

PORTLAND PUBLIC SCHOOLS

2020-21 ADOPTED BUDGET

VOLUME #1



Cover artwork created by: Jude Nickels, 3rd Grade - Woodlawn Elementary

FISCAL YEAR 2020-21

Portland Public Schools
School District No . 1J,
Multnomah County, Oregon

www.pps.net



501 N DIXON STREET, PORTLAND, OREGON 97227



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This Meritorious Budget Award is presented to

PORTLAND PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2019–2020.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'T. E. Wohlleber'.

Thomas E. Wohlleber, CSR
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

PORTLAND PUBLIC SCHOOLS

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Note: In addition to the Adopted Budget, the district has compiled Individual School Reports to accompany this document relaying specific budget, staffing, student demographics, and student achievement information for each school in Portland Public Schools. The supplemental document is available on the district website Budget Office page.



EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

The executive summary includes the Budget Message and a comprehensive narrative overview for the 2020-21 budget. The narrative presents the budget in the context of the District's emerging vision. In addition, summary budget information is presented in tabular and graphic format including student enrollment history and projections, budget forecasts and benchmark data.

The School Board, acting as the Budget Committee, is responsible for oversight and approval of the budget. The School Board adopts the budget, makes appropriations and imposes taxes.

The Budget Overview highlights major budget changes year-over-year.



POST BUDGET ADOPTION UPDATE

JULY 1, 2020

Enclosed are the Portland Public Schools 2020-21 Adopted Budget and Individual School Reports. At the time of the budget adoption, the Governor had announced that a special legislative session would be held later this summer to adjust the State of Oregon budget including allocations to education. With the unknown timeframe and outcomes of the session, the District has brought forward an adopted budget that is built on the original estimated funding levels for the 2019-21 biennial budget including State School Fund allocation of \$9.0 billion issued by the Oregon Department of Education on February 26, 2020, full funding for the Student Investment Account from the Student Success Act and full funding for Measure 98 High School Success. The adopted budget does not include anticipated adjustments to preK-12 school funding. The District will bring a proposed amended budget to the board, Community Budget Review Committee, and community after the legislative session.

The District has conservatively adjusted staffing levels and operational budget allocations to schools and departments in anticipation of adjustments to be made based on the May 20, 2020, state economic forecast. The District’s operating revenues are estimated to include a \$58.0 million dollar shortfall for 2020-21.

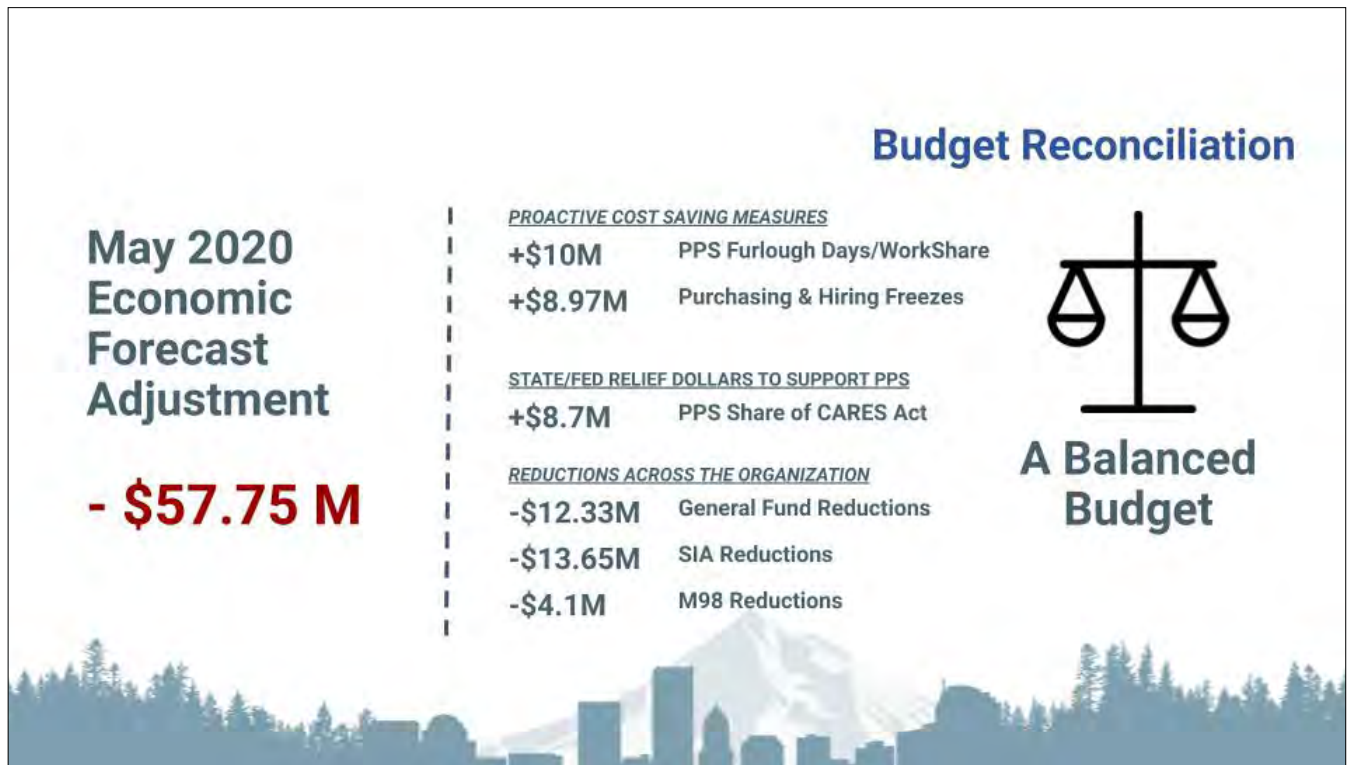
Operating Revenue Comparison (dollars (\$), in millions)						
	State School Fund	Measure 98	Student Success Act	Local Option Levy	Other Revenue	Total
Current Year 2019-2020	503	11	--	97	148	760
Adopted 2020-2021 Budget (Pre-Pandemic)	527	12	39	100	151	829
Allocated 2020-2021 Budget (Current)	487	8	25	100	151	771

The adopted budget allows the District to continue service to students and meet the June 30th statutory deadline for adopting a budget, making appropriations, and levying taxes.

The District has taken the following steps to reduce expenses in 2019-20 including:

- Hiring Freeze
- Utility schedule changes
- Travel restrictions
- Pcard and Purchasing restrictions
- Furlough days

These actions will provide \$19.0 million in savings to be used to support the 2020-21 school year. The budget process included reductions and trade-offs that totaled roughly \$30.0 million dollars in operating funds across the District.



Regardless of the pending changes in budget allocations, we are committed to maintaining a budget that will support our students, staff, and community, through the Racial Equity and Social Justice lens, theory of action, and prioritizing the five system shifts outlined in the District’s Strategic Plan.

The following is a list of budget adjustments by Fund, Function, and Object reconciling the adopted budget to the allocated budget based on anticipated revenue shortfalls:

Major Function	FTE	Personnel	Other Salary	Purchased Services	Supplies & Materials	Total	Description
1111 Elementary K-5	37.50	2,787,379	275,727			3,063,106	K-5 EA's reduction partially restored by Title; Licensed Teacher allocation reduced to align with SIA funding reduction; Teacher staffing allocation remains at 2019-20 levels; Substitutes and staffing reserve.
1121 Middle School Programs	1.00	107,631	110,654			218,285	Licensed Teacher allocation reduced to align with SIA funding reduction; Teacher staffing allocation remains at 2019-20 levels; Substitutes
1131 High School Programs	3.50	376,709	175,710			552,419	Licensed Teacher allocation change to align with SIA funding reduction; Teacher staffing allocation remains at 2019-20 levels; Substitutes
1132 High School Extra Curricular			160,000			160,000	Athletic Coaches
1280 Alternative Education				709,822		709,822	CBO and Charter % loss of state school fund allocations, travel freeze
1291 English Language Learner				3,228	4,764	7,992	Services, supplies, and materials
2110 Attendance/Social Work Services	8.25	528,813			249,996	778,809	Therapeutic Intervention Coaches and contracted services
2120 Guidance Services	1.50	136,888		59,643		196,531	Student Success Program staffing, travel freeze
2160 Other Student Treatment Services	6.00	707,986				707,986	Move Adaptive PE to Title IV Funding
2190 Service Direction - Student Support	3.70	564,581		57,640	77,710	699,931	Vacancy reductions, services, and supplies, travel freeze
2210 Improvement of Instruction			4,788	52,272	1,104	58,164	Instructional professional services, local meetings, overtime pay, travel freeze
2230 Assessment and Testing	2.00	222,140				222,140	Vacancy reductions

Major Function	FTE	Personnel	Other Salary	Purchased Services	Supplies & Materials	Total	Description
2240 Instruction Staff Development	1.30	147,970	232,677	177,306		557,953	Staffing reduction, substitutes, services, travel freeze
2310 Board of Education				25,000	5,000	30,000	Supplies, travel freeze
2320 Executive Administration Services				220,795		220,795	Reduction in professional services, travel freeze
2410 Office of the Principal Services	9.00	1,506,271		13,000	9,652	1,528,923	Vice principal reduction, Central vacancy reduction, supplies, and travel freeze
2510 Support Services - Business				14,450		14,450	Reduction in professional services
2520 Fiscal Services	1.00	162,529		45,806	232,634	440,969	Staffing, software, services, and travel freeze
2540 Facility and Security Services	2.00	247,543		70,766	50,000	368,309	Vacancy and staffing reductions, contract services, supplies
2550 Student Transportation Services				875,000		875,000	Efficiencies in cab services and bus routing
2570 Internal Services				81,164		81,164	Printing services
2620 Research, Develop, Eval Services				10,000		10,000	Contracted services
2630 Information Services				20,000		20,000	Contracted services
2660 Technology Services	1.00	168,829			338,695	507,524	Vacancy reduction and supplies
2670 Records Management Services	0.50	39,430				39,430	Vacancy reduction
Totals	78.2	7,704,699	959,556	2,435,892	969,555	12,069,702	

**SUPERINTENDENT'S STRATEGIC PLAN PRIORITIES,
PROPOSED INVESTMENT PLAN
AND BUDGET MESSAGE
FOR PORTLAND PUBLIC SCHOOLS**

2020-21 School Year

GUADALUPE GUERRERO
SUPERINTENDENT OF PUBLIC SCHOOLS

May 26, 2020

Portland Public Schools Senior Cabinet

*Guadalupe Guerrero, **Superintendent***
*Kregg Cuellar, Ed.D. **Deputy Superintendent***
*Claire Hertz, **Deputy Superintendent***
*Stephanie Soden-Back, **Executive Chief of Staff***
*Liz Large, **Interim General Counsel***
*Russell Brown, PhD., **Chief of System Performance***
*Dani Ledezma, **Senior Advisor to the Superintendent***
*Luis Valentino, Ed.D., **Chief Academic Officer***
*Brenda Martinek, **Chief of Student Support Services***
*Shawn Bird, Ed.D., **Chief of Schools***
*Joe LaFontaine, **Regional Superintendent***
*Keeley Simpson, Ed.D., **Regional Superintendent***
*Esther Omogbehen, Ed.D. **Regional Superintendent***
*Jonathan Garcia, **Chief Engagement Officer***
*Sharon Reese, **Chief Human Resources Officer***
*Rosanne Powell, **Senior Board Manager***
*Don Wolff, **Chief Technology Officer***
*Dan Jung, **Chief Operations Officer***
*Cynthia Le, **Chief Financial Officer***

Portland Public Schools Board of Education

*Amy Kohnstamm, **Chair***
*Rita Moore, Ph.D., **Vice-Chair***
*Julia Brim-Edwards, **Director***
*Scott Bailey, **Director***
*Michelle DePass, **Director***
*Eilidh Lowery, **Director***
*Andrew Scott, **Director***
*Maxine Latterell, **Student Representative***

Introductory Note from Superintendent Guerrero With Purpose and Intention, We Move Forward.

PPS Students, Families and Staff,

In the spirit of transparency and accountability, the intention of this document is to begin to illuminate our school district's path forward. In the pages that follow, you will read about the important first steps we've identified in order to begin to strategically make the shifts that will best prepare and posture the system to support our school communities and educators, and cultivate rich learning experiences for every one of our 50,000 students.

A next step is to work with our school leaders, educators, support staff, community partners, and other stakeholders -in a similar fashion to the construction of our Vision- in order to define the priorities and action steps that will move us towards evidence and implementation of the Educator Essentials and Graduate Profile skills and dispositions over the coming years. The journey towards realizing our Vision, *PPS reImagined*, will be a series of multi-year strategic plans, which will iterate over time and adapt to current context and continuous improvement learnings. This pandemic has caused us to alter our initial path forward, and our delivery model altogether, in order to meet the real needs that our students are facing and the practical need to fulfill our educational mission under constrained realities.

What is intended to remain universal and constant, are those core values, theory of action, and concepts our community articulated in our bold Vision. Formulating an annual budget then becomes an exercise of aligning and investing our limited resources in a curated set of prioritized strategies and action steps. The result is a funding of sequential work strands that lead us to transforming both the school system, aligned support of our school communities, leaders, and educators, that we believe will transform the student experience, and ultimately, high achievement and outcomes for every student.

Given the present economic crisis we are facing, we adapted our investment plan to support a feasible set of high leverage strategies for the coming school year to continue to build our momentum towards achieving our Vision for Portland Public Schools.

Sincerely,



Guadalupe Guerrero

Superintendent

A Time for Reflection and Adaptive Leadership

What's the world for you if you can't make it up the way you want it?

- Toni Morrison

Let us put our minds together and see what life we can make for our children.

- Chief Sitting Bull, Hunkpapa Lakota

At PPS, we are all called to lead and learn in a fashion that reflects an adaptive, reflective, and resilient mindset. PPS is a stronger system today because of the time, effort, and engagement with the questions that Toni Morrison and Chief Sitting Bull's words conjure for educators, students, families, and community partners. Our community collectively mandated, in a new Vision for the school district, [PPS reimagined](#), and charged us with endeavoring to build a premier education system worthy of the promise of our students to lead a more socially just world.

We believe high quality, free public education has the power to create the critical thinkers and advocates who will positively change our city, our state, and our nation. That creation relies on our empowered leaders, students, support staff, teachers, principals, leaders, community agents, and supportive adults who have the commitment, subject matter expertise and lived experience, the ability to reflect, demonstrate and cultivate resiliency and convene diverse groups, necessary to adaptively confront our shared challenges, inspire a collective movement and lead in our ever-changing circumstances.

It is now past time to ensure that this promise is fully and readily available to all students, including and especially those who have been most affected by generations-long, systemic inequity.

A Chronology of Unfulfilled Promises

The Portland Metro region rests on the traditional lands of the Bands of the Chinook, Multnomah, Clackamas, Tualatin, Molalla, Kalapuya, Wasco, Cowlitz, and Kathlamet tribes. These tribes established their communities in a resource rich area where they traded and fished along the rivers and harvested those natural resources that fed and maintained their families.

Upon European contact, federal policy was to eliminate tribal people and much later to assimilate us in an attempt to erase their rich tribal traditions. In the 1950s, under Federal Relocation Policy a large segment of the Native population in the U.S. was forced to relocate to several major cities, including Portland. This has added to the diversity of tribal representation in the region. During the same era, under the Oregon Termination Act and the Klamath Termination Act, many of Oregon tribes' governments were abolished and tribal lands taken away; some of these tribal governments were partially reinstated over twenty years later; many others are still not reinstated. The federal Boarding School Era policies that went well into the 1960's attempted assimilation through removal of children from their families, in order to "kill the Indian and save the man." None of these policies could be challenged directly through the electoral process because Oregon restricted Native Americans from voting until the passage of the Voting Rights Act of 1965.

“Today, the Native American community in Multnomah county exists as a testament to resilience and resistance.”

[The Native American Community in Multnomah County: An Unsettling Profile.](#) Coalition of Communities of Color & Portland State University

Many Nations, Resilient and Proud

In the mid-1850s, treaties submitted to Congress by Oregon and Washington Indian Commissioners Joel Palmer and Isaac Stevens promised to provide teachers and schools to tribes. A 1855 treaty with the Willamette Valley Indians obligated the federal government to establish manual labor schools among the Molala, Umpqua, and Kalapuya. As transportation systems improved and public education became more accessible in the early twentieth century, many of the reservation schools were closed, and Indian students were sent to Chemawa or to public schools.

“Today, the Native American community in Multnomah County exists as a testament to resilience and resistance.” We know that Portland Metro’s Native community is diverse and growing. The population is estimated to be nearly 70,000. Traditional data sources such as the Census or the American Community Survey often undercount Native people for several reasons, including fear and mistrust of the Federal government. Another difficulty is that because of the history of genocide and assimilation, many Native community members identify as bi-racial or multi-racial and many institutions only take into account Native American alone when classifying the Native Community. While many community members strongly identify as Native, we know that there are many community members who are disconnected and hesitate to identify as Native. We know that many of our Native students go uncounted and are invisibilized by our data collection systems.

“If we admit them [African-American children], then next year we will have no money to run the schools.”

Portland Public Schools Board of Education, circa 1867

1867: Official Segregation of Black Students in PPS

Six years before Oregon proposed a state constitution banning Black people from entering, residing, or acquiring property, Portland Public Schools, Oregon’s now-largest school system, was established as an important vehicle for educating and projecting the values considered essential to the order of the time. For close to 170 years, PPS’s failing pattern of response towards struggles of communities of color--especially Black and Native American students--stems from institutional and cultural racism that continues to exacerbate the inequities we see in our society today. In fact, the origin story of Portland Public Schools is one of a district that viewed Black and Native children as burdens to educate.

One of the earliest instances of active exclusion by PPS occurred when William Brown, a resident of Portland in the 1860s, tried to enroll his children in one of Portland’s only two public elementary schools, launching what would be the first and only case of official segregation of Black children in Portland Public Schools. After repeated attempts to enroll his children in PPS and being denied,

Mr. Brown appealed to the Board of Education, including directors Josiah Failing, W.S. Ladd, and E.D. Shattuck. Again, his children were denied access. The School Board explained they resisted integrating schools by saying, "If we admit them [African-American children], then next year we will have no money to run the schools."

According to Helen Casey's monograph, "Portland's Compromise: The Color School 1867-1872, the Board of Education was "afraid to provoke the taxpayers and rouse their ire." Rather than risking the anger of PPS white parents, the school board eventually allocated \$800 for a segregated school in Southwest Portland on the corner of SW 4th and SW Columbia Street. Twenty-six Black students, many of whom had attempted to attend one of the two public schools and were denied, enrolled in this new school.

Every year at school board meetings this school's existence was called into question until it was abolished in 1872, and thirty Black students were "welcomed" into an "integrated PPS."

"A few months after the 1954 Brown decision by the United States Supreme Court, which ruled *de jure* segregation unconstitutional, the [PPS] school board stated in its minutes that it had a policy of equal education and that it would take no action regarding segregation in Portland Public Schools."

["Report on Racial Integration-Desegregation Issues in the PPS,"](#) City Club of Portland, May 30, 1980

1954: Brown v. Board of Education "No Action Regarding Segregation in PPS"

From 1940 to 1945, the number of Black Oregonians expanded ten times over, from under 2,000 to about 23,000, due to the labor migration during WWII. In Portland, this accelerated growth in the Black population meant more Black students were excluded by racist policies and practices going back to Oregon's founding.

Despite Portland Public School's *de facto* segregation practices, the Board of Education took the position that "[PPS] had a policy of equal education and that it would take no action regarding segregation in Portland Public Schools,¹" following the landmark Supreme Court ruling of Brown v. Board of Education in 1954.

This colorblind (and unconstitutional) view persisted unchallenged until 1962, when the local chapter of the NAACP accused PPS of being segregated and unequal for Black children. In a response a year later, PPS established a "Committee on Race and Education" to study the racial inequities between Black and white students. Eighteen months later, the school board adopted the "Schwab Report." The NAACP opposed the report, saying it "overemphasize[d] the negative aspects of Black family life, poverty, fear and social rejections.²" and promoted "separate but equal policy."³ In short, the Schwab Report did little to address continued concerns from the Black community and the NAACP.

¹ ["Report on Racial Integration-Desegregation Issues in the PPS,"](#) City Club of Portland, May 30, 1980

² William H. McClendon, *Straight Ahead: Essays on the Struggle of Blacks in America, 1934-1994* (Oakland, Cal.: The Black Scholar Press, 1995), 141.

³ "Race, Education Report Probes Albina Environment," *Oregon Journal*, November 2, 1964, p. 9

“You’d better go home because we ain’t!”

- Ron Herndon, March 29, 1982

1982: The Black United Front v. PPS Board of Education

To address the failure of the Board of Education to take action regarding the needs of PPS’ Black students, Ron Herndon, founder of the Black Educational Center, and other Black leaders, established the Black United Front. In 1982, The Black United Front along with others, protested the School Board’s decision to locate Harriet Tubman Middle School at Boise Elementary School, eliminating the only elementary school within the Black community:

“The Harriet Tubman Middle School protests, beginning on March 29, 1982, occurred not just because the Portland School Board reversed their decision on a promise made to the black community two years prior, but because the school board refused to hear the opinions of the people their decisions affected before and after making their decision. The black community had to resort to protest because they were cut from the democratic process. The Tubman decision was the first time in the district’s history that the board chose the opposite of what the community desired, but due to unified and relentless peaceful protest the community was heard.⁴”

When it comes to educating Black and Native students, Portland Public Schools’ report card is not simply a matter of a troubled history. Black and Native American students are still not being fully served under our watch. Over 170 years later, we continue to systematically fail Black, Native American, Latino and students of color.

“Black, indigenous people of color are more likely to be exposed to coronavirus because they’re more likely to engage public facing essential work.”

Aileen Alfonso Duldulaino, PhD, MSW, Senior Epidemiologist & Research Scientist, Multnomah County Department of Health

2020: Native Americans “Being Left Out”⁵; Coronavirus impacts “Black People Unequally”⁶

On Friday March 13, our students, families, staff, and partners were thrown into an unprecedented reality of a global pandemic. School campuses were directed to close and new education guidelines were issued. We were directed to socially distance and warned about devastating economic implications.

⁴ The Harriet Tubman Middle School Protests | Black United Front vs. The Portland School Board. PSU History Department. March 26, 2017: <http://publichistorypdx.org/2017/03/26/harriet-tubman-middle-school-protests-black-united-front-vs-portland-school-board/>

⁵ <https://www.theguardian.com/us-news/2020/apr/24/us-native-americans-left-out-coronavirus-data>

⁶ <https://www.wired.com/story/covid-19-coronavirus-racial-disparities/>

Our system has operated in a condition of prolonged uncertainty for months and while we are continuing to manage this emergency situation during the pandemic, we also must focus on the future we envision for PPS students, families, and staff.

This pandemic illuminates troubling inequities and needed system shifts that have always been present in our community. COVID-19 affects all of us, but not in the same ways. Institutional and cultural racism have led to disparate outcomes for people of color, making them disproportionately impacted during this crisis. Based on currently available data, Black people, Native Americans, and Latinos are particularly vulnerable to negative impacts during this crisis. Asian and Pacific Islander communities face increasing xenophobic threats and hate speech.

We are committed to acknowledging the different impact the crisis is having in our schools and community and providing targeted, culturally-specific responses.

“I came to Portland nearly three years ago to work with students, families, staff, our Board and the broader community in solidarity to make our public school system the premiere district in the country.

I remain steadfast in my commitment to keep students central to the work and adopt a sense of urgency to transform our system so that every student, particularly students of color, achieve and reach their greatest potential.”

-- Guadalupe Guerrero, Superintendent, Portland Public Schools

Building a Collective Movement

When the Board of Education selected Guadalupe Guerrero as the first Latino superintendent in the history of PPS, he joined a public school system with hope for the future and a strong sense of collective potential to address historical inequities in the district.

In 2011, the Board of Education adopted a Racial Educational Equity Policy that called out harmful disparities in our schools and identified the district’s role in eliminating them. Following the adoption of that policy, PPS embarked on a five-year plan that resulted in numerous successes. However, there is collective acknowledgement that there is still much work remaining to ensure all students experience equitable outcomes.

Like with many school systems, turnover in superintendent leadership can lead to ambivalence to system-wide change among staff. Historically, Portland Public Schools has often functioned more as a federation or loose constellation of individual school communities, rather than a unified school system aligned around a set of coherent priorities and organizational goals.

Adopting a sense of urgency, Superintendent Guerrero prioritized assembling a senior leadership team that immediately began to collaboratively develop and establish the foundation for the work ahead. In the first year, Superintendent Guerrero and his leadership team began the important work of planning and implementing the essential building blocks of district improvement. These building blocks included an outlined core curriculum and related professional learning opportunities for educators and leaders; training opportunities in differentiated academic and behavioral supports; and the instituting of a balanced assessment system to inform school improvement efforts.

Since Superintendent Guerrero's arrival, almost every single department in the central office has solidified its core functions this school year and identified key focus areas to improve on towards greater system coherence and effectiveness. A much improved organizational culture, more squarely focused on a commitment to transformation, has taken root and optimism about our potential and future has begun to permeate a more positive public narrative.

Recognizing the importance of school engagement, the Superintendent has maintained an active and visible presence in our school communities, visiting hundreds of classrooms, and attending an array of school events to both demonstrate support for our schools and to have an opportunity to interact with and hear directly from students, school-based staff, and families.

We have moved quickly and with determination, while also modeling the characteristics of a learning organization. We proceed on this journey, with urgency for our students, with humility and by reserving space for reflection and growth. In the spirit of continuous improvement, we understand that a plan/do/study/act cycle requires us to reflect on whether our efforts have had their desired impact. In addition to adoption of an improvement science approach, we are incorporating design thinking, keeping the user and their experience in mind and central to our work. In addition to integrating a racial equity lens in our decision-making, we will strive to promote engagement and ensure there is input, communication, and two-way feedback from our students, educators, families, community partners, and other stakeholders.

Learning and Leading Together

In front of hundreds of school administrators, central office leaders, and community and civic leaders, Superintendent Guerrero [kicked off the school year](#) at our second annual week-long leadership institute. The 2019-20 school year launched with a deep sense of urgency to accelerate student achievement and with deep optimism that a brighter future was indeed possible in public education throughout Oregon. A few weeks earlier, Governor Kate Brown signed the historic Student Success Act providing \$1 billion to support targeted public education investments across the state.

In our third school year under Superintendent Guerrero's leadership, PPS continues our steadfast commitment to accelerating student achievement, especially for Portland's Black and Native American children. With a community-informed Vision established, we have focused on this year on:

- Developing a multi-year **strategic plan** that guides our decisions and investments to realize the Vision for our graduates and the larger learning ecosystem;
- Promoting a **culture of continuous improvement and professional learning** for educators and leaders;
- Leading with a deep commitment to **racial equity** and social justice, centering students most in need in our resourcing and strategic decisions.

Since the Board of Education unanimously adopted *PPS reImagined* as the district's *north star*, departments across the system are actively integrating the tenets of the Vision into their planning and programming. The Office of College and Career Readiness convened all of the district's high school principals and community-based CTE partners to begin to align the district's [4 Year High School Success Plan](#) to our Vision by mapping out the graduate profile with high school learning. The PPS Early Education team met to create age-appropriate ways to describe the characteristics of our Graduate Profile from the perspective of an early learner. The middle school redesign team is beginning to utilize the same Graduate Profile to prioritize key areas of emphasis when

considering the ideal middle grades experience, knowing these are formative years in a student's identity and development.

Across our community staff and partners, inspired by the bold future aspiration for students and their educational experience described in our Vision, swiftly moved to align their work and priorities to this new and galvanizing direction. We carried this spirit of innovation, engagement, and collaboration cultivated by the Visioning process into the planning and district application for the *Student Success Act's (SSA) Student Investment Account (SIA)*. To keep our focus on accelerating growth for students of color, staff collaborated with the community and several organizations to engage with students, families, staff, and community partners to elicit feedback and input into the planning and application process. PPS held robust listening sessions co-hosted by the Coalition of Communities of Color, Stand for Children, and the Portland Association of Teachers. Staff collaborated with labor partners to develop a district-wide survey and feedback form delivered at staff meetings at every school. Their [feedback](#) confirmed the district's direction and cemented a clear plan for this anticipated significant investment in Oregon's students.

"You Deserve Better..."

-- Superintendent Guadalupe Guerrero, May 23, 2018, Lent School

Leading with Courageous Commitment to Racial Equity and Social Justice

A key shift in embracing continuous improvement is our relentless pursuit of racial equity and social justice. In addition to the establishment of the RESJ Professional Development Framework, we achieved several key milestones in our [PPS RESJ Framework and Plan](#). Key to the success of the plan is effective communication and implementation to internal and external stakeholders. Our newly established framework was presented at this school year's Leadership Institute and an October Board of Education meeting, and is prominently available on our website. We continue to respond with urgency to emerging needs while also establishing practices that sustain transformational shifts. We adopted the RESJ Framework and Plan and updated it to include Equitable Business Operations goals that incorporate the district's work in finance, planning and construction, and sustainability. These goals were developed in collaboration with all of the Business Operations leaders. We instituted a cross-functional RESJ Advisory Committee to plan, create, and promote educational, social, and professional programs, goals, and activities to increase understanding and progress towards the Racial Educational Equity Policy and RESJ Plan. The team consists of over 100 employees with diverse representation across schools, positions and tenure with PPS who meet monthly.

We believe in the fundamental right to human dignity and that generating an equitable world requires an educational system that intentionally disrupts - and builds leaders to disrupt - systems of oppression. Building on the commitment and successes of over 10 years since the Racial Educational Equity Policy launched, PPS is deeply engaged in and fundamentally accelerating and centering our RESJ work, constantly examining opportunities to increase RESJ strategies through organizational transformation and system-wide collaboration. By way of this central focus and in partnership with stakeholders, including and especially those representing students of color, we will bring to an end racial predictability and disproportionality.

Targeted Universalism

means setting universal goals pursued by targeted processes to achieve those goals. Within a targeted universalism framework, universal goals are established for all groups concerned. The strategies developed to achieve those goals are targeted, based upon how different groups are situated within structures, culture, and across geographies to obtain the universal goal. Targeted universalism is goal oriented, and the processes are directed in service of the explicit, universal goal.

powell, john, Stephen Menendian and Wendy Ake, "Targeted universalism: Policy & Practice." Haas Institute for a Fair and Inclusive Society, University of California, Berkeley, 2019. haasinstitute.berkeley.edu/targeteduniversalism.

At PPS, we utilize the approach of Targeted Universalism because we recognize that resource conversations can be polarizing and that discourse can become trapped in either/or, zero-sum mindsets. Our approach aims to operationalize our RESJ values so that every student is served so our universal board goals are achieved and the graduate profile of our Vision. Our approach supports the distinct needs of students of color while also acknowledging our mutual interdependence.

We recognize with great urgency the need for aligned and coherent strategies that improve conditions so that students of color have an educational experience where they can thrive. Our approach disrupts institutional and cultural racism and promotes tangible strategies and resources for RESJ. Students of color are centered in our strategies and these strategies promote improvement for the entire system.

We knew prior to experiencing the pandemic that specifically, Black and Native students faced significant challenges to reach their full potential in our system. As system leaders, we need to face the institutional and cultural racism embedded in our systems. If we respond to the pandemic by developing race-neutral plans without addressing the pernicious racial inequities, we will deepen the divides that limit our black and brown students.

“The Vision for Portland Public Schools focuses on what we want to be true for our graduates. The Vision is a journey of ongoing creativity, learning, and improvement, and its boldness can speed progress by inspiring action and collaboration.”

-PPS reimagined: Preparing Student to Lead Change and Improve the World

Embarking on Our Journey Toward a New Vision

We started the Visioning process in the fall of 2018 because we wanted to tap into the wisdom of our students, our educators, and our community, to help us reimagine Portland Public Schools for a rapidly changing world. Thousands of people representing the broad diversity of our community generously gave their time to share their experiences, express their hopes, and contribute their ideas in scores of meetings big and small.

This Vision describes our goals for the graduating class of 2030, and the educational experience that will increasingly be the reality for each of our graduates from 2019 onward. The work included an exploration of future trends that are likely to impact education in Portland; learning journeys to schools and organizations already engaged in ideas that PPS might be interested in adopting; and design exercises that considered the needs of students, educators, families, and community members. The process engaged thousands of stakeholders— including students, families, educators, district staff, and civic, business, community, and philanthropic leaders—and produced nearly 16,000 data points that became the basis for the various elements of the Vision.

PPS reimagined: Our Community’s Promise

We adopted our community-informed Vision, [Portland Public Schools reimagined](#), in May 2019. Portland Public Schools is committed to preparing our students to lead change and improve the world for the district we aim to become by 2030. Our community defined our:

- **Vision:** A picture of what we want for our students. The Vision includes the Graduate Portrait, Educator Essentials, Educational System Shifts, and Core Values.
- **Core Values:** The district’s enduring beliefs that will guide our action toward our collective Vision.
- **Graduate Portrait:** A clear and ambitious description of what the community wants our students to know, be, and be able to do, in order to prepare them to thrive in their lives and careers.
- **Educator Essentials:** The knowledge, skills, mindsets, and dispositions needed from adults to support the Graduate Portrait.
- **System Shifts:** Changes to the district’s priorities and operations that will help create the conditions required to reach our Vision.



“We are the leaders who can get this done. This is the team that will channel the radical idea that we truly can reimagine Portland Public Schools. This is the team that will harness the collective imagination of our city to make the impossible, possible.”

-- Superintendent Guadalupe Guerrero, August 9, 2019 Back to School Speech, PPS Leadership Institute

Our Theory of Action

PPS Strategic Plan Theory of Action:

If... We braid Racial Equity and Social Justice strategies into our instructional core, work with our students, teachers, and content, and build our organizational culture and capacity to create a strong foundation to support every student...

Then... We will reimagine Portland Public Schools to ensure every student, especially our Black and Native American students who experience the greatest barriers, realize the Vision of the Graduate Portrait.

In order to advance toward the Vision and achieve the 3-year Board Goals, PPS examined its current state to develop a **theory of action** for change to identify key priorities.

We utilize this theory of action to provide focus and to center our decision making on the experiences of students of color. Our Theory of Action explicitly calls out the pernicious institutional and cultural racism embedded in our system and prompts us to take action that disrupts the barriers that hinder us from reaching our goals.

Accountability: Student Performance Goals

As our theory of action suggests, our school system is making a significant declaration that as a community, we will disrupt the racism and improve conditions so that Black and Native American students can reach their potential. Through targeted universalism, our theory of action, if executed with fidelity, will ensure that every student, especially as it pertains to one's race, socioeconomic status, ability or sexual orientation, realizes the Vision of the Graduate Profile. In October of 2019, the PPS Board of Education adopted a series of student growth and achievement goals, metrics that school district leaders and school principals will continue to monitor progress towards, as is evidenced by our [Mid-year Progress](#) report in early March. Under a reconstituted Office of Systems Performance, PPS has instituted a balanced assessment system, with a variety of formative and interim instruments, while supporting and scaling their implementation across schools, content areas, and grade levels.

Goal		Baseline 2018-19	3 Year Target 2021-22
Goal #1: Third Grade Reading	To close achievement gaps, we must accelerate growth for our underserved students of color, moving from 44% of our underserved students of color meeting growth (2018-19 baseline) to 60% meeting or exceeding growth expectations (as measured by Grade 3 End of year MAP) by the spring of 2022.	44%	60%
Goal #2: Fifth Grade Mathematics	To close achievement gaps, we must accelerate growth for our underserved students of color, moving from 41% of our underserved students of color meeting growth (2018-19 baseline) to 60% meeting or exceeding growth expectations (as measured by Grade 5 End of year MAP) by the spring of 2022.	41%	60%
Goal #3:	By the spring of 2022, Portland Public Schools	44%	51%

Eighth Grade Student Snapshot of Graduate Portrait	8th grade students will move from 44% meeting proficiency in English Language Arts and Mathematics (2018-19 Baseline) to 51% meeting proficiency in both subjects as measured by SBAC .		
Goal #4: Post-Secondary Readiness Ready for College & Career	By the spring of 2022, Portland Public Schools Graduates, who are underserved students of color, will move from 50.3% (current baseline 2018-19) to 56% successfully completing one or more of the post-secondary indicators.	50%	56%

These goals, while iterative (the ideal is 100 percent in all categories), speak to the accelerated work we are committed to. For us, for the school board, this is urgent. Every day that a student, especially those furthest away from achievement readiness, are not meeting expectations, we are failing them. While these Board goals serve as an official account of our success.

Our Emerging Strategic Plan

Our community has defined our destination through PPS reimagined, the Board has outlined the community's accountability metrics and the district's leadership has committed to upholding a bold theory of action that embraces targeted universalism and accelerates growth for Black and Native students. The following are the key strategic moves we plan on making as a district to accelerate growth. As school system leaders, we are responsible for holding progress on the system shifts.

We want to ensure we have clear priorities to advance towards the Vision, guide decision making and be responsive to our student and family changing needs. In a time of crisis, it is even more important that we double down on efforts that ensure all our students, in particular, our Black and Native students, and our schools with the greatest needs (e.g., Comprehensive Supports for Improvement (CSI)/Targeted Supports of Improvement (TSI) schools) reach success.

We envision an organizational journey, a continuous sequence of multi-year strategic plans that will serve as the district's roadmap.

Strategic Plan 2020-2022 -Context -Theory of Action -Student Performance Goals -Five prioritized System Shifts, Educator Essentials, and Student Skills & Dispositions -Aligned Investment Plan	⇒	Strategic Plan 2024-2026 -Next set of Student Performance Goals Next set of prioritized -System Shifts -Educator Essentials -Student Skills & Dispositions -Aligned Investment Plan	⇒	<i>(continued multi-year strategic plans working towards achieving and realizing the PPS Vision)</i>	⇒	Vision: PPS reimagined -Mission Statement -Vision -Core Values
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How Did We Get to These System Shifts?

A diverse workgroup of district leaders prioritized five specific educational system shifts and identified specific strategies to prioritize in year one of strategic plan implementation (2020-21 school year). We will advance these shifts while maintaining operational, health, and safety activities necessary to run and support students and schools. Because the near-term, pandemic-affected future is still uncertain, we are also adopting flexible annual action plans that can be adjusted as needs evolve.

To identify prioritized work for Year Two, we utilized the following principles to guide our decision making:

- Maintain a collective focus on our theory of action of accelerating outcomes for Black & Native students
- Continuously improve and support the conditions and capacity in our high need school communities (CSI)/(TSI)
- Hold true to our community-developed Vision ReImagine PPS
- Remain committed to our emerging strategic plan and prioritized system shifts (even if they have to become a narrower scope of action steps that cascade and are sequenced over time)
- Continue to ensure the health and safety of students, adhere to legal responsibilities, and fulfill basic operational needs and costs

What we will prioritize and what we hope to accomplish in the 2020-21 school year is progress in the following five **Educational System Shifts**:

- A. A Connected and Transformative School District**
- B. Racial Equity Aligned Systems and Structures**
- C. Cultivating System-Wide Learning and a Diverse Workforce**
- D. Transformative Curriculum and Pedagogy**
- E. A Culture of Physical and Emotional Safety**

Year One: PPS Strategic Plan Focused on Five Educational System Shifts

System Shift A: A Connected and Transformative School District

PPS is an equitable school district that is student focused, responsive to student needs, and proactive about continuous improvement. It has a clearly articulated Vision, with corresponding strategic plans that renew every few years. Staff are empowered to fulfill the school district's mission with responsiveness, reliability, and innovation, collaborating across departments and with families and communities.

Strategy 1:

Create structures and processes that encourage and support an inclusive culture that leverages community voice and empowers school and district staff to innovate, collaborate and partner to ensure every student is equitably supported to advance toward the Graduate Portrait.

This strategy is about the cultural evolution we want to make as a system and the way we work together. We will be deliberate in how we collaborate towards our goals, build our muscle and

capacity for adaptive change, and collaborative cross-departmentally. We have worked on strengthening core functions, and the next step is to collaborate and more deeply and regularly include community voice in achieving our goals. This is particularly important as we begin strategic plan implementation because stronger collaboration and community will help us better bring all of our strategies to life. Additionally, during times of change and uncertainty, it is critical that we can work together to move forward in a strong and inclusive culture.

By the end of 2020-21 we will:

- Finalize and implement our Community Engagement Framework
- Roll out, communicate, and build understanding and investment in our Vision and strategic plan
- Align organizational structures and cross-functional teams to effectively implement the strategic plan

How we will get there:

First, we will develop, vet, and implement our Community Engagement Framework to help us ensure that decisions and efforts include community voice, especially of our Black and Native students and families. We will build the capacity of senior leaders in our district to engage in a continuous feedback loop with students, families, and community partners by using the Framework in practice. We will create collaborative teams across central office departments to lead and implement the work of our strategic plan, strengthen cross-functional collaboration, and increase our effectiveness and efficiency. Shifting our culture starts with our leaders and will scaffold throughout our system by continuing to establish and evolve organizational leadership structures, including clearly identified roles and functions, especially as they pertain to our Vision and strategic plan. We will accelerate the adoption of the Vision across the district, students, families, and community partners by communicating and building an understanding of and investment in our Vision and strategic plan.

Strategy 2:

Establish expectations for the quality of services provided to students, families, and staff; collect data on service quality; provide regular reports on performance; hold staff accountable for the continuous improvement of services.

This strategy is about managing our performance as a district including our quality of service and support to students, families, and schools. This will help us provide a more intentionally-aligned system in service of schools and students, and continue to build a strong district culture that keeps all students, especially those students experiencing the most barriers, at the center of everything we do. This will help us understand progress towards our strategic priorities and our Vision - which is even more important during current circumstances as we adapt to new needs and challenges, and as we embrace change.

By the end of 2020-21 we will:

- Identify, measure, and report-out on strategic plan outcomes/benchmarks for Year One
- Establish a central office performance management framework and train central office staff on identifying and implementing a culture of service to schools and the students they serve
- Implement regular reporting on performance so data is actionable for teachers and principals

How we will get there:

First, we will establish a central office performance management framework to help us measure our progress towards our plan and our goals. We will train the central office staff on identifying and implementing a culture of service to schools and the students they serve. To support this work, we will establish a system for gathering customer service feedback for central office services provided to schools to understand how we can continue to improve our support to schools (e.g., through principal surveys, ticketing systems, customer service surveys, and other indicators). We will design a school improvement process aligned to our board goals and strategic plan, and explore options for integrated tools to support school level data-based decision making, continuous improvement activities, and school improvement planning. We will develop an annual report to communicate our progress, via a unified organizational dashboard, on key initiatives towards Board goals, and identified strategic plan priorities.

System Shift B: Racial Equity Aligned Systems, Structures, and Culture

Racial equity and social justice guide all decisions and actions, and PPS works to eliminate racial disparities in access and outcomes. Aligning systems and structures involves culturally responsive practices, including equitable budgeting, to ensure that supports are tailored to individual schools and, ultimately, to students. This shift is supported by accountability practices that assess impact and intent.

Strategy 1:

Integrate the district's Racial Equity and Social Justice Lens (RESJ), authentic community engagement, and collaboration into critical school and district decision making including allocating the necessary resources to create equitable outcomes for every student, especially Black and Native students.

Our theory of action is rooted in the belief that braiding Racial Equity and Social Justice strategies into all facets of our work and our organization will help us ensure that every student, especially our Black and Native American students who experience the greatest barriers, realize the Vision of the Graduate Portrait. Our current context has underscored the inequities in the system and reinforces the need to keep RESJ front and center in all decision-making, including resource allocations. This strategy is about disrupting institutional racism by building on individual RESJ efforts to develop a shared, systemwide mindset and practice of improving as a community in alignment with our theory of action.

By the end of 2020-21 we will:

- Adopt 2020/21 RESJ Lens protocols that outline PPS RESJ Lens application to critical decisions and initiatives and publish on PPS web site
- Stand up and support the RESJ Community Accountability Committee to provide external awareness and accountability for PPS decision making
- Support the RESJ Advisory Team and continue to integrate the goals and actions of the RESJ plan into every department's work plan at PPS

How we will get there:

First, we will communicate and build an understanding of our RESJ lens and hold our leaders accountable to use the RESJ lens at the outset of decision-making. This will require developing

protocols with the Superintendent's Leadership Team for identifying and using RESJ considerations in decision-making and providing professional development. Additionally, to increase awareness of and transparency around our decision-making, and leverage the expertise of our community to move together as a community, we will set up and convene a RESJ Community Accountability Committee (CAC). The CAC will support development of our RESJ-related work across the district, by providing input and feedback, and will help us cultivate a growing set of influencers across the system that will help us continue to disrupt institutional racism and become a more equitable district.

Strategy 2:

Provide all staff with professional learning in alignment with the RESJ framework that helps increase the capacity of our district by providing opportunities for exploration, learning, reflection, and growth for all employees to support our goals for racial equity and social justice. Use district goal setting and evaluation processes to encourage and hold all staff accountable to use their new knowledge and understanding to make meaningful change that increases student success.

There are core competencies/learning standards that we want all PPS staff members to lean into to increase the capacity of our district. If we build individual readiness to understand, learn about, and support RESJ practices, we can strengthen our organizational culture and capacity to proactively counteract inequities and champion culturally responsive practices. Then we can become a system that embodies RESJ practices to support all students, especially our Black and Native students that experience the greatest barriers, to achieve the Graduate Profile.

By the end of 2020-21 we will:

- Provide 300 new participants with foundational RESJ PD, to progress us towards our three year goal of 20% of PPS employees getting foundational RESJ PD (by CEI, list competencies)
- Complete RESJ PD second year scope and content and implement with pilot 10 cohorts
- Pilot 10 cohorts that receive continued learning **(including Board of Education)**
- Develop a rubric for each of the RESJ PD Framework competencies
- Develop RESJ PD Scope and Sequence for entire RESJ PD Framework

How we will get there:

We will provide staff development and support focused on the competencies and skills set out in the RESJ PD framework and the Educator Essentials through two approaches: (1) continue our partnership with CEI to provide RESJ PD to leaders and influencers first and (2) pilot cohorts of staff to engage in continued learning. First, we will get clear on key influencers who can take on this work first, apply learnings, and encourage colleagues to support our goals for racial equity and social justice. This will result in 300 new staff receiving training in the first year, totaling about 1600 employees in three years who are trained in this PD as influencers. Additionally, we will pilot new cohorts, leverage district-wide PD opportunities, and prioritize Student Support Services and Teaching & Learning staff (including MTSS TOSAs and SEL staff) to encourage cross-departmental coherence and alignment. To support this work we will develop a rubric for RESJ Framework competencies and a scope and sequence for RESJ Professional Development

System Shift C: Cultivating System-Wide Learning and a Diverse Workforce

PPS maintains a high-quality workforce that reflects the diversity of the broader community and inspires a culture of learning, growth, and development. Culturally affirming language is used throughout the district. Professional development is thoughtfully developed, accessible system-wide and differentiated, and learning opportunities for every adult in the system can demonstrate a clear through-line to student success.

Strategy 1:

Based on an assessment of staff needs and readiness in relation to the prioritized system shifts, provide all staff with the support and professional development needed to build the knowledge, skills, mindsets, and dispositions described in the Educator Essentials. The support should be differentiated, systemic, and aimed at enabling staff to help students achieve the Graduate Portrait.

We will ensure that staff get the support and development they need, in light of current events and in alignment with competencies and skills set out in the RESJ PD framework and the Educator Essentials. This strategy is about beginning to ensure our educators have the support and capacity-building that will help us better support students and create conditions where all educators thrive. This requires a comprehensive and continuous cycle that builds our staff across the system at all levels and positions - and this requires us to provide the support that matches what we are striving for in our Vision and strategic plan. Through this work, we can begin to improve our development opportunities, apply our racial equity and social justice lens, and draw connections to the Educator Essentials so all students, especially our Black and Native students that experience the greatest barriers, achieve the Graduate Profile.

By the end of 2020-21 we will:

- Inventory all PD offerings and analyze alignment with Educator Essentials
- Create a pilot for SEL learning for adults - all staff (use RESJ pilot as a model)

How we will get there:

We will continue to review, reflect on, and evaluate PD offerings to learn what we have in place, how it meets the needs of teachers and leaders in our system, and how it aligns with the Educator Essentials, Strategic Plan, and changing needs of our staff. We will apply a cycle of continuous inquiry and improvement to reflect on and learn from feedback and quality of development opportunities. We will continue to provide, and continuously improve and align, leader, teacher, and system-wide professional development and training opportunities that help us grow towards our Vision and goals. We will continue collaboration with ODE, MESD, and college/university partners (e.g. PSU, UofO, W-P, etc.) to support the PPS Career Pathways framework, build lattices of support, and ensure the development of a diverse, licensed, and high-quality workforce. We will pilot SEL learning for adults to create working conditions where employees thrive, especially our employees of color, aligned with racial equity and social justice work, and with RISE and CASEL efforts. To guide our ongoing efforts, we will create a cross-functional committee that will be charged with aligning professional development needs and building system-wide capacity to fulfill our Educator Essentials.

System Shift D: Transformative Curriculum and Pedagogy

PPS' pedagogy and curriculum integrate the respectful consideration of culture, disability, race, gender, and language. With equitable learning supports and opportunities, every student can develop the foundational requirements of high-quality education and accelerate as needed. Lifelong learning skills, critical understanding of race, and activism around climate change have become system-wide areas of learning.

Strategy 1:

Develop district-wide, vertically aligned preK-12 core curriculum with an emphasis on foundational literacy and numeracy skills across content areas and leveraging digital learning, along with assessments and tiered supports, to provide comprehensive, rigorous, culturally-sustaining instruction and developmentally-appropriate learning experiences for all students.

A guaranteed and viable core curriculum is foundational to ensuring we provide high-quality instruction that prepares all of our students to achieve and meet the Graduate Portrait. We have an opportunity to be transformative in how instruction looks, especially as we immerse ourselves in digital learning. We want to develop students' capacity to be agents in their own learning, which will increase student achievement. To do this well we need a core curriculum and resources that align to standards, ensures all students meet our Graduate Profile, and is dynamic in meeting the changing reality of instruction as we continue to develop and enhance teacher practice.

By the end of 2020-21 we will:

- Adopt a K-8 Math Curriculum
- Adopt a K-2 Foundational Skills and Enhancement curriculum
- Implement professional development plan for teachers, administrators, and central office staff (ensuring GVC PD is aligned with the RESJ PD Framework)
- Initial integration of preschool to grade 3 model

How we will get there:

We have already begun the process of selecting resources to adopt, and our work will be to continue the CMAAC textbook adoption process for a math program and foundational literacy program. We followed the CMAAC textbook adoption process to identify these programs this past year. Next, we will invest in these necessary resources, provide supporting professional development, and roll out curricula. Additionally, and especially as we work to become a digital district, we will continue our work to develop a digital backpack, including the applications and platforms as online resources in the teaching and learning process, inside of the core curriculum (GVC) development and implementation. We will continue to support the learning of all students in all of our content areas and grade-levels, as we further develop our core curriculum in math and foundational literacy. The PK - 3 alignment will continue to be developed through collaboration with our early learning partners, community based organizations, and district staff.

Strategy 2:

Build system-wide access, quality, and program coherence from Preschool to Grade 12+ that includes rich enrichment opportunities that support a well rounded education.

With racial equity and PPS Core Values as guides, we will work to prepare our students to thrive

in this new, undefined, and exciting future. We will provide each student with a strong foundation of content and technical skills and the critical thinking, communication, and problem-solving skills necessary to become lifelong learners. These learning experiences require an enhancement of our current instructional systems, structures, resources, and environments, across all disciplines, PreK - 12. The range of learning experiences integrates content that empowers students with agency and experiences for college, career, and lifelong learning. Students will engage in developmentally appropriate opportunities for personalized learning and developing problem-solving skills. Students will have the opportunity to explore and cultivate their abilities and talents in a broad range of enriched core, elective and extracurricular activities.

By the end of 2020-21 we will:

- Develop and design quality integrated Preschool to grade 3 model
- Launch a Cross Collaborative Middle School Redesign
- Implement Computer Science for All K-12
- Integrate CTE into Core Academic Curriculum
- Align Post Secondary Pathways
- Integrate English Language Development in K – 8
- Implement Quality K – 12 Health Instruction
- Implement the Master Arts Education Plan for Pre-K – 12
- Expand Advanced coursework
- Introduce Ethnic Studies and Tribal History courses
- Address Rate and Level (TAG)
- Implement Climate Justice Curriculum and support the Climate Justice
- Implement Dyslexia workgroup recommendations
- Expand College & Career Pathways

How we will get there:

In alignment with our System Shifts, Educator Essentials, and Strategic Plan, our initiatives will be guided by our Improvement Science and Design Thinking strategies. These strategies will advance the design and development of our guiding frameworks and standards-based core curriculum across all disciplines, Pre-K to 12. We will apply a cycle of continuous inquiry and improvement as a tool for reflection, planning, application, and evaluation, to our instructional strategy. We will continue collaborating with our students, teachers, administrators, central staff, as well expanding our college and community-based partners. We will collaborate to support implementation and integration into school communities.

System Shift E: A Culture of Physical and Emotional Safety

PPS has created a culture of safety and respect for students and adults because social, emotional, and physical well-being are crucial to academic and professional success. Every student knows that there is a caring adult they can talk to and a system-wide capacity for emotional intelligence that they can rely on.

Strategy 1:

Through trauma informed practices and racial equity and social justice strategies, create and implement a multi-tiered system of supports (MTSS) that identifies early warning

signs, provides tiered supports and interventions and addresses students' academic, social emotional and behavioral needs. Identify and provide supports for student health, social-emotional wellness, and safety for students and staff through professional development and support systems.

We know that the current health crisis and uncertainty will impact how our students, families, and staff come back to school. We will raise awareness and proficiency around meeting the social emotional needs of our students and educators, particularly our students who experience the greatest barriers. This strategy is about how we reinforce academic and behavior systems and structures in support of a guaranteed and viable curriculum, as well as how we best meet the health, social emotional wellness, and safety needs of our students and community. This involves using data and RESJ practices to create support systems, and address disparities in the development of those systems that meet student needs.

By the end of 2020-21 we will:

- Complete MTSS training for cohort 2 schools (approximately 40 schools)
- Support cohort 1 schools for MTSS system supports
- Continue pilot implementation of SEL K-8 curriculum aligned with the Educator Essentials and the RESJ Framework based on CASEL assessment and recommendations
- Continue to survey staff, students and families on sense of belonging, safety and engagement through the Successful Schools Survey
- Provide support around re-entry into schools once the district opens back up in regards to safety, and well being for both students and staff

How we will get there:

We will continue to implement a MTSS system to provide tiered supports and interventions that address academic, behavior, and social emotional needs. We will move forward with Cohort 2 MTSS training for an additional 40 schools and continue to support cohort 1 schools (through coaching, support, TOSAs, school leader PLCs, etc.). SEL, MTSS, and RESJ departments, in addition to other stakeholders such as school leaders, will review CASEL SEL recommendations and discuss action planning and timelines to help us map out a five year implementation plan for fully bringing these to life. We will continue to support ongoing capacity-building and continuous improvement of school climate and school improvement planning (e.g., continue to partner with Panorama to ensure that we gather climate survey data, monitor progress, adjust based on data). We will Integrate RESJ strategies executed by culturally-specific partners, families, and school based teams to include positive cultural identity development, engagement and wrap around services to support students and families. Additionally, we will monitor how needs change given our current circumstances to support students, families, and staff as we re-open school and continue teaching and learning next year - including providing mental health and wellness options.

The above bodies of work represent organizational-level work, recalling that our Vision describes the necessary Educational System Shifts we need to make in order to support a transformed experience and outcomes for our students. Our next phase of work will focus on the engagement and input of our educators and students to similarly identify and prioritize strategic action steps that will advance our Educator Essentials and Graduate Portrait. The next iteration of our strategic plan will integrate the below completed areas.

Next for PPS Strategic Plan

Graduate Portrait

Priorities for School Year 2020-22 [TO BE DEVELOPED]

Skill & Disposition A:

Skill & Disposition B:

Skill & Disposition C:

Skill & Disposition D:

Skill & Disposition E:

Educator Essentials

Priorities for School Year 2020-22 [TO BE DEVELOPED]

Essential A:

Essential B:

Essential C:

Essential D:

Essential E:

Aligning Our Resources to Our Theory of Action

While these priorities are exciting and signify the tangible ways in which we can improve our collective work, in order to be effective, we need to ensure our approach to resource allocation is consistent with our priorities. As we continue to face uncertainty in the coming year, we know we can adapt with clarity by prioritizing and aligning our resources to what matters.

We believe the district should employ a student-centered, racial equity and social justice-focused lens in all decisions. When we intentionally ask ourselves about the assumptions we make, how students and their families impacted by decision making are intentionally engaged to be part of co-creating solutions, we are able to surface assumptions and better inform our decision making. Using our [RESJ Lens](#), we consistently ask and reflect on the question of who is burdened and who benefits. We grapple with the implications of opportunities and barriers for student groups while also making sure we attend to intentionally addressing how we are providing opportunities for students. We are data informed and question our data sources, data use and future tracking so we can monitor our improvement. The use of this decision support tool helps us cultivate a growth mindset where we reflect and adapt in service to our students of color, which in turn can strengthen the system for every student.

Our Investment Plan: 2020-21 School Year

Our investments will continue to reflect the importance of the people who are the foundation of this district. Over the next year, our investment plan reflects both the material resources and time we will dedicate to implementing our Vision. In service to our students, we are proposing key

investments to increase, support and develop staff in alignment with our plan. We believe in the power and potential of our human capital and endeavor to stoke the creative fires we need in our classrooms, our school campuses, the central office and in the community. We believe these investments will accelerate the shifts to a connected and transformative school district through system wide learning and a racial equity aligned culture and system.

Professional Development and a Culture of Learning Investment

- Expansion of training for school sites in systemic targeted interventions and supports for students
- Expanded learning opportunities in Racial Equity and Social Justice aligned to RESJ PD Framework
- Increased Leadership development and support in improvement science and continuous learning
- Diversify and support talent through recruitment, retention, and employee social emotional learning
- Supporting time for participation in cross-functional teams
- Enhanced communications to ensure transparency

Our belief in ability and promise of every student calls us to invest in tangible, high-leverage strategies that positively impact student success. The investment plan for the next school year will be dedicated to continuing to implement key student focused and student led initiatives in the areas of 1) academic curriculum, instruction, and enrichment, 2) academic supports and targeted interventions, 3) social, emotional, and mental health supports, and 4) culturally specific student and family supports. We believe these investments will accelerate the shifts to transform our curriculum and pedagogy, build a culture of physical and emotional safety and a racial equity aligned and integrated system.

Student Success Investment

- Academic curriculum, instruction and enrichment
 - Increase access to technology devices, content and connectivity
 - Increase Arts Education staffing and materials
 - Provide additional curriculum materials, new ESL/ELD curriculum, GVC for Health and Phys Ed.
 - Provide more opportunities for career pathways and CTE
- Academic supports and targeted interventions for students that need it most
 - Additional teachers and instructional specialists at targeted schools
 - Expand access to early education through (K2) plan/staffing
 - Increase classroom services for Special Education
- Social, emotional, and mental health supports.
 - Increase counselors, social workers, school psychologists,
 - Additional school climate and restorative practices specialists
- Culturally specific student and family supports
 - Expansion of RESJ Partnerships to implement culturally specific family engagement, wrap around services, mentoring and leadership development, enrichment and extended learning, positive cultural identity development, and culturally specific crisis response.
 - Increased support for students of color to participate in leadership opportunities such as student government, clubs/affinity spaces, site council across middle school and high school campuses.
 - Expansion of staffing to support Community Engagement

Our investments in capital projects will reflect the ways in which our students and community have developed new and innovative ways to define physical and emotional safety and the resulting learning environments that produce the conditions conducive to student success. The 2020-21 proposed budget includes many large capital improvement projects. We believe these investments will build a culture of physical and emotional safety, accelerate the shifts to transform our curriculum and pedagogy, and a connected and transformative school district responsive to the full range of students physical and safety needs.

Safety and Modernization Capital Investment

- Kellogg and Madison High School Completion - construction complete in late Summer 2021. Both schools will open for students in Fall 2021.
- Benson Polytechnic High School and the Multiple Pathways to Graduation building will finish design in 2020-21 and will begin construction at the end of the fiscal year.
- Lincoln High School will grow vertically throughout the year as construction progresses.
- Health and safety capital improvements funded by the 2017 bond are in all stages of design and construction. During the fiscal year completed projects will include security upgrades, fire alarm improvements, lead paint and asbestos remediation, roof replacements, ADA upgrades, radon system installation, and new ultra-low lead filtered water stations.
- The Board of Directors is engaged in conversations for a November 2020 election to consider a Resilience Bond program focused on immediate needs and completion of Benson High School. Staff has identified technology, curriculum and special education classrooms as proposed scopes of work within the Educational Improvements category. Roofs, mechanical systems, security, seismic, and Americans with Disabilities Act improvements were identified as priority scope of work within the Physical Facility Improvements category.

Economic Impact of COVID-19 Pandemic

We know that PPS faces significant shortfalls as a result of the economic fall out of the pandemic- we have already begun making adaptations. Despite these revenue constraints, we remained determined to align resources to a set of prioritized action steps that will strengthen our organization, support educators and accelerate outcomes for our students.

On May 20, 2020, the Oregon Office of Economic Analysis released its updated revenue forecast for the current biennium. Their report confirms what has been suspected since the outset of the COVID-19 pandemic in Oregon: state revenues are forecast to be \$2.7 billion lower than what was expected for 2019-21, pre-COVID. Economic recovery is projected to take four years; impacts to the state and to PPS will go beyond next school year

Oregon's revenue shortfall will affect the PPS budget in three main areas. The State School Fund (SSF) revenue is the major source of funding for the general operations of school districts funded by state general and lottery funds as well as property tax and other local revenue. The Oregon Legislature appropriated a \$9.0 Billion Funding level for the 2019-21 biennium. Based on the most recent state revenue forecast, PPS is estimated to lose \$40 million or 7.7% of SSF funding in 2020-21.

High School Success funding is a fund initiated by ballot Measure 98 in November 2016. It is provided to establish or expand programs in three specific areas:

- Dropout Prevention
- Career & Technical Education
- College Level Education Opportunities

For the 2020-21 school year, the district was allocated \$11,685,000 in High School Success funding. The current State of Oregon economic forecast indicates an initial 35% reduction of \$4.1 million.

In March 2020, we submitted a Student Investment Account (SIA) application for approval to the Oregon Department of Education totaling \$39 million for 2020-21. The economic forecast includes an initial 37% reduction totaling \$13.65 million for SIA funding. This funding was initially planned to support the Five System Shifts and the Superintendent's three-year Strategic Plan implementation.

It is possible we may not know the total financial impact of COVID-19 in time to fully and finally adjust our budget prior to the statutorily required deadline of June 30, 2020. We anticipate a Special Session of the Oregon Legislature to discuss the economic impacts and resulting shortfalls in the coming weeks. We are also advocating for additional resources through the federal CARES Act.

The current proposed budget required by law consists of five separate major funds including a general fund based on the funding level set forth in the Governor's recommended budget. This was developed using the full funding level of \$9.0 billion for the K-12 State School Fund for the 2019-21 biennium and includes full funding for the Student Success Act and High School Success Act (Measure 98). It is important to note the 2020-21 proposed budget does not yet include any financial impacts as a result of the COVID-19 pandemic. However, the district's Investment Plan takes into account those financial impacts in relationship to our district priorities and strategic plan.

Reductions

Given the financial outlook, we needed to make reductions in order to balance our budget. We leaned into our approach of targeted universalism and resulting investment plan aligned to our Strategic Plan priorities over the next year. Reductions will be made to those areas of staffing and materials outside of the focus and priorities outlined above. Of note is that while we prioritized investments directly supporting students, we did not offer across the board reductions, instead we used an equitable formula that did not overly burden nor benefit single student groups, schools and departments. Despite the severe degree of budget reductions, we understand that we need to preserve sufficient central office capacity to achieve our goals and systemically support school communities and maintain organizational coherence. Unfortunately, public education is accustomed to operating under constrained resources, and as we face an impending budget crisis, we understand our decisions will have a negative impact on certain programs and staff, we will be guided by an observance of our strategies and Vision and our commitment to racial equity and social justice.

The approach to making budget reductions was part of a collective process and review. Cross functional teams including the Superintendent's Leadership Team, principals and other key senior leaders utilized student, staff and community feedback from our Student Success Act engagement process to design our overarching plan. Principals were consulted in setting priorities for instructional and operational expenditures for 2020-21 and have helped prioritize tiered budget reductions to meet the funding levels still to be determined from the impact of the

pandemic event and resulting statewide revenue shortfall. At several key decision points, we utilized the RESJ Lens to ensure our reductions were in alignment with our theory of action and emerging strategic plan.

Conclusion: Call to Action— Collective Impact

As the nation's public school systems plan to welcome students back into school buildings and reconvene a brick and mortar system whose calendar is the remnant of a century-old, agrarian calendar, they must sharply analyze how this pandemic has exposed and even exacerbated institutional and cultural racism in our society, and in our school systems. PPS will apply a critical racial equity lens as we examine the impacts of this pandemic and as we devise plans that address and mitigate its impact.

We will appropriately respond in an inclusive fashion, because it is our belief that if we respond without the full participation of communities of color and without the acknowledgement of the racist systemic policies and protocols that are baked into health care, education, and economic development, we will emerge from this crisis worse off than when we entered.

We are at a pivotal point in a continued transformation at PPS, a critical time to reflect on how we will intentionally prioritize the work that will accelerate our progress towards our Vision. With our Vision collectively defined by the broader community, we have a great opportunity to redefine how learning happens at all levels of our district, and to get better at collaboration and adaptive change. ***We remain committed to our Vision and goals, our strategic plan, and our theory of action to reimagine Portland Public Schools to ensure every student, especially our Black and Native American students who experience the greatest barriers, realize the Vision of the Graduate Portrait.***

Our district goals with key performance indicators adopted by the Board of Education, and the Superintendent's Strategic Plan now have a clear direction and orientation toward our aspirations. We know we will need to be flexible and quick and adaptable along the next five years.. We know that because each year will look a little different, teams will need to develop shorter-term, annual implementation plans for our strategies to manage implementation of the strategic plan. Implementation plans will be regularly revised and responsive to evolving context and needs. We are committed to transparency, monitoring and reporting on our progress towards our goals along the way so that our community of students, staff, families and partners can hold us accountable.

Now is the time to embrace change that is strategically aligned to our priorities and focus and invest in the system we want to build for students. Now is the time to stand shoulder to shoulder to lift up students so that they can lead a more socially just world.

While the educational system and its people are critical drivers of our Vision, PPS cannot do it alone. If we want all of our graduates to attain the Graduate Portrait, we have a collective social responsibility to make this happen. We need to coordinate and align our efforts to clearly define and share our goals throughout our "village." Achieving sustainable progress requires that we engage meaningfully with families, community leaders, other youth advocates, and mentors, and create partnerships with business and philanthropic leaders. We need civic leaders to influence policy, legislation, and community efforts to ensure that youth and families are supported in pursuing these goals. When we commit to a set of shared outcomes, then work within our own organizations and circles of influence to determine how best to achieve these goals, each thread of our community fabric sets changes into motion. This collective impact greatly increases our chances of supporting our young people successfully.

The Board of Education has been a critical partner in building the road map that Portland Public Schools will follow to finally eliminate institutional barriers and increase the investments and support that will end racial predictability in our schools. Especially as we move through these remarkable and challenging times, we ask for your continued support, advocacy and partnership. Thank you.

BUDGET DOCUMENT FORMAT

Welcome to the Portland Public School District (PPS or District). If you are a new reader of our budget document or just need a review, the following section will guide you through the budget document's format and organization as well as the budget preparation process.

Budget Format

The Table of Contents leads the budget document and each of the four main sections has a separate and more detailed Table of Contents. The following is a brief overview of what to expect from each of the four sections:

- **Executive Summary** - This section includes the Budget Message and comprehensive narrative overview of the 2020-21 budget. The narrative presents the budget in the context of the District's emerging vision and strategic plan. In addition, summary budget information is presented in tabular and graphic format including student enrollment history and projections, budget forecasts and benchmark data. The School Board, acting as the Budget Committee, is responsible for oversight, budget approval and adoption, appropriations, and imposing taxes for the District. The Budget Overview highlights major budget changes from 2019-20 with an emphasis on the General Fund, Capital Projects Fund, and Student Investment Fund.
- **Organizational Section** - This section is comprised of general information about the District and its budget, including the level of education provided, geographic area served, and number of schools and students. Also included in this section are significant budget and financial policies, procedures and regulations as well as a detailed description of the budget process.
- **Financial Section** - This section contains required information for the District's funds and descriptions of significant revenue sources and expenditure categories.
- **Informational Section** - This section includes detailed historical and projected personnel resource allocations, property tax information and other performance measures used by the District. Summary pages for individual schools can be found in Volume #2.



DISTRICT GOALS AND OBJECTIVES

Overview

Portland Public Schools, founded in 1851, is a PK-12 urban school district in Portland, Oregon. With nearly 50,000 students in 82 schools, PPS is one of the largest school districts in the Pacific Northwest.

Mission

Every student by name is prepared for college, career and participation as an active community member, regardless of race, income or zip code.

Visioning

In 2018-19, the District engaged in a process to define a new vision. The Board wanted to tap into the wisdom of our students, our educators, and our community to help reimagine Portland Public Schools. The Vision for PPS focuses on what we want to be true for our graduates. The vision is a journey of ongoing creativity, learning, and improvement, and its boldness can speed progress by inspiring action and collaboration. This vision will serve as our “North Star” guiding and aligning all of the District’s plans and innovations toward the same clear and ambitious goals.

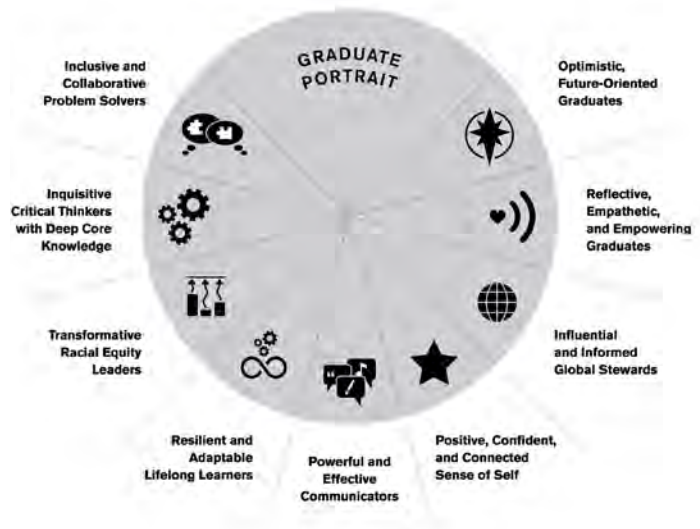
Core Values are an organization’s enduring beliefs that remain constant over time. By making these values explicit through value statements and tethering them to a vision, an organization can articulate the ethical principles that guide action toward its vision:

Students at the Center
Honesty and Integrity
Respect
Creativity and Innovation
Grounded in the Spirit of Portland

Racial Equity and Social Justice
Excellence
Relationships
Partnerships and Collaboration
Joyful Learning and Leadership

The Graduate Portrait is a clear and ambitious description of what the community wants its students to know, be and be able to do, in order to prepare them to thrive in their lives and careers. Our graduate portrait includes attributes needed to prepare students to understand, confront, and change a global social environment that includes racial injustice and systems that perpetuate oppression.

PPS is committed to advancing the Graduate Portrait elements for every student. The PPS community wants to be very intentional and proactive about increasing options for each and every student. The most significant implication of this commitment is the need to integrate design thinking and that considers the full range of human diversity with respect to ability, language, culture, gender, age and other differences.





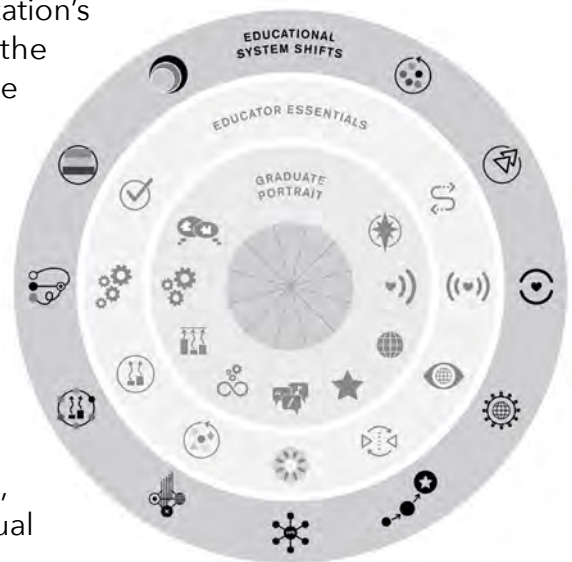
The Educator Essentials are distilled from community-wide input regarding the knowledge, skills, mindsets and dispositions needed from adults to support the Graduate Portrait. The Educator Essentials include content and practice knowledge, along with the human-connectedness aspects of collaborating, supporting and teaching and learning. Beyond excelling in their own practice, PPS educators recognize the collective effort required for the success of every student and take responsibility for their roles in bringing about the Educational System Shifts.

The Educator Essentials apply to every adult working at PPS. They underscore how every adult’s contribution impacts students—directly or indirectly—and, therefore, impacts students’ success. In order to develop a

community of adults with these shared attributes, the school district is committed to helping every PPS adult understand their role in student learning, so that each person can translate the Educator Essentials to their own work and behaviors.

The Educational System Shifts are changes in the organization’s priorities and how it operates. They apply across the organization, from individual schools to the central-office department. They create conditions that support and encourage adults to model the Educator Essentials and the students to achieve the Graduate Portrait.

Systems are difficult to change. They are complex, with many interconnecting parts, and beliefs tend to become entrenched as structures and processes evolve. Those who benefit from a given system usually have power within it and actively thwart changes. Therefore, creating shifts requires persistence, widespread buy-in, continuous improvement processes, and a demonstrated commitment to serve every individual student in the school system.



Theory of Action

Based on the District’s vision, PPS has developed a theory of action:

If we braid Racial Equity and Social Justice strategies into our instructional core work with our students, teachers, and content, and build our organizational culture and capacity to create a strong foundation to support every student, then we will reimagine Portland Public Schools to ensure every student, especially our Black and Native American students who experience the greatest barriers, to realize the Vision of the Graduate Portrait.

Strategic Plan

While the vision identifies the what and the why, the strategy that follows from the vision defines the how. **Five Educational System Shifts** have been prioritized into a three-year strategic plan that will lead to the District Goal and Strategies.

Prioritized Shift 1: A Connected and Transformative School District

PPS is an equitable school district that is student focused, responsive to student needs, and proactive about continuous improvement. It has a clearly articulated vision, with corresponding strategic plans that renew every few years. Staff are empowered to fulfill the school district's mission with responsiveness, reliability, and innovation, collaborating across departments and with families and communities.

Strategies:

1. Create structures and processes that encourage and support a culture that empowers school and district staff to innovate, collaborate and partner to ensure every student is equitably supported to advance toward the Graduate Portrait.
2. Establish expectations for the quality of services provided to students, families and staff; collect data on service quality; provide regular reports on performance; and hold staff accountable for the continuous improvement of services.
3. Disrupt institutional racism by examining our beliefs, mindset, and decision-making and building an organizational culture of inclusion, respect, affirmation and interconnectedness in support of student learning.

Prioritized Shift 2: Racial Equity Aligned Systems, Structures, and Culture

Racial equity and social justice guide all decisions and actions, and PPS works to eliminate racial disparities in access and outcomes. Aligning systems and structures involves culturally responsive practices, including equitable budgeting, to ensure that supports are tailored to individual schools and, ultimately, to students. This shift is supported by accountability practices that assess impact and intent.

Strategies:

1. Integrate the District's Racial Equity and Social Justice Lens (RESJ) into critical school and district decision making including allocating the necessary resources to create equitable outcomes for every student, especially Black and Native students.
2. Provide all staff with professional learning that helps them to understand and apply their racial identities and their personal relationship to power, privilege and oppression in education. Use district goal setting and evaluation processes to encourage and hold staff accountable to use their new knowledge and understanding to make meaningful change that increases student success.

Prioritized Shift 3: Cultivating System-Wide Learning and a Diverse Workforce

PPS maintains a high-quality workforce that reflects the diversity of the broader community and inspires a culture of learning, growth, and development. Culturally affirming language is used throughout the district. Professional development is thoughtfully developed, accessible system-wide and differentiated, and learning opportunities for every adult in the system can demonstrate a clear through-line to student success.

Strategies:

1. Align recruitment, hiring, placement, support, and retention criteria and processes with the Educator Essentials and racial equity competencies to diversify our workforce, especially Black and Native educators, to reflect our student demographics.
2. Develop pipelines and career lattices, in collaboration with higher education institutions and other partner organizations, to identify, develop and retain diverse pools of talented educators. These may include student-to-teacher pathways, university partnerships and apprenticeship programs.
3. Based on an assessment of staff needs and readiness, provide all staff with the professional development and supports needed to build the knowledge, skills, mindsets and dispositions described in the Educator Essentials. The support should be differentiated, systemic and aimed at enabling staff to help students achieve the Graduate Portrait.

Prioritized Shift 4: Transformative Curriculum and Pedagogy

PPS' pedagogy and curriculum integrates the respectful consideration of culture, disability, race, gender, and language. With equitable learning supports and opportunities, every student can develop the foundational requirements of a high-quality education and accelerate as needed. Lifelong learning skills, critical understanding of race, and activism around climate change have become system-wide areas of learning.

Strategies:

1. Develop district-wide, vertically aligned preK-12 core curriculum with an emphasis on foundational literacy skills across content areas, along with assessments and tiered supports, to provide comprehensive, rigorous, culturally-sustaining instruction and developmentally-appropriate learning experiences for all students.
2. Ensure a middle grades experience that meets the distinct academic and social emotional needs of adolescents.
3. Continue implementation and continuous improvement and alignment of the PPS High School Success Plan to provide students with coherent transitions and the support they need to achieve the Graduate Portrait.

Prioritized Shift 5: A Culture of Physical and Emotional Safety

PPS has created a culture of safety and respect for students and adults because social, emotional, and physical well-being are crucial to academic and professional success. Every student knows that there is a caring adult they can talk to and a system-wide capacity for emotional intelligence that they can rely on.

Strategies:

1. Support students with a Multi-Tiered System of Supports (MTSS) that identifies early warning signs and addresses students' academic, behavioral, mental health, and social emotional needs through trauma informed practices and a racial equity and social justice lens.
2. Invest in facility improvements to foster safe, healthy, and positive learning environments.

Board District Goals

We understand that this work will require us to take a differentiated approach to how we serve the unique needs of our students, especially for students of color and other students who need us to accelerate their growth so that they are able to demonstrate both the proficiency in their knowledge base and in the skills and dispositions described in our vision's Graduate Portrait.

In October 2019, the PPS Board of Directors adopted a set of academic milestones the Board will monitor progress and hold the District accountable for achieving. This will require us to prioritize the work and resources necessary to support students who are most underserved. Since students of color currently demonstrate the greatest opportunity gaps, most of our goals call out an explicit expectation of accelerated growth with these student groups in order to narrow overall proficiency gaps. Given that our identified interim assessments are strongly correlated with summative assessment proficiency, and because they help to inform instruction, supports and interventions, we are focusing our milestone targets on these set of indicators in the elementary grades.

Third Grade Reading We believe that every student must be prepared to read, to learn and should know how to read proficiently by the end of the third grade. While the majority of White and Asian students have been making consistent progress toward this goal, we have not produced the same growth for other student groups. We will regularly monitor the growth and development of our students' reading skills throughout each school year to ensure our efforts are having a positive impact towards the desired goal of third grade reading proficiency.

To close achievement gaps, we must accelerate growth for our underserved students of color, moving from 44% of our underserved students of color meeting growth to 60% meeting or exceeding growth expectations (as measured by Measures of Academic Progress) by the spring of 2022.

Fifth Grade Mathematics We know that our students need a strong foundation in mathematics in order to access higher levels of learning in both the middle and high school grades. This includes a proficient ability in numeracy and problem-solving skill areas. We are committed to tracking the progress of our students on a regular basis to ensure our efforts are producing accelerated growth from our most underserved students.

To close achievement gaps, we must accelerate growth for our underserved students of color, moving from 41% of students of our underserved students of color meeting growth (2018-2019 baseline) to 60% meeting or exceeding growth expectations, as measured by Measures of Academic Progress (MAP), by the spring of 2022.

Eighth Grade Graduate Portrait Students being promoted from the eighth grade will be prepared to navigate and adapt to high school's complex challenges, persisting from failure to success through adaptation and a growth mindset. They will demonstrate mastery of core academic knowledge and skills acquired through a middle school experience that includes interdisciplinary core classes and elective exploratory wheels inclusive of the arts, pre CTE, technology, world-languages, health and well-being. Students will demonstrate the ability to communicate effectively by organizing, writing, speaking, and presenting clear, logical, persuasive, compelling content as demonstrated in an Eighth Grade Portfolio or Capstone.

By the spring of 2022, Portland Public Schools 8th grade students will move from 44% meeting proficiency in both English Language Arts and Mathematics (2018-2019 baseline) to 51% meeting proficiency in both subjects as measured by Smarter Balanced Assessment Consortium (SBAC).

Post-Secondary Readiness/Ready for College & Career Our community-driven vision development process resulted in reImagined Portland Public Schools. It identifies those skills and dispositions that we collectively believe every PPS graduate should possess. We also believe that every student needs to have the core academic knowledge and opportunity of experience that will prepare them for post-secondary success via one or more measures that are reflective of the diverse skills and interest that our students have pursued through their high school career, including but not limited to, successful completion or achievement of: (a) Advanced Placement, (b) International

Baccalaureate, (c) Dual-Credit coursework, (d) Career Technical Education, (e) Seal of Biliteracy, (f) Visual & Performing Arts pathways, or (g) College Readiness as measured by the PSAT/ SAT/ ACT.

By the spring of 2022, Portland Public Schools graduates, who are underserved students of color, will move from 50.3% (current 2018-2019 baseline) to 56% successfully completing one or more of the post-secondary indicators.

Finance Mission

Support equitable outcomes for students through transparent stewardship of resources and effective financial processes and services, emphasizing collaboration, responsive customer service and continuous improvement.

Budget Goal

It is the goal of the Board to fund and maintain an operating contingency in the general fund that shall range between 5% and 10% of annual revenues.

BUDGET OVERVIEW

Background

Portland Public Schools is the largest school district in the state of Oregon, serving nearly 50,000 students in pre-kindergarten through twelfth grade in 82 schools. PPS serves a population of students and families from economically, ethnically, and racially diverse backgrounds. Educational services and programs provided include general and special education, career and technical education and a variety of alternative programs.

PPS is governed by a Board of Education comprised of seven elected members serving four-year terms. Board members serve as community volunteers and do not receive compensation for their work. The Board is the policy-making body of the District and is responsible for determining the long-range direction of the District, calling for elections on bond proposals and approving the annual budget. The District's superintendent reports directly to the Board of Education.

Financial resources for the District are allocated between several individual funds, the largest of which is the General Fund. The General Fund is unrestricted and provides the majority of the District's operational budget for personnel, instruction and operating expenses.

General Fund resources largely come from state sources, which include both the permanent rate property taxes and the State School Fund (SSF) grant. Local sources of revenue primarily include Property Taxes, the Local Option Levy and Gap Tax. Revenues from the gap and local option taxes go directly to PPS and are excluded from the State School Fund formula.

The District imposes a total permanent tax rate of \$5.2781 that is made up of the original permanent rate of \$4.7743 and the gap portion of \$0.5038. The 2009 Oregon Legislature re-authorized the gap portion of the District's permanent tax rate limit and it is the difference between the 1990 Measure 5 limit and the 1997 Measure 50 limit on local property taxes.

The Local Option Levy funds teaching positions and classroom supports and will continue for a third five-year term thanks to our voters who approved a renewal in November 2019 with a rate of \$1.9900 per \$1,000 of assessed value. PPS first passed a five-year local option levy in 2011 and it was renewed in 2014 for another five years.

Voter-approved bond measures are the primary source of funding for the District's major capital improvement projects, such as school modernization work. In May 2017, voters approved a \$790 million school bond measure that allows for reinvestment in existing school facilities. The Board has approved the District to start preparing a future ballot measure to support ongoing building/construction, curriculum and technology needs.

In 2019, the PPS Board of Education revised the District's policy on Reserve Funds (Board Policy 8.10.025) to establish a reserve in the General Fund ranging from 5% to 10% of annual General Fund revenues.

Projected Outstanding Debt as of 6-30-2020: \$1.18 billion

Permanent Property Tax Rate: \$5.2781 per \$1000 assessed property value

Budget Preparation

The District develops an annual budget focused on using available resources to address PPS core values, organizational priorities and obligations.

In 2020-21, the budget process incorporated community input, guiding principles and best practices and lays the foundation for applying a new way to evaluate the District's future return on investment. The Academic Return on Investment (A-ROI) will emphasize cost effectiveness in future budget decisions.

The Budget Leadership Team (BLT), including central office district leaders and principals from elementary, K-8, middle and high schools, uses a Racial Equity and Social Justice (RESJ) lens and theory of action in making budget decisions. The “RESJ Lens” is not only used to guide initial decision making; it serves to document the thought process at the time and can be used to evaluate and support ongoing continuous improvement.

Through a year-long process, the PPS community articulated a vision to reimagine PPS. It describes the Graduate Portrait for PPS students and Educator Essentials (skills and dispositions that will enable our organization to bring these to life). This year’s budget represents the work of the BLT, ensuring that all District strategies and decisions are aligned towards achieving our vision and the Board’s goals.

Budgeting Highlights

The Board Goals

The PPS School Board sets the following budget goals to guide the 2020-21 program delivery planning work completed by the BLT.

- Third Grade Reading
- Fifth Grade Mathematics
- Eighth Grade Student Snapshot of Graduate Portrait
- Post-secondary Readiness Ready for College & Career

The Strategic Framework & Five System Shifts

The District focus is described in the Strategic Framework & Five System Shifts to further define goals and action plans for completion of the work and the measurement of outcomes.

- A Connected and Transformative School District
- Racial Equity Aligned Systems, Structures, and Culture
- Cultivating System-Wide Learning and a Diverse Workforce
- Transformative Curriculum and Pedagogy
- A Culture of Physical and Emotional Safety

The Student Success Act (SSA) - HB 3427

The current state of economy in Oregon allows the work of the legislature’s Student Success Committee to offer a historic opportunity to improve educational opportunities. This act will help put all Oregon students on a path to graduate from high school with a plan for the future, while focusing on achieving equitable student outcomes and eliminating opportunity gaps.

PPS expects to receive about \$39.16 million in non-competitive Student Investment Act (SIA) funding for the 2020-21 school year. The SIA will represent about 50% of all resources that are planned to be allocated through the Student Success Act (SSA). This historic investment will allow PPS the opportunity to accelerate our ability to actualize PPS reimagined. The work that went into creating our grant application genuinely reflects the voice and priorities of the communities for which these funds are intended to serve and is a testament to the commitment of our entire PPS Team.

These investments are aligned with the Student Success Act guidelines and stakeholder input:

- Increased **academic supports** and **targeted interventions** for our most vulnerable and historically underserved students

- Increased **social emotional, mental and behavioral health supports** across the District
- More optimal **student-teacher ratios** and class sizes across many grade levels
- **Expansion of elective courses** at comprehensive middle schools and K-8's
- More **equitable access to arts education**, especially in historically under-served school communities
- **Culturally-specific student and family supports** and expanded **community partnerships**
- **Curriculum** materials and **Professional Development** for educators

Each school and central department established a plan for service delivery:

- Careful consideration was given to the needs of the individual schools, including their demographics, family income and mobility levels
- Teacher-student ratios were reviewed during this process
- The budget process was conducted with a fresh perspective and adherence to established best practices and district goals and priorities
- Used objective and measurable student characteristics as weights (income status, English learners, students with disabilities, low/high academic performance, etc.) to improve equity
- The District is implementing the Government Finance Officers Association (GFOA) Best Practices for School Budgeting

General Obligation Bonds Sale and Future Bond Programs

The District plans to issue \$441.3 million in General Obligation Bonds, Series 2020 to support the final phase of the capital improvement work outlined in the 2017 bond authorization. The school board is currently engaging the community in a potential bond program to bring before voters in the November 2020 general election.

The School Staffing Balancing

The PPS staffing model uses enrollment projections to determine the school staffing allocation, and ensures:

- Each school, especially small schools and those with underserved student populations, have an adequate number of teachers
- Instruction for core programming and state PE and Health requirements; equity funds are put to best and highest use
- Principals have significant control over school budgets, transforming how the central district business office collaborates with administrators at each school site
- Compliance with Oregon Local Budget Law (ORS 294)
- Budget account codes have been restructured to align with the state's required chart of accounts for expense functions, objects, areas and locations
- All direct and indirect costs by subject, grade level, organization and school are accounted for

The Meritorious Budget Award

PPS received a meritorious award from the Association of School Business Officials International for the 2019-20 budget for:

- Presenting clear budget guidelines
- Promoting communication between departments and the schools
- Encouraging short- and long-range budget goals
- Supporting effective use of educational resources

Budget Overview

This year's budget coincides with the Oregon Legislature's biennial budget cycle for 2019-21. PPS is using the Governor's recommended budget, which currently allocates \$9.0 billion to fund PK-12 education in Oregon, as the baseline for its budget.

PPS is proposing a budget of \$2.73 billion for 2020-21 and is using all available resources to meet the board goals and priorities set forth by PPS leadership.

The 2020-21 budget is focused on three areas:

- Meet students' mental and behavioral health needs
- Increase academic achievements and reduce academic disparities for:
 - ▶ Students of color
 - ▶ Students with disabilities
 - ▶ Emerging bilingual students
 - ▶ Students navigating poverty, homelessness, foster care, and other students that have historically experienced disparities in our schools
- Additional Bond Program to modernize buildings, upgrade technology infrastructure and curriculum, and health and safety upgrades.

Budget Assumptions

Revenues

The District's estimate of available resources in 2020-21 is based on the following assumptions:

- The District Average Daily Membership Weighted (ADMw) is projected to be 57,600
- The estimated SSF distribution is based upon Oregon's biennial budget proposed at \$9.0 billion for K-12 education funding to be distributed at 49/51% split over two years with PPS' share of the second year being \$258 million
- The estimated overall property tax revenue to be collected by the District during 2020-21 is \$384.0 million and is based upon a 4.5% growth factor and a 95.5% collection rate as estimated by the Oregon Department of Revenue
- The District's General Fund beginning fund balance, considered a resource in the budget process, is estimated to be \$46.6 million on July 1, 2020
- The Multnomah Education Service District (MESD) pass through or "Transit" dollars anticipated for 2020-21 is \$8.5 million. It is based upon changes to the service plan selection

Expenses

The District's 2020-21 plans are based on a number of projected expenditures with labor costs as the largest expense.

It is important to note that the committed contingency amounts identified in the budget are to cover a variety of items, such as:

- FTE for enrollment in excess of projections
- Uncommitted amounts for unforeseen expenses

The proposed expenditures for 2020-21 are based upon the following assumptions:

- The salary schedules for each labor group are established by existing agreements.
- The Public Employees Retirement System (PERS) Board released the contribution rates for the biennium beginning July 1, 2019
 - ▶ Portland Public Schools is using a blended rate of 4.68%, weighting Tier 1/2 and OPSRP employees, down from 4.8% in 2019-20
 - ▶ The PERS Unfunded Actuarial Liability (UAL) requires a rate of 12.05% applied to PERS eligible payroll to cover the annual bond payments, down from 12.6% in 2019-20
- Other employer labor costs are based on the assumption of a group health insurance cap based upon the negotiated amount, 7.65% FICA, 0.5% Workers' Compensation, 0.49% Other Employer Benefits, 0.63% Retiree Health Insurance, 0.23% Early Retirement, and a self-funded unemployment rate of 0.09%

Revenue Factors

Portland Public Schools	2016-17	2017-18	2018-19	2019-20	2020-21
Real Market Value (in Billions)	\$106.94	\$121.65	\$131.74	\$134.59	\$138.63*
Total Net Assessed Value (in Billions)	\$47.35	\$49.71	\$51.11	\$53.70	55.3*
Property Tax Rate Extended (per \$1000 Assessed Value):					
Operations	\$5.28	\$5.28	\$5.28	\$5.28	\$5.28
Local Option for Operations	\$1.99	\$1.99	\$1.99	\$1.99	\$1.99
Debt Service	\$1.06	\$2.42	\$2.49	\$2.41	\$2.45
Total Property Tax Rate	\$8.33	\$9.69	\$9.76	\$9.67	\$9.72
Less Measure 5 Adjustments	\$20,960,383	\$20,506,231	\$18,829,623	\$20,910,923	\$20,307,790*
Average Daily Enrollment - ADMr	48,295	48,371	48,480	48,458**	48,570**
Weighted Enrollment - ADMw	57,776	57,778	57,762	57,631**	57,600**

* Projected

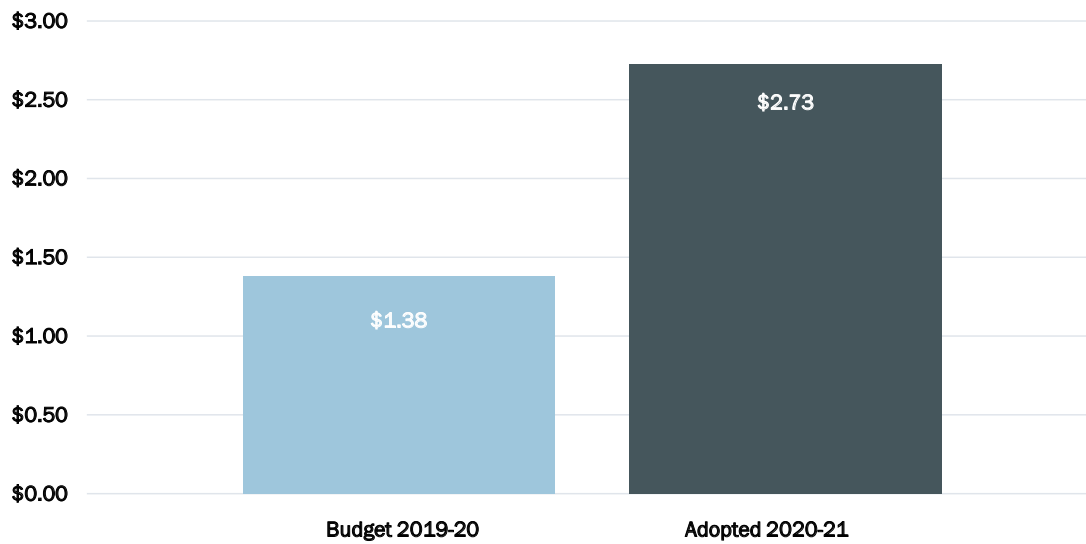
**Latest estimates from ODE website and from 19/20 Tax Supervising and Conservation Commission information

2020-21 BUDGET

The budget presented in this document represents the financial plan for PPS. It is balanced and contains estimates of the revenues and expenditures needed to support the program offerings of the District for a single year. In total it demonstrates the District's strategies to serve PPS students during the 2020-21 school year.

The total combined budget, including all funds, increased by 98%, or \$1.35 billion, from \$1.38 billion in 2019-20 to \$2.73 billion in 2020-21, including a contingency of \$45.72 million and an ending fund balance of \$211.15 million. This also includes a \$1.0 billion placeholder for a possible bond measure in 2020-21.

Combined Budget (All Funds)
in billions



Total Resources

Total resources in the 2020-21 budget include federal, state, intermediate and local sources as well as long-term debt receipts, interfund transfers, and beginning fund balance. The adopted revenue in 2020-21 for all funds is \$2.73 billion and represents an increase of \$1.35 billion, or 98%, from the 2019-20 adopted budget.

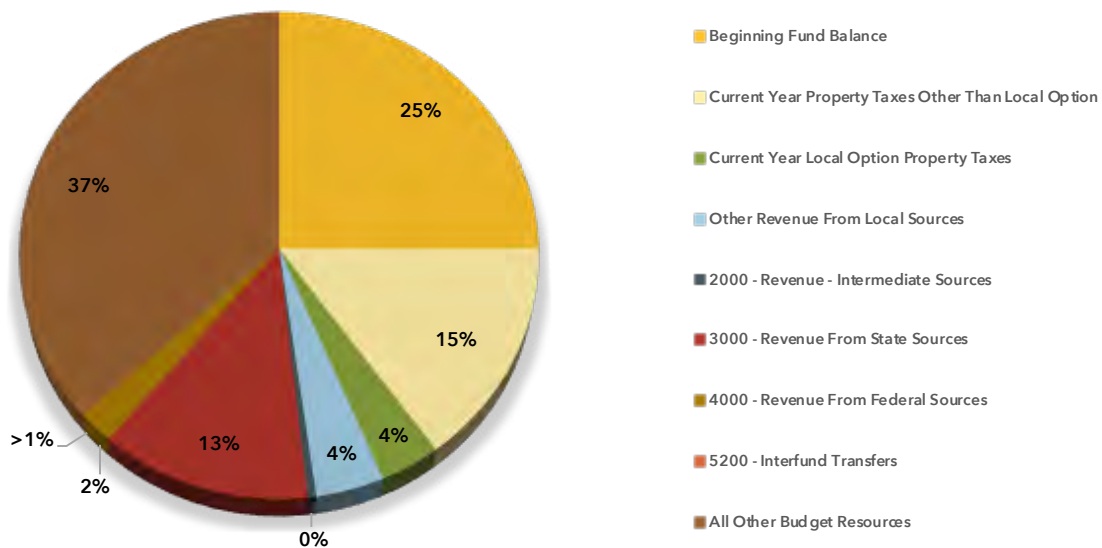
The Other Budgeted Resources represents the largest resource for the District and is made up almost entirely from the budgeted \$1.0 billion or 37% of all funds placeholder for a possible bond measure in 2020-21. The Beginning Fund Balance represents the next largest resource for the District and includes Capital Projects Funds with \$681.62 million or 25% of the District's total resources. Local Sources (property taxes) contribute the second largest portion of resources for all funds with \$406.93 million or 15% followed by State Sources as the third largest revenue contributor with \$349.17 million or 13%. Other sources add up to 11% or \$287.97 million.

Summary of Resources by Major Object - All Funds (In Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Beginning Fund Balance	348,085	221,460	558,757	413,594	681,621	681,621	681,621
Current Year Property Taxes Other Than Local Option	285,724	364,344	380,694	386,729	406,935	406,935	406,935
Current Year Local Option Property Taxes	82,878	88,405	94,272	97,350	100,366	100,366	100,366
Other Revenue From Local Sources	97,145	103,489	125,230	115,595	112,918	112,918	112,918
2000 - Revenue - Intermediate Sources	24,102	15,339	13,604	13,685	14,171	14,171	14,171
3000 - Revenue From State Sources	233,633	264,133	263,840	294,527	349,169	349,169	349,169
4000 - Revenue From Federal Sources	50,559	50,801	48,454	53,605	58,763	58,763	58,763
5200 - Interfund Transfers	16,141	6,997	6,125	4,324	1,751	1,751	1,751
All Other Budget Resources	9,084	422,640	70	50	84	1,000,084	1,000,084
TOTAL RESOURCES	1,147,352	1,537,607	1,491,045	1,379,458	1,725,777	2,725,777	2,725,777

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Percent of Total Resources - All Funds



Total Requirements

The 2020-21 adopted budget expenditures for all funds represent a \$1.35 billion increase, or 98%, as compared to the 2019-20 adopted budget. The increase is due to the Student Success Act, a placeholder for a potential bond measure and the bond sale of the remaining 2017 bond authorization.

Expenditures are categorized by major function and major object.

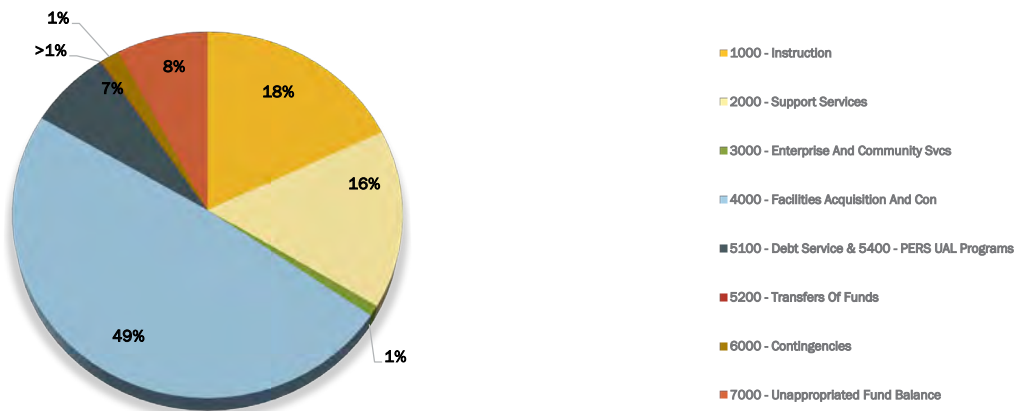
- Major function** includes instruction, support services, enterprise and community services, facility acquisition and construction, debts, transfers out, contingency and ending fund balance. Facilities Services is the largest budget category at \$1.33 billion or 49% of all funds and includes budget for a potential bond measure. Instruction is the second largest budget category at \$488.14 million or 18% of all funds. Support Services is the third largest budget category at \$430.30 million or 16% of all funds.

Summary of Requirements by Major Function - All Funds (Financial Data in Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
1000 - Instruction	369,841	386,976	394,078	424,488	3,439.77	458,496	488,140	488,140	3,644.40
2000 - Support Services	270,272	281,401	302,212	326,884	2,222.51	371,868	430,296	430,296	2,425.70
3000 - Enterprise And Community Svcs	22,836	22,962	22,831	24,285	241.05	25,675	25,675	25,675	237.17
4000 - Facilities Acquisition And Con	149,868	113,042	164,764	303,047	27.00	419,677	1,331,605	1,331,605	40.80
5100 - Debt Service & 5400 - PERS UAL Programs	96,933	167,472	173,842	177,734	-	191,444	191,444	191,444	-
5200 - Transfers Of Funds	16,141	6,997	6,125	4,324	-	1,751	1,751	1,751	-
6000 - Contingencies	-	-	-	77,940	-	45,715	45,715	45,715	-
7000 - Unappropriated Fund Balance	221,460	558,757	427,192	40,754	-	211,151	211,151	211,151	-
TOTAL REQUIREMENTS	1,147,352	1,537,607	1,491,045	1,379,458	5,930.33	1,725,777	2,725,777	2,725,777	6,348.07

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Requirements by Major Function - All Funds



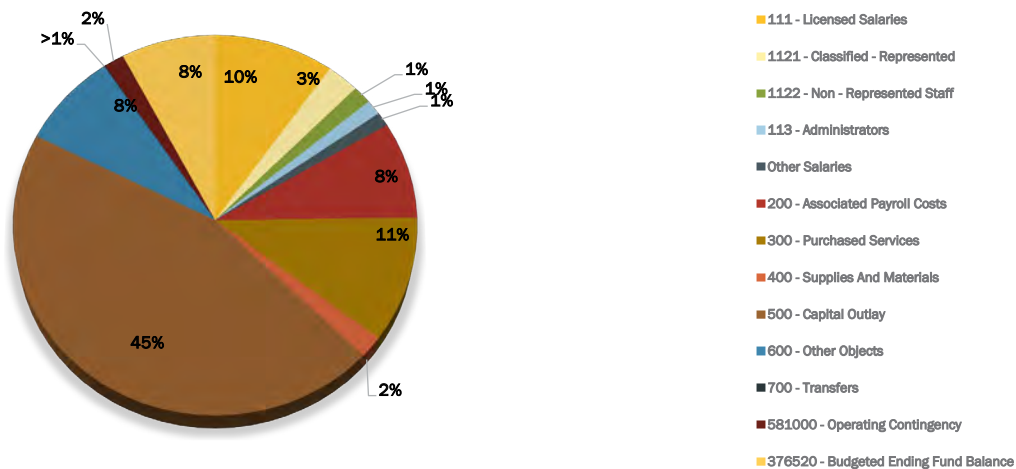
- **Major object** includes salaries, payroll benefits, purchased services, supplies and materials, capital outlay, other objects, transfers and reserves. Capital Outlay represents \$1.23 billion or 45% of all funds and includes budget for a potential bond measure. Salaries and associated payroll costs represent the second largest budget category at \$675.66 million or 25% of all funds.

Summary of Requirements by Major Object - All Funds (Financial Data in Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
111 - Licensed Salaries	220,331	234,751	243,932	252,037	3,401.69	268,644	268,644	268,644	3,632.72
1121 - Classified - Represented	55,586	56,282	58,707	65,818	1,845.05	72,566	72,566	72,566	1,961.82
1122 - Non - Represented Staff	28,662	29,086	30,172	36,971	443.38	41,975	41,975	41,975	488.03
113 - Administrators	26,693	26,860	28,152	30,798	240.21	35,043	35,043	35,043	265.50
Other Salaries	23,134	23,919	27,845	27,867	-	32,378	32,378	32,378	-
200 - Associated Payroll Costs	171,441	178,174	180,305	211,533	-	225,055	225,055	225,055	-
300 - Purchased Services	108,813	116,486	131,026	136,684	-	159,836	290,461	290,461	-
400 - Supplies And Materials	31,941	35,780	42,640	40,729	-	49,155	49,330	49,330	-
500 - Capital Outlay	133,614	87,190	127,641	252,029	-	366,679	1,229,951	1,229,951	-
600 - Other Objects	109,536	183,326	187,234	201,836	-	215,829	221,757	221,757	-
700 - Transfers	16,141	6,997	6,199	4,461	-	1,751	1,751	1,751	-
581000 - Operating Contingency	-	-	-	77,940	-	45,715	45,715	45,715	-
376520 - Budgeted Ending Fund Balance	221,460	558,757	427,192	40,754	-	211,151	211,151	211,151	-
TOTAL REQUIREMENTS	1,147,352	1,537,607	1,491,045	1,379,458	5,930.33	1,725,777	2,725,777	2,725,777	6,348.07

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Requirements by Major Object - All Funds



Contingencies and Unappropriated Ending Fund Balance

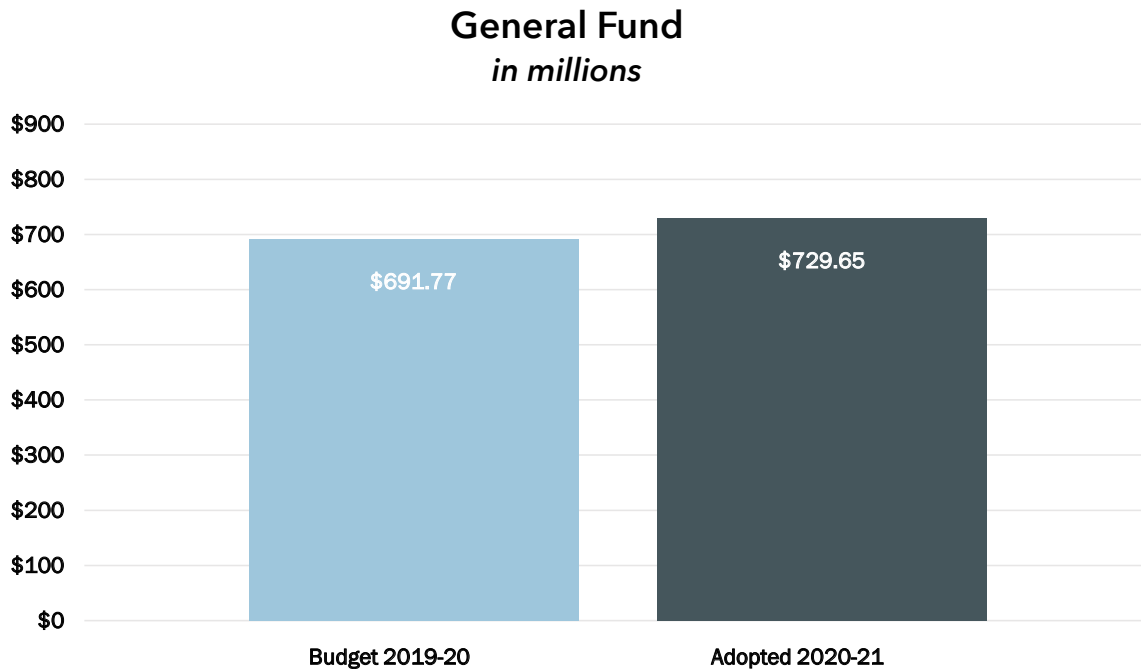
Contingencies are reserved for expenditures that cannot be foreseen and planned in the budget process because of the occurrence of an unusual or extraordinary event. From 2019-20 to 2020-21 total budgeted contingency will decrease \$32.23 million to \$45.72 million. This is due to a spend down of the bond contingencies and re-allocation to unappropriated ending fund balance.

Ending Fund Balance is an estimate of funds needed to maintain operations of the District from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Total budgeted ending fund balance will increase from \$40.75 million in 2019-20 to \$211.15 million in 2020-21 due to the issuance of capital bonds in 2019-20 which will not be fully spent by the end of that year.

The General Fund Budget

General Fund

The General Fund Increased by 5%, or \$37.89 million from \$691.77 million in 2019-20 to \$729.65 million in 2020-21, including a contingency of \$40.95 million.

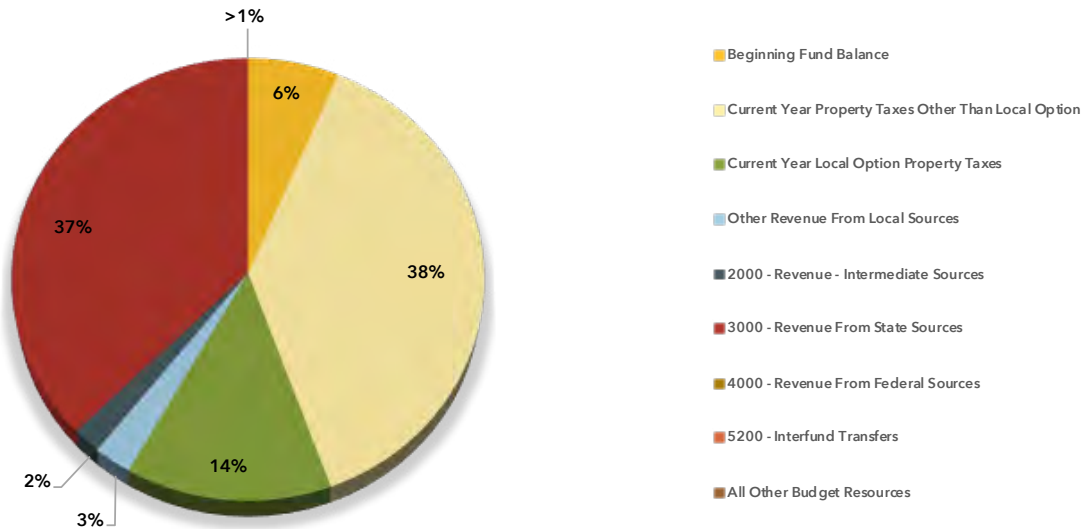


General Fund Resources

In 2020-21, the adopted resources for General Fund total \$729.65 million, an increase of \$37.89 million or 5%, compared to the 2019-20 adopted budget.

The 2020-21 resources budget includes property taxes, local option property taxes, local, intermediate, state, interfund transfers and other sources. The primary sources of revenue for the General fund are Local Sources (property taxes) totaling \$277.71 million or 38%, State Sources totaling \$272.48 million or 37%, and Local Option Property Taxes totaling \$100.37 million, or 14% of all sources.

Resources by Major Object - General Fund



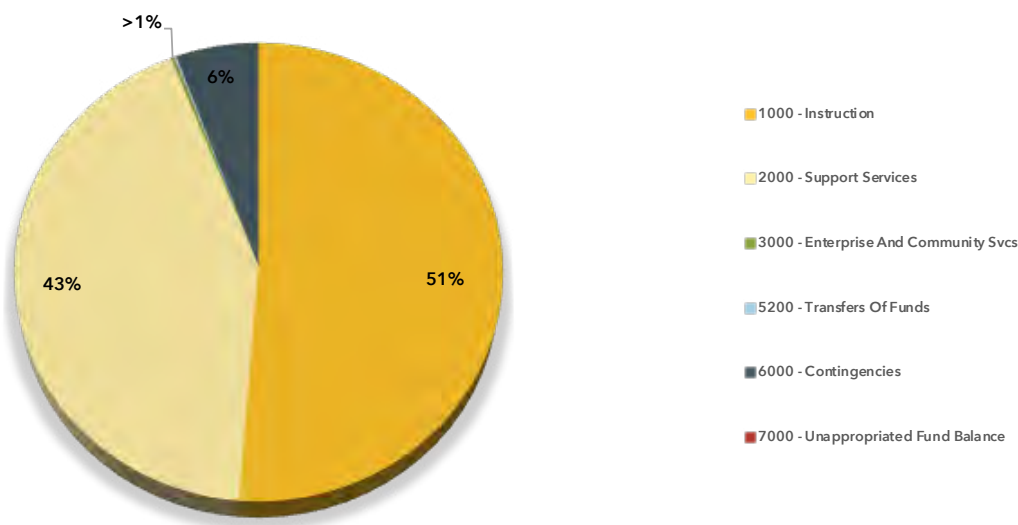
General Fund Requirements

In 2020-21, the adopted requirements for General Fund increased by \$37.89 million, or 5%, compared to the 2019-20 budget.

Expenditures are categorized by major function and major object.

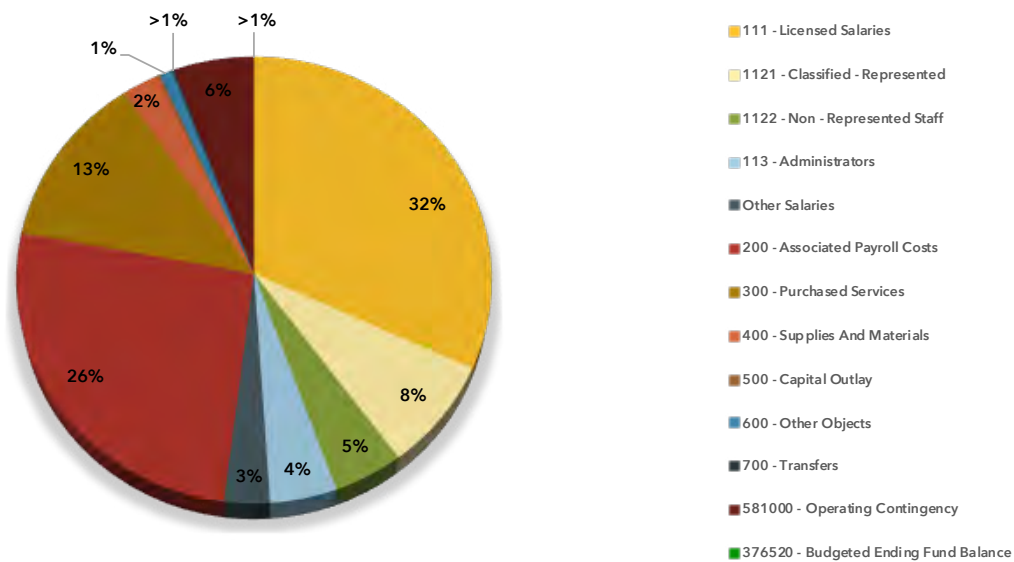
- Major function** includes classroom instruction, support services, enterprise and community services, facility acquisition & construction, debts, transfers out, contingency and ending fund balance. Classroom instruction is the largest budget category at \$373.93 million or 51% of the General Fund. Support Services is the second largest budget category at \$311.83 million or 43% of the General Fund.

Requirements by Major Function - General Fund



- **Major object** includes salaries, payroll benefits, purchased services, supplies and materials, capital outlay, other objects, transfers and reserves. Salaries and associated payrolls costs are the largest budget category at \$568.57 million, or 78% of the General Fund.

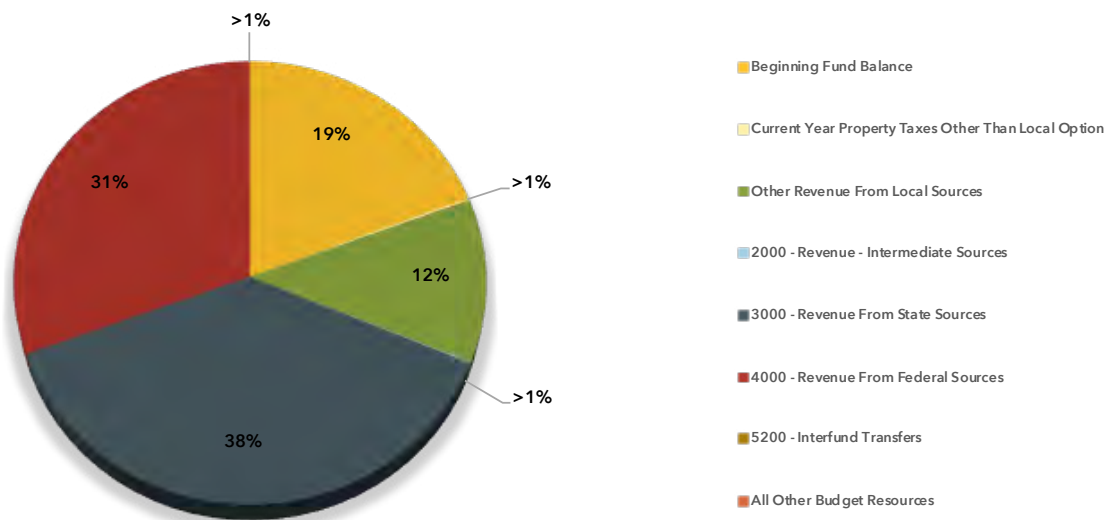
Requirements by Major Object - General Fund



Special Revenue Fund

The budget reflects projected 2020-21 grant revenues and expenses as well as projected carry-forward to be used from July 1 to September 30 due to the grants operating on a federal fiscal year of October 1 through September 30. The Special Revenue Fund is expected to grow by 39%, from \$137.41 million in 2019-20 to \$191.83 million in 2020-21. This is primarily due to the new resources from the SIA.

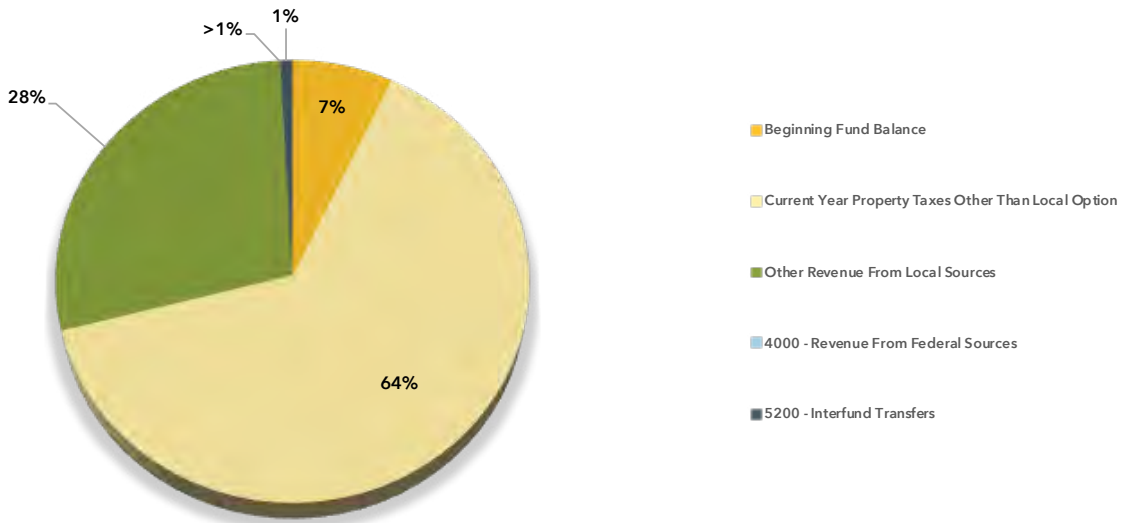
Resources by Major Object - 200 - Special Revenue Fund



Debt Service Fund

The growth of the Debt Service Fund by 7% is attributable to increased property taxes. Debt repayment schedules have been structured to grow with assessed property values in an effort to keep millage rates stable over the life of the debt. Total resources in this fund are expected to grow from \$188.88 million in 2019-20 to \$201.67 million in 2020-21. These resources will be used to pay down principal and interest on current debt.

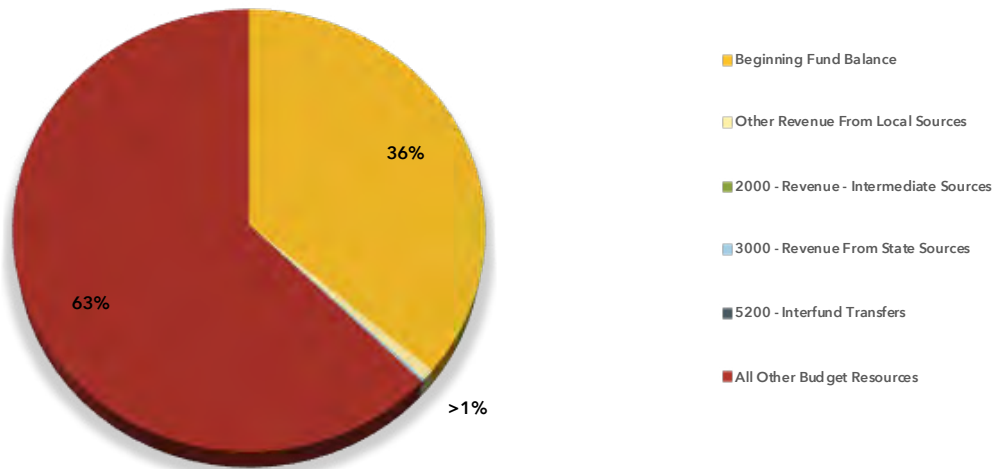
Resources by Major Object - 300 - Debt Service Fund



Capital Projects Fund

The Capital Projects Fund is expected to increase by \$1.24 billion from 2019-20 to 2020-21. This includes a placeholder for a potential bond measure. Spending, excluding the possible bond measure of \$1.0 billion, is expected to increase by \$115.42 million. While contingencies decrease by \$42.93 million the unappropriated ending fund balance will increase by \$172.28 million.

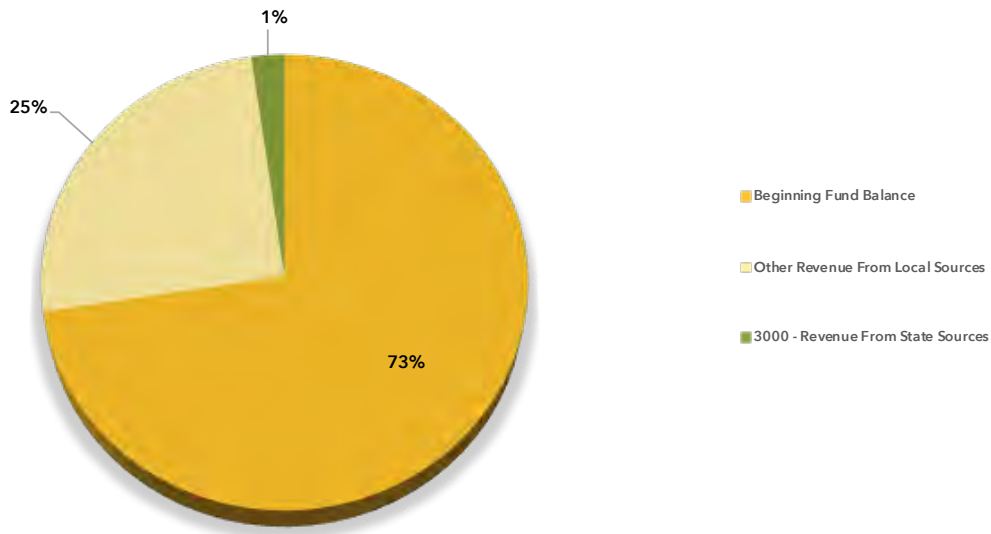
Resources by Major Object - 400 - Capital Projects Fund



Internal Service Fund

Resources in the Internal Service Fund decreases from \$12.08 million in 2019-20 to \$8.53 million in 2020-21, a change of 29%. The change is based on the expected decrease in costs related to general liability. Planned expenditures total \$3.76 million, while \$4.77 million will be held in contingency. Fund 601 is the only sub-fund currently budgeted to the Internal Service Fund and it serves as a Self-Insurance Fund for Workers' Compensation, Unemployment Compensation, Risk Management, and some group health services.

Resources by Major Object - 600 - Internal Service Fund



STATE SCHOOL FUND GRANTS AND PROPERTY TAX REVENUES

State School Fund (SSF) and Property taxes are primary sources of Portland Public Schools’ Operating Fund-General Fund. The Legislature determines how much money is available from State sources such as income taxes, and local sources primarily property taxes.

State School Fund

The SSF was created in response to the requirement that the state replace school tax revenue lost under Measure 5. The legislature created the SSF and established an equalization formula to allocate revenue to schools on a weighted per-student basis. For more information on the Gap Tax please see

<https://www.oregonlegislature.gov/lro/Documents/report%205-99.pdf>

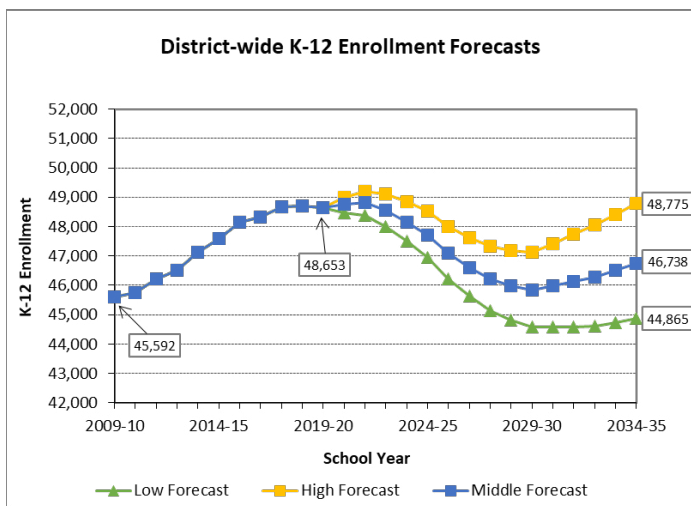
SSF is calculated based on enrollment. A per-student amount consists of two different enrollment numbers: average daily membership - resident (ADM_r) and average daily membership - weighted (ADM_w). The ADM_r number represents the average number of students enrolled in PPS on a daily basis. The ADM_w is an adjusted number to compensate for the high costs of educating certain groups of students, such as English Language Learners, special education, pregnant or parenting, income at or below poverty and students in foster care.

The chart below shows the actual October Enrollment by year, along with the middle projection provided by Portland State University’s Population and Research Center (PRC).

Property Taxes

Property taxes from each school district’s permanent rate are deducted from the General Purpose Grant to determine the amount the school district will receive from the SSF Grant. However, the property taxes from the 2009 Legislature gap bond and local option levy are excluded from the per student state school funding calculations.

Property owners are taxed on the combined rates of education and debt service to repay bond expenses from Measure 5. The permanent Property Tax Rate for Portland Public Schools is \$5.2781 per \$1,000 of assessed value.



Assessed values are limited to 3% increases a year unless there is new construction. Even if the market value is reduced, the assessed value can still go up by 3%. Once the assessed value “catches up” to the market value, it can only increase if the market value increases.

The permanent tax rates are determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase their permanent rate authority. Rates for debt services are set based on each year’s requirements.

The taxes levied are based upon the tax collection year July 1 to June 30.

SCHOOL STAFFING CHANGES

The main priorities for the 2020-21 school staffing, with the addition of the Student Investment Account (SIA) grant funds, are to add mental health and social/emotional supports and continue investing in the schools with the greatest needs. Schools with a Title I, Comprehensive School Improvement (CSI), and Targeted School Improvement (TSI) designation are considered those with the highest needs. CSI and TSI are federally required designations under the Every Student Succeeds Act (ESSA).

In 2019-20, there was a large investment in Special Education services to catch up with the rising needs of Special Education students and the increase in the number of Special Education students, which is continuing in 2020-21 and supported by another increase in teachers and paraeducators in 2020-21.

Changes in the 2020-21 school staffing allocations are outlined below.

Teacher Staffing

K-5 class sizes are remaining the same as 2019-20 for all non-CSI schools. CSI schools will see improved classes sizes in grades K-2, whereas grades 3-5 will remain the same as 2019-20.

The maximum class sizes are remaining the same as 2019-20 for grades 6-8 across the system. However, additional 0.5 FTE allocations were provided to K-8 and Middle Schools to expand electives and four Middle Schools were provided additional FTE to pilot a 7-period day schedule.

The ratios for grades 9-12 teacher allocations remained the same as 2019-20, with the CSI/TSI high schools continuing to be staffed at more optimal ratios.

Additional FTE was provided to the Jefferson and Roosevelt Clusters to expand the Arts Pathway.

Mental Health and Social/Emotional Supports

New for 2020-21, all K-5, K-8, and High Schools receive Social Worker FTE. K-5 and K-8 schools have the option to use the 0.5 FTE towards a Social Worker, Qualified Mental Health Provider (QMHP), or additional Counselor, whereas High Schools were allocated 1.0 Social Worker.

Additionally, Counseling ratios were improved for Middle Schools. All Middle Schools receive a minimum of 2.0 Counselors, with an improved ratio of 250:1.

Additional Targeted Supports

New for 2020-21, Instructional Specialists were allocated to CSI and TSI Schools, with CSI Schools receiving 1.0 FTE and TSI Schools serving grades K-8 receiving 0.5 FTE.

All single administrator schools identified in need of support (Title I, CSI, TSI) are allocated an additional 0.5 FTE to be combined with Equity FTE for a full-time Assistant Principal.

Special Education Staffing

The large investment in Special Education services in 2019-20 is continuing for 2020-21. In 2020-21, the main investments are eleven additional teachers and twelve additional paraeducators. All of the additional staffing for special education are to ensure the class sizes can be lowered and remain below the maximum class sizes, with the additional students needing special education services.

CAPITAL PROJECTS SUMMARY FOR 2020-21

In November 2012 and May 2017, Portland voters overwhelmingly supported capital improvement bonds totaling nearly \$1.3 billion to upgrade PPS schools. The 2012 School Building Improvement Bond, totaling \$482.0 million, enabled the district to make improvements in more than 51 schools, including seismic, accessibility and science classroom upgrades. In addition, Franklin, Roosevelt and Grant High Schools were modernized and Faubion PK-8 was completely rebuilt.

The \$790.0 million May 2017 Health, Safety and Modernization Bond is now underway and includes building a new Kellogg Middle School, a new Lincoln High School and modernizing Madison and Benson High Schools. Additionally, the bond is supporting water quality, lead paint, asbestos, radon, fire safety, ADA and security improvements throughout the district.

School Board

Zone	Board Member	Board Term Expires
1	Andrew Scott	6/30/2023
2	Michelle DePass	6/30/2023
3	Amy Kohnstamm (Board Chair)	6/30/2023
4	Rita Moore (Vice-Chair)	6/30/2021
5	Scott Bailey	6/30/2021
6	Julia Brim-Edwards	6/30/2021
7	Eilidh Lowery	6/30/2023
Student Representative	Maxine Latterell	6/30/2020

Community Budget Review Committee (CBRC)

Committee Member	Board Term Expires
Tastonga Davis	6/30/2021
Sara Kerr	6/30/2021
Roger Kirchner	6/30/2021
Thomas Lannom	6/30/2020
Jeff Lewis	6/30/2020
Judah McAuley	6/30/2021
Krystine McCants	6/30/2020
Brad Nelson	6/30/2021
Irina Phillips	6/30/2021
Christine Pitts	6/30/2021
Leesha Posey	6/30/2021
Betsy Salter	6/30/2021
Jennifer Samuels	6/30/2021
Parker Myrus, Student Representative	6/30/2020
Judith Solomon, Student Representative	6/30/2020

Administrative Personnel

Name	Title
Guadalupe Guerrero	Superintendent
Dr. Kregg Cuellar	Deputy Superintendent, Instruction & School Communities
Claire Hertz	Deputy Superintendent, Business & Operations
Liz Large	Interim General Counsel
Stephanie Soden	Executive Chief of Staff
Cynthia Le	Chief Financial Officer
Dan Jung	Chief Operating Officer
Don Wolff	Chief Technology Officer
Rosanne Powell	Board Manager
Sharon Reese	Chief Human Resources Officer
Jonathan Garcia	Chief Engagement Officer
David Roy	Interim Senior Director Communications
Dr. Luis Valentino	Chief Academic Officer
Dr. Shawn Bird	Chief of Schools
Brenda Martinek	Chief of Student Support Services

ORGANIZATIONAL SECTION

ORGANIZATIONAL SECTION

The organizational section is comprised of general information about the District and its budget, including the level of education provided, geographic area served, and number of schools and students. Also included in this section are significant budget and financial policies, procedures and regulations as well as a detailed description of the budget process.



THE DISTRICT AND THE COMMUNITY

General Information

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 covers an area over 152 square miles. The district boundaries include portions of the cities of Portland (pop. 653,115), Lake Oswego (pop. 39,532), and Milwaukie (pop. 21,014), based on July 2019 estimates by the U.S. Census Bureau, Population Estimates Program (PEP). The District owns and maintains over 100 campuses (schools and other uses) with more than 300 buildings and a total floor area of more than 9 million square feet. Please see the Individual School Reports for building location, age, and grade level information.

The Portland Public School District Board, elected by a majority of the voting electorate, is the governing body responsible for the District's public decisions. The seven member Board has oversight responsibility and control over all activities related to the District. The Board is accountable for all fiscal matters that significantly influence operations.





PORTLAND PUBLIC SCHOOLS 2020-21 Attendance Areas and Schools Budget Book Map

Portland Public Schools is the largest of six school districts within the city of Portland, educating more than 49,000 students. Every K-12 student has a neighborhood school based on home address.

General information: www.pps.net, 503-916-2000

Detailed School Boundaries: www.pps.net/map

School Boundaries Do Not Reflect City or County Lines

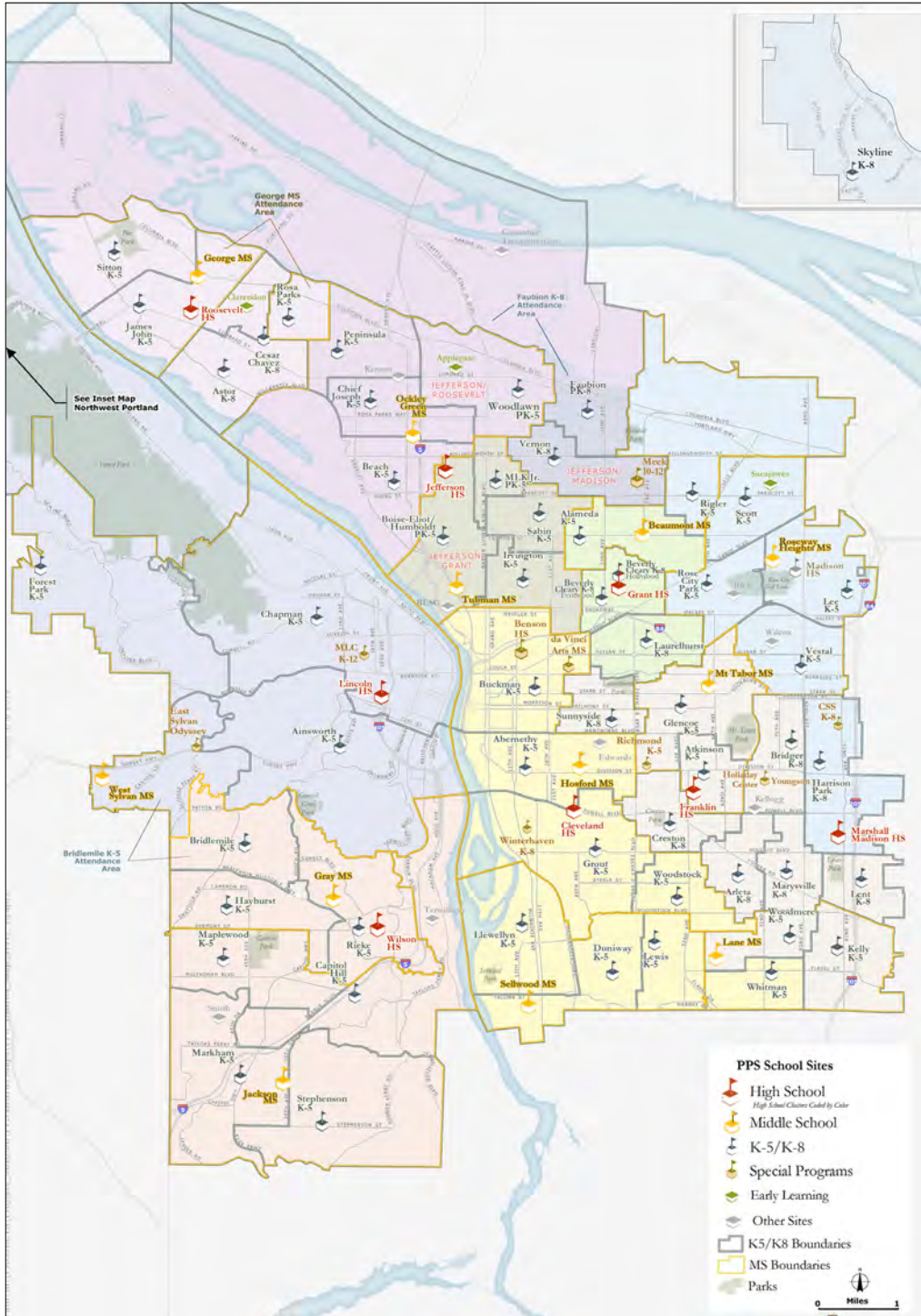
Map Notes:

Beverly Cleary K-8 resides at multiple sites:

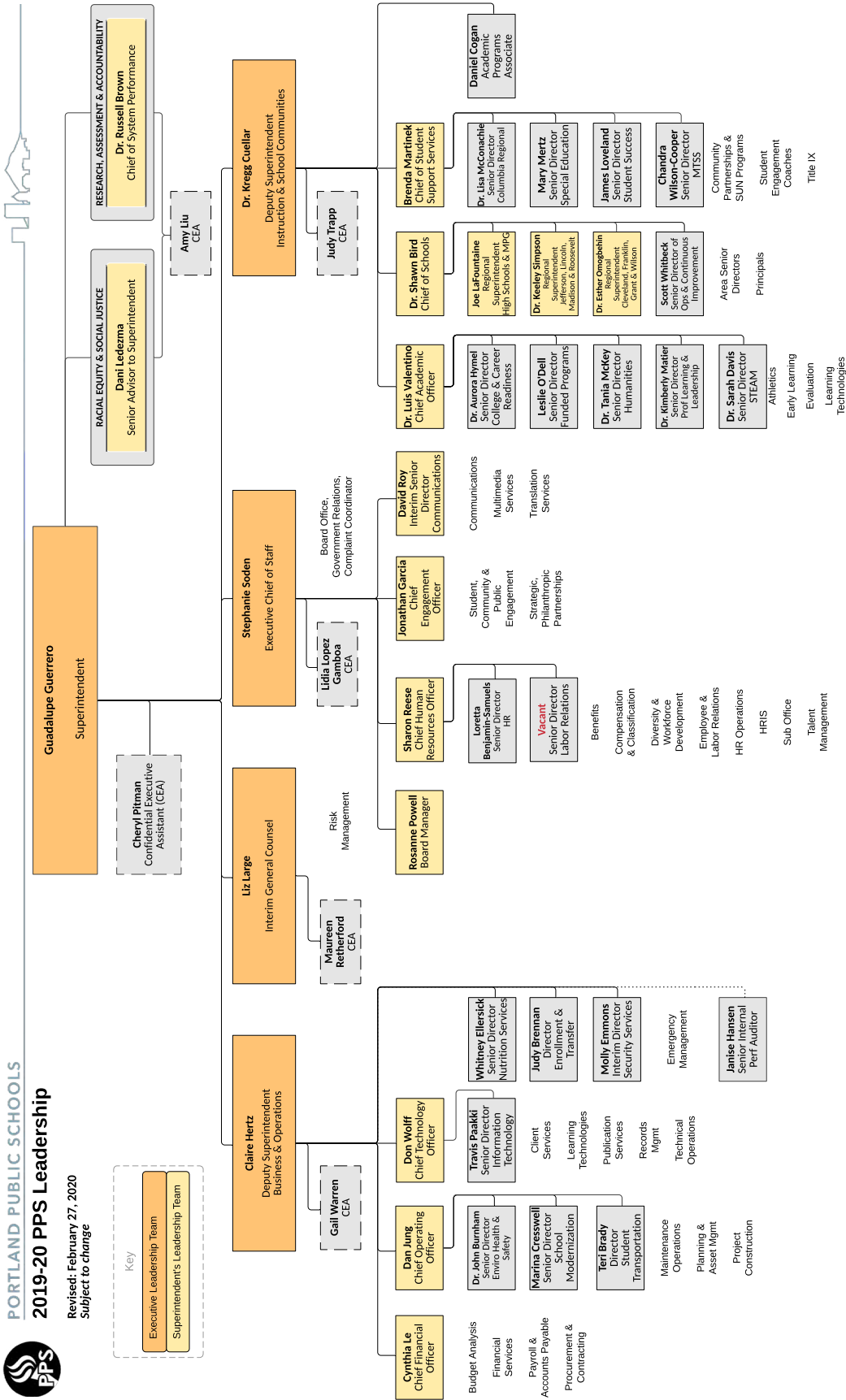
- Hollyrood: Kindergarten
- Fernwood: Grades 1-8

Madison HS is temporarily located at the Marshall site.

The Willamette River is a functional boundary for all attendance areas.



ORGANIZATIONAL CHART



THE BOARD OF EDUCATION

The Board of Education (also referred to as School Board or Board) is the chief governing body of the District and is accountable for all fiscal matters that significantly affect operations. Its seven elected members establish and oversee the District's policies, and appoint the Superintendent of the District.

The School Board establishes guidelines and regulations concerning organization, general policies, and major plans and procedures for the District. They are legally responsible for the education of all children residing within the 152-square-mile school district. The Board requires the Superintendent to manage the budget, direct over 8,000 employees, supervise nearly 50,000 students, and make recommendations on the operation of the District.

The School Board holds twice monthly regular meetings to consider, discuss, and determine District direction on a wide range of issues. Special meetings or work sessions are held as needed to discuss specific topics. All meetings are held in the auditorium of the District's Blanchard Education Service Center (BESC) at 501 N Dixon Street, unless otherwise announced. Meeting dates may be obtained at <http://www.pps.net/Page/1679> under the Board Calendar and Public Notices links.

Voters living within District boundaries (including most of the City of Portland and portions of unincorporated Multnomah, Clackamas, and Washington Counties) elect Board members by zones. School Board members serve four-year terms without compensation and may be reelected. School Board Student Representatives, selected by the Superintendent's Student Advisory Committee, serve as unofficial voting members for one year to represent the students and to report on various activities.



Zone 1

Andrew Scott

anscott@pps.net

Current Term: 7/2019-6/2023



Zone 5

Scott Baily

sbaily@pps.net

Current Term: 7/2017-6/2021



Zone 2

Michelle DePass

mdepass@pps.net

Current Term: 7/2019-6/2023



Zone 6

Julia Brim-Edwards

jbrim-edwards@pps.net

Current Term: 7/2017-6/2021



Zone 3

Amy Kohnstamm (Board Chair)

akohnstamm@pps.net

Current Term: 7/2019-6/2023



Zone 7

Eilidh Lowery

elowery@pps.net

Current Term: 7/2019-6/2023

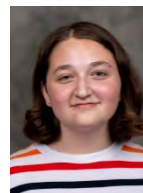


Zone 4

Rita Moore (Vice Chair)

rmoore5@pps.net

Current Term: 7/2017-6/2021



Student Representative

Maxine Latterell

mlatterell@pps.net

Current Term: 7/2019-6/2020

DISTRICT GOALS AND OBJECTIVES

Overview

Portland Public Schools, founded in 1851, is a PK-12 urban school district in Portland, Oregon. With nearly 50,000 students in 82 schools, PPS is one of the largest school districts in the Pacific Northwest.

Mission

Every student by name is prepared for college, career and participation as an active community member, regardless of race, income or zip code.

Visioning

In 2018-19, the District engaged in a process to define a new vision. The Board wanted to tap into the wisdom of our students, our educators, and our community to help reimagine Portland Public Schools. The Vision for PPS focuses on what we want to be true for our graduates. The vision is a journey of ongoing creativity, learning, and improvement, and its boldness can speed progress by inspiring action and collaboration. This vision will serve as our “North Star” guiding and aligning all of the District’s plans and innovations toward the same clear and ambitious goals.

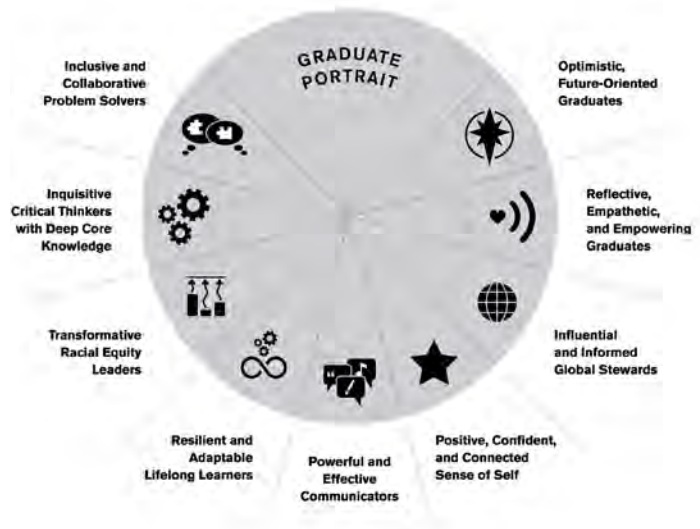
Core Values are an organization’s enduring beliefs that remain constant over time. By making these values explicit through value statements and tethering them to a vision, an organization can articulate the ethical principles that guide action toward its vision:

Students at the Center
Honesty and Integrity
Respect
Creativity and Innovation
Grounded in the Spirit of Portland

Racial Equity and Social Justice
Excellence
Relationships
Partnerships and Collaboration
Joyful Learning and Leadership

The Graduate Portrait is a clear and ambitious description of what the community wants its students to know, be and be able to do, in order to prepare them to thrive in their lives and careers. Our graduate portrait includes attributes needed to prepare students to understand, confront, and change a global social environment that includes racial injustice and systems that perpetuate oppression.

PPS is committed to advancing the Graduate Portrait elements for every student. The PPS community wants to be very intentional and proactive about increasing options for each and every student. The most significant implication of this commitment is the need to integrate design thinking and that considers the full range of human diversity with respect to ability, language, culture, gender, age and other differences.





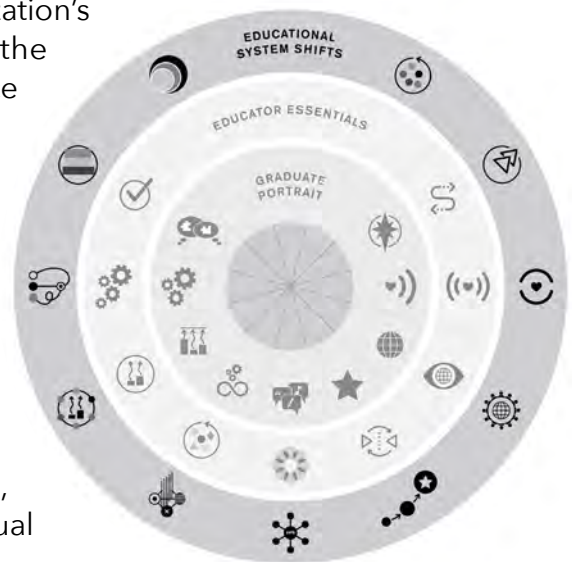
The Educator Essentials are distilled from community-wide input regarding the knowledge, skills, mindsets and dispositions needed from adults to support the Graduate Portrait. The Educator Essentials include content and practice knowledge, along with the human-connectedness aspects of collaborating, supporting and teaching and learning. Beyond excelling in their own practice, PPS educators recognize the collective effort required for the success of every student and take responsibility for their roles in bringing about the Educational System Shifts.

The Educator Essentials apply to every adult working at PPS. They underscore how every adult’s contribution impacts students—directly or indirectly—and, therefore, impacts students’ success. In order to develop a

community of adults with these shared attributes, the school district is committed to helping every PPS adult understand their role in student learning, so that each person can translate the Educator Essentials to their own work and behaviors.

The Educational System Shifts are changes in the organization’s priorities and how it operates. They apply across the organization, from individual schools to the central-office department. They create conditions that support and encourage adults to model the Educator Essentials and the students to achieve the Graduate Portrait.

Systems are difficult to change. They are complex, with many interconnecting parts, and beliefs tend to become entrenched as structures and processes evolve. Those who benefit from a given system usually have power within it and actively thwart changes. Therefore, creating shifts requires persistence, widespread buy-in, continuous improvement processes, and a demonstrated commitment to serve every individual student in the school system.



Theory of Action

Based on the District’s vision, PPS has developed a theory of action:

If we braid Racial Equity and Social Justice strategies into our instructional core work with our students, teachers, and content, and build our organizational culture and capacity to create a strong foundation to support every student, then we will reimagine Portland Public Schools to ensure every student, especially our Black and Native American students who experience the greatest barriers, to realize the Vision of the Graduate Portrait.

Strategic Plan

While the vision identifies the what and the why, the strategy that follows from the vision defines the how. **Five Educational System Shifts** have been prioritized into a three-year strategic plan that will lead to the District Goal and Strategies.

Prioritized Shift 1: A Connected and Transformative School District

PPS is an equitable school district that is student focused, responsive to student needs, and proactive about continuous improvement. It has a clearly articulated vision, with corresponding strategic plans that renew every few years. Staff are empowered to fulfill the school district's mission with responsiveness, reliability, and innovation, collaborating across departments and with families and communities.

Strategies:

1. Create structures and processes that encourage and support a culture that empowers school and district staff to innovate, collaborate and partner to ensure every student is equitably supported to advance toward the Graduate Portrait.
2. Establish expectations for the quality of services provided to students, families and staff; collect data on service quality; provide regular reports on performance; and hold staff accountable for the continuous improvement of services.
3. Disrupt institutional racism by examining our beliefs, mindset, and decision-making and building an organizational culture of inclusion, respect, affirmation and interconnectedness in support of student learning.

Prioritized Shift 2: Racial Equity Aligned Systems, Structures, and Culture

Racial equity and social justice guide all decisions and actions, and PPS works to eliminate racial disparities in access and outcomes. Aligning systems and structures involves culturally responsive practices, including equitable budgeting, to ensure that supports are tailored to individual schools and, ultimately, to students. This shift is supported by accountability practices that assess impact and intent.

Strategies:

1. Integrate the District's Racial Equity and Social Justice Lens (RESJ) into critical school and district decision making including allocating the necessary resources to create equitable outcomes for every student, especially Black and Native students.
2. Provide all staff with professional learning that helps them to understand and apply their racial identities and their personal relationship to power, privilege and oppression in education. Use district goal setting and evaluation processes to encourage and hold staff accountable to use their new knowledge and understanding to make meaningful change that increases student success.

Prioritized Shift 3: Cultivating System-Wide Learning and a Diverse Workforce

PPS maintains a high-quality workforce that reflects the diversity of the broader community and inspires a culture of learning, growth, and development. Culturally affirming language is used throughout the district. Professional development is thoughtfully developed, accessible system-wide and differentiated, and learning opportunities for every adult in the system can demonstrate a clear through-line to student success.

Strategies:

1. Align recruitment, hiring, placement, support, and retention criteria and processes with the Educator Essentials and racial equity competencies to diversify our workforce, especially Black and Native educators, to reflect our student demographics.
2. Develop pipelines and career lattices, in collaboration with higher education institutions and other partner organizations, to identify, develop and retain diverse pools of talented educators. These may include student-to-teacher pathways, university partnerships and apprenticeship programs.
3. Based on an assessment of staff needs and readiness, provide all staff with the professional development and supports needed to build the knowledge, skills, mindsets and dispositions described in the Educator Essentials. The support should be differentiated, systemic and aimed at enabling staff to help students achieve the Graduate Portrait.

Prioritized Shift 4: Transformative Curriculum and Pedagogy

PPS' pedagogy and curriculum integrates the respectful consideration of culture, disability, race, gender, and language. With equitable learning supports and opportunities, every student can develop the foundational requirements of a high-quality education and accelerate as needed. Lifelong learning skills, critical understanding of race, and activism around climate change have become system-wide areas of learning.

Strategies:

1. Develop district-wide, vertically aligned preK-12 core curriculum with an emphasis on foundational literacy skills across content areas, along with assessments and tiered supports, to provide comprehensive, rigorous, culturally-sustaining instruction and developmentally-appropriate learning experiences for all students.
2. Ensure a middle grades experience that meets the distinct academic and social emotional needs of adolescents.
3. Continue implementation and continuous improvement and alignment of the PPS High School Success Plan to provide students with coherent transitions and the support they need to achieve the Graduate Portrait.

Prioritized Shift 5: A Culture of Physical and Emotional Safety

PPS has created a culture of safety and respect for students and adults because social, emotional, and physical well-being are crucial to academic and professional success. Every student knows that there is a caring adult they can talk to and a system-wide capacity for emotional intelligence that they can rely on.

Strategies:

1. Support students with a multi-tiered system of supports (MTSS) that identifies early warning signs and addresses students' academic, behavioral, mental health, and social emotional needs through trauma informed practices and a racial equity and social justice lens.
2. Invest in facility improvements to foster safe, healthy, and positive learning environments.

Board District Goals

We understand that this work will require us to take a differentiated approach to how we serve the unique needs of our students, especially for students of color and other students who need us to accelerate their growth so that they are able to demonstrate both the proficiency in their knowledge base and in the skills and dispositions described in our vision's Graduate Portrait.

In October 2019, the PPS Board of Directors adopted a set of academic milestones the Board will monitor progress and hold the District accountable for achieving. This will require us to prioritize the work and resources necessary to support students who are most underserved. Since students of color currently demonstrate the greatest opportunity gaps, most of our goals call out an explicit expectation of accelerated growth with these student groups in order to narrow overall proficiency gaps. Given that our identified interim assessments are strongly correlated with summative assessment proficiency, and because they help to inform instruction, supports and interventions, we are focusing our milestone targets on these set of indicators in the elementary grades.

Third Grade Reading We believe that every student must be prepared to read, to learn and should know how to read proficiently by the end of the third grade. While the majority of White and Asian students have been making consistent progress toward this goal, we have not produced the same growth for other student groups. We will regularly monitor the growth and development of our students' reading skills throughout each school year to ensure our efforts are having a positive impact towards the desired goal of third grade reading proficiency.

To close achievement gaps, we must accelerate growth for our underserved students of color, moving from 44% of our underserved students of color meeting growth to 60% meeting or exceeding growth expectations (as measured by Measures of Academic Progress) by the spring of 2022.

Fifth Grade Mathematics We know that our students need a strong foundation in mathematics in order to access higher levels of learning in both the middle and high school grades. This includes a proficient ability in numeracy and problem-solving skill areas. We are committed to tracking the progress of our students on a regular basis to ensure our efforts are producing accelerated growth from our most underserved students.

To close achievement gaps, we must accelerate growth for our underserved students of color, moving from 41% of students of our underserved students of color meeting growth (2018-2019 baseline) to 60% meeting or exceeding growth expectations, as measured by Measures of Academic Progress (MAP), by the spring of 2022.

Eighth Grade Graduate Portrait Students being promoted from the eighth grade will be prepared to navigate and adapt to high school's complex challenges, persisting from failure to success through adaptation and a growth mindset. They will demonstrate mastery of core academic knowledge and skills acquired through a middle school experience that includes interdisciplinary core classes and elective exploratory wheels inclusive of the arts, pre CTE, technology, world-languages, health and well-being. Students will demonstrate the ability to communicate effectively by organizing, writing, speaking, and presenting clear, logical, persuasive, compelling content as demonstrated in an Eighth Grade Portfolio or Capstone.

By the spring of 2022, Portland Public Schools 8th grade students will move from 44% meeting proficiency in both English Language Arts and Mathematics (2018-2019 baseline) to 51% meeting proficiency in both subjects as measured by Smarter Balanced Assessment Consortium (SBAC).

Post-Secondary Readiness/Ready for College & Career Our community-driven vision development process resulted in reImagined Portland Public Schools. It identifies those skills and dispositions that we collectively believe every PPS graduate should possess. We also believe that every student needs to have the core academic knowledge and opportunity of experience that will prepare them for post-secondary success via one or more measures that are reflective of the diverse skills and interest that our students have pursued through their high school career, including but not limited to, successful completion or achievement of: (a) Advanced Placement, (b) International

Baccalaureate, (c) Dual-Credit coursework, (d) Career Technical Education, (e) Seal of Biliteracy, (f) Visual & Performing Arts pathways, or (g) College Readiness as measured by the PSAT/ SAT/ ACT.

By the spring of 2022, Portland Public Schools graduates, who are underserved students of color, will move from 50.3% (current 2018-2019 baseline) to 56% successfully completing one or more of the post-secondary indicators.

Finance Mission

Support equitable outcomes for students through transparent stewardship of resources and effective financial processes and services, emphasizing collaboration, responsive customer service and continuous improvement.

Budget Goal

It is the goal of the Board to fund and maintain an operating contingency in the general fund that shall range between 5% and 10% of annual revenues.

POLICIES & REGULATIONS

The Budget Process

The budget is developed by incorporating input from the Board of Education, the Superintendent and staff, the public, and information from the State Legislature regarding the funding level of the State School Fund (SSF).

Board Discussion and Community Engagement: During the course of the year the Board held work sessions, committee presentations, and discussions on a number of program topics which included information about budget implications and possibilities.

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 for all major funds 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). ODE, through the administrative rule process, defines the structure of the budget and the classification system to be used; guidance is published in the Program Budgeting and Accounting Manual (see below). 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** - Staff works to assist the Superintendent and to prepare a proposed budget for the upcoming fiscal year. In addition to staff work, the Superintendent provides regular updates and leads discussions with the Board, as well as listening sessions at public meetings to gather citizen input. The Proposed Budget is the 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. 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 board acting as 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, following standard procedures established by 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 a governing body, votes to adopt the Budget, levy taxes and appropriate funds. The outcome is a legally adopted budget published as 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.
 - ▶ A 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. At PPS the budget officer is currently the Deputy Superintendent of Business and Operations. 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 the 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.

Budget Methodology

As the district completes its strategic visioning process, it is imperative to continue aligning resources to programs and strategies with proven student outcomes. Accordingly, PPS has focused on allocating resources in a manner consistent with its 2020-21 budget priorities:

- Racial equity and social justice

- Minimized impact to schools identified as Comprehensive School Improvement, Targeted School Improvement, and Title I
- Continued investment into Multi-tiered Systems of Support (MTSS) and Social Emotional Learning (SEL)
- Investment in the vision emerging from the district visioning process
- Development of a sustainable budget
- Improvement of the educational experience for all of our diverse learners

To achieve these aspirational goals, stakeholders from across the organization must work together with persistent focus on students' interests. Workshops led by Superintendent Guerrero engaged the community, while internally, instructional leaders, the human resources team, and the finance team all came together for work sessions to ensure that resources align to our mission and goals.

Board Policy

Board policy [2.10.010-P](#) establishes the Board's requirements for Racial Educational Equity.

Board policy [8.10.025-P](#) establishes the Board's requirements for contingencies and reserves. Most notably, the Board has established a goal of maintaining an operating contingency of 5-10%.


Administrative Directive [8.10.030-AD](#) establishes the guidelines for budget reallocations post adopted budget.

Budgetary Basis of Accounting

The District reports financial position, results of operations, and changes in fund balance/net position on the basis of Generally Accepted Accounting Principles (GAAP). The budgetary statements provided as part of required or other supplementary information are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

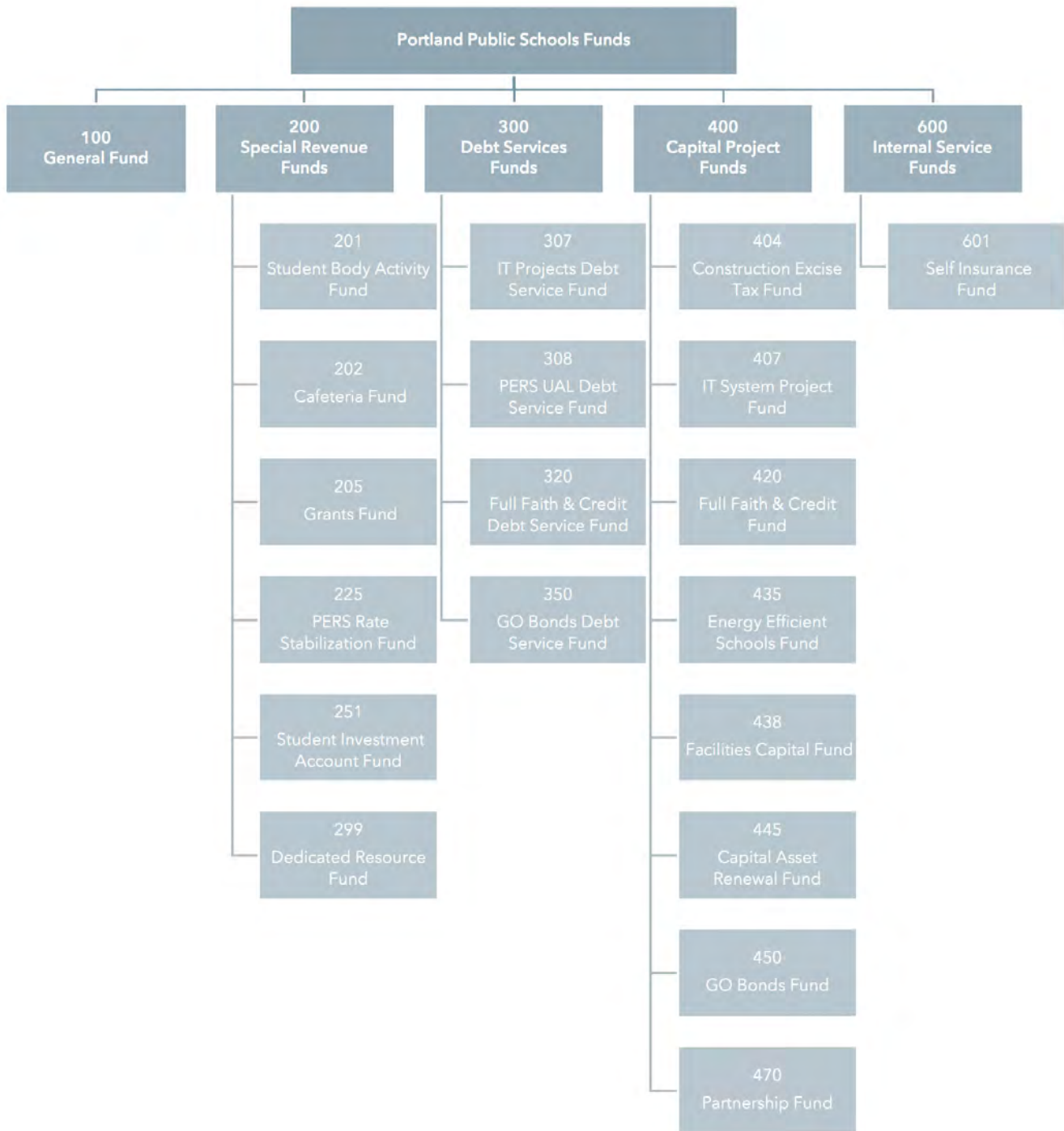
The District is embarking on the implementation of the Government Finance Officers Association's Best Practices in School Budgeting. This process will support the collaboration of instructional and financial leadership to improve student performance.

BUDGET CALENDAR

 Portland Public Schools Budget Calendar 2020-21 <i>Revised 5/5/2020</i>			Board Inform / Review	Board Action	
Multi-Year Business Plan PPS Reimagined Student Success Act	September 23, 2019	School Board Meeting 6:00 PM Inform Board on the Student Success Act (SSA), the Student Investment Account (SIA), and the Strategic Plan Framework/Continuous Improvement Plan (CIP) Board reviews draft 2020-21 Budget Calendar	✓ ✓		BESC Building
	October 15, 2019	School Board Meeting 6:00 PM Board approves 2020-21 Budget Calendar Board appoints Community Budget Review Committee (CBRC) members TSCC Hearing for Local Option Levy	✓	✓ ✓	BESC Building
	October 17, 2019	SSA Community Engagement Meetings, 1 of 3, 6:00 PM Engage community and stakeholders in needs assessment process to inform Strategic Plan Framework/CIP and SIA application	✓		Lent School
	October 19, 2019	SSA Community Engagement Meetings, 2 of 3, 9:00 AM Engage community and stakeholders in needs assessment process to inform Strategic Plan Framework/CIP and SIA application	✓		Faubion School
	October 22, 2019	SSA Community Engagement Meetings, 3 of 3, 6:00 PM Engage community and stakeholders in needs assessment process to inform Strategic Plan Framework/CIP and SIA application	✓		Roosevelt School
	November 5, 2019	School Board Meeting 6:00 PM Work session with CBRC Board reviews draft Strategic Plan Framework/CIP and Multi-Year Business Plan Board approves Mission Statement	✓	✓	BESC Building
Budget Development	February 25, 2020	School Board Meeting 6:00 PM Work session with CBRC Board reviews Prioritized System Shifts and SIA Needs Assessment Results	✓		BESC Building
	May 15, 2020	Publish 1st Notice of Budget Committee Meeting <i>(10 days before the meeting)</i>			Online
	May 17, 2020	Publish 2nd Notice of Budget Committee Meeting <i>(5 to 30 days before the meeting)</i>			The Oregonian
	May 26, 2020	School Board Meeting 6:00 PM CBRC in attendance Public Comments taken Proposed Budget: Superintendent delivers 2020-21 Proposed Budget message and presentation	✓ ✓		Meeting TBD
	Week of June 9th specific date TBD	School Board Meeting 6:00 PM CBRC presents 2020-21 Proposed Budget report to the Board Public Comments taken Approved Budget: Board as Budget Committee approves 2020-21 Budget		✓	Meeting TBD
	June 14, 2020	Publish Notice of Budget Hearing and Budget Summary			The Oregonian
	June 23, 2020	TSCC Hearing 5:00 PM TSCC certifies 2020-21 Approved Budget School Board Meeting 6:00 PM Adopted Budget: Board conducts a public hearing, adopts budget, makes appropriations and imposes taxes	✓		Meeting TBD
	July 15, 2020	Submit Tax Certification documentations <i>File budget information with County Recorder and Designated Agencies</i>			

PORTLAND PUBLIC SCHOOLS FUND STRUCTURE

The Fund Structure is defined by the Oregon Department of Education (ODE) and is outlined in the Program Budgeting and Accounting Manual (PBAM). The PBAM can be found on [ODE's website](#).



Fund Descriptions and Definitions

Fund Type	Fund Purpose	Budgeted Funds
100 General Fund	The primary day-to-day operating fund of the District.	100 - General Fund
200 Special Revenue Funds	Dedicated revenues such as: Federal, State and Local Grants and Private Donations.	201 - Student Body Activity Fund 202 - Cafeteria Fund 205 - Grants Fund 225 - PERS Rate Stabilization Fund 251 - Student Investment Account 299 - Dedicated Resource Fund
300 Debt Service Funds	Accounts for the payment of principal and interest on certain long-term debt.	307 - IT Projects Debt Service Fund 308 - PERS UAL Debt Service Fund 320 - Full Faith & Credit Debt Service Fund 350 - GO Bonds Debt Service Fund
400 Capital Project Funds	Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities.	404 - Construction Excise Tax 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
600 Internal Service Fund	Accounts for services furnished by one department or agency to another department or agency on a cost-reimbursement basis.	601 - Self Insurance Fund

CLASSIFICATION OF REVENUES AND EXPENDITURES

Oregon Program Budgeting & Accounting Manual

Pursuant to the Program Budgeting and Accounting Manual (PBAM), PPS classifies revenues by five major sources:

Major Sources

- 1000 Local Sources
- 2000 Intermediate Sources
- 3000 State Sources
- 4000 Federal Sources
- 5000 Other Sources

Expenditures are classified by function and object.

Major Functions

- 1000 Instruction
- 2000 Support Services
- 3000 Enterprise and Community Services
- 4000 Facilities Acquisition and Construction
- 5000 Other Uses (Interagency/Fund Transactions and Debt Service)
- 6000 Contingency
- 7000 Unappropriated Ending Fund Balance

Major Objects

- 100 Salaries
- 200 Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects
- 700 Transfers
- 800 Other Uses of Funds

FINANCIAL BOARD POLICIES

	BOARD POLICY Portland Public Schools Racial Educational Equity Policy	2.10.010-P
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The Board of Education for Portland Public Schools is committed to the success of every student in each of our schools. The mission of Portland Public Schools is that by the end of elementary, middle, and high school, every student by name will meet or exceed academic standards and will be fully prepared to make productive life decisions. We believe that every student has the potential to achieve, and it is the responsibility of our school district to give each student the opportunity and support to meet his or her highest potential.

In light of this mission and our beliefs, Portland Public Schools' historic, persistent achievement gap between White students and students of color is unacceptable. While efforts have been made to address the inequities between White students and students of color, these efforts have been largely unsuccessful. Recognizing that there are other student groups that have not reached their achievement potential, this policy focuses on the most historically persistent achievement gap, which is that between White students and students of color. Closing this achievement gap while raising achievement for all students is the top priority of the Board of Education, the Superintendent and all district staff. Race must cease to be a predictor of student achievement and success.¹

In Portland Public Schools, for every year that we have data, White students have clearly outperformed Black, Hispanic and Native American students on state assessments in every subject at every grade level. White students consistently graduate at higher percentages than students of color, while students of color are disciplined far more frequently than White students. These disparities are unacceptable and are directly at odds with our belief that all students can achieve.

The responsibility for the disparities among our young people rests with adults, not the children. We are aware that student achievement data from school districts across the country reveal similar patterns, and that complex societal and historical factors contribute to the inequities our students face. Nonetheless, rather than perpetuating disparities, Portland Public Schools must address and overcome this inequity and institutional racism, providing all students with the support and opportunity to succeed.

¹ For the purposes of this policy, "race" is defined as "A social construct that artificially divides people into distinct groups based on characteristics such as physical appearance (particularly color), ancestral heritage, cultural affiliation, cultural history, ethnic classification, and the social, economic, and political needs of a society at a given period of time. Racial categories subsume ethnic groups." Maurianne Adams, Lee Anne Bell, and Pat Griffin, editors. *Teaching for Diversity and Social Justice: A Sourcebook*. (2007).

FINANCIAL BOARD POLICIES

	BOARD POLICY Portland Public Schools Racial Educational Equity Policy	2.10.010-P
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Portland Public Schools will significantly change its practices in order to achieve and maintain racial equity in education. Educational equity means raising the achievement of all students while (1) narrowing the gaps between the lowest and highest performing students and (2) eliminating the racial predictability and disproportionality of which student groups occupy the highest and lowest achievement categories.² The concept of educational equity goes beyond formal equality -- where all students are treated the same -- to fostering a barrier-free environment where all students, regardless of their race, have the opportunity to benefit equally. Educational equity benefits all students, and our entire community. Students of all races shall graduate from PPS ready to succeed in a racially and culturally diverse local, national and global community. To achieve educational equity, PPS will provide additional and differentiated resources to support the success of all students, including students of color.

In order to achieve racial equity for our students, the Board establishes the following goals:

- A. The District shall provide every student with equitable access to high quality and culturally relevant instruction, curriculum, support, facilities and other educational resources, even when this means differentiating resources to accomplish this goal.
- B. The District shall create multiple pathways to success in order to meet the needs of our diverse students, and shall actively encourage, support and expect high academic achievement for students from all racial groups.
- C. The District shall recruit, employ, support and retain racially and linguistically diverse and culturally competent administrative, instructional and support personnel, and shall provide professional development to strengthen employees' knowledge and skills for eliminating racial and ethnic disparities in achievement. Additionally, in alignment with the Oregon Minority Teacher Act, the District shall actively strive to have our teacher and administrator workforce reflect the diversity of our student body.
- D. The District shall remedy the practices, including assessment, that lead to the over-representation of students of color in areas such as special education and discipline, and the under-representation in programs such as talented and gifted and Advanced Placement.
- E. All staff and students shall be given the opportunity to understand racial identity, and the impact of their own racial identity on themselves and others.

² Glenn Singleton and Curtis Linton *Courageous Conversations About Race*, p. 46 (2006)

FINANCIAL BOARD POLICIES

	<p>BOARD POLICY</p> <p>Portland Public Schools Racial Educational Equity Policy</p>	<p>2.10.010-P</p>
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- F. The District shall welcome and empower students and families, including underrepresented families of color (including those whose first language may not be English) as essential partners in their student’s education, school planning and District decision-making. The District shall create welcoming environments that reflect and support the racial and ethnic diversity of the student population and community. In addition, the District will include other partners who have demonstrated culturally-specific expertise -- including government agencies, non-profit organizations, businesses, and the community in general -- in meeting our educational outcomes.

The Board will hold the Superintendent and central and school leadership staff accountable for making measurable progress in meeting the goals. Every Portland Public Schools employee is responsible for the success and achievement of all students. The Board recognizes that these are long term goals that require significant work and resources to implement across all schools. As such, the Board directs the Superintendent to develop action plans with clear accountability and metrics, and including prioritizing staffing and budget allocations, which will result in measurable results on a yearly basis towards achieving the above goals. Such action plans shall identify specific staff leads on all key work, and include clear procedures for district schools and staff. The Superintendent will present the Board with a plan to implement goals A through F within three months of adoption of this policy. Thereafter, the Superintendent will report on progress towards these goals at least twice a year, and will provide the Board with updated action plans each year.

References: “The State of Black Oregon” (The Urban League of Portland 2009); “Communities of Color in Multnomah County: An Unsettling Report” (Coalition of Communities of Color/Portland State University 2010); “The Economic Cost of the Achievement Gap” (Chalkboard Project 2010); “The Hispanic/White Achievement Gap in Oregon” (Chalkboard Project 2009); “A Deeper Look at the Black-White Achievement Gap in Multnomah County” (Chalkboard Project 2009); ORS 342.433.

History: Adopted by Resolution No. 4459, 6-13-11

FINANCIAL BOARD POLICIES

	BOARD POLICY Contingencies and Reserves	8.10.025-P
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1. The Board understands that to avoid financial instability, continuing expenditure requirements should be insulated from typical fluctuations in revenues and expenditures.
2. It is the goal of the Board to fund and maintain a reserve in the general fund that shall range from 5% to 10% of annual general fund revenues. The goals for the reserve will be set as part of the District's long-range financial plan, with an expectation that the District will achieve and sustain a 10% reserve. The Board shall establish an annual operating contingency each fiscal year during the budget process.
3. Contingencies and reserves will be established pursuant to ORS 294.388. Interfund transfers from contingency will be made in accordance with ORS 294.463. The Board may authorize by resolution transfers of contingency funds of up to 15%. Transfers that exceed 15% may be made only after Board approval and adoption of a supplemental budget for that purpose.
4. Reserves generally should not be used for new or increased operating costs or investments. Reserves may be used at the discretion of the Board to address one-time emergencies and unanticipated expenditure requirements or to offset unanticipated revenue fluctuations occurring within a fiscal year. In the event that reserves are expended, there will be a plan to replenish the expended funds within three fiscal years.
5. Reserves are the fund balances carried over from year to year and contingency funds are annually budgeted and reflected in current year fund balances.

Legal References: ORS 294.388, ORS 294.463. History: Adpt. 4/8/02; Rev. 4/19/17; Rev. 6/2019

FINANCIAL BOARD POLICIES

	BOARD POLICY Administrative Directive	8.10.030-AD
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8.10.030-AD Budget Reallocations – Post Budget Adoption

I. Purpose

This administrative directive establishes the guidelines to assure consistent and detailed communication between the Superintendent and the Board regarding fiscal issues. Communication is essential under circumstances that could result in significant reductions or reallocations of funding after the Board has adopted the budget.

II. General Provisions

The Finance, Audit and Operations Committee will be apprised in a timely manner of significant changes in revenue expectations and cost/expenditure patterns. In particular, the Finance, Audit and Operations Committee will be informed when fiscal circumstances may result in the need for transfers from the contingency fund.

III. Provision of Information to the Board

- (1) Budget to Actual Financial Reports and Revenue Reports will be provided to and discussed with the Board Finance, Audit and Operations Committee on a monthly basis.
- (2) Specific information regarding budget reductions will be provided to the committee when expenditure adjustments are considered significant. Criteria for judging the significance of a change can include:
 - (a) Expenditure items or programs that are of priority to or of special interest to Board members as reflected in history of Board and committee meetings;
 - (b) Expenditure items or program adjustments that exceed \$250,000;
 - (c) Program changes expected to have direct and noticeable student or staff impact;
 - (d) Any proposed reallocations from the contingency fund.
- (3) Upon request or as deemed appropriate, information will be provided to all Board members.

FINANCIAL BOARD POLICIES

	BOARD POLICY Administrative Directive	8.10.030-AD
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- (4) At the option of the Finance, Audit and Operations chair, particular expenditure reductions could be considered 'major' as defined below, triggering a more extensive review and submittal of information to the Board.

IV. Process for Determining Major Expenditure Reductions

Major budget reallocations are defined here as those that exceed .5% of the General Fund Operating Budget.

- (1) In the event that major expenditure reductions must be undertaken, the Superintendent will consult with the Finance, Audit and Operations Committee in preparation of recommendations for such reductions.
- (2) Subsequent to consultation with the Finance, Audit and Operations Committee, the Superintendent will report to the full Board regarding plans and recommendations for expenditure reductions. The following types of background information will be provided:
 - (a) Superintendent's recommendations for reductions;
 - (b) Criteria and policy assumptions that underlie the prioritization of the reductions;
 - (c) Explanation of the procedure/process used in developing the recommendations for reductions;
 - (d) Expected consequences/impact of the reduction on services.
- (3) The Superintendent will submit the reduction recommendations to the Board for approval by resolution.

V. Contingency Fund Transfers

- (1) If the Superintendent recommends a transfer from the Contingency Fund, justification for this transfer will first be presented to the Finance, Audit and Operations Committee for discussion.
- (2) After consultation with the Finance, Audit and Operations Committee, the Superintendent will submit the recommendation to the Board for approval by resolution.

FINANCIAL SECTION

FINANCIAL SECTION

The financial section contains required information for the District's funds and descriptions of significant revenue sources and expenditures categories.



FINANCIAL OVERVIEW

The Financial Section details the financial resources and requirements of the school district. Resources include revenues from local, state, and federal sources, as well as beginning fund balances. Requirements are the expenditures necessary for operating the district, along with contingencies and ending fund balances. This section contains summaries of assumptions and major shifts; descriptions of funds, programs, and accounts used for budgeting; a high-level overview of all the district's Resources and Requirements; and summaries for each of the funds: General (100), Special Revenue (200), Debt Service (300), Capital Projects (400), and Internal Service (600). The section ends with detailed reports for each of the funds.

The budget for 2020-21 reflects the following investments using available resources:

Increased Academic Supports & Interventions for Our Most Vulnerable Students

- Instructional specialists for CSI, TSI/Title schools to provide targeted academic support to identified students
- Culturally-specific support for Native American students
- SB 13 Native American-focused and mandated curriculum implementation, including collaboration with culturally-specific organizations for professional development and support
- Additional special education program classes to support newly identified IEP's and increased student enrollment
- Partial adoption of new English as a Second Language (ESL)/English Learners with Disabilities (ELD) curriculum
- Expansion of early education enrollment with additional preschool seats and PreK-3 alignment and teacher professional development
- Technology support to implement external grant to launch 1:1 device program in four new Verizon Innovation schools Support to provide community-based school program equitable per pupil funding
- Support to provide Charter schools equitable per pupil funding

Social Emotional and Mental Health Supports

- Improved counselor-to-student ratios at all middle schools
- Addition of a social worker at all high schools, including an increase in social workers across K-5/K-8 and Multiple Pathways to Graduation schools (e.g. Alliance, DART)
- Additional FTE for College and Career coordination for Multiple Pathways to Graduation
- Increased funding to support social emotional learning curriculum
- Increased mental and behavioral health supports; this includes contracts with culturally-specific organizations to provide mental and behavioral health support and additional school psychologists to support case management
- Launch of recovery and transition program at Roosevelt High School to support student re-entry into the district
- Title IX professional development across employee groups

More Optimal Student-Teacher Ratios & Class Sizes

- Commitment to better ensuring class size goals in Grades KG-2 in CSI schools
- Continued investment in full-time Educational Assistants in Title 1 Kindergarten classrooms
- Additional funds to address enrollment uncertainty in the Fall

Expansion of Elective Courses at Comprehensive Middle Schools and K-8's

- Additional FTE allocated to schools to support added elective offerings
- Additional FTE for 4 middle schools to pilot a 7 period day schedule, which expands elective offerings

Greater Access to Arts Education Opportunities

- Additional FTE to ensure two complete arts discipline pathways exist at elementary-middle-high school levels in the Jefferson and Roosevelt clusters
- Additional FTE toward supporting a visual and performing arts Teacher on Special Assignment (TOSA) position to support Master Arts Education Plan development and implementation, and to support Visual and Performing Arts (VAPA) teacher network
- Identified budget to support arts materials, sheet music, and instrument purchase/repair

Culturally-specific Student & Family Supports & Expanded Community Partnerships

- Support and provide opportunities for Youth leadership activities, such as student-led conferences, community-building with affinity groups, and networking
- Support and resources for Community Engagement, such as translation services, supplies, food, and childcare
- Increase funding for RESJ partnership contracts for culturally specific:
 - ▶ Family Engagement
 - ▶ Wrap Around Services
 - ▶ Mentoring and Leadership Development
 - ▶ Extended Day and Enrichment Activities
 - ▶ Identity Development

Curriculum Materials & Professional Development for Educators

- Plan and implement the K-12 math redesign and curriculum adoption
- Support the development and implementation of curricular resources for K-12 Social Studies/Ethnic Studies, K-12 Multilingual Literacy System which include Reading, Writing and Speaking, and K-3 Foundational Skill

Accounts Overview

Resources include revenues from local, state, and federal sources, as well as beginning fund balances, sometimes referred to as reserves. Throughout the details in this document, the words fund, program, and account are referenced to mean the following:

- Funds describe the respective purposes of the resources, and are the same for resources and requirements.
- Programs describe how the resources are used and will only be present in the requirements details.
- Accounts describe the source of the resources and the district’s intended disposition of those resources.

The following section details the various codes used throughout this document. More information can be found in the [Oregon Department of Revenue Local Budgeting Manual](#) and the [Oregon Department of Education Program Budgeting and Accounting Manual \(PBAM\)](#).

Account Code Overview

PPS uses an account code structure that is composed of several main elements. While this is very similar to the Oregon Department of Education’s (ODE) PBAM, PPS’s account codes contain additional digits to capture information not required by the state. The two elements that are presented in different formats are the Object and the Function. These different formats also act as roll-ups aggregating District level spend into single categories for state reporting.

Object

For PPS, the Object code is a six-digit number for both revenues and expenditures, while the State Object code, which is the corresponding element, is a three-digit number for expenditures and a four-digit number for revenues. In addition, PPS’ initial digit clarifies whether it is a revenue or expense (revenues begin with 4, expenditures begin with 5).

PPS Object	PPS Description	State Object	State Description
411111	Current-Multnomah Co	1111	Current Year’s Property Taxes
411112	Current-Clackamas Co	1111	Current Year’s Property Taxes
411113	Current-Washington Co	1111	Current Year’s Property Taxes
511210	Classified - Represented	112	Classified Salaries
511220	Non-Represented Staff	112	Classified Salaries
522000	Social Security - FICA	220	Social Security Administration
541000	Consumable Supplies	410	Consumable Supplies and Materials

Function

For PPS, the Function code is a five-digit number, while the state Function code, which is the corresponding element, is a four-digit number. Generally, only the first 3 digits match as PPS' Function code provides additional details.

PPS Function	PPS Description	State Function	State Description
11111	Elementary K-5 Program	1111	Elementary, K-5 or K-6
11119	Kindergarten Homeroom	1111	Elementary, K-5 or K-6
12211	Functional Living Skills	1220	Restrictive Programs for Students with Disabilities
12261	Home Instruction	1220	Restrictive Programs for Students with Disabilities
22402	Instructional Specialists	2240	Instructional Staff Development
22410	Instructional Staff Training Services	2240	Instructional Staff Development

Fund Classifications

Most school districts are financed through governmental funds. PPS's governmental funds include 100, 200, 300, and 400.

100 General Fund

The purpose of the General Fund is to record financial transactions relating to all activities for which specific types of funds are not required. It is the general operating fund for the District.

200 Special Revenue Funds

Special Revenue Funds are set up for specific purpose grants and other revenues when required by statute, charter provision, or the terms of a grant.

300 Debt Service Funds

Debt Service Funds are used to budget for the payment of principal and interest on all long-term debt.

400 Capital Projects Funds

Capital Project Funds are a type of fund that is used to record the resources and expenditures needed to finance the building or acquisition of capital facilities that are non-recurring major expenditure items. Resources can include the proceeds from the sale of general obligation bonds, construction excise tax, grants, transfers from other funds, or other revenues authorized for financing capital projects. A capital project fund is normally established when a capital project or series of projects is authorized. It is dissolved when the project is completed. Several related projects financed from one bond issue may be accounted for in one fund if there are no provisions to the contrary in the establishment of the bond issuance.

600 Internal Service Funds

Internal Service Funds finance and account for services furnished by one department or agency to another department or agency of the same local government. Internal Service Fund resources usually come from operating earnings or transfers from other funds.

Resource Accounts (Revenue Sources)

1000 Revenue from Local Sources

1110 Ad Valorem Taxes Levied by District

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

1120 Local Option Ad Valorem Taxes Levied by District

Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1130 Construction Excise Tax

Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.

1190 Penalties and Interest on Taxes

Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.

1200 Revenue from Local Governmental Units Other Than Districts

Revenue from the appropriations of another local governmental unit. The district is not the final authority in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes.

1310 Regular Day School Tuition

Money received as tuition for students attending the regular day schools in the district, including alternative programs entitled to State School Fund support. 1310 is used when instruction and related services are tied directly to the student.

1500 Earnings on Investments

Money received as interest earnings from holdings for savings.

1600 Food Service

Revenue for dispensing food to students and adults.

1700 Extracurricular Activities

Revenue from school-sponsored activities.

1800 Community Services Activities

Revenue from community services activities operated by a district. For example, revenue received from operation of a swimming pool as a community service would be recorded here.

1910 Rentals

Revenue from the rental of either real or personal property owned by the district.

1920 Contributions and Donations from Private Sources

Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for unrestricted revenue and revenue which has restricted use.

1960 Recovery of Prior Years' Expenditure

Refund of expenditure made in a prior fiscal year.

1970 Services Provided Other Funds

Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.

1980 Fees Charged to Grants

Indirect administrative charges assessed to grants.

1990 Miscellaneous

Revenue from local sources not provided for elsewhere.

2000 Revenue from Intermediate Sources**2100 Unrestricted Revenue**

Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction.

2199 Other Intermediate Sources

All other unrestricted intermediate revenue sources not listed in 2100.

2200 Restricted Revenue

Revenue received as grants by the district which must be used for a categorical or specific purpose.

3000 Revenue from State Sources**3101 State School Fund—General Support**

State school funding for general operations based on the number and types of students.

3103 Common School Fund

A local revenue generated from state surplus funds, and a component of the State School Funding.

3199 Other Unrestricted Grants-in-aid**3299 Other Restricted Grants-in-aid**

This is used for restricted grants in aid from the state.

4000 Revenue from Federal Sources**4100 Unrestricted Revenue Direct from the Federal Government**

Revenue direct from the Federal government are grants awarded directly to the district which can be used for any legal purpose desired by the district without restriction.

4200 Unrestricted Revenue from the Federal Government Through the State

Revenues from the federal government passed through the state as grants which can be used for any legal purpose desired by the district without restriction.

4300 Restricted Revenue Direct from the Federal Government

Revenues direct from the federal government as grants awarded directly to the district which must be used for a categorical or specific purpose.

4500 Restricted Revenue from the Federal Government Through the State

Revenues from the federal government passed through the state as grants to the district which must be used for a categorical or specific purpose.

4700 Grants-In-Aid from the Federal Government Through Other Intermediate Agencies

Revenues from the federal government through an intermediate agency.

4801 Federal Forest Fees

Revenue collected in lieu of property taxes for federal lands in the district's county.

5000 Other Sources**5200 Interfund Transfers**

Revenue transferred from another fund which will not be repaid.

5300 Sale of or Compensation for Loss of Fixed Assets

Revenue from the sale of school property or compensation for the sale or loss of fixed assets.

5400 Resources—Beginning Fund Balance

Beginning fund balance is the fund balance carryover from the prior year.

Required Programs (Expenditure Functions)**1000 Instruction****1100 Regular Programs**

Classroom Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers. Regular programs include Pre-kindergarten, Elementary, Middle, and High School.

1200 Special Programs

Instructional activities designed primarily to serve students having special needs. The Special Program Service Area includes Talented and Gifted, Children with Disabilities, Disadvantaged Children, English Language Learners, and special programs for other student populations.

1300 Adult/Continuing Education Programs

Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities.

1400 Summer School Programs

Instructional activities as defined under 1100 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.

2000 Support Services**2100 Support Services—Students**

Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process.

2200 Support Services—Instructional Staff

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2300 Support Services—General Administration

Activities concerned with establishing and administering policy in connection with operating the district.

2400 School Administration

Activities concerned with area wide supervisory responsibility. This function could include directors of district-wide instructional programs that have administrative responsibilities.

2500 Support Services—Business

Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district. Included are the fiscal, operation and maintenance, transportation and internal services for operating all schools.

2600 Support Services—Central Activities

Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.

2700 Supplemental Retirement Program

Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

3000 Enterprise and Community Services**3100 Food Services**

Activities concerned with providing food to students and staff in a school or district.

3300 Community Services

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.

4000 Facilities Acquisition and Construction**4110 Service Area Direction**

Activities pertaining to directing and managing facilities acquisition and construction services.

4120 Site Acquisition and Development Services

Activities pertaining to the initial acquisition of sites and improvements thereon.

4150 Building Acquisition, Construction, and Improvement Services

Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions.

4180 Other Capital Items

Activities concerned with major capital expenditures that are eligible for general obligation bonding such as textbooks and technology.

4190 Other Facilities Construction Services

Facilities construction activities which cannot be classified above.

5000 Other Uses

5100 Debt Service

The servicing of the debt of a district. Categories of debt service are listed under objects.

5200 Transfers of Funds

These are transactions which withdraw money from one fund and place it in another without recourse.

5300 Apportionment of Funds by ESD or LEA

Apportionment of equalization funds and distribution of other funds by the educational service districts (flow-through dollars from ESDs to districts or other ESDs) or from a Local Education Agency (LEA) acting as the fiscal agent for a grant distributed to other districts.

5400 PERS UAL Bond Lump Sum Payment to PERS

The one-time lump sum payment made to PERS following the issuance of a PERS UAL Bond.

6000 Contingencies (for budget only)

Reserves for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.

7000 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. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

Requirement Accounts (Expenditure Objects)

100 Salaries

110 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.

120 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 to perform work in positions in either temporary or permanent nature.

130 Additional Salary

Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above.

200 Associated Payroll Costs

210 Public Employees Retirement System

District payments to the Public Employees Retirement System.

220 Social Security Administration

Employer's contribution to the Social Security/ Medicare (FICA) for employee retirement.

230 Other Required Payroll Costs

Workers' compensation and unemployment compensation.

240 Contractual Employee Benefits

Amounts paid by the district which are a result of a negotiated agreement between the Board of Directors and the employee groups. Examples of expenditures would be health insurance, long-term disability, and tuition reimbursement.

270 Post Retirement Health Benefits (PRHB)

Post-retirement Health Benefits are costs of health insurance or health services not included in a pension plan for retirees and their spouses, dependents, and survivors.

300 Purchased Services

310 Instructional, Professional and Technical Services

Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, and teachers for the instructional area.

320 Property Services

Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. These services are performed by persons other than district employees.

330 Student Transportation Services

Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children.

340 Travel

Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district.

350 Communication

Services provided by persons or businesses to assist in transmitting and receiving data or information.

360 Charter School Payments

Expenditures to reimburse Charter Schools for services rendered to students.

370 Tuition

Expenditures to reimburse other educational agencies for services rendered to students.

380 Non-instructional Professional and Technical Services

Services which by their nature can be performed only by persons with specialized skills and knowledge.

390 Other General Professional and Technological Services

400 Supplies and Materials

410 Consumable Supplies and Materials

Expenditures for all supplies for the operation of a district, including freight and cartage.

420 Textbooks

Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them.

430 Library Books

Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books and e-library books.

440 Periodicals

Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

450 Food

Expenditures for food purchases related to 3100 Food Service only. Other food purchases are recorded in object code 410.

460 Non-consumable Items

Expenditures for equipment with a current value of less than \$5,000 or for items which are "equipment-like," but which fail one or more of the tests for classification as Object 540 (see 540 definition).

470 Computer Software

Expenditures for published computer software including licensure and usage fees for software.

480 Computer Hardware

Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.

500 Capital Outlay

510 Land Acquisition

Expenditures for the purchase of land.

520 Buildings Acquisition

Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages.

530 Improvements Other Than Buildings

Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district.

540 Depreciable Equipment

Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements.

550 Depreciable Technology

Expenditures for computer hardware, related equipment, and other capital outlay for technology.

560 Depreciable Transportation

Expenditures for bus garages, buses and capital bus improvements for student transportation.

590 Other Capital Outlay

Expenditures for all other Capital Outlay not classified above.

600 Other Objects**610 Redemption of Principal**

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

620 Interest

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

640 Dues and Fees

Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

650 Insurance and Judgments

Insurance to protect school board members and their employees against loss due to accident or neglect.

670 Taxes, Licenses and Assessments

This includes taxes, licenses and assessments paid to a government body and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act).

680 PERS UAL Lump Sum Payment to PERS

The one-time lump sum payment made to PERS following the issuance of a PERS UAL Bond.

690 Grant Indirect Charges

Charges made to a grant to recover charges made to administration.

700 Transfers**710 Fund Modifications**

This category represents transactions of transferring money from one fund to another.

720 Transits

This category represents transactions which are transit or flow-through means to convey money to the recipient (person or agency).

790 Other Transfers

This category is used for those transfer transactions which cannot be identified in the above classifications.

800 Other Uses of Funds**810 Planned Reserve**

Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event.

820 Reserved for Next Year

ALL FUNDS RESOURCES

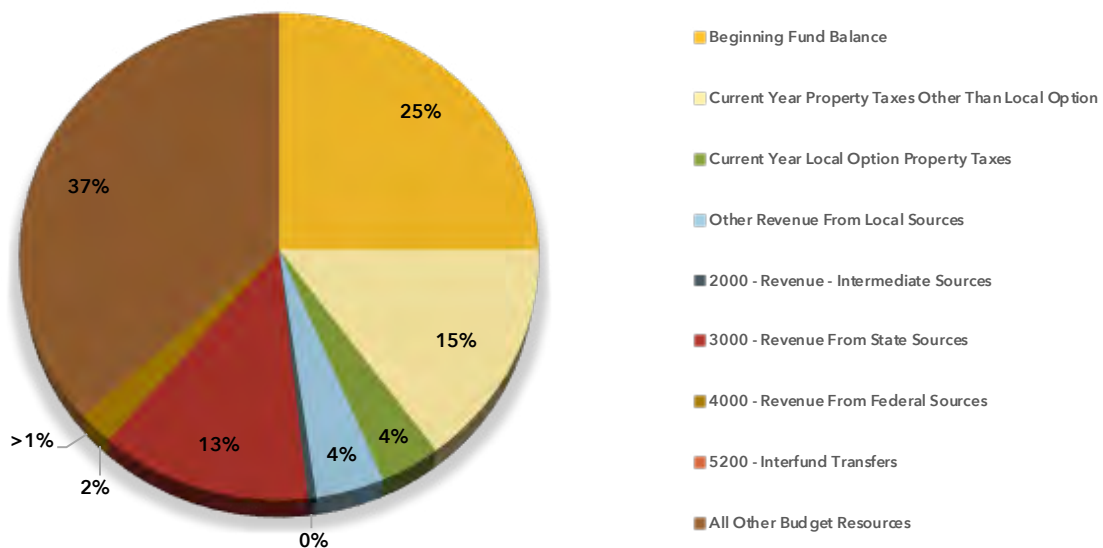
For the fiscal year ending June 30, 2021, the budgeted resources for all funds is nearly \$2.73 billion, this includes a placeholder for a possible Bond Measure in 2020-21. Major sources of revenue are grants, general obligation bonds, SSF, and property taxes. Grants are accounted for in the Special Revenue Fund, and sources include federal Title and IDEA grants, as well as local and state grants such as Student Success Act (HB 3427) and High School Success (M98). Resources for paying general obligation bonds come from local property taxes, which are accounted for in the Debt Service Fund. Resources from the sale of general obligation bonds are accounted for in the Capital Projects Fund. School district budgeting is governed by Oregon’s Local Budget Law.

Summary of Resources by Major Object - All Funds (In Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Beginning Fund Balance	348,085	221,460	558,757	413,594	681,621	681,621	681,621
Current Year Property Taxes Other Than Local Option	285,724	364,344	380,694	386,729	406,935	406,935	406,935
Current Year Local Option Property Taxes	82,878	88,405	94,272	97,350	100,366	100,366	100,366
Other Revenue From Local Sources	97,145	103,489	125,230	115,595	112,918	112,918	112,918
2000 - Revenue - Intermediate Sources	24,102	15,339	13,604	13,685	14,171	14,171	14,171
3000 - Revenue From State Sources	233,633	264,133	263,840	294,527	349,169	349,169	349,169
4000 - Revenue From Federal Sources	50,559	50,801	48,454	53,605	58,763	58,763	58,763
5200 - Interfund Transfers	16,141	6,997	6,125	4,324	1,751	1,751	1,751
All Other Budget Resources	9,084	422,640	70	50	84	1,000,084	1,000,084
TOTAL RESOURCES	1,147,352	1,537,607	1,491,045	1,379,458	1,725,777	2,725,777	2,725,777

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Percent of Total Resources - All Funds



ALL FUNDS REQUIREMENTS BY MAJOR FUNCTION

For fiscal year ending June 30, 2021, requirements for all funds is \$2.73 billion. Major program requirements include instruction, support services, community services, facilities acquisition, debt service, transfers, contingency, and unappropriated fund balance. The largest increases are in support services, facilities acquisition and a placeholder for a possible Bond while contingencies have a decrease due to allocation from contingency to specific projects in the Capital Projects Fund; there is an offsetting increase in unappropriated fund balance due to the sale of General Obligation Bonds.

This budget includes contingencies for 2019-20 and 2020-21. Reserves are for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. From 2019-20 to 2020-21 the budgeted contingency will reduce from \$77.94 million to \$45.72 million, a decrease of 41%, due to spending down bond proceeds related to capital improvements approved by voters in 2012 and 2017. Further details can be found in the Capital Projects Fund section.

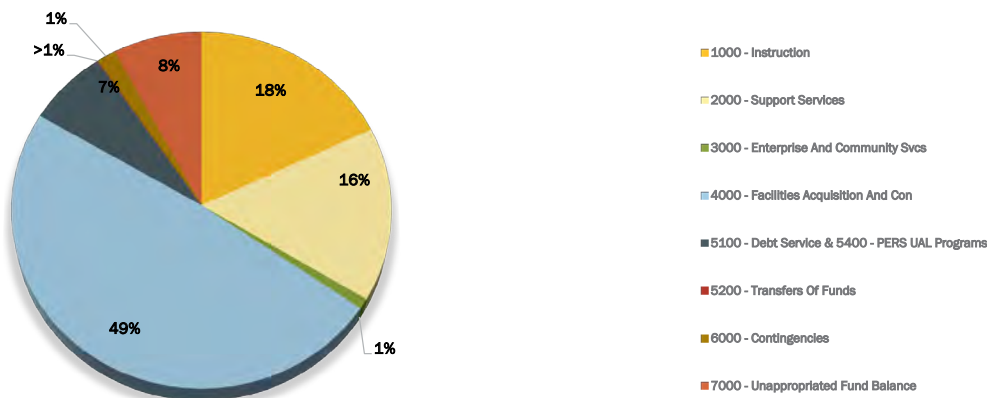
Prior years include an unappropriated ending fund balance which is an estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet cash flow needs. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Unappropriated ending fund balance will increase from \$40.75 million in 2019-20 to \$211.15 million in 2020-21 and is due to the planned sale of General Obligation Bonds. Unappropriated ending fund balances are budgeted in the Capital Funds, Special Revenue Funds and Debt Service Funds for 2020-21.

Summary of Requirements by Major Function - All Funds (Financial Data in Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
1000 - Instruction	369,841	386,976	394,078	424,488	3,439.77	458,496	488,140	488,140	3,644.40
2000 - Support Services	270,272	281,401	302,212	326,884	2,222.51	371,868	430,296	430,296	2,425.70
3000 - Enterprise And Community Svcs	22,836	22,962	22,831	24,285	241.05	25,675	25,675	25,675	237.17
4000 - Facilities Acquisition And Con	149,868	113,042	164,764	303,047	27.00	419,677	1,331,605	1,331,605	40.80
5100 - Debt Service & 5400 - PERS UAL Programs	96,933	167,472	173,842	177,734	-	191,444	191,444	191,444	-
5200 - Transfers Of Funds	16,141	6,997	6,125	4,324	-	1,751	1,751	1,751	-
6000 - Contingencies	-	-	-	77,940	-	45,715	45,715	45,715	-
7000 - Unappropriated Fund Balance	221,460	558,757	427,192	40,754	-	211,151	211,151	211,151	-
TOTAL REQUIREMENTS	1,147,352	1,537,607	1,491,045	1,379,458	5,930.33	1,725,777	2,725,777	2,725,777	6,348.07

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Requirements by Major Function - All Funds



ALL FUNDS REQUIREMENTS BY OBJECT

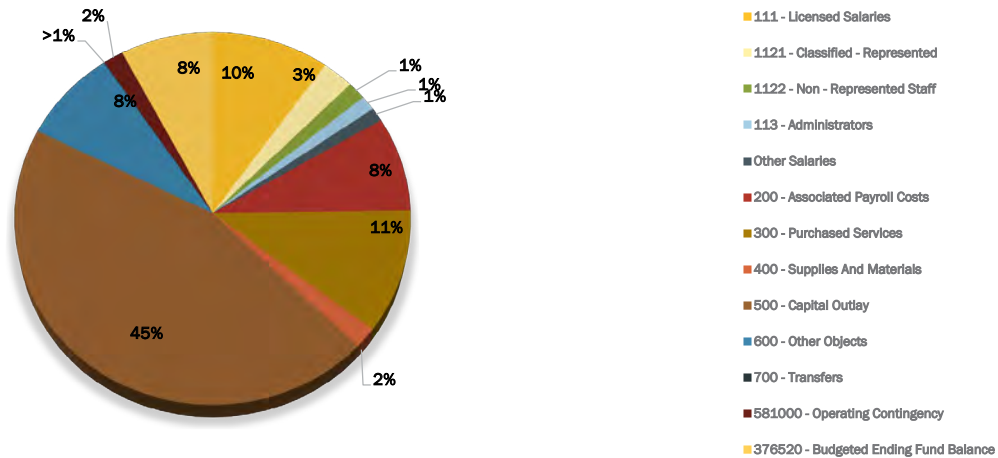
Across all funds, staffing costs account for 25% of Total Requirements. Capital Outlay is responsible for 45% while Supplies is 2%. Other Objects - most notably debt service payments - account for another 8%. Purchased Services are expected to require nearly 11%. Contingency and Budgeted Ending Fund Balance make up 10% of the overall budget. Similar to the General Fund, Purchased Services are those which the District cannot provide in-house.

Summary of Requirements by Major Object - All Funds (Financial Data in Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
111 - Licensed Salaries	220,331	234,751	243,932	252,037	3,401.69	268,644	268,644	268,644	3,632.72
1121 - Classified - Represented	55,586	56,282	58,707	65,818	1,845.05	72,566	72,566	72,566	1,961.82
1122 - Non - Represented Staff	28,662	29,086	30,172	36,971	443.38	41,975	41,975	41,975	488.03
113 - Administrators	26,693	26,860	28,152	30,798	240.21	35,043	35,043	35,043	265.50
Other Salaries	23,134	23,919	27,845	27,867	-	32,378	32,378	32,378	-
200 - Associated Payroll Costs	171,441	178,174	180,305	211,533	-	225,055	225,055	225,055	-
300 - Purchased Services	108,813	116,486	131,026	136,684	-	159,836	290,461	290,461	-
400 - Supplies And Materials	31,941	35,780	42,640	40,729	-	49,155	49,330	49,330	-
500 - Capital Outlay	133,614	87,190	127,641	252,029	-	366,679	1,229,951	1,229,951	-
600 - Other Objects	109,536	183,326	187,234	201,836	-	215,829	221,757	221,757	-
700 - Transfers	16,141	6,997	6,199	4,461	-	1,751	1,751	1,751	-
581000 - Operating Contingency	-	-	-	77,940	-	45,715	45,715	45,715	-
376520 - Budgeted Ending Fund Balance	221,460	558,757	427,192	40,754	-	211,151	211,151	211,151	-
TOTAL REQUIREMENTS	1,147,352	1,537,607	1,491,045	1,379,458	5,930.33	1,725,777	2,725,777	2,725,777	6,348.07

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Requirements by Major Object - All Funds



Budget Forecast by Major Object - All Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	681,620	1,303,067	766,878	414,233
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	406,935	357,763	369,911	382,468
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	100,366	103,879	107,515	111,278
OTHER REVENUE FROM LOCAL SOURCES	112,919	117,143	121,559	127,381
2000 - REVENUE - INTERMEDIATE SOURCES	14,171	14,667	15,180	15,712
3000 - REVENUE FROM STATE SOURCES	349,168	361,389	374,038	387,129
4000 - REVENUE FROM FEDERAL SOURCES	58,763	60,820	62,949	65,092
5200 - INTERFUND TRANSFERS	1,751	1,727	1,183	1,819
ALL OTHER BUDGET RESOURCES	1,000,084	87	90	93
Total Resources	2,725,777	2,320,541	1,819,302	1,505,205

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
111 - LICENSED SALARIES	268,644	278,047	287,778	297,850
1121 - CLASSIFIED - REPRESENTED	72,712	75,257	77,891	80,617
1122 - NON-REPRESENTED STAFF	40,796	42,224	43,702	45,231
113 ADMINISTRATORS	36,076	37,339	38,646	39,998
OTHER SALARIES	32,378	33,511	34,684	35,898
200 - ASSOCIATED PAYROLL COSTS	225,054	232,931	241,083	249,521
300 - PURCHASED SERVICES	290,462	299,199	227,600	185,742
400 - SUPPLIES AND MATERIALS	50,133	51,056	52,843	54,692
500 - CAPITAL OUTLAY	1,229,148	378,848	267,330	242,033
600 - OTHER OBJECTS	221,757	166,268	171,426	177,938
700 - TRANSFERS	1,751	1,792	1,833	1,876
581000 - OPERATING CONTINGENCY	45,715	47,315	48,971	50,685
376520 - BUDGETED ENDING FUND BALANCE	211,151	676,754	325,515	43,120
Total Requirements	2,725,777	2,320,541	1,819,302	1,505,205

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

INTERFUND TRANSFER SCHEDULE

Interfund transfers represent the movement of monies from one fund to another within PPS. 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.

Source Fund	Transfer Out	Destination Fund	Transfer In	Purpose
101 General Fund	(1,134,000)	320 Full Faith and Credit Debt Service Fund	1,134,000	Debt Service Principal & Interest Payments
404 Construction Excise	(617,000)	320 Full Faith and Credit Debt Service Fund	617,000	Debt Service Principal & Interest Payments
Total Transfers	\$ (1,751,000)		\$ 1,751,000	

VARIANCES BY MAJOR PROGRAM

The following chart summarizes the variances from the 2019-20 adopted budget to the 2020-21 proposed budget. The parameters for general fund variance were 10% or \$1 million variance. All other funds list variances for each major program.

Major Variance by Function

Fund	Function	Description	Variance	Explanation
General	1111	Elementary K-5	\$ (3,134,554)	Salaries and Associated payroll more closely aligned with actual staffing
General	1113	Elementary Extra Curricular	\$ 286,417	Investment to Community Partnerships in instructional services
General	1121	Middle School Programs	\$ (1,345,828)	Decrease of 9 FTE and associated payroll costs
General	1122	Middle School Extra Curricular	\$ 158,650	Increase of 1.6 FTE to support Laurelhurst & Vernon
General	1220	Restrictive Programs	\$ 3,188,180	Targeted increases during the 2019-20 school year to Special Education continued into 2020-21
General	1250	Less Restrictive Programs	\$ 2,671,089	Targeted increases during the 2019-20 school year to Special Education continued into 2020-21
General	2110	Attendance/Social Work Svcs	\$ 2,274,178	Targeted investments in Social Emotional Supports
General	2160	Other Student Treatment Svcs	\$ 520,229	Targeted increases during the 2019-20 school year to Special Education continued into 2020-21
General	2190	Svc Direction Student Support	\$ 2,242,010	Increased staffing for various departments (i.e., ESL, AVID & AP, STEAM, MPG, etc.), and additional instructional and moving services
General	2210	Improvement of Instruction	\$ 391,157	Additional staff development and child care services
General	2230	Assessment and Testing	\$ 704,742	Re-organization and targeted investments within System Planning & Performance
General	2240	Instructional Staff Development	\$ 1,182,480	Targeted investments in staff development
General	2310	Board of Education Services	\$ 113,088	Addition of funds for Election Services
General	2320	Executive Administration Svcs	\$ 1,107,460	Targeted investments to support Racial Equity and Social Justice work across the District
General	2410	Office of the Principal Svcs	\$ 4,467,777	Increase in overall staffing costs due to COLA, Step and associated payroll increases coupled with the addition of Assistant Principals for Targeted and Comprehensive schools.
General	2540	Oper/Maintenance of Plant Svcs	\$ 2,356,606	Increase in Utility rates
General	2550	Student Transportation Services	\$ 1,326,340	Additional investments in Transportation for taxi cabs, First Student contract increase, and fuel
General	2620	Research, Develop, Eval Svcs	\$ 332,414	Increases in overall staffing costs due to COLA, Step, and associated payroll costs
General	2630	Information Services	\$ 591,495	Increases in overall staffing costs due to COLA, Step, and associated payroll costs
General	2640	Staff Services	\$ 1,023,279	Targeted investments to support Human Resources in hiring, onboarding and retention
General	2660	Technology Services	\$ 2,339,784	Targeted investments to support IT services and Grant matching
General	2670	Record Management Svcs	\$ 139,214	Increases in overall staffing costs due to COLA, Step, and associated payroll costs
General	5210	Fund Transfers	\$ (570,000)	Reduction in transfer to capital fund
General	6110	Operating Contingency	\$ 14,264,000	Increase in EFB to achieve 6% Contingency per Board policy 8.10.025-P

Fund	Function	Description	Variance	Explanation
200	1000	Instruction	\$ 32,049,789	Student Investment Account
200	2000	Support Services	\$ 23,910,324	Student Investment Account
200	3000	Enterprise & Community Services	\$ 1,476,423	Increases in overall staffing costs due to COLA, Step, and associated payroll increases in Nutrition Services
200	4000	Facilities Acquisition & Construction	\$ (44,791)	Negligible
200	5000	Transfer of Funds	\$ (2,000,000)	PERS Stabilization not planned in 2020-21
200	7000	Unappropriated Fund Balance	\$ (965,170)	Change in grants

Fund	Function	Description	Variance	Explanation
300	5000	Fund Transfers	\$ 13,709,846	April 15, 2020 Sale of General Obligation Bond Series 2020B
300	7000	Unappropriated Fund Balance	\$ (898,000)	Decrease in contingency as bond work moves into active phases of design and construction

Fund	Function	Description	Variance	Explanation
400	2000	Support Services	\$ (1,255,267)	Spend down of one time funding for IT and Facilities projects
400	4000	Facilities Acquisition & Construction	\$ 116,674,586	Increase in 2017 Bond work in construction phases
400	5000	Fund Transfers	\$ (3,000)	Negligible
400	6000	Contingencies	\$ (42,933,000)	Change in use of Contingencies and Unappropriated Fund Balance
400	7000	Unappropriated Fund Balance	\$ 172,281,987	Change in use of Contingencies and Unappropriated Fund Balance and Sale of GO Bond Series 2020B

Fund	Function	Description	Variance	Explanation
600	2000	Support Services	\$ 7,443	Negligible
600	6000	Contingencies	\$ (1,171,150)	Strategic reduction in workers compensation rates to align with actual claims received

VARIANCES BY MAJOR OBJECT

Major Variance by Object

Fund	Object	Description	Variance	Explanation
General	510000	Salaries	\$ 12,270,525	Targeted investments in Facilities, Special Education, Transportation and IT, coupled with contractual increases due to Step and COLA
General	520000	Associated Payroll Costs	\$ 4,528,290	Increases in PERS and Health Care Costs
General	530000	Purchased Services	\$ 5,883,990	Increases in Utility, Transportation, Legal and other contracted costs
General	540000	Supplies & Materials	\$ 1,295,316	Targeted increases in software investments across the district
General	570000	Transfers	\$ (570,000)	Reduction in transfer to capital fund
General	580000	Operating Contingency	\$ 14,264,000	Increase in EFB to achieve 6% Contingency per Board policy 8.10.025-P

GENERAL FUND SUMMARY (100)

The General Fund is unrestricted and 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's resources are available to the District for any purpose provided they are expended or transferred according to resolution or policy. This fund is considered a Major Governmental Fund and accounted for using the modified accrual method of accounting.

The major revenue sources are discussed within the Budget Detail section of this document. The detail sections present resources by object code.

Fund requirements are presented in two separate tables affording different views of the budget. The first view is by Function and the second is by Object, both as defined in the State Program Budgeting and Accounting Manual for School Districts and Education Service Districts in Oregon.

Fund 100-General Fund Resources Summary

The State School Fund and local property taxes provide 75% of the General Fund Resources available to PPS for delivering services to our students. Our community's generous support provides another 14% through the Local Option Levy. The final 11% is provided by our Beginning Fund Balance, the City of Portland Arts Tax, Multnomah Education Service District transit (see page 180), and others.

Fund 100-General Fund Requirements Summary

Payroll and Associated Payroll Costs (such as PERS, taxes, and healthcare) account for 78% of our General Fund Budget. Purchased Services, which include non-staff instructional support, non-staff maintenance activities, and staff development services, account for 13%. Supplies and Materials, Capital Outlay, and Operating Contingency account for 9%.

The work of strengthening the core functions and best practices at PPS is funded primarily out of the General Fund. Building towards a three-year strategic plan, PPS will continue to commit to consistent use of the Racial Equity Social Justice Lens. This commitment ensures that the District's General Fund will contain strategic investments in Academic and Behavioral programming and Operational improvements that will encourage personal success and academic excellence for every student.

Academic and Behavioral Programming

- Through the staffing process, PPS continues to allocate differentiated supports to Targeted and Comprehensive Support and Improvement Schools, providing additional school climate and leadership support to schools with the highest concentration of our historically underserved communities. In addition, an increase in Summer School offerings will provide those identified schools with additional instruction time.
- PPS committed to substantial General Fund investments in Special Education, to acknowledge the need for incorporating nationally recognized evidence-based practice, as well as demographic shifts that have led to an influx of Special Education Students. Increases to Communication and Behavior Classrooms, Learning Centers, and Intensive Skills Classrooms are included, as is a commitment to Social-Emotional Skills classes for Special Education students.
- Expansions in Social Emotional Learning and the continued development of the Multi-Tiered Systems of Support framework include investments in threat assessment and the Recovery, Education, and Action for Healthy Living (REAHL) continuum of care. These investments in the curriculum, professional development, and school-based investment will provide PPS educators with the tools they need to support the academic and social well-being of every student.

- The Implementation of the Guaranteed Viable Curriculum is supported through increased investments in textbook adoption and curricular material, as well as the professional development and instructional staff training that supports our educators. In addition, the Offices of Teaching & Learning and Information Technology are partnering to create standards for a technology-enabled learning environment.
- Expansions in Attendance, Social and Psychological Services to promote students' social, emotional and behavioral well-being as a critical component of improving school climate, safety, and learning, and to provide school leaders with best practices for dealing with school crises related to mental health.

Operational Investments

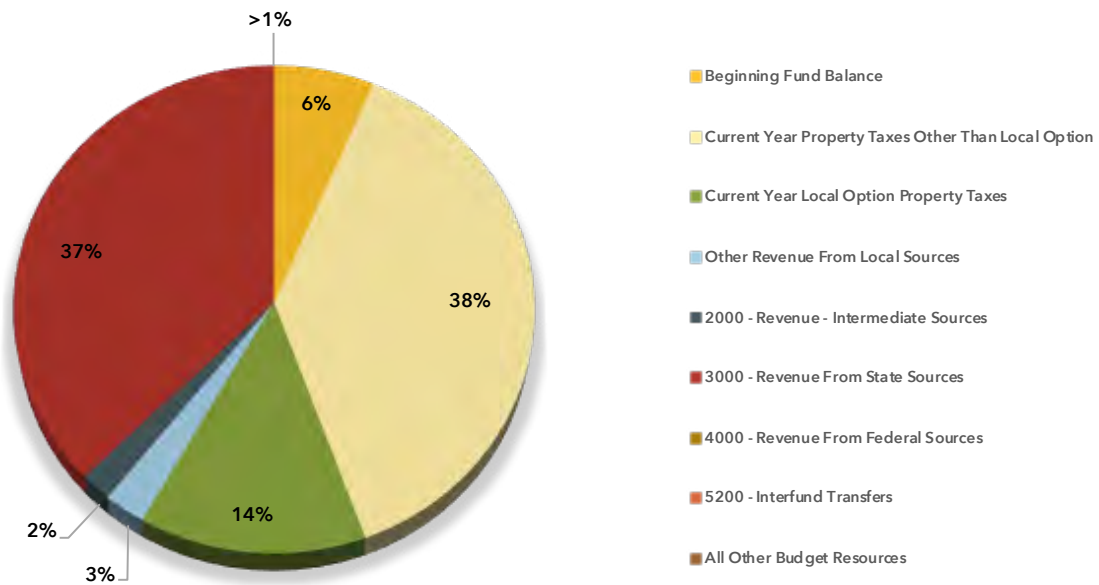
- The Health and Safety of PPS Students is a critical goal, and General Fund resources are being committed towards needed retention measures for our maintenance and custodial positions as well as investments in security.
- In order to ensure that PPS Students arrive safely and on time to school, expansions to both contracted bus drivers and PPS employees have been resourced out of the General Fund.

Summary of Resources by Major Object - General Funds (Financial Data in Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Beginning Fund Balance	37,835	20,104	38,282	34,112	46,631	46,631	46,631
Current Year Property Taxes Other Than Local Option	237,062	248,707	257,076	265,634	277,706	277,706	277,706
Current Year Local Option Property Taxes	82,878	88,405	94,272	97,350	100,366	100,366	100,366
Other Revenue From Local Sources	15,686	17,467	26,692	19,906	18,395	18,395	18,395
2000 - Revenue - Intermediate Sources	13,121	13,254	13,494	13,357	14,027	14,027	14,027
3000 - Revenue From State Sources	213,688	244,959	230,628	259,360	272,479	272,479	272,479
4000 - Revenue From Federal Sources	7	22	80	-	-	-	-
5200 - Interfund Transfers	-	1,006	14	2,000	-	-	-
All Other Budget Resources	25	41	55	50	50	50	50
TOTAL RESOURCES	600,301	633,966	660,592	691,767	729,654	729,654	729,654

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Resources by Major Object - General Funds

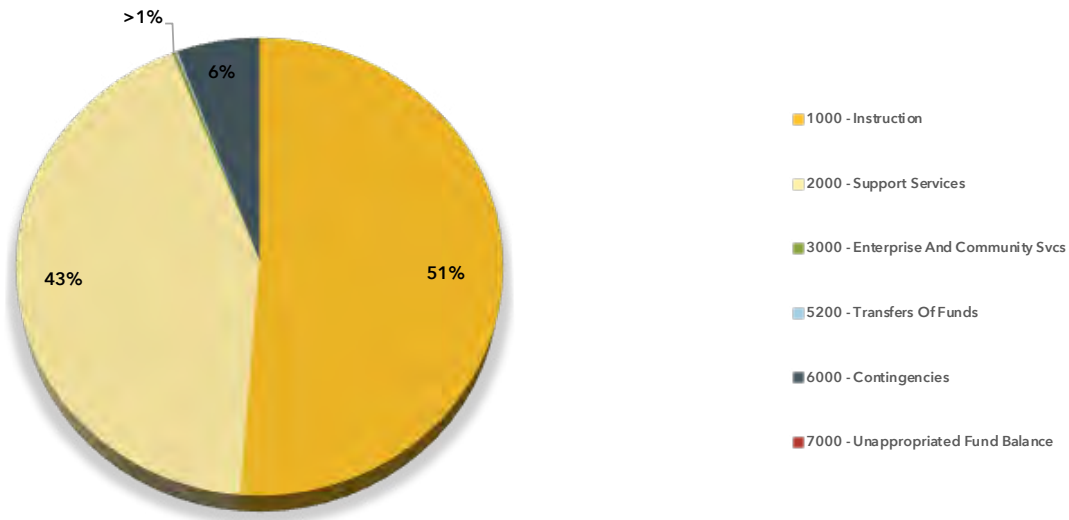


Summary of Requirements by Major Function - General Funds (Financial Data in Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
1000 - Instruction	324,119	339,412	347,734	371,969	3,044.91	373,928	373,928	373,928	3,106.24
2000 - Support Services	238,435	248,784	265,988	289,511	2,043.46	311,832	311,832	311,832	2,145.07
3000 - Enterprise And Community Svcs	1,701	2,160	1,491	1,901	13.38	1,814	1,814	1,814	11.63
5200 - Transfers Of Funds	15,941	5,328	5,492	1,704	-	1,134	1,134	1,134	-
6000 - Contingencies	-	-	-	26,682	-	40,946	40,946	40,946	-
7000 - Unappropriated Fund Balance	20,104	38,282	39,887	-	-	-	-	-	-
TOTAL REQUIREMENTS	600,301	633,966	660,592	691,767	5,101.75	729,654	729,654	729,654	5,262.94

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Requirements by Major Function - General Funds

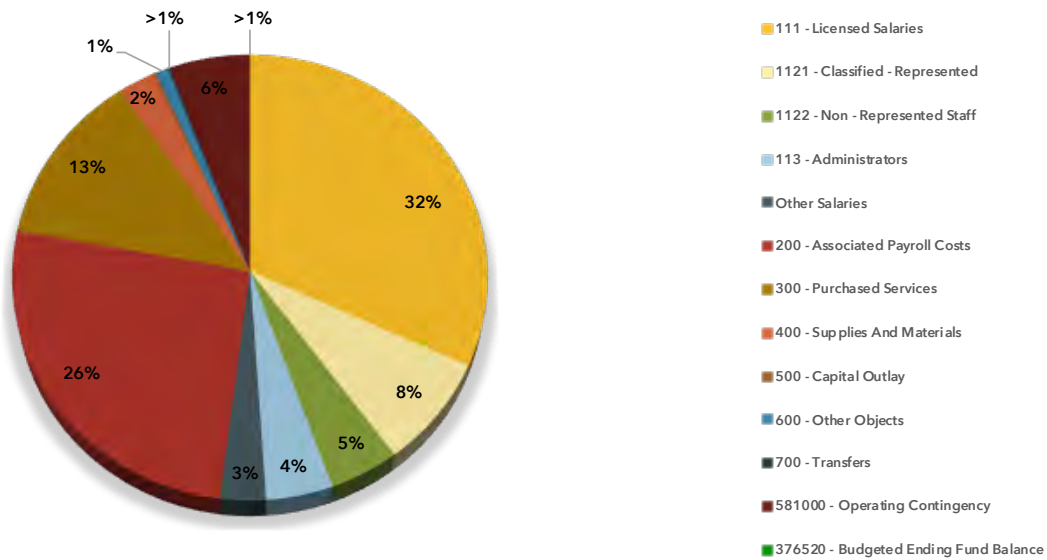


Summary of Requirements by Major Object - General Funds (Financial Data in Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
111 - Licensed Salaries	201,301	216,251	224,724	231,254	3,124.23	232,786	232,786	232,786	3,119.77
1121 - Classified - Represented	44,205	44,190	46,871	52,631	1,404.25	58,207	58,207	58,207	1,509.89
1122 - Non - Represented Staff	24,348	24,439	23,853	29,614	351.55	33,797	33,797	33,797	389.14
113 - Administrators	24,886	25,257	26,199	28,530	221.71	32,360	32,360	32,360	244.13
Other Salaries	20,038	20,453	23,236	25,278	-	21,995	21,995	21,995	-
200 - Associated Payroll Costs	151,382	157,828	159,479	185,058	-	189,421	189,421	189,421	-
300 - Purchased Services	78,639	81,918	87,227	85,889	-	92,497	92,322	92,322	-
400 - Supplies And Materials	12,182	13,042	16,788	17,294	-	18,489	18,664	18,664	-
500 - Capital Outlay	3,565	2,595	2,539	1,677	-	1,563	1,563	1,563	-
600 - Other Objects	3,709	4,384	4,297	6,156	-	6,458	6,458	6,458	-
700 - Transfers	15,941	5,328	5,492	1,704	-	1,134	1,134	1,134	-
581000 - Operating Contingency	-	-	-	26,682	-	40,946	40,946	40,946	-
376520 - Budgeted Ending Fund Balance	20,104	38,282	39,887	-	-	-	-	-	-
TOTAL REQUIREMENTS	600,301	633,966	660,592	691,767	5,101.75	729,654	729,654	729,654	5,262.94

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Requirements by Major Object - General Funds



General Fund Detail

General Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	34,112	46,631	46,631	46,631
377000 - Fund Balance-Unres/Undes	37,835	20,104	38,282	-	-	-	-
Subtotal - Beginning Fund Balance	37,835	20,104	38,282	34,112	46,631	46,631	46,631
411111 - Current-Multnomah Co	212,134	222,120	230,600	238,192	248,475	248,475	248,475
411112 - Current-Clackamas Co	169	176	185	189	197	197	197
411113 - Current-Washington Co	1,427	1,500	1,567	1,601	1,658	1,658	1,658
411114 - Current-Mult Co Cancel/Omit	779	1,296	206	-	-	-	-
411311 - CY Gap Rate Taxes - Mult Co	22,385	23,439	24,333	25,461	27,174	27,174	27,174
411312 - CY Gap Rate Taxes - Clack Co	18	19	19	20	22	22	22
411313 - CY Gap Rate Taxes - Wash Co	151	158	165	171	180	180	180
Subtotal - Current Year Property Taxes other than Local Option	237,062	248,707	257,076	265,634	277,706	277,706	277,706
411211 - CY Local Option Taxes-Mult Co	82,212	87,705	93,541	96,563	99,556	99,556	99,556
411212 - CY Local Option Taxes-Clack Co	71	74	77	83	90	90	90
411213 - CY Local Option Taxes-Wash Co.	595	626	654	704	720	720	720
Subtotal - Current Year Local Option Property Taxes	82,878	88,405	94,272	97,350	100,366	100,366	100,366
411121 - Prior-Multnomah Co	3,632	3,359	8,730	4,105	4,072	4,072	4,072
411122 - Prior-Clackamas Co	3	2	6	3	3	3	3
411123 - Prior-Washington Co	15	12	46	16	15	15	15
411124 - Prior-Mult Co Cancel/Omit	9	10	26	-	-	-	-
411130 - Foreclosures	-	-	-	-	-	-	-
411140 - Pymts In Lieu Of Prop Taxes	305	322	352	327	382	382	382
411170 - Other Property Taxes	-	-	-	-	-	-	-
411221 - PY Local Option Taxes-Mult Co.	1,195	1,200	2,798	1,416	1,464	1,464	1,464
411222 - PY Local Option Taxes-Clack Co	1	1	2	1	1	1	1
411223 - PY Local Option Taxes-Wash Co	6	5	18	7	7	7	7
411231 - Pen/Int-Local Opt Tax-MultCo	25	53	98	-	60	60	60
411232 - Pen/Int-Local Opt Tax-ClackCo	-	-	-	-	-	-	-
411233 - Pen/Int-Local Opt Tax-WashCo	-	-	1	-	-	-	-
411321 - PY Gap Rate Taxes - Mult Co	383	354	921	438	447	447	447
411322 - PY Gap Rate Taxes - Clack Co	-	-	1	-	-	-	-
411323 - PY Gap Rate Taxes - Wash Co	2	1	5	2	2	2	2
411521 - PY GO Bond - Multnomah County	2	3	2	-	-	-	-
411522 - PY GO Bond - Clackamas County	-	-	-	-	-	-	-
411523 - PY GO Bond - Washington County	1	-	-	-	-	-	-
411901 - Pen/Int-Multnomah Co	72	148	268	-	-	-	-
411902 - Pen/Int-Clackamas Co	1	1	1	-	-	-	-
411903 - Pen/Int-Washington Co	1	1	2	-	-	-	-
412000 - Rev-Local Gov't Not Districts	8	15	40	-	-	-	-
413110 - Regular Day Tuition	16	20	10	50	16	16	16
413111 - Reg Tuition-Evening HS	60	40	29	80	10	10	10
413120 - Reg Day Tuition-Oth Dist inSt	-	-	-	50	-	-	-
413310 - Summer School Tuition	-	-	-	-	-	-	-
415100 - Interest on Investments	1,587	2,869	4,527	2,895	2,338	2,338	2,338
415300 - Gain/Loss Sale of Investment	(20)	-	-	-	-	-	-
416201 - A la Carte Sales	-	106	122	105	144	144	144
416300 - Special Functions	-	5	10	-	22	22	22
416310 - Contracts and Other Sales	-	-	(1)	-	-	-	-
417110 - Football Admissions	46	67	45	51	53	53	53
417120 - Basketball Admissions	27	42	36	31	39	39	39
417130 - Wrestling Admissions	1	1	3	1	6	6	6
417140 - Other Admissions	3	4	19	4	11	11	11
417410 - Pay to Play Fees	517	454	484	570	521	521	521
417420 - Other Activity Fees	59	69	64	75	61	61	61

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
419110 - Civic Use of Bldgs	766	1,011	948	1,854	861	861	861
419112 - CUB-Day Care	375	419	426	420	441	441	441
419120 - Community Parking Fees	22	20	24	35	25	25	25
419130 - Rent-Lease of Facilities	1,554	1,601	1,657	2,000	1,749	1,749	1,749
419200 - Contrib-Donation - Priv Source	7	4	5	-	-	-	-
419410 - Svc Provided-Oth Dist in State	-	-	(4)	-	-	-	-
419600 - Recovery PY Expenditure	262	21	11	20	11	11	11
419700 - Services Provided Other Funds	80	42	-	45	-	-	-
419800 - Fees Charged to Grants	3,357	3,436	3,786	3,953	4,437	4,437	4,437
419910 - Miscellaneous	557	716	678	770	727	727	727
419920 - Jury Duty	1	1	2	1	1	1	1
419930 - Fingerprinting	45	46	81	46	57	57	57
419940 - Restitution	5	3	1	-	-	-	-
419941 - Financial Rebates	-	453	333	-	333	333	333
419945 - E-RATE PRIORITY 1	647	-	-	-	-	-	-
419950 - Sales, Royalties and Events	2	1	1	5	1	1	1
419965 - Administrative Claiming	37	530	72	530	72	72	72
419970 - Public Records Request	10	1	9	2	5	5	5
Subtotal - Other Revenue from Local Sources	15,686	17,467	26,692	19,906	18,395	18,395	18,395
421010 - County School Funds	12	13	7	12	13	13	13
421020 - Ed Service Dist Apportionment	8,491	8,500	8,500	8,500	8,500	8,500	8,500
421991 - City of Portland	4,617	4,741	4,987	4,845	5,514	5,514	5,514
Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES	13,121	13,254	13,494	13,357	14,027	14,027	14,027
431010 - SSF--General Support	207,182	239,804	225,135	254,228	267,735	267,735	267,735
431030 - Common School Fund	6,191	5,155	5,493	5,132	4,744	4,744	4,744
431990 - Oth Unrestrict Grants-In-Aid	315	-	-	-	-	-	-
432990 - Restricted State Grants	-	-	-	-	-	-	-
Subtotal - 3000 - REVENUE FROM STATE SOURCES	213,688	244,959	230,628	259,360	272,479	272,479	272,479
442000 - Unrestr Rev-Fed Govt Thru St	-	-	79	-	-	-	-
448010 - Federal Forest Fees	7	22	1	-	-	-	-
Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES	7	22	80	-	-	-	-
452100 - Interfund Transfers	-	1,006	14	2,000	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	-	1,006	14	2,000	-	-	-
453000 - Sale of Fixed Assets	25	41	55	50	50	50	50
Subtotal - All Other Budget Resources	25	41	55	50	50	50	50
Total Resources by Account	600,301	633,966	660,592	691,767	729,654	729,654	729,654

General Fund - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
1111 - ELEMENTARY K-5	117,466	125,182	125,334	135,002	1,135.53	131,678	131,678	131,678	1,134.65
1113 - ELEMENTARY EXTRA CURRICULAR	559	805	702	44	-	330	330	330	-
1121 - MIDDLE SCHOOL PROGRAMS	47,319	49,535	51,431	58,005	478.43	56,659	56,659	56,659	469.05
1122 - MIDDLE SCHOOL EXTR CURRICULAR	48	82	57	172	1.59	331	331	331	3.15
1131 - HIGH SCHOOL PROGRAMS	61,393	63,597	65,837	73,581	589.66	72,799	72,799	72,799	595.31
1132 - HIGH SCHOOL EXTRA CURRICULAR	6,672	7,080	7,239	6,759	18.51	7,441	7,441	7,441	19.20
1140 - PRE KINDERGARTEN PROGRAMS	288	239	300	331	3.00	280	280	280	2.50
1100 - INSTRUCTIONAL SUB ROLLUP	6,854	7,769	7,527	-	-	-	-	-	-
1210 - PROGRAMS FOR TALENTED AND GIFTED	250	243	248	226	-	223	223	223	-
1220 - RESTRICTIVE PROGRAMS	19,610	19,974	21,974	26,018	354.13	29,206	29,206	29,206	392.95
1250 - LESS RESTRICTIVE PROGRAMS	22,296	22,363	24,887	27,498	307.82	30,169	30,169	30,169	339.17
1260 - TREATMENT AND HABILITATION	1,520	1,674	1,689	1,848	15.00	1,872	1,872	1,872	15.00
1280 - ALTERNATIVE EDUCATION	27,867	28,262	27,623	28,471	11.75	29,103	29,103	29,103	11.95
1291 - ENGLISH LANGUAGE LEARNER	11,096	11,387	11,535	11,573	114.70	11,474	11,474	11,474	112.45
1292 - TEEN PARENT PROGRAMS	99	111	115	58	1.00	96	96	96	1.00
1299 - OTHER SPECIAL PROGRAMS	275	413	416	703	13.80	556	556	556	9.88
1400 - SUMMER SCHOOL PROGRAMS	508	698	819	1,680	-	1,709	1,709	1,709	-
Subtotal - 1000 - INSTRUCTION	324,119	339,412	347,734	371,969	3,044.91	373,928	373,928	373,928	3,106.24

Description by Program Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
2110 - ATTENDANCE/SOCIAL WORK SVCS	7,609	8,203	9,509	11,879	134.91	14,153	14,153	14,153	152.03
2120 - GUIDANCE SERVICES	19,367	20,408	23,380	24,995	196.31	24,724	24,724	24,724	188.96
2130 - HEALTH SERVICES PROGRAMS	10	-	-	-	-	-	-	-	-
2140 - PSYCHOLOGICAL SERVICES	4,983	5,166	6,073	5,970	48.71	6,080	6,080	6,080	50.02
2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC	7,590	8,036	9,640	10,796	87.60	11,084	11,084	11,084	90.00
2160 - OTHER STUDENT TREATMENT SVCS	2,565	2,621	3,128	3,676	32.33	4,196	4,196	4,196	35.03
2190 - SVC DIRECTION-STUDENT SUPPORT	9,574	10,793	13,414	11,982	45.00	14,224	14,224	14,224	58.50
2210 - IMPROVEMENT OF INSTRUCTION	1,977	2,076	2,699	3,200	13.00	3,591	3,591	3,591	12.49
2220 - EDUCATIONAL MEDIA SERVICES	10,980	11,203	11,296	11,138	110.35	11,975	11,975	11,975	115.00
2230 - ASSESSMENT AND TESTING	648	585	585	617	3.00	1,322	1,322	1,322	8.00
2240 - INSTRUC STAFF DEVELOPMENT	15,091	16,633	18,000	21,329	120.36	22,230	22,080	22,080	134.15
2310 - BOARD OF EDUCATION SERVICES	669	777	843	822	5.00	935	935	935	4.00
2320 - EXECUTIVE ADMINISTRATION SVCS	9,715	10,117	12,003	14,436	46.75	15,543	15,543	15,543	51.25
2410 - OFFICE OF THE PRINCIPAL SVCS	41,408	42,205	42,011	44,647	389.28	49,115	49,115	49,115	409.33
2490 - OTHER SCHOOL SUPPORT ADMIN	422	606	522	447	-	447	447	447	-
2510 - SUPPORT SERVICES-BUSINESS	680	496	258	424	2.00	440	440	440	2.00
2520 - FISCAL SERVICES	9,598	10,614	10,335	12,316	54.22	13,135	13,085	13,085	55.22
2540 - OPER/MAINTENANCE OF PLANT SVCS	48,463	49,957	51,069	54,619	473.35	56,975	57,175	57,175	475.85
2550 - STUDENT TRANSPORTATION SERVICE	20,307	23,604	26,901	28,131	111.50	29,457	29,457	29,457	112.50
2570 - INTERNAL SERVICES	3,092	3,206	3,078	3,818	27.00	3,598	3,598	3,598	25.00
2610 - DIRECTION OF CENTRAL SUPPORT	-	-	265	1,252	9.00	1,162	1,162	1,162	8.00
2620 - RESEARCH,DEVELOP,EVAL SVCS	1,364	1,617	977	1,805	11.30	2,137	2,137	2,137	12.50
2630 - INFORMATION SERVICES	2,097	2,474	2,513	2,483	18.50	3,074	3,074	3,074	23.75
2640 - STAFF SERVICES	5,854	5,190	5,839	6,503	45.00	7,526	7,526	7,526	51.00
2660 - TECHNOLOGY SERVICES	13,875	11,464	11,007	11,905	56.00	14,245	14,245	14,245	66.00
2670 - RECORDS MANAGEMENT SVCS	498	732	644	322	3.00	461	461	461	4.50
Subtotal - 2000 - SUPPORT SERVICES	238,435	248,784	265,988	289,511	2,043.46	311,832	311,832	311,832	2,145.07
3100 - FOOD SERVICES	-	170	195	167	1.88	165	165	165	1.88
3300 - COMMUNITY SVCS	1,701	1,991	1,296	1,734	11.50	1,649	1,649	1,649	9.75
Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS	1,701	2,160	1,491	1,901	13.38	1,814	1,814	1,814	11.63
52100 - Fund Transfers	15,941	5,328	5,492	1,704	-	1,134	1,134	1,134	-
Subtotal - 5200 - TRANSFERS OF FUNDS	15,941	5,328	5,492	1,704	-	1,134	1,134	1,134	-
61100 - Operating Contingency	-	-	-	26,682	-	40,946	40,946	40,946	-
Subtotal - 6000 - CONTINGENCIES	-	-	-	26,682	-	40,946	40,946	40,946	-
71100 - Ending Fund Balance	20,104	38,282	39,887	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	20,104	38,282	39,887	-	-	-	-	-	-
Total Requirements by Program	600,301	633,966	660,592	691,769	5,101.75	729,654	729,654	729,654	5,262.94

General Fund - Requirements by Object (Financial Data in Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
511100 - Licensed Staff	201,301	216,251	224,724	231,254	3,124.23	232,786	232,786	232,786	3,119.77
511210 - Classified - Represented	44,205	44,190	46,871	52,631	1,404.25	58,207	58,207	58,207	1,509.89
511220 - Non-Represented Staff	19,979	20,699	19,634	23,791	306.05	28,431	28,431	28,431	348.64
511310 - Administrators - Licensed	23,640	24,220	25,336	27,134	213.71	30,734	30,734	30,734	235.13
511320 - Administrators - NonLicensed	1,245	1,037	863	1,397	8.00	1,626	1,626	1,626	9.00
511420 - Directors/Program Admins	4,369	3,739	4,218	5,823	45.50	5,366	5,366	5,366	40.50
512100 - Substitutes - Licensed	7,039	7,904	8,312	11,579	-	9,357	9,357	9,357	-
512200 - Substitutes - Classified	869	808	637	1,357	-	1,406	1,406	1,406	-
512300 - Temporary Misc - Licensed	1,257	1,250	1,719	-	-	178	178	178	-
512400 - Temporary Misc - Classified	1,337	1,328	1,142	447	-	294	294	294	-
513100 - Extended Responsibility - LIC	2,115	2,263	2,230	2,967	-	2,785	2,785	2,785	-
513200 - Extended Responsibility - CLS	1,911	1,790	1,820	486	-	486	486	486	-
513300 - Extended Hours	4,040	3,573	3,871	4,744	-	4,165	4,165	4,165	-
513350 - PAT Overload Pay Stipend	-	-	1,820	2,957	-	2,584	2,584	2,584	-
513400 - Overtime Pay	1,196	1,275	1,420	709	-	709	709	709	-
513510 - Group Hlth Opt Out Lic	215	218	216	31	-	31	31	31	-

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
513520 - Group Hlth Opt Out Non Lic	58	44	49	-	-	-	-	-	-
Subtotal - 100 - SALARIES	314,778	330,589	344,883	367,308	5,101.75	379,146	379,146	379,146	5,262.94
521000 - PERS	1,403	10,997	9,798	17,631	-	17,722	17,722	17,722	-
521310 - PERS UAL	39,671	42,593	41,342	46,280	-	45,630	45,630	45,630	-
522000 - Social Security - FICA	23,670	24,872	26,019	28,099	-	29,004	29,004	29,004	-
523100 - Workers' Compensation	3,215	3,321	3,227	3,306	-	1,896	1,896	1,896	-
523200 - Unemployment Compensation	202	890	75	552	-	342	342	342	-
524100 - Group Health Insurance	76,552	69,147	73,060	81,351	-	88,336	88,336	88,336	-
524200 - Other Employer Paid Benefits	620	656	723	735	-	1,855	1,855	1,855	-
524300 - Retiree Health Insurance	3,582	2,820	2,562	4,518	-	2,388	2,388	2,388	-
524530 - Early Retirement Benefits	1,140	1,154	1,268	1,212	-	872	872	872	-
524400 - DCU Union Contract Items	4	6	7	-	-	-	-	-	-
524510 - PAT Union Tuition Reimbursemt	825	874	841	875	-	875	875	875	-
524520 - PAT Union Prof Improvement Fds	498	497	559	500	-	500	500	500	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	151,382	157,828	159,479	185,058	-	189,421	189,421	189,421	-
531100 - Instructional Services	2,891	3,254	2,238	2,846	-	3,748	3,748	3,748	-
531200 - Instr Program Improvement Svcs	444	130	284	234	-	234	234	234	-
531300 - Student Services	-	-	-	-	-	13	13	13	-
531800 - Local Mtgs/Non-Instr Staff Dev	880	919	1,060	1,240	-	1,589	1,589	1,589	-
531810 - Non-Instr Dev Profess Dev Fds	196	209	202	110	-	110	110	110	-
531900 - Other Instr Prof/Tech Svcs	2,061	3,653	5,124	4,448	-	4,506	4,356	4,356	-
532100 - Cleaning Services	-	-	1	1	-	1	1	1	-
532200 - Repairs and Maintenance Svcs	1,168	1,336	757	2,471	-	2,310	2,310	2,310	-
532400 - Rentals	633	739	763	142	-	253	253	253	-
532410 - Leased Copy Machines	1,511	951	651	1,297	-	1,281	1,281	1,281	-
532500 - Electricity	3,738	3,865	3,875	3,555	-	3,815	3,815	3,815	-
532600 - Fuel	3,599	2,998	2,711	3,177	-	3,605	3,605	3,605	-
532700 - Water and Sewage	2,725	2,806	3,008	2,709	-	3,455	3,455	3,455	-
532800 - Garbage	880	892	1,036	818	-	1,011	1,011	1,011	-
532900 - Other Property Services	3,543	3,178	3,369	3,631	-	3,636	3,636	3,636	-
533110 - Reimb - School Bus	10,246	10,902	14,090	15,163	-	15,533	15,533	15,533	-
533120 - Reimb - Taxi Cab	1,520	2,233	2,306	1,031	-	2,031	2,031	2,031	-
533130 - Reimb - In-Lieu	19	17	30	15	-	15	15	15	-
533140 - Reimb - Tri-Met	1,137	1,459	2,031	2,113	-	2,113	2,113	2,113	-
533150 - Reimb - Field Trips	708	882	628	710	-	709	709	709	-
533200 - Non-Reimb Student Transport	392	415	547	45	-	20	20	20	-
534100 - Travel, Local in District	209	244	243	220	-	243	243	243	-
534200 - Travel, Out of District	722	684	843	743	-	851	851	851	-
534210 - Trav Out Dist Profess Dev Fds	50	62	47	-	-	-	-	-	-
534300 - Travel, Student Activities	234	242	221	186	-	188	188	188	-
534901 - Student Academic Transport	-	4	-	-	-	-	-	-	-
535100 - Telephone	555	551	771	712	-	711	711	711	-
535300 - Postage	348	329	266	422	-	436	436	436	-
535400 - Advertising	60	81	84	70	-	70	70	70	-
535500 - Printing and Binding	963	851	906	824	-	903	903	903	-
535920 - Internet Fees	1	1	1	2	-	2	2	2	-
535990 - Wide Area Network/Misc	1,016	368	1,013	1,250	-	1,250	1,250	1,250	-
536000 - Charter Schools	13,101	13,925	13,796	14,031	-	14,328	14,328	14,328	-
537100 - Tuition to Other Dist InState	269	-	-	-	-	-	-	-	-
537300 - Tuition to Private Schools	8,638	8,678	8,182	8,845	-	8,845	8,845	8,845	-
537410 - Tuition - Fees College Credit	8	13	8	3	-	3	3	3	-
538100 - Audit Services	254	237	230	227	-	227	227	227	-
538200 - Legal Services	1,858	2,728	2,857	1,832	-	2,132	2,132	2,132	-
538300 - Architect and Engineering Svcs	124	82	36	-	-	-	-	-	-
538400 - Negotiation Services	-	-	9	-	-	-	-	-	-
538500 - Management Services	406	397	394	78	-	78	78	78	-
538600 - Data Processing Services	154	110	66	-	-	-	-	-	-
538800 - Election Services	192	-	258	-	-	250	250	250	-
538910 - Security Services	344	391	317	353	-	361	361	361	-

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
538930 - Secretarial/Clerical Services	95	80	99	54	-	54	54	54	-
538940 - Professional Moving Services	121	133	104	38	-	188	188	188	-
538950 - Professional Health Care Svcs	319	143	12	11	-	11	11	11	-
538960 - Professional Child Care Svcs	140	98	94	23	-	298	298	298	-
538970 - Graphic Arts Services	1	1	-	-	-	-	-	-	-
538980 - Laundering Services	83	6	6	5	-	5	5	5	-
538990 - Non-Instr Pers/Professional Sv	10,081	10,624	11,548	10,134	-	11,007	10,982	10,982	-
538995 - Meal Services	4	-	-	-	-	-	-	-	-
539100 - Pass Through	-	21	106	68	-	68	68	68	-
Subtotal - 300 - PURCHASED SERVICES	78,639	81,918	87,227	85,889	-	92,497	92,322	92,322	-
541000 - Consumable Supplies	5,501	5,736	6,728	6,334	-	6,913	6,913	6,913	-
541100 - Loss Prevention	-	-	-	-	-	-	-	-	-
541270 - Food Inventory Adjustm-NS Only	-	-	(1)	-	-	-	-	-	-
541310 - Auto Parts, Batteries	83	120	76	88	-	88	88	88	-
541315 - Tires	21	15	22	20	-	20	20	20	-
541320 - Oil & Lubricants	6	6	10	8	-	8	8	8	-
541325 - Gas	145	173	173	175	-	215	215	215	-
541330 - Propane	81	115	81	100	-	150	150	150	-
541400 - Maintenance Materials	1,146	1,449	1,660	810	-	810	810	810	-
541500 - Inventory Adjustments	17	20	(14)	20	-	20	20	20	-
541600 - Interdepartmental Charges	(277)	(242)	(400)	69	-	72	72	72	-
541700 - Discounts Taken	(1)	(1)	-	-	-	-	-	-	-
542100 - Textbook Expansion	589	439	496	891	-	893	893	893	-
542200 - Textbook Adoption	2,681	1,185	2,282	3,204	-	3,204	3,204	3,204	-
542300 - Textbook Replacement	7	-	-	-	-	-	-	-	-
543000 - Library Books	500	334	467	301	-	303	303	303	-
544000 - Periodicals	10	51	7	10	-	11	11	11	-
544100 - Online Periodical Subscription	114	269	154	245	-	245	245	245	-
545100 - Purchased Food-NS Only	-	59	74	68	-	68	68	68	-
546000 - Non-Consumable Supplies	347	696	686	434	-	436	436	436	-
546100 - Minor Equipment - Tagged	64	52	178	53	-	53	53	53	-
547000 - Computer Software	1,147	1,639	2,674	3,102	-	3,597	3,772	3,772	-
548000 - Computer Equipment	-	927	1,435	1,363	-	1,385	1,385	1,385	-
Subtotal - 400 - SUPPLIES AND MATERIALS	12,182	13,042	16,788	17,294	-	18,489	18,664	18,664	-
552000 - Building Acquisition/Improvmt	-	242	509	-	-	-	-	-	-
553000 - Improvements - Not Buildings	61	92	39	-	-	-	-	-	-
554100 - Initial and Addl Equipment	585	523	1,061	468	-	468	468	468	-
554110 - Vehicles	622	744	181	75	-	75	75	75	-
555010 - Computers	868	129	2	54	-	61	61	61	-
555020 - Printers	2	-	-	-	-	1	1	1	-
555030 - Software Capital Expense	-	120	129	250	-	250	250	250	-
555090 - Misc Other Technology	986	183	241	400	-	278	278	278	-
556410 - Buses/Capital Bus Improvements	439	562	377	430	-	430	430	430	-
Subtotal - 500 - CAPITAL OUTLAY	3,565	2,595	2,539	1,677	-	1,563	1,563	1,563	-
562000 - Interest	1	-	-	-	-	-	-	-	-
563000 - Fiscal Charges	149	102	41	10	-	40	40	40	-
563400 - Bad Debt Expense	-	-	-	-	-	-	-	-	-
563500 - Administrative Write-Off	39	178	23	-	-	-	-	-	-
564000 - Dues and Fees	702	638	669	1,011	-	903	903	903	-
564010 - Dues & Fees Profess Dev Fds	2	2	4	103	-	103	103	103	-
565100 - Liability Insurance	291	560	2,300	616	-	616	616	616	-
565300 - Property Insurance Premiums	1,142	1,243	1	1,683	-	2,056	2,056	2,056	-
565500 - Judgmnts&Settlemnts Against	72	242	829	703	-	703	703	703	-
565930 - Deductible Insurance Loss	1,261	1,383	382	2,004	-	2,004	2,004	2,004	-
567100 - Permits	44	30	41	26	-	26	26	26	-
567200 - Public Assessments	5	6	7	-	-	7	7	7	-
569000 - Grant Indirect Charges	-	-	-	-	-	-	-	-	-
Subtotal - Other Objects	3,709	4,384	4,297	6,156	-	6,458	6,458	6,458	-
571000 - Transfers to Other Funds	15,941	5,328	5,492	1,704	-	1,134	1,134	1,134	-

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Subtotal - 700 - TRANSFERS	15,941	5,328	5,492	1,704	-	1,134	1,134	1,134	-
581000 - Operating Contingency	-	-	-	26,682	-	40,946	40,946	40,946	-
Subtotal - 581000 - Operating Contingency	-	-	-	26,682	-	40,946	40,946	40,946	-
376520 - Budgeted Ending Fund Balance	20,104	38,282	39,887	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	20,104	38,282	39,887	-	-	-	-	-	-
Total Requirements by Account	600,301	633,966	660,592	691,769	5,101.75	729,654	729,654	729,654	5,262.94

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - General Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	46,631	48,263	49,952	51,701
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	277,706	287,426	297,486	307,898
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	100,366	103,879	107,515	111,278
OTHER REVENUE FROM LOCAL SOURCES	18,395	19,039	19,705	20,395
2000 - REVENUE - INTERMEDIATE SOURCES	14,027	14,518	15,026	15,552
3000 - REVENUE FROM STATE SOURCES	272,479	282,016	291,886	302,102
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	50	52	54	55
Total Resources	729,654	755,192	781,624	808,980

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
111 - LICENSED SALARIES	232,786	240,934	249,366	258,094
1121 - CLASSIFIED - REPRESENTED	58,207	60,244	62,353	64,535
1122 - NON-REPRESENTED STAFF	33,797	34,980	36,204	37,471
113 ADMINISTRATORS	32,360	33,493	34,665	35,878
OTHER SALARIES	21,995	22,765	23,562	24,386
200 - ASSOCIATED PAYROLL COSTS	189,421	196,051	202,913	210,014
300 - PURCHASED SERVICES	92,322	95,553	98,898	102,359
400 - SUPPLIES AND MATERIALS	18,664	19,317	19,993	20,693
500 - CAPITAL OUTLAY	1,563	1,618	1,674	1,733
600 - OTHER OBJECTS	6,458	6,685	6,919	7,161
700 - TRANSFERS	1,134	1,174	1,215	1,257
581000 - OPERATING CONTINGENCY	40,946	42,379	43,862	45,398
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	729,654	755,192	781,624	808,980

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

BUDGETED POSITIONS AND STUDENTS SERVED BY MINOR FUNCTION (GENERAL FUND)

PORTLAND PUBLIC SCHOOLS BUDGETED POSITIONS & STUDENTS SERVED BY FUNCTION (100 - General Funds) For the 2020-21 Adopted Budget

Program	Licensed		Classified - Represented		Administrators		Non - Represented		Other		Number of Students	Adopted Budget	% Of Budget	Cost Per Student
	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21				
1110 - ELEMENTARY K-5	1,085.0	1,058.4	50.6	76.2							23,295	132,008,321	18.09	5,667
1120 - MIDDLE SCHOOL PROGRAMS	478.9	468.1	1.1	4.1							11,284	56,989,867	7.82	5,051
1130 - HIGH SCHOOL PROGRAMS	599.0	603.9	4.4	5.9	3.5	3.5	1.2	1.2			14,188	80,240,349	11.00	5,656
1140 - PRE KINDERGARTEN PROGRAMS	3.0	2.5									825	280,209	0.04	340
1210 - PROGRAMS FOR TALENTED AND GIFTED											5,488	223,413	0.03	41
1220 - RESTRICTIVE PROGRAMS	105.5	106.8	248.6	286.2							1,554	29,206,080	4.00	18,794
1250 - LESS RESTRICTIVE PROGRAMS	178.8	179.3	129.1	159.9							6,153	30,168,960	4.13	4,903
1260 - TREATMENT AND HABILITATION	15.0	15.0										1,871,641	0.26	
1280 - ALTERNATIVE EDUCATION	6.8	7.0	3.0	3.0	1.0	1.0	1.0	1.0			3,113	29,103,469	3.99	9,349
1291 - ENGLISH LANGUAGE LEARNER	84.5	84.8	30.2	27.7							3,218	11,474,202	1.57	3,566
1292 - TEEN PARENT PROGRAMS			1.0	1.0							64	95,911	0.01	1,499
1299 - OTHER SPECIAL PROGRAMS			13.8	9.9							1,963	556,474	0.08	283
1400 - SUMMER SCHOOL PROGRAMS											1,367	1,709,195	0.23	1,250
1000 - INSTRUCTION	2,556.4	2,525.6	481.8	573.9	4.5	4.5	2.2	2.2				373,928,091	51.19	
2110 - ATTENDANCE/SOCIAL WORK SVCS	59.5	70.2	73.4	78.8			2.0	3.0			48,767	14,153,191	1.94	290
2120 - GUIDANCE SERVICES	152.0	149.1	17.3	16.1	4.0	3.8	23.1	19.9			48,767	24,723,786	3.39	507
2140 - PSYCHOLOGICAL SERVICES	48.7	50.0									7,707	6,080,372	0.83	789
2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC	87.6	90.0									4,515	11,083,849	1.52	2,455
2160 - OTHER STUDENT TREATMENT SVCS	29.4	32.1	2.9	2.9							7,707	4,196,243	0.58	544
2190 - SVC DIRECTION-STUDENT SUPPORT	1.0		15.5	16.8	16.5	22.5	12.0	19.2			48,767	14,223,986	1.95	292
2210 - IMPROVEMENT OF INSTRUCTION	3.5		0.5	1.0	6.0	7.5	3.0	4.0			48,767	3,591,175	0.49	74
2220 - EDUCATIONAL MEDIA SERVICES	61.9	63.7	42.4	45.8			6.0	5.5			48,767	11,975,177	1.64	246
2230 - ASSESSMENT AND TESTING							3.0	8.0			48,767	1,321,735	0.18	27
2240 - INSTRUC STAFF DEVELOPMENT	115.6	130.4	0.8	0.8	3.0	3.0	1.0	1.0			48,767	22,230,398	3.05	456
2310 - BOARD OF EDUCATION SERVICES							5.0	4.0			48,767	935,070	0.13	19
2320 - EXECUTIVE ADMINISTRATION SVCS	1.0		1.0	1.0	17.0	19.0	27.8	31.3			48,767	15,543,481	2.13	319
2410 - OFFICE OF THE PRINCIPAL SVCS	7.7	8.6	196.1	200.0	162.7	173.8	22.9	27.0			48,767	49,114,812	6.73	1,007
2490 - OTHER SCHOOL SUPPORT ADMIN											48,767	446,652	0.06	9
2510 - SUPPORT SERVICES-BUSINESS					1.0	1.0	1.0	1.0			48,767	440,312	0.06	9
2520 - FISCAL SERVICES			3.5	3.5	1.0	1.0	49.7	50.7			48,767	13,134,763	1.80	269
2540 - OPER/MAINTENANCE OF PLANT SVCS			430.8	431.3			42.6	44.6			48,767	56,975,446	7.81	1,168
2550 - STUDENT TRANSPORTATION SERVICE			103.5	103.5			8.0	9.0			48,767	29,457,322	4.04	604
2570 - INTERNAL SERVICES			12.0	12.0			15.0	13.0			48,767	3,598,375	0.49	74
2610 - DIRECTION OF CENTRAL SUPPORT							9.0	8.0			48,767	1,161,891	0.16	24
2620 - RESEARCH, DEVELOP, EVAL SVCS					3.0	5.0	8.3	7.5			48,767	2,137,435	0.29	44
2630 - INFORMATION SERVICES			6.5	6.5	1.0	1.0	11.0	16.3			48,767	3,074,467	0.42	63
2640 - STAFF SERVICES			1.0	1.0	1.0	1.0	43.0	49.0			48,767	7,526,261	1.03	154
2660 - TECHNOLOGY SERVICES					1.0	1.0	55.0	65.0			48,767	14,244,786	1.95	292
2670 - RECORDS MANAGEMENT SVCS			2.0	3.5			1.0	1.0			48,767	461,198	0.06	9
2000 - SUPPORT SERVICES	567.9	584.1	909.1	924.4	217.2	239.6	349.3	386.9				311,832,183	42.79	
3100 - FOOD SERVICES			1.9	1.9							48,767	164,788	0.02	3
3300 - COMMUNITY SVCS			11.5	9.8							48,767	1,648,907	0.23	34
3000 - ENTERPRISE AND COMMUNITY SVCS			13.4	11.6								1,813,695	0.25	
5200 - TRANSFERS OF FUNDS											48,767	1,134,000	0.16	23
6000 - CONTINGENCIES											48,767	40,946,000	5.61	840
FUND TOTAL	3,124.2	3,119.8	1,404.3	1,509.9	221.7	244.1	351.6	389.1				729,653,969	100.00	

Cost per student are expenses from the General Fund only, divided by total enrollment. Overall costs may be higher, coming from other funding sources.

ACCRUED OBLIGATION FOR POST EMPLOYMENT BENEFITS

Early Retirement

The District has a single-employer defined benefit early retirement supplement program.

Retirement Health Insurance Subsidy (RHIS) Plan Description - The District provides a single-employer defined benefit plan that provides post-employment health, dental and vision benefits to eligible retirees and their spouses for employees who have retired from the District with a minimum of fifteen accumulated years of service, are at least 60 years of age, and are eligible to retire from the Oregon Public Employees Retirement System. This program covers benefit-eligible certified and administrative personnel of the District. Covered employees under the plan are eligible to receive full or part time District-paid medical and pharmacy benefits until reaching the age of Medicare eligibility. The program was established under separate collective bargaining agreements with certified and classified employees and by precedent for all other certified District employees. The Portland Association of Teachers (PAT) group will terminate this benefit after September 30, 2020. All other bargaining units and employee groups agreed to terminate this benefit in June or December 2014.

The District contributes to the School District No. 1 Health and Welfare Trust or OEGB for the cost of a medical/pharmacy plan for professional educators who:

- A. Elect early retirement and are eligible to retire under the Oregon Public Employees Retirement System (OPERS);
- B. Have completed at least fifteen (15) years of service with the District by September 30, 2020;
- C. Are at least sixty (60) years of age, but are not yet eligible for Medicare; and
- D. Are eligible under such plan then offered by the Trust or OEGB.

Summary of Significant Accounting Policies - The Retirement Health Insurance Subsidy (RHIS) is a health and welfare program the District provides for retirees. The plan is actuarially determined, is reflected as a long term liability and reflects the present value of expected future payments. The net other post employment benefits liability and expenditure are limited to amounts that become due and payable as of the end of the fiscal year, and are reported on a pay-as-you-go basis.

Funding policy - The benefits from this program are fully paid by the District; therefore, no contributions by employees are required. The District's total actuarially determined liability on June 30, 2019 was \$82.3 million.

Contributions - Contributions are financed on a pay-as-you-go basis. During the fiscal year 2019 the District recognized, on a budgetary basis, expenditures of approximately \$8.7 million for the post-employment healthcare benefits.

Program membership for RHIS consisted of 614 retirees receiving benefits at June 30, 2019.

SPECIAL REVENUE FUNDS SUMMARY (200)

Fund 200 - Special Revenue Funds Resources Summary

Total resources for Fund 200 are expected to grow by \$54.43 million or 40% from 2019-20 to 2020-21. Most of that increase is due to the growth of revenue from state sources. We expect to receive \$39.16 million in SIA funds. In addition other marginal increases to State and Federal grants are expected.

Fund 200 - Special Revenue Funds Requirements Summary

Payroll and its associated costs along with purchased services are responsible for most of the anticipated expenditure growth in Fund 200.

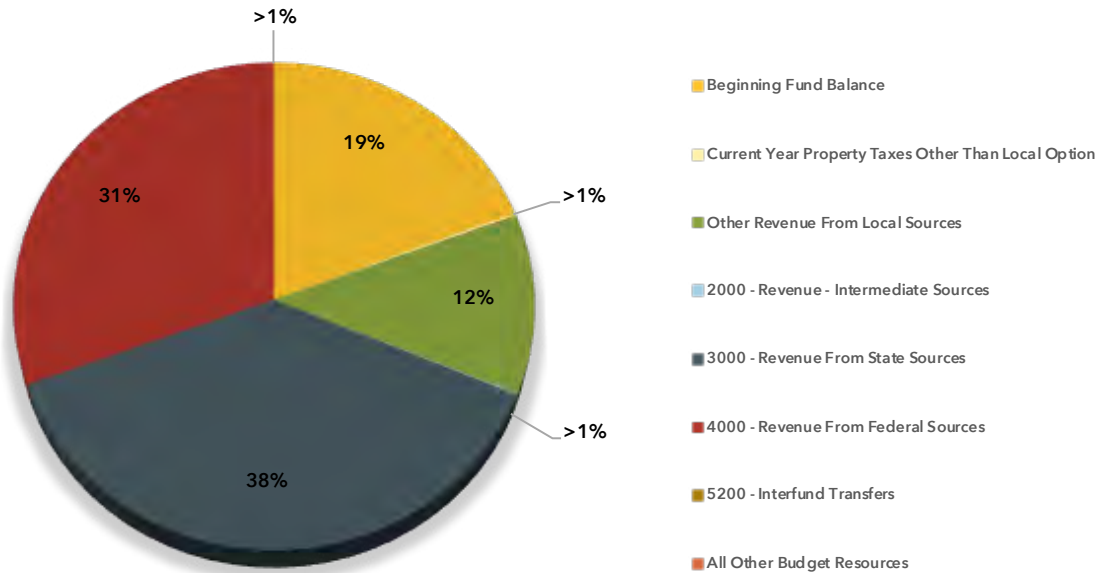
The various Special Revenue Funds support the District's vision of strengthening the core functions and best practices by providing additional support in the form of grants and foundation funding to core curriculum areas and bringing more equity to historically underserved students through the Racial Equity Social Justice Lens. These supports include Educational Assistants, additional Teachers and Engagement Coaches, as well as providing support of High School Success. Other areas of investment include Community Engagement, Multi-Tiered Systems of Support, Social Emotional Learning, technology infrastructure aligned with instruction and continuing support of high-needs students through Enhanced Special Education Services. Also prevalent is the PERS Rate Stabilization Reserve Fund which continues support of the finance plan of aligned strategic investments and the Cafeteria Fund which provides equity for historically underserved students and students in need.

Summary of Resources by Major Object - 200 - Special Revenue Funds (In Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Beginning Fund Balance	36,766	36,645	36,207	34,896	36,735	36,735	36,735
Current Year Property Taxes Other Than Local Option	260	272	283	292	305	305	305
Other Revenue From Local Sources	21,532	23,309	23,416	24,584	22,909	22,909	22,909
2000 - Revenue - Intermediate Sources	38	61	104	146	144	144	144
3000 - Revenue From State Sources	18,455	18,970	28,529	23,990	72,998	72,998	72,998
4000 - Revenue From Federal Sources	50,416	50,662	48,277	53,501	58,709	58,709	58,709
5200 - Interfund Transfers	-	37	114	-	-	-	-
All Other Budget Resources	12	655	15	-	34	34	34
TOTAL RESOURCES	127,479	130,612	136,944	137,409	191,834	191,834	191,834

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Resources by Major Object - 200 - Special Revenue Funds

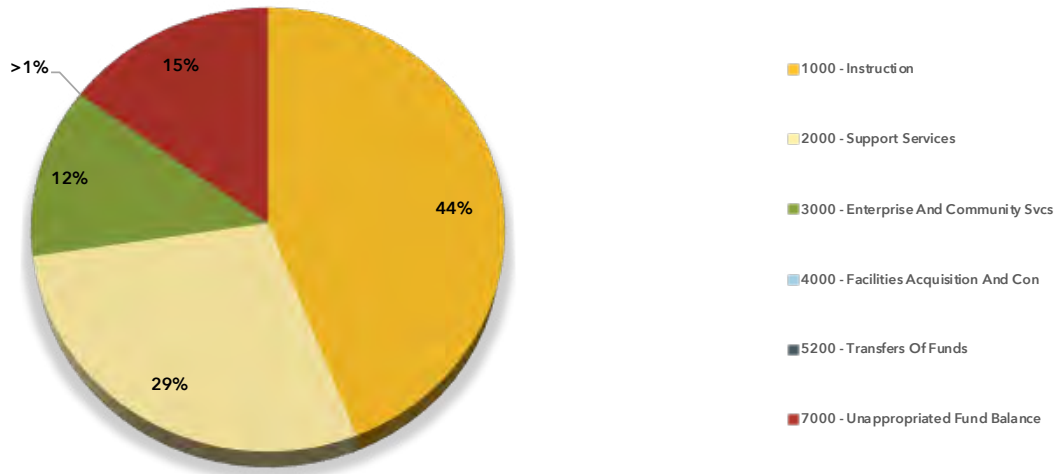


Summary of Requirements by Major Function - 200 - Special Revenue Funds (Financial Data in Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
1000 - Instruction	45,722	47,564	46,344	52,519	394.86	84,568	84,568	84,568	538.16
2000 - Support Services	23,977	24,996	31,769	30,839	174.77	54,750	54,750	54,750	277.34
3000 - Enterprise And Community Svcs	21,136	20,802	21,341	22,385	227.67	23,861	23,861	23,861	225.55
4000 - Facilities Acquisition And Con	-	-	49	59	-	14	14	14	-
5200 - Transfers Of Funds	-	1,043	14	2,000	-	-	-	-	-
7000 - Unappropriated Fund Balance	36,645	36,207	37,428	29,606	-	28,641	28,641	28,641	-
TOTAL REQUIREMENTS	127,479	130,612	136,944	137,409	797.30	191,834	191,834	191,834	1,041.05

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Requirements by Major Function - 200 - Special Revenue Funds

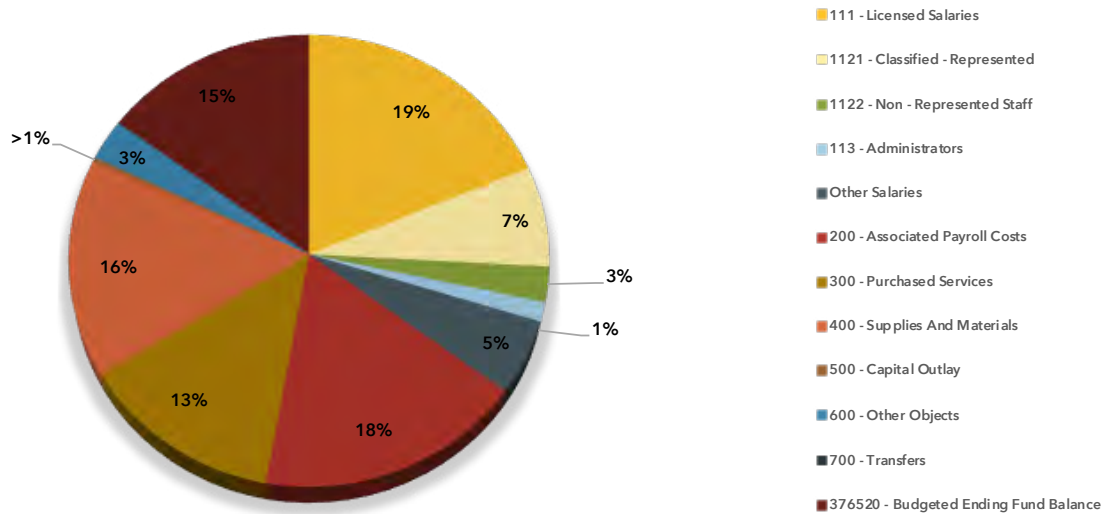


Summary of Requirements by Major Object - Fund 200 - Special Revenue Funds (Financial Data in Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
111 - Licensed Salaries	19,030	18,500	19,208	20,783	277.46	35,857	35,857	35,857	512.95
1121 - Classified - Represented	11,330	11,808	11,651	12,878	435.30	13,758	13,758	13,758	440.93
1122 - Non - Represented Staff	2,809	3,208	4,305	4,810	66.04	4,832	4,832	4,832	65.80
113 - Administrators	1,807	1,603	1,953	2,268	18.50	2,683	2,683	2,683	21.37
Other Salaries	2,939	3,311	4,461	2,505	-	10,299	10,299	10,299	-
200 - Associated Payroll Costs	19,411	19,621	19,994	25,118	-	33,854	33,854	33,854	-
300 - Purchased Services	9,188	11,082	9,938	9,439	-	25,719	25,719	25,719	-
400 - Supplies And Materials	18,530	19,251	22,500	22,783	-	30,006	30,006	30,006	-
500 - Capital Outlay	1,988	1,168	1,143	452	-	566	566	566	-
600 - Other Objects	3,802	3,810	4,277	4,629	-	5,620	5,620	5,620	-
700 - Transfers	-	1,043	88	2,137	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	36,645	36,207	37,428	29,606	-	28,641	28,641	28,641	-
TOTAL REQUIREMENTS	127,479	130,612	136,944	137,409	797.30	191,834	191,834	191,834	1,041.05

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Requirements by Major Object - Fund 200 - Special Revenue Funds



STUDENT BODY ACTIVITY FUND (201)

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, Parent Teacher Associations (PTAs), booster clubs, fundraising activities and donations. The individual schools are responsible for managing their school's fund. The individual schools' Student Body Funds are reviewed on a recurring schedule.

Fund 201 - Student Body Activity Fund Detail

Student Body Activity Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	5,019	4,968	4,968	4,968
377000 - Fund Balance-Unres/Undes	4,096	4,257	4,369	-	-	-	-
Subtotal - Beginning Fund Balance	4,096	4,257	4,369	5,019	4,968	4,968	4,968
417900 - Other Curricular Activities	7,489	7,304	7,191	8,800	8,600	8,600	8,600
Subtotal - Other Revenue from Local Sources	7,489	7,304	7,191	8,800	8,600	8,600	8,600
Total Resources by Account	11,585	11,561	11,560	13,819	13,568	13,568	13,568

Student Body Activity Fund - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
1132 - HIGH SCHOOL EXTRA CURRICULAR	7,328	7,192	6,592	8,800	-	8,600	8,600	8,600	-
Subtotal - 1000 - INSTRUCTION	7,328	7,192	6,592	8,800	-	8,600	8,600	8,600	-
71100 - Ending Fund Balance	4,257	4,369	4,968	5,019	-	4,968	4,968	4,968	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	4,257	4,369	4,968	5,019	-	4,968	4,968	4,968	-
Total Requirements by Program	11,585	11,561	11,560	13,819	-	13,568	13,568	13,568	-

Student Body Activity Fund - Requirements by Object (Financial Data in Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
541000 - Consumable Supplies	7,328	7,192	6,592	8,800	-	8,600	8,600	8,600	-
Subtotal - 400 - SUPPLIES AND MATERIALS	7,328	7,192	6,592	8,800	-	8,600	8,600	8,600	-
376520 - Budgeted Ending Fund Balance	4,257	4,369	4,968	5,019	-	4,968	4,968	4,968	-
Subtotal - 376520 - Budgeted Ending Fund Balance	4,257	4,369	4,968	5,019	-	4,968	4,968	4,968	-
Total Requirements by Account	11,585	11,561	11,560	13,819	-	13,568	13,568	13,568	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 201 - Student Body Activity Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	4,968	5,142	5,322	5,508
OTHER REVENUE FROM LOCAL SOURCES	8,600	8,901	9,213	9,535
Total Resources	13,568	14,043	14,534	15,043

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
400 - SUPPLIES AND MATERIALS	8,600	8,901	9,213	9,535
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	4,968	5,142	5,322	5,508
Total Requirements	13,568	14,043	14,534	15,043

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

CAFETERIA FUND (202)

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

While the district is experiencing a decline in meal participation, on an average day, students consume 9,010 breakfasts, 17,356 lunches, and 1,800 after-school suppers and are provided a fresh fruit and vegetable program at 26 schools. Additionally for 10 weeks in the summer, breakfasts and/or lunches are served for free to children ages 1-18 years at more than 55 schools, community or park locations. Operating costs include menu planning (recipe testing, product/food testing, nutritional analysis and food crediting, participation tracking), supply chain management (bid specification, purchasing, inventory control, warehousing and delivery), meal production and service (HACCP food safety procedures, food preparation and cooking, equipment maintenance), management of information services (50,000 student meal accounts, collection and processing eligibility of district socio-economic data, technical support of a web-based department enterprise system), human resource management (recruiting, hiring, training, professional development, performance reviews, progressive discipline, union negotiations), marketing and communication (printing, communication to families about eligibility and meal accounts, information about programs and services, webpage and social media accounts), financial management (budget and grant management), 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 School's Board of Directors approves the price for full price meals (3.60.010-AD).

Fund 202 - Cafeteria Fund Detail

Cafeteria Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	4,437	3,870	3,870	3,870
377000 - Fund Balance-Unres/Undes	7,504	6,277	5,458	-	-	-	-
Subtotal - Beginning Fund Balance	7,504	6,277	5,458	4,437	3,870	3,870	3,870
416120 - Lunch	2,629	3,243	3,453	3,632	3,215	3,215	3,215
416201 - A la Carte Sales	97	1	-	-	-	-	-
416300 - Special Functions	4	-	-	-	-	-	-
416310 - Contracts and Other Sales	80	10	-	-	-	-	-
419200 - Contrib-Donation - Priv Source	10	55	41	12	12	12	12
419700 - Services Provided Other Funds	951	921	916	890	937	937	937
419910 - Miscellaneous	7	5	1	76	77	77	77
419920 - Jury Duty	-	-	-	-	-	-	-
419940 - Restitution	-	1	1	-	-	-	-
419950 - Sales, Royalties and Events	4	4	3	5	3	3	3
Subtotal - Other Revenue from Local Sources	3,783	4,239	4,415	4,614	4,244	4,244	4,244
431020 - SSF--School Lunch Match	143	139	139	140	144	144	144
432990 - Restricted State Grants	250	290	209	242	1,867	1,867	1,867
Subtotal - 3000 - REVENUE FROM STATE SOURCES	393	429	348	382	2,011	2,011	2,011
445010 - Fed Reimburse-Breakfast	2,877	2,646	2,655	2,746	2,467	2,467	2,467
445020 - Fed Reimburse-Lunch	7,555	7,287	6,909	7,220	6,522	6,522	6,522
445030 - Fed Reimburse-Fresh Fruit & Ve	460	522	529	447	523	523	523
445060 - Fed Reimburse - Supper	719	705	724	725	875	875	875
445080 - Fed Grants- State Pass Thru	1,165	1,101	1,129	1,025	1,047	1,047	1,047
Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES	12,776	12,260	11,946	12,163	11,433	11,433	11,433
452100 - Interfund Transfers	-	-	76	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	-	-	76	-	-	-	-
453000 - Sale of Fixed Assets	12	-	-	-	-	-	-
Subtotal - All Other Budget Resources	12	-	-	-	-	-	-
Total Resources by Account	24,468	23,206	22,244	21,596	21,559	21,559	21,559

Cafeteria Fund - Requirements by Function (Financial Data in Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
2520 - FISCAL SERVICES	-	-	-	568	-	606	606	606	-
Subtotal - 2000 - SUPPORT SERVICES	-	-	-	568	-	606	606	606	-
3100 - FOOD SERVICES	18,191	17,748	18,269	18,928	192.88	20,211	20,211	20,211	191.81
Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS	18,191	17,748	18,269	18,928	192.88	20,211	20,211	20,211	191.81
71100 - Ending Fund Balance	6,277	5,458	3,974	2,100	-	742	742	742	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	6,277	5,458	3,974	2,100	-	742	742	742	-
Total Requirements by Program	24,468	23,206	22,244	21,596	192.88	21,559	21,559	21,559	191.81

Cafeteria Fund - Requirements by Object (Financial Data in Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
511210 - Classified - Represented	3,709	3,773	3,774	4,533	175.48	4,711	4,711	4,711	174.41
511220 - Non-Represented Staff	835	870	1,016	1,117	15.40	1,205	1,205	1,205	15.40
511420 - Directors/Program Admins	225	193	229	236	2.00	258	258	258	2.00
512400 - Temporary Misc - Classified	147	141	126	-	-	150	150	150	-
513300 - Extended Hours	4	3	1	-	-	1	1	1	-
513400 - Overtime Pay	46	41	66	42	-	66	66	66	-

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
513510 - Group Hlth Opt Out Lic	5	7	11	-	-	-	-	-	-
513520 - Group Hlth Opt Out Non Lic	25	29	38	-	-	-	-	-	-
Subtotal - 100 - SALARIES	4,996	5,055	5,261	5,928	192.88	6,390	6,390	6,390	191.81
521000 - PERS	21	118	120	285	-	283	283	283	-
521310 - PERS UAL	608	626	615	747	-	729	729	729	-
522000 - Social Security - FICA	373	379	394	453	-	489	489	489	-
523100 - Workers' Compensation	53	55	51	53	-	32	32	32	-
523200 - Unemployment Compensation	3	15	2	9	-	6	6	6	-
524100 - Group Health Insurance	1,807	1,703	1,708	2,320	-	2,007	2,007	2,007	-
524200 - Other Employer Paid Benefits	21	21	21	12	-	30	30	30	-
524300 - Retiree Health Insurance	59	49	36	73	-	40	40	40	-
524530 - Early Retirement Benefits	-	-	-	-	-	-	-	-	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	2,945	2,966	2,947	3,952	-	3,616	3,616	3,616	-
531800 - Local Mtgs/Non-Instr Staff Dev	10	7	11	8	-	18	18	18	-
532200 - Repairs and Maintenance Svcs	231	33	69	100	-	100	100	100	-
532410 - Leased Copy Machines	3	2	6	4	-	-	-	-	-
532900 - Other Property Services	91	106	46	120	-	130	130	130	-
534100 - Travel, Local in District	7	7	10	8	-	11	11	11	-
534200 - Travel, Out of District	7	7	29	8	-	30	30	30	-
535100 - Telephone	9	7	9	9	-	14	14	14	-
535300 - Postage	13	9	13	15	-	15	15	15	-
535400 - Advertising	4	4	8	4	-	4	4	4	-
535500 - Printing and Binding	30	27	41	33	-	52	52	52	-
538940 - Professional Moving Services	-	-	-	1	-	1	1	1	-
538950 - Professional Health Care Svcs	-	-	-	1	-	1	1	1	-
538980 - Laundering Services	25	48	42	50	-	49	49	49	-
538990 - Non-Instr Pers/Professional Sv	132	133	113	133	-	150	150	150	-
Subtotal - 300 - PURCHASED SERVICES	563	393	397	493	-	574	574	574	-
541000 - Consumable Supplies	470	440	419	504	-	450	450	450	-
541270 - Food Inventory Adjustm-NS Only	164	82	(55)	-	-	-	-	-	-
541400 - Maintenance Materials	-	-	-	-	-	-	-	-	-
541600 - Interdepartmental Charges	95	50	79	150	-	100	100	100	-
541700 - Discounts Taken	-	-	-	-	-	-	-	-	-
545100 - Purchased Food-NS Only	6,646	6,585	6,919	6,324	-	7,446	7,446	7,446	-
545300 - Donated Commodity -NS Only	1,234	1,192	1,206	1,117	-	1,122	1,122	1,122	-
546000 - Non-Consumable Supplies	79	71	34	50	-	35	35	35	-
547000 - Computer Software	115	139	147	122	-	133	133	133	-
548000 - Computer Equipment	-	9	1	10	-	10	10	10	-
Subtotal - 400 - SUPPLIES AND MATERIALS	8,804	8,568	8,750	8,277	-	9,296	9,296	9,296	-
552000 - Building Acquisition/Improvmt	-	-	26	-	-	-	-	-	-
554100 - Initial and Addl Equipment	211	66	290	150	-	250	250	250	-
554110 - Vehicles	113	-	-	-	-	-	-	-	-
555010 - Computers	9	112	-	-	-	-	-	-	-
555090 - Misc Other Technology	6	8	-	6	-	1	1	1	-
Subtotal - 500 - CAPITAL OUTLAY	339	186	316	156	-	251	251	251	-
563400 - Bad Debt Expense	-	-	-	70	-	-	-	-	-
564000 - Dues and Fees	65	64	67	53	-	83	83	83	-
567100 - Permits	1	-	-	-	-	-	-	-	-
569000 - Grant Indirect Charges	478	517	532	568	-	606	606	606	-
Subtotal - Other Objects	544	581	599	691	-	689	689	689	-
376520 - Budgeted Ending Fund Balance	6,277	5,458	3,974	2,100	-	742	742	742	-
Subtotal - 376520 - Budgeted Ending Fund Balance	6,277	5,458	3,974	2,100	-	742	742	742	-
Total Requirements by Account	24,468	23,206	22,244	21,596	192.88	21,559	21,559	21,559	191.81

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 202 - Cafeteria Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	3,870	4,005	4,146	4,291
OTHER REVENUE FROM LOCAL SOURCES	4,244	4,393	4,546	4,705
3000 - REVENUE FROM STATE SOURCES	2,011	2,082	2,155	2,230
4000 - REVENUE FROM FEDERAL SOURCES	11,433	11,834	12,248	12,676
Total Resources	21,559	22,313	23,094	23,903

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
1121 - CLASSIFIED - REPRESENTED	4,711	4,876	5,047	5,223
1122 - NON-REPRESENTED STAFF	1,205	1,247	1,291	1,336
113 ADMINISTRATORS	258	267	276	286
OTHER SALARIES	217	225	232	241
200 - ASSOCIATED PAYROLL COSTS	3,616	3,743	3,874	4,009
300 - PURCHASED SERVICES	574	594	615	636
400 - SUPPLIES AND MATERIALS	9,296	9,621	9,958	10,307
500 - CAPITAL OUTLAY	251	260	269	278
600 - OTHER OBJECTS	689	712	737	763
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	742	768	795	824
Total Requirements	21,559	22,313	23,094	23,903

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

GRANTS FUND (205)

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, which is to provide quality education to all students.

Fund 205 - Grants Fund Detail

Grants Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	275	-	-	-
377000 - Fund Balance-Unres/Undes	-	-	-	-	-	-	-
Subtotal - Beginning Fund Balance	-	-	-	275	-	-	-
412000 - Rev-Local Gov't Not Districts	2,219	2,397	1,883	2,037	1,533	1,533	1,533
419200 - Contrib-Donation - Priv Source	1,767	626	18	-	-	-	-
419400 - Svc Provided-Oth Local Ed Agcy	150	96	146	200	130	130	130
419410 - Svc Provided-Oth Dist in State	65	-	-	-	-	-	-
419600 - Recovery PY Expenditure	-	(50)	37	-	-	-	-
Subtotal - Other Revenue from Local Sources	4,201	3,069	2,084	2,237	1,663	1,663	1,663
422000 - Restricted Revenue	38	61	104	146	144	144	144
Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES	38	61	104	146	144	144	144
432990 - Restricted State Grants	18,009	18,302	28,179	23,606	31,823	31,823	31,823
Subtotal - 3000 - REVENUE FROM STATE SOURCES	18,009	18,302	28,179	23,606	31,823	31,823	31,823
443000 - Restr Rev-Fed Govt Direct	5,328	7,018	8,549	9,566	12,104	12,104	12,104
445080 - Fed Grants- State Pass Thru	31,787	30,836	27,170	31,174	35,107	35,107	35,107
447000 - Fed Grants-Other Interm Agency	441	491	563	522	15	15	15
Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES	37,555	38,345	36,282	41,261	47,226	47,226	47,226
Total Resources by Account	59,803	59,778	66,649	67,526	80,856	80,856	80,856

Grants Fund - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
1111 - ELEMENTARY K-5	3,856	2,429	2,122	2,718	38.25	3,736	3,736	3,736	19.77
1113 - ELEMENTARY EXTRA CURRICULAR	333	377	157	20	-	-	-	-	-
1121 - MIDDLE SCHOOL PROGRAMS	679	302	300	437	6.33	746	746	746	5.07
1122 - MIDDLE SCHOOL EXTR CURRICULAR	13	-	5	5	-	-	-	-	-
1131 - HIGH SCHOOL PROGRAMS	839	1,076	1,631	2,119	14.39	4,073	4,073	4,073	20.78
1132 - HIGH SCHOOL EXTRA CURRICULAR	67	7	28	15	0.13	-	-	-	-
1140 - PRE KINDERGARTEN PROGRAMS	7,724	8,390	8,368	9,428	115.88	11,187	11,187	11,187	137.46
1220 - RESTRICTIVE PROGRAMS	2,710	2,465	2,157	2,330	33.63	2,615	2,615	2,615	36.15
1250 - LESS RESTRICTIVE PROGRAMS	10,084	10,189	10,258	10,114	74.24	10,708	10,708	10,708	69.31
1260 - TREATMENT AND HABILITATION	440	483	505	485	4.00	506	506	506	4.00
1272 - TITLE I A/D	1,377	2,050	2,190	2,195	-	3,916	3,916	3,916	-
1280 - ALTERNATIVE EDUCATION	4,351	3,845	3,994	4,376	42.01	4,137	4,137	4,137	35.99
1291 - ENGLISH LANGUAGE LEARNER	567	482	308	466	-	718	718	718	-
1292 - TEEN PARENT PROGRAMS	78	207	154	-	-	239	239	239	-
1293 - MIGRANT EDUCATION	46	150	244	256	1.00	243	243	243	1.00
1299 - OTHER SPECIAL PROGRAMS	781	1,038	870	610	-	554	554	554	-
1400 - SUMMER SCHOOL PROGRAMS	167	397	194	127	-	790	790	790	-
Subtotal - 1000 - INSTRUCTION	34,111	33,888	33,485	35,701	329.85	44,165	44,165	44,165	329.53
2110 - ATTENDANCE/SOCIAL WORK SVCS	718	1,346	2,505	3,205	27.30	1,978	1,978	1,978	19.57
2120 - GUIDANCE SERVICES	1,083	2,504	5,791	3,716	14.58	7,684	7,684	7,684	16.30
2130 - HEALTH SERVICES PROGRAMS	317	291	281	147	-	198	198	198	-
2140 - PSYCHOLOGICAL SERVICES	1,219	1,341	1,034	1,370	10.89	1,367	1,367	1,367	10.58
2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC	2,723	2,651	1,296	1,146	9.78	1,327	1,327	1,327	11.28
2160 - OTHER STUDENT TREATMENT SVCS	778	853	723	608	5.40	574	574	574	4.40
2190 - SVC DIRECTION-STUDENT SUPPORT	4,590	4,095	4,786	4,990	32.58	5,798	5,798	5,798	37.43
2210 - IMPROVEMENT OF INSTRUCTION	1,284	1,323	903	1,047	5.00	1,224	1,224	1,224	3.01
2220 - EDUCATIONAL MEDIA SERVICES	294	277	284	566	6.75	197	197	197	2.88
2230 - ASSESSMENT AND TESTING	-	-	4	-	-	-	-	-	-
2240 - INSTRUC STAFF DEVELOPMENT	6,761	5,720	6,916	6,022	38.67	7,367	7,367	7,367	40.49

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
2320 - EXECUTIVE ADMINISTRATION SVCS	787	638	448	484	5.00	208	208	208	2.00
2410 - OFFICE OF THE PRINCIPAL SVCS	817	873	1,270	1,263	10.66	1,041	1,041	1,041	8.53
2520 - FISCAL SERVICES	-	-	3,157	3,219	-	3,660	3,660	3,660	-
2540 - OPER/MAINTENANCE OF PLANT SVCS	69	244	50	50	-	53	53	53	-
2550 - STUDENT TRANSPORTATION SERVICE	80	14	101	51	-	-	-	-	-
2620 - RESEARCH, DEVELOP, EVAL SVCS	166	89	65	22	0.20	-	-	-	-
2630 - INFORMATION SERVICES	-	-	25	-	-	-	-	-	-
2640 - STAFF SERVICES	19	-	2	-	-	-	-	-	-
2660 - TECHNOLOGY SERVICES	1,052	584	538	620	-	637	637	637	0.20
2690 - OTHER SUPPORT SERVICES-CENTRAL	-	26	18	-	-	-	-	-	-
Subtotal - 2000 - SUPPORT SERVICES	22,758	22,871	30,196	28,526	166.81	33,313	33,313	33,313	156.86
3100 - FOOD SERVICES	996	975	946	934	-	1,092	1,092	1,092	-
3300 - COMMUNITY SVCS	1,938	2,044	2,023	2,191	34.29	2,285	2,285	2,285	33.74
Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS	2,934	3,019	2,969	3,125	34.29	3,377	3,377	3,377	33.74
71100 - Ending Fund Balance	-	-	-	173	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	-	-	-	173	-	-	-	-	-
Total Requirements by Program	59,803	59,778	66,649	67,526	530.95	80,856	80,856	80,856	519.94

Grants Fund - Requirements by Object (Financial Data in Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
511100 - Licensed Staff	17,362	16,390	17,473	18,311	240.18	18,559	18,559	18,559	242.85
511210 - Classified - Represented	6,964	6,819	6,722	7,194	225.60	7,299	7,299	7,299	216.24
511220 - Non-Represented Staff	1,314	1,798	2,602	2,757	42.18	2,615	2,615	2,615	39.53
511310 - Administrators - Licensed	1,776	1,546	1,849	2,093	17.00	2,205	2,205	2,205	17.51
511420 - Directors/Program Admins	307	308	449	681	6.00	467	467	467	3.80
512100 - Substitutes - Licensed	451	531	531	549	-	490	490	490	-
512200 - Substitutes - Classified	41	36	63	33	-	39	39	39	-
512300 - Temporary Misc - Licensed	423	280	436	20	-	-	-	-	-
512400 - Temporary Misc - Classified	237	309	369	20	-	-	-	-	-
513100 - Extended Responsibility - LIC	249	260	186	35	-	211	211	211	-
513200 - Extended Responsibility - CLS	2	14	3	-	-	-	-	-	-
513300 - Extended Hours	767	665	1,394	1,135	-	4,008	4,008	4,008	-
513350 - PAT Overload Pay Stipend	-	-	14	-	-	-	-	-	-
513400 - Overtime Pay	85	86	71	-	-	2	2	2	-
513510 - Group Hlth Opt Out Lic	15	16	16	-	-	-	-	-	-
Subtotal - 100 - SALARIES	29,993	29,057	32,178	32,827	530.95	35,895	35,895	35,895	519.94
521000 - PERS	129	953	921	1,576	-	1,680	1,680	1,680	-
521310 - PERS UAL	3,637	3,647	3,818	4,136	-	4,325	4,325	4,325	-
522000 - Social Security - FICA	2,241	2,180	2,405	2,511	-	2,746	2,746	2,746	-
523100 - Workers' Compensation	301	303	302	295	-	179	179	179	-
523200 - Unemployment Compensation	20	84	8	49	-	32	32	32	-
524100 - Group Health Insurance	8,205	7,050	7,492	9,455	-	8,555	8,555	8,555	-
524200 - Other Employer Paid Benefits	52	55	67	66	-	176	176	176	-
524300 - Retiree Health Insurance	336	251	236	404	-	226	226	226	-
524530 - Early Retirement Benefits	106	105	118	108	-	83	83	83	-
524510 - PAT Union Tuition Rebursemnt	-	-	1	-	-	-	-	-	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	15,027	14,628	15,367	18,601	-	18,002	18,002	18,002	-
531100 - Instructional Services	1,256	1,967	1,472	975	-	316	316	316	-
531200 - Instr Program Improvement Svcs	990	701	488	1,346	-	2,231	2,231	2,231	-
531300 - Student Services	87	78	78	23	-	76	76	76	-
531800 - Local Mtgs/Non-Instr Staff Dev	290	321	357	78	-	2,927	2,927	2,927	-
531810 - Non-Instr Dev Profess Dev Fds	-	26	-	-	-	3	3	3	-
531900 - Other Instr Prof/Tech Svcs	1,961	2,257	3,080	2,967	-	4,128	4,128	4,128	-
532100 - Cleaning Services	-	-	-	21	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	301	226	82	64	-	55	55	55	-

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
532400 - Rentals	10	11	12	50	-	26	26	26	-
532410 - Leased Copy Machines	44	31	27	10	-	11	11	11	-
532900 - Other Property Services	37	33	52	32	-	65	65	65	-
533110 - Reimb - School Bus	-	4	13	-	-	92	92	92	-
533120 - Reimb - Taxi Cab	80	14	101	51	-	-	-	-	-
533140 - Reimb - Tri-Met	-	588	-	-	-	-	-	-	-
533150 - Reimb - Field Trips	1	1	3	-	-	99	99	99	-
533200 - Non-Reimb Student Transport	103	74	42	-	-	59	59	59	-
534100 - Travel, Local in District	182	173	206	260	-	179	179	179	-
534200 - Travel, Out of District	523	595	899	195	-	235	235	235	-
534210 - Trav Out Dist Profess Dev Fds	-	-	-	10	-	-	-	-	-
534300 - Travel, Student Activities	48	41	63	33	-	100	100	100	-
534900 - Other Travel	-	-	-	-	-	1	1	1	-
534901 - Student Academic Transport	-	1	16	8	-	5	5	5	-
535100 - Telephone	15	40	42	31	-	31	31	31	-
535300 - Postage	12	10	6	6	-	5	5	5	-
535400 - Advertising	-	2	-	2	-	1	1	1	-
535500 - Printing and Binding	11	8	23	11	-	14	14	14	-
535990 - Wide Area Network/Misc	-	2	1	-	-	-	-	-	-
536000 - Charter Schools	43	-	-	-	-	-	-	-	-
537410 - Tuition - Fees College Credit	6	-	-	-	-	-	-	-	-
538100 - Audit Services	-	-	-	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	-	-	3	-	-	-	-	-	-
538600 - Data Processing Services	-	-	13	55	-	31	31	31	-
538910 - Security Services	-	-	-	-	-	-	-	-	-
538940 - Professional Moving Services	6	49	1	-	-	26	26	26	-
538950 - Professional Health Care Svcs	199	210	214	126	-	196	196	196	-
538960 - Professional Child Care Svcs	83	221	159	-	-	239	239	239	-
538970 - Graphic Arts Services	1	-	6	13	-	17	17	17	-
538980 - Laundering Services	20	40	23	15	-	39	39	39	-
538990 - Non-Instr Pers/Professional Sv	908	696	407	629	-	1,263	1,263	1,263	-
538995 - Meal Services	937	910	907	915	-	919	919	919	-
539100 - Pass Through	-	-	-	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	8,156	9,329	8,796	7,926	-	13,390	13,390	13,390	-
541000 - Consumable Supplies	847	913	1,191	3,005	-	8,377	8,377	8,377	-
541325 - Gas	-	-	-	-	-	-	-	-	-
541600 - Interdepartmental Charges	5	4	7	-	-	-	-	-	-
542100 - Textbook Expansion	161	149	464	-	-	4	4	4	-
542200 - Textbook Adoption	2	-	-	-	-	-	-	-	-
542300 - Textbook Replacement	-	-	2	-	-	1	1	1	-
543000 - Library Books	157	180	200	2	-	12	12	12	-
544000 - Periodicals	17	9	8	-	-	1	1	1	-
544100 - Online Periodical Subscription	-	2	1	-	-	2	2	2	-
546000 - Non-Consumable Supplies	404	300	1,047	310	-	424	424	424	-
546100 - Minor Equipment - Tagged	192	188	264	26	-	32	32	32	-
547000 - Computer Software	359	545	862	555	-	43	43	43	-
548000 - Computer Equipment	-	667	2,155	309	-	423	423	423	-
Subtotal - 400 - SUPPLIES AND MATERIALS	2,145	2,957	6,203	4,207	-	9,318	9,318	9,318	-
552000 - Building Acquisition/Improvmt	-	9	413	110	-	-	-	-	-
553000 - Improvements - Not Buildings	-	-	103	-	-	-	-	-	-
554100 - Initial and Addl Equipment	225	120	192	50	-	2	2	2	-
555010 - Computers	493	446	5	33	-	248	248	248	-
555020 - Printers	1	-	-	-	-	-	-	-	-
555090 - Misc Other Technology	721	328	25	2	-	1	1	1	-
Subtotal - 500 - CAPITAL OUTLAY	1,440	903	737	195	-	251	251	251	-
561000 - Redemption of Principal	-	-	-	-	-	2	2	2	-
563500 - Administrative Write-Off	-	-	-	-	-	-	-	-	-
564000 - Dues and Fees	245	89	210	376	-	338	338	338	-

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
564100 - Bond Issuance Cost	-	-	2	-	-	-	-	-	-
569000 - Grant Indirect Charges	2,798	2,815	3,157	3,219	-	3,660	3,660	3,660	-
Subtotal - Other Objects	3,042	2,903	3,368	3,595	-	4,000	4,000	4,000	-
376520 - Budgeted Ending Fund Balance	-	-	-	173	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	-	-	-	173	-	-	-	-	-
Total Requirements by Account	59,803	59,778	66,649	67,526	530.95	80,856	80,856	80,856	519.94

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 205 - Grants Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	1,663	1,721	1,781	1,844
2000 - REVENUE - INTERMEDIATE SOURCES	144	149	154	160
3000 - REVENUE FROM STATE SOURCES	31,823	32,937	34,090	35,283
4000 - REVENUE FROM FEDERAL SOURCES	47,226	48,879	50,590	52,360
Total Resources	80,856	83,686	86,615	89,646

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
111 - LICENSED SALARIES	18,559	19,209	19,881	20,577
1121 - CLASSIFIED - REPRESENTED	7,299	7,554	7,819	8,093
1122 - NON-REPRESENTED STAFF	2,615	2,707	2,801	2,899
113 ADMINISTRATORS	2,672	2,766	2,862	2,962
OTHER SALARIES	4,750	4,916	5,088	5,266
200 - ASSOCIATED PAYROLL COSTS	18,002	18,632	19,284	19,959
300 - PURCHASED SERVICES	13,390	13,859	14,344	14,846
400 - SUPPLIES AND MATERIALS	9,318	9,644	9,982	10,331
500 - CAPITAL OUTLAY	251	260	269	278
600 - OTHER OBJECTS	4,000	4,140	4,285	4,435
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	80,856	83,686	86,615	89,646

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Grants Fund - Projected Grant Awards

Account by Project	Amount
412000 - Rev-Local Gov't Not Districts	
G1561 - Techsmart 3rd Grade Reading	689,141
G1708 - Multnomah County Attendance	8,004
G1978 - Metro Reading Results at Chapman	11,000
G2008 - Head Start PCL	675,000
G2010 - City of Portland Water Bureau Lead Grant	50,004
G9999 - Budget Revisions	100,000
412000 - Rev-Local Gov't Not Districts	1,533,149
419400 - Svc Provided-Oth Local Ed Agcy	
G1212 - Confucius Classroom	130,000
419400 - Svc Provided-Oth Local Ed Agcy	130,000
422000 - Restricted Revenue	
G1799 - BVIS	38,264
G2016 - BVIS	105,579
422000 - Restricted Revenue	143,843
432990 - Restricted State Grants	
G1788 - CTE - Support	12,300
G1790 - YTP (Youth Transition Program) FY 19/21	42,648
G1791 - Providence Pediatric Nursing FY 19/21	1,194,706
G1794 - Portland DART LTCT State Funds FY19/21	4,575,547
G1892 - M98 CTE	2,221,616
G1893 - M98 Dropout Prevention	8,167,014
G1894 - M98 Post Secondary Success	914,313
G1900 - Columbia Regional Program	5,388,051
G1926 - PE Expansion - Kelly	51,170
G1927 - Outdoor School	375,000
G1929 - CTE - Alliance Digital Media	2,004
G1930 - CTE - Alliance Transportation	2,004
G1931 - CTE -Alliance Manufacturing	2,004
G1932 - CTE - Benson Comp. Engineering	4,992
G1933 - CTE - Benson Construction	10,740
G1934 - CTE - Benson Electrical Technology	6,991
G1935 - CTE - Benson Digital Media	20,472
G1936 - CTE - Benson Health Sciences	45,000
G1937 - CTE - Benson Manufacturing	4,500
G1938 - CTE - Benson Radio	5,748
G1939 - CTE - Benson Transportation	10,740
G1940 - CTE - Cleveland Computer Science	6,492
G1941 - CTE - Cleveland Construction	2,004
G1942 - CTE - Cleveland Culinary Arts	2,004
G1943 - CTE - Cleveland Digital Media	2,748
G1944 - CTE - Franklin Business	17,976

Account by Project	Amount
G1945 - CTE - Franklin Video Production	5,496
G1946 - CTE - Franklin Computer Science	2,004
G1947 - CTE - Franklin Construction	4,740
G1948 - CTE - Franklin Hospitality	11,988
G1949 - CTE - Franklin Manufacturing	6,240
G1950 - CTE - Grant Computer Science	7,488
G1951 - CTE - Grant Production	2,004
G1952 - CTE - Grant Applied Arts	5,988
G1953 - CTE - Grant Digital Media	2,000
G1954 - CTE - Grant Health Sciences	2,000
G1955 - CTE - Grant Audio Engineering	2,000
G1956 - CTE - Lincoln Business	4,744
G1957 - CTE - Lincoln Applied Arts	2,748
G1958 - CTE - Lincoln Communications	2,004
G1959 - CTE - Madison Agriculture	2,000
G1960 - CTE - Madison Engineering	6,492
G1961 - CTE - Madison Computer Science	5,244
G1962 - CTE - Madison Applied Arts	2,244
G1963 - CTE - Madison Digital Media	2,004
G1964 - CTE - Madison Health Sciences	21,720
G1965 - CTE - Roosevelt Engineering	3,000
G1966 - CTE - Roosevelt Computer Science	2,748
G1967 - CTE - Wilson Computer Science	7,236
G1968 - CTE - Wilson Construction	2,004
G1969 - CTE - Wilson Marketing	10,236
G1974 - Teacher of the Year Munoz	5,000
G1975 - Youth & Community Grant	100,000
G1988 - SSA Summer School	600,404
G2005 - HB 3499 Target English Learner	90,000
G2007 - Head Start State	4,209,133
G2009 - Preschool Promise	2,376,000
G2017 - Teen Parent Services	227,266
G9999 - Budget Revisions	1,000,000
432990 - Restricted State Grants	31,822,959
443000 - Restr Rev-Fed Govt Direct	
G1455 - FED - Gear Up-Mobilizing for College	1,024,063
G1716 - FED - PREP Education Innovation	885,582
G1770 - FED - SAY Wellness	370,000
G1827 - FED - E3 Engage Empower Elevate	1,972,835
G1884 - FED - Head Start 2019-20	1,052,780
G1923 - FED - Developing Leaders	256,645
G1989 - FED - Startalk	91,301
G2006 - FED - Head Start 2020-21	4,450,902
G9999 - Budget Revisions	2,000,000
443000 - Restr Rev-Fed Govt Direct	12,104,108
445080 - Fed Grants- State Pass Thru	

Account by Project	Amount
G0339 - FED - Child Care Food - Head Start	550,000
G0972 - FED - Int. Bacc Payment Prg	105,000
G1790 - FED - YTP (Youth Transition Program)	160,437
G1793 - FED - DART - Title IND	149,021
G1795 - FED - DART - IDEA	64,278
G1798 - FED - ESSA D&SI - PPD District Engaement Grant Phase III	200,000
G1867 - FED - Title IA - School Budgets	601,013
G1869 - FED - Title IA - Focus/Priority Set Aside	256,178
G1870 - FED - Title IC - Migrant Education	49,201
G1871 - FED - Title IC - Migrant Ed - Preschool	13,262
G1872 - FED - Title IC - Migrant Summer	66,500
G1873 - FED - Title ID	64,227
G1874 - FED- McKinney Homeless	31,869
G1875 - FED - Carl Perkins 19-20	109,906
G1877 - FED - Title III - English Language Acquisition	216,927
G1878 - FED - Title IIA - Teacher Quality	702,681
G1879 - FED- Title IIA - Private Schools	38,983
G1888 - FED - IDEA Sec 611	3,751,838
G1889 - FED - IDEA Sec 619	92,865
G1898 - FED Title IVA Student Support and Academic Enrichment	612,562
G1899 - FED - Title IVA - Student Support and Academic Enrichment (Private)	108,099
G1900 - FED - Columbia Regional Program	5,607,971
G1912 - FED - Health for K-5	392,314
G1928 - FED - Perkins Innovation	166,668
G1972 - FED - ESSA Partnerships TB	1,055,000
G1990 - FED - Title IA - School Budgets	4,068,912
G1991 - FED - Title IA - Central	5,004,970
G1992 - FED - Title IA - Focus/Priority Set Aside	891,264
G1993 - FED - Title IC - Migrant Education	415,000
G1994 - FED - Title IC - Migrant Ed Preschool	15,000
G1995 - FED - Title IC - Migrant Ed Summer	30,000
G1996 - FED - Title ID	285,550
G1997 - FED - Title IIA - Teacher Quality	850,000
G1998 - FED - Title IIA - Private School	150,000
G1999 - FED - Title III - English Language Acquisition	485,004
G2000 - FED - Title IVA - Student Support and Academic Enrichment	627,787
G2001 - FED - Title IVA - Student Support and Academic Enrichment (Private)	80,000
G2002 - FED - Indian Education (Title VI-Part A)	109,381
G2003 - FED - McKinney Homeless	55,000
G2004 - FED - ESSA Partnerships TB	1,055,000
G2011 - FED - Carl Perkins	329,715
G2012 - FED - YTP Summer Work Program	68,170
G2014 - FED - Extended Assessment	14,832
G2018 - FED - IDEA Sec 611	4,568,808
G2020 - FED - OR Commission for the Blind	135,678
G9999 - Budget Revisions	700,000
445080 - Fed Grants- State Pass Thru	35,106,871

Account by Project	Amount
447000 - Fed Grants-Other Interm Agency	
G1589 - FED - Paths 2 the Future	14,886
447000 - Fed Grants-Other Interm Agency	14,886
Grand Total	80,855,816

PERS RATE STABILIZATION RESERVE FUND (225)

The Public Employees Retirement System (PERS) Rate Stabilization Reserve Fund accounts for the reserve funds needed to mitigate the budgetary impact of significant employer personnel benefit rate fluctuations when they occur in PERS UAL or OPERS charges.

The resources of the fund are Beginning Balance from the previous year's unspent fund 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 interfund transfers to the General Fund in an amount determined adequate to manage rate increases. To date, not transfers have been made to the General Fund. Disbursements from this fund are made in accordance with Board Resolution No. 2679.

Fund 225 - PERS Rate Stabilization Reserve Fund

PERS Rate Stabilization Reserve Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	17,929	18,491	18,491	18,491
377000 - Fund Balance-Unres/Undes	16,396	16,813	17,209	-	-	-	-
Subtotal - Beginning Fund Balance	16,396	16,813	17,209	17,929	18,491	18,491	18,491
411111 - Current-Multnomah Co	234	245	254	262	273	273	273
411112 - Current-Clackamas Co	-	-	-	-	-	-	-
411113 - Current-Washington Co	2	2	2	2	2	2	2
411311 - CY Gap Rate Taxes - Mult Co	25	26	27	28	30	30	30
411312 - CY Gap Rate Taxes - Clack Co	-	-	-	-	-	-	-
411313 - CY Gap Rate Taxes - Wash Co	-	-	-	-	-	-	-
Subtotal - Current Year Property Taxes other than Local Option	260	272	283	292	305	305	305
415100 - Interest on Investments	157	123	462	54	143	143	143
Subtotal - Other Revenue from Local Sources	157	123	462	54	143	143	143
Total Resources by Account	16,813	17,209	17,954	18,275	18,940	18,940	18,940

PERS Rate Stabilization Reserve Fund - Requirements by Function (Financial Data in Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
52100 - Fund Transfers	-	-	-	2,000	-	-	-	-	-
Subtotal - 5200 - TRANSFERS OF FUNDS	-	-	-	2,000	-	-	-	-	-
71100 - Ending Fund Balance	16,813	17,209	17,954	16,275	-	18,940	18,940	18,940	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	16,813	17,209	17,954	16,275	-	18,940	18,940	18,940	-
Total Requirements by Program	16,813	17,209	17,954	18,275	-	18,940	18,940	18,940	-

PERS Rate Stabilization Reserve Fund - Requirements by Object (Financial Data in Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
571000 - Transfers to Other Funds	-	-	-	2,000	-	-	-	-	-
Subtotal - 700 - TRANSFERS	-	-	-	2,000	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	16,813	17,209	17,954	16,275	-	18,940	18,940	18,940	-
Subtotal - 376520 - Budgeted Ending Fund Balance	16,813	17,209	17,954	16,275	-	18,940	18,940	18,940	-
Total Requirements by Account	16,813	17,209	17,954	18,275	-	18,940	18,940	18,940	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 225 - PERS Rate Stabilization Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	18,491	19,138	19,808	20,501
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	305	316	327	339
OTHER REVENUE FROM LOCAL SOURCES	143	148	154	159
Total Resources	18,940	19,603	20,289	20,999

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	18,940	19,603	20,289	20,999
Total Requirements	18,940	19,603	20,289	20,999

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

STUDENT INVESTMENT ACCOUNT FUND (251)

The State of Oregon adopted a historic investment of funds (HB 3427) to Oregon schools this year with the Student Success Act (SSA). This act marks a turning point for education in Oregon. When fully implemented, we will see an additional \$2 Billion investment in schools every two years, which will provide new opportunities for every student in Oregon.

The Student Success Act invests in our students in three ways:

- 50% - **Student Investment Account (dedicated for K-12)**
- 20% - Early Learning Account
- 30% - Statewide Education Initiatives

Fund 251 is new and is dedicated to recording the **Student Investment Account**. The Student Investment Account is non-competitive grant funding for all Oregon school districts and eligible charter schools. Portland Public Schools is estimated to receive \$39.16 million in new funding beginning with the 2020-21 school year.

This new funding has two purposes:

1. Meet students' mental and behavioral health needs
2. Increase academic achievements and reduce academic disparities for:
 - ▶ Students of color
 - ▶ Students with disabilities
 - ▶ Emerging bilingual students
 - ▶ Students navigating poverty, homelessness, foster care, and other students that have historically experienced disparities in our schools

Fund 251 - Student Investment Account Detail

251 - Student Investment Account - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
432990 - Restricted State Grants	-	-	-	-	39,162	39,162	39,162
Subtotal - 3000 - REVENUE FROM STATE SOURCES	-	-	-	-	39,162	39,162	39,162
Total Resources by Account	-	-	-	-	39,162	39,162	39,162

251 - Student Investment Account - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
1111 - ELEMENTARY K-5	-	-	-	-	-	8,600	8,600	8,600	57.71
1121 - MIDDLE SCHOOL PROGRAMS	-	-	-	-	-	4,895	4,895	4,895	48.56
1122 - MIDDLE SCHOOL EXTR CURRICULAR	-	-	-	-	-	51	51	51	0.45
1131 - HIGH SCHOOL PROGRAMS	-	-	-	-	-	1,295	1,295	1,295	12.90
1140 - PRE KINDERGARTEN PROGRAMS	-	-	-	-	-	657	657	657	-
1220 - RESTRICTIVE PROGRAMS	-	-	-	-	-	341	341	341	4.00
1250 - LESS RESTRICTIVE PROGRAMS	-	-	-	-	-	640	640	640	7.50
1280 - ALTERNATIVE EDUCATION	-	-	-	-	-	6,574	6,574	6,574	1.95
1299 - OTHER SPECIAL PROGRAMS	-	-	-	-	-	201	201	201	1.75
Subtotal - 1000 - INSTRUCTION	-	-	-	-	-	23,254	23,254	23,254	134.82
2110 - ATTENDANCE/SOCIAL WORK SVCS	-	-	-	-	-	3,547	3,547	3,547	34.00
2120 - GUIDANCE SERVICES	-	-	-	-	-	4,033	4,033	4,033	41.66
2210 - IMPROVEMENT OF INSTRUCTION	-	-	-	-	-	1,763	1,763	1,763	1.00
2220 - EDUCATIONAL MEDIA SERVICES	-	-	-	-	-	70	70	70	0.63
2240 - INSTRUC STAFF DEVELOPMENT	-	-	-	-	-	5,801	5,801	5,801	31.25
2410 - OFFICE OF THE PRINCIPAL SVCS	-	-	-	-	-	193	193	193	2.00
2520 - FISCAL SERVICES	-	-	-	-	-	500	500	500	-
Subtotal - 2000 - SUPPORT SERVICES	-	-	-	-	-	15,908	15,908	15,908	110.54
Total Requirements by Program	-	-	-	-	-	39,162	39,162	39,162	245.36

251 - Student Investment Account - Requirements by Object (Financial Data In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
511100 - Licensed Staff	-	-	-	-	-	15,007	15,007	15,007	236.00
511210 - Classified - Represented	-	-	-	-	-	89	89	89	3.00
511220 - Non-Represented Staff	-	-	-	-	-	232	232	232	4.20
511310 - Administrators - Licensed	-	-	-	-	-	273	273	273	2.16
512100 - Substitutes - Licensed	-	-	-	-	-	2,285	2,285	2,285	-
513300 - Extended Hours	-	-	-	-	-	2,085	2,085	2,085	-
Subtotal - 100 - SALARIES	-	-	-	-	-	19,971	19,971	19,971	245.36
521000 - PERS	-	-	-	-	-	935	935	935	-
521310 - PERS UAL	-	-	-	-	-	2,407	2,407	2,407	-
522000 - Social Security - FICA	-	-	-	-	-	1,528	1,528	1,528	-
523100 - Workers' Compensation	-	-	-	-	-	100	100	100	-
523200 - Unemployment Compensation	-	-	-	-	-	18	18	18	-
524100 - Group Health Insurance	-	-	-	-	-	4,311	4,311	4,311	-
524200 - Other Employer Paid Benefits	-	-	-	-	-	98	98	98	-
524300 - Retiree Health Insurance	-	-	-	-	-	126	126	126	-
524530 - Early Retirement Benefits	-	-	-	-	-	46	46	46	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	-	-	-	-	-	9,567	9,567	9,567	-
531200 - Instr Program Improvement Svcs	-	-	-	-	-	7,856	7,856	7,856	-
534300 - Travel, Student Activities	-	-	-	-	-	50	50	50	-

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Subtotal - 300 - PURCHASED SERVICES	-	-	-	-	-	7,906	7,906	7,906	-
541000 - Consumable Supplies	-	-	-	-	-	422	422	422	-
542200 - Textbook Adoption	-	-	-	-	-	50	50	50	-
546000 - Non-Consumable Supplies	-	-	-	-	-	747	747	747	-
Subtotal - 400 - SUPPLIES AND MATERIALS	-	-	-	-	-	1,219	1,219	1,219	-
569000 - Grant Indirect Charges	-	-	-	-	-	500	500	500	-
Subtotal - Other Objects	-	-	-	-	-	500	500	500	-
Total Requirements by Account	-	-	-	-	-	39,162	39,162	39,162	245.36

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 251 - Student Investment Account Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	39,162	40,533	41,951	43,420
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	39,162	40,533	41,951	43,420

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
111 - LICENSED SALARIES	15,007	15,532	16,076	16,639
1121 - CLASSIFIED - REPRESENTED	89	92	95	99
1122 - NON-REPRESENTED STAFF	232	240	249	257
113 ADMINISTRATORS	273	283	292	303
OTHER SALARIES	4,370	4,523	4,681	4,845
200 - ASSOCIATED PAYROLL COSTS	9,567	9,902	10,248	10,607
300 - PURCHASED SERVICES	7,906	8,182	8,469	8,765
400 - SUPPLIES AND MATERIALS	1,219	1,261	1,305	1,351
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	500	518	536	554
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	39,162	40,533	41,951	43,420

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

DEDICATED RESOURCE FUND (299)

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

Resources are generated by a variety of sources such as tuition, donations, sales and royalties and Third Party Medical Reimbursement. These resources fund multiple programs and initiatives across the District.

Fund 299 - Dedicated Resource Fund Detail

Dedicated Resource Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	7,236	9,405	9,405	9,405
377000 - Fund Balance-Unres/Undes	8,770	9,297	9,171	-	-	-	-
Subtotal - Beginning Fund Balance	8,770	9,297	9,171	7,236	9,405	9,405	9,405
413110 - Regular Day Tuition	142	159	215	-	160	160	160
413310 - Summer School Tuition	78	117	60	-	85	85	85
417420 - Other Activity Fees	8	1	1	-	-	-	-
417700 - Outdoor School Fees	163	11	361	-	-	-	-
419200 - Contrib-Donation - Priv Source	3,333	5,247	5,724	5,813	5,959	5,959	5,959
419400 - Svc Provided-Oth Local Ed Agcy	25	72	113	-	-	-	-
419410 - Svc Provided-Oth Dist in State	1,682	1,828	1,687	3,026	2,007	2,007	2,007
419500 - Textbook Sales and Rentals	-	-	-	-	-	-	-
419600 - Recovery PY Expenditure	6	(1)	1	-	-	-	-
419910 - Miscellaneous	73	20	15	-	-	-	-
419940 - Restitution	11	1	1	-	-	-	-
419941 - Financial Rebates	315	-	-	-	-	-	-
419945 - E-RATE PRIORITY 1	-	1,060	1,012	-	-	-	-
419950 - Sales, Royalties and Events	65	58	72	39	48	48	48
Subtotal - Other Revenue from Local Sources	5,901	8,574	9,263	8,878	8,259	8,259	8,259
432990 - Restricted State Grants	53	239	1	1	1	1	1
Subtotal - 3000 - REVENUE FROM STATE SOURCES	53	239	1	1	1	1	1
442000 - Unrestr Rev-Fed Govt Thru St	84	56	49	77	50	50	50
Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES	84	56	49	77	50	50	50
452100 - Interfund Transfers	-	37	38	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	-	37	38	-	-	-	-
453000 - Sale of Fixed Assets	-	655	15	-	34	34	34
Subtotal - All Other Budget Resources	-	655	15	-	34	34	34
Total Resources by Account	14,809	18,858	18,537	16,193	17,749	17,749	17,749

Dedicated Resource Fund - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
1111 - ELEMENTARY K-5	1,509	2,189	2,141	2,903	25.25	2,747	2,747	2,747	27.68
1113 - ELEMENTARY EXTRA CURRICULAR	7	6	18	72	-	36	36	36	-
1121 - MIDDLE SCHOOL PROGRAMS	762	839	758	713	5.38	556	556	556	4.89
1122 - MIDDLE SCHOOL EXTR CURRICULAR	28	2	27	10	-	-	-	-	-
1131 - HIGH SCHOOL PROGRAMS	345	772	721	870	5.25	1,214	1,214	1,214	7.29
1132 - HIGH SCHOOL EXTRA CURRICULAR	227	608	686	576	-	456	456	456	-
1140 - PRE KINDERGARTEN PROGRAMS	91	70	12	95	-	46	46	46	-
1220 - RESTRICTIVE PROGRAMS	26	77	137	36	-	88	88	88	-
1250 - LESS RESTRICTIVE PROGRAMS	1,166	1,791	1,654	2,576	28.26	2,740	2,740	2,740	30.51
1272 - TITLE I A/D	-	2	4	-	-	7	7	7	-
1280 - ALTERNATIVE EDUCATION	29	101	66	110	0.88	180	180	180	0.94
1292 - TEEN PARENT PROGRAMS	-	-	-	45	-	45	45	45	-
1400 - SUMMER SCHOOL PROGRAMS	93	29	43	15	-	432	432	432	2.50
Subtotal - 1000 - INSTRUCTION	4,282	6,484	6,267	8,019	65.01	8,549	8,549	8,549	73.81
2110 - ATTENDANCE/SOCIAL WORK SVCS	-	117	8	64	0.64	61	61	61	0.88
2120 - GUIDANCE SERVICES	147	228	395	364	0.10	390	390	390	0.40
2130 - HEALTH SERVICES PROGRAMS	-	14	20	-	-	249	249	249	-
2140 - PSYCHOLOGICAL SERVICES	-	-	9	-	-	-	-	-	-
2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC	136	117	82	145	0.50	178	178	178	1.00
2190 - SVC DIRECTION-STUDENT SUPPORT	174	141	107	244	1.53	415	415	415	1.73

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
2210 - IMPROVEMENT OF INSTRUCTION	8	1	1	67	-	49	49	49	-
2220 - EDUCATIONAL MEDIA SERVICES	206	193	206	130	1.15	216	216	216	1.60
2240 - INSTRUC STAFF DEVELOPMENT	83	113	69	82	0.67	166	166	166	0.26
2320 - EXECUTIVE ADMINISTRATION SVCS	59	9	65	100	-	31	31	31	-
2410 - OFFICE OF THE PRINCIPAL SVCS	139	305	289	372	3.28	379	379	379	4.28
2490 - OTHER SCHOOL SUPPORT ADMIN	-	-	-	-	-	-	-	-	-
2520 - FISCAL SERVICES	201	18	97	166	-	187	187	187	-
2540 - OPER/MAINTENANCE OF PLANT SVCS	31	59	24	-	-	13	13	13	-
2550 - STUDENT TRANSPORTATION SERVICE	-	-	74	-	-	1	1	1	-
2620 - RESEARCH,DEVELOP,EVAL SVCS	-	-	-	10	0.10	-	-	-	-
2630 - INFORMATION SERVICES	2	-	8	-	-	10	10	10	-
2640 - STAFF SERVICES	7	1	-	-	-	-	-	-	-
2660 - TECHNOLOGY SERVICES	25	809	119	-	-	2,578	2,578	2,578	-
Subtotal - 2000 - SUPPORT SERVICES	1,219	2,126	1,573	1,745	7.96	4,923	4,923	4,923	10.14
3100 - FOOD SERVICES	6	14	22	105	-	65	65	65	-
3300 - COMMUNITY SVCS	4	20	80	227	0.50	208	208	208	-
Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS	11	34	102	332	0.50	273	273	273	-
4150 - Bldg Acquis/Constr/Improv Svcs	-	-	49	59	-	14	14	14	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	-	-	49	59	-	14	14	14	-
52100 - Fund Transfers	-	1,043	14	-	-	-	-	-	-
Subtotal - 5200 - TRANSFERS OF FUNDS	-	1,043	14	-	-	-	-	-	-
71100 - Ending Fund Balance	9,297	9,171	10,531	6,038	-	3,991	3,991	3,991	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	9,297	9,171	10,531	6,038	-	3,991	3,991	3,991	-
Total Requirements by Program	14,809	18,858	18,537	16,193	73.47	17,749	17,749	17,749	83.95

Dedicated Resource Fund - Requirements by Object (Financial Data in Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
511100 - Licensed Staff	1,668	2,110	1,735	2,472	37.28	2,292	2,292	2,292	34.10
511210 - Classified - Represented	657	1,217	1,155	1,151	34.22	1,659	1,659	1,659	47.28
511220 - Non-Represented Staff	52	11	8	20	0.47	30	30	30	0.67
511310 - Administrators - Licensed	31	57	104	175	1.50	205	205	205	1.70
511420 - Directors/Program Admins	76	28	-	-	-	25	25	25	0.20
512100 - Substitutes - Licensed	26	81	107	31	-	127	127	127	-
512200 - Substitutes - Classified	2	1	1	17	-	17	17	17	-
512300 - Temporary Misc - Licensed	50	7	38	5	-	-	-	-	-
512400 - Temporary Misc - Classified	75	47	33	52	-	-	-	-	-
513100 - Extended Responsibility - LIC	50	71	102	78	-	111	111	111	-
513200 - Extended Responsibility - CLS	101	386	540	389	-	276	276	276	-
513300 - Extended Hours	134	275	301	88	-	422	422	422	-
513400 - Overtime Pay	3	27	14	11	-	9	9	9	-
Subtotal - 100 - SALARIES	2,926	4,318	4,138	4,489	73.47	5,173	5,173	5,173	83.95
521000 - PERS	12	94	75	216	-	242	242	242	-
521310 - PERS UAL	340	491	393	566	-	623	623	623	-
522000 - Social Security - FICA	219	325	276	343	-	396	396	396	-
523100 - Workers' Compensation	30	45	35	40	-	26	26	26	-
523200 - Unemployment Compensation	7	15	1	7	-	5	5	5	-
524100 - Group Health Insurance	782	1,000	856	1,314	-	1,307	1,307	1,307	-
524200 - Other Employer Paid Benefits	4	6	5	9	-	25	25	25	-
524300 - Retiree Health Insurance	33	37	26	55	-	33	33	33	-
524530 - Early Retirement Benefits	11	16	13	15	-	12	12	12	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	1,438	2,028	1,680	2,565	-	2,668	2,668	2,668	-
531100 - Instructional Services	57	128	59	163	-	291	291	291	-
531200 - Instr Program Improvement Svcs	70	55	3	23	-	53	53	53	-
531300 - Student Services	-	1	20	21	-	19	19	19	-
531800 - Local Mtgs/Non-Instr Staff Dev	63	25	119	189	-	132	132	132	-

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
531900 - Other Instr Prof/Tech Svcs	49	106	146	268	-	403	403	403	-
532200 - Repairs and Maintenance Svcs	28	43	25	36	-	78	78	78	-
532400 - Rentals	67	54	11	28	-	12	12	12	-
532410 - Leased Copy Machines	2	-	-	-	-	8	8	8	-
532500 - Electricity	-	-	-	2	-	-	-	-	-
532600 - Fuel	-	-	-	-	-	1	1	1	-
532700 - Water and Sewage	1	-	-	-	-	-	-	-	-
532900 - Other Property Services	2	4	10	24	-	5	5	5	-
533120 - Reimb - Taxi Cab	-	-	-	-	-	-	-	-	-
533140 - Reimb - Tri-Met	-	-	-	-	-	-	-	-	-
533150 - Reimb - Field Trips	-	-	118	-	-	-	-	-	-
533200 - Non-Reimb Student Transport	1	37	15	28	-	26	26	26	-
534100 - Travel, Local in District	4	5	5	12	-	65	65	65	-
534200 - Travel, Out of District	23	30	85	80	-	95	95	95	-
534300 - Travel, Student Activities	3	28	60	8	-	46	46	46	-
534901 - Student Academic Transport	-	-	-	-	-	-	-	-	-
535100 - Telephone	1	80	1	2	-	80	80	80	-
535300 - Postage	2	1	1	4	-	21	21	21	-
535400 - Advertising	-	-	-	-	-	-	-	-	-
535500 - Printing and Binding	-	6	1	-	-	7	7	7	-
535990 - Wide Area Network/Misc	-	730	-	-	-	2,307	2,307	2,307	-
537100 - Tuition to Other Dist InState	1	-	-	-	-	-	-	-	-
537410 - Tuition - Fees College Credit	-	11	-	-	-	1	1	1	-
538300 - Architect and Engineering Svcs	-	1	-	2	-	-	-	-	-
538940 - Professional Moving Services	1	-	2	-	-	1	1	1	-
538960 - Professional Child Care Svcs	-	-	-	4	-	4	4	4	-
538990 - Non-Instr Pers/Professional Sv	93	16	64	128	-	55	55	55	-
538995 - Meal Services	-	-	-	-	-	-	-	-	-
539100 - Pass Through	-	-	-	-	-	137	137	137	-
Subtotal - 300 - PURCHASED SERVICES	470	1,360	745	1,021	-	3,849	3,849	3,849	-
541000 - Consumable Supplies	151	266	387	841	-	947	947	947	-
541100 - Loss Prevention	-	-	-	-	-	-	-	-	-
541310 - Auto Parts, Batteries	-	1	1	-	-	1	1	1	-
541325 - Gas	-	1	-	-	-	-	-	-	-
541400 - Maintenance Materials	-	-	-	-	-	-	-	-	-
541600 - Interdepartmental Charges	-	2	9	4	-	4	4	4	-
542100 - Textbook Expansion	3	12	13	8	-	13	13	13	-
543000 - Library Books	2	9	49	69	-	52	52	52	-
544000 - Periodicals	-	-	-	2	-	2	2	2	-
545100 - Purchased Food-NS Only	-	-	-	-	-	-	-	-	-
546000 - Non-Consumable Supplies	96	124	127	112	-	109	109	109	-
546100 - Minor Equipment - Tagged	-	6	-	1	-	4	4	4	-
547000 - Computer Software	-	7	10	4	-	94	94	94	-
548000 - Computer Equipment	-	106	359	459	-	348	348	348	-
Subtotal - 400 - SUPPLIES AND MATERIALS	253	534	955	1,499	-	1,573	1,573	1,573	-
552000 - Building Acquisition/Improvmt	-	4	-	25	-	2	2	2	-
553000 - Improvements - Not Buildings	-	29	44	20	-	9	9	9	-
553100 - Leasehold Improvements	6	-	-	-	-	-	-	-	-
554100 - Initial and Addl Equipment	-	43	29	42	-	16	16	16	-
554110 - Vehicles	-	-	-	-	-	-	-	-	-
555010 - Computers	148	-	3	-	-	23	23	23	-
555020 - Printers	-	-	-	-	-	-	-	-	-
555090 - Misc Other Technology	55	4	14	14	-	12	12	12	-
Subtotal - 500 - CAPITAL OUTLAY	209	79	91	101	-	64	64	64	-
563500 - Administrative Write-Off	(14)	25	1	-	-	-	-	-	-
564000 - Dues and Fees	152	196	212	177	-	243	243	243	-
564010 - Dues & Fees Profess Dev Fds	-	-	-	1	-	1	1	1	-
567100 - Permits	1	-	-	-	-	-	-	-	-

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
569000 - Grant Indirect Charges	78	104	96	166	-	187	187	187	-
Subtotal - Other Objects	216	325	310	343	-	431	431	431	-
571000 - Transfers to Other Funds	-	1,043	14	-	-	-	-	-	-
572000 - Pass-Through	-	-	74	137	-	-	-	-	-
Subtotal - 700 - TRANSFERS	-	1,043	88	137	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	9,297	9,171	10,531	6,038	-	3,991	3,991	3,991	-
Subtotal - 376520 - Budgeted Ending Fund Balance	9,297	9,171	10,531	6,038	-	3,991	3,991	3,991	-
Total Requirements by Account	14,809	18,858	18,537	16,193	73.47	17,749	17,749	17,749	83.95

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object- 299 - Dedicated Resource Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	9,405	9,734	10,075	10,427
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	8,259	8,548	8,847	9,157
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	1	1	1	1
4000 - REVENUE FROM FEDERAL SOURCES	50	52	54	55
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	34	35	36	38
Total Resources	17,749	18,370	19,013	19,679

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
111 - LICENSED SALARIES	2,292	2,372	2,455	2,541
1121 - CLASSIFIED - REPRESENTED	1,659	1,717	1,777	1,839
1122 - NON-REPRESENTED STAFF	30	31	32	33
113 ADMINISTRATORS	230	238	246	255
OTHER SALARIES	962	996	1,031	1,067
200 - ASSOCIATED PAYROLL COSTS	2,668	2,761	2,858	2,958
300 - PURCHASED SERVICES	3,849	3,984	4,123	4,267
400 - SUPPLIES AND MATERIALS	1,573	1,628	1,685	1,744
500 - CAPITAL OUTLAY	64	66	69	71
600 - OTHER OBJECTS	431	446	462	478
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	3,991	4,131	4,275	4,425
Total Requirements	17,749	18,370	19,013	19,679

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Dedicated Resource Fund - Projected Dedicated Resource Accounts

Account by Project	Amount
376510 - Budgeted Beginning Fund Balance	
S0023 - Television Services	1,458
S0027 - Medicaid - Reg Durable MedEqpt	87,000
S0031 - L.E.A. Billings - Deaf / Hard	2,042,725
S0054 - Medicaid - DART Program	334,561
S0081 - Regional Inservice	43,000
S0082 - Cash Contributions	650,981
S0083 - Foundation Funds	275,000
S0085 - Medicaid - DHC Nursing	144,379
S0115 - Summer Scholars Program	653,439
S0117 - Teen Parent / Child Developmen	45,323
S0118 - TLC / TNT Donations	4,456
S0126 - Project Return Homeless	486
S0133 - Donald Chapman Memorial Fund	62,691
S0134 - Steve Brown Memorial Schlrshp	6,754
S0142 - Benson House	442,256
S0163 - Deaf/HOH EI-ECSE Classrm	310,707
S0166 - Special Projects	246,140
S0170 - DART - Student Activities	4,149
S0171 - Capitol Hill ExAcademy	40,378
S0206 - Audiology Equipment - Non Medi	8,500
S0220 - SLIP Testing for Non-ESL Stude	5,016
S0226 - Transition Center	13,019
S0229 - Credit-by-Exam: Ed Options (N	1,142
S0230 - Spec Proj/Early Entry:TAG(NF)	38,664
S0234 - Green Thumb Green House	22,000
S0240 - Walmart Foundation Grant	71,157
S0245 - Adv Place. (AP) Fee Payment Pr	77,000
S0247 - Kaiser Permanente Oral Health	40,175
S0251 - Head Start-BeverlyOliver Trust	97,579
S0256 - Nutrition Donations Misc Rev	50,000
S0266 - iPad Fee for Service	25,497
S0268 - Medicaid - Early Childhood	25,800
S0278 - Medicaid - Pioneer	8,957
S0279 - Medicaid - Speech Pathology	58,602
S0281 - Audiology Services	1,700
S0285 - Assistive Tech & Ed Materials	5,700
S0290 - LTCT Fee for Service	66,369
S0299 - KPBS Radio Donation	114,450
S0301 - Pauline Bryan Annuity	6,582
S0302 - Pioneer Coffee Cart	10,500
S0303 - Community Transition Coffee Ca	12,900
S0319 - Unique Inks - Roosevelt	19,843
S0327 - SPED Classrooms-Fee for Svc	27,000
S0334 - Star Autism/OrPats Reimb	2,927

Account by Project	Amount
S0339 - Band Instrument Replacement	13,145
S0340 - ODE Alternative Ed Summit	3,876
S0346 - Roosevelt Tennis Camp	10,220
S0350 - All Hands Raised Equity Grant	180,407
S0351 - E-Rate Priority 1	1,170,859
S0353 - Safety Exercises	315
S0354 - Driver In-Service	609
S0359 - Nutrition Emp Wellness Pilot	2,350
S0368 - LEA Billings-BVI Para Educator	18,677
S0376 - CRP-DDH Fund Raising	1,965
S0380 - Nike NSIF College Career Readiness Program	72,700
S0383 - Greg Houser Business Center	180,000
S0388 - CTE at Roosevelt	10,000
S0389 - Weimer Trust Speech and Debate	5,742
S0392 - Benson Microbial Genetics	7,000
S0393 - Roosevelt RESPECT	4,000
S0398 - Startalk Supplemental	3,500
S0399 - Wilson HS Marquee	125
S0402 - E-rate Priority 2	1,385,000
S0403 - Allstate Helping Hands	5,000
S0405 - Lincoln Suicide Prevention	73,000
S0408 - ABLE	50,000
376510 - Budgeted Beginning Fund Balance	9,405,452
376520 - Budgeted Ending Fund Balance	
S0023 - Television Services	1,304
S0027 - Medicaid - Reg Durable MedEqpt	44,894
S0031 - L.E.A. Billings - Deaf / Hard	874,582
S0054 - Medicaid - DART Program	282,476
S0081 - Regional Inservice	32,754
S0082 - Cash Contributions	375,628
S0083 - Foundation Funds	20,827
S0115 - Summer Scholars Program	349,152
S0126 - Project Return Homeless	536
S0133 - Donald Chapman Memorial Fund	62,191
S0134 - Steve Brown Memorial SchlrsHp	5,754
S0142 - Benson House	434,267
S0163 - Deaf/HOH EI-ECSE Classrm	214,627
S0166 - Special Projects	231,145
S0206 - Audiology Equipment - Non Medi	8,500
S0230 - Spec Proj/Early Entry:TAG(NF)	485
S0234 - Green Thumb Green House	22,000
S0245 - Adv Place. (AP) Fee Payment Pr	77,000
S0251 - Head Start-BeverlyOliver Trust	57,579
S0281 - Audiology Services	1,276
S0285 - Assistive Tech & Ed Materials	3,700
S0299 - KPBS Radio Donation	110,607
S0302 - Pioneer Coffee Cart	10,500

Account by Project	Amount
S0303 - Community Transition Coffee Ca	12,900
S0319 - Unique Inks - Roosevelt	9,469
S0325 - AHR Independent Foundations	12,004
S0334 - Star Autism/OrPats Reimb	2,538
S0350 - All Hands Raised Equity Grant	8,809
S0351 - E-Rate Priority 1	507,858
S0359 - Nutrition Emp Wellness Pilot	2,350
S0380 - Nike NSIF College Career Readiness Program	72,700
S0383 - Greg Houser Business Center	140,000
S0399 - Wilson HS Marquee	625
376520 - Budgeted Ending Fund Balance	3,991,037
413110 - Regular Day Tuition	
S0245 - Adv Place. (AP) Fee Payment Pr	160,000
413110 - Regular Day Tuition	160,000
413310 - Summer School Tuition	
S0115 - Summer Scholars Program	84,525
413310 - Summer School Tuition	84,525
417420 - Other Activity Fees	
S0229 - Credit-by-Exam: Ed Options (N	424
417420 - Other Activity Fees	424
419200 - Contrib-Donation - Priv Source	
S0082 - Cash Contributions	228,108
S0083 - Foundation Funds	1,550,429
S0118 - TLC / TNT Donations	2,044
S0126 - Project Return Homeless	1,300
S0166 - Special Projects	5,657
S0239 - Qatar Foundation Fund- Lincoln	131,267
S0249 - PCC-Jefferson Middle College	88,735
S0272 - Athletic donations	439,659
S0285 - Assistive Tech & Ed Materials	10,000
S0299 - KPBS Radio Donation	530
S0319 - Unique Inks - Roosevelt	500
S0325 - AHR Independent Foundations	1,199,150
S0343 - Business to School Partnership	40,000
S0350 - All Hands Raised Equity Grant	1,180,000
S0351 - E-Rate Priority 1	385,000
S0357 - CommuniCare	136,800
S0359 - Nutrition Emp Wellness Pilot	15,000
S0374 - Chrysalis Project	9,663
S0379 - School-Family Partnerships	63,568
S0380 - Nike NSIF College Career Readiness Program	195,000
S0381 - Chess for Success	10,740
S0382 - Lokey Lab - Alameda	50,000
S0394 - All Star Awards	10,000

Account by Project	Amount
S0399 - Wilson HS Marquee	500
S0402 - E-rate Priority 2	145,000
S0406 - Safety Patrol Picnic	10,000
S0407 - PSU STEM Innovation	50,391
419200 - Contrib-Donation - Priv Source	5,959,041
419410 - Svc Provided-Oth Dist in State	
S0031 - L.E.A. Billings - Deaf / Hard	1,660,000
S0081 - Regional Inservice	31,000
S0163 - Deaf/HOH EI-ECSE Classrm	142,000
S0281 - Audiology Services	6,000
S0368 - LEA Billings-BVI Para Educator	167,500
419410 - Svc Provided-Oth Dist in State	2,006,500
419950 - Sales, Royalties and Events	
S0023 - Television Services	3,146
S0206 - Audiology Equipment - Non Medi	10,000
S0234 - Green Thumb Green House	12,000
S0302 - Pioneer Coffee Cart	13,000
S0303 - Community Transition Coffee Ca	10,000
419950 - Sales, Royalties and Events	48,146
432990 - Restricted State Grants	
S0334 - Star Autism/OrPats Reimb	1,480
432990 - Restricted State Grants	1,480
442000 - Unrestr Rev-Fed Govt Thru St	
S0027 - Medicaid - Reg Durable MedEqpt	50,000
442000 - Unrestr Rev-Fed Govt Thru St	50,000
453000 - Sale of Fixed Assets	
S0142 - Benson House	33,507
453000 - Sale of Fixed Assets	33,507
Grand Total	17,749,075

DEBT SERVICE FUNDS SUMMARY (300)

Fund 300 - Debt Service Fund Resources Summary

Growth in fund 300 resources is related to growth in assessed value of properties within the District's service boundaries. Resources are expected to grow \$12.79 million from 2019-20 to 2020-21.

Fund 300 - Debt Service Fund Requirements Summary

This fund accounts for the District's payment of principal and interest on long term obligations, including General Obligation (GO) bonds from 2012 and 2017 authorizations, Limited Tax Pension Obligations and Full Faith and Credit Obligations (FFCO). When GO bonds are sold, repayment is structured with the intent of keeping property taxes consistent until maturity. Ideally, millage rates do not grow, and revenues grow with assessed value increases. Requirements are expected to increase by \$12.79 million from 2019-20 to 2020-21, primarily due to issuance of GO bonds in April 2020. Additional tax revenues will be used to pay the principal and interest on the 2012 and 2017 bond authorizations. The total estimated outstanding debt as of June 30, 2020 \$1.18 million.

A major portion of the District's debt service relates to GO bonds approved in November 2012 and May 2017 elections. Portland voters overwhelmingly supported GO bonds for capital improvement totaling nearly \$1.3 billion to upgrade PPS schools. The \$482.0 million School Building Improvement Bond authorized in 2012 enabled the district to make improvements in more than 51 schools, and the \$790.0 million Health, Safety and Modernization Bond authorized in May 2017 is now underway with the goal of reaching every school in the district.

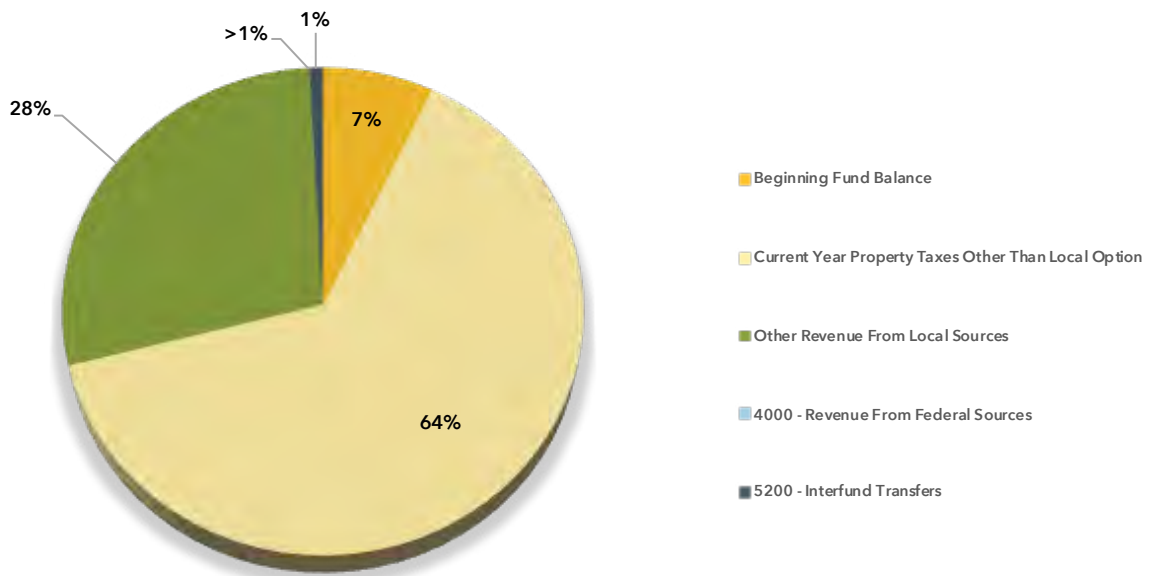
Limited Tax Pension Obligation Bonds were issued to finance the District's Unfunded Actuarial Liability (UAL) Bonds. The District participated in an Oregon School Boards Association (OSBA) sponsored pooled limited tax pension bond program in October 2002 and April 2003. Through these bond strategic investments, PPS has been able to contain its PERS costs. Under the terms of the borrowing agreements for the Limited Tax Pension Bonds, the District is bound by an intercept agreement whereby Wells Fargo Bank Northwest NA, as the trustee, directly receives specific amounts that have been withheld from the District's State School Fund support payments that are deposited in trust with Local Government Investment Pool (LGIP). Wells Fargo Bank Northwest NA then makes the scheduled semi-annual debt service payments from the LGIP trust account. Our combined PERS rate is now 16.73%, while some school districts experience rates in excess of 30%. This translates to General Fund resources remaining available for investment in programs aligned to our vision such as investments in Academic and Behavioral Programming, Technology Aligned with Instruction and Social Emotional Learning. Other debt for the District include Recovery Zone Economic Development Bonds (RZED) of \$11.0 million awarded in 2010. They were used to complete energy and water conservation projects that will yield on-going financial benefit the District by reducing utility costs. In August 2016 the District issued \$4.0 million in Qualified Zone Academy Bonds (QZAB) and in November of the same year the District also issued \$5.0 million in Full Faith and Credit Obligations.

Summary of Resources by Major Object - 300 - Debt Service Funds (In Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Beginning Fund Balance	2,702	3,942	6,136	10,691	14,250	14,250	14,250
Current Year Property Taxes Other Than Local Option	48,402	115,364	123,335	120,803	128,923	128,923	128,923
Other Revenue From Local Sources	45,712	49,734	50,598	55,560	56,693	56,693	56,693
4000 - Revenue From Federal Sources	137	117	97	104	54	54	54
5200 - Interfund Transfers	3,922	4,451	4,458	1,724	1,751	1,751	1,751
TOTAL RESOURCES	100,875	173,608	184,625	188,882	201,672	201,672	201,672

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Resources by Major Object - 300 - Debt Service Funds

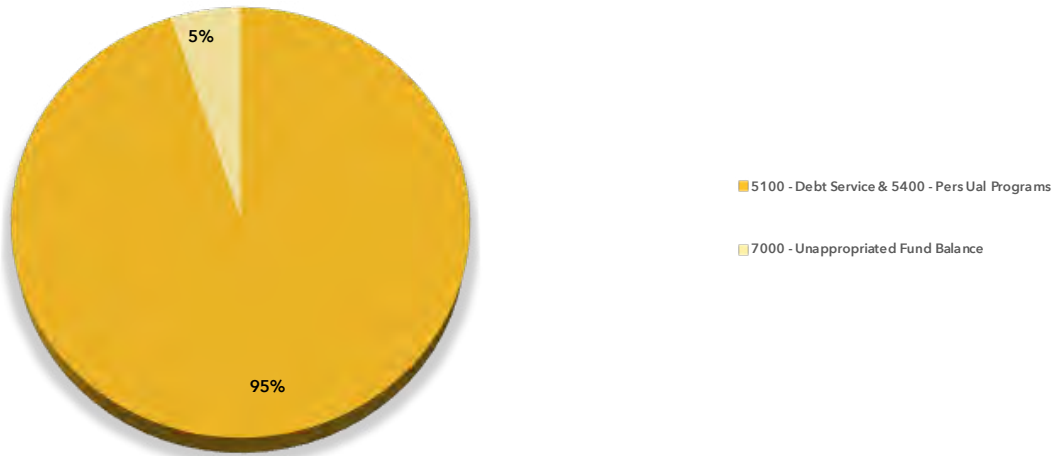


Summary of Requirements by Major Function - 300 - Debt Service Funds (Financial Data in Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
5100 - Debt Service & 5400 - Pers Ual Programs	96,933	167,472	173,842	177,734	-	191,444	191,444	191,444	-
7000 - Unappropriated Fund Balance	3,942	6,136	10,783	11,148	-	10,228	10,228	10,228	-
TOTAL REQUIREMENTS	100,875	173,608	184,625	188,882	-	201,672	201,672	201,672	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Requirements by Major Function - 300 - Debt Service Funds



Summary of Requirements by Major Object - Fund 300 - Debt Service Funds (Financial Data in Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
600 - Other Objects	96,933	167,472	173,842	177,734	-	191,444	191,444	191,444	-
376520 - Budgeted Ending Fund Balance	3,942	6,136	10,783	11,148	-	10,228	10,228	10,228	-
TOTAL REQUIREMENTS	100,875	173,608	184,625	188,882	-	201,672	201,672	201,672	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Requirements by Major Object - Fund 300 - Debt Service Funds



DEBT SERVICE OVERVIEW

Limited Tax Pension Bonds

In October 2002 Portland Public Schools participated as one of forty-one Oregon school districts and education service districts in issuing limited tax pension bonds. The proceeds were used to finance a portion of the estimated unfunded actuarial liability of each participating school district with the Oregon Public Employees Retirement System ("OPERS"). The Oregon School Boards Association ("OSBA") sponsored this pooled limited tax pension bond program. The OSBA does not have a financial obligation in connection with the bonds issued under the program. Except for the payment of its pension bond payments and additional charges when due, each participating school district has no obligation or liability to any other participating school district's pension bonds or liabilities to OPERS. In April 2003, OSBA sponsored another pooled limited tax pension bond program with thirty school districts and education service districts. Payments of yearly principal and interest are recorded as financial statement expenditures in instruction and in support services. The District anticipates the total costs of financing the District's actuarial obligation in this manner will result in a significant savings to the District when compared to paying for such costs as additional contribution rates to OPERS.

The District issued \$210.1 million Limited Tax Pension Bonds, Series 2002 (Federally Taxable), of which \$53.5 million are Series 2002A (deferred interest bonds) and \$156.6 are Series 2002B (current interest bonds). The 2002 series Limited Tax Pension Bonds were issued on October 31, 2002, and are payable annually through June 2028. Interest on the deferred interest bonds is accreted semiannually at a rate of 6.10 percent. Interest on the current coupon bonds is payable semiannually at rates ranging from 5.48 to 5.55 percent. The Series 2002A Bonds are not subject to optional prepayment prior to maturity. The Series 2002B Bonds maturing June 30, 2021 shall be subject to prepayment from pension prepayments on or after June 30, 2009, and those due June 30, 2028 are subject to mandatory prepayment prior to its stated maturity, in whole or part, on any June 30 on or after June 30, 2024. During 2012 \$14.2 million of Series 2002 Pension Bonds were refinanced. See the description of the Limited Tax Pension Bonds, Series 2012 below.

The District issued \$281.2 million Limited Tax Pension Bonds, Series 2003 (Federally Taxable), of which \$124.8 million are Series 2003A (deferred interest bonds) and \$156.4 million are Series 2003B (current interest bonds). The Series 2003 series Limited Tax Pension Bonds were issued on April 30, 2003, and are payable annually through June 2028. Interest on the deferred interest bonds is accreted payable semiannually at yields rates ranging from 6.15 to 6.27 percent. Interest on the current coupon bonds is payable semiannually at rates ranging from 5.45 to 5.68 percent. The bonds are federally taxable and are not subject to optional prepayment prior to their stated maturities.

On January 31, 2012 the District issued \$14.4 million in Limited Tax Pension Refunding Bonds, Series 2012. The interest rate is fixed at 2.75 percent and interest payments on the bonds are payable semiannually in June and December. The bonds mature on June 30, 2021. The total amount of interest savings (economic gain) as a result of the refinancing is \$3.2 million. The present value of future cash savings as a result of the refinancing is \$2.8 million. The bond proceeds, \$14,200, were used to pay on the Limited Tax Pension Bonds, Series 2002. The Series 2012 bonds are subject to optional prepayment.

Under the terms of the borrowing agreements for the 2002, 2003 and 2012 Limited Tax Pension Bonds, the District is bound by an intercept agreement whereby Wells Fargo Bank Northwest NA, as the trustee, directly receives specified amounts that have been withheld from the District's State School Fund support payments that are deposited in trust with LGIP. Wells Fargo Bank Northwest NA then makes the scheduled semi-annual debt service payments from the LGIP trust account.

General Obligation Bonds

As part of a \$482 million capital bond measure passed by District voters in 2012, the District issued the following General Obligation debt to finance school renovation and replacement:

On May 1, 2013 the District issued \$68.6 million in General Obligation Bonds, Series 2013B. The interest rate is fixed at rates ranging from 3.00 to 5.00 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2013. The bonds mature on June 15, 2033 with principal payments due annually on June 15. The bonds were issued at a premium of \$7.9 million which is being amortized over the life of the bonds. During 2020 \$50.4 million of Series 2013B General Obligation Bonds were refinanced through an advance refunding. See the description of the General Obligation Bonds, Series 2020A below.

On April 30, 2015 the District issued \$244.7 million in General Obligation Bonds, Series 2015B. The interest rate is fixed at rates ranging from 3.00 to 5.00 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2015. The Series 2015B Bonds maturing on or after 2026 are subject to redemption, at the option of the District, in whole or part, on or after June 15, 2025. The bonds mature on June 15, 2033 with principal payments due annually on June 15. The bonds were issued at a premium of \$33.2 million which is being amortized over the life of the bonds.

On August 10, 2017 the District issued \$62.2 million in General Obligation Bonds, Series 2017B. The interest rate is fixed at 5.00 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2017. The Series 2017B Bonds are not subject to early redemption prior to maturity. The bonds mature on June 15, 2030, with principal payments due annually on June 15. The bonds were issued at a premium of \$9.9 million which is being amortized over the life of the bonds.

As part of a \$790 million capital bond measure passed by District voters in 2017, the District has issued the following General Obligation debt to finance school renovation and replacement:

On August 10, 2017 the District issued \$169.0 million in General Obligation Bonds, Series 2017A. The interest rate is fixed at 1.65 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2017. The bonds mature on June 15, 2020, with principal payments due annually on June 15. The bonds were issued at a premium of \$155 thousand which is being amortized over the life of the bonds.

On August 10, 2017 the District issued \$179.7 million in General Obligation Bonds, Series 2017B. The interest rate is fixed at rates ranging from 3.00 to 5.00 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2017. The Series 2017B Bonds maturing on June 15, 2028 and on any date thereafter are subject to redemption at the option of the District prior to their stated maturity dates at any time on or after June 15, 2027 in whole or in part; and, if in part, with maturities to be selected by the District at a price of par plus accrued interest, if any, to the date of redemption. The bonds mature on June 15, 2044 with principal payments due annually on June 15. The bonds were issued at a premium of \$1.1 million which is being amortized over the life of the bonds.

On April 15, 2020 the District is planning on issuing \$441.3 million in General Obligation Bonds, Series 2020. The interest rate will be fixed at rates ranging from 3.00 to 4.00 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2020. The Series 2020B Bonds are not subject to early redemption prior to maturity. The bonds will mature on June 15, 2044, with principal payments due annually on June 15. The bonds will be issued at a premium of \$108.7 million which is being amortized over the life of the bonds.

UPDATE: On April 14, 2020, the District sold \$441.3 million in General Obligation Bonds, Series 2020B. The interest rate will be fixed at rates ranging from 3% to 5% and the bonds will mature on June 15, 2037.

Other Debt

Pursuant to the American Recovery and Reinvestment Act of 2009 (ARRA), the City of Portland was awarded \$13.5 million in Recovery Zone Economic Development Bonds (RZED). In July 2010, the City sub-awarded \$11.0 million of the RZED bonds to Portland Public Schools, which are being used to complete energy and water conservation projects that will financially benefit the District in reduced energy and water costs and will yield on-going financial benefit once the bonds are paid off. The District makes semi-annual interest payments and annual principal payments, and the bonds will mature in December 2022. The bond's interest payments of 5.05 percent are 42 percent federally subsidized.

On November 9, 2016 the District issued \$5.0 million in Full Faith and Credit Obligations, Series 2016. The interest rate is fixed at 2.99 percent. Interest payments on the obligations are payable semiannually in June and December, beginning June 1, 2018. The obligations mature on December 1, 2031, with principal payments due annually on December 1. The obligations carry a prepayment option such that any or all outstanding maturities may be redeemed on or after December 1, 2018. The bonds were issued at par.

On August 4, 2016 the District issued \$4.0 million in Qualified Zone Academy Bonds (QZAB), Series 2016. The District pays no interest rate over the 20 year term of the bonds. The bonds carry a 4.39 percent interest rate for structuring purposes, but the purchaser of the bonds receives a Federal tax credit in lieu of interest earnings. The bonds mature on August 4, 2036 with level principal payments due annually on August 4.

Article XI-K of the Oregon Constitution allows the state to guarantee the general obligation bonded indebtedness of school districts. For the Series 2013B, 2015B, 2017A, 2017B, 202A, 2020B, and 2020C GO Bonds mentioned immediately above, the District participated in the Oregon School Bond Guaranty program (ORS 328.321 to 328.356), whereby the State of Oregon (State) guarantees all principal and interest payments until maturity will be made to bondholders when due. Should the District fail to make a payment of debt service on these bonds when due, the State will make the payment on behalf of the District, and then will seek recovery from the District. The State may recover funds by means of intercepting any source of operating monies normally remitted from the State to the District. Since the inception of the bonds, the District has not used the guarantee, and there are no outstanding amounts due to the State of Oregon as of June 30, 2018.

Federal arbitrage restrictions apply to substantially all debt. Any liabilities to the federal government are accrued and paid when due. Long-term debt payments are made from the debt service funds.

IT PROJECTS DEBT SERVICE FUND (307)

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 funded District Information Technology projects within these major areas: Teacher/Classroom, Information Systems, and Technical Infrastructure.

This fund was created on June 29, 2009 in accordance with Board Resolution No. 4106 and completed on June 30, 2019.

Fund 307 - IT Projects Debt Service Fund Detail

IT Projects Debt Service Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
452100 - Interfund Transfers	2,707	2,708	2,708	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	2,707	2,708	2,708	-	-	-	-
Total Resources by Account	2,707	2,708	2,708	-	-	-	-

IT Projects Debt Service Fund - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
5100 - DEBT SERVICE	2,707	2,708	2,708	-	-	-	-	-	-
Subtotal - 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS	2,707	2,708	2,708	-	-	-	-	-	-
Total Requirements by Program	2,707	2,708	2,708	-	-	-	-	-	-

IT Projects Debt Service Fund - Requirements by Object (Financial Data in Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
561000 - Redemption of Principal	2,449	2,533	2,619	-	-	-	-	-	-
562100 - Interest (Except Bus/Garage)	258	175	89	-	-	-	-	-	-
Subtotal - Other Objects	2,707	2,708	2,708	-	-	-	-	-	-
Total Requirements by Account	2,707	2,708	2,708	-	-	-	-	-	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 307 - IT Debt Service Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	-	-	-	-
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
Total Resources	-	-	-	-

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	-	-	-	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

PERS UAL DEBT SERVICE FUND (308)

The fund was established to improve the transparency of debt service related to the Public Employees 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.

Resources include revenues generated from payroll charges dedicated solely to payment of PERS UAL debt service and interest earnings on funds collected monthly and held in trust in an LGIP account reserved for debt service payments.

Fund 308 was established as part of the Adopted Budget process in accordance with Board Resolution No. 4473 on June 27, 2011. The fund was effective as of July 1, 2011.

Fund 308 - PERS UAL Debt Service Fund

PERS UAL Debt Service Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	681	250	250	250
377000 - Fund Balance-Unres/Undes	4	641	1,907	-	-	-	-
Subtotal - Beginning Fund Balance	4	641	1,907	681	250	250	250
415100 - Interest on Investments	245	458	673	689	460	460	460
419700 - Services Provided Other Funds	44,527	47,683	46,505	51,627	50,374	50,374	50,374
419910 - Miscellaneous	-	-	-	-	3,559	3,559	3,559
Subtotal - Other Revenue from Local Sources	44,771	48,141	47,178	52,316	54,392	54,392	54,392
Total Resources by Account	44,775	48,782	49,085	52,997	54,642	54,642	54,642

PERS UAL Debt Service Fund - Requirements by Function (Financial Data in Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
5100 - DEBT SERVICE	44,134	46,874	48,854	51,859	-	54,414	54,414	54,414	-
Subtotal - 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS	44,134	46,874	48,854	51,859	-	54,414	54,414	54,414	-
71100 - Ending Fund Balance	641	1,907	231	1,138	-	228	228	228	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	641	1,907	231	1,138	-	228	228	228	-
Total Requirements by Program	44,775	48,782	49,085	52,997	-	54,642	54,642	54,642	-

PERS UAL Debt Service Fund - Requirements by Object (Financial Data in Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
561000 - Redemption of Principal	11,826	12,077	11,949	12,160	-	21,903	21,903	21,903	-
562100 - Interest (Except Bus/Garage)	32,309	34,797	36,905	39,699	-	32,511	32,511	32,511	-
Subtotal - Other Objects	44,134	46,874	48,854	51,859	-	54,414	54,414	54,414	-
376520 - Budgeted Ending Fund Balance	641	1,907	231	1,138	-	228	228	228	-
Subtotal - 376520 - Budgeted Ending Fund Balance	641	1,907	231	1,138	-	228	228	228	-
Total Requirements by Account	44,775	48,782	49,085	52,997	-	54,642	54,642	54,642	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 308 - PERS UAL Debt Service Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	250	259	268	277
OTHER REVENUE FROM LOCAL SOURCES	54,392	57,699	60,042	63,717
5200 - INTERFUND TRANSFERS	-	-	-	-
Total Resources	54,642	57,958	60,310	63,994

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
600 - OTHER OBJECTS	54,414	57,699	60,042	63,717
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	228	259	268	277
Total Requirements	54,642	57,958	60,310	63,994

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

FULL FAITH AND CREDIT DEBT SERVICE FUND (320)

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 fund includes 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.

On July 25, 2016 by way of Board Resolution No. 5314, the Board authorized entering into a purchase agreement sale of the Board's Qualified Zone Academy Bonds (QZAB) for \$4.0 million. This fund also accounts for the principal and interest payments resulting from the issuance of QZAB bonds.

On September 6, 2016 by way of Board Resolution No. 5330, the Board voted to authorize the issuance of a principal amount of revenue bonds sufficient to provide net proceeds of up to \$5 million for immediate environmental health and safety issues and assessments. The District is utilizing these funds for projects that remediate health and safety concerns, including repairs to the water system, lead paint encapsulation and abatement, and environmental health and safety assessment and other health and safety related projects.

Full Faith and Credit Debt Service Fund Detail

Full Faith and Credit Debt Service Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
449100 - Federal Subsidy	137	117	97	104	54	54	54
Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES	137	117	97	104	54	54	54
452100 - Interfund Transfers	1,215	1,743	1,750	1,724	1,751	1,751	1,751
Subtotal - 5200 - INTERFUND TRANSFERS	1,215	1,743	1,750	1,724	1,751	1,751	1,751
Total Resources by Account	1,352	1,860	1,847	1,828	1,805	1,805	1,805

Full Faith and Credit Debt Service Fund - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
5100 - DEBT SERVICE	1,352	1,860	1,847	1,828	-	1,805	1,805	1,805	-
Subtotal - 5100 - DEBT SERVICE & 5400 - PERSONAL PROGRAMS	1,352	1,860	1,847	1,828	-	1,805	1,805	1,805	-
Total Requirements by Program	1,352	1,860	1,847	1,828	-	1,805	1,805	1,805	-

Full Faith and Credit Debt Service Fund - Requirements by Object (Financial Data In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
561000 - Redemption of Principal	941	1,434	1,479	1,519	-	1,556	1,556	1,556	-
562100 - Interest (Except Bus/Garage)	411	426	368	309	-	249	249	249	-
Subtotal - Other Objects	1,352	1,860	1,847	1,828	-	1,805	1,805	1,805	-
Total Requirements by Account	1,352	1,860	1,847	1,828	-	1,805	1,805	1,805	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 320 - Full Faith and Credit Debt Service Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	54	56	58	-
5200 - INTERFUND TRANSFERS	1,751	1,727	1,183	619
Total Resources	1,805	1,783	1,241	619

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
600 - OTHER OBJECTS	1,805	1,783	1,241	619
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	1,805	1,783	1,241	619

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

GO BONDS DEBT SERVICE FUND (350)

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 funds a specific capital expenditure.

Activity in this fund includes the issuance of General Obligation bonds in 2013, 2015 and 2017, issued under the \$482.0 million bond authorized by voters in November 2012.

In addition, this fund includes the issuance of General Obligation bonds in 2017 and 2020, issued under the \$790.0 million bond authorized by voters in May 2017.

The creation of this fund was authorized in accordance with Board Resolution No. 4416 on February 28, 2011.

GO Bonds Debt Service Fund Detail

GO Bonds Debt Service Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	10,010	14,000	14,000	14,000
377000 - Fund Balance-Unres/Undes	2,698	3,301	4,229	-	-	-	-
Subtotal - Beginning Fund Balance	2,698	3,301	4,229	10,010	14,000	14,000	14,000
411111 - Current-Multnomah Co	48,046	114,514	122,421	119,909	127,950	127,950	127,950
411112 - Current-Clackamas Co	38	89	96	95	100	100	100
411113 - Current-Washington Co	318	760	818	798	873	873	873
Subtotal - Current Year Property Taxes other than Local Option	48,402	115,364	123,335	120,803	128,923	128,923	128,923
411130 - Foreclosures	-	-	-	-	-	-	-
411521 - PY GO Bond - Multnomah County	773	746	1,747	1,664	1,431	1,431	1,431
411522 - PY GO Bond - Clackamas County	-	-	1	1	1	1	1
411523 - PY GO Bond - Washington County	2	3	10	10	9	9	9
411901 - Pen/Int-Multnomah Co	15	68	128	126	98	98	98
411902 - Pen/Int-Clackamas Co	-	-	-	-	-	-	-
411903 - Pen/Int-Washington Co	-	-	1	1	1	1	1
415100 - Interest on Investments	149	775	1,533	1,442	761	761	761
Subtotal - Other Revenue from Local Sources	940	1,594	3,421	3,244	2,301	2,301	2,301
Total Resources by Account	52,040	120,259	130,984	134,057	145,225	145,225	145,225

GO Bonds Debt Service Fund - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
5100 - DEBT SERVICE	48,739	116,030	120,432	124,047	-	135,225	135,225	135,225	-
Subtotal - 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS	48,739	116,030	120,432	124,047	-	135,225	135,225	135,225	-
71100 - Ending Fund Balance	3,301	4,229	10,552	10,010	-	10,000	10,000	10,000	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	3,301	4,229	10,552	10,010	-	10,000	10,000	10,000	-
Total Requirements by Program	52,040	120,259	130,984	134,057	-	145,225	145,225	145,225	-

GO Bonds Debt Service Fund - Requirements by Object (Financial Data In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
561000 - Redemption of Principal	34,850	93,830	98,490	104,305	-	100,580	100,580	100,580	-
562100 - Interest (Except Bus/Garage)	13,889	22,200	21,942	19,742	-	34,645	34,645	34,645	-
Subtotal - Other Objects	48,739	116,030	120,432	124,047	-	135,225	135,225	135,225	-
376520 - Budgeted Ending Fund Balance	3,301	4,229	10,552	10,010	-	10,000	10,000	10,000	-
Subtotal - 376520 - Budgeted Ending Fund Balance	3,301	4,229	10,552	10,010	-	10,000	10,000	10,000	-
Total Requirements by Account	52,040	120,259	130,984	134,057	-	145,225	145,225	145,225	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 350 - GO Bond Debt Service Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	14,000	14,490	14,997	15,522
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	128,923	70,021	72,098	74,232
OTHER REVENUE FROM LOCAL SOURCES	2,301	1,250	1,286	1,325
5200 - INTERFUND TRANSFERS	-	-	-	-
Total Resources	145,225	85,761	88,381	91,079

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
600 - OTHER OBJECTS	135,225	75,411	77,669	79,992
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	10,000	10,350	10,712	11,087
Total Requirements	145,225	85,761	88,381	91,079

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

CAPITAL PROJECTS FUNDS SUMMARY (400)

Fund 400 - Capital Projects Fund Resources Summary

Fund 400 resources will be \$1.24 billion more than 2019-20. This includes a placeholder for a potential Bond in 2020-21 and the planned 2020 issuance of the 2017 Bond authorization of \$441.3 million. The District has been awarded \$5.0 million of state grant resources for seismic rehabilitation, and has applied for an additional \$1.5 million. Seismic work will continue on Hayhurst and Madison in 2020-21. If the additional \$1.5 million is awarded, work on Lent will commence in 2020-21 or 2021-22.

Fund 400 - Capital Projects Fund Requirements Summary

Various capital improvement initiatives are being made across the District. Projects include asbestos abatement, seismic improvements, radon mitigation, access controls, cameras, card readers, code compliance requirements, instruction delivery improvements, playgrounds, classroom changes, and energy improvement projects. Work on 2017 bond projects will also continue.

On average, Portland Public Schools' buildings are 77 years old, and some are more than 100 years old. Many schools are in need of upgrades to provide students with modern learning environments and to address unsafe conditions. The District's capital needs far exceed the available resources to meet those needs and is challenged to find new and innovative ways to support the operational and instructional improvements needed district wide.

In 2020-21 the District will see an overall increase in capital resources of \$1.24 billion. This increase is due to the planned issuance of the 2017 General Obligation Bonds in 2019-20 and a placeholder for a potential Bond in 2020-21. However, with the limited annual resources and aging buildings and systems, there has been a focus to bring in additional funds in support of establishing equitable student outcomes, stability and improved student experiences. Some additional sources of funding to date include Recovery Zone Bonds (RZB), Qualified Zone Academy Bonds (QZAB), Seismic Rehab Grant Program (SRGP), loans, and Oregon School Capital Improvement Matching Program (OSCIM).

In both November 2012 and May 2017, Portland voters overwhelmingly supported capital improvement bonds to upgrade PPS schools. The focus of those projects has been school modernizations, rebuilds, seismic improvements, roof replacements, and a variety of Health and Safety work across the District. The District's other capital resources have also been allocated to support the Health and Safety work including radon mitigation, lead paint, water quality, ADA upgrades, fire safety as well as support capacity expansions and emergency improvements.

In 2020-21 the District has applied for an additional \$1.5 million of SRGP grant funding. The SRGP seismic work will continue on Hayhurst and Madison in 2020-21 and if the additional grant is awarded, work on Lent will begin. There will be focused work on energy conservation, health & safety, security, legal and code related upgrades and supported improvements around delivery of instruction.

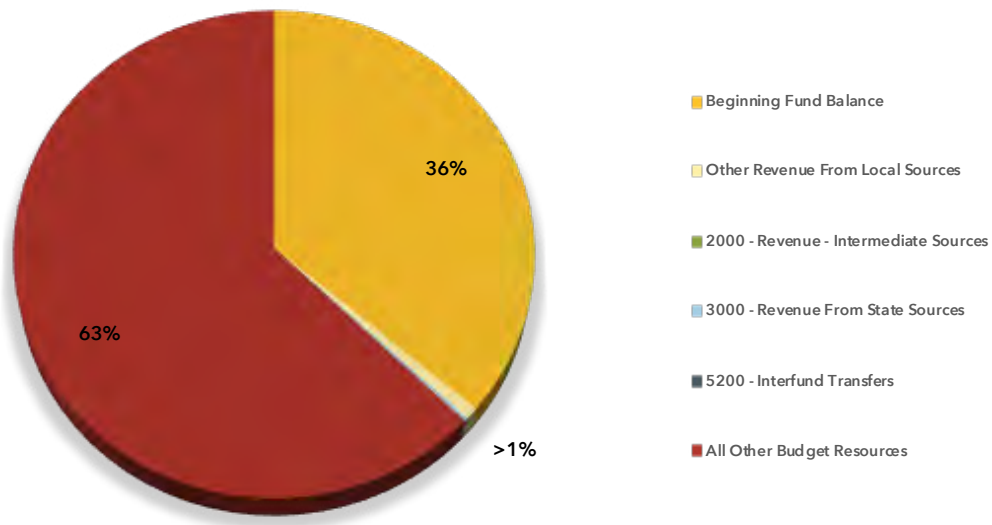
Over the long term, Portland Public Schools plans to modernize every school through a series of capital construction bonds, bringing them all up to modern facility and educational standards.

Summary of Resources by Major Object - 400 - Capital Project Funds (In Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Beginning Fund Balance	266,489	156,063	472,196	325,790	577,819	577,819	577,819
Other Revenue From Local Sources	10,644	9,308	20,736	11,749	12,766	12,766	12,766
2000 - Revenue - Intermediate Sources	10,944	2,024	6	182	-	-	-
3000 - Revenue From State Sources	1,337	-	4,500	11,000	3,500	3,500	3,500
5200 - Interfund Transfers	12,219	1,503	1,539	600	-	-	-
All Other Budget Resources	9,048	421,944	-	0	0	1,000,000	1,000,000
TOTAL RESOURCES	310,680	590,841	498,977	349,321	594,085	1,594,085	1,594,085

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Resources by Major Object - 400 - Capital Project Funds

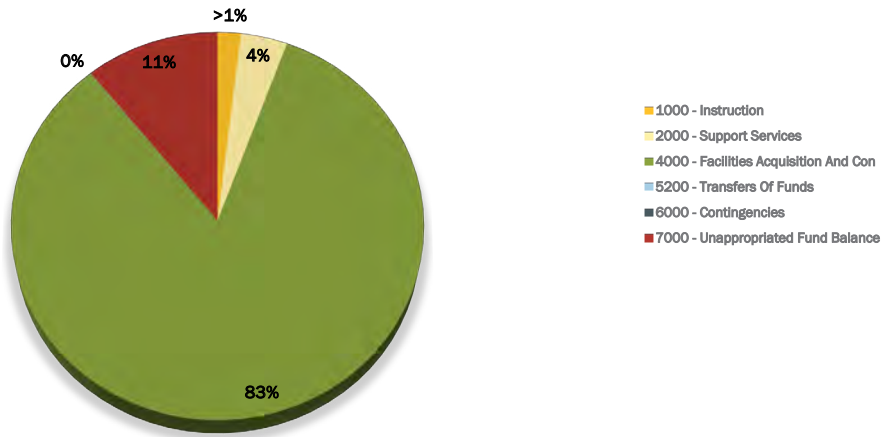


Summary of Requirements by Major Function - 400 - Capital Project Funds (Financial Data in Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
1000 - Instruction	-	-	-	-	-	-	29,644	29,644	-
2000 - Support Services	4,550	4,978	2,664	2,779	2.00	1,524	59,952	59,952	1.00
4000 - Facilities Acquisition And Con	149,868	113,042	164,715	302,988	27.00	419,663	1,331,591	1,331,591	40.80
5200 - Transfers Of Funds	200	625	619	620	-	617	617	617	-
6000 - Contingencies	-	-	-	42,933	-	-	-	-	-
7000 - Unappropriated Fund Balance	156,063	472,196	330,978	-	-	172,281	172,281	172,281	-
TOTAL REQUIREMENTS	310,680	590,841	498,977	349,321	29.00	594,085	1,594,085	1,594,085	41.80

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Requirements by Major Function - 400 - Capital Project Funds

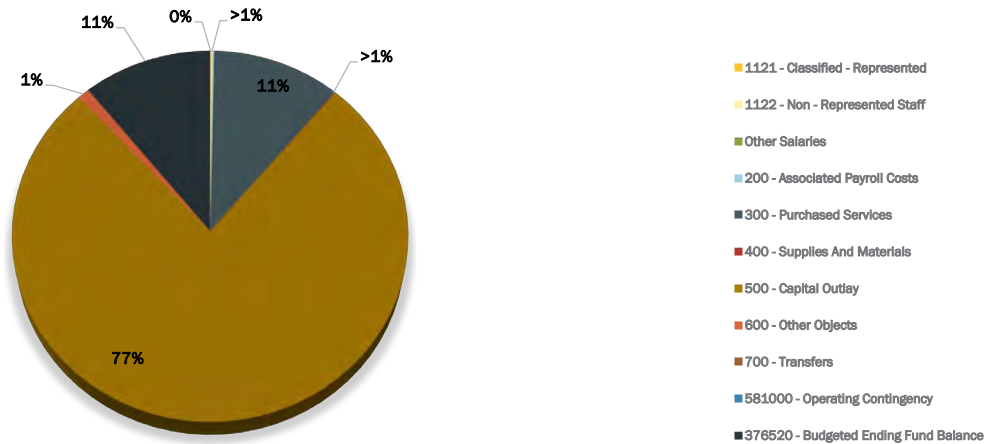


Summary of Requirements by Major Object - Fund 400 - Capital Project Funds (Financial Data in Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
1121 - Classified - Represented	51	284	186	308	5.50	602	602	602	11.00
1122 - Non - Represented Staff	1,338	1,267	1,827	2,347	23.50	3,133	3,133	3,133	30.80
Other Salaries	73	92	92	-	-	0	-	-	-
200 - Associated Payroll Costs	568	643	753	1,239	-	1,666	1,666	1,666	-
300 - Purchased Services	20,701	23,222	33,609	40,913	-	41,177	171,977	171,977	-
400 - Supplies And Materials	1,228	3,459	3,350	582	-	589	589	589	-
500 - Capital Outlay	128,061	83,425	123,959	249,900	-	364,551	1,227,823	1,227,823	-
600 - Other Objects	2,398	5,629	3,604	10,479	-	9,468	15,396	15,396	-
700 - Transfers	200	625	619	620	-	617	617	617	-
581000 - Operating Contingency	-	-	-	42,933	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	156,063	472,196	330,978	-	-	172,281	172,281	172,281	-
TOTAL REQUIREMENTS	310,680	590,841	498,977	349,321	29.00	594,085	1,594,085	1,594,085	41.80

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Requirements by Major Object - Fund 400 - Capital Project Funds



CONSTRUCTION EXCISE FUND (404)

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.

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

Fund 404 - Construction Excise Fund Detail

Construction Excise Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	13,486	10,129	10,129	10,129
377000 - Fund Balance-Unres/Undes	16,024	19,405	15,743	-	-	-	-
Subtotal - Beginning Fund Balance	16,024	19,405	15,743	13,486	10,129	10,129	10,129
411301 - Construct Excise Tax - Cty Ptd	7,175	8,200	5,990	6,000	6,000	6,000	6,000
411303 - Construct Excise Tax - Wash Ct	-	2	1	1	1	1	1
415100 - Interest on Investments	24	224	168	54	100	100	100
Subtotal - Other Revenue from Local Sources	7,200	8,425	6,159	6,055	6,101	6,101	6,101
Total Resources by Account	23,223	27,830	21,902	19,541	16,230	16,230	16,230

Construction Excise Fund - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
4150 - Bldg Acquis/Constr/Improv Svcs	3,618	11,462	8,233	18,921	-	15,613	15,613	15,613	3.00
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	3,618	11,462	8,233	18,921	-	15,613	15,613	15,613	3.00
52100 - Fund Transfers	200	625	619	620	-	617	617	617	-
Subtotal - 5200 - TRANSFERS OF FUNDS	200	625	619	620	-	617	617	617	-
71100 - Ending Fund Balance	19,405	15,743	13,050	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	19,405	15,743	13,050	-	-	-	-	-	-
Total Requirements by Program	23,223	27,830	21,902	19,541	-	16,230	16,230	16,230	3.00

Construction Excise Fund - Requirements by Object (Financial Data In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
511220 - Non-Represented Staff	-	-	-	-	-	343	343	343	3.00
512300 - Temporary Misc - Licensed	-	7	-	-	-	-	-	-	-
512400 - Temporary Misc - Classified	-	-	-	-	-	-	-	-	-
513300 - Extended Hours	1	25	32	-	-	-	-	-	-
513400 - Overtime Pay	-	2	-	-	-	-	-	-	-
Subtotal - 100 - SALARIES	1	33	32	-	-	343	343	343	3.00
521000 - PERS	-	1	1	-	-	16	16	16	-
521310 - PERS UAL	-	4	4	-	-	41	41	41	-
522000 - Social Security - FICA	-	3	2	-	-	26	26	26	-
523100 - Workers' Compensation	-	-	-	-	-	2	2	2	-
523200 - Unemployment Compensation	-	-	-	-	-	-	-	-	-
524100 - Group Health Insurance	-	-	-	-	-	47	47	47	-
524200 - Other Employer Paid Benefits	-	-	-	-	-	2	2	2	-
524300 - Retiree Health Insurance	-	-	-	-	-	2	2	2	-
524530 - Early Retirement Benefits	-	-	-	-	-	1	1	1	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	-	8	8	-	-	138	138	138	-
531800 - Local Mtgs/Non-Instr Staff Dev	-	-	-	-	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	2,180	206	832	-	-	-	-	-	-
532400 - Rentals	5	5	2	-	-	-	-	-	-
532500 - Electricity	-	1	3	-	-	-	-	-	-
532900 - Other Property Services	29	250	185	-	-	-	-	-	-
534100 - Travel, Local in District	-	-	-	-	-	-	-	-	-
535500 - Printing and Binding	-	2	-	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	1,104	1,929	1,781	-	-	-	-	-	-
538500 - Management Services	-	81	65	-	-	-	-	-	-
538940 - Professional Moving Services	3	171	249	-	-	-	-	-	-

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
538990 - Non-Instr Pers/Professional Sv	79	533	191	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	3,400	3,178	3,309	-	-	-	-	-	-
541000 - Consumable Supplies	6	2	6	-	-	-	-	-	-
541600 - Interdepartmental Charges	3	-	6	-	-	-	-	-	-
546000 - Non-Consumable Supplies	43	-	25	-	-	-	-	-	-
548000 - Computer Equipment	-	200	527	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	52	203	564	-	-	-	-	-	-
551000 - Land Acquisition	-	2	-	-	-	-	-	-	-
552000 - Building Acquisition/Improvmt	23	7,235	4,045	18,921	-	15,132	15,132	15,132	-
553000 - Improvements - Not Buildings	-	66	92	-	-	-	-	-	-
554100 - Initial and Addl Equipment	97	77	3	-	-	-	-	-	-
555010 - Computers	9	-	-	-	-	-	-	-	-
555090 - Misc Other Technology	1	-	3	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	130	7,380	4,144	18,921	-	15,132	15,132	15,132	-
564000 - Dues and Fees	3	18	54	-	-	-	-	-	-
567100 - Permits	32	284	123	-	-	-	-	-	-
567200 - Public Assessments	-	358	-	-	-	-	-	-	-
Subtotal - Other Objects	36	660	176	-	-	-	-	-	-
571000 - Transfers to Other Funds	200	625	619	620	-	617	617	617	-
Subtotal - 700 - TRANSFERS	200	625	619	620	-	617	617	617	-
376520 - Budgeted Ending Fund Balance	19,405	15,743	13,050	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	19,405	15,743	13,050	-	-	-	-	-	-
Total Requirements by Account	23,223	27,830	21,902	19,541	-	16,230	16,230	16,230	3.00

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 404 - Construction Excise Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	10,129	10,230	10,545	11,080
OTHER REVENUE FROM LOCAL SOURCES	6,101	6,315	6,536	6,764
5200 - INTERFUND TRANSFERS	-	-	-	-
Total Resources	16,230	16,545	17,080	17,845

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
1122 - NON-REPRESENTED STAFF	343	355	367	380
200 - ASSOCIATED PAYROLL COSTS	138	143	148	153
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	15,132	15,429	15,947	16,692
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	617	618	618	619
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	16,230	16,545	17,080	17,844

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

IT SYSTEM PROJECT FUND (407)

This fund accounts for the resources and requirements supporting District Information Technology (IT) 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, process automation, and business systems.

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.

Fund 407 - IT System Project Fund Detail

IT System Project Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
377000 - Fund Balance-Unres/Undes	1,527	985	385	-	-	-	-
Subtotal - Beginning Fund Balance	1,527	985	385	-	-	-	-
415100 - Interest on Investments	14	11	8	8	-	-	-
419946 - E-RATE PRIORITY 2	-	-	84	-	-	-	-
Subtotal - Other Revenue from Local Sources	14	11	92	8	-	-	-
452100 - Interfund Transfers	366	275	311	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	366	275	311	-	-	-	-
Total Resources by Account	1,907	1,271	788	8	-	-	-

IT System Project Fund - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
2660 - TECHNOLOGY SERVICES	922	886	738	8	-	-	-	-	-
Subtotal - 2000 - SUPPORT SERVICES	922	886	738	8	-	-	-	-	-
71100 - Ending Fund Balance	985	385	50	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	985	385	50	-	-	-	-	-	-
Total Requirements by Program	1,907	1,271	788	8	-	-	-	-	-

IT System Project Fund - Requirements by Object (Financial Data In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
532400 - Rentals	83	83	-	-	-	-	-	-	-
535100 - Telephone	-	-	11	-	-	-	-	-	-
535300 - Postage	-	-	-	-	-	-	-	-	-
535990 - Wide Area Network/Misc	-	-	65	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	159	27	17	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	243	110	92	-	-	-	-	-	-
541000 - Consumable Supplies	8	-	-	-	-	-	-	-	-
546000 - Non-Consumable Supplies	1	-	-	-	-	-	-	-	-
547000 - Computer Software	-	47	164	-	-	-	-	-	-
548000 - Computer Equipment	-	350	441	8	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	9	396	605	8	-	-	-	-	-
555010 - Computers	316	272	-	-	-	-	-	-	-
555090 - Misc Other Technology	355	108	40	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	671	380	40	-	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	985	385	50	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	985	385	50	-	-	-	-	-	-
Total Requirements by Account	1,907	1,271	788	8	-	-	-	-	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 407 - IT System Project Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	-	-	-	-
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	-	-	-	-

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	-	-	-	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

FULL FAITH AND CREDIT FUND (420)

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 and other loan proceeds.

The creation of this fund was authorized by the Board of Education per Board Resolution No. 4416 on February 28, 2011.

Full Faith and Credit Fund

Full Faith and Credit Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	3,292	2,183	2,183	2,183
377000 - Fund Balance-Unres/Undes	-	10,365	5,822	-	-	-	-
Subtotal - Beginning Fund Balance	-	10,365	5,822	3,292	2,183	2,183	2,183
415100 - Interest on Investments	33	-	-	-	-	-	-
Subtotal - Other Revenue from Local Sources	33	-	-	-	-	-	-
452100 - Interfund Transfers	10,200	-	-	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	10,200	-	-	-	-	-	-
451100 - Bond Proceeds	9,048	-	-	-	-	-	-
Subtotal - All Other Budget Resources	9,048	-	-	-	-	-	-
Total Resources by Account	19,281	10,365	5,822	3,292	2,183	2,183	2,183

Full Faith and Credit Fund - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
2520 - FISCAL SERVICES	250	-	-	-	-	-	-	-	-
2540 - OPER/MAINTENANCE OF PLANT SVCS	2,902	868	1,421	2,266	-	1,380	1,380	1,380	-
Subtotal - 2000 - SUPPORT SERVICES	3,153	868	1,421	2,266	-	1,380	1,380	1,380	-
4150 - Bldg Acquis/Constr/Improv Svcs	5,763	3,675	227	1,026	-	803	803	803	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	5,763	3,675	227	1,026	-	803	803	803	-
71100 - Ending Fund Balance	10,365	5,822	4,173	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	10,365	5,822	4,173	-	-	-	-	-	-
Total Requirements by Program	19,281	10,365	5,822	3,292	-	2,183	2,183	2,183	-

Full Faith and Credit Fund - Requirements by Object (Financial Data In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
511210 - Classified - Represented	9	-	-	-	-	-	-	-	-
513300 - Extended Hours	-	-	1	-	-	-	-	-	-
513400 - Overtime Pay	2	-	-	-	-	-	-	-	-
Subtotal - 100 - SALARIES	11	-	1	-	-	-	-	-	-
521000 - PERS	-	-	-	-	-	-	-	-	-
521310 - PERS UAL	1	-	-	-	-	-	-	-	-
522000 - Social Security - FICA	1	-	-	-	-	-	-	-	-
523100 - Workers' Compensation	-	-	-	-	-	-	-	-	-
523200 - Unemployment Compensation	-	-	-	-	-	-	-	-	-
524100 - Group Health Insurance	1	-	-	-	-	-	-	-	-
524200 - Other Employer Paid Benefits	-	-	-	-	-	-	-	-	-
524300 - Retiree Health Insurance	-	-	-	-	-	-	-	-	-
524530 - Early Retirement Benefits	-	-	-	-	-	-	-	-	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	3	-	-	-	-	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	5	-	-	-	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	639	-	10	2,266	-	1,380	1,380	1,380	-
532900 - Other Property Services	317	-	489	-	-	-	-	-	-
535100 - Telephone	-	-	-	-	-	-	-	-	-
535500 - Printing and Binding	3	-	-	-	-	-	-	-	-
538200 - Legal Services	7	-	-	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	1,542	103	171	-	-	-	-	-	-
538500 - Management Services	-	-	7	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	1,332	68	149	-	-	-	-	-	-

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Subtotal - 300 - PURCHASED SERVICES	3,845	171	826	2,266	-	1,380	1,380	1,380	-
541000 - Consumable Supplies	803	702	413	-	-	-	-	-	-
541600 - Interdepartmental Charges	2	-	-	-	-	-	-	-	-
546000 - Non-Consumable Supplies	3	221	-	-	-	-	-	-	-
547000 - Computer Software	-	99	253	-	-	-	-	-	-
548000 - Computer Equipment	-	-	2	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	808	1,021	668	-	-	-	-	-	-
552000 - Building Acquisition/Improvmt	4,000	3,351	149	1,026	-	803	803	803	-
Subtotal - 500 - CAPITAL OUTLAY	4,000	3,351	149	1,026	-	803	803	803	-
564000 - Dues and Fees	1	-	-	-	-	-	-	-	-
564100 - Bond Issuance Cost	247	-	-	-	-	-	-	-	-
567100 - Permits	2	-	4	-	-	-	-	-	-
Subtotal - Other Objects	249	-	4	-	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	10,365	5,822	4,173	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	10,365	5,822	4,173	-	-	-	-	-	-
Total Requirements by Account	19,281	10,365	5,822	3,292	-	2,183	2,183	2,183	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 420 - Full Faith and Credit Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	2,183	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
Total Resources	2,183	-	-	-

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
300 - PURCHASED SERVICES	1,380	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	803	-	-	-
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	2,183	-	-	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

ENERGY EFFICIENT SCHOOLS FUND (435)

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 State Bill 1149.

This fund was formally created as part of the District's 2012-13 Budget Adoption process.

Fund 435 - Energy Efficient Schools Fund Detail

Energy Efficient Schools Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	1,777	1,510	1,510	1,510
377000 - Fund Balance-Unres/Undes	1,024	2,237	2,144	-	-	-	-
Subtotal - Beginning Fund Balance	1,024	2,237	2,144	1,777	1,510	1,510	1,510
415100 - Interest on Investments	-	-	-	3	3	3	3
419910 - Miscellaneous	-	287	90	50	200	200	200
419948 - Utility Refund - PGE	646	649	675	625	625	625	625
419949 - Utility Refund - Pacific Power	281	276	258	250	250	250	250
Subtotal - Other Revenue from Local Sources	927	1,212	1,023	928	1,078	1,078	1,078
422000 - Restricted Revenue	497	253	6	-	-	-	-
Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES	497	253	6	-	-	-	-
Total Resources by Account	2,448	3,702	3,173	2,705	2,588	2,588	2,588

Energy Efficient Schools Fund - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
4150 - Bldg Acquis/Constr/Improv Svcs	211	1,557	1,230	2,705	-	2,588	2,588	2,588	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	211	1,557	1,230	2,705	-	2,588	2,588	2,588	-
71100 - Ending Fund Balance	2,237	2,144	1,943	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	2,237	2,144	1,943	-	-	-	-	-	-
Total Requirements by Program	2,448	3,702	3,173	2,705	-	2,588	2,588	2,588	-

Energy Efficient Schools Fund - Requirements by Object (Financial Data In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
532200 - Repairs and Maintenance Svcs	-	-	-	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	6	929	1,191	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	6	930	1,191	-	-	-	-	-	-
541000 - Consumable Supplies	-	5	-	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	-	5	-	-	-	-	-	-	-
552000 - Building Acquisition/Improvmt	195	622	40	2,705	-	2,588	2,588	2,588	-
Subtotal - 500 - CAPITAL OUTLAY	195	622	40	2,705	-	2,588	2,588	2,588	-
564000 - Dues and Fees	10	-	-	-	-	-	-	-	-
Subtotal - Other Objects	10	-	-	-	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	2,237	2,144	1,943	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	2,237	2,144	1,943	-	-	-	-	-	-
Total Requirements by Account	2,448	3,702	3,173	2,705	-	2,588	2,588	2,588	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object- 435 - Energy Efficient Schools Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	1,510	1,338	1,204	1,109
OTHER REVENUE FROM LOCAL SOURCES	1,078	1,116	1,155	1,195
5200 - INTERFUND TRANSFERS	-	-	-	-
Total Resources	2,588	2,454	2,359	2,304

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	2,588	2,454	2,359	2,304
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	2,588	2,454	2,359	2,304

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

FACILITIES CAPITAL FUND (438)

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.

The creation of this fund was authorized by the Board of Directors per Board Resolution No. 4600 on May 14, 2012.

Fund 438 - Facilities Capital Fund Detail

Facilities Capital Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	1,816	747	747	747
377000 - Fund Balance-Unres/Undes	1,706	2,000	1,728	-	-	-	-
Subtotal - Beginning Fund Balance	1,706	2,000	1,728	1,816	747	747	747
415100 - Interest on Investments	46	9	7	8	8	8	8
419200 - Contrib-Donation - Priv Source	25	-	-	-	-	-	-
419910 - Miscellaneous	29	-	-	-	-	-	-
419946 - E-RATE PRIORITY 2	-	-	-	184	-	-	-
Subtotal - Other Revenue from Local Sources	100	10	7	192	8	8	8
432990 - Restricted State Grants	1,337	-	4,500	11,000	3,500	3,500	3,500
Subtotal - 3000 - REVENUE FROM STATE SOURCES	1,337	-	4,500	11,000	3,500	3,500	3,500
452100 - Interfund Transfers	1,653	1,228	1,228	600	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	1,653	1,228	1,228	600	-	-	-
Total Resources by Account	4,797	3,237	7,462	13,608	4,255	4,255	4,255

Facilities Capital Fund - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
2520 - FISCAL SERVICES	4	4	3	5	-	6	6	6	-
Subtotal - 2000 - SUPPORT SERVICES	4	4	3	5	-	6	6	6	-
4150 - Bldg Acquis/Constr/Improv Svcs	2,793	1,504	6,148	13,604	-	4,249	4,249	4,249	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	2,793	1,504	6,148	13,604	-	4,249	4,249	4,249	-
71100 - Ending Fund Balance	2,000	1,728	1,311	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	2,000	1,728	1,311	-	-	-	-	-	-
Total Requirements by Program	4,797	3,237	7,462	13,608	-	4,255	4,255	4,255	-

Facilities Capital Fund - Requirements by Object (Financial Data In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
511220 - Non-Represented Staff	96	13	-	-	-	-	-	-	-
513300 - Extended Hours	26	-	-	-	-	-	-	-	-
513400 - Overtime Pay	-	-	-	-	-	-	-	-	-
513510 - Group Hlth Opt Out Lic	2	-	-	-	-	-	-	-	-
Subtotal - 100 - SALARIES	123	13	-	-	-	-	-	-	-
521000 - PERS	1	-	-	-	-	-	-	-	-
521310 - PERS UAL	16	2	-	-	-	-	-	-	-
522000 - Social Security - FICA	9	1	-	-	-	-	-	-	-
523100 - Workers' Compensation	1	-	-	-	-	-	-	-	-
523200 - Unemployment Compensation	-	-	-	-	-	-	-	-	-
524100 - Group Health Insurance	-	4	-	-	-	-	-	-	-
524200 - Other Employer Paid Benefits	1	-	-	-	-	-	-	-	-
524300 - Retiree Health Insurance	1	-	-	-	-	-	-	-	-
524530 - Early Retirement Benefits	-	-	-	-	-	-	-	-	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	30	7	-	-	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	1,983	371	280	-	-	-	-	-	-
532400 - Rentals	8	-	-	-	-	-	-	-	-
532900 - Other Property Services	38	91	68	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	188	214	426	-	-	-	-	-	-
538600 - Data Processing Services	10	-	-	-	-	-	-	-	-
538940 - Professional Moving Services	68	2	2	-	-	-	-	-	-

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
538990 - Non-Instr Pers/Professional Sv	30	151	84	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	2,324	828	860	-	-	-	-	-	-
541000 - Consumable Supplies	21	-	-	-	-	-	-	-	-
541600 - Interdepartmental Charges	3	2	-	-	-	-	-	-	-
546000 - Non-Consumable Supplies	111	-	-	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	135	2	-	-	-	-	-	-	-
552000 - Building Acquisition/Improvmt	78	642	5,207	13,604	-	4,249	4,249	4,249	-
553000 - Improvements - Not Buildings	-	-	32	-	-	-	-	-	-
554100 - Initial and Addl Equipment	25	-	-	-	-	-	-	-	-
555010 - Computers	63	-	-	-	-	-	-	-	-
555090 - Misc Other Technology	2	-	-	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	168	642	5,239	13,604	-	4,249	4,249	4,249	-
564000 - Dues and Fees	3	3	5	-	-	-	-	-	-
565100 - Liability Insurance	4	4	3	5	-	6	6	6	-
567100 - Permits	9	8	43	-	-	-	-	-	-
Subtotal - Other Objects	16	16	52	5	-	6	6	6	-
376520 - Budgeted Ending Fund Balance	2,000	1,728	1,311	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	2,000	1,728	1,311	-	-	-	-	-	-
Total Requirements by Account	4,797	3,237	7,462	13,608	-	4,255	4,255	4,255	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 438 - Facilities Capital Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	747	773	800	828
OTHER REVENUE FROM LOCAL SOURCES	8	8	9	9
3000 - REVENUE FROM STATE SOURCES	3,500	3,623	3,749	3,881
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	4,255	4,404	4,558	4,718

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	4,249	4,398	4,552	4,711
600 - OTHER OBJECTS	6	6	6	7
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	4,255	4,404	4,558	4,718

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

CAPITAL ASSET RENEWAL FUND (445)

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. The Capital Asset Renewal Funds and Plans was adopted on January 23, 2012.

This fund was formally created as part of the District's 2012-13 Budget Adoption process.

Fund 445 - Capital Asset Renewal Fund Detail

Capital Asset Renewal Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	5,616	15,409	15,409	15,409
377000 - Fund Balance-Unres/Undes	3,512	4,188	4,916	-	-	-	-
Subtotal - Beginning Fund Balance	3,512	4,188	4,916	5,616	15,409	15,409	15,409
415100 - Interest on Investments	-	-	-	1	1	1	1
419114 - CUB HS Athletic Field Use Fees	136	137	256	100	100	100	100
419130 - Rent-Lease of Facilities	540	591	591	500	500	500	500
Subtotal - Other Revenue from Local Sources	676	728	847	601	601	601	601
Total Resources by Account	4,188	4,916	5,763	6,217	16,010	16,010	16,010

Capital Asset Renewal Fund - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
4150 - Bldg Acquis/Constr/Improv Svcs	-	-	-	6,217	-	16,010	16,010	16,010	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	-	-	-	6,217	-	16,010	16,010	16,010	-
71100 - Ending Fund Balance	4,188	4,916	5,763	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	4,188	4,916	5,763	-	-	-	-	-	-
Total Requirements by Program	4,188	4,916	5,763	6,217	-	16,010	16,010	16,010	-

Capital Asset Renewal Fund - Requirements by Object (Financial Data In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
552000 - Building Acquisition/Improvmnt	-	-	-	6,217	-	16,010	16,010	16,010	-
Subtotal - 500 - CAPITAL OUTLAY	-	-	-	6,217	-	16,010	16,010	16,010	-
376520 - Budgeted Ending Fund Balance	4,188	4,916	5,763	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	4,188	4,916	5,763	-	-	-	-	-	-
Total Requirements by Account	4,188	4,916	5,763	6,217	-	16,010	16,010	16,010	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 445 - Capital Asset Renewal Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	15,409	11,010	6,632	2,276
OTHER REVENUE FROM LOCAL SOURCES	601	622	644	666
5200 - INTERFUND TRANSFERS	-	-	-	1,200
Total Resources	16,010	11,632	7,276	4,142

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	16,010	11,632	7,276	4,142
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	16,010	11,632	7,276	4,142

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

GO BONDS FUND (450)

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

Current activity in this fund is related to the 2012 and 2017 bonds that were passed by voters in November 2012 and May 2017.

The creation of this fund was authorized in accordance with Board Resolution No. 4416 on February 28, 2011. Detailed information on bond projects is available at <https://www.pps.net/Domain/62>.

GO Bonds Fund

GO Bonds Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	299,484	547,563	547,563	547,563
377000 - Fund Balance-Unres/Undes	242,528	116,871	441,140	-	-	-	-
Subtotal - Beginning Fund Balance	242,528	116,871	441,140	299,484	547,563	547,563	547,563
415100 - Interest on Investments	1,638	(1,065)	12,591	3,966	4,979	4,979	4,979
415300 - Gain/Loss Sale of Investment	55	(12)	(13)	-	-	-	-
419600 - Recovery PY Expenditure	-	-	31	-	-	-	-
Subtotal - Other Revenue from Local Sources	1,694	(1,077)	12,609	3,966	4,979	4,979	4,979
422000 - Restricted Revenue	21	767	-	-	-	-	-
Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES	21	767	-	-	-	-	-
451100 - Bond Proceeds	-	410,840	-	-	-	1,000,000	1,000,000
451200 - Bond Premium	-	11,060	-	-	-	-	-
453000 - Sale of Fixed Assets	-	43	-	-	-	-	-
Subtotal - All Other Budget Resources	-	421,944	-	-	-	1,000,000	1,000,000
Total Resources by Account	244,242	538,505	453,748	303,450	552,542	1,552,542	1,552,542

GO Bonds Fund - Requirements by Function (Financial Data in Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
1111 - ELEMENTARY K-5	-	-	-	-	-	-	15,123	15,123	-
1121 - MIDDLE SCHOOL PROGRAMS	-	-	-	-	-	-	7,690	7,690	-
1131 - HIGH SCHOOL PROGRAMS	-	-	-	-	-	-	6,832	6,832	-
Subtotal - 1000 - INSTRUCTION	-	-	-	-	-	-	29,644	29,644	-
2520 - FISCAL SERVICES	470	3,219	478	267	-	-	5,928	5,928	-
2540 - OPER/MAINTENANCE OF PLANT SVCS	-	-	11	102	1.00	-	-	-	-
2570 - INTERNAL SERVICES	-	-	13	131	1.00	138	138	138	1.00
2660 - TECHNOLOGY SERVICES	-	-	-	-	-	-	52,500	52,500	-
Subtotal - 2000 - SUPPORT SERVICES	470	3,219	502	501	2.00	138	58,566	58,566	1.00
4110 - Service Area Direction	1,865	2,224	2,541	3,239	22.00	3,826	3,826	3,826	26.80
4150 - Bldg Acquis/Constr/Improv Svcs	125,037	91,922	146,335	256,777	5.00	376,296	1,288,224	1,288,224	11.00
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	126,901	94,146	148,876	260,016	27.00	380,121	1,292,049	1,292,049	37.80
61100 - Operating Contingency	-	-	-	42,933	-	-	-	-	-
Subtotal - 6000 - CONTINGENCIES	-	-	-	42,933	-	-	-	-	-
71100 - Ending Fund Balance	116,871	441,140	304,370	-	-	172,282	172,282	172,282	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	116,871	441,140	304,370	-	-	172,282	172,282	172,282	-
Total Requirements by Program	244,242	538,505	453,748	303,450	29.00	552,542	1,552,542	1,552,542	38.80

GO Bonds Fund - Requirement by Object (Financials Data in Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
511210 - Classified - Represented	42	284	186	308	5.50	602	602	602	11.00
511220 - Non-Represented Staff	1,116	1,116	1,751	2,184	22.50	2,506	2,506	2,506	25.80
511420 - Directors/Program Admins	126	138	76	162	1.00	283	283	283	2.00
512100 - Substitutes - Licensed	-	-	1	-	-	-	-	-	-
512200 - Substitutes - Classified	-	-	(7)	-	-	-	-	-	-
512300 - Temporary Misc - Licensed	2	-	-	-	-	-	-	-	-
512400 - Temporary Misc - Classified	3	3	6	-	-	-	-	-	-
513300 - Extended Hours	20	35	56	-	-	-	-	-	-
513400 - Overtime Pay	13	17	-	-	-	-	-	-	-
513510 - Group Hlth Opt Out Lic	4	4	4	-	-	-	-	-	-

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Subtotal - 100 - SALARIES	1,326	1,595	2,073	2,655	29.00	3,392	3,392	3,392	38.80
521000 - PERS	6	22	31	127	-	159	159	159	-
521310 - PERS UAL	169	191	231	334	-	409	409	409	-
522000 - Social Security - FICA	100	121	154	203	-	259	259	259	-
523100 - Workers' Compensation	13	17	20	24	-	17	17	17	-
523200 - Unemployment Compensation	1	4	1	4	-	3	3	3	-
524100 - Group Health Insurance	221	244	280	499	-	636	636	636	-
524200 - Other Employer Paid Benefits	7	8	10	5	-	17	17	17	-
524300 - Retiree Health Insurance	15	16	12	33	-	21	21	21	-
524530 - Early Retirement Benefits	5	6	7	9	-	8	8	8	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	536	628	745	1,239	-	1,528	1,528	1,528	-
531800 - Local Mtgs/Non-Instr Staff Dev	2	2	1	28	-	82	82	82	-
531810 - Non-Instr Dev Profess Dev Fds	-	-	-	18	-	54	54	54	-
532200 - Repairs and Maintenance Svcs	10	263	193	-	-	-	-	-	-
532400 - Rentals	24	-	4	-	-	-	-	-	-
532410 - Leased Copy Machines	6	5	5	26	-	78	78	78	-
532500 - Electricity	-	48	196	-	-	-	-	-	-
532900 - Other Property Services	57	487	618	-	-	-	-	-	-
533200 - Non-Reimb Student Transport	-	-	2	-	-	-	-	-	-
534100 - Travel, Local in District	2	2	8	7	-	20	20	20	-
534200 - Travel, Out of District	6	22	17	43	-	127	127	127	-
535100 - Telephone	6	5	6	29	-	23	23	23	-
535300 - Postage	-	-	-	-	-	-	-	-	-
535400 - Advertising	2	-	-	-	-	-	-	-	-
535500 - Printing and Binding	13	26	15	-	-	-	-	-	-
537100 - Tuition to Other Dist InState	-	-	2	-	-	-	-	-	-
538100 - Audit Services	125	-	369	396	-	1,167	1,167	1,167	-
538200 - Legal Services	-	-	-	41	-	121	121	121	-
538300 - Architect and Engineering Svcs	7,787	12,346	19,529	19,562	-	21,972	21,972	21,972	-
538500 - Management Services	1,796	3,565	3,736	8,535	-	10,273	141,073	141,073	-
538940 - Professional Moving Services	409	492	623	-	-	295	295	295	-
538990 - Non-Instr Pers/Professional Sv	620	683	2,007	9,963	-	5,585	5,585	5,585	-
539100 - Pass Through	-	-	-	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	10,865	17,946	27,330	38,647	-	39,798	170,598	170,598	-
541000 - Consumable Supplies	40	80	76	447	-	215	215	215	-
541400 - Maintenance Materials	-	4	-	-	-	-	-	-	-
541600 - Interdepartmental Charges	6	8	12	-	-	-	-	-	-
546000 - Non-Consumable Supplies	82	1,488	167	13	-	40	40	40	-
547000 - Computer Software	95	180	124	113	-	334	334	334	-
548000 - Computer Equipment	-	65	1,133	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	222	1,825	1,513	574	-	589	589	589	-
552000 - Building Acquisition/Improvment	105,722	68,107	110,865	205,890	-	315,687	1,096,815	1,096,815	-
553000 - Improvements - Not Buildings	19	8	114	-	-	-	-	-	-
554100 - Initial and Addl Equipment	5,648	1,278	3,335	-	-	5,949	5,949	5,949	-
554110 - Vehicles	-	-	27	-	-	-	-	-	-
555010 - Computers	602	486	(3)	-	-	-	40,000	40,000	-
555030 - Software Capital Expense	-	-	-	-	-	-	12,500	12,500	-
555090 - Misc Other Technology	354	538	9	1,037	-	3,855	3,855	3,855	-
559000 - Other Capital Outlay	-	-	-	-	-	-	29,644	29,644	-
Subtotal - 500 - CAPITAL OUTLAY	112,345	70,417	114,347	206,928	-	325,490	1,188,762	1,188,762	-
563000 - Fiscal Charges	3	2	2	-	-	-	-	-	-
564000 - Dues and Fees	116	65	92	5	-	333	333	333	-
564010 - Dues & Fees Profess Dev Fds	-	16	-	-	-	-	-	-	-
564100 - Bond Issuance Cost	-	2,774	-	-	-	-	5,928	5,928	-
565100 - Liability Insurance	470	445	335	1,599	-	4,726	4,726	4,726	-
565300 - Property Insurance Premiums	377	161	1,052	2,708	-	855	855	855	-
567100 - Permits	1,112	1,489	1,891	6,163	-	3,549	3,549	3,549	-
Subtotal - Other Objects	2,079	4,953	3,371	10,474	-	9,463	15,391	15,391	-

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
581000 - Operating Contingency	-	-	-	42,933	-	-	-	-	-
Subtotal - 581000 - Operating Contingency	-	-	-	42,933	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	116,871	441,140	304,370	-	-	172,282	172,282	172,282	-
Subtotal - 376520 - Budgeted Ending Fund Balance	116,871	441,140	304,370	-	-	172,282	172,282	172,282	-
Total Requirements by Account	244,242	538,505	453,748	303,450	29.00	552,542	1,552,542	1,552,542	38.80

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 450 - GO Bond Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	547,563	1,172,282	636,503	283,854
OTHER REVENUE FROM LOCAL SOURCES	4,979	5,153	5,334	5,520
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	1,000,000	-	-	-
Total Resources	1,552,542	1,177,435	641,837	289,374

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	602	623	645	667
1122 - NON-REPRESENTED STAFF	2,506	2,594	2,684	2,778
113 ADMINISTRATORS	283	293	303	314
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	1,528	1,581	1,637	1,694
300 - PURCHASED SERVICES	170,598	176,569	100,678	54,378
400 - SUPPLIES AND MATERIALS	589	610	631	653
500 - CAPITAL OUTLAY	1,188,762	342,732	234,916	211,824
600 - OTHER OBJECTS	15,391	15,931	16,489	17,066
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	172,282	636,503	283,854	-
Total Requirements	1,552,542	1,177,436	641,837	289,374

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

PARTNERSHIP FUNDS (470)

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.

The creation of this fund was authorized in accordance with Board Resolution No. 5088 on May 12, 2015.

Partnership Funds Detail

470 - Partnership Funds - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	318	278	278	278
377000 - Fund Balance-Unres/Undes	168	13	318	-	-	-	-
Subtotal - Beginning Fund Balance	168	13	318	318	278	278	278
422000 - Restricted Revenue	10,426	1,003	-	182	-	-	-
Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES	10,426	1,003	-	182	-	-	-
Total Resources by Account	10,594	1,016	318	500	278	278	278

470 - Partnership Funds - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
4150 - Bldg Acquis/Constr/Improv Svcs	10,582	697	-	500	-	278	278	278	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	10,582	697	-	500	-	278	278	278	-
71100 - Ending Fund Balance	13	318	318	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	13	318	318	-	-	-	-	-	-
Total Requirements by Program	10,594	1,016	318	500	-	278	278	278	-

470 - Partnership Funds - Requirements by Object (Financial Data in Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
538300 - Architect and Engineering Svcs	18	58	-	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	18	58	-	-	-	-	-	-	-
546000 - Non-Consumable Supplies	2	6	-	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	2	6	-	-	-	-	-	-	-
552000 - Building Acquisition/Improvmnt	10,557	600	-	500	-	278	278	278	-
554100 - Initial and Addl Equipment	(4)	33	-	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	10,553	633	-	500	-	278	278	278	-
567100 - Permits	9	-	-	-	-	-	-	-	-
Subtotal - Other Objects	9	-	-	-	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	13	318	318	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	13	318	318	-	-	-	-	-	-
Total Requirements by Account	10,594	1,016	318	500	-	278	278	278	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object - 470 - Partnership Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	278	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
Total Resources	278	-	-	-

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	278	-	-	-
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	278	-	-	-

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

BOND PROGRAM SUMMARY

In November 2012 and May 2017, Portland voters overwhelmingly supported capital improvement bonds totaling a little over \$1.27 billion to upgrade PPS schools. The majority of PPS schools were built before World War II, and are in need of significant remodeling and modernization.

The \$482.0 million 2012 School Building Improvement Bond enabled the District to make improvements to 51 schools. In addition, Franklin, Grant and Roosevelt High Schools were modernized and Faubion PK-8 was completely rebuilt. In addition to the modernization projects, the focus of the 2012 improvement bond work was:

- Seismic improvements
- New seismically strengthened roofs
- Accessibility improvements, including new elevators
- Science classroom upgrades

The \$790.0 million 2017 Health, Safety and Modernization Bond is now underway and reaching every school in the district. That work includes:

- Water quality improvements
- Security upgrades at all District schools
- Lead paint remediation
- Asbestos remediation
- Radon remediation
- Improving fire safety with the installation of new alarm and sprinkler systems
- ADA upgrades and improvements including new elevators

Modernization work funded by the 2017 bond is also proceeding. Construction began in the summer of 2019 for a new Kellogg Middle School and the modernization of Madison High School. Construction of a new Lincoln High School began in January of 2020. The master plan for Benson Polytechnic has been approved. Construction for the modernization of Benson and a new Multiple Pathways to Graduation building on the Benson campus is scheduled to begin in 2020-2021.

Because of increased construction costs in the Portland area and low initial budget projections, the bond program resources are now below the amount needed to deliver the Benson project as envisioned in the initial master planning phase. To ensure the Benson project remains on schedule, the District expects to undertake a future capital bond campaign in 2020 to support all phases of the Benson campus modernization, among other projects.

Over the long term, PPS plans to modernize every school through a series of capital construction bonds, bringing them all up to modern facility and educational standards.



2012 SCHOOL BUILDING IMPROVEMENT BOND

The \$482 million 2012 School Building Improvement Bond was the first capital improvement Bond at PPS in nearly 20 years. It successfully provided improvements to 51 schools across the district. Plus, three historic high schools were modernized and one PK-8 was completely rebuilt. This work is vital to the district because Portland Public Schools' buildings are on average older than 65 years, some were built over 100 years ago.

Highlights of the work:

- Modernized Franklin, Roosevelt and Grant High Schools.
- A rebuilt Faubion PreK-8 school in partnership with Concordia University, Trillium Family Services, Kaiser Permanente and Pacific Foods.
- Replaced leaking and deteriorated roofs at 21 schools with new seismically strengthened roofs.
- Provided building level seismic upgrades at 13 schools.
- Provided accessibility improvements at 22 schools.
- Upgraded middle school science classrooms district wide.
- Funded the master planning of Benson, Lincoln and Madison High Schools.



- | | |
|--------------------------------------|-------------------------------------|
| New seismically strengthened roof | Grade 6-8 science room improvements |
| Building level seismic strengthening | Full modernization |
| New elevator | Master planning |
| Accessibility improvements | |

Timeline

- Construction completed 2013-16
- Construction 2015-17
- Master Planning 2015-16 (Benson, Madison, Lincoln)
- Construction 2017-19

Combined Project Cost Summary Report for Capital Improvement Bond Program

Project Name	Original Budget	Current Budget (1/17/2020)	Actuals Approved	Budget FY21
2012 Bond				
Franklin HS Modernization	81,585,655	113,945,725	112,574,970	-
Grant HS Modernization	88,336,829	159,220,317	153,254,711	-
Roosevelt HS Modernization	68,418,695	102,073,363	99,493,494	5,031,480
Faubion Replacement	27,035,537	50,035,551	49,802,295	1,474,766
Improvement Projects	67,741,921	85,788,572	84,769,484	-
Master Planning - Benson HS	191,667	398,642	398,642	-
Master Planning - Cleveland HS	191,667	-	-	-
Master Planning - Jefferson HS	191,667	-	-	-
Master Planning - Lincoln HS	191,667	357,094	357,094	-
Master Planning - Madison HS	191,667	324,080	324,070	-
Master Planning - Wilson HS	191,667	-	-	-
Swing Sites & Transportation	9,550,000	5,234,879	5,234,879	-
Educational Specification	-	275,168	275,168	-
Debt Repayment	45,000,000	45,000,000	45,000,000	-
2012 Bond Program	93,181,361	38,966,632	26,195,439	4,644,399
	482,000,000	601,620,022	577,680,247	11,150,645
Additional Funding Resource (If/When Needed)	-	10,000,000	-	-
	482,000,000	611,620,022	577,680,247	11,150,645

Project Name	Original Budget	Current Budget	Actuals Approved	Actuals Approved
2017 Bond				
Benson HS Modernization	202,000,000	78,702,500	5,762,238	50,264,130
Kellogg Replacement	45,000,000	59,811,150	16,340,897	84,339,652
Lincoln HS Replacement	187,000,000	242,500,000	12,199,263	103,296,925
Madison HS Modernization	146,000,000	201,502,500	37,415,825	21,080,854
	580,000,000	582,516,150	71,718,224	258,981,561
Benson HS Modernization: Pre-Design - Pre-Bond	-	561,725	561,725	-
Kellogg Replacement: Pre-Design - Pre-Bond	-	385,873	385,873	-
Lincoln HS Modernization: Pre-Design - Pre-Bond	-	378,557	378,557	-
Madison HS Modernization: Pre-Design - Pre-Bond	-	274,297	274,297	-
Cleveland HS Modernization-Pre-Design - Pre-Bond - 4964 - FY19	-	153,100	59,215	-
Jefferson HS Modernization-Pre-Design - Pre-Bond - 4965 - FY19	-	151,800	82,451	-
Wilson HS Modernization-Pre Design - Pre-Bond - 4966 - FY19	-	151,700	77,947	-
2017 Bond Program: Pre-Design - Pre-Bond	-	81,323	81,323	-
2017 Bond Program	210,000,000	130,400,944	15,128,040	18,006,510
	210,000,000	132,539,319	17,029,428	18,006,510
Environmental Health & Safety - ADA	12,855	-	-	5,870,000
Environmental Health & Safety - Asbestos	4,742,833	-	2,854,038	12,100,000
Environmental Health & Safety - Fire Alarm / Sprinklers	10,188,253	-	4,643,107	11,628,500
Environmental Health & Safety - Lead Based Paint	11,900,504	-	1,889,583	5,915,000
Environmental Health & Safety - Radon	194,200	-	172,866	70,000
Environmental Health & Safety - Roofs	64,296,664	-	50,462,667	35,946,369
Environmental Health & Safety - Security	9,005,952	-	873,730	11,415,074
Environmental Health & Safety - Water Quality	9,106,702	-	3,774,234	9,175,887
Unappropriated Fund Balance	-	-	-	172,282,000
	-	109,447,964	64,670,225	264,402,830
	790,000,000	824,503,432	153,417,878	541,390,901
	1,272,000,000	1,436,123,454 ***	731,098,124	552,541,546

OTHER CAPITAL PROJECTS

The Facilities and Projects and Construction Group manages planned, volunteer, and emergency repair/replacement work across the District. Projects range in scope and size from the very small repair projects, to large capital replacement projects such as mechanical system replacements. The work is categorized into seven categories: Health & Safety, Warm & Dry, Security, Legal/Regulatory, Delivery of Instruction, Delivery of Support Services, and Energy. Examples of the type of projects included in each category can be seen at the bottom of the document.

Link: <https://www.pps.net/Page/1406>

Project Management Budget FY21 - Proposed								
Category/Fund	438	191	445	404	435	423	424	Grand Total
Health & Safety	\$ 465,000	\$ 200,000	\$ 3,019,147	\$ 863,296		\$ 464,599	\$ 15,387	\$ 5,027,430
Warm & Dry	\$ 40,000	\$ 200,000	\$ 3,236,721	\$ 418,837		\$ 66,500		\$ 3,962,058
Security	\$ 50,000	\$ 200,000	\$ 512,200	\$ 141,825				\$ 904,025
Legal/Regulatory	\$ 100,000	\$ 250,000	\$ 250,000	\$ 69,193		\$ 132,580		\$ 801,773
Delivery of Instruction	\$ 450,000	\$ 125,000	\$ 1,185,648	\$ 11,957,036		\$ 249,868		\$ 13,967,552
Delivery of Support Services	\$ 310,000	\$ 150,000	\$ 2,021,203	\$ 250,000				\$ 2,731,203
Energy	\$ -		\$ 160,000	\$ 123,945			\$ 21,516	\$ 305,461
Maintenance	\$ -							\$ -
Restricted Grants/Funds	\$ 2,073,487			\$ 617,000			\$ 1,112,485	\$ 3,802,972
Projects in Process	\$ -							\$ -
Budget to be Programmed	\$ 766,333	\$ 185,606	\$ 5,625,095	\$ 1,788,464	\$ 2,587,993	\$ 89,761	\$ 30,224	\$ 11,073,477
Fund Totals	\$ 4,254,820	\$ 1,310,606	\$ 16,010,014	\$ 16,229,595	\$ 2,587,993	\$ 1,003,308	\$ 1,179,613	\$ 42,575,949

Project Management Budget FY20 - Adopted								
Category/Fund	438	191	445	404	435	423	424	Grand Total
Health & Safety	\$ 414,161	\$ 200,000	\$ -	\$ 269,831	\$ -	\$ 256,196	\$ -	\$ 1,140,188
Warm & Dry	\$ 392,663	\$ 100,000	\$ -	\$ 103,000	\$ -	\$ -	\$ -	\$ 595,663
Security	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Legal/Regulatory	\$ 6,582	\$ -	\$ -	\$ -	\$ -	\$ 130,500	\$ -	\$ 137,082
Delivery of Instruction	\$ 50,000	\$ 305,000	\$ -	\$ 12,957,318	\$ -	\$ 600,000	\$ 90,285	\$ 14,002,603
Delivery of Support Services	\$ -	\$ 163,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,000
Energy	\$ -	\$ -	\$ -	\$ 1,050,024	\$ 464,771	\$ -	\$ -	\$ 1,514,795
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Grants/Funds	\$ 10,260,565	\$ 30,000	\$ -	\$ 620,304	\$ -	\$ -	\$ 2,131,241	\$ 13,042,110
Projects in Process	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budget to be Programmed	\$ 2,484,029	\$ 642,603	\$ 6,217,000	\$ 4,540,523	\$ 2,240,229	\$ 39,304	\$ 44,474	\$ 16,208,162
Fund Totals	\$ 13,608,000	\$ 1,640,603	\$ 6,217,000	\$ 19,541,000	\$ 2,705,000	\$ 1,026,000	\$ 2,266,000	\$ 47,003,603

Project Management Budget FY19 - Final								
Category/Fund	438	191	445	404	435	423	424	Grand Total
Health & Safety	\$ 1,171,582	\$ 448,591	\$ -	\$ 809,953	\$ -	\$ 385,904	\$ 11,565	\$ 2,827,594
Warm & Dry	\$ 1,097,836	\$ 194,266	\$ -	\$ 238,647	\$ -	\$ -	\$ -	\$ 1,530,748
Security	\$ -	\$ 203,423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 203,423
Legal/Regulatory	\$ 294,576	\$ -	\$ -	\$ 70,711	\$ -	\$ 364,000	\$ -	\$ 729,287
Delivery of Instruction	\$ 287,879	\$ 306,846	\$ -	\$ 8,226,988	\$ -	\$ -	\$ 159,715	\$ 8,981,428
Delivery of Support Services	\$ 2,015	\$ 380,380	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 532,395
Energy	\$ -	\$ -	\$ -	\$ 1,102,516	\$ -	\$ -	\$ -	\$ 1,102,516
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Grants/Funds	\$ 8,822,964	\$ 66,824	\$ 5,466,744	\$ 618,826	\$ 1,303,519	\$ -	\$ 1,460,043	\$ 17,738,919
Budget to be Programmed	\$ 8,110,153	\$ 10,275	\$ -	\$ 9,773,224	\$ 1,516,242	\$ 248,654	\$ 1,539,094	\$ 21,197,641
Fund Totals	\$ 19,787,005	\$ 1,610,603	\$ 5,466,744	\$ 20,840,864	\$ 2,819,761	\$ 1,148,558	\$ 3,170,417	\$ 54,843,952

Category	Examples
Health & Safety:	Projects include Abatement, Structural, Radon mitigation, other hazards as identified.
Warm & Dry:	Projects include Heating or cooling improvements, roof repairs, water or sewer lines
Security:	Projects include Access controls, cameras, card readers
Legal/Regulatory:	Projects include fire marshal citations, ADA upgrades, code compliance requirements, backflows etc
Delivery of Instruction:	Kilns, Modularity, playgrounds, classroom changes and other projects that impact students and the learning environments
Delivery of Support Services:	Plumbing fixtures, Flooring projects, Dishwashers, water heaters, asphalt repairs and other projects that provide basic essential services.
Energy:	Energy improvement projects to include HVAC control upgrades, LED lighting retrofits,
Restricted Grants/Funds:	Funds received for projects and can only be spent on those projects ie SRGP and OSCIM grants
Budget to be Programmed:	Funding not currently assigned to a project

INTERNAL SERVICE FUNDS SUMMARY (600)

Fund 600 - Internal Service Fund Resources Summary

Fund 601 is the only sub-fund currently budgeted to the Internal Service Fund and it serves as a Self-Insurance Fund for Workers' Compensation, Unemployment Compensation, Risk Management, and some group health services. Growth in this fund is based on district estimates for these costs.

Fund 600 - Internal Service Fund Requirements Summary

Portland Public Schools is authorized by the State of Oregon as a workers' compensation self-insured employer. This fund accounts for costs in the program. An excess insurance policy is purchased to cover any claim that may exceed the self-insured retention of \$1 million.

Managed by the Risk Management department, self-insurance saves taxpayer money. Greater ability exists to develop workforce injury prevention initiatives (e.g. fall protection improvements, respiratory protection, ergonomics, kiln safety improvements, stage operations learning for theater teachers) and engage in return to work efforts that promote keeping injured staff meaningfully engaged in their schools and offices during recovery (e.g. light duty work stations, substitute funding).

Costs include employee injury claim expenses, Third Party Administrator (TPA) contract, staff injury prevention, risk control initiatives, return to work efforts, premiums for excess insurance, and the statutory reserve funds.

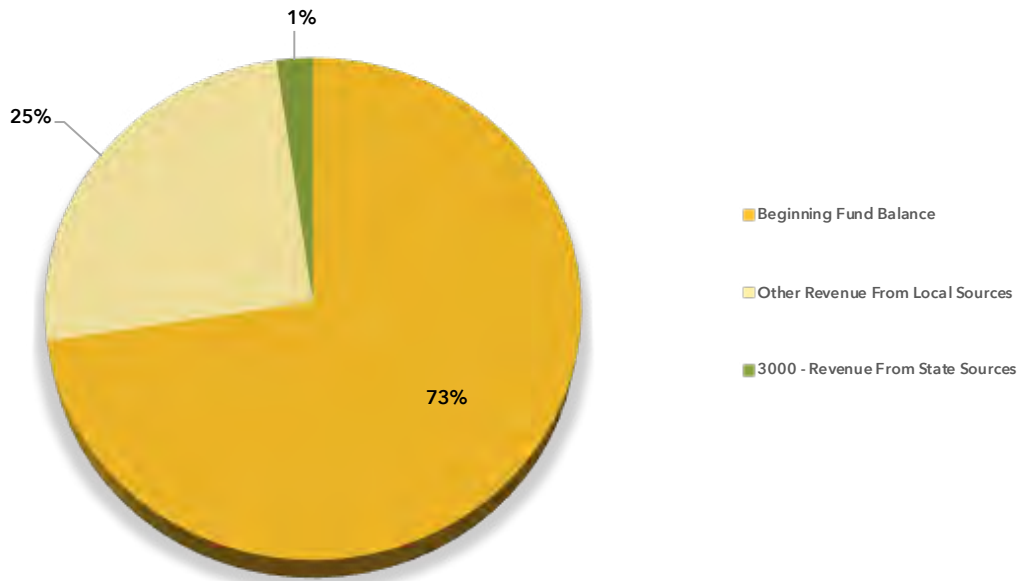
Resources include earnings on investment, insurance recoveries, reimbursements from the Oregon EAIP (Employer at Injury Program), and revenues specifically generated from payroll funds solely for the workers' compensation self-insurance program.

Summary of Resources by Major Object - 600 - Internal Service Funds (In Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Beginning Fund Balance	4,293	4,706	5,937	8,105	6,186	6,186	6,186
Other Revenue From Local Sources	3,572	3,670	3,788	3,798	2,155	2,155	2,155
3000 - Revenue From State Sources	152	204	184	177	192	192	192
TOTAL RESOURCES	8,017	8,580	9,908	12,078	8,532	8,532	8,532

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Resources by Major Object - 600 - Internal Service Funds

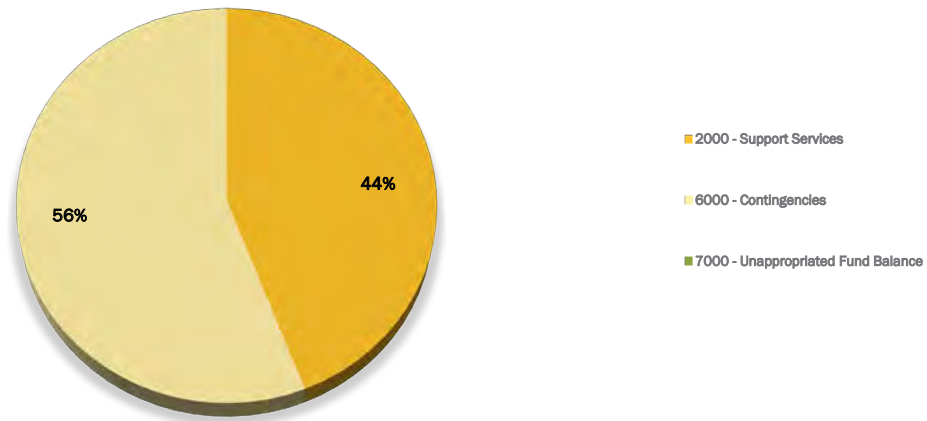


Summary of Requirements by Major Function - 600 - Internal Service Funds (Financial Data in Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
2000 - Support Services	3,310	2,643	1,791	3,755	2.28	3,763	3,763	3,763	2.28
6000 - Contingencies	-	-	-	8,324	-	4,769	4,769	4,769	-
7000 - Unappropriated Fund Balance	4,706	5,937	8,117	-	-	-	-	-	-
TOTAL REQUIREMENTS	8,017	8,580	9,908	12,078	2.28	8,532	8,532	8,532	2.28

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Requirements by Major Function - 600 - Internal Service Funds

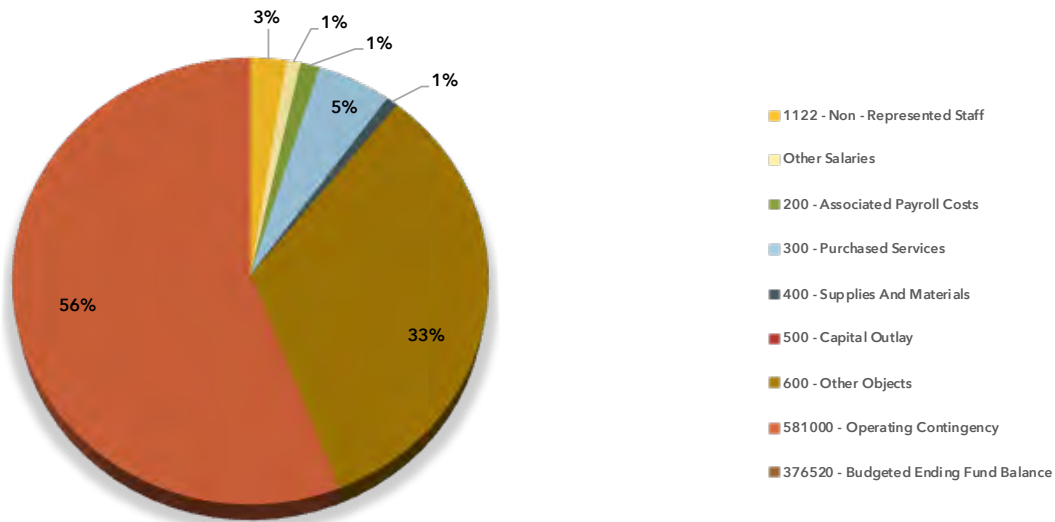


Summary of Requirements by Major Object - Fund 600 - Internal Service Funds (Financial Data in Thousands)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
1122 - Non - Represented Staff	167	173	187	201	2.28	213	213	213	2.28
Other Salaries	84	63	56	84	-	84	84	84	-
200 - Associated Payroll Costs	79	81	78	119	-	114	114	114	-
300 - Purchased Services	285	264	252	443	-	443	443	443	-
400 - Supplies And Materials	1	29	3	70	-	71	71	71	-
500 - Capital Outlay	-	2	-	-	-	-	-	-	-
600 - Other Objects	2,694	2,031	1,215	2,838	-	2,838	2,838	2,838	-
581000 - Operating Contingency	-	-	-	8,324	-	4,769	4,769	4,769	-
376520 - Budgeted Ending Fund Balance	4,706	5,937	8,117	-	-	-	-	-	-
TOTAL REQUIREMENTS	8,017	8,580	9,908	12,078	2.28	8,532	8,532	8,532	2.28

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Requirements by Major Object - Fund 600 - Internal Service Funds



SELF INSURANCE FUND (601)

Portland Public Schools is an Oregon authorized workers compensation self-insured carrier. The Risk Management department runs the District's Workers' Compensation Program. Fund 601 is the only sub-fund currently budgeted to the Internal Service Fund. It accounts for the programs in workers' compensation self-insurance including claim expenses, Third Party Administrator (TPA) contracts, injury prevention risk control initiatives, and the statutory reserve funds.

Resources in Fund 601 include earnings on investment, insurance recoveries, reimbursements from the Oregon Employer at Injury Program (EAIP), and revenues specifically generated from payrolls from other funds solely for the District's Workers' Compensation Program.

Fund 601 - Self Insurance Fund Detail

Self Insurance Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources by Account							
376510 - Budgeted Beginning Fund Balance	-	-	-	8,105	6,186	6,186	6,186
377000 - Fund Balance-Unres/Undes	4,293	4,706	5,937	-	-	-	-
Subtotal - Beginning Fund Balance	4,293	4,706	5,937	8,105	6,186	6,186	6,186
415100 - Interest on Investments	77	81	275	105	55	55	55
419600 - Recovery PY Expenditure	41	9	3	4	6	6	6
419700 - Services Provided Other Funds	3,454	3,581	3,510	3,688	2,094	2,094	2,094
Subtotal - Other Revenue from Local Sources	3,572	3,670	3,788	3,798	2,155	2,155	2,155
431992 - Return To Work	152	204	184	177	192	192	192
Subtotal - 3000 - REVENUE FROM STATE SOURCES	152	204	184	177	192	192	192
Total Resources by Account	8,017	8,580	9,908	12,078	8,532	8,532	8,532

Self Insurance Fund - Requirements by Function (Financial Data In Thousands)

Description by Function Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Program									
2520 - FISCAL SERVICES	3,310	2,643	1,791	3,755	2.28	3,762	3,762	3,762	2.28
Subtotal - 2000 - SUPPORT SERVICES	3,310	2,643	1,791	3,755	2.28	3,762	3,762	3,762	2.28
61100 - Operating Contingency	-	-	-	8,324	-	4,769	4,769	4,769	-
Subtotal - 6000 - CONTINGENCIES	-	-	-	8,324	-	4,769	4,769	4,769	-
71100 - Ending Fund Balance	4,706	5,937	8,117	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	4,706	5,937	8,117	-	-	-	-	-	-
Total Requirements by Program	8,017	8,580	9,908	12,078	2.28	8,532	8,532	8,532	2.28

Self Insurance Fund - Requirements by Object (Financial Data In Thousands)

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
Requirements by Account									
511220 - Non-Represented Staff	112	116	128	137	1.78	145	145	145	1.78
511420 - Directors/Program Admins	55	57	59	64	0.50	68	68	68	0.50
512100 - Substitutes - Licensed	60	29	56	66	-	66	66	66	-
512200 - Substitutes - Classified	21	34	-	18	-	18	18	18	-
513300 - Extended Hours	-	-	1	-	-	-	-	-	-
513400 - Overtime Pay	-	-	-	-	-	-	-	-	-
513510 - Group Hlth Opt Out Lic	4	1	-	-	-	-	-	-	-
Subtotal - 100 - SALARIES	251	236	243	284	2.28	297	297	297	2.28
521000 - PERS	1	3	3	14	-	14	14	14	-
521310 - PERS UAL	28	27	25	36	-	36	36	36	-
522000 - Social Security - FICA	19	18	18	22	-	23	23	23	-
523100 - Workers' Compensation	2	2	2	3	-	1	1	1	-
523200 - Unemployment Compensation	-	1	-	-	-	-	-	-	-
524100 - Group Health Insurance	24	26	26	40	-	36	36	36	-
524200 - Other Employer Paid Benefits	1	1	1	1	-	1	1	1	-
524300 - Retiree Health Insurance	3	2	2	4	-	2	2	2	-
524530 - Early Retirement Benefits	1	1	1	1	-	1	1	1	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	79	81	78	119	-	114	114	114	-
532200 - Repairs and Maintenance Svcs	-	-	-	13	-	13	13	13	-
532900 - Other Property Services	-	-	-	200	-	200	200	200	-
534100 - Travel, Local in District	-	-	1	3	-	3	3	3	-
534200 - Travel, Out of District	-	-	-	7	-	7	7	7	-
535300 - Postage	-	-	-	-	-	-	-	-	-
535500 - Printing and Binding	-	-	-	-	-	-	-	-	-

Description by Object Code	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget FTE 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21	Budget FTE 2020-21
538200 - Legal Services	-	-	2	-	-	-	-	-	-
538940 - Professional Moving Services	-	-	-	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	284	264	249	220	-	220	220	220	-
Subtotal - 300 - PURCHASED SERVICES	285	264	252	443	-	443	443	443	-
541000 - Consumable Supplies	-	-	-	11	-	11	11	11	-
541600 - Interdepartmental Charges	-	-	-	2	-	2	2	2	-
544000 - Periodicals	-	-	-	1	-	1	1	1	-
546000 - Non-Consumable Supplies	1	27	3	34	-	34	34	34	-
547000 - Computer Software	-	-	-	20	-	20	20	20	-
548000 - Computer Equipment	-	1	-	3	-	3	3	3	-
Subtotal - 400 - SUPPLIES AND MATERIALS	1	29	3	70	-	71	71	71	-
555010 - Computers	-	2	-	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	-	2	-	-	-	-	-	-	-
563000 - Fiscal Charges	9	9	-	-	-	-	-	-	-
564000 - Dues and Fees	-	-	-	2	-	2	2	2	-
565350 - Work Comp Insurance Premiums	102	104	109	110	-	110	110	110	-
565910 - Worker's Comp Claim Expense	2,447	1,797	989	2,600	-	2,600	2,600	2,600	-
565920 - Worker's Comp Assessment	136	121	117	126	-	126	126	126	-
Subtotal - Other Objects	2,694	2,031	1,215	2,838	-	2,838	2,838	2,838	-
581000 - Operating Contingency	-	-	-	8,324	-	4,769	4,769	4,769	-
Subtotal - 581000 - Operating Contingency	-	-	-	8,324	-	4,769	4,769	4,769	-
376520 - Budgeted Ending Fund Balance	4,706	5,937	8,117	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	4,706	5,937	8,117	-	-	-	-	-	-
Total Requirements by Account	8,017	8,580	9,908	12,078	2.28	8,532	8,532	8,532	2.28

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Budget Forecast by Major Object- 601 - Internal Service Fund (In Thousands)

Resources	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
BEGINNING FUND BALANCE	6,186	6,402	6,626	6,858
OTHER REVENUE FROM LOCAL SOURCES	2,155	2,230	2,308	2,389
3000 - REVENUE FROM STATE SOURCES	192	199	206	213
Total Resources	8,532	8,831	9,140	9,460

Requirements	Adopted 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	145	150	155	161
1122 - NON-REPRESENTED STAFF	68	70	73	75
113 ADMINISTRATORS	-	-	-	-
OTHER SALARIES	84	87	90	93
200 - ASSOCIATED PAYROLL COSTS	114	118	122	126
300 - PURCHASED SERVICES	443	459	475	491
400 - SUPPLIES AND MATERIALS	71	73	76	79
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	2,838	2,937	3,040	3,147
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	4,769	4,936	5,109	5,287
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	8,532	8,831	9,140	9,460

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

MULTNOMAH EDUCATION SERVICE DISTRICT ALLOCATION

The 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 ESD 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.

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 MESD Local Service Plan.

Multnomah Education Service District
2020-2021 LOCAL SERVICE PLAN SELECTIONS

PORTLAND SCHOOL DISTRICT					
as of:	4/17/2020	ODE Extended ADMw	57,556.88		
		CTA ADMw Ext.	57,556.88		
		CTA ADMr	48,570.00		
Resolution		Contract		Total	
Units	Amount	Units	Amount	Units	Amount

row	MOE	Unit	Unit Cost 7/1/2020	Resolution Units	Resolution Amount	Contract Units	Contract Amount	Total Units	Total Amount
INSTRUCTIONAL SERVICES									
1		Curriculum Services							
2		Classroom Law Project (CLP)	All/None \$ 26,072	A	\$ 25,743	N	\$ -	A	\$ 25,743
3		School Improvement							
4		Current Program (w/ 1.05 Math, 1.0 Lit)	All/None \$ 587,712	A	\$ 301,365	N	\$ -	A	\$ 301,365
5		add 1.0 English Language Learner TOSA	All/None \$ 116,347	N	\$ -	N	\$ -	N	\$ -
6		add 1.0 Teacher PreK-3	All/None \$ 106,281	N	\$ -	N	\$ -	N	\$ -
7		add 0.5 Science Facilitator	All/None \$ 63,503	N	\$ -	N	\$ -	N	\$ -
8		add 1.0 Student Assessment Specialist	All/None \$ 116,347	N	\$ -	N	\$ -	N	\$ -
9		Helensview School							
10		General Ed (1.0x) slot	1 Student \$ 12,549	69.5	\$ 872,173	0	\$ -	69.5	\$ 872,173
11	Y	SPED slot (1.0x plus Special Ed Teachers)	1 Student \$ 16,995	42	\$ 713,810	0	\$ -	42	\$ 713,810
12		ELL Slot (1.5x slot)	1 Student \$ 18,824	3	\$ 56,472	0	\$ -	3	\$ 56,472
13		Helensview Phoenix (2.0x slot)	1 Student \$ 25,099	12	\$ 301,182	0	\$ -	12	\$ 301,182
14		Home School Notification							
15		Service	ALL \$ 57,029	A	\$ 29,243	N	\$ -	A	\$ 29,243
16		Educ. Prog. in Adult Correction Facilities (Incarcerated Youth)							
17		Service	All/None \$ 366,782	A	\$ 343,565	N	\$ -	A	\$ 343,565
18		Outdoor Schools							
19		6th Grade Offering Level 1: Full Week	1 Student \$ 531	1710	\$ 908,318	1710	\$ 908,318	3420	\$ 1,816,636
20		6th Grade Offering Level 4: FSE	1 Student \$ 312	0	\$ -	0	\$ -	0	\$ -
21		6th Grade Outdoor School Credits							
22		Measure 99 Reimbursement Estimate	1 Student (536) / (315)	1710	\$ (908,318)	1710	\$ (908,318)	3420	\$ (1,816,636)
23		Outdoor School/FSE credit (METRO)	1 Student \$ -	0	\$ -	0	\$ -	0	\$ -
24		4th Grade Overnight	1 Student \$ 147	0	\$ -	1165	\$ 171,794	1165	\$ 171,794
STUDENT SERVICES									
Special Education Services									
25	Y	The Creeks: Social Emotional Skills (SESP)	1 Student \$ 57,475	5	\$ 287,375	19.89	\$ 1,143,178	24.89	\$ 1,430,553
26	Y	The Creeks: Behavioral Health (BH)	1 Student \$ 57,475	4	\$ 229,900	5.27	\$ 302,893	9.27	\$ 532,793
27	Y	The Creeks: Therapeutic Classroom (TC)	1 Student \$ 57,475	3	\$ 172,425	3.94	\$ 226,452	6.94	\$ 398,877
28	Y	Helensview Therapeutic Classroom (TC)	1 Student \$ 50,529	12	\$ 606,348	0	\$ -	12	\$ 606,348
29	Y	Functional Living Skills (FLS)							
30	Y	FLS: K-12 and Transition	1 Student \$ 77,033	0	\$ -	0	\$ -	0	\$ -
31	Y	FLS: Alternative Behavior Prog (Wheatley)	1 Student \$ 119,385	15	\$ 1,790,775	7.35	\$ 877,480	22.35	\$ 2,668,255
32	Y	Related Services							
33	Y	Individually Purchased Option							
34	Y	Speech Pathologist	1 FTE \$ 121,031	0	\$ -	0	\$ -	0	\$ -
35	Y	Occupational Therapist	1 FTE \$ 95,537	0	\$ -	0	\$ -	0	\$ -
36	Y	Physical Therapist	1 FTE \$ 132,101	0	\$ -	0	\$ -	0	\$ -
37	Y	Psychological Services	1 FTE \$ 108,764	0	\$ -	0	\$ -	0	\$ -
38	Y	Educational Assistants	0.875 FTE \$ 52,210	0	\$ -	7.67	\$ 457,658	7.67	\$ 457,658
39	Y	Assistive Technology (AT)	1 FTE \$ 140,664	0	\$ -	0	\$ -	0	\$ -
40	Y	Speech Pathology Assistant (SLPA)	1 FTE \$ 74,540	0	\$ -	0	\$ -	0	\$ -
41	Y	Certified Occup. Therapy Asst (COTA)	1 FTE \$ 74,540	0	\$ -	0	\$ -	0	\$ -
42	Y	Licensed Physical Therapy Asst (LPTA)	1 FTE \$ 74,540	0	\$ -	0	\$ -	0	\$ -
43	Y	Behavior Interventionist	1 FTE \$ 93,960	0	\$ -	0	\$ -	0	\$ -
44	Y	Transition Specialist	1 FTE \$ -	0	\$ -	0	\$ -	0	\$ -
45	N	ELL Teacher - Riverdale	1 FTE \$ 109,862	0	\$ -	0	\$ -	0	\$ -
School Health Services									
46		Hearing and Vision Screening	All/None \$ 200,656	A	\$ 102,892	N	\$ -	A	\$ 102,892
47		Immunization	All/None \$ 153,025	A	\$ 78,468	N	\$ -	A	\$ 78,468
48		School Nurse Services							
49		Registered Nurses	1 FTE \$ 131,372	24.8	\$ 3,258,030	2.94	\$ 386,234	27.74	\$ 3,644,264
50		School Health Assistants	Hour \$ 39.25	83355	\$ 3,271,684	0	\$ -	83355	\$ 3,271,684
51		Complex Needs Nursing	All/None \$ 511,432	A	\$ 262,251	N	\$ -	A	\$ 262,251
52		1:1 Nurses	1 FTE \$ 131,372	0	\$ -	3.88	\$ 509,724	3.88	\$ 509,724

Multnomah Education Service District
2020-2021 LOCAL SERVICE PLAN SELECTIONS

PORTLAND SCHOOL DISTRICT					
as of:	4/17/2020	ODE Extended ADMw	57,556.88		
		CTA ADMw Ext.	57,556.88		
		CTA ADMr	48,570.00		
Resolution		Contract		Total	
Units	Amount	Units	Amount	Units	Amount

row	MOE	Unit	Unit Cost 7/1/2020	Resolution Units	Resolution Amount	Contract Units	Contract Amount	Total Units	Total Amount
TECHNOLOGY SERVICES (via the "CTA")**									
53		Application and Development Services							
54		Business Systems ("IFAS") - Corbett SD only	per memo \$ 22,839	N	\$ -	N	\$ -	N	\$ -
55		Data Warehouse Services - Level 1 (Database)	A/N (ADMw) \$ 2.79	N	\$ -	N	\$ -	N	\$ -
56		Data Warehouse Services - Level 2 (add'l cost)	A/N (ADMw) \$ 2.26	N	\$ -	N	\$ -	N	\$ -
57		Student Info Sys - Level 1B (SIS Admin)	A/N (ADMw) \$ 5.39	A	\$ 310,232	N	\$ -	A	\$ 310,232
58		Student Info Sys - Level 1A (SIS Admin + add'l cos)	A/N (ADMw) \$ 2.77	A	\$ 173,822	N	\$ -	A	\$ 173,822
59		Student Info Sys - Level 2 (includes 1B + 1A)	A/N (ADMw) \$ 14.19	N	\$ -	N	\$ -	N	\$ -
60		Forecast5 Analytics	A/N (ADMw) \$ 1.00	A	\$ 43,000	N	\$ -	A	\$ 43,000
61		District Office Services							
62		School Messenger	A/N (ADMr) \$ 1.30	A	\$ 65,767	N	\$ -	A	\$ 65,767
63		add Messenger App w/ InfoCenter	A/N (ADMr) \$ 1.00	N	\$ -	N	\$ -	N	\$ -
64		Substitute Services ("AESOP")	A/N (ADMw) SOW	N	\$ -	N	\$ -	N	\$ -
65		add Substitute Calling Service	A/N (ADMw) SOW	N	\$ -	N	\$ -	N	\$ -
66		Infrastructure Services							
67		Network/Internet Services							
68		One-time Equipment	\$ 500,000	N	\$ -	N	\$ -	N	\$ -
69		One-time Equipment - Portland SD only	\$ 500,000	A	\$ 500,000	N	\$ -	A	\$ 500,000
70		One-time Implementation Services	All/None \$ 2.00	N	\$ -	N	\$ -	N	\$ -
71		Internet Connectivity - Portland SD	All/None \$ 131,047	A	\$ 131,047	N	\$ -	A	\$ 131,047
72		Last Mile Connect & Network Monitoring	All/None \$ 1,403,707	N	\$ -	N	\$ -	N	\$ -
73		Network services - Portland SD only	All/None \$ 1,224,411	A	\$ 1,224,411	N	\$ -	A	\$ 1,224,411
74		Engineering Support	Hour \$ 91	0	\$ -	0	\$ -	0	\$ -
75		On-Site Help Desk Technician	Day \$ 551	0	\$ -	0	\$ -	0	\$ -
76		Database Administration	Month \$ 3,400	0	\$ -	0	\$ -	0	\$ -
77		Instructional Services							
78		Follett Destiny Library and Textbook Mgmt.	A/N (ADMr) \$ 4.70	A	\$ 214,809	N	\$ -	A	\$ 214,809
79		** CTA offers many services not listed on the MESD DSP							

ADMINISTRATIVE SUPPORT SERVICES									
80		Inter-District Delivery System (PONY)	All/None \$ 39,243	A	\$ 20,845	N	\$ -	A	\$ 20,845
81		School Announce Closure Network	ALL (div by 8) \$ 2,480	A	\$ 310	N	\$ -	A	\$ 310
82		Government Affairs	A/N (ADMw) \$ 152,904	N	\$ -	N	\$ -	N	\$ -
83		Multnomah County MOU Coordinator	All/None \$ 8,000	N	\$ -	N	\$ -	N	\$ -
84		Other Business Administrative Services	per memo memo	N	\$ -	N	\$ -	N	\$ -

SUBTOTAL MESD SERVICES	\$ 15,387,943	\$ 4,075,413	\$ 19,463,356
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TRANSIT REQUESTED BY DISTRICT	\$ 8,500,000
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GRAND TOTAL MESD SERVICES AND TRANSITS	\$ 23,887,943
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RESOURCES AVAILABLE FOR RESOLUTION SERVICES	
Balance Forward from Prior Year District Service Plan	\$ 3,400,000
Apportionment of Current Year SSF Revenue	\$ 21,059,540
Apportionment of Prior Year SSF Revenue Adjustment (May 2021 Warrant)	\$ -
TOTAL RESOURCES FOR RESOLUTION SERVICES	\$ 24,459,540

ENDING CONTINGENCY BALANCE	\$ 571,597
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Maintenance of Effort (MOE) Total ----- sum of services with "Y" in MOE column	\$ 3,800,633
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Instructional Services	\$ 2,643,554	\$ 171,794	\$ 2,815,349
Student Services - Special Education	\$ 3,086,823	\$ 3,007,660	\$ 6,094,483
Student Services - School Health Services	\$ 6,973,324	\$ 895,958	\$ 7,869,282
Technology Services (CTA)	\$ 2,663,087	\$ -	\$ 2,663,087
Administrative Support Services	\$ 21,155	\$ -	\$ 21,155
subtotal MESD Services	\$ 15,387,943	\$ 4,075,413	\$ 19,463,356
Transits direct to district	\$ 8,500,000	\$ -	\$ -
Total MESD Services & Transits	\$ 23,887,943	\$ 4,075,413	\$ 19,463,356

INFORMATIONAL SECTION

INFORMATIONAL SECTION

The Informational Section includes detailed historical and projected personnel resource allocations, property tax information and other performance measures used by the District.

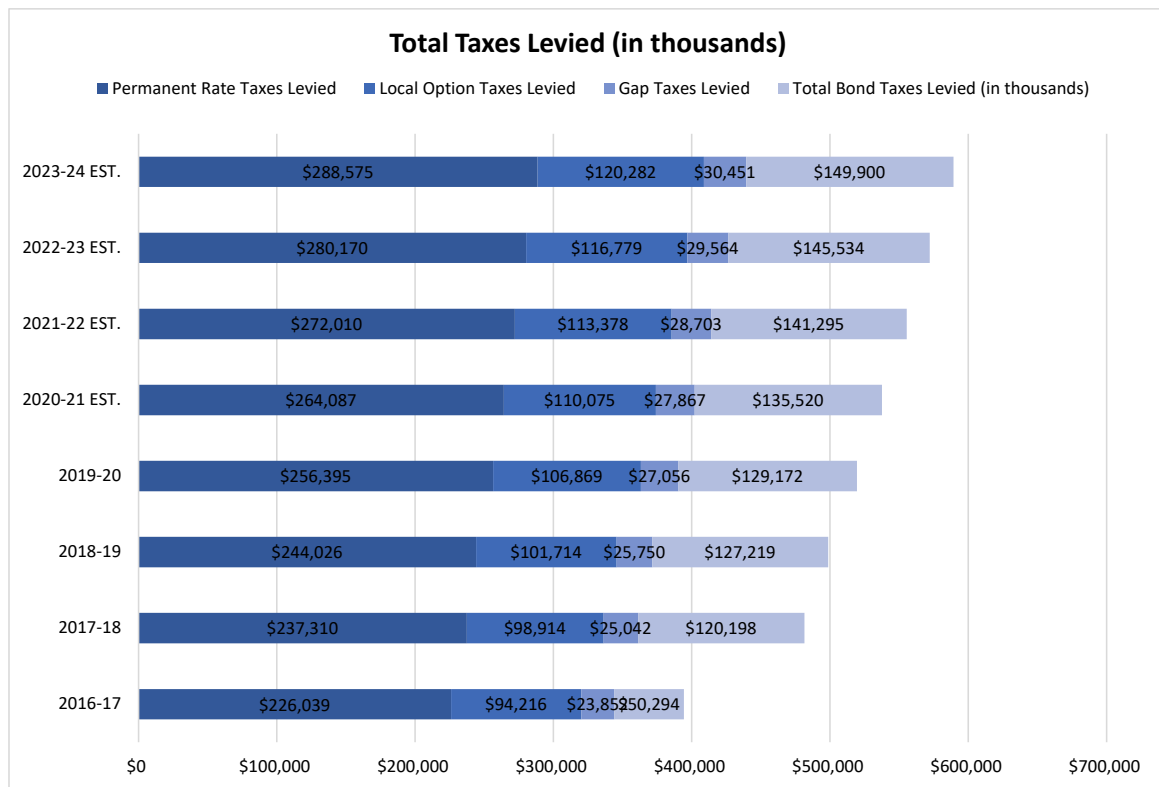


PORTLAND PUBLIC SCHOOLS ASSESSED VALUE OF TAXABLE PROPERTY

Fiscal Year	Assessed Value			Total Direct Rate ^b	Levy Amount Before Adjustments (in thousands)
	Residential Property	Personal Property	Total Assessed Value		
2024 ^a	58,025,697	2,417,737	60,443,435	9.7481	589,209
2023 ^a	56,335,629	2,347,318	58,682,946	9.7481	572,047
2022 ^a	54,694,785	2,278,949	56,973,734	9.7481	555,386
2021 ^a	53,101,733	2,212,572	55,314,305	9.7181	537,550
2020	51,555,081	2,148,128	53,703,209	9.6734	519,493
2019	48,899,771	2,212,720	51,112,491	9.7571	498,710
2018	47,696,076	2,009,538	49,705,614	9.6863	481,463
2017	45,401,273	1,943,596	47,344,869	8.3304	394,402

^a Estimated

^b Per \$1,000 of Assessed Value, actual levy rate determined by county assessors' offices



PROPERTY TAX LEVIES AND COLLECTIONS

<u>Fiscal Year</u>	<u>Taxes Levied Before Adjustments</u>	<u>Taxes Levied for the Fiscal Year ^a</u>	<u>Adjustment Factor</u>	<u>Current & Prior Year Collection</u>	<u>Collection Rate</u>
2021	537,550	528,371	98.29%	507,869	96.12%
2020	519,493	510,622	98.29%	490,809	96.12%
2019	498,710	495,645	99.39%	474,602	95.75%
2018	481,463	476,797	99.03%	455,581	95.55%
2017	394,402	386,715	98.05%	373,038	96.46%
2016	381,159	368,590	96.70%	356,467	96.71%

^a Estimated

** Amounts are based upon the tax collection year July 1 to June 30

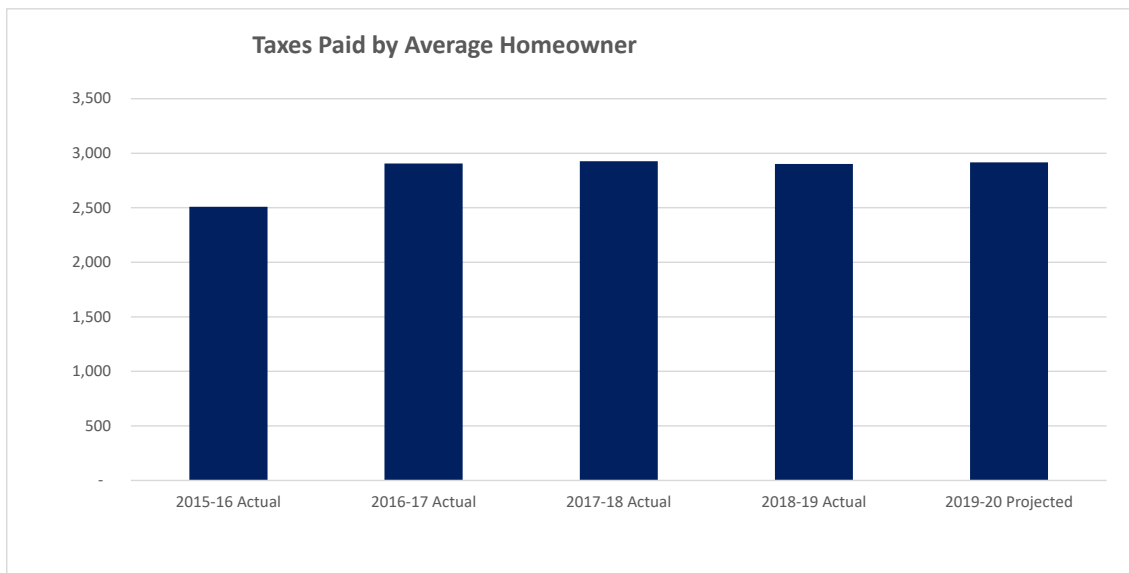
BUDGET'S EFFECT ON AVERAGE HOMEOWNER

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected ^a
Tax Rates					
Permanent Tax Rate per \$1,000 of AV	\$ 4.7743	\$ 4.7743	\$ 4.7743	\$ 4.7743	\$ 4.7743
Local Option Tax	1.9900	1.9900	1.9900	1.9900	1.9900
Gap Tax Rate per \$1,000 of AV	0.5038	0.5038	0.5038	0.5038	0.5038
Bond Tax Rate per \$1,000 of AV	1.0623	2.4182	2.4890	2.4053	2.4500
Total Tax Rate	\$ 8.3304	\$ 9.6863	\$ 9.7571	\$ 9.6734	\$ 9.7181
Average Assessed Value	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Tax Burden	2,509	2,906	2,927	2,902	2,915

^a Actual levy rate determined by county assessors' offices

Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels.

Measure 50 was passed in 1997 and cut property taxes, introduced assessed value growth limits and replaced most tax levies with permanent tax rates. Permanent tax rate equals the maximum rate without voter approval. Measure 50 cut effective tax rates an average of 11 percent from their 1996-97 levels.



Measure 5 Limits

- \$5 per \$1,000 of Real Market Value (RMV)
- \$10 per \$1,000 of RMV for general government taxes
- Applied only to operating taxes, not bonds
- For each property, school taxes and general government taxes compared to their limits respectively

Measure 50 Limits

Assessed Value (AV) for 1997-98 was set at 90% of 1995-96 AV for each property and permanent rates were established for taxing districts

- For existing property, annual growth of AV limited to 3%
- For new property, AV = RMV multiplied by AV/RMV of similar property

PRINCIPAL PROPERTY TAXPAYERS IN DISTRICT BOUNDARIES

Taxpayer	2019 ^a			2010		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Portland General Electric Co	\$ 389,953	1	0.76%	\$ 234,930	3	0.63%
Pacificorp (PP&L)	338,450	2	0.66%	279,681	2	0.75%
CenturyLink	284,055	3	0.56%			
Port of Portland	244,941	4	0.48%	188,106	5	0.51%
Weston Investment Co LLC	242,243	5	0.47%	208,639	4	0.56%
AT&T Inc	206,633	6	0.40%			
Pearl District Lodging Associates LLD	206,053	7	0.40%			
Comcast Corporation	189,854	8	0.37%	286,866	1	0.77%
Capref Lloyd Center LLC	188,640	9	0.37%			
111 SW 5th Avenue Investors LLC	167,941	10	0.33%			
AAT Lloyd District LLC						
Qwest Corporation				182,685	6	0.49%
Evraz Inc LLC				175,714	7	0.47%
LC Portland LLC				168,334	8	0.45%
Fred Meyer Stores				142,479	9	0.38%
555 SW Oak LLC				126,398	10	0.34%
Northwest Natural Gas Co						
Subtotal of Ten Largest Taxpayers	<u>2,458,763</u>		<u>4.80%</u>	<u>1,993,832</u>		<u>5.35%</u>
All Other Taxpayers	48,653,728		95.20%	35,089,212		94.65%
Total All Taxpayers	<u>\$ 51,112,491</u>		<u>100.00%</u>	<u>\$ 37,083,044</u>		<u>100.00%</u>

^a 2019 information most current at time of distribution

DEMOGRAPHIC DATA

SCHOOL DISTRICT NO.1J, MULTNOMAH COUNTY, OREGON
Demographic and Economic Statistics
Last Ten Calendar Years
Multnomah County

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income (dollars)	Unemployment Rate^b
2010	737,476	\$ 29,458,183	\$ 39,945	10.7%
2011	748,031	31,161,157	41,658	9.5
2012	759,256	32,715,802	43,089	8.9
2013	766,135	33,376,029	43,564	7.9
2014	776,712	36,588,018	47,106	6.8
2015	790,294	38,906,295	49,230	5.7
2016	801,539	41,735,341	52,069	4.9
2017	807,555	43,873,915	54,329	4.1
2018	- ^a	- ^a	- ^a	4.0
2019	- ^a	- ^a	- ^a	4.0

^a Data for 2018 and 2019 not available at time of printing.

^b Oregon rates as of June 30 each year.

Sources:

Population, personal income and per capita information: US Department of Commerce, Bureau of Economic Analysis.

Unemployment rate information: US Department of Labor, Bureau of Labor Statistics.

DEBT SERVICE OVERVIEW

Limited Tax Pension Bonds

In October 2002 Portland Public Schools participated as one of forty-one Oregon school districts and education service districts in issuing limited tax pension bonds. The proceeds were used to finance a portion of the estimated unfunded actuarial liability of each participating school district with the Oregon Public Employees Retirement System ("OPERS"). The Oregon School Boards Association ("OSBA") sponsored this pooled limited tax pension bond program. The OSBA does not have a financial obligation in connection with the bonds issued under the program. Except for the payment of its pension bond payments and additional charges when due, each participating school district has no obligation or liability to any other participating school district's pension bonds or liabilities to OPERS. In April 2003, OSBA sponsored another pooled limited tax pension bond program with thirty school districts and education service districts. Payments of yearly principal and interest are recorded as financial statement expenditures in instruction and in support services. The District anticipates the total costs of financing the District's actuarial obligation in this manner will result in a significant savings to the District when compared to paying for such costs as additional contribution rates to OPERS.

The District issued \$210.1 million Limited Tax Pension Bonds, Series 2002 (Federally Taxable), of which \$53.5 million are Series 2002A (deferred interest bonds) and \$156.6 are Series 2002B (current interest bonds). The 2002 series Limited Tax Pension Bonds were issued on October 31, 2002, and are payable annually through June 2028. Interest on the deferred interest bonds is accreted semiannually at a rate of 6.10 percent. Interest on the current coupon bonds is payable semiannually at rates ranging from 5.48 to 5.55 percent. The Series 2002A Bonds are not subject to optional prepayment prior to maturity. The Series 2002B Bonds maturing June 30, 2021 shall be subject to prepayment from pension prepayments on or after June 30, 2009, and those due June 30, 2028 are subject to mandatory prepayment prior to its stated maturity, in whole or part, on any June 30 on or after June 30, 2024. During 2012 \$14.2 million of Series 2002 Pension Bonds were refinanced. See the description of the Limited Tax Pension Bonds, Series 2012 below.

The District issued \$281.2 million Limited Tax Pension Bonds, Series 2003 (Federally Taxable), of which \$124.8 million are Series 2003A (deferred interest bonds) and \$156.4 million are Series 2003B (current interest bonds). The Series 2003 series Limited Tax Pension Bonds were issued on April 30, 2003, and are payable annually through June 2028. Interest on the deferred interest bonds is accreted payable semiannually at yields rates ranging from 6.15 to 6.27 percent. Interest on the current coupon bonds is payable semiannually at rates ranging from 5.45 to 5.68 percent. The bonds are federally taxable and are not subject to optional prepayment prior to their stated maturities.

On January 31, 2012 the District issued \$14.4 million in Limited Tax Pension Refunding Bonds, Series 2012. The interest rate is fixed at 2.75 percent and interest payments on the bonds are payable semiannually in June and December. The bonds mature on June 30, 2021. The total amount of interest savings (economic gain) as a result of the refinancing is \$3.2 million. The present value of future cash savings as a result of the refinancing is \$2.8 million. The bond proceeds, \$14,200, were used to pay on the Limited Tax Pension Bonds, Series 2002. The Series 2012 bonds are subject to optional prepayment.

Under the terms of the borrowing agreements for the 2002, 2003 and 2012 Limited Tax Pension Bonds, the District is bound by an intercept agreement whereby Wells Fargo Bank Northwest NA, as the trustee, directly receives specified amounts that have been withheld from the District's State School Fund support payments that are deposited in trust with LGIP. Wells Fargo Bank Northwest NA then makes the scheduled semi-annual debt service payments from the LGIP trust account.

General Obligation Bonds

As part of a \$482 million capital bond measure passed by District voters in 2012, the District issued the following General Obligation debt to finance school renovation and replacement:

On May 1, 2013 the District issued \$68.6 million in General Obligation Bonds, Series 2013B. The interest rate is fixed at rates ranging from 3.00 to 5.00 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2013. The bonds mature on June 15, 2033 with principal payments due annually on June 15. The bonds were issued at a premium of \$7.9 million which is being amortized over the life of the bonds. During 2020 \$50.4 million of Series 2013B General Obligation Bonds were refinanced through an advance refunding. See the description of the General Obligation Bonds, Series 2020A below.

On April 30, 2015 the District issued \$244.7 million in General Obligation Bonds, Series 2015B. The interest rate is fixed at rates ranging from 3.00 to 5.00 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2015. The Series 2015B Bonds maturing on or after 2026 are subject to redemption, at the option of the District, in whole or part, on or after June 15, 2025. The bonds mature on June 15, 2033 with principal payments due annually on June 15. The bonds were issued at a premium of \$33.2 million which is being amortized over the life of the bonds.

On August 10, 2017 the District issued \$62.2 million in General Obligation Bonds, Series 2017B. The interest rate is fixed at 5.00 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2017. The Series 2017B Bonds are not subject to early redemption prior to maturity. The bonds mature on June 15, 2030, with principal payments due annually on June 15. The bonds were issued at a premium of \$9.9 million which is being amortized over the life of the bonds.

As part of a \$790 million capital bond measure passed by District voters in 2017, the District has issued the following General Obligation debt to finance school renovation and replacement:

On August 10, 2017 the District issued \$169.0 million in General Obligation Bonds, Series 2017A. The interest rate is fixed at 1.65 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2017. The bonds mature on June 15, 2020, with principal payments due annually on June 15. The bonds were issued at a premium of \$155 thousand which is being amortized over the life of the bonds.

On August 10, 2017 the District issued \$179.7 million in General Obligation Bonds, Series 2017B. The interest rate is fixed at rates ranging from 3.00 to 5.00 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2017. The Series 2017B Bonds maturing on June 15, 2028 and on any date thereafter are subject to redemption at the option of the District prior to their stated maturity dates at any time on or after June 15, 2027 in whole or in part; and, if in part, with maturities to be selected by the District at a price of par plus accrued interest, if any, to the date of redemption. The bonds mature on June 15, 2044 with principal payments due annually on June 15. The bonds were issued at a premium of \$1.1 million which is being amortized over the life of the bonds.

On April 15, 2020 the District is planning on issuing \$441.3 million in General Obligation Bonds, Series 2020. The interest rate will be fixed at rates ranging from 3.00 to 4.00 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2020. The Series 2020B Bonds are not subject to early redemption prior to maturity. The bonds will mature on June 15, 2044, with principal payments due annually on June 15. The bonds will be issued at a premium of \$108.7 million which is being amortized over the life of the bonds.

UPDATE: On April 14, 2020, the District sold \$441.3 million in General Obligation Bonds, Series 2020B. The interest rate will be fixed at rates ranging from 3% to 5% and the bonds will mature on June 15, 2037.

Other Debt

Pursuant to the American Recovery and Reinvestment Act of 2009 (ARRA), the City of Portland was awarded \$13.5 million in Recovery Zone Economic Development Bonds (RZED). In July 2010, the City sub-awarded \$11.0 million of the RZED bonds to Portland Public Schools, which are being used to complete energy and water conservation projects that will financially benefit the District in reduced energy and water costs and will yield on-going financial benefit once the bonds are paid off. The District makes semi-annual interest payments and annual principal payments, and the bonds will mature in December 2022. The bond's interest payments of 5.05 percent are 42 percent federally subsidized.

On November 9, 2016 the District issued \$5.0 million in Full Faith and Credit Obligations, Series 2016. The interest rate is fixed at 2.99 percent. Interest payments on the obligations are payable semiannually in June and December, beginning June 1, 2018. The obligations mature on December 1, 2031, with principal payments due annually on December 1. The obligations carry a prepayment option such that any or all outstanding maturities may be redeemed on or after December 1, 2018. The bonds were issued at par.

On August 4, 2016 the District issued \$4.0 million in Qualified Zone Academy Bonds (QZAB), Series 2016. The District pays no interest rate over the 20 year term of the bonds. The bonds carry a 4.39 percent interest rate for structuring purposes, but the purchaser of the bonds receives a Federal tax credit in lieu of interest earnings. The bonds mature on August 4, 2036 with level principal payments due annually on August 4.

Article XI-K of the Oregon Constitution allows the state to guarantee the general obligation bonded indebtedness of school districts. For the Series 2013B, 2015B, 2017A, 2017B, 202A, 2020B, and 2020C GO Bonds mentioned immediately above, the District participated in the Oregon School Bond Guaranty program (ORS 328.321 to 328.356), whereby the State of Oregon (State) guarantees all principal and interest payments until maturity will be made to bondholders when due. Should the District fail to make a payment of debt service on these bonds when due, the State will make the payment on behalf of the District, and then will seek recovery from the District. The State may recover funds by means of intercepting any source of operating monies normally remitted from the State to the District. Since the inception of the bonds, the District has not used the guarantee, and there are no outstanding amounts due to the State of Oregon as of June 30, 2018.

Federal arbitrage restrictions apply to substantially all debt. Any liabilities to the federal government are accrued and paid when due. Long-term debt payments are made from the debt service funds.

BONDED AND OTHER DEBT

<u>Issue Date</u>	<u>Original Issue</u>	<u>Outstanding @ June 30, 2020</u>	<u>2020-21 Principal Payments</u>	<u>2020-21 Interest Payments</u>
General Obligation Bonds				
May 1, 2013	68,575	59,020	2,585	2,351
April 30, 2015	244,700	152,400	36,255	6,595
August 10, 2017	241,890	179,665	1,970	6,191
April 15, 2020 ^a	441,320	<u>441,320</u>	<u>59,770</u>	<u>19,507</u>
		832,405	100,580	34,645
Limited Tax Pension Obligation Bonds				
October 31, 2002	156,580	142,580	-	7,891
April 30, 2003	124,800	22,712	7,503	24,224
April 30, 2003	156,370	156,370	-	-
January 31, 2012	14,400	<u>14,400</u>	<u>14,400</u>	<u>396</u>
		336,062	21,903	32,511
Full Faith & Credit Obligations				
July 2010	11,000	2,761	1,061	126
August 4, 2016	4,000	3,400	200	-
November 9, 2016	5,048	<u>4,213</u>	<u>295</u>	<u>122</u>
		10,374	1,556	248
TOTAL		1,178,841	124,039	67,403

^a Estimated

Note: All Amounts listed in thousands.

Long Term Debt

Fiscal Year	LTD Tax Pension & Refunding	2010 Recovery Bonds	2016 Qualified Zone Bonds	FF&C Taxable Debt 2016	2013 GO Bonds	2015 GO Bonds	2017 GO Bonds	2020 GO Bonds	TOTAL
Principal:									
2021	21,903	1,061	200	295	2,585	36,255	1,970	59,770	124,039
2022	23,573	1,093	200	305	2,865	5,735	2,315	37,070	73,156
2023	25,481	608	200	315	3,160	6,340	2,650	40,120	78,874
2024	48,820	-	200	325	3,475	6,980	2,985	43,365	106,150
2025	54,100	-	200	335	3,775	7,665	3,345	46,785	116,205
2026-2030	162,185	-	1,000	1,830	24,015	49,635	21,460	134,020	394,145
2031-2035	-	-	1,000	808	19,145	39,790	35,615	24,665	121,023
2036-2040	-	-	400	-	-	-	52,670	26,955	80,025
2041-2045	-	-	-	-	-	-	56,655	28,570	85,225
Principal Total	\$336,062	\$2,761	\$3,400	\$4,213	\$59,020	\$152,400	\$179,665	\$441,320	\$1,178,841
Interest:									
2021	32,511	126	-	122	2,351	6,595	6,191	19,507	67,403
2022	34,126	72	-	113	2,222	4,782	6,093	14,329	61,737
2023	34,561	15	-	103	2,079	4,496	5,977	12,847	60,077
2024	14,897	-	-	94	1,921	4,179	5,845	11,242	38,176
2025	12,170	-	-	84	1,782	3,830	5,695	9,507	33,068
2026-2030	16,673	-	-	261	6,378	13,215	26,012	25,698	88,236
2031-2035	-	-	-	24	1,370	2,634	21,239	9,866	35,132
2036-2040	-	-	-	-	-	-	14,839	6,728	21,567
2041-2045	-	-	-	-	-	-	5,016	2,208	7,224
Interest Total	\$144,937	\$213	\$0	\$800	\$18,101	\$39,730	\$96,907	\$111,931	\$412,621
Total	\$480,999	\$2,974	\$3,400	\$5,013	\$77,121	\$192,130	\$276,572	\$553,251	\$1,591,462

Payments by Debt Service Fund 2020-21

Fiscal Year	LTD Tax Pension & Refunding	2010 Recovery Bonds	2016 Qualified Zone Bonds	FF&C Taxable Debt 2016	2013 GO Bonds	2015 GO Bonds	2017 GO Bonds	2020 GO Bonds	TOTAL
Fund 308	54,414								54,414
Fund 320		1,187	200	417					1,803
Fund 350					4,936	42,850	8,161	79,277	135,225
Total	\$54,414	\$1,187	\$200	\$417	\$4,936	\$42,850	\$8,161	\$79,277	\$191,442

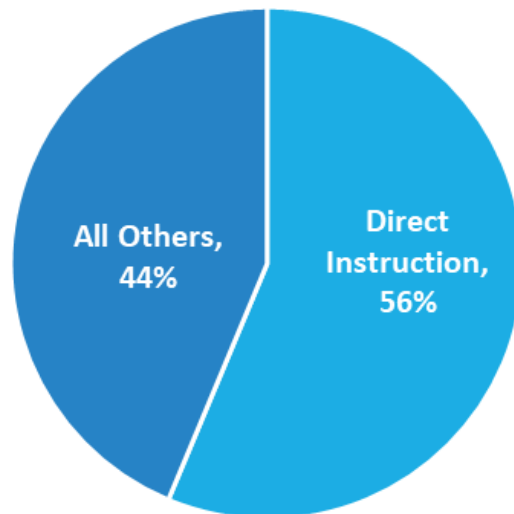
Note: All Amounts listed in thousands.

PERSONNEL RESOURCE ALLOCATIONS

The charts on the following pages depict staffing allocations from four previous years of PPS Staffing, as well as this year's budget. These allocations are broken out by their program type. Descriptions of type of activity being carried out can be found below. Staff are further broken down by employee type. Direct Instruction refers to any activity dealing directly with the teaching of students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. All Others refers to support services - services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction; community services, such as nutrition services; and all other areas in which the District provides direct personnel resources, such as construction management.

For the 2020-21 Budget year, the Staffing allocations are 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, Spring Staffing and Fall Balancing. Final staffing allocations are not completed until after the beginning of the school year. For previous budget years, these allocations are drawn from the Final Budgets.

Direct Instruction Programs vs All Others



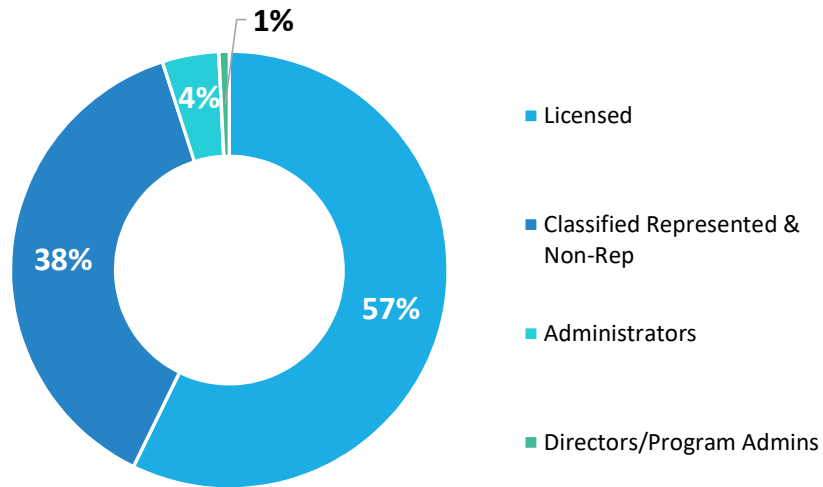
FTE BY MAJOR FUNCTION AND EMPLOYEE TYPE

Licensed Staff	Teachers, Licensed Support Personnel, Counselors, TOSAs
Classified - Represented	Educational Assistants, Secretarial, Clerical, Maintenance, Transportation
Non-Represented Staff	Professional Central Office Staff
Administrators - Licensed	Superintendent, Academic Administrators and Directors, Principals
Administrators - NonLicensed	Operational and Business Administrators
Directors/Program Admins	Operational and Business Directors and Supervisors

PBAM Function	2017 Actual	2018 Actual	2019 Actual	2020 Current	2021 Adopted
11 - Regular Programs: Primary Instructional Activities					
Licensed Staff	2,290.04	2,233.39	2,267.25	2,254.96	2,348.89
Classified - Represented	235.49	196.88	188.08	175.52	209.42
Non-Represented Staff	2.90	3.53	1.78	2.60	1.60
Administrators - Licensed	2.40	4.34	1.50	4.50	6.50
12 - Special Programs: Instructional activities for students with special needs					
Licensed Staff	473.41	462.44	459.63	492.00	500.46
Classified - Represented	498.66	521.36	487.86	507.44	571.23
Non-Represented Staff	2.80	-	0.80	0.75	1.80
Administrators - Licensed	2.00	1.50	3.00	1.00	1.00
Directors/Program Admins	1.00	1.00	1.00	1.00	1.00
14 - Summer School Programs					
Licensed Staff	-	-	-	-	1.50
Classified - Represented	-	-	-	-	1.00
21 - Support Services—Students: Activities to assess and improve the well-being of students					
Licensed Staff	367.33	379.60	440.06	421.70	503.20
Classified - Represented	131.73	115.51	110.46	123.19	129.25
Non-Represented Staff	33.87	34.86	52.25	51.75	64.30
Administrators - Licensed	20.96	21.26	39.70	34.50	44.00
Directors/Program Admins	10.00	11.30	9.90	17.00	13.00
22 - Support Services—Instructional Staff: Activities associated with assisting the instructional staff					
Licensed Staff	197.80	204.07	189.19	223.80	267.68
Classified - Represented	75.40	56.79	57.98	50.65	54.08
Non-Represented Staff	14.75	14.50	10.00	15.50	18.50
Administrators - Licensed	10.00	10.05	3.70	9.00	10.50
Administrators - NonLicensed	-	-	-	-	-
Directors/Program Admins	1.00	-	-	-	-
23 - Support Services—General Administration: Activities associated with administering policy and operating the district					
Licensed Staff	-	-	0.75	1.00	-
Classified - Represented	2.50	1.50	2.00	2.00	1.00
Non-Represented Staff	34.50	36.00	40.50	29.75	31.25
Administrators - Licensed	5.00	4.00	11.00	14.00	15.00
Administrators - NonLicensed	4.00	4.00	1.00	3.00	4.00
Directors/Program Admins	5.00	5.75	7.00	7.00	6.00
24 - School Administration: Activities of School Direction and Supervision					
Licensed Staff	11.85	10.01	9.40	8.24	10.99
Classified - Represented	210.42	195.84	206.61	202.85	208.83
Non-Represented Staff	14.73	20.44	16.45	24.93	28.83
Administrators - Licensed	176.25	164.59	163.55	166.21	174.50
Directors/Program Admins	1.05	1.00	-	1.00	1.00

PBAM Function	2017 Actual	2018 Actual	2019 Actual	2020 Current	2021 Adopted
25 - Support Services—Business: Activities including fiscal, operation and maintenance, and internal services					
Licensed Staff	-	-	-	-	-
Classified - Represented	502.55	547.80	538.25	549.75	550.25
Non-Represented Staff	102.60	111.35	104.60	106.60	108.60
Administrators - NonLicensed	3.00	3.00	1.00	2.00	2.00
Directors/Program Admins	15.00	16.00	18.00	14.00	13.00
26 - Support Services—Central: Activities other than general admin, which support instructional and supporting programs					
Licensed Staff	-	0.20	-	-	-
Classified - Represented	19.55	11.50	10.00	9.50	11.00
Non-Represented Staff	125.42	117.55	106.90	115.60	135.95
Administrators - Licensed	1.00	-	0.30	3.00	5.00
Administrators - NonLicensed	3.00	3.00	2.00	3.00	3.00
Directors/Program Admins	14.00	15.00	13.95	12.00	11.00
31 - Food Services: Activities concerned with providing food to students and staff					
Classified - Represented	165.75	164.29	175.67	177.35	176.28
Non-Represented Staff	15.40	15.19	16.40	15.40	15.40
Directors/Program Admins	2.00	2.00	2.00	2.00	2.00
33 - Community Services: Activities which are not directly related to educating students					
Licensed Staff	-	-	1.00	-	-
Classified - Represented	29.62	28.80	29.24	41.29	38.49
Non-Represented Staff	8.57	7.06	2.78	5.00	5.00
Directors/Program Admins	1.00	1.00	-	-	-
41 - Facilities Acquisition and Construction: Activities concerned with the acquisition of land and buildings					
Classified - Represented	-	1.00	-	5.50	11.00
Non-Represented Staff	20.80	14.00	32.00	20.50	27.80
Administrators - NonLicensed	-	-	-	-	-
Directors/Program Admins	-	1.00	-	1.00	2.00
Grand Total	5,866.10	5,775.25	5,836.49	5,930.33	6,348.07

2020-21 Budgeted Personnel Resource Allocations



SCHOOL STAFFING

The main priorities for the 2020-21 school staffing, with the addition of the Student Investment Account (SIA) grant funds, are to add mental health and social/emotional supports and continue investing in the schools with the greatest needs. Schools with a Title I, Comprehensive School Improvement (CSI), and Targeted School Improvement (TSI) designation are considered those with the highest needs. CSI and TSI are federally required designations under the Every Student Succeeds Act (ESSA).

The information below provides the details associated with staffing assignments to the schools in the district, including the General Fund and SIA grant funds.

Teacher Staffing

Grades K-5

K-5 class sizes are remaining the same as 2019-20 for all non-CSI schools. CSI schools will see improved class sizes in grades K-2, whereas 3-5 will remain the same as 2019-20.

Teacher needs are identified for grades K-5 by sections of students. A section is group of students that are participating in a specific program. For instance, a section could be a group enrolled in a traditional neighborhood program or a group enrolled in a language immersion program. When assigning teachers based on sections, schools are able to ensure that there are enough teachers to teach at each grade for each section. If sections aren't considered, it is possible for a school to receive an inadequate number of teachers for a particular grade level for both the neighborhood class and the immersion class.

Once school starts, additional teachers may be added to address unexpected enrollment or to improve class sizes in the largest classes. Exceptions to the maximum class size 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).

Very few classes are expected to be at the maximum class size. The table displays the maximum class sizes used for staffing, along with expected class size ranges:

Grade	CSI Schools		Title I Schools		Other Schools	
	Maximum Class Size	Class Size Ranges	Maximum Class Size	Class Size Ranges	Maximum Class Size	Class Size Ranges
KG	24	13-24	28	15-28	29	15-29
1	26	14-26	30	16-30	31	16-31
2	29	15-29	30	16-30	32	17-32
3	30	16-30	30	16-30	33	17-33
4	34	18-34	34	18-34	35	18-35
5	34	18-34	34	18-34	35	18-35

K-5 Special Education (SPED) Focus Students and K-5 Homeroom participation

In past years, students in SPED focused classrooms were counted in their homeroom class size and counted in their SPED focus classroom class size, resulting in double counting. Students in SPED focused Classrooms will now be counted as half time participants in homerooms when they spend 1 to 3 hours in the classroom. If the student does not attend a general homeroom during the day, they will now be counted in the classroom size.

Kindergarten Educational Assistants at Title I Schools

Title I will continue to fund part of the Kindergarten Education Assistants (EAs) for 15 hours per week and the General Fund will fund 20 hours per week to ensure EAs continue to be 35 hours per week for schools where the total school population is 60% or greater historically underserved students. The KG EAs are only allocated where the KG class sizes are 17 or higher.

General Fund K-5 Arts

The City of Portland, through the Arts Education and Access tax, provides funding for art teachers for students in Kindergarten to 5th grades. This funding must be used to hire licensed teachers for the arts (music, art, dance, drama) for students. The table below shows the allotment of arts teachers based on student enrollment in schools.

K-5 Enrollment	City of Portland Arts FTE
<334	0.50 arts teacher
334 to 556	1.00 arts teacher
>557	1.50 arts teacher

If the K-5 Arts allotment is not enough to offer two days of Arts per week to each Homeroom and SPED Focus Classroom, additional funding was allocated to ensure two days of Arts per week.

Elementary PE Allocation

Each K-5 and K-8 school is allocated PE teachers to ensure each K-5 Homeroom and SPED Focus Classrooms can have PE three times per week.

Grade 6-8 Teacher Staffing

In middle grades, the number of teachers allocated is based on the estimated number of sections needed per grade level using a maximum size of 34 for Title I Schools and 35 for the other schools. Additional FTE is added to cover instructional periods and teacher planning periods for each teacher. Each section requires 1.2 FTE because there are 6 periods for students and teachers only teach 5 periods. The overall 6-8 FTE is rounded up to the nearest 0.5 FTE. For example, 200 6th graders require 7 sections, since it is rounded up. In a 6 period schedule, these 7 sections produce 8.5 FTE to account for the planning periods and to ensure adequate teaching staff.

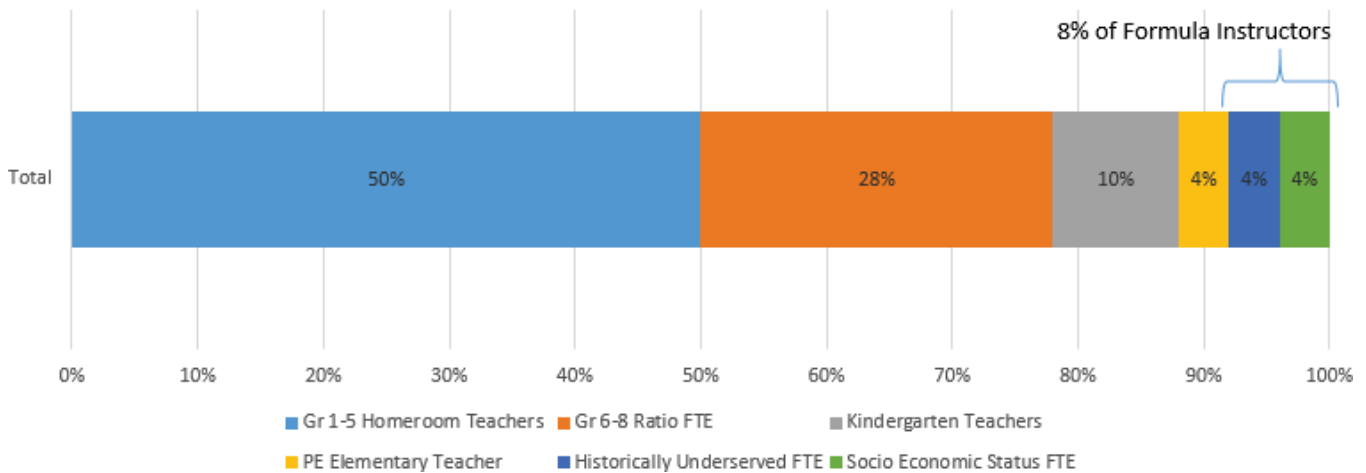
Grade 9-12 Teacher Staffing

Teacher allocation for high schools is based on the total projected enrollment with a base allocation in both large and small schools. Schools identified as needing additional support (TSI and CSI) will continue to be allocated based on the 2019-20 ratios. This approach assures parity of course offerings amongst high schools, the ability to keep student-teacher load between a range of 160-190, and provides the necessary resources to meet the state Instructional Time Requirements.

		TSI / CSI Schools	Other Schools
Small Schools <1,000	Ratio	23.4:1	24.2:1
	Base	5 FTE	5 FTE
Large Schools >1,000	Ratio	25.8:1	26.8:1
	Base	9 FTE	9 FTE

Equity funding

In an effort to align with our RESJ lens across the District, additional resources are allocated to schools in need through Equity Funding. The equity allocation is eight percent of the total funding allocated for instructional staff, with half of the Equity FTE allocated to schools based on students' Socio-Economic Status, and the other half of the Equity FTE provided to schools based on the number and percentage of Historically Underserved students. Each school receives a two-part allocation: (i) resources based on Socio-Economic Status (4%) and (ii) resources based on Combined Historically Underserved population (4%). As mentioned earlier, Kindergarten EAs are allocated to schools with more than 60% Combined Historically Underserved population.



The graphic represents the percentage of resources used for instructors in K-5, K-8, and 6-8 schools, and helps illustrate the percentage of resources reserved for equity funding. Note that K-5 Art is funded mainly from the City of Portland and is not included here.

Socio-Economic Status FTE is determined based on each school's number of students who are eligible for free meals by Direct Certification. Direct Certification is a proxy measure to determine economic disadvantage. Direct Certification is based on income level or a categorical reason such as participation in the Supplemental Nutrition Assistance Program, Temporary Assistance for Needy Families, or Foster Care. All schools where more than 15% of students are identified as eligible will receive Equity funding. This 15% minimum requirement (floor) was designed to concentrate the allocation of the Equity resources to higher poverty schools.

Combined Historically Underserved funding is determined based on each school's number of students who are identified as at least one of the groups considered Historically Underserved (HU). Combined Historically Underserved students include:

- Special Education Eligibility
- Limited English Proficiency
- Free meal eligibility by Direct Certification (see above for definition)
- Identification as any of the following races:
 - ▶ African-American
 - ▶ Latino
 - ▶ Native American
 - ▶ Pacific Islander
 - ▶ Multiracial, which includes any of the races listed above

Schools with more than 40% of students meeting this criterion will receive a Combined Historically Underserved allocation. This 40% minimum requirement was designed to focus the allocation of the Equity resources to schools with higher concentrations of historically underserved students.

School-Wide Support

The School-Wide Support Tables (shown below) indicate the number and types of positions allocated to each school for administrative and other basic supports. The allocations are based on the school size and configuration (K-5, K-8, middle, or high schools). FTE on all tables is shown in Licensed Equivalents, with Secretary positions represented as half a certified FTE. New for 2020-21, with the SIA funding all K-5, K-8 and High Schools receive a Social Worker allocation whereas Middle Schools see an improved Counselor ratio. Counselor allocations are shown in a separate table below the school configuration tables.

K-5s

FTE Allocated by School Enrollment	<300	300-349	350-399	400-499	500-549	550-599	600-699	700-799
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal (1)					(1)	1.00	1.00	1.00
Secretary	0.75	0.75	0.75	0.75	0.75	0.75	1.00	1.00
Media Specialist (2)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Library Assistant or Media Specialist (3)	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Social Worker	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
K-5 School Total	3.00	3.00	3.00	3.50	3.00	4.00	4.25	4.25

1. Schools that are between 500 and 549 and are above 50% Historically Underserved receive an Assistant Principal.
2. Schools above 80% Historically Underserved receive an additional 0.5 FTE in Media Specialist.
3. Schools below 80% Historically Underserved can use the 0.25 FTE toward maintaining the Library Assistant or it can be used toward a Media Specialist as long as the library is open the full week.

K-8s

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	0.75	0.75	0.75	0.75	0.75	1.00	1.00
Media Specialist (1)	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Library Assistant or Media Specialist (2)	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Social Worker	0.50	0.50	0.50	0.50	0.50	0.50	0.50
K-8 School Total	3.00	3.00	3.00	4.00	4.00	4.25	4.25

1. Schools above 80% Historically Underserved receive an additional 0.5 FTE in Media Specialist.
2. Schools below 80% Historically Underserved can use the 0.25 FTE toward maintaining the Library Assistant or it can be used toward a Media Specialist as long as the library is open the full week.

Middle Schools

FTE Allocated by School Enrollment	<400	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	2.00
Secretary	0.75	0.75	0.75	0.75	0.75	0.75
Media Specialist (1)	0.50	0.50	0.50	0.50	0.50	0.50
Library Assistant or Media Specialist (2)	0.25	0.25	0.25	0.25	0.25	0.25
Discretionary Support (1)	0.25	0.25	1.00	1.25	1.25	1.25
Middle School Total	3.75	3.75	4.50	4.75	4.75	5.75

1. Schools above 80% Historically Underserved receive an additional 0.5 FTE in Media Specialist.
2. Schools below 80% Historically Underserved can use the 0.25 FTE toward maintaining the Library Assistant or it can be used toward a Media Specialist as long as the library is open the full week.

High Schools

FTE Allocated by School Enrollment	<500	500-599	600-699	700-799	800-899	900-999	1000-1099	1100-1199	1200-1299	1300-1399	1400-1499	1500-1599	1600+
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
Media Specialist	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
Discretionary Support				0.25	0.50	1.00	1.00	1.00	1.25	1.50	1.50	1.75	2.00
Social Worker	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
Bookkeeper	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
High School Total	7.00	7.00	7.50	8.75	9.00	9.50	9.50	9.50	10.00	10.25	10.50	10.75	12.00

Note: There are additional support staff provided centrally and not shown above:

- Campus Monitors are provided centrally through the Security Services department
- Athletic Directors are provided centrally through the Athletic department

Counselor FTE Allocated by School Enrollment

The allocation of Counselors is based on the total School Enrollment. All K-5 and K-8 schools receive a minimum of 1.0 Counselor, using a ratio of 400:1. All Middle Schools receive a minimum of 2.0 Counselors, using a ratio of 250:1. High Schools have a ratio of 300:1. All FTE is rounded to the nearest 0.5 FTE. The table below shows the FTE allocated based on the enrollment thresholds and school types using the different ratios.

FTE Allocated by School Enrollment	1.00	1.50	2.00	2.50	3.00	3.50	4.00	4.50	5.00	5.50	6.00	6.50
K-5 & K-8	<499	500-699	700+									
Middle School			<562	563-687	688-812	813+						
High School	<374	375-524	525-674	675-824	825-974	975-1124	1125-1274	1275-1424	1425-1574	1575-1724	1725-1874	1875-2024

Additional Targeted Investments

As part of the SIA and supporting the schools with the greatest need, additional FTE was provided for the following targeted investments:

- Instructional Specialists to CSI and TSI Schools
 - ▶ 1.0 Instructional Specialists for CSI schools
 - ▶ 0.5 Instructional Specialists for TSI schools serving grades K-8
- 0.5 Assistant Principal FTE to all single administrator schools identified as in need of support (Title I, CSI, TSI), which can be combined with 0.7 Equity FTE to fund a 1.0 Assistant Principal
- 0.5 FTE to expand 6-8 electives
- 7 period day pilot at 4 Middle Schools
- 4.0 FTE to expand the Jefferson and Roosevelt Cluster Arts pathways

Additional Need Based FTE

A formula 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 special situations include:

- Schools operating on more than one site (including Alliance High School, Beverly Cleary, Access, and Bridger)
- Schools faced with significant transition, such as those undergoing a move due to capital improvement/bond planning, reconfiguring or newly opening
- Adjustments made for programs that require additional investment. Some of these include:
 - ▶ IB Program
 - ▶ Makerspace

Grant Funds and Special Revenue Funds

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

Title IA Allocations

Title IA is a Federal grant that is intended to support students in poverty. These grant funds are allocated in dollars and may be used for certified and classified staff, but cannot be used for core content teachers. Dollars are allocated per qualifying student. 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 33% of the students would qualify for free meals through Direct Certification. High schools only receive Title I funding if they are identified as "High Poverty" by a Direct Certification percentage of 46.8%, which is equivalent to 75% Free or Reduced Price Meals under the prior calculation method.

NOTE: Due to the COVID-19 crisis, we anticipate an increase in the number of students qualifying for free meals through Direct Certification. In order to maintain stable programming during this uncertain economic time, we are maintaining the status of all Title I schools through the 2020-2021 school year.

Measure 98

Measure 98 is a fund initiated by ballot Measure 98 in November 2016. Funding is provided to establish or expand programs in three specific areas: Dropout Prevention, Career & Technical Education, and College Level Education Opportunities.

High Schools receive additional FTE for high school success teams through Measure 98 funding. The allocation includes FTE for the following types of positions which may vary by school: instructional coaches, release time for 9th grade teachers to collaborate, student engagement coaches, and CTE teachers.

English as a Second Language Staffing

English as a Second Language (ESL) school-based funding and staffing is a supplemental allocation intended to support school ESL programs and services. ESL staffing allocations, for both classified and licensed staff, must be used to help students attain proficiency in English, which is critical to their overall academic success.

Projections for 2020-21 were developed by the ESL Department based on the roll forward of 2019-20 students by grade and estimates of student progression through proficiency levels.

Projections also take into account the following trends for Emergent Bilinguals (EB) at each school:

- Overall count over two years entering kindergarten
- Promoting from 5th or 8th grade
- Graduating High School
- Exiting the ESL program

ESL FTE Allocations:

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

EB Students	Teacher Allocation
1-14	Itinerant Teacher
15-35	0.50
36-56	1.00
57-81	1.50
82-106	2.00
107-136	2.50
137-166	3.00
167-197	3.50
198-228	4.00
229>	4.50

Additional factors that may affect ESL allocations at schools:

- Change from K-8 to K-5 school reconfigurations
- Changes in forecasted Emergent Bilingual (EB) enrollment which in part drives ESL FTE allocation. A decline in EB enrollment at a school would cause a decline in the FTE allocation.
- Unique conditions at certain schools require ESL FTE allocations to be adjusted:
 - ▶ Schools with very small Emergent Bilingual populations are allocated FTE based on needs of the unique program/services
 - ▶ Some K-8 schools with split campuses, which were allocated 1.0 or fewer FTE, are adjusted up
 - ▶ Some K-8 schools with students spanning all grade and ELD levels, which were allocated 1.0 or fewer FTE, are adjusted up
 - ▶ Some high schools receive a minimum 0.5 FTE allocation

Bilingual Educational Assistants

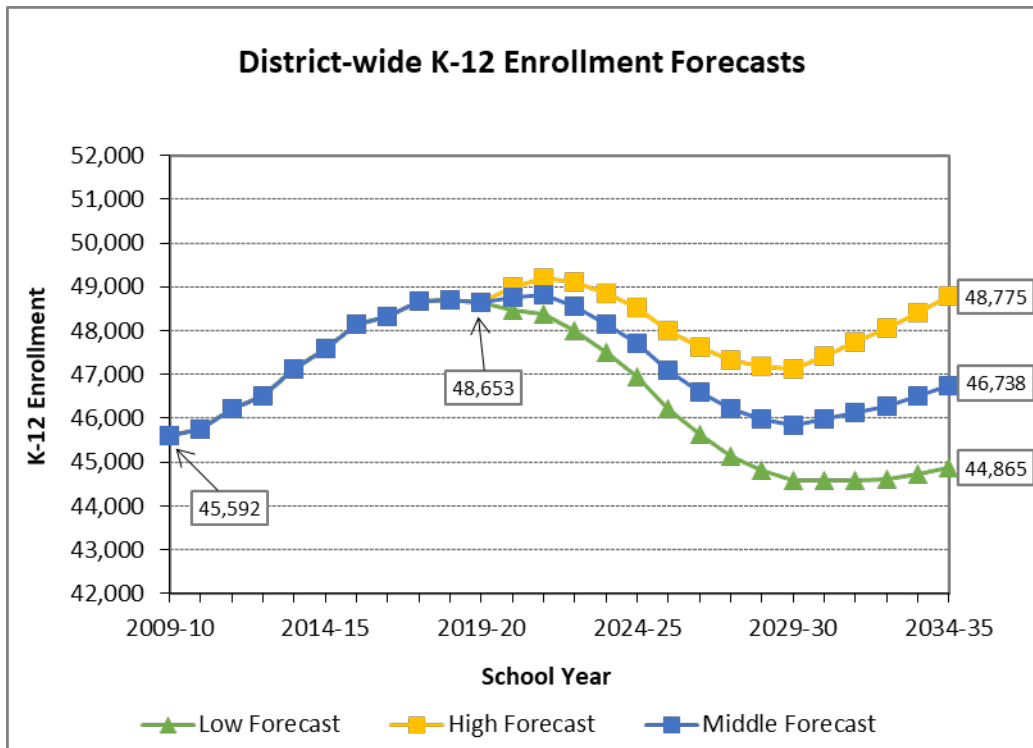
Bilingual Educational Assistant (EA) staffing is based on the same Emergent Bilingual (EB) projection used for the ESL FTE allocation. Extra weighting is added for students averaging an emergent or early progressing English Language Proficiency Assessment for the 21st Century (ELPA21) proficiency level. Students in these levels receive Bilingual EA support during core classes and may receive support for their families as needed.

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 EAs)
200-249	1.75 FTE (2 EAs)
250-299	2.188 FTE (2.5 EAs)
300-349	2.625 FTE (3 EAs)

STUDENT ENROLLMENT HISTORY AND PROJECTED ENROLLMENT

School staffing for 2020-21 is based on projected October 2020 Enrollment, which uses the actual October 2019 enrollment as the base. The process of projecting enrollment figures is also called “forecasting”; these figures have been computed by Portland State University’s Population and Research Center (PRC). PRC has calculated district enrollment projections for PPS since 1999. Projections 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) and neighborhood changes (e.g., known future housing developments). PRC provides three different levels of District enrollment forecasts. The Middle Forecast is shown below.



PPS’ enrollment projections by PRC are done at the district, cluster and 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 School A is based on the current number of second graders in School A and the percent of students matriculating from second grade to third grade at School A in the previous three years.

Beginning in 2018-19, PRC generated enrollment projections separately for the Neighborhood and co-located program for each grade in grades K-8. For example, School B has both a Neighborhood and Immersion program. The projections for each grade will be broken out between the Neighborhood and Immersion program.

For the beginning 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 on transfer trends. Kindergarten forecasts are informed by birth data collected by health agencies.

All school level forecasts are reconciled with the overall cluster and District projections. PRC projections are completed in December, and adjustments to the PRC forecast may be made later in the year when there are school consolidations, program changes or expansions, configuration changes, 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.

STUDENT PERFORMANCE MEASURES

Four Year Cohort Graduation Rates

The four-year cohort graduation rate is the percentage of students in the cohort who earn a high school diploma or modified high school diploma within four years of entering high school. Students earning General Education Development (GEDs), or adult high school diplomas, or extended diplomas are not counted as graduates.

Oregon Department of Education (ODE) calculates graduation rates for accountable schools throughout the state. The graduation cohort for a school is made up of all students in the cohort whose last accountable enrollment was at that school.

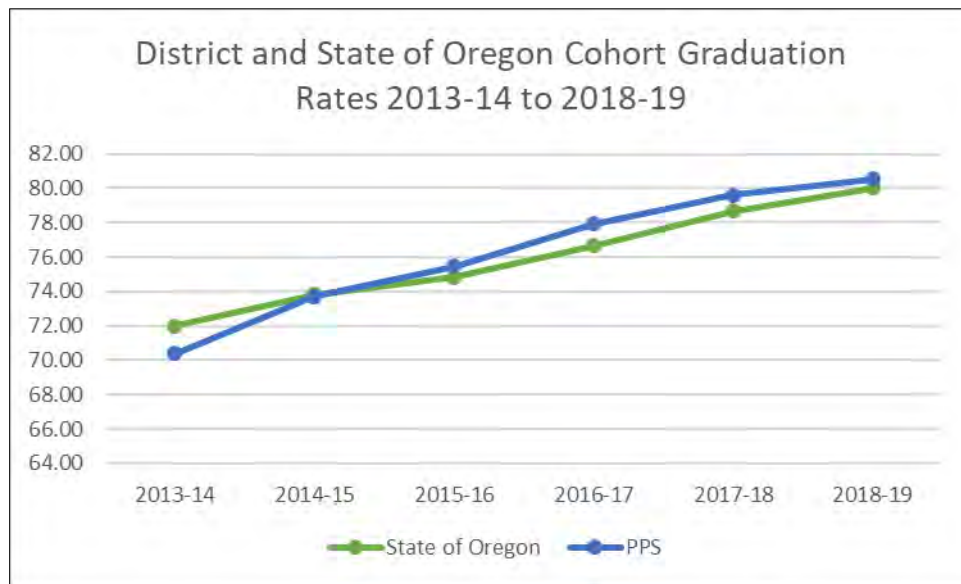
Students leave a school's cohort if they transfer:

- to another accountable school, including a charter school
- out of the district, state or country
- to home or private school

Students remain in a school's cohort if they:

- transfer to a community-based alternative program
- transfer to a non-accountable district program
- drop out

The following data is 4 year cohort graduation rates for 2013-14 through 2018-19. PPS continues to have a slightly higher four year cohort graduation rate than the state.



Source: ODE Cohort Graduation Rates

Dropout Rates

Dropout rates are one year rates and are unrelated to the four year cohort graduation rates. ODE calculates one year dropout rates for accountable schools throughout the state.

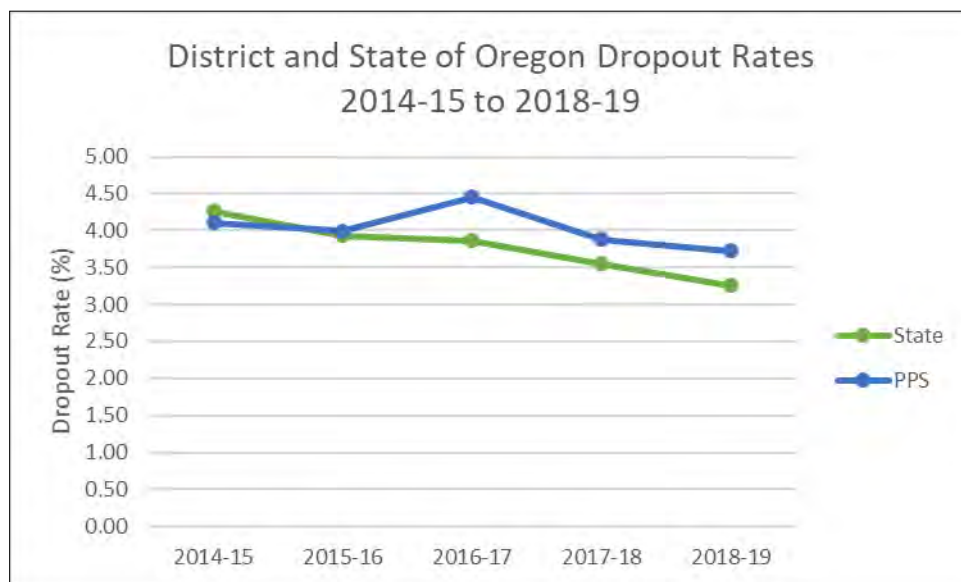
As defined in ORS 339.505, a dropout is an individual who has enrolled for the current school year, or was enrolled in a previous school year and did not attend during the current school year:

- is not a high school graduate
- has not received a GED certificate
- has withdrawn from school

Dropouts do NOT include students who:

- are deceased
- are being home schooled
- are enrolled in an alternative school or hospital education program
- are enrolled in a juvenile detention facility
- are enrolled in a foreign exchange program
- are temporarily absent because of suspension, a family emergency, or severe health problems that prevent attendance at school
- received a GED certificate
- received an adult high school diploma from a community college

The following data are the one year dropout rates for 2014-15 through 2018-19. PPS has had a slightly higher one year dropout rate than the state over the past three years. However, the dropout rate has continued to decrease from 2016-17 to 2018-19.

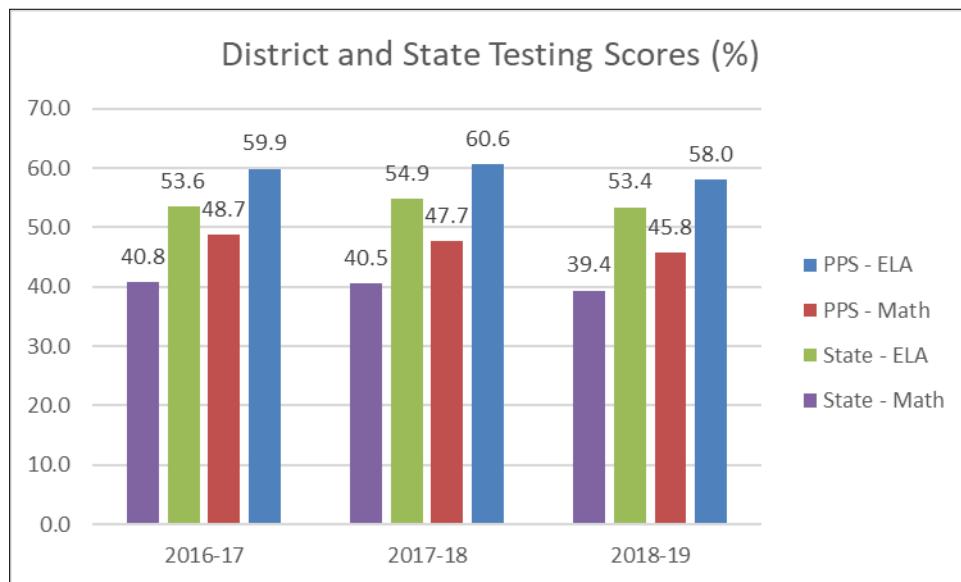


Source: ODE Dropout Rates

ODE Statewide Assessments

Oregon public schools test students in English Language Arts (ELA) and math in grades 3 through 8 and 11. Oregon's ELA and math summative assessments go beyond multiple-choice questions to include extended response and technology enhanced items, as well as performance tasks that allow students to demonstrate critical-thinking and problem-solving skills. Performance tasks challenge students to apply their knowledge and skills to respond to complex real-world problems. They can best be described as collections of questions and activities that are coherently connected to a single theme or scenario. These activities are meant to measure capacities such as depth of understanding, writing and research skills, and complex analysis, which cannot be adequately assessed with traditional assessment questions.

Overall results for all schools and grades for PPS and the state for Math and ELA are shown below. PPS has scored approximately 5% higher than the state in ELA and 6% higher than the state for Math over the past three years. Individual results by school are provided in the School Profile pages.

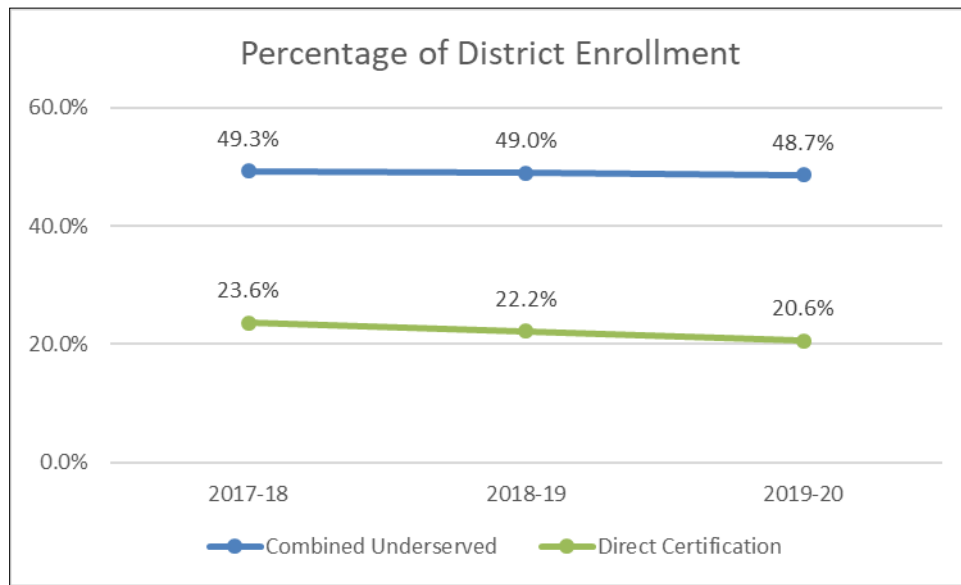


Source: ODE Statewide Assessments

STUDENT DEMOGRAPHICS

Student Equity Demographics

The District has two demographics that are used as measures of equity, which are used as part of School Staffing allocations: Direct Certification and Combined Historically Underserved. Direct Certification is a subset of Combined Historically Underserved. The overall percentages for PPS are displayed below. The percentage of Students eligible to receive free meals by Direct Certification continues to decline each year at a higher rate than the percentage of students considered Combined Underserved.



Source: PPS October 1 Enrollment

The Combined Underserved category was originally established by the Oregon Department of Education as part of the requirements of the ESEA Waiver. PPS' current definition of Combined Underserved includes students eligible to receive:

- free meals by Direct Certification
- Special Education Services
- English as a Second Language (ESL) services

Or:

- Students with any of the following races, ethnicities, or ancestry:
 - ▶ Black
 - ▶ Latino/Hispanic
 - ▶ Native American
 - ▶ Pacific Islander

Students eligible to receive free meals by Direct Certification are students who are eligible for free meals, as identified by the state. Direct Certification status is determined by state agencies and shared electronically with school districts. Students or families qualify for Direct Certification through a number of avenues such as eligibility for Supplemental Nutrition Assistance Program (SNAP) or Temporary Assistance for Needy Families (TANF), Migrant Ed, or foster care. Direct Certification does not include students eligible for:

- students eligible for free or reduced meals by paper application (per federal income guidelines for 130% and 185% poverty)
- students eligible for free meals because they are enrolled in a CEP school but are not Direct Certified by the state.

Free Meal by Direct Certification is the only comparable measure of economic hardship across all schools.

High poverty schools are labeled Community Eligibility Provisioning (CEP) schools. Through CEP, the federal government provides free meals to all students, including students who would not normally qualify for free meals. At CEP schools all students eat for free and therefore paper applications are not collected. Head Start Pre-K is only available to students from low-income families, and all students are meal eligible. For more information about CEP please see this website: <http://www.pps.net/Page/2088>

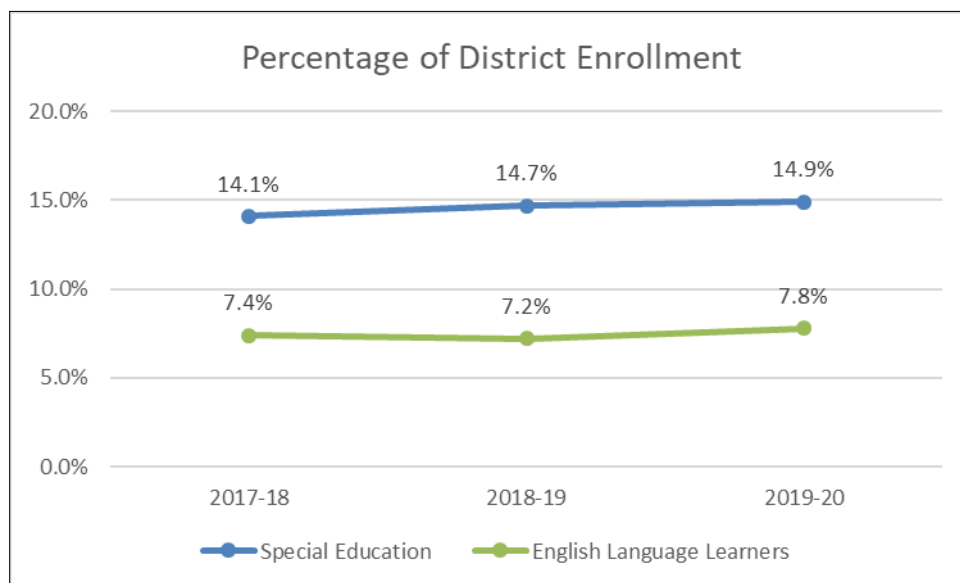
At non-CEP schools, a combination of paper applications and Direct Certification are used to identify who qualifies for free or reduced price meals. The federal government provides free meals to families whose income is at or below 130% of the federal poverty level, according to information supplied voluntarily by families in paper applications. Paper applications are also used to identify families whose income is at or below 185% of the poverty level to whom the federal government provides reduced price meals. Starting in 2015-16, the state of Oregon provides additional funding so all students living at 185% of poverty can eat for free. Federal income guidelines for 130% and 185% poverty for each school year can be found here: <https://www.fns.usda.gov/cacfp/income-eligibility-guidelines>.

Special Education and English Language Learners Subgroups

Students eligible for Special Education are students with an Individual Education Plan (IEP) receiving special education services.

Students identified as English Language Learners are students who are eligible to receive English as a Second Language (ESL) services.

While the percentage of Special Education Students at PPS is rising each year, the increase was not as high from 2018-19 to 2019-20. Due to a statewide change in the Assessment in 2019-20, more students are being identified as English Language Learners across the state, which is what the PPS data reflects as well.



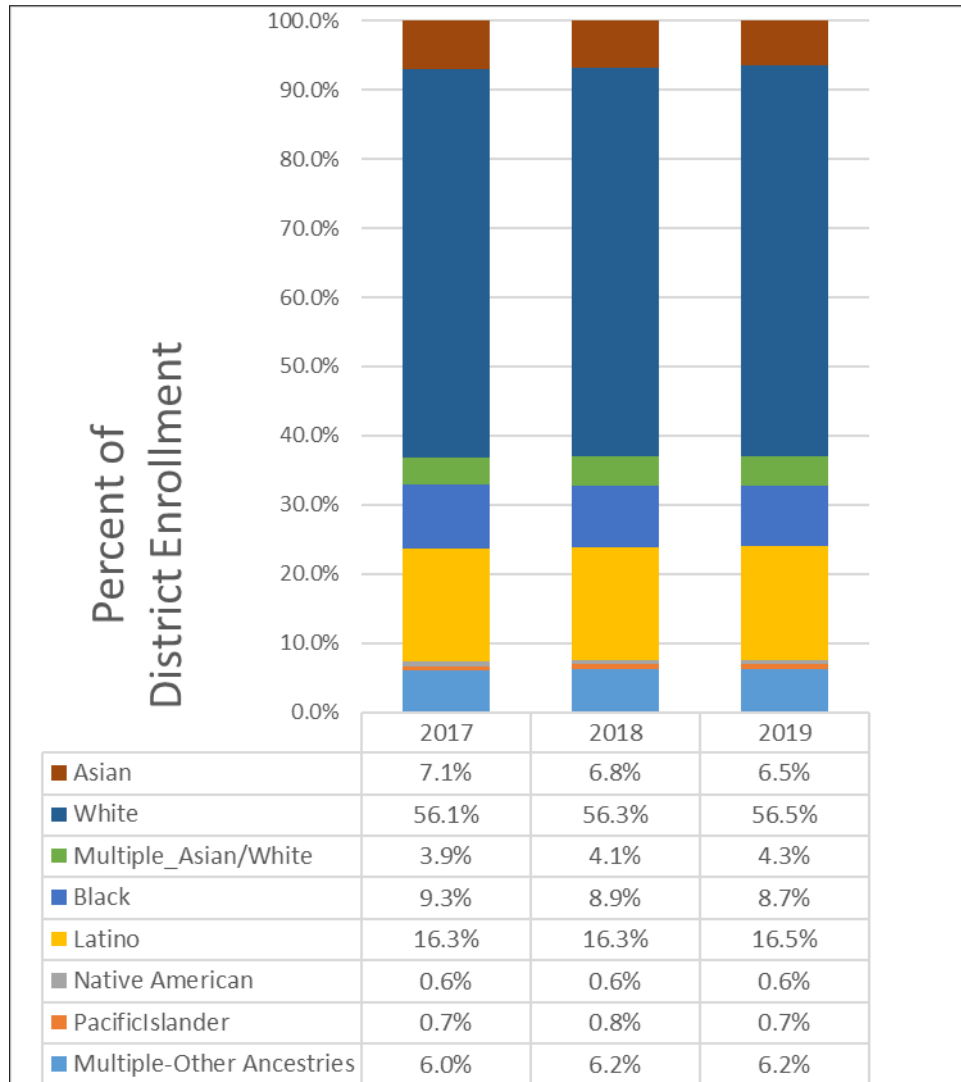
Source: PPS October 1 Enrollment

Student Race/Ethnicity Percentages

The overall percentages of PPS students by race/ethnicity have been relatively unchanged over the past three years. The percentages of students by race/ethnicity vary by school, which can be seen on each of the individual school summaries in this book.

Per the Federal race/ethnicity reporting requirements, Latino ethnicity includes students identified as Hispanic/Latino regardless of race.

PPS separates the Multiple Races category into two categories, Multiple-Asian/White, which includes non-Latino students identifying only as Asian and White; and Multiple-Other Ancestries, which includes non-Latino students identifying with multiple races.



Source: PPS October 1 Enrollment

GLOSSARY OF TERMS AND ACRONYMS

A

Account Codes - The account codes identify the nature of the expenditure, and is based on the Oregon Department of Education’s Program Budgeting and Accounting Manual. An example of a complete chart of accounts consist of the following elements:

	Object (Account)	Fund	Dept ID	Function (Program)	Area (Class)	Proj/Grant*
# of Digits	6	3	4	5	5	5
Account Code	511100	205	2156	11211	18000	G1800
Description of Fund or Use	Licensed Teacher	Grant Fund	George MS	MS Programs	Math	Title I - School

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

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 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.

ACT (American College Test)

ADA (Americans with Disabilities Act)

ADM (Average Daily Membership) - Average student enrollment is the measure that indicates the average number of students in membership (enrolled) on any given day over a school year. It is calculated based on the total days students are enrolled (present or absent) divided by the number of days in a school year.

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

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, School Principals, etc.

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

ADMr (Average Daily Membership Resident) - Students that the district claims as residents for State School Funding. Some residents may attend school in another district.

ADMw (Average Daily Membership Weighted) - The major component of the State School Fund is ADMw which is ADMr with weightings added for the following factors:

Factor	Weight		Data Source
Special Education	1.00	times	December Special Education Census
English Second Language	0.50	times	ELL, ADM student data submissions
Pregnant & Parenting (P&P)	1.00	times	P&P, ADM Student data submissions
Poverty Factor	0.25	times	Census data - proportionally adjusted
Foster Care/Neglected and Delinquent	0.25	times	Dept. of Human Resources counts

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 (MPG).

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

AP (Advanced Placement)

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 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.

A-ROI (Academic Return on Investment)

ARRA (American Recovery and Reinvestment Act of 2009)

Arts Education and Access Income Tax (Arts Tax) - This local tax funds art and music teachers for elementary school students for grades KG-5.

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 PPS, 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, and (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.

BLT (Budget Leadership Team) - A group comprised of PPS central office leaders and school principals who makes budget decisions using an RESJ Lens.

Board of Education (also School Board or Board) - Consists of the elected or appointed body, which has been created according to State law, 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 (face value) at a fixed time in the future (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 is 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.

BVIS (Blind Vision Impaired Services)

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 - See Bond

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 appointed by the Board of Education, generally comprised of up to twelve community members and one student representative, which serves to provide a community voice in the budgeting process.

CEIS (Coordinated Early Intervention Services)

CEP (Community Eligibility Provisioning)

Class/Area Code - This is the portion of the account code 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.
- 2) Non-licensed employees who are not represented, which includes specialists and analysts who primarily work to support the business operations of the District.

Combined Underserved - Please note that the District uses the following three terminologies interchangeably: Combined Underserved, Combined Historically Underserved, and Historically Underserved. A new subgroup of students originally established by the ODE as part of the requirements of the Elementary and Secondary Education Act (ESEA) Waiver. PPS's current definition of Combined Underserved includes the following:

- Students eligible to receive free meals by Direct Certification
- Students eligible for Special Education
- Students eligible to receive English as a Second Language (ESL) services
- Students with any of the following races, ethnicities, or ancestry:
 - ▶ Black
 - ▶ Latino/Hispanic
 - ▶ Native American
 - ▶ Pacific Islander

Consolidated Budgets - The discretionary portion of schools' General Fund budget that supports non-FTE resources, including, but not limited to supplies, printing, copy machines, toners, limited-term personnel, extended responsibility, and substitute costs not covered centrally. Schools are allocated a consolidated operating budget each fiscal year (July 1 - June 30), and that information is available for tracking in PeopleSoft Financials starting July 1st. Schools are allocated this budget based on projected enrollment with the following formula:

- K-8 Schools: $\$10,000 + (\$82 \times \text{Projected Students})$
- High Schools: $\$50,000 + (\$86 \times \text{Projected Students})$

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

CSI (Comprehensive Support and Improvement) - CSI is one of two federally required designations under ESSA. CSI designation indicates the school as a whole needs additional support.

CTC (Community Transition Centers)

CTE (Career and Technical Education)

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

D&SI (District & School Improvement)

DART (Day and Residential Treatment)

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 from 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 account code that identifies a specific school or department that is part of a given program.

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

Direct Certification - Students eligible to receive free meals by Direct Certification are students who are eligible for free meals, as identified by the State. Direct Certification status is determined by state agencies and shared electronically with school districts. Students or families qualify for Direct Certification through a number of avenues such as eligibility for Supplemental Nutrition Assistance Program (SNAP) or Temporary Assistance to Needy Families (TANF), migrant education, homeless or runaway education, Head Start, or foster care. Direct Certification does not include:

- Students eligible for free or reduced meals by paper application (per federal income guidelines for 130% and 185% poverty).
- Students eligible for free meals because they are enrolled in a Community Eligibility Provision (CEP) school but are not Direct Certified by the state.

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

District-wide Boundary Review Advisory Committee (DBRAC) - A collaborative committee tasked with providing recommendations to the Superintendent on grade configuration, size, and boundaries of neighborhood schools.

E

EA (Educational Assistant) - Educational Assistants are classified employees who work alongside or under the direction of a certified staff member. In some cases they work in 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 and ESL/Bilingual classrooms.

EAIP (Employer-at-Injury Program)

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

EB (Emergent Bilinguals)

ECEC (Early Childhood Education Centers)

ECSE (Early Childhood Special Education)

Education Options - See Multiple Pathways to Graduation (MPG).

EI (Early Intervention)

ELA (English Language Arts)

ELPA 21 (English Language Proficiency Assessment for the 21st Century)

Employee Benefits - Amounts paid by the District on 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.

ESD (Education Service Districts)

ESEA (Elementary and Secondary Education Act)

ELD (English Learners with Disabilities)

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

ESSA (Every Student Succeeds Act of 2015) - 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) which 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 as measured by state test scores. 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 went into 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.

FFCO (Full Faith and Credit Obligations)

FICA (Federal Insurance Contributions Act)

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

Fixed Assets - Assets purchased and intended for long-term use such as land, building, improvements, 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 in which cash or other financial resources; all related liabilities, residual equities, or balances; and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

The State chart of accounts is as follows:

- Governmental Funds
 - ▶ 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)
- Proprietary Funds
 - ▶ Enterprise funds (numbered in the 500 series)
 - ▶ Internal Service funds (numbered in the 600 series)
- Fiduciary Fund
 - ▶ Trust and Agency 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 GASB.

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 GASB is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users, and guide and educate the public.

GED (General Education Development) or (General Equivalency Diploma)

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.

GFOA (Government Finance Officers Association)

GO (General Obligation) Bonds

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

H

HACCP (Hazard Analysis and Critical Control Point)

Head Start - Head Start is a child development program that serves low-income three and four year old children and their 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.

HOH (Hard of Hearing)

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

HU (Historically Underserved) - Refer to Combined Underserve

I

IDEA (Individuals with Disabilities Education Act)

IEP (Individualized Education Plan/Program) - 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 government agencies on a cost-reimbursement basis.

IT (Information Technology)

K

K or KG (Kindergarten)

L

LEA (Local Education Agency)

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

LGIP (Local Government Investment Pool)

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.

Licensed Equivalent - See Weighted FTE.

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.

LTCT (Long Term Care or Treatment)

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. Benefits are generally 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

MAP (Measures of Academic Progress)

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 school districts within Multnomah County.

MPG (Multiple Pathways to Graduation) - Formerly Alternative Education and Education Options are 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.

MTSS (Multi-Tiered Systems of Support)

N

NCLB (No Child Left Behind) Act

NS (Nutrition Services)

O

OAR (Oregon Administrative Rules) - Rules written to clarify and implement Oregon law, and has the authority of law.

ODE (Oregon Department of Education)

OEBB (Oregon Educators Benefit Board)

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.

OPERS (Oregon Public Employees Retirement System)

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

OSBA (Oregon School Boards Association)

OSCIM (Oregon School Capital Improvement Matching Program)

P

P&P (Pregnant & Parenting)

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

Paraeducator (Paraprofessional Educator) - As Part of the No Child Left Behind Act (NCLB), there were new requirements for paraeducators working in Title I schools or programs funded by Title I. These requirements applied only to paraeducators 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 NCLB requirements if they work in the following areas:

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

PAT (Portland Association of Teachers) - PAT represents professional educators employed in PPS, 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 for each student plan.

PBAM (Program Budgeting and Accounting Manual) - This ODE manual guides PPS' budgeting and accounting codes and structures.

PCC (Portland Community College)

PCL (Portland Children's Levy)

PE (Physical Education)

PEIP (Portland Early Intervention Program)

PEP (Population Estimates Program) - A program of the U.S. Census Bureau.

PERS (Public Employees Retirement System)

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

PLC (Professional Learning Community)

POB (Pension Obligation Bonds)

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.

PPS (Portland Public Schools or District)

PRC (Population Research Center)

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 district offices.

Program/Function Code - The portion of the account code that identifies an area within the organization for personnel, goods and services.

Project/Grant ID - The portion of the account code 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 prepared by the budget officer and submitted by the Superintendent to the Budget Committee and public for review.

PSAT (Preliminary Scholastic Aptitude Test)

PTA (Parent Teacher Associations)

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.

Q

QMHP (Qualified Mental Health Professional)

QZAB (Qualified Zone Academy Bonds)

R

REAHL (Recovery, Education, and Action for Healthy Living)

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.

RESJ (Racial Equity & Social Justice) - In 2011, PPS adopted a Racial Educational Equity Policy that called out harmful disparities in its schools and identified the district's role in eliminating them. Since then, several achievements have been made, but there is collective acknowledgement that there is still much work remaining to ensure all students experience equitable outcomes. Current leadership has embarked on an inclusive planning process to identify the most urgent areas of opportunity to continue this work and to incorporate efforts into its five-year road map for RESJ. The goal is to elevate RESJ practices into a comprehensive, defined framework with clear system-wide equity and social justice actions, and measurable results. The current primary focus of the RESJ lens is on race and ethnicity as that will allow direct improvements in other dimensions of diversity.

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, and the plan 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.

RHIS (Retirement Health Insurance Subsidy)

RMV (Real Market Value)

RTI (Response to Intervention) - The RTI 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.

RZED (Recovery Zone Economic Development) Bonds

S

SAT (Scholastic Aptitude Test)

SBAC (Smarter Balanced Assessment Consortium) - 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, called Smarter Balanced Assessments, are delivered online and include questions that adapt to each individual's performance. The Performance Task feature mimics real world application of a student's knowledge and skills.

School Board - See Board of Education

SEIU (Service Employees International Union) - This group represents Nutrition Services and Custodial employees in PPS.

SEL (Social Emotional Learning)

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

SIA (Student Investment Account)

SIP (School Improvement Plan)

SKIP (Screening Kids for Intervention & Prevention) - Early intervention screening for kids from birth to age 5.

SLC (Structured Learning Centers)

SNAP (Supplemental Nutrition Assistance Program)

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 funds for professional development. 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.

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

SRGP (Seismic Rehab Grant Program)

SSA (Student Success Act)

SSF (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 (see ADM-w). The formula makes weighting adjustments to consider the additional cost of operating remote small schools, and includes reimbursement of student transportation costs. The State School Fund is also adjusted based on local property taxes. For more information, go to the following website:

<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/School-District-and-ESD-payment-Statements.aspx>

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 and PE are also included in 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 School Staffing section of this document.

State of Oregon (State)

Supplemental Budget - A supplemental budget is 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 instruction used by ODE. Supplemental education services must be provided outside of the regular school day; and must be high quality, research-based, and specifically designed to increase student academic achievement.

T

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

TANF (Temporary Assistance for Needy Families)

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

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 PPS 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, and/or week or year programming. Title I teachers 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 33%. 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.

TLC/TNT (Tender Loving Care/Think-n-Try)

TOSA (Teachers on Special Assignment)

TPA (Third Party Administrator)

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.

TSCC (Tax Supervising and Conservation Commission) - TSCC is an independent, impartial panel of citizen volunteers established to monitor the financial affairs of local governments. The Oregon Legislature created TSCC in 1919 (Chapter 375), with the first TSCC being organized in 1921. TSCC 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. TSCC 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 42 entities employ more than 32,000 full time equivalent positions (FTE) and have budgets totaling over \$17 billion.

TSI (Targeted Support and Improvement) - TSI is one of two federally required designations under ESSA. TSI designated schools indicate one or more subgroup needs additional support.

U

UAL (Unfunded Actuarial Liability)

UEFB (Unappropriated Ending Fund Balance) - Amount budgeted to carry over 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.

USDA (United States Department of Agriculture)

V

VAPA (Visual and Performing Arts)

W

Weighted FTE (also referred to as Licensed Equivalent FTE) - Staff allocations for schools primarily consist of licensed staff (i.e., certified teachers). The allocation also includes administrative staff such as principals (licensed administrators) and secretaries (classified staff). For staffing purposes only, school administrators can convert FTEs allocated for licensed staff to classified staff 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 a 1.0 position FTE.

Y

YTP (Youth Transition Program)

APPENDICES



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EXPENDITURES OVERVIEW

The following pages show the object codes which correspond to the State's chart of accounts and which correspond to the detail in both the General Fund Requirements by Object and the Other Funds in the Fund Detail section of this document. These object 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) is charged to object 512400, and contracted secretarial services are charged to object 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

- PROFESSIONAL - NON-LICENSED. Includes analysts, associates, functional leads, representatives, technical support staff, confidential assistants, 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 / DEPUTY SUPERINTENDENTS
- SENIOR DIRECTORS / AREA DIRECTORS
- ADMINISTRATORS - LICENSED. Includes licensed administrators and departmental directors.
- ASSISTANT DIRECTORS / SUPERVISORS / MANAGERS - LICENSED. Includes licensed assistant directors, project/program administrators, directors, managers, and supervisors.
- PRINCIPALS and administrative or supervisory substitutes defined in the PAT (Portland Association of Teachers) 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 object 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 to perform work in positions in either temporary or permanent nature.

512100 Substitutes - Licensed

- TEACHER SUBSTITUTES - LICENSED. Substitutes for professional educators absent due to illness, emergency, family illness, and other types of absences.
- PAT - PROFESSIONAL/CONFERENCE LEAVES. Substitutes for professional educators attending seminars, meetings, or conferences that fall within the guidelines of the PAT Agreement.
- PAT - SABBATICAL LEAVES. Compensation paid to professional educators 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 object 511210.

- SPECIAL ED PARAEDUCATORS. Substitutes for positions listed in object 511210.
- SECRETARIAL. Substitutes for positions listed in object 511210.
- CLERICAL. Substitutes for positions listed in object 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. (Object 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.

513350 PAT Class Overload Stipend

- Stipends paid to teachers who have class sizes that exceed the established thresholds of student numbers.

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. (Object 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 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

- 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 - District Council of Unions (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 object; refer to object 564000.

524500 PAT Union Contract Items

- PERSONAL (OWNED) AUTO DAMAGE. Compensation paid to professional educators 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 professional educators 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

- 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 professional educator while attending approved professional conferences offered by PAT Union Agreement. The conferences, meetings, workshops, etc., can be either in or out of the District. (Object 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 Portland Federation of School Professionals (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. This includes 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.

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 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 District related business.

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. (Object 531800 used for costs of workshops and seminars for training purposes. Object 524500 used for conferences covered by PAT Union Agreement. Object 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. (Object 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 object must be obtained from the Human Resources Department.

534901 Non-Reimbursable Student Academic Transportation

- Student bus passes / tickets provided for travel to and from school.

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, cellular phones, 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

- Facsimile machine rental/use charges.

535920 Internet Fees

- 535990 Wide Area Network / Misc.

Charter School Payments - Expenditures to reimburse Charter Schools for instructional services rendered to students residing in the legal boundaries of the District.

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 - Services which by their nature can be performed only by persons with specialized skills and knowledge.

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 Technological Services - Includes other professional and technical 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

- 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.
- 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 (NS).

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 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

541315 Tires

541320 Oil and Lubricants

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

541325 Gas

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

541330 Propane

- Bulk purchases for student transportation vehicles.

541400 Maintenance Materials

- Materials and supplies for the repair and maintenance of District buildings and equipment. (This object 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

- 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 object.

542200 Textbook Adoption

- New curriculum adoption purchases at the District level.

542300 Textbook Replacement

- Purchase of textbooks damaged or lost to maintain the standard curriculum.

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.

544100 Online Periodical Subscriptions

- Subscriptions for any web-based or electronic publications used for instructional purposes.

Food (for Nutrition Services only) - Expenditures for food used in the school food service program. These objects is 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 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 Object 554100.

546000 Non-Consumable Supplies

- MINOR EQUIPMENT. Equipment items costing up to \$4,999 not requiring asset tagging.

546100 Minor Equipment - Tagged

- MINOR EQUIPMENT. Equipment items costing up to \$4,999 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.

548000 Computer Hardware

- Non-capital computer hardware, such as iPads or Chromebooks, generally of value not meeting the capital expenditure criterion.

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 objects 559000 or 567200 as appropriate for special assessments against the District for capital improvement such as streets, curbs, and drains.

553100 Leasehold Improvements

Depreciable 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 \$5,000 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 \$5,000 or more such as machinery, furniture and fixtures, and vehicles (Object 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 \$5,000.

555090 Miscellaneous Other Technology

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

Transportation - Expenditures for bus garages, buses, and capital bus improvements for student transportation.

556410 Buses/Capital Bus Improvements

Other Capital Outlay - Expenditures for all other Capital Outlay not classified above.

559000 Other Capital Outlay

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

560000 - Other Objects (formerly known as 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 object 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 object 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 recorded here are 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 object 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 object 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 object 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 object 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 object 559000 for capital improvement assessments to District properties.)

568000 PERS UAL Lump Payment

569000 Grant Indirect Charges

- Covers administrative overhead expense. (This object 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

581200 Discounts on Issuance of Long-Term Debt

DESCRIPTION OF FUNCTION 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
- 21221 - Counseling College Preparation
- 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 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 / 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

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 - Licensed Administrator Professional Development
- 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
- 25231 - Funding Management Activities
- 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
- 25288 - Risk Control Initiatives
- 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
- 26611 - IT Project Management
- 26620 - Systems Analysis Services
- 26631 - Student Information Systems
- 26632 - Business Information Systems
- 26634 - Web Information Systems
- 26635 - Systems Development and Integration
- 26641 - Technical Operations
- 26642 - Information Security
- 26643 - Client Services and Collaboration
- 26691 - Central Telecommunication Services
- 26696 - School Hardware Modernization
- 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 the 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 - Activities concerned with providing food to students and staff in the District.

- 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 - Activities which are not directly related to the provision of education to pupils.

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 the 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 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

APPROVED RESOLUTION

June 11, 2020

RESOLUTION No. 6129

Budget Committee Approval of the 2020-21 Budget and The 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 May 26, 2020, the Budget Committee received the Superintendent's budget message and Proposed Budget document for the fiscal year 2020-21.
- C. On June 8, 2020, the Board acting as the Budget Committee held a Budget Town Hall to discuss and receive public comment on the Proposed Budget.
- D. Oregon Budget Law, ORS 294.431, requires submission of the budget document to the Tax Supervising 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 11, 2020.
- 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 June 11, 2020, 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 the assessed value of the Permanent Rate Tax Levy, (commonly known as the "Gap Tax") and, based on an analysis presented to the Board, 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 the urban renewal division of tax calculations with a statutory rate limit on July 2003, which 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 approves the budget as summarized in Attachment "XX".
2. The Budget Committee approves the budget for the fiscal year 2020-21 in the total amount of \$2,725,777,000.
3. 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 \$136,000,000 for exempt bonds

Taxes are hereby imposed and categorized as for the tax year 2020-21 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		\$136,000,000

4. The Budget Committee further resolves that \$0.5038 per \$1,000 of taxable assessed value is excluded from the 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).
5. The Budget Committee directs submittal of this approved budget to the TSCC by June 11, 2020, in accordance with ORS 294.431, under the extension as granted by the TSCC.

Attachment "A" to RESOLUTION NO. 6129

Budget Committee Approval of the 2020-21 Budget and The Imposition of Property Taxes

Portland Public Schools				
Adjustments to the 2020-21 Proposed Budget Document				
June 11, 2020				
(in thousands)				
				Recommended
	Proposed	Adjustment		Approved
	Budget			Budget
100 - General Funds				
Resources				
Beginning Fund Balance	46,631			46,631
Local Property and Other Taxes	277,706			277,706
Local Option Taxes	100,366			100,366
Other Local Sources	18,395			18,395
County and Intermediate Sources	14,027			14,027
State School Fund	267,735			267,735
State Common School Fund	4,744			4,744
Federal and State Support	0			0
Interfund Transfers	0			0
Other	50			50
Total	729,654	0		729,654
Requirements				
Instruction	373,928			373,928
Support Services	311,832			311,832
Enterprise and Community Svcs	1,814			1,814
Transfer of Funds	1,134			1,134
Contingency	40,946			40,946
Total	729,654	0		729,654
200 - Special Revenue Funds				
Resources				
Beginning Fund Balance	36,735			36,735
Property and Other Taxes	305			305
Other Revenue from Local Sources	22,909			22,909
Intermediate Sources	144			144
State Sources	72,998			72,998
Federal Sources	58,709			58,709
Interfund Transfers	0			0
All Other Resources	34			34
Total	191,834	0		191,834

Portland Public Schools
Adjustments to the 2020-21 Proposed Budget Document
June 11, 2020

(in thousands)

		Proposed Budget	Adjustment	Recommended Approved Budget
Requirements				
Instruction		84,568		84,568
Support Services		54,750		54,750
Enterprise and Community Svcs		23,861		23,861
Facilities Acquisition and Construction		14		14
Transfers of Funds		0		0
Unappropriated Ending Fund Balance		28,641		28,641
Total		191,834	0	191,834
300 - Debt Service Funds				
Resources				
Beginning Fund Balance		14,250		14,250
Property and Other Taxes		128,923		128,923
Other Revenue from Local Sources		56,693		56,693
Federal Sources		54		54
Interfund Transfers		1,751		1,751
Total		201,672	0	201,672
Requirements				
Debt Service & PERS UAL		191,444		191,444
Unappropriated Ending Fund Balance		10,228		10,228
Total		201,672	0	201,672
400 - Capital Projects Funds				
Resources				
Beginning Fund Balance		577,819		577,819
Other Revenue from Local Sources		12,766		12,766
Intermediate Sources		0		0
State Sources		3,500		3,500
Interfund Transfers		0		0
All Other Resources		0	1,000,000	1,000,000
Total		594,085	1,000,000	1,594,085

Portland Public Schools
Adjustments to the 2020-21 Proposed Budget Document
June 11, 2020

(in thousands)

		Proposed Budget	Adjustment	Recommended Approved Budget
Requirements				
Instruction		0	29,644	29,644
Support Services		1,524	58,428	59,952
Facilities Acquisition and Construction		419,663	911,928	1,331,591
Transfers of Funds		617		617
Contingencies		0		0
Unappropriated Ending Fund Balance		172,282		172,282
Total		594,085	1,000,000	1,594,085
600 - Internal Service Funds				
Resources				
Beginning Fund Balance		6,186		6,186
Other Revenue from Local Sources		2,155		2,155
State Sources		192		192
Total		8,532	0	8,532
Requirements				
Support Services		3,762		3,762
Contingencies		4,769		4,769
Unappropriated Ending Fund Balance		0		0
Total		8,532	0	8,532
All Funds Total		1,725,777	1,000,000	2,725,777

ADOPTED RESOLUTION

RESOLUTION No. 6135

Impose Taxes and Adoption of the 2020-21 Budget for School District No. 1J, Multnomah County, Oregon

RECITALS

- A. Oregon Local Budget Law, Oregon Revised Statute (ORS) 294.428 requires that each legal jurisdiction's Budget Committee approves a budget and specifies the *ad valorem* property tax amount or rate for all funds.
- B. The Board of Education (Board) serves as the Budget Committee for the school district. The 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.
- C. On June 11, 2020, the Board, acting in their capacity as the Budget Committee, received testimony and a report on the current year Local Option Levy expenditures and testimony and recommendations from the CBRC.
- D. On June 11, 2020, by way of Resolution No. 6129, and under the provisions of Oregon Local Budget Law (ORS Chapter 291), the Budget Committee for School District No. 1J, Multnomah County, Oregon ("District"), approved the 2020-21 budget and tax rates.
- E. Oregon Budget Law, ORS 294.431, requires submission of the budget document to the Tax Supervising Commission (TSCC) by May 15 of each year. ORS 294.431 allows taxing jurisdictions to request an extension of the submission date. 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 23, 2020.
- G. ORS 457.445 (6) (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 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 no later than July 15.
- H. 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 District's Board of Education hereby adopts the budget for the fiscal year 2020-21, as summarized in Attachment A, in the total amount of \$2,725,777,000.
- 2. The Board appropriates for the fiscal year beginning July 1, 2020, the amounts summarized by function in Attachment A to this resolution for the fiscal year 2020-21, 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 \$136,000,000 for exempt bonds.

And that these taxes are hereby imposed and categorized for tax year 2020-21 upon the assessed value of all taxable property within the district.

4. Taxes are hereby imposed and categorized as for tax year 2020-21 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		\$136,000,000

5. The Board further resolves that \$0.5038 per \$1,000 of taxable assessed value is excluded from the 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). The District will notify the county assessors that for the 2020-21 fiscal year \$0.5038 of the District's permanent tax rate levy is to be excluded from the urban division of tax calculations under the provisions of ORS 457.445 (6) (d).

Attachment "A" to Resolution No. 6135

2020-21 Adopted Budget				
(in thousands)				
Schedule of Appropriations and Other Balances				
	Proposed		Approved	Adopted
100 - General Funds	Original	Adjustment		
1000 - INSTRUCTION	373,928	0	373,928	373,928
2000 - SUPPORT SERVICES	311,832	0	311,832	311,832
3000 - ENTERPRISE AND COMMUNITY SVCS	1,814	0	1,814	1,814
5200 - TRANSFERS OF FUNDS	1,134	0	1,134	1,134
6000 - CONTINGENCIES	40,946	0	40,946	40,946
Fund Total	729,654	0	729,654	729,654
200 - Special Revenue Funds	Original	Adjustment		
1000 - INSTRUCTION	84,568	0	84,568	84,568
2000 - SUPPORT SERVICES	54,750	0	54,750	54,750
3000 - ENTERPRISE AND COMMUNITY SVCS	23,861	0	23,861	23,861
4000 - FACILITIES ACQUISITION AND CON	14	0	14	14
7000 - UNAPPROPRIATED FUND BALANCE	28,641	0	28,641	28,641
Fund Total	191,834	0	191,834	191,834
300 - Debt Service Funds	Original	Adjustment		
5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS	191,444	0	191,444	191,444
7000 - UNAPPROPRIATED FUND BALANCE	10,228	0	10,228	10,228
Fund Total	201,672	0	201,672	201,672
400 - Capital Project Funds	Original	Adjustment		
1000 - INSTRUCTION	0	29,644	29,644	29,644
2000 - SUPPORT SERVICES	1,524	58,428	59,952	59,952
4000 - FACILITIES ACQUISITION AND CON	419,663	911,928	1,331,591	1,331,591
5200 - TRANSFERS OF FUNDS	617	0	617	617
7000 - UNAPPROPRIATED FUND BALANCE	172,281	0	172,281	172,281
Fund Total	594,085	1,000,000	1,594,085	1,594,085
600 - Internal Service Funds	Original	Adjustment		
2000 - SUPPORT SERVICES	3,763	0	3,763	3,763
6000 - CONTINGENCIES	4,769	0	4,769	4,769
Fund Total	8,532	0	8,532	8,532
All Funds	Original	Adjustment		
All Funds Total	1,725,777	1,000,000	2,725,777	2,725,777

NOTICE OF BUDGET COMMITTEE MEETING



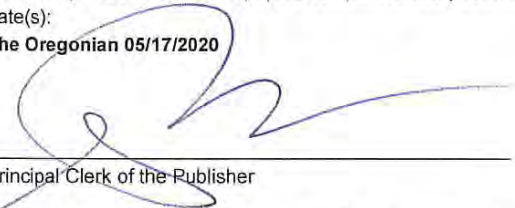
The Oregonian
LEGAL AFFIDAVIT

AD#: 0009607166

State of Oregon,) ss
County of Multnomah)

Brian Maly being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):

The Oregonian 05/17/2020


Principal Clerk of the Publisher

Sworn to and subscribed before me this 22th day of May 2020


Notary Public

NOTICE OF BUDGET COMMITTEE 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 take place during the regular School Board meeting on the 26th day of May at 6:00 pm. The purpose of the meeting is to receive the Superintendent's budget message and Proposed Budget for the fiscal year July 1, 2020 through June 30, 2021, and to receive public comment. This notice is also published on the District website at www.pps.net.
In light of current public health concerns related to COVID-19, under the provision of ORS 192.670 the virtual meeting will be conducted online, rather than in person. The meeting will be streamed live at: <https://www.youtube.com/user/ppscomms/live>. Public comment and testimony related to the Proposed Budget may be submitted via email to: publiccomment@pps.net or by mail addressed to: Board of Education, 501 N. Dixon Street, Portland, OR 97227. The items must be clearly labeled as public comment or testimony. Items received by 2:00 pm on May 26, 2020 will be presented to the Budget Committee at the May 26th meeting.
An additional meeting of the Budget Committee where public comment or testimony will be taken will be held on June 11th at 6:00 pm, also by virtual means via the website above. Public comment should be received by e-mail or mail no later than 2:00 pm on June 11, 2020 for the meeting on June 11th. A copy of the Proposed Budget is posted on the District website: <http://www.pps.net/Domain/214>

PPS
Portland Public Schools
Home-based
Distance Learning

PPS-HD: Distance Learning
 Learn more about home-based distance learning [MORE](#)

District Calendar [View Full Calendar](#)

19 May Tuesday	RESCHEDULED: District Board Meeting
25 May Monday	Memorial Day (No School)
26 May Tuesday	6:00 PM - 9:00 PM Regular Board Meeting
3 June Wednesday	4:30 PM - 6:00 PM School Improvement Bond Committee
9 June Tuesday	RESCHEDULED: District Board Meeting

Video [View All Video News](#)

PORTLAND PUBLIC SCHOOLS
Nutrition Services
 Meal Distributions
 Important Information

WATCH VIDEO

Nutrition Services Meal Distribution
 PPS Meal Service - how we are practicing safety and social distancing protocols so you can safely pick up meals for your family

- Key Links**
- [+ COVID-19 \(Coronavirus\) Updates](#)
 - [+ Vision](#)
 - [TV 28 PPS Livestream](#)
 - [+ Enroll](#)
 - [+ Apply for Free/Reduced Price Meals](#)
 - [+ School Building Improvement Bond](#)
 - [+ ParentVUE / StudentVUE](#)
 - [+ PPS Email](#)
 - [+ Bus - Student Transportation](#)

District News

[View All](#)

Madison's James Jeffrey-West named Regional Teacher of the Year

May 19, 2020

[Tiếng Việt](#) | [中文](#) | [Русский](#) | [Soomaali](#)

Madison High School teacher James Jeffrey-West has been named a 2021 Oregon Regional Teacher of the Year. Jeffrey-West, who is in his seventh year at Madison and 22nd year as a teacher, won for the region covered by the Multnomah Education Service District.



[MORE](#)

Notice of Budget Committee Meeting

May 14, 2020

A public meeting of the Board of Education, acting in its capacity as the Budget Committee of Portland Public School District 1J, Multnomah County, Oregon, will take place during the regular School Board meeting on the 26th day of May at 6 p.m. The purpose of the meeting is to receive the Superintendent's budget message and Proposed Budget for the fiscal year July 1, 2020 through June 30, 2021, and to receive public comment.

[MORE](#)

Posted at: www.pps.net
 May 14 – 26, 2020



Notice of Budget Committee Meeting

May 14, 2020

A public meeting of the Board of Education, acting in its capacity as the Budget Committee of Portland Public School District 1J, Multnomah County, Oregon, will take place during the regular School Board meeting on the 26th day of May at 6 p.m. The purpose of the meeting is to receive the Superintendent's budget message and Proposed Budget for the fiscal year July 1, 2020 through June 30, 2021, and to receive public comment.

In light of current public health concerns related to COVID-19, under the provision of ORS 192.670, the virtual meeting will be conducted online, rather than in person. The meeting will be streamed live at: [youtube.com/user/ppscomms/live](https://www.youtube.com/user/ppscomms/live). Public comment and testimony related to the Proposed Budget may be submitted via email to: publiccomment@pps.net or by mail addressed to: Board of Education, 501 N. Dixon Street, Portland, OR 97227. The items must be clearly labeled as public comment or testimony. Items received by 2:00 pm on May 26, 2020 will be presented to the Budget Committee at the May 26th meeting.

An additional meeting of the Budget Committee where public comment or testimony will be taken will be held on June 11 at 6 p.m., also by virtual means via the website above. Public comment should be received by email or mail no later than 2 pm on June 11, 2020 for the meeting on June 11. A copy of the Proposed Budget is posted on the District website: [pps.net/Domain/214](https://www.pps.net/Domain/214)

Posted at: www.pps.net
May 14 – 26, 2020

NOTICE OF TSCC HEARING



The Oregonian
LEGAL AFFIDAVIT

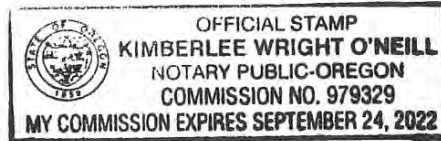
AD#: 0009636649

State of Oregon,) ss
County of Multnomah)

Brian Maly being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):

The Oregonian 06/14/2020


Principal Clerk of the Publisher



Sworn to and subscribed before me this 22th day of June 2020


Notary Public

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, 2020 through June 30, 2021. The hearing will be held on the 23rd 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. In light of current public health concerns related to COVID-19, under the provision of ORS 192.670 the virtual meeting will be conducted online, rather than in person. The meeting will be streamed live at: <https://www.youtube.com/user/ppscmms/live>. Public comment and testimony related to the budget may be submitted via email to: publiccomment@pps.net or by mail addressed to: Board of Education, 501 N. Dixon Street, Portland, OR 97227. The items must be clearly labeled as public comment or testimony. Items received by 2:00 pm on June 23, 2020 will be presented at the meeting. A copy of the budget is posted on the District's website: <http://www.pps.net/Domain/214>.

Summary of Budget Requirements as Approved

Fund Type	Fund	Amount
General Fund	100	\$ 729,654,000
Special Revenue Fund	200	\$ 191,834,000
Debt Service Fund	300	\$ 201,672,000
Capital Project Fund	400	\$ 1,594,085,000
Internal Service Fund	600	\$ 8,532,000
All Funds		\$ 2,725,777,000

Ad Valorem Tax	2019-20	2020-21	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	\$ 130,575,000	\$ 136,000,000	\$ 5,425,000

DR616358-01

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

**FORM ED-50
2020-2021**

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 N Dixon St</u>	<u>Portland</u>	<u>OR</u>	<u>97227</u>	<u>7/8/2020</u>
Mailing Address of District	City	State	ZIP Code	Date Submitted
<u>Nicole Bassen</u>	<u>Senior Budget Manager</u>	<u>503-916-3777</u>	<u>budget@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, 20014b			136,000,000.00
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			136,000,000.00

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 5, 2019	2020-21	2024-25	1.9900

(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.

TSCC LETTER



Tax Supervising and Conservation Commission

808 SW 3rd Ave, Suite 540
Portland, Oregon, 97204

(503) 988-3054

TSCC@multco.us

tscmultco.com

June 23, 2020

Board Chair Amy Kohnstamm
And the Portland Public School District Board of Directors
Portland Public School District No. 1J
501 N Dixon
Portland, Oregon 97227

RE: The District's 2020-21 Approved Budget

Chair Kohnstamm and the Board:

The Tax Supervising and Conservation Commission met on June 23, 2020 to review, discuss and conduct a public hearing on Portland School District's 2020-21 Approved Budget. The hearing was conducted pursuant to ORS 294.605 to 294.705 to confirm compliance with applicable laws.

The budget was filed timely on June 13, 2020 under an extension granted by TSCC. The 2020-21 budget process was found to be in substantial compliance with Local Budget Law. The budget estimates and levy amounts, as shown in the approved budget, are shown on the attached page. The Commission hereby certifies that it has no objections or recommendations with regard to the budget or the district's budget process.

Due to the uncertainty of state education funding we request the district to report its revised FY21 budget to the Commission no later than December 31, 2020.

Oregon Revised Statutes require that the district file the Adopted Budget with the Commission no later than July 15, 2020. If extra time is needed for this, please request an extension in writing.

Yours very truly,

TAX SUPERVISING & CONSERVATION COMMISSION

David Barringer, Chair

James Ofsink, Vice Chair

Margo Norton, Commissioner

Harmony Quiroz, Commissioner

Dr. Mark Wubbold, Commissioner