16 | \$22.84 | \$23.53 | \$24.21 | \$24.89 |

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 07/01/2016)

| Description | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Longevity |
|----------------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
| CSA, CA, & SHM | \$16.28 | \$16.76 | \$17.26 | \$17.73 | \$18.22 | \$18.72 | \$19.20 | \$19.70 | \$20.46 |

* 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 Therapist & Physical Therapist - Annual Rate Salary Schedule
(Effective 07/01/2016)

| Level | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 |
|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| BA | \$46,805 | \$48,399 | \$50,045 | \$51,747 | \$53,504 | \$56,523 | \$57,654 | \$60,191 | \$62,849 | \$65,619 |
| MA | \$55,816 | \$57,717 | \$59,679 | \$61,708 | \$63,807 | \$67,173 | \$68,517 | \$71,544 | \$74,713 | \$78,017 |

**Service Employees International Union (SEIU)
 Contract - Appendix A
 Nutrition Services - Hourly Rate Salary Schedule
 (Effective 07/01/2016)**

| Description | Status | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
|--|---------------|---------|---------|---------|---------|---------|
| Food Service Assistant | Non-Certified | \$11.85 | \$12.20 | \$12.44 | \$12.67 | \$12.91 |
| | Certified | \$12.01 | \$12.36 | \$12.60 | \$12.83 | \$13.07 |
| Elementary Lead / K-8 Lead / Middle School Lead / Summer Monitor | Non-Certified | \$15.67 | \$16.14 | \$16.45 | \$16.76 | \$17.08 |
| | Certified | \$15.83 | \$16.30 | \$16.61 | \$16.92 | \$17.24 |
| High School Lead / Central Kitchen Lead / Roving Lead | Non-Certified | \$17.18 | \$17.70 | \$18.04 | \$18.38 | \$18.73 |
| | Certified | \$17.34 | \$17.86 | \$18.20 | \$18.54 | \$18.89 |

Certified - Employees holding Level I 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 07/01/2016)**

| 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 | ----- | ----- | \$14.23 | \$14.60 | \$14.97 | \$15.35 | \$15.75 | \$16.16 | \$16.56 | \$16.99 | \$17.41 | \$17.84 |
| Head Cust B | \$15.60 | \$16.00 | \$16.41 | \$16.82 | \$17.26 | \$17.70 | \$18.22 | \$18.69 | \$19.17 | \$19.66 | ----- | ----- |
| Head Cust C | \$17.18 | \$17.63 | \$18.08 | \$18.54 | \$19.02 | \$19.50 | \$20.00 | \$20.52 | \$21.04 | \$21.58 | ----- | ----- |
| Head Cust D | \$18.91 | \$19.40 | \$19.89 | \$20.40 | \$20.92 | \$21.46 | \$22.01 | \$22.58 | \$23.15 | \$23.75 | ----- | ----- |
| Part Time | \$11.97 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |

- 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 07/01/2016)

| Description | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 |
|------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Conf. Executive Asst | \$52,771 | \$54,355 | \$55,986 | \$57,665 | \$59,395 | \$61,177 | \$63,012 | \$64,902 |
| Conf. Executive Asst to Supt | \$56,466 | \$58,159 | \$59,904 | \$61,701 | \$63,553 | \$65,459 | \$67,423 | \$69,445 |

Licensed Administrator
Annual Rate Salary Schedule
(Effective 07/01/2016)

| Description | Work Days | Level 1 | Level 2 | Level 3 | Level 4 |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|
| High School Principal | 233 | \$118,616 | \$121,582 | \$124,621 | \$127,737 |
| Middle / K-8 Principal | 233 | \$110,080 | \$112,831 | \$115,652 | \$118,544 |
| Elem K-5 Principal | 233 | \$106,142 | \$108,795 | \$111,515 | \$114,303 |
| Vice Principal | 233 | \$103,340 | \$105,923 | \$108,572 | \$111,287 |
| Assistant Principal | 233 | \$97,038 | \$99,468 | \$101,954 | \$104,503 |
| Director - Academic Program | 260 | \$114,348 | \$117,207 | \$120,136 | \$123,140 |
| Asst Director - Academic Program | 260 | \$108,111 | \$110,814 | \$113,583 | \$116,424 |
| Academic Program Administrator | 260 | \$104,741 | \$107,360 | \$110,043 | \$112,795 |
| Academic Program Associate | 260 | \$100,190 | \$102,696 | \$105,264 | \$107,895 |

Level 1 = 0 - 3 Years of Experience

Level 2 = 4 - 6 Years of Experience

Level 3 = 7 - 9 Years of Experience

Level 4 = 10+ Years of Experience

**Substitute Licensed Administrator
Hourly Rate Salary Schedule
(Effective 07/01/2016)**

| 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 07/01/2016)**

| Description | Hourly Rate |
|--|-------------|
| Substitute Paraeducator | \$15.23 |
| Substitute Secretary - Entry Level | \$15.09 |
| Substitute Secretary - Experienced | \$17.00 |
| Substitute Secretary - Retired PPS Secretary | \$19.50 |

**Non-Represented Employee
Annual Rate Salary Schedule
(Effective 07/01/2016)**

| Description | Grade | Work Days | Step1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 |
|-----------------|---------------|-----------|---|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|
| Specialist | A | 260 | \$35,545 | \$37,393 | \$39,337 | \$41,559 | \$43,585 | \$45,999 | \$48,180 | \$50,685 | \$51,699 | \$52,888 |
| | | 225 | \$30,642 | \$32,235 | \$33,911 | \$35,826 | \$37,573 | \$39,654 | \$41,535 | \$43,694 | \$44,568 | \$45,593 |
| | | 210 | \$28,599 | \$30,086 | \$31,651 | \$33,438 | \$35,068 | \$37,011 | \$38,765 | \$40,781 | \$41,597 | \$42,554 |
| | | 202 | \$27,509 | \$28,940 | \$30,445 | \$32,165 | \$33,733 | \$35,601 | \$37,288 | \$39,228 | \$40,012 | \$40,933 |
| | | 192 | \$26,148 | \$27,507 | \$28,938 | \$30,572 | \$32,063 | \$33,838 | \$35,442 | \$37,286 | \$38,032 | \$38,906 |
| Sr Specialist | B | 260 | \$43,115 | \$45,185 | \$47,592 | \$49,626 | \$52,008 | \$54,614 | \$57,121 | \$59,862 | \$61,059 | \$62,464 |
| | | 225 | \$37,168 | \$38,952 | \$41,029 | \$42,781 | \$44,834 | \$47,081 | \$49,242 | \$51,605 | \$52,637 | \$53,848 |
| | | 210 | \$34,691 | \$36,356 | \$38,293 | \$39,929 | \$41,846 | \$43,942 | \$45,959 | \$48,165 | \$49,128 | \$50,258 |
| | | 202 | \$33,369 | \$34,970 | \$36,835 | \$38,408 | \$40,252 | \$42,268 | \$44,209 | \$46,329 | \$47,256 | \$48,343 |
| | | 192 | \$31,717 | \$33,239 | \$35,011 | \$36,507 | \$38,258 | \$40,176 | \$42,020 | \$44,036 | \$44,917 | \$45,950 |
| Analyst | C | 260 | \$53,164 | \$55,797 | \$57,945 | \$60,494 | \$63,156 | \$65,934 | \$68,836 | \$71,864 | \$73,302 | \$74,988 |
| Coordinator | | 225 | \$45,831 | \$48,101 | \$49,953 | \$52,150 | \$54,444 | \$56,841 | \$59,341 | \$61,952 | \$63,191 | \$64,644 |
| | | 210 | \$42,775 | \$44,894 | \$46,622 | \$48,674 | \$50,815 | \$53,050 | \$55,385 | \$57,821 | \$58,978 | \$60,334 |
| | | 202 | \$41,146 | \$43,184 | \$44,846 | \$46,820 | \$48,879 | \$51,030 | \$53,275 | \$55,619 | \$56,732 | \$58,037 |
| | | 192 | \$39,109 | \$41,046 | \$42,626 | \$44,502 | \$46,460 | \$48,503 | \$50,638 | \$52,866 | \$53,923 | \$55,163 |
| Functional Lead | D | 260 | \$62,514 | \$65,139 | \$67,874 | \$70,924 | \$73,696 | \$76,792 | \$80,017 | \$83,377 | \$85,045 | \$87,001 |
| Sr Analyst | | 225 | \$53,891 | \$56,154 | \$58,513 | \$61,141 | \$63,531 | \$66,200 | \$68,980 | \$71,877 | \$73,314 | \$75,001 |
| Manager | | 210 | \$50,299 | \$52,411 | \$54,611 | \$57,065 | \$59,296 | \$61,787 | \$64,381 | \$67,085 | \$68,427 | \$70,001 |
| Program Mgr | | 202 | \$48,382 | \$50,414 | \$52,531 | \$54,891 | \$57,037 | \$59,433 | \$61,929 | \$64,529 | \$65,820 | \$67,334 |
| | | 192 | \$45,987 | \$47,918 | \$49,931 | \$52,174 | \$54,214 | \$56,491 | \$58,863 | \$61,335 | \$62,561 | \$64,000 |
| Sr Mgr | E | 260 | \$72,945 | \$75,717 | \$78,595 | \$81,581 | \$84,681 | \$87,899 | \$91,239 | \$94,707 | \$96,601 | \$98,823 |
| Sr Prog Mgr | | 225 | \$62,884 | \$65,273 | \$67,754 | \$70,329 | \$73,002 | \$75,775 | \$78,655 | \$81,643 | \$83,276 | \$85,191 |
| PeopleSoft Dev | EIT | 260 | \$76,475 | \$79,343 | \$82,317 | \$85,405 | \$88,607 | \$91,929 | \$95,377 | \$97,285 | \$99,230 | \$101,513 |
| Asst Director | F | 260 | \$83,825 | \$87,012 | \$90,318 | \$93,749 | \$97,312 | \$101,010 | \$104,850 | \$108,832 | \$112,967 | \$115,566 |
| Prog Director | | 225 | \$72,263 | \$75,010 | \$77,860 | \$80,819 | \$83,889 | \$87,078 | \$90,388 | \$93,821 | \$97,385 | \$99,625 |
| | | 210 | \$67,446 | \$70,009 | \$72,670 | \$75,431 | \$78,297 | \$81,272 | \$84,362 | \$87,566 | \$90,893 | \$92,983 |
| Deputy Chief | SL 100 | 260 | \$103,000 <------ Approved Pay Range -----> \$133,900 | | | | | | | | | |
| Sr Counsel | | | | | | | | | | | | |
| Sr Director | | | | | | | | | | | | |
| Asst Supt | SL 200 | 260 | \$118,500 <------ Approved Pay Range -----> \$154,050 | | | | | | | | | |
| Chief | | | | | | | | | | | | |
| Gen Counsel | | | | | | | | | | | | |

Five-Year Salary History by Employee Group

| Portland Consumer Price Index | 2.8% | 2.3% | 1.1% | N/A | N/A |
|---|--|---|--|--|--|
| Employee Group | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
| ATU Bus Drivers | No COLA Step Increase New Longevity Step 25+ yrs | 2.5% COLA for Steps 5-9 Step Increase | 1.5% COLA Step Increase | 1.5% COLA Step Increase | 1.5% COLA Step Increase |
| DCU Maintenance workers, bus mechanics, warehousemen, truck drivers, television services | No COLA No Step | 1.5% COLA No Step | 1.5% COLA No Step | 3% COLA No Step | 3% COLA No Step |
| PAT Teachers, counselors, media specialists, school psychologists | No COLA Step Increase for 1/2 Year Top Step Added to Salary Schedule | 2.3% COLA Step Increase | 2.3% COLA Step Increase | 2.3% COLA Step Increase | TBD |
| PFSP Secretaries, clerical, paraeducators, educational assistants | No COLA No Step | 1% COLA eff 7/13 Step Increase eff 10/13 | 1.5% COLA Step Increase | 1.5% COLA Step Increase | 1.5% COLA Step Increase |
| SEIU Nutrition Services | No COLA No Step | 1.5% COLA eff. 7/13 1.0% COLA eff. 1/14 No Step | 3% COLA No Step | 3% COLA No Step | 3% COLA No Step |
| SEIU Custodians | No COLA No Step | Part-Time: 2% COLA No Step Full-Time: No COLA Step Increase eff. 7/13, 2nd step and \$850 to Top-Step Stipend eff. 4/14 | 1.5% COLA Step Increase | 1.5% COLA Step Increase | 1.5% COLA Step Increase |
| Superintendent & Executive Leadership | No COLA No Step 10 Furlough Days | 2% COLA No Step | 2.3% COLA No Step Adjustment to market, variable by position. | 1.5% COLA No Step | 1.5% COLA No Step |
| Building and Program Administrators Licensed Administrators | No COLA No Step 3 Furlough Days | Adjustment to market in two phases, variable by position. | Second phase of adjustment to market, variable by position. | Adjustment to market, variable by position. | 1.5% COLA Level change as appropriate* |
| Other Non-Represented Specialists, Analysts, Managers | No COLA No Step 6-10 Furlough Days | No COLA Step Increase | No COLA Step Increase | 1.5% COLA Step Increase | 1.5% COLA Implementation of Class and Comp Study Grades A-F |

COLA = Cost Of Living Adjustment

*Salary schedule for Building and Program Administrators includes level increases at three-year increments

RESOLUTION No. 5274Budget Committee Approval of the FY 2016/17 Budget and Imposition of Property Taxes**RECITALS**

- A. Oregon Local Budget Law, Oregon Revised Statute (ORS) 294.426, requires the Budget Committee of Portland Public Schools (District) to hold one or more meetings to receive the budget message and the budget document; and to provide members of the public with an opportunity to ask questions about and comment upon the budget document.
- B. On March 29, 2016, the Budget Committee received the Superintendent's budget message and Proposed Budget document for fiscal year 2016/17.
- C. On April 19, May 10 and May 17, 2016, the Budget Committee held advertised public hearings to discuss and receive public comment on the Proposed Budget.
- D. Oregon Local Budget Law, ORS 294.431, requires submission of the budget document to the Tax Supervising Conservation Commission (TSCC) by May 15 of each year. ORS 294.431 allows taxing jurisdictions to request an extension of the submission date.
- E. The District requested, and the TSCC authorized, extending the submission date to no later than June 1, 2016.
- F. The Board of Education (Board) appointed a Community Budget Review Committee (CBRC) to review the Proposed Budget and current year expenditures of the existing Local Option Levy. The CBRC acts in an advisory capacity to the Board.
- G. On May 17, 2016, the Budget Committee received testimony and a report on the current year Local Option Levy expenditures and testimony and recommendations from the CBRC.
- H. Oregon Local Budget Law, ORS 294.428 requires that each legal jurisdiction's Budget Committee approve a budget and specify the ad valorem property tax amount or rate for all funds.
- I. It is noted that \$0.5038 per \$1,000 of assessed value of the Permanent Rate Tax Levy, (commonly known as the "Gap Tax") and the entirety of the Local Option Tax Rate Levy are excluded from State School Fund calculations.
- J. ORS 457.010(4)(a)(D) provides the opportunity for a school district to be excluded from urban renewal division of tax calculations with a statutory rate limit on July 1, 2003, that is greater than \$4.50 per \$1,000 of assessed value. To the extent that the rate limit was increased under section 11 (5)(d), Article XI of the Oregon Constitution, property tax revenue from said increase is excluded from local revenues. The District will notify the county assessors of the rate to be excluded for the current fiscal year not later than July 15.
- K. Portland Public Schools has a statutory rate limit that is in excess of the \$4.50 limitation that includes an increase under section 11 (5)(d), Article XI of the Oregon Constitution.

RESOLUTION

- 1. The Budget Committee commends the superintendent for developing a budget that is responsive to the priorities affirmed by the board this year.

2. The Budget Committee acknowledges the strategy of the Superintendent and the Board last year in allocating \$5.7 million of the 2015/16 budget as assigned contingency to allow for a 49%/51% split in state school funding over the two years of the biennium, which increases the ability of District to sustain the investments made over the last two years including additional school staffing (for example, counselors, library/media specialists, full-day kindergarten) and the two added school days which started in 2014/15.
3. The Budget Committee directs the Superintendent to provide textbooks and course materials for every class offered by PPS. This shall include materials for any new programs or curriculum mandated by PPS (e.g., CPR for all high school students). Prior to the start of the 2016-17 school year, the Superintendent shall report to the board Business and Operations Committee, but no later than September 1, 2016, on the status of this directive and request additional immediate budget expenditures for any course materials and textbooks that cannot be covered by funds already allocated for the adopted 2016-17 budget.
4. The Budget Committee approves the budget as summarized in Attachment "A".
5. The Budget Committee approves the budget for the fiscal year 2016/17 in the total amount of \$1,155,020,847.
6. The Budget Committee resolves that the District imposes the taxes provided for in the approved budget:
 - a. At the rate of \$5.2781 per \$1,000 of assessed value for operations;
 - b. At the rate of \$1.9900 per \$1,000 of assessed value for local option tax for operations;
 - c. In the amount of \$50,778,368 for exempt bonds.

And that these taxes are hereby imposed and categorized for tax year 2016/17 upon the assessed value of all taxable property within the district.

Taxes are hereby imposed and categorized as for tax year 2016/17 upon the taxable assessed value of all taxable property in the District, as follows:

| | Education Limitation | Excluded from Limitation |
|----------------------------|--|--------------------------|
| Permanent Rate Tax Levy | \$5.2781/\$1,000 of assessed valuation | |
| Local Option Rate Tax Levy | \$1.9900/\$1,000 of assessed valuation | |
| Bonded Debt Levy | | \$50,778,368 |

7. The Budget Committee further resolves that \$0.5038 per \$1,000 of taxable assessed value is excluded from division of tax calculations, as the Permanent Rate Tax Levy attributable to the increase provided in section 11 (5)(d), Article XI of the Oregon Constitution (such increase is a result of the expiring Gap Tax Levy).
8. The Budget Committee directs submittal of this approved budget to the TSCC by June 1, 2016 in accordance with ORS 294.431, under the extension as granted by the TSCC.

ATTACHMENT "A" TO RESOLUTION No. 5274
FY 2016/17 Approved Budget

| Fund | Appropriations | | | | | | Contingency | Ending Fund Balance | Fund Total |
|--------------|--------------------|--------------------|---------------------------------|---------------------------------------|-------------------|------------------|-------------------|---------------------|----------------------|
| | Instruction | Support Services | Enterprise & Community Services | Facilities Acquisition & Construction | Debt Service | Transfers Out | | | |
| Fund 101 | 331,766,479 | 237,379,986 | 1,842,222 | - | - | 5,420,705 | 15,633,717 | - | 592,043,109 |
| Fund 201 | 8,500,000 | - | - | - | - | - | - | 4,021,725 | 12,521,725 |
| Fund 202 | - | - | 20,114,570 | - | - | - | - | 4,187,986 | 24,302,556 |
| Fund 205 | 40,324,276 | 25,248,401 | 3,434,605 | - | - | - | - | - | 69,007,282 |
| Fund 225 | - | - | - | - | - | - | - | 16,688,299 | 16,688,299 |
| Fund 299 | 9,736,982 | 3,270,665 | 94,401 | - | - | - | - | - | 13,102,048 |
| Fund 307 | - | - | - | - | 2,707,434 | - | - | - | 2,707,434 |
| Fund 308 | - | - | - | - | 44,134,327 | - | - | 1,533,247 | 45,667,574 |
| Fund 320 | - | - | - | - | 1,266,926 | - | - | - | 1,266,926 |
| Fund 338 | - | - | - | - | 323,530 | - | - | - | 323,530 |
| Fund 350 | - | - | - | - | 48,739,450 | - | - | 979,148 | 49,718,598 |
| Fund 404 | - | - | - | 21,052,743 | - | 323,530 | - | - | 21,376,273 |
| Fund 407 | - | 1,416,925 | - | - | - | - | 50,897 | - | 1,467,822 |
| Fund 435 | - | - | - | 1,685,438 | - | - | - | - | 1,685,438 |
| Fund 438 | - | 4,500 | - | 10,332,480 | - | - | 24,156 | - | 10,361,136 |
| Fund 445 | - | - | - | 3,785,752 | - | - | - | - | 3,785,752 |
| Fund 450 | - | 1,227,288 | - | 216,791,625 | - | - | 52,628,301 | - | 270,647,214 |
| Fund 470 | - | - | - | 11,170,125 | - | - | 3,406 | - | 11,173,531 |
| Fund 601 | - | 3,797,289 | - | - | - | - | 3,377,311 | - | 7,174,600 |
| Total | 390,327,737 | 272,345,054 | 25,485,798 | 264,818,163 | 97,171,667 | 5,744,235 | 71,717,788 | 27,410,405 | 1,155,020,847 |

RESOLUTION No. 5290Impose Taxes and Adoption of the FY 2016/17 Budget for
School District No. 1J, Multnomah County, Oregon**RECITALS**

- A. Oregon Local Budget Law, ORS 294.428, requires each legal jurisdiction's Budget Committee approve a budget and specify *ad valorem* property tax rate for all funds.
- B. The Board of Education ("Board") appointed a Citizen Budget Review Committee ("CBRC") to review the Proposed Budget and current year expenditures of the existing Local Option Levy. The CBRC acts in an advisory capacity to the Board.
- C. On May 17, 2016, the Budget Committee received testimony and a report on the current year Local Option Levy expenditures, and testimony and budget recommendations from the CBRC.
- D. On May 24, 2016, by way of Resolution No. 5274, and under the provisions of Oregon Local Budget Law (ORS Ch. 294), the Budget Committee for School District No. 1J, Multnomah County, Oregon ("District"), approved the FY 2016/17 budget and imposed taxes.
- E. Oregon Local Budget Law, ORS 294.431, requires submission of the budget document to the Tax Supervising Conservation Commission ("TSCC") by May 15 of each year. Portland Public Schools ("PPS") applied for, and was granted an extension to this deadline, and submitted the PPS budget to TSCC as required.
- F. The TSCC held a public hearing on the Approved Budget on June 21, 2016.
- G. ORS 457.010(4)(a)(D) provides the opportunity for a school district to exclude from urban renewal divide-the-taxes that amount with a statutory rate limit on July 1, 2003, that is greater than \$4.50 per \$1,000 of assessed value, to the extent that the rate limit was increased under section 11 (5)(d), Article XI of the Oregon Constitution and, property tax revenue from said increase is excluded from local revenues, as that term is used in ORS Chapter 327, and provided that the school district notifies the county assessor of the rate to be excluded for the current fiscal year not later than July 15.
- H. Portland Public Schools has a statutory rate limit that in is in excess of the \$4.50 limitation that includes an increase under section 11 (5) (d), Article XI of the Oregon Constitution.

RESOLUTION

1. The District's Board of Education hereby adopts the budget for the fiscal year 2016/17, as summarized in Attachment "A", in the total amount of \$1,155,904,832.
2. The Board appropriates for the fiscal year beginning July 1, 2016, the amounts summarized by program in Attachment A to this resolution and as detailed in the budget book, Adopted Budget, for the fiscal year 2016/17, School District 1J, Multnomah County, Oregon.
3. The Board resolves that the District hereby imposes the taxes provided for in the adopted budget:
 - a. At the rate of \$5.2781 per \$1,000 of assessed value for operations;
 - b. At the rate of \$1.9900 per \$1,000 of assessed value for local option tax for operations;
 - c. In the amount of \$50,778,368 for exempt bonds.

And that these taxes are hereby imposed and categorized for tax year 2016/17 upon the assessed value of all taxable property within the district.

4. Taxes are hereby imposed and categorized as for tax year 2016/17 upon the taxable assessed value of all taxable property in the District, as follows:

| | <u>Education Limitation</u> | <u>Excluded from Limitation</u> |
|----------------------------|--|---------------------------------|
| Permanent Rate Tax Levy | \$5.2781/\$1,000 of assessed valuation | |
| Local Option Rate Tax Levy | \$1.9900/\$1,000 of assessed valuation | |
| Bonded Debt Levy | | \$50,778,368 |

5. The Board further resolves that \$0.5038 per \$1,000 of taxable assessed value of the permanent rate tax levy noted above is excluded from division of tax calculations, as the Permanent Rate Tax Levy attributable to the increase provided in section 11 (5)(d), Article XI of the Oregon Constitution (such increase is a result of the expired Gap Tax Levy). The District will notify the county assessors that for the 2016/17 fiscal year \$0.5038 of the District's permanent tax rate levy is to be excluded from urban division of tax calculations under the provisions of ORS 457.010(4)(a)(D).

Y. Awwad / D. Wynde

ATTACHMENT "A" TO RESOLUTION No. 5290
FY 2016/17 Adopted Budget

| Fund | Appropriations | | | | | | Contingency | Ending Fund Balance | Fund Total |
|--------------|--------------------|--------------------|---------------------------------|---------------------------------------|-------------------|------------------|-------------------|---------------------|----------------------|
| | Instruction | Support Services | Enterprise & Community Services | Facilities Acquisition & Construction | Debt Service | Transfers Out | | | |
| Fund 101 | 332,299,184 | 237,833,986 | 1,812,588 | - | - | 5,420,705 | 15,233,717 | - | 592,600,180 |
| Fund 201 | 8,500,000 | - | - | - | - | - | - | 4,021,725 | 12,521,725 |
| Fund 202 | - | - | 21,114,570 | - | - | - | - | 3,187,986 | 24,302,556 |
| Fund 205 | 38,513,718 | 27,697,146 | 3,123,332 | - | - | - | - | - | 69,334,196 |
| Fund 225 | - | - | - | - | - | - | - | 16,688,299 | 16,688,299 |
| Fund 299 | 9,855,947 | 3,198,631 | 47,192 | 278 | - | - | - | - | 13,102,048 |
| Fund 307 | - | - | - | - | 2,707,434 | - | - | - | 2,707,434 |
| Fund 308 | - | - | - | - | 44,134,327 | - | - | 1,533,247 | 45,667,574 |
| Fund 320 | - | - | - | - | 1,266,926 | - | - | - | 1,266,926 |
| Fund 338 | - | - | - | - | 323,530 | - | - | - | 323,530 |
| Fund 350 | - | - | - | - | 48,739,450 | - | - | 979,148 | 49,718,598 |
| Fund 404 | - | - | - | 21,052,743 | - | 323,530 | - | - | 21,376,273 |
| Fund 407 | - | 1,416,925 | - | - | - | - | 50,897 | - | 1,467,822 |
| Fund 435 | - | - | - | 1,685,438 | - | - | - | - | 1,685,438 |
| Fund 438 | - | 4,500 | - | 10,332,480 | - | - | 24,156 | - | 10,361,136 |
| Fund 445 | - | - | - | 3,785,752 | - | - | - | - | 3,785,752 |
| Fund 450 | - | 1,227,288 | - | 216,791,625 | - | - | 52,628,301 | - | 270,647,214 |
| Fund 470 | - | - | - | 11,170,125 | - | - | 3,406 | - | 11,173,531 |
| Fund 601 | - | 3,797,289 | - | - | - | - | 3,377,311 | - | 7,174,600 |
| Total | 389,168,849 | 275,175,765 | 26,097,682 | 264,818,441 | 97,171,667 | 5,744,235 | 71,317,788 | 26,410,405 | 1,155,904,832 |

Notice of Budget Committee Meeting

OREGONIAN MEDIA GROUP

1515 SW 5th Ave, Suite 1000 Portland, OR 97201-5615

Affidavit of Publication

I, Gerald Brickel, being first duly sworn depose and say that I am the Principal Clerk Of The Publisher of The Oregonian, a newspaper of general circulation, published at Portland, in Multnomah County, Oregon; that I know from my personal knowledge that the advertisement, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper in the following issues:

4/10/2016, 4/13/2016

Gerald Brickel

Principal Clerk of the Publisher

Subscribed and sworn to before me this date: 15th day of April, 20 16.

Christine D. Cassel

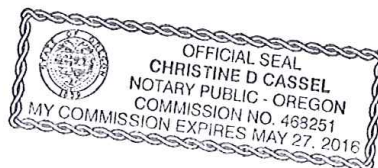
Notary Public for Oregon

My commission expires 27th day of May, 20 16.

Ad Order Number: 0003762707

NOTICE OF BUDGETCOMMITTEE MEETING

A public meeting of the Board of Directors, acting in their capacity as the Budget Committee of Portland Public School District 1J, Multnomah County, Oregon, will be held to discuss the Superintendent's Proposed Budget for the fiscal year July 1, 2016 through June 30, 2017. The purpose is to receive comment from the community regarding the Proposed Budget. This is a public meeting where deliberation of the Budget Committee will take place, and any person may appear to discuss the proposed programs and services with the Budget Committee. The meeting will be held on April 19, 2016 at 6:00 PM at the Blanchard Education Service Center (BESC), 501 North Dixon Street, Portland, Oregon. If needed, additional meetings of the Budget Committee may be held at regular Board Meetings at the BESC beginning at 6:00 PM on May 3, May 17, and May 24. A copy of the budget may be obtained from the Budget Office at the BESC between the hours of 8:00 AM and 5:00 PM, and is also available on-line at: <http://www.pps.net/Domain/214>



Notice of TSSC Hearing

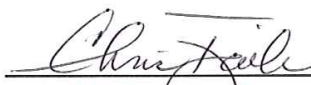
OREGONIAN MEDIA GROUP

1515 SW 5th Ave, Suite 1000 Portland, OR 97201-5615

Affidavit of Publication

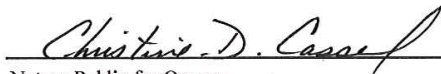
I, Chris Tjaden, being first duly sworn depose and say that I am the Principal Clerk Of The Publisher of The Oregonian, a newspaper of general circulation, published at Portland, in Multnomah County, Oregon; that I know from my personal knowledge that the advertisement, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper in the following issues:

6/15/2016



Principal Clerk of the Publisher

Subscribed and sworn to before me this date: 16th day of June, 2016.



Notary Public for Oregon

My commission expires 14th day of April, 2020.

Ad Order Number: 0003771769



NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

A public hearing will be held by the Tax Supervising and Conservation Commission on the budget approved by the Budget Committee for Portland Public School District 1J, Multnomah County, Oregon for the fiscal year July 1, 2016 through June 30, 2017. The hearing will be held in the Board Auditorium at the Blanchard Education Service Center (BESC), 501 North Dixon Street, Portland, Oregon, on the 21st day of June at 5:00 PM. The purpose of the hearing is to discuss the budget with interested persons prior to adoption by the Budget Committee. A copy of the budget may be inspected or obtained from the Budget Office at the BESC during business hours of 8:00 AM through 5:00 PM, Monday-Friday. The budget is also on the District's website: <http://www.pps.net/Domain/214>

| Summary of Budget Requirements as Approved | | |
|--|-----------------------------|-------------------------|
| General Fund | 101 | \$ 592,043,109 |
| Special Revenue Fund | 201,202,205,225,299 | \$ 135,621,910 |
| Debt Service Fund | 307,308,320,338,350 | \$ 99,684,062 |
| Capital Project Fund | 404,407,435,438,445,450,470 | \$ 320,497,166 |
| Internal Service Fund | 601 | \$ 7,174,600 |
| All Funds | | \$ 1,155,020,847 |

| Ad Valorem Tax | 2015/16 | 2016/17 | Change |
|--|---------------|---------------|------------|
| Tax Rate per \$1,000 Assessed Value | | | |
| Permanent Tax Rate | \$ 5.2781 | \$ 5.2781 | \$ 0.0000 |
| Local Option Levy | \$ 1.9900 | \$ 1.9900 | \$ 0.0000 |
| Tax Amount Excluded from Limitation | | | |
| Bonded Debt Levy | \$ 50,343,022 | \$ 50,778,368 | \$ 435,346 |

CT-9771769V01

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2016-2017

To assessor of Multnomah County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Portland Public Schools has the responsibility and authority to place the following property tax, fee, charge, or assessment

on the tax roll of Multnomah County. The property tax, fee, charge, or assessment is categorized as stated by this form.

| | | | | |
|-------------------------------|----------------------------------|--------------------------|-------------------------------|----------------|
| <u>501 North Dixon Street</u> | <u>Portland</u> | <u>OR</u> | <u>97227</u> | |
| Mailing Address of District | City | State | ZIP Code | Date Submitted |
| <u>Sara Bottomley</u> | <u>Assistant Budget Director</u> | <u>(503) 916-3364</u> | <u>sbottoml@pps.net</u> | |
| Contact person | Title | Daytime telephone number | Contact person e-mail address | |

CERTIFICATION— You **must** check one box if you are subject to local budget law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

| | Subject to Education Limits | | |
|---|--------------------------------|---------------|--------------------------------|
| | Rate — or — Dollar Amount | | |
| 1. Rate per \$1,000 levied (within permanent rate limit).....1 | \$5.2781 | | Excluded from Measure 5 Limits |
| 2. Local option operating tax2 | \$1.9900 | | Dollar Amount of Bond Levy |
| 3. Local option capital project tax.....3 | | | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a | | | |
| 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b | | 50,778,368.00 | |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c | | 50,778,368.00 | |

PART II: RATE LIMIT CERTIFICATION

| | |
|--|----------|
| 5. Permanent rate limit in dollars and cents per \$1,000.....5 | \$5.2781 |
| 6. Election date when your new district received voter approval for your permanent rate limit6 | |
| 7. Estimated permanent rate limit for newly merged/consolidated district.....7 | |

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

| Purpose (operating, capital project, or mixed) | Date voters approved local option ballot measure | First tax year levied | Final tax year to be levied | Tax amount — or — rate authorized per year by voters |
|---|---|--------------------------|--------------------------------|---|
| Operating | November 4, 2014 | 2015/16 | 2019/2020 | \$1.9900 |
| | | | | |
| | | | | |

150-504-075-6 (Rev. 11-15)

Form ED-50 (continued on next page)

(see the back for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than **JULY 15**, unless granted an extension in writing.





2016/17 Budget Preparation

Department of Finance

Yousef Awwad, Chief Financial Officer
David Wynde, Deputy CFO and Budget Director

Budget Office

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Portland Public Schools Publication Technologies

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