

PORTLAND PUBLIC SCHOOLS

# 2020-21 PROPOSED BUDGET

VOLUME #1



FISCAL YEAR 2020-21

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

[www.pps.net](http://www.pps.net)





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Board of Education Policy  
1.80.020-P



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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# **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.



## SUPERINTENDENT'S BUDGET MESSAGE FOR 2020-21

The unprecedented financial uncertainty created by the coronavirus makes it necessary for the District to wait for the updated revenue forecast from the Office of Economic Analysis scheduled to be released on May 20, 2020. Therefore, the budget message for the 2020-21 Proposed Budget will be delivered at the Board meeting on May 26, 2020. This budget message will be part of the budget book in the Adopted Budget version.

Note: The Proposed process for the 2020-21 budget occurred before the 2019-20 Supplemental budget went before the board. In all financial sections the Budget 2019-20 column contains Adopted numbers. The 2020-21 Approved and Adopted numbers will be revised to include the Supplemental budget changes.

## 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. 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 also be found in this section.



# 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

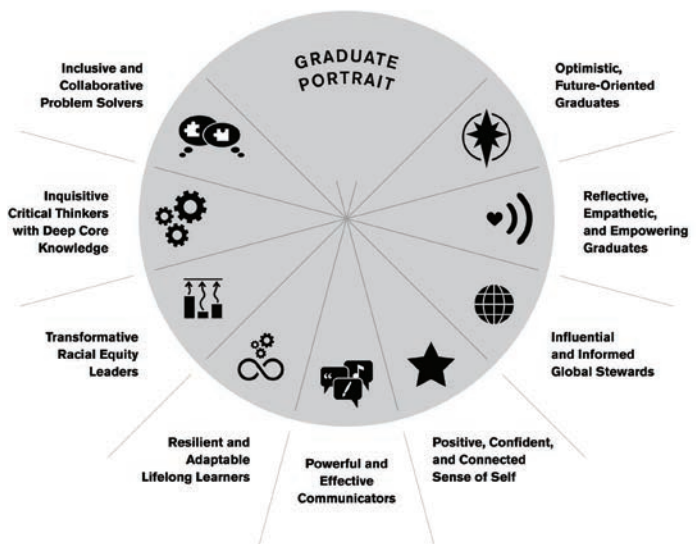
Relationships

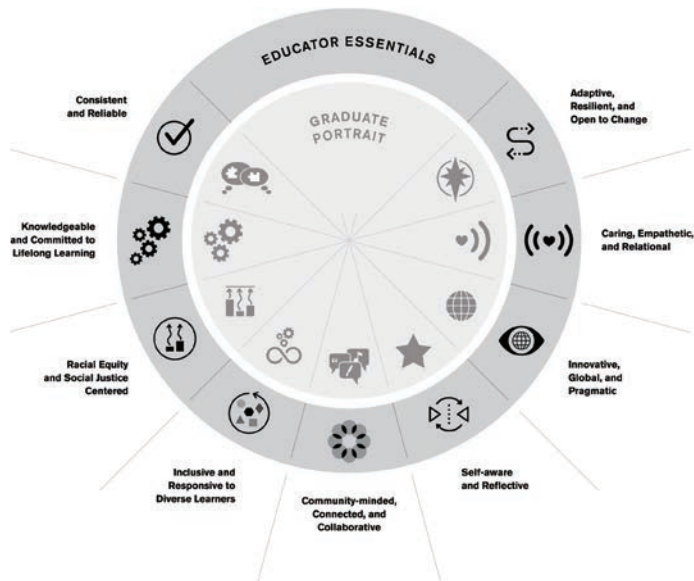
Partnerships and Collaboration

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.

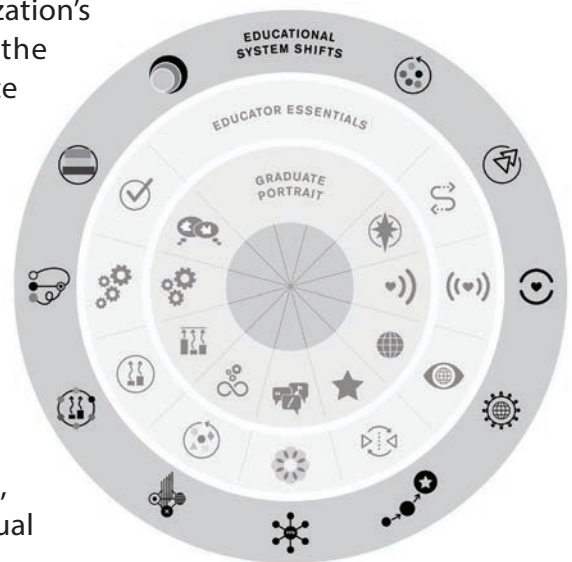
The Educational System Shifts are changes in the organization’s priorities and how it operates. They apply across the organization, from individual schools to the central-office department. They create conditions that support and encourage adults to model the Educator Essentials and the students to achieve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

The District 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 reimaged. 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

The District plans to issue \$441.3 million in General Obligation Bonds, Series 2020B to support the final phase of the capital improvement work outlined in the 2017 bond authorization.

#### 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 \$1.73 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 two 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

## 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

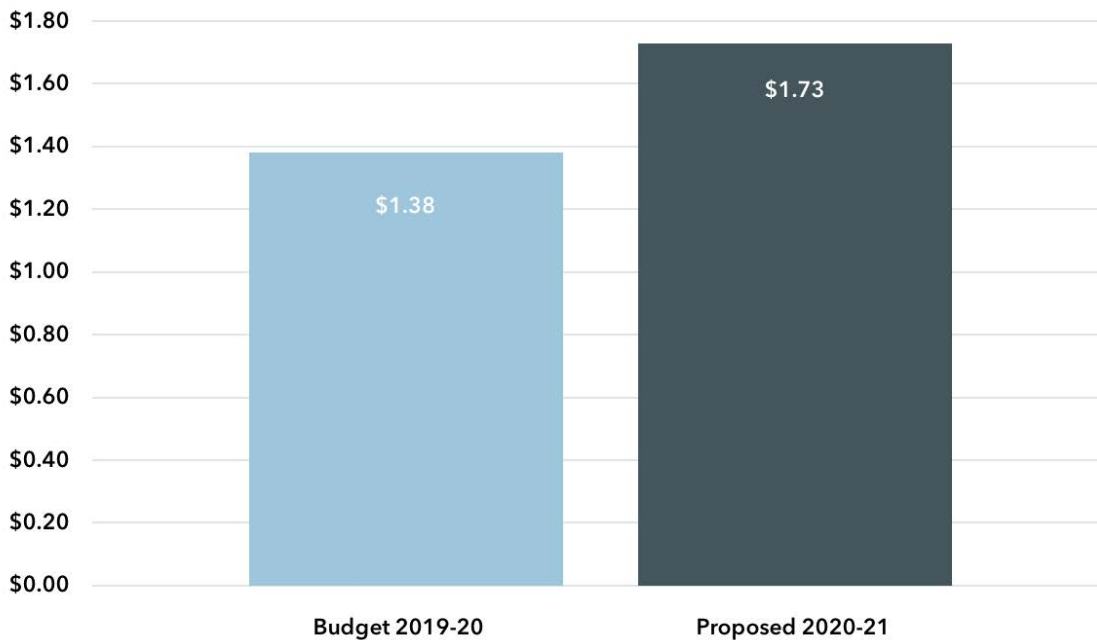
\*\*Latest estimates from ODE website and from 19/20 Tax Supervising and Conservation Commission information

## 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 25%, or \$346.32 million, from \$1.38 billion in 2019-20 to \$1.73 billion in 2020-21, including a contingency of \$45.72 million and an ending fund balance of \$211.15 million.

## Combined Budget (All Funds) in billions

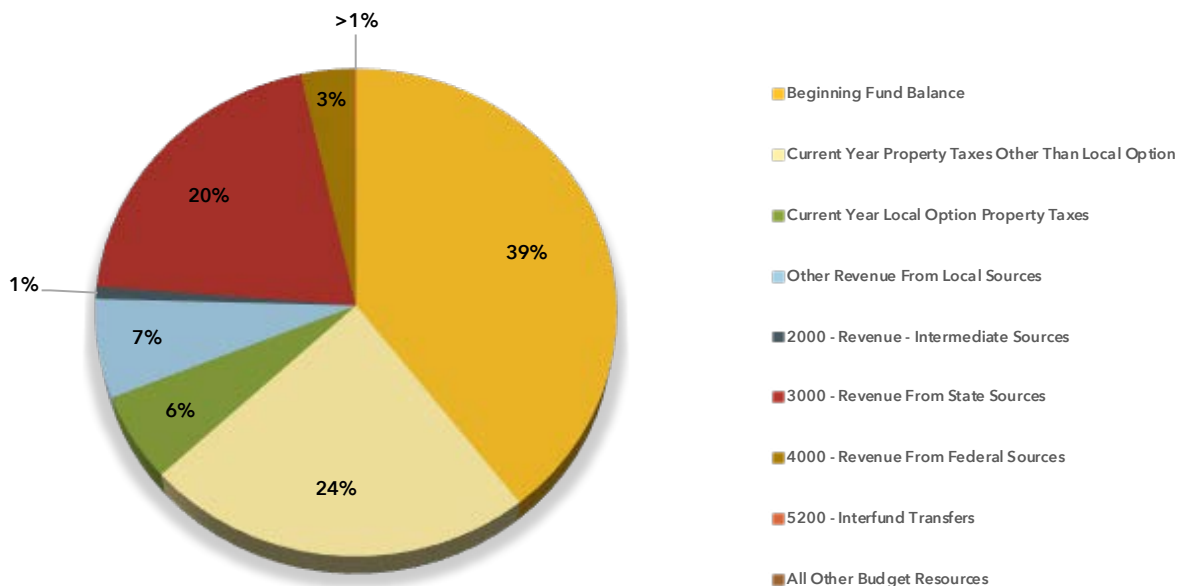


### Total Resources

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 proposed revenue in 2020-21 for all funds is \$1.73 billion and represents an increase of \$346.32 million, or 25%, from the 2019-20 adopted budget.

The Beginning Fund Balance represents the largest resource for the District and includes Capital Projects Funds with \$681.62 million or 39% 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 24% followed by State Sources as the third largest revenue contributor with \$349.17 million or 20%. Other sources add up to 17% or \$288.05 million.

### Percent of Total Resources - All Funds



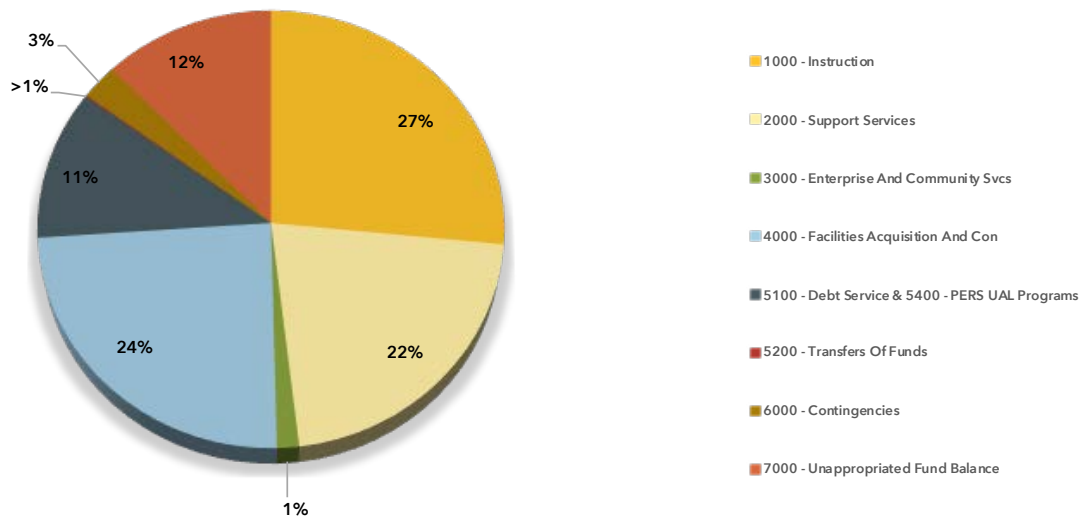
## Total Requirements

The 2020-21 proposed budget expenditures for all funds represent a \$346.32 million increase, or 25%, as compared to the 2019-20 adopted budget. The increase is due to the SSA and the bond sale of the remaining 2017 bond authorization.

Expenditures are categorized by major function and major object.

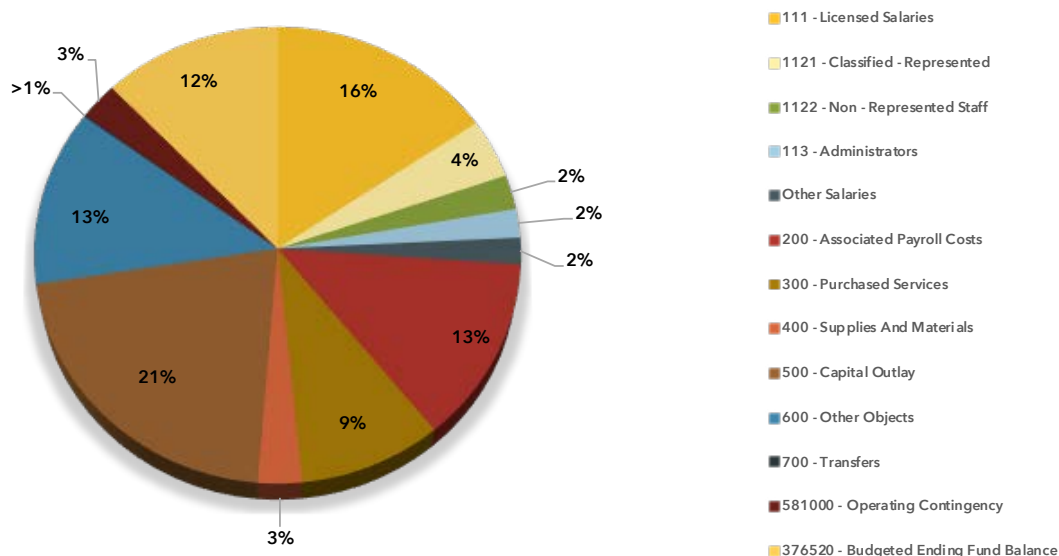
- Major function includes instruction, support services, enterprise and community services, facility acquisition and construction, debts, transfers out, contingency and ending fund balance. Instruction is the largest budget category at \$458.50 million or 27% of all funds. Facilities Services is the second largest budget category at \$419.68 million or 24% of all funds. Support Services is the third largest budget category at \$371.87 million or 22% of all funds.

### Requirements by Major Function - All Funds



- Major object includes salaries, payroll benefits, purchased services, supplies and materials, capital outlay, other objects, transfers and reserves. Salaries and associated payroll costs represent the largest budget category at \$675.66 million or 39% of all funds.

### Requirements by Major Object - All Funds





## Contingencies and Unappropriated Ending Fund Balance

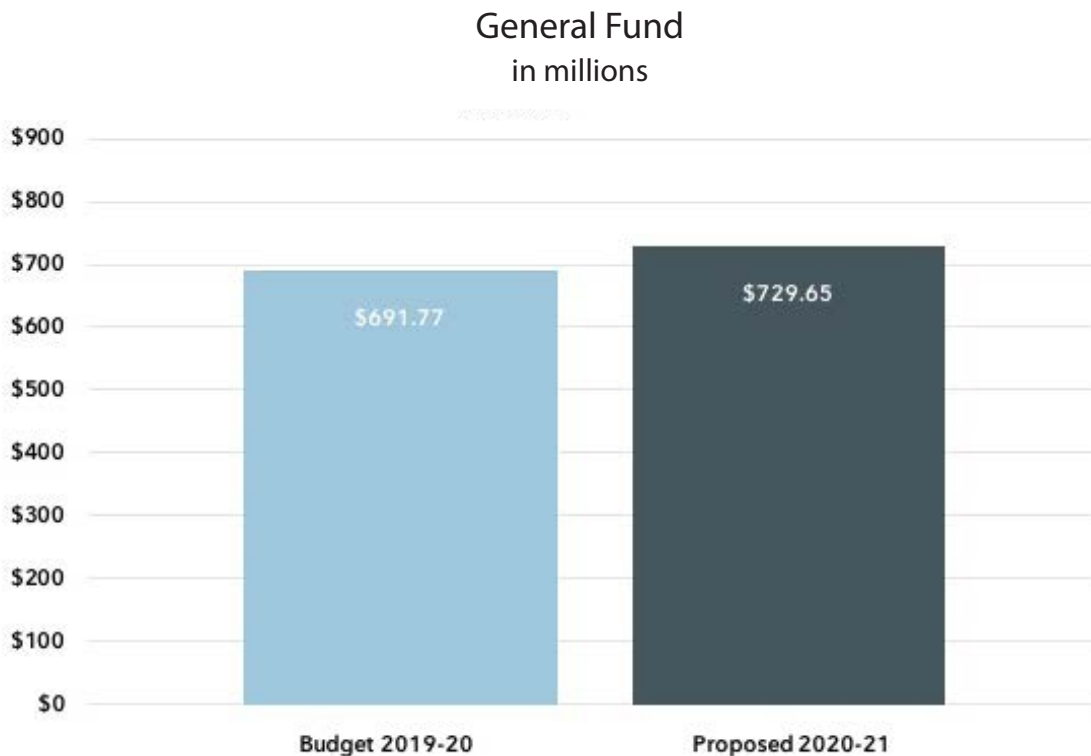
Contingencies are reserved for expenditures that cannot be foreseen and planned in the budget process because of the occurrence of an unusual or extraordinary event. From 2019-20 to 2020-21 total budgeted contingency will decrease \$32.23 million to \$45.72 million. This is due to a spend down of the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

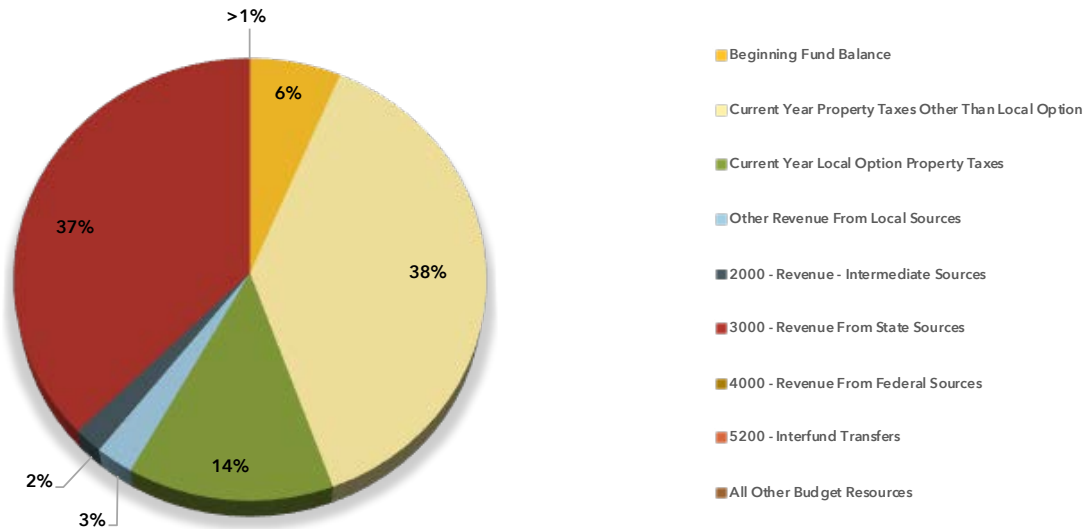


### General Fund Resources

In 2020-21, the proposed 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



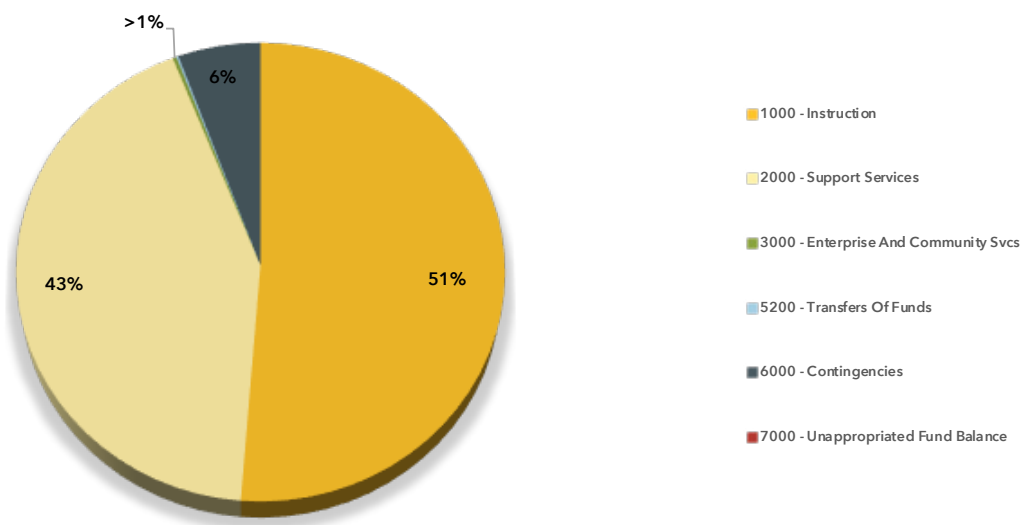
### General Fund Requirements

The 2020-21 the proposed 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.

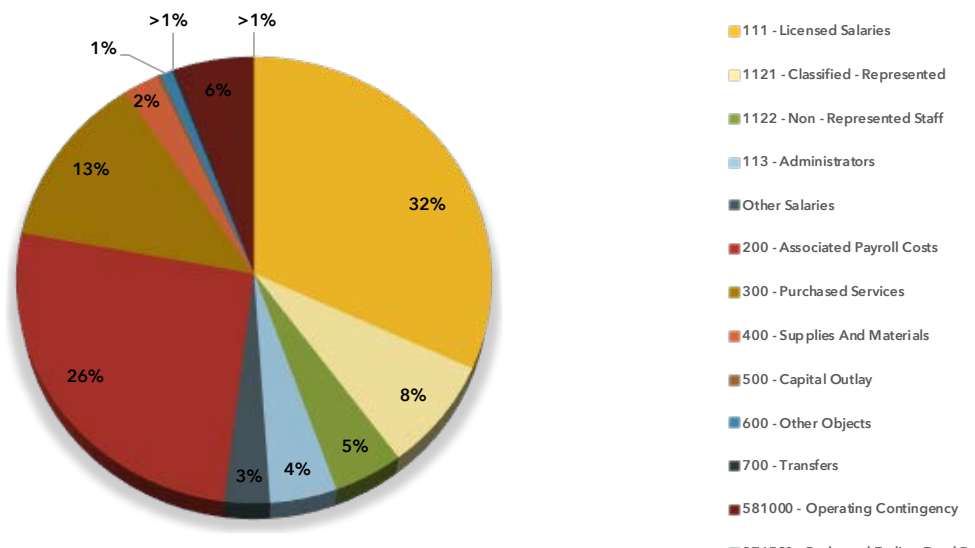
- Major function includes classroom instruction, support services, enterprise and community services, facility acquisition & construction, debts, transfers out, contingency and ending fund balance. Classroom instruction is the largest budget category at \$373.93 million or 51% of the General Fund. Support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

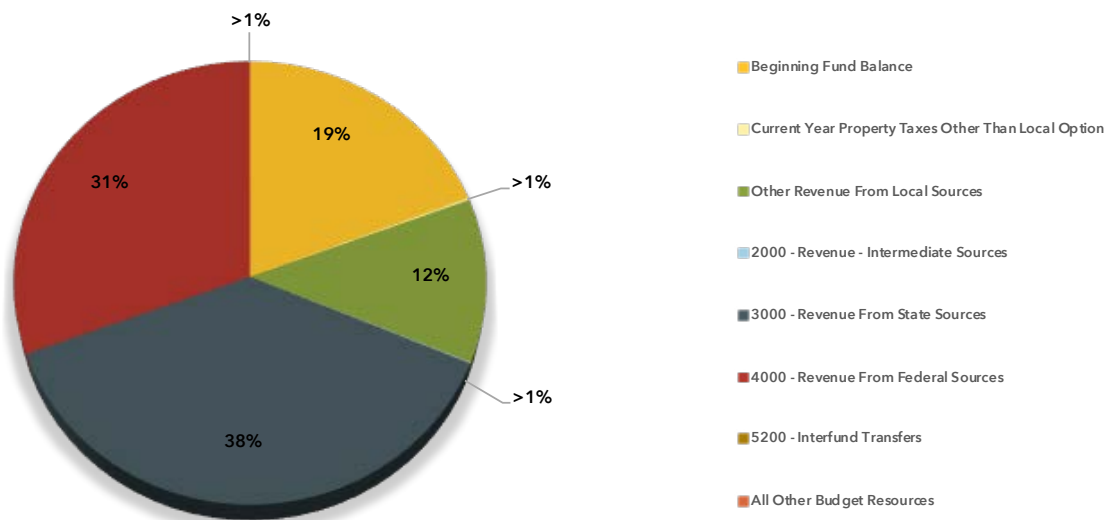
### Requirements by Major Object - General Fund



### 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.

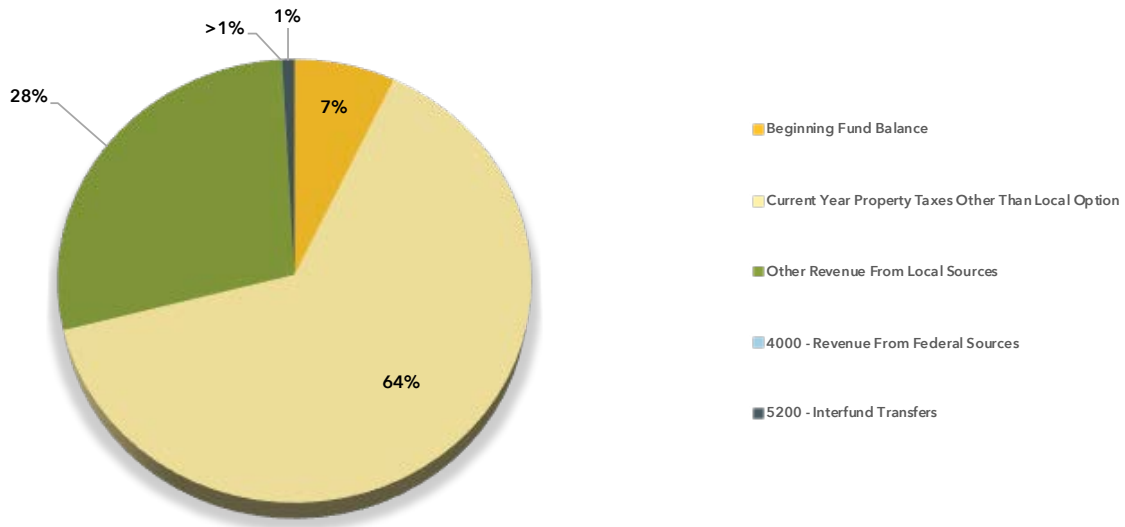
### Resources by Major Object - 200 - Special Revenue Fund



## 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.

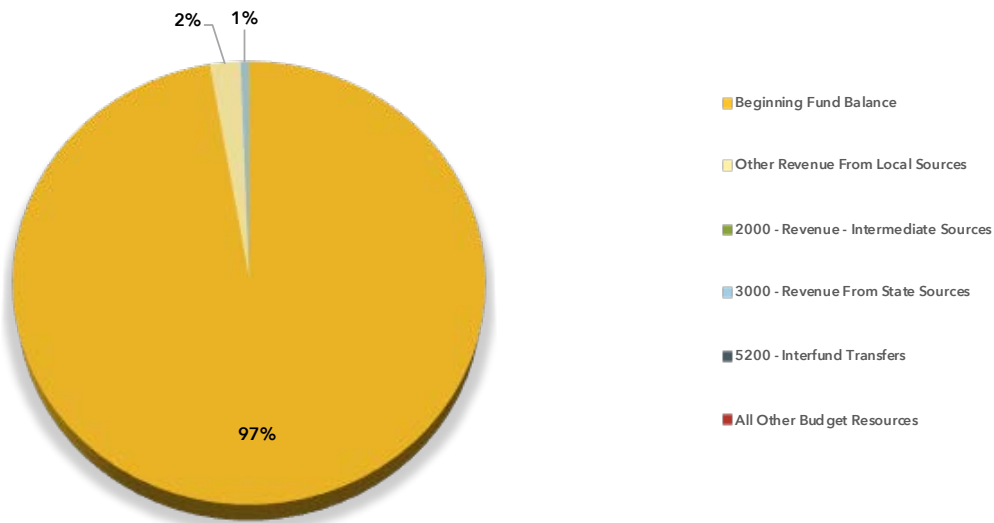
Resources by Major Object - 300 - Debt Service Fund



## Capital Projects Fund

The Capital Projects Fund is expected to increase by 70%, or \$244.76 million from 2019-20 to 2020-21. Spending on construction is expected to increase by \$114.65 million while contingencies decrease by \$42.93 million the unappropriated ending fund balance will increase by \$172.28 million.

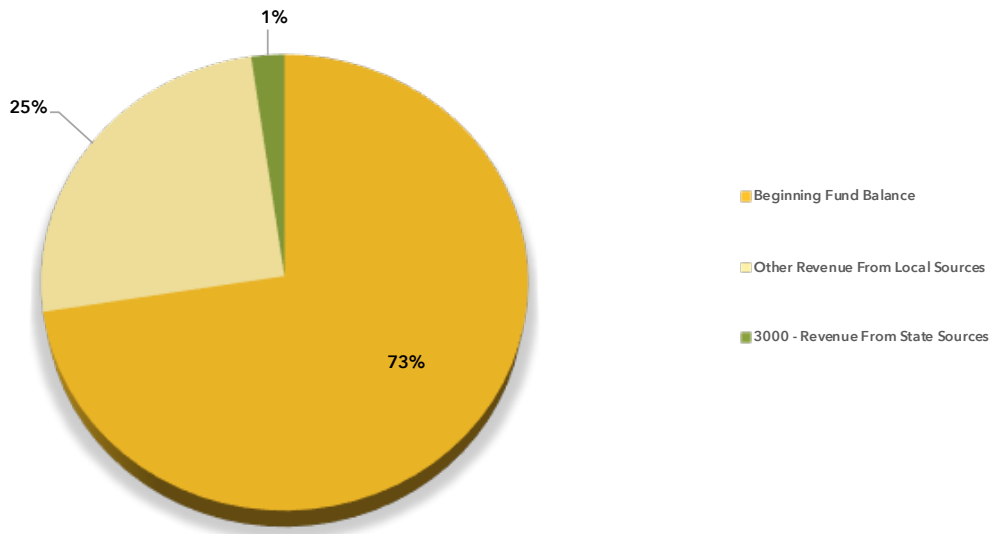
Resources by Major Object - 400 - Capital Projects Fund



## 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

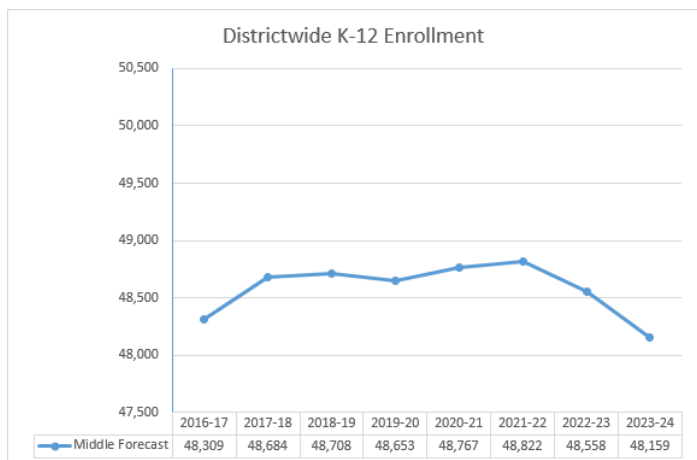
<https://www.oregonlegislature.gov/lro/Documents/report%205-99.pdf>

SSF is calculated based on enrollment. A per-student amount consists of two different enrollment numbers: average daily membership - resident (ADMr) and average daily membership - weighted (ADMw). The ADMr number represents the average number of students enrolled in PPS on a daily basis. The ADMw 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 improve class sizes, 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 is 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

The maximum class sizes for grades K-5 were improved for 2020-21, with Title I and CSI schools being staffed with even lower maximum class sizes. Kindergarten through 3rd grade were improved the most.

The maximum class size was improved for 6-8 across the system. Additional 0.5 allocations were provided to K-8 and Middle Schools to expand electives and four Middle Schools were provided additional FTE to pilot a 6-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 high schools with the highest class sizes and to support fully scheduling students.

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 and Title I or CSI K-5 and K-8 Schools. All K-5 and K-8 schools receive a minimum of 1.0 Counselor, using a ratio of 400:1, whereas K-5 and K-8 schools identified as Title I or CSI have an improved ratio of 250:1. All Middle Schools receive a minimum of 2.0 Counselors, with an improved ratio of 250:1. High Schools continue to have a ratio of 300:1.

### Additional Targeted Supports

New for 2020-21, Instructional Specialists were allocated to CSI and TSI Schools, with CSI Schools receiving 2.0 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 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 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.





# 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](http://www.pps.net), 503-916-2000

Detailed School Boundaries: [www.pps.net/map](http://www.pps.net/map)

School Boundaries Do Not Reflect City or County Lines

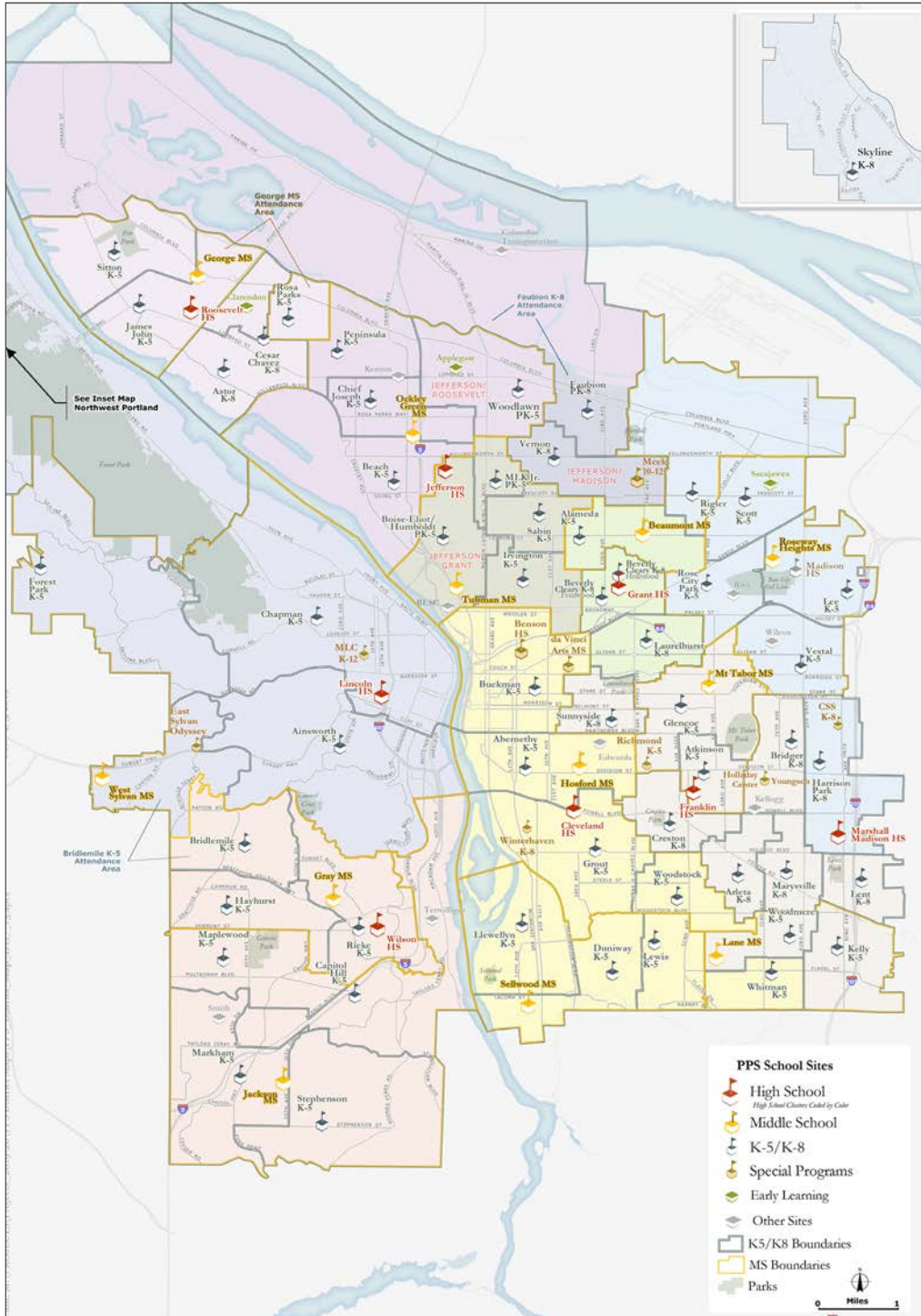
### Map Notes:

Beverly Cleary K-8 resides at multiple sites:

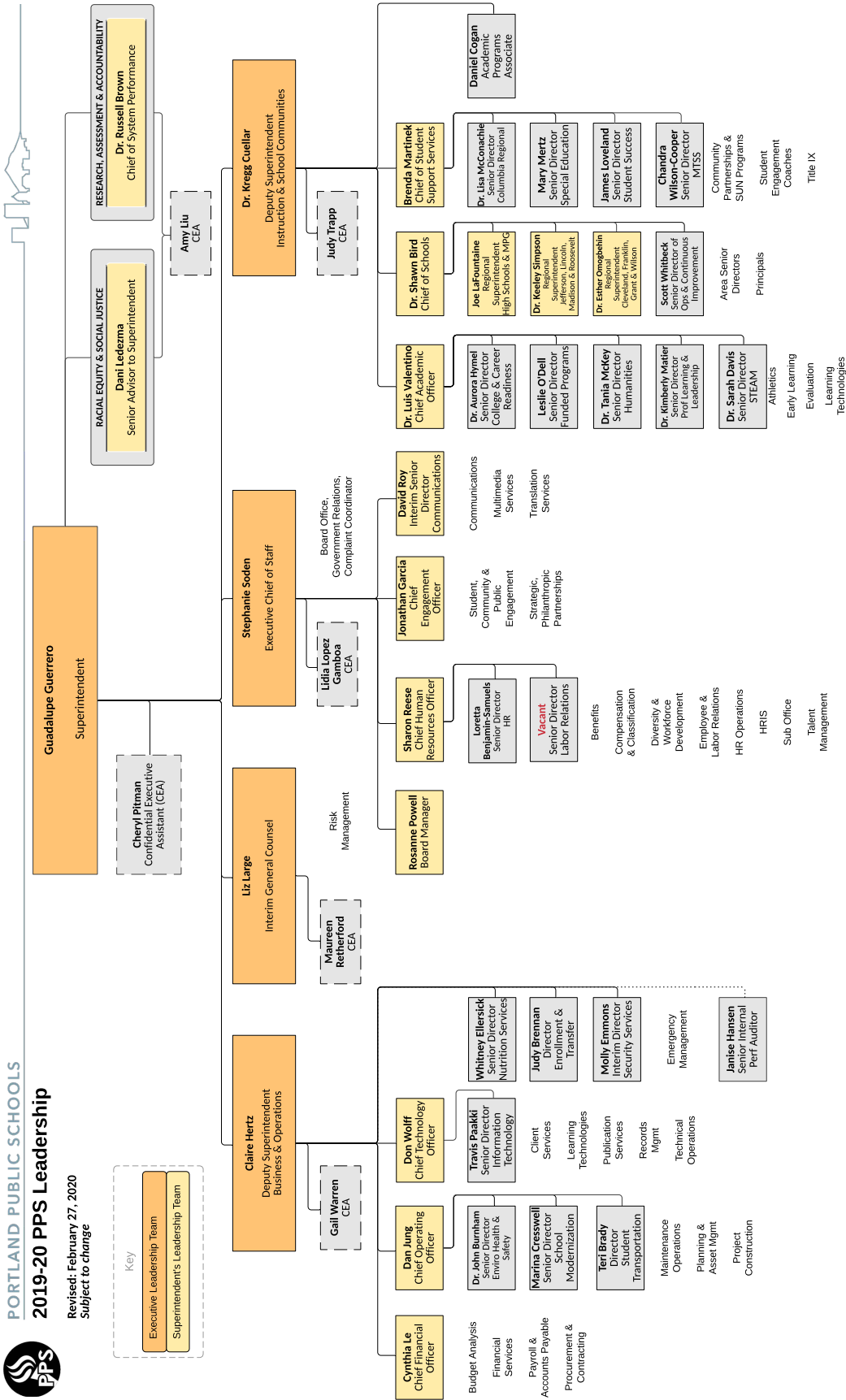
- Hollyhock: Kindergarten
- Fernwood: Grades 1-8

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](mailto:anscott@pps.net)  
Current Term: 7/2019-6/2023



Zone 5  
Scott Baily  
[sbaily@pps.net](mailto:sbaily@pps.net)  
Current Term: 7/2017-6/2021



Zone 2  
Michelle DePass  
[mdepass@pps.net](mailto:mdepass@pps.net)  
Current Term: 7/2019-6/2023



Zone 6  
Julia Brim-Edwards  
[jbrim-edwards@pps.net](mailto:jbrim-edwards@pps.net)  
Current Term: 7/2017-6/2021



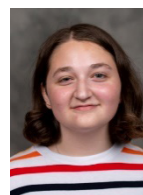
Zone 3  
Amy Kohnstamm (Board Chair)  
[akohnstamm@pps.net](mailto:akohnstamm@pps.net)  
Current Term: 7/2019-6/2023



Zone 7  
Eilidh Lowery  
[elowery@pps.net](mailto:elowery@pps.net)  
Current Term: 7/2019-6/2023



Zone 4  
Rita Moore (Vice Chair)  
[rmoore5@pps.net](mailto:rmoore5@pps.net)  
Current Term: 7/2017-6/2021



Student Representative  
Maxine Latterell  
[mlatterell@pps.net](mailto:mlatterell@pps.net)  
Current Term: 7/2019-6/2020



# PORTLAND PUBLIC SCHOOLS School Board Districts (2012 - Current)

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](http://www.pps.net), 503-916-2000  
 Detailed School Boundaries: [www.pps.net/map](http://www.pps.net/map)  
 School Boundaries Do Not Reflect City or County Lines

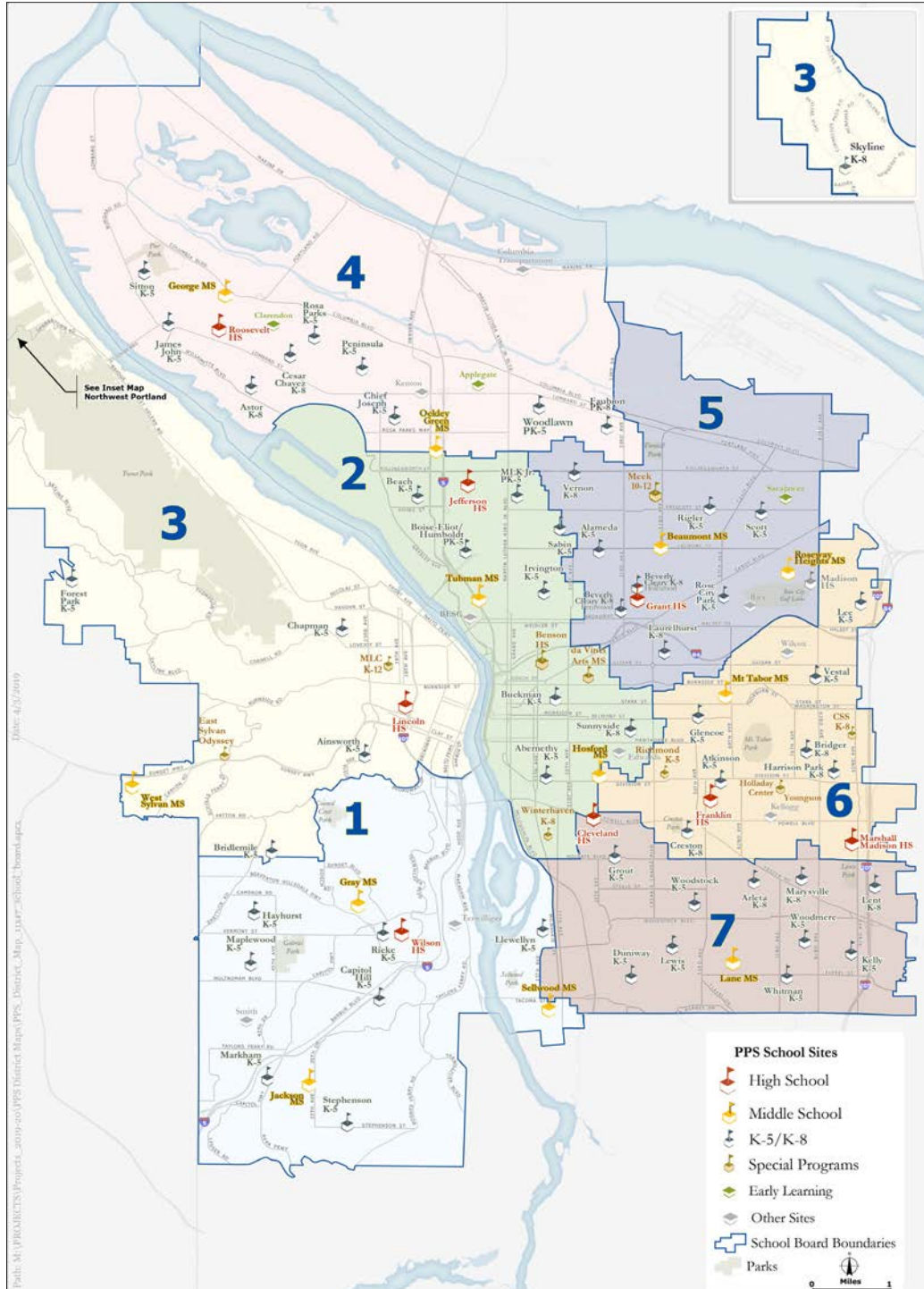
### Map Notes:

Beverly Cleary K-8 resides at multiple sites:

- Hollywood: 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.



# 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

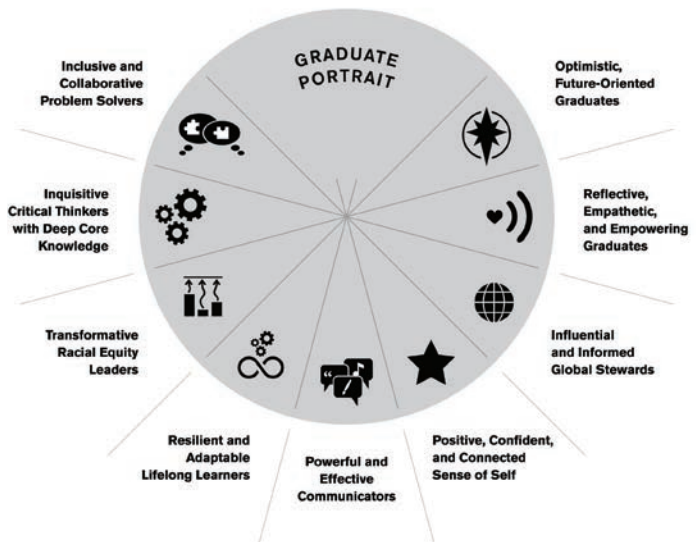
Relationships

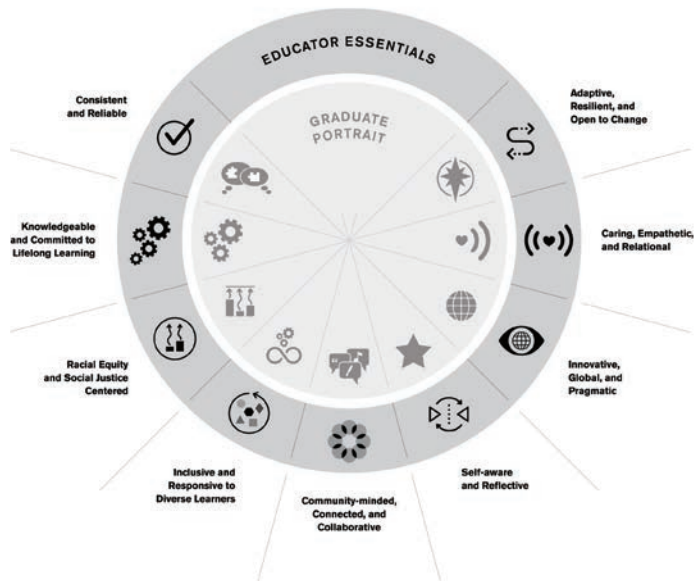
Partnerships and Collaboration

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.

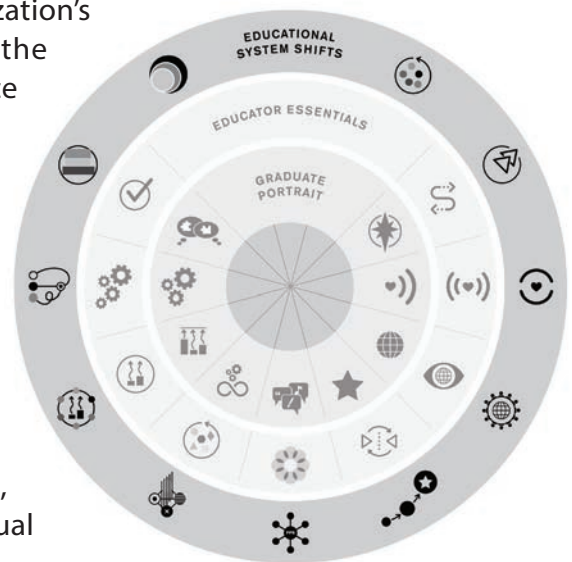
The Educational System Shifts are changes in the organization’s priorities and how it operates. They apply across the organization, from individual schools to the central-office department. They create conditions that support and encourage adults to model the Educator Essentials and the students to achieve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

The District 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.

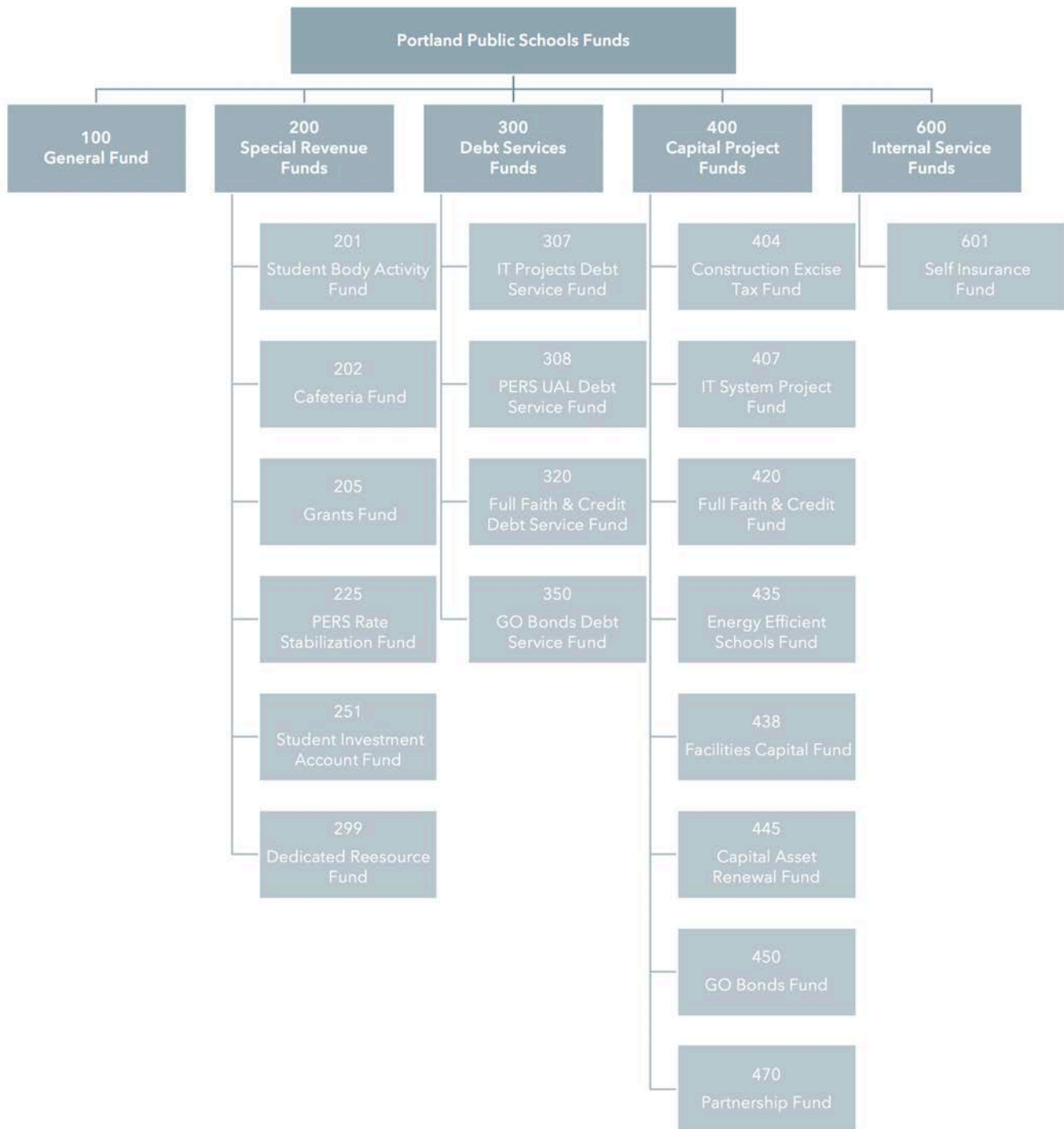
The District is embarking on the implementation of the Government Finance Officers Association's Best Practices in School Budgeting. This process will support the collaboration of instructional and financial leadership to improve student performance.

# BUDGET CALENDAR

|  |                    | <b>Portland Public Schools<br/>Budget Calendar 2020-21</b><br><i>Revised 12/3/2019</i>   |              |        |                  |
|---|--------------------|--|--------------|--------|------------------|
|   |                    | Board Inform / Review  | Board Action |        |                  |
| <b>Multi-Year Business Plan<br/>PPS Reimagined<br/>Student Success Act</b>        | September 23, 2019 | <b>School Board Meeting 6:00 PM</b><br>Inform Board on the Student Success Act (SSA), the Student Investment Account (SIA) , and the Strategic Plan Framework/Continuous Improvement Plan (CIP)<br>Board reviews draft 2020-21 Budget Calendar | ✓<br>✓       |        | BESC Building    |
|   | October 15, 2019   | <b>School Board Meeting 6:00 PM</b><br>Board approves 2020-21 Budget Calendar<br>Board appoints Community Budget Review Committee (CBRC) members<br>TSCC Hearing for Local Option Levy   | ✓            | ✓<br>✓ | BESC Building    |
|   | October 17, 2019   | <b>SSA Community Engagement Meetings, 1 of 3, 6:00 PM</b><br>Engage community and stakeholders in needs assessment process to inform Strategic Plan Framework/CIP and SIA application  | ✓            |        | Lent School      |
|   | October 19, 2019   | <b>SSA Community Engagement Meetings, 2 of 3, 9:00 AM</b><br>Engage community and stakeholders in needs assessment process to inform Strategic Plan Framework/CIP and SIA application  | ✓            |        | Faubion School   |
|   | October 22, 2019   | <b>SSA Community Engagement Meetings, 3 of 3, 6:00 PM</b><br>Engage community and stakeholders in needs assessment process to inform Strategic Plan Framework/CIP and SIA application  | ✓            |        | Roosevelt School |
|   | November 5, 2019   | <b>School Board Meeting 6:00 PM</b><br><b>Work session with CBRC</b><br>Board reviews draft Strategic Plan Framework/CIP and Multi-Year Business Plan<br>Board approves Mission Statement  | ✓            | ✓      | BESC Building    |
| <b>Budget Development</b>   | February 25, 2020  | <b>School Board Meeting 6:00 PM</b><br><b>Work session with CBRC</b><br>Board reviews Strategic Plan and Multi-Year Business Plan  | ✓            |        | BESC Building    |
|   | March 29, 2020     | <b>Publish 1<sup>st</sup> Notice of Budget Committee Meeting</b><br><i>(5 to 30 days before the meeting)</i>   |              |        | The Oregonian    |
|   | April 12, 2020     | <b>Publish 2<sup>nd</sup> Notice of Budget Committee Meeting</b><br><i>(5 to 30 days before the meeting)</i>   |              |        | The Oregonian    |
|   | April 21, 2020     | <b>School Board Meeting 6:00 PM</b><br><b>CBRC in attendance</b><br>Board reviews the SIA grant agreement<br><b>Proposed Budget:</b> Superintendent delivers 2020-21 Proposed Budget message and presentation                                  | ✓<br>✓       |        | BESC Building    |
|   | May 6, 2020        | <b>School Board Work Session 6:00 PM</b><br>Board conducts public engagement session on Proposed Budget  |              | ✓      | School TBD       |
|   | May 19, 2020       | <b>School Board Meeting 6:00 PM</b><br>CBRC presents 2020-21 Proposed Budget report to the Board   | ✓            |        | BESC Building    |
|   | June 9, 2020       | <b>School Board Meeting 6:00 PM</b><br><b>Approved Budget:</b> Board as Budget Committee approves 2020-21 Proposed Budget  |              | ✓      | BESC Building    |
|   | June 14, 2020      | <b>Publish Notice of Budget Hearing and Budget Summary</b>   |              |        | The Oregonian    |
|   | June 23, 2020      | <b>TSCC Hearing 5:00 PM</b><br>TSCC certifies 2020-21 Approved Budget<br><b>School Board Meeting 6:00 PM</b><br><b>Adopted Budget:</b> Board conducts a public hearing, adopts budget, makes appropriations and imposes taxes                  | ✓            |        | BESC Building    |
|   | July 15, 2020      | <b>Submit Tax Certification documentations</b><br><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<br>202 - Cafeteria Fund<br>205 - Grants Fund<br>225 - PERS Rate Stabilization Fund<br>251 - Student Investment Account<br>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<br>308 - PERS UAL Debt Service Fund<br>320 - Full Faith & Credit Debt Service Fund<br>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<br>407 - IT System Project Fund<br>420 - Full Faith & Credit Funds<br>435 - Energy Efficient Schools Fund<br>438 - Facilities Capital Fund<br>445 - Capital Asset Renewal Fund<br>450 - GO Bonds Fund<br>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

|   |   |                   |
|---|---|-------------------|
|  | <p>BOARD POLICY</p> <p>Portland Public Schools<br/>Racial Educational Equity Policy</p> | <p>2.10.010-P</p> |
|---|---|-------------------|

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.<sup>1</sup>

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.

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<sup>1</sup> 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<br>Portland Public Schools<br>Racial Educational Equity Policy | 2.10.010-P |
|---|---|------------|

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.<sup>2</sup> 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.

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

## FINANCIAL BOARD POLICIES

|   |   |                   |
|---|---|-------------------|
|  | <p>BOARD POLICY</p> <p>Portland Public Schools<br/>Racial Educational Equity Policy</p> | <p>2.10.010-P</p> |
|---|---|-------------------|


- 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<br>Contingencies and Reserves | 8.10.025-P |
|---|--|------------|

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<br>Administrative Directive | 8.10.030-AD |
|---|--|-------------|

### **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<br>Administrative Directive | 8.10.030-AD |
|---|--|-------------|

- (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
- Expansion of early education enrollment/ preschool seats
- 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

### Social Emotional and Mental Health Supports

- Improved counselor-to-student ratios at all middle schools and all TSI/CSI K-5 and K-8 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 school psychologists to support case management
- Increased mental and behavioral health supports for our most marginalized students; this includes contracts with culturally-specific organizations to provide mental and behavioral health support
- Launch of recovery and transition program at Roosevelt and Madison High Schools to support student re-entry into the district
- Additional Restorative Justice full-time positions
- Title IX professional development across employee groups

### More Optimal Student-Teacher Ratios & Class Sizes

- Continued incremental improvement towards meeting class size goals and the reduction of overages across grade levels
- Commitment to better ensuring class size goals of 24:1 are met in every Kindergarten classroom across the district and 26:1 at Grade 1 (facility space permitting), and incremental decreases at across Grades 2 -12
- Expansion of early education enrollment with additional preschool seats and PreK-3 alignment and teacher professional development
- Investment in full-time Educational Assistants in Title 1 Kindergarten classrooms



- Additional funds to address actual kindergarten enrollment uncertainty in Fall Balancing
- Additional special education program classes to support newly identified IEP's and increased student enrollment

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

- Additional FTE allocated to schools to support added visual and performing arts elective courses (which also facilitates additional collaboration and Professional Learning Community time within the school day; we also anticipate some further reduction in core class sizes as a byproduct)
- Technology support to implement external grant to launch 1:1 device program in four new Verizon Innovation schools

#### Greater Access to Arts Education Opportunities

- Additional FTE allocated to comprehensive middle and K-8 schools to support added visual and performing arts elective courses
- Additional itinerant personnel to supplement and ensure two complete arts discipline pathways exist at elementary-middle-high school levels in the Jefferson, Madison, 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

- Expanded culturally-specific family engagement at PreK-5 level
- Wraparound services at additional high school sites
- Greater opportunities for mentorship and student leadership development programming
- Expansion of culturally-specific enrichment activities at middle grades
- Student advocacy support and student identity development programming at middle schools
- Funding to promote culturally-specific student leadership and family engagement efforts
- Support to provide community-based school program equitable per pupil funding

#### Curriculum Materials & Professional Development for Educators

- Further provision of humanities and literacy curriculum materials to schools
- Assessment of existing math curriculum and identification and purchase/ partial adoption of high-quality instructional materials
- Partial adoption of new English as a Second Language (ESL)/English Learners with Disabilities (ELD) curriculum
- Development of Guaranteed and Viable Curriculum for Health and Physical Education

## 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

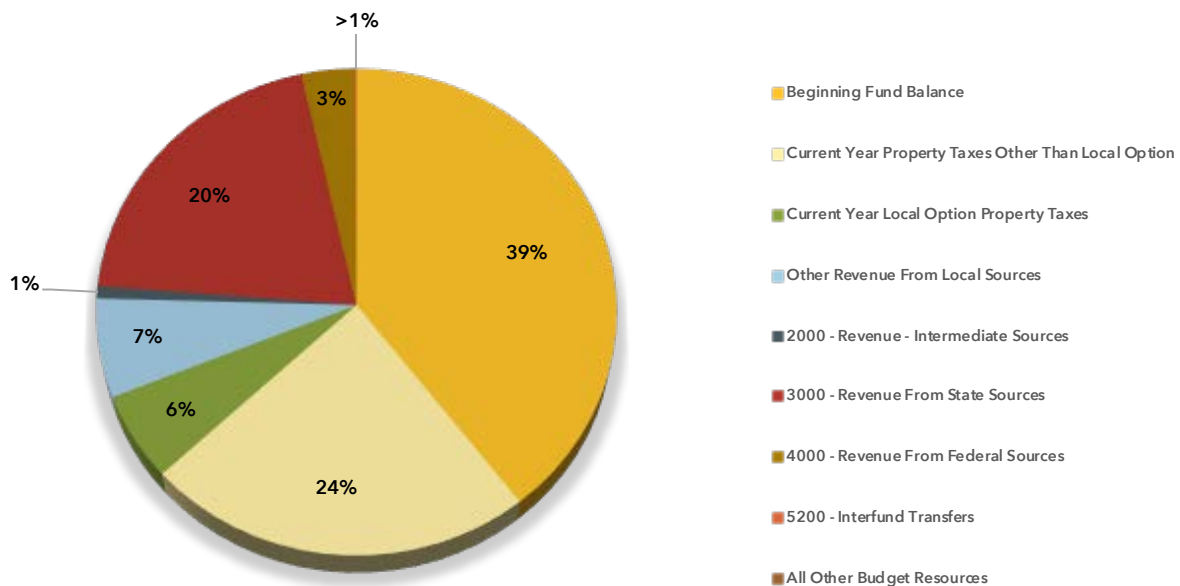
For the fiscal year ending June 30, 2021, the budgeted resources for all funds is nearly \$1.73 billion. Major sources of revenue are grants, general obligation bonds, SSF, and property taxes. Grants are accounted for in the Special Revenue Fund, and sources include federal Title and IDEA grants, as 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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Beginning Fund Balance                              | 348,085           | 221,460           | 558,757           | 413,594           | 681,621             | -                   | -                  |
| Current Year Property Taxes Other Than Local Option | 285,724           | 364,344           | 380,694           | 386,729           | 406,935             | -                   | -                  |
| Current Year Local Option Property Taxes            | 82,878            | 88,405            | 94,272            | 97,350            | 100,366             | -                   | -                  |
| Other Revenue From Local Sources                    | 97,145            | 103,489           | 125,230           | 115,595           | 112,918             | -                   | -                  |
| 2000 - Revenue - Intermediate Sources               | 24,102            | 15,339            | 13,604            | 13,685            | 14,171              | -                   | -                  |
| 3000 - Revenue From State Sources                   | 233,633           | 264,133           | 263,840           | 294,527           | 349,169             | -                   | -                  |
| 4000 - Revenue From Federal Sources                 | 50,559            | 50,801            | 48,454            | 53,605            | 58,763              | -                   | -                  |
| 5200 - Interfund Transfers                          | 16,141            | 6,997             | 6,125             | 4,324             | 1,751               | -                   | -                  |
| All Other Budget Resources                          | 9,084             | 422,640           | 70                | 50                | 84                  | -                   | -                  |
| <b>TOTAL RESOURCES</b>                              | <b>1,147,352</b>  | <b>1,537,607</b>  | <b>1,491,045</b>  | <b>1,379,458</b>  | <b>1,725,777</b>    | -                   | -                  |

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 \$1.73 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 and facilities acquisition 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. Reserve 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.

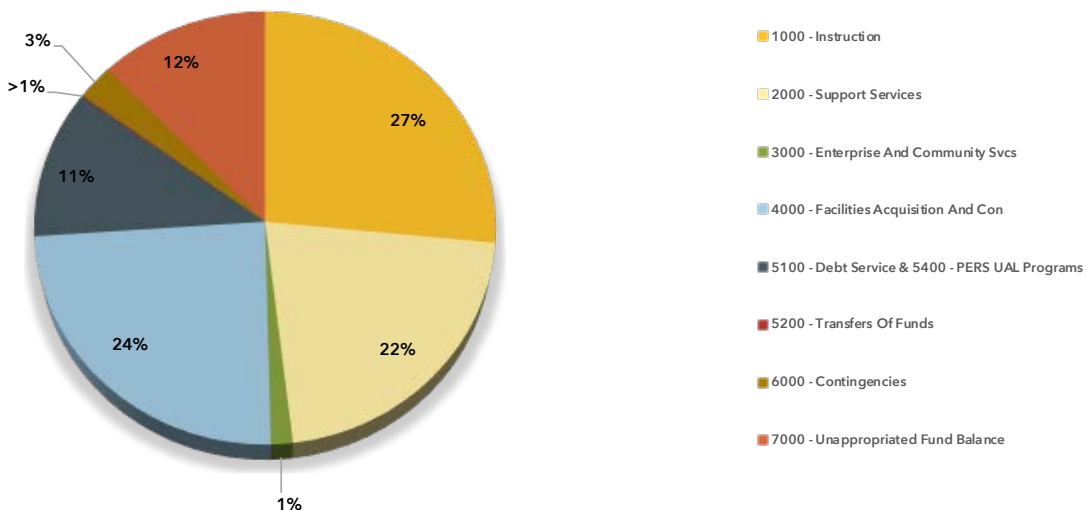
Prior years include an unappropriated ending fund balance which is an estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet cash flow needs. No expenditure shall be made from the 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 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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 1000 - Instruction                             | 369,841           | 386,976           | 394,078           | 424,488           | 3,439.77              | 458,496             | -                   | -                  | 3,644.40              |
| 2000 - Support Services                        | 270,272           | 281,401           | 302,212           | 326,884           | 2,222.51              | 371,868             | -                   | -                  | 2,425.70              |
| 3000 - Enterprise And Community Svcs           | 22,836            | 22,962            | 22,831            | 24,285            | 241.05                | 25,675              | -                   | -                  | 237.17                |
| 4000 - Facilities Acquisition And Con          | 149,868           | 113,042           | 164,764           | 303,047           | 27.00                 | 419,677             | -                   | -                  | 40.80                 |
| 5100 - Debt Service & 5400 - PERS UAL Programs | 96,933            | 167,472           | 173,842           | 177,734           | -                     | 191,444             | -                   | -                  | -                     |
| 5200 - Transfers Of Funds                      | 16,141            | 6,997             | 6,125             | 4,324             | -                     | 1,751               | -                   | -                  | -                     |
| 6000 - Contingencies                           | -                 | -                 | -                 | 77,940            | -                     | 45,715              | -                   | -                  | -                     |
| 7000 - Unappropriated Fund Balance             | 221,460           | 558,757           | 427,192           | 40,754            | -                     | 211,151             | -                   | -                  | -                     |
| <b>TOTAL REQUIREMENTS</b>                      | <b>1,147,352</b>  | <b>1,537,607</b>  | <b>1,491,045</b>  | <b>1,379,456</b>  | <b>5,930.33</b>       | <b>1,725,777</b>    | <b>-</b>            | <b>-</b>           | <b>6,348.07</b>       |

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

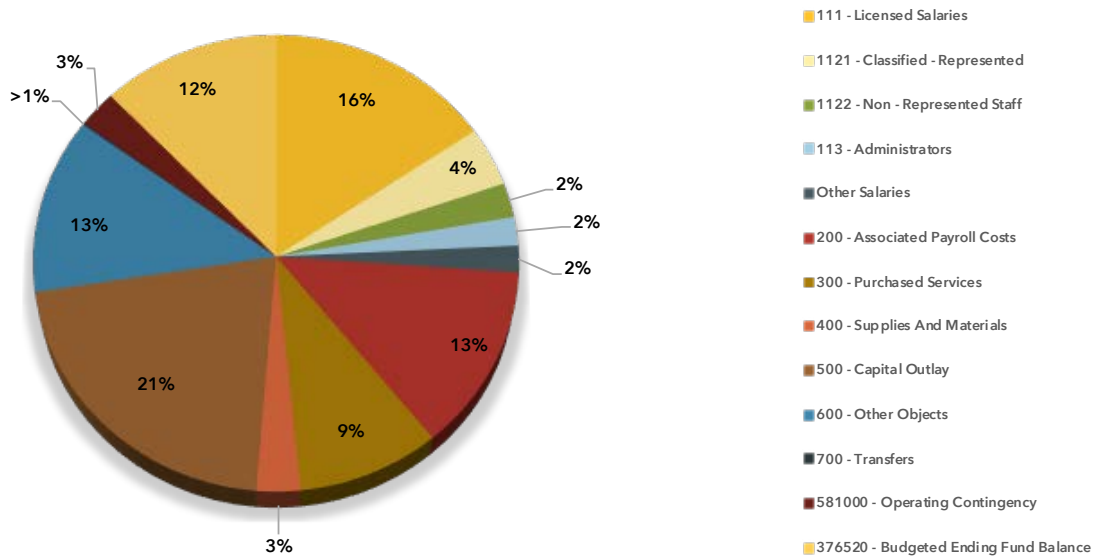
Across all funds, staffing costs account for 39% of Total Requirements. Capital Outlay is responsible for 21% while Supplies is 3%. Other Objects - most notably debt service payments - account for another 13%. Purchased Services are expected to require nearly 9%. Contingency and Budgeted Ending Fund Balance make up 15% 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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 111 - Licensed Salaries               | 220,331           | 234,751           | 243,932           | 252,037           | 3,401.69              | 268,644             | -                   | -                  | 3,632.72              |
| 1121 - Classified - Represented       | 55,586            | 56,282            | 58,707            | 65,818            | 1,845.05              | 72,566              | -                   | -                  | 1,961.82              |
| 1122 - Non - Represented Staff        | 28,662            | 29,086            | 30,172            | 36,971            | 443.38                | 41,975              | -                   | -                  | 488.03                |
| 113 - Administrators                  | 26,693            | 26,860            | 28,152            | 30,798            | 240.21                | 35,043              | -                   | -                  | 265.50                |
| Other Salaries                        | 23,134            | 23,919            | 27,845            | 27,867            | -                     | 32,378              | -                   | -                  | -                     |
| 200 - Associated Payroll Costs        | 171,441           | 178,174           | 180,305           | 211,533           | -                     | 225,055             | -                   | -                  | -                     |
| 300 - Purchased Services              | 108,813           | 116,486           | 131,026           | 136,684           | -                     | 159,836             | -                   | -                  | -                     |
| 400 - Supplies And Materials          | 31,941            | 35,780            | 42,640            | 40,729            | -                     | 49,155              | -                   | -                  | -                     |
| 500 - Capital Outlay                  | 133,614           | 87,190            | 127,641           | 252,029           | -                     | 366,679             | -                   | -                  | -                     |
| 600 - Other Objects                   | 109,536           | 183,326           | 187,234           | 201,836           | -                     | 215,829             | -                   | -                  | -                     |
| 700 - Transfers                       | 16,141            | 6,997             | 6,199             | 4,461             | -                     | 1,751               | -                   | -                  | -                     |
| 581000 - Operating Contingency        | -                 | -                 | -                 | 77,940            | -                     | 45,715              | -                   | -                  | -                     |
| 376520 - Budgeted Ending Fund Balance | 221,460           | 558,757           | 427,192           | 40,754            | -                     | 211,151             | -                   | -                  | -                     |
| <b>TOTAL REQUIREMENTS</b>             | <b>1,147,352</b>  | <b>1,537,607</b>  | <b>1,491,045</b>  | <b>1,379,456</b>  | <b>5,930.33</b>       | <b>1,725,777</b>    | <b>-</b>            | <b>-</b>           | <b>6,348.07</b>       |

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



# 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 |
| <b>Total Transfers</b>  | <b>\$ (1,751,000)</b> |   | <b>\$ 1,751,000</b> |  |

# 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

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 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

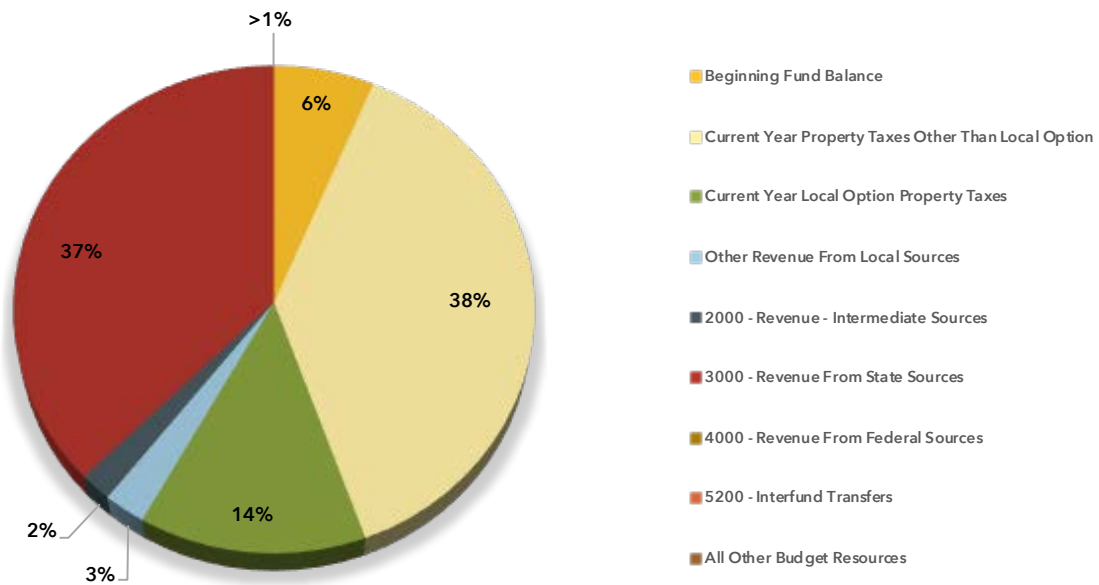
- The Health and Safety of PPS Students is a critical goal, and General Fund resources are being committed towards needed retention measures for our maintenance and custodial positions as well as investments in security.
- In order to ensure that PPS Students arrive safely and on time to school, expansions 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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Beginning Fund Balance                              | 37,835            | 20,104            | 38,282            | 34,112            | 46,631              | -                   | -                  |
| Current Year Property Taxes Other Than Local Option | 237,062           | 248,707           | 257,076           | 265,634           | 277,706             | -                   | -                  |
| Current Year Local Option Property Taxes            | 82,878            | 88,405            | 94,272            | 97,350            | 100,366             | -                   | -                  |
| Other Revenue From Local Sources                    | 15,686            | 17,467            | 26,692            | 19,906            | 18,395              | -                   | -                  |
| 2000 - Revenue - Intermediate Sources               | 13,121            | 13,254            | 13,494            | 13,357            | 14,027              | -                   | -                  |
| 3000 - Revenue From State Sources                   | 213,688           | 244,959           | 230,628           | 259,360           | 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                  | -                   | -                  |
| <b>TOTAL RESOURCES</b>                              | <b>600,301</b>    | <b>633,966</b>    | <b>660,592</b>    | <b>691,767</b>    | <b>729,654</b>      | -                   | -                  |

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

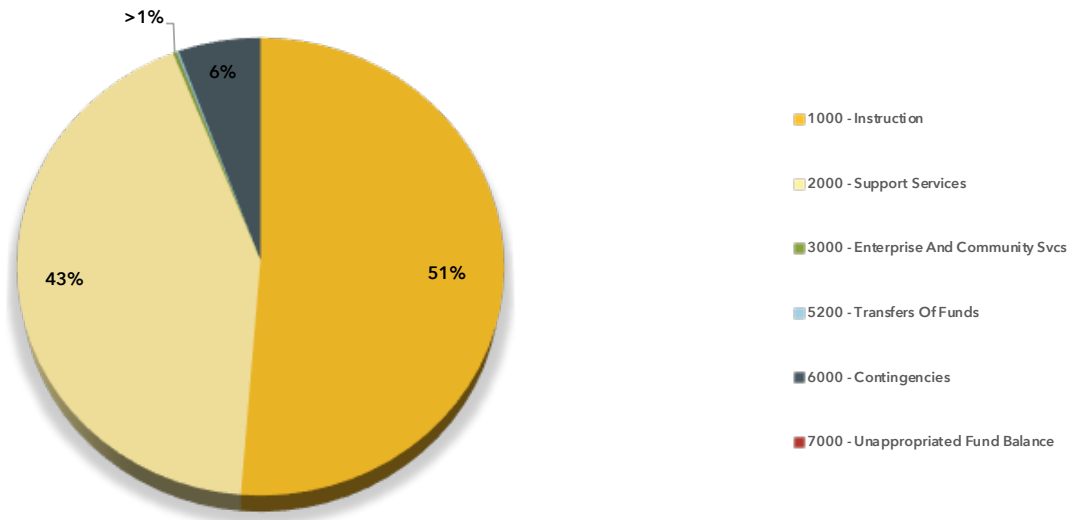


Summary of Requirements by Major Function - General Funds (Financial Data in Thousands)

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

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

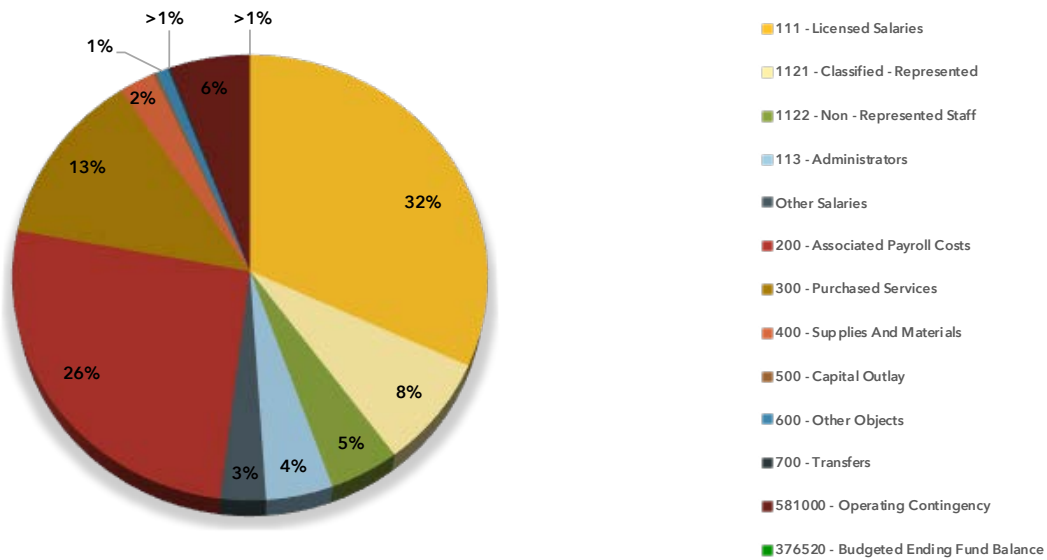


Summary of Requirements by Major Object - General Funds (Financial Data in Thousands)

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

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



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

| <b>Resources</b>                                    | <b>Proposed<br/>2020-21</b> | <b>Projected<br/>2021-22</b> | <b>Projected<br/>2022-23</b> | <b>Projected<br/>2023-24</b> |
|---|-----------------------------|------------------------------|------------------------------|------------------------------|
| 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                           |
| <b>Total Resources</b>                              | <b>729,654</b>              | <b>755,192</b>               | <b>781,624</b>               | <b>808,980</b>               |

| <b>Requirements</b>                  | <b>Proposed<br/>2020-21</b> | <b>Projected<br/>2021-22</b> | <b>Projected<br/>2022-23</b> | <b>Projected<br/>2023-24</b> |
|--------------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| 1000 - INSTRUCTION                   | 373,928                     | 387,015                      | 400,561                      | 414,581                      |
| 2000 - SUPPORT SERVICES              | 311,832                     | 322,746                      | 334,042                      | 345,734                      |
| 3000 - ENTERPRISE AND COMMUNITY SVCS | 1,814                       | 1,877                        | 1,943                        | 2,011                        |
| 5200 - TRANSFERS OF FUNDS            | 1,134                       | 1,174                        | 1,215                        | 1,257                        |
| 6000 - CONTINGENCIES                 | 40,946                      | 42,379                       | 43,862                       | 45,398                       |
| 7000 - UNAPPROPRIATED FUND BALANCE   | -                           | -                            | -                            | -                            |
| <b>Total Requirements</b>            | <b>729,654</b>              | <b>755,192</b>               | <b>781,624</b>               | <b>808,980</b>               |

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.

## General Fund Detail

### General Fund - Resources by Object (In Thousands)

| Description by Object Code                                     | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object  |                   |                   |                   |                   |                     |                     |                    |
| 376510 - Budgeted Beginning Fund Balance                       | -                 | -                 | -                 | 34,112            | 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              | -                   | -                  |
| 411111 - Current-Multnomah Co                                  | 212,134           | 222,120           | 230,600           | 238,192           | 248,475             | -                   | -                  |
| 411112 - Current-Clackamas Co                                  | 169               | 176               | 185               | 189               | 197                 | -                   | -                  |
| 411113 - Current-Washington Co                                 | 1,427             | 1,500             | 1,567             | 1,601             | 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              | -                   | -                  |
| 411312 - CY Gap Rate Taxes - Clack Co                          | 18                | 19                | 19                | 20                | 22                  | -                   | -                  |
| 411313 - CY Gap Rate Taxes - Wash Co                           | 151               | 158               | 165               | 171               | 180                 | -                   | -                  |
| Subtotal - Current Year Property Taxes other than Local Option | 237,062           | 248,707           | 257,076           | 265,634           | 277,706             | -                   | -                  |
| 411211 - CY Local Option Taxes-Mult Co                         | 82,212            | 87,705            | 93,541            | 96,563            | 99,556              | -                   | -                  |
| 411212 - CY Local Option Taxes-Clack Co                        | 71                | 74                | 77                | 83                | 90                  | -                   | -                  |
| 411213 - CY Local Option Taxes-Wash Co.                        | 595               | 626               | 654               | 704               | 720                 | -                   | -                  |
| Subtotal - Current Year Local Option Property Taxes            | 82,878            | 88,405            | 94,272            | 97,350            | 100,366             | -                   | -                  |
| 411121 - Prior-Multnomah Co                                    | 3,632             | 3,359             | 8,730             | 4,105             | 4,072               | -                   | -                  |
| 411122 - Prior-Clackamas Co                                    | 3                 | 2                 | 6                 | 3                 | 3                   | -                   | -                  |
| 411123 - Prior-Washington Co                                   | 15                | 12                | 46                | 16                | 15                  | -                   | -                  |
| 411124 - Prior-Mult Co Cancel/Omit                             | 9                 | 10                | 26                | -                 | -                   | -                   | -                  |
| 411130 - Foreclosures  | -                 | -                 | -                 | -                 | -                   | -                   | -                  |
| 411140 - Pymts In Lieu Of Prop Taxes                           | 305               | 322               | 352               | 327               | 382                 | -                   | -                  |
| 411170 - Other Property Taxes                                  | -                 | -                 | -                 | -                 | -                   | -                   | -                  |
| 411221 - PY Local Option Taxes-Mult Co.                        | 1,195             | 1,200             | 2,798             | 1,416             | 1,464               | -                   | -                  |
| 411222 - PY Local Option Taxes-Clack Co                        | 1                 | 1                 | 2                 | 1                 | 1                   | -                   | -                  |
| 411223 - PY Local Option Taxes-Wash Co                         | 6                 | 5                 | 18                | 7                 | 7                   | -                   | -                  |
| 411231 - Pen/Int-Local Opt Tax-MultCo                          | 25                | 53                | 98                | -                 | 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                 | -                   | -                  |
| 411322 - PY Gap Rate Taxes - Clack Co                          | -                 | -                 | 1                 | -                 | -                   | -                   | -                  |
| 411323 - PY Gap Rate Taxes - Wash Co                           | 2                 | 1                 | 5                 | 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                  | -                   | -                  |
| 413111 - Reg Tuition-Evening HS                                | 60                | 40                | 29                | 80                | 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               | -                   | -                  |
| 415300 - Gain/Loss Sale of Investment                          | (20)              | -                 | -                 | -                 | -                   | -                   | -                  |
| 416201 - A la Carte Sales                                      | -                 | 106               | 122               | 105               | 144                 | -                   | -                  |
| 416300 - Special Functions                                     | -                 | 5                 | 10                | -                 | 22                  | -                   | -                  |
| 416310 - Contracts and Other Sales                             | -                 | -                 | (1)               | -                 | -                   | -                   | -                  |
| 417110 - Football Admissions                                   | 46                | 67                | 45                | 51                | 53                  | -                   | -                  |
| 417120 - Basketball Admissions                                 | 27                | 42                | 36                | 31                | 39                  | -                   | -                  |
| 417130 - Wrestling Admissions                                  | 1                 | 1                 | 3                 | 1                 | 6                   | -                   | -                  |
| 417140 - Other Admissions                                      | 3                 | 4                 | 19                | 4                 | 11                  | -                   | -                  |
| 417410 - Pay to Play Fees                                      | 517               | 454               | 484               | 570               | 521                 | -                   | -                  |



| Description by Object Code                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| 417420 - Other Activity Fees                     | 59                | 69                | 64                | 75                | 61                  | -                   | -                  |
| 419110 - Civic Use of Bldgs                      | 766               | 1,011             | 948               | 1,854             | 861                 | -                   | -                  |
| 419112 - CUB-Day Care                            | 375               | 419               | 426               | 420               | 441                 | -                   | -                  |
| 419120 - Community Parking Fees                  | 22                | 20                | 24                | 35                | 25                  | -                   | -                  |
| 419130 - Rent-Lease of Facilities                | 1,554             | 1,601             | 1,657             | 2,000             | 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                  | -                   | -                  |
| 419700 - Services Provided Other Funds           | 80                | 42                | -                 | 45                | -                   | -                   | -                  |
| 419800 - Fees Charged to Grants                  | 3,357             | 3,436             | 3,786             | 3,953             | 4,437               | -                   | -                  |
| 419910 - Miscellaneous                           | 557               | 716               | 678               | 770               | 727                 | -                   | -                  |
| 419920 - Jury Duty                               | 1                 | 1                 | 2                 | 1                 | 1                   | -                   | -                  |
| 419930 - Fingerprinting                          | 45                | 46                | 81                | 46                | 57                  | -                   | -                  |
| 419940 - Restitution                             | 5                 | 3                 | 1                 | -                 | -                   | -                   | -                  |
| 419941 - Financial Rebates                       | -                 | 453               | 333               | -                 | 333                 | -                   | -                  |
| 419945 - E-RATE PRIORITY 1                       | 647               | -                 | -                 | -                 | -                   | -                   | -                  |
| 419950 - Sales, Royalties and Events             | 2                 | 1                 | 1                 | 5                 | 1                   | -                   | -                  |
| 419965 - Administrative Claiming                 | 37                | 530               | 72                | 530               | 72                  | -                   | -                  |
| 419970 - Public Records Request                  | 10                | 1                 | 9                 | 2                 | 5                   | -                   | -                  |
| Subtotal - Other Revenue from Local Sources      | 15,686            | 17,467            | 26,692            | 19,906            | 18,395              | -                   | -                  |
| 421010 - County School Funds                     | 12                | 13                | 7                 | 12                | 13                  | -                   | -                  |
| 421020 - Ed Service Dist Apportionment           | 8,491             | 8,500             | 8,500             | 8,500             | 8,500               | -                   | -                  |
| 421991 - City of Portland                        | 4,617             | 4,741             | 4,987             | 4,845             | 5,514               | -                   | -                  |
| Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES | 13,121            | 13,254            | 13,494            | 13,357            | 14,027              | -                   | -                  |
| 431010 - SSF--General Support                    | 207,182           | 239,804           | 225,135           | 254,228           | 267,735             | -                   | -                  |
| 431030 - Common School Fund                      | 6,191             | 5,155             | 5,493             | 5,132             | 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             | -                   | -                  |
| 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                  | -                   | -                  |
| Subtotal - All Other Budget Resources            | 25                | 41                | 55                | 50                | 50                  | -                   | -                  |
| <b>Total Resources by Object</b>                 | <b>600,301</b>    | <b>633,966</b>    | <b>660,592</b>    | <b>691,769</b>    | <b>729,654</b>      | -                   | -                  |

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

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

| Description by Function Code                    | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 1400 - SUMMER SCHOOL PROGRAMS                   | 508               | 698               | 819               | 1,680             | -                     | 1,709               | -                   | -                  | -                     |
| Subtotal - 1000 - INSTRUCTION                   | 324,119           | 339,412           | 347,734           | 371,969           | <b>3,044.91</b>       | 373,928             | -                   | -                  | <b>3,106.24</b>       |
| 2110 - ATTENDANCE/SOCIAL WORK SVCS              | 7,609             | 8,203             | 9,509             | 11,879            | <b>134.91</b>         | 14,153              | -                   | -                  | <b>152.03</b>         |
| 2120 - GUIDANCE SERVICES                        | 19,367            | 20,408            | 23,380            | 24,995            | <b>196.31</b>         | 24,724              | -                   | -                  | <b>188.96</b>         |
| 2130 - HEALTH SERVICES PROGRAMS                 | 10                | -                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 2140 - PSYCHOLOGICAL SERVICES                   | 4,983             | 5,166             | 6,073             | 5,970             | <b>48.71</b>          | 6,080               | -                   | -                  | <b>50.02</b>          |
| 2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC           | 7,590             | 8,036             | 9,640             | 10,796            | <b>87.60</b>          | 11,084              | -                   | -                  | <b>90.00</b>          |
| 2160 - OTHER STUDENT TREATMENT SVCS             | 2,565             | 2,621             | 3,128             | 3,676             | <b>32.33</b>          | 4,196               | -                   | -                  | <b>35.03</b>          |
| 2190 - SVC DIRECTION-STUDENT SUPPORT            | 9,574             | 10,793            | 13,414            | 11,982            | <b>45.00</b>          | 14,224              | -                   | -                  | <b>58.50</b>          |
| 2210 - IMPROVEMENT OF INSTRUCTION               | 1,977             | 2,076             | 2,699             | 3,200             | <b>13.00</b>          | 3,591               | -                   | -                  | <b>12.49</b>          |
| 2220 - EDUCATIONAL MEDIA SERVICES               | 10,980            | 11,203            | 11,296            | 11,138            | <b>110.35</b>         | 11,975              | -                   | -                  | <b>115.00</b>         |
| 2230 - ASSESSMENT AND TESTING                   | 648               | 585               | 585               | 617               | <b>3.00</b>           | 1,322               | -                   | -                  | <b>8.00</b>           |
| 2240 - INSTRUC STAFF DEVELOPMENT                | 15,091            | 16,633            | 18,000            | 21,329            | <b>120.36</b>         | 22,230              | -                   | -                  | <b>134.15</b>         |
| 2310 - BOARD OF EDUCATION SERVICES              | 669               | 777               | 843               | 822               | <b>5.00</b>           | 935                 | -                   | -                  | <b>4.00</b>           |
| 2320 - EXECUTIVE ADMINISTRATION SVCS            | 9,715             | 10,117            | 12,003            | 14,436            | <b>46.75</b>          | 15,543              | -                   | -                  | <b>51.25</b>          |
| 2410 - OFFICE OF THE PRINCIPAL SVCS             | 41,408            | 42,205            | 42,011            | 44,647            | <b>389.28</b>         | 49,115              | -                   | -                  | <b>409.33</b>         |
| 2490 - OTHER SCHOOL SUPPORT ADMIN               | 422               | 606               | 522               | 447               | -                     | 447                 | -                   | -                  | -                     |
| 2510 - SUPPORT SERVICES-BUSINESS                | 680               | 496               | 258               | 424               | <b>2.00</b>           | 440                 | -                   | -                  | <b>2.00</b>           |
| 2520 - FISCAL SERVICES                          | 9,598             | 10,614            | 10,335            | 12,316            | <b>54.22</b>          | 13,135              | -                   | -                  | <b>55.22</b>          |
| 2540 - OPER/MAINTENANCE OF PLANT SVCS           | 48,463            | 49,957            | 51,069            | 54,619            | <b>473.35</b>         | 56,975              | -                   | -                  | <b>475.85</b>         |
| 2550 - STUDENT TRANSPORTATION SERVICE           | 20,307            | 23,604            | 26,901            | 28,131            | <b>111.50</b>         | 29,457              | -                   | -                  | <b>112.50</b>         |
| 2570 - INTERNAL SERVICES                        | 3,092             | 3,206             | 3,078             | 3,818             | <b>27.00</b>          | 3,598               | -                   | -                  | <b>25.00</b>          |
| 2610 - DIRECTION OF CENTRAL SUPPORT             | -                 | -                 | 265               | 1,252             | <b>9.00</b>           | 1,162               | -                   | -                  | <b>8.00</b>           |
| 2620 - RESEARCH,DEVELOP,EVAL SVCS               | 1,364             | 1,617             | 977               | 1,805             | <b>11.30</b>          | 2,137               | -                   | -                  | <b>12.50</b>          |
| 2630 - INFORMATION SERVICES                     | 2,097             | 2,474             | 2,513             | 2,483             | <b>18.50</b>          | 3,074               | -                   | -                  | <b>23.75</b>          |
| 2640 - STAFF SERVICES                           | 5,854             | 5,190             | 5,839             | 6,503             | <b>45.00</b>          | 7,526               | -                   | -                  | <b>51.00</b>          |
| 2660 - TECHNOLOGY SERVICES                      | 13,875            | 11,464            | 11,007            | 11,905            | <b>56.00</b>          | 14,245              | -                   | -                  | <b>66.00</b>          |
| 2670 - RECORDS MANAGEMENT SVCS                  | 498               | 732               | 644               | 322               | <b>3.00</b>           | 461                 | -                   | -                  | <b>4.50</b>           |
| Subtotal - 2000 - SUPPORT SERVICES              | 238,435           | 248,784           | 265,988           | 289,511           | <b>2,043.46</b>       | 311,832             | -                   | -                  | <b>2,145.07</b>       |
| 3100 - FOOD SERVICES                            | -                 | 170               | 195               | 167               | <b>1.88</b>           | 165                 | -                   | -                  | <b>1.88</b>           |
| 3300 - COMMUNITY SVCS                           | 1,701             | 1,991             | 1,296             | 1,734             | <b>11.50</b>          | 1,649               | -                   | -                  | <b>9.75</b>           |
| Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS | 1,701             | 2,160             | 1,491             | 1,901             | <b>13.38</b>          | 1,814               | -                   | -                  | <b>11.63</b>          |
| 52100 - Fund Transfers                          | 15,941            | 5,328             | 5,492             | 1,704             | -                     | 1,134               | -                   | -                  | -                     |
| Subtotal - 5200 - TRANSFERS OF FUNDS            | 15,941            | 5,328             | 5,492             | 1,704             | -                     | 1,134               | -                   | -                  | -                     |
| 61100 - Operating Contingency                   | -                 | -                 | -                 | 26,682            | -                     | 40,946              | -                   | -                  | -                     |
| Subtotal - 6000 - CONTINGENCIES                 | -                 | -                 | -                 | 26,682            | -                     | 40,946              | -                   | -                  | -                     |
| 71100 - Ending Fund Balance                     | 20,104            | 38,282            | 39,887            | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE   | 20,104            | 38,282            | 39,887            | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Function</b>           | <b>600,301</b>    | <b>633,966</b>    | <b>660,592</b>    | <b>691,769</b>    | <b>5,101.75</b>       | <b>729,654</b>      | -                   | -                  | <b>5,262.94</b>       |

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

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

| Description by Object Code                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 513400 - Overtime Pay                            | 1,196             | 1,275             | 1,420             | 709               | -                     | 709                 | -                   | -                  | -                     |
| 513510 - Group Hlth Opt Out Lic                  | 215               | 218               | 216               | 31                | -                     | 31                  | -                   | -                  | -                     |
| 513520 - Group Hlth Opt Out Non Lic              | 58                | 44                | 49                | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Subtotal - 100 - SALARIES</b>                 | <b>314,778</b>    | <b>330,589</b>    | <b>344,883</b>    | <b>367,308</b>    | <b>5,101.75</b>       | <b>379,146</b>      | -                   | -                  | <b>5,262.94</b>       |
| 521000 - PERS                                    | 1,403             | 10,997            | 9,798             | 17,631            | -                     | 17,722              | -                   | -                  | -                     |
| 521310 - PERS UAL                                | 39,671            | 42,593            | 41,342            | 46,280            | -                     | 45,630              | -                   | -                  | -                     |
| 522000 - Social Security - FICA                  | 23,670            | 24,872            | 26,019            | 28,099            | -                     | 29,004              | -                   | -                  | -                     |
| 523100 - Workers' Compensation                   | 3,215             | 3,321             | 3,227             | 3,306             | -                     | 1,896               | -                   | -                  | -                     |
| 523200 - Unemployment Compensation               | 202               | 890               | 75                | 552               | -                     | 342                 | -                   | -                  | -                     |
| 524100 - Group Health Insurance                  | 76,552            | 69,147            | 73,060            | 81,351            | -                     | 88,336              | -                   | -                  | -                     |
| 524200 - Other Employer Paid Benefits            | 620               | 656               | 723               | 735               | -                     | 1,855               | -                   | -                  | -                     |
| 524300 - Retiree Health Insurance                | 3,582             | 2,820             | 2,562             | 4,518             | -                     | 2,388               | -                   | -                  | -                     |
| 524530 - Early Retirement Benefits               | 1,140             | 1,154             | 1,268             | 1,212             | -                     | 872                 | -                   | -                  | -                     |
| 524400 - DCU Union Contract Items                | 4                 | 6                 | 7                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 524510 - PAT Union Tuition Reimbursemnt          | 825               | 874               | 841               | 875               | -                     | 875                 | -                   | -                  | -                     |
| 524520 - PAT Union Prof Improvement Fds          | 498               | 497               | 559               | 500               | -                     | 500                 | -                   | -                  | -                     |
| <b>Subtotal - 200 - ASSOCIATED PAYROLL COSTS</b> | <b>151,382</b>    | <b>157,828</b>    | <b>159,479</b>    | <b>185,058</b>    | -                     | <b>189,421</b>      | -                   | -                  | -                     |
| 531100 - Instructional Services                  | 2,891             | 3,254             | 2,238             | 2,846             | -                     | 3,748               | -                   | -                  | -                     |
| 531200 - Instr Program Improvement Svcs          | 444               | 130               | 284               | 234               | -                     | 234                 | -                   | -                  | -                     |
| 531300 - Student Services                        | -                 | -                 | -                 | -                 | -                     | 13                  | -                   | -                  | -                     |
| 531800 - Local Mtgs/Non-Instr Staff Dev          | 880               | 919               | 1,060             | 1,240             | -                     | 1,589               | -                   | -                  | -                     |
| 531810 - Non-Instr Dev Profess Dev Fds           | 196               | 209               | 202               | 110               | -                     | 110                 | -                   | -                  | -                     |
| 531900 - Other Instr Prof/Tech Svcs              | 2,061             | 3,653             | 5,124             | 4,448             | -                     | 4,506               | -                   | -                  | -                     |
| 532100 - Cleaning Services                       | -                 | -                 | 1                 | 1                 | -                     | 1                   | -                   | -                  | -                     |
| 532200 - Repairs and Maintenance Svcs            | 1,168             | 1,336             | 757               | 2,471             | -                     | 2,310               | -                   | -                  | -                     |
| 532400 - Rentals                                 | 633               | 739               | 763               | 142               | -                     | 253                 | -                   | -                  | -                     |
| 532410 - Leased Copy Machines                    | 1,511             | 951               | 651               | 1,297             | -                     | 1,281               | -                   | -                  | -                     |
| 532500 - Electricity                             | 3,738             | 3,865             | 3,875             | 3,555             | -                     | 3,815               | -                   | -                  | -                     |
| 532600 - Fuel                                    | 3,599             | 2,998             | 2,711             | 3,177             | -                     | 3,605               | -                   | -                  | -                     |
| 532700 - Water and Sewage                        | 2,725             | 2,806             | 3,008             | 2,709             | -                     | 3,455               | -                   | -                  | -                     |
| 532800 - Garbage                                 | 880               | 892               | 1,036             | 818               | -                     | 1,011               | -                   | -                  | -                     |
| 532900 - Other Property Services                 | 3,543             | 3,178             | 3,369             | 3,631             | -                     | 3,636               | -                   | -                  | -                     |
| 533110 - Reimb - School Bus                      | 10,246            | 10,902            | 14,090            | 15,163            | -                     | 15,533              | -                   | -                  | -                     |
| 533120 - Reimb - Taxi Cab                        | 1,520             | 2,233             | 2,306             | 1,031             | -                     | 2,031               | -                   | -                  | -                     |
| 533130 - Reimb - In-Lieu                         | 19                | 17                | 30                | 15                | -                     | 15                  | -                   | -                  | -                     |
| 533140 - Reimb - Tri-Met                         | 1,137             | 1,459             | 2,031             | 2,113             | -                     | 2,113               | -                   | -                  | -                     |
| 533150 - Reimb - Field Trips                     | 708               | 882               | 628               | 710               | -                     | 709                 | -                   | -                  | -                     |
| 533200 - Non-Reimb Student Transport             | 392               | 415               | 547               | 45                | -                     | 20                  | -                   | -                  | -                     |
| 534100 - Travel, Local in District               | 209               | 244               | 243               | 220               | -                     | 243                 | -                   | -                  | -                     |
| 534200 - Travel, Out of District                 | 722               | 684               | 843               | 743               | -                     | 851                 | -                   | -                  | -                     |
| 534210 - Trav Out Dist Profess Dev Fds           | 50                | 62                | 47                | -                 | -                     | -                   | -                   | -                  | -                     |
| 534300 - Travel, Student Activities              | 234               | 242               | 221               | 186               | -                     | 188                 | -                   | -                  | -                     |
| 534901 - Student Academic Transport              | -                 | 4                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 535100 - Telephone                               | 555               | 551               | 771               | 712               | -                     | 711                 | -                   | -                  | -                     |
| 535300 - Postage                                 | 348               | 329               | 266               | 422               | -                     | 436                 | -                   | -                  | -                     |
| 535400 - Advertising                             | 60                | 81                | 84                | 70                | -                     | 70                  | -                   | -                  | -                     |
| 535500 - Printing and Binding                    | 963               | 851               | 906               | 824               | -                     | 903                 | -                   | -                  | -                     |
| 535920 - Internet Fees                           | 1                 | 1                 | 1                 | 2                 | -                     | 2                   | -                   | -                  | -                     |
| 535990 - Wide Area Network/Misc                  | 1,016             | 368               | 1,013             | 1,250             | -                     | 1,250               | -                   | -                  | -                     |
| 536000 - Charter Schools                         | 13,101            | 13,925            | 13,796            | 14,031            | -                     | 14,328              | -                   | -                  | -                     |
| 537100 - Tuition to Other Dist InState           | 269               | -                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 537300 - Tuition to Private Schools              | 8,638             | 8,678             | 8,182             | 8,845             | -                     | 8,845               | -                   | -                  | -                     |
| 537410 - Tuition - Fees College Credit           | 8                 | 13                | 8                 | 3                 | -                     | 3                   | -                   | -                  | -                     |
| 538100 - Audit Services                          | 254               | 237               | 230               | 227               | -                     | 227                 | -                   | -                  | -                     |
| 538200 - Legal Services                          | 1,858             | 2,728             | 2,857             | 1,832             | -                     | 2,132               | -                   | -                  | -                     |
| 538300 - Architect and Engineering Svcs          | 124               | 82                | 36                | -                 | -                     | -                   | -                   | -                  | -                     |
| 538400 - Negotiation Services                    | -                 | -                 | 9                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 538500 - Management Services                     | 406               | 397               | 394               | 78                | -                     | 78                  | -                   | -                  | -                     |

| Description by Object Code              | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 538600 - Data Processing Services       | 154               | 110               | 66                | -                 | -                     | -                   | -                   | -                  | -                     |
| 538800 - Election Services              | 192               | -                 | 258               | -                 | -                     | 250                 | -                   | -                  | -                     |
| 538910 - Security Services              | 344               | 391               | 317               | 353               | -                     | 361                 | -                   | -                  | -                     |
| 538930 - Secretarial/Clerical Services  | 95                | 80                | 99                | 54                | -                     | 54                  | -                   | -                  | -                     |
| 538940 - Professional Moving Services   | 121               | 133               | 104               | 38                | -                     | 188                 | -                   | -                  | -                     |
| 538950 - Professional Health Care Svcs  | 319               | 143               | 12                | 11                | -                     | 11                  | -                   | -                  | -                     |
| 538960 - Professional Child Care Svcs   | 140               | 98                | 94                | 23                | -                     | 298                 | -                   | -                  | -                     |
| 538970 - Graphic Arts Services          | 1                 | 1                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 538980 - Laundering Services            | 83                | 6                 | 6                 | 5                 | -                     | 5                   | -                   | -                  | -                     |
| 538990 - Non-Instr Pers/Professional Sv | 10,081            | 10,624            | 11,548            | 10,134            | -                     | 11,007              | -                   | -                  | -                     |
| 538995 - Meal Services                  | 4                 | -                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 539100 - Pass Through                   | -                 | 21                | 106               | 68                | -                     | 68                  | -                   | -                  | -                     |
| Subtotal - 300 - PURCHASED SERVICES     | 78,639            | 81,918            | 87,227            | 85,889            | -                     | 92,497              | -                   | -                  | -                     |
| 541000 - Consumable Supplies            | 5,501             | 5,736             | 6,728             | 6,334             | -                     | 6,913               | -                   | -                  | -                     |
| 541100 - Loss Prevention                | -                 | -                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 541270 - Food Inventory Adjustm-NS Only | -                 | -                 | (1)               | -                 | -                     | -                   | -                   | -                  | -                     |
| 541310 - Auto Parts, Batteries          | 83                | 120               | 76                | 88                | -                     | 88                  | -                   | -                  | -                     |
| 541315 - Tires                          | 21                | 15                | 22                | 20                | -                     | 20                  | -                   | -                  | -                     |
| 541320 - Oil & Lubricants               | 6                 | 6                 | 10                | 8                 | -                     | 8                   | -                   | -                  | -                     |
| 541325 - Gas                            | 145               | 173               | 173               | 175               | -                     | 215                 | -                   | -                  | -                     |
| 541330 - Propane                        | 81                | 115               | 81                | 100               | -                     | 150                 | -                   | -                  | -                     |
| 541400 - Maintenance Materials          | 1,146             | 1,449             | 1,660             | 810               | -                     | 810                 | -                   | -                  | -                     |
| 541500 - Inventory Adjustments          | 17                | 20                | (14)              | 20                | -                     | 20                  | -                   | -                  | -                     |
| 541600 - Interdepartmental Charges      | (277)             | (242)             | (400)             | 69                | -                     | 72                  | -                   | -                  | -                     |
| 541700 - Discounts Taken                | (1)               | (1)               | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 542100 - Textbook Expansion             | 589               | 439               | 496               | 891               | -                     | 893                 | -                   | -                  | -                     |
| 542200 - Textbook Adoption              | 2,681             | 1,185             | 2,282             | 3,204             | -                     | 3,204               | -                   | -                  | -                     |
| 542300 - Textbook Replacement           | 7                 | -                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 543000 - Library Books                  | 500               | 334               | 467               | 301               | -                     | 303                 | -                   | -                  | -                     |
| 544000 - Periodicals                    | 10                | 51                | 7                 | 10                | -                     | 11                  | -                   | -                  | -                     |
| 544100 - Online Periodical Subscription | 114               | 269               | 154               | 245               | -                     | 245                 | -                   | -                  | -                     |
| 545100 - Purchased Food-NS Only         | -                 | 59                | 74                | 68                | -                     | 68                  | -                   | -                  | -                     |
| 546000 - Non-Consumable Supplies        | 347               | 696               | 686               | 434               | -                     | 436                 | -                   | -                  | -                     |
| 546100 - Minor Equipment - Tagged       | 64                | 52                | 178               | 53                | -                     | 53                  | -                   | -                  | -                     |
| 547000 - Computer Software              | 1,147             | 1,639             | 2,674             | 3,102             | -                     | 3,597               | -                   | -                  | -                     |
| 548000 - Computer Equipment             | -                 | 927               | 1,435             | 1,363             | -                     | 1,385               | -                   | -                  | -                     |
| Subtotal - 400 - SUPPLIES AND MATERIALS | 12,182            | 13,042            | 16,788            | 17,294            | -                     | 18,489              | -                   | -                  | -                     |
| 552000 - Building Acquisition/Improvmt  | -                 | 242               | 509               | -                 | -                     | -                   | -                   | -                  | -                     |
| 553000 - Improvements - Not Buildings   | 61                | 92                | 39                | -                 | -                     | -                   | -                   | -                  | -                     |
| 554100 - Initial and Addl Equipment     | 585               | 523               | 1,061             | 468               | -                     | 468                 | -                   | -                  | -                     |
| 554110 - Vehicles                       | 622               | 744               | 181               | 75                | -                     | 75                  | -                   | -                  | -                     |
| 555010 - Computers                      | 868               | 129               | 2                 | 54                | -                     | 61                  | -                   | -                  | -                     |
| 555020 - Printers                       | 2                 | -                 | -                 | -                 | -                     | 1                   | -                   | -                  | -                     |
| 555030 - Software Capital Expense       | -                 | 120               | 129               | 250               | -                     | 250                 | -                   | -                  | -                     |
| 555090 - Misc Other Technology          | 986               | 183               | 241               | 400               | -                     | 278                 | -                   | -                  | -                     |
| 556410 - Buses/Capital Bus Improvements | 439               | 562               | 377               | 430               | -                     | 430                 | -                   | -                  | -                     |
| Subtotal - 500 - CAPITAL OUTLAY         | 3,565             | 2,595             | 2,539             | 1,677             | -                     | 1,563               | -                   | -                  | -                     |
| 562000 - Interest                       | 1                 | -                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 563000 - Fiscal Charges                 | 149               | 102               | 41                | 10                | -                     | 40                  | -                   | -                  | -                     |
| 563400 - Bad Debt Expense               | -                 | -                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 563500 - Administrative Write-Off       | 39                | 178               | 23                | -                 | -                     | -                   | -                   | -                  | -                     |
| 564000 - Dues and Fees                  | 702               | 638               | 669               | 1,011             | -                     | 903                 | -                   | -                  | -                     |
| 564010 - Dues & Fees Profess Dev Fds    | 2                 | 2                 | 4                 | 103               | -                     | 103                 | -                   | -                  | -                     |
| 565100 - Liability Insurance            | 291               | 560               | 2,300             | 616               | -                     | 616                 | -                   | -                  | -                     |
| 565300 - Property Insurance Premiums    | 1,142             | 1,243             | 1                 | 1,683             | -                     | 2,056               | -                   | -                  | -                     |
| 565500 - Judgmnts&Settlemnts Against    | 72                | 242               | 829               | 703               | -                     | 703                 | -                   | -                  | -                     |
| 565930 - Deductible Insurance Loss      | 1,261             | 1,383             | 382               | 2,004             | -                     | 2,004               | -                   | -                  | -                     |
| 567100 - Permits                        | 44                | 30                | 41                | 26                | -                     | 26                  | -                   | -                  | -                     |
| 567200 - Public Assessments             | 5                 | 6                 | 7                 | -                 | -                     | 7                   | -                   | -                  | -                     |

| Description by Object Code                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 569000 - Grant Indirect Charges                  | -                 | -                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - Other Objects                         | 3,709             | 4,384             | 4,297             | 6,156             | -                     | 6,458               | -                   | -                  | -                     |
| 571000 - Transfers to Other Funds                | 15,941            | 5,328             | 5,492             | 1,704             | -                     | 1,134               | -                   | -                  | -                     |
| Subtotal - 700 - TRANSFERS                       | 15,941            | 5,328             | 5,492             | 1,704             | -                     | 1,134               | -                   | -                  | -                     |
| 581000 - Operating Contingency                   | -                 | -                 | -                 | 26,682            | -                     | 40,946              | -                   | -                  | -                     |
| Subtotal - 581000 - Operating Contingency        | -                 | -                 | -                 | 26,682            | -                     | 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            | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Object</b>              | <b>600,301</b>    | <b>633,966</b>    | <b>660,592</b>    | <b>691,769</b>    | <b>5,101.75</b>       | <b>729,654</b>      | <b>-</b>            | <b>-</b>           | <b>5,262.94</b>       |

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.



## 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.

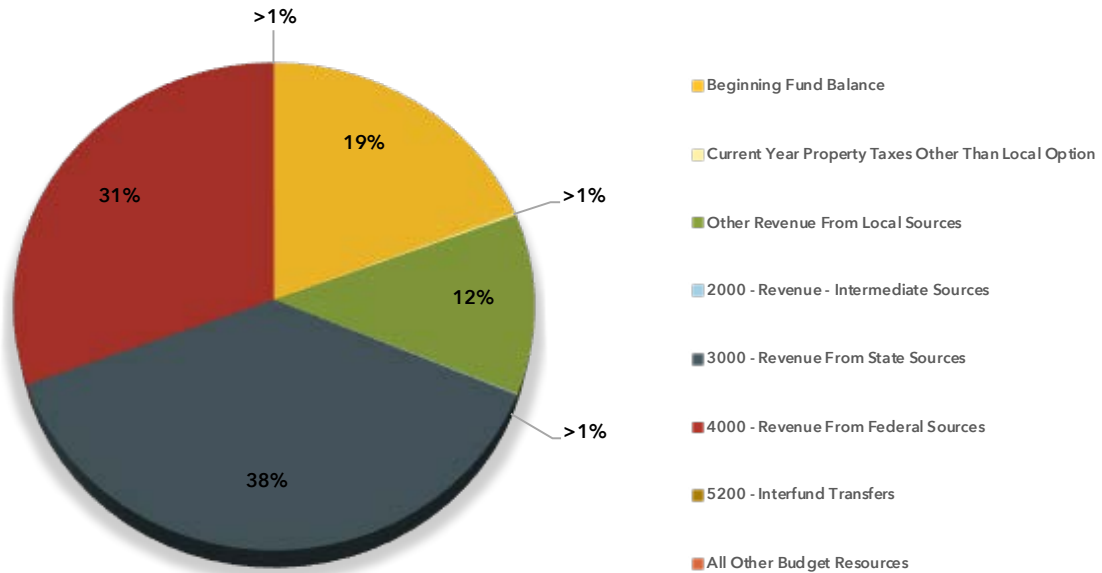


Summary of Resources by Major Object - 200 - Special Revenue Funds (In Thousands)

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

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

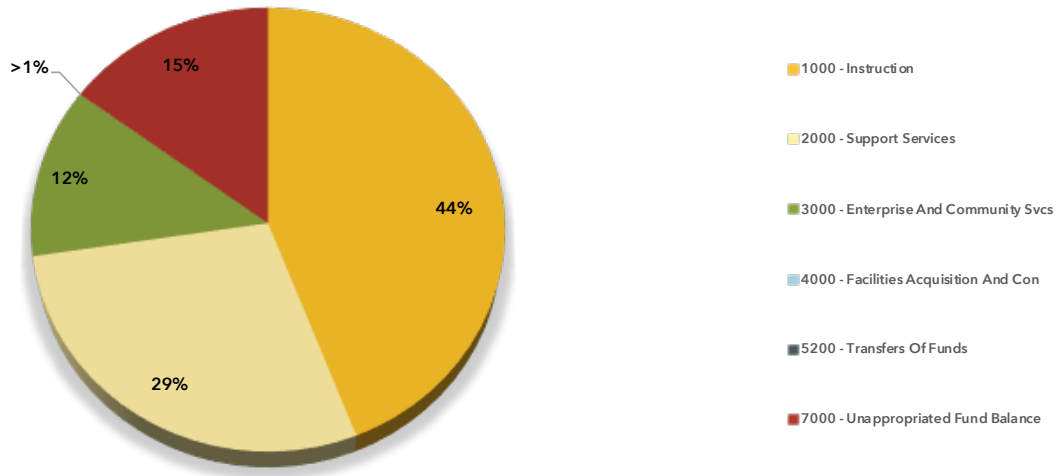


Summary of Requirements by Major Function - 200 - Special Revenue Funds (Financial Data in Thousands)

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

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

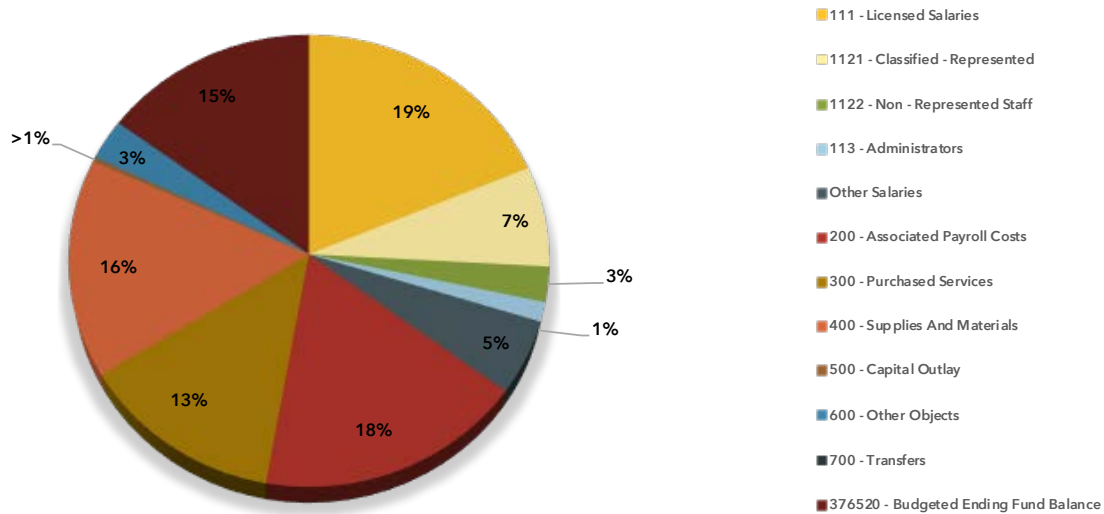


Summary of Requirements by Major Object - Fund 200 - Special Revenue Funds (Financial Data in Thousands)

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

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



**Budget Forecast by Major Object and Function - 200 - Special Revenue Fund (In Thousands)**

| Resources   | Proposed<br>2020-21 | Projected<br>2021-22 | Projected<br>2022-23 | Projected<br>2023-24 |
|---|---------------------|----------------------|----------------------|----------------------|
| BEGINNING FUND BALANCE                              | 36,735              | 38,021               | 39,351               | 40,729               |
| CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION | 305                 | 316                  | 327                  | 338                  |
| OTHER REVENUE FROM LOCAL SOURCES                    | 22,909              | 23,711               | 24,541               | 25,400               |
| 2000 - REVENUE - INTERMEDIATE SOURCES               | 144                 | 149                  | 154                  | 160                  |
| 3000 - REVENUE FROM STATE SOURCES                   | 72,998              | 75,553               | 78,197               | 80,934               |
| 4000 - REVENUE FROM FEDERAL SOURCES                 | 58,709              | 60,764               | 62,891               | 65,092               |
| 5200 - INTERFUND TRANSFERS                          | -                   | -                    | -                    | -                    |
| ALL OTHER BUDGET RESOURCES                          | 34                  | 35                   | 36                   | 38                   |
| <b>Total Resources</b>                              | <b>191,834</b>      | <b>198,548</b>       | <b>205,497</b>       | <b>212,690</b>       |

| Requirements                          | Proposed<br>2020-21 | Projected<br>2021-22 | Projected<br>2022-23 | Projected<br>2023-24 |
|---------------------------------------|---------------------|----------------------|----------------------|----------------------|
| 1000 - INSTRUCTION                    | 84,568              | 87,528               | 90,591               | 93,762               |
| 2000 - SUPPORT SERVICES               | 54,750              | 56,666               | 58,650               | 60,702               |
| 3000 - ENTERPRISE AND COMMUNITY SVCS  | 23,861              | 24,696               | 25,560               | 26,455               |
| 4000 - FACILITIES ACQUISITION AND CON | 14                  | 14                   | 15                   | 16                   |
| 5200 - TRANSFERS OF FUNDS             | -                   | -                    | -                    | -                    |
| 7000 - UNAPPROPRIATED FUND BALANCE    | 28,641              | 29,643               | 30,681               | 31,755               |
| <b>Total Requirements</b>             | <b>191,834</b>      | <b>198,548</b>       | <b>205,497</b>       | <b>212,690</b>       |

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 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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object                         |                   |                   |                   |                   |                     |                     |                    |
| 376510 - Budgeted Beginning Fund Balance    | -                 | -                 | -                 | 5,019             | 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               | -                   | -                  |
| 417900 - Other Curricular Activities        | 7,489             | 7,304             | 7,191             | 8,800             | 8,600               | -                   | -                  |
| Subtotal - Other Revenue from Local Sources | 7,489             | 7,304             | 7,191             | 8,800             | 8,600               | -                   | -                  |
| <b>Total Resources by Object</b>            | <b>11,585</b>     | <b>11,561</b>     | <b>11,560</b>     | <b>13,819</b>     | <b>13,568</b>       | <b>-</b>            | <b>-</b>           |

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

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

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

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

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

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

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

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

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



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

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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object                              |                   |                   |                   |                   |                     |                     |                    |
| 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               | -                   | -                  |
| 419200 - Contrib-Donation - Priv Source          | 1,767             | 626               | 18                | -                 | -                   | -                   | -                  |
| 419400 - Svc Provided-Oth Local Ed Agcy          | 150               | 96                | 146               | 200               | 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               | -                   | -                  |
| 422000 - Restricted Revenue                      | 38                | 61                | 104               | 146               | 144                 | -                   | -                  |
| Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES | 38                | 61                | 104               | 146               | 144                 | -                   | -                  |
| 432990 - Restricted State Grants                 | 18,009            | 18,302            | 28,179            | 23,606            | 31,823              | -                   | -                  |
| Subtotal - 3000 - REVENUE FROM STATE SOURCES     | 18,009            | 18,302            | 28,179            | 23,606            | 31,823              | -                   | -                  |
| 443000 - Restr Rev-Fed Govt Direct               | 5,328             | 7,018             | 8,549             | 9,566             | 12,104              | -                   | -                  |
| 445080 - Fed Grants- State Pass Thru             | 31,787            | 30,836            | 27,170            | 31,174            | 35,107              | -                   | -                  |
| 447000 - Fed Grants-Other Interm Agency          | 441               | 491               | 563               | 522               | 15                  | -                   | -                  |
| Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES   | 37,555            | 38,345            | 36,282            | 41,261            | 47,226              | -                   | -                  |
| <b>Total Resources by Object</b>                 | <b>59,803</b>     | <b>59,778</b>     | <b>66,649</b>     | <b>67,526</b>     | <b>80,856</b>       | -                   | -                  |

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

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

| Description by Function Code                    | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 2320 - EXECUTIVE ADMINISTRATION SVCS            | 787               | 638               | 448               | 484               | 5.00                  | 208                 | -                   | -                  | 2.00                  |
| 2410 - OFFICE OF THE PRINCIPAL SVCS             | 817               | 873               | 1,270             | 1,263             | 10.66                 | 1,041               | -                   | -                  | 8.53                  |
| 2520 - FISCAL SERVICES                          | -                 | -                 | 3,157             | 3,219             | -                     | 3,660               | -                   | -                  | -                     |
| 2540 - OPER/MAINTENANCE OF PLANT SVCS           | 69                | 244               | 50                | 50                | -                     | 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                 | -                   | -                  | 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              | -                   | -                  | 156.66                |
| 3100 - FOOD SERVICES                            | 996               | 975               | 946               | 934               | -                     | 1,092               | -                   | -                  | -                     |
| 3300 - COMMUNITY SVCS                           | 1,938             | 2,044             | 2,023             | 2,191             | 34.29                 | 2,285               | -                   | -                  | 33.74                 |
| Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS | 2,934             | 3,019             | 2,969             | 3,125             | 34.29                 | 3,377               | -                   | -                  | 33.74                 |
| 71100 - Ending Fund Balance                     | -                 | -                 | -                 | 173               | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE   | -                 | -                 | -                 | 173               | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Function</b>           | <b>59,803</b>     | <b>59,778</b>     | <b>66,649</b>     | <b>67,525</b>     | <b>530.95</b>         | <b>80,856</b>       | <b>-</b>            | <b>-</b>           | <b>519.94</b>         |

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

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

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

| Description by Object Code                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 564100 - Bond Issuance Cost                      | -                 | -                 | 2                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 569000 - Grant Indirect Charges                  | 2,798             | 2,815             | 3,157             | 3,219             | -                     | 3,660               | -                   | -                  | -                     |
| Subtotal - Other Objects                         | 3,042             | 2,903             | 3,368             | 3,595             | -                     | 4,000               | -                   | -                  | -                     |
| 376520 - Budgeted Ending Fund Balance            | -                 | -                 | -                 | 173               | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 376520 - Budgeted Ending Fund Balance | -                 | -                 | -                 | 173               | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Object</b>              | <b>59,803</b>     | <b>59,778</b>     | <b>66,649</b>     | <b>67,525</b>     | <b>530.95</b>         | <b>80,856</b>       | <b>-</b>            | <b>-</b>           | <b>519.94</b>         |

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           |
|--|------------------|
| <b>412000 - Rev-Local Gov't Not Districts</b>    |                  |
| 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          |
| <b>412000 - Rev-Local Gov't Not Districts</b>    | <b>1,533,149</b> |
| <b>419400 - Svc Provided-Oth Local Ed Agcy</b>   |                  |
| G1212 - Confucius Classroom                      | 130,000          |
| <b>419400 - Svc Provided-Oth Local Ed Agcy</b>   | <b>130,000</b>   |
| <b>422000 - Restricted Revenue</b>               |                  |
| G1799 - BVIS                                     | 38,264           |
| G2016 - BVIS                                     | 105,579          |
| <b>422000 - Restricted Revenue</b>               | <b>143,843</b>   |
| <b>432990 - Restricted State Grants</b>          |                  |
| G1788 - CTE - Support                            | 12,300           |
| G1790 - YTP (Youth Transition Program)           | 42,648           |
| G1791 - Providence Pediatric Nursing             | 1,194,706        |
| G1794 - Portland DART LTCT                       | 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            |

| <b>Account by Project</b>                   | <b>Amount</b>     |
|---|-------------------|
| G1943 - CTE - Cleveland Digital Media       | 2,748             |
| G1944 - CTE - Franklin Business             | 17,976            |
| 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         |
| <b>432990 - Restricted State Grants</b>     | <b>31,822,959</b> |
| <br>  |                   |
| <b>443000 - Restr Rev-Fed Govt Direct</b>   |                   |
| 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 19/20               | 1,052,780         |
| G1923 - FED- Developing Leaders             | 256,645           |
| G1989 - FED- Startalk                       | 91,301            |
| G2006 - FED- Head Start 20/21               | 4,450,902         |



| Account by Project  | Amount            |
|---|-------------------|
| G9999 - Budget Revisions  | 2,000,000         |
| <b>443000 - Restr Rev-Fed Govt Direct</b>                                 | <b>12,104,108</b> |
| <b>445080 - Fed Grants- State Pass Thru</b>                               |                   |
| 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   | 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 Schools                                   | 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            |

| <b>Account by Project</b>                      | <b>Amount</b>     |
|--|-------------------|
| 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           |
| <b>445080 - Fed Grants- State Pass Thru</b>    | <b>35,106,871</b> |
| <br>   |                   |
| <b>447000 - Fed Grants-Other Interm Agency</b> |                   |
| G1589 - FED- Paths 2 the Future                | 14,886            |
| <b>447000 - Fed Grants-Other Interm Agency</b> | <b>14,886</b>     |
| <br>   |                   |
| <b>Grand Total</b>                             | <b>80,855,816</b> |

## 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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object  |                   |                   |                   |                   |                     |                     |                    |
| 376510 - Budgeted Beginning Fund Balance                       | -                 | -                 | -                 | 17,929            | 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              | -                   | -                  |
| 411111 - Current-Multnomah Co                                  | 234               | 245               | 254               | 262               | 273                 | -                   | -                  |
| 411112 - Current-Clackamas Co                                  | -                 | -                 | -                 | -                 | -                   | -                   | -                  |
| 411113 - Current-Washington Co                                 | 2                 | 2                 | 2                 | 2                 | 2                   | -                   | -                  |
| 411311 - CY Gap Rate Taxes - Mult Co                           | 25                | 26                | 27                | 28                | 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                 | -                   | -                  |
| 415100 - Interest on Investments                               | 157               | 123               | 462               | 54                | 143                 | -                   | -                  |
| Subtotal - Other Revenue from Local Sources                    | 157               | 123               | 462               | 54                | 143                 | -                   | -                  |
| <b>Total Resources by Object</b>                               | <b>16,813</b>     | <b>17,209</b>     | <b>17,954</b>     | <b>18,275</b>     | <b>18,940</b>       | <b>-</b>            | <b>-</b>           |

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

| Description by Function Code                  | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function                      |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 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              | -                   | -                  | -                     |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 16,813            | 17,209            | 17,954            | 16,275            | -                     | 18,940              | -                   | -                  | -                     |
| <b>Total Requirements by Function</b>         | <b>16,813</b>     | <b>17,209</b>     | <b>17,954</b>     | <b>18,275</b>     | <b>-</b>              | <b>18,940</b>       | <b>-</b>            | <b>-</b>           | <b>-</b>              |

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

| Description by Object Code                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object                           |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 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              | -                   | -                  | -                     |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 16,813            | 17,209            | 17,954            | 16,275            | -                     | 18,940              | -                   | -                  | -                     |
| <b>Total Requirements by Object</b>              | <b>16,813</b>     | <b>17,209</b>     | <b>17,954</b>     | <b>18,275</b>     | <b>-</b>              | <b>18,940</b>       | <b>-</b>            | <b>-</b>           | <b>-</b>              |

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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object                          |                   |                   |                   |                   |                     |                     |                    |
| 432990 - Restricted State Grants             | -                 | -                 | -                 | -                 | 39,162              | -                   | -                  |
| Subtotal - 3000 - REVENUE FROM STATE SOURCES | -                 | -                 | -                 | -                 | 39,162              | -                   | -                  |
| <b>Total Resources by Object</b>             | -                 | -                 | -                 | -                 | <b>39,162</b>       | -                   | -                  |

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

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

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

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

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

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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object                            |                   |                   |                   |                   |                     |                     |                    |
| 376510 - Budgeted Beginning Fund Balance       | -                 | -                 | -                 | 7,236             | 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               | -                   | -                  |
| 413110 - Regular Day Tuition                   | 142               | 159               | 215               | -                 | 160                 | -                   | -                  |
| 413310 - Summer School Tuition                 | 78                | 117               | 60                | -                 | 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               | -                   | -                  |
| 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               | -                   | -                  |
| 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                  | -                   | -                  |
| Subtotal - Other Revenue from Local Sources    | 5,901             | 8,574             | 9,263             | 8,878             | 8,259               | -                   | -                  |
| 432990 - Restricted State Grants               | 53                | 239               | 1                 | 1                 | 1                   | -                   | -                  |
| Subtotal - 3000 - REVENUE FROM STATE SOURCES   | 53                | 239               | 1                 | 1                 | 1                   | -                   | -                  |
| 442000 - Unrestr Rev-Fed Govt Thru St          | 84                | 56                | 49                | 77                | 50                  | -                   | -                  |
| Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES | 84                | 56                | 49                | 77                | 50                  | -                   | -                  |
| 452100 - Interfund Transfers                   | -                 | 37                | 38                | -                 | -                   | -                   | -                  |
| Subtotal - 5200 - INTERFUND TRANSFERS          | -                 | 37                | 38                | -                 | -                   | -                   | -                  |
| 453000 - Sale of Fixed Assets                  | -                 | 655               | 15                | -                 | 34                  | -                   | -                  |
| Subtotal - All Other Budget Resources          | -                 | 655               | 15                | -                 | 34                  | -                   | -                  |
| <b>Total Resources by Object</b>               | <b>14,809</b>     | <b>18,858</b>     | <b>18,537</b>     | <b>16,193</b>     | <b>17,749</b>       | <b>-</b>            | <b>-</b>           |

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

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

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

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

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

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

| Description by Object Code                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 569000 - Grant Indirect Charges                  | 78                | 104               | 96                | 166               | -                     | 187                 | -                   | -                  | -                     |
| Subtotal - Other Objects                         | 216               | 325               | 310               | 343               | -                     | 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               | -                   | -                  | -                     |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 9,297             | 9,171             | 10,531            | 6,038             | -                     | 3,991               | -                   | -                  | -                     |
| <b>Total Requirements by Object</b>              | <b>14,809</b>     | <b>18,858</b>     | <b>18,537</b>     | <b>16,193</b>     | <b>73.47</b>          | <b>17,749</b>       | <b>-</b>            | <b>-</b>           | <b>83.95</b>          |

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    |
|---|-----------|
| <b>376510 - Budgeted Beginning Fund Balance</b> |           |
| 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    |

| <b>Account by Project</b>                          | <b>Amount</b>    |
|--|------------------|
| S0327 - SPED Classrooms-Fee for Svc                | 27,000           |
| S0334 - Star Autism/OrPats Reimb                   | 2,927            |
| 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           |
| <b>376510 - Budgeted Beginning Fund Balance</b>    | <b>9,405,452</b> |
| <br>   |                  |
| <b>376520 - Budgeted Ending Fund Balance</b>       |                  |
| 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           |

| <b>Account by Project</b>                          | <b>Amount</b>    |
|--|------------------|
| S0281 - Audiology Services                         | 1,276            |
| S0285 - Assistive Tech & Ed Materials              | 3,700            |
| S0299 - KPBS Radio Donation                        | 110,607          |
| S0302 - Pioneer Coffee Cart                        | 10,500           |
| 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              |
| <b>376520 - Budgeted Ending Fund Balance</b>       | <b>3,991,037</b> |
| <br>   |                  |
| <b>413110 - Regular Day Tuition</b>                |                  |
| S0245 - Adv Place. (AP) Fee Payment Pr             | 160,000          |
| <b>413110 - Regular Day Tuition</b>                | <b>160,000</b>   |
| <br>   |                  |
| <b>413310 - Summer School Tuition</b>              |                  |
| S0115 - Summer Scholars Program                    | 84,525           |
| <b>413310 - Summer School Tuition</b>              | <b>84,525</b>    |
| <br>   |                  |
| <b>417420 - Other Activity Fees</b>                |                  |
| S0229 - Credit-by-Exam: Ed Options (N              | 424              |
| <b>417420 - Other Activity Fees</b>                | <b>424</b>       |
| <br>   |                  |
| <b>419200 - Contrib-Donation - Priv Source</b>     |                  |
| 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           |

| <b>Account by Project</b>                          | <b>Amount</b>     |
|--|-------------------|
| 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            |
| S0399 - Wilson HS Marquee                          | 500               |
| S0402 - E-rate Priority 2                          | 145,000           |
| S0406 - Safety Patrol Picnic                       | 10,000            |
| S0407 - PSU STEM Innovation                        | 50,391            |
| <b>419200 - Contrib-Donation - Priv Source</b>     | <b>5,959,041</b>  |
| <br>   |                   |
| <b>419410 - Svc Provided-Oth Dist in State</b>     |                   |
| 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           |
| <b>419410 - Svc Provided-Oth Dist in State</b>     | <b>2,006,500</b>  |
| <br>   |                   |
| <b>419950 - Sales, Royalties and Events</b>        |                   |
| 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            |
| <b>419950 - Sales, Royalties and Events</b>        | <b>48,146</b>     |
| <br>   |                   |
| <b>432990 - Restricted State Grants</b>            |                   |
| S0334 - Star Autism/OrPats Reimb                   | 1,480             |
| <b>432990 - Restricted State Grants</b>            | <b>1,480</b>      |
| <br>   |                   |
| <b>442000 - Unrestr Rev-Fed Govt Thru St</b>       |                   |
| S0027 - Medicaid – Reg Durable MedEqpt             | 50,000            |
| <b>442000 - Unrestr Rev-Fed Govt Thru St</b>       | <b>50,000</b>     |
| <br>   |                   |
| <b>453000 - Sale of Fixed Assets</b>               |                   |
| S0142 - Benson House                               | 33,507            |
| <b>453000 - Sale of Fixed Assets</b>               | <b>33,507</b>     |
| <br>   |                   |
| <b>Grand Total</b>                                 | <b>17,749,075</b> |



## 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.

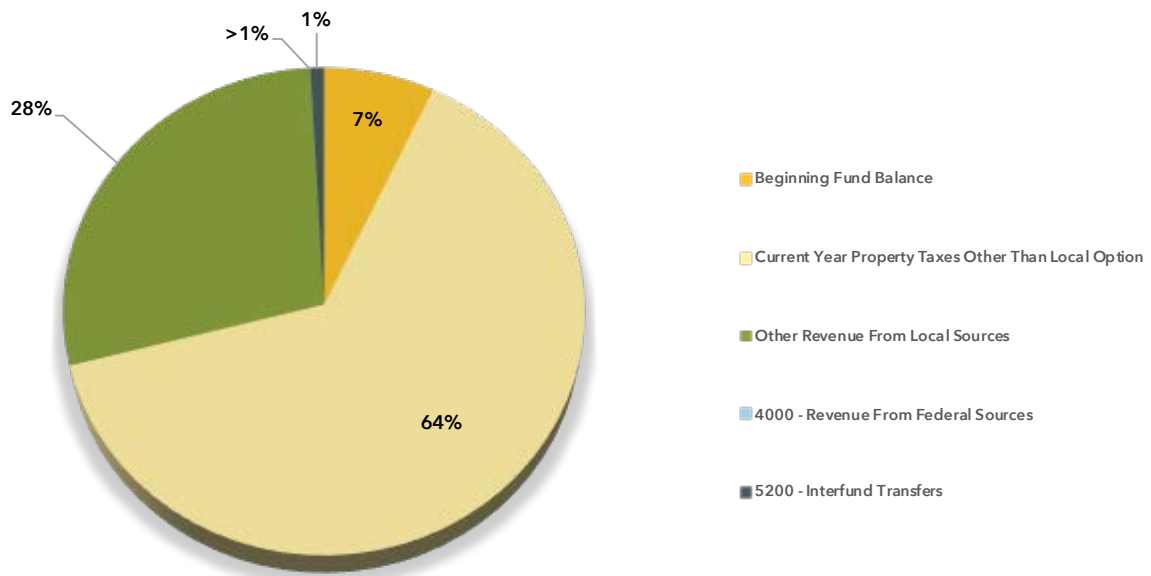
Limited Tax Pension Obligation Bonds were issued to finance the District's Unfunded Actuarial Liability (UAL) Bonds. The District participated in an Oregon School Boards Association (OSBA) sponsored pooled limited tax pension bond program in October 2002 and April 2003. Through these bond strategic investments, 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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Beginning Fund Balance                              | 2,702             | 3,942             | 6,136             | 10,691            | 14,250              | -                   | -                  |
| Current Year Property Taxes Other Than Local Option | 48,402            | 115,364           | 123,335           | 120,803           | 128,923             | -                   | -                  |
| Other Revenue From Local Sources                    | 45,712            | 49,734            | 50,598            | 55,560            | 56,693              | -                   | -                  |
| 4000 - Revenue From Federal Sources                 | 137               | 117               | 97                | 104               | 54                  | -                   | -                  |
| 5200 - Interfund Transfers                          | 3,922             | 4,451             | 4,458             | 1,724             | 1,751               | -                   | -                  |
| <b>TOTAL RESOURCES</b>                              | <b>100,875</b>    | <b>173,608</b>    | <b>184,625</b>    | <b>188,882</b>    | <b>201,672</b>      | -                   | -                  |

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

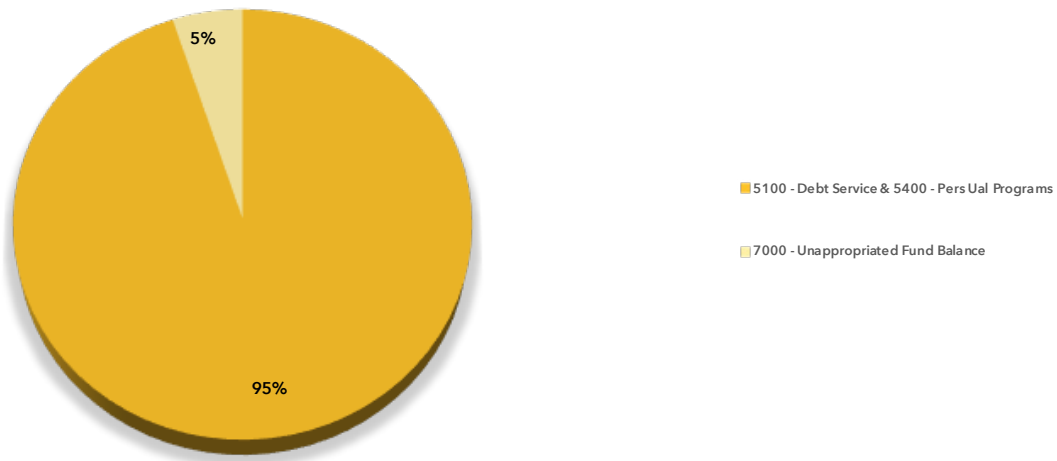


Summary of Requirements by Major Function - 300 - Debt Service Funds (Financial Data in Thousands)

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

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

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



**Budget Forecast by Major Object and Function - 300 - Debt Service Fund (In Thousands)**

| <b>Resources</b>                                    | <b>Proposed<br/>2020-21</b> | <b>Projected<br/>2021-22</b> | <b>Projected<br/>2022-23</b> | <b>Projected<br/>2023-24</b> |
|---|-----------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE                              | 14,250                      | 14,749                       | 15,265                       | 15,799                       |
| CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION | 128,923                     | 133,435                      | 138,106                      | 142,939                      |
| OTHER REVENUE FROM LOCAL SOURCES                    | 56,693                      | 58,677                       | 60,731                       | 62,857                       |
| 4000 - REVENUE FROM FEDERAL SOURCES                 | 54                          | 56                           | 58                           | 60                           |
| 5200 - INTERFUND TRANSFERS                          | 1,751                       | 1,812                        | 1,876                        | 1,941                        |
| <b>Total Resources</b>                              | <b>201,671</b>              | <b>208,729</b>               | <b>216,035</b>               | <b>223,596</b>               |

| <b>Requirements</b>                            | <b>Proposed<br/>2020-21</b> | <b>Projected<br/>2021-22</b> | <b>Projected<br/>2022-23</b> | <b>Projected<br/>2023-24</b> |
|--|-----------------------------|------------------------------|------------------------------|------------------------------|
| 5100 - DEBT SERVICE & 5400 - PERSONAL PROGRAMS | 191,444                     | 198,144                      | 205,079                      | 212,257                      |
| 7000 - UNAPPROPRIATED FUND BALANCE             | 10,228                      | 10,585                       | 10,956                       | 11,339                       |
| <b>Total Requirements</b>                      | <b>201,671</b>              | <b>208,729</b>               | <b>216,035</b>               | <b>223,596</b>               |

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.

## 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 2020B. 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.

## 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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object                   |                   |                   |                   |                   |                     |                     |                    |
| 452100 - Interfund Transfers          | 2,707             | 2,708             | 2,708             | -                 | -                   | -                   | -                  |
| Subtotal - 5200 - INTERFUND TRANSFERS | 2,707             | 2,708             | 2,708             | -                 | -                   | -                   | -                  |
| <b>Total Resources by Object</b>      | <b>2,707</b>      | <b>2,708</b>      | <b>2,708</b>      | <b>-</b>          | <b>-</b>            | <b>-</b>            | <b>-</b>           |

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

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

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

| Description by Object Code            | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object                |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 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             | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Object</b>   | <b>2,707</b>      | <b>2,708</b>      | <b>2,708</b>      | <b>-</b>          | <b>-</b>              | <b>-</b>            | <b>-</b>            | <b>-</b>           | <b>-</b>              |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 \$244.76 million more than FY 2019-20. This is normal and expected due to the planned issuance of the 2017 General Obligation Bonds 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 \$244.76 million. This increase is due to the planned issuance of the 2017 General Obligation Bonds in 2019-20. 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.

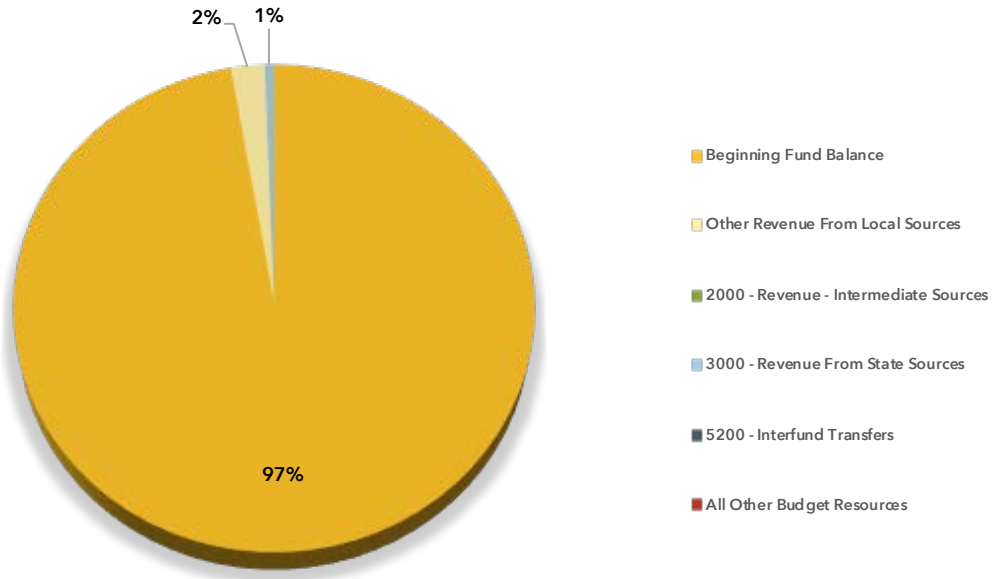
Over the long term, Portland Public Schools plans to modernize every school through a series of capital construction bonds, bringing them all up to modern facility and educational standards.

Summary of Resources by Major Object - 400 - Capital Project Funds (In Thousands)

|                                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Beginning Fund Balance                | 266,489           | 156,063           | 472,196           | 325,790           | 577,819             | -                   | -                  |
| Other Revenue From Local Sources      | 10,644            | 9,308             | 20,736            | 11,749            | 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               | -                   | -                  |
| 5200 - Interfund Transfers            | 12,219            | 1,503             | 1,539             | 600               | -                   | -                   | -                  |
| All Other Budget Resources            | 9,048             | 421,944           | -                 | 0                 | 0                   | -                   | -                  |
| <b>TOTAL RESOURCES</b>                | <b>310,680</b>    | <b>590,841</b>    | <b>498,977</b>    | <b>349,321</b>    | <b>594,085</b>      | <b>-</b>            | <b>-</b>           |

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

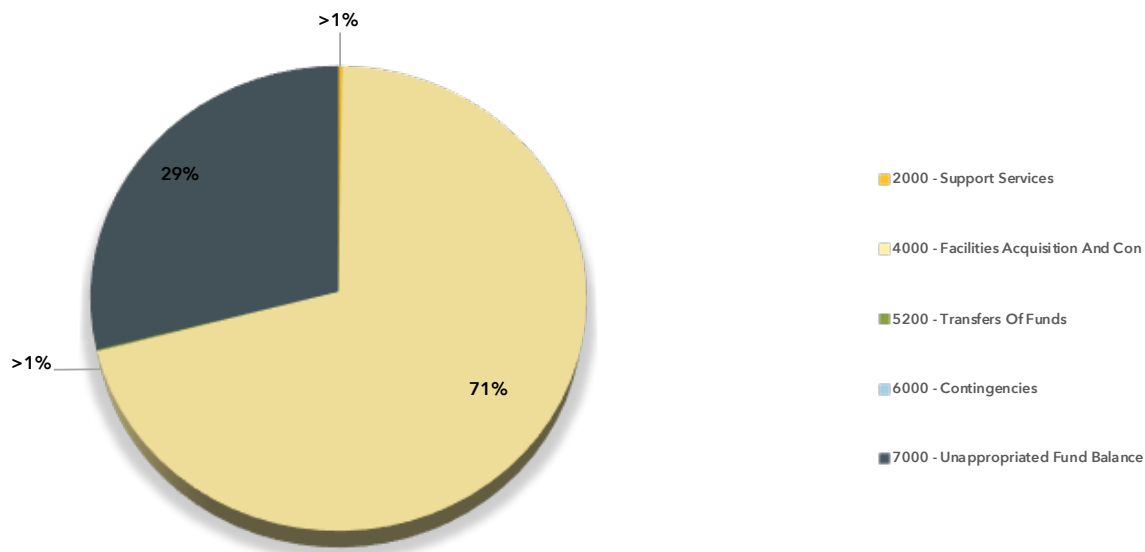


Summary of Requirements by Major Function - 400 - Capital Project Funds (Financial Data in Thousands)

|                                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 2000 - Support Services               | 4,550             | 4,978             | 2,664             | 2,779             | 2.00                  | 1,524               | -                   | -                  | 1.00                  |
| 4000 - Facilities Acquisition And Con | 149,868           | 113,042           | 164,715           | 302,988           | 27.00                 | 419,663             | -                   | -                  | 40.80                 |
| 5200 - Transfers Of Funds             | 200               | 625               | 619               | 620               | -                     | 617                 | -                   | -                  | -                     |
| 6000 - Contingencies                  | -                 | -                 | -                 | 42,933            | -                     | -                   | -                   | -                  | -                     |
| 7000 - Unappropriated Fund Balance    | 156,063           | 472,196           | 330,978           | -                 | -                     | 172,282             | -                   | -                  | -                     |
| <b>TOTAL REQUIREMENTS</b>             | <b>310,680</b>    | <b>590,841</b>    | <b>498,977</b>    | <b>349,321</b>    | <b>29.00</b>          | <b>594,085</b>      | <b>-</b>            | <b>-</b>           | <b>41.80</b>          |

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

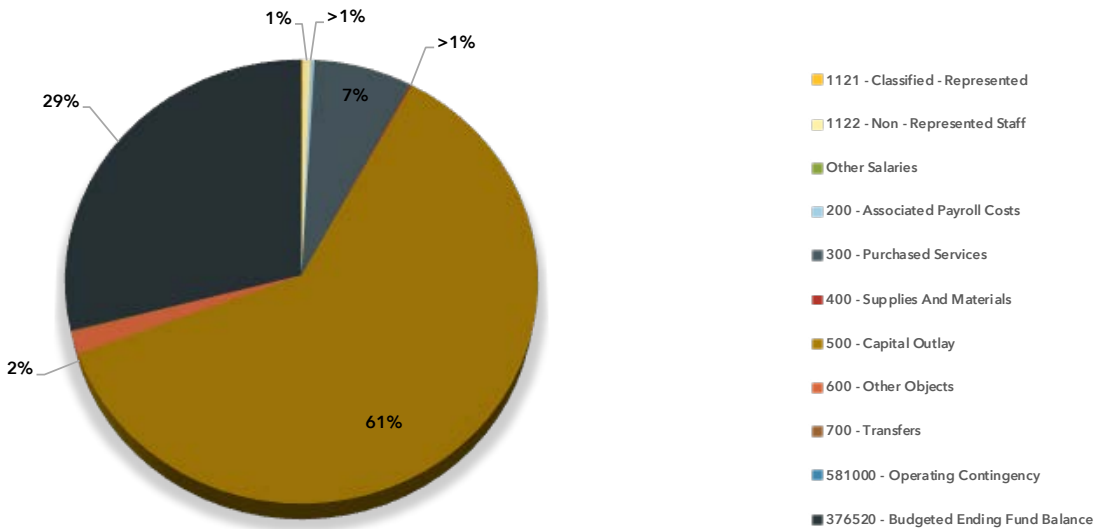


Summary of Requirements by Major Object - Fund 400 - Capital Project Funds (Financial Data in Thousands)

|                                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 1121 - Classified - Represented       | 51                | 284               | 186               | 308               | 5.50                  | 602                 | -                   | -                  | 11.00                 |
| 1122 - Non - Represented Staff        | 1,338             | 1,267             | 1,827             | 2,347             | 23.50                 | 3,133               | -                   | -                  | 30.80                 |
| Other Salaries                        | 73                | 92                | 92                | -                 | -                     | 0                   | -                   | -                  | -                     |
| 200 - Associated Payroll Costs        | 568               | 643               | 753               | 1,239             | -                     | 1,666               | -                   | -                  | -                     |
| 300 - Purchased Services              | 20,701            | 23,222            | 33,609            | 40,913            | -                     | 41,177              | -                   | -                  | -                     |
| 400 - Supplies And Materials          | 1,228             | 3,459             | 3,350             | 582               | -                     | 589                 | -                   | -                  | -                     |
| 500 - Capital Outlay                  | 128,061           | 83,425            | 123,959           | 249,900           | -                     | 364,551             | -                   | -                  | -                     |
| 600 - Other Objects                   | 2,398             | 5,629             | 3,604             | 10,479            | -                     | 9,468               | -                   | -                  | -                     |
| 700 - Transfers                       | 200               | 625               | 619               | 620               | -                     | 617                 | -                   | -                  | -                     |
| 581000 - Operating Contingency        | -                 | -                 | -                 | 42,933            | -                     | -                   | -                   | -                  | -                     |
| 376520 - Budgeted Ending Fund Balance | 156,063           | 472,196           | 330,978           | -                 | -                     | 172,282             | -                   | -                  | -                     |
| <b>TOTAL REQUIREMENTS</b>             | <b>310,680</b>    | <b>590,841</b>    | <b>498,977</b>    | <b>349,321</b>    | <b>29.00</b>          | <b>594,085</b>      | -                   | -                  | <b>41.80</b>          |

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



**Budget Forecast by Major Object and Function - 400 - Capital Project Funds (In Thousands)**

| <b>Resources</b>                      | <b>Proposed<br/>2020-21</b> | <b>Projected<br/>2021-22</b> | <b>Projected<br/>2022-23</b> | <b>Projected<br/>2023-24</b> |
|---------------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| BEGINNING FUND BALANCE                | 577,819                     | 598,043                      | 618,974                      | 640,638                      |
| OTHER REVENUE FROM LOCAL SOURCES      | 12,766                      | 13,213                       | 13,675                       | 14,154                       |
| 2000 - REVENUE - INTERMEDIATE SOURCES | -                           | -                            | -                            | -                            |
| 3000 - REVENUE FROM STATE SOURCES     | 3,500                       | 3,623                        | 3,749                        | 3,881                        |
| 5200 - INTERFUND TRANSFERS            | -                           | -                            | -                            | -                            |
| ALL OTHER BUDGET RESOURCES            | -                           | -                            | -                            | -                            |
| <b>Total Resources</b>                | <b>594,085</b>              | <b>614,878</b>               | <b>636,399</b>               | <b>658,673</b>               |

| <b>Requirements</b>                   | <b>Proposed<br/>2020-21</b> | <b>Projected<br/>2021-22</b> | <b>Projected<br/>2022-23</b> | <b>Projected<br/>2023-24</b> |
|---------------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| 2000 - SUPPORT SERVICES               | 1,524                       | 1,577                        | 1,633                        | 1,690                        |
| 4000 - FACILITIES ACQUISITION AND CON | 419,662                     | 434,351                      | 449,553                      | 465,287                      |
| 5200 - TRANSFERS OF FUNDS             | 617                         | 639                          | 661                          | 684                          |
| 6000 - CONTINGENCIES                  | -                           | -                            | -                            | -                            |
| 7000 - UNAPPROPRIATED FUND BALANCE    | 172,282                     | 178,312                      | 184,553                      | 191,012                      |
| <b>Total Requirements</b>             | <b>594,085</b>              | <b>614,878</b>               | <b>636,399</b>               | <b>658,673</b>               |

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.

## 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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object                         |                   |                   |                   |                   |                     |                     |                    |
| 376510 - Budgeted Beginning Fund Balance    | -                 | -                 | -                 | 13,486            | 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              | -                   | -                  |
| 411301 - Construct Excise Tax - Cty Ptd     | 7,175             | 8,200             | 5,990             | 6,000             | 6,000               | -                   | -                  |
| 411303 - Construct Excise Tax - Wash Ct     | -                 | 2                 | 1                 | 1                 | 1                   | -                   | -                  |
| 415100 - Interest on Investments            | 24                | 224               | 168               | 54                | 100                 | -                   | -                  |
| Subtotal - Other Revenue from Local Sources | 7,200             | 8,425             | 6,159             | 6,055             | 6,101               | -                   | -                  |
| <b>Total Resources by Object</b>            | <b>23,223</b>     | <b>27,830</b>     | <b>21,902</b>     | <b>19,541</b>     | <b>16,230</b>       | <b>-</b>            | <b>-</b>           |

### Construction Excise Fund - Requirements by Function (Financial Data In Thousands)

| Description by Function Code                     | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function                         |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 4150 - Bldg Acquis/Constr/Improv Svcs            | 3,618             | 11,462            | 8,233             | 18,921            | -                     | 15,613              | -                   | -                  | <b>3.00</b>           |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | 3,618             | 11,462            | 8,233             | 18,921            | -                     | 15,613              | -                   | -                  | <b>3.00</b>           |
| 52100 - Fund Transfers                           | 200               | 625               | 619               | 620               | -                     | 617                 | -                   | -                  | -                     |
| Subtotal - 5200 - TRANSFERS OF FUNDS             | 200               | 625               | 619               | 620               | -                     | 617                 | -                   | -                  | -                     |
| 71100 - Ending Fund Balance                      | 19,405            | 15,743            | 13,050            | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE    | 19,405            | 15,743            | 13,050            | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Function</b>            | <b>23,223</b>     | <b>27,830</b>     | <b>21,902</b>     | <b>19,541</b>     | <b>-</b>              | <b>16,230</b>       | <b>-</b>            | <b>-</b>           | <b>3.00</b>           |

### Construction Excise Fund - Requirements by Object (Financial Data In Thousands)

| Description by Object Code                | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object                    |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 511220 - Non-Represented Staff            | -                 | -                 | -                 | -                 | -                     | 343                 | -                   | -                  | <b>3.00</b>           |
| 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                 | -                   | -                  | <b>3.00</b>           |
| 521000 - PERS                             | -                 | 1                 | 1                 | -                 | -                     | 16                  | -                   | -                  | -                     |
| 521310 - PERS UAL                         | -                 | 4                 | 4                 | -                 | -                     | 41                  | -                   | -                  | -                     |
| 522000 - Social Security - FICA           | -                 | 3                 | 2                 | -                 | -                     | 26                  | -                   | -                  | -                     |
| 523100 - Workers' Compensation            | -                 | -                 | -                 | -                 | -                     | 2                   | -                   | -                  | -                     |
| 523200 - Unemployment Compensation        | -                 | -                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 524100 - Group Health Insurance           | -                 | -                 | -                 | -                 | -                     | 47                  | -                   | -                  | -                     |
| 524200 - Other Employer Paid Benefits     | -                 | -                 | -                 | -                 | -                     | 2                   | -                   | -                  | -                     |
| 524300 - Retiree Health Insurance         | -                 | -                 | -                 | -                 | -                     | 2                   | -                   | -                  | -                     |
| 524530 - Early Retirement Benefits        | -                 | -                 | -                 | -                 | -                     | 1                   | -                   | -                  | -                     |
| Subtotal - 200 - ASSOCIATED PAYROLL COSTS | -                 | 8                 | 8                 | -                 | -                     | 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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>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              | -                   | -                  | -                     |
| 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              | -                   | -                  | -                     |
| 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                 | -                   | -                  | -                     |
| Subtotal - 700 - TRANSFERS                       | 200               | 625               | 619               | 620               | -                     | 617                 | -                   | -                  | -                     |
| 376520 - Budgeted Ending Fund Balance            | 19,405            | 15,743            | 13,050            | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 19,405            | 15,743            | 13,050            | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Object</b>              | <b>23,223</b>     | <b>27,830</b>     | <b>21,902</b>     | <b>19,541</b>     | <b>-</b>              | <b>16,230</b>       | <b>-</b>            | <b>-</b>           | <b>3.00</b>           |

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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object                         |                   |                   |                   |                   |                     |                     |                    |
| 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               | -                 | -                   | -                   | -                  |
| <b>Total Resources by Object</b>            | <b>1,907</b>      | <b>1,271</b>      | <b>788</b>        | <b>8</b>          | <b>-</b>            | <b>-</b>            | <b>-</b>           |

### IT System Project Fund - Requirements by Function (Financial Data In Thousands)

| Description by Function Code                  | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function                      |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 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                | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Function</b>         | <b>1,907</b>      | <b>1,271</b>      | <b>788</b>        | <b>8</b>          | <b>-</b>              | <b>-</b>            | <b>-</b>            | <b>-</b>           | <b>-</b>              |

### IT System Project Fund - Requirements by Object (Financial Data In Thousands)

| Description by Object Code                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object                           |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 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                | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Object</b>              | <b>1,907</b>      | <b>1,271</b>      | <b>788</b>        | <b>8</b>          | <b>-</b>              | <b>-</b>            | <b>-</b>            | <b>-</b>           | <b>-</b>              |

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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object                         |                   |                   |                   |                   |                     |                     |                    |
| 376510 - Budgeted Beginning Fund Balance    | -                 | -                 | -                 | 3,292             | 2,183               | -                   | -                  |
| 377000 - Fund Balance-Unres/Undes           | -                 | 10,365            | 5,822             | -                 | -                   | -                   | -                  |
| Subtotal - Beginning Fund Balance           | -                 | 10,365            | 5,822             | 3,292             | 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             | -                 | -                 | -                 | -                   | -                   | -                  |
| <b>Total Resources by Object</b>            | <b>19,281</b>     | <b>10,365</b>     | <b>5,822</b>      | <b>3,292</b>      | <b>2,183</b>        | <b>-</b>            | <b>-</b>           |

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

| Description by Function Code                     | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function                         |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 2520 - FISCAL SERVICES                           | 250               | -                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 2540 - OPER/MAINTENANCE OF PLANT SVCS            | 2,902             | 868               | 1,421             | 2,266             | -                     | 1,380               | -                   | -                  | -                     |
| Subtotal - 2000 - SUPPORT SERVICES               | 3,153             | 868               | 1,421             | 2,266             | -                     | 1,380               | -                   | -                  | -                     |
| 4150 - Bldg Acquis/Constr/Improv Svcs            | 5,763             | 3,675             | 227               | 1,026             | -                     | 803                 | -                   | -                  | -                     |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | 5,763             | 3,675             | 227               | 1,026             | -                     | 803                 | -                   | -                  | -                     |
| 71100 - Ending Fund Balance                      | 10,365            | 5,822             | 4,173             | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE    | 10,365            | 5,822             | 4,173             | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Function</b>            | <b>19,281</b>     | <b>10,365</b>     | <b>5,822</b>      | <b>3,292</b>      | <b>-</b>              | <b>2,183</b>        | <b>-</b>            | <b>-</b>           | <b>-</b>              |

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

| Description by Object Code                | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object                    |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 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               | -                   | -                  | -                     |
| 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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Subtotal - 300 - PURCHASED SERVICES              | 3,845             | 171               | 826               | 2,266             | -                     | 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                 | -                   | -                  | -                     |
| Subtotal - 500 - CAPITAL OUTLAY                  | 4,000             | 3,351             | 149               | 1,026             | -                     | 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             | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Object</b>              | <b>19,281</b>     | <b>10,365</b>     | <b>5,822</b>      | <b>3,292</b>      | <b>-</b>              | <b>2,183</b>        | <b>-</b>            | <b>-</b>           | <b>-</b>              |

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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object                              |                   |                   |                   |                   |                     |                     |                    |
| 376510 - Budgeted Beginning Fund Balance         | -                 | -                 | -                 | 1,777             | 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               | -                   | -                  |
| 415100 - Interest on Investments                 | -                 | -                 | -                 | 3                 | 3                   | -                   | -                  |
| 419910 - Miscellaneous                           | -                 | 287               | 90                | 50                | 200                 | -                   | -                  |
| 419948 - Utility Refund - PGE                    | 646               | 649               | 675               | 625               | 625                 | -                   | -                  |
| 419949 - Utility Refund - Pacific Power          | 281               | 276               | 258               | 250               | 250                 | -                   | -                  |
| Subtotal - Other Revenue from Local Sources      | 927               | 1,212             | 1,023             | 928               | 1,078               | -                   | -                  |
| 422000 - Restricted Revenue                      | 497               | 253               | 6                 | -                 | -                   | -                   | -                  |
| Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES | 497               | 253               | 6                 | -                 | -                   | -                   | -                  |
| <b>Total Resources by Object</b>                 | <b>2,448</b>      | <b>3,702</b>      | <b>3,173</b>      | <b>2,705</b>      | <b>2,588</b>        | <b>-</b>            | <b>-</b>           |

### Energy Efficient Schools Fund - Requirements by Function (Financial Data In Thousands)

| Description by Function Code                     | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function                         |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 4150 - Bldg Acquis/Constr/Improv Svcs            | 211               | 1,557             | 1,230             | 2,705             | -                     | 2,588               | -                   | -                  | -                     |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | 211               | 1,557             | 1,230             | 2,705             | -                     | 2,588               | -                   | -                  | -                     |
| 71100 - Ending Fund Balance                      | 2,237             | 2,144             | 1,943             | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE    | 2,237             | 2,144             | 1,943             | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Function</b>            | <b>2,448</b>      | <b>3,702</b>      | <b>3,173</b>      | <b>2,705</b>      | <b>-</b>              | <b>2,588</b>        | <b>-</b>            | <b>-</b>           | <b>-</b>              |

### Energy Efficient Schools Fund - Requirements by Object (Financial Data In Thousands)

| Description by Object Code                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object                           |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 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               | -                   | -                  | -                     |
| Subtotal - 500 - CAPITAL OUTLAY                  | 195               | 622               | 40                | 2,705             | -                     | 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             | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Object</b>              | <b>2,448</b>      | <b>3,702</b>      | <b>3,173</b>      | <b>2,705</b>      | <b>-</b>              | <b>2,588</b>        | <b>-</b>            | <b>-</b>           | <b>-</b>              |

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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object                          |                   |                   |                   |                   |                     |                     |                    |
| 376510 - Budgeted Beginning Fund Balance     | -                 | -                 | -                 | 1,816             | 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                 | -                   | -                  |
| 415100 - Interest on Investments             | 46                | 9                 | 7                 | 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                   | -                   | -                  |
| 432990 - Restricted State Grants             | 1,337             | -                 | 4,500             | 11,000            | 3,500               | -                   | -                  |
| Subtotal - 3000 - REVENUE FROM STATE SOURCES | 1,337             | -                 | 4,500             | 11,000            | 3,500               | -                   | -                  |
| 452100 - Interfund Transfers                 | 1,653             | 1,228             | 1,228             | 600               | -                   | -                   | -                  |
| Subtotal - 5200 - INTERFUND TRANSFERS        | 1,653             | 1,228             | 1,228             | 600               | -                   | -                   | -                  |
| <b>Total Resources by Object</b>             | <b>4,797</b>      | <b>3,237</b>      | <b>7,462</b>      | <b>13,608</b>     | <b>4,255</b>        | <b>-</b>            | <b>-</b>           |

### Facilities Capital Fund - Requirements by Function (Financial Data In Thousands)

| Description by Function Code                     | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function                         |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 2520 - FISCAL SERVICES                           | 4                 | 4                 | 3                 | 5                 | -                     | 6                   | -                   | -                  | -                     |
| Subtotal - 2000 - SUPPORT SERVICES               | 4                 | 4                 | 3                 | 5                 | -                     | 6                   | -                   | -                  | -                     |
| 4150 - Bldg Acquis/Constr/Improv Svcs            | 2,793             | 1,504             | 6,148             | 13,604            | -                     | 4,249               | -                   | -                  | -                     |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | 2,793             | 1,504             | 6,148             | 13,604            | -                     | 4,249               | -                   | -                  | -                     |
| 71100 - Ending Fund Balance                      | 2,000             | 1,728             | 1,311             | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE    | 2,000             | 1,728             | 1,311             | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Function</b>            | <b>4,797</b>      | <b>3,237</b>      | <b>7,462</b>      | <b>13,608</b>     | <b>-</b>              | <b>4,255</b>        | <b>-</b>            | <b>-</b>           | <b>-</b>              |

### Facilities Capital Fund - Requirements by Object (Financial Data In Thousands)

| Description by Object Code                | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object                    |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>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               | -                   | -                  | -                     |
| 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               | -                   | -                  | -                     |
| 564000 - Dues and Fees                           | 3                 | 3                 | 5                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 565100 - Liability Insurance                     | 4                 | 4                 | 3                 | 5                 | -                     | 6                   | -                   | -                  | -                     |
| 567100 - Permits                                 | 9                 | 8                 | 43                | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - Other Objects                         | 16                | 16                | 52                | 5                 | -                     | 6                   | -                   | -                  | -                     |
| 376520 - Budgeted Ending Fund Balance            | 2,000             | 1,728             | 1,311             | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 2,000             | 1,728             | 1,311             | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Object</b>              | <b>4,797</b>      | <b>3,237</b>      | <b>7,462</b>      | <b>13,608</b>     | <b>-</b>              | <b>4,255</b>        | <b>-</b>            | <b>-</b>           | <b>-</b>              |

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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object                         |                   |                   |                   |                   |                     |                     |                    |
| 376510 - Budgeted Beginning Fund Balance    | -                 | -                 | -                 | 5,616             | 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              | -                   | -                  |
| 415100 - Interest on Investments            | -                 | -                 | -                 | 1                 | 1                   | -                   | -                  |
| 419114 - CUB HS Athletic Field Use Fees     | 136               | 137               | 256               | 100               | 100                 | -                   | -                  |
| 419130 - Rent-Lease of Facilities           | 540               | 591               | 591               | 500               | 500                 | -                   | -                  |
| Subtotal - Other Revenue from Local Sources | 676               | 728               | 847               | 601               | 601                 | -                   | -                  |
| <b>Total Resources by Object</b>            | <b>4,188</b>      | <b>4,916</b>      | <b>5,763</b>      | <b>6,217</b>      | <b>16,010</b>       | <b>-</b>            | <b>-</b>           |

### Capital Asset Renewal Fund - Requirements by Function (Financial Data In Thousands)

| Description by Function Code                     | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function                         |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 4150 - Bldg Acquis/Constr/Improv Svcs            | -                 | -                 | -                 | 6,217             | -                     | 16,010              | -                   | -                  | -                     |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | -                 | -                 | -                 | 6,217             | -                     | 16,010              | -                   | -                  | -                     |
| 71100 - Ending Fund Balance                      | 4,188             | 4,916             | 5,763             | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE    | 4,188             | 4,916             | 5,763             | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Function</b>            | <b>4,188</b>      | <b>4,916</b>      | <b>5,763</b>      | <b>6,217</b>      | <b>-</b>              | <b>16,010</b>       | <b>-</b>            | <b>-</b>           | <b>-</b>              |

### Capital Asset Renewal Fund - Requirements by Object (Financial Data In Thousands)

| Description by Object Code                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object                           |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 552000 - Building Acquisition/Improvmnt          | -                 | -                 | -                 | 6,217             | -                     | 16,010              | -                   | -                  | -                     |
| Subtotal - 500 - CAPITAL OUTLAY                  | -                 | -                 | -                 | 6,217             | -                     | 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             | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Object</b>              | <b>4,188</b>      | <b>4,916</b>      | <b>5,763</b>      | <b>6,217</b>      | <b>-</b>              | <b>16,010</b>       | <b>-</b>            | <b>-</b>           | <b>-</b>              |

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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object                              |                   |                   |                   |                   |                     |                     |                    |
| 376510 - Budgeted Beginning Fund Balance         | -                 | -                 | -                 | 299,484           | 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             | -                   | -                  |
| 415100 - Interest on Investments                 | 1,638             | (1,065)           | 12,591            | 3,966             | 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               | -                   | -                  |
| 422000 - Restricted Revenue                      | 21                | 767               | -                 | -                 | -                   | -                   | -                  |
| Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES | 21                | 767               | -                 | -                 | -                   | -                   | -                  |
| 451100 - Bond Proceeds                           | -                 | 410,840           | -                 | -                 | -                   | -                   | -                  |
| 451200 - Bond Premium                            | -                 | 11,060            | -                 | -                 | -                   | -                   | -                  |
| 453000 - Sale of Fixed Assets                    | -                 | 43                | -                 | -                 | -                   | -                   | -                  |
| Subtotal - All Other Budget Resources            | -                 | 421,944           | -                 | -                 | -                   | -                   | -                  |
| <b>Total Resources by Object</b>                 | <b>244,242</b>    | <b>538,505</b>    | <b>453,748</b>    | <b>303,450</b>    | <b>552,542</b>      | -                   | -                  |

### GO Bonds Fund - Requirements by Function (Financial Data in Thousands)

| Description by Function Code                     | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function                         |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 2520 - FISCAL SERVICES                           | 470               | 3,219             | 478               | 267               | -                     | -                   | -                   | -                  | -                     |
| 2540 - OPER/MAINTENANCE OF PLANT SVCS            | -                 | -                 | 11                | 102               | 1.00                  | -                   | -                   | -                  | -                     |
| 2570 - INTERNAL SERVICES                         | -                 | -                 | 13                | 131               | 1.00                  | 138                 | -                   | -                  | 1.00                  |
| Subtotal - 2000 - SUPPORT SERVICES               | 470               | 3,219             | 502               | 501               | 2.00                  | 138                 | -                   | -                  | 1.00                  |
| 4110 - Service Area Direction                    | 1,865             | 2,224             | 2,541             | 3,239             | 22.00                 | 3,826               | -                   | -                  | 26.80                 |
| 4150 - Bldg Acquis/Constr/Improv Svcs            | 125,037           | 91,922            | 146,335           | 256,777           | 5.00                  | 376,296             | -                   | -                  | 11.00                 |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | 126,901           | 94,146            | 148,876           | 260,016           | 27.00                 | 380,121             | -                   | -                  | 37.80                 |
| 61100 - Operating Contingency                    | -                 | -                 | -                 | 42,933            | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 6000 - CONTINGENCIES                  | -                 | -                 | -                 | 42,933            | -                     | -                   | -                   | -                  | -                     |
| 71100 - Ending Fund Balance                      | 116,871           | 441,140           | 304,370           | -                 | -                     | 172,282             | -                   | -                  | -                     |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE    | 116,871           | 441,140           | 304,370           | -                 | -                     | 172,282             | -                   | -                  | -                     |
| <b>Total Requirements by Function</b>            | <b>244,242</b>    | <b>538,505</b>    | <b>453,748</b>    | <b>303,450</b>    | <b>29.00</b>          | <b>552,542</b>      | -                   | -                  | <b>38.80</b>          |

### GO Bonds Fund - Requirement by Object (Financials Data in Thousands)

| Description by Object Code           | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object               |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 511210 - Classified - Represented    | 42                | 284               | 186               | 308               | 5.50                  | 602                 | -                   | -                  | 11.00                 |
| 511220 - Non-Represented Staff       | 1,116             | 1,116             | 1,751             | 2,184             | 22.50                 | 2,506               | -                   | -                  | 25.80                 |
| 511420 - Directors/Program Admins    | 126               | 138               | 76                | 162               | 1.00                  | 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                 | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 100 - SALARIES            | 1,326             | 1,595             | 2,073             | 2,655             | 29.00                 | 3,392               | -                   | -                  | 38.80                 |
| 521000 - PERS                        | 6                 | 22                | 31                | 127               | -                     | 159                 | -                   | -                  | -                     |
| 521310 - PERS UAL                    | 169               | 191               | 231               | 334               | -                     | 409                 | -                   | -                  | -                     |
| 522000 - Social Security - FICA      | 100               | 121               | 154               | 203               | -                     | 259                 | -                   | -                  | -                     |
| 523100 - Workers' Compensation       | 13                | 17                | 20                | 24                | -                     | 17                  | -                   | -                  | -                     |

| Description by Object Code                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 523200 - Unemployment Compensation               | 1                 | 4                 | 1                 | 4                 | -                     | 3                   | -                   | -                  | -                     |
| 524100 - Group Health Insurance                  | 221               | 244               | 280               | 499               | -                     | 636                 | -                   | -                  | -                     |
| 524200 - Other Employer Paid Benefits            | 7                 | 8                 | 10                | 5                 | -                     | 17                  | -                   | -                  | -                     |
| 524300 - Retiree Health Insurance                | 15                | 16                | 12                | 33                | -                     | 21                  | -                   | -                  | -                     |
| 524530 - Early Retirement Benefits               | 5                 | 6                 | 7                 | 9                 | -                     | 8                   | -                   | -                  | -                     |
| Subtotal - 200 - ASSOCIATED PAYROLL COSTS        | 536               | 628               | 745               | 1,239             | -                     | 1,528               | -                   | -                  | -                     |
| 531800 - Local Mtgs/Non-Instr Staff Dev          | 2                 | 2                 | 1                 | 28                | -                     | 82                  | -                   | -                  | -                     |
| 531810 - Non-Instr Dev Profess Dev Fds           | -                 | -                 | -                 | 18                | -                     | 54                  | -                   | -                  | -                     |
| 532200 - Repairs and Maintenance Svcs            | 10                | 263               | 193               | -                 | -                     | -                   | -                   | -                  | -                     |
| 532400 - Rentals                                 | 24                | -                 | 4                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 532410 - Leased Copy Machines                    | 6                 | 5                 | 5                 | 26                | -                     | 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                  | -                   | -                  | -                     |
| 534200 - Travel, Out of District                 | 6                 | 22                | 17                | 43                | -                     | 127                 | -                   | -                  | -                     |
| 535100 - Telephone                               | 6                 | 5                 | 6                 | 29                | -                     | 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               | -                   | -                  | -                     |
| 538200 - Legal Services                          | -                 | -                 | -                 | 41                | -                     | 121                 | -                   | -                  | -                     |
| 538300 - Architect and Engineering Svcs          | 7,787             | 12,346            | 19,529            | 19,562            | -                     | 21,972              | -                   | -                  | -                     |
| 538500 - Management Services                     | 1,796             | 3,565             | 3,736             | 8,535             | -                     | 10,273              | -                   | -                  | -                     |
| 538940 - Professional Moving Services            | 409               | 492               | 623               | -                 | -                     | 295                 | -                   | -                  | -                     |
| 538990 - Non-Instr Pers/Professional Sv          | 620               | 683               | 2,007             | 9,963             | -                     | 5,585               | -                   | -                  | -                     |
| 539100 - Pass Through                            | -                 | -                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 300 - PURCHASED SERVICES              | 10,865            | 17,946            | 27,330            | 38,647            | -                     | 39,798              | -                   | -                  | -                     |
| 541000 - Consumable Supplies                     | 40                | 80                | 76                | 447               | -                     | 215                 | -                   | -                  | -                     |
| 541400 - Maintenance Materials                   | -                 | 4                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 541600 - Interdepartmental Charges               | 6                 | 8                 | 12                | -                 | -                     | -                   | -                   | -                  | -                     |
| 546000 - Non-Consumable Supplies                 | 82                | 1,488             | 167               | 13                | -                     | 40                  | -                   | -                  | -                     |
| 547000 - Computer Software                       | 95                | 180               | 124               | 113               | -                     | 334                 | -                   | -                  | -                     |
| 548000 - Computer Equipment                      | -                 | 65                | 1,133             | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 400 - SUPPLIES AND MATERIALS          | 222               | 1,825             | 1,513             | 574               | -                     | 589                 | -                   | -                  | -                     |
| 552000 - Building Acquisition/Improvmt           | 105,722           | 68,107            | 110,865           | 205,890           | -                     | 315,687             | -                   | -                  | -                     |
| 553000 - Improvements - Not Buildings            | 19                | 8                 | 114               | -                 | -                     | -                   | -                   | -                  | -                     |
| 554100 - Initial and Addl Equipment              | 5,648             | 1,278             | 3,335             | -                 | -                     | 5,949               | -                   | -                  | -                     |
| 554110 - Vehicles                                | -                 | -                 | 27                | -                 | -                     | -                   | -                   | -                  | -                     |
| 555010 - Computers                               | 602               | 486               | (3)               | -                 | -                     | -                   | -                   | -                  | -                     |
| 555090 - Misc Other Technology                   | 354               | 538               | 9                 | 1,037             | -                     | 3,855               | -                   | -                  | -                     |
| Subtotal - 500 - CAPITAL OUTLAY                  | 112,345           | 70,417            | 114,347           | 206,928           | -                     | 325,490             | -                   | -                  | -                     |
| 563000 - Fiscal Charges                          | 3                 | 2                 | 2                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 564000 - Dues and Fees                           | 116               | 65                | 92                | 5                 | -                     | 333                 | -                   | -                  | -                     |
| 564010 - Dues & Fees Profess Dev Fds             | -                 | 16                | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 564100 - Bond Issuance Cost                      | -                 | 2,774             | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 565100 - Liability Insurance                     | 470               | 445               | 335               | 1,599             | -                     | 4,726               | -                   | -                  | -                     |
| 565300 - Property Insurance Premiums             | 377               | 161               | 1,052             | 2,708             | -                     | 855                 | -                   | -                  | -                     |
| 567100 - Permits                                 | 1,112             | 1,489             | 1,891             | 6,163             | -                     | 3,549               | -                   | -                  | -                     |
| Subtotal - Other Objects                         | 2,079             | 4,953             | 3,371             | 10,474            | -                     | 9,463               | -                   | -                  | -                     |
| 581000 - Operating Contingency                   | -                 | -                 | -                 | 42,933            | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 581000 - Operating Contingency        | -                 | -                 | -                 | 42,933            | -                     | -                   | -                   | -                  | -                     |
| 376520 - Budgeted Ending Fund Balance            | 116,871           | 441,140           | 304,370           | -                 | -                     | 172,282             | -                   | -                  | -                     |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 116,871           | 441,140           | 304,370           | -                 | -                     | 172,282             | -                   | -                  | -                     |
| <b>Total Requirements by Object</b>              | <b>244,242</b>    | <b>538,505</b>    | <b>453,748</b>    | <b>303,450</b>    | <b>29.00</b>          | <b>552,542</b>      | <b>-</b>            | <b>-</b>           | <b>38.80</b>          |

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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object                              |                   |                   |                   |                   |                     |                     |                    |
| 376510 - Budgeted Beginning Fund Balance         | -                 | -                 | -                 | 318               | 278                 | -                   | -                  |
| 377000 - Fund Balance-Unres/Undes                | 168               | 13                | 318               | -                 | -                   | -                   | -                  |
| Subtotal - Beginning Fund Balance                | 168               | 13                | 318               | 318               | 278                 | -                   | -                  |
| 422000 - Restricted Revenue                      | 10,426            | 1,003             | -                 | 182               | -                   | -                   | -                  |
| Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES | 10,426            | 1,003             | -                 | 182               | -                   | -                   | -                  |
| <b>Total Resources by Object</b>                 | <b>10,594</b>     | <b>1,016</b>      | <b>318</b>        | <b>500</b>        | <b>278</b>          | <b>-</b>            | <b>-</b>           |

### 470 - Partnership Funds - Requirements by Function (Financial Data In Thousands)

| Description by Function Code                     | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function                         |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 4150 - Bldg Acquis/Constr/Improv Svcs            | 10,582            | 697               | -                 | 500               | -                     | 278                 | -                   | -                  | -                     |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | 10,582            | 697               | -                 | 500               | -                     | 278                 | -                   | -                  | -                     |
| 71100 - Ending Fund Balance                      | 13                | 318               | 318               | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE    | 13                | 318               | 318               | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Function</b>            | <b>10,594</b>     | <b>1,016</b>      | <b>318</b>        | <b>500</b>        | <b>-</b>              | <b>278</b>          | <b>-</b>            | <b>-</b>           | <b>-</b>              |

### 470 - Partnership Funds - Requirements by Object (Financial Data in Thousands)

| Description by Object Code                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object                           |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 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                 | -                   | -                  | -                     |
| 554100 - Initial and Addl Equipment              | (4)               | 33                | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 500 - CAPITAL OUTLAY                  | 10,553            | 633               | -                 | 500               | -                     | 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               | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Object</b>              | <b>10,594</b>     | <b>1,016</b>      | <b>318</b>        | <b>500</b>        | <b>-</b>              | <b>278</b>          | <b>-</b>            | <b>-</b>           | <b>-</b>              |

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<br>(1/17/2020) | Actuals Approved   | Budget FY21       |
|--|--------------------|-------------------------------|--------------------|-------------------|
| <b>2012 Bond</b>                             |                    |                               |                    |                   |
| 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         |
|  | <b>482,000,000</b> | <b>601,620,022</b>            | <b>577,680,247</b> | <b>11,150,645</b> |
| Additional Funding Resource (If/When Needed) | -                  | 10,000,000                    | -                  | -                 |
|  | <b>482,000,000</b> | <b>611,620,022</b>            | <b>577,680,247</b> | <b>11,150,645</b> |

| Project Name   | Original Budget      | Current Budget           | Actuals Approved   | Actuals Approved   |
|--|----------------------|--------------------------|--------------------|--------------------|
| <b>2017 Bond</b>   |                      |                          |                    |                    |
| 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         |
|  | <b>580,000,000</b>   | <b>582,516,150</b>       | <b>71,718,224</b>  | <b>258,981,561</b> |
| 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         |
|  | <b>210,000,000</b>   | <b>132,539,319</b>       | <b>17,029,428</b>  | <b>18,006,510</b>  |
| 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        |
|  | -                    | <b>109,447,964</b>       | <b>64,670,225</b>  | <b>264,402,830</b> |
|  | <b>790,000,000</b>   | <b>824,503,432</b>       | <b>153,417,878</b> | <b>541,390,901</b> |
|  | <b>1,272,000,000</b> | <b>1,436,123,454</b> *** | <b>731,098,124</b> | <b>552,541,546</b> |

# 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.

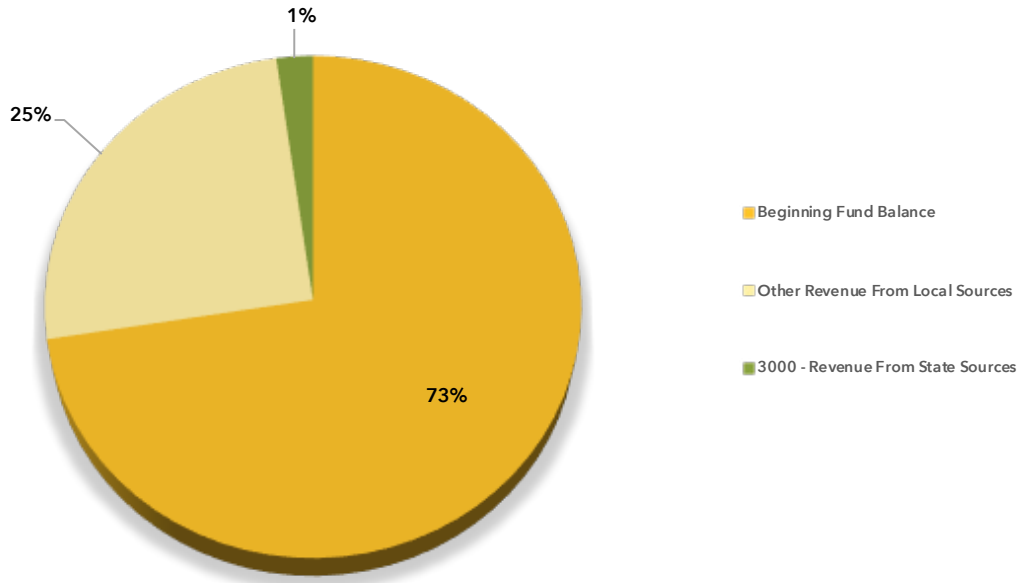
Resources include earnings on investment, insurance recoveries, reimbursements from the Oregon EAIP (Employer at Injury Program), and revenues specifically generated from payroll funds solely for the workers' compensation self-insurance program.

Summary of Resources by Major Object - 600 - Internal Service Funds (In Thousands)

|                                   | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Beginning Fund Balance            | 4,293             | 4,706             | 5,937             | 8,105             | 6,186               | -                   | -                  |
| Other Revenue From Local Sources  | 3,572             | 3,670             | 3,788             | 3,798             | 2,155               | -                   | -                  |
| 3000 - Revenue From State Sources | 152               | 204               | 184               | 177               | 192                 | -                   | -                  |
| <b>TOTAL RESOURCES</b>            | <b>8,017</b>      | <b>8,580</b>      | <b>9,908</b>      | <b>12,078</b>     | <b>8,532</b>        | -                   | -                  |

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

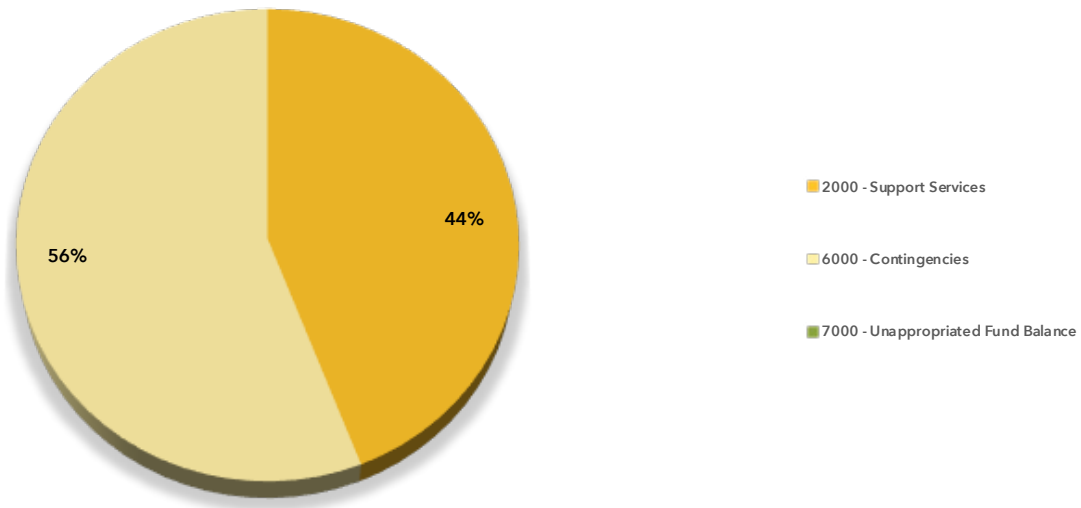


Summary of Requirements by Major Function - 600 - Internal Service Funds (Financial Data in Thousands)

|                                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 2000 - Support Services               | 3,310             | 2,643             | 1,791             | 3,755             | 2.28                  | 3,762               | -                   | -                  | 2.28                  |
| 6000 - Contingencies                  | -                 | -                 | -                 | 8,324             | -                     | 4,769               | -                   | -                  | -                     |
| 7000 - Unappropriated Fund<br>Balance | 4,706             | 5,937             | 8,117             | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>TOTAL REQUIREMENTS</b>             | <b>8,017</b>      | <b>8,580</b>      | <b>9,908</b>      | <b>12,078</b>     | <b>2.28</b>           | <b>8,532</b>        | <b>-</b>            | <b>-</b>           | <b>2.28</b>           |

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



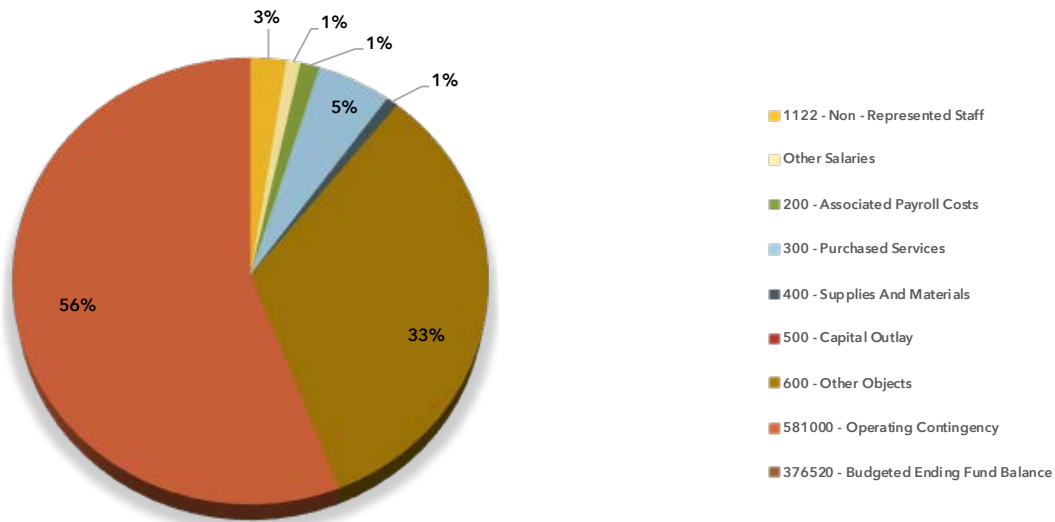


Summary of Requirements by Major Object - Fund 600 - Internal Service Funds (Financial Data in Thousands)

|                                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 1122 - Non - Represented Staff        | 167               | 173               | 187               | 201               | 2.28                  | 213                 | -                   | -                  | 2.28                  |
| Other Salaries                        | 84                | 63                | 56                | 84                | -                     | 84                  | -                   | -                  | -                     |
| 200 - Associated Payroll Costs        | 79                | 81                | 78                | 119               | -                     | 114                 | -                   | -                  | -                     |
| 300 - Purchased Services              | 285               | 264               | 252               | 443               | -                     | 443                 | -                   | -                  | -                     |
| 400 - Supplies And Materials          | 1                 | 29                | 3                 | 70                | -                     | 71                  | -                   | -                  | -                     |
| 500 - Capital Outlay                  | -                 | 2                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 600 - Other Objects                   | 2,694             | 2,031             | 1,215             | 2,838             | -                     | 2,838               | -                   | -                  | -                     |
| 581000 - Operating Contingency        | -                 | -                 | -                 | 8,324             | -                     | 4,769               | -                   | -                  | -                     |
| 376520 - Budgeted Ending Fund Balance | 4,706             | 5,937             | 8,117             | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>TOTAL REQUIREMENTS</b>             | <b>8,017</b>      | <b>8,580</b>      | <b>9,908</b>      | <b>12,078</b>     | <b>2.28</b>           | <b>8,532</b>        | <b>-</b>            | <b>-</b>           | <b>2.28</b>           |

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



**Budget Forecast by Major Object and Function - 600 - Internal Service Fund (In Thousands)**

| Resources                         | Proposed<br>2020-21 | Projected<br>2021-22 | Projected<br>2022-23 | Projected<br>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                  |
| <b>Total Resources</b>            | <b>8,532</b>        | <b>8,831</b>         | <b>9,140</b>         | <b>9,460</b>         |

| Requirements                       | Proposed<br>2020-21 | Projected<br>2021-22 | Projected<br>2022-23 | Projected<br>2023-24 |
|------------------------------------|---------------------|----------------------|----------------------|----------------------|
| 2000 - SUPPORT SERVICES            | 3,762               | 3,894                | 4,030                | 4,171                |
| 6000 - CONTINGENCIES               | 4,769               | 4,937                | 5,110                | 5,288                |
| 7000 - UNAPPROPRIATED FUND BALANCE | -                   | -                    | -                    | -                    |
| <b>Total Requirements</b>          | <b>8,532</b>        | <b>8,831</b>         | <b>9,140</b>         | <b>9,460</b>         |

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.

## 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<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object                          |                   |                   |                   |                   |                     |                     |                    |
| 376510 - Budgeted Beginning Fund Balance     | -                 | -                 | -                 | 8,105             | 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               | -                   | -                  |
| 415100 - Interest on Investments             | 77                | 81                | 275               | 105               | 55                  | -                   | -                  |
| 419600 - Recovery PY Expenditure             | 41                | 9                 | 3                 | 4                 | 6                   | -                   | -                  |
| 419700 - Services Provided Other Funds       | 3,454             | 3,581             | 3,510             | 3,688             | 2,094               | -                   | -                  |
| Subtotal - Other Revenue from Local Sources  | 3,572             | 3,670             | 3,788             | 3,798             | 2,155               | -                   | -                  |
| 431992 - Return To Work                      | 152               | 204               | 184               | 177               | 192                 | -                   | -                  |
| Subtotal - 3000 - REVENUE FROM STATE SOURCES | 152               | 204               | 184               | 177               | 192                 | -                   | -                  |
| <b>Total Resources by Object</b>             | <b>8,017</b>      | <b>8,580</b>      | <b>9,908</b>      | <b>12,078</b>     | <b>8,532</b>        | <b>-</b>            | <b>-</b>           |

### Self Insurance Fund - Requirements by Function (Financial Data In Thousands)

| Description by Function Code                  | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function                      |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 2520 - FISCAL SERVICES                        | 3,310             | 2,643             | 1,791             | 3,755             | <b>2.28</b>           | 3,762               | -                   | -                  | <b>2.28</b>           |
| Subtotal - 2000 - SUPPORT SERVICES            | 3,310             | 2,643             | 1,791             | 3,755             | <b>2.28</b>           | 3,762               | -                   | -                  | <b>2.28</b>           |
| 61100 - Operating Contingency                 | -                 | -                 | -                 | 8,324             | -                     | 4,769               | -                   | -                  | -                     |
| Subtotal - 6000 - CONTINGENCIES               | -                 | -                 | -                 | 8,324             | -                     | 4,769               | -                   | -                  | -                     |
| 71100 - Ending Fund Balance                   | 4,706             | 5,937             | 8,117             | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 4,706             | 5,937             | 8,117             | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Function</b>         | <b>8,017</b>      | <b>8,580</b>      | <b>9,908</b>      | <b>12,078</b>     | <b>2.28</b>           | <b>8,532</b>        | <b>-</b>            | <b>-</b>           | <b>2.28</b>           |

### Self Insurance Fund - Requirements by Object (Financial Data In Thousands)

| Description by Object Code                | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object                    |                   |                   |                   |                   |                       |                     |                     |                    |                       |
| 511220 - Non-Represented Staff            | 112               | 116               | 128               | 137               | <b>1.78</b>           | 145                 | -                   | -                  | <b>1.78</b>           |
| 511420 - Directors/Program Admins         | 55                | 57                | 59                | 64                | <b>0.50</b>           | 68                  | -                   | -                  | <b>0.50</b>           |
| 512100 - Substitutes - Licensed           | 60                | 29                | 56                | 66                | -                     | 66                  | -                   | -                  | -                     |
| 512200 - Substitutes - Classified         | 21                | 34                | -                 | 18                | -                     | 18                  | -                   | -                  | -                     |
| 513300 - Extended Hours                   | -                 | -                 | 1                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 513400 - Overtime Pay                     | -                 | -                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 513510 - Group Hlth Opt Out Lic           | 4                 | 1                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 100 - SALARIES                 | 251               | 236               | 243               | 284               | <b>2.28</b>           | 297                 | -                   | -                  | <b>2.28</b>           |
| 521000 - PERS                             | 1                 | 3                 | 3                 | 14                | -                     | 14                  | -                   | -                  | -                     |
| 521310 - PERS UAL                         | 28                | 27                | 25                | 36                | -                     | 36                  | -                   | -                  | -                     |
| 522000 - Social Security - FICA           | 19                | 18                | 18                | 22                | -                     | 23                  | -                   | -                  | -                     |
| 523100 - Workers' Compensation            | 2                 | 2                 | 2                 | 3                 | -                     | 1                   | -                   | -                  | -                     |
| 523200 - Unemployment Compensation        | -                 | 1                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 524100 - Group Health Insurance           | 24                | 26                | 26                | 40                | -                     | 36                  | -                   | -                  | -                     |
| 524200 - Other Employer Paid Benefits     | 1                 | 1                 | 1                 | 1                 | -                     | 1                   | -                   | -                  | -                     |
| 524300 - Retiree Health Insurance         | 3                 | 2                 | 2                 | 4                 | -                     | 2                   | -                   | -                  | -                     |
| 524530 - Early Retirement Benefits        | 1                 | 1                 | 1                 | 1                 | -                     | 1                   | -                   | -                  | -                     |
| Subtotal - 200 - ASSOCIATED PAYROLL COSTS | 79                | 81                | 78                | 119               | -                     | 114                 | -                   | -                  | -                     |
| 532200 - Repairs and Maintenance Svcs     | -                 | -                 | -                 | 13                | -                     | 13                  | -                   | -                  | -                     |
| 532900 - Other Property Services          | -                 | -                 | -                 | 200               | -                     | 200                 | -                   | -                  | -                     |
| 534100 - Travel, Local in District        | -                 | -                 | 1                 | 3                 | -                     | 3                   | -                   | -                  | -                     |
| 534200 - Travel, Out of District          | -                 | -                 | -                 | 7                 | -                     | 7                   | -                   | -                  | -                     |
| 535300 - Postage                          | -                 | -                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 535500 - Printing and Binding             | -                 | -                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 538200 - Legal Services                   | -                 | -                 | 2                 | -                 | -                     | -                   | -                   | -                  | -                     |

| Description by Object Code                       | Actual<br>2016-17 | Actual<br>2017-18 | Actual<br>2018-19 | Budget<br>2019-20 | Budget FTE<br>2019-20 | Proposed<br>2020-21 | Approved<br>2020-21 | Adopted<br>2020-21 | Budget FTE<br>2020-21 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 538940 - Professional Moving Services            | -                 | -                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 538990 - Non-Instr Pers/Professional Sv          | 284               | 264               | 249               | 220               | -                     | 220                 | -                   | -                  | -                     |
| Subtotal - 300 - PURCHASED SERVICES              | 285               | 264               | 252               | 443               | -                     | 443                 | -                   | -                  | -                     |
| 541000 - Consumable Supplies                     | -                 | -                 | -                 | 11                | -                     | 11                  | -                   | -                  | -                     |
| 541600 - Interdepartmental Charges               | -                 | -                 | -                 | 2                 | -                     | 2                   | -                   | -                  | -                     |
| 544000 - Periodicals                             | -                 | -                 | -                 | 1                 | -                     | 1                   | -                   | -                  | -                     |
| 546000 - Non-Consumable Supplies                 | 1                 | 27                | 3                 | 34                | -                     | 34                  | -                   | -                  | -                     |
| 547000 - Computer Software                       | -                 | -                 | -                 | 20                | -                     | 20                  | -                   | -                  | -                     |
| 548000 - Computer Equipment                      | -                 | 1                 | -                 | 3                 | -                     | 3                   | -                   | -                  | -                     |
| Subtotal - 400 - SUPPLIES AND MATERIALS          | 1                 | 29                | 3                 | 70                | -                     | 71                  | -                   | -                  | -                     |
| 555010 - Computers                               | -                 | 2                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| Subtotal - 500 - CAPITAL OUTLAY                  | -                 | 2                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 563000 - Fiscal Charges                          | 9                 | 9                 | -                 | -                 | -                     | -                   | -                   | -                  | -                     |
| 564000 - Dues and Fees                           | -                 | -                 | -                 | 2                 | -                     | 2                   | -                   | -                  | -                     |
| 565350 - Work Comp Insurance Premiums            | 102               | 104               | 109               | 110               | -                     | 110                 | -                   | -                  | -                     |
| 565910 - Worker's Comp Claim Expense             | 2,447             | 1,797             | 989               | 2,600             | -                     | 2,600               | -                   | -                  | -                     |
| 565920 - Worker's Comp Assessment                | 136               | 121               | 117               | 126               | -                     | 126                 | -                   | -                  | -                     |
| Subtotal - Other Objects                         | 2,694             | 2,031             | 1,215             | 2,838             | -                     | 2,838               | -                   | -                  | -                     |
| 581000 - Operating Contingency                   | -                 | -                 | -                 | 8,324             | -                     | 4,769               | -                   | -                  | -                     |
| Subtotal - 581000 - Operating Contingency        | -                 | -                 | -                 | 8,324             | -                     | 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             | -                 | -                     | -                   | -                   | -                  | -                     |
| <b>Total Requirements by Object</b>              | <b>8,017</b>      | <b>8,580</b>      | <b>9,908</b>      | <b>12,078</b>     | <b>2.28</b>           | <b>8,532</b>        | <b>-</b>            | <b>-</b>           | <b>2.28</b>           |

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## 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**  
**2019-2020 LOCAL SERVICE PLAN SELECTIONS**  
**\*2020-21 Service Plan under review**

| PORTLAND SCHOOL DISTRICT |           |                   |           |       |        |
|--------------------------|-----------|-------------------|-----------|-------|--------|
| as of:                   | 3/11/2020 | ODE Extended ADMw | 57,761.95 |       |        |
|                          |           | CTA ADMw Ext.     | 57,761.95 |       |        |
|                          |           | CTA ADMr          | 48,608.30 |       |        |
| Resolution               |           | Contract          |           | Total |        |
| Units                    | Amount    | Units             | Amount    | Units | Amount |

| ROW                               | MOE | Unit   | Unit Cost<br>7/10/2019  | Resolution<br>Units | Resolution<br>Amount | Contract<br>Units | Contract<br>Amount | Total<br>Units | Total<br>Amount |
|-----------------------------------|-----|--|-------------------------|---------------------|----------------------|-------------------|--------------------|----------------|-----------------|
| <b>INSTRUCTIONAL SERVICES</b>     |     |  |                         |                     |                      |                   |                    |                |                 |
| 1                                 |     | <b>Curriculum Services</b>   |                         |                     |                      |                   |                    |                |                 |
| 2                                 |     | Classroom Law Project (CLP)  | All/None \$ 26,072      | A                   | \$ 25,748            | N                 | \$ -               | A              | \$ 25,748       |
| 3                                 |     | School Improvement   |                         |                     |                      |                   |                    |                |                 |
| 4                                 |     | Current Program (w/ 1.05 Math, 1.0 Lit)                                | All/None \$ 565,369     | A                   | \$ 289,406           | N                 | \$ -               | A              | \$ 289,406      |
| 5                                 |     | add 1.0 English Language Learner TOSA                                  | All/None \$ 113,096     | N                   | \$ -                 | N                 | \$ -               | N              | \$ -            |
| 6                                 |     | add 1.0 Teacher PreK-3   | All/None \$ 103,179     | N                   | \$ -                 | N                 | \$ -               | N              | \$ -            |
| 7                                 |     | add 0.5 Science Facilitator  | All/None \$ 61,033      | N                   | \$ -                 | N                 | \$ -               | N              | \$ -            |
| 8                                 |     | add 1.0 Student Assessment Specialist                                  | All/None \$ 113,096     | N                   | \$ -                 | N                 | \$ -               | N              | \$ -            |
| 9                                 |     | College/Career Learning Facilitator                                    | All/None \$ -           | N                   | \$ -                 | N                 | \$ -               | N              | \$ -            |
| 10                                |     | <b>Helensview School</b>   |                         |                     |                      |                   |                    |                |                 |
| 11                                |     | General Ed (1.0x) slot   | 1 Student \$ 11,949     | 69.5                | \$ 830,475           | 0                 | \$ -               | 69.5           | \$ 830,475      |
| 12                                | Y   | SPED slot (1.0x plus Special Ed Teachers)                              | 1 Student \$ 16,610     | 42                  | \$ 697,616           | 0                 | \$ -               | 42             | \$ 697,616      |
| 13                                |     | ELL Slot (1.5x slot)   | 1 Student \$ 17,924     | 3                   | \$ 53,772            | 0                 | \$ -               | 3              | \$ 53,772       |
| 14                                |     | Helensview Phoenix (2.0x slot)   | 1 Student \$ 23,899     | 12                  | \$ 286,783           | 1.02              | \$ 24,377          | 13.02          | \$ 311,159      |
| 15                                |     | <b>Home School Notification</b>  |                         |                     |                      |                   |                    |                |                 |
| 16                                |     | Service  | ALL \$ 65,621           | A                   | \$ 33,591            | N                 | \$ -               | A              | \$ 33,591       |
| 17                                |     | <b>Educ. Prog. in Adult Correction Facilities (Incarcerated Youth)</b> |                         |                     |                      |                   |                    |                |                 |
| 18                                |     | Service  | All/None \$ 360,094     | N                   | \$ -                 | N                 | \$ -               | N              | \$ -            |
| 19                                |     | <b>Outdoor Schools</b>   |                         |                     |                      |                   |                    |                |                 |
| 20                                |     | 6th Grade Offering Level 1: Full Week                                  | 1 Student \$ 443        | 1710                | \$ 758,180           | 1710              | \$ 758,180         | 3420           | \$ 1,516,360    |
| 21                                |     | 6th Grade Offering Level 4: FSE  | 1 Student \$ 261        | 0                   | \$ -                 | 0                 | \$ -               | 0              | \$ -            |
| 22                                |     | 6th Grade Outdoor School Credits                                       |                         |                     |                      |                   |                    |                |                 |
| 23                                |     | Measure 99 Reimbursement Estimate                                      | 1 Student (443) / (261) | 1710                | \$ (758,180)         | 1710              | \$ (758,180)       | 3420           | \$ (1,516,360)  |
| 24                                |     | Outdoor School/FSE credit (METRO)                                      | 1 Student \$ -          | 0                   | \$ -                 | 0                 | \$ -               | 0              | \$ -            |
| 25                                |     | ECSWC Credit   | 1 Student \$ -          | 0                   | \$ -                 | 0                 | \$ -               | 0              | \$ -            |
| 26                                |     | 4th Grade Offering: Oregon Trail Overnight                             | 1 Student \$ 127        | 0                   | \$ -                 | 1107              | \$ 140,446         | 1107           | \$ 140,446      |
| <b>STUDENT SERVICES</b>           |     |  |                         |                     |                      |                   |                    |                |                 |
| <b>Special Education Services</b> |     |  |                         |                     |                      |                   |                    |                |                 |
| 27                                | Y   | The Creeks: Social Emotional Skills (SESP)                             | 1 Student \$ 54,170     | 5                   | \$ 270,850           | 21.98             | \$ 1,190,657       | 26.98          | \$ 1,461,507    |
| 28                                | Y   | The Creeks: Behavioral Health (BH)                                     | 1 Student \$ 54,170     | 0                   | \$ -                 | 5.27              | \$ 285,476         | 5.27           | \$ 285,476      |
| 29                                | Y   | The Creeks: Therapeutic Classroom (TC)                                 | 1 Student \$ 54,170     | 0                   | \$ -                 | 3.07              | \$ 166,302         | 3.07           | \$ 166,302      |
| 30                                | Y   | Helensview Middle High Therapeutic Clsrm                               | 1 Student \$ 54,170     | 12                  | \$ 650,040           | 0                 | \$ -               | 12             | \$ 650,040      |
| 31                                | Y   | <b>Functional Living Skills (FLS)</b>                                  |                         |                     |                      |                   |                    |                |                 |
| 32                                | Y   | FLS: K-12 and Transition   | 1 Student \$ 77,274     | 0                   | \$ -                 | 0                 | \$ -               | 0              | \$ -            |
| 33                                | Y   | FLS: Alternative Behavior Program (Wheatley)                           | 1 Student \$ 115,257    | 9                   | \$ 1,037,313         | 8.66              | \$ 998,126         | 17.66          | \$ 2,035,439    |
| 34                                | Y   | <b>Related Services</b>  |                         |                     |                      |                   |                    |                |                 |
| 35                                | Y   | Individually Purchased Option  |                         |                     |                      |                   |                    |                |                 |
| 36                                | Y   | Speech Pathologist   | 1 FTE \$ 140,696        | 0                   | \$ -                 | 0                 | \$ -               | 0              | \$ -            |
| 37                                | Y   | Occupational Therapist   | 1 FTE \$ 122,783        | 0                   | \$ -                 | 0                 | \$ -               | 0              | \$ -            |
| 38                                | Y   | Physical Therapist   | 1 FTE \$ 152,987        | 0                   | \$ -                 | 0                 | \$ -               | 0              | \$ -            |
| 39                                | Y   | Psychological Services   | 1 FTE \$ 128,134        | 0                   | \$ -                 | 0                 | \$ -               | 0              | \$ -            |
| 40                                | Y   | Educational Assistants   | 0.875 FTE \$ 50,576     | 0                   | \$ -                 | 7.67              | \$ 443,338         | 7.67           | \$ 443,338      |
| 41                                | Y   | Assistive Technology (AT)  | 1 FTE \$ 163,812        | 0                   | \$ -                 | 0                 | \$ -               | 0              | \$ -            |
| 42                                | Y   | Speech Pathology Assistant (SLPA)                                      | 1 FTE \$ 99,066         | 0                   | \$ -                 | 0                 | \$ -               | 0              | \$ -            |
| 43                                | Y   | Certified Occupational Therapy Assistant (COTA)                        | 1 FTE \$ 99,066         | 0                   | \$ -                 | 0                 | \$ -               | 0              | \$ -            |
| 44                                | Y   | Licensed Physical Therapy Assistant (LPTA)                             | 1 FTE \$ 99,066         | 0                   | \$ -                 | 0                 | \$ -               | 0              | \$ -            |
| 45                                | Y   | Behavior Consultant  | 1 FTE \$ 117,554        | 0                   | \$ -                 | 0                 | \$ -               | 0              | \$ -            |
| 46                                | Y   | Special Education Teacher - ELL  | 1 FTE \$ 135,644        | 0                   | \$ -                 | 0                 | \$ -               | 0              | \$ -            |
| <b>School Health Services</b>     |     |  |                         |                     |                      |                   |                    |                |                 |
| 47                                |     | Hearing and Vision Screening   | All/None \$ 192,505     | A                   | \$ 98,541            | N                 | \$ -               | A              | \$ 98,541       |
| 48                                |     | Immunization   | All/None \$ 152,352     | A                   | \$ 77,987            | N                 | \$ -               | A              | \$ 77,987       |
| 49                                |     | <b>School Nurse Services</b>   |                         |                     |                      |                   |                    |                |                 |
| 50                                |     | Registered Nurses  | 1 FTE \$ 126,585        | 24.8                | \$ 3,139,304         | 6.34              | \$ 802,548         | 31.14          | \$ 3,941,852    |
| 51                                |     | School Health Assistants   | Hour \$ 37.39           | 83355               | \$ 3,116,643         | 0                 | \$ -               | 83355          | \$ 3,116,643    |
| 52                                |     | Special Needs Nursing  | All/None \$ 496,408     | A                   | \$ 254,105           | N                 | \$ -               | A              | \$ 254,105      |
| 53                                |     | 1:1 Nurses   | 1 FTE \$ 126,585        | 0                   | \$ -                 | 3.88              | \$ 491,149         | 3.88           | \$ 491,149      |

**Multnomah Education Service District**

2019-2020 LOCAL SERVICE PLAN SELECTIONS

\*2020-21 Service Plan under review

| PORTLAND SCHOOL DISTRICT |           |                   |           |       |        |
|--------------------------|-----------|-------------------|-----------|-------|--------|
| as of:                   | 3/11/2020 | ODE Extended ADMw | 57,761.95 |       |        |
|                          |           | CTA ADMw Ext.     | 57,761.95 |       |        |
|                          |           | CTA ADMr          | 48,608.30 |       |        |
| Resolution               |           | Contract          |           | Total |        |
| Units                    | Amount    | Units             | Amount    | Units | Amount |

| ROW   | MOE | Unit   | Unit Cost<br>7/10/2019 | Resolution   |               | Contract     |               | Total |        |            |
|---|-----|--|------------------------|--------------|---------------|--------------|---------------|-------|--------|------------|
|   |     |  |                        | Units        | Amount        | Units        | Amount        | Units | Amount |            |
| <b>TECHNOLOGY SERVICES (via the "CTA")**</b>  |     |  |                        |              |               |              |               |       |        |            |
| <b>Application and Development Services</b>   |     |  |                        |              |               |              |               |       |        |            |
| 54  |     | Business Systems ("IFAS") - Corbett SD only            | per memo               | \$ 22,174    | N             | \$ -         | N             | \$ -  | N      | \$ -       |
| 56  |     | Data Warehouse Services - Level 1 (Database)           | A/N (ADMw)             | \$ 2.63      | N             | \$ -         | N             | \$ -  | N      | \$ -       |
| 57  |     | Data Warehouse Services - Level 2 (add'l cost)         | A/N (ADMw)             | \$ 2.13      | N             | \$ -         | N             | \$ -  | N      | \$ -       |
| 58  |     | Student Info Sys - Level 1B (SIS Admin)                | A/N (ADMw)             | \$ 5.31      | A             | \$ 306,716   | N             | \$ -  | A      | \$ 306,716 |
| 59  |     | Student Info Sys - Level 1A (SIS Admin + add'l cost)   | A/N (ADMw)             | \$ 2.71      | A             | \$ 170,975   | N             | \$ -  | A      | \$ 170,975 |
| 60  |     | Student Info Sys - Level 2 (includes 1B + 1A)          | A/N (ADMw)             | \$ 14.04     | N             | \$ -         | N             | \$ -  | N      | \$ -       |
| 61  |     | Forecast5 Analytics                                    | A/N (ADMw)             | \$ 1.00      | A             | \$ 43,200    | N             | \$ -  | A      | \$ 43,200  |
| <b>District Office Services</b>   |     |  |                        |              |               |              |               |       |        |            |
| 63  |     | School Messenger                                       | A/N (ADMr)             | \$ 1.30      | A             | \$ 65,767    | N             | \$ -  | A      | \$ 65,767  |
| 64  |     | add Messenger App w/ InfoCenter Prem                   | A/N (ADMr)             | \$ 1.00      | N             | \$ -         | N             | \$ -  | N      | \$ -       |
| 65  |     | Substitute Services ("AESOP")                          | A/N (ADMw)             | SOW          | N             | \$ -         | N             | \$ -  | N      | \$ -       |
| 66  |     | add Substitute Calling Service                         | A/N (ADMw)             | SOW          | N             | \$ -         | N             | \$ -  | N      | \$ -       |
| 67  |     | SubTracker ("IFAS" Module) - Corbett SD only           | All or None            | \$ -         | N             | \$ -         | N             | \$ -  | N      | \$ -       |
| <b>Infrastructure Services</b>  |     |  |                        |              |               |              |               |       |        |            |
| <b>Network/Internet Services</b>  |     |  |                        |              |               |              |               |       |        |            |
| 70  |     | Internet Connectivity - Portland SD only               | All/None               | \$ 131,047   | A             | \$ 131,047   | N             | \$ -  | A      | \$ 131,047 |
| 71  |     | Last Mile Connection & Network Monitoring              | All/None               | \$ 1,297,663 | N             | \$ -         | N             | \$ -  | N      | \$ -       |
| 72  |     | Network services - Portland SD only                    | All/None               | \$ 249,411   | A             | \$ 249,411   | N             | \$ -  | A      | \$ 249,411 |
| 73  |     | PSTN Services  | All/None               | \$ -         | N             | \$ -         | N             | \$ -  | N      | \$ -       |
| 74  |     | Engineering Support                                    | Hour                   | \$ 85        | 0             | \$ -         | 0             | \$ -  | 0      | \$ -       |
| 75  |     | On-Site Help Desk Technician                           | Day                    | \$ 540       | 0             | \$ -         | 0             | \$ -  | 0      | \$ -       |
| 76  |     | Database Administration                                | Hour                   | \$ 115       | 0             | \$ -         | 0             | \$ -  | 0      | \$ -       |
| <b>Instructional Services</b>   |     |  |                        |              |               |              |               |       |        |            |
| 78  |     | Follett Destiny Library and Textbook Mgmt.             | A/N (ADMr)             | \$ 4.53      | A             | \$ 206,400   | N             | \$ -  | A      | \$ 206,400 |
| 79  |     | ** CTA offers many services not listed on the MESD DSP |                        |              |               |              |               |       |        |            |
| <b>ADMINISTRATIVE SUPPORT SERVICES</b>  |     |  |                        |              |               |              |               |       |        |            |
| 80  |     | Inter-District Delivery System (PONY)                  | All/None               | \$ 37,436    | A             | \$ 19,841    | N             | \$ -  | A      | \$ 19,841  |
| 81  |     | School Announce Closure Network                        | ALL (div by 8)         | \$ 2,480     | A             | \$ 310       | N             | \$ -  | A      | \$ 310     |
| 82  |     | Government Affairs                                     | A/N (ADMw)             | \$ 140,804   | N             | \$ -         | N             | \$ -  | N      | \$ -       |
| 83  |     | Multnomah County MOU Coordinator                       | All/None               | \$ 8,000     | A             | \$ 8,000     | N             | \$ -  | A      | \$ 8,000   |
| 84  |     | Other Business Administrative Services                 | per memo               | memo         | N             | \$ -         | N             | \$ -  | N      | \$ -       |
| <b>SUBTOTAL MESD SERVICES</b>   |     |  |                        |              | \$ 12,063,841 | \$ 4,542,417 | \$ 16,606,257 |       |        |            |
| <b>TRANSIT REQUESTED BY DISTRICT</b>  |     |  |                        |              | \$ 8,500,000  |              |               |       |        |            |
| <b>GRAND TOTAL MESD SERVICES AND TRANSITS</b>   |     |  |                        |              | \$ 20,563,841 |              |               |       |        |            |
| <b>RESOURCES AVAILABLE FOR RESOLUTION SERVICES</b>                                    |     |  |                        |              | \$ 3,750,843  |              |               |       |        |            |
| Balance Forward from Prior Year District Service Plan                                 |     |  |                        |              | \$ 20,219,963 |              |               |       |        |            |
| Apportionment of Current Year SSF Revenue   |     |  |                        |              | \$ -          |              |               |       |        |            |
| Apportionment of Prior Year SSF Revenue Adjustment (May 2020 Warrant)                 |     |  |                        |              | \$ 23,970,806 |              |               |       |        |            |
| <b>TOTAL RESOURCES FOR RESOLUTION SERVICES</b>  |     |  |                        |              | \$ 3,406,966  |              |               |       |        |            |
| <b>ENDING CONTINGENCY BALANCE</b>   |     |  |                        |              | \$ 2,655,819  |              |               |       |        |            |
| <b>Maintenance of Effort (MOE) Total ----- sum of services with "Y" in MOE column</b> |     |  |                        |              | \$ 2,217,390  | \$ 164,822   | \$ 2,382,212  |       |        |            |
| Instructional Services  |     |  |                        |              | \$ 1,958,203  | \$ 3,083,898 | \$ 5,042,101  |       |        |            |
| Student Services - Special Education  |     |  |                        |              | \$ 6,686,581  | \$ 1,293,697 | \$ 7,980,278  |       |        |            |
| Student Services - School Health Services   |     |  |                        |              | \$ 1,173,516  | \$ -         | \$ 1,173,516  |       |        |            |
| Technology Services (CTA)   |     |  |                        |              | \$ 28,151     | \$ -         | \$ 28,151     |       |        |            |
| Administrative Support Services   |     |  |                        |              | \$ 12,063,841 | \$ 4,542,417 | \$ 16,606,257 |       |        |            |
| subtotal MESD Services  |     |  |                        |              | \$ 8,500,000  | \$ -         | \$ -          |       |        |            |
| Transits direct to district   |     |  |                        |              | \$ 20,563,841 | \$ 4,542,417 | \$ 16,606,257 |       |        |            |
| Total MESD Services & Transits  |     |  |                        |              |               |              |               |       |        |            |





# **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. Summary pages by individual schools can also be found in the Informational Section.

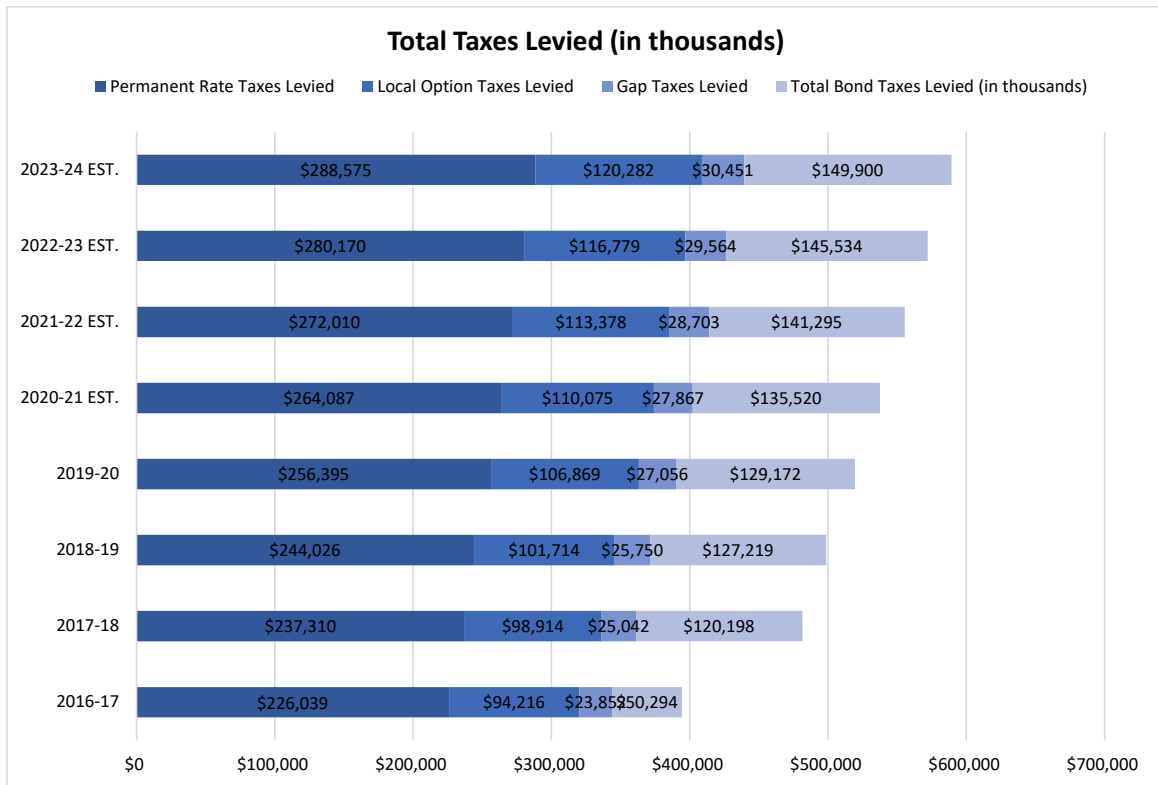


# PORTLAND PUBLIC SCHOOLS ASSESSED VALUE OF TAXABLE PROPERTY

| Fiscal Year       | Assessed Value       |                   |                      | Total Direct Rate <sup>b</sup> | Levy Amount Before Adjustments (in thousands) |
|-------------------|----------------------|-------------------|----------------------|--------------------------------|---|
|                   | Residential Property | Personal Property | Total Assessed Value |                                |   |
| 2024 <sup>a</sup> | 58,025,697           | 2,417,737         | 60,443,435           | 9.7481                         | 589,209                                       |
| 2023 <sup>a</sup> | 56,335,629           | 2,347,318         | 58,682,946           | 9.7481                         | 572,047                                       |
| 2022 <sup>a</sup> | 54,694,785           | 2,278,949         | 56,973,734           | 9.7481                         | 555,386                                       |
| 2021 <sup>a</sup> | 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                                       |

<sup>a</sup> Estimated

<sup>b</sup> 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<br/>Before<br/>Adjustments</u> | <u>Taxes Levied<br/>for the Fiscal Year<br/><sup>a</sup></u> | <u>Adjustment<br/>Factor</u> | <u>Current &amp; Prior<br/>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%                 |

<sup>a</sup> Estimated

\*\* Amounts are based upon the tax collection year July 1 to June 30

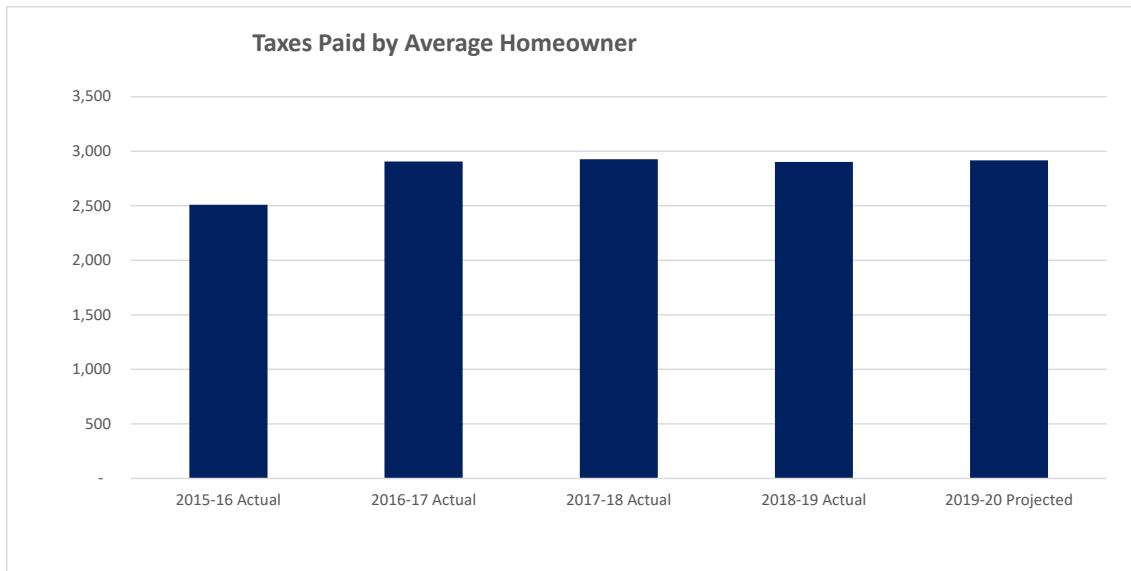
# BUDGET'S EFFECT ON AVERAGE HOMEOWNER

|                                      | 2016-17<br>Actual | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Actual | 2020-21<br>Projected <sup>a</sup> |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------------|
| <b>Tax Rates</b>                     |                   |                   |                   |                   |                                   |
| 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                             |

<sup>a</sup> 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 <sup>a</sup>      |      |  | 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>                             |

<sup>a</sup> 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**

| <b>Year</b> | <b>Population</b> | <b>Personal Income</b><br>(thousands of<br>dollars) | <b>Per Capita</b><br><b>Personal Income</b><br>(dollars) | <b>Unemployment</b><br><b>Rate<sup>b</sup></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        | - <sup>a</sup>    | - <sup>a</sup>                                      | - <sup>a</sup>   | 4.0  |
| 2019        | - <sup>a</sup>    | - <sup>a</sup>                                      | - <sup>a</sup>   | 4.0  |

<sup>a</sup> Data for 2018 and 2019 not available at time of printing.

<sup>b</sup> 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 2020B. 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.

## 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 @<br/>June 30, 2020</u> | <u>2020-21 Principal<br/>Payments</u> | <u>2020-21 Interest<br/>Payments</u> |
|---|-----------------------|--|---------------------------------------|--------------------------------------|
| <b>General Obligation Bonds</b>             |                       |  |                                       |                                      |
| 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 <sup>a</sup>                 | 441,320               | <u>441,320</u>                         | <u>59,770</u>                         | <u>19,507</u>                        |
|   |                       | 832,405                                | 100,580                               | 34,645                               |
| <b>Limited Tax Pension Obligation Bonds</b> |                       |  |                                       |                                      |
| 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                               |
| <b>Full Faith &amp; Credit Obligations</b>  |                       |  |                                       |                                      |
| 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                                  |
| <b>TOTAL</b>                                |                       | <b>1,178,841</b>                       | <b>124,039</b>                        | <b>67,403</b>                        |

<sup>a</sup> Estimated

Note: All Amounts listed in thousands.

## Long Term Debt

| Fiscal Year            | LTD Tax Pension<br>& Refunding | 2010 Recovery<br>Bonds | 2016 Qualified<br>Zone Bonds | FF&C Taxable<br>Debt 2016 | 2013 GO<br>Bonds | 2015 GO Bonds    | 2017 GO Bonds    | 2020 GO Bonds    | TOTAL              |
|------------------------|--------------------------------|------------------------|------------------------------|---------------------------|------------------|------------------|------------------|------------------|--------------------|
| <b>Principal:</b>      |                                |                        |                              |                           |                  |                  |                  |                  |                    |
| 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             |
| <b>Principal Total</b> | <b>\$336,062</b>               | <b>\$2,761</b>         | <b>\$3,400</b>               | <b>\$4,213</b>            | <b>\$59,020</b>  | <b>\$152,400</b> | <b>\$179,665</b> | <b>\$441,320</b> | <b>\$1,178,841</b> |
| <b>Interest:</b>       |                                |                        |                              |                           |                  |                  |                  |                  |                    |
| 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              |
| <b>Interest Total</b>  | <b>\$144,937</b>               | <b>\$213</b>           | <b>\$0</b>                   | <b>\$800</b>              | <b>\$18,101</b>  | <b>\$39,730</b>  | <b>\$96,907</b>  | <b>\$111,931</b> | <b>\$412,621</b>   |
| <b>Total</b>           | <b>\$480,999</b>               | <b>\$2,974</b>         | <b>\$3,400</b>               | <b>\$5,013</b>            | <b>\$77,121</b>  | <b>\$192,130</b> | <b>\$276,572</b> | <b>\$553,251</b> | <b>\$1,591,462</b> |

### Payments by Debt Service Fund 2020-21

| Fiscal Year  | LTD Tax Pension<br>& Refunding | 2010 Recovery<br>Bonds | 2016 Qualified<br>Zone Bonds | FF&C Taxable<br>Debt 2016 | 2013 GO<br>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          |
| <b>Total</b> | <b>\$54,414</b>                | <b>\$1,187</b>         | <b>\$200</b>                 | <b>\$417</b>              | <b>\$4,936</b>   | <b>\$42,850</b> | <b>\$8,161</b> | <b>\$79,277</b> | <b>\$191,442</b> |

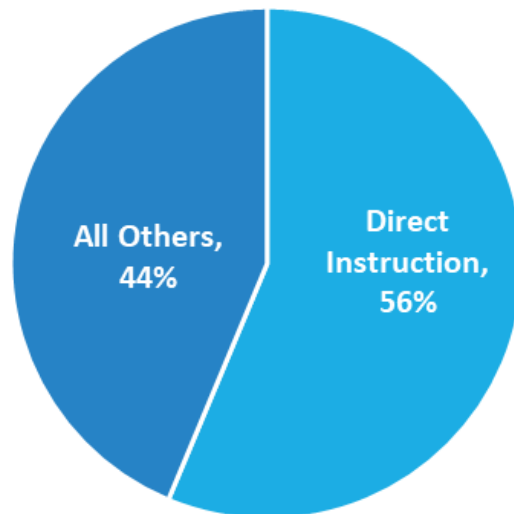
Note: All Amounts listed in thousands.

## 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



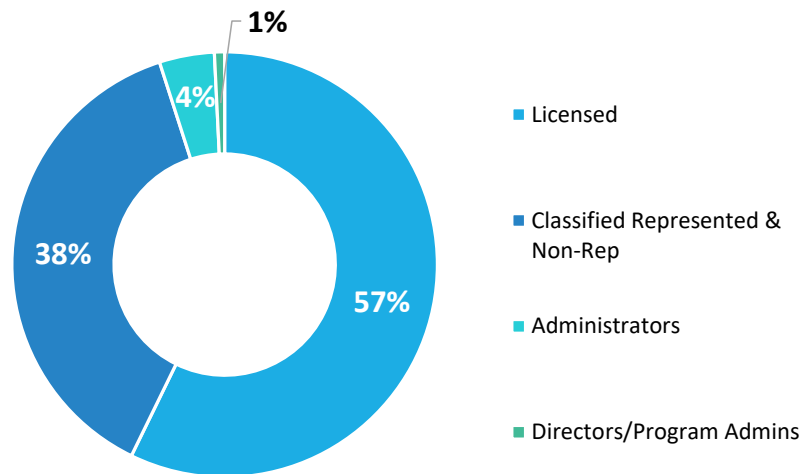
# FTE BY MAJOR FUNCTION AND EMPLOYEE TYPE

|                                     |  |
|-------------------------------------|--|
| <b>Licensed Staff</b>               | Teachers, Licensed Support Personnel, Counselors, TOSAs                    |
| <b>Classified - Represented</b>     | Educational Assistants, Secretarial, Clerical, Maintenance, Transportation |
| <b>Non-Represented Staff</b>        | Professional Central Office Staff  |
| <b>Administrators - Licensed</b>    | Superintendent, Academic Administrators and Directors, Principals          |
| <b>Administrators - NonLicensed</b> | Operational and Business Administrators                                    |
| <b>Directors/Program Admins</b>     | Operational and Business Directors and Supervisors                         |

| PBAM Function   | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Current | 2021 Proposed |
|---|-------------|-------------|-------------|--------------|---------------|
| <b>11 - Regular Programs: Primary Instructional Activities</b>  |             |             |             |              |               |
| 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          |
| <b>12 - Special Programs: Instructional activities for students with special needs</b>  |             |             |             |              |               |
| 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          |
| <b>14 - Summer School Programs</b>  |             |             |             |              |               |
| Licensed Staff  | -           | -           | -           | -            | 1.50          |
| Classified - Represented  | -           | -           | -           | -            | 1.00          |
| <b>21 - Support Services—Students: Activities to assess and improve the well-being of students</b>                              |             |             |             |              |               |
| 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         |
| <b>22 - Support Services—Instructional Staff: Activities associated with assisting the instructional staff</b>                  |             |             |             |              |               |
| 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        | -           | -           | -            | -             |
| <b>23 - Support Services—General Administration: Activities associated with administering policy and operating the district</b> |             |             |             |              |               |
| 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          |
| <b>24 - School Administration: Activities of School Direction and Supervision</b>   |             |             |             |              |               |
| 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 Proposed   |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>25 - Support Services—Business: Activities including fiscal, operation and maintenance, and internal services</b>           |                 |                 |                 |                 |                 |
| 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           |
| <b>26 - Support Services—Central: Activities other than general admin, which support instructional and supporting programs</b> |                 |                 |                 |                 |                 |
| 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           |
| <b>31 - Food Services: Activities concerned with providing food to students and staff</b>                                      |                 |                 |                 |                 |                 |
| 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            |
| <b>33 - Community Services: Activities which are not directly related to educating students</b>                                |                 |                 |                 |                 |                 |
| 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            | -               | -               | -               |
| <b>41 - Facilities Acquisition and Construction: Activities concerned with the acquisition of land and buildings</b>           |                 |                 |                 |                 |                 |
| 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            |
| <b>Grand Total</b>   | <b>5,866.10</b> | <b>5,775.25</b> | <b>5,836.49</b> | <b>5,930.33</b> | <b>6,348.07</b> |

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 improve class sizes, 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

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 | Title I / CSI Schools |                   | Other Schools      |                   |
|-------|-----------------------|-------------------|--------------------|-------------------|
|       | Maximum Class Size    | Class Size Ranges | Maximum Class Size | Class Size Ranges |
| KG    | 24                    | 13-24             | 24                 | 13-24             |
| 1     | 26                    | 14-26             | 26                 | 14-26             |
| 2     | 29                    | 15-29             | 31                 | 16-31             |
| 3     | 29                    | 15-29             | 32                 | 17-32             |
| 4     | 33                    | 17-33             | 34                 | 18-34             |
| 5     | 33                    | 17-33             | 34                 | 18-34             |

#### 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

Due to Title I reductions, Kindergarten Education Assistants (EAs) will no longer be funded through Title I. The General Fund will cover the loss in funding 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 be 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 Income 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 32. 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.

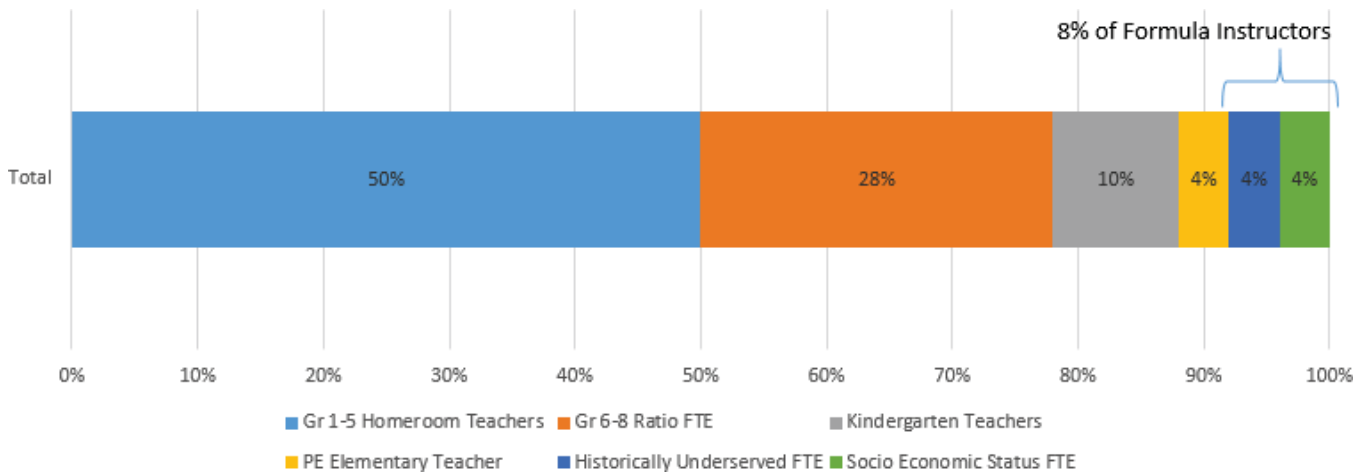
### Grade 9-12 Teacher Staffing

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 2018-19 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<br><1,000 | Ratio | 23.4:1            | 24.2:1        |
|                         | Base  | 5 FTE             | 5 FTE         |
| Large Schools<br>>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 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. 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        |
| <b>K-5 School Total</b>                   | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>3.50</b> | <b>3.00</b> | <b>4.00</b> | <b>4.25</b> | <b>4.25</b> |

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        |
| <b>K-8 School Total</b>                   | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>4.00</b> | <b>4.00</b> | <b>4.25</b> | <b>4.25</b> |

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        |
| <b>Middle School Total</b>                | <b>3.75</b> | <b>3.75</b> | <b>4.50</b> | <b>4.75</b> | <b>4.75</b> | <b>5.75</b> |

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         |
| <b>High School Total</b>           | <b>7.00</b> | <b>7.00</b> | <b>7.50</b> | <b>8.75</b> | <b>9.00</b> | <b>9.50</b> | <b>9.50</b> | <b>9.50</b> | <b>10.00</b> | <b>10.25</b> | <b>10.50</b> | <b>10.75</b> | <b>12.00</b> |

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, whereas K-5 and K-8 schools identified as Title I or CSI have a ratio of 250:1. 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+    |         |         |          |           |           |           |           |           |           |
| K-5 & K-8<br>Title I/CSI           | <312 | 313-437 | 438-562 | 563-687 | 688+    |          |           |           |           |           |           |           |
| 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
  - ▶ 2.0 Instructional Specialists for CSI schools
  - ▶ 0.5 Instructional Specialists for TSI schools serving grades K-8
- 0.5 Assistant Principal FTE to all single administer 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:

- ▶ Roosevelt Cluster Music
- ▶ International Baccalaureate (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 grand 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.

### 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, release time for 10th grade teachers to collaborate, student engagement coaches, and CTE teachers.

### Special Education and English as a Second Language

Both Special Education and ESL/Bilingual programs provide staff in the schools. Each school has FTE allocation from these programs. These staff are defined as Centrally Administered School Resources, which means the resources are centrally-managed but directly support schools. These programs are provided by a combination of general fund and grant/special revenue funds.

In 2020-21, corresponding to the shifts in student populations, Special Education staffing is increasing and ESL staffing is also increasing slightly.

## 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

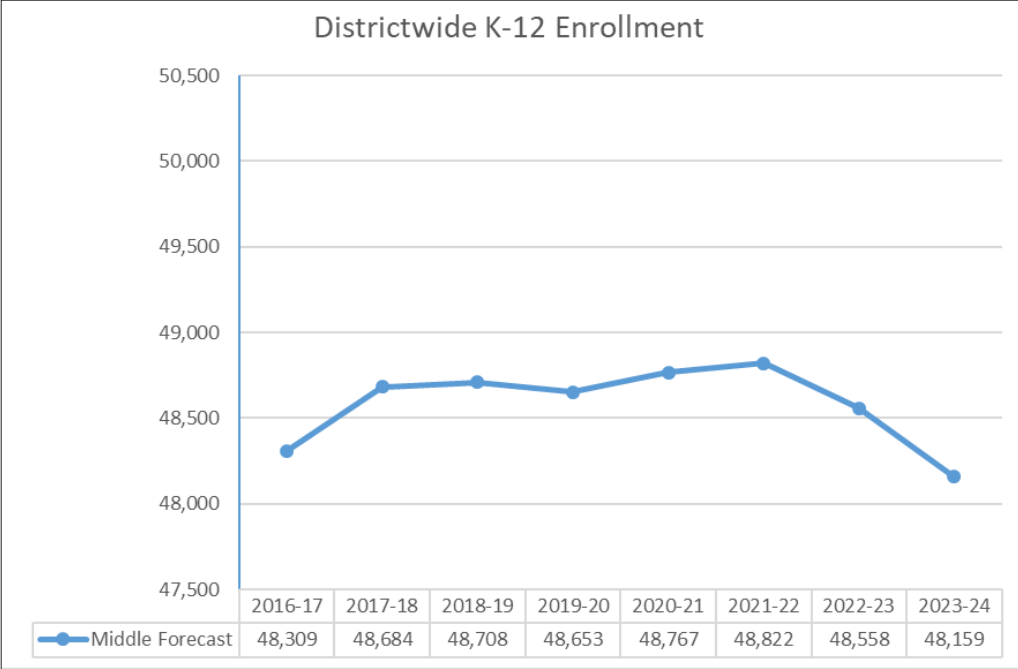
Bilingual Educational Assistant (EA) staffing is based on the same Emergent Bilingual (EB) projection used for the ESL FTE allocation. Extra weighting is added for students averaging an emergent or early progressing English Language Proficiency Assessment for the 21<sup>st</sup> Century (ELPA21) proficiency 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<br>(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.

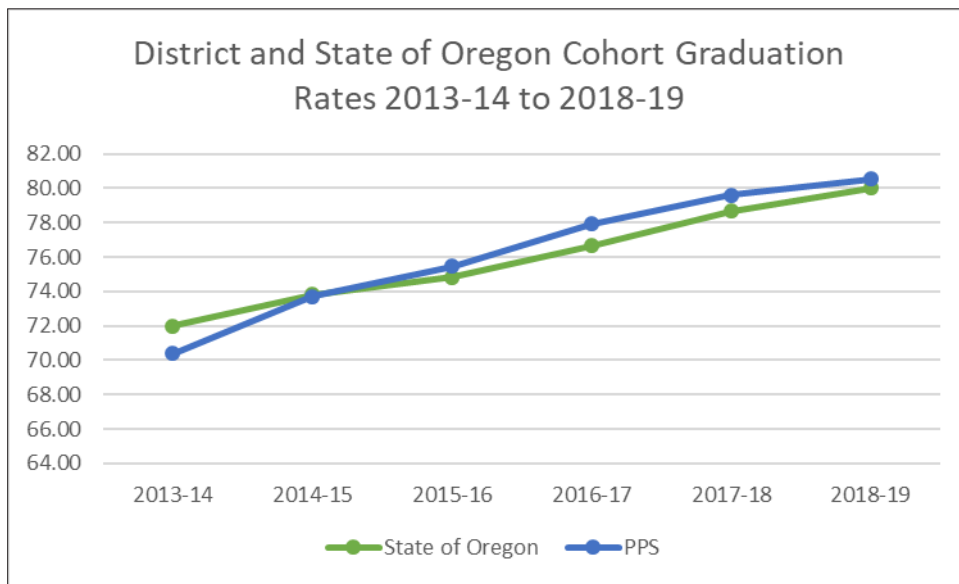
Students leave a school's cohort if they transfer:

- 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.

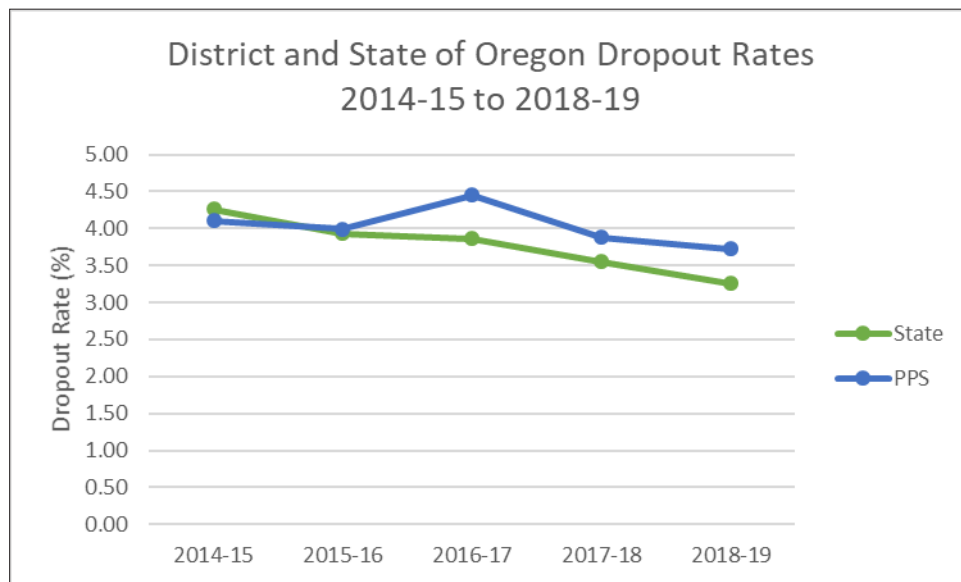
As defined in ORS 339.505, a dropout is an individual who has enrolled for the current school year, or was enrolled in a previous school year and did not attend during the current school year:

- 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.

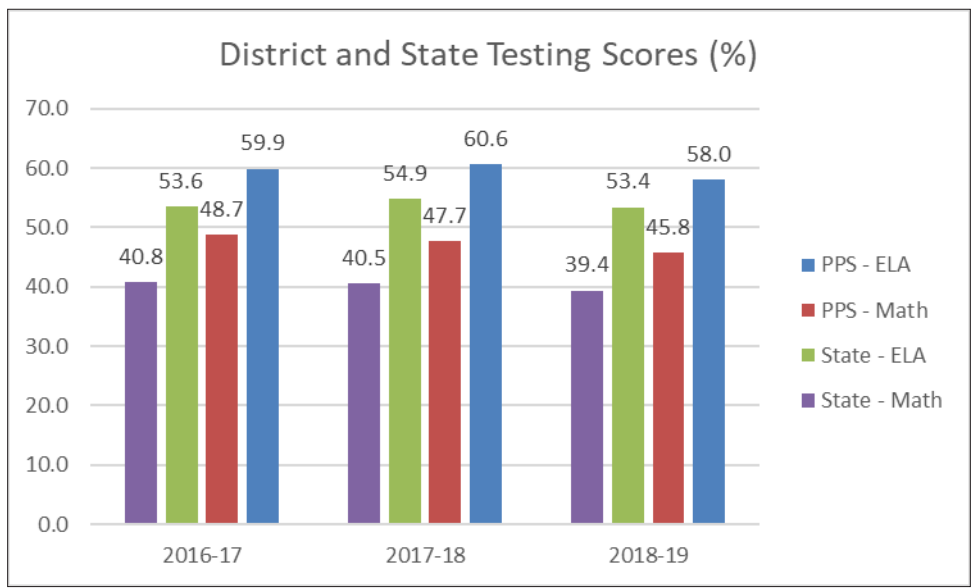


Source: ODE Dropout Rates

## 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.

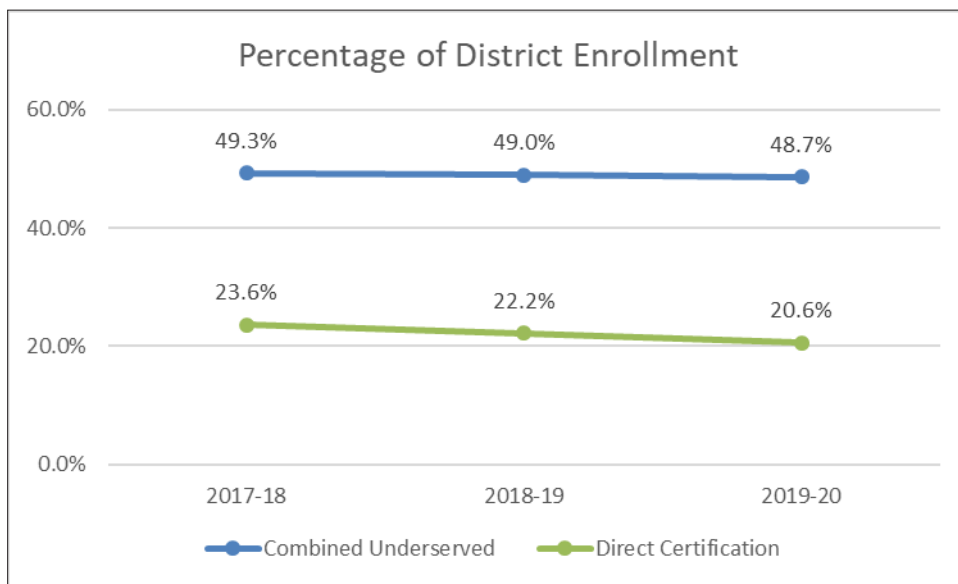


Source: ODE Statewide Assessments

# 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>

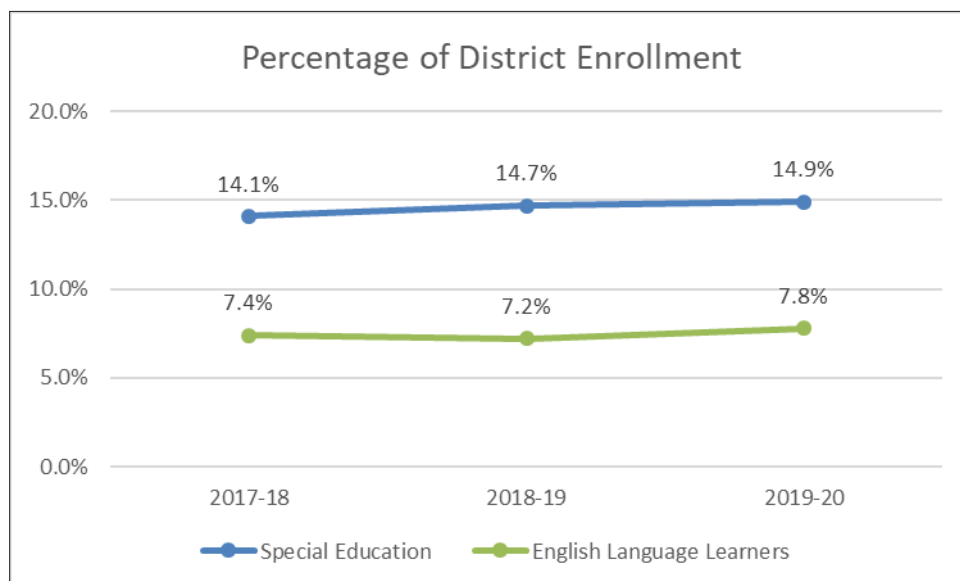
At non-CEP schools, a combination of paper applications and Direct Certification are used to identify who qualifies for free or reduced price meals. The federal government provides free meals to families whose income is at or below 130% of the federal poverty level, according to information supplied 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.



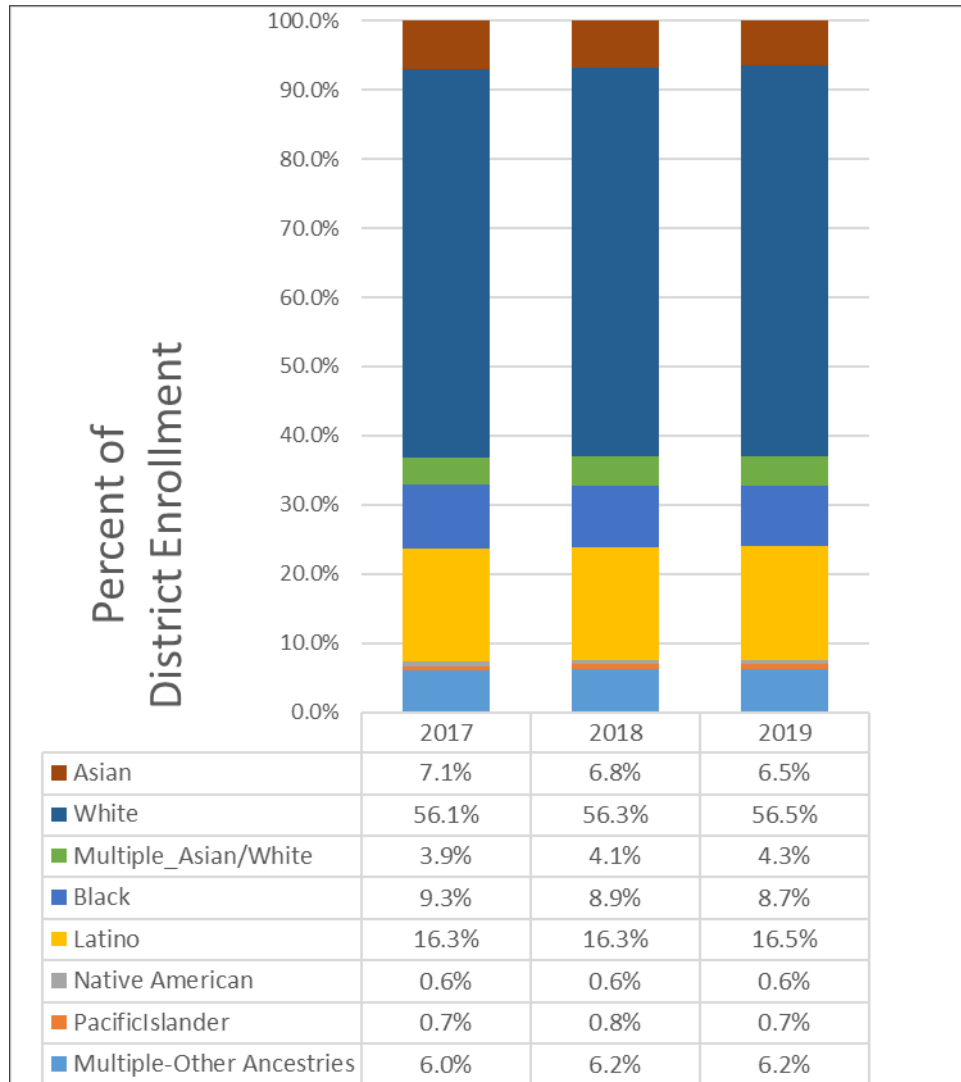
Source: PPS October 1 Enrollment

### 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 21<sup>st</sup> 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