



PORTLAND PUBLIC SCHOOLS

2021-22 ADOPTED BUDGET

VOLUME #1

FISCAL YEAR JULY 1, 2021- JUNE 30, 2022

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

www.pps.net

Cover artwork created by: Ryan, 8th Grade - West Sylvan Middle School

"I unintentionally created this piece as a symbol of our lives at this moment, in quarantine. Inside the light bulb lies a city of health, happiness and prosperity, whose inhabitants live without a care in the world, free as birds. But we all know how easily the light bulb shatters, don't we?"

501 N DIXON STREET, PORTLAND, OREGON 97227



This Meritorious Budget Award is presented to

PORTLAND PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2020–2021.

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



A handwritten signature in black ink that reads 'Claire Hertz'.

Claire Hertz, SFO
President

A handwritten signature in black ink that reads 'David J. Lewis'.

David J. Lewis
Executive Director



Portland Public Schools Nondiscrimination / Anti-Harassment Statement

Portland Public Schools recognizes the diversity and worth of all individuals and groups and their roles in society. It is the policy of the Portland Public Schools Board of Education that there will be no discrimination or harassment of individuals or groups on the grounds of age, color, creed, disability, marital status, national origin, race, religion, sex or sexual orientation in any educational programs, activities or employment.

**Board of Education Policy
1.80.020-P**

PORTLAND PUBLIC SCHOOLS

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



EXECUTIVE SUMMARY



EXECUTIVE SUMMARY

The executive summary includes the Budget Message and a comprehensive narrative overview for the 2021-22 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



PORTLAND PUBLIC SCHOOLS

OFFICE OF THE SUPERINTENDENT

501 North Dixon Street / Portland, OR 97227

Telephone: (503) 916-3200

Mailing Address: P. O. Box 3107 / 97208-3107

We as a community must foster and promote a collective vision for public education so that every student -- regardless of race, gender, socioeconomic situation, special need or ability -- has access and opportunity to kindle their unique spark, and to build the knowledge and skills to achieve their goals.

April 27, 2021

PPS Board of Education, Students, Families, and Staff,

While the presentation of an annual budget book is a routine and formal exercise, this year's proposal is unique in that it was prepared during one of the most dramatic and unusual chapters in our school district's 170-year history. After a year of closed schools and relying on distance learning because of the COVID-19 pandemic, we began to reopen our classrooms to students and staff this month. We are optimistic that we are moving ever closer to a full reopening of in-person instruction at our schools by this fall.

This budget is a reflection of the times we are in and the anticipated needs ahead. As the pandemic finally declines, we know that a number of residual impacts will remain, and we will continue as always to hold central our commitment to the health and safety of our students and staff. I'm confident that this budget not only meets the demands brought by the pandemic, but is fully aligned with our core mission and consistent with the values of our growing, dynamic and diverse community.

Our budget priorities reflect our PPS Vision, the goals set by the Board of Education, the agreements we have made with our various employee unions and working groups, as well as state and federal policies and laws. We believe that focusing on a clearly defined set of strategies, such as improving our organizational capacity and investing in the talent within our school system, is more important now than ever.

Critically, this budget also supports our commitment to racial equity, in collaboration with stakeholders and community, so that our Black and Native students in particular, will experience success.

As we have since the start of the pandemic, we will continue to meet the challenges presented to us, while remaining undeterred in our journey toward realizing our PPS Vision to prepare our students to lead a more socially just world. Our educators and administrators, our support staff, our families and, especially, our students, have shown remarkable resilience and determination in the last year. Like Portland Public Schools overall, our 2021-22 budget is *informed* but not *defined* by the COVID-19 pandemic.

The following provides high-level details on our proposed investments for the coming school year. We will strategically leverage all available revenue sources, including significant new monies intended to support school districts during and immediately following the pandemic.

2021-22 PROPOSAL / STATUS OF FUNDING

Portland Public Schools is proposing a budget of \$2.03 billion for 2021-22.

The 2021-22 budget coincides with the Oregon Legislature’s biennial budget cycle for 2021-23. For State funding levels, Portland Public Schools calculates a \$9.3 billion State School Fund, \$778.8 million Student Investment Account (SIA), and \$314.5 million for the High School Success Fund as the baseline budget.

The total proposed revenue for PPS in 2021-22 is \$2.03 billion, which is a \$705.52 million reduction from the prior year budget. That decrease is attributable to a smaller bond sale made during the last fiscal year. The \$1.2 billion measure passed in November 2020 and a smaller initial bond sale was made, and therefore, an additional sale is not planned for the 2021-22 year.

Of the \$2.03 billion, here are the most significant revenue sources:

Key Budgets	FY2020-21	FY2021-22	Change	Why
General Fund	\$747.5M	\$761.7M	Increase of \$14.2M	The change is primarily due to an increase in property taxes (including local option levy)
Special Revenue Fund	\$183.8M	\$286.25M	Increase of \$102.4M	The change is primarily because of Student Investment Account (SIA) increase of \$18M and Federal Relief dollars (Elementary & Secondary Schools Emergency Relief funds, or ESSER)

As part of Congressional and Administration action in response to COVID-19, federal funding is available to respond to the pandemic during this current year and over the next two years.

U.S. Congressional Action <i>One Time Funds</i>	K-12 Public School Funding Across the Nation	How much for Oregon Public Schools?	How Much for Portland Public Schools?*	Key Investments at Portland Public Schools

CARES Act (Coronavirus Aid, Relief, and Economic Security Act, ESSER I Mar-2020)	\$13.2 billion	\$121 million	\$6.9 million	Primary focus on re-entry expenditures such as personal protective equipment, air filtration, signage, safety work
CRRS Act (Coronavirus Response and Relief Supplemental Appropriations Act, ESSER II Dec-2020)	\$54.3 billion	\$499.1 million	\$30.1 million	Continued focus on safety and preparing for in-person schooling, including LIPI. Furthermore, supporting child nutrition and learning recovery & acceleration for next year.
American Rescue Plan Act (ESSER III Mar-2021)	\$122.8 billion	\$1.1 billion	\$61.9 million**	Identifying investments that will support the learning acceleration of our students as outlined in our strategic plan .

**Projected balance after passed through and other allocation requirements per federal and state relief guidelines*

***Projected estimates as of April-2021*

Additionally, in FY 2020-21, we are on track to invest most of the ESSER I allocation of approximately \$7 million, and the ESSER II allocation of approximately \$30 million is close to 40% accounted for in the current year, leaving us with the ESSER II balance of approximately \$11 million to use by 2022-23.

The recent passage of the American Rescue Act will provide Portland Public Schools with a projected \$61.9 million (*i.e., ESSER III amount after required pass-throughs estimated as of April 2021*) to be spent by September 2024; in addition, there may be additional reimbursements from the Federal Emergency Management Agency (FEMA) that will also play an important role in how we invest in our school community during the post-pandemic phase of our strategic plan's implementation. Moreover, we are also anticipating additional funding from the Governor's \$250 million investment for summer enrichment, which will play a crucial role for our school community. Although some of these guidelines continue to be developed, we will stay abreast and have confidence that the budget will meet our students' needs.

INVESTMENT HIGHLIGHTS

Pandemic-related Investments

With regard to the special funding available for pandemic response, we propose the following investments:

- 20 full time employees (FTE) for Learning Acceleration and support for returning to school.
 - This includes investments for additional social workers, instructional specialists and teachers to support credit recovery.
- \$19 million to support expansion or maintenance of Saturday School, Summer Programming, Summer Scholars, Virtual Scholars, Evening Scholars, wrap-around services, and related professional development
- Due to enrollment fluctuations and still-undetermined student demands, we are prioritizing the stability of staff levels, especially for student services such as counseling, social work, etc. Under normal conditions, these staffing levels would be correlated to student enrollment.

Equity Investments

- Invest our Title I, Comprehensive Support & Improvement (CSI) and Targeted Support & Improvement (TSI) grant funds as required to maintain our focus on enhancing our services, supports, and resources to schools targeting students of color, students on IEPs, and Emergent Bilingual students.
- The Equity Formula will remain at 8%; more schools will be eligible for funding.

Strategic Priority Investments

The second year of our strategic plan will begin amid optimism for a post-pandemic recovery. We will make needed investments to accelerate our trajectory after a year of COVID-required work.

Our five prioritized system shifts through 2025:

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

A combination of federal relief dollars and a projected increase in SIA funds will allow us to prioritize staff stability at schools and direct service to students, and also provide for an increase in investments across the five system shifts.

- Highlights of our strategic investments include activities that substantially move us forward in realizing our district Vision, in particular, elements of the Graduate Portrait. This includes: Creation of a developmental continuum for the Graduate

Portrait and a correlated set of performance assessments to define student mastery at key transition points (PK/K, 5th, 8th and Graduation/Certificate of Completion).

- Development of an Educator Essentials continuum and methods to demonstrate mastery aligned to serve students in achieving the Graduate Portrait.
- Prototype, with Black and Native students and students with disabilities and families of students with disabilities, learning experiences that effectively support the realization of the Graduate Portrait.
- Build organizational capacity for shared learning by developing a knowledge management system that captures and distributes effective strategies/tools to help students attain the prioritized Graduate Portrait elements.
- Cultivation of a district-wide culture of adult learning and aligned organizational structures to support all staff in embodying the prioritized Educator Essentials elements.
- Promotion of mindful inclusive practices that support the continuum of students with disabilities: research and develop our system-wide capacity for inclusion by integrating data-driven analysis, ongoing professional development and instructional best practices, with a particular focus on the intersectional needs of our Black and Native students with disabilities.
- Continue to institute flexible future-focused environments that include development of a future-ready Facilities Master Plan that is informed by 2020-21's distance learning experiences, more inclusive assessment of our facility needs, and integration of our Racial Equity and Social Justice (RESJ) framework.

CONCLUSION

In the face of unprecedented circumstances during the 2020-21 school year, we have remained adaptable and operated differently. Things in our community have *looked* much different: years from now, the images of masks, empty classrooms and laptop screens will mark these times. But with all the necessary pivoting, planning and adjusting, we never lost sight of why we are here. Our educators have demonstrated an unshakable commitment to problem-solving and devotion to their students. Our students have shown incredible levels of flexibility and learning agility. As a system, we navigated a great deal of revenue uncertainty by moving quickly and decisively and, as a result, were able to protect programs and positions across our organization.

Overall, I believe we have demonstrated as a school system that we capably managed the current crisis while not letting go of our core values and commitments.

Prospectively, we also have the unprecedented opportunity to invest and leverage significant new resources dedicated to public education. We look forward to demonstrating evidence of our Theory of Action so that we can deliver the reimagined educational experience that will produce the graduate portraits.

The need to multitask shows through in our 2021-22 budget proposal. COVID-19's imprint on next school year will be real, but so are the numerous, discrete revenue streams available to us. We will responsibly utilize those funds to re-establish ourselves

and invest in students who, by our assumed fall reopening, will have gone at least 18 months between participating in a “normal” school environment.

The last year has challenged us in new and significant ways. It has also highlighted that with focus, perseverance, and creativity we are capable of remarkable work. With renewed optimism, we remain confident about the capacity of both our organization and community to advance our mission of serving every student in our school system. This next school year represents an important next chapter in our journey to innovative and reimaged opportunities that will support our students’ success.

Sincerely,



Guadalupe Guerrero
Superintendent

BUDGET DOCUMENT FORMAT

Welcome to Portland Public School District (PPS or the 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 2021-22 budget. The narrative presents the budget in the context of the District's vision and emerging strategic plan. In addition, summary budget information is presented in tabular and graphic format as well as 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 2020-21 with an emphasis on the General Fund, Capital Projects Fund, Student Investment Fund, and Federal funds including the Elementary and Secondary School Relief (ESSER) funds.
- **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.





Forward Together

Portland Public Schools' 2021–2025 Strategic Plan
for Equity, Inclusion, and Excellence

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In May 2019, PPS adopted our community-informed Vision, [Portland Public Schools reImagined](#). This vision knitted together our community's long-term aspirations for its graduates, educators, and overall school system. It is also the promise we have made to our students, their families, and our community. We are committed to academic excellence and personal success for every student, and central to this is living into our expressed commitment toward our core value of racial equity and social justice.

We believe in the fundamental right to human dignity and that generating an equitable world requires an educational system that intentionally disrupts—and builds leaders to disrupt—systems of oppression.

As a district, we have also adopted a theory of action that provides focus and centers our decision making on the experience of Black and Native American students. In doing so, our Theory of Action accomplishes two important objectives: it explicitly calls out the pernicious institutional and cultural racism embedded in our system, and it prompts us to take action that disrupts the barriers that hinder us from being a school system that is equitable, inclusive, and excellent.

Theory of Action

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

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

Our ability to explicitly name the Black and Native American student experience as central to the focus of our strategies and actions is our organizational effort to create goals using Targeted Universalism because we recognize that resource conversations can be polarizing and that discourse can become trapped in either/or,

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zero-sum mindsets. Our approach aims to operationalize our Racial Equity and Social Justice values so that every student is served, our universal board goals are achieved, and, ultimately, every student realizes our Graduate Portrait. Our approach supports the distinct needs of Black, Native American, and students of color, while also acknowledging our mutual interdependence.

Targeted Universalism

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

— john a. powell

Therefore, we have committed to applying a racial equity and social justice lens in our actions and decisions. That means a practice of utilizing the critical thinking and evaluation skills developed while using the lens as part of our commitment to racial equity and social justice. We believe that this practice will continue to inform our organizational development and strengthen our collective impact, which gets us closer to our community's articulated vision.

The following strategic plan was developed and informed by our theory of action and the Targeted Universalism approach, which are interwoven throughout the strategies. As articulated in our PPS Racial Equity and Social Justice (RESJ) Lens, we provide focus and center our decision making on students of color, especially our Black and Native American students. It is important to note that this framing is applicable and central to the entire strategic plan and, to simplify language to increase accessibility, is not repeated in every instance.

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What is a Strategic Plan?

A vision describes our destination: what we want to be true for our school district by 2030. A strategic plan describes how we will reach our destination. This plan covers the years 2021 to 2025 and outlines the first stage of our journey toward our vision. It describes a set of collective and coherent actions and goals that, taken together, will set in motion the changes needed to bring our vision to fruition. This is still a high-level description; the implementation details are in the site level and department plans. As the vision is long-term, we will need several strategic plans to chart our course.

Vision

The vision describes the change we want to see in the world. Our vision document describes our hopes for students (the Graduate Portrait) and for all of the educators who work at Portland Public Schools (the Educator Essentials), and articulates how the system needs to change to support the educators to support the students (the System Shifts).

Ultimately, everything in the vision document supports the following:

Vision Statement

A graduate of Portland Public Schools will be a compassionate critical thinker, able to collaborate and solve problems and be prepared to lead a more socially just world.

Mission (DRAFT—BOARD APPROVAL)

Our mission describes what we as an organization will do to realize the vision:

The mission of Portland Public Schools is to provide robust, inclusive, joyful learning experiences that disrupt systemic inequities so that every student is prepared to lead a more socially just world.

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Core Values

Students at the Center

We believe that all students have the ability to succeed and that positive impacts on students are at the center of each decision and action. We believe that student voice is essential to understanding and solving the core issues of education and that including student voice is a priority.

Racial Equity and Social Justice

We believe in the fundamental right to human dignity and that generating an equitable world requires an educational system that intentionally disrupts—and builds leaders to disrupt—systems of oppression.

Honesty and Integrity

We believe in demonstrating honesty and integrity in every action we take, with sincere, ethical, transparent, and accountable communication and decision-making in service of our students, families, staff, and community.

Excellence

We believe in rigor and high standards for all students and staff, and that achieving excellence and high performance is the result of the school system acting as a continuous learning organization.

Respect

We believe in respect for all. Every person brings value and deserves to be treated with care, courtesy, and compassion.

Relationships

We believe that relationships are vital to our success. Authentic human connection, established through kind, caring relationships, builds trust, fosters understanding, and strengthens our ability to work together toward shared aspirations.

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Creativity and Innovation

We believe in the power of effective problem solving, supported by a culture of creativity and innovation. Challenging assumptions, nurturing curiosity, welcoming new ideas, and developing lateral thinking skills are essential to developing effective strategies for constructive change.

Partnerships and Collaboration

We believe that together, we know and can achieve a great deal, and that by leveraging the collective actions of a group of committed stakeholders, we can achieve our Vision.

Grounded in the Spirit of Portland

We believe that our unique Portland identity gives us the collective wisdom to acknowledge and learn from our community's diverse history and fuel our progress toward a new era of courageous and innovative collective action to create a better Portland for all.

Joyful Learning and Leadership

We believe in learning and leading in ways that foster human connection, deep appreciation for each other, satisfaction in our work, and appreciation of the learning process.

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Strategic Plan Process

Following the community-formed vision process, we identified five of the System Shifts to create an initial Strategic Plan for the school year 2020–21. Building on that plan, we have now created a four-year plan, which continues the work of the initial plan and adds several key areas of work. Despite the constraints brought by the Covid-19 pandemic, integrating diverse perspectives from students and educators representing different parts of the organization was central to the development of this plan. A student survey and student focus groups were conducted, and a series of educator focus groups were held, including three in which more than two dozen school-based educators of color from across PPS came together for sessions with senior staff. Three student interns joined a 148 person Advisory Committee to provide input on priorities for the plan. Advisory Committee members also took part in System-Shift-specific work teams to develop the details of strategic outcomes and goals. Each work area follows the guidance provided by the community during the vision process, and we will continue to have significant community engagement throughout the implementation of the strategic plan.

Strategic Plan Roadmap



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The Plan

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Summary of Strategic Plan Themes and Outcomes

The focus areas of the plan, described as strategic outcomes (i.e., what will be true once they are achieved) are organized under four main themes:

Theme 1: Racial Equity and Social Justice

As a community, we have an urgency to intentionally disrupt systems of oppression, because they are closely tied to disparities of access and educational outcomes, especially among our Black and Native American students. We have to attack racism and longstanding, structural inequities in our system. We have to remove barriers to teaching and learning. We have to create a sense of belonging for everyone. And we will establish a Center for Black Student Excellence, a constellation of built environments and a designated set of culturally responsive strategies that celebrate and advance Black student achievement at PPS. The issue of race, racism and racial equity is important to the strategic plan as a whole—and it suffuses other themes and action areas throughout. It is important that all stakeholders see opportunities to confront racism and promote equity in every element of our plan.

Strategic Outcomes

Transform Structures for Racial Equity

We are gaining the knowledge and demonstrating the practices that model characteristics of an anti-racist organization, one that eliminates disparities in equitable access to opportunities and outcomes for students of color.

Cultivate a Culture of Racial Equity and Affirmation

We are cultivating the conditions for an organizational culture of racial equity and affirmation to collectively bring about meaningful change.

Reimagine Relationships and a Sense of Belonging

Students develop a strong sense of belonging, and we foster safe, healthy, and positive learning and working environments.

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Plan the Center for Black Student Excellence

A comprehensive, co-constructed, community plan for the Center for Black Student Excellence.

Ensure Equitable Access to Facility Resources

We reimagine the use of space to provide more equitable access to facilities and supporting resources, enabling greater options for student success.

Theme 2:**Inclusive and Differentiated Learning for Every Child**

We celebrate the diversity of our students, and are working to provide differentiated learning experiences and supports that meet each child where they are, work with their interests, and enable them to thrive at PPS. We have a significant population who have varying abilities that require special attention and programs. Many students with disabilities, and those with complex learning needs, were not well-served by Covid-19 virtual learning. We need to strengthen educational offerings for these students, and expand resources for their physical and emotional safety. And we must make learning relatable and relevant for the real-world contexts—for jobs, technology and challenges of the future—for every student.

Strategic Outcomes**Develop an Integrated Instructional Framework**

Our Integrated Instructional Framework guides teaching and learning and integrates respectful consideration of culture, disability, race, gender, and language. It supports inquiry-based, foundational, and interdisciplinary learning for students to develop and demonstrate mastery of the Graduate Portrait and learning standards.

Design Learning Experiences that Promote Self-Directed, Future-ready Learning

Every student has access to flexible, personalized, and differentiated learning experiences throughout their PK-12 journey that are centered on their interests and needs, support self-directed learning, are real-world relevant, and provide multiple pathways to graduation or a certificate of completion.

Implement Multi Tiered System of Supports

Our strongly aligned system of tiered supports provides progressively targeted and individualized supports for students, based on student data, decision criteria,

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educator collaboration, and using evidenced-based academic, social-emotional, and behavioral interventions that are culturally responsive and eliminate barriers to learning.

Establish Systems and Structures for Inclusion

All of our systems and structures support the understanding and implementation of inclusionary practices for students with disabilities.

Promote an Inclusive Mindset

We all share the mindset that students with disabilities are everyone’s students.

Build the Advocacy Power of Students and Families of Students with Disabilities

We ensure that all families and students, especially those historically underserved, have the knowledge, information and support they need to fully engage in, and contribute to, the special education process.

**Theme 3:
Professional Excellence and Support**

To become a world-class school district, we must hire talented people from diverse backgrounds and experiences. We also know that our world-class staff needs ongoing professional support and resources. This will require action across many forms, including better communication and coordination; career pathways for educators, building our educators’ capacity in social and emotional support to students; and a culture of adult learning to accelerate student achievement.

Strategic Outcomes

Develop a Diverse, High-Quality, and Thriving Workforce

We have a diverse, high-quality, and thriving workforce that is supported in personal and professional wellbeing and success.

Advance Our Organizational Learning Culture and Practice

Our coherent, system-wide, culture of adult learning provides systems and supports that spur growth, innovation, and collaboration.

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Theme 4: Embracing Change

We need to create and support a culture open to positive change—as a system. The way we solve problems systematically, the way we build a management culture, **the way we build trust and promote empathy**, the way we communicate within our system and to our stakeholders—all of these are actions that require constant refinement and improvement.

Strategic Outcomes

Socialize Our Vision and Strategic Plan

We socialize our vision, PPS reImagined, and our strategic plan by providing ongoing opportunities for educators, students, and community stakeholders to engage, understand, and make meaning together.

Build A Collective Sense of Trust and Belonging

Our educators and community collectively foster an environment of belonging, trust and shared ownership for the success of our students, educators, and school district.

Establish a System-wide Project Management Culture and Practice

Our project management practice ensures consistent, sustainable, and synchronized implementation and organizational coherence of all strategic plan efforts.

Embed System-wide Data-Driven Continuous Improvement Practices

We effectively and consistently use data to drive cycles of continuous improvement that lead to decisions and actions that improve student outcomes.

Establish Exceptional Service Culture and Standards

We deliver exceptional central services to our schools, students, and families.

Implement A Proactive, Effective, and Creative Communication Practice

Our communications practice proactively informs internal and external stakeholders in ways that are respectful, transparent, and inclusive of our linguistically and culturally diverse communities.

Launch an Innovation Practice that ReImagines System Problem Solving

Our system-wide innovation practice addresses challenges in the system by generating creative solutions and moving promising practices to implementation at scale.

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Cultivate and Promote Aligned Community Partnerships

Our partnerships equitably support our students to achieve the Graduate Portrait.

Develop a Coherent System-wide Community Engagement Approach

Stakeholder engagement is a core competency through which the perspectives and voice of educators, students, families, and community are authentically integrated.

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Strategic Plan Objectives

These Strategic Plan Objectives describe the high level indicators of success for our strategic plan. What does success look like at the end of the strategic planning period that is reflective of the strategies in the plan and measures our progress toward our Vision?

Student-centered Indicators

- An early learning indicator—TBD
- Narrowing the opportunity gaps for our Black and Native students: (These are aligned to Board Goals)
 - By grade 3, our Black and Native students will close opportunity gaps in reading by showing more growth than other subgroups as measured by the NWEA Measures of Academic Progress (MAP) assessments
 - By 5th Grade, our Black and Native students will close opportunity gaps in math by showing more growth than other subgroups as measured by the NWEA Measures of Academic Progress (MAP) assessments
 - By 8th Grade, our Black and Native students will narrow opportunity gaps in both reading and math by showing increasing numbers of students who meet or exceed proficiency in both English Language Arts and Mathematics as measured by Smarter Balanced Assessment Consortium (SBAC) assessments.
 - By graduation, our Black and Native students will close postsecondary opportunity gaps by showing greater increases of students, as compared to other subgroups, who meet at least one of the following postsecondary readiness indicators as stated in the current board goals:
 - a) Successful completion (C or better) of 3 or more Advanced Placement courses,
 - b) Successful completion (C or better) of 3 or more International Baccalaureate courses,
 - c) Successful completion (C or Better) of 3 or more Dual Credit courses,
 - d) Successful completion of Career and Technology Pathway (2 or more courses in the same path).

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e) Successful achievement of the seal of biliteracy

I. AP foreign language: 3 or above

- Students report increasing sense of belonging as measured by the Successful Schools Survey
- Students report learning is more engaging and relevant for their future
- Reduce disproportionate identification of students in Special Education, especially our Black, Native and English Learner students
- Reduce disproportionality in exclusionary discipline measures for our Black and Native students
- Students are able to self-assess growth on the Graduate Portrait, including an adapted Graduate Portrait for students with disabilities, using a developmentally appropriate continuum
- Growth in number of students on track for the Graduate Portrait milestones as expressed by the Graduate Portrait continuum
- Students report their learning experiences support their understanding and attainment of the Graduate Portrait

Other Success Indicators Related to Educator Essentials and Implementation of Key Strategies

- Increase in number of educators of color who are hired and retained
- Increase in educators of color reporting feeling a sense of belonging
- Educators use the Educator Essentials to self-assess professional growth
- Data driven, continuous improvement practices evident at grade level, schools, departments and district as a whole
- Evidence that educators are aligning their work and professional learning to the Vision

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Themes and Outcomes in Depth

THEME 1

Racial Equity and Social Justice

Transform Structures for Racial Equity and Social Justice

Strategic Outcome

We are gaining the knowledge and demonstrating the practices that model characteristics of an anti-racist organization, one that eliminates disparities in equitable access to opportunities and outcomes for students of color.

Description

We are disrupting entrenched institutional and cultural racism by integrating the PPS RESJ Lens into critical district structures and processes and continuously examining and changing beliefs, mindsets, policies, actions, and decision-making to eliminate disparities in access to opportunities and outcomes for students of color.

Goal #1

Disrupt inequities by applying the PPS RESJ Lens to analyze and interrogate high-leverage system change opportunities, including policies, processes, and resource allocation.

Goal #2

Every educator can articulate their role and responsibility within the [RESJ Framework and Plan](#) and understand how it fits within their work as reflected in their professional goals, published teamwork plans, and quarterly reviews.

Goal #3

In service of board goals, the RESJ Advisory Council supports the implementation of the [RESJ Framework and Plan](#) to ensure that the district measures, monitors, evaluates, and acts to track progress toward equitable student outcomes.

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Cultivate a Culture of Racial Equity and Affirmation of Diversity

Strategic Outcome

We are cultivating the conditions for an organizational culture of racial equity and affirmation to collectively bring about meaningful change.

Description

We are creating an organizational culture of racial equity that is characterized by respect, care, affirmation, and interconnectedness. This culture results from widespread use of the PPS RESJ Lens and from educators developing their individual capacity to understand oppression in education. This enables them to successfully collaborate with others to bring about meaningful change that increases student success, resilience, and empowerment.

Goal #1

Develop and implement RESJ professional learning and school site supports aligned to the [RESJ PD Framework](#) and the Professional Learning Master Plan. This is done in collaboration with school teams, departments, and external partners so the entire system is engaged in continuous RESJ learning and improvement.

Goal #2

Engage meaningfully with students, families, and community leaders through intentional and inclusive partnership and collaboration with culturally specific, multiracial partners and community, and in coordination with our Community Engagement team. Implement RESJ strategies in every school and department to meet the needs of students and families.

Reimagine Relationships and a Sense of Belonging

Strategic Outcome

Students develop a strong sense of belonging, and we foster safe, healthy, and positive learning and working environments.

Description

Our “design principles for belonging,” based on collaborative work with students, student groups, families and communities, and external research, build capacity throughout the system to reimagine relationships, foster community and belonging,

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and reimagine discipline. The design process identifies needed resources and creates the conditions for greater physical and emotional safety for students and educators.

Goal #1

Complete a process of exploratory learning and gathering input on what is needed to build a sense of belonging and supportive relationships.

Goal #2

Based on the results of goal #1, prototype a set of “design principles for belonging” that create the conditions for educators to foster emotional regulation and healthy environments for every student.

Goal #3

Develop and implement a comprehensive plan, building on goals #1 and #2, that increases access to, and representation of, student-led activities that support cultural and social identity, enhancing a sense of safety and belonging at every school site.

Plan the Center for Black Student Excellence

Strategic Outcome

A comprehensive, co-constructed, community plan for the Center for Black Student Excellence.

Description

In partnership with Black community leaders, education and youth development experts and PPS educators, our community will launch a racial equity centered design and planning process that will inform both the educational programming and the physical design and implementation of the Center for Black Student Excellence in schools and facilities in the heart of the historic Albina neighborhood around Jefferson High School. Drawing from local, national, and international expertise as well as student, family, and community engagement, the collective will set the framework and design for implementation of the Center.

Goal #1

A robust and detailed community, student, and stakeholder engagement plan, developed in coordination with our Community Engagement team, is reviewed, vetted, and approved.

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Goal #2

Our community- and student-focused engagement process produces a vision and mission, and a comprehensive plan that outlines educational outcomes, partnership needs/development, physical space needs, oversight, and responsibility.

Goal #3

Create and implement a plan to hire, train, and promote educators, and others, who reflect the cultural and racial diversity of our student demographics.

Ensure Equitable Access to Facility Resources

Strategic Outcome

We reimagine the use of space to provide more equitable access to facilities and supporting resources, thereby enabling greater options for student success.

Description

Our response to the question, “*How might we change enrollment, budgeting, and partnership policies and practices to create an equitable allocation of resources and more flexible and future-focused schools, including non-comprehensives, such as CBO alternative schools?*” results in a reimagined use of space. Student needs are the driver, and the Graduate Portrait is the frame that guides access to spaces and allocation of resources, supporting multiple pathways to graduation.

Goal #1

Develop and implement guidelines and plans for intentionally and equitable upgrading every inaccessible and aging facility in the school district.

Goal #2

Regular, two-way, engagement informs facilities planning and resource allocation developed in coordination with our Community Engagement team.

Goal #3

Develop and implement administrative policies and processes that allow students to flexibly access multiple educational programs and offerings, virtually or physically, and in conjunction with ongoing career learning academy development work.

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THEME 2

Inclusive and Differentiated Learning for Every Child

Develop an Integrated Instructional Framework

Strategic Outcome

Our Integrated Instructional Framework guides teaching and learning and integrates respectful consideration of culture, disability, race, gender, and language. It supports inquiry-based, foundational, and interdisciplinary learning for students to develop and demonstrate mastery of the Graduate Portrait and learning standards.

Description

The framework describes an interrelated set of practices and expectations that guide how we support inquiry-based, disciplinary and interdisciplinary learning. It also describes teaching that is inclusive, culturally responsive, learner-centered, interactive, engaging, and intellectually rigorous.

Goal #1

Develop the first version of a culturally responsive and culturally sustaining Instructional Framework that identifies learning and teaching practices that support all students in attaining the Graduate Portrait.

Goal #2

Backward map and build out the developmental continuum (PK-12) of the Graduate Portrait. Following this, develop corresponding performance-based assessments to demonstrate mastery, in alignment with the instructional framework, for all levels.

Goal #3

Develop and implement a comprehensive professional learning plan to support adult learning related to effective implementation of the Instructional Framework.

Goal #4

Prototype interdisciplinary teaching and learning practices at a small scale in order to learn about the systems and structures that can be scaled effectively in the next strategic plan.

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Design Learning Experiences that Promote Self-directed, Future-ready Learning

Strategic Outcome

Every student has access to flexible, personalized, differentiated learning experiences throughout their PK-12 journey. These experiences are centered on their interests and needs, support self-directed learning, are real-world relevant, and provide multiple pathways to graduation / certificate of completion.

Description

Educators and diverse groups of students collaborate, in coordination with our Community Engagement team, to design and implement flexible, personalized learning experiences and environments. These experiences and environments build upon student interests and needs; use space and time creatively, in ways that expand the learning environment beyond the traditional “bell” structure; and are aligned to the Graduate Portrait. This collaborative design process intentionally develops self-directed learning skills for students.

Our initial work will identify key principles for designing flexible, interest-based learning experiences that can be applied across the system. The principles can be adopted by other students and educators to make learning more engaging, relevant, and self-directed for all students. The design principles will also be informed by and influence the redesign of multiple interest-based learning experiences PK-12. Examples include the PK-3 alignment and design work, Middle School redesign efforts, college and career pathways to graduation or certificate of completion, and alternative pathways for students PK-12. The design principles will be integrated into the district’s instructional framework.

Goal #1

Develop initial design principles to incorporate student interests and needs into learning experiences. The design principles will be developed collaboratively by a diverse group of students and educators in coordination with our Community Engagement team. They will be included in a “design guide” that is incorporated into the Integrated Instructional Framework.

Goal #2

Support schools at all levels to redesign master schedules centered on learner needs and student access to equitable learning experiences, and support the implementation of flexible learning experiences PK-12.

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Goal #3

Provide students opportunities for personalized learning that centers around differentiated and flexible learning experiences that are developmentally appropriate and focused on the personalized interests and needs of each student.

Goal #4

Develop a comprehensive plan, and prototype external and internal career-related learning with students that emphasizes real-world, hands-on experiences, such as internships and externships, job shadows, and simulations.

Implement Multi-tiered System of Supports (MTSS)

Strategic Outcome

Our strongly aligned system of tiered supports provides progressively targeted and individualized resources for students. The supports are based on student data, decision criteria, and educator collaboration, and use culturally responsive, evidence-based academic, social-emotional, and behavioral interventions to eliminate barriers to learning.

Description

Multi-tiered System of Support (MTSS) is a framework focused on prevention and problem solving for all students, using data-based decision making. This framework promotes educational systems that provide equitable outcomes for all students. MTSS uses evidence-based instruction, intervention, and assessment practices to ensure that every student receives the appropriate level of support based on their level of need. Attention is focused on creating and sustaining Tier I support (universal), Tier II intervention (targeted group), and Tier III intervention (individual) systems to help eliminate barriers to learning and ensure equitable outcomes. MTSS integrates Racial Equity, Social Emotional Learning, and Restorative Justice practices to promote a culture of emotional safety and respect for students and educators.

Goal #1

Fully implement MTSS school-level systems and structures, such as Professional Learning Communities, Student Intervention Teams, School Climate Teams, and Instructional Leadership Teams that monitor student success and development and provide tiered level support and interventions consistently.

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Goal #2

All our PK–12 schools implement school-wide Transformative Social Emotional Learning (TSEL) as defined through our partnership with CASEL and expressed in our School guide. District-wide professional learning, aligned with the Professional Learning Master Plan and driven by RESJ, is available and required for the entire workforce. TSEL is integrated in the structures and systems across our departments and units, and a robust continuous improvement process is in place to guide its implementation.

Goal #3

All of our PK-12 sites have access to Restorative Justice (RJ) resources, focused on building community, strengthening relationships, and repairing harm, as part of our work to reimagine discipline. These resources include support for classrooms, training for educators, facilitation of interventions, and support for community engagement.

Establish Systems and Structures for Inclusion

Strategic Outcome

All of our systems and structures support the understanding and implementation of inclusionary practices for students with disabilities.

Description

Our system-wide capacity for inclusion of students is supported by the consideration of special education needs in planning for professional development, curriculum adoption, budget, MTSS, CTE, and staffing. This ensures that every student can attain the Graduate Portrait, and every educator can develop their capacity to be inclusive and responsive to all diverse learners, as reflected in the Educator Essentials.

Goal #1

District-wide planning for professional development, curriculum adoption, budget, MTSS, CTE, and staffing is inclusive of special education.

Goal #2

Develop and fund an inclusion team that focuses on coaching support and mentoring for general education teachers around the inclusion of students with complex needs.

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Promote the Mindset that Students with Disabilities Are Everyone's Students

Strategic Outcome

We all share the mindset that students with disabilities are everyone's students.

Description

We understand and implement inclusionary practices for students with disabilities, including full implementation of MTSS, UDL, comprehensive professional development, and tiered academic supports, aligned to the Graduate Portrait and Educator Essentials.

Goal #1

Every educator receives professional training and resources to optimize opportunities for students with disabilities to succeed. The professional development is aligned with the Professional Learning Master Plan and includes a full implementation of UDL practices in special education and general education, and tiered academic supports, including culturally responsive pedagogy. This supports our belief that students with disabilities are everyone's students and expands our understanding of the importance of inclusion.

Goal #2

We are reducing exclusions from general education by increasing awareness, reducing bias and discriminatory practices, and increasing inclusionary practices by educators in the general education setting.

Goal #3

We have increased training, education, and support for educators, aligned with the Professional Learning Master Plan, in the use of the Multilingual SpEd Family Toolkit.

Build the Advocacy Power of Students and Families of Students with Disabilities

Strategic Outcome

We ensure that all families and students, especially those who have been underserved historically, have the knowledge, information, and support they need to fully engage in, and contribute to, the special education process.

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Description

We work with families and students to identify information needs and expand resources on all aspects of the special education processes, including evaluation, eligibility, and IEP process. We empower students to lead their own IEPs. Educators have the training and support to be fully inclusive of all families and students and help create connections between special education supports and the Graduate Portrait.

Goal #1

We ensure that students with disabilities and their families understand the graduate portrait elements to help students realize them. We also explore those elements in an adapted Graduate Portrait for students with complex needs, in collaboration with students and families, to ensure that every student sees themselves in our Graduate Portrait.

Goal #2

Expand our Multilingual SpEd Family Toolkit to increase education and awareness for families/guardians, especially our historically underserved families, regarding special education processes and practices.

Goal #3

Use our expanded Multilingual SpEd Family Toolkit to increase student awareness and engagement in special education processes so that students can learn to lead their own IEPs and understand how special supports connect to meeting graduate portrait goals, especially for our historically underserved students.

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THEME 3

Professional Excellence and Support

Develop a Diverse, High-quality, Thriving Workforce

Strategic Outcome

We have a diverse, high-quality, thriving workforce that is supported in personal and professional wellbeing and success.

Description

We have a diverse workforce that reflects student demographics through intentional recruitment, hiring, retention, and development of educators of color. We have a high-quality, thriving workforce that is supported by professional experiences throughout the entire employee lifecycle, to ensure each educator's personal and professional wellbeing, growth, and success.

Goal #1

Implement inclusive and equitable processes, practices, and accountability systems to decrease racial disproportionality of recruitment, hiring, retention, and promotion, prioritizing the growth and development of educators of color in their careers.

Goal #2

Increase the health and wellbeing of every educator by implementing social, emotional, and wellness best practices and supports, including identifying culturally affirming supports for educators of color.

Advance Our Organizational Learning Culture and Practice

Strategic Outcome

Our coherent, system-wide culture of adult learning provides systems and supports that spur growth, innovation, and collaboration.

Description

We are a learning organization that facilitates individual growth for educators at all levels, through pathways that are aligned to the Educator Essentials, differentiated supports, and professional learning choices. Our supportive adult learning culture and

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professional learning system encourages innovation and increases collaboration and knowledge sharing system-wide, resulting in stronger professional practice across the district.

Goal #1

Create a Professional Learning Master Plan that identifies system-wide learning requirements, options, and guidance on developing individual and site-specific learning plans that integrate system-wide learning needs, individual needs, and interests.

Goal #2

Identify and implement culturally affirming and differentiated supports and resources to support employee growth, including individualized professional growth plans and evaluations.

Goal #3

Develop and implement professional learning that is aligned across sites and departments and integrates a continuum toward mastery for a prioritized set of Educator Essentials aligned to the Graduate Portrait.

Goal #4

Design and develop a Knowledge and Learning Management System that supports knowledge building, sharing and learning for all educators.

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THEME 4

Embracing Change

Socialize Our Vision and Strategic Plan

Strategic Outcome

We socialize our vision, PPS reimagined, and our strategic plan by providing ongoing opportunities for educators, students, and community stakeholders to engage, understand, and create meaning together.

Description

Our socialization process invites our educators, students, and community stakeholders to explore the ideas, ask questions, and think through the implications of both our vision and our strategic plan. Through a variety of ongoing opportunities, our community develops a shared understanding and commitment to our vision and our strategic plan, and each stakeholder can see that they play an important role in reaching our shared aspirations.

Goal #1

Develop and begin implementing a plan to create opportunities for internal and external stakeholders, especially our students, to make meaning of the vision and the strategic plan, and to understand how they can proactively support, lead, and help us collectively achieve our goals.

Build a Collective Sense of Trust and Belonging

Strategic Outcome

Our educators and community collectively foster an environment of belonging, trust and shared ownership for the success of our students, educators, and school district.

Description

In collaboration with our community, we have identified the actions that build relational trust and those that dismantle it. With this understanding, we nurture trusting relationships through meaningful collaboration and investment in understanding each other's backgrounds, perspectives, and motivations (our why). We continually realign to our shared purpose, building a collective sense of belonging, to create a system that powers our students' success.

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Goal #1

Establish shared definitions of relational trust and belonging, based on an understanding of the actions that build or dismantle them.

Goal #2

Use the understanding and definitions developed through goal #1 to develop and implement a plan to strengthen our capacity to build relational trust and a collective sense of belonging.

Establish a System-wide Project Management Culture and Practice

Strategic Outcome

Our project management practice ensures consistent, sustainable, and synchronized implementation and organizational coherence of all strategic plan efforts.

Description

The successful execution of the strategic plan is brought about through the establishment of a system-wide Project Management Office. This ensures consistent, sustainable, and synchronized implementation of plans, including site and department action plans, through common project management standards practiced throughout the organization. System-wide coordination of these efforts increases visibility, effective communication, and organizational alignment.

Goal #1

Create and implement a shared project management framework with common standards, processes, and tools to monitor and execute the strategic plan.

Goal #2

Establish an Enterprise Project Management Office, based on professional industry practice and the unique needs of our environment. The office will provide ongoing organizational leadership and staffing toward a consistent, effective project management experience for all educators.

Goal #3

Support sites and departments to create action plans aligned with the strategic plan, and develop processes for ongoing coordination of implementation efforts.

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Embed System-wide Data-driven Continuous Improvement Practices

Strategic Outcome

We use data effectively and consistently to drive cycles of continuous improvement that leads to decisions and actions that improve student outcomes.

Description

Effective data-driven continuous improvement practices are evident throughout the district, especially at the classroom, grade-level, school, and central office department levels. Educators have the capacity to set measurable goals, collect outcome and implementation data from multiple sources, analyze data, adjust actions, and monitor progress toward goals. Diverse stakeholders are involved in data analysis to strengthen interpretation, and this informs decisions and actions, especially resource allocations, that lead to improved outcomes.

Goal #1

Strategic plan priorities are being monitored quarterly and publicly reported annually to ensure progress toward our equitable metrics and indicators.

Goal #2

A shared model of data-driven continuous improvement cycles has been adopted by schools and departments, and supports for effective implementation are in place.

Goal #3

The Board of Education, the district, central office departments, schools, and grade level teams will establish regular cycles of review as part of their continuous improvement process.

Goal #4

Strengthen capacity to provide effective instruction that leads to closure of our significant gaps in student outcomes through access to real-time student progress monitoring data (formative assessments, other measures).

Goal #5

Develop an integrated data-management infrastructure that is responsive and accurate so that effective data-driven continuous improvement practice is supported throughout the district.

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Establish Exceptional Service Culture and Standards

Strategic Outcome

We deliver exceptional central services to our schools, students, and families.

Description

Our central office is transforming to better serve our schools for the benefit of students and families. We will have a performance management system that supports educators to improve services continuously, using a meaningful set of multiple measures, grounded in a customer service culture and a research-based framework. This reflects our belief that student achievement can be accelerated when schools are supported by central services that are performed reliably and accurately, convey trust and confidence through knowledge of products and services, communicate caring and individualized attention, and provide help willingly and promptly.

Goal #1

Develop and implement a district-wide performance management system that is grounded in a research-based Customer Service Excellence model.

Goal #2

Establish professional learning communities, aligned with our Professional Learning Master Plan, across service departments to support cross-departmental collaboration on challenging problems of practice. Identify actions to improve service performance.

Implement a Proactive, Effective, and Creative Communication Practice

Strategic Outcome

Our communication practice proactively informs internal and external stakeholders in ways that are respectful, transparent, and inclusive of our linguistically and culturally diverse communities.

Description

Internal and external communication is consistent and accurate, and it informs stakeholders in a timely fashion. Attention to accessibility has made methods and content responsive to audience needs. By using a variety of data and media, we “show the system to itself” through stories of growth and accomplishment, keeping our community proactively informed as to progress across the district.

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Goal #1

Develop and implement our guidelines for clear, accessible, inclusive, and meaningful communications created in collaboration with students, families, site educators and the central office so that we can target our messages to diverse stakeholders.

Goal #2

Identify and implement creative methods to proactively develop and share, both internally and externally, stories that celebrate and share the progress we are collectively making toward realizing our vision.

Launch an Innovation Practice that Reimagines System Problem Solving

Strategic Outcome

Our system-wide innovation practice addresses challenges in the system by generating creative solutions and moving promising practices to implementation at scale.

Description

Our innovation practice enables all educators and students to address challenges in the system and puts a supportive structure in place to enable them to do so. This structure is the Innovation Studio, which includes training, resources, and incentives that promote a culture of creativity, iterative design improvements, and managed risk-taking. Innovation approaches are described in a PPS Innovation Framework, and regularly applied to ensure that solutions meet the needs of intended stakeholders and are resilient to potential future forces. Innovation is non-linear and often includes ideating broadly to tackle problems that are ill-defined and for which effective solutions are unknown. An innovation practice involves design research and human-centered design to learn insights from those for whom the solution is designed. Then, through exercises that harness creativity, through design thinking and prototyping, new and innovative solutions to challenges are developed.

Goal #1

Establish the PPS Innovation Studio and train the initial diverse team of innovation process facilitators for projects, in alignment with the Professional Learning Master Plan.

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Goal #2

Complete the development of PPS's Innovation Framework to provide a clear definition of innovation in PPS with written guidelines and expectations on the innovation practice in the district.

Goal 3

Establish a robust plan to continue building the PPS innovation practice, including ongoing support systems and additional trained facilitators (including students).

Cultivate and Promote Aligned Community Partnerships

Strategic Outcome

Our partnerships equitably support our students to achieve the Graduate Portrait.

Description

Internal and external stakeholders are active partners supporting our vision and have clear options and opportunities to align their efforts with our vision, PPS reimagined. We cultivate, foster and sustain partnerships so that our collective efforts to support our students to achieve the Graduate Portrait are maximized.

Goal #1

Collaboratively develop a partnership framework, in coordination with our Community Engagement team, that defines types and elements of effective partnerships, outlines RESJ-focused criteria for partnerships, and provides guidelines on fostering and sustaining effective partnerships.

Goal #2

Redefine and develop our culture of giving that grows sustainable partnerships with stakeholders, and build multiple meaningful and aligned opportunities for all community members to take action in support of our vision.

Goal #3

Establish a citywide campaign of partners that collectively aligns a shared set of priorities to achieve the Graduate Portrait.

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Develop a Coherent System-wide Community Engagement Approach

Strategic Outcome

Stakeholder engagement is a core competency through which the perspectives and voice of educators, students, and families are authentically integrated.

Description

Our coherent, system-wide approach to internal and external community engagement uses consistent guidelines for departments and sites on the design of engagement activities to ensure that they are meaningful and transparent. Guidelines clarify expectations as to the purpose and outcomes of engagement, including expectations for collaboration and feedback loops, and help stakeholders feel that their participation is valued by understanding how their input, feedback, and collaborative design efforts will be used.

Goal #1

Develop and iteratively improve engagement guidelines and tools to support sites and departments to authentically engage stakeholders. This includes protocols and expectations for participation and communication, and feedback loops so that participants understand the purpose, methods, and outcomes to engagement initiatives in which they have participated.

Goal #2

Map engagement efforts of all strategic plan efforts, and collaborate proactively with strategic plan project leads to ensure that all engagement efforts follow the guidelines.

Goal #3

Establish district-wide principles for creating meaningful and actionable feedback loops with clear expectations so that educators, families, and students feel heard and appreciated, and understand how their feedback will be used.

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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 83 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 November 2020, voters approved a \$1.20 billion school bond measure that allows PPS to continue the vital work of improving the health and safety of our aging school buildings with new roofs and mechanical systems, seismic retrofits, accessibility and security upgrades. The bond also includes modernization work at Jefferson and Benson as well as investments in curriculum and technology.

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 6-30-2021: \$1.43 billion

Projected Outstanding Debt as of 6-30-2022: \$1.23 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 2021-22, 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 Strategic Budget Team (SBT), 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 relmage 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 SBT, 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 2021-22 program delivery planning work completed by the SBT.

- 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
- Including Emerging Shifts
 - ▶ Mindful Inclusive Practices that support the continuum of students with disabilities
 - ▶ Flexible Future-focused environments

The Student Success Act (SSA) - HB 3427

In 2020-21 the current state of economy in Oregon allowed the work of the legislature's Student Success Committee to offer a historic opportunity to improve educational opportunities. The 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.

With the uncertain economy in 2020-21 due to the pandemic, Student Investment Account (SIA) funding was reduced from \$39.16 million to \$12.39 million. The shortfall in SIA was partially funded by the General Fund for 2020-21. PPS expects to receive about \$31.53 million from Student Investment Account funding for the 2021-22 school year. This investment will allow PPS the opportunity to accelerate our ability to actualize PPS reimagined.

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 sold \$365.47 million in General Obligation Bonds, Series 2020B in December of 2020 to support the first phase of the Technology and Curriculum work outlined in the 2020 bond authorization. The District does not currently plan to sell any bonds in the 2021-22 fiscal year.

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 2020-21 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 2021-23. PPS has based the budget on state funding of \$9.3 billion State School Fund, \$800 million SIA and \$314.5 million High School Success.

PPS is proposing a budget of \$2.03 billion for 2021-22 and is using all available resources to meet the board goals and priorities set forth by PPS leadership.

The 2021-22 budget is focused on two areas:

- Addressing the needs of students and staff returning from the pandemic:
 - ▶ Meet students’ mental and behavioral health needs
 - ▶ Learning Acceleration
 - ▶ Wraparound supports
- Increase academic achievements and reduce academic disparities for:
 - ▶ Students of color
 - ▶ Students with disabilities
 - ▶ Emerging bilingual students
 - ▶ Students navigating poverty, homelessness, foster care, and students that have historically experienced disparities in our schools

Budget Assumptions

Revenues

The District’s estimate of available resources in 2021-22 is based on the following assumptions:

- The District Average Daily Membership Weighted (ADMw) is projected to be 57,300.
- The estimated SSF distribution is based upon a \$9.3 billion state budget for K-12 education funding to be distributed at 49/51% split over two years with PPS' share of the first year being \$246.35 million.
- The estimated overall property tax and local option revenue to be collected by the District during 2021-22 is \$537.09 million and is based upon a 4.0% growth factor for property taxes, a 3.0% for local option and a 96% collection rate based on historical receipts.
- The District’s General Fund beginning fund balance, considered a resource in the budget process, is estimated to be \$73.91 million on July 1, 2021.

- The Multnomah Education Service District (MESD) pass through or “Transit” dollars anticipated for 2021-22 is \$8.5 million. It is based upon changes to the service plan selection.
- Contemplates funding from the recent passage of the American Rescue Act which will provide Portland Public Schools with an estimated \$61.9 million (i.e. ESSER III amount after required pass through) required by statute to be spent over two years; by September 2023.

Expenses

The District’s 2021-22 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:

- Staffing for enrollment in excess of projections
- Uncommitted amounts for unforeseen expenses, inclusive of needs related to the COVID-19 pandemic

The proposed expenditures for 2021-22 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, 2021:
 - ▶ Portland Public Schools is using a blended PERS rate of 4.04%, weighting Tier 1/2 and OPSRP employees, down from 4.68% in 2020-21
 - ▶ The PERS Unfunded Actuarial Liability (UAL) requires a fringe rate of 12.14% applied to PERS eligible payroll to cover the annual bond payments, up slightly from 12.05% in 2020-21
- Other employer labor costs are based on the assumption of a group health insurance cap based upon the negotiated amount: 7.65% FICA, 0.38% Workers’ Compensation, 0.19% Other Employer Benefits, 0.73% Retiree Health Insurance, 0.19% Early Retirement, a self-funded unemployment rate of 0.13%, and a new Paid Family Medical Leave (PFML) rate of 0.20%.

Revenue Factors

Portland Public Schools	2017-18	2018-19	2019-20	2020-21	2021-22
Real Market Value (in Billions)	\$121.65	\$131.74	\$134.59	\$140.25	\$144.46
Total Net Assessed Value (in Billions)	\$49.71	\$51.11	\$53.70	\$55.60	\$57.28
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	\$2.42	\$2.49	\$2.41	\$2.45	\$2.50
Total Property Tax Rate	\$9.69	\$9.76	\$9.67	\$9.72	\$9.77
Less Measure 5 Adjustments	\$20,401,124	\$18,829,623	\$20,910,923	\$22,989,685	\$23,000,000*
Average Daily Enrollment - ADMr	48,371	48,439	48,240	48,338	48,056**
Weighted Enrollment - ADMw	57,778	57,823	57,624	57,574	57,311**

* Projected

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

DEBT DETAIL SCHEDULES

Bonded and Other Debt

<u>Issue Date</u>	<u>Original Issue</u>	<u>Outstanding @ June 30,2021</u>	<u>2021-22 Principal Payments</u>	<u>2021-22 Interest Payments</u>
General Obligation Bonds				
May 1, 2013	68,575	6,025 *	2,865	301
April 30, 2015	244,700	116,145	5,735	4,782
August 10, 2017	241,890	177,695	2,315	6,093
April 14, 2020	441,320	386,390	41,625	17,881
Dec 30,2020	365,465	365,465	40,240	17,249
Dec 30,2020	53,965	53,405	885	854
		<u>1,105,125</u>	<u>93,665</u>	<u>47,160</u>
Limited Tax Pension Obligation Bonds				
October 31, 2002	156,580	142,580	15,900	7,892
April 30, 2003	124,800	15,209	7,673	17,372
April 30, 2003	156,370	156,370	-	8,862
January 31, 2012	14,400	-	-	-
		<u>314,159</u>	<u>23,573</u>	<u>34,126</u>
Full Faith & Credit Ogligations				
July 2010	11,000	1,701	1,093	72
August 4, 2016	4,000	3,200	200	-
November 9, 2016	5,048	3,918	305	113
		<u>8,819</u>	<u>1,598</u>	<u>185</u>
TOTAL		1,428,103	118,836	81,471

*Note \$50,410 refunded 12/30/20

Note: All amounts listed in thousands.

Long Term Debt

Fiscal Year	LTD Tax Pension & Refunding	2010 Recovery Bonds	2016 Qualified Zone Bonds	FF&C Taxable Debt 2016	2013 GO Bonds	2015 GO Bonds	2017 GO Bonds	2020 GO Bonds	2020B GO Bonds	2020C GO Bonds	TOTAL
Principal:											
2022	23,573	1,093	200	305	2,865	5,735	2,315	41,625	40,240	885	118,836
2023	25,481	608	200	315	3,160	6,340	2,650	36,945	57,970	905	134,574
2024	48,820	-	200	325	-	6,980	2,985	40,430	-	4,070	103,810
2025	54,100	-	200	335	-	7,665	3,345	44,140	-	4,295	114,080
2026	61,345	-	200	345	-	8,390	3,305	26,630	-	4,535	104,750
2027-2031	100,840	-	1,000	1,885	-	53,650	24,025	113,885	18,585	26,405	340,275
2032-2036	-	-	1,000	408	-	27,385	38,890	66,330	58,805	12,310	205,128
2037-2041	-	-	200	-	-	-	56,350	16,405	81,915	-	154,870
2042-2046	-	-	-	-	-	-	43,830	-	107,950	-	151,780
Principal Total	\$ 314,159	\$ 1,701	\$ 3,200	\$ 3,918	\$ 6,025	\$ 116,145	\$ 177,695	\$ 386,390	\$ 365,465	\$ 53,405	\$ 1,428,103
Interest:											
2022	34,126	72	-	113	301	4,782	6,093	17,881	17,249	854	81,471
2023	34,561	15	-	103	158	4,496	5,977	15,800	9,816	836	71,762
2024	14,897	-	-	94	-	4,179	5,844	13,952	6,918	818	46,702
2025	12,170	-	-	83	-	3,830	5,695	11,931	6,918	737	41,364
2026	9,126	-	-	74	-	3,446	5,528	9,724	6,918	651	35,467
2027-2031	7,547	-	-	205	-	11,091	25,120	27,552	34,069	1,941	107,525
2032-2036	-	-	-	6	-	1,312	20,170	9,014	26,433	264	57,199
2037-2041	-	-	-	-	-	-	13,188	492	17,103	-	30,783
2042-2046	-	-	-	-	-	-	3,099	-	6,846	-	9,945
Interest Total	\$ 112,427	\$ 87	\$ -	\$ 678	\$ 459	\$ 33,136	\$ 90,714	\$ 106,346	\$ 132,270	\$ 6,101	\$ 482,218
Total	\$ 426,586	\$ 1,788	\$ 3,200	\$ 4,596	\$ 6,484	\$ 149,281	\$ 268,409	\$ 492,736	\$ 497,735	\$ 59,506	\$ 1,910,321

Payments by Debt Service Fund 2021-22

Fiscal Year	LTD Tax Pension & Refunding	2010 Recovery Bonds	2016 Qualified Zone Bonds	FF&C Taxable Debt 2016	2013 GO Bonds	2015 GO Bonds	2017 GO Bonds	2020 GO Bonds	2020B GO Bonds	2020C GO Bonds	TOTAL
Fund 308	\$ 57,699										57,699
Fund 320		1,165	200	418							1,783
Fund 350					\$ 3,166	\$ 10,517	\$ 8,408	\$ 59,506	\$ 57,489	\$ 1,739	140,825
Total	\$ 57,699	\$ 1,165	\$ 200	\$ 418	\$ 3,166	\$ 10,517	\$ 8,408	\$ 59,506	\$ 57,489	\$ 1,739	\$ 200,307

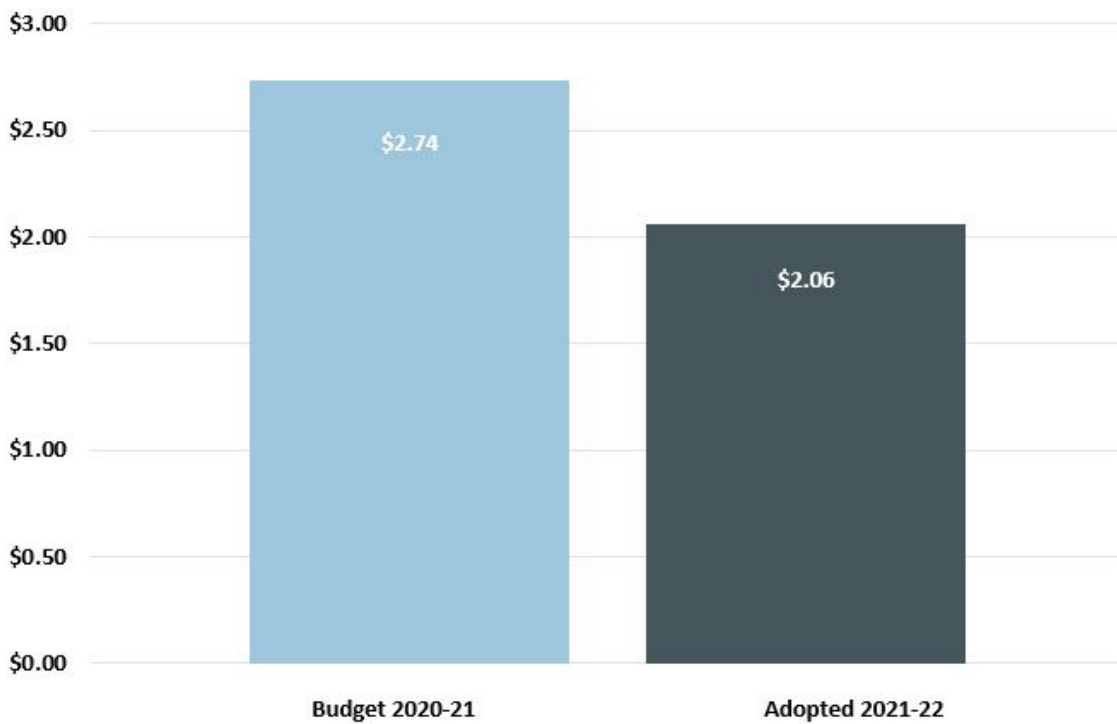
Note: All amounts listed in thousands.

2021-22 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 2021-22 school year.

The total combined budget, including all funds, decreased by 25%, or \$677.17 million, from \$2.74 billion in 2020-21 to \$2.06 billion in 2021-22, including a contingency of \$61.57 million and an ending fund balance of \$358.18 million. The decrease is due to budgeted appropriation for a potential bond measure and issuance in 2020-21.

Combined Budget (All Funds)
in billions



Total Resources

Total resources in the 2021-22 budget include federal, state, intermediate and local sources as well as long-term debt receipts, interfund transfers, and beginning fund balance. The adopted revenue in 2021-22 for all funds is \$2.06 billion and represents a decrease of \$677.17 million, or 25%, from the 2020-21 budget. This decrease is in the All Other Budgeted Resources, specifically in 2020-21 a \$1.0 billion placeholder was included for the possible bond measure and sale. The measure passed in December of 2020 and a sale was made, however there is no sale planned for the 2021-22 fiscal year.

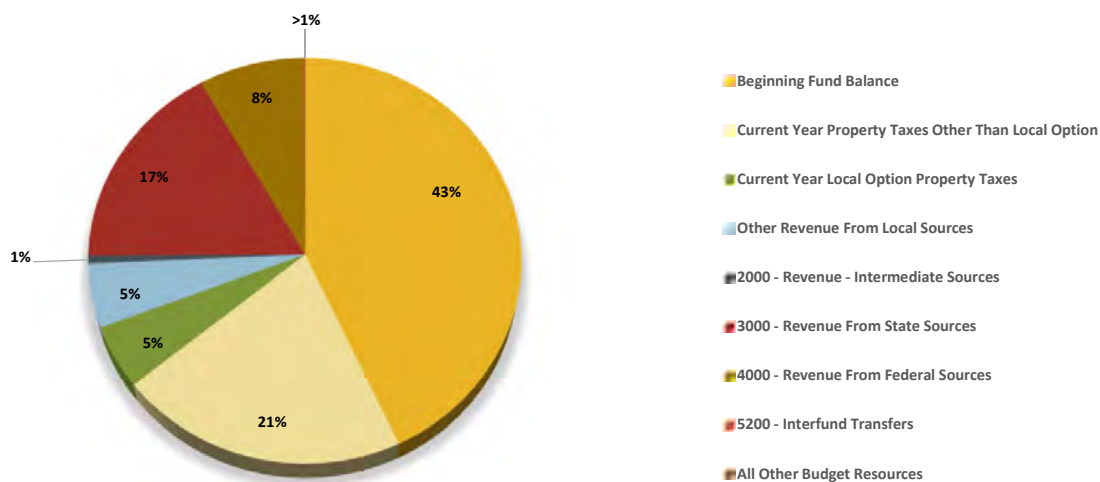
The Beginning Fund Balance represents the largest resource for the District and includes Capital Projects Funds with \$887.23 million or 43% of the District's total resources. Local Sources (property taxes) contribute the second largest portion of resources for all funds with \$432.81 million or 21% followed by State Sources as the third largest revenue contributor with \$347.41 million or 17%. Other sources add up to 19% or \$390.97 million.

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

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Beginning Fund Balance	221,460	558,757	427,192	699,464	864,307	887,226	887,226
Current Year Property Taxes Other Than Local Option	364,344	380,694	393,651	406,934	432,813	432,813	432,813
Current Year Local Option Property Taxes	88,405	94,272	97,372	100,366	104,279	104,279	104,279
Other Revenue From Local Sources	103,489	125,230	107,023	112,818	106,038	104,835	104,835
2000 - Revenue - Intermediate Sources	15,339	13,604	14,038	14,171	13,762	12,762	12,762
3000 - Revenue From State Sources	264,133	263,840	308,190	322,400	335,975	347,406	347,406
4000 - Revenue From Federal Sources	50,801	48,454	54,143	77,493	170,087	166,285	166,285
5200 - Interfund Transfers	6,997	6,125	1,931	1,851	1,754	1,754	1,754
All Other Budget Resources	422,640	70	520,039	1,000,084	1,050	1,050	1,050
TOTAL RESOURCES	1,537,607	1,491,045	1,923,579	2,735,581	2,030,065	2,058,410	2,058,410

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

Percent of Total Resources - All Funds



Total Requirements

The 2021-22 adopted budget expenditures for all funds represent a \$677.17 million decrease, or 25%, as compared to the 2020-21 adopted budget. The decrease is due to the appropriation that was included for the possible bond measure and sale.

Expenditures are categorized by major function and major object.

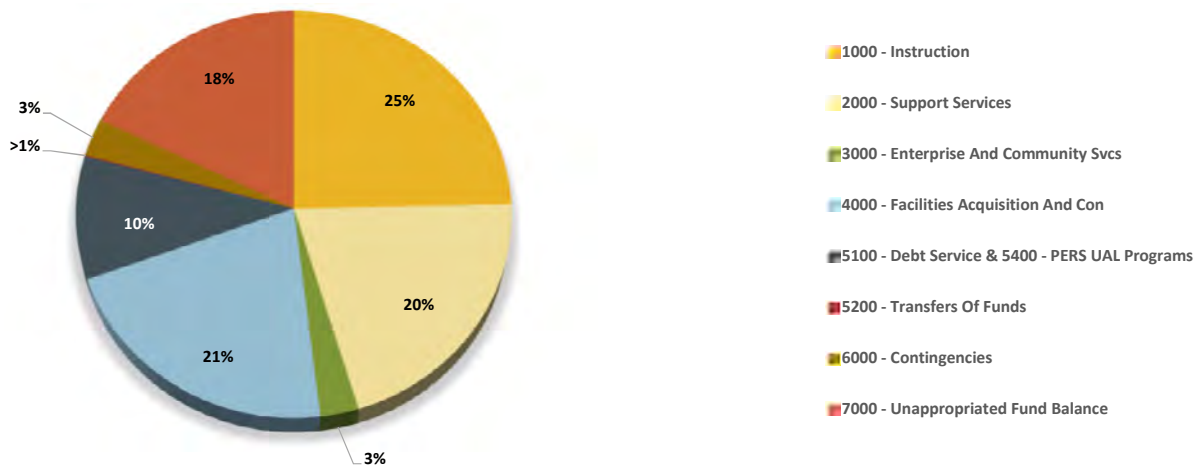
- Major function** includes instruction, support services, enterprise and community services, facility acquisition and construction, debts, transfers out, contingency and ending fund balance. Instruction is the largest budget category at \$507.97 million or 25% of all funds. Facilities Acquisition and Construction is the second largest budget category at \$438.09 million or 21% of all funds. Support Services is the third largest budget category at \$425.26 million or 21% of all funds.

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

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
1000 - Instruction	386,976	394,078	408,759	488,452	3,488.04	511,453	507,966	507,966	3,479.27
2000 - Support Services	281,401	302,212	322,815	439,688	2,398.41	414,993	425,257	425,257	2,488.88
3000 - Enterprise And Community Svcs	22,962	22,831	21,937	25,675	241.42	46,066	57,046	57,046	242.25
4000 - Facilities Acquisition And Con	113,042	164,764	207,451	1,331,605	40.80	438,126	438,086	438,086	39.55
5100 - Debt Service & 5400 - PERS UAL Programs	167,472	173,842	177,734	191,444	-	201,532	201,532	201,532	-
5200 - Transfers Of Funds	6,997	6,125	1,931	1,851	-	1,754	1,754	1,754	-
6000 - Contingencies	-	-	-	45,715	-	57,185	61,586	61,586	-
7000 - Unappropriated Fund Balance	558,757	427,192	782,953	211,151	-	358,955	365,183	365,183	-
TOTAL REQUIREMENTS	1,537,607	1,491,045	1,923,580	2,735,581	6,168.67	2,030,065	2,058,410	2,058,410	6,249.95

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Requirements by Major Function - All Funds



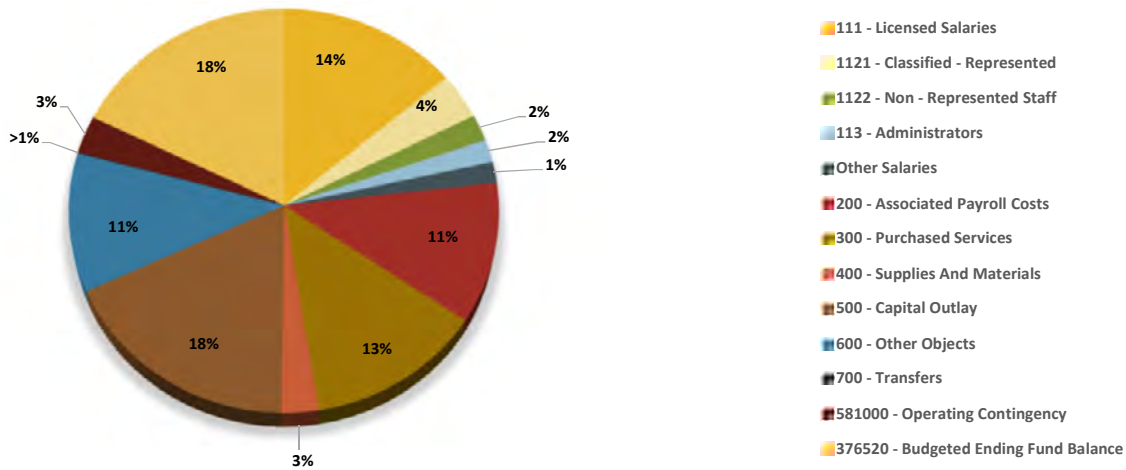
- **Major object** includes salaries, payroll benefits, purchased services, supplies and materials, capital outlay, other objects, transfers and reserves. Salaries and associated payroll costs represent the largest budget category at \$709.52 million or 34% of all funds.

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

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
111 - Licensed Salaries	234,751	243,932	247,318	268,690	3,526.06	285,529	285,529	285,529	3,549.58
1121 - Classified - Represented	56,282	58,707	64,235	74,063	1,894.87	76,002	76,182	76,182	1,933.12
1122 - Non - Represented Staff	29,086	30,172	33,652	41,697	481.14	43,791	43,930	43,930	490.75
113 - Administrators	26,860	28,152	31,316	33,936	266.60	37,363	37,363	37,363	276.50
Other Salaries	23,919	27,845	26,811	27,972	-	38,626	34,824	34,824	-
200 - Associated Payroll Costs	178,174	180,305	200,639	218,766	-	232,892	231,687	231,687	-
300 - Purchased Services	116,486	131,026	127,945	295,485	-	234,276	267,857	267,857	-
400 - Supplies And Materials	35,780	42,640	39,284	64,369	-	70,798	55,976	55,976	-
500 - Capital Outlay	87,190	127,641	169,339	1,230,384	-	368,009	368,169	368,169	-
600 - Other Objects	183,326	187,234	198,159	221,502	-	224,885	228,370	228,370	-
700 - Transfers	6,997	6,199	1,931	1,851	-	1,754	1,754	1,754	-
581000 - Operating Contingency	-	-	-	45,715	-	57,185	61,586	61,586	-
376520 - Budgeted Ending Fund Balance	558,757	427,192	782,951	211,151	-	358,955	365,183	365,183	-
TOTAL REQUIREMENTS	1,537,607	1,491,045	1,923,580	2,735,581	6,168.67	2,030,065	2,058,410	2,058,410	6,249.95

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

Requirements by Major Object - All Funds



3-YEAR FORECAST - ALL FUNDS

Budget Forecast by Major Object and Function - All Funds (In Thousands)

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	887,225	649,346	411,851	534,700
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	432,813	446,961	458,605	474,656
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	104,279	107,929	111,706	115,616
OTHER REVENUE FROM LOCAL SOURCES	104,835	108,437	113,578	117,975
2000 - REVENUE - INTERMEDIATE SOURCES	12,762	13,209	13,671	14,149
3000 - REVENUE FROM STATE SOURCES	347,406	359,565	372,150	385,175
4000 - REVENUE FROM FEDERAL SOURCES	166,286	142,082	117,048	121,144
5200 - INTERFUND TRANSFERS	1,754	1,234	619	618
ALL OTHER BUDGET RESOURCES	1,050	1,087	442,125	1,164
Total Resources	2,058,410	1,829,850	2,041,354	1,765,199

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	285,529	295,523	305,866	316,571
1121 - CLASSIFIED - REPRESENTED	76,182	78,849	81,609	84,465
1122 - NON-REPRESENTED STAFF	43,931	45,468	47,059	48,707
113 - ADMINISTRATORS	37,362	38,670	40,023	41,424
OTHER SALARIES	34,826	36,046	37,308	38,613
200 - ASSOCIATED PAYROLL COSTS	231,687	239,795	248,188	256,874
300 - PURCHASED SERVICES	267,858	251,798	230,628	238,718
400 - SUPPLIES AND MATERIALS	55,977	57,935	59,963	62,062
500 - CAPITAL OUTLAY	368,169	285,051	282,819	292,554
600 - OTHER OBJECTS	228,370	235,359	240,533	249,234
700 - TRANSFERS	1,754	1,815	1,878	1,944
581000 - OPERATING CONTINGENCY	61,585	58,667	60,721	62,846
376520 - BUDGETED ENDING FUND BALANCE	365,182	204,874	404,758	71,186
Total Requirements	2,058,410	1,829,850	2,041,354	1,765,199

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Contingencies and Unappropriated Ending Fund Balance

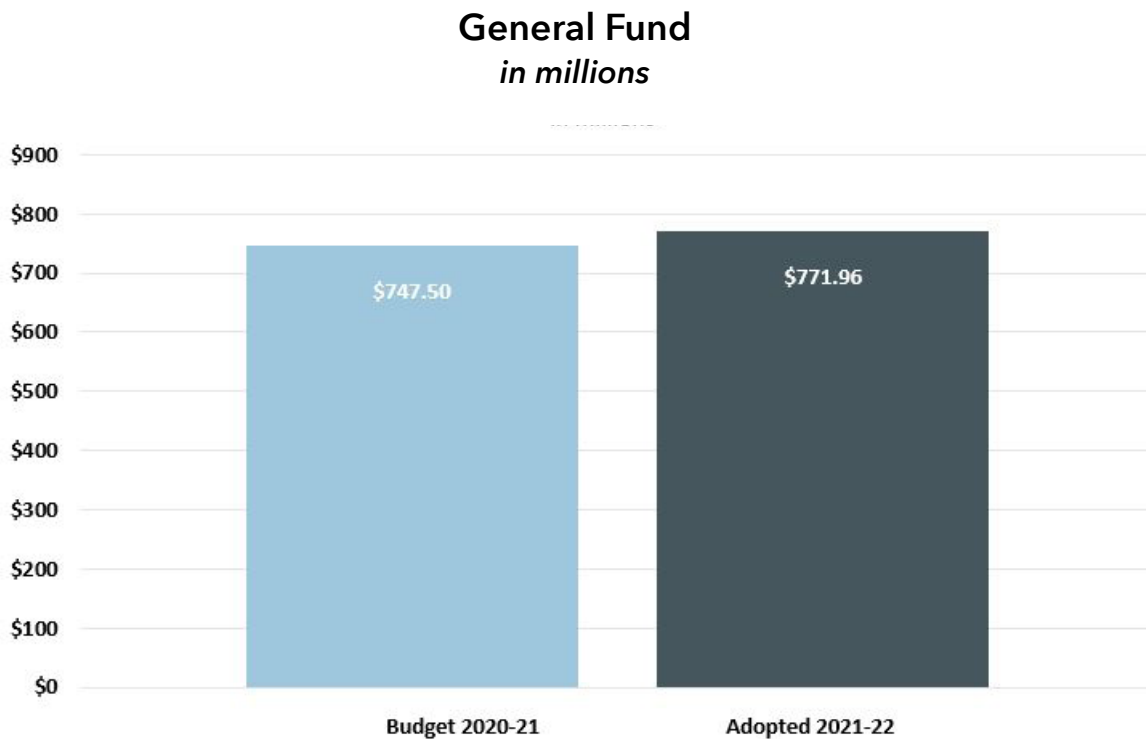
Contingencies are reserved for expenditures that cannot be foreseen and planned in the budget process because of the occurrence of an unusual or extraordinary event. From 2020-21 to 2021-22 total budgeted contingency will increase \$15.87 million to \$61.59 million. This is due to a \$10.95 million increase in the General Fund and \$4.91 million in the Special Revenue fund. The federal grant funds that the District will receive include a fee that is assessed as the money is drawn. The contingency is the portion of the allocation that the District may not draw down next year.

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 \$211.15 million in 2020-21 to \$365.18 million in 2021-22 due to the issuance of capital bonds in 2020-21 which will not be fully spent by the end of that year.

The General Fund Budget

General Fund

The General Fund Increased by 3%, or \$24.47 million from \$747.50 million in 2020-21 to \$771.96 million in 2021-22, including a contingency of \$51.90 million.

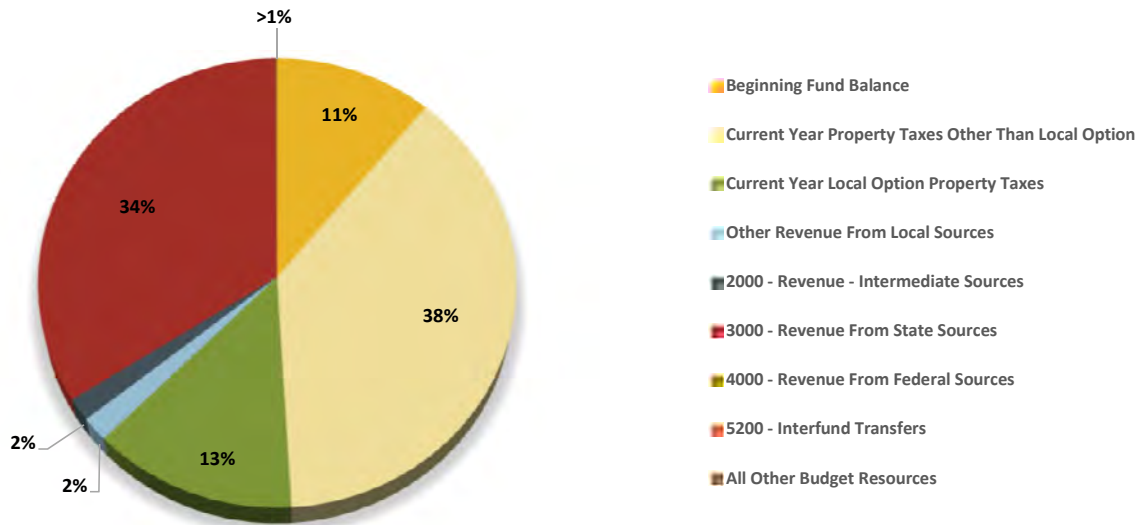


General Fund Resources

In 2021-22, the adopted resources for General Fund total \$771.96 million, an increase of \$24.47 million or 3%, compared to the 2020-21 adopted budget.

The 2021-22 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 \$293.82 million or 38%, State Sources totaling \$261.47 million or 34%, and Local Option Property Taxes totaling \$104.28 million, or 14% of all sources.

Resources by Major Object - General Fund



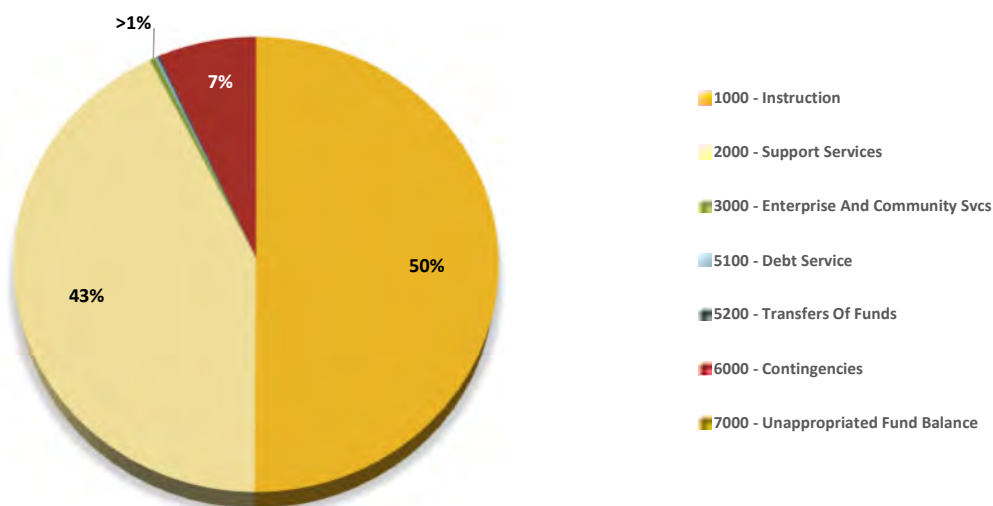
General Fund Requirements

The 2021-22 adopted requirements for General Fund increased by \$24.47 million, or 3%, compared to the 2020-21 budget.

Expenditures are categorized by major function and major object.

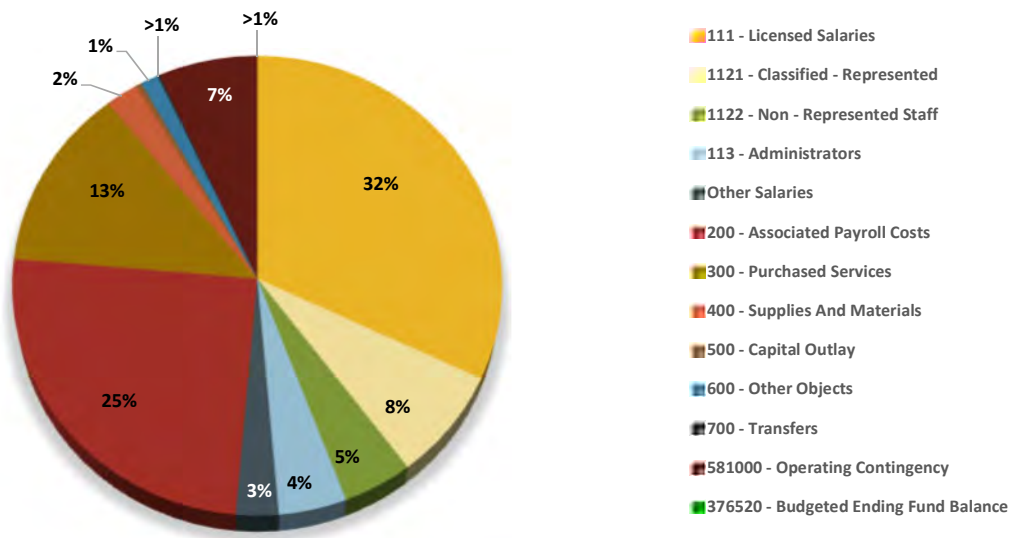
- Major function** includes classroom instruction, support services, enterprise and community services, facility acquisition and construction, debts, transfers out, contingency and ending fund balance. Classroom instruction is the largest budget category at \$386.62 million or 50% of the General Fund. Support Services is the second largest budget category at \$328.09 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 \$589.64 million, or 76% of the General Fund.

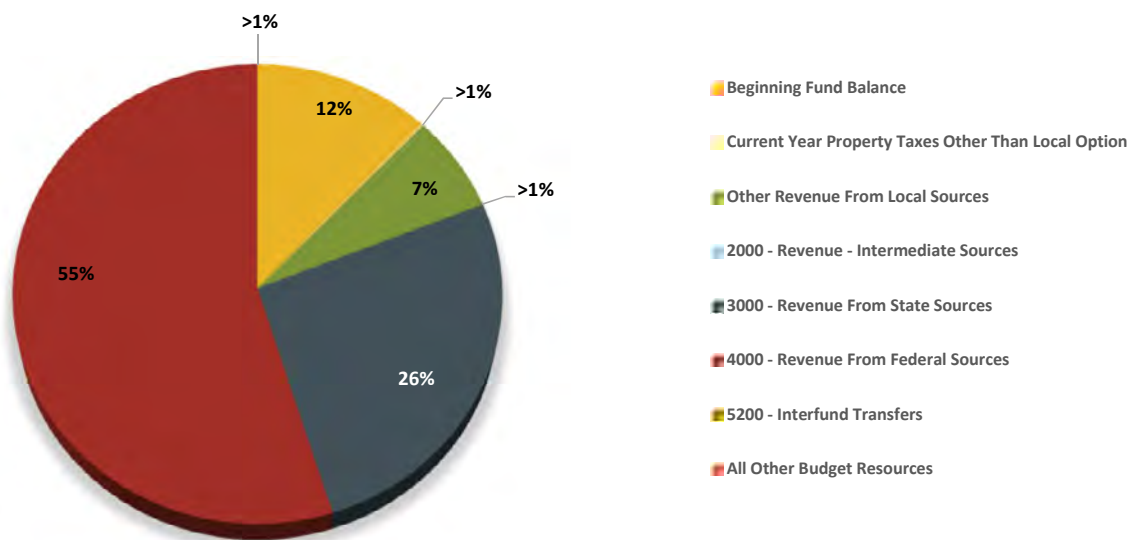
Requirements by Major Object - General Fund



Special Revenue Fund

The budget reflects projected 2021-22 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 65%, from \$183.80 million in 2020-21 to \$303.16 million in 2021-22. This is due to the increased resources from the SIA as well as one-time federal grants such as Elementary and Secondary School Emergency Relief Funds (ESSER) I, II, and III.

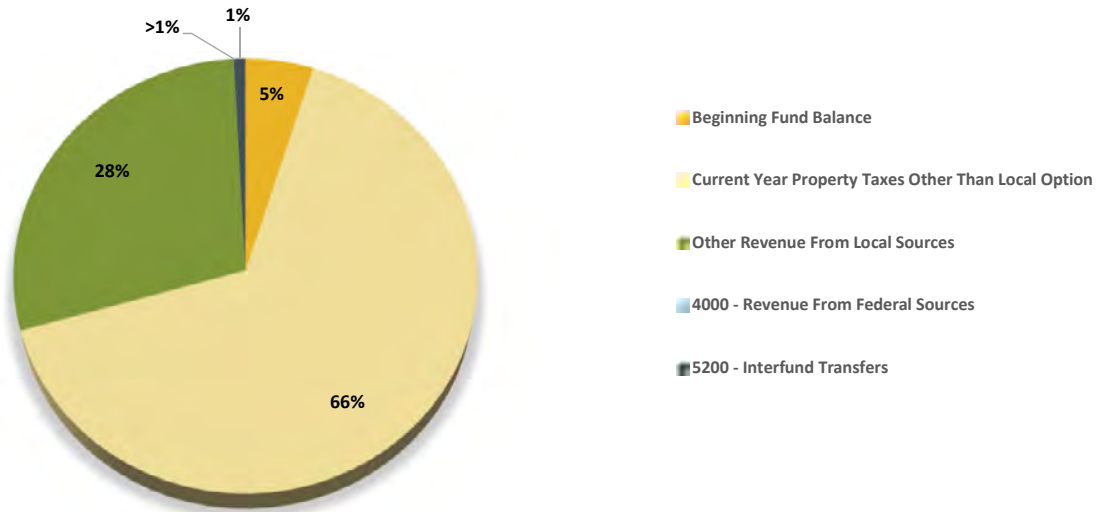
Resources by Major Object - 200 - Special Revenue Fund



Debt Service Fund

The growth of the Debt Service Fund by 5% 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 \$201.67 million in 2020-21 to \$210.96 million in 2021-22. These resources will be used to pay down principal and interest on current debt.

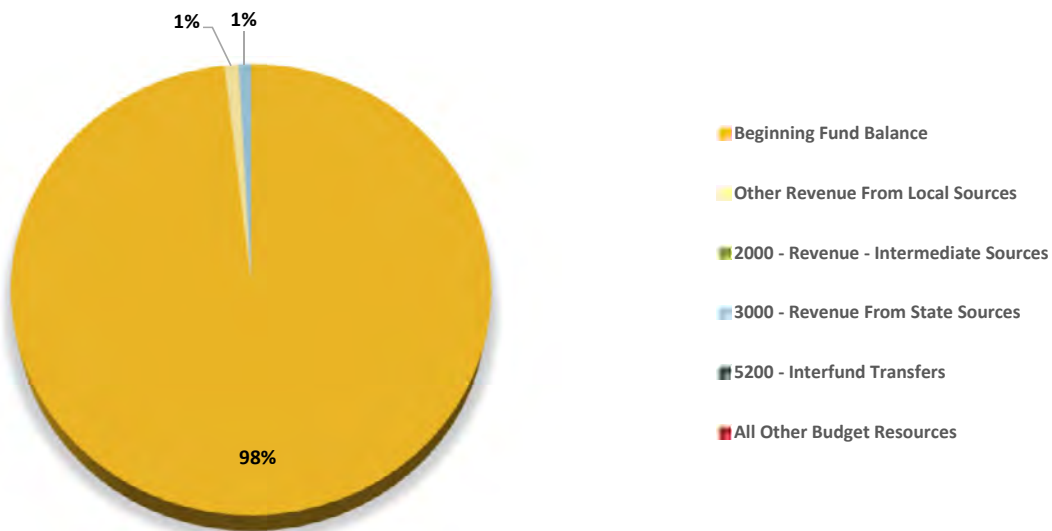
Resources by Major Object - 300 - Debt Service Fund



Capital Projects Fund

The Capital Projects Fund is expected to decrease by 52%, or \$830.33 million from 2020-21 to 2021-22. This decrease is due to the budgeted appropriation in 2020-21 for the possible bond measure and sale. The measure passed in December of 2020 and the District sold \$365.47 million in General Obligation Bonds, Series 2020B to support the first phase of the Technology and Curriculum work outlined in the 2020 bond authorization.

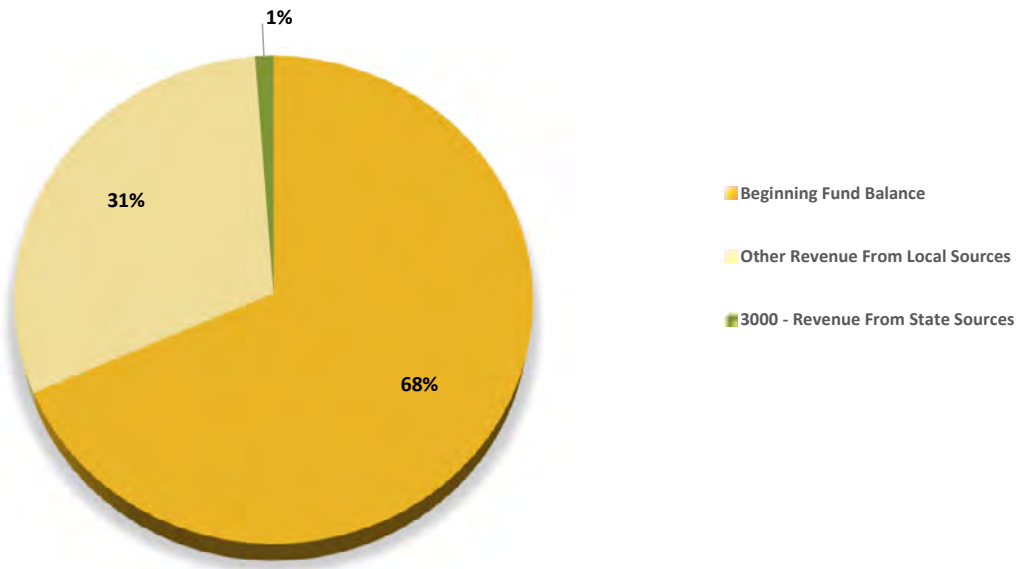
Resources by Major Object - 400 - Capital Projects Fund



Internal Service Fund

Resources in the Internal Service Fund increase from \$8.53 million in 2020-21 to \$8.57 million in 2021-22. Planned expenditures total \$3.78 million, while \$4.79 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

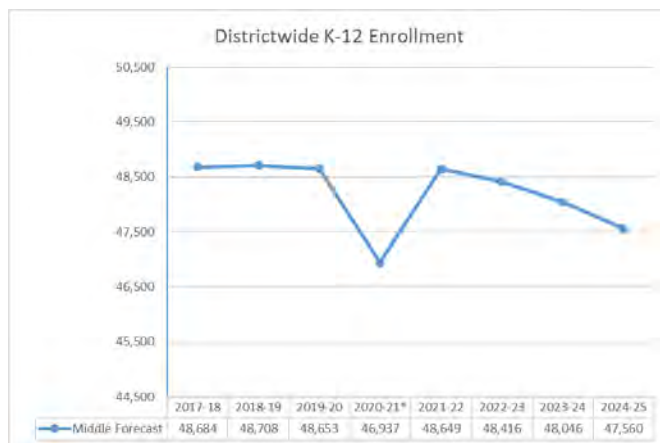
State School Fund and property taxes are primary sources of Portland Public Schools’ Operating Fund, General Fund. The Legislature determines how much money is available from State sources such as income taxes, and local sources primarily property taxes.

State School Fund (SSF)

The State School Fund was created in response to the requirement that the state replace school tax revenue lost under Measure 5. The legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per-student basis.

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

The chart shows the actual October Enrollment by year, along with the middle projection provided by Portland State University’s Population and Research Center (PRC). Since the COVID pandemic had a significant impact on the October 2020 enrollment, it is important to note that those large enrollment losses were ignored in the School and District projections, as students who left during the pandemic are expected to return to school in fall of 2021. The graph below shows the impact of the pandemic.



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 State School Fund 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 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. For more information on the Gap Tax please see

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

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

SCHOOL STAFFING CHANGES

The main priorities for the 2021-22 school staffing were to keep all staffing formulas and investments the same as the 2020-21 school year, with a few more targeted investments to support learning acceleration.

School staffing for 2021-22 is based on projected October 2021 enrollment, which would typically use the actual October 2020 enrollment as the base. Since the COVID pandemic had a significant impact on the October 2020 enrollment, it is important to note that those large enrollment losses were not carried forward in the School and District projections, in an effort to lessen impacts to K-8 staffing in 2021-22. Students are expected to return to school in the fall as the impact of the pandemic is expected to lessen as vaccines become available.

In 2020-21, the main priorities, with the addition of the Student Investment Account (SIA) grant funds, were to add mental health and social/emotional supports and continue investing in the schools with the greatest needs. Since SIA is continuing, all of these investments are continuing. 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 2021-22, as part of the investments to support learning acceleration, additional Instructional Specialist FTE, Social Worker FTE and credit recovery teacher FTE were allocated. The other investment that was expanded was the Arts Pathway, which was expanded to include more clusters and schools.

English as a Second Language (ESL) Staffing

Due to the pandemic, there was no current data available on ESL students at the time of the staffing release, so the typical projection development process could not be used. For 2021-22, the ESL Teacher and Education Assistant allocations were rolled forward from 2020-21. The only adjustments made were for the new Kellogg and its feeder schools, as the students will be moving from K-8 to K-5 and 6-8 schools.

Special Education (SPED) Staffing

There were no formula changes to the Special Education staffing for 2021-22.

CAPITAL PROJECTS SUMMARY FOR 2021-22

In November 2012 and May 2017, Portland voters overwhelmingly supported capital improvement bonds totaling nearly \$1.30 billion to upgrade PPS schools. In November of 2020, Portland voters supported a third capital improvement bond totaling \$1.20 billion.

The 2020 bond will allow PPS to continue the work of improving the health and safety of our aging school buildings with new roofs and mechanical systems, seismic retrofits, plus accessibility and security upgrades. School modernizations include Jefferson and Benson High Schools, Center for Black Student Excellence and new investments in curriculum and technology.

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 McDaniel (formerly 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. For additional information on our bond projects please visit: <https://www.pps.net/domain/62>.

School Board

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

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
Judah McAuley	6/30/2021
Brad Nelson	6/30/2021
Irina Phillips	6/30/2021
Leesha Posey	6/30/2021
Jennifer Samuels	6/30/2021
Hoang Samuels	6/30/2023
Lisa Selman	6/30/2023
Renee Watson	6/30/2023
Elona Wilson	6/30/2023
Parker Myrus, Student Representative	6/30/2021
Jackson Weinberg, Student Representative	6/30/2021

Administrative Personnel

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



ORGANIZATIONAL SECTION



ORGANIZATIONAL SECTION

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

THE DISTRICT AND THE COMMUNITY

General Information

Established in 1851, Portland Public Schools is the largest and oldest school district in the State of Oregon. Located in Northwestern Oregon at the confluence of the Columbia and Willamette Rivers, the District covers an area over 152 square miles. The district boundaries include portions of the cities of Portland (pop. 653,115), Lake Oswego (pop. 39,532), and Milwaukie (pop. 21,014), based on July 2019 estimates by the U.S. Census Bureau, Population Estimates Program (PEP). The District owns and maintains over 100 campuses (schools and other uses) with more than 300 buildings and a total floor area of more than 9 million square feet. Please see the Individual School Reports for building location, age, and grade level information.

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





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

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

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

Detailed School Boundaries: www.pps.net/map

School Boundaries Do Not Reflect City or County Lines

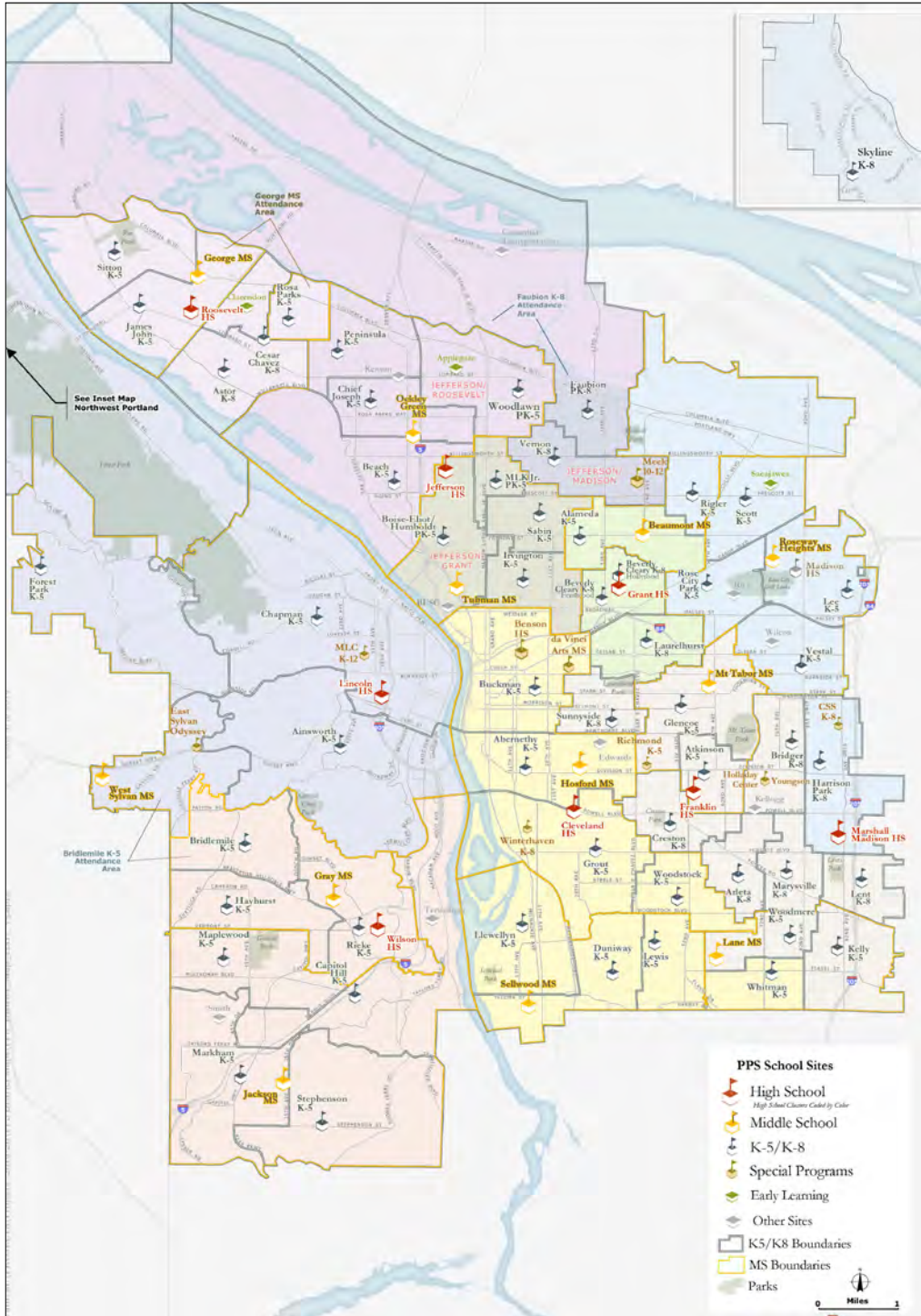
Map Notes:

Beverly Cleary K-8 resides at multiple sites:

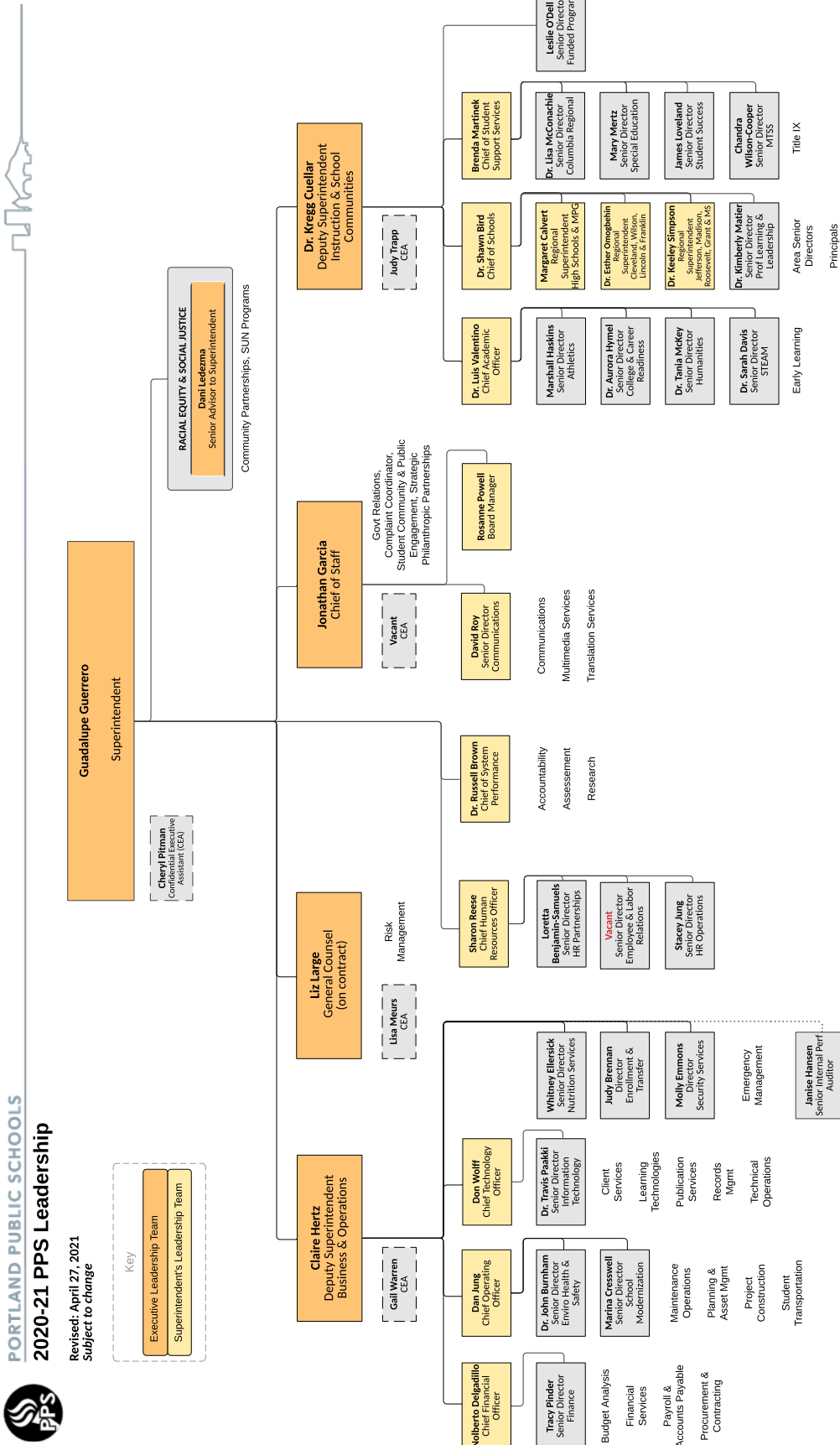
- Hollyrood: Kindergarten
- Fernwood: Grades 1-8

Madison HS is temporarily located at the Marshall site.

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



ORGANIZATIONAL CHART



THE BOARD OF EDUCATION

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

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

The School Board holds twice monthly regular meetings to consider, discuss, and determine District direction on a wide range of issues. Special meetings or work sessions are held as needed to discuss specific topics. Due to COVID-19, all meetings are held virtually and live streamed under the provision ORS 192.670. Meeting dates may be obtained at <http://www.pps.net/Page/1679> under the Board Calendar and Public Notices links.

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



Zone 1

Andrew Scott

anscott@pps.net

Current Term: 7/2019-6/2023



Zone 5

Scott Bailey (Vice Chair)

sbailey@pps.net

Current Term: 7/2017-6/2021



Zone 2

Michelle DePass

mdepass@pps.net

Current Term: 7/2019-6/2023



Zone 6

Julia Brim-Edwards

jbrim-edwards@pps.net

Current Term: 7/2017-6/2021



Zone 3

Amy Kohnstamm

akohnstamm@pps.net

Current Term: 7/2019-6/2023



Zone 7

Eilidh Lowery (Board Chair)

elowery@pps.net

Current Term: 7/2019-6/2023



Zone 4

Rita Moore

rmoore5@pps.net

Current Term: 7/2017-6/2021



Student Representative

Nathaniel Shue

nshue@pps.net

Current Term: 7/2020-6/2021



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.

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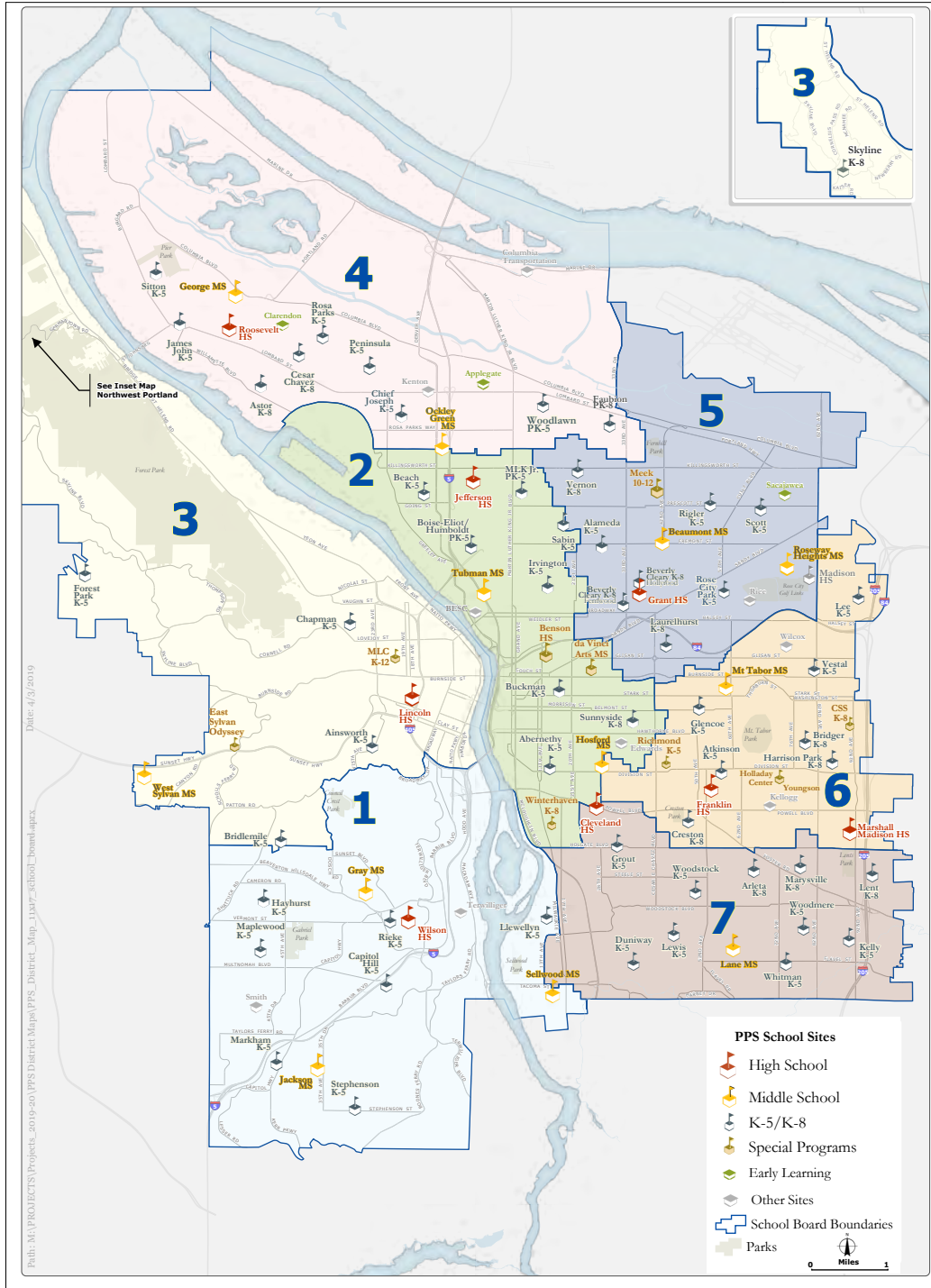
Map Notes:

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- Fernwood: Grades 1-8

Madison HS is temporarily located at the Marshall site.

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Forward Together

Portland Public Schools' 2021–2025 Strategic Plan
for Equity, Inclusion, and Excellence



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In May 2019, PPS adopted our community-informed Vision, [Portland Public Schools reImagined](#). This vision knitted together our community's long-term aspirations for its graduates, educators, and overall school system. It is also the promise we have made to our students, their families, and our community. We are committed to academic excellence and personal success for every student, and central to this is living into our expressed commitment toward our core value of racial equity and social justice.

We believe in the fundamental right to human dignity and that generating an equitable world requires an educational system that intentionally disrupts—and builds leaders to disrupt—systems of oppression.

As a district, we have also adopted a theory of action that provides focus and centers our decision making on the experience of Black and Native American students. In doing so, our Theory of Action accomplishes two important objectives: it explicitly calls out the pernicious institutional and cultural racism embedded in our system, and it prompts us to take action that disrupts the barriers that hinder us from being a school system that is equitable, inclusive, and excellent.

Theory of Action

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

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

Our ability to explicitly name the Black and Native American student experience as central to the focus of our strategies and actions is our organizational effort to create goals using Targeted Universalism because we recognize that resource conversations can be polarizing and that discourse can become trapped in either/or,

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zero-sum mindsets. Our approach aims to operationalize our Racial Equity and Social Justice values so that every student is served, our universal board goals are achieved, and, ultimately, every student realizes our Graduate Portrait. Our approach supports the distinct needs of Black, Native American, and students of color, while also acknowledging our mutual interdependence.

Targeted Universalism

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

— john a. powell

Therefore, we have committed to applying a racial equity and social justice lens in our actions and decisions. That means a practice of utilizing the critical thinking and evaluation skills developed while using the lens as part of our commitment to racial equity and social justice. We believe that this practice will continue to inform our organizational development and strengthen our collective impact, which gets us closer to our community's articulated vision.

The following strategic plan was developed and informed by our theory of action and the Targeted Universalism approach, which are interwoven throughout the strategies. As articulated in our PPS Racial Equity and Social Justice (RESJ) Lens, we provide focus and center our decision making on students of color, especially our Black and Native American students. It is important to note that this framing is applicable and central to the entire strategic plan and, to simplify language to increase accessibility, is not repeated in every instance.

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What is a Strategic Plan?

A vision describes our destination: what we want to be true for our school district by 2030. A strategic plan describes how we will reach our destination. This plan covers the years 2021 to 2025 and outlines the first stage of our journey toward our vision. It describes a set of collective and coherent actions and goals that, taken together, will set in motion the changes needed to bring our vision to fruition. This is still a high-level description; the implementation details are in the site level and department plans. As the vision is long-term, we will need several strategic plans to chart our course.

Vision

The vision describes the change we want to see in the world. Our vision document describes our hopes for students (the Graduate Portrait) and for all of the educators who work at Portland Public Schools (the Educator Essentials), and articulates how the system needs to change to support the educators to support the students (the System Shifts).

Ultimately, everything in the vision document supports the following:

Vision Statement

A graduate of Portland Public Schools will be a compassionate critical thinker, able to collaborate and solve problems and be prepared to lead a more socially just world.

Mission (DRAFT—BOARD APPROVAL)

Our mission describes what we as an organization will do to realize the vision:

The mission of Portland Public Schools is to provide robust, inclusive, joyful learning experiences that disrupt systemic inequities so that every student is prepared to lead a more socially just world.

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Core Values

Students at the Center

We believe that all students have the ability to succeed and that positive impacts on students are at the center of each decision and action. We believe that student voice is essential to understanding and solving the core issues of education and that including student voice is a priority.

Racial Equity and Social Justice

We believe in the fundamental right to human dignity and that generating an equitable world requires an educational system that intentionally disrupts—and builds leaders to disrupt—systems of oppression.

Honesty and Integrity

We believe in demonstrating honesty and integrity in every action we take, with sincere, ethical, transparent, and accountable communication and decision-making in service of our students, families, staff, and community.

Excellence

We believe in rigor and high standards for all students and staff, and that achieving excellence and high performance is the result of the school system acting as a continuous learning organization.

Respect

We believe in respect for all. Every person brings value and deserves to be treated with care, courtesy, and compassion.

Relationships

We believe that relationships are vital to our success. Authentic human connection, established through kind, caring relationships, builds trust, fosters understanding, and strengthens our ability to work together toward shared aspirations.

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Creativity and Innovation

We believe in the power of effective problem solving, supported by a culture of creativity and innovation. Challenging assumptions, nurturing curiosity, welcoming new ideas, and developing lateral thinking skills are essential to developing effective strategies for constructive change.

Partnerships and Collaboration

We believe that together, we know and can achieve a great deal, and that by leveraging the collective actions of a group of committed stakeholders, we can achieve our Vision.

Grounded in the Spirit of Portland

We believe that our unique Portland identity gives us the collective wisdom to acknowledge and learn from our community's diverse history and fuel our progress toward a new era of courageous and innovative collective action to create a better Portland for all.

Joyful Learning and Leadership

We believe in learning and leading in ways that foster human connection, deep appreciation for each other, satisfaction in our work, and appreciation of the learning process.

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Strategic Plan Process

Following the community-formed vision process, we identified five of the System Shifts to create an initial Strategic Plan for the school year 2020–21. Building on that plan, we have now created a four-year plan, which continues the work of the initial plan and adds several key areas of work. Despite the constraints brought by the Covid-19 pandemic, integrating diverse perspectives from students and educators representing different parts of the organization was central to the development of this plan. A student survey and student focus groups were conducted, and a series of educator focus groups were held, including three in which more than two dozen school-based educators of color from across PPS came together for sessions with senior staff. Three student interns joined a 148 person Advisory Committee to provide input on priorities for the plan. Advisory Committee members also took part in System-Shift-specific work teams to develop the details of strategic outcomes and goals. Each work area follows the guidance provided by the community during the vision process, and we will continue to have significant community engagement throughout the implementation of the strategic plan.

Strategic Plan Roadmap



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The Plan

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Summary of Strategic Plan Themes and Outcomes

The focus areas of the plan, described as strategic outcomes (i.e., what will be true once they are achieved) are organized under four main themes:

Theme 1: Racial Equity and Social Justice

As a community, we have an urgency to intentionally disrupt systems of oppression, because they are closely tied to disparities of access and educational outcomes, especially among our Black and Native American students. We have to attack racism and longstanding, structural inequities in our system. We have to remove barriers to teaching and learning. We have to create a sense of belonging for everyone. And we will establish a Center for Black Student Excellence, a constellation of built environments and a designated set of culturally responsive strategies that celebrate and advance Black student achievement at PPS. The issue of race, racism and racial equity is important to the strategic plan as a whole—and it suffuses other themes and action areas throughout. It is important that all stakeholders see opportunities to confront racism and promote equity in every element of our plan.

Strategic Outcomes

Transform Structures for Racial Equity

We are gaining the knowledge and demonstrating the practices that model characteristics of an anti-racist organization, one that eliminates disparities in equitable access to opportunities and outcomes for students of color.

Cultivate a Culture of Racial Equity and Affirmation

We are cultivating the conditions for an organizational culture of racial equity and affirmation to collectively bring about meaningful change.

Reimagine Relationships and a Sense of Belonging

Students develop a strong sense of belonging, and we foster safe, healthy, and positive learning and working environments.

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Plan the Center for Black Student Excellence

A comprehensive, co-constructed, community plan for the Center for Black Student Excellence.

Ensure Equitable Access to Facility Resources

We reimagine the use of space to provide more equitable access to facilities and supporting resources, enabling greater options for student success.

Theme 2:**Inclusive and Differentiated Learning for Every Child**

We celebrate the diversity of our students, and are working to provide differentiated learning experiences and supports that meet each child where they are, work with their interests, and enable them to thrive at PPS. We have a significant population who have varying abilities that require special attention and programs. Many students with disabilities, and those with complex learning needs, were not well-served by Covid-19 virtual learning. We need to strengthen educational offerings for these students, and expand resources for their physical and emotional safety. And we must make learning relatable and relevant for the real-world contexts—for jobs, technology and challenges of the future—for every student.

Strategic Outcomes**Develop an Integrated Instructional Framework**

Our Integrated Instructional Framework guides teaching and learning and integrates respectful consideration of culture, disability, race, gender, and language. It supports inquiry-based, foundational, and interdisciplinary learning for students to develop and demonstrate mastery of the Graduate Portrait and learning standards.

Design Learning Experiences that Promote Self-Directed, Future-ready Learning

Every student has access to flexible, personalized, and differentiated learning experiences throughout their PK-12 journey that are centered on their interests and needs, support self-directed learning, are real-world relevant, and provide multiple pathways to graduation or a certificate of completion.

Implement Multi Tiered System of Supports

Our strongly aligned system of tiered supports provides progressively targeted and individualized supports for students, based on student data, decision criteria,

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educator collaboration, and using evidenced-based academic, social-emotional, and behavioral interventions that are culturally responsive and eliminate barriers to learning.

Establish Systems and Structures for Inclusion

All of our systems and structures support the understanding and implementation of inclusionary practices for students with disabilities.

Promote an Inclusive Mindset

We all share the mindset that students with disabilities are everyone's students.

Build the Advocacy Power of Students and Families of Students with Disabilities

We ensure that all families and students, especially those historically underserved, have the knowledge, information and support they need to fully engage in, and contribute to, the special education process.

**Theme 3:
Professional Excellence and Support**

To become a world-class school district, we must hire talented people from diverse backgrounds and experiences. We also know that our world-class staff needs ongoing professional support and resources. This will require action across many forms, including better communication and coordination; career pathways for educators, building our educators' capacity in social and emotional support to students; and a culture of adult learning to accelerate student achievement.

Strategic Outcomes

Develop a Diverse, High-Quality, and Thriving Workforce

We have a diverse, high-quality, and thriving workforce that is supported in personal and professional wellbeing and success.

Advance Our Organizational Learning Culture and Practice

Our coherent, system-wide, culture of adult learning provides systems and supports that spur growth, innovation, and collaboration.

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Theme 4: Embracing Change

We need to create and support a culture open to positive change—as a system. The way we solve problems systematically, the way we build a management culture, **the way we build trust and promote empathy**, the way we communicate within our system and to our stakeholders—all of these are actions that require constant refinement and improvement.

Strategic Outcomes

Socialize Our Vision and Strategic Plan

We socialize our vision, PPS reImagined, and our strategic plan by providing ongoing opportunities for educators, students, and community stakeholders to engage, understand, and make meaning together.

Build A Collective Sense of Trust and Belonging

Our educators and community collectively foster an environment of belonging, trust and shared ownership for the success of our students, educators, and school district.

Establish a System-wide Project Management Culture and Practice

Our project management practice ensures consistent, sustainable, and synchronized implementation and organizational coherence of all strategic plan efforts.

Embed System-wide Data-Driven Continuous Improvement Practices

We effectively and consistently use data to drive cycles of continuous improvement that lead to decisions and actions that improve student outcomes.

Establish Exceptional Service Culture and Standards

We deliver exceptional central services to our schools, students, and families.

Implement A Proactive, Effective, and Creative Communication Practice

Our communications practice proactively informs internal and external stakeholders in ways that are respectful, transparent, and inclusive of our linguistically and culturally diverse communities.

Launch an Innovation Practice that ReImagines System Problem Solving

Our system-wide innovation practice addresses challenges in the system by generating creative solutions and moving promising practices to implementation at scale.

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Cultivate and Promote Aligned Community Partnerships

Our partnerships equitably support our students to achieve the Graduate Portrait.

Develop a Coherent System-wide Community Engagement Approach

Stakeholder engagement is a core competency through which the perspectives and voice of educators, students, families, and community are authentically integrated.

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Strategic Plan Objectives

These Strategic Plan Objectives describe the high level indicators of success for our strategic plan. What does success look like at the end of the strategic planning period that is reflective of the strategies in the plan and measures our progress toward our Vision?

Student-centered Indicators

- An early learning indicator—TBD
- Narrowing the opportunity gaps for our Black and Native students: (These are aligned to Board Goals)
 - By grade 3, our Black and Native students will close opportunity gaps in reading by showing more growth than other subgroups as measured by the NWEA Measures of Academic Progress (MAP) assessments
 - By 5th Grade, our Black and Native students will close opportunity gaps in math by showing more growth than other subgroups as measured by the NWEA Measures of Academic Progress (MAP) assessments
 - By 8th Grade, our Black and Native students will narrow opportunity gaps in both reading and math by showing increasing numbers of students who meet or exceed proficiency in both English Language Arts and Mathematics as measured by Smarter Balanced Assessment Consortium (SBAC) assessments.
 - By graduation, our Black and Native students will close postsecondary opportunity gaps by showing greater increases of students, as compared to other subgroups, who meet at least one of the following postsecondary readiness indicators as stated in the current board goals:
 - a) Successful completion (C or better) of 3 or more Advanced Placement courses,
 - b) Successful completion (C or better) of 3 or more International Baccalaureate courses,
 - c) Successful completion (C or Better) of 3 or more Dual Credit courses,
 - d) Successful completion of Career and Technology Pathway (2 or more courses in the same path).

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e) Successful achievement of the seal of biliteracy

I. AP foreign language: 3 or above

- Students report increasing sense of belonging as measured by the Successful Schools Survey
- Students report learning is more engaging and relevant for their future
- Reduce disproportionate identification of students in Special Education, especially our Black, Native and English Learner students
- Reduce disproportionality in exclusionary discipline measures for our Black and Native students
- Students are able to self-assess growth on the Graduate Portrait, including an adapted Graduate Portrait for students with disabilities, using a developmentally appropriate continuum
- Growth in number of students on track for the Graduate Portrait milestones as expressed by the Graduate Portrait continuum
- Students report their learning experiences support their understanding and attainment of the Graduate Portrait

Other Success Indicators Related to Educator Essentials and Implementation of Key Strategies

- Increase in number of educators of color who are hired and retained
- Increase in educators of color reporting feeling a sense of belonging
- Educators use the Educator Essentials to self-assess professional growth
- Data driven, continuous improvement practices evident at grade level, schools, departments and district as a whole
- Evidence that educators are aligning their work and professional learning to the Vision

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Themes and Outcomes in Depth

THEME 1

Racial Equity and Social Justice

Transform Structures for Racial Equity and Social Justice

Strategic Outcome

We are gaining the knowledge and demonstrating the practices that model characteristics of an anti-racist organization, one that eliminates disparities in equitable access to opportunities and outcomes for students of color.

Description

We are disrupting entrenched institutional and cultural racism by integrating the PPS RESJ Lens into critical district structures and processes and continuously examining and changing beliefs, mindsets, policies, actions, and decision-making to eliminate disparities in access to opportunities and outcomes for students of color.

Goal #1

Disrupt inequities by applying the PPS RESJ Lens to analyze and interrogate high-leverage system change opportunities, including policies, processes, and resource allocation.

Goal #2

Every educator can articulate their role and responsibility within the [RESJ Framework and Plan](#) and understand how it fits within their work as reflected in their professional goals, published teamwork plans, and quarterly reviews.

Goal #3

In service of board goals, the RESJ Advisory Council supports the implementation of the [RESJ Framework and Plan](#) to ensure that the district measures, monitors, evaluates, and acts to track progress toward equitable student outcomes.

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Cultivate a Culture of Racial Equity and Affirmation of Diversity

Strategic Outcome

We are cultivating the conditions for an organizational culture of racial equity and affirmation to collectively bring about meaningful change.

Description

We are creating an organizational culture of racial equity that is characterized by respect, care, affirmation, and interconnectedness. This culture results from widespread use of the PPS RESJ Lens and from educators developing their individual capacity to understand oppression in education. This enables them to successfully collaborate with others to bring about meaningful change that increases student success, resilience, and empowerment.

Goal #1

Develop and implement RESJ professional learning and school site supports aligned to the [RESJ PD Framework](#) and the Professional Learning Master Plan. This is done in collaboration with school teams, departments, and external partners so the entire system is engaged in continuous RESJ learning and improvement.

Goal #2

Engage meaningfully with students, families, and community leaders through intentional and inclusive partnership and collaboration with culturally specific, multiracial partners and community, and in coordination with our Community Engagement team. Implement RESJ strategies in every school and department to meet the needs of students and families.

Reimagine Relationships and a Sense of Belonging

Strategic Outcome

Students develop a strong sense of belonging, and we foster safe, healthy, and positive learning and working environments.

Description

Our “design principles for belonging,” based on collaborative work with students, student groups, families and communities, and external research, build capacity throughout the system to reimagine relationships, foster community and belonging,

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and reimagine discipline. The design process identifies needed resources and creates the conditions for greater physical and emotional safety for students and educators.

Goal #1

Complete a process of exploratory learning and gathering input on what is needed to build a sense of belonging and supportive relationships.

Goal #2

Based on the results of goal #1, prototype a set of “design principles for belonging” that create the conditions for educators to foster emotional regulation and healthy environments for every student.

Goal #3

Develop and implement a comprehensive plan, building on goals #1 and #2, that increases access to, and representation of, student-led activities that support cultural and social identity, enhancing a sense of safety and belonging at every school site.

Plan the Center for Black Student Excellence

Strategic Outcome

A comprehensive, co-constructed, community plan for the Center for Black Student Excellence.

Description

In partnership with Black community leaders, education and youth development experts and PPS educators, our community will launch a racial equity centered design and planning process that will inform both the educational programming and the physical design and implementation of the Center for Black Student Excellence in schools and facilities in the heart of the historic Albina neighborhood around Jefferson High School. Drawing from local, national, and international expertise as well as student, family, and community engagement, the collective will set the framework and design for implementation of the Center.

Goal #1

A robust and detailed community, student, and stakeholder engagement plan, developed in coordination with our Community Engagement team, is reviewed, vetted, and approved.

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Goal #2

Our community- and student-focused engagement process produces a vision and mission, and a comprehensive plan that outlines educational outcomes, partnership needs/development, physical space needs, oversight, and responsibility.

Goal #3

Create and implement a plan to hire, train, and promote educators, and others, who reflect the cultural and racial diversity of our student demographics.

Ensure Equitable Access to Facility Resources

Strategic Outcome

We reimagine the use of space to provide more equitable access to facilities and supporting resources, thereby enabling greater options for student success.

Description

Our response to the question, “*How might we change enrollment, budgeting, and partnership policies and practices to create an equitable allocation of resources and more flexible and future-focused schools, including non-comprehensives, such as CBO alternative schools?*” results in a reimagined use of space. Student needs are the driver, and the Graduate Portrait is the frame that guides access to spaces and allocation of resources, supporting multiple pathways to graduation.

Goal #1

Develop and implement guidelines and plans for intentionally and equitably upgrading every inaccessible and aging facility in the school district.

Goal #2

Regular, two-way, engagement informs facilities planning and resource allocation developed in coordination with our Community Engagement team.

Goal #3

Develop and implement administrative policies and processes that allow students to flexibly access multiple educational programs and offerings, virtually or physically, and in conjunction with ongoing career learning academy development work.

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THEME 2

Inclusive and Differentiated Learning for Every Child

Develop an Integrated Instructional Framework

Strategic Outcome

Our Integrated Instructional Framework guides teaching and learning and integrates respectful consideration of culture, disability, race, gender, and language. It supports inquiry-based, foundational, and interdisciplinary learning for students to develop and demonstrate mastery of the Graduate Portrait and learning standards.

Description

The framework describes an interrelated set of practices and expectations that guide how we support inquiry-based, disciplinary and interdisciplinary learning. It also describes teaching that is inclusive, culturally responsive, learner-centered, interactive, engaging, and intellectually rigorous.

Goal #1

Develop the first version of a culturally responsive and culturally sustaining Instructional Framework that identifies learning and teaching practices that support all students in attaining the Graduate Portrait.

Goal #2

Backward map and build out the developmental continuum (PK-12) of the Graduate Portrait. Following this, develop corresponding performance-based assessments to demonstrate mastery, in alignment with the instructional framework, for all levels.

Goal #3

Develop and implement a comprehensive professional learning plan to support adult learning related to effective implementation of the Instructional Framework.

Goal #4

Prototype interdisciplinary teaching and learning practices at a small scale in order to learn about the systems and structures that can be scaled effectively in the next strategic plan.

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Design Learning Experiences that Promote Self-directed, Future-ready Learning

Strategic Outcome

Every student has access to flexible, personalized, differentiated learning experiences throughout their PK-12 journey. These experiences are centered on their interests and needs, support self-directed learning, are real-world relevant, and provide multiple pathways to graduation / certificate of completion.

Description

Educators and diverse groups of students collaborate, in coordination with our Community Engagement team, to design and implement flexible, personalized learning experiences and environments. These experiences and environments build upon student interests and needs; use space and time creatively, in ways that expand the learning environment beyond the traditional “bell” structure; and are aligned to the Graduate Portrait. This collaborative design process intentionally develops self-directed learning skills for students.

Our initial work will identify key principles for designing flexible, interest-based learning experiences that can be applied across the system. The principles can be adopted by other students and educators to make learning more engaging, relevant, and self-directed for all students. The design principles will also be informed by and influence the redesign of multiple interest-based learning experiences PK-12. Examples include the PK-3 alignment and design work, Middle School redesign efforts, college and career pathways to graduation or certificate of completion, and alternative pathways for students PK-12. The design principles will be integrated into the district’s instructional framework.

Goal #1

Develop initial design principles to incorporate student interests and needs into learning experiences. The design principles will be developed collaboratively by a diverse group of students and educators in coordination with our Community Engagement team. They will be included in a “design guide” that is incorporated into the Integrated Instructional Framework.

Goal #2

Support schools at all levels to redesign master schedules centered on learner needs and student access to equitable learning experiences, and support the implementation of flexible learning experiences PK-12.

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Goal #3

Provide students opportunities for personalized learning that centers around differentiated and flexible learning experiences that are developmentally appropriate and focused on the personalized interests and needs of each student.

Goal #4

Develop a comprehensive plan, and prototype external and internal career-related learning with students that emphasizes real-world, hands-on experiences, such as internships and externships, job shadows, and simulations.

Implement Multi-tiered System of Supports (MTSS)

Strategic Outcome

Our strongly aligned system of tiered supports provides progressively targeted and individualized resources for students. The supports are based on student data, decision criteria, and educator collaboration, and use culturally responsive, evidence-based academic, social-emotional, and behavioral interventions to eliminate barriers to learning.

Description

Multi-tiered System of Support (MTSS) is a framework focused on prevention and problem solving for all students, using data-based decision making. This framework promotes educational systems that provide equitable outcomes for all students. MTSS uses evidence-based instruction, intervention, and assessment practices to ensure that every student receives the appropriate level of support based on their level of need. Attention is focused on creating and sustaining Tier I support (universal), Tier II intervention (targeted group), and Tier III intervention (individual) systems to help eliminate barriers to learning and ensure equitable outcomes. MTSS integrates Racial Equity, Social Emotional Learning, and Restorative Justice practices to promote a culture of emotional safety and respect for students and educators.

Goal #1

Fully implement MTSS school-level systems and structures, such as Professional Learning Communities, Student Intervention Teams, School Climate Teams, and Instructional Leadership Teams that monitor student success and development and provide tiered level support and interventions consistently.

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Goal #2

All our PK–12 schools implement school-wide Transformative Social Emotional Learning (TSEL) as defined through our partnership with CASEL and expressed in our School guide. District-wide professional learning, aligned with the Professional Learning Master Plan and driven by RESJ, is available and required for the entire workforce. TSEL is integrated in the structures and systems across our departments and units, and a robust continuous improvement process is in place to guide its implementation.

Goal #3

All of our PK-12 sites have access to Restorative Justice (RJ) resources, focused on building community, strengthening relationships, and repairing harm, as part of our work to reimagine discipline. These resources include support for classrooms, training for educators, facilitation of interventions, and support for community engagement.

Establish Systems and Structures for Inclusion

Strategic Outcome

All of our systems and structures support the understanding and implementation of inclusionary practices for students with disabilities.

Description

Our system-wide capacity for inclusion of students is supported by the consideration of special education needs in planning for professional development, curriculum adoption, budget, MTSS, CTE, and staffing. This ensures that every student can attain the Graduate Portrait, and every educator can develop their capacity to be inclusive and responsive to all diverse learners, as reflected in the Educator Essentials.

Goal #1

District-wide planning for professional development, curriculum adoption, budget, MTSS, CTE, and staffing is inclusive of special education.

Goal #2

Develop and fund an inclusion team that focuses on coaching support and mentoring for general education teachers around the inclusion of students with complex needs.

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Promote the Mindset that Students with Disabilities Are Everyone's Students

Strategic Outcome

We all share the mindset that students with disabilities are everyone's students.

Description

We understand and implement inclusionary practices for students with disabilities, including full implementation of MTSS, UDL, comprehensive professional development, and tiered academic supports, aligned to the Graduate Portrait and Educator Essentials.

Goal #1

Every educator receives professional training and resources to optimize opportunities for students with disabilities to succeed. The professional development is aligned with the Professional Learning Master Plan and includes a full implementation of UDL practices in special education and general education, and tiered academic supports, including culturally responsive pedagogy. This supports our belief that students with disabilities are everyone's students and expands our understanding of the importance of inclusion.

Goal #2

We are reducing exclusions from general education by increasing awareness, reducing bias and discriminatory practices, and increasing inclusionary practices by educators in the general education setting.

Goal #3

We have increased training, education, and support for educators, aligned with the Professional Learning Master Plan, in the use of the Multilingual SpEd Family Toolkit.

Build the Advocacy Power of Students and Families of Students with Disabilities

Strategic Outcome

We ensure that all families and students, especially those who have been underserved historically, have the knowledge, information, and support they need to fully engage in, and contribute to, the special education process.

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Description

We work with families and students to identify information needs and expand resources on all aspects of the special education processes, including evaluation, eligibility, and IEP process. We empower students to lead their own IEPs. Educators have the training and support to be fully inclusive of all families and students and help create connections between special education supports and the Graduate Portrait.

Goal #1

We ensure that students with disabilities and their families understand the graduate portrait elements to help students realize them. We also explore those elements in an adapted Graduate Portrait for students with complex needs, in collaboration with students and families, to ensure that every student sees themselves in our Graduate Portrait.

Goal #2

Expand our Multilingual SpEd Family Toolkit to increase education and awareness for families/guardians, especially our historically underserved families, regarding special education processes and practices.

Goal #3

Use our expanded Multilingual SpEd Family Toolkit to increase student awareness and engagement in special education processes so that students can learn to lead their own IEPs and understand how special supports connect to meeting graduate portrait goals, especially for our historically underserved students.

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THEME 3

Professional Excellence and Support

Develop a Diverse, High-quality, Thriving Workforce

Strategic Outcome

We have a diverse, high-quality, thriving workforce that is supported in personal and professional wellbeing and success.

Description

We have a diverse workforce that reflects student demographics through intentional recruitment, hiring, retention, and development of educators of color. We have a high-quality, thriving workforce that is supported by professional experiences throughout the entire employee lifecycle, to ensure each educator's personal and professional wellbeing, growth, and success.

Goal #1

Implement inclusive and equitable processes, practices, and accountability systems to decrease racial disproportionality of recruitment, hiring, retention, and promotion, prioritizing the growth and development of educators of color in their careers.

Goal #2

Increase the health and wellbeing of every educator by implementing social, emotional, and wellness best practices and supports, including identifying culturally affirming supports for educators of color.

Advance Our Organizational Learning Culture and Practice

Strategic Outcome

Our coherent, system-wide culture of adult learning provides systems and supports that spur growth, innovation, and collaboration.

Description

We are a learning organization that facilitates individual growth for educators at all levels, through pathways that are aligned to the Educator Essentials, differentiated supports, and professional learning choices. Our supportive adult learning culture and

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professional learning system encourages innovation and increases collaboration and knowledge sharing system-wide, resulting in stronger professional practice across the district.

Goal #1

Create a Professional Learning Master Plan that identifies system-wide learning requirements, options, and guidance on developing individual and site-specific learning plans that integrate system-wide learning needs, individual needs, and interests.

Goal #2

Identify and implement culturally affirming and differentiated supports and resources to support employee growth, including individualized professional growth plans and evaluations.

Goal #3

Develop and implement professional learning that is aligned across sites and departments and integrates a continuum toward mastery for a prioritized set of Educator Essentials aligned to the Graduate Portrait.

Goal #4

Design and develop a Knowledge and Learning Management System that supports knowledge building, sharing and learning for all educators.

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THEME 4

Embracing Change

Socialize Our Vision and Strategic Plan

Strategic Outcome

We socialize our vision, PPS reimagined, and our strategic plan by providing ongoing opportunities for educators, students, and community stakeholders to engage, understand, and create meaning together.

Description

Our socialization process invites our educators, students, and community stakeholders to explore the ideas, ask questions, and think through the implications of both our vision and our strategic plan. Through a variety of ongoing opportunities, our community develops a shared understanding and commitment to our vision and our strategic plan, and each stakeholder can see that they play an important role in reaching our shared aspirations.

Goal #1

Develop and begin implementing a plan to create opportunities for internal and external stakeholders, especially our students, to make meaning of the vision and the strategic plan, and to understand how they can proactively support, lead, and help us collectively achieve our goals.

Build a Collective Sense of Trust and Belonging

Strategic Outcome

Our educators and community collectively foster an environment of belonging, trust and shared ownership for the success of our students, educators, and school district.

Description

In collaboration with our community, we have identified the actions that build relational trust and those that dismantle it. With this understanding, we nurture trusting relationships through meaningful collaboration and investment in understanding each other's backgrounds, perspectives, and motivations (our why). We continually realign to our shared purpose, building a collective sense of belonging, to create a system that powers our students' success.

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Goal #1

Establish shared definitions of relational trust and belonging, based on an understanding of the actions that build or dismantle them.

Goal #2

Use the understanding and definitions developed through goal #1 to develop and implement a plan to strengthen our capacity to build relational trust and a collective sense of belonging.

Establish a System-wide Project Management Culture and Practice

Strategic Outcome

Our project management practice ensures consistent, sustainable, and synchronized implementation and organizational coherence of all strategic plan efforts.

Description

The successful execution of the strategic plan is brought about through the establishment of a system-wide Project Management Office. This ensures consistent, sustainable, and synchronized implementation of plans, including site and department action plans, through common project management standards practiced throughout the organization. System-wide coordination of these efforts increases visibility, effective communication, and organizational alignment.

Goal #1

Create and implement a shared project management framework with common standards, processes, and tools to monitor and execute the strategic plan.

Goal #2

Establish an Enterprise Project Management Office, based on professional industry practice and the unique needs of our environment. The office will provide ongoing organizational leadership and staffing toward a consistent, effective project management experience for all educators.

Goal #3

Support sites and departments to create action plans aligned with the strategic plan, and develop processes for ongoing coordination of implementation efforts.

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Embed System-wide Data-driven Continuous Improvement Practices

Strategic Outcome

We use data effectively and consistently to drive cycles of continuous improvement that leads to decisions and actions that improve student outcomes.

Description

Effective data-driven continuous improvement practices are evident throughout the district, especially at the classroom, grade-level, school, and central office department levels. Educators have the capacity to set measurable goals, collect outcome and implementation data from multiple sources, analyze data, adjust actions, and monitor progress toward goals. Diverse stakeholders are involved in data analysis to strengthen interpretation, and this informs decisions and actions, especially resource allocations, that lead to improved outcomes.

Goal #1

Strategic plan priorities are being monitored quarterly and publicly reported annually to ensure progress toward our equitable metrics and indicators.

Goal #2

A shared model of data-driven continuous improvement cycles has been adopted by schools and departments, and supports for effective implementation are in place.

Goal #3

The Board of Education, the district, central office departments, schools, and grade level teams will establish regular cycles of review as part of their continuous improvement process.

Goal #4

Strengthen capacity to provide effective instruction that leads to closure of our significant gaps in student outcomes through access to real-time student progress monitoring data (formative assessments, other measures).

Goal #5

Develop an integrated data-management infrastructure that is responsive and accurate so that effective data-driven continuous improvement practice is supported throughout the district.

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Establish Exceptional Service Culture and Standards

Strategic Outcome

We deliver exceptional central services to our schools, students, and families.

Description

Our central office is transforming to better serve our schools for the benefit of students and families. We will have a performance management system that supports educators to improve services continuously, using a meaningful set of multiple measures, grounded in a customer service culture and a research-based framework. This reflects our belief that student achievement can be accelerated when schools are supported by central services that are performed reliably and accurately, convey trust and confidence through knowledge of products and services, communicate caring and individualized attention, and provide help willingly and promptly.

Goal #1

Develop and implement a district-wide performance management system that is grounded in a research-based Customer Service Excellence model.

Goal #2

Establish professional learning communities, aligned with our Professional Learning Master Plan, across service departments to support cross-departmental collaboration on challenging problems of practice. Identify actions to improve service performance.

Implement a Proactive, Effective, and Creative Communication Practice

Strategic Outcome

Our communication practice proactively informs internal and external stakeholders in ways that are respectful, transparent, and inclusive of our linguistically and culturally diverse communities.

Description

Internal and external communication is consistent and accurate, and it informs stakeholders in a timely fashion. Attention to accessibility has made methods and content responsive to audience needs. By using a variety of data and media, we “show the system to itself” through stories of growth and accomplishment, keeping our community proactively informed as to progress across the district.

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Goal #1

Develop and implement our guidelines for clear, accessible, inclusive, and meaningful communications created in collaboration with students, families, site educators and the central office so that we can target our messages to diverse stakeholders.

Goal #2

Identify and implement creative methods to proactively develop and share, both internally and externally, stories that celebrate and share the progress we are collectively making toward realizing our vision.

Launch an Innovation Practice that Reimagines System Problem Solving

Strategic Outcome

Our system-wide innovation practice addresses challenges in the system by generating creative solutions and moving promising practices to implementation at scale.

Description

Our innovation practice enables all educators and students to address challenges in the system and puts a supportive structure in place to enable them to do so. This structure is the Innovation Studio, which includes training, resources, and incentives that promote a culture of creativity, iterative design improvements, and managed risk-taking. Innovation approaches are described in a PPS Innovation Framework, and regularly applied to ensure that solutions meet the needs of intended stakeholders and are resilient to potential future forces. Innovation is non-linear and often includes ideating broadly to tackle problems that are ill-defined and for which effective solutions are unknown. An innovation practice involves design research and human-centered design to learn insights from those for whom the solution is designed. Then, through exercises that harness creativity, through design thinking and prototyping, new and innovative solutions to challenges are developed.

Goal #1

Establish the PPS Innovation Studio and train the initial diverse team of innovation process facilitators for projects, in alignment with the Professional Learning Master Plan.

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Goal #2

Complete the development of PPS's Innovation Framework to provide a clear definition of innovation in PPS with written guidelines and expectations on the innovation practice in the district.

Goal 3

Establish a robust plan to continue building the PPS innovation practice, including ongoing support systems and additional trained facilitators (including students).

Cultivate and Promote Aligned Community Partnerships

Strategic Outcome

Our partnerships equitably support our students to achieve the Graduate Portrait.

Description

Internal and external stakeholders are active partners supporting our vision and have clear options and opportunities to align their efforts with our vision, PPS reimagined. We cultivate, foster and sustain partnerships so that our collective efforts to support our students to achieve the Graduate Portrait are maximized.

Goal #1

Collaboratively develop a partnership framework, in coordination with our Community Engagement team, that defines types and elements of effective partnerships, outlines RESJ-focused criteria for partnerships, and provides guidelines on fostering and sustaining effective partnerships.

Goal #2

Redefine and develop our culture of giving that grows sustainable partnerships with stakeholders, and build multiple meaningful and aligned opportunities for all community members to take action in support of our vision.

Goal #3

Establish a citywide campaign of partners that collectively aligns a shared set of priorities to achieve the Graduate Portrait.

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Develop a Coherent System-wide Community Engagement Approach

Strategic Outcome

Stakeholder engagement is a core competency through which the perspectives and voice of educators, students, and families are authentically integrated.

Description

Our coherent, system-wide approach to internal and external community engagement uses consistent guidelines for departments and sites on the design of engagement activities to ensure that they are meaningful and transparent. Guidelines clarify expectations as to the purpose and outcomes of engagement, including expectations for collaboration and feedback loops, and help stakeholders feel that their participation is valued by understanding how their input, feedback, and collaborative design efforts will be used.

Goal #1

Develop and iteratively improve engagement guidelines and tools to support sites and departments to authentically engage stakeholders. This includes protocols and expectations for participation and communication, and feedback loops so that participants understand the purpose, methods, and outcomes to engagement initiatives in which they have participated.

Goal #2

Map engagement efforts of all strategic plan efforts, and collaborate proactively with strategic plan project leads to ensure that all engagement efforts follow the guidelines.

Goal #3

Establish district-wide principles for creating meaningful and actionable feedback loops with clear expectations so that educators, families, and students feel heard and appreciated, and understand how their feedback will be used.

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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 planning 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 2021-22 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 strategic plan emerging from the district visioning process
- Development of a sustainable budget
- Improvement of the educational experience for all of our diverse learners

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

Board Policy

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

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

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

Budgetary Basis of Accounting

The District reports financial position, results of operations, and changes in fund balance/net position on the basis of Generally Accepted Accounting Principles (GAAP). The budgetary statements provided as part of required or other supplementary information are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The District is embarking on the implementation of the Government Finance Officers Association's Best Practices in School Budgeting. This process will support the collaboration of instructional and financial leadership to improve student performance.

BUDGET CALENDAR



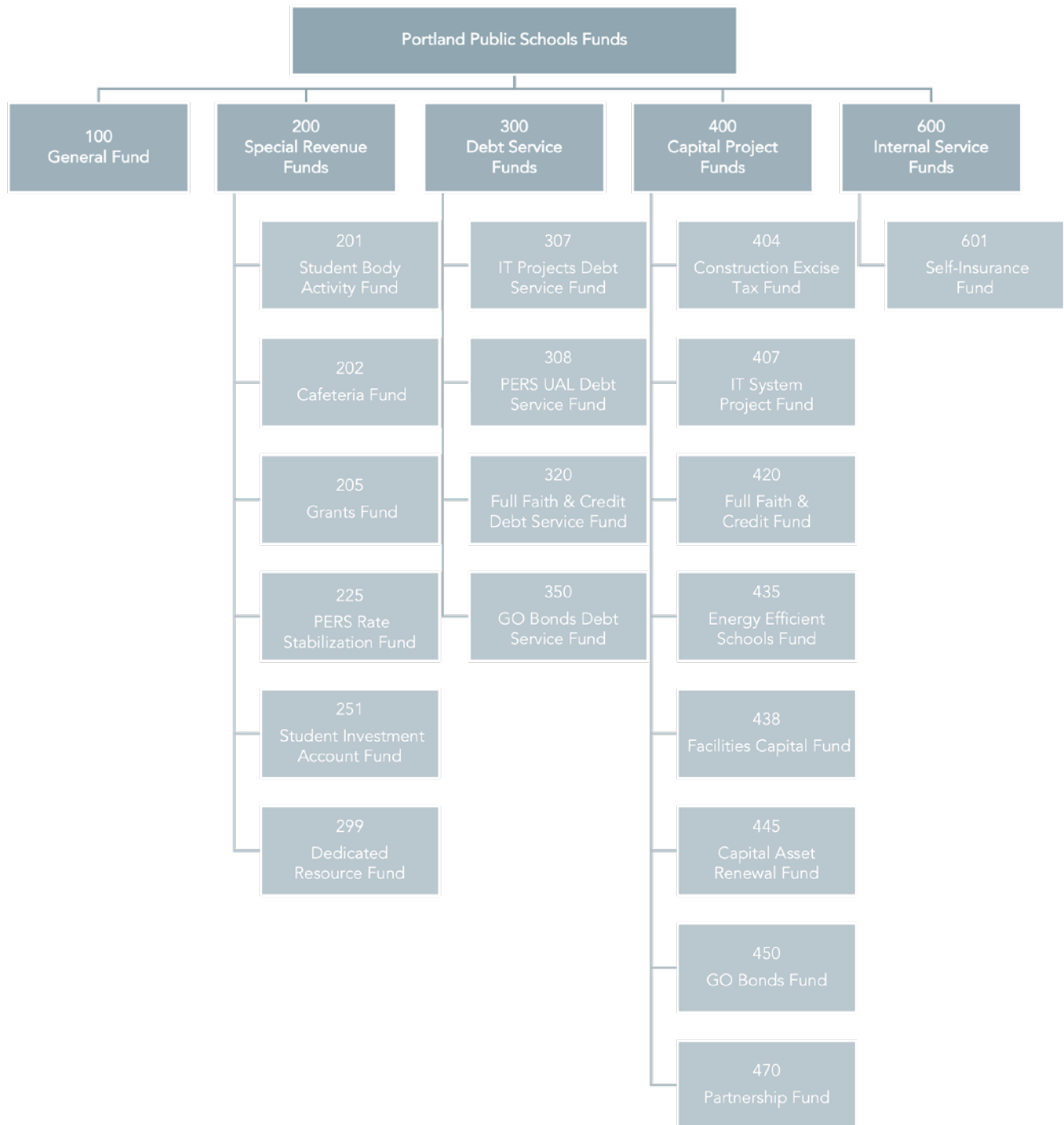
Portland Public Schools Budget Calendar 2021-22

Adopted 10/6/2020

			Board Inform / Review	Board Action	
Budget Planning	September 22, 2020	School Board Meeting 6:00 PM Board reviews draft 2021-22 Budget Calendar	✓		Virtual Meeting
	October 6, 2020	School Board Meeting 6:00 PM Board approves 2021-22 Budget Calendar		✓	Virtual Meeting
	October 20, 2020	School Board Meeting 6:00 PM Board appoints Community Budget Review Committee (CBRC) members		✓	Virtual Meeting
	December 1, 2020	School Board Meeting 6:00 PM Board reviews draft budget goals for 2021-22	✓		Virtual Meeting
	December 15, 2020	School Board Meeting 6:00 PM Board approves financial goals for the 2021-23 biennium		✓	Virtual Meeting
	March 9, 2021	School Board Meeting 6:00 PM <i>Work session with CBRC</i> Board reviews Strategic Plan and Multi-Year Business Plan	✓		Virtual Meeting
April 4, 2021	<i>Publish 1st Notice of Budget Committee Meeting (5 to 30 days before the meeting)</i>				The Oregonian Web Site
April 18, 2021	<i>Publish 2nd Notice of Budget Committee Meeting (5 to 30 days before the meeting)</i>				The Oregonian Web Site
April 27, 2021	School Board Budget Meeting 6:00 PM <i>CBRC in attendance</i> Proposed Budget: Superintendent delivers 2021-22 Proposed Budget message and presentation	✓			Virtual Meeting
May 4, 2021	School Board Work Session 6:00 PM Board conducts public engagement session on Proposed Budget			✓	Virtual Meeting
May 11, 2021	School Board Meeting 6:00 PM CBRC presents 2021-22 Proposed Budget report to the Board	✓			Virtual Meeting
May 25, 2021	School Board Meeting 6:00 PM Approved Budget: Board as Budget Committee approves 2021-22 Proposed Budget			✓	Virtual Meeting
June 6, 2021	<i>Publish Notice of Budget Hearing and Budget Summary</i>				The Oregonian Web Site
June 15, 2021	TSCC Hearing 5:00 PM TSCC certifies 2021-22 Approved Budget School Board Meeting 6:00 PM Adopted Budget: Board conducts a public hearing, adopts budget, makes appropriations and imposes taxes	✓		✓	Virtual Meeting
July 15, 2021	<i>Submit Tax Certification documentations</i> <i>File budget information with County Recorder and Designated Agencies</i>				

PORTLAND PUBLIC SCHOOLS FUND STRUCTURE

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



Fund Descriptions and Definitions

Fund Type	Fund Purpose	Budgeted Funds
100 General Fund	The primary day-to-day operating fund of the District.	100 - General Fund
200 Special Revenue Funds	Dedicated revenues such as: Federal, State and Local Grants and Private Donations.	201 - Student Body Activity Fund 202 - Cafeteria Fund 205 - Grants Fund 225 - PERS Rate Stabilization Fund 251 - Student Investment Account Fund 299 - Dedicated resource Fund
300 Debt Service Funds	Accounts for the payment of principal and interest on certain long-term debt.	307 - IT Projects Debt Service Fund 308 - PERS UAL Debt Service Fund 320 - Full Faith & Credit Debt Service Fund 350 - GO Bonds Debt Service Fund
400 Capital Project Funds	Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities.	404 - Construction Excise Tax Fund 407 - IT System Project Fund 420 - Full Faith & Credit Funds 435 - Energy Efficient Schools Fund 438 - Facilities Capital Fund 445 - Capital Asset Renewal Fund 450 - GO Bonds Fund 470 - Partnership Funds
600 Internal Service Fund	Accounts for services furnished by one department or agency to another department or agency on a cost-reimbursement basis.	601 - Self Insurance Fund

CLASSIFICATION OF REVENUES AND EXPENDITURES

Oregon Program Budgeting & Accounting Manual

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

Major Sources

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

Expenditures are classified by function and object.

Major Functions

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

Major Objects

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

FINANCIAL BOARD POLICIES

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

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

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

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

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

FINANCIAL BOARD POLICIES

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

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

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

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

FINANCIAL BOARD POLICIES

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

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

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

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

FINANCIAL BOARD POLICIES

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

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

FINANCIAL BOARD POLICIES

	<p>BOARD POLICY</p> <p>Administrative Directive</p>	<p>8.10.030-AD</p>
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8.10.030-AD Budget Reallocations – Post Budget Adoption

I. Purpose

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

II. General Provisions

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

III. Provision of Information to the Board

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

FINANCIAL BOARD POLICIES

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

IV. Process for Determining Major Expenditure Reductions

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

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

V. Contingency Fund Transfers

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

FINANCIAL SECTION



FINANCIAL SECTION

The financial section contains required information for the District's funds and descriptions of significant revenue sources and expenditure 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 2021-22 reflects the continued and additional investments in the following areas using available resources:

Academic Supports & Interventions for Our Most Vulnerable Students

- Instructional specialists for CSI, TSI/Title schools to provide targeted academic support to identified students
- Culturally-specific support for Native American students
- Credit Recovery FTE for the high schools and CBOs
- Technology support and an external grant to continue to expand 1:1 device program in additional Verizon Innovation schools including support to provide community-based school program equitable per pupil funding
- Support to provide Charter schools and CBOs equitable per pupil funding
- Learning acceleration

Social Emotional and Mental Health Supports

- Continue the improved counselor-to-student ratios at all middle schools
- Addition of social workers for Title middle schools and K-8s while continuing the investments made in 2020-21 for the high schools and K-5/K-8 and Multiple Pathways to Graduation schools (e.g. Alliance, DART)
- Further SEL and trauma-informed care initiative. Improve coaching and partnerships by expanding our outreach and professional learning
- Increase mental and behavioral health supports; this includes contracts with culturally-specific organizations to provide mental and behavioral health support and additional school psychologists to support case management

More Optimal Student-Teacher Ratios & Class Sizes

- Commitment to ensuring class size goals in Grades KG-2 in CSI schools
- Continued investment in full-time Educational Assistants in Title 1 Kindergarten classrooms
- Staffing ratios based on pre-pandemic enrollment to provide stability for staff and students

Continue Elective Courses at Comprehensive Middle Schools and K-8s

- Continue investment in staffing allocated to schools to support added elective offerings
- Continue FTE for 4 middle schools to provide a seven period day schedule, which expands elective offerings
- Additional investment in a seven period day schedule for Kellogg

Greater Access to Arts Education Opportunities

- Additional investments in staffing to ensure complete arts discipline pathways exist at elementary-middle-high school levels; expanded from Jefferson and Roosevelt clusters to include Franklin, Cleveland, and McDaniel (formerly Madison)
- Continued investments supporting a visual and performing arts Teacher on Special Assignment (TOSA) position to support Master Arts Education Plan development and implementation, and to support Visual and Performing Arts (VAPA) teacher network
- Identified budget to support arts materials, sheet music, and instrument purchase/repair

Culturally-Specific Student & Family Supports & Expanded Community Partnerships

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

Curriculum Materials & Professional Development for Educators

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

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 or Functions describe how the resources are used and will only be present in the requirements details.
- Accounts or Objects 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 expenditure (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 and proprietary funds. PPS's governmental funds include 100, 200, 300, and 400. PPS's has one proprietary fund - 600.

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

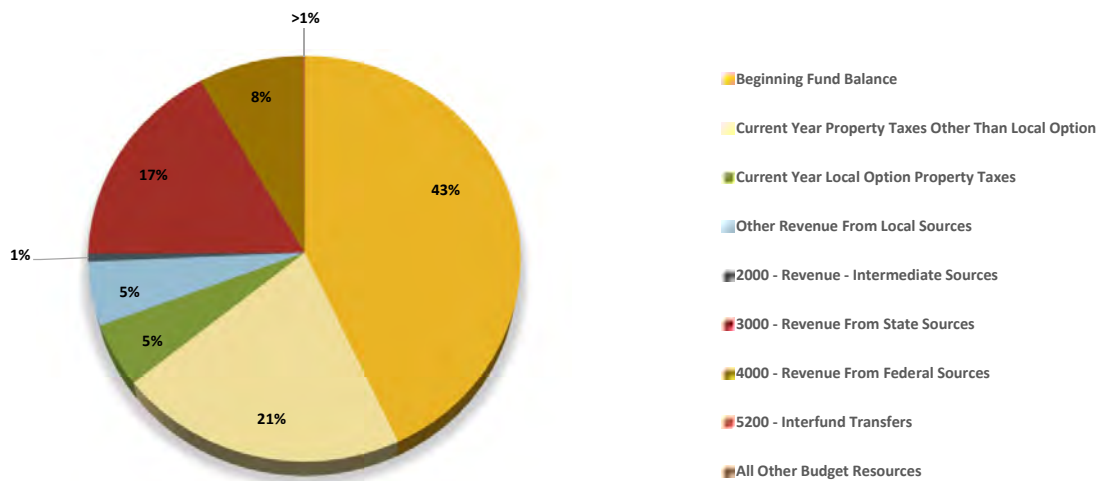
For the fiscal year ending June 30, 2022, the budgeted resources for all funds is over \$2.05 billion. Major sources of revenue are grants, general obligation bonds, SSF, and property taxes. Grants are accounted for in the Special Revenue Fund, and sources include federal Title and Individuals with Disabilities Education Act (IDEA) grants, as well as local and state grants such as Student Success Act (HB 3427), Elementary and Secondary School Emergency Relief Fund (ESSER) 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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Beginning Fund Balance	221,460	558,757	427,192	699,464	864,307	887,226	887,226
Current Year Property Taxes Other Than Local Option	364,344	380,694	393,651	406,934	432,813	432,813	432,813
Current Year Local Option Property Taxes	88,405	94,272	97,372	100,366	104,279	104,279	104,279
Other Revenue From Local Sources	103,489	125,230	107,023	112,818	106,038	104,835	104,835
2000 - Revenue - Intermediate Sources	15,339	13,604	14,038	14,171	13,762	12,762	12,762
3000 - Revenue From State Sources	264,133	263,840	308,190	322,400	335,975	347,406	347,406
4000 - Revenue From Federal Sources	50,801	48,454	54,143	77,493	170,087	166,285	166,285
5200 - Interfund Transfers	6,997	6,125	1,931	1,851	1,754	1,754	1,754
All Other Budget Resources	422,640	70	520,039	1,000,084	1,050	1,050	1,050
TOTAL RESOURCES	1,537,607	1,491,045	1,923,579	2,735,581	2,030,065	2,058,410	2,058,410

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, 2022, requirements for all funds is over \$2.05 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 instruction and enterprise and community services. These increases are in alignment with strategic investments in learning acceleration and additional supports to our students and families as they return to in person instruction. Facilities acquisition and construction has a large decrease from 2020-21, where we appropriated funds in anticipation of a bond measure and sale. The measure passed in November of 2020 and the first sale was made in December of 2020.

The adopted budget includes an increased contingency for 2021-22 due to mid-year savings carried over from 2020-21. Reserves are for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. From 2020-21 to 2021-22 the budgeted contingency will increase from \$45.72 million to \$61.59 million, an increase of 35%, due to a \$10.95 million increase in the General Fund and \$4.91 million increase in the special revenue fund. The federal grant funds that the District will receive include indirect that is assessed as the money is drawn. The contingency is the portion of the allocation that the District may not draw down in future years.

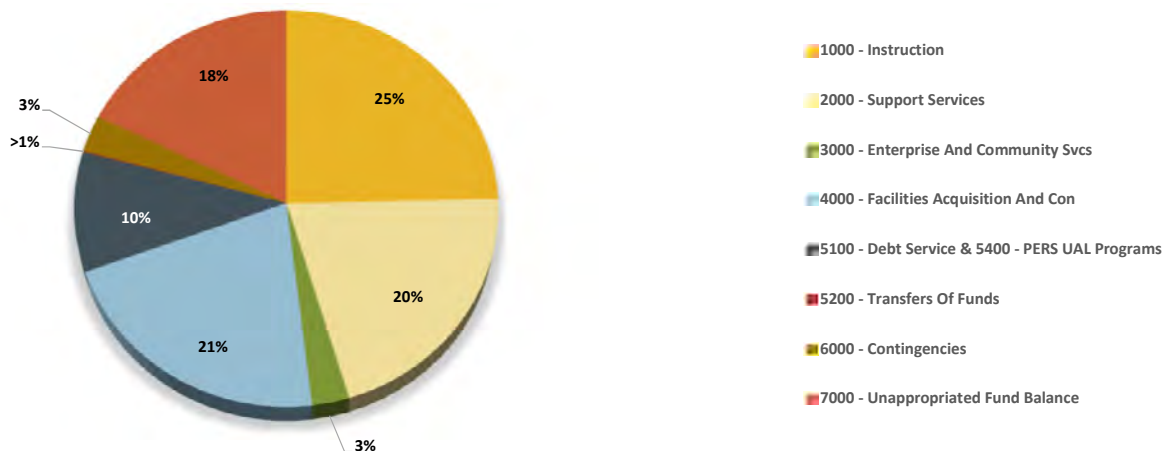
Prior years include an unappropriated ending fund balance which is an estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet cash flow needs. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Unappropriated ending fund balance will increase from \$211.15 million in 2020-21 to \$365.18 million in 2021-22 due to the sale of General Obligation Bonds in 2020-21 which will not be fully spent by the end of the year. Unappropriated ending fund balances are budgeted in the Capital Funds, Special Revenue Funds and Debt Service Funds for 2021-22.

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

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
1000 - Instruction	386,976	394,078	408,759	488,452	3,488.04	511,453	507,966	507,966	3,479.27
2000 - Support Services	281,401	302,212	322,815	439,688	2,398.41	414,993	425,257	425,257	2,488.88
3000 - Enterprise And Community Svcs	22,962	22,831	21,937	25,675	241.42	46,066	57,046	57,046	242.25
4000 - Facilities Acquisition And Con	113,042	164,764	207,451	1,331,605	40.80	438,126	438,086	438,086	39.55
5100 - Debt Service & 5400 - PERS UAL Programs	167,472	173,842	177,734	191,444	-	201,532	201,532	201,532	-
5200 - Transfers Of Funds	6,997	6,125	1,931	1,851	-	1,754	1,754	1,754	-
6000 - Contingencies	-	-	-	45,715	-	57,185	61,586	61,586	-
7000 - Unappropriated Fund Balance	558,757	427,192	782,953	211,151	-	358,955	365,183	365,183	-
TOTAL REQUIREMENTS	1,537,607	1,491,045	1,923,580	2,735,581	6,168.67	2,030,065	2,058,410	2,058,410	6,249.95

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

Requirements by Major Function - All Funds



ALL FUNDS REQUIREMENTS BY OBJECT

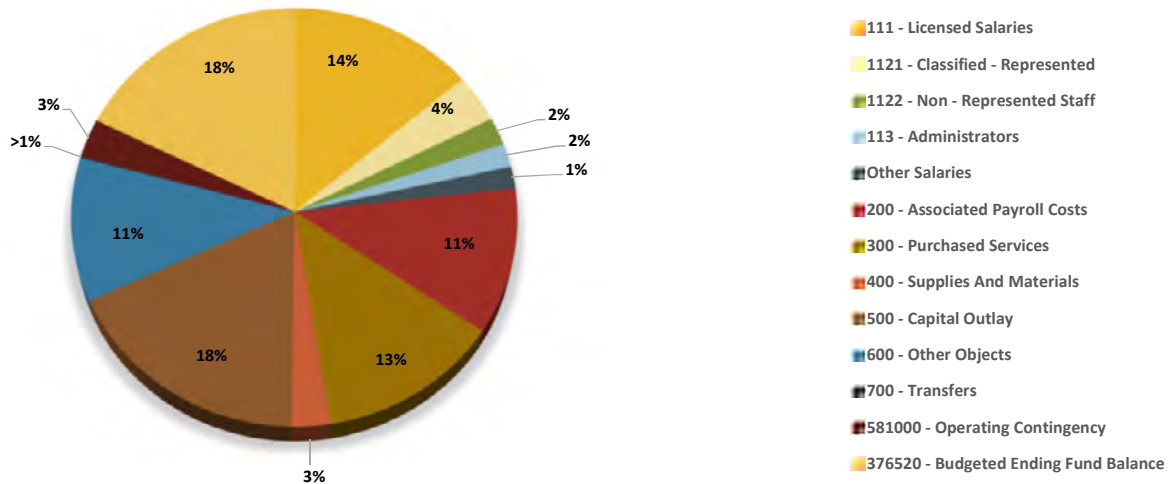
Across all funds, staffing costs account for 34% of Total Requirements. Capital Outlay is responsible for 18% while Supplies is 3%. Other Objects - most notably debt service payments - account for another 11%. Purchased Services are expected to require nearly 13%. Contingency and Budgeted Ending Fund Balance make up 21% of the overall budget.

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

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
111 - Licensed Salaries	234,751	243,932	247,318	268,690	3,526.06	285,529	285,529	285,529	3,549.58
1121 - Classified - Represented	56,282	58,707	64,235	74,063	1,894.87	76,002	76,182	76,182	1,933.12
1122 - Non - Represented Staff	29,086	30,172	33,652	41,697	481.14	43,791	43,930	43,930	490.75
113 - Administrators	26,860	28,152	31,316	33,936	266.60	37,363	37,363	37,363	276.50
Other Salaries	23,919	27,845	26,811	27,972	-	38,626	34,824	34,824	-
200 - Associated Payroll Costs	178,174	180,305	200,639	218,766	-	232,892	231,687	231,687	-
300 - Purchased Services	116,486	131,026	127,945	295,485	-	234,276	267,857	267,857	-
400 - Supplies And Materials	35,780	42,640	39,284	64,369	-	70,798	55,976	55,976	-
500 - Capital Outlay	87,190	127,641	169,339	1,230,384	-	368,009	368,169	368,169	-
600 - Other Objects	183,326	187,234	198,159	221,502	-	224,885	228,370	228,370	-
700 - Transfers	6,997	6,199	1,931	1,851	-	1,754	1,754	1,754	-
581000 - Operating Contingency	-	-	-	45,715	-	57,185	61,586	61,586	-
376520 - Budgeted Ending Fund Balance	558,757	427,192	782,951	211,151	-	358,955	365,183	365,183	-
TOTAL REQUIREMENTS	1,537,607	1,491,045	1,923,580	2,735,581	6,168.67	2,030,065	2,058,410	2,058,410	6,249.95

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

Requirements by Major Object - All Funds



3-YEAR FORECAST ALL FUNDS

Budget Forecast by Major Object and Function - All Funds (In Thousands)

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	887,225	649,346	411,851	534,700
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	432,813	446,961	458,605	474,656
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	104,279	107,929	111,706	115,616
OTHER REVENUE FROM LOCAL SOURCES	104,835	108,437	113,578	117,975
2000 - REVENUE - INTERMEDIATE SOURCES	12,762	13,209	13,671	14,149
3000 - REVENUE FROM STATE SOURCES	347,406	359,565	372,150	385,175
4000 - REVENUE FROM FEDERAL SOURCES	166,286	142,082	117,048	121,144
5200 - INTERFUND TRANSFERS	1,754	1,234	619	618
ALL OTHER BUDGET RESOURCES	1,050	1,087	442,125	1,164
Total Resources	2,058,410	1,829,850	2,041,354	1,765,199

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	285,529	295,523	305,866	316,571
1121 - CLASSIFIED - REPRESENTED	76,182	78,849	81,609	84,465
1122 - NON-REPRESENTED STAFF	43,931	45,468	47,059	48,707
113 - ADMINISTRATORS	37,362	38,670	40,023	41,424
OTHER SALARIES	34,826	36,046	37,308	38,613
200 - ASSOCIATED PAYROLL COSTS	231,687	239,795	248,188	256,874
300 - PURCHASED SERVICES	267,858	251,798	230,628	238,718
400 - SUPPLIES AND MATERIALS	55,977	57,935	59,963	62,062
500 - CAPITAL OUTLAY	368,169	285,051	282,819	292,554
600 - OTHER OBJECTS	228,370	235,359	240,533	249,234
700 - TRANSFERS	1,754	1,815	1,878	1,944
581000 - OPERATING CONTINGENCY	61,585	58,667	60,721	62,846
376520 - BUDGETED ENDING FUND BALANCE	365,182	204,874	404,758	71,186
Total Requirements	2,058,410	1,829,850	2,041,354	1,765,199

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

INTERFUND TRANSFER SCHEDULE

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

Fund Transfers - FY 2021/22

Source Fund	Transfer Out	Destination Fund	Transfer In	Purpose
101 General Fund	(1,136,000)	320 Full Faith and Credit Debt Service Fund	1,136,000	Debt Service Principal & Interest Payments
404 Construction Excise	(618,000)	320 Full Faith and Credit Debt Service Fund	618,000	Debt Service Principal & Interest Payments
Total Transfers	\$ (1,754,000)		\$ 1,754,000	

VARIANCE BY MAJOR FUNCTION

The following chart summarizes the variances from the 2020-21 adopted budget to the 2021-22 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 Program

Fund	Function	Description	Variance	Explanation
General	1111	Elementary K-5	\$ (5,494,233)	Includes Student Investment Account (SIA) strategies temporarily funded by General Fund in 2020-21 returning to grant funding in 2021-22, coupled with staffing for enrollment at prepandemic levels requiring moving staff to SIA and ESSER funding. Overall staffing levels remain stable across all funds.
General	1122	Middle School Extra Curricular	\$ 56,971	Increase in FTE plus salaries and associated payroll costs
General	1131	High School Programs	\$ 3,813,876	Increased staffing due to higher enrollment at the high school level
General	1140	Pre Kindergarten Programs	\$ 50,992	Increases in overall staffing costs due to COLA, Step and associated payroll
General	1250	Less Restrictive Programs	\$ 1,763,509	Increases in overall staffing costs due to COLA, Step and associated payroll
General	1260	Treatment and Habilitation	\$ 275,309	Increases in overall staffing costs due to COLA, Step and associated payroll
General	1400	Summer School Programs	\$ 249,996	Targeted investments to support learning acceleration
General	2120	Guidance Services	\$ 1,609,430	Increases in overall staffing costs due to COLA, Step and associated payroll
General	2210	Improvement of Instruction	\$ 1,479,665	Targeted investment to support professional development for learning acceleration and curriculum adoption
General	2230	Assessment and Testing	\$ 121,930	Targeted investments to support data based reporting, tracking and decisions
General	2240	Instructional Staff Development	\$ (2,021,466)	Student Investment Account (SIA) strategies temporarily funded by General Fund in 2020-21 returning to grant funding in 2021-22
General	2320	Executive Administration Svcs	\$ 111,545	Increase of 4.5 FTEs (namely for RESJ) and additional funds for legal fees
General	2410	Office of the Principal Svcs	\$ 3,319,391	Increases in overall staffing costs due to COLA, Step and associated payroll
General	2520	Fiscal Services	\$ 2,204,060	Implementation of new accounting rule for leased purchases plus increases in overall staffing costs due to COLA, Step and associated payroll
General	2540	Oper/Maintenance of Plant Svcs	\$ 2,256,174	Targeted investments to support health and safety of our buildings includes additional custodial FTE
General	2550	Student Transportation Services	\$ 149,671	Additional transportation costs for taxi cab, First Student, and fuel
General	2570	Internal Services	\$ (2,769,641)	General fund one-time supports related to the pandemic allocated in 2020-21 only
General	2630	Information Services	\$ 322,000	Targeted investments in Communications, RESJ and Strategic Partnerships
General	2640	Staff Services	\$ (3,829,399)	Student Investment Account (SIA) strategies temporarily funded by General Fund in 2020-21 returning to grant funding in 2021-22
General	2660	Technology Services	\$ 3,396,323	Targeted investments to support IT services and grant matching
General	3100	Food Services	\$ 26,739	Increases in overall staffing costs due to COLA, Step and associated payroll
General	3300	Community Svcs	\$ 552,502	Increases in overall staffing costs due to COLA, Step and associated payroll
General	5110	Other Uses	\$ 1,223,200	Implementation of new accounting rule for leased purchases
General	5210	Fund Transfers	\$ (98,000)	Reduction in transfer to Debt Service Fund
General	6110	Operating Contingency	\$ 6,554,000	Increase in EFB to achieve 7% Contingency per Board policy 8.10.025-P

Fund	Program	Program Description	Variance	Explanation
200	1000	Instruction	\$ 53,319,588	Student Investment Account full funding and Elementary & Secondary School Relief funds (ESSER)
200	2000	Support Services	\$ 27,961,533	Student Investment Account full funding and Elementary & Secondary School Relief funds (ESSER)
200	3000	Enterprise & Community Services	\$ 19,812,000	Student Investment Account full funding and Elementary & Secondary School Relief funds (ESSER)
200	4000	Facilities Acquisition & Construction	\$ 55,282	Student Investment Account full funding and Elementary & Secondary School Relief funds (ESSER)
200	6000	Contingencies	\$ 4,911,598	Set aside for ESSER indirect costs to be charged over a multiple year period
200	7000	Unappropriated Fund Balance	\$ (3,610,025)	Spend down of Nutrition Services fund balance due to the Pandemic and increased feeding programs district-wide.

Fund	Program	Program Description	Variance	Explanation
300	5000	Fund Transfers	\$ 8,865,000	April and December of 2020 Sale of General Obligation Bonds
300	7000	Unappropriated Fund Balance	\$ 426,000	Increase in ending fund balance due to sale of bonds in 2020

Fund	Program	Program Description	Variance	Explanation
400	1000	Instruction	\$ (29,644,000)	Allocation moved to Facilities Acquisition and Construction to align with next year's spending plan
400	2000	Support Services	\$ (59,292,316)	Allocation made in 2020-21 in anticipation of bond measure and sale and no sale anticipated for 2021-22
400	4000	Facilities Acquisition & Construction	\$ (893,534,215)	Allocation made in 2020-21 in anticipation of bond measure and sale and no sale anticipated for 2021-22
400	7000	Unappropriated Fund Balance	\$ 150,989,247	Increase in fund balance due to sale of bonds in 2020-21

Fund	Program	Program Description	Variance	Explanation
600	2000	Support Services	\$ 14,933	Increases in overall staffing costs due to COLA, Step and associated payroll

VARIANCE BY MAJOR OBJECT

Major Variance by Object

Fund	Major Account	Description	Variance	Explanation
General	5100000	Salaries	\$ 13,550,703	Increases in overall staffing costs due to COLA, Step, and associated payroll
General	5200000	Associated Payroll Costs	\$ 4,710,276	Increases in associated payroll costs due to COLA, Step and health care costs
General	5400000	Supplies & Materials	\$ (12,847,316)	Student Investment Account (SIA) strategies temporarily funded by General Fund in 2020-21 returning to grant funding in 2021-22
General	5500000	Capital Outlay	\$ 355,260	Targeted increases in technology across the district
General	5600000	Other Objects	\$ 1,174,450	Implementation of new accounting rule for leased purchases
General	5800000	Operating Contingency	\$ 6,554,000	Increase in EFB to achieve 7% 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 72% 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 15% is provided by our Beginning Fund Balance, the City of Portland Arts Tax, Multnomah Education Service District transit, and others.

Fund 100-General Fund Requirements Summary

Payroll and Associated Payroll Costs (such as PERS, taxes, and healthcare) account for 76% 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 11%.

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.
- The Implementation of the Guaranteed Viable Curriculum is supported through increased investments in textbook adoption and curricular material from the bond, as well as the General Fund funded 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.
- Investments to address class size and credit recovery as schools begin to re-open and students return.

Operational Investments

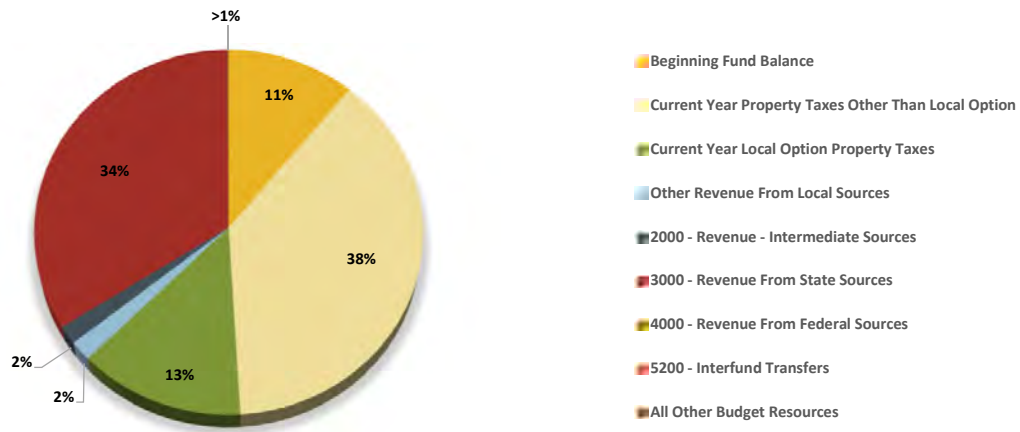
- The Health and Safety of PPS Students is a critical goal, and General Fund resources are being committed towards needed custodial positions as well as investments in security.
- Other operational investments will include systems updates to support data driven information for reporting and tracking.
- Investments to support the management of additional federal dollars per the Elementary and Secondary School Emergency Relief guidelines.

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

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Beginning Fund Balance	20,104	38,282	39,887	64,474	73,909	84,845	84,845
Current Year Property Taxes Other Than Local Option	248,707	257,076	268,840	277,706	293,823	293,823	293,823
Current Year Local Option Property Taxes	88,405	94,272	97,372	100,366	104,279	104,279	104,279
Other Revenue From Local Sources	17,467	26,692	17,505	18,395	13,398	13,724	13,724
2000 - Revenue - Intermediate Sources	13,254	13,494	13,768	14,027	13,762	12,762	12,762
3000 - Revenue From State Sources	244,959	230,628	271,620	272,479	261,465	261,465	261,465
4000 - Revenue From Federal Sources	22	80	84	-	15	15	15
5200 - Interfund Transfers	1,006	14	-	-	-	-	-
All Other Budget Resources	41	55	17	50	1,050	1,050	1,050
TOTAL RESOURCES	633,966	660,592	709,093	747,497	761,700	771,963	771,963

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

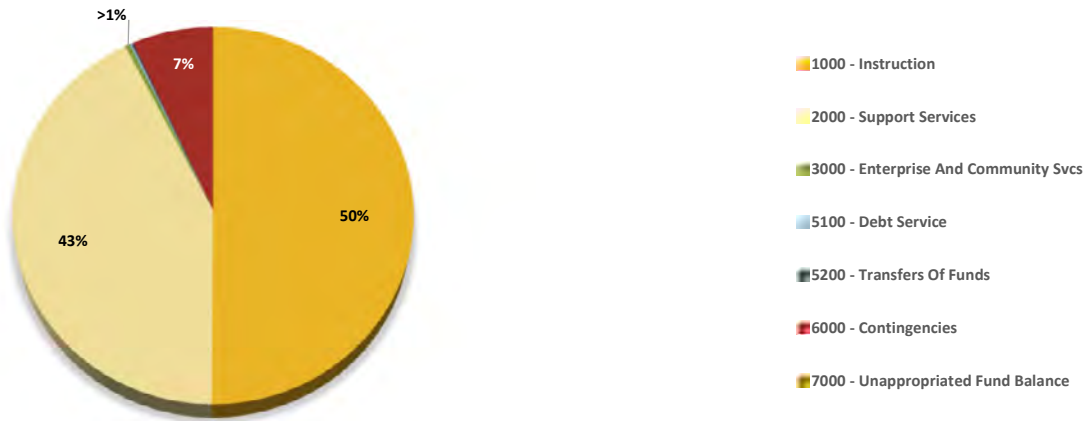


Summary of Requirements by Major Function - General Funds (Financial Data in Thousands)

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
1000 - Instruction	339,412	347,734	359,882	386,097	3,047.75	385,422	386,622	386,622	2,966.61
2000 - Support Services	248,784	265,988	281,918	317,406	2,094.57	324,026	328,092	328,092	2,157.26
3000 - Enterprise And Community Svcs	2,160	1,491	1,507	1,814	11.63	2,393	2,993	2,993	11.88
5100 - Debt Service	-	-	-	-	-	1,223	1,223	1,223	-
5200 - Transfers Of Funds	5,328	5,492	1,311	1,234	-	1,136	1,136	1,136	-
6000 - Contingencies	-	-	-	40,946	-	47,500	51,896	51,896	-
7000 - Unappropriated Fund Balance	38,282	39,887	64,474	-	-	-	-	-	-
TOTAL REQUIREMENTS	633,966	660,592	709,092	747,497	5,153.95	761,700	771,963	771,963	5,135.75

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

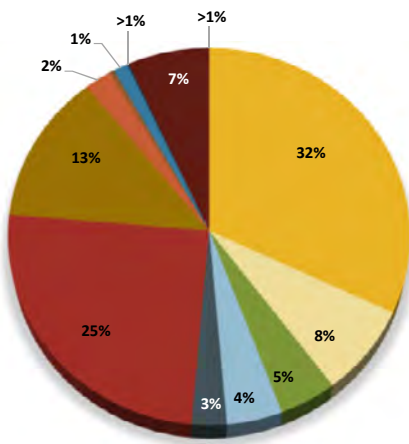


Summary of Requirements by Major Object - General Funds (Financial Data in Thousands)

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
111 - Licensed Salaries	216,251	224,724	225,339	240,465	3,163.73	247,667	247,667	247,667	3,074.55
1121 - Classified - Represented	44,190	46,871	51,293	56,597	1,378.79	59,187	59,367	59,367	1,432.85
1122 - Non - Represented Staff	24,439	23,853	26,815	33,353	371.03	34,559	34,698	34,698	380.60
113 - Administrators	25,257	26,199	29,247	31,391	240.40	33,682	33,682	33,682	247.75
Other Salaries	20,453	23,236	23,482	20,919	-	21,101	21,101	21,101	-
200 - Associated Payroll Costs	157,828	159,479	176,456	188,303	-	192,992	193,128	193,128	-
300 - Purchased Services	81,918	87,227	84,559	96,688	-	97,641	99,694	99,694	-
400 - Supplies And Materials	13,042	16,788	18,945	29,400	-	16,505	17,204	17,204	-
500 - Capital Outlay	2,595	2,539	1,936	1,996	-	2,352	3,011	3,011	-
600 - Other Objects	4,384	4,297	5,235	6,204	-	7,378	9,378	9,378	-
700 - Transfers	5,328	5,492	1,311	1,234	-	1,136	1,136	1,136	-
581000 - Operating Contingency	-	-	-	40,946	-	47,500	51,896	51,896	-
376520 - Budgeted Ending Fund Balance	38,282	39,887	64,474	-	-	-	-	-	-
TOTAL REQUIREMENTS	633,966	660,592	709,092	747,497	5,153.95	761,700	771,963	771,963	5,135.75

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



- 111 - Licensed Salaries
- 1121 - Classified - Represented
- 1122 - Non - Represented Staff
- 113 - Administrators
- Other Salaries
- 200 - Associated Payroll Costs
- 300 - Purchased Services
- 400 - Supplies And Materials
- 500 - Capital Outlay
- 600 - Other Objects
- 700 - Transfers
- 581000 - Operating Contingency
- 376520 - Budgeted Ending Fund Balance

General Fund Detail

General Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	64,474	73,909	84,845	84,845
377000 - Fund Balance-Unres/Undes	20,104	38,282	39,887	-	-	-	-
Subtotal - Beginning Fund Balance	20,104	38,282	39,887	64,474	73,909	84,845	84,845
411111 - Current-Multnomah Co	222,120	230,600	241,066	248,475	263,275	263,275	263,275
411112 - Current-Clackamas Co	176	185	194	197	208	208	208
411113 - Current-Washington Co	1,500	1,567	1,608	1,658	1,734	1,734	1,734
411114 - Current-Mult Co Cancel/Omit	1,296	206	345	-	620	620	620
411311 - CY Gap Rate Taxes - Mult Co	23,439	24,333	25,438	27,174	27,781	27,781	27,781
411312 - CY Gap Rate Taxes - Clack Co	19	19	20	22	22	22	22
411313 - CY Gap Rate Taxes - Wash Co	158	165	170	180	183	183	183
Subtotal - Current Year Property Taxes other than Local Option	248,707	257,076	268,840	277,706	293,823	293,823	293,823
411211 - CY Local Option Taxes-Mult Co	87,705	93,541	96,621	99,556	103,478	103,478	103,478
411212 - CY Local Option Taxes-Clack Co	74	77	81	90	86	86	86
411213 - CY Local Option Taxes-Wash Co.	626	654	671	720	716	716	716
Subtotal - Current Year Local Option Property Taxes	88,405	94,272	97,372	100,366	104,279	104,279	104,279
411121 - Prior-Multnomah Co	3,359	8,730	3,261	4,072	3,536	3,536	3,536
411122 - Prior-Clackamas Co	2	6	2	3	3	3	3
411123 - Prior-Washington Co	12	46	14	15	17	17	17
411124 - Prior-Mult Co Cancel/Omit	10	26	8	-	-	-	-
411130 - Foreclosures	-	-	-	-	-	-	-
411140 - Pymts In Lieu Of Prop Taxes	322	352	349	382	363	363	363
411170 - Other Property Taxes	-	-	-	-	-	-	-
411221 - PY Local Option Taxes-Mult Co.	1,200	2,798	1,288	1,464	1,388	1,388	1,388
411222 - PY Local Option Taxes-Clack Co	1	2	1	1	1	1	1
411223 - PY Local Option Taxes-Wash Co	5	18	6	7	7	7	7
411231 - Pen/Int-Local Opt Tax-MultCo	53	98	121	60	54	54	54
411232 - Pen/Int-Local Opt Tax-ClackCo	-	-	-	-	1	1	1
411233 - Pen/Int-Local Opt Tax-WashCo	-	1	1	-	-	-	-
411321 - PY Gap Rate Taxes - Mult Co	354	921	344	447	373	373	373
411322 - PY Gap Rate Taxes - Clack Co	-	1	-	-	-	-	-
411323 - PY Gap Rate Taxes - Wash Co	1	5	1	2	2	2	2
411521 - PY GO Bond - Multnomah County	3	2	1	-	-	-	-
411901 - Pen/Int-Multnomah Co	148	268	335	-	150	150	150
411902 - Pen/Int-Clackamas Co	1	1	1	-	-	-	-
411903 - Pen/Int-Washington Co	1	2	2	-	-	-	-
412000 - Rev-Local Gov't Not Districts	15	40	8	-	-	-	-
413110 - Regular Day Tuition	20	10	8	16	-	-	-
413111 - Reg Tuition-Evening HS	40	29	36	10	-	-	-
415100 - Interest on Investments	2,869	4,527	3,162	2,338	417	417	417
416201 - A la Carte Sales	106	122	91	144	-	-	-
416300 - Special Functions	5	10	5	22	-	-	-
416310 - Contracts and Other Sales	-	(1)	-	-	-	-	-
417110 - Football Admissions	67	45	40	53	-	-	-
417120 - Basketball Admissions	42	36	42	39	-	-	-
417130 - Wrestling Admissions	1	3	1	6	-	-	-
417140 - Other Admissions	4	19	6	11	-	-	-
417410 - Pay to Play Fees	454	484	920	521	-	-	-
417420 - Other Activity Fees	69	64	65	61	-	-	-
419110 - Civic Use of Bldgs	1,011	948	647	861	200	200	200
419112 - CUB-Day Care	419	426	281	441	100	100	100
419120 - Community Parking Fees	20	24	5	25	-	-	-
419130 - Rent-Lease of Facilities	1,601	1,657	1,689	1,749	1,600	1,600	1,600
419200 - Contrib-Donation - Priv Source	4	5	26	-	-	-	-

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
419410 - Svc Provided-Oth Dist in State	-	(4)	-	-	-	-	-
419600 - Recovery PY Expenditure	21	11	19	11	50	50	50
419700 - Services Provided Other Funds	42	-	-	-	-	-	-
419800 - Fees Charged to Grants	3,436	3,786	3,918	4,437	4,465	4,791	4,791
419910 - Miscellaneous	716	678	319	727	320	320	320
419920 - Jury Duty	1	2	1	1	1	1	1
419930 - Fingerprinting	46	81	(2)	57	-	-	-
419940 - Restitution	3	1	3	-	-	-	-
419941 - Financial Rebates	453	333	404	333	350	350	350
419950 - Sales, Royalties and Events	1	1	2	1	-	-	-
419965 - Administrative Claiming	530	72	71	72	-	-	-
419970 - Public Records Request	1	9	1	5	-	-	-
Subtotal - Other Revenue from Local Sources	17,467	26,692	17,505	18,395	13,398	13,724	13,724
421010 - County School Funds	13	7	21	13	15	15	15
421020 - Ed Service Dist Apportionment	8,500	8,500	8,500	8,500	8,500	7,500	7,500
421991 - City of Portland	4,741	4,987	5,247	5,514	5,247	5,247	5,247
Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES	13,254	13,494	13,768	14,027	13,762	12,762	12,762
431010 - SSF--General Support	239,804	225,135	266,607	267,735	256,417	256,417	256,417
431030 - Common School Fund	5,155	5,493	5,012	4,744	5,048	5,048	5,048
432990 - Restricted State Grants	-	-	-	-	-	-	-
Subtotal - 3000 - REVENUE FROM STATE SOURCES	244,959	230,628	271,620	272,479	261,465	261,465	261,465
442000 - Unrestr Rev-Fed Govt Thru St	-	79	45	-	-	-	-
448010 - Federal Forest Fees	22	1	39	-	15	15	15
Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES	22	80	84	-	15	15	15
452100 - Interfund Transfers	1,006	14	-	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	1,006	14	-	-	-	-	-
451300 - Accrued Interest	-	-	-	-	1,000	1,000	1,000
453000 - Sale of Fixed Assets	41	55	17	50	50	50	50
Subtotal - All Other Budget Resources	41	55	17	50	1,050	1,050	1,050
Total Resources by Object	633,966	660,592	709,092	747,497	761,701	771,963	771,963

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
1111 - ELEMENTARY K-5	125,182	125,334	124,957	136,714	1,084.61	131,289	131,789	131,789	1,025.00
1113 - ELEMENTARY EXTRA CURRICULAR	805	702	385	330	-	24	24	24	-
1121 - MIDDLE SCHOOL PROGRAMS	49,535	51,431	54,748	60,582	497.00	60,035	60,535	60,535	470.29
1122 - MIDDLE SCHOOL EXTR CURRICULAR	82	57	208	347	3.16	404	404	404	3.38
1131 - HIGH SCHOOL PROGRAMS	63,597	65,837	68,785	75,799	606.30	79,648	80,148	80,148	615.59
1132 - HIGH SCHOOL EXTRA CURRICULAR	7,080	7,239	7,915	7,281	19.43	7,075	7,075	7,075	18.29
1140 - PRE KINDERGARTEN PROGRAMS	239	300	263	280	1.50	331	331	331	1.50
1100 - INSTRUCTIONAL SUB ROLLUP	7,769	7,527	9,599	-	-	-	-	-	-
1210 - PROGRAMS FOR TALENTED AND GIFTED	243	248	236	223	-	223	223	223	-
1220 - RESTRICTIVE PROGRAMS	19,974	21,974	25,277	29,157	362.46	28,624	28,624	28,624	366.38
1250 - LESS RESTRICTIVE PROGRAMS	22,363	24,887	25,444	30,169	329.20	31,932	31,932	31,932	326.82
1260 - TREATMENT AND HABILITATION	1,674	1,689	1,800	1,872	16.00	2,147	2,147	2,147	16.00
1280 - ALTERNATIVE EDUCATION	28,262	27,623	27,811	29,431	11.25	29,647	29,347	29,347	10.00
1291 - ENGLISH LANGUAGE LEARNER	11,387	11,535	11,197	11,255	106.09	11,381	11,381	11,381	101.89
1292 - TEEN PARENT PROGRAMS	111	115	61	96	1.00	101	101	101	1.00
1299 - OTHER SPECIAL PROGRAMS	413	416	535	556	9.75	601	601	601	10.48
1400 - SUMMER SCHOOL PROGRAMS	698	819	663	2,003	-	1,959	1,959	1,959	-
Subtotal - 1000 - INSTRUCTION	339,412	347,734	359,882	386,097	3,047.75	385,422	386,622	386,622	2,966.62
2110 - ATTENDANCE/SOCIAL WORK SVCS	8,203	9,509	12,085	13,851	129.07	13,544	13,542	13,542	135.34
2120 - GUIDANCE SERVICES	20,408	23,380	23,731	23,885	190.91	25,344	25,344	25,344	189.98
2140 - PSYCHOLOGICAL SERVICES	5,166	6,073	5,925	6,373	50.68	6,446	6,446	6,446	50.22
2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC	8,036	9,640	10,460	11,436	87.60	11,816	11,816	11,816	90.60

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
2160 - OTHER STUDENT TREATMENT SVCS	2,621	3,128	3,773	3,617	32.30	3,683	3,683	3,683	27.30
2190 - SVC DIRECTION-STUDENT SUPPORT	10,793	13,414	15,108	13,993	53.84	13,618	13,618	13,618	56.81
2210 - IMPROVEMENT OF INSTRUCTION	2,076	2,699	3,391	4,407	15.25	5,886	5,929	5,929	15.50
2220 - EDUCATIONAL MEDIA SERVICES	11,203	11,296	11,360	12,119	113.93	12,700	12,700	12,700	116.51
2230 - ASSESSMENT AND TESTING	585	585	569	1,157	5.00	1,279	1,279	1,279	5.00
2240 - INSTRUC STAFF DEVELOPMENT	16,633	18,000	19,007	23,290	135.52	21,276	21,276	21,276	122.46
2310 - BOARD OF EDUCATION SERVICES	777	843	665	905	3.00	835	835	835	3.00
2320 - EXECUTIVE ADMINISTRATION SVCS	10,117	12,003	11,487	14,161	42.50	14,273	14,120	14,120	42.50
2410 - OFFICE OF THE PRINCIPAL SVCS	42,205	42,011	44,623	48,323	409.55	51,522	51,522	51,522	413.88
2490 - OTHER SCHOOL SUPPORT ADMIN	606	522	446	447	-	447	447	447	-
2510 - SUPPORT SERVICES-BUSINESS	496	258	372	421	2.50	426	426	426	2.00
2520 - FISCAL SERVICES	10,614	10,335	11,584	12,713	53.32	14,917	17,801	17,801	57.22
2540 - OPER/MAINTENANCE OF PLANT SVCS	49,957	51,069	54,880	57,499	468.72	59,755	59,773	59,773	510.45
2550 - STUDENT TRANSPORTATION SERVICE	23,604	26,901	25,818	28,582	103.13	28,732	29,391	29,391	112.50
2570 - INTERNAL SERVICES	3,206	3,078	3,174	6,234	25.00	3,464	3,464	3,464	25.00
2610 - DIRECTION OF CENTRAL SUPPORT	-	265	793	1,389	8.00	1,305	1,305	1,305	10.00
2620 - RESEARCH,DEVELOP,EVAL SVCS	1,617	977	1,138	1,949	13.50	2,208	2,208	2,208	12.50
2630 - INFORMATION SERVICES	2,474	2,513	2,576	3,054	23.75	3,376	3,376	3,376	26.00
2640 - STAFF SERVICES	5,190	5,839	6,200	11,993	51.00	8,164	8,780	8,780	53.00
2660 - TECHNOLOGY SERVICES	11,464	11,007	12,469	15,188	72.50	18,585	18,585	18,585	75.50
2670 - RECORDS MANAGEMENT SVCS	732	644	285	422	4.00	426	426	426	4.00
Subtotal - 2000 - SUPPORT SERVICES	248,784	265,988	281,918	317,406	2,094.57	324,026	328,092	328,092	2,157.26
3100 - FOOD SERVICES	170	195	165	165	1.88	192	192	192	1.88
3300 - COMMUNITY SVCS	1,991	1,296	1,342	1,649	9.75	2,201	2,801	2,801	10.00
Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS	2,160	1,491	1,507	1,814	11.63	2,393	2,993	2,993	11.88
5100 - DEBT SERVICE	-	-	-	-	-	1,223	1,223	1,223	-
Subtotal - 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS	-	-	-	-	-	1,223	1,223	1,223	-
52100 - Fund Transfers	5,328	5,492	1,311	1,234	-	1,136	1,136	1,136	-
Subtotal - 5200 - TRANSFERS OF FUNDS	5,328	5,492	1,311	1,234	-	1,136	1,136	1,136	-
61100 - Operating Contingency	-	-	-	40,946	-	47,500	51,896	51,896	-
Subtotal - 6000 - CONTINGENCIES	-	-	-	40,946	-	47,500	51,896	51,896	-
71100 - Ending Fund Balance	38,282	39,887	64,474	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	38,282	39,887	64,474	-	-	-	-	-	-
Total Requirements by Function	633,966	660,592	709,092	747,497	5,153.95	761,701	771,963	771,963	5,135.75

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
511100 - Licensed Staff	216,251	224,724	225,339	240,465	3,163.73	247,667	247,667	247,667	3,074.55
511210 - Classified - Represented	44,190	46,871	51,293	56,597	1,378.79	59,187	59,367	59,367	1,432.85
511220 - Non-Represented Staff	20,699	19,634	22,220	28,462	334.03	29,210	29,210	29,210	341.61
511310 - Administrators - Licensed	24,220	25,336	27,760	29,765	231.40	31,942	31,942	31,942	238.75
511320 - Administrators - NonLicensed	1,037	863	1,487	1,626	9.00	1,740	1,740	1,740	9.00
511420 - Directors/Program Admins	3,739	4,218	4,595	4,891	37.00	5,350	5,489	5,489	39.00
512100 - Substitutes - Licensed	7,904	8,312	8,786	8,951	-	9,244	9,244	9,244	-
512200 - Substitutes - Classified	808	637	656	1,406	-	1,436	1,436	1,436	-
512300 - Temporary Misc - Licensed	1,250	1,719	1,591	411	-	630	630	630	-
512400 - Temporary Misc - Classified	1,328	1,142	901	294	-	26	26	26	-
513100 - Extended Responsibility - LIC	2,263	2,230	2,454	2,204	-	1,817	1,817	1,817	-
513200 - Extended Responsibility - CLS	1,790	1,820	2,363	486	-	527	527	527	-
513300 - Extended Hours	3,573	3,871	3,028	3,848	-	4,080	4,080	4,080	-
513350 - PAT Overload Pay Stipend	-	1,820	2,298	2,584	-	2,571	2,571	2,571	-
513400 - Overtime Pay	1,275	1,420	1,116	706	-	740	740	740	-
513510 - Group Hlth Opt Out Lic	218	216	252	31	-	31	31	31	-

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
513520 - Group Hlth Opt Out Non Lic	44	49	35	-	-	-	-	-	-
Subtotal - 100 - SALARIES	330,589	344,883	356,176	382,726	5,153.95	396,197	396,516	396,516	5,135.75
521000 - PERS	10,997	9,798	16,404	17,630	-	16,111	16,124	16,124	-
521310 - PERS UAL	42,593	41,342	45,261	45,366	-	48,000	48,039	48,039	-
522000 - Social Security - FICA	24,872	26,019	26,791	28,835	-	30,309	30,333	30,333	-
523100 - Workers' Compensation	3,321	3,227	281	1,886	-	2,281	2,283	2,283	-
523200 - Unemployment Compensation	890	75	519	340	-	507	507	507	-
524100 - Group Health Insurance	69,147	73,060	82,585	87,784	-	89,964	90,018	90,018	-
524200 - Other Employer Paid Benefits	656	723	734	1,844	-	813	813	813	-
524300 - Retiree Health Insurance	2,820	2,562	1,895	2,377	-	2,872	2,874	2,874	-
524530 - Early Retirement Benefits	1,154	1,268	890	867	-	761	761	761	-
524400 - DCU Union Contract Items	6	7	4	-	-	-	-	-	-
524510 - PAT Union Tuition Reimbursemt	874	841	754	875	-	875	875	875	-
524520 - PAT Union Prof Improvement Fds	497	559	338	500	-	500	500	500	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	157,828	159,479	176,456	188,303	-	192,992	193,128	193,128	-
531100 - Instructional Services	3,254	2,238	1,809	3,778	-	4,062	4,062	4,062	-
531200 - Instr Program Improvement Svcs	130	284	305	2,179	-	3,138	3,138	3,138	-
531300 - Student Services	-	-	10	-	-	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	919	1,060	786	1,453	-	1,437	1,137	1,137	-
531810 - Non-Instr Dev Profess Dev Fds	209	202	161	110	-	110	110	110	-
531900 - Other Instr Prof/Tech Svcs	3,653	5,124	6,114	4,306	-	4,217	4,217	4,217	-
532100 - Cleaning Services	-	1	6	151	-	1	1	1	-
532200 - Repairs and Maintenance Svcs	1,336	757	1,462	2,310	-	2,235	2,188	2,188	-
532400 - Rentals	739	763	337	203	-	203	203	203	-
532410 - Leased Copy Machines	951	651	-	-	-	-	-	-	-
532500 - Electricity	3,865	3,875	3,464	3,815	-	3,618	3,618	3,618	-
532600 - Fuel	2,998	2,711	2,734	3,605	-	3,446	3,446	3,446	-
532700 - Water and Sewage	2,806	3,008	3,036	3,455	-	3,559	3,559	3,559	-
532800 - Garbage	892	1,036	813	1,011	-	1,011	1,011	1,011	-
532900 - Other Property Services	3,178	3,369	4,871	3,565	-	3,097	2,947	2,947	-
533110 - Reimb - School Bus	10,902	14,090	13,161	15,474	-	15,474	15,474	15,474	-
533120 - Reimb - Taxi Cab	2,233	2,306	1,545	1,631	-	1,631	1,631	1,631	-
533130 - Reimb - In-Lieu	17	30	40	15	-	15	15	15	-
533140 - Reimb - Tri-Met	1,459	2,031	1,992	2,113	-	2,113	2,113	2,113	-
533150 - Reimb - Field Trips	882	628	314	356	-	356	356	356	-
533200 - Non-Reimb Student Transport	415	547	449	20	-	20	20	20	-
534100 - Travel, Local in District	244	243	152	224	-	223	223	223	-
534200 - Travel, Out of District	684	843	464	414	-	853	853	853	-
534210 - Trav Out Dist Profess Dev Fds	62	47	37	-	-	-	-	-	-
534300 - Travel, Student Activities	242	221	110	188	-	188	188	188	-
534901 - Student Academic Transport	4	-	1	-	-	-	-	-	-
535100 - Telephone	551	771	1,006	2,901	-	678	678	678	-
535300 - Postage	329	266	298	425	-	305	305	305	-
535400 - Advertising	81	84	68	70	-	70	70	70	-
535500 - Printing and Binding	851	906	1,602	2,043	-	1,939	1,939	1,939	-
535920 - Internet Fees	1	1	1	2	-	2	2	2	-
535990 - Wide Area Network/Misc	368	1,013	742	1,250	-	1,250	1,250	1,250	-
536000 - Charter Schools	13,925	13,796	14,066	15,187	-	15,507	15,507	15,507	-
537300 - Tuition to Private Schools	8,678	8,182	8,399	8,548	-	8,396	8,396	8,396	-
537410 - Tuition - Fees College Credit	13	8	-	3	-	3	3	3	-
538100 - Audit Services	237	230	231	227	-	227	227	227	-
538200 - Legal Services	2,728	2,857	2,087	2,089	-	2,089	2,089	2,089	-
538300 - Architect and Engineering Svcs	82	36	241	-	-	-	-	-	-
538400 - Negotiation Services	-	9	98	-	-	-	-	-	-
538500 - Management Services	397	394	85	78	-	78	78	78	-
538600 - Data Processing Services	110	66	126	-	-	-	-	-	-
538800 - Election Services	-	258	127	250	-	250	250	250	-

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
538910 - Security Services	391	317	233	721	-	361	361	361	-
538930 - Secretarial/Clerical Services	80	99	45	16	-	16	16	16	-
538940 - Professional Moving Services	133	104	93	537	-	407	407	407	-
538950 - Professional Health Care Svcs	143	12	47	11	-	11	11	11	-
538960 - Professional Child Care Svcs	98	94	118	298	-	298	298	298	-
538970 - Graphic Arts Services	1	-	-	-	-	-	-	-	-
538980 - Laundering Services	6	6	5	5	-	5	5	5	-
538990 - Non-Instr Pers/Professional Sv	10,624	11,548	10,601	11,602	-	14,694	17,244	17,244	-
539100 - Pass Through	21	106	68	47	-	47	47	47	-
Subtotal - 300 - PURCHASED SERVICES	81,918	87,227	84,559	96,688	-	97,641	99,694	99,694	-
541000 - Consumable Supplies	5,736	6,728	5,052	15,580	-	6,449	7,199	7,199	-
541100 - Loss Prevention	-	-	11	-	-	-	-	-	-
541270 - Food Inventory Adjustm-NS Only	-	(1)	-	-	-	-	-	-	-
541310 - Auto Parts, Batteries	120	76	58	88	-	88	88	88	-
541315 - Tires	15	22	14	20	-	20	20	20	-
541320 - Oil & Lubricants	6	10	5	8	-	8	8	8	-
541325 - Gas	173	173	124	215	-	215	215	215	-
541330 - Propane	115	81	195	150	-	150	150	150	-
541400 - Maintenance Materials	1,449	1,660	1,323	810	-	810	760	760	-
541500 - Inventory Adjustments	20	(14)	(4)	20	-	20	20	20	-
541600 - Interdepartmental Charges	(242)	(400)	(317)	72	-	71	71	71	-
541700 - Discounts Taken	(1)	-	-	-	-	-	-	-	-
542100 - Textbook Expansion	439	496	403	893	-	944	943	943	-
542200 - Textbook Adoption	1,185	2,282	1,348	3,204	-	2,595	2,595	2,595	-
542300 - Textbook Replacement	-	-	-	5	-	-	-	-	-
543000 - Library Books	334	467	266	282	-	385	385	385	-
544000 - Periodicals	51	7	61	11	-	11	11	11	-
544100 - Online Periodical Subscription	269	154	296	245	-	245	245	245	-
545100 - Purchased Food-NS Only	59	74	51	68	-	68	68	68	-
546000 - Non-Consumable Supplies	696	686	277	1,162	-	369	369	369	-
546100 - Minor Equipment - Tagged	52	178	58	53	-	253	253	253	-
547000 - Computer Software	1,639	2,674	3,176	3,132	-	3,034	3,034	3,034	-
548000 - Computer Equipment	927	1,435	6,548	3,383	-	772	772	772	-
Subtotal - 400 - SUPPLIES AND MATERIALS	13,042	16,788	18,945	29,400	-	16,505	17,204	17,204	-
552000 - Building Acquisition/Improvmt	242	509	381	-	-	-	-	-	-
553000 - Improvements - Not Buildings	92	39	22	-	-	-	-	-	-
554100 - Initial and Addl Equipment	523	1,061	598	468	-	1,111	1,770	1,770	-
554110 - Vehicles	744	181	322	75	-	75	75	75	-
555010 - Computers	129	2	7	61	-	143	143	143	-
555020 - Printers	-	-	-	1	-	1	1	1	-
555030 - Software Capital Expense	120	129	26	-	-	-	-	-	-
555090 - Misc Other Technology	183	241	185	962	-	592	592	592	-
556410 - Buses/Capital Bus Improvements	562	377	393	430	-	430	430	430	-
Subtotal - 500 - CAPITAL OUTLAY	2,595	2,539	1,936	1,996	-	2,352	3,011	3,011	-
561000 - Redemption of Principal	-	-	-	-	-	1,177	1,177	1,177	-
562100 - Interest (Except Bus/Garage)	-	-	-	-	-	47	47	47	-
563000 - Fiscal Charges	102	41	91	110	-	110	110	110	-
563500 - Administrative Write-Off	178	23	1	-	-	-	-	-	-
564000 - Dues and Fees	638	669	973	697	-	748	748	748	-
564010 - Dues & Fees Profess Dev Fds	2	4	1	103	-	103	103	103	-
565100 - Liability Insurance	560	2,300	522	616	-	616	616	616	-
565300 - Property Insurance Premiums	1,243	1	2,109	2,056	-	2,056	2,056	2,056	-
565500 - Judgmnts&Settlemnts Against	242	829	122	703	-	703	2,703	2,703	-
565930 - Deductible Insurance Loss	1,383	382	1,371	1,886	-	1,786	1,786	1,786	-
567100 - Permits	30	41	37	26	-	26	26	26	-
567200 - Public Assessments	6	7	7	7	-	7	7	7	-
569000 - Grant Indirect Charges	-	-	-	-	-	-	-	-	-

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Subtotal - Other Objects	4,384	4,297	5,235	6,204	-	7,378	9,378	9,378	-
571000 - Transfers to Other Funds	5,328	5,492	1,311	1,234	-	1,136	1,136	1,136	-
Subtotal - 700 - TRANSFERS	5,328	5,492	1,311	1,234	-	1,136	1,136	1,136	-
581000 - Operating Contingency	-	-	-	40,946	-	47,500	51,896	51,896	-
Subtotal - 581000 - Operating Contingency	-	-	-	40,946	-	47,500	51,896	51,896	-
376520 - Budgeted Ending Fund Balance	38,282	39,887	64,474	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	38,282	39,887	64,474	-	-	-	-	-	-
Total Requirements by Object	633,966	660,592	709,092	747,497	5,153.95	761,701	771,963	771,963	5,135.75

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

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

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	84,845	87,815	90,888	94,069
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	293,823	304,107	314,751	325,767
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	104,279	107,929	111,706	115,616
OTHER REVENUE FROM LOCAL SOURCES	13,724	14,204	14,701	15,216
2000 - REVENUE - INTERMEDIATE SOURCES	12,762	13,209	13,671	14,149
3000 - REVENUE FROM STATE SOURCES	261,465	270,616	280,088	289,891
4000 - REVENUE FROM FEDERAL SOURCES	15	16	16	17
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	1,050	1,087	1,125	1,164
Total Resources	771,963	798,982	826,946	855,889

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	247,667	256,335	265,307	274,593
1121 - CLASSIFIED - REPRESENTED	59,367	61,445	63,595	65,821
1122 - NON-REPRESENTED STAFF	34,699	35,913	37,170	38,471
113 - ADMINISTRATORS	33,681	34,860	36,080	37,343
OTHER SALARIES	21,102	21,841	22,605	23,396
200 - ASSOCIATED PAYROLL COSTS	193,128	199,887	206,884	214,124
300 - PURCHASED SERVICES	99,694	103,183	106,795	110,533
400 - SUPPLIES AND MATERIALS	17,204	17,806	18,429	19,074
500 - CAPITAL OUTLAY	3,011	3,116	3,225	3,338
600 - OTHER OBJECTS	9,378	9,706	10,046	10,398
700 - TRANSFERS	1,136	1,176	1,217	1,260
581000 - OPERATING CONTINGENCY	51,896	53,713	55,593	57,538
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	771,963	798,982	826,946	855,889

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

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

PORTLAND PUBLIC SCHOOLS
BUDGETED POSITIONS & STUDENTS SERVED BY PROGRAM (100 - General Funds)
For the 2021-22 Adopted Budget

Program	Licensed		Classified - Represented		Administrators		Non - Represented		Other		Number of Students	Proposed Budget	% Of Budget	Cost Per Student
	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22				
1110 - ELEMENTARY K-5	1,057.60	1,001.10	27.01	22.90		1.00					22,944	131,812,781	17.08	5,745
1120 - MIDDLE SCHOOL PROGRAMS	498.39	473.20	1.77	0.50							11,462	60,939,210	7.89	5,317
1130 - HIGH SCHOOL PROGRAMS	617.05	625.20	4.94	5.00	2.50	2.50	1.21	1.20			14,587	87,222,495	11.30	5,979
1140 - PRE KINDERGARTEN PROGRAMS	1.50	1.50									377	331,201	0.04	879
1210 - PROGRAMS FOR TALENTED AND GIFTED											5,511	223,413	0.03	41
1220 - RESTRICTIVE PROGRAMS	101.10	98.10	261.36	268.30							1,456	28,624,351	3.71	19,660
1250 - LESS RESTRICTIVE PROGRAMS	185.25	192.30	143.95	134.60							6,073	31,932,469	4.14	5,258
1260 - TREATMENT AND HABILITATION	16.00	16.00										2,146,950	0.28	
1280 - ALTERNATIVE EDUCATION	8.25	7.00	2.00	2.00			1.00	1.00			3,069	29,346,971	3.80	9,562
1291 - ENGLISH LANGUAGE LEARNER	85.51	81.60	20.57	20.30							3,696	11,381,184	1.47	3,079
1292 - TEEN PARENT PROGRAMS			1.00	1.00							57	100,762	0.01	1,768
1299 - OTHER SPECIAL PROGRAMS			9.75	10.50							1,856	601,079	0.08	324
1400 - SUMMER SCHOOL PROGRAMS											1,209	1,959,100	0.25	1,620
1000 - INSTRUCTION	2,570.65	2,496.00	472.35	465.10	2.50	3.50	2.21	2.20				386,621,966	50.08	
2110 - ATTENDANCE/SOCIAL WORK SVCS	66.68	66.00	60.38	67.40			2.00	2.00			48,649	13,541,913	1.75	278
2120 - GUIDANCE SERVICES	146.73	150.20	19.59	15.80	5.60	5.00	18.99	19.00			48,649	25,343,512	3.28	521
2140 - PSYCHOLOGICAL SERVICES	50.68	50.20									7,644	6,446,438	0.84	843
2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC	87.60	90.60									4,430	11,816,486	1.53	2,667
2160 - OTHER STUDENT TREATMENT SVCS	32.30	27.30									7,644	3,683,417	0.48	482
2190 - SVC DIRECTION-STUDENT SUPPORT			16.30	16.30	23.50	25.50	14.04	15.00			48,649	13,618,381	1.76	280
2210 - IMPROVEMENT OF INSTRUCTION	0.75		1.50	1.50	8.00	8.00	5.00	5.50			48,649	5,929,214	0.77	122
2220 - EDUCATIONAL MEDIA SERVICES	63.55	64.20	44.38	45.60			6.00	6.80			48,649	12,700,043	1.65	261
2230 - ASSESSMENT AND TESTING							5.00	5.00			48,649	1,278,964	0.17	26
2240 - INSTRUC STAFF DEVELOPMENT	132.72	120.00			1.80	1.50	1.00	1.00			48,649	21,275,672	2.76	437
2310 - BOARD OF EDUCATION SERVICES							3.00	3.00			48,649	834,527	0.11	17
2320 - EXECUTIVE ADMINISTRATION SVCS				0.50	18.00	18.00	24.50	24.50			48,649	14,120,253	1.83	290
2410 - OFFICE OF THE PRINCIPAL SVCS	8.56	6.00	194.23	196.20	173.00	178.30	33.75	33.50			48,649	51,522,141	6.67	1,059
2490 - OTHER SCHOOL SUPPORT ADMIN											48,649	446,652	0.06	9
2510 - SUPPORT SERVICES-BUSINESS					1.00	1.00	1.00	1.00			48,649	426,275	0.06	9
2520 - FISCAL SERVICES			3.50	3.50	1.00	1.00	48.80	52.70			48,649	17,801,050	2.31	366
2540 - OPER/MAINTENANCE OF PLANT SVCS			425.20	468.30			43.50	42.20			48,649	59,773,019	7.74	1,229
2550 - STUDENT TRANSPORTATION SERVICE			94.13	103.50			9.00	9.00			48,649	29,391,161	3.81	604
2570 - INTERNAL SERVICES			12.00	12.00			13.00	13.00			48,649	3,464,442	0.45	71
2610 - DIRECTION OF CENTRAL SUPPORT				2.00			8.00	8.00			48,649	1,304,566	0.17	27
2620 - RESEARCH,DEVELOP,EVAL SVCS			2.00		3.00	3.00	8.50	9.50			48,649	2,208,435	0.29	45
2630 - INFORMATION SERVICES			6.50	6.50	1.00	1.00	16.25	18.50			48,649	3,375,567	0.44	69
2640 - STAFF SERVICES			1.00	1.00	1.00	1.00	49.00	51.00			48,649	8,780,167	1.14	180
2660 - TECHNOLOGY SERVICES	3.50	4.30	11.00	13.00	1.00	1.00	57.00	57.20			48,649	18,584,538	2.41	382
2670 - RECORDS MANAGEMENT SVCS			3.00	3.00			1.00	1.00			48,649	425,606	0.06	9
2000 - SUPPORT SERVICES	593.07	578.70	894.71	955.90	237.90	244.30	368.33	378.40				328,092,439	42.50	
3100 - FOOD SERVICES			1.88	1.90							48,649	191,832	0.02	4
3300 - COMMUNITY SVCS			9.85	10.00			0.50				48,649	2,801,409	0.36	58
3000 - ENTERPRISE AND COMMUNITY SVCS			11.73	11.90			0.50					2,993,241	0.39	
5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS											48,649	1,223,200	0.16	25
5200 - TRANSFERS OF FUNDS											48,649	1,136,000	0.15	23
6000 - CONTINGENCIES											48,649	51,895,836	6.72	1,067
FUND TOTAL	3,163.72	3,074.50	1,378.79	1,432.90	240.40	247.80	371.04	380.60				771,962,682	100.00	

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, vision and life insurance benefits to eligible employees and their spouses for employees who have retired from the District with a minimum of fifteen accumulated years of service and are eligible to retire from the Oregon retirement system. Covered employees under the plan are eligible to receive full or part time District-paid medical and pharmacy benefits for up to 60 months, or until reaching age 65, whichever comes first. 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 terminated this benefit after September 30, 2019. All other bargaining units and employee groups, except the District Council Unions (DCU), agreed to terminate this benefit after June 30, 2014. The DCU agreed to terminate this benefit after December 31, 2014.

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 in the government-wide financial statements and reflects the present value of expected future payments. The net other post employment benefits liability and expenditure in the governmental fund financial statements 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, 2020 was \$81.3 million.

Contributions - Contributions are financed on a pay-as-you-go basis. During fiscal year 2020 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 on June 30, 2020.

Stipend

Stipend Plan Description - The District provides a single-employer defined benefit early retirement program for members of the PAT, physical therapists, occupational therapists and licensed administrators. Certificated employees with 15 consecutive years of at least half time service with the District, and who are eligible to retire under OPERS, and who retired before age 62 are eligible for the early retirement benefits. Eligible employees are entitled to a monthly benefit of \$425 dollars commencing on the first month after the retirement. Benefits are payable up to the earlier of attaining age 62 or receiving 60 monthly payments. The General Fund and the Special Revenue Fund are the primary funds from which the stipend liability is liquidated. The District does not issue a separate stand-alone financial report for this plan. The District pays for the benefits without any cost to employees. The contributions are financed on a pay-as-you-go basis, and there are no assets accumulated in a trust.

The program was established under separate bargaining agreements and may be amended by the District under new collective bargaining agreements.

Summary of Significant Accounting Policies - The District provides a single-employer defined benefit early retirement program. The stipend benefit is actuarially determined, is reflected as a long-term liability in the government-wide financial statements, and reflects the present value of expected future payments. This plan is accounted for under the provisions of GASB Statement No. 73.

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, 2020 was \$6.2 million.

Contributions - Contributions are financed on a pay-as-you-go basis. During fiscal year 2020 the District recognized, on a budgetary basis, expenditures of approximately \$1.1 million for the stipend benefits.

SPECIAL REVENUE FUNDS SUMMARY (200)

Fund 200 - Special Revenue Funds Resources Summary

Total resources for Fund 200 are expected to grow by \$119.47 million or 65% from 2020-21 to 2021-22. That increase is due to SIA and additional Federal funding (ESSER grants) we will receive in response to COVID-19. The ESSER grants are time bound with respective “use by” dates and therefore must be expensed accordingly by September 30, 2024 in order to claim the full grant.

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.

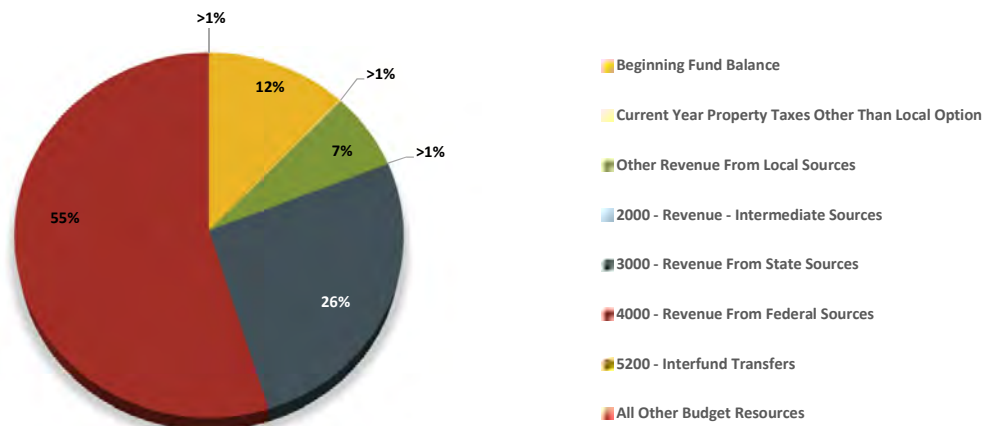
The various Special Revenue Funds support the District’s vision of strengthening the core functions and best practices by providing additional support in the form of grants and foundation funding to core curriculum areas and bringing more equity to historically underserved students through the Racial Equity Social Justice Lens. This is accomplished by providing Educational Assistants and additional Teachers as needed, as well as providing continued support of High School Success, funding engagement coaches and Community Engagement opportunities, strengthening Multi-tiered Systems of Support, increasing Social Emotional Learning, promoting family focused training and education, funding improving technological infrastructure to support Technology Aligned to 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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Beginning Fund Balance	36,645	36,207	37,428	36,735	25,676	36,505	36,505
Current Year Property Taxes Other Than Local Option	272	283	296	305	323	323	323
Other Revenue From Local Sources	23,309	23,416	20,451	22,809	22,338	20,795	20,795
2000 - Revenue - Intermediate Sources	61	104	43	144	-	-	-
3000 - Revenue From State Sources	18,970	28,529	24,982	46,229	67,866	79,297	79,297
4000 - Revenue From Federal Sources	50,662	48,277	53,984	77,439	170,042	166,240	166,240
5200 - Interfund Transfers	37	114	69	100	-	-	-
All Other Budget Resources	655	15	-	34	-	-	-
TOTAL RESOURCES	130,612	136,944	137,253	183,795	286,245	303,161	303,161

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

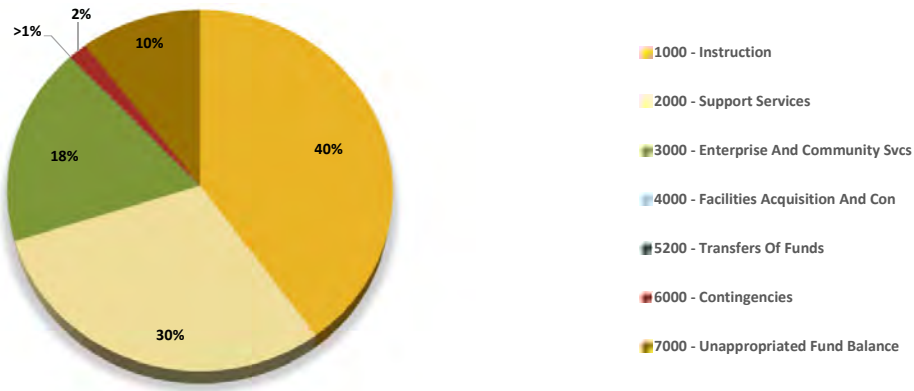


Summary of Requirements by Major Function - 200 - Special Revenue Funds (Financial Data in Thousands)

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
1000 - Instruction	47,564	46,344	48,877	72,711	440.29	126,031	121,344	121,344	512.65
2000 - Support Services	24,996	31,769	32,104	58,566	300.56	86,530	91,074	91,074	328.34
3000 - Enterprise And Community Svcs	20,802	21,341	20,430	23,861	229.79	43,673	54,053	54,053	230.37
4000 - Facilities Acquisition And Con	-	49	52	14	-	69	69	69	-
5200 - Transfers Of Funds	1,043	14	-	-	-	-	-	-	-
6000 - Contingencies	-	-	-	-	-	4,912	4,903	4,903	-
7000 - Unappropriated Fund Balance	36,207	37,428	35,789	28,641	-	25,031	31,718	31,718	-
TOTAL REQUIREMENTS	130,612	136,944	137,252	183,795	970.64	286,245	303,161	303,161	1,071.36

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

Requirements by Major Function - 200 - Special Revenue Funds

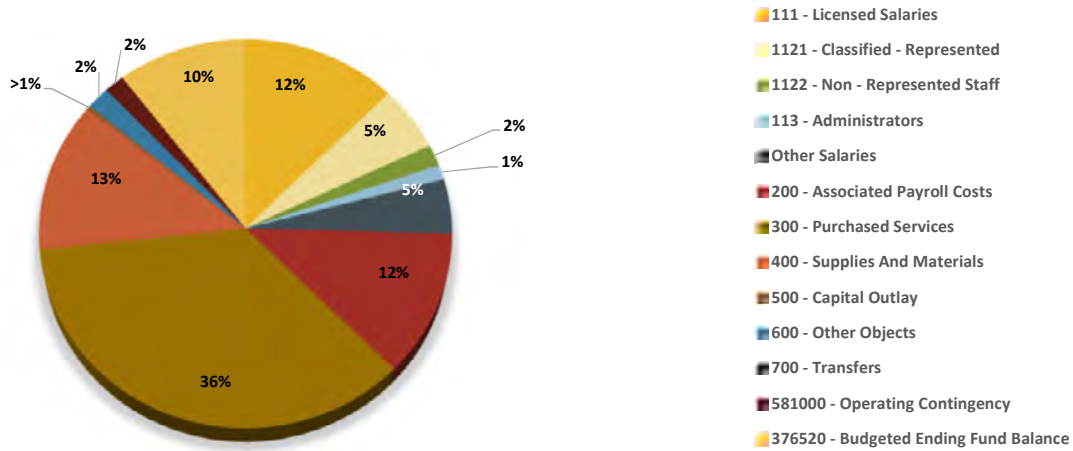


Summary of Requirements by Major Object - Fund 200 - Special Revenue Funds (Financial Data in Thousands)

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
111 - Licensed Salaries	18,500	19,208	21,979	28,226	362.33	37,862	37,862	37,862	475.03
1121 - Classified - Represented	11,808	11,651	12,698	16,864	505.08	16,473	16,473	16,473	494.27
1122 - Non - Represented Staff	3,208	4,305	4,385	4,998	77.03	5,394	5,394	5,394	73.56
113 - Administrators	1,603	1,953	2,069	2,544	26.20	3,650	3,650	3,650	28.50
Other Salaries	3,311	4,461	3,122	6,969	-	17,441	13,639	13,639	-
200 - Associated Payroll Costs	19,621	19,994	23,075	28,683	-	38,074	36,734	36,734	-
300 - Purchased Services	11,082	9,938	9,213	26,376	-	77,723	108,292	108,292	-
400 - Supplies And Materials	19,251	22,500	18,906	34,309	-	53,415	37,895	37,895	-
500 - Capital Outlay	1,168	1,143	1,678	566	-	957	957	957	-
600 - Other Objects	3,810	4,277	4,337	5,620	-	5,313	5,644	5,644	-
700 - Transfers	1,043	88	-	-	-	-	-	-	-
581000 - Operating Contingency	-	-	-	-	-	4,912	4,903	4,903	-
376520 - Budgeted Ending Fund Balance	36,207	37,428	35,790	28,641	-	25,031	31,718	31,718	-
TOTAL REQUIREMENTS	130,612	136,944	137,252	183,795	970.64	286,245	303,161	303,161	1,071.36

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

Requirements by Major Object - Fund 200 - Special Revenue Funds



STUDENT BODY ACTIVITY FUND (201)

The Student Body Activity Fund accounts for the receipts, disbursements and cash balances of the various schools' Student Body Funds. The resources are primarily generated by students, student groups, Parent Teacher Associations (PTAs), booster clubs, fundraising activities and donations. The individual schools are responsible for managing their school's fund. Each school's Student Body Fund is 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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	4,968	5,000	5,000	5,000
377000 - Fund Balance-Unres/Undes	4,257	4,369	4,968	-	-	-	-
Subtotal - Beginning Fund Balance	4,257	4,369	4,968	4,968	5,000	5,000	5,000
417900 - Other Curricular Activities	7,304	7,191	4,914	8,600	8,000	8,000	8,000
Subtotal - Other Revenue from Local Sources	7,304	7,191	4,914	8,600	8,000	8,000	8,000
Total Resources by Object	11,561	11,560	9,882	13,568	13,000	13,000	13,000

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
1132 - HIGH SCHOOL EXTRA CURRICULAR	7,192	6,592	4,952	8,600	-	8,000	8,000	8,000	-
Subtotal - 1000 - INSTRUCTION	7,192	6,592	4,952	8,600	-	8,000	8,000	8,000	-
71100 - Ending Fund Balance	4,369	4,968	4,930	4,968	-	5,000	5,000	5,000	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	4,369	4,968	4,930	4,968	-	5,000	5,000	5,000	-
Total Requirements by Function	11,561	11,560	9,882	13,568	-	13,000	13,000	13,000	-

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
541000 - Consumable Supplies	7,192	6,592	4,952	8,600	-	8,000	8,000	8,000	-
Subtotal - 400 - SUPPLIES AND MATERIALS	7,192	6,592	4,952	8,600	-	8,000	8,000	8,000	-
376520 - Budgeted Ending Fund Balance	4,369	4,968	4,930	4,968	-	5,000	5,000	5,000	-
Subtotal - 376520 - Budgeted Ending Fund Balance	4,369	4,968	4,930	4,968	-	5,000	5,000	5,000	-
Total Requirements by Object	11,561	11,560	9,882	13,568	-	13,000	13,000	13,000	-

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

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

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	5,000	5,175	5,356	5,544
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	8,000	8,280	8,570	8,870
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	13,000	13,455	13,926	14,413

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	8,000	8,280	8,570	8,870
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	5,000	5,175	5,356	5,544
Total Requirements	13,000	13,455	13,926	14,413

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 pre-pandemic, 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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	3,870	-	-	-
377000 - Fund Balance-Unres/Undes	6,277	5,458	3,974	-	-	-	-
Subtotal - Beginning Fund Balance	6,277	5,458	3,974	3,870	-	-	-
416120 - Lunch	3,243	3,453	2,751	3,115	2,359	2,359	2,359
416201 - A la Carte Sales	1	-	-	-	-	-	-
416310 - Contracts and Other Sales	10	-	-	-	-	-	-
419200 - Contrib-Donation - Priv Source	55	41	55	12	12	12	12
419700 - Services Provided Other Funds	921	916	656	937	-	-	-
419910 - Miscellaneous	5	1	1	77	-	-	-
419920 - Jury Duty	-	-	-	-	-	-	-
419940 - Restitution	1	1	1	-	-	-	-
419950 - Sales, Royalties and Events	4	3	1	3	-	-	-
Subtotal - Other Revenue from Local Sources	4,239	4,415	3,464	4,144	2,371	2,371	2,371
431020 - SSF--School Lunch Match	139	139	142	144	-	-	-
432990 - Restricted State Grants	290	209	443	1,867	2,369	2,369	2,369
Subtotal - 3000 - REVENUE FROM STATE SOURCES	429	348	585	2,011	2,369	2,369	2,369
445010 - Fed Reimburse-Breakfast	2,646	2,655	2,822	2,467	2,522	2,522	2,522
445020 - Fed Reimburse-Lunch	7,287	6,909	6,620	6,522	6,743	6,743	6,743
445030 - Fed Reimburse-Fresh Fruit & Ve	522	529	419	523	465	465	465
445060 - Fed Reimburse - Supper	705	724	614	875	852	852	852
445080 - Fed Grants- State Pass Thru	1,101	1,129	1,197	1,047	1,047	1,047	1,047
Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES	12,260	11,946	11,672	11,433	11,629	11,629	11,629
452100 - Interfund Transfers	-	76	69	100	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	-	76	69	100	-	-	-
Total Resources by Object	23,206	22,244	19,764	21,559	16,368	16,368	16,368

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
2520 - FISCAL SERVICES	-	-	526	606	-	321	321	321	-
Subtotal - 2000 - SUPPORT SERVICES	-	-	526	606	-	321	321	321	-
3100 - FOOD SERVICES	17,748	18,269	17,531	20,211	191.81	16,047	16,047	16,047	192.24
Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS	17,748	18,269	17,531	20,211	191.81	16,047	16,047	16,047	192.24
71100 - Ending Fund Balance	5,458	3,975	1,708	742	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	5,458	3,975	1,708	742	-	-	-	-	-
Total Requirements by Function	23,206	22,244	19,765	21,559	191.81	16,368	16,368	16,368	192.24

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
511210 - Classified - Represented	3,773	3,774	4,142	4,711	174.41	4,999	4,999	4,999	175.84
511220 - Non-Represented Staff	870	1,016	1,081	1,205	15.40	1,211	1,211	1,211	14.40
511420 - Directors/Program Admins	193	229	242	258	2.00	269	269	269	2.00
512400 - Temporary Misc - Classified	141	126	156	150	-	234	234	234	-
513300 - Extended Hours	3	1	-	1	-	1	1	1	-
513400 - Overtime Pay	41	66	60	66	-	35	35	35	-
513510 - Group Hlth Opt Out Lic	7	11	8	-	-	11	11	11	-
513520 - Group Hlth Opt Out Non Lic	29	38	42	-	-	22	22	22	-
Subtotal - 100 - SALARIES	5,055	5,261	5,731	6,390	191.81	6,780	6,780	6,780	192.24
521000 - PERS	118	120	231	283	-	265	265	265	-
521310 - PERS UAL	626	615	727	729	-	795	795	795	-

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
522000 - Social Security - FICA	379	394	434	489	-	519	519	519	-
523100 - Workers' Compensation	55	51	7	32	-	39	39	39	-
523200 - Unemployment Compensation	15	2	10	6	-	9	9	9	-
524100 - Group Health Insurance	1,703	1,708	1,669	2,007	-	1,704	1,704	1,704	-
524200 - Other Employer Paid Benefits	21	21	20	30	-	13	13	13	-
524300 - Retiree Health Insurance	49	36	35	40	-	49	49	49	-
524530 - Early Retirement Benefits	-	-	1	-	-	-	-	-	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	2,966	2,947	3,134	3,616	-	3,392	3,392	3,392	-
531800 - Local Mtgs/Non-Instr Staff Dev	7	11	9	18	-	10	10	10	-
532200 - Repairs and Maintenance Svcs	33	69	79	100	-	80	80	80	-
532410 - Leased Copy Machines	2	6	-	-	-	-	-	-	-
532900 - Other Property Services	106	46	83	130	-	75	75	75	-
534100 - Travel, Local in District	7	10	8	11	-	10	10	10	-
534200 - Travel, Out of District	7	29	10	30	-	7	7	7	-
535100 - Telephone	7	9	14	14	-	14	14	14	-
535300 - Postage	9	13	11	15	-	15	15	15	-
535400 - Advertising	4	8	-	4	-	5	5	5	-
535500 - Printing and Binding	27	41	48	52	-	30	30	30	-
538940 - Professional Moving Services	-	-	-	1	-	-	-	-	-
538950 - Professional Health Care Svcs	-	-	-	1	-	1	1	1	-
538980 - Laundering Services	48	42	26	49	-	43	43	43	-
538990 - Non-Instr Pers/Professional Sv	133	113	84	150	-	110	110	110	-
Subtotal - 300 - PURCHASED SERVICES	393	397	371	574	-	399	399	399	-
541000 - Consumable Supplies	440	419	582	450	-	513	513	513	-
541270 - Food Inventory Adjustm-NS Only	82	(55)	(701)	-	-	-	-	-	-
541600 - Interdepartmental Charges	50	79	69	100	-	100	100	100	-
545100 - Purchased Food-NS Only	6,585	6,919	6,541	7,446	-	7,030	7,030	7,030	-
545300 - Donated Commodity -NS Only	1,192	1,206	1,309	1,122	-	1,122	1,122	1,122	-
546000 - Non-Consumable Supplies	71	34	32	35	-	(3,942)	(3,942)	(3,942)	-
547000 - Computer Software	139	147	131	133	-	127	127	127	-
548000 - Computer Equipment	9	1	8	10	-	5	5	5	-
Subtotal - 400 - SUPPLIES AND MATERIALS	8,568	8,750	7,973	9,296	-	4,956	4,956	4,956	-
552000 - Building Acquisition/Improvmt	-	26	46	-	-	-	-	-	-
554100 - Initial and Addl Equipment	66	290	214	250	-	55	55	55	-
554110 - Vehicles	-	-	-	-	-	390	390	390	-
555010 - Computers	112	-	-	-	-	-	-	-	-
555090 - Misc Other Technology	8	-	7	1	-	1	1	1	-
Subtotal - 500 - CAPITAL OUTLAY	186	316	267	251	-	446	446	446	-
564000 - Dues and Fees	64	67	55	83	-	74	74	74	-
569000 - Grant Indirect Charges	517	532	526	606	-	321	321	321	-
Subtotal - Other Objects	581	599	581	689	-	395	395	395	-
376520 - Budgeted Ending Fund Balance	5,458	3,975	1,708	742	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	5,458	3,975	1,708	742	-	-	-	-	-
Total Requirements by Object	23,206	22,245	19,765	21,559	191.81	16,368	16,368	16,368	192.24

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

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

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	-	-	-	-
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	2,371	2,454	2,540	2,629
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	2,369	2,452	2,538	2,627
4000 - REVENUE FROM FEDERAL SOURCES	11,629	12,036	12,457	12,893
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	16,368	16,942	17,535	18,149

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	4,999	5,174	5,355	5,542
1122 - NON-REPRESENTED STAFF	1,480	1,532	1,585	1,641
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	303	314	325	336
200 - ASSOCIATED PAYROLL COSTS	3,392	3,511	3,634	3,761
300 - PURCHASED SERVICES	399	413	427	442
400 - SUPPLIES AND MATERIALS	4,956	5,129	5,309	5,495
500 - CAPITAL OUTLAY	446	462	478	494
600 - OTHER OBJECTS	395	408	422	437
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	16,368	16,942	17,535	18,149

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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
377000 - Fund Balance-Unres/Undes	-	-	-	-	-	-	-
Subtotal - Beginning Fund Balance	-	-	-	-	-	-	-
412000 - Rev-Local Gov't Not Districts	2,397	1,883	3,683	1,532	1,067	1,067	1,067
419200 - Contrib-Donation - Priv Source	626	18	6	-	-	-	-
419400 - Svc Provided-Oth Local Ed Agcy	96	146	110	130	-	-	-
419600 - Recovery PY Expenditure	(50)	37	3	-	-	-	-
Subtotal - Other Revenue from Local Sources	3,069	2,084	3,801	1,662	1,067	1,067	1,067
422000 - Restricted Revenue	61	104	43	144	-	-	-
Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES	61	104	43	144	-	-	-
432990 - Restricted State Grants	18,302	28,179	24,396	31,823	33,971	45,402	45,402
Subtotal - 3000 - REVENUE FROM STATE SOURCES	18,302	28,179	24,396	31,823	33,971	45,402	45,402
442000 - Unrestr Rev-Fed Govt Thru St	-	-	-	-	535	535	535
443000 - Restr Rev-Fed Govt Direct	7,018	8,549	4,861	22,480	11,360	11,360	11,360
445080 - Fed Grants- State Pass Thru	30,836	27,170	36,961	43,461	146,503	142,701	142,701
447000 - Fed Grants-Other Intern Agency	491	563	432	15	15	15	15
Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES	38,345	36,282	42,254	65,956	158,413	154,612	154,612
Total Resources by Object	59,778	66,649	70,494	99,585	193,451	201,081	201,081

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
1111 - ELEMENTARY K-5	2,429	2,122	2,645	13,878	63.33	36,077	20,765	20,765	81.85
1113 - ELEMENTARY EXTRA CURRICULAR	377	157	7	-	-	-	-	-	-
1121 - MIDDLE SCHOOL PROGRAMS	302	300	566	754	9.01	4,511	9,267	9,267	12.00
1122 - MIDDLE SCHOOL EXTR CURRICULAR	-	5	-	-	-	-	-	-	-
1131 - HIGH SCHOOL PROGRAMS	1,076	1,631	2,117	4,073	14.83	6,532	14,991	14,991	21.20
1132 - HIGH SCHOOL EXTRA CURRICULAR	7	28	-	-	-	3	3	3	0.03
1140 - PRE KINDERGARTEN PROGRAMS	8,390	8,368	8,913	11,187	123.89	11,040	11,101	11,101	119.61
1220 - RESTRICTIVE PROGRAMS	2,465	2,157	2,352	2,618	37.15	4,128	3,191	3,191	38.15
1250 - LESS RESTRICTIVE PROGRAMS	10,189	10,258	12,546	10,707	69.37	9,760	9,760	9,760	60.93
1260 - TREATMENT AND HABILITATION	483	505	490	506	3.00	534	534	534	4.00
1272 - TITLE I A/D	2,050	2,190	3,309	3,916	0.40	4,465	4,465	4,465	-
1280 - ALTERNATIVE EDUCATION	3,845	3,994	4,072	4,137	32.94	13,425	7,949	7,949	36.89
1291 - ENGLISH LANGUAGE LEARNER	482	308	257	718	-	1,075	1,075	1,075	2.37
1292 - TEEN PARENT PROGRAMS	207	154	174	239	-	260	260	260	-
1293 - MIGRANT EDUCATION	150	244	256	243	1.00	354	354	354	1.00
1299 - OTHER SPECIAL PROGRAMS	1,038	870	436	551	-	1,609	1,401	1,401	-
1400 - SUMMER SCHOOL PROGRAMS	397	194	87	790	-	2,670	7,347	7,347	-
Subtotal - 1000 - INSTRUCTION	33,888	33,485	38,227	54,315	354.92	96,445	92,463	92,463	378.03
2110 - ATTENDANCE/SOCIAL WORK SVCS	1,346	2,505	2,980	1,978	21.66	2,629	6,478	6,478	26.00
2120 - GUIDANCE SERVICES	2,504	5,791	4,005	7,684	36.37	7,680	8,956	8,956	29.25
2130 - HEALTH SERVICES PROGRAMS	291	281	191	198	-	3,617	528	528	0.50
2140 - PSYCHOLOGICAL SERVICES	1,341	1,034	1,302	1,367	8.93	1,194	1,194	1,194	8.98
2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC	2,651	1,296	1,187	1,327	10.20	1,454	1,454	1,454	11.20
2160 - OTHER STUDENT TREATMENT SVCS	853	723	596	574	2.20	1,005	1,005	1,005	8.20
2190 - SVC DIRECTION-STUDENT SUPPORT	4,095	4,786	4,857	14,378	40.09	9,086	6,639	6,639	37.62
2210 - IMPROVEMENT OF INSTRUCTION	1,323	903	801	1,224	2.50	551	20,551	20,551	2.50
2220 - EDUCATIONAL MEDIA SERVICES	277	284	478	197	4.73	189	189	189	2.35
2230 - ASSESSMENT AND TESTING	-	4	-	-	-	-	-	-	-
2240 - INSTRUC STAFF DEVELOPMENT	5,720	6,916	5,913	7,368	44.83	8,786	8,885	8,885	41.61
2320 - EXECUTIVE ADMINISTRATION SVCS	638	448	410	208	2.00	-	-	-	-
2410 - OFFICE OF THE PRINCIPAL SVCS	873	1,270	1,154	1,041	21.87	2,677	6,551	6,551	24.59

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
2520 - FISCAL SERVICES	-	3,157	3,266	3,660	-	11,833	4,379	4,379	-
2540 - OPER/MAINTENANCE OF PLANT SVCS	244	50	50	53	-	11,885	1,784	1,784	-
2550 - STUDENT TRANSPORTATION SERVICE	14	101	134	-	-	158	158	158	-
2570 - INTERNAL SERVICES	-	-	-	-	-	1,992	42	42	-
2620 - RESEARCH,DEVELOP,EVAL SVCS	89	65	-	-	-	-	-	-	-
2630 - INFORMATION SERVICES	-	25	-	-	-	416	160	160	1.00
2640 - STAFF SERVICES	-	2	-	-	-	-	-	-	-
2660 - TECHNOLOGY SERVICES	584	538	1,945	637	1.60	1,265	127	127	-
2690 - OTHER SUPPORT SERVICES-CENTRAL	26	18	-	-	-	-	-	-	-
Subtotal - 2000 - SUPPORT SERVICES	22,871	30,196	29,269	41,893	196.98	66,416	69,078	69,078	193.79
3100 - FOOD SERVICES	975	946	679	1,092	-	15,086	3,310	3,310	-
3300 - COMMUNITY SVCS	2,044	2,023	2,083	2,285	37.98	10,568	31,302	31,302	38.13
Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS	3,019	2,969	2,762	3,377	37.98	25,654	34,612	34,612	38.13
4110 - Service Area Direction	-	-	-	-	-	25	25	25	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	-	-	-	-	-	25	25	25	-
61100 - Operating Contingency	-	-	-	-	-	4,912	4,903	4,903	-
Subtotal - 6000 - CONTINGENCIES	-	-	-	-	-	4,912	4,903	4,903	-
71100 - Ending Fund Balance	-	-	-	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	-	-	-	-	-	-	-	-	-
Total Requirements by Function	59,778	66,649	70,494	99,585	589.88	193,452	201,081	201,081	609.95

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
511100 - Licensed Staff	16,390	17,473	19,867	19,559	238.97	22,422	22,422	22,422	275.54
511210 - Classified - Represented	6,819	6,722	6,993	10,467	273.70	9,308	9,308	9,308	258.87
511220 - Non-Represented Staff	1,798	2,602	2,550	2,615	52.71	3,384	3,384	3,384	50.04
511310 - Administrators - Licensed	1,546	1,849	1,906	2,205	23.50	3,132	3,132	3,132	24.50
511420 - Directors/Program Admins	308	449	470	467	1.00	116	116	116	1.00
512100 - Substitutes - Licensed	531	531	423	490	-	469	469	469	-
512200 - Substitutes - Classified	36	63	14	39	-	40	40	40	-
512300 - Temporary Misc - Licensed	280	436	262	-	-	-	1,881	1,881	-
512400 - Temporary Misc - Classified	309	369	310	-	-	-	116	116	-
513100 - Extended Responsibility - LIC	260	186	232	211	-	300	300	300	-
513200 - Extended Responsibility - CLS	14	3	4	-	-	-	-	-	-
513300 - Extended Hours	665	1,394	1,227	5,008	-	12,453	7,071	7,071	-
513350 - PAT Overload Pay Stipend	-	14	-	-	-	-	-	-	-
513400 - Overtime Pay	86	71	44	2	-	457	40	40	-
513510 - Group Hlth Opt Out Lic	16	16	28	-	-	-	-	-	-
Subtotal - 100 - SALARIES	29,057	32,178	34,330	41,064	589.88	52,082	48,278	48,278	609.95
521000 - PERS	953	921	1,646	1,711	-	2,192	1,920	1,920	-
521310 - PERS UAL	3,647	3,818	4,385	4,406	-	6,311	5,612	5,612	-
522000 - Social Security - FICA	2,180	2,405	2,574	2,797	-	3,984	3,693	3,693	-
523100 - Workers' Compensation	303	302	32	183	-	291	274	274	-
523200 - Unemployment Compensation	84	8	52	33	-	62	60	60	-
524100 - Group Health Insurance	7,050	7,492	8,785	8,929	-	10,794	10,794	10,794	-
524200 - Other Employer Paid Benefits	55	67	69	179	-	140	112	112	-
524300 - Retiree Health Insurance	251	236	181	230	-	367	345	345	-
524530 - Early Retirement Benefits	105	118	87	84	-	104	95	95	-
524510 - PAT Union Tuition Reimbursemt	-	1	-	-	-	-	-	-	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	14,628	15,367	17,811	18,553	-	24,246	22,904	22,904	-
531100 - Instructional Services	1,967	1,472	996	316	-	25,882	45,021	45,021	-
531200 - Instr Program Improvement Svcs	701	488	198	3,231	-	174	2,366	2,366	-
531300 - Student Services	78	78	95	1,076	-	28	682	682	-
531800 - Local Mtgs/Non-Instr Staff Dev	321	357	282	2,927	-	382	1,241	1,241	-

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
531810 - Non-Instr Dev Profess Dev Fds	26	-	-	3	-	3	3	3	-
531900 - Other Instr Prof/Tech Svcs	2,257	3,080	3,650	5,128	-	15,436	47,730	47,730	-
532100 - Cleaning Services	-	-	13	-	-	1,992	42	42	-
532200 - Repairs and Maintenance Svcs	226	82	78	55	-	77	77	77	-
532400 - Rentals	11	12	6	26	-	10	10	10	-
532410 - Leased Copy Machines	31	27	-	-	-	-	-	-	-
532500 - Electricity	-	-	-	-	-	4,547	1,580	1,580	-
532900 - Other Property Services	33	52	26	1,565	-	1,902	82	82	-
533110 - Reimb - School Bus	4	13	-	92	-	145	145	145	-
533120 - Reimb - Taxi Cab	14	101	105	-	-	103	103	103	-
533140 - Reimb - Tri-Met	588	-	-	-	-	-	-	-	-
533150 - Reimb - Field Trips	1	3	35	99	-	114	114	114	-
533200 - Non-Reimb Student Transport	74	42	64	59	-	119	860	860	-
534100 - Travel, Local in District	173	206	118	179	-	161	161	161	-
534200 - Travel, Out of District	595	899	424	235	-	212	212	212	-
534300 - Travel, Student Activities	41	63	36	100	-	29	29	29	-
534900 - Other Travel	-	-	-	1	-	-	-	-	-
534901 - Student Academic Transport	1	16	1	5	-	5	5	5	-
535100 - Telephone	40	42	58	31	-	1,197	58	58	-
535300 - Postage	10	6	5	5	-	3	3	3	-
535400 - Advertising	2	-	2	1	-	6	6	6	-
535500 - Printing and Binding	8	23	50	24	-	16	16	16	-
535920 - Internet Fees	-	-	-	-	-	-	-	-	-
535990 - Wide Area Network/Misc	2	1	-	-	-	-	-	-	-
536000 - Charter Schools	-	-	-	-	-	3,698	797	797	-
538100 - Audit Services	-	-	-	-	-	267	267	267	-
538300 - Architect and Engineering Svcs	-	3	-	-	-	-	-	-	-
538600 - Data Processing Services	-	13	48	31	-	119	119	119	-
538910 - Security Services	-	-	-	-	-	-	-	-	-
538940 - Professional Moving Services	49	1	27	26	-	-	-	-	-
538950 - Professional Health Care Svcs	210	214	191	196	-	377	377	377	-
538960 - Professional Child Care Svcs	221	159	176	239	-	260	610	610	-
538970 - Graphic Arts Services	-	6	15	17	-	7	7	7	-
538980 - Laundering Services	40	23	23	39	-	70	70	70	-
538990 - Non-Instr Pers/Professional Sv	696	407	881	4,263	-	18,167	1,228	1,228	-
538995 - Meal Services	910	907	651	918	-	-	-	-	-
539100 - Pass Through	-	-	-	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	9,329	8,796	8,253	20,889	-	75,507	104,020	104,020	-
541000 - Consumable Supplies	913	1,191	797	11,889	-	23,471	14,641	14,641	-
541325 - Gas	-	-	11	-	-	-	-	-	-
541600 - Interdepartmental Charges	4	7	1	-	-	-	-	-	-
542100 - Textbook Expansion	149	464	442	4	-	3	3	3	-
542200 - Textbook Adoption	-	-	8	-	-	-	-	-	-
542300 - Textbook Replacement	-	2	-	1	-	-	-	-	-
543000 - Library Books	180	200	323	12	-	8	8	8	-
544000 - Periodicals	9	8	-	1	-	6	6	6	-
544100 - Online Periodical Subscription	2	1	17	2	-	2	2	2	-
546000 - Non-Consumable Supplies	300	1,047	404	424	-	8,277	1,046	1,046	-
546100 - Minor Equipment - Tagged	188	264	164	32	-	61	61	61	-
547000 - Computer Software	545	862	1,154	43	-	596	596	596	-
548000 - Computer Equipment	667	2,155	2,005	2,423	-	53	53	53	-
Subtotal - 400 - SUPPLIES AND MATERIALS	2,957	6,203	5,325	14,830	-	32,477	16,416	16,416	-
551200 - Infrastructure	-	-	-	-	-	2	2	2	-
552000 - Building Acquisition/Improvmt	9	413	579	-	-	102	102	102	-
553000 - Improvements - Not Buildings	-	103	-	-	-	30	30	30	-
554100 - Initial and Addl Equipment	120	192	53	2	-	5	5	5	-
555010 - Computers	446	5	-	248	-	38	38	38	-

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
555090 - Misc Other Technology	328	25	766	1	-	15	15	15	-
Subtotal - 500 - CAPITAL OUTLAY	903	737	1,399	251	-	193	193	193	-
561000 - Redemption of Principal	-	-	-	2	-	2	2	2	-
564000 - Dues and Fees	89	210	109	338	-	91	91	91	-
564100 - Bond Issuance Cost	-	2	-	-	-	-	-	-	-
569000 - Grant Indirect Charges	2,815	3,157	3,266	3,660	-	3,943	4,274	4,274	-
Subtotal - Other Objects	2,903	3,368	3,375	4,000	-	4,035	4,367	4,367	-
581000 - Operating Contingency	-	-	-	-	-	4,912	4,903	4,903	-
Subtotal - 581000 - Operating Contingency	-	-	-	-	-	4,912	4,903	4,903	-
376520 - Budgeted Ending Fund Balance	-	-	-	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Requirements by Object	59,778	66,649	70,494	99,585	589.88	193,452	201,081	201,081	609.95

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

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

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	-	-	-	-
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	1,067	1,104	1,143	1,183
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	45,402	46,991	48,636	50,338
4000 - REVENUE FROM FEDERAL SOURCES	154,612	130,023	104,574	108,234
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	201,081	178,119	154,353	159,755

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	22,422	23,207	24,019	24,860
1121 - CLASSIFIED - REPRESENTED	9,308	9,634	9,971	10,320
1122 - NON-REPRESENTED STAFF	3,500	3,623	3,749	3,881
113 - ADMINISTRATORS	3,132	3,242	3,355	3,473
OTHER SALARIES	9,917	10,264	10,623	10,995
200 - ASSOCIATED PAYROLL COSTS	22,904	23,706	24,535	25,394
300 - PURCHASED SERVICES	104,020	82,735	55,630	57,577
400 - SUPPLIES AND MATERIALS	16,416	16,991	17,585	18,201
500 - CAPITAL OUTLAY	193	200	207	214
600 - OTHER OBJECTS	4,367	4,519	4,678	4,841
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	4,903	0	0	0
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	201,081	178,119	154,353	159,755

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

Object by Project	Amount
412000 - Rev-Local Gov't Not Districts	
G1561 - Techsmart 3rd Grade Reading	299,093
G1668 - City Portland Gurls Tyme	2,000
G1708 - Multnomah County Attendance	9,000
G1978 - Metro Reading Results at Chapman	12,320
G2067 - Head Start PCL	594,673
G2069 - City of Portland Water Bureau Lead Grant	50,000
G9999 - Budget Revisions	100,000
412000 - Rev-Local Gov't Not Districts	1,067,086
432990 - Restricted State Grants	
G1776 - Aspire-Lincoln HS	3,000
G1787 - Preschool Promise	234,930
G1830 - Aspire - Alliance	3,800
G1927 - Outdoor School	375,000
G1970 - Aspire - Franklin HS	3,000
G1971 - Aspire - Ida B. Wells HS (formerly Wilson HS)	3,000
G1974 - Teacher of the Year Munoz	7,500
G1981 - Long Range Facility Plan	25,000
G1988 - SSA Summer School	751,958
G2017 - Teen Parent Services	254,000
G2033 - M98 CTE 19/21 Yr2	708,521
G2034 - M98 Dropout Prevention 19/21 Yr2	3,431,243
G2035 - M98 Post Secondary Success 19/21 Yr2	533,757
G2045 - BVIS CVI	71,379
G2047 - SSA Summer Academic High Sch	2,057,621
G2048 - SSA Summer Enrichment K-8	5,806,340
G2049 - SSA Summer Child Care K-5	524,500
G2066 - Head Start State	5,799,811
G2068 - Preschool Promise	1,568,911
G2070 - Columbia Regional State	5,008,346
G2078 - Providence Nursing State	1,152,091
G2080 - DART LTCT State	4,325,300
G2086 - YTP - State	44,052
G2090 - M98 CTE	2,523,675
G9999 - Budget Revisions	1,000,000
G2091 - M98 Dropout Prevention	6,435,743
G2092 - M98 Post Secondary Success	2,455,405
G2093 - CTE - Support	294,407
432990 - Restricted State Grants	45,402,290
442000 - Unrestr Rev-Fed Govt Thru St	
G2023 - FED- Medicaid - CRP Audiology	100,000
G2024 - FED- Medicaid - DART Program	334,950
G2025 - FED- Medicaid - Special Education	100,000
442000 - Unrestr Rev-Fed Govt Thru St	534,950

Grants Fund - Projected Grant Awards

Object by Project	Amount
443000 - Restr Rev-Fed Govt Direct	
G1455 - FED-Gear Up-Mobilizing for Col	383,078
G1716 - FED-PREP Education Innovation	1,305,166
G1770 - FED - SAY Wellness	415,748
G1827 - FED-E3 Engage Empower Elevate	1,853,326
G1923 - FED - Developing Leaders	287,726
G1928 - FED-Perkins Innovation	166,667
G1989 - FED- Startalk	125,000
G2006 - FED- Head Start	1,245,551
G2021 - FED- Head Start COVID-19	9,645
G2062 - FED- Indian Education (Title VI-Part A)	113,933
G2065 - FED- Head Start	4,454,449
G9999 - Budget Revisions	1,000,000
443000 - Restr Rev-Fed Govt Direct	11,360,289
445080 - Fed Grants- State Pass Thru	
G0972 - FED-Int. Bacc (IB) Payment Prg	10,000
G1912 - FED-Health for K-5	272,125
G1985 - FED-MultCo Teen Pregnancy	146,019
G1990 - FED- Title IA- School Budgets	282,073
G1991 - FED- Title IA- Central	2,079,089
G1992 - FED- Title IA- Focus/Priority Set Aside	350,822
G1993 - FED- Title IC- Migrant Education	45,758
G1994 - FED- Title IC- Migrant Ed Preschool	9,265
G1995 - FED- Title IC- Migrant Ed Summer	75,255
G1997 - FED- Title IIA- Teacher Quality	166,641
G1998 - FED- Title IIA- Private School	151,438
G1999 - FED- Title III- English Language Acquisition	388,532
G2000 - FED- Title IV-A Student Support and Academic Enrichment	167,685
G2001 - FED- Title IV-A Student Support and Academic Enrichment (Private)	36,500
G2004 - FED- ESSA Partnerships TB	598,741
G2011 - FED- Perkins	102,469
G2018 - FED IDEA Sec 611	4,703,553
G2019 - FED IDEA Sec 619	59,507
G2041 - FED- ESSER II	31,139,891
G2050 - FED- Title IA- School Budgets	2,521,336
G2051 - FED- Title IA- Central	5,996,645
G2052 - FED- Title IA- Focus/Priority Set Aside	1,358,233
G2053 - FED- Title IC- Migrant Education	468,536
G2054 - FED- Title IC- Migrant Ed Preschool	14,736
G2055 - FED- Title IC- Migrant Ed Summer	32,771
G2056 - FED- Title ID	195,510
G2057 - FED- Title IIA- Teacher Quality	1,412,727
G2058 - FED- Title IIA- Private School	182,562
G2059 - FED- Title III- English Language Acquisition	559,315
G2060 - FED- Title IV-A Student Support and Academic Enrichment	714,342

Grants Fund - Projected Grant Awards

Object by Project	Amount
G2061 - FED- Title IV-A Student Support and Academic Enrichment (Private)	105,460
G2063 - FED- McKinney Homeless	50,000
G2064 - FED- ESSA Partnerships TB	970,600
G2071 - FED - Columbia Regional	5,518,725
G2072 - FED- CRP - Audiology	470,787
G2073 - FED- CRP - TBI	35,321
G2074 - FED- CRP - Addition	219,612
G2075 - FED- OR Commission for the Blind	142,758
G2077 - FED- Providence Nursing	40,845
G2079 - FED- DART Title IND	145,000
G2081 - FED- DART IDEA	60,000
G2082 - FED- IDEA Sec 611	4,018,039
G2083 - FED- IDEA Sec 619	35,704
G2084 - FED- Extended Assessment	15,385
G2085 - FED- YTP	165,718
G2087 - FED- YTP Summer Work Program	57,500
G2088 - FED-Foster Care Transportation	100,500
G2089 - FED- Carl Perkins	307,406
G2094 - FED- ESSER III	74,000,000
G9999 - Budget Revisions	2,000,000
445080 - Fed Grants- State Pass Thru	142,701,436
447000 - Fed Grants-Other Interm Agency	
G1589 - FED-Paths 2 the Future	14,886
447000 - Fed Grants-Other Interm Agency	14,886
Grand Total	201,080,937

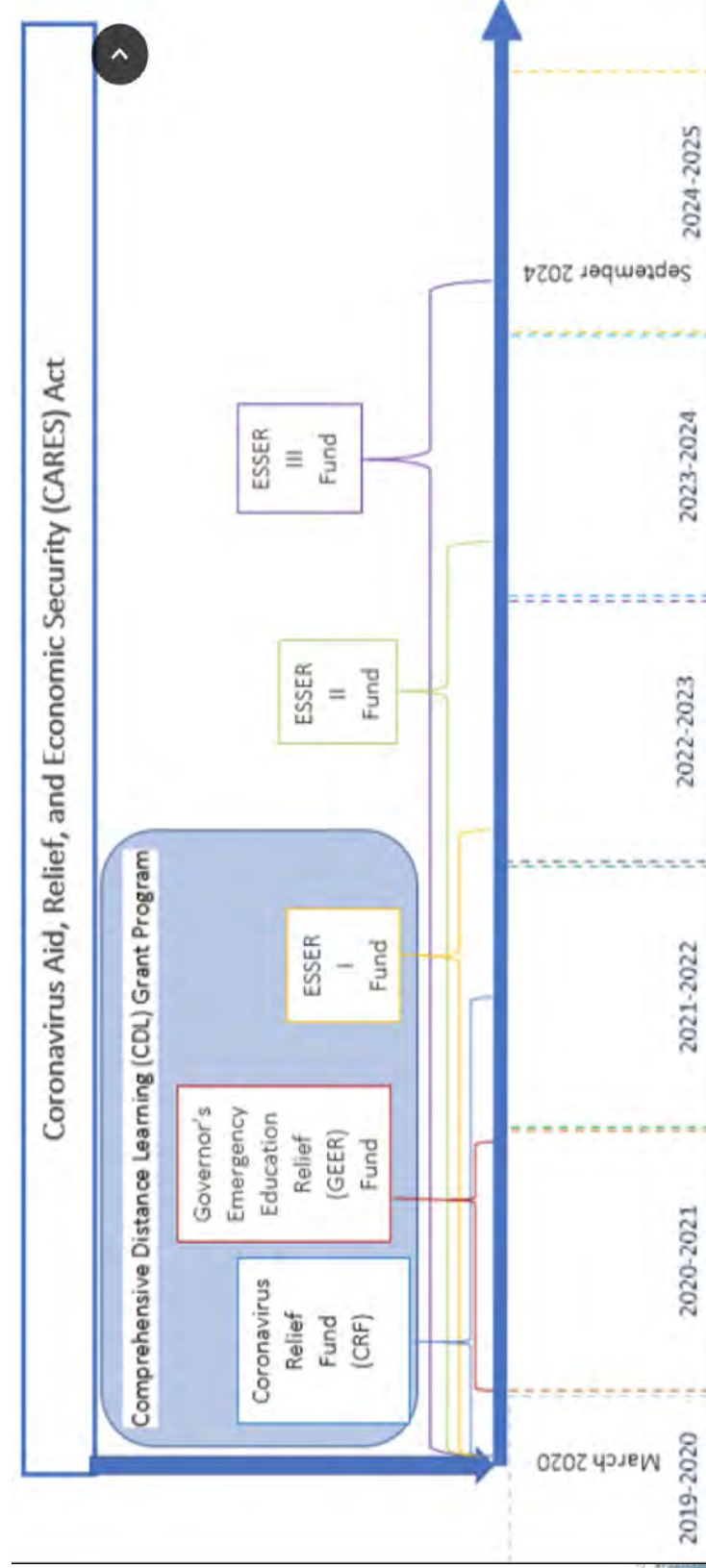
SPECIAL REVENUE DETAILS

Function	Function Description	M98			SIA			Title			Total		
		2020-21*	2021-22	Variance	2020-21	2021-22	Variance	2020-21	2021-22	Variance	2020-21	2021-22	Variance
1111	ELEMENTARY K-5	\$ -	\$ -	\$ -	\$ 249,575	\$ 4,762,014	\$ 4,512,439	\$ 1,185,223	\$ 2,072,183	\$ 886,960	\$ 1,434,798	\$ 6,834,197	\$ 5,390,339
1121	MIDDLE SCHOOL PROGRAMS	\$ -	\$ -	\$ -	\$ 44,073	\$ 2,437,315	\$ 2,393,242	\$ 348,410	\$ 809,196	\$ 460,786	\$ 392,483	\$ 3,246,511	\$ 2,854,028
1122	MIDDLE SCHOOL EXTR CURRICULAR	\$ -	\$ -	\$ -	\$ -	\$ 73,770	\$ 73,770	\$ -	\$ -	\$ -	\$ -	\$ 73,770	\$ 73,770
1131	HIGH SCHOOL PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ 459,457	\$ 459,457	\$ -	\$ -	\$ -	\$ -	\$ 455,681	\$ 3,595,525
1132	HIGH SCHOOL EXTRA CURRICULAR	\$ -	\$ -	\$ -	\$ -	\$ 3,292	\$ 3,292	\$ -	\$ -	\$ -	\$ -	\$ 3,292	\$ 3,292
1140	PRI-KINDERGARTEN PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 751,760	\$ 886,160	\$ 134,400	\$ 751,760	\$ 886,160	\$ 134,400
1200	SPECIAL PROGRAMS	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ (0)
1221	Restrictive Programs	\$ -	\$ -	\$ -	\$ 45,249	\$ -	\$ (45,249)	\$ -	\$ -	\$ -	\$ 45,249	\$ -	\$ (45,249)
1251	Less Restrictive Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1260	EARLY INTERVENTION	\$ -	\$ -	\$ -	\$ -	\$ 227,007	\$ 227,007	\$ -	\$ -	\$ -	\$ -	\$ 227,007	\$ 227,007
1272	Title I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,416,770	\$ 4,371,161	\$ (45,609)	\$ 4,416,770	\$ 4,371,161	\$ (45,609)
1282	PRIVATE ALTERNATIVE PROGRAMS	\$ -	\$ -	\$ -	\$ 280,091	\$ 2,351,606	\$ 2,071,515	\$ -	\$ -	\$ -	\$ 280,091	\$ 2,351,606	\$ 2,071,515
1283	DISTRICT ALTERNATIVE PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ 2,992,585	\$ 2,992,585	\$ 106,369	\$ 108,600	\$ 2,231	\$ 106,369	\$ 3,101,185	\$ 2,994,816
1288	Charter Schools	\$ -	\$ -	\$ -	\$ 354,511	\$ -	\$ (354,511)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (354,511)
1289	Contract Programs	\$ -	\$ -	\$ -	\$ 129,882	\$ 272,952	\$ 143,070	\$ 237,893	\$ 124,610	\$ (113,283)	\$ 367,775	\$ 397,562	\$ 29,787
1291	ENGLISH SECOND LANGUAGE PRGS	\$ -	\$ -	\$ -	\$ 85,505	\$ 85,505	\$ 85,505	\$ 1,204,939	\$ 1,044,546	\$ (160,393)	\$ 1,204,939	\$ 1,130,051	\$ (74,888)
1293	Migrant Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,765	\$ 347,300	\$ 110,535	\$ 236,765	\$ 347,300	\$ 110,535
1299	Private School Instruction	\$ -	\$ -	\$ -	\$ 50,043	\$ 167,867	\$ 117,824	\$ 1,126,823	\$ 1,366,877	\$ 240,054	\$ 1,176,867	\$ 1,534,744	\$ 357,877
1400	SUMMER SCHOOL PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297,253	\$ 297,253	\$ (297,253)	\$ 297,253	\$ 297,253	\$ (297,253)
1410	Summer School, Elem	\$ -	\$ -	\$ -	\$ 13,342	\$ 889,721	\$ 876,379	\$ 13,342	\$ 889,721	\$ 876,379	\$ 13,342	\$ 889,721	\$ 876,379
1430	Summer School, High	\$ 200,000	\$ -	\$ (200,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200,000)
2112	Attendance Services	\$ 212,991	\$ -	\$ (212,991)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (212,991)
2113	Social Work Services	\$ 52,834	\$ -	\$ (52,834)	\$ 3,562,503	\$ 3,600,033	\$ 37,530	\$ 169,070	\$ 275,038	\$ 105,968	\$ 3,731,573	\$ 3,927,905	\$ 196,332
2114	SPED Data Services	\$ -	\$ -	\$ -	\$ 101,583	\$ 107,114	\$ 5,531	\$ -	\$ -	\$ -	\$ 101,583	\$ 107,114	\$ 5,531
2115	Student Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,842	\$ 172,211	\$ (75,631)	\$ 247,842	\$ 172,211	\$ (75,631)
2119	Child Development Services	\$ -	\$ -	\$ -	\$ 70,732	\$ 46,774	\$ (23,958)	\$ 104,459	\$ 83,848	\$ (20,611)	\$ 175,190	\$ 130,622	\$ (44,568)
2121	Service Area Direction	\$ 34,656	\$ -	\$ (34,656)	\$ 88,658	\$ 176,381	\$ 87,723	\$ -	\$ -	\$ -	\$ 123,314	\$ 176,381	\$ 53,067
2122	Counseling Services	\$ 2,225,167	\$ 1,418,942	\$ (806,225)	\$ 3,353,077	\$ 3,163,357	\$ (189,720)	\$ 2,508,156	\$ 3,181,127	\$ (2,190,029)	\$ 8,066,401	\$ 4,900,248	\$ (3,166,153)
2124	Student Guidance Information	\$ 87,014	\$ 257,815	\$ 170,801	\$ 50,146	\$ 54,322	\$ 4,176	\$ 149,331	\$ 112,607	\$ (36,724)	\$ 286,491	\$ 424,744	\$ 138,253
2126	Vocational Education	\$ 2,227,187	\$ 3,139,244	\$ 912,057	\$ 184,934	\$ -	\$ (184,934)	\$ -	\$ -	\$ -	\$ 442,121	\$ 3,139,244	\$ 2,721,123
2142	Psychological Testing Services	\$ -	\$ -	\$ -	\$ 351,096	\$ 495,217	\$ 144,121	\$ -	\$ -	\$ -	\$ 351,096	\$ 495,217	\$ 144,121
2152	Speech Pathology	\$ -	\$ -	\$ -	\$ 83,059	\$ -	\$ (83,059)	\$ -	\$ -	\$ -	\$ 83,059	\$ -	\$ (83,059)
2160	OTHER STUDENT TREATMENT SVCS	\$ -	\$ -	\$ -	\$ 198,426	\$ 339,057	\$ 140,631	\$ -	\$ -	\$ -	\$ 198,426	\$ 339,057	\$ 140,631
2190	SVC DIRECTION-STUDENT SUPPORT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,509	\$ 505,624	\$ 180,115	\$ 325,509	\$ 505,624	\$ 180,115
2210	IMPROVEMENT OF INSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,912	\$ 40,912	\$ (40,912)	\$ 40,912	\$ -	\$ (40,912)
2211	Service Area Direction	\$ 30,441	\$ -	\$ (30,441)	\$ 282,550	\$ 115,669	\$ (166,881)	\$ 212,045	\$ 254,732	\$ 42,687	\$ 525,037	\$ 370,401	\$ (154,636)
2222	Library/Media Services	\$ -	\$ -	\$ -	\$ -	\$ 29,084	\$ 29,084	\$ 173,034	\$ 127,674	\$ (45,360)	\$ 173,034	\$ 156,758	\$ (16,276)
2229	Textbook Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,209	\$ (80,209)	\$ (80,209)	\$ 80,209	\$ -	\$ (80,209)
2240	INSTRUC STAFF DEVELOPMENT	\$ 1,929,408	\$ 2,917,747	\$ 988,339	\$ 1,867,625	\$ 4,103,436	\$ 2,235,811	\$ 1,457,956	\$ 579,193	\$ (878,763)	\$ 5,254,990	\$ 7,600,376	\$ 2,345,386
2241	Instr Staff Training Svcs	\$ 2,279,957	\$ 283,529	\$ (1,996,428)	\$ 280,549	\$ 859,798	\$ 579,249	\$ 1,830,100	\$ 1,058,327	\$ (771,773)	\$ 4,390,607	\$ 2,201,654	\$ (2,188,953)
2440	OFFICE OF THE PRINCIPAL SVCS	\$ 653,637	\$ 1,334,175	\$ 680,538	\$ 119,634	\$ 407,090	\$ 287,456	\$ 116,503	\$ 107,343	\$ (9,160)	\$ 889,474	\$ 1,848,608	\$ 959,134
2521	Direction of Fiscal Services	\$ 579,238	\$ 501,751	\$ (77,487)	\$ 500,000	\$ 500,000	\$ -	\$ 794,170	\$ 820,911	\$ 26,741	\$ 1,873,408	\$ 1,822,662	\$ (50,746)
2542	CARE AND UPKEEP OF BUILDINGS	\$ -	\$ -	\$ -	\$ 145,000	\$ -	\$ (145,000)	\$ -	\$ -	\$ -	\$ 145,000	\$ -	\$ (145,000)
2621	Service Area Direction	\$ -	\$ -	\$ -	\$ -	\$ 1,422,466	\$ 1,422,466	\$ -	\$ -	\$ -	\$ -	\$ 1,422,466	\$ 1,422,466
2663	PROGRAMMING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 515,529	\$ 515,529	\$ -	\$ -	\$ -	\$ -	\$ 515,529	\$ 515,529
3300	Community Svcs	\$ -	\$ -	\$ -	\$ 1,760,500	\$ 1,760,500	\$ 1,760,500	\$ 610,111	\$ 972,902	\$ 362,791	\$ 610,111	\$ 2,733,402	\$ 2,123,291
Grand Total		\$ 15,041,096	\$ 13,045,397	\$ (1,995,699)	\$ 12,392,738	\$ 31,525,905	\$ 19,133,167	\$ 18,744,954	\$ 17,574,355	\$ (1,170,599)	\$ 46,178,788	\$ 62,145,657	\$ 15,966,869

*Includes approximately \$4M of carryover from prior year

Overview of Federal Stimulus Funds: Elementary and Secondary Emergency Relief (ESSER)

Assessing the lifespan of the ESSER funds to build a strategic & sustainable plan



Overview of Federal Stimulus Funds: Elementary and Secondary Emergency Relief (ESSER)

Assessing the lifespan of the ESSER funds to build a strategic & sustainable plan

	FY2021		FY2022**		FY2023		FY2024		Cumulative	
	Revenue		Revenue		Revenue		Revenue		Revenue	%
District Operated Schools Share										
ESSER I (CARES Act) - spend by 9/30/22	6,900,000	0	0	0	0	0	0	0	6,900,000	7.0%
ESSER II (CRRSA Act) - spend by 9/30/23										
State Mandates:										
Spending Plan	0	30,100,000	0	0					30,100,000	
Sub-total ESSER II	0	30,100,000	0	0	0	0	0	0	30,100,000	30.4%
ESSER III (ARP Act) - spend by 9/30/24										
Federal State Mandates:										
Support Student Learning Loss (20% min.)			12,397,400	0	0	0	0	0	12,397,400	
Other ESSER/ARP Initiatives			49,589,600	0	0	0	0	0	49,589,600	
Sub-total ESSER III	0	61,987,000	0	0	0	0	0	0	61,987,000	62.6%
GRAND TOTAL ESSER FUNDS*	6,900,000	92,087,000	0	0	0	0	0	0	\$98,987,000	100%

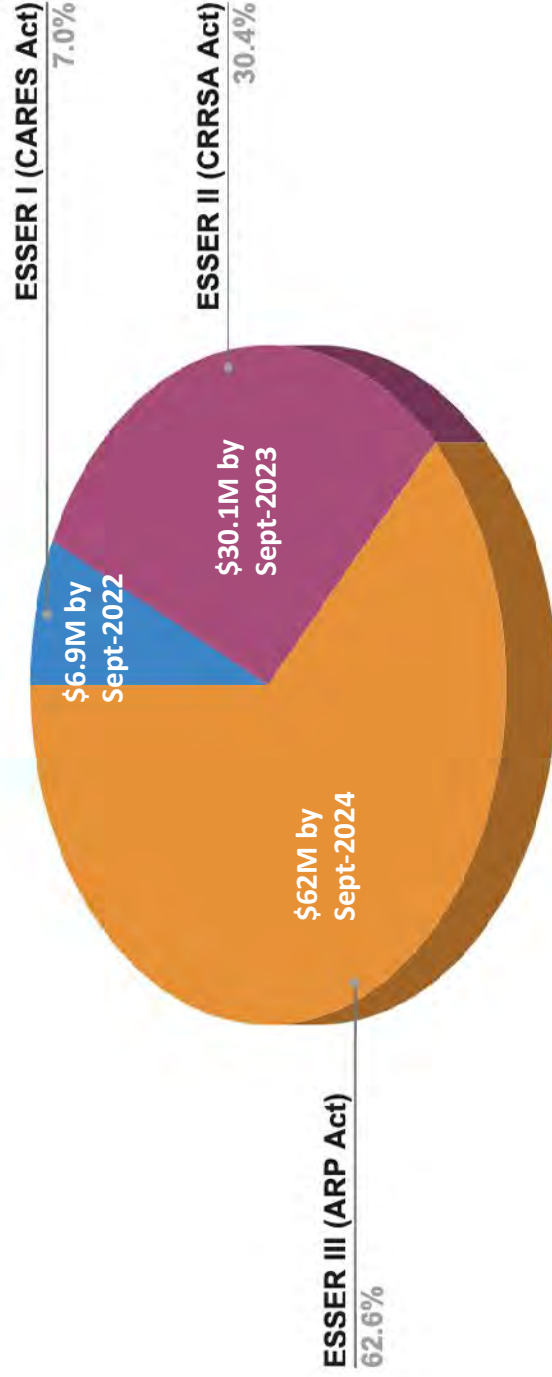
*Totals are projected revenues after passed throughs to Charter, Private and other allocation requirements per federal and state relief guidelines

**Revenue being recognized in FY21-22, is not an indication that all funding will be spent in that year (e.g. ESSER III has until Sept-2024)

Overview of Federal Stimulus Funds: Elementary and Secondary Emergency Relief (ESSER)

ESSER Funding

Revenue By Source

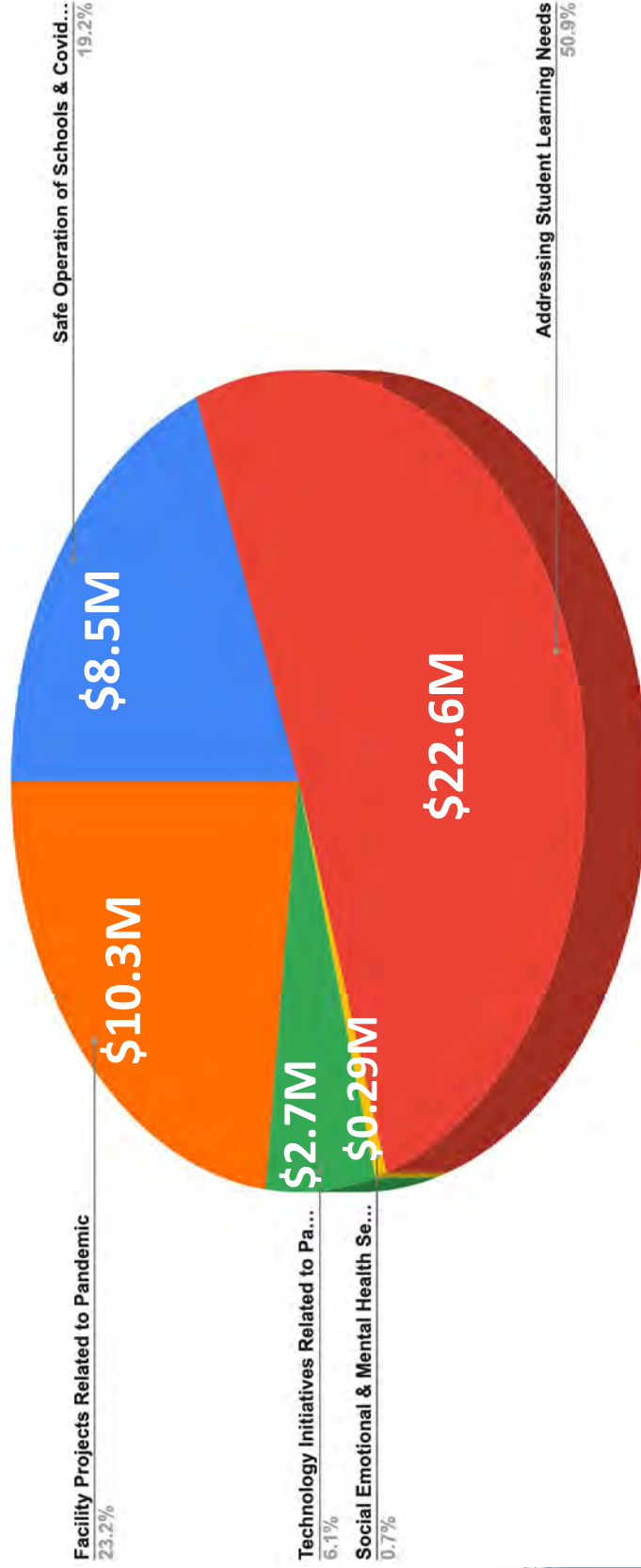




Overview of Federal Stimulus Funds: Elementary and Secondary Emergency Relief (ESSER)

Projected ESSER Spending Plan FY21 & FY22
% of Budgeted Spending Plan

Between FY21 and FY22 projected ESSER investment close to \$45M



The Elementary and Secondary Emergency Relief (ESSER I/II/III) Funds

U.S. Congressional Action	About How Much for Portland Public Schools?	Must be Spent /Obligated By	Projected Spend In Current Year FY2020-21**	Examples of Budgeted Investments During the Current Year (FY20-21)**	Projected Spend Between FY2021-22 (next year) and expiration date of funds**	Examples of Continuing Investments for Portland Public Schools**
CARES Act (Coronavirus Aid, Relief, and Economic Security Act, ESSER I Mar-2020)	\$7 million	Sep-2022	\$7M	-\$8.5M to address immediate and urgent needs to get schools ready for in-person learning such as air filtration units & HVAC needs, prepping for hybrid, building/room space modifications prep -\$2.3M in comprehensive distance learning software -\$2.4M in additional supports for Title I schools \$1.8M to support child nutrition services -\$1M to support childcare stipends -\$600k in PPE, cleaning and health	\$0	Anticipate spending down ESSER I in current year (FY20-21)
CRRS Act (Coronavirus Response and Relief Supplemental Appropriations Act, ESSER II Dec-2020)	\$30 million	Sept-2023	\$11.5M		\$18.5M	Between ESSER II & III Continued focus on safety and preparing for students' needs: -\$10M Address student learning needs (e.g. Saturday school, credit recovery, maintain class sizes, professional development, social workers and wraparound supports as examples) -\$3M continued support for child nutrition -\$1.5 for utilities and ventilation needs
American Rescue Plan Act (ESSER III Mar-2021)	\$62 million	Sept-2024	\$0	For ESSER III, current year investment dependant ESSER I/II spending actuals	\$62M	Although not all funds have been appropriated, we have until September-2024 to invest, however, these funds will support our plans to offer a virtual option for families and our expectation that we will fully reopen for five days a week of in-person instruction this coming fall.

*Totals are projected balance after passed through and other allocation requirements per federal and state relief guidelines

**Projected estimates as of April-2021; we expect ESSER adjustments pending approval of FEMA reimbursements, State Summer Program & actual expenditures

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, no 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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	18,491	18,937	18,937	18,937
377000 - Fund Balance-Unres/Undes	16,813	17,209	17,954	-	-	-	-
Subtotal - Beginning Fund Balance	16,813	17,209	17,954	18,491	18,937	18,937	18,937
411111 - Current-Multnomah Co	245	254	265	273	290	290	290
411112 - Current-Clackamas Co	-	-	-	-	-	-	-
411113 - Current-Washington Co	2	2	2	2	2	2	2
411311 - CY Gap Rate Taxes - Mult Co	26	27	28	30	31	31	31
411312 - CY Gap Rate Taxes - Clack Co	-	-	-	-	-	-	-
411313 - CY Gap Rate Taxes - Wash Co	-	-	-	-	-	-	-
Subtotal - Current Year Property Taxes other than Local Option	272	283	296	305	323	323	323
415100 - Interest on Investments	123	462	416	143	95	95	95
415300 - Gain/Loss Sale of Investment	-	-	1	-	-	-	-
Subtotal - Other Revenue from Local Sources	123	462	416	143	95	95	95
Total Resources by Object	17,209	17,954	18,666	18,940	19,355	19,355	19,355

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
71100 - Ending Fund Balance	17,209	17,954	18,666	18,940	-	19,355	19,355	19,355	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	17,209	17,954	18,666	18,940	-	19,355	19,355	19,355	-
Total Requirements by Function	17,209	17,954	18,666	18,940	-	19,355	19,355	19,355	-

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
376520 - Budgeted Ending Fund Balance	17,209	17,954	18,666	18,940	-	19,355	19,355	19,355	-
Subtotal - 376520 - Budgeted Ending Fund Balance	17,209	17,954	18,666	18,940	-	19,355	19,355	19,355	-
Total Requirements by Object	17,209	17,954	18,666	18,940	-	19,355	19,355	19,355	-

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

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

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	18,937	19,600	20,286	20,996
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	323	334	346	358
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	95	98	102	105
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	19,355	20,032	20,734	21,459

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	19,355	20,032	20,734	21,459
Total Requirements	19,355	20,032	20,734	21,459

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 last fiscal year, the Student Success Act (SSA). This act marks a turning point for education in Oregon. When fully implemented, the State will see an additional \$1 Billion investment in schools each year, providing 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

The Student Investment Account is non-competitive grant money for all Oregon school districts and eligible charter schools. Portland Public Schools is estimated to receive approximately \$31.5 million in the 2021-22 school year.

This 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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
432990 - Restricted State Grants	-	-	-	12,393	31,526	31,526	31,526
Subtotal - 3000 - REVENUE FROM STATE SOURCES	-	-	-	12,393	31,526	31,526	31,526
Total Resources by Object	-	-	-	12,393	31,526	31,526	31,526

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
1111 - ELEMENTARY K-5	-	-	-	343	3.50	4,762	4,762	4,762	42.07
1121 - MIDDLE SCHOOL PROGRAMS	-	-	-	44	1.01	2,437	2,437	2,437	20.30
1122 - MIDDLE SCHOOL EXTR CURRICULAR	-	-	-	-	-	74	74	74	0.73
1131 - HIGH SCHOOL PROGRAMS	-	-	-	-	-	459	459	459	4.23
1220 - RESTRICTIVE PROGRAMS	-	-	-	45	2.00	-	-	-	-
1250 - LESS RESTRICTIVE PROGRAMS	-	-	-	-	-	-	-	-	-
1260 - TREATMENT AND HABILITATION	-	-	-	-	-	227	227	227	2.00
1280 - ALTERNATIVE EDUCATION	-	-	-	764	2.30	5,617	4,913	4,913	3.30
1291 - ENGLISH LANGUAGE LEARNER	-	-	-	-	-	86	86	86	0.75
1299 - OTHER SPECIAL PROGRAMS	-	-	-	50	2.75	168	168	168	2.75
Subtotal - 1000 - INSTRUCTION	-	-	-	1,247	11.56	13,830	13,126	13,126	76.13
2110 - ATTENDANCE/SOCIAL WORK SVCS	-	-	-	3,641	33.69	3,754	3,754	3,754	36.19
2120 - GUIDANCE SERVICES	-	-	-	3,677	32.10	3,394	3,630	3,630	30.30
2140 - PSYCHOLOGICAL SERVICES	-	-	-	351	3.40	495	495	495	3.80
2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC	-	-	-	83	-	-	-	-	-
2160 - OTHER STUDENT TREATMENT SVCS	-	-	-	198	3.00	339	339	339	3.00
2210 - IMPROVEMENT OF INSTRUCTION	-	-	-	283	1.00	116	292	292	1.00
2220 - EDUCATIONAL MEDIA SERVICES	-	-	-	-	-	29	145	145	0.25
2240 - INSTRUC STAFF DEVELOPMENT	-	-	-	2,148	18.25	4,963	5,139	5,139	40.50
2410 - OFFICE OF THE PRINCIPAL SVCS	-	-	-	119	2.00	407	407	407	3.00
2520 - FISCAL SERVICES	-	-	-	500	-	500	500	500	-
2540 - OPER/MAINTENANCE OF PLANT SVCS	-	-	-	145	-	-	-	-	-
2610 - DIRECTION OF CENTRAL SUPPORT	-	-	-	-	-	1,422	-	-	-
2660 - TECHNOLOGY SERVICES	-	-	-	-	-	516	516	516	4.17
Subtotal - 2000 - SUPPORT SERVICES	-	-	-	11,146	93.44	15,935	15,217	15,217	122.21
3300 - COMMUNITY SVCS	-	-	-	-	-	1,761	3,183	3,183	-
Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS	-	-	-	-	-	1,761	3,183	3,183	-
Total Requirements by Function	-	-	-	12,393	105.00	31,526	31,526	31,526	198.34

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
511100 - Licensed Staff	-	-	-	6,375	89.26	14,063	14,063	14,063	181.60
511210 - Classified - Represented	-	-	-	28	9.69	402	402	402	9.69
511220 - Non-Represented Staff	-	-	-	274	5.05	367	367	367	5.05
511310 - Administrators - Licensed	-	-	-	134	1.00	265	265	265	2.00
511420 - Directors/Program Admins	-	-	-	124	-	-	-	-	-
513100 - Extended Responsibility - LIC	-	-	-	14	-	-	-	-	-
513300 - Extended Hours	-	-	-	25	-	2,534	2,536	2,536	-
Subtotal - 100 - SALARIES	-	-	-	6,974	105.00	17,631	17,633	17,633	198.34
521000 - PERS	-	-	-	327	-	729	729	729	-
521310 - PERS UAL	-	-	-	842	-	2,138	2,138	2,138	-
522000 - Social Security - FICA	-	-	-	534	-	1,349	1,349	1,349	-
523100 - Workers' Compensation	-	-	-	36	-	100	100	100	-

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
523200 - Unemployment Compensation	-	-	-	6	-	22	22	22	-
524100 - Group Health Insurance	-	-	-	2,005	-	3,650	3,650	3,650	-
524200 - Other Employer Paid Benefits	-	-	-	33	-	41	41	41	-
524300 - Retiree Health Insurance	-	-	-	46	-	126	126	126	-
524530 - Early Retirement Benefits	-	-	-	16	-	34	34	34	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	-	-	-	3,846	-	8,189	8,190	8,190	-
531100 - Instructional Services	-	-	-	280	-	-	-	-	-
531200 - Instr Program Improvement Svcs	-	-	-	54	-	-	-	-	-
531300 - Student Services	-	-	-	135	-	-	120	120	-
531800 - Local Mtgs/Non-Instr Staff Dev	-	-	-	42	-	-	-	-	-
531900 - Other Instr Prof/Tech Svcs	-	-	-	169	-	-	-	-	-
534100 - Travel, Local in District	-	-	-	2	-	-	-	-	-
534200 - Travel, Out of District	-	-	-	2	-	-	-	-	-
536000 - Charter Schools	-	-	-	355	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	-	-	-	23	-	-	236	236	-
Subtotal - 300 - PURCHASED SERVICES	-	-	-	1,062	-	-	356	356	-
541000 - Consumable Supplies	-	-	-	10	-	5,206	4,847	4,847	-
Subtotal - 400 - SUPPLIES AND MATERIALS	-	-	-	10	-	5,206	4,847	4,847	-
569000 - Grant Indirect Charges	-	-	-	500	-	500	500	500	-
Subtotal - Other Objects	-	-	-	500	-	500	500	500	-
Total Requirements by Object	-	-	-	12,393	105.00	31,526	31,526	31,526	198.34

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

Budget Forecast by Major Object and Function - 251 - Student Investment Account Detail (In Thousands)

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	-	-	-	-
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	-	-	-	-
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	31,526	32,629	33,771	34,953
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	31,526	32,629	33,771	34,953

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	14,063	14,555	15,065	15,592
1121 - CLASSIFIED - REPRESENTED	402	416	431	446
1122 - NON-REPRESENTED STAFF	367	380	393	407
113 - ADMINISTRATORS	265	274	284	294
OTHER SALARIES	2,536	2,625	2,717	2,812
200 - ASSOCIATED PAYROLL COSTS	8,190	8,477	8,773	9,080
300 - PURCHASED SERVICES	356	386	417	449
400 - SUPPLIES AND MATERIALS	4,847	5,017	5,192	5,374
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	500	500	500	500
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	31,526	32,629	33,771	34,953

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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	9,405	1,739	12,568	12,568
377000 - Fund Balance-Unres/Undes	9,297	9,171	10,531	-	-	-	-
Subtotal - Beginning Fund Balance	9,297	9,171	10,531	9,405	1,739	12,568	12,568
413110 - Regular Day Tuition	159	215	140	160	160	160	160
413310 - Summer School Tuition	117	60	21	85	-	-	-
416201 - A la Carte Sales	-	-	-	-	-	-	-
417420 - Other Activity Fees	1	1	-	-	-	-	-
417700 - Outdoor School Fees	11	361	-	-	-	-	-
419200 - Contrib-Donation - Priv Source	5,247	5,724	5,948	5,960	7,609	6,074	6,074
419400 - Svc Provided-Oth Local Ed Agcy	72	113	72	-	-	-	-
419410 - Svc Provided-Oth Dist in State	1,828	1,687	1,432	2,007	2,969	2,969	2,969
419500 - Textbook Sales and Rentals	-	-	-	-	-	-	-
419600 - Recovery PY Expenditure	(1)	1	-	-	-	-	-
419910 - Miscellaneous	20	15	4	-	-	-	-
419940 - Restitution	1	1	-	-	-	-	-
419945 - E-RATE PRIORITY 1	1,060	1,012	100	-	-	-	-
419946 - E-RATE PRIORITY 2	-	-	91	-	-	-	-
419950 - Sales, Royalties and Events	58	72	46	48	67	60	60
Subtotal - Other Revenue from Local Sources	8,574	9,263	7,855	8,260	10,805	9,263	9,263
422000 - Restricted Revenue	-	-	1	-	-	-	-
Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES	-	-	1	-	-	-	-
432990 - Restricted State Grants	239	1	1	1	-	-	-
Subtotal - 3000 - REVENUE FROM STATE SOURCES	239	1	1	1	-	-	-
442000 - Unrestr Rev-Fed Govt Thru St	56	49	58	50	-	-	-
Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES	56	49	58	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	-	-	-
Total Resources by Object	18,858	18,537	18,445	17,750	12,544	21,831	21,831

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
1111 - ELEMENTARY K-5	2,189	2,141	2,318	2,747	27.68	1,683	1,683	1,683	19.52
1113 - ELEMENTARY EXTRA CURRICULAR	6	18	35	36	-	71	71	71	-
1121 - MIDDLE SCHOOL PROGRAMS	839	758	503	556	4.89	573	573	573	4.38
1122 - MIDDLE SCHOOL EXTR CURRICULAR	2	27	-	-	-	9	9	9	-
1131 - HIGH SCHOOL PROGRAMS	772	721	761	1,214	7.29	1,064	1,064	1,064	6.72
1132 - HIGH SCHOOL EXTRA CURRICULAR	608	686	7	456	-	897	897	897	-
1140 - PRE KINDERGARTEN PROGRAMS	70	12	9	46	-	139	139	139	-
1220 - RESTRICTIVE PROGRAMS	77	137	88	88	-	112	112	112	-
1250 - LESS RESTRICTIVE PROGRAMS	1,791	1,654	1,850	2,740	30.51	2,410	2,410	2,410	27.82
1272 - TITLE I A/D	2	4	3	7	-	2	2	2	-
1280 - ALTERNATIVE EDUCATION	101	66	76	180	0.94	566	566	566	-
1291 - ENGLISH LANGUAGE LEARNER	-	-	-	-	-	4	4	4	0.05
1292 - TEEN PARENT PROGRAMS	-	-	-	45	-	46	46	46	-
1293 - MIGRANT EDUCATION	-	-	-	-	-	13	13	13	-
1400 - SUMMER SCHOOL PROGRAMS	29	43	48	432	2.50	166	166	166	-
Subtotal - 1000 - INSTRUCTION	6,484	6,267	5,698	8,549	73.81	7,756	7,756	7,756	58.49
2110 - ATTENDANCE/SOCIAL WORK SVCS	117	8	152	61	0.88	87	87	87	0.50
2120 - GUIDANCE SERVICES	228	395	312	390	0.40	378	378	378	1.00

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
2130 - HEALTH SERVICES PROGRAMS	14	20	-	249	-	51	51	51	-
2140 - PSYCHOLOGICAL SERVICES	-	9	-	-	-	-	-	-	-
2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC	117	82	173	178	1.00	147	147	147	1.00
2190 - SVC DIRECTION-STUDENT SUPPORT	141	107	326	415	1.73	582	582	582	2.03
2210 - IMPROVEMENT OF INSTRUCTION	1	1	48	49	-	88	88	88	-
2220 - EDUCATIONAL MEDIA SERVICES	193	206	195	216	1.60	214	214	214	1.15
2240 - INSTRUC STAFF DEVELOPMENT	113	69	167	166	0.26	246	246	246	1.00
2320 - EXECUTIVE ADMINISTRATION SVCS	9	65	13	31	-	262	262	262	-
2410 - OFFICE OF THE PRINCIPAL SVCS	305	289	325	379	4.28	327	327	327	4.14
2520 - FISCAL SERVICES	18	97	126	187	-	169	169	169	-
2540 - OPER/MAINTENANCE OF PLANT SVCS	59	24	133	11	-	17	17	17	-
2550 - STUDENT TRANSPORTATION SERVICE	-	74	-	1	-	296	296	296	-
2630 - INFORMATION SERVICES	-	8	10	10	-	8	8	8	-
2640 - STAFF SERVICES	1	-	-	-	-	1	1	1	-
2660 - TECHNOLOGY SERVICES	809	119	93	2,578	-	986	3,586	3,586	1.53
Subtotal - 2000 - SUPPORT SERVICES	2,126	1,573	2,073	4,921	10.14	3,857	6,457	6,457	12.34
3100 - FOOD SERVICES	14	22	21	65	-	75	75	75	-
3300 - COMMUNITY SVCS	20	80	116	208	-	136	136	136	-
Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS	34	102	136	273	-	211	211	211	-
4150 - Bldg Acquis/Constr/Improv Svcs	-	49	52	14	-	44	44	44	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	-	49	52	14	-	44	44	44	-
52100 - Fund Transfers	1,043	14	-	-	-	-	-	-	-
Subtotal - 5200 - TRANSFERS OF FUNDS	1,043	14	-	-	-	-	-	-	-
71100 - Ending Fund Balance	9,171	10,532	10,485	3,991	-	676	7,363	7,363	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	9,171	10,532	10,485	3,991	-	676	7,363	7,363	-
Total Requirements by Function	18,858	18,537	18,445	17,750	83.95	12,544	21,831	21,831	70.83

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
511100 - Licensed Staff	2,110	1,735	2,111	2,292	34.10	1,377	1,377	1,377	17.89
511210 - Classified - Represented	1,217	1,155	1,563	1,659	47.28	1,765	1,765	1,765	49.87
511220 - Non-Represented Staff	11	8	15	30	0.67	48	48	48	1.07
511310 - Administrators - Licensed	57	104	163	205	1.70	253	253	253	2.00
511420 - Directors/Program Admins	28	-	28	25	0.20	-	-	-	-
512100 - Substitutes - Licensed	81	107	43	127	-	22	22	22	-
512200 - Substitutes - Classified	1	1	1	17	-	-	-	-	-
512300 - Temporary Misc - Licensed	7	38	5	-	-	-	-	-	-
512400 - Temporary Misc - Classified	47	33	30	-	-	-	-	-	-
513100 - Extended Responsibility - LIC	71	102	52	111	-	586	586	586	-
513200 - Extended Responsibility - CLS	386	540	2	276	-	69	69	69	-
513300 - Extended Hours	275	301	172	422	-	208	208	208	-
513400 - Overtime Pay	27	14	7	9	-	-	-	-	-
Subtotal - 100 - SALARIES	4,318	4,138	4,192	5,173	83.95	4,327	4,327	4,327	70.83
521000 - PERS	94	75	162	242	-	179	179	179	-
521310 - PERS UAL	491	393	492	623	-	520	520	520	-
522000 - Social Security - FICA	325	276	316	396	-	328	328	328	-
523100 - Workers' Compensation	45	35	3	26	-	24	24	24	-
523200 - Unemployment Compensation	15	1	7	5	-	5	5	5	-
524100 - Group Health Insurance	1,000	856	1,109	1,307	-	1,140	1,140	1,140	-
524200 - Other Employer Paid Benefits	6	5	6	25	-	11	11	11	-
524300 - Retiree Health Insurance	37	26	24	33	-	30	30	30	-
524530 - Early Retirement Benefits	16	13	11	12	-	8	8	8	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	2,028	1,680	2,130	2,668	-	2,247	2,247	2,247	-
531100 - Instructional Services	128	59	64	291	-	138	138	138	-

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
531200 - Instr Program Improvement Svcs	55	3	8	53	-	67	67	67	-
531300 - Student Services	1	20	49	19	-	73	73	73	-
531800 - Local Mtgs/Non-Instr Staff Dev	25	119	31	132	-	227	227	227	-
531900 - Other Instr Prof/Tech Svcs	106	146	79	403	-	235	235	235	-
532200 - Repairs and Maintenance Svcs	43	25	178	78	-	7	7	7	-
532400 - Rentals	54	11	2	12	-	76	76	76	-
532410 - Leased Copy Machines	-	-	-	-	-	3	3	3	-
532500 - Electricity	-	-	-	-	-	-	-	-	-
532600 - Fuel	-	-	-	1	-	-	-	-	-
532700 - Water and Sewage	-	-	-	-	-	-	-	-	-
532900 - Other Property Services	4	10	3	5	-	4	4	4	-
533120 - Reimb - Taxi Cab	-	-	-	-	-	-	-	-	-
533140 - Reimb - Tri-Met	-	-	-	-	-	-	-	-	-
533150 - Reimb - Field Trips	-	118	-	-	-	1	1	1	-
533200 - Non-Reimb Student Transport	37	15	13	26	-	19	19	19	-
534100 - Travel, Local in District	5	5	2	65	-	9	9	9	-
534200 - Travel, Out of District	30	85	26	95	-	50	50	50	-
534300 - Travel, Student Activities	28	60	5	46	-	17	17	17	-
534901 - Student Academic Transport	-	-	-	-	-	-	-	-	-
535100 - Telephone	80	1	1	80	-	1	1	1	-
535300 - Postage	1	1	3	21	-	2	2	2	-
535400 - Advertising	-	-	-	-	-	-	-	-	-
535500 - Printing and Binding	6	1	2	15	-	3	3	3	-
535990 - Wide Area Network/Misc	730	-	-	2,308	-	746	2,446	2,446	-
537410 - Tuition - Fees College Credit	11	-	-	1	-	57	57	57	-
538300 - Architect and Engineering Svcs	1	-	-	-	-	1	1	1	-
538940 - Professional Moving Services	-	2	-	1	-	-	-	-	-
538960 - Professional Child Care Svcs	-	-	-	4	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	16	64	91	55	-	76	76	76	-
538995 - Meal Services	-	-	-	-	-	-	-	-	-
539100 - Pass Through	-	-	32	137	-	5	5	5	-
Subtotal - 300 - PURCHASED SERVICES	1,360	745	589	3,850	-	1,817	3,517	3,517	-
541000 - Consumable Supplies	266	387	315	947	-	2,427	2,427	2,427	-
541100 - Loss Prevention	-	-	-	-	-	-	-	-	-
541310 - Auto Parts, Batteries	1	1	-	1	-	-	-	-	-
541325 - Gas	1	-	-	-	-	-	-	-	-
541400 - Maintenance Materials	-	-	-	-	-	-	-	-	-
541600 - Interdepartmental Charges	2	9	5	4	-	3	3	3	-
542100 - Textbook Expansion	12	13	4	13	-	2	2	2	-
543000 - Library Books	9	49	9	52	-	49	49	49	-
544000 - Periodicals	-	-	-	2	-	-	-	-	-
545100 - Purchased Food-NS Only	-	-	-	-	-	-	-	-	-
546000 - Non-Consumable Supplies	124	127	128	109	-	124	1,024	1,024	-
546100 - Minor Equipment - Tagged	6	-	-	4	-	2	2	2	-
547000 - Computer Software	7	10	63	94	-	62	62	62	-
548000 - Computer Equipment	106	359	132	348	-	108	108	108	-
Subtotal - 400 - SUPPLIES AND MATERIALS	534	955	656	1,573	-	2,776	3,676	3,676	-
552000 - Building Acquisition/Improvmnt	4	-	13	2	-	60	60	60	-
553000 - Improvements - Not Buildings	29	44	-	9	-	3	3	3	-
554100 - Initial and Addl Equipment	43	29	-	16	-	17	17	17	-
554110 - Vehicles	-	-	-	-	-	-	-	-	-
555010 - Computers	-	3	-	23	-	-	-	-	-
555020 - Printers	-	-	-	-	-	-	-	-	-
555090 - Misc Other Technology	4	14	-	12	-	2	2	2	-
556410 - Buses/Capital Bus Improvements	-	-	-	-	-	236	236	236	-
Subtotal - 500 - CAPITAL OUTLAY	79	91	13	64	-	318	318	318	-
563500 - Administrative Write-Off	25	1	-	-	-	-	-	-	-

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
564000 - Dues and Fees	196	212	254	243	-	213	213	213	-
564010 - Dues & Fees Profess Dev Fds	-	-	-	1	-	-	-	-	-
567100 - Permits	-	-	-	-	-	-	-	-	-
569000 - Grant Indirect Charges	104	96	126	187	-	169	169	169	-
Subtotal - Other Objects	325	310	380	431	-	382	382	382	-
571000 - Transfers to Other Funds	1,043	14	-	-	-	-	-	-	-
572000 - Pass-Through	-	74	-	-	-	-	-	-	-
Subtotal - 700 - TRANSFERS	1,043	88	-	-	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	9,171	10,532	10,485	3,991	-	676	7,363	7,363	-
Subtotal - 376520 - Budgeted Ending Fund Balance	9,171	10,532	10,485	3,991	-	676	7,363	7,363	-
Total Requirements by Object	18,858	18,539	18,445	17,750	83.95	12,544	21,831	21,831	70.83

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

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

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	12,568	13,008	13,463	13,934
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	9,263	9,587	9,923	10,270
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	21,831	22,595	23,386	24,204

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	1,377	1,425	1,475	1,527
1121 - CLASSIFIED - REPRESENTED	1,765	1,827	1,891	1,957
1122 - NON-REPRESENTED STAFF	48	50	51	53
113 - ADMINISTRATORS	253	262	271	281
OTHER SALARIES	885	916	948	981
200 - ASSOCIATED PAYROLL COSTS	2,247	2,326	2,407	2,491
300 - PURCHASED SERVICES	3,517	3,640	3,767	3,899
400 - SUPPLIES AND MATERIALS	3,676	3,805	3,938	4,076
500 - CAPITAL OUTLAY	318	329	341	353
600 - OTHER OBJECTS	382	394	408	422
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	7,363	7,622	7,888	8,165
Total Requirements	21,831	22,595	23,386	24,204

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 Objects

Object by Project	Amount
376510 - Budgeted Beginning Fund Balance	
S0031 - L.E.A. Billings - Deaf / Hard	2,110,000
S0081 - Regional Inservice	33,992
S0082 - Cash Contributions	667,345
S0083 - Foundation Funds	904,625
S0115 - Summer Scholars Program	673,807
S0117 - Teen Parent / Child Developmen	45,858
S0118 - TLC / TNT Donations	4,000
S0126 - Project Return Homeless	486
S0128 - Improving Achievement in Scien	2,529
S0133 - Donald Chapman Memorial Fund	62,511
S0134 - Steve Brown Memorial Schlrshp	6,754
S0142 - Benson House	443,853
S0163 - Deaf/HOH EI-ECSE Classrm	315,000
S0166 - Special Projects	254,355
S0170 - DART - Student Activities	4,149
S0204 - Wilcox Partners Coffee Cart	7,275
S0206 - Audiology Equipment - Non Medi	8,500
S0220 - SLIP Testing for Non-ESL Stude	5,016
S0226 - Transition Center	13,018
S0229 - Credit-by-Exam: Ed Options (N	860
S0230 - Spec Proj/Early Entry:TAG(NF)	38,664
S0234 - Green Thumb Green House	11,145
S0240 - Walmart Foundation Grant	46,157
S0245 - Adv Place. (AP) Fee Payment Pr	500,000
S0251 - Head Start-BeverlyOliver Trust	85,000
S0253 - Vernon Choral Program	3,545
S0256 - Nutrition Donations Misc Rev	50,000
S0266 - iPad Fee for Service	25,497
S0272 - Athletic donations	1,000,000
S0280 - Vol Supp St award Learn Garden	1,778
S0281 - Audiology Services	2,500
S0290 - LTCT Fee for Service	66,369
S0296 - Wellness Works	1,046
S0299 - KPBS Radio Donation	90,000
S0300 - Verizon Innovative Learning	3,722
S0301 - Pauline Bryan Annuity	4,894
S0302 - Pioneer Coffee Cart	16,146
S0303 - Community Transition Coffee Ca	14,327
S0319 - Unique Inks - Roosevelt	21,908
S0320 - Freshman Transitioning - Nike	6,122
S0324 - PEMCO Partnership	7,037
S0327 - SPED Classrooms-Fee for Svc	27,428
S0334 - Star Autism/OrPats Reimb	3,071
S0340 - ODE Alternative Ed Summit	3,876

Dedicated Resource Fund - Projected Dedicated Resource Objects

Object by Project	Amount
S0342 - Social and Emotional Learning	930
S0346 - Roosevelt Tennis Camp	10,220
S0347 - Sabin Reads Literary Support	921
S0349 - Kaiser Perm. School Health Ctr	4,383
S0350 - PPS Parent Fund	1,061,198
S0351 - E-Rate Priority 1	1,700,000
S0353 - Safety Exercises	315
S0354 - Driver In-Service	609
S0358 - Digital Reading	1,029
S0359 - Nutrition Emp Wellness Pilot	24,823
S0362 - MLK Play Environments	2,557
S0363 - Moda Assist Project	15,248
S0367 - Environmental Sustainability	8,383
S0370 - Benson HS Engineering Program	30,871
S0371 - James John K2 Bsktbl Ct Rnvtn	3,242
S0375 - Attendance Monitoring	3,650
S0376 - CRP-DDH Fund Raising	2,316
S0379 - School-Family Partnerships	46,800
S0380 - Nike NSIF College Career Readiness Program	46,000
S0382 - Lokey Lab - Alameda	3,291
S0383 - Greg Houser Business Center	180,000
S0385 - Four Cs	3,472
S0388 - CTE at Roosevelt	23,905
S0389 - Weimer Trust Speech and Debate	5,742
S0390 - REAHL Toolkit Development	11,678
S0392 - Benson Microbial Genetics	3,739
S0393 - Roosevelt RESPECT	3,895
S0394 - All Star Awards	1,304
S0396 - Improving Arts Education	34,353
S0398 - Startalk Supplemental	3,500
S0399 - Ida B. Wells HS Marquee (formerly Wilson HS)	125
S0400 - LaBonte-Linehan TAG PD	26,395
S0402 - E-rate Priority 2	900,000
S0403 - Allstate Helping Hands	2,531
S0405 - Lincoln Suicide Prevention	50,661
S0409 - JHS Changing Lives Through Spo	5,994
S0411 - Climate Justice	31,873
S0414 - Vestal Playground	1,000
S0416 - Electric Bus Project	295,000
S0417 - Mike Walsh Field	200,000
S0420 - Portland Metro STEM Partnership (COVID-19)	16,929
S0421 - 3 to PhD	158,153
S0423 - Vollum STEM Indian Ed	5,000
S0424 - Rigler Online Learning Support	4,386
S0426 - Home Classroom Kits	2,960
S0428 - Homeless Student Support Services	13,116

Dedicated Resource Fund - Projected Dedicated Resource Objects

Object by Project	Amount
S0429 - AGC Summer Construction Program	4,500
S0430 - OCF/Salisbury	1,000
S0431 - Beaumont Band	9,817
S0433 - Peninsula Playground	6,430
376510 - Budgeted Beginning Fund Balance	12,568,409
376520 - Budgeted Ending Fund Balance	
S0031 - L.E.A. Billings - Deaf / Hard	2,110,000
S0082 - Cash Contributions	667,345
S0083 - Foundation Funds	904,625
S0115 - Summer Scholars Program	504,830
S0163 - Deaf/HOH EI-ECSE Classrm	315,000
S0206 - Audiology Equipment - Non Medi	8,500
S0234 - Green Thumb Green House	11,145
S0245 - Adv Place. (AP) Fee Payment Pr	500,000
S0272 - Athletic donations	1,000,000
S0299 - KPBS Radio Donation	90,000
S0302 - Pioneer Coffee Cart	16,146
S0303 - Community Transition Coffee Ca	14,327
S0350 - PPS Parent Fund	1,061,198
S0417 - Mike Walsh Field	150,000
S0441 - Project the Lead the Way	10,000
376520 - Budgeted Ending Fund Balance	7,363,116
413110 - Regular Day Tuition	
S0245 - Adv Place. (AP) Fee Payment Pr	160,000
413110 - Regular Day Tuition	160,000
419200 - Contrib-Donation - Priv Source	
S0023 - Television Services	3,902
S0082 - Cash Contributions	653,412
S0083 - Foundation Funds	1,169,294
S0167 - Project: Community Care	905
S0171 - Capitol Hill ExAcademy	31,763
S0215 - Districtwide Music Program	1,514
S0249 - PCC-Jefferson Middle College	91,115
S0272 - Athletic donations	891,337
S0285 - Assistive Tech & Ed Materials	10,000
S0299 - KPBS Radio Donation	92,834
S0325 - Independent Foundations	831,172
S0339 - Band Instrument Replacement	13,270
S0343 - Business to School Partnership	45,284
S0350 - PPS Parent Fund	1,025,243
S0351 - E-Rate Priority 1	746,329
S0357 - CommuniCare	5,050
S0380 - Nike NSIF College Career Readiness Program	82,500

Dedicated Resource Fund - Projected Dedicated Resource Objects

Object by Project	Amount
S0381 - Chess for Success	10,430
S0402 - E-rate Priority 2	43,891
S0408 - ABLE	50,000
S0412 - VILS	195,000
S0422 - Math Shelf	49,300
S0441 - Project the Lead the Way	30,000
419200 - Contrib-Donation - Priv Source	6,073,545
419410 - Svc Provided-Oth Dist in State	
S0031 - L.E.A. Billings - Deaf / Hard	2,608,591
S0163 - Deaf/HOH EI-ECSE Classrm	227,885
S0281 - Audiology Services	5,000
S0368 - LEA Billings-BVI Para Educator	127,688
419410 - Svc Provided-Oth Dist in State	2,969,164
419950 - Sales, Royalties and Events	
S0206 - Audiology Equipment - Non Medi	25,000
S0234 - Green Thumb Green House	12,000
S0302 - Pioneer Coffee Cart	13,000
S0303 - Community Transition Coffee Ca	10,000
419950 - Sales, Royalties and Events	60,000
Grand Total	29,194,234

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 \$9.29 million from 2020-21 to 2021-22. When GO bonds are sold, repayment is structured with the intent of keeping property taxes consistent until maturity. Ideally, millage rates do not grow, but revenues grow with assessed value increases.

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, 2017 and 2020 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. Requirements are expected to increase by \$9.29 million from 2020-21 to 2021-22, primarily due to issuance of GO bonds in April and December 2020. Additional tax revenues will be used to pay the principal and interest on the 2012, 2017 and 2020 bond authorizations. The total outstanding debt as of June 30, 2021 is \$1.43 billion.

A major portion of the District's debt service relates to GO bonds approved in the November 2012, the May 2017, and the November 2020 elections. Portland voters overwhelmingly supported GO bonds for capital improvement totaling nearly \$2.50 billion to upgrade PPS schools. The \$482 million School Building Improvement Bond authorized in 2012 enabled the district to make improvements in more than 51 schools, and the \$790 million Health, Safety and Modernization Bond authorized in May 2017 is underway with the goal of reaching every school in the district. Bonds were issued in December 2020 under the May 2020 authorization for two purposes: 1) \$54.0 million to redeem a portion of the outstanding debt on the 2012 authorization; and 2) \$365.5 million to continue the work of modernizing PPS schools.

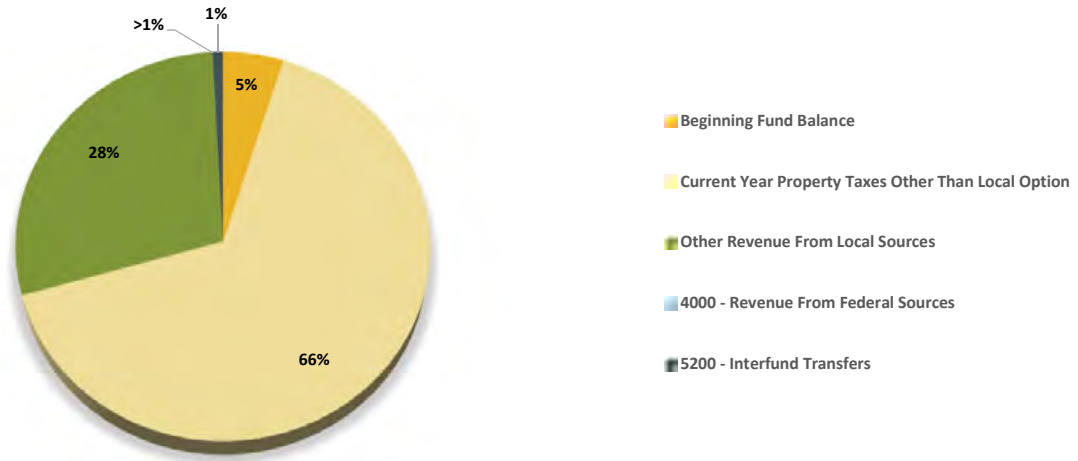
Limited Tax Pension Obligation Bonds were issued to finance the District's Unfunded Actuarial Liability (UAL) Bonds. The District participated in an Oregon School Boards Association (OSBA) sponsored pooled limited tax pension bond program in October 2002 and April 2003. Through these bond strategic investments, 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 16.18%, 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.

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

	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Budget 2020-21</u>	<u>Proposed 2021-22</u>	<u>Approved 2021-22</u>	<u>Adopted 2021-22</u>
Beginning Fund Balance	3,942	6,136	10,783	14,250	10,228	10,228	10,228
Current Year Property Taxes Other Than Local Option	115,364	123,335	124,515	128,923	138,667	138,667	138,667
Other Revenue From Local Sources	49,734	50,598	54,432	56,693	60,284	60,284	60,284
4000 - Revenue From Federal Sources	117	97	76	54	30	30	30
5200 - Interfund Transfers	4,451	4,458	1,752	1,751	1,754	1,754	1,754
TOTAL RESOURCES	173,608	184,625	191,558	201,671	210,963	210,963	210,963

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

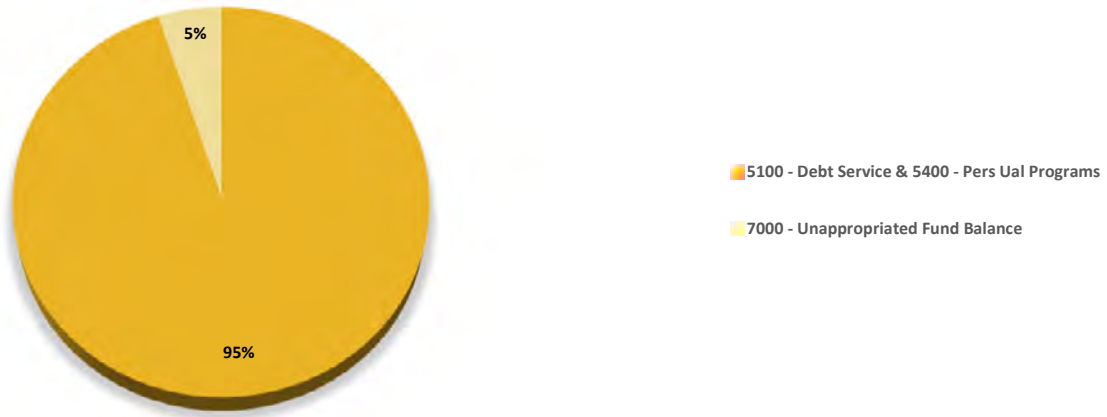


Summary of Requirements by Major Function - 300 - Debt Service Funds (Financial Data in Thousands)

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
5100 - Debt Service & 5400 - Pers Ual Programs	167,472	173,842	177,734	191,444	-	200,309	200,309	200,309	-
7000 - Unappropriated Fund Balance	6,136	10,783	13,823	10,228	-	10,654	10,654	10,654	-
TOTAL REQUIREMENTS	173,608	184,625	191,557	201,672	-	210,963	210,963	210,963	-

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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
600 - Other Objects	167,472	173,842	177,734	191,444	-	200,309	200,309	200,309	-
376520 - Budgeted Ending Fund Balance	6,136	10,783	13,823	10,228	-	10,654	10,654	10,654	-
TOTAL REQUIREMENTS	173,608	184,625	191,557	201,672	-	210,963	210,963	210,963	-

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

Requirements by Major Object - Fund 300 - Debt Service Funds



DEBT SERVICE OVERVIEW

Limited Tax Pension Bonds

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

The District issued \$210.1 million Limited Tax Pension Bonds, Series 2002 (Federally Taxable), of which \$53.5 million are Series 2002A (deferred interest bonds) and \$156.6 million 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 current coupon bonds is payable semiannually at rates ranging from 5.48 to 5.55 percent. The Series 2002A Bonds were paid off 6/30/2020. 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 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 14, 2020 the District issued \$441.3 million in General Obligation Bonds, Series 2020. The interest rates are 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, 2020. The Series 2020 Bonds maturing on or after June 15, 2031 are subject to optional early redemption prior to maturity. The bonds will mature on June 15, 2037, with principal payments due annually on June 15. The bonds were issued at a premium of \$68.2 million which is being amortized over the life of the bonds.

As part of a \$1.21 billion capital bond measure passed by District voters in May 2020, the District issued the following General Obligation debt to finance school renovation and replacement and to redeem GO bonds issued in 2013:

On December 30, 2020 the District Issued \$365.5 million in General Obligation Bonds, Series 2020B. The interest rates are fixed at rates ranging from 1.5 to 5.0 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2021. The bonds will mature on June 15, 2046, with principal payments due annually on June 15. The Series 2020B Bonds maturing on or after June 15, 2031 are subject to optional early redemption. The bonds were issued at a premium of \$29.6 million which is being amortized over the life of the bonds.

On December 30, 2020 the District Issued \$54.0 million in General Obligation Refunding Bonds, Series 2020C. The bond proceeds were used to redeem Series 2013B bonds. The interest rates are fixed at rates ranging from 1.05 to 2.00 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2020. The bonds will mature on June 15, 2033, with principal payments due annually on June 15. The Series 2020C Bonds maturing on or after June 15, 2031 are subject to optional early redemption. The bonds were issued at a premium of \$1.6 million which is being amortized over the life of the bonds. The total amount of interest savings (economic gain) as a result of the refinancing is \$6.2 million. The present value of future cash savings as a result of the refinancing is \$5.5 million.

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 (RZEDBs). 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, 2020, 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, 2020.

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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
452100 - Interfund Transfers	2,708	2,708	-	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	2,708	2,708	-	-	-	-	-
Total Resources by Object	2,708	2,708	-	-	-	-	-

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
5100 - DEBT SERVICE	2,708	2,708	-	-	-	-	-	-	-
Subtotal - 5100 - DEBT SERVICE & 5400 - PERSONAL PROGRAMS	2,708	2,708	-	-	-	-	-	-	-
Total Requirements by Function	2,708	2,708	-	-	-	-	-	-	-

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
561000 - Redemption of Principal	2,533	2,619	-	-	-	-	-	-	-
562100 - Interest (Except Bus/Garage)	175	89	-	-	-	-	-	-	-
Subtotal - Other Objects	2,708	2,708	-	-	-	-	-	-	-
Total Requirements by Object	2,708	2,708	-	-	-	-	-	-	-

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

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

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	-	-	-	-
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	-	-	-	-
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	-	-	-	-

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	-	-	-	-

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

PERS UAL DEBT SERVICE FUND (308)

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

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

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

Fund 308 - PERS UAL Debt Service Fund

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	250	228	228	228
377000 - Fund Balance-Unres/Undes	641	1,907	231	-	-	-	-
Subtotal - Beginning Fund Balance	641	1,907	231	250	228	228	228
415100 - Interest on Investments	458	673	556	460	152	152	152
419700 - Services Provided Other Funds	47,683	46,505	51,328	50,374	53,742	53,781	53,781
419910 - Miscellaneous	-	-	-	3,559	3,957	3,918	3,918
Subtotal - Other Revenue from Local Sources	48,141	47,178	51,883	54,392	57,851	57,851	57,851
Total Resources by Object	48,782	49,085	52,114	54,642	58,079	58,079	58,079

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
5100 - DEBT SERVICE	46,874	48,854	51,859	54,414	-	57,699	57,699	57,699	-
Subtotal - 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS	46,874	48,854	51,859	54,414	-	57,699	57,699	57,699	-
71100 - Ending Fund Balance	1,907	231	255	228	-	380	380	380	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	1,907	231	255	228	-	380	380	380	-
Total Requirements by Function	48,782	49,085	52,114	54,642	-	58,079	58,079	58,079	-

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
561000 - Redemption of Principal	12,077	11,949	12,160	21,903	-	23,573	23,573	23,573	-
562100 - Interest (Except Bus/Garage)	34,797	36,905	39,699	32,511	-	34,126	34,126	34,126	-
Subtotal - Other Objects	46,874	48,854	51,859	54,414	-	57,699	57,699	57,699	-
376520 - Budgeted Ending Fund Balance	1,907	231	255	228	-	380	380	380	-
Subtotal - 376520 - Budgeted Ending Fund Balance	1,907	231	255	228	-	380	380	380	-
Total Requirements by Object	48,782	49,085	52,114	54,642	-	58,079	58,079	58,079	-

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

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

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	228	380	380	380
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	57,851	60,042	63,717	66,270
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	58,079	60,422	64,097	66,650

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	57,699	60,042	63,717	66,270
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	380	380	380	380
Total Requirements	58,079	60,422	64,097	66,650

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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
449100 - Federal Subsidy	117	97	76	54	30	30	30
Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES	117	97	76	54	30	30	30
452100 - Interfund Transfers	1,743	1,750	1,752	1,751	1,754	1,754	1,754
Subtotal - 5200 - INTERFUND TRANSFERS	1,743	1,750	1,752	1,751	1,754	1,754	1,754
Total Resources by Object	1,860	1,847	1,828	1,805	1,784	1,784	1,784

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
5100 - DEBT SERVICE	1,860	1,847	1,828	1,805	-	1,784	1,784	1,784	-
Subtotal - 5100 - DEBT SERVICE & 5400 - PERSONAL PROGRAMS	1,860	1,847	1,828	1,805	-	1,784	1,784	1,784	-
Total Requirements by Function	1,860	1,847	1,828	1,805	-	1,784	1,784	1,784	-

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
561000 - Redemption of Principal	1,434	1,479	1,519	1,556	-	1,598	1,598	1,598	-
562100 - Interest (Except Bus/Garage)	426	368	309	249	-	186	186	186	-
Subtotal - Other Objects	1,860	1,847	1,828	1,805	-	1,784	1,784	1,784	-
Total Requirements by Object	1,860	1,847	1,828	1,805	-	1,784	1,784	1,784	-

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

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

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	-	-	-	-
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	-	-	-	-
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	30	7	-	-
5200 - INTERFUND TRANSFERS	1,754	1,234	619	618
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	1,784	1,241	619	618

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	1,784	1,241	619	618
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	1,784	1,241	619	618

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, issued under the \$790.0 million bond authorized by voters in May 2017.

This fund also includes the issuance of General Obligation bonds in 2020, issued under the \$1.20 billion bond authorized by voters in November 2020.

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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	14,000	10,000	10,000	10,000
377000 - Fund Balance-Unres/Undes	3,301	4,229	10,552	-	-	-	-
Subtotal - Beginning Fund Balance	3,301	4,229	10,552	14,000	10,000	10,000	10,000
411111 - Current-Multnomah Co	114,514	122,421	123,606	127,950	137,664	137,664	137,664
411112 - Current-Clackamas Co	89	96	98	100	107	107	107
411113 - Current-Washington Co	760	818	811	873	896	896	896
Subtotal - Current Year Property Taxes other than Local Option	115,364	123,335	124,515	128,923	138,667	138,667	138,667
411130 - Foreclosures	-	-	-	-	-	-	-
411521 - PY GO Bond - Multnomah County	746	1,747	1,441	1,431	2,215	2,215	2,215
411522 - PY GO Bond - Clackamas County	-	1	1	1	1	1	1
411523 - PY GO Bond - Washington County	3	10	5	9	8	8	8
411901 - Pen/Int-Multnomah Co	68	128	155	98	108	108	108
411902 - Pen/Int-Clackamas Co	-	-	-	-	-	-	-
411903 - Pen/Int-Washington Co	-	1	1	1	1	1	1
415100 - Interest on Investments	775	1,533	945	761	100	100	100
Subtotal - Other Revenue from Local Sources	1,594	3,421	2,548	2,302	2,433	2,433	2,433
Total Resources by Object	120,259	130,984	137,615	145,225	151,100	151,100	151,100

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
5100 - DEBT SERVICE	116,030	120,432	124,047	135,225	-	140,826	140,826	140,826	-
Subtotal - 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS	116,030	120,432	124,047	135,225	-	140,826	140,826	140,826	-
71100 - Ending Fund Balance	4,229	10,552	13,568	10,000	-	10,274	10,274	10,274	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	4,229	10,552	13,568	10,000	-	10,274	10,274	10,274	-
Total Requirements by Function	120,259	130,984	137,615	145,225	-	151,100	151,100	151,100	-

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
561000 - Redemption of Principal	93,830	98,490	104,305	100,580	-	93,665	93,665	93,665	-
562100 - Interest (Except Bus/Garage)	22,200	21,942	19,742	34,645	-	47,161	47,161	47,161	-
Subtotal - Other Objects	116,030	120,432	124,047	135,225	-	140,826	140,826	140,826	-
376520 - Budgeted Ending Fund Balance	4,229	10,552	13,568	10,000	-	10,274	10,274	10,274	-
Subtotal - 376520 - Budgeted Ending Fund Balance	4,229	10,552	13,568	10,000	-	10,274	10,274	10,274	-
Total Requirements by Object	120,259	130,984	137,615	145,225	-	151,100	151,100	151,100	-

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

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

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	10,000	10,274	10,260	10,198
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	138,667	142,520	143,509	148,531
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	2,433	2,518	2,606	2,698
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	151,100	155,313	156,374	161,427

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	140,826	145,053	146,176	151,292
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	10,274	10,260	10,198	10,135
Total Requirements	151,100	155,313	156,374	161,427

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 budgeted resources will be \$830.33 million less than 2020-21. This is due to the anticipated bond measure and sale in November of 2020. The District has been awarded \$12.0 million in state grant resources for seismic rehabilitation, and has applied for an additional \$2.5 million. Seismic Rehabilitation Grant Program (SRGP) work will continue on Lent in 2021-22. If the additional \$2.5 million is awarded, work on Creative Science will commence in 2021-22 or 2022-23.

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 2021-22 the District will see an overall decrease in capital resources of \$830.33 million, this decrease is due to the budgeted appropriation in 2020-21 for the anticipated bond measure and sale. 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 of 2012 and in 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 & safety work across the district. The District's other capital resources have also been allocated to support the health & safety work including radon mitigation, lead paint, water quality, ADA upgrades, fire safety as well as support capacity expansions and emergency improvements. In November of 2020 Portland voters again passed a bond, this time for \$1.21 billion to support continued investments in health and safety, modernizations and new investments in curriculum and technology.

In 2021-22 the District is expecting \$2.5 million of SRGP grant funding. The seismic work will continue on Lent and if the additional grant is awarded, work on Creative Science 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.

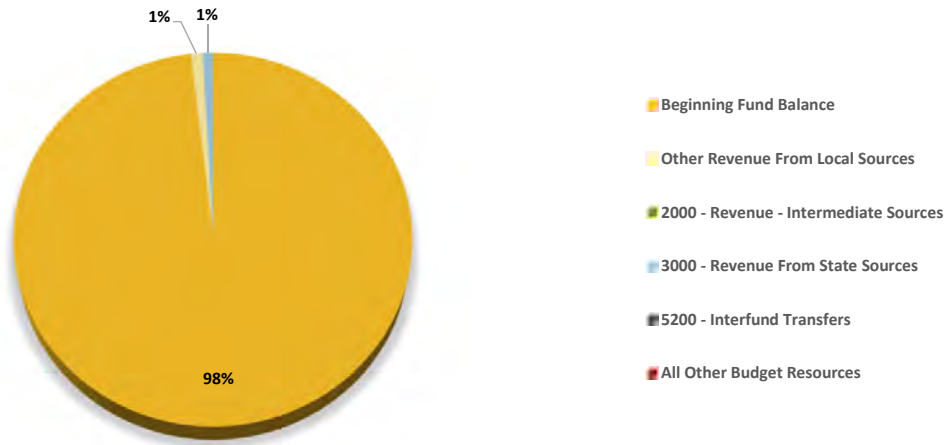
Over the long term, Portland Public Schools plans to modernize every school through a series of capital construction bonds, bringing them all up to modern facility and educational standards.

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

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Beginning Fund Balance	156,063	472,196	330,978	577,819	748,636	749,789	749,789
Other Revenue From Local Sources	9,308	20,736	13,908	12,766	7,425	7,425	7,425
2000 - Revenue - Intermediate Sources	2,024	6	227	-	-	-	-
3000 - Revenue From State Sources	-	4,500	11,368	3,500	6,544	6,544	6,544
5200 - Interfund Transfers	1,503	1,539	110	-	-	-	-
All Other Budget Resources	421,944	-	520,022	1,000,000	-	-	-
TOTAL RESOURCES	590,841	498,977	876,613	1,594,085	762,605	763,758	763,758

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

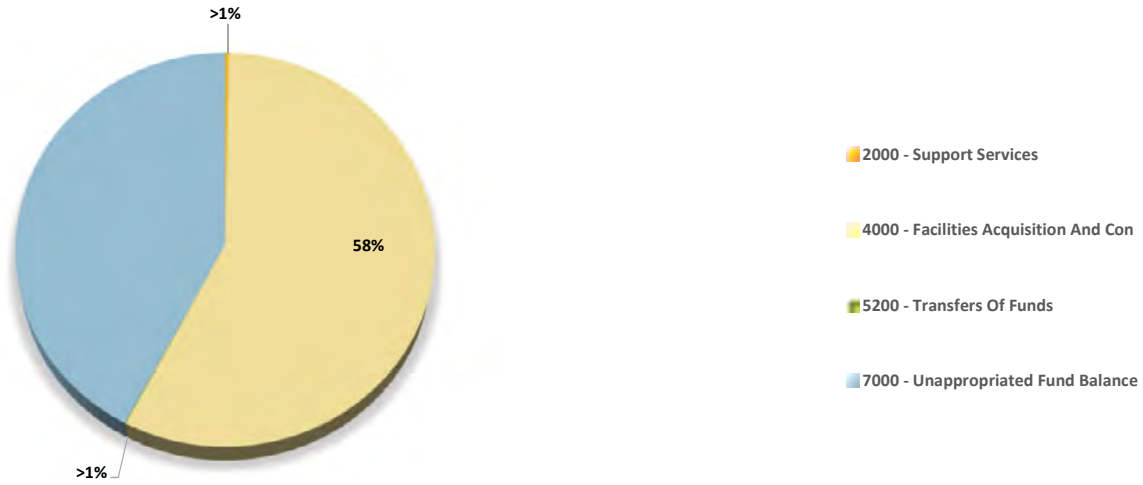


Summary of Requirements by Major Function - 400 - Capital Project Funds (Financial Data in Thousands)

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
1000 - Instruction	-	-	-	29,644	-	-	-	-	-
2000 - Support Services	4,978	2,664	5,586	59,952	1.00	660	2,313	2,313	1.00
4000 - Facilities Acquisition And Con	113,042	164,715	207,400	1,331,591	40.80	438,057	438,017	438,017	39.55
5200 - Transfers Of Funds	625	619	620	617	-	618	618	618	-
7000 - Unappropriated Fund Balance	472,196	330,978	663,007	172,282	-	323,270	322,810	322,810	-
TOTAL REQUIREMENTS	590,841	498,977	876,613	1,594,086	41.80	762,605	763,758	763,758	40.55

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

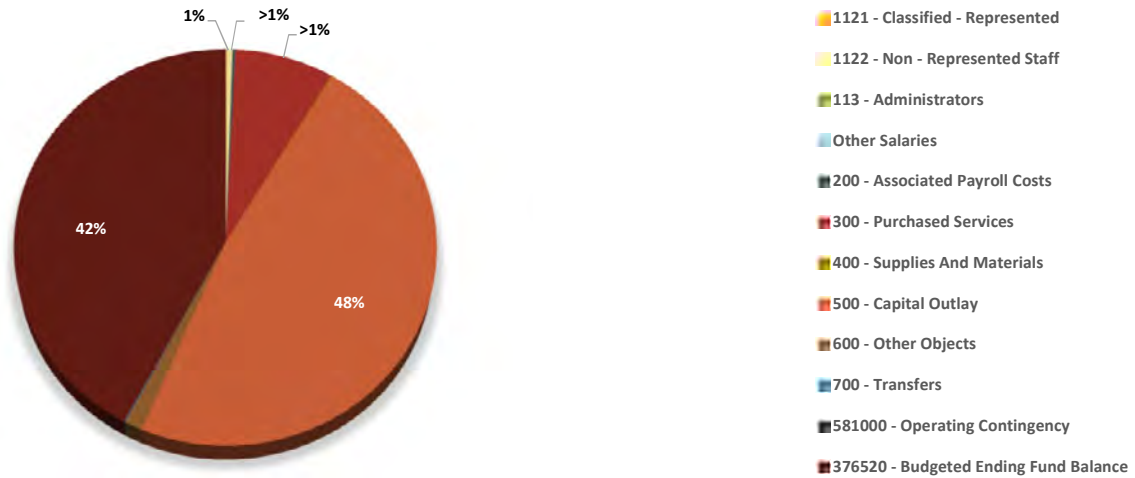


Summary of Requirements by Major Object - Fund 400 - Capital Project Funds (Financial Data in Thousands)

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
1121 - Classified - Represented	284	186	244	602	11.00	342	342	342	6.00
1122 - Non - Represented Staff	1,267	1,827	2,258	3,133	30.80	3,614	3,614	3,614	34.30
113 - Administrators	-	-	-	-	-	31	31	31	0.25
Other Salaries	92	92	180	-	-	-	-	-	-
200 - Associated Payroll Costs	643	753	1,026	1,666	-	1,709	1,709	1,709	-
300 - Purchased Services	23,222	33,609	33,863	171,979	-	58,468	59,428	59,428	-
400 - Supplies And Materials	3,459	3,350	1,415	589	-	806	806	806	-
500 - Capital Outlay	83,425	123,959	165,725	1,227,823	-	364,700	364,200	364,200	-
600 - Other Objects	5,629	3,604	8,273	15,397	-	9,047	10,200	10,200	-
700 - Transfers	625	619	620	617	-	618	618	618	-
581000 - Operating Contingency	-	-	-	-	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	472,196	330,978	663,009	172,281	-	323,270	322,810	322,810	-
TOTAL REQUIREMENTS	590,841	498,977	876,613	1,594,085	41.80	762,605	763,758	763,758	40.55

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

Requirements by Major Object - Fund 400 - Capital Project Funds



CONSTRUCTION EXCISE FUND (404)

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

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

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

Fund 404 - Construction Excise Fund Detail

Construction Excise Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	10,129	9,744	9,744	9,744
377000 - Fund Balance-Unres/Undes	19,405	15,743	13,050	-	-	-	-
Subtotal - Beginning Fund Balance	19,405	15,743	13,050	10,129	9,744	9,744	9,744
411301 - Construct Excise Tax - Cty Ptd	8,200	5,990	4,291	6,000	5,000	5,000	5,000
411303 - Construct Excise Tax - Wash Ct	2	1	-	1	1	1	1
415100 - Interest on Investments	224	168	82	100	100	100	100
Subtotal - Other Revenue from Local Sources	8,425	6,159	4,373	6,101	5,101	5,101	5,101
Total Resources by Object	27,830	21,902	17,423	16,230	14,845	14,845	14,845

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
4150 - Bldg Acquis/Constr/Improv Svcs	11,462	8,233	5,590	15,613	3.00	14,227	14,227	14,227	3.00
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	11,462	8,233	5,590	15,613	3.00	14,227	14,227	14,227	3.00
52100 - Fund Transfers	625	619	620	617	-	618	618	618	-
Subtotal - 5200 - TRANSFERS OF FUNDS	625	619	620	617	-	618	618	618	-
71100 - Ending Fund Balance	15,743	13,050	11,213	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	15,743	13,050	11,213	-	-	-	-	-	-
Total Requirements by Function	27,830	21,902	17,423	16,230	3.00	14,845	14,845	14,845	3.00

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
511220 - Non-Represented Staff	-	-	110	343	3.00	360	360	360	3.00
512300 - Temporary Misc - Licensed	7	-	-	-	-	-	-	-	-
512400 - Temporary Misc - Classified	-	-	-	-	-	-	-	-	-
513300 - Extended Hours	25	32	23	-	-	-	-	-	-
513400 - Overtime Pay	2	-	-	-	-	-	-	-	-
Subtotal - 100 - SALARIES	33	32	133	343	3.00	360	360	360	3.00
521000 - PERS	1	1	4	16	-	15	15	15	-
521310 - PERS UAL	4	4	14	41	-	44	44	44	-
522000 - Social Security - FICA	3	2	10	26	-	28	28	28	-
523100 - Workers' Compensation	-	-	-	2	-	2	2	2	-
523200 - Unemployment Compensation	-	-	-	-	-	-	-	-	-
524100 - Group Health Insurance	-	-	11	47	-	50	50	50	-
524200 - Other Employer Paid Benefits	-	-	1	2	-	1	1	1	-
524300 - Retiree Health Insurance	-	-	1	2	-	3	3	3	-
524530 - Early Retirement Benefits	-	-	-	1	-	1	1	1	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	8	8	40	138	-	142	142	142	-
531800 - Local Mtgs/Non-Instr Staff Dev	-	-	-	-	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	206	832	524	-	-	-	-	-	-
532400 - Rentals	5	2	-	-	-	-	-	-	-
532500 - Electricity	1	3	-	-	-	-	-	-	-
532900 - Other Property Services	250	185	137	-	-	-	-	-	-
534100 - Travel, Local in District	-	-	-	-	-	-	-	-	-
535500 - Printing and Binding	2	-	-	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	1,929	1,781	304	-	-	-	-	-	-
538500 - Management Services	81	65	-	-	-	-	-	-	-
538940 - Professional Moving Services	171	249	32	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	533	191	101	-	-	-	-	-	-

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Subtotal - 300 - PURCHASED SERVICES	3,178	3,309	1,099	-	-	-	-	-	-
541000 - Consumable Supplies	2	6	1	-	-	-	-	-	-
541600 - Interdepartmental Charges	-	6	2	-	-	-	-	-	-
546000 - Non-Consumable Supplies	-	25	11	-	-	-	-	-	-
548000 - Computer Equipment	200	527	24	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	203	564	37	-	-	-	-	-	-
551000 - Land Acquisition	2	-	-	-	-	-	-	-	-
552000 - Building Acquisition/Improvmt	7,235	4,045	3,995	15,132	-	13,724	13,725	13,725	-
553000 - Improvements - Not Buildings	66	92	142	-	-	-	-	-	-
554100 - Initial and Addl Equipment	77	3	109	-	-	-	-	-	-
555090 - Misc Other Technology	-	3	-	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	7,380	4,144	4,246	15,132	-	13,724	13,725	13,725	-
564000 - Dues and Fees	18	54	6	-	-	-	-	-	-
567100 - Permits	284	123	29	-	-	-	-	-	-
567200 - Public Assessments	358	-	-	-	-	-	-	-	-
Subtotal - Other Objects	660	176	34	-	-	-	-	-	-
571000 - Transfers to Other Funds	625	619	620	617	-	618	618	618	-
Subtotal - 700 - TRANSFERS	625	619	620	617	-	618	618	618	-
376520 - Budgeted Ending Fund Balance	15,743	13,050	11,213	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	15,743	13,050	11,213	-	-	-	-	-	-
Total Requirements by Object	27,830	21,902	17,423	16,230	3.00	14,845	14,845	14,845	3.00

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

Budget Forecast by Major Object and Function - 404 - Construction Excise Fund (In Thousands)

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	9,744	10,085	10,438	10,803
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	5,101	5,280	5,464	5,656
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	14,845	15,365	15,902	16,459

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	360	373	386	399
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	142	147	152	157
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	13,725	14,206	14,703	15,218
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	618	639	661	685
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	14,845	15,365	15,902	16,459

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 & Requirements supporting District Information Technology projects, primarily in these major areas: Teacher/Classroom Technology (laptops, projectors, document cameras), Information Systems (software applications, new systems), and Technical Infrastructure (core hardware and network services) as they relate to the District's school modernization efforts. There are many pressing needs for IT capital funding including student computing resources, teacher technology, 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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
377000 - Fund Balance-Unres/Undes	985	385	50	-	-	-	-
Subtotal - Beginning Fund Balance	985	385	50	-	-	-	-
415100 - Interest on Investments	11	8	4	-	-	-	-
419946 - E-RATE PRIORITY 2	-	84	-	-	-	-	-
Subtotal - Other Revenue from Local Sources	11	92	4	-	-	-	-
452100 - Interfund Transfers	275	311	-	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	275	311	-	-	-	-	-
Total Resources by Object	1,271	788	54	-	-	-	-

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
2660 - TECHNOLOGY SERVICES	886	738	54	-	-	-	-	-	-
Subtotal - 2000 - SUPPORT SERVICES	886	738	54	-	-	-	-	-	-
71100 - Ending Fund Balance	385	50	-	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	385	50	-	-	-	-	-	-	-
Total Requirements by Function	1,271	788	54	-	-	-	-	-	-

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
532400 - Rentals	83	-	-	-	-	-	-	-	-
535100 - Telephone	-	11	1	-	-	-	-	-	-
535990 - Wide Area Network/Misc	-	65	-	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	27	17	-	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	110	92	1	-	-	-	-	-	-
547000 - Computer Software	47	164	53	-	-	-	-	-	-
548000 - Computer Equipment	350	441	-	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	396	605	53	-	-	-	-	-	-
555010 - Computers	272	-	-	-	-	-	-	-	-
555090 - Misc Other Technology	108	40	-	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	380	40	-	-	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	385	50	-	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	385	50	-	-	-	-	-	-	-
Total Requirements by Object	1,271	787	54	-	-	-	-	-	-

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

Budget Forecast by Major Object and Function - 407 - IT System Project Fund (In Thousands)

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	-	-	-	-
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	-	-	-	-
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	-	-	-	-

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	-	-	-	-

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

FULL FAITH AND CREDIT FUND (420)

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

This creation of the 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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	2,183	644	644	644
377000 - Fund Balance-Unres/Undes	10,365	5,822	4,172	-	-	-	-
Subtotal - Beginning Fund Balance	10,365	5,822	4,172	2,183	644	644	644
415100 - Interest on Investments	-	-	-	-	-	-	-
Subtotal - Other Revenue from Local Sources	-	-	-	-	-	-	-
Total Resources by Object	10,365	5,822	4,172	2,183	644	644	644

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
2540 - OPER/MAINTENANCE OF PLANT SVCS	868	1,421	1,827	1,380	-	508	508	508	-
Subtotal - 2000 - SUPPORT SERVICES	868	1,421	1,827	1,380	-	508	508	508	-
4150 - Bldg Acquis/Constr/Improv Svcs	3,675	227	717	803	-	136	136	136	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	3,675	227	717	803	-	136	136	136	-
71100 - Ending Fund Balance	5,822	4,173	1,627	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	5,822	4,173	1,627	-	-	-	-	-	-
Total Requirements by Function	10,365	5,821	4,172	2,183	-	644	644	644	-

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
513300 - Extended Hours	-	1	1	-	-	-	-	-	-
Subtotal - 100 - SALARIES	-	1	1	-	-	-	-	-	-
521000 - PERS	-	-	-	-	-	-	-	-	-
521310 - PERS UAL	-	-	-	-	-	-	-	-	-
522000 - Social Security - FICA	-	-	-	-	-	-	-	-	-
523100 - Workers' Compensation	-	-	-	-	-	-	-	-	-
523200 - Unemployment Compensation	-	-	-	-	-	-	-	-	-
524100 - Group Health Insurance	-	-	-	-	-	-	-	-	-
524200 - Other Employer Paid Benefits	-	-	-	-	-	-	-	-	-
524300 - Retiree Health Insurance	-	-	-	-	-	-	-	-	-
524530 - Early Retirement Benefits	-	-	-	-	-	-	-	-	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	-	10	198	1,380	-	508	508	508	-
532900 - Other Property Services	-	489	1,655	-	-	-	-	-	-
535500 - Printing and Binding	-	-	-	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	103	171	38	-	-	-	-	-	-
538500 - Management Services	-	7	-	-	-	-	-	-	-
538940 - Professional Moving Services	-	-	12	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	68	149	35	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	171	826	1,938	1,380	-	508	508	508	-
541000 - Consumable Supplies	702	413	148	-	-	-	-	-	-
541600 - Interdepartmental Charges	-	-	-	-	-	-	-	-	-
546000 - Non-Consumable Supplies	221	-	-	-	-	-	-	-	-
547000 - Computer Software	99	253	43	-	-	-	-	-	-
548000 - Computer Equipment	-	2	3	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	1,021	668	194	-	-	-	-	-	-
552000 - Building Acquisition/Improvmt	3,351	149	234	803	-	136	136	136	-
553000 - Improvements - Not Buildings	-	-	7	-	-	-	-	-	-
554100 - Initial and Addl Equipment	-	-	165	-	-	-	-	-	-

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Subtotal - 500 - CAPITAL OUTLAY	3,351	149	406	803	-	136	136	136	-
564000 - Dues and Fees	-	-	2	-	-	-	-	-	-
567100 - Permits	-	4	3	-	-	-	-	-	-
Subtotal - Other Objects	-	4	6	-	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	5,822	4,173	1,627	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	5,822	4,173	1,627	-	-	-	-	-	-
Total Requirements by Object	10,365	5,821	4,172	2,183	-	644	644	644	-

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

Budget Forecast by Major Object and Function - 420 - Full Faith and Credit Fund (In Thousands)

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	644	-	-	-
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	-	-	-	-
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	644	-	-	-

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	508	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	136	-	-	-
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	644	-	-	-

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 FY 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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	1,510	1,789	1,789	1,789
377000 - Fund Balance-Unres/Undes	2,237	2,144	1,943	-	-	-	-
Subtotal - Beginning Fund Balance	2,237	2,144	1,943	1,510	1,789	1,789	1,789
415100 - Interest on Investments	-	-	-	3	3	3	3
419910 - Miscellaneous	287	90	364	200	200	200	200
419948 - Utility Refund - PGE	649	675	614	625	625	625	625
419949 - Utility Refund - Pacific Power	276	258	223	250	250	250	250
Subtotal - Other Revenue from Local Sources	1,212	1,023	1,202	1,078	1,078	1,078	1,078
422000 - Restricted Revenue	253	6	226	-	-	-	-
Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES	253	6	226	-	-	-	-
Total Resources by Object	3,702	3,173	3,371	2,588	2,867	2,867	2,867

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
4150 - Bldg Acquis/Constr/Improv Svcs	1,557	1,230	1,835	2,588	-	2,867	2,867	2,867	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	1,557	1,230	1,835	2,588	-	2,867	2,867	2,867	-
71100 - Ending Fund Balance	2,144	1,943	1,537	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	2,144	1,943	1,537	-	-	-	-	-	-
Total Requirements by Function	3,702	3,173	3,372	2,588	-	2,867	2,867	2,867	-

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
532200 - Repairs and Maintenance Svcs	-	-	1	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	929	1,191	29	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	930	1,191	30	-	-	-	-	-	-
541000 - Consumable Supplies	5	-	-	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	5	-	-	-	-	-	-	-	-
552000 - Building Acquisition/Improvmt	622	40	1,805	2,588	-	2,867	2,867	2,867	-
Subtotal - 500 - CAPITAL OUTLAY	622	40	1,805	2,588	-	2,867	2,867	2,867	-
376520 - Budgeted Ending Fund Balance	2,144	1,943	1,537	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	2,144	1,943	1,537	-	-	-	-	-	-
Total Requirements by Object	3,702	3,174	3,372	2,588	-	2,867	2,867	2,867	-

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

Budget Forecast by Major Object and Function - 435 - Energy Efficient Schools Fund (In Thousands)

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	1,789	1,852	1,916	1,983
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	1,078	1,116	1,155	1,195
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	2,867	2,967	3,071	3,179

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	2,867	2,967	3,071	3,179
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	2,867	2,967	3,071	3,179

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.

This creation of the 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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	747	231	231	231
377000 - Fund Balance-Unres/Undes	2,000	1,728	1,311	-	-	-	-
Subtotal - Beginning Fund Balance	2,000	1,728	1,311	747	231	231	231
415100 - Interest on Investments	9	7	-	8	8	8	8
419600 - Recovery PY Expenditure	-	-	263	-	-	-	-
419910 - Miscellaneous	-	-	14	-	-	-	-
Subtotal - Other Revenue from Local Sources	10	7	277	8	8	8	8
432990 - Restricted State Grants	-	4,500	11,368	3,500	6,544	6,544	6,544
Subtotal - 3000 - REVENUE FROM STATE SOURCES	-	4,500	11,368	3,500	6,544	6,544	6,544
452100 - Interfund Transfers	1,228	1,228	-	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	1,228	1,228	-	-	-	-	-
Total Resources by Object	3,237	7,462	12,956	4,255	6,783	6,783	6,783

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
2520 - FISCAL SERVICES	4	3	6	6	-	6	6	6	-
Subtotal - 2000 - SUPPORT SERVICES	4	3	6	6	-	6	6	6	-
4150 - Bldg Acquis/Constr/Improv Svcs	1,504	6,148	13,062	4,249	-	6,777	6,777	6,777	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	1,504	6,148	13,062	4,249	-	6,777	6,777	6,777	-
71100 - Ending Fund Balance	1,728	1,311	(112)	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	1,728	1,311	(112)	-	-	-	-	-	-
Total Requirements by Function	3,237	7,462	12,956	4,255	-	6,783	6,783	6,783	-

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
511220 - Non-Represented Staff	13	-	-	-	-	-	-	-	-
Subtotal - 100 - SALARIES	13	-	-	-	-	-	-	-	-
521000 - PERS	-	-	-	-	-	-	-	-	-
521310 - PERS UAL	2	-	-	-	-	-	-	-	-
522000 - Social Security - FICA	1	-	-	-	-	-	-	-	-
523100 - Workers' Compensation	-	-	-	-	-	-	-	-	-
523200 - Unemployment Compensation	-	-	-	-	-	-	-	-	-
524100 - Group Health Insurance	4	-	-	-	-	-	-	-	-
524200 - Other Employer Paid Benefits	-	-	-	-	-	-	-	-	-
524300 - Retiree Health Insurance	-	-	-	-	-	-	-	-	-
524530 - Early Retirement Benefits	-	-	-	-	-	-	-	-	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	7	-	-	-	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	371	280	119	-	-	-	-	-	-
532900 - Other Property Services	91	68	21	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	214	426	371	-	-	-	-	-	-
538940 - Professional Moving Services	2	2	-	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	151	84	20	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	828	860	531	-	-	-	-	-	-
541000 - Consumable Supplies	-	-	-	-	-	-	-	-	-
541600 - Interdepartmental Charges	2	-	-	-	-	-	-	-	-
546000 - Non-Consumable Supplies	-	-	4	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	2	-	4	-	-	-	-	-	-
552000 - Building Acquisition/Improvmt	642	5,207	12,520	4,249	-	6,777	6,777	6,777	-

553000 - Improvements - Not Buildings	-	32	-	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	642	5,239	12,520	4,249	-	6,777	6,777	6,777	-
564000 - Dues and Fees	3	5	2	-	-	-	-	-	-
565100 - Liability Insurance	4	3	-	6	-	6	6	6	-
565300 - Property Insurance Premiums	-	-	6	-	-	-	-	-	-
567100 - Permits	8	43	4	-	-	-	-	-	-
Subtotal - Other Objects	16	52	12	6	-	6	6	6	-
376520 - Budgeted Ending Fund Balance	1,728	1,311	(112)	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	1,728	1,311	(112)	-	-	-	-	-	-
Total Requirements by Object	3,237	7,462	12,956	4,255	-	6,783	6,783	6,783	-

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

Budget Forecast by Major Object and Function - 438 - Facilities Capital Fund (In Thousands)

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	231	239	247	256
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	8	8	9	9
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	6,544	6,773	7,010	7,255
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	6,783	7,020	7,266	7,520

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	6,777	7,014	7,260	7,514
600 - OTHER OBJECTS	6	6	6	7
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	6,783	7,020	7,266	7,520

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 adopted 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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	15,409	8,874	8,874	8,874
377000 - Fund Balance-Unres/Undes	4,188	4,916	5,763	-	-	-	-
Subtotal - Beginning Fund Balance	4,188	4,916	5,763	15,409	8,874	8,874	8,874
415100 - Interest on Investments	-	-	31	1	1	1	1
419114 - CUB HS Athletic Field Use Fees	137	256	88	100	100	100	100
419130 - Rent-Lease of Facilities	591	591	729	500	500	500	500
Subtotal - Other Revenue from Local Sources	728	847	848	601	601	601	601
453000 - Sale of Fixed Assets	-	-	10,500	-	-	-	-
Subtotal - All Other Budget Resources	-	-	10,500	-	-	-	-
Total Resources by Object	4,916	5,763	17,111	16,010	9,475	9,475	9,475

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
2520 - FISCAL SERVICES	-	-	73	-	-	-	-	-	-
2540 - OPER/MAINTENANCE OF PLANT SVCS	-	-	-	-	-	-	500	500	-
Subtotal - 2000 - SUPPORT SERVICES	-	-	73	-	-	-	500	500	-
4150 - Bldg Acquis/Constr/Improv Svcs	-	-	2,365	16,010	-	9,475	8,975	8,975	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	-	-	2,365	16,010	-	9,475	8,975	8,975	-
71100 - Ending Fund Balance	4,916	5,763	14,673	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	4,916	5,763	14,673	-	-	-	-	-	-
Total Requirements by Function	4,916	5,763	17,111	16,010	-	9,475	9,475	9,475	-

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
532200 - Repairs and Maintenance Svcs	-	-	354	-	-	-	-	-	-
532900 - Other Property Services	-	-	160	-	-	-	-	-	-
538200 - Legal Services	-	-	13	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	-	-	114	-	-	-	-	-	-
538940 - Professional Moving Services	-	-	10	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	-	-	239	-	-	-	500	500	-
Subtotal - 300 - PURCHASED SERVICES	-	-	890	-	-	-	500	500	-
541000 - Consumable Supplies	-	-	15	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	-	-	15	-	-	-	-	-	-
552000 - Building Acquisition/Improvmt	-	-	1,179	16,010	-	9,475	8,975	8,975	-
553000 - Improvements - Not Buildings	-	-	119	-	-	-	-	-	-
554100 - Initial and Addl Equipment	-	-	155	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	-	-	1,452	16,010	-	9,475	8,975	8,975	-
564000 - Dues and Fees	-	-	71	-	-	-	-	-	-
567100 - Permits	-	-	8	-	-	-	-	-	-
Subtotal - Other Objects	-	-	80	-	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	4,916	5,763	14,673	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	4,916	5,763	14,673	-	-	-	-	-	-
Total Requirements by Object	4,916	5,763	17,111	16,010	-	9,475	9,475	9,475	-

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

Budget Forecast by Major Object and Function - 445 - Capital Asset Renewal Fund (In Thousands)

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	8,874	9,185	9,506	9,839
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	601	622	644	666
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	9,475	9,807	10,150	10,505

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	500	518	536	554
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	8,975	9,289	9,614	9,951
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	9,475	9,807	10,150	10,505

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 bonds. This fund will capture the expenditures for multiple borrowings, each of which funds a specific capital expenditure.

Current activity in this fund is related to the 2012, 2017 and 2020 bonds that were passed by voters in November 2012, May 2017 and November 2020.

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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	547,563	727,354	728,507	728,507
377000 - Fund Balance-Unres/Undes	116,871	441,140	304,370	-	-	-	-
Subtotal - Beginning Fund Balance	116,871	441,140	304,370	547,563	727,354	728,507	728,507
415100 - Interest on Investments	(1,065)	12,591	7,195	4,978	637	637	637
415300 - Gain/Loss Sale of Investment	(12)	(13)	9	-	-	-	-
419600 - Recovery PY Expenditure	-	31	-	-	-	-	-
Subtotal - Other Revenue from Local Sources	(1,077)	12,609	7,205	4,978	637	637	637
422000 - Restricted Revenue	767	-	-	-	-	-	-
Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES	767	-	-	-	-	-	-
451100 - Bond Proceeds	410,840	-	441,320	1,000,000	-	-	-
451200 - Bond Premium	11,060	-	68,202	-	-	-	-
453000 - Sale of Fixed Assets	43	-	-	-	-	-	-
Subtotal - All Other Budget Resources	421,944	-	509,522	1,000,000	-	-	-
Total Resources by Object	538,505	453,748	821,097	1,552,541	727,991	729,144	729,144

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
1111 - ELEMENTARY K-5	-	-	-	15,123	-	-	-	-	-
1121 - MIDDLE SCHOOL PROGRAMS	-	-	-	7,690	-	-	-	-	-
1131 - HIGH SCHOOL PROGRAMS	-	-	-	6,832	-	-	-	-	-
Subtotal - 1000 - INSTRUCTION	-	-	-	29,644	-	-	-	-	-
2520 - FISCAL SERVICES	3,219	478	3,035	5,928	-	-	1,153	1,153	-
2540 - OPER/MAINTENANCE OF PLANT SVCS	-	11	48	-	-	-	-	-	-
2570 - INTERNAL SERVICES	-	13	119	138	1.00	146	146	146	1.00
2660 - TECHNOLOGY SERVICES	-	-	-	52,500	-	-	-	-	-
Subtotal - 2000 - SUPPORT SERVICES	3,219	502	3,203	58,566	1.00	146	1,299	1,299	1.00
4110 - Service Area Direction	2,224	2,541	2,954	3,826	26.80	4,505	4,505	4,505	30.55
4150 - Bldg Acquis/Constr/Improv Svcs	91,922	146,335	180,874	1,288,224	11.00	324,661	325,121	325,121	6.00
4180 - OTHER CAPITAL ITEMS	-	-	-	-	-	75,408	75,408	75,408	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	94,146	148,876	183,827	1,292,050	37.80	404,575	405,034	405,034	36.55
71100 - Ending Fund Balance	441,140	304,370	634,067	172,281	-	323,270	322,810	322,810	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	441,140	304,370	634,067	172,281	-	323,270	322,810	322,810	-
Total Requirements by Function	538,505	453,748	821,097	1,552,541	38.80	727,991	729,144	729,144	37.55

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
511210 - Classified - Represented	284	186	244	602	11.00	342	342	342	6.00
511220 - Non-Represented Staff	1,116	1,751	2,011	2,506	25.80	3,078	3,078	3,078	30.30
511310 - Administrators - Licensed	-	-	-	-	-	31	31	31	0.25
511420 - Directors/Program Admins	138	76	137	283	2.00	175	175	175	1.00
512100 - Substitutes - Licensed	-	1	-	-	-	-	-	-	-
512200 - Substitutes - Classified	-	(7)	-	-	-	-	-	-	-
512300 - Temporary Misc - Licensed	-	-	-	-	-	-	-	-	-
512400 - Temporary Misc - Classified	3	6	2	-	-	-	-	-	-
513300 - Extended Hours	35	56	151	-	-	-	-	-	-
513400 - Overtime Pay	17	-	1	-	-	-	-	-	-
513510 - Group Hlth Opt Out Lic	4	4	3	-	-	-	-	-	-
Subtotal - 100 - SALARIES	1,595	2,073	2,548	3,392	38.80	3,626	3,626	3,626	37.55
521000 - PERS	22	31	88	159	-	147	147	147	-

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
521310 - PERS UAL	191	231	321	409	-	440	440	440	-
522000 - Social Security - FICA	121	154	186	259	-	277	277	277	-
523100 - Workers' Compensation	17	20	4	17	-	21	21	21	-
523200 - Unemployment Compensation	4	1	3	3	-	5	5	5	-
524100 - Group Health Insurance	244	280	350	635	-	636	636	636	-
524200 - Other Employer Paid Benefits	8	10	12	17	-	7	7	7	-
524300 - Retiree Health Insurance	16	12	15	21	-	26	26	26	-
524530 - Early Retirement Benefits	6	7	7	8	-	7	7	7	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	628	745	985	1,528	-	1,566	1,566	1,566	-
531200 - Instr Program Improvement Svcs	-	-	-	-	-	16,604	16,604	16,604	-
531800 - Local Mtgs/Non-Instr Staff Dev	2	1	-	82	-	47	47	47	-
531810 - Non-Instr Dev Profess Dev Fds	-	-	-	55	-	31	31	31	-
532200 - Repairs and Maintenance Svcs	263	193	117	-	-	-	-	-	-
532400 - Rentals	-	4	14	-	-	-	-	-	-
532410 - Leased Copy Machines	5	5	-	-	-	45	45	45	-
532500 - Electricity	48	196	192	-	-	-	-	-	-
532900 - Other Property Services	487	618	312	-	-	-	-	-	-
533200 - Non-Reimb Student Transport	-	2	-	-	-	-	-	-	-
534100 - Travel, Local in District	2	8	8	20	-	16	16	16	-
534200 - Travel, Out of District	22	17	11	127	-	74	74	74	-
535100 - Telephone	5	6	8	23	-	16	16	16	-
535400 - Advertising	-	-	-	-	-	-	-	-	-
535500 - Printing and Binding	26	15	13	78	-	-	-	-	-
537100 - Tuition to Other Dist InState	-	2	-	-	-	-	-	-	-
538100 - Audit Services	-	369	271	1,167	-	678	678	678	-
538200 - Legal Services	-	-	647	121	-	70	70	70	-
538300 - Architect and Engineering Svcs	12,346	19,529	20,353	21,972	-	23,299	23,299	23,299	-
538500 - Management Services	3,565	3,736	5,103	141,073	-	9,755	10,215	10,215	-
538940 - Professional Moving Services	492	623	356	295	-	849	849	849	-
538990 - Non-Instr Pers/Professional Sv	683	2,007	1,969	5,585	-	6,475	6,475	6,475	-
539100 - Pass Through	-	-	-	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	17,946	27,330	29,375	170,599	-	57,960	58,420	58,420	-
541000 - Consumable Supplies	80	76	109	215	-	574	574	574	-
541400 - Maintenance Materials	4	-	-	-	-	-	-	-	-
541600 - Interdepartmental Charges	8	12	8	-	-	-	-	-	-
541700 - Discounts Taken	-	-	(3)	-	-	-	-	-	-
546000 - Non-Consumable Supplies	1,488	167	27	40	-	39	39	39	-
547000 - Computer Software	180	124	186	334	-	194	194	194	-
548000 - Computer Equipment	65	1,133	784	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	1,825	1,513	1,111	589	-	806	806	806	-
552000 - Building Acquisition/Improvmt	68,107	110,865	144,998	1,096,815	-	261,891	261,891	261,891	-
553000 - Improvements - Not Buildings	8	114	22	-	-	-	-	-	-
554100 - Initial and Addl Equipment	1,278	3,335	241	5,949	-	8,216	8,216	8,216	-
554110 - Vehicles	-	27	-	-	-	-	-	-	-
555010 - Computers	486	(3)	-	40,000	-	15,572	15,572	15,572	-
555030 - Software Capital Expense	-	-	15	12,500	-	19,105	19,105	19,105	-
555090 - Misc Other Technology	538	9	14	3,855	-	26,937	26,937	26,937	-
559000 - Other Capital Outlay	-	-	-	29,644	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	70,417	114,347	145,291	1,188,762	-	331,721	331,721	331,721	-
563000 - Fiscal Charges	2	2	2	-	-	-	-	-	-
564000 - Dues and Fees	65	92	166	333	-	497	497	497	-
564010 - Dues & Fees Profess Dev Fds	16	-	-	-	-	-	-	-	-
564100 - Bond Issuance Cost	2,774	-	1,820	5,928	-	-	-	-	-
565100 - Liability Insurance	445	335	-	4,726	-	2,741	2,741	2,741	-
565300 - Property Insurance Premiums	161	1,052	2,141	855	-	854	2,008	2,008	-
567100 - Permits	1,489	1,891	3,590	3,549	-	4,948	4,948	4,948	-
Subtotal - Other Objects	4,953	3,371	7,719	15,391	-	9,041	10,194	10,194	-

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
376520 - Budgeted Ending Fund Balance	441,140	304,370	634,067	172,281	-	323,270	322,810	322,810	-
Subtotal - 376520 - Budgeted Ending Fund Balance	441,140	304,370	634,067	172,281	-	323,270	322,810	322,810	-
Total Requirements by Object	538,505	453,749	821,096	1,552,541	38.80	727,991	729,144	729,144	37.55

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

Budget Forecast by Major Object and Function - 450 - GO Bond Fund (In Thousands)

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	728,507	485,671	242,836	360,202
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	637	425	212	319
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	441,000	-
Total Resources	729,144	486,096	684,048	360,521

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	342	354	366	379
1122 - NON-REPRESENTED STAFF	3,253	3,367	3,485	3,607
113 - ADMINISTRATORS	31	32	33	34
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	1,566	1,621	1,678	1,736
300 - PURCHASED SERVICES	58,420	60,465	62,581	64,771
400 - SUPPLIES AND MATERIALS	806	834	863	894
500 - CAPITAL OUTLAY	331,721	247,468	243,920	252,294
600 - OTHER OBJECTS	10,194	10,551	10,920	11,302
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	322,810	161,405	360,202	25,503
Total Requirements	729,144	486,096	684,048	360,521

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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	278	-	-	-
377000 - Fund Balance-Unres/Undes	13	318	318	-	-	-	-
Subtotal - Beginning Fund Balance	13	318	318	278	-	-	-
422000 - Restricted Revenue	1,003	-	-	-	-	-	-
Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES	1,003	-	-	-	-	-	-
452100 - Interfund Transfers	-	-	110	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	-	-	110	-	-	-	-
Total Resources by Object	1,016	318	428	278	-	-	-

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
2520 - FISCAL SERVICES	-	-	423	-	-	-	-	-	-
Subtotal - 2000 - SUPPORT SERVICES	-	-	423	-	-	-	-	-	-
4150 - Bldg Acquis/Constr/Improv Svcs	697	-	5	278	-	-	-	-	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	697	-	5	278	-	-	-	-	-
71100 - Ending Fund Balance	318	318	-	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	318	318	-	-	-	-	-	-	-
Total Requirements by Function	1,016	318	428	278	-	-	-	-	-

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
538300 - Architect and Engineering Svcs	58	-	-	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	58	-	-	-	-	-	-	-	-
546000 - Non-Consumable Supplies	6	-	-	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	6	-	-	-	-	-	-	-	-
552000 - Building Acquisition/Improvmt	600	-	5	278	-	-	-	-	-
554100 - Initial and Addl Equipment	33	-	-	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	633	-	5	278	-	-	-	-	-
563500 - Administrative Write-Off	-	-	423	-	-	-	-	-	-
Subtotal - Other Objects	-	-	423	-	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	318	318	-	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	318	318	-	-	-	-	-	-	-
Total Requirements by Object	1,016	318	428	278	-	-	-	-	-

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

Budget Forecast by Major Object and Function - 470 - Partnership Fund (In Thousands)

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	-	-	-	-
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	-	-	-	-
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	-	-	-	-

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	-	-	-	-

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

BOND PROGRAM SUMMARY

In November 2012, May 2017 and November 2020, Portland voters overwhelmingly supported capital improvement bonds totaling nearly \$2.5 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 million 2012 School Building Improvement Bond enabled the district to make improvements to 51 schools. In addition, Franklin, Grant and Roosevelt High Schools were completely 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 million May 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 McDaniel High School (formerly Madison HS) and both are scheduled to be completed in 2021. Construction of a new Lincoln High School began in January of 2020 and is scheduled to be completed in 2023. The master plan for Benson Polytechnic has been approved, and construction for the modernization of the school and a new Multiple Pathways to Graduation building on the Benson campus is scheduled to begin in 2021.

The \$1.2 billion November 2020 Bond work will include:

- Replacing textbooks and curriculum materials
- Provide students with tablets and laptops and update classroom and district technology
- Updating special education learning spaces and technology tools
- Implementing the first phase of PPS' ADA transition plan across the district
- Repairing or replacing school roofs

- Seismically retrofitting up to three schools
- Repairing or replacing heating, cooling and ventilation systems
- Updating security and intrusion alarm systems and locks

The measure provides funding to modernize Jefferson High School and complete pre-construction designs for Cleveland and Ida B Wells (formerly Wilson) High Schools. Additional neighborhood school projects will be planned and the completion of the Benson Polytechnic modernization. Also, an alternative school programs building will be built on the Benson campus.

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.

BOND



Combined Project Cost Summary Report for Capital Improvement Bond Program

Project Name	Original Budget	Current Budget (3/11/2021)	Actuals Approved	Budget FY22
2012 Bond				
Franklin HS Modernization	81,585,655	113,022,229	112,872,628	-
Grant HS Modernization	88,336,829	159,460,317	158,837,342	2,921,689
Roosevelt HS Modernization	68,418,695	108,503,379	102,330,987	1,835,921
Faubion Replacement	27,035,537	50,119,665	50,028,171	-
Improvement Projects	67,741,921	85,863,137	85,180,218	-
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	33,260,855	30,868,453	137,571
	482,000,000	601,819,444	591,707,652	4,895,181
Additional Funding Resource (If/When Needed)	-	10,000,000	-	-
	482,000,000	611,819,444	591,707,652	4,895,181

Project Name	Original Budget	Current Budget (3/11/2021)	Actuals Approved	Budget FY22
2017 Bond				
Benson HS Modernization	202,000,000	67,322,571	23,233,541	102,798,671
Kellogg Replacement	45,000,000	59,846,150	53,064,349	604,290
Lincoln HS Replacement	187,000,000	242,500,000	65,079,843	88,065,179
Madison HS Modernization	146,000,000	202,540,250	150,668,387	19,577,186
	580,000,000	572,208,971	292,046,121	211,045,326
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	130,615	-
Jefferson HS Modernization-Pre-Design - Pre-Bond - 4965 - FY19	-	151,800	127,610	-
Wilson HS Modernization-Pre Design - Pre-Bond - 4966 - FY19	-	151,700	120,453	-
2017 Bond Program: Pre-Design - Pre-Bond	-	81,323	81,323	-
Lent SRGP Design	-	27,540	27,540	-
Creative Science SRGP Design	-	34,852	-	-
2017 Bond Program	210,000,000	180,783,633	29,387,562	9,611,857
	210,000,000	182,984,400	31,475,556	9,611,857
Environmental Health & Safety - ADA	-	12,855	12,855	-
Environmental Health & Safety - Asbestos	-	5,030,430	4,330,927	5,652,461
Environmental Health & Safety - Fire Alarm / Sprinklers	-	12,994,293	12,143,409	-
Environmental Health & Safety - Lead Based Paint	-	11,963,004	2,855,913	2,751,976
Environmental Health & Safety - Radon	-	194,200	181,767	200,000
Environmental Health & Safety - Roofs	-	79,548,887	73,399,104	18,281,267
Environmental Health & Safety - Security	-	9,005,952	7,022,054	330,000
Environmental Health & Safety - Water Quality	-	11,520,080	3,774,234	3,867,572
	-	130,269,702	103,720,263	31,083,276
	790,000,000	885,463,073	427,241,939	251,740,459

Project Name	Original Budget	Current Budget (3/11/2021)	Actuals Approved	Budget FY22
2020 Bond				
2017 Bond Balance	152,000,000	152,000,000	-	-
MPG Building	64,000,000	64,000,000	-	38,600,000
Center for Black Student Excellence	60,000,000	60,000,000	-	6,352,501
Jefferson High School Modernization	311,000,000	311,000,000	-	2,730,001
Roosevelt Phase V	2,000,000	2,000,000	-	-
	589,000,000	589,000,000	-	47,682,502
Cleveland High School Modernization - Planning & Design	20,000,000	20,000,000	-	-
Wilson High School Modernization - Planning & Design	20,000,000	20,000,000	-	-
	40,000,000	40,000,000	-	-
Capacity	10,000,000	10,000,000	-	-
Accessibitly - ADA	33,800,000	33,800,000	-	2,200,380
Special Education Improvements	13,400,000	13,400,000	-	872,340
Roofing	65,700,000	65,700,000	-	3,486,768
Mechanical	75,000,000	75,000,000	-	1,986,768
Security	25,900,000	25,900,000	-	1,604,505
Seismic	17,200,000	17,200,000	-	5,018,583
2020 Bond Program	156,356,000	156,362,168	4,281,333	9,824,691
	397,356,000	397,362,168	4,281,333	24,994,035
	1,026,356,000	1,026,362,168	4,281,333	72,676,537
2020 Technology				
Device Replacement	31,006,443	31,006,443	-	15,571,518
Classroom Modernization	24,780,325	24,780,325	-	12,444,745
Infrastructure and Security	38,041,500	38,041,500	-	19,104,543
ERP Replacement Planning	11,107,080	11,107,080	-	-
Technology Program Administration	23,264,652	23,264,652	-	11,683,570
	128,200,000	128,200,000	-	58,804,376
2020 Curriculum				
Humanities	12,825,000	12,825,000	-	5,320,919
Social & Emotional Learning	1,054,500	1,054,500	-	437,498
Science	6,729,800	6,729,800	-	2,792,104
Math	6,460,000	6,460,000	-	2,680,167
Visual & Performing Arts	5,700,000	5,700,000	-	2,364,852
Health	1,281,170	1,281,170	-	531,540
Physical Education	2,518,830	2,518,830	-	1,045,028
Climate Change	950,000	950,000	-	394,142
Curriculum Program Administration	15,924,700	15,924,700	-	1,037,750
	53,444,000	53,444,000	-	16,604,000
	1,208,000,000	1,208,006,168		148,084,913
Total Bond	2,480,000,000	2,705,288,684	1,018,949,592	404,720,553

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.

Project Management Budget 2021-22 - Proposed								
Category/Fund	438	191	445	404	435	423	424	Grand Total
Health & Safety	\$ -	\$ 200,000	\$ 3,019,147	\$ 863,296	\$ -	\$ -	\$ -	\$ 4,082,443
Warm & Dry	\$ -	\$ 200,000	\$ 3,236,721	\$ 418,837	\$ -	\$ -	\$ -	\$ 3,855,558
Security	\$ -	\$ 200,000	\$ 512,200	\$ 141,825	\$ -	\$ -	\$ -	\$ 854,025
Legal/Regulatory	\$ -	\$ 250,000	\$ 250,000	\$ 69,193	\$ -	\$ -	\$ -	\$ 569,193
Delivery of Instruction	\$ 150,000	\$ 125,000	\$ 1,185,648	\$ 11,957,036	\$ -	\$ -	\$ -	\$ 13,417,684
Delivery of Support Services	\$ -	\$ 150,000	\$ 110,333	\$ 250,000	\$ -	\$ -	\$ 308,000	\$ 818,333
Energy	\$ -	\$ -	\$ 160,000	\$ 123,945	\$ -	\$ -	\$ -	\$ 283,945
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Grants/Funds	\$ 6,543,285	\$ -	\$ -	\$ 618,000	\$ -	\$ -	\$ -	\$ 7,161,285
Projects in Process	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budget to be Programmed	\$ 88,838	\$ 120,606	\$ 1,000,000	\$ 402,700	\$ 2,866,498	\$ 136,000	\$ 200,000	\$ 4,814,642
Fund Totals	\$ 6,782,123	\$ 1,245,606	\$ 9,474,049	\$ 14,844,831	\$ 2,866,498	\$ 136,000	\$ 508,000	\$ 35,857,107

Project Management Budget 2020-21 - Adopted								
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 2019-20 - Final								
Category/Fund	438	191	445	404	435	423	424	Grand Total
Health & Safety	\$ 455,014	\$ 173,976	\$ 391,204	\$ 507,402	\$ -	\$ 396,197	\$ 21,839	\$ 1,945,632
Warm & Dry	\$ 316,708	\$ 114,850	\$ 772,732	\$ 577,270	\$ -	\$ 18,000	\$ 49,480	\$ 1,849,040
Security	\$ -	\$ 228,958	\$ 4,795	\$ 250	\$ -	\$ -	\$ -	\$ 234,003
Legal/Regulatory	\$ -	\$ 208,234	\$ 201,043	\$ 21,576	\$ -	\$ 87,740	\$ -	\$ 518,593
Delivery of Instruction	\$ 70,664	\$ 217,557	\$ 223,737	\$ 3,333,375	\$ -	\$ 215,190	\$ -	\$ 4,060,523
Delivery of Support Services	\$ -	\$ 643,996	\$ 843,670	\$ 187,467	\$ -	\$ -	\$ 1,692	\$ 1,676,825
Energy	\$ -	\$ -	\$ 30	\$ 962,222	\$ 1,834,581	\$ -	\$ -	\$ 2,796,832
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Grants/Funds	\$ 12,225,116	\$ -	\$ -	\$ 620,304	\$ -	\$ -	\$ 1,754,231	\$ 14,599,651
Budget to be Programmed	\$ (112,000)	\$ (146,965)	\$ 14,673,411	\$ 11,213,000	\$ 1,536,550	\$ 858,643	\$ 770,274	\$ 28,792,914
Fund Totals	\$ 12,955,501	\$ 1,440,606	\$ 17,110,622	\$ 17,422,866	\$ 3,371,131	\$ 1,575,770	\$ 2,597,517	\$ 56,474,013

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. 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.

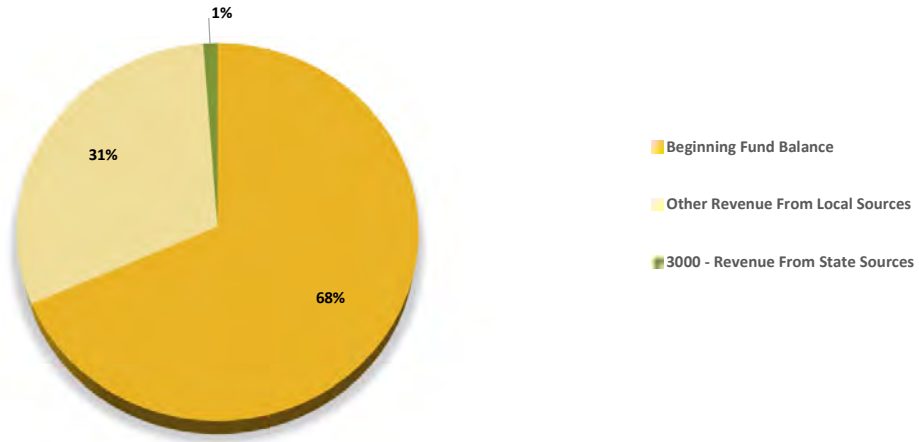
Resources include earnings on investments, insurance recoveries, reimbursements from the Oregon EAIP (Employer at Injury Program), and revenues specifically generated from payroll funds solely for the workers' compensation self-insurance program.

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

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Beginning Fund Balance	4,706	5,937	8,117	6,186	5,858	5,858	5,858
Other Revenue From Local Sources	3,670	3,788	729	2,155	2,594	2,607	2,607
3000 - Revenue From State Sources	204	184	221	192	100	100	100
TOTAL RESOURCES	8,580	9,908	9,067	8,533	8,552	8,565	8,565

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

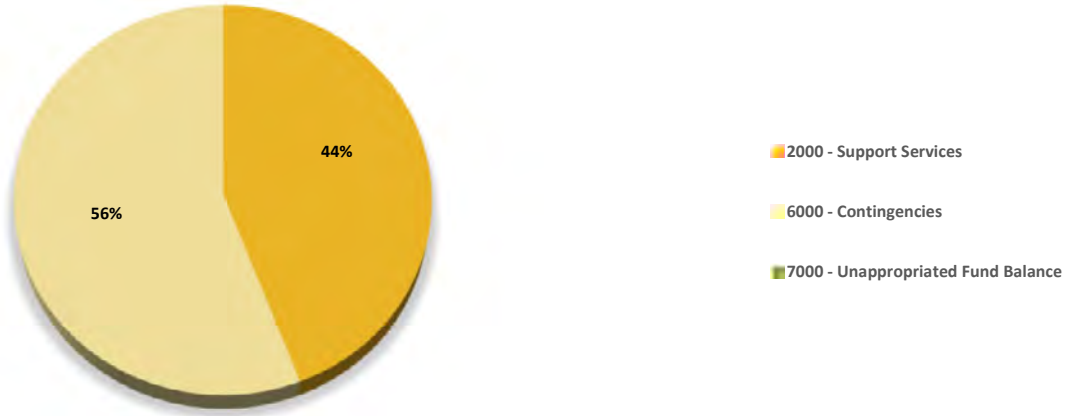


Summary of Requirements by Major Function - 600 - Internal Service Funds (Financial Data in Thousands)

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
2000 - Support Services	2,643	1,791	3,208	3,762	2.28	3,778	3,778	3,778	2.28
6000 - Contingencies	-	-	-	4,769	-	4,774	4,774	4,774	-
7000 - Unappropriated Fund Balance	5,937	8,117	5,858	-	-	-	-	-	-
TOTAL REQUIREMENTS	8,580	9,908	9,066	8,531	2.28	8,552	8,552	8,552	2.28

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

Requirements by Major Function - 600 - Internal Service Funds

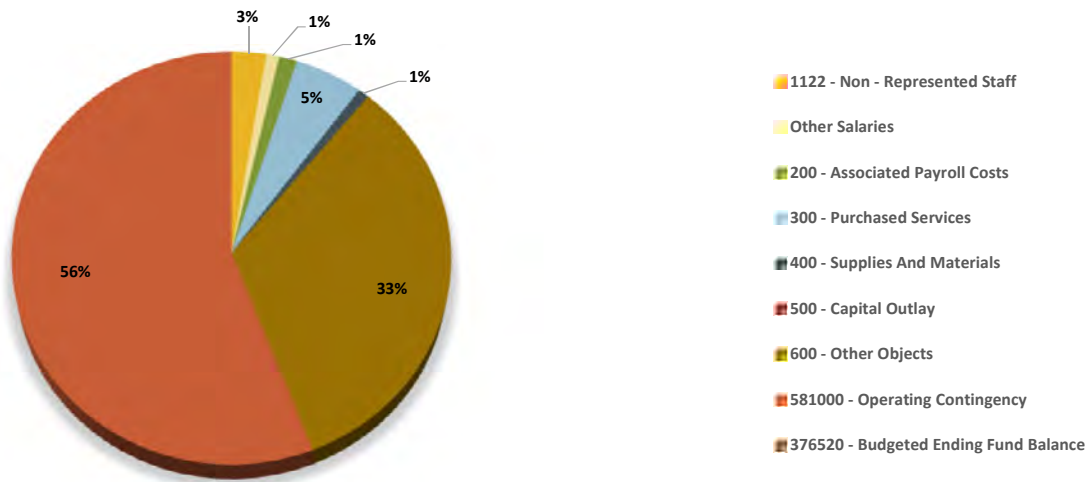


Summary of Requirements by Major Object - Fund 600 - Internal Service Funds (Financial Data in Thousands)

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
1122 - Non - Represented Staff	173	187	193	213	2.28	224	224	224	2.28
Other Salaries	63	56	27	84	-	84	84	84	-
200 - Associated Payroll Costs	81	78	82	114	-	117	117	117	-
300 - Purchased Services	264	252	309	443	-	443	443	443	-
400 - Supplies And Materials	29	3	18	71	-	71	71	71	-
500 - Capital Outlay	2	-	-	-	-	-	-	-	-
600 - Other Objects	2,031	1,215	2,580	2,838	-	2,839	2,839	2,839	-
581000 - Operating Contingency	-	-	-	4,769	-	4,774	4,787	4,787	-
376520 - Budgeted Ending Fund Balance	5,937	8,117	5,857	-	-	-	-	-	-
TOTAL REQUIREMENTS	8,580	9,908	9,066	8,532	2.28	8,552	8,565	8,565	2.28

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

Requirements by Major Object - Fund 600 - Internal Service Funds



SELF INSURANCE FUND (601)

Portland Public Schools is an Oregon authorized workers' compensation self-insured carrier. The Risk Management department runs the District's Workers' Compensation Program. Fund 601 is the only sub-fund currently budgeted to the Internal Service Fund. It accounts for the programs in workers' compensation self-insurance including claim expenses, Third Party Administrator (TPA) contracts, injury prevention risk control initiatives, and the statutory reserve funds.

Resources in Fund 601 include earnings on investment, insurance recoveries, reimbursements from the Oregon Employer at Injury Program (EAIP), and revenues specifically generated from payrolls from other funds solely for the District's Workers' Compensation Program.

Fund 601 - Self Insurance Fund Detail

Self Insurance Fund - Resources by Object (In Thousands)

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	6,186	5,858	5,858	5,858
377000 - Fund Balance-Unres/Undes	4,706	5,937	8,117	-	-	-	-
Subtotal - Beginning Fund Balance	4,706	5,937	8,117	6,186	5,858	5,858	5,858
415100 - Interest on Investments	81	275	134	55	16	16	16
419600 - Recovery PY Expenditure	9	3	-	6	5	5	5
419700 - Services Provided Other Funds	3,581	3,510	595	2,094	2,573	2,586	2,586
419910 - Miscellaneous	-	-	-	-	-	-	-
Subtotal - Other Revenue from Local Sources	3,670	3,788	729	2,155	2,594	2,607	2,607
431992 - Return To Work	204	184	221	192	100	100	100
Subtotal - 3000 - REVENUE FROM STATE SOURCES	204	184	221	192	100	100	100
Total Resources by Object	8,580	9,908	9,066	8,532	8,552	8,565	8,565

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

Description by Function Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Function									
2520 - FISCAL SERVICES	2,643	1,791	3,208	3,763	2.28	3,778	3,778	3,778	2.28
Subtotal - 2000 - SUPPORT SERVICES	2,643	1,791	3,208	3,763	2.28	3,778	3,778	3,778	2.28
61100 - Operating Contingency	-	-	-	4,769	-	4,774	4,787	4,787	-
Subtotal - 6000 - CONTINGENCIES	-	-	-	4,769	-	4,774	4,787	4,787	-
71100 - Ending Fund Balance	5,937	8,117	5,858	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	5,937	8,117	5,858	-	-	-	-	-	-
Total Requirements by Function	8,580	9,908	9,066	8,532	2.28	8,552	8,565	8,565	2.28

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

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
Requirements by Object									
511220 - Non-Represented Staff	116	128	192	145	1.78	224	224	224	2.28
511420 - Directors/Program Admins	57	59	1	68	0.50	-	-	-	-
512100 - Substitutes - Licensed	29	56	19	66	-	66	66	66	-
512200 - Substitutes - Classified	34	-	6	18	-	18	18	18	-
513300 - Extended Hours	-	1	1	-	-	-	-	-	-
513400 - Overtime Pay	-	-	-	-	-	-	-	-	-
513510 - Group Hlth Opt Out Lic	1	-	-	-	-	-	-	-	-
Subtotal - 100 - SALARIES	236	243	219	297	2.28	307	307	307	2.28
521000 - PERS	3	3	7	14	-	13	13	13	-
521310 - PERS UAL	27	25	28	36	-	37	37	37	-
522000 - Social Security - FICA	18	18	16	23	-	24	24	24	-
523100 - Workers' Compensation	2	2	-	1	-	2	2	2	-
523200 - Unemployment Compensation	1	-	-	-	-	-	-	-	-
524100 - Group Health Insurance	26	26	27	36	-	38	38	38	-
524200 - Other Employer Paid Benefits	1	1	1	1	-	1	1	1	-
524300 - Retiree Health Insurance	2	2	1	2	-	2	2	2	-
524530 - Early Retirement Benefits	1	1	1	1	-	1	1	1	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	81	78	82	114	-	117	117	117	-
532200 - Repairs and Maintenance Svcs	-	-	9	13	-	13	13	13	-
532900 - Other Property Services	-	-	29	200	-	200	200	200	-
534100 - Travel, Local in District	-	1	-	3	-	3	3	3	-
534200 - Travel, Out of District	-	-	1	7	-	7	7	7	-
535300 - Postage	-	-	-	-	-	-	-	-	-
538200 - Legal Services	-	2	-	-	-	-	-	-	-
538940 - Professional Moving Services	-	-	-	-	-	-	-	-	-

Description by Object Code	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget FTE 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	Budget FTE 2021-22
538990 - Non-Instr Pers/Professional Sv	264	249	271	220	-	220	220	220	-
Subtotal - 300 - PURCHASED SERVICES	264	252	309	443	-	443	443	443	-
541000 - Consumable Supplies	-	-	-	11	-	11	11	11	-
541600 - Interdepartmental Charges	-	-	-	2	-	2	2	2	-
544000 - Periodicals	-	-	-	1	-	1	1	1	-
546000 - Non-Consumable Supplies	27	3	-	34	-	34	34	34	-
547000 - Computer Software	-	-	16	20	-	20	20	20	-
548000 - Computer Equipment	1	-	1	3	-	3	3	3	-
Subtotal - 400 - SUPPLIES AND MATERIALS	29	3	18	71	-	71	71	71	-
555010 - Computers	2	-	-	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	2	-	-	-	-	-	-	-	-
563000 - Fiscal Charges	9	-	-	-	-	-	-	-	-
564000 - Dues and Fees	-	-	-	2	-	3	3	3	-
565350 - Work Comp Insurance Premiums	104	109	135	110	-	110	110	110	-
565910 - Worker's Comp Claim Expense	1,797	989	2,324	2,600	-	2,600	2,600	2,600	-
565920 - Worker's Comp Assessment	121	117	121	126	-	126	126	126	-
Subtotal - Other Objects	2,031	1,215	2,580	2,838	-	2,839	2,839	2,839	-
581000 - Operating Contingency	-	-	-	4,769	-	4,774	4,787	4,787	-
Subtotal - 581000 - Operating Contingency	-	-	-	4,769	-	4,774	4,787	4,787	-
376520 - Budgeted Ending Fund Balance	5,937	8,117	5,858	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	5,937	8,117	5,858	-	-	-	-	-	-
Total Requirements by Object	8,580	9,905	9,066	8,532	2.28	8,552	8,565	8,565	2.28

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

Budget Forecast by Major Object and Function - 601 - Self Insurance Fund (In Thousands)

Resources	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
BEGINNING FUND BALANCE	5,858	6,063	6,275	6,495
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	2,607	2,698	2,793	2,890
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	100	104	107	111
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
Total Resources	8,565	8,865	9,175	9,496

Requirements	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	224	232	240	248
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	84	87	90	93
200 - ASSOCIATED PAYROLL COSTS	117	121	125	130
300 - PURCHASED SERVICES	443	459	475	491
400 - SUPPLIES AND MATERIALS	71	73	76	79
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	2,839	2,938	3,041	3,147
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	4,787	4,955	5,128	5,308
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
Total Requirements	8,565	8,865	9,175	9,496

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

MULTNOMAH EDUCATION SERVICE DISTRICT ALLOCATION

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

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

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

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

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

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

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

Multnomah Education Service District
2021-2022 LOCAL SERVICE PLAN SELECTIONS

PORTLAND SCHOOL DISTRICT						
as of:	4/15/2021	ODE Extended ADMw		57,311.39		
		CTA ADMw Ext.		57,311.39		
		CTA ADMr		48,056.00		
Resolution		Contract		Total		
Units	Amount	Units	Amount	Units	Amount	
INSTRUCTIONAL SERVICES						
Curriculum Services						
1	Classroom Law Project (CLP)	All/None	\$ 26,072	A \$ 25,756	N \$ -	A \$ 25,756
School Improvement						
4	Current Program (w/ 1.05 Math, 1.0 Lit)	All/None	\$ 612,328	A \$ 317,902	N \$ -	A \$ 317,902
5	add 1.0 English Language Learner TOSA	All/None	\$ 122,251	N \$ -	N \$ -	N \$ -
6	add 1.0 Teacher PreK-3	All/None	\$ 111,460	N \$ -	N \$ -	N \$ -
7	add 0.5 Science Facilitator	All/None	\$ 66,632	N \$ -	N \$ -	N \$ -
8	add 1.0 Student Assessment Specialist	All/None	\$ 122,251	N \$ -	N \$ -	N \$ -
Helensview School						
10	General Ed (1.0x) slot	1 Student	\$ 12,680	52.75 \$ 668,854	0 \$ -	52.75 \$ 668,854
11	SPED slot (1.0x plus Special Ed Teachers)	1 Student	\$ 17,948	42 \$ 753,795	0 \$ -	42 \$ 753,795
12	ELL Slot (1.5x slot)	1 Student	\$ 19,020	6.5 \$ 123,627	0 \$ -	6.5 \$ 123,627
13	Helensview Phoenix (2.0x slot)	1 Student	\$ 25,359	17.75 \$ 450,129	0 \$ -	17.75 \$ 450,129
Home School Notification						
15	Service	ALL	\$ 52,451	A \$ 27,231	N \$ -	A \$ 27,231
Educ. Prog. in Adult Correction Facilities (Incarcerated Youth)						
17	Service	All/None	\$ 400,972	A \$ 376,041	N \$ -	A \$ 376,041
Outdoor Schools						
19	6th Grade Offering Level 1: Full Week	1 Student	\$ 618	1710 \$ 1,057,584	1710 \$ 1,057,584	3420 \$ 2,115,167
20	6th Grade Offering Level 4: FSE	1 Student	\$ 364	0 \$ -	0 \$ -	0 \$ -
6th Grade Outdoor School Credits						
22	Measure 99 Reimbursement Estimate	1 Student	\$ (618)	1710 \$ (1,057,584)	1710 \$ (1,057,584)	3420 \$ (2,115,167)
23	Outdoor School/FSE credit (METRO)	1 Student	\$ -	0 \$ -	0 \$ -	0 \$ -
24	4th Grade Overnight	1 Student	\$ 146	0 \$ -	0 \$ -	0 \$ -
STUDENT SERVICES						
Special Education Services						
25	The Creeks: Social Emotional Skills (SESP)	1 Student	\$ 58,614	5 \$ 293,070	25.29 \$ 1,482,348	30.29 \$ 1,775,418
26	The Creeks: Behavioral Health (BH)	1 Student	\$ 58,614	4 \$ 234,456	2.42 \$ 141,846	6.42 \$ 376,302
27	The Creeks: Therapeutic Classroom (TC)	1 Student	\$ 58,614	3 \$ 175,842	0 \$ -	3 \$ 175,842
28	Helensview Therapeutic Classroom (TC)	1 Student	\$ 41,588	12 \$ 499,056	3.95 \$ 164,273	15.95 \$ 663,329
Functional Living Skills (FLS)						
30	FLS: K-12 and Transition	1 Student	\$ 76,215	0 \$ -	1.7 \$ 129,566	1.7 \$ 129,566
31	FLS: Alternative Behavior Prog (Wheatley)	1 Student	\$ 118,076	15 \$ 1,771,140	1.85 \$ 218,441	16.85 \$ 1,989,581
Related Services						
Individually Purchased Option						
34	Speech Pathologist	1 FTE	\$ 135,841	0 \$ -	0 \$ -	0 \$ -
35	Occupational Therapist	1 FTE	\$ 131,877	0 \$ -	0 \$ -	0 \$ -
36	Physical Therapist	1 FTE	\$ 149,014	0 \$ -	0 \$ -	0 \$ -
37	Psychological Services	1 FTE	\$ 124,438	0 \$ -	0 \$ -	0 \$ -
38	Educational Assistants	0.875 FTE	\$ 52,594	0 \$ -	8 \$ 480,856	8 \$ 480,856
39	Assistive Technology (AT)	1 FTE	\$ 132,163	0 \$ -	0 \$ -	0 \$ -
40	Speech Pathology Assistant (SLPA)	1 FTE	\$ 97,996	0 \$ -	0 \$ -	0 \$ -
41	Certified Occup. Therapy Asst (COTA)	1 FTE	\$ 99,669	0 \$ -	0 \$ -	0 \$ -
42	Licensed Physical Therapy Asst (LPTA)	1 FTE	\$ 108,928	0 \$ -	0 \$ -	0 \$ -
43	Behavior Interventionist	1 FTE	\$ 128,666	0 \$ -	0 \$ -	0 \$ -
44	Transition Specialist	1 FTE	\$ -	0 \$ -	0 \$ -	0 \$ -
School Health Services						
45	Hearing and Vision Screening	All/None	\$ 228,051	A \$ 118,397	N \$ -	A \$ 118,397
46	Immunization	All/None	\$ 162,916	A \$ 84,581	N \$ -	A \$ 84,581
School Nurse Services						
47	Registered Nurses	1 FTE	\$ 138,634	25.3 \$ 3,507,445	3.94 \$ 546,219	29.24 \$ 4,053,664
49	School Health Assistants	Hour	\$ 41.92	83355 \$ 3,494,242	15648 \$ 655,964	99003 \$ 4,150,206
50	Complex Needs Nursing	All/None	\$ 546,575	A \$ 283,765	N \$ -	A \$ 283,765
51	1:1 Nurses	1 FTE	\$ 138,634	0 \$ -	2.98 \$ 413,130	2.98 \$ 413,130

Multnomah Education Service District
2021-2022 LOCAL SERVICE PLAN SELECTIONS

PORTLAND SCHOOL DISTRICT

row
MOE

		Unit	Unit Cost 7/1/2021	PORTLAND SCHOOL DISTRICT						
				as of: 4/15/2021	ODE Extended ADMw		57,311.39			
					CTA ADMw Ext.		57,311.39			
					CTA ADMr		48,056.00			
				Resolution		Contract		Total		
				Units	Amount	Units	Amount	Units	Amount	
TECHNOLOGY SERVICES (via the "CTA")**										
Application and Development Services										
52	Business Systems ("IFAS") - Corbett SD only	per memo	\$ 23,524	N	\$ -	N	\$ -	N	\$ -	
53	Data Warehouse Services - Level 1 (Database)	A/N (ADMw)	\$ 2,92	N	\$ -	N	\$ -	N	\$ -	
54	Data Warehouse Services - Level 2 (add'l cost)	A/N (ADMw)	\$ 2,37	N	\$ -	N	\$ -	N	\$ -	
55	Student Info Sys - Level 1B (SIS Admin)	A/N (ADMw)	\$ 5,53	A	\$ 316,932	N	\$ -	A	\$ 316,932	
56	Student Info Sys - Level 1A (SIS Admin + add'l cos)	A/N (ADMw)	\$ 2,91	A	\$ 181,169	N	\$ -	A	\$ 181,169	
57	Student Info Sys - Level 2 (includes 1B + 1A)	A/N (ADMw)	\$ 14,88	N	\$ -	N	\$ -	N	\$ -	
58	Forecast5 Analytics	A/N (ADMw)	\$ 1,00	A	\$ 44,100	N	\$ -	A	\$ 44,100	
District Office Services										
59	School Messenger	A/N (ADMr)	\$ 1,30	A	\$ 65,767	N	\$ -	A	\$ 65,767	
60	add Messenger App w/ InfoCenter	A/N (ADMr)	\$ 1,00	N	\$ -	N	\$ -	N	\$ -	
61	Substitute Services ("Absence Mgmt")	A/N (ADMw)	SOW	N	\$ -	N	\$ -	N	\$ -	
62	add Substitute Calling Service	A/N (ADMw)	SOW	N	\$ -	N	\$ -	N	\$ -	
Infrastructure Services										
Network/Internet Services										
63	One-time Equipment		\$ -	N	\$ -	N	\$ -	N	\$ -	
64	One-time Equipment - Portland SD only		\$ 365,000	N	\$ -	N	\$ -	N	\$ -	
65	One-time Implementation Services	All/None	\$ 2,00	N	\$ -	N	\$ -	N	\$ -	
66	Internet Connectivity - Portland SD	All/None	\$ 134,007	A	\$ 134,007	N	\$ -	A	\$ 134,007	
67	Last Mile Connect & Network Monitoring	All/None	\$ 1,428,000	N	\$ -	N	\$ -	N	\$ -	
68	Network Services - Portland SD only	All/None	\$ 1,251,714	A	\$ 1,251,714	N	\$ -	A	\$ 1,251,714	
69	Engineering Support	Hour	\$ 94	0	\$ -	0	\$ -	0	\$ -	
70	On-Site Help Desk Technician	Day	\$ 544	0	\$ -	0	\$ -	0	\$ -	
71	Database Administration	Month	\$ 3,400	0	\$ -	0	\$ -	0	\$ -	
Instructional Services										
72	Follett Destiny Library and Textbook Mgmt.	A/N (ADMr)	\$ 4,81	A	\$ 219,836	N	\$ -	A	\$ 219,836	
** CTA offers many services not listed on the MESD DSP										
ADMINISTRATIVE SUPPORT SERVICES										
73	Inter-District Delivery System (PONY)	All/None	\$ 41,718	A	\$ 22,431	N	\$ -	A	\$ 22,431	
74	School Announce Closure Network	ALL (div by 8)	\$ 2,480	A	\$ 310	N	\$ -	A	\$ 310	
75	Government Affairs	A/N (ADMw)	\$ 161,987	N	\$ -	N	\$ -	N	\$ -	
76	Multnomah County MOU Coordinator	All/None	\$ 8,000	A	\$ 8,000	N	\$ -	A	\$ 8,000	
77	Other Business Administrative Services	per memo	memo	N	\$ -	N	\$ -	N	\$ -	
SUBTOTAL MESD SERVICES				\$ 15,449,595		\$ 4,232,642		\$ 19,682,237		
TRANSIT REQUESTED BY DISTRICT				\$ 7,500,000						
GRAND TOTAL MESD SERVICES AND TRANSITS				\$ 22,949,595						
RESOURCES AVAILABLE FOR RESOLUTION SERVICES										
Balance Forward from Prior Year District Service Plan				\$ 2,000,000						
Apportionment of Current Year SSF Revenue				\$ 21,094,052						
Apportionment of Prior Year SSF Revenue Adjustment (May 2022 Warrant)				\$ -						
TOTAL RESOURCES FOR RESOLUTION SERVICES				\$ 23,094,052						
ENDING CONTINGENCY BALANCE				\$ 144,456						
Maintenance of Effort (MOE) Total ----- sum of services with "Y" in MOE column				\$ 3,727,359						
Instructional Services				\$ 2,743,336	\$ -	\$ 2,743,336				
Student Services - Special Education				\$ 2,973,564	\$ 2,617,329	\$ 5,590,893				
Student Services - School Health Services				\$ 7,488,430	\$ 1,615,313	\$ 9,103,743				
Technology Services (CTA)				\$ 2,213,525	\$ -	\$ 2,213,525				
Administrative Support Services				\$ 30,741	\$ -	\$ 30,741				
subtotal MESD Services				\$ 15,449,595	\$ 4,232,642	\$ 19,682,237				
Transits direct to district				\$ 7,500,000	\$ -	\$ -				
Total MESD Services & Transits				\$ 22,949,595	\$ 4,232,642	\$ 19,682,237				

INFORMATIONAL SECTION



INFORMATIONAL SECTION

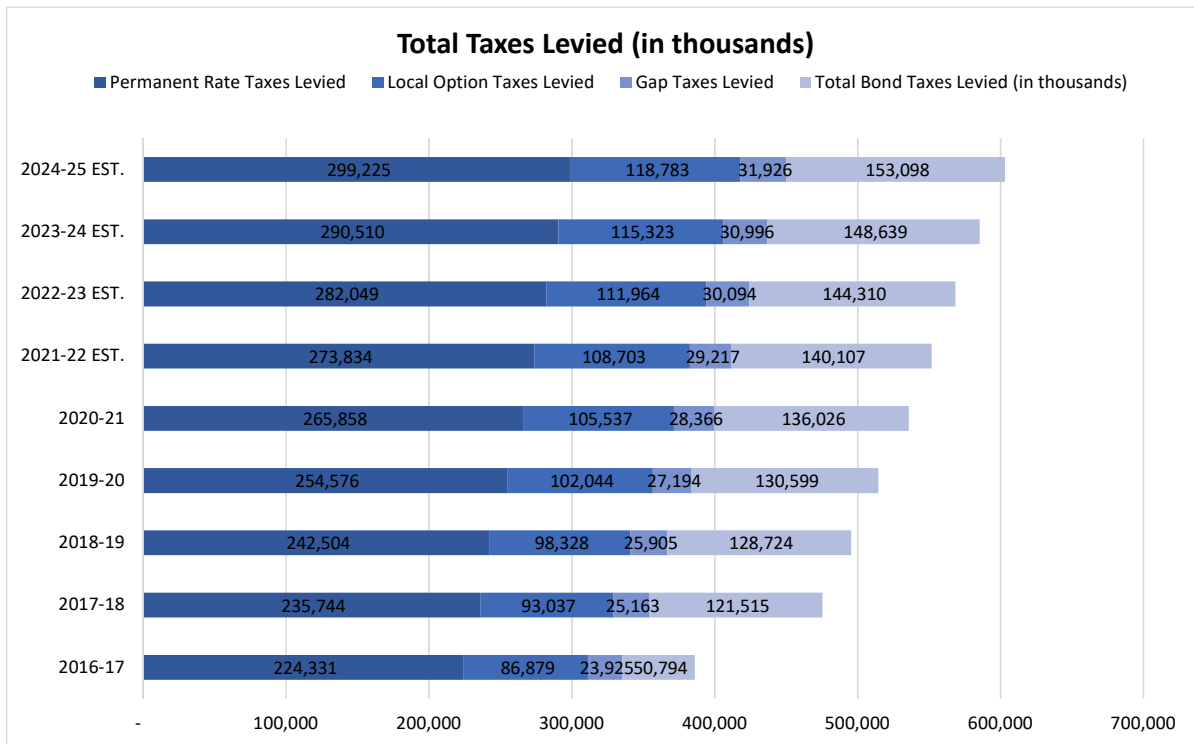
The Informational Section includes detailed historical and projected personnel resource allocations, property tax information and other performance measures used by the District.

PORTLAND PUBLIC SCHOOLS ASSESSED VALUE OF TAXABLE PROPERTY

Fiscal Year	Residential Property	Personal Property	Total Assessed Value	Total Direct Rate ^a	Levy Amount Before Adjustments
2025 ^b	59,727,541	2,866,003	62,593,544	9.7681	611,420
2024 ^b	57,987,904	2,782,527	60,770,431	9.7681	593,612
2023 ^b	56,298,936	2,701,482	59,000,418	9.7681	576,322
2022 ^b	54,659,161	2,622,798	57,281,960	9.7481	559,536
2021	53,067,147	2,546,406	55,613,553	9.6698	537,772
2020	51,230,970	2,472,239	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

^a Per \$1,000 of Assessed Value

^b Estimated



Note: All Amounts listed in thousands

PROPERTY TAX LEVIES AND COLLECTIONS

<u>Fiscal Year</u>	<u>Taxes Levied Before Adjustments</u>	<u>Taxes Levied for the Fiscal Year *</u>	<u>Adjustment Factor</u>	<u>Current & Prior Year Collection</u>	<u>Collection Rate</u>
2022	559,536	553,941	99.00%	531,783	96.00%
2021	537,772	528,371	98.25%	507,236	96.00%
2020	519,493	514,918	99.12%	490,715	95.30%
2019	498,710	495,645	99.39%	478,929	96.63%
2018	481,463	476,797	99.03%	456,887	95.82%
2017	394,402	386,715	98.05%	373,955	96.70%

* Estimated

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

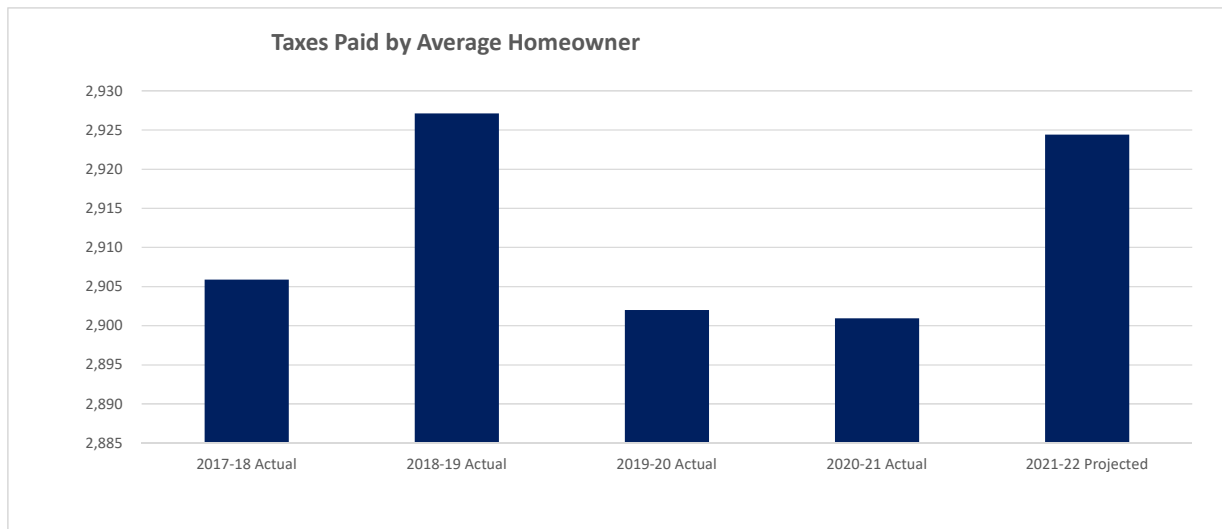
Note: All Amounts listed in thousands

BUDGET'S EFFECT ON AVERAGE HOMEOWNER

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected *
Tax Rates					
Permanent Tax Rate per \$1,000 of AV	4.7743	4.7743	4.7743	4.7743	4.7743
Local Option Tax	1.9900	1.9900	1.9900	1.9900	1.9900
Gap Tax Rate per \$1,000 of AV	0.5038	0.5038	0.5038	0.5038	0.5038
Bond Tax Rate per \$1,000 of AV	2.4182	2.4890	2.4053	2.4017	2.4890
Total Tax Rate	9.6863	9.7571	9.6734	9.6698	9.7481
Average Assessed Value	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Tax Burden	2,906	2,927	2,902	2,901	2,924

* Actual levy rate determined by county assessor's 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

SCHOOL DISTRICT NO.1J, MULTNOMAH COUNTY, OREGON
Principal Property Tax Payers for Multnomah County
Prior Year and Nine Years Ago
Taxing District - 311 Portland Public School District
(dollars in thousands)

Taxpayer	2019 ¹			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 LLC	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			
Qwest Corporation				182,685	6	0.49
Evraz Inc NA				175,714	7	0.47
LC Portland LLC				168,334	8	0.45
Fred Meyer Stores Inc				142,479	9	0.38
555 SW Oak LLC				126,398	10	0.34
Subtotal of Ten Largest Taxpayers	2,458,763		4.81	1,993,832		5.37
All Other Taxpayers	48,653,728		95.19	35,089,212		94.63
Total All Taxpayers	\$ 51,112,491		100.00 %	\$ 37,083,044		100.00 %

Notes

¹ 2020 information not available at time of distribution

Sources

Multnomah County, Division of Assessment and Taxation

Tax Supervising and Conservation Commission Annual Reports for the relevant fiscal year.

DEMOGRAPHIC DATA

SCHOOL DISTRICT NO.1J, MULTNOMAH COUNTY, OREGON
Demographic and Economic Statistics
Last Ten Calendar Years
Multnomah County

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income (dollars)	Unemployment Rate²
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	811,880	46,966,887	57,850	4.0
2019	- ¹	- ¹	- ¹	4.0
2020	- ¹	- ¹	- ¹	11.6

Notes

¹ Data for 2019 and 2020 not available at time of printing.

² Oregon unemployment rates as of June 30 each year.

Sources

US Department of Commerce, Bureau of Economic Analysis: population, personal income and per capita information.

US Department of Labor, Bureau of Labor Statistics: unemployment rate information.

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 million 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 current coupon bonds is payable semiannually at rates ranging from 5.48 to 5.55 percent. The Series 2002A Bonds were paid off 6/30/2020. 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 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 14, 2020 the District issued \$441.3 million in General Obligation Bonds, Series 2020. The interest rates are 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, 2020. The Series 2020 Bonds maturing on or after June 15, 2031 are subject to optional early redemption prior to maturity. The bonds will mature on June 15, 2037, with principal payments due annually on June 15. The bonds were issued at a premium of \$68.2 million which is being amortized over the life of the bonds.

As part of a \$1.21 billion capital bond measure passed by District voters in May 2020, the District issued the following General Obligation debt to finance school renovation and replacement and to redeem GO bonds issued in 2013:

On December 30, 2020 the District Issued \$365.5 million in General Obligation Bonds, Series 2020B. The interest rates are fixed at rates ranging from 1.5 to 5.0 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2021. The bonds will mature on June 15, 2046, with principal payments due annually on June 15. The Series 2020B Bonds maturing on or after June 15, 2031 are subject to optional early redemption. The bonds were issued at a premium of \$29.6 million which is being amortized over the life of the bonds.

On December 30, 2020 the District Issued \$54.0 million in General Obligation Refunding Bonds, Series 2020C. The bond proceeds were used to redeem Series 2013B bonds. The interest rates are fixed at rates ranging from 1.05 to 2.00 percent. Interest payments on the bonds are payable semiannually in June and December, beginning December 15, 2020. The bonds will mature on June 15, 2033, with principal payments due annually on June 15. The Series 2020C Bonds maturing on or after June 15, 2031 are subject to optional early redemption. The bonds were issued at a premium of \$1.6 million which is being amortized over the life of the bonds. The total amount of interest savings (economic gain) as a result of the refinancing is \$6.2 million. The present value of future cash savings as a result of the refinancing is \$5.5 million.

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 (RZEDBs). 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, 2020, 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, 2020.

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

BONDED AND OTHER DEBT

<u>Issue Date</u>	<u>Original Issue</u>	<u>Outstanding @ June 30,2021</u>	<u>2021-22 Principal Payments</u>	<u>2021-22 Interest Payments</u>
General Obligation Bonds				
May 1, 2013	68,575	6,025 *	2,865	301
April 30, 2015	244,700	116,145	5,735	4,782
August 10, 2017	241,890	177,695	2,315	6,093
April 14, 2020	441,320	386,390	41,625	17,881
Dec 30,2020	365,465	365,465	40,240	17,249
Dec 30,2020	53,965	53,405	885	854
		<u>1,105,125</u>	<u>93,665</u>	<u>47,160</u>
Limited Tax Pension Obligation Bonds				
October 31, 2002	156,580	142,580	15,900	7,892
April 30, 2003	124,800	15,209	7,673	17,372
April 30, 2003	156,370	156,370	-	8,862
January 31, 2012	14,400	-	-	-
		<u>314,159</u>	<u>23,573</u>	<u>34,126</u>
Full Faith & Credit Ogligations				
July 2010	11,000	1,701	1,093	72
August 4, 2016	4,000	3,200	200	-
November 9, 2016	5,048	3,918	305	113
		<u>8,819</u>	<u>1,598</u>	<u>185</u>
TOTAL		1,428,103	118,836	81,471

*Note \$50,410 refunded 12/30/20

Note: All Amounts listed in thousands.

Long Term Debt

Fiscal Year	LTD Tax Pension & Refunding	2010 Recovery Bonds	2016 Qualified Zone Bonds	FF&C Taxable Debt 2016	2013 GO Bonds	2015 GO Bonds	2017 GO Bonds	2020 GO Bonds	2020B GO Bonds	2020C GO Bonds	TOTAL
Principal:											
2022	23,573	1,093	200	305	2,865	5,735	2,315	41,625	40,240	885	118,836
2023	25,481	608	200	315	3,160	6,340	2,650	36,945	57,970	905	134,574
2024	48,820	-	200	325	-	6,980	2,985	40,430	-	4,070	103,810
2025	54,100	-	200	335	-	7,665	3,345	44,140	-	4,295	114,080
2026	61,345	-	200	345	-	8,390	3,305	26,630	-	4,535	104,750
2027-2031	100,840	-	1,000	1,885	-	53,650	24,025	113,885	18,585	26,405	340,275
2032-2036	-	-	1,000	408	-	27,385	38,890	66,330	58,805	12,310	205,128
2037-2041	-	-	200	-	-	-	56,350	16,405	81,915	-	154,870
2042-2046	-	-	-	-	-	-	43,830	-	107,950	-	151,780
Principal Total	\$ 314,159	\$ 1,701	\$ 3,200	\$ 3,918	\$ 6,025	\$ 116,145	\$ 177,695	\$ 386,390	\$ 365,465	\$ 53,405	\$ 1,428,103
Interest:											
2022	34,126	72	-	113	301	4,782	6,093	17,881	17,249	854	81,471
2023	34,561	15	-	103	158	4,496	5,977	15,800	9,816	836	71,762
2024	14,897	-	-	94	-	4,179	5,844	13,952	6,918	818	46,702
2025	12,170	-	-	83	-	3,830	5,695	11,931	6,918	737	41,364
2026	9,126	-	-	74	-	3,446	5,528	9,724	6,918	651	35,467
2027-2031	7,547	-	-	205	-	11,091	25,120	27,552	34,069	1,941	107,525
2032-2036	-	-	-	6	-	1,312	20,170	9,014	26,433	264	57,199
2037-2041	-	-	-	-	-	-	13,188	492	17,103	-	30,783
2042-2046	-	-	-	-	-	-	3,099	-	6,846	-	9,945
Interest Total	\$ 112,427	\$ 87	\$ -	\$ 678	\$ 459	\$ 33,136	\$ 90,714	\$ 106,346	\$ 132,270	\$ 6,101	\$ 482,218
Total	\$ 426,586	\$ 1,788	\$ 3,200	\$ 4,596	\$ 6,484	\$ 149,281	\$ 268,409	\$ 492,736	\$ 497,735	\$ 59,506	\$ 1,910,321

Payments by Debt Service Fund 2021-22

Fiscal Year	LTD Tax Pension & Refunding	2010 Recovery Bonds	2016 Qualified Zone Bonds	FF&C Taxable Debt 2016	2013 GO Bonds	2015 GO Bonds	2017 GO Bonds	2020 GO Bonds	2020B GO Bonds	2020C GO Bonds	TOTAL
Fund 308	\$ 57,699										57,699
Fund 320		1,165	200	418							1,783
Fund 350					\$ 3,166	\$ 10,517	\$ 8,408	\$ 59,506	\$ 57,489	\$ 1,739	140,825
Total	\$ 57,699	\$ 1,165	\$ 200	\$ 418	\$ 3,166	\$ 10,517	\$ 8,408	\$ 59,506	\$ 57,489	\$ 1,739	\$ 200,307

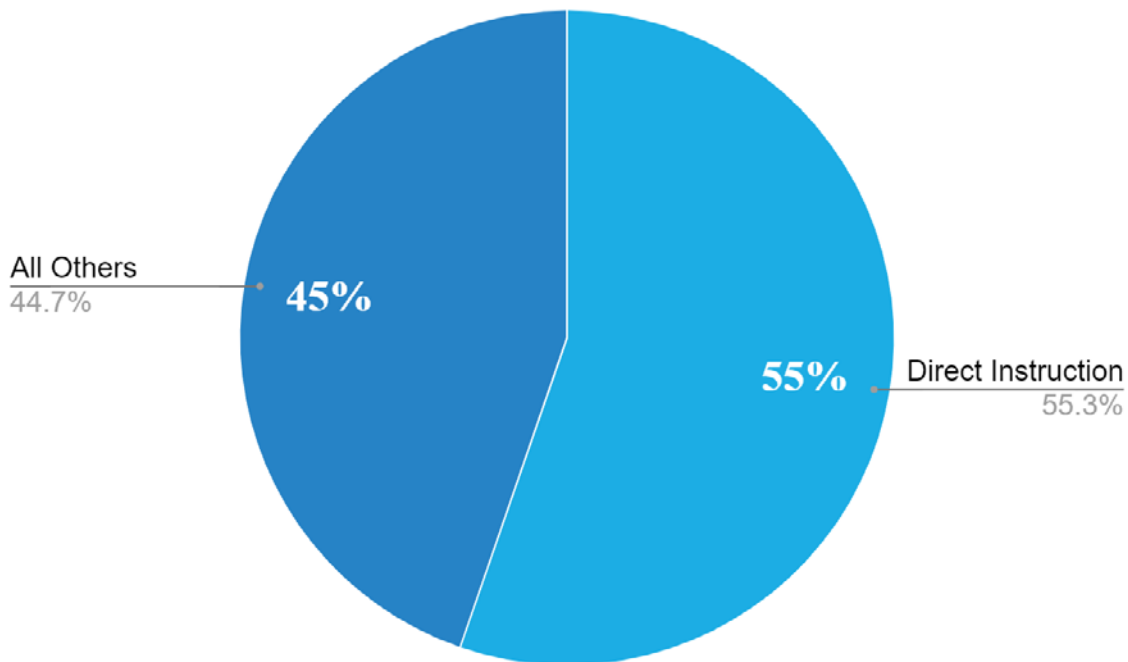
Note: All Amounts listed in thousands.

PERSONNEL RESOURCE ALLOCATIONS

The charts on the following pages depict Staffing allocations from four previous years, 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 2021-22 Budget year, the Staffing allocations are preliminary and should not be considered final. Assignments to the various programs can and will change as the District progresses through the various phases of Budget Development, Spring Staffing and Fall Balancing. Final staffing allocations are not completed until after the beginning of the school year. For previous budget years, these allocations are drawn from the Final Budgets.

Direct Instruction Programs vs All Others



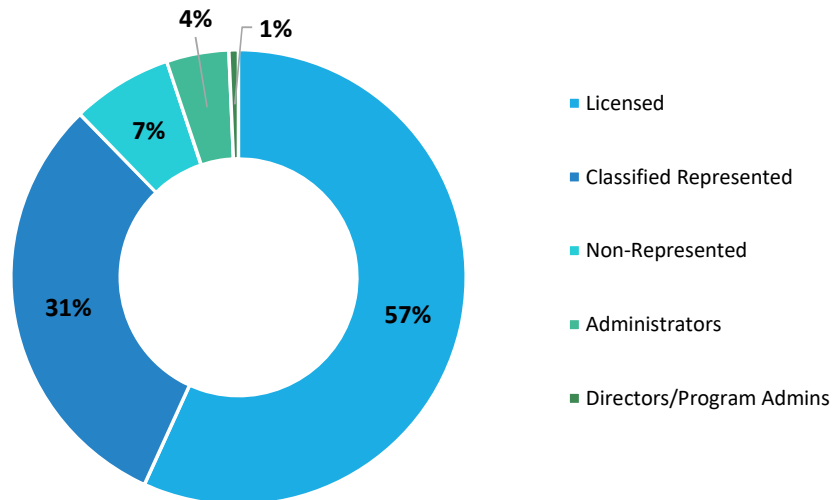
FTE BY MAJOR FUNCTION AND EMPLOYEE TYPE

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

PBAM Function	2018 Actual	2019 Actual	2020 Actual	2021 Current	2022 Adopted
11 - Regular Programs: Primary Instructional Activities					
Licensed Staff	2,233.39	2,267.25	2,258.52	2,264.46	2,262.23
Classified - Represented	196.88	188.08	194.26	193.67	195.15
Non-Represented Staff	3.53	1.78	4.26	3.60	2.80
Administrators - Licensed	4.34	1.50	4.50	5.50	6.50
12 - Special Programs: Instructional activities for students with special needs					
Licensed Staff	462.44	459.63	492.09	495.40	496.69
Classified - Represented	521.36	487.86	515.94	519.61	512.10
Non-Represented Staff	-	0.80	0.75	1.80	2.80
Administrators - Licensed	1.50	3.00	1.00	-	-
Directors/Program Admins	1.00	1.00	1.00	1.00	1.00
14 - Summer School Programs					
Licensed Staff	-	-	-	1.50	-
Classified - Represented	-	-	-	1.00	-
21 - Support Services—Students: Activities to assess and improve the well-being of students					
Licensed Staff	379.60	440.06	421.68	489.63	504.96
Classified - Represented	115.51	110.46	127.08	137.08	131.62
Non-Represented Staff	34.86	52.25	51.75	58.52	57.23
Administrators - Licensed	21.26	39.70	34.50	48.60	50.00
Administrators - NonLicensed	-	-	-	-	-
Directors/Program Admins	11.30	9.90	17.00	6.20	6.00
22 - Support Services—Instructional Staff: Activities associated with assisting the instructional staff					
Licensed Staff	204.07	189.19	230.58	262.33	268.97
Classified - Represented	56.79	57.98	51.37	52.23	51.10
Non-Represented Staff	14.50	10.00	15.50	18.00	19.25
Administrators - Licensed	10.05	3.70	9.01	9.80	9.50
Directors/Program Admins	-	-	-	1.00	1.00
23 - Support Services—General Administration: Activities associated with administering policy and operating the district					
Licensed Staff	-	0.75	1.00	-	-
Classified - Represented	1.50	2.00	2.00	-	-
Non-Represented Staff	36.00	40.50	30.25	21.50	21.50
Administrators - Licensed	4.00	11.00	14.00	14.00	14.00
Administrators - NonLicensed	4.00	1.00	4.00	4.00	4.00
Directors/Program Admins	5.75	7.00	6.00	6.00	6.00
24 - School Administration: Activities of School Direction and Supervision					
Licensed Staff	10.01	9.40	8.47	9.23	6.73
Classified - Represented	195.84	206.61	205.41	203.94	205.04
Non-Represented Staff	20.44	16.45	24.92	48.82	48.58
Administrators - Licensed	164.59	163.55	167.20	176.70	184.25
Directors/Program Admins	1.00	-	1.00	1.00	1.00
25 - Support Services—Business - Activities including fiscal, operation and maintenance, and internal services.					
Classified - Represented	547.80	538.25	549.75	534.83	587.25
Non-Represented Staff	111.35	104.60	109.60	106.05	109.20
Administrators - NonLicensed	3.00	1.00	2.00	2.00	2.00

PBAM Function	2018 Actual	2019 Actual	2020 Actual	2021 Current	2022 Adopted
Directors/Program Admins	16.00	18.00	14.00	12.50	12.00
26 - Support Services—Central Activities other than gen admin, which support instructional and supporting programs.					
Licensed Staff	0.20	-	-	3.50	10.00
Classified - Represented	11.50	10.00	10.50	23.90	25.50
Non-Represented Staff	117.55	106.90	123.10	129.95	133.20
Administrators - Licensed	-	0.30	3.00	3.00	3.00
Administrators - NonLicensed	3.00	3.00	3.00	3.00	3.00
Directors/Program Admins	15.00	12.95	12.00	11.00	13.00
31 - Food Services: Activities concerned with providing food to students and staff					
Classified - Represented	164.29	175.67	177.04	176.29	177.72
Non-Represented Staff	15.19	16.40	15.40	15.40	14.40
Directors/Program Admins	2.00	2.00	2.00	2.00	2.00
33 - Community Services: Activities which are not directly related to educating students					
Licensed Staff	-	1.00	-	-	-
Classified - Represented	28.80	29.24	42.34	41.33	41.63
Non-Represented Staff	7.06	2.78	5.00	7.00	6.50
Directors/Program Admins	1.00	-	-	-	-
41 - Facilities Acquisition and Construction: Activities concerned with the acquisition of land and buildings					
Classified - Represented	1.00	-	5.50	11.00	6.00
Non-Represented Staff	14.00	32.00	20.50	27.80	32.30
Administrators - Licensed	-	-	-	-	0.25
Administrators - NonLicensed	-	-	-	-	-
Directors/Program Admins	1.00	-	1.00	2.00	1.00
Grand Total	5,775.25	5,836.49	5,990.77	6,168.67	6,249.95

2021-22 Budgeted Personnel Resource Allocations



SCHOOL STAFFING

The main priorities for the 2021-22 school staffing are to keep all staffing formulas and investments the same as the 2020-21 school year, with a few more targeted investments to support learning acceleration. In 2020-21, the main priorities, with the addition of the Student Investment Account (SIA) grant funds, were to add mental health and social/emotional supports and continue investing in the schools with the greatest needs. Since SIA is continuing, all of these investments are continuing. Schools with a Title I, Comprehensive School Improvement (CSI), and Targeted School Improvement (TSI) designation are considered those with the highest needs. CSI and TSI are federally required designations under the Every Student Succeeds Act (ESSA).

The information below provides the details associated with staffing assignments to the schools in the district, including the General Fund and SIA grant funds.

Teacher Staffing

Grades K-5

K-5 class sizes will remain the same as 2020-21 for all schools. Teacher needs are identified for grades K-5 by sections of students. A section is a group of students that are participating in a specific program. For instance, a section could be a group enrolled in a traditional neighborhood program or a group enrolled in a language immersion program. When assigning teachers based on sections, schools are able to ensure that there are enough teachers to teach at each grade for each section. If sections aren't considered, it is possible for a school to receive an inadequate number of teachers for a particular grade level for both the neighborhood class and the immersion class.

Once school starts, additional teachers may be added to address unexpected enrollment or to improve class sizes in the largest classes. Exceptions to the maximum class size may occur where a school facility does not have space for an additional section, or if there are programmatic reasons for a slightly larger class size (as in an immersion program).

Very few classes are expected to be at the maximum class size. The table displays the maximum class sizes used for staffing, along with expected class size ranges:

Grade	CSI Schools		Title I Schools		Other Schools	
	Maximum Class Size	Class Size Ranges	Maximum Class Size	Class Size Ranges	Maximum Class Size	Class Size Ranges
KG	24	13-24	28	15-28	29	15-29
1	26	14-26	30	16-30	31	16-31
2	29	15-29	30	16-30	32	17-32
3	30	16-30	30	16-30	33	17-33
4	34	18-34	34	18-34	35	18-35
5	34	18-34	34	18-34	35	18-35

K-5 Special Education (SPED) Focus Students and K-5 Homeroom participation

In past years, students in SPED focused classrooms were counted in their homeroom class size and counted in their SPED focus classroom class size, resulting in double counting. Students in SPED focused Classrooms will now be counted as half time participants in homerooms when they spend 1 to 3 hours in the classroom. If the student does not attend a general homeroom during the day, they will not be counted in the classroom size.

Kindergarten Educational Assistants at Title I Schools

Title I will continue to fund part of the Kindergarten Education Assistants (EAs) for 15 hours per week and the General Fund will fund 20 hours per week to ensure EAs continue to be 35 hours per week for schools where the total school population is 60% or greater historically underserved students. The KG EAs are only allocated where the KG class sizes are 17 or higher.

General Fund K-5 Arts

The City of Portland, through the Arts Education and Access tax, provides funding for art teachers for students in Kindergarten to 5th grades. This funding must be used to hire licensed teachers for the arts (music, art, dance, drama) for students. The table below shows the allotment of arts teachers based on student enrollment in schools.

K-5 Enrollment	City of Portland Arts FTE
<334	0.50 arts teacher
334 to 556	1.00 arts teacher
>557	1.50 arts teacher

If the K-5 Arts allotment was not enough to offer two days of Arts per week to each Homeroom and SPED Focus Classroom, additional funding was allocated to ensure two days of Arts per week.

Elementary PE Allocation

Each K-5 and K-8 school is allocated PE teachers to ensure each K-5 Homeroom and SPED Focus Classrooms can have PE three times per week.

Grade 6-8 Teacher Staffing

In middle grades, the number of teachers allocated is based on the estimated number of sections needed per grade level using a maximum size of 34 for Title I Schools and 35 for the other schools. Additional FTE is added to cover instructional periods and teacher planning periods for each teacher. Each section requires 1.2 FTE because there are 6 periods for students and teachers only teach 5 periods. The overall 6-8 FTE is rounded up to the nearest 0.5 FTE. For example, 200 6th graders require 7 sections, since it is rounded up. In a 6 period schedule, these 7 sections produce 8.5 FTE to account for the planning periods and to ensure adequate teaching staff.

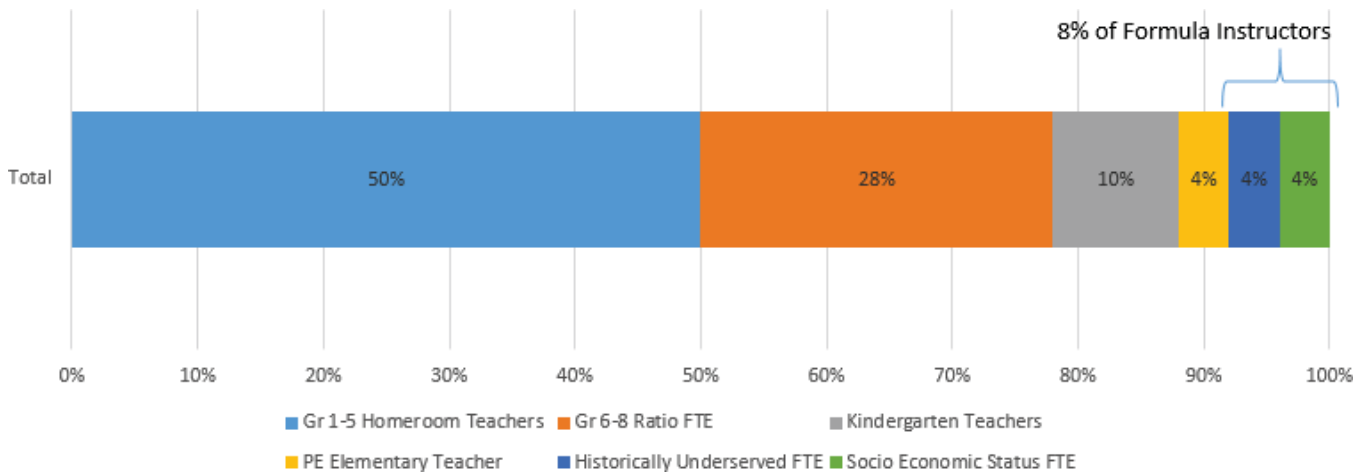
Grade 9-12 Teacher Staffing

Teacher allocation for high schools is based on the total projected enrollment with a base allocation in both large and small schools. Schools identified as needing additional support (TSI and CSI) will continue to be allocated based on the 2019-20 ratios. This approach assures parity of course offerings amongst high schools, the ability to keep student-teacher load between a range of 160-190, and provides the necessary resources to meet the state Instructional Time Requirements.

		TSI / CSI Schools	Other Schools
Small Schools <1,000	Ratio	23.4:1	24.2:1
	Base	5 FTE	5 FTE
Large Schools >1,000	Ratio	25.8:1	26.8:1
	Base	9 FTE	9 FTE

Equity funding

In an effort to align with our RESJ lens across the District, additional resources are allocated to schools in need through Equity Funding. The equity allocation is eight percent of the total funding allocated for instructional staff, with half of the Equity FTE allocated to schools based on students' Socio-Economic Status, and the other half of the Equity FTE provided to schools based on the number and percentage of Historically Underserved students. Each school receives a two-part allocation: (i) resources based on Socio- Economic Status (4%) and (ii) resources based on Combined Historically Underserved population (4%). As mentioned earlier, Kindergarten EAs are allocated to schools with more than 60% Combined Historically Underserved population.



The graphic represents the percentage of resources used for instructors in K-5, K-8, and 6-8 schools, and helps illustrate the percentage of resources reserved for equity funding. Note that K-5 Art is funded mainly from the City of Portland and is not included here.

Socio-Economic Status FTE is determined based on each school's number of students who are eligible for free meals by Direct Certification. Direct Certification is a proxy measure to determine economic disadvantage. Direct Certification is based on income level or a categorical reason such as participation in the Supplemental Nutrition Assistance Program, Temporary Assistance for Needy Families, or Foster Care. All schools where more than 15% of students are identified as eligible will receive Equity funding. This 15% minimum requirement (floor) was designed to concentrate the allocation of the Equity resources to higher poverty schools.

Combined Historically Underserved funding is determined based on each school's number of students who are identified as at least one of the groups considered Historically Underserved (HU). Combined Historically Underserved students include:

- Special Education Eligibility
- Limited English Proficiency
- Free meal eligibility by Direct Certification (see above for definition)
- Identification as any the following races:
 - ▶ African-American
 - ▶ Latino
 - ▶ Native American
 - ▶ Pacific Islander
 - ▶ Multiracial, which includes any of the races listed above

Schools with more than 40% of students meeting this criterion will receive a Combined Historically Underserved allocation. This 40% minimum requirement was designed to focus the allocation of the Equity resources to schools with higher concentrations of historically underserved students.

School-Wide Support

The School-Wide Support Tables (shown below) indicate the number and types of positions allocated to each school for administrative and other basic supports. The allocations are based on the school size and configuration (K-5, K-8, middle, or high schools). FTE on all tables is shown in Licensed Equivalents, with Secretary positions represented as half a certified FTE. New for 2020-21, with the SIA funding, all K-5, K-8 and High Schools receive a Social Worker allocation whereas Middle Schools see an improved Counselor ratio. Counselor allocations are shown in a separate table below the school configuration tables.

K-5s

FTE Allocated by School Enrollment	<300	300-349	350-399	400-499	500-549	550-599	600-699	700-799
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal (1)					(1)	1.00	1.00	1.00
Secretary	0.75	0.75	0.75	0.75	0.75	0.75	1.00	1.00
Media Specialist (2)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Library Assistant or Media Specialist (3)	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Social Worker	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
K-5 School Total	3.00	3.00	3.00	3.50	3.00	4.00	4.25	4.25

1. Schools that are between 500 and 549 and are above 50% Historically Underserved receive an Assistant Principal.
2. Schools above 80% Historically Underserved receive an additional 0.5 FTE in Media Specialist.
3. Schools below 80% Historically Underserved can use the 0.25 FTE toward maintaining the Library Assistant or it can be used toward a Media Specialist.

K-8s

FTE Allocated by School Enrollment	<250	250-299	300-399	400-499	500-599	600-699	700-799
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal				1.00	1.00	1.00	1.00
Secretary	0.75	0.75	0.75	0.75	0.75	1.00	1.00
Media Specialist (1)	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Library Assistant or Media Specialist (2)	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Social Worker	0.50	0.50	0.50	0.50	0.50	0.50	0.50
K-8 School Total	3.00	3.00	3.00	4.00	4.00	4.25	4.25

1. Schools above 80% Historically Underserved receive an additional 0.5 FTE in Media Specialist.
2. Schools below 80% Historically Underserved can use the 0.25 FTE toward maintaining the Library Assistant or it can be used toward a Media Specialist.

Middle Schools

FTE Allocated by School Enrollment	<400	400-499	500-599	600-699	700-799	800-899
Principal	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal	1.00	1.00	1.00	1.00	1.00	2.00
Secretary	0.75	0.75	0.75	0.75	0.75	0.75
Media Specialist (1)	0.50	0.50	0.50	0.50	0.50	0.50
Library Assistant or Media Specialist (2)	0.25	0.25	0.25	0.25	0.25	0.25
Discretionary Support (1)	0.25	0.25	1.00	1.25	1.25	1.25
Middle School Total	3.75	3.75	4.50	4.75	4.75	5.75

1. Schools above 80% Historically Underserved receive an additional 0.5 FTE in Media Specialist.
2. Schools below 80% Historically Underserved can use the 0.25 FTE toward maintaining the Library Assistant or it can be used toward a Media Specialist.

High Schools

FTE Allocated by School Enrollment	<500	500-599	600-699	700-799	800-899	900-999	1000-1099	1100-1199	1200-1299	1300-1399	1400-1499	1500-1599	1600+
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Vice Principal	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Secretary	1.00	1.00	1.50	1.50	1.50	1.50	1.50	1.50	1.75	1.75	2.00	2.00	2.00
College/Career Coordination	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Media Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Discretionary Support				0.25	0.50	1.00	1.00	1.00	1.25	1.50	1.50	1.75	2.00
Social Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
High School Total	7.00	7.00	7.50	8.75	9.00	9.50	9.50	9.50	10.00	10.25	10.50	10.75	12.00

Note: There are additional support staff provided centrally and not shown above:

- Campus Monitors are provided centrally through the Security Services department
- Athletic Directors are provided centrally through the Athletic department

Counselor FTE Allocated by School Enrollment

The allocation of Counselors is based on the total School Enrollment. All K-5 and K-8 schools receive a minimum of 1.0 Counselor, using a ratio of 400:1. All Middle Schools receive a minimum of 2.0 Counselors, using a ratio of 250:1. High Schools have a ratio of 300:1. All FTE is rounded to the nearest 0.5 FTE. The table below shows the FTE allocated based on the enrollment thresholds and school types using the different ratios.

FTE Allocated by School Enrollment	1.00	1.50	2.00	2.50	3.00	3.50	4.00	4.50	5.00	5.50	6.00	6.50
K-5 & K-8	<499	500-699	700+									
Middle School			<562	563-687	688-812	813+						
High School	<374	375-524	525-674	675-824	825-974	975-1124	1125-1274	1275-1424	1425-1574	1575-1724	1725-1874	1875-2024

Additional Targeted Investments

As part of the SIA and supporting the schools with the greatest need, additional FTE was provided in 2020-21 for targeted investments. These have continued in 2021-22 and additional investments have been added:

- Instructional Specialists to CSI and TSI Schools
 - ▶ 1.5 Instructional Specialists for CSI schools
 - ▶ 1.0 Instructional Specialists for all Title or 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
- Credit recovery teacher FTE for the High schools and CBOs
- 0.5 Social Worker to Title or TSI Middle and K-8 Schools
- 0.5 FTE to expand 6-8 electives
- 7 period day pilot at 5 Middle Schools
- 13.2 FTE to continue and expand the Jefferson, Roosevelt, Franklin, Cleveland, and McDaniel (formerly Madison) 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, and Access)
- Schools faced with significant transition, such as those undergoing a move due to capital improvement/bond planning, reconfiguring or newly opening
- Adjustments made for programs that require additional investment. Some of these include:

- ▶ IB Program
- ▶ Makerspace

Grant Funds and Special Revenue Funds

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

Title IA Allocations

Title IA is a Federal grant that is intended to support students in poverty. These grant funds are allocated in dollars and may be used for certified and classified staff, but cannot be used for core content teachers. Dollars are allocated per qualifying student. A significant amount of the Title IA funds received by the District are allocated directly to elementary, middle and K-8 schools where at least 33% of the students would qualify for free meals through Direct Certification. High schools only receive Title I funding if they are identified as “High Poverty” by a Direct Certification percentage of 46.8%, which is equivalent to 75% Free or Reduced Price Meals under the prior calculation method.

High School Success Fund

High School Success is a fund initiated by ballot Measure 98 in November 2016. Funding is provided to establish or expand programs in three specific areas: Dropout Prevention, Career & Technical Education, and College Level Education Opportunities.

High Schools receive additional FTE for high school success teams through Measure 98 funding. The allocation includes FTE for the following types of positions which may vary by school: instructional coaches, release time for 9th grade teachers to collaborate, student engagement coaches, CTE teachers, Pathways Pilot, and College Coordinators.

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.

Typically projections are developed by the ESL Department based on the roll forward of the current year students by grade and estimates of student progression through proficiency levels. Projections normally 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

Due to the pandemic, there is not current data available on ESL students at the time of the staffing release, so the typical projection development process could not be used. For 2021-22, the ESL Teacher and EA allocations were rolled forward from 2020-21. The only adjustments made were for Kellogg and the related feeder schools, as the students will be moving between schools.

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:

- Reconfigurations from K-8 to K-5 schools
- 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 English Language Development (ELD) levels, which were allocated 1.0 or fewer FTE, are adjusted up
- ▶ Some high schools receive a minimum 0.5 FTE allocation

Bilingual Educational Assistants

Bilingual Educational Assistant (EA) staffing is based on the same Emergent Bilingual (EB) projection used for the ESL FTE allocation. Extra weighting is added for students averaging an emergent or early progressing English Language Proficiency Assessment for the 21st Century (ELPA21) proficiency level. Students in these levels receive Bilingual EA support during core classes and may receive support for their families as needed.

This allocation model is described in the table below:

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

Special Education (SPED) Staffing

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

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

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

The staffing listed below outlines the current staffing levels for 2021-22, which remain unchanged from 2020-21.

School Psychologists (K-12)

School Psychologists are allocated based on the table below. Schedules will continue to be divided into full days at each school they serve. These FTEs are centrally managed.

Grade-Level	Students to School Psychologist Ratio
K-5	110:1
K-8	115:1
6-8	125:1
K-12	125:1
HS	135:1

Speech and Language Pathologists (K-12)

Speech and Language Pathologists are allocated based on the number of students receiving speech services. Allocations are rounded to the nearest 0.2 FTE to provide for full days at each school, reducing lost service due to time spent traveling between buildings. These FTEs are managed centrally.

Grade-Level	Students to Speech and Language Pathologist Ratio
K-8	50:1
HS	55:1

Designated Special Education Classrooms

Designated staffing for self-contained classrooms at high-need school sites with a maximum of 15 students per classroom staffing formula is as follows:

Classroom Type	Grade-Level	Teacher	Para-educators	Therapeutic Intervention Coach (TIC)	Qualified Mental Health Professional (QMHP)
Behavior Classrooms	K-5	1	3	1	
	6-8	1	3		
	HS	1	2	1	1
Communication Behavior Classrooms (CB)	K-8	1	3		
Intensive Skills Centers	K-12	1	3		

One-to-One Paraeducators

Paraeducators will be assigned to schools to meet the needs of students as indicated by services on Individual Education Plan (IEP). All paraeducators for adult assistance in all grades K-12 will be allocated from an FTE pool managed centrally by the Special Education department.

Learning Center Teachers (K-12)

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

- Every 14 Students with Learning Center Supports = 0.5 FTE
- Students included:
 - ▶ Students currently eligible and currently receiving Learning Center Supports
 - ▶ 50% of students in process of establishing initial eligibility for Special Education (K-8 only)
 - ▶ 50% of all incoming kindergarten students who are on an IEP (K-5 and K-8 only)

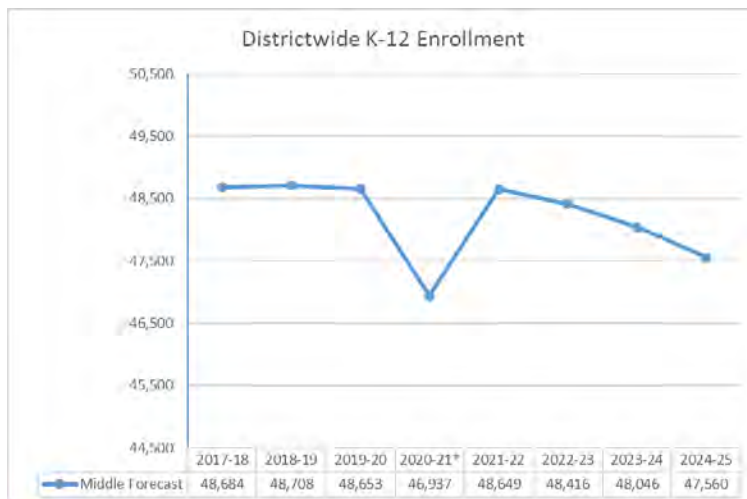
STUDENT ENROLLMENT HISTORY AND PROJECTED ENROLLMENT

School staffing for 2021-22 is based on projected October 2021 Enrollment, which typically uses the actual October 2020 enrollment as the base. Since the COVID pandemic had a significant impact on the October 2020 enrollment, it is important to note that those large enrollment losses were not carried forward in the School and District projections, in an effort to lessen impacts to K-8 staffing in 2021-22. The graph below shows the impact of the pandemic.

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 used, but low and high forecasts show the potential variance.

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.

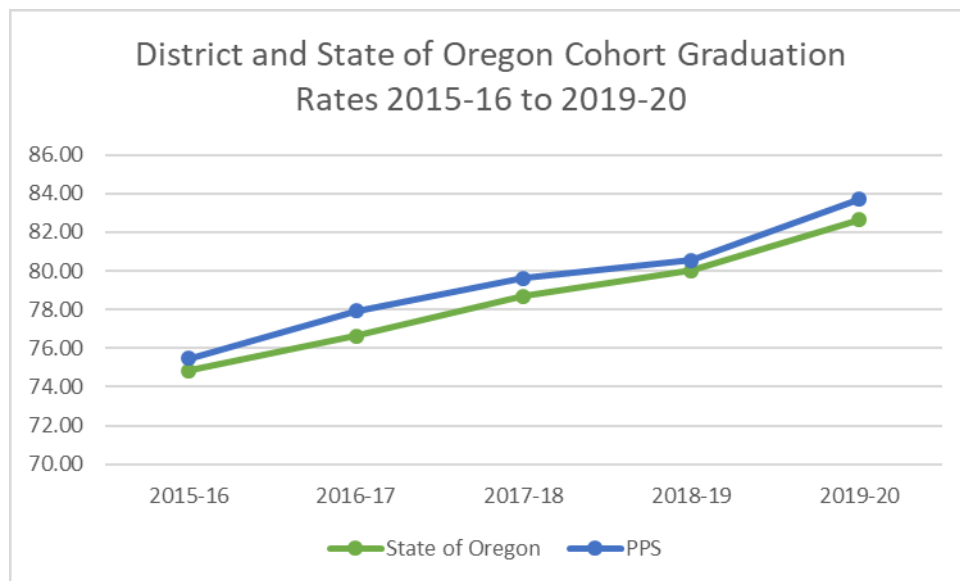
Students leave a school's cohort if they transfer:

- 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 are the four-year cohort graduation rates for 2015-16 through 2019-20. 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.

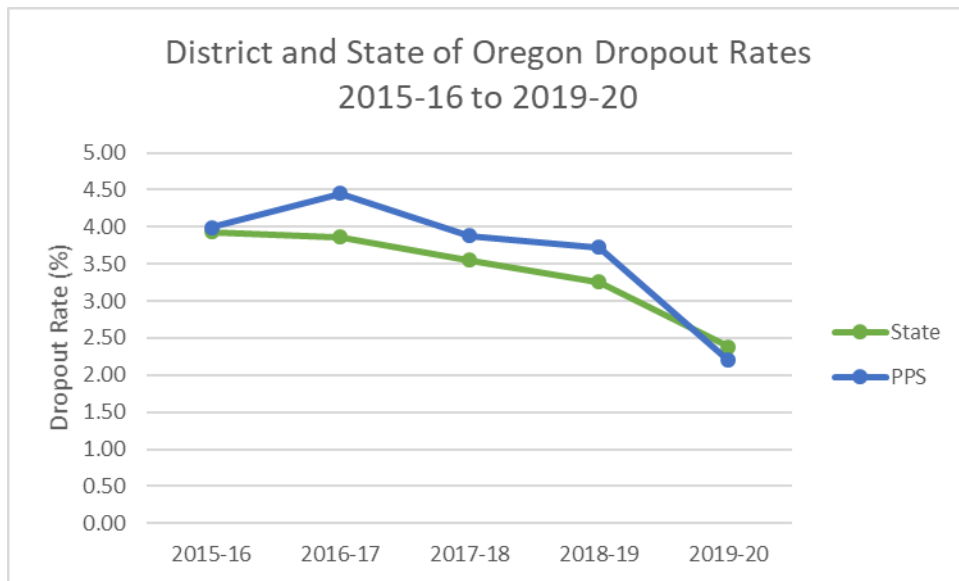
As defined in ORS 339.505, a dropout is an individual who has enrolled for the current school year, or was enrolled in a previous school year and did not attend during the current school year:

- 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 2015-16 through 2019-20. PPS has had a slightly higher one year dropout rate than the state over the past few years. However, the dropout rate has continued to decrease since 2016-17. Due to the COVID pandemic and change in state-wide data practices, the 2019-20 District and State data should be reviewed with caution.



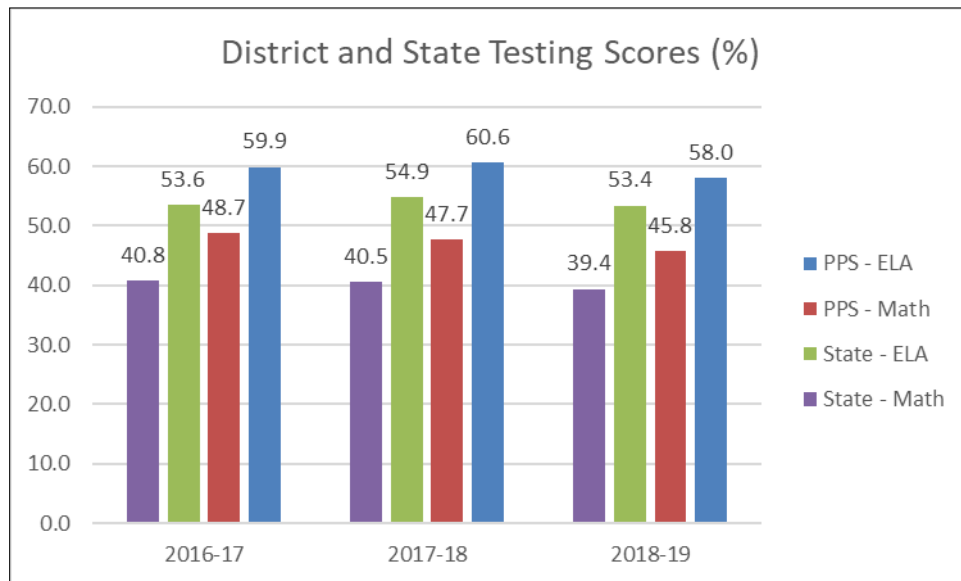
Source: ODE Dropout Rates

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 in 2016-17 through 2018-19.

Due to the COVID pandemic, the statewide assessments have been halted for the time being so there are not any more recent data available to report.

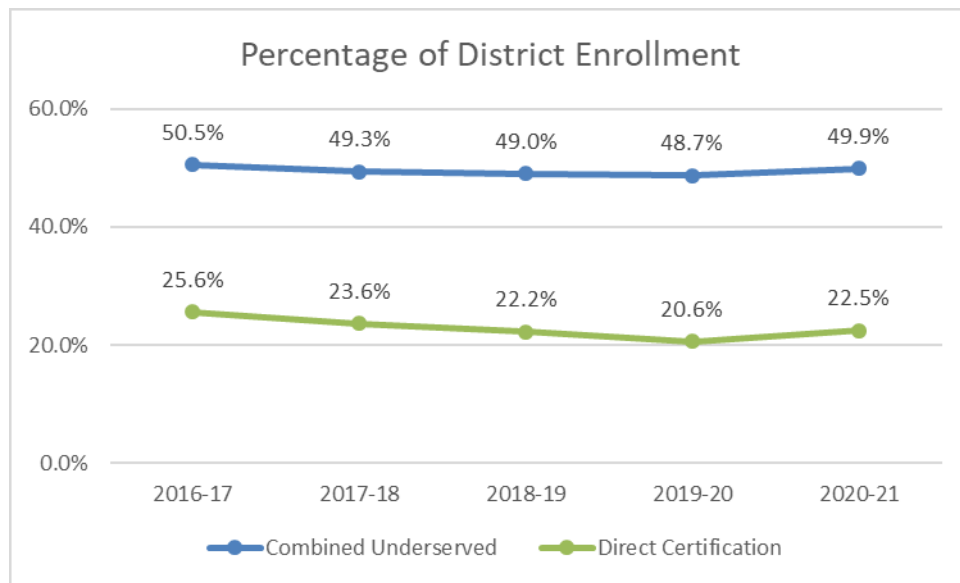


Source: ODE Statewide Assessments

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 was on the decline until the COVID pandemic hit, which also impacts 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:

- free or reduced meals by paper application
- 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>

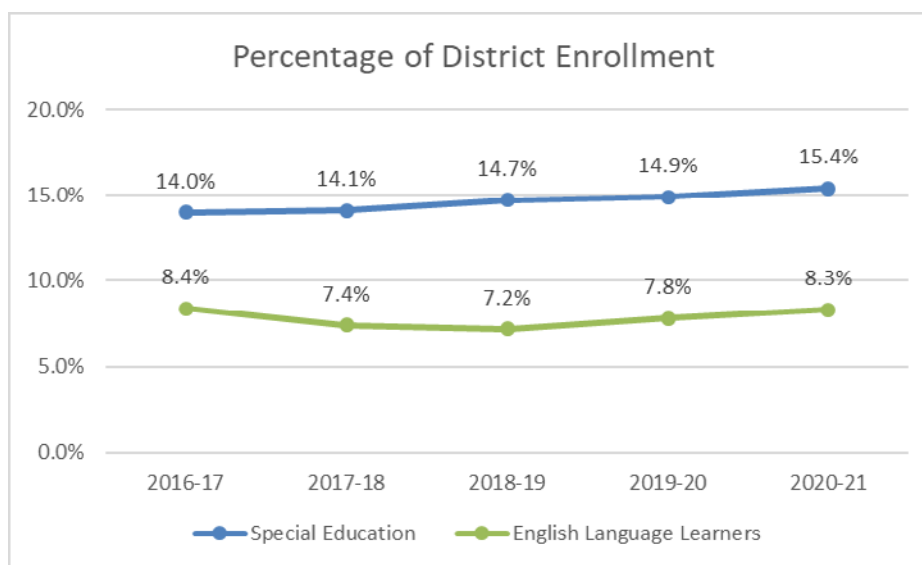
At non-CEP schools, a combination of paper applications and Direct Certification are used to identify who qualifies for free or reduced price meals. The federal government provides free meals to families whose income is at or below 130% of the federal poverty level, according to information supplied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

There has been a slow but steady increase in the percentage of Special Education Students at PPS since 2016-17. Due to a statewide change in the Assessment in 2019-20, more students were identified as English Language Learners across the state, which is what the PPS data reflects as well. Additionally due to the COVID pandemic, students were not tested which has impacted the 2020-21 percentage.



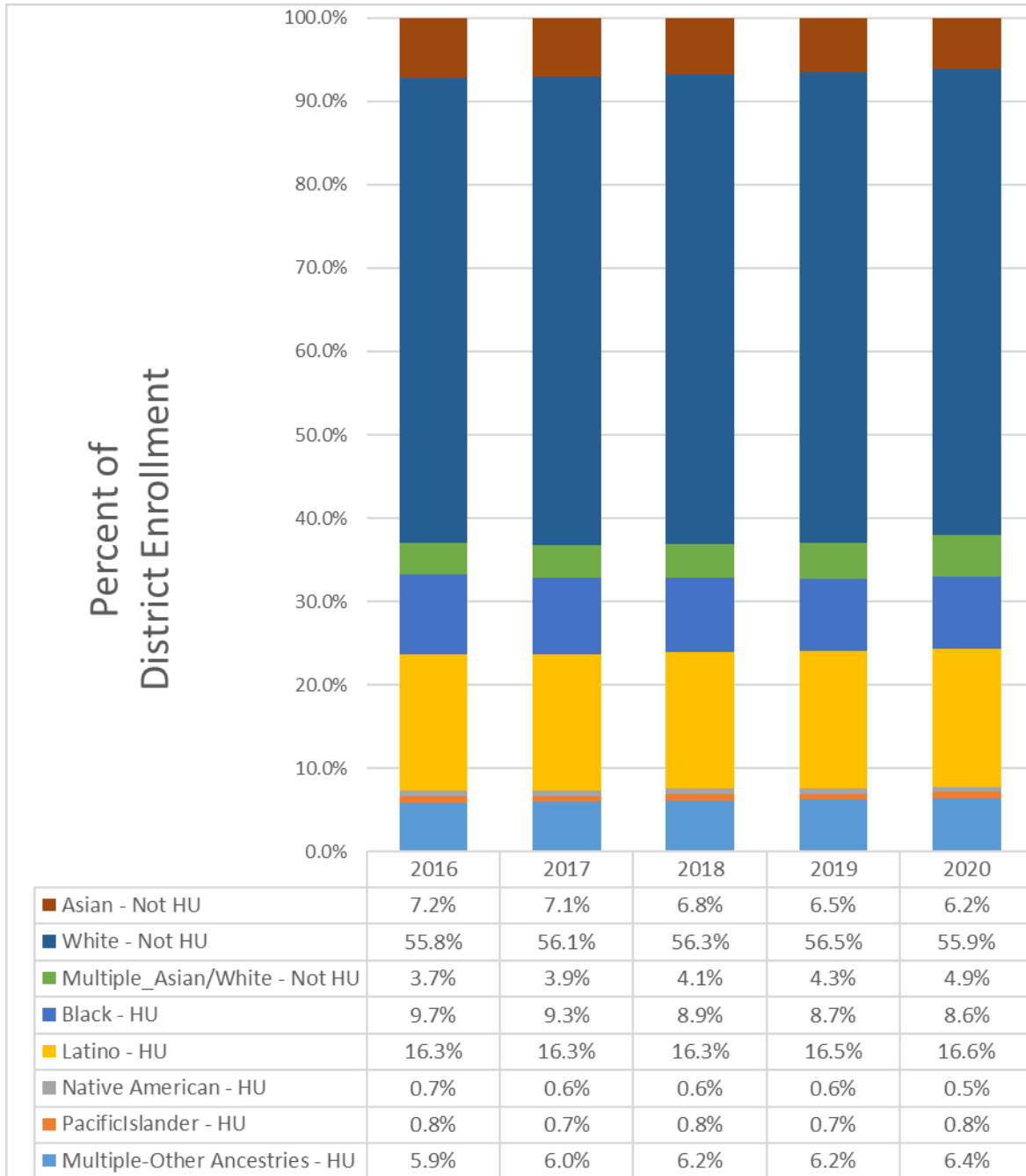
Source: PPS October 1 Enrollment

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 Volume II.

Per the Federal race/ethnicity reporting requirements, Latino ethnicity includes students identified as Hispanic/Latino regardless of race.

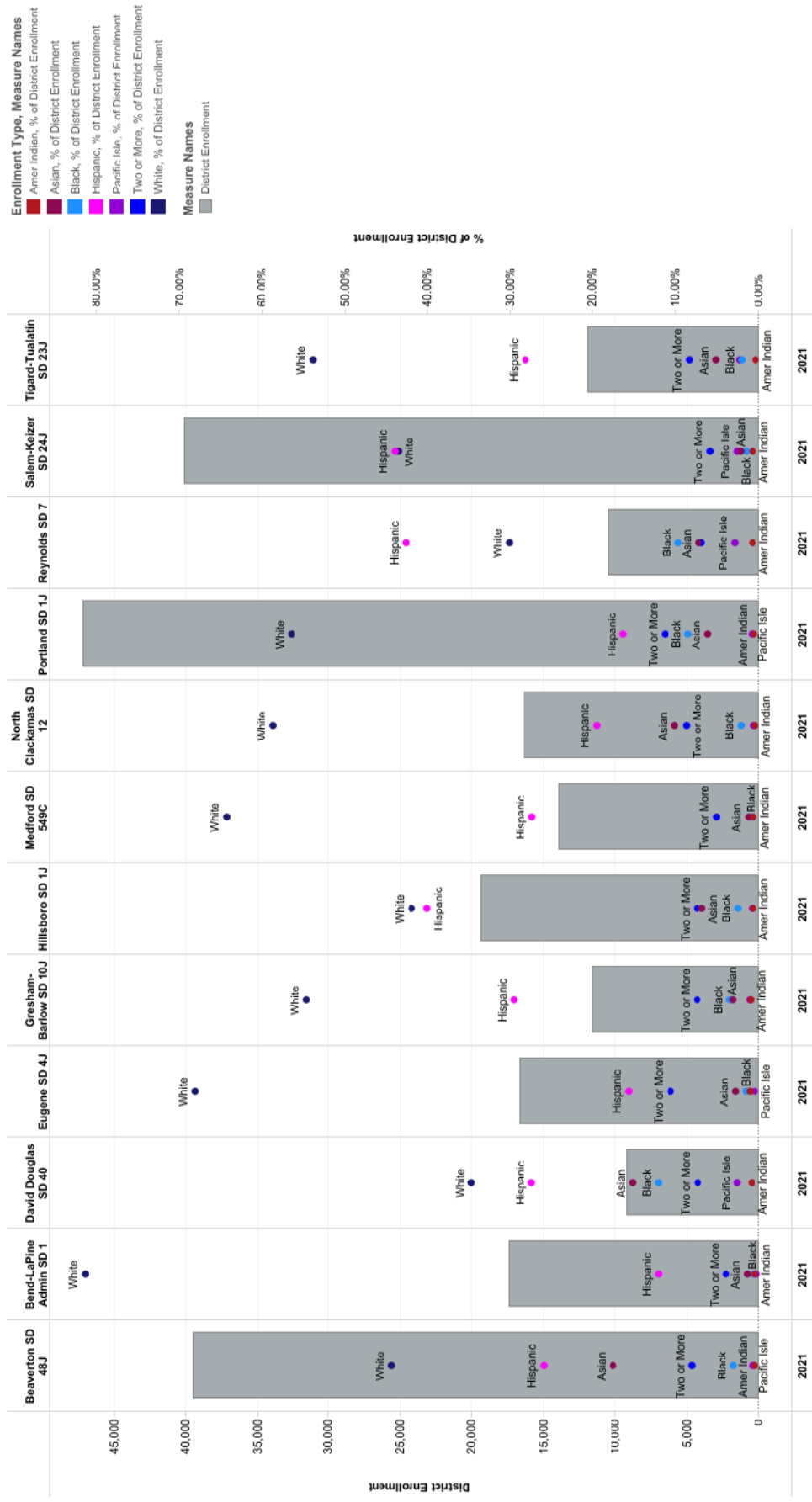
PPS separates the Multiple Races category into two categories, Multiple-Asian/White, which includes non-Latino students identifying only as Asian and White; and Multiple-Other Ancestries, which includes non-Latino students identifying with multiple races.



Source: PPS October 1 Enrollment

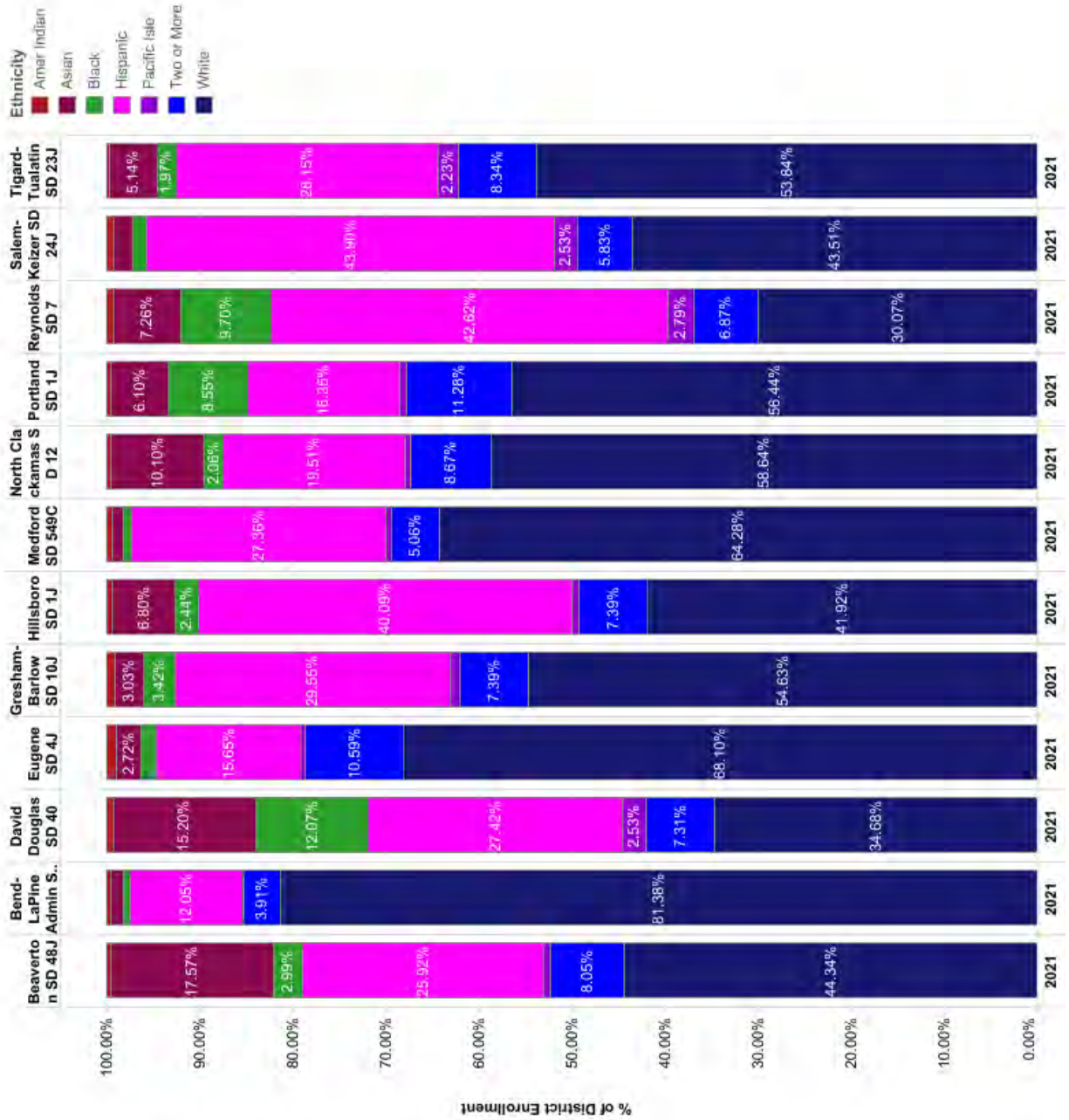
10K BENCHMARK COMPARISON

Enrollment Breakdown (District Level)
 District(s): Beaverton SD 48J, Bend-LaPine Admin SD 1, David Douglas SD 40 and 9 more
 Note: Free Reduced Lunch values over 100% of enrollment are caused by some schools serving hot lunch to other nearby schools
 Source: Oregon Department of Education



District Race Ethnicity

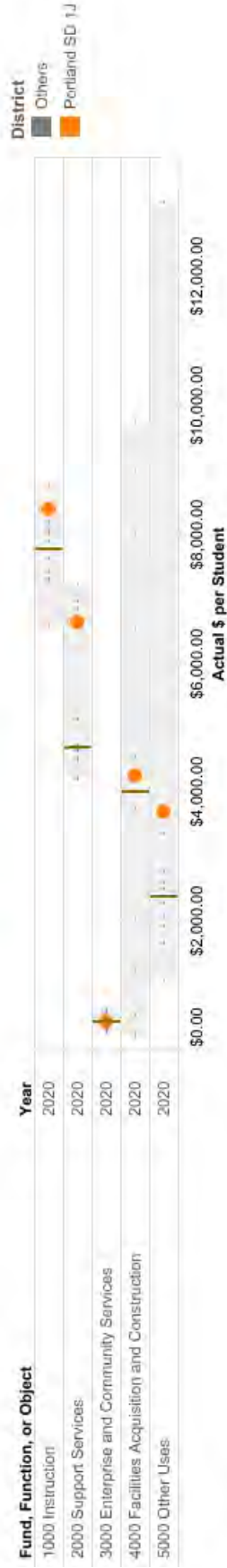
District(s): Beaverton SD 48J, Bend-LaPine Admin SD 1, David Douglas SD 40 and 9 more
 Source: Oregon Department of Education



Benchmark Comparison - Expenses

Portland SD 1J

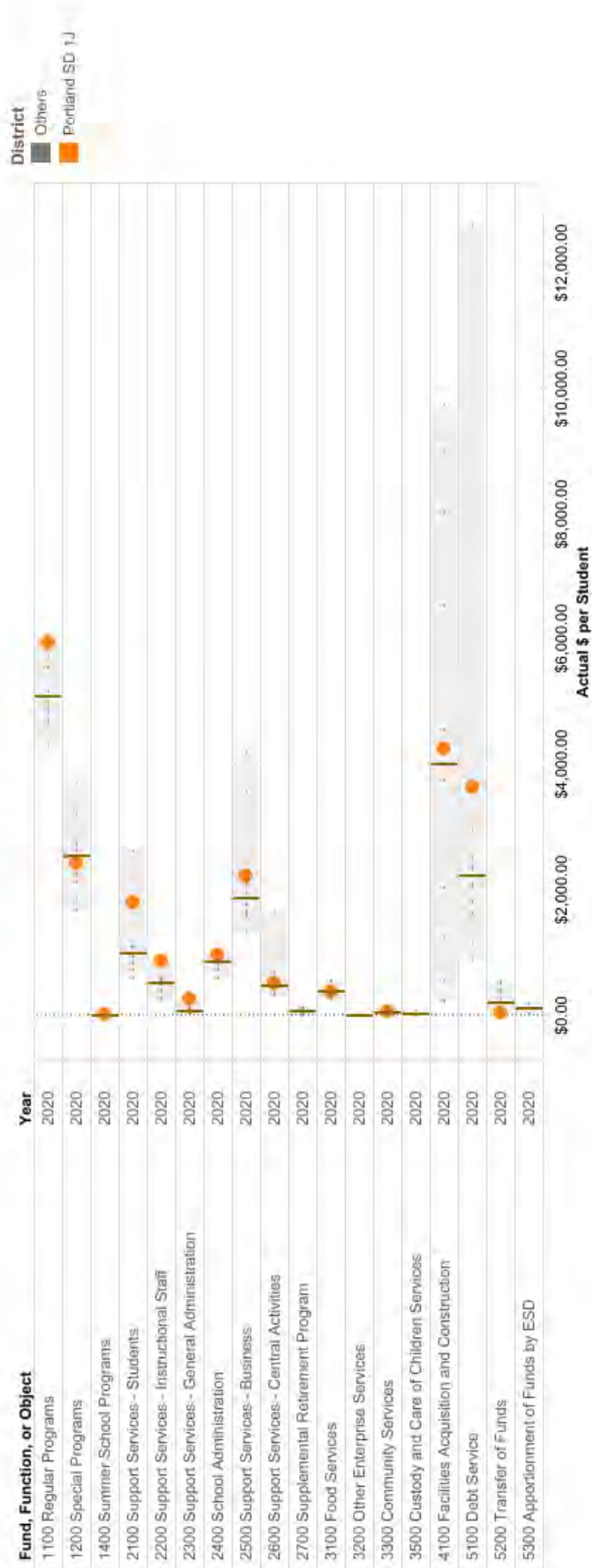
Source: Oregon Department of Education



Benchmark Comparison - Expenses

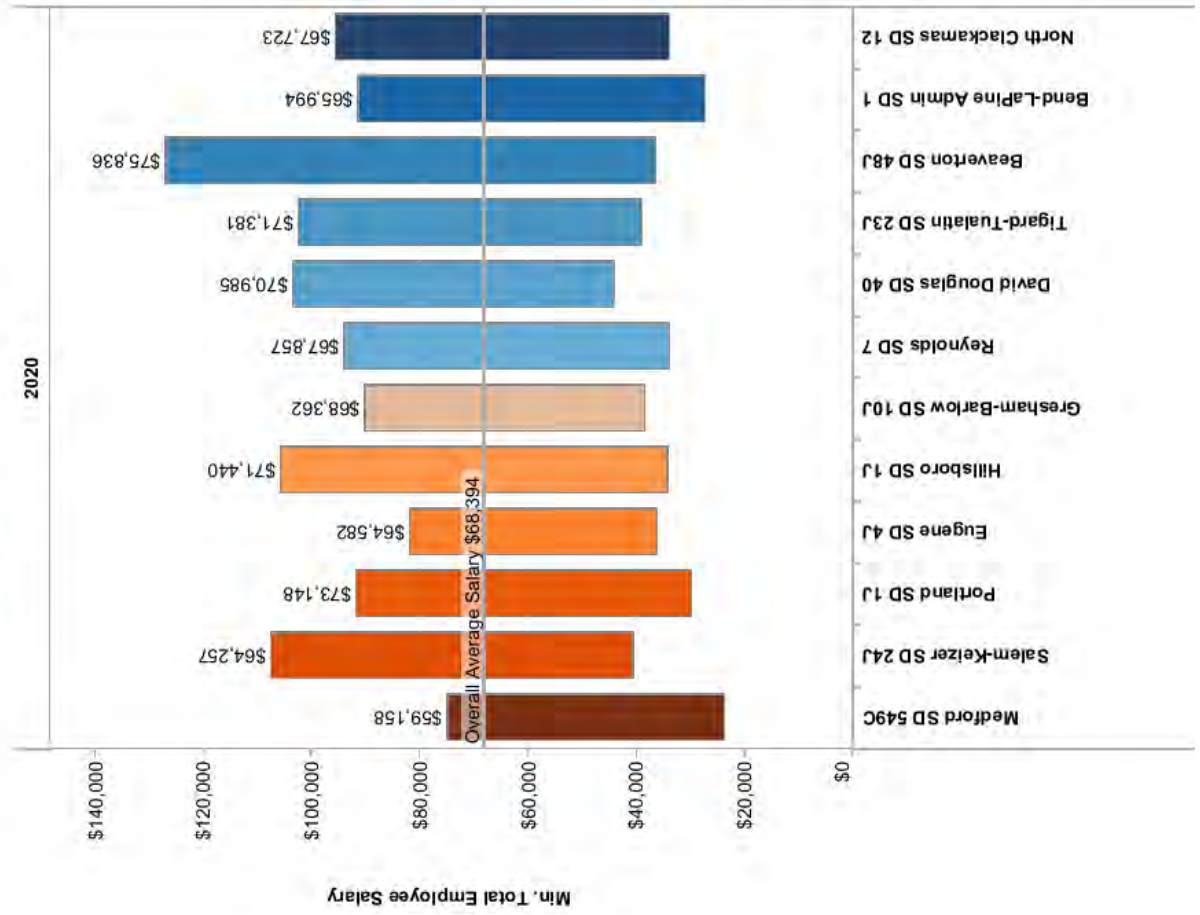
Portland SD 1J

Source: Oregon Department of Education



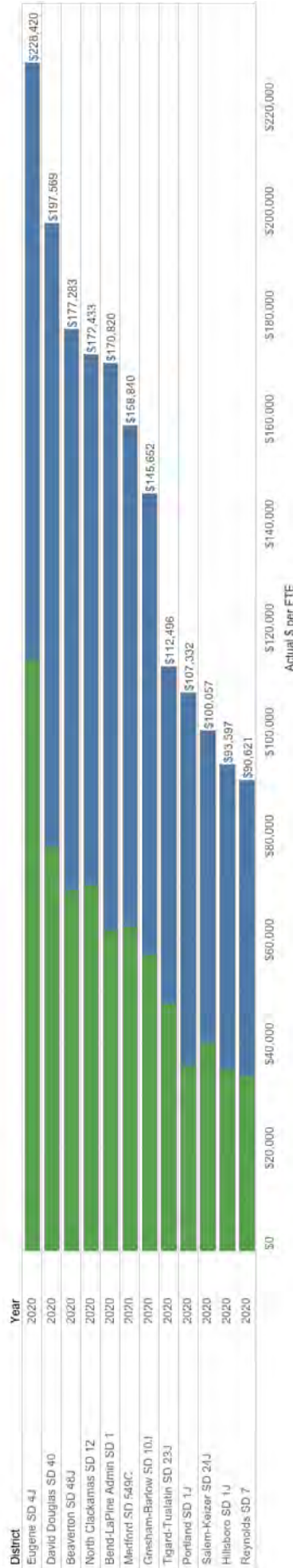
Salary Ranges Per District Per Position

District(s): Medford SD 549C, Salem-Keizer SD 24J, Portland SD 1J and 9 more
 Position(s): Teacher, Non-Special Ed
 Source: Oregon Department of Education



Per FTE Spending

Note: Salaries include Object 100s, Benefits include Object 200s, and Professional Development includes Detail Function 2210 and 2240
 Source: Oregon Department of Education

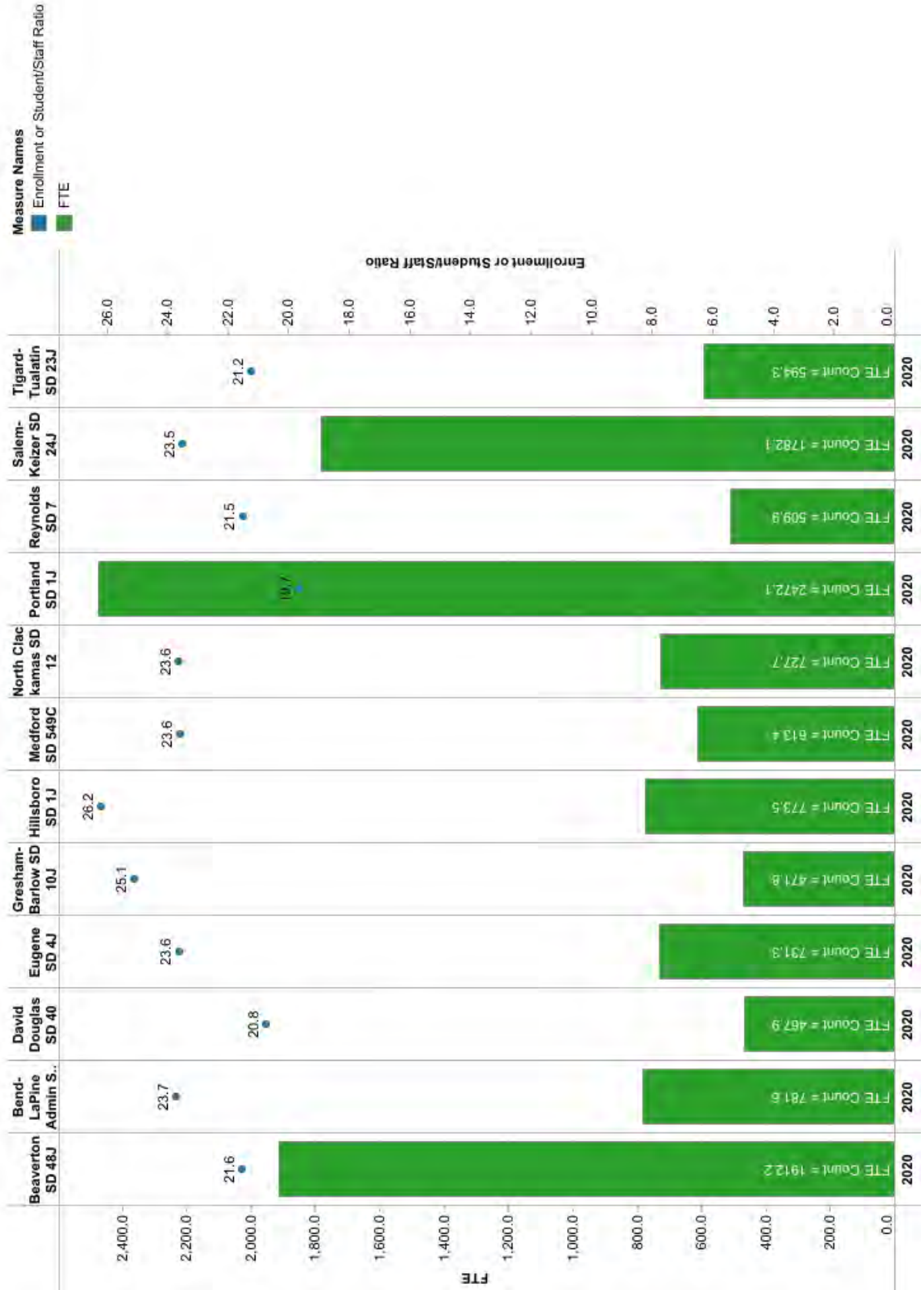


Spending Category
 ■ Salary Expense
 ■ Benefits Expense

Staffing Ratios

District(s): Beaverton SD 48J, Bend-LaPine Admin SD 1, David Douglas SD 40 and 9 more

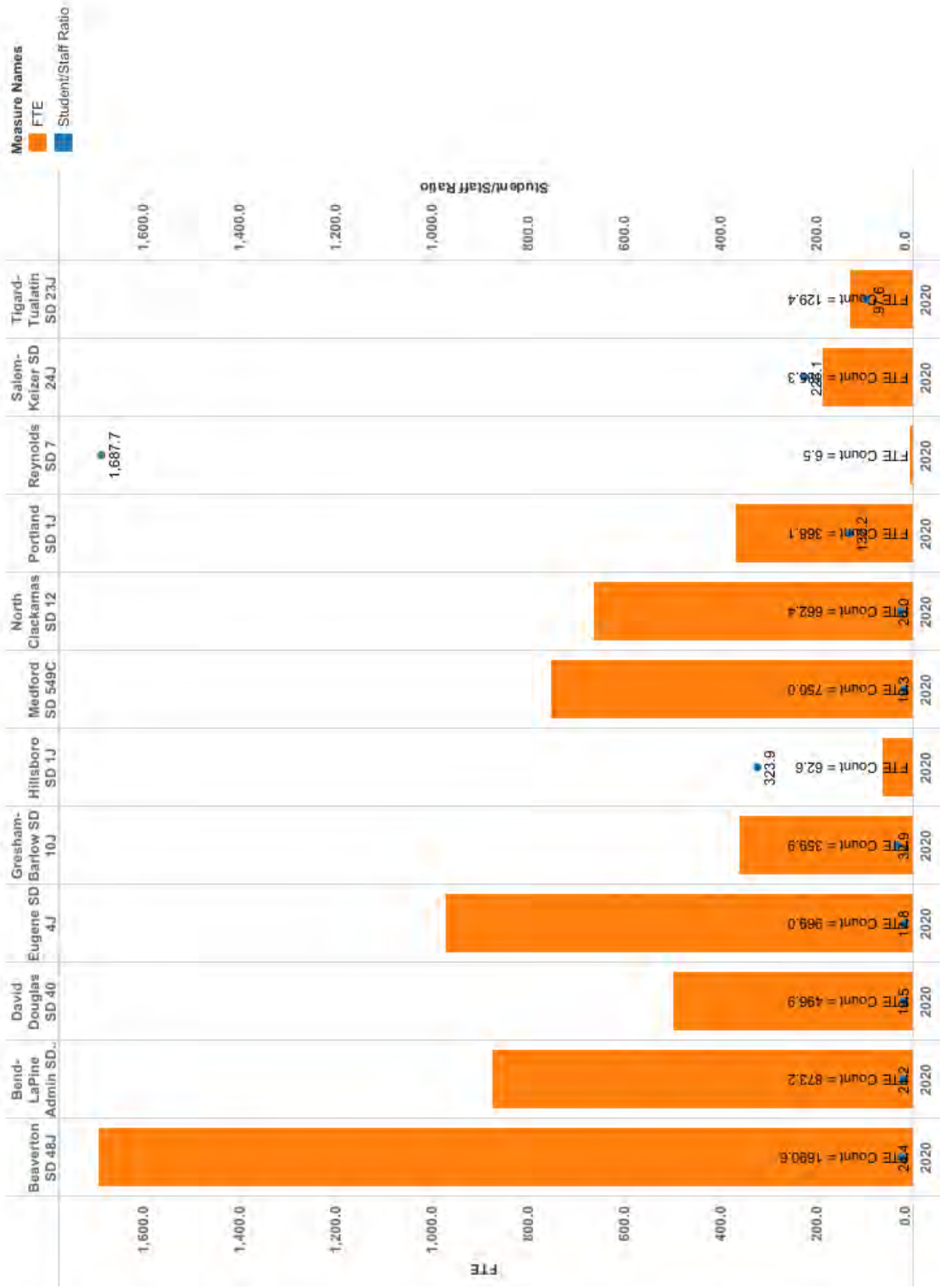
Position(s): Teacher, Non-Special Ed
 Source: Oregon Department of Education



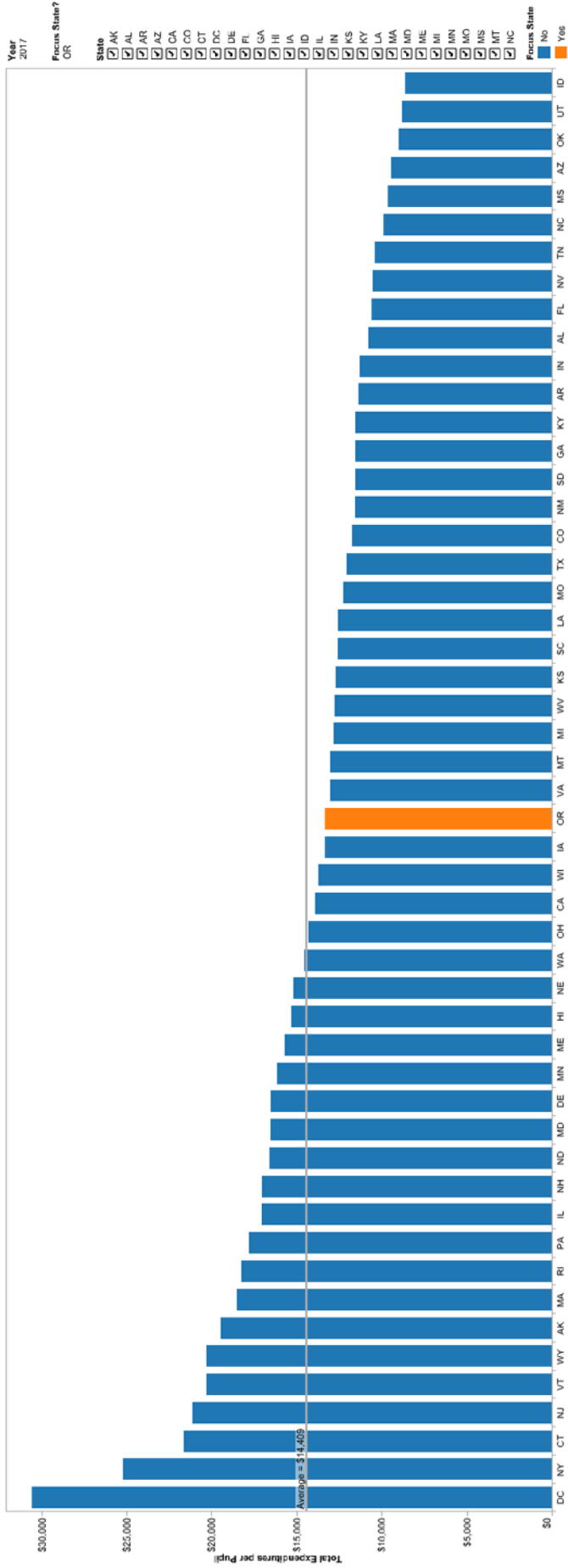
Staffing Ratios - Non-Licensed Staff - District

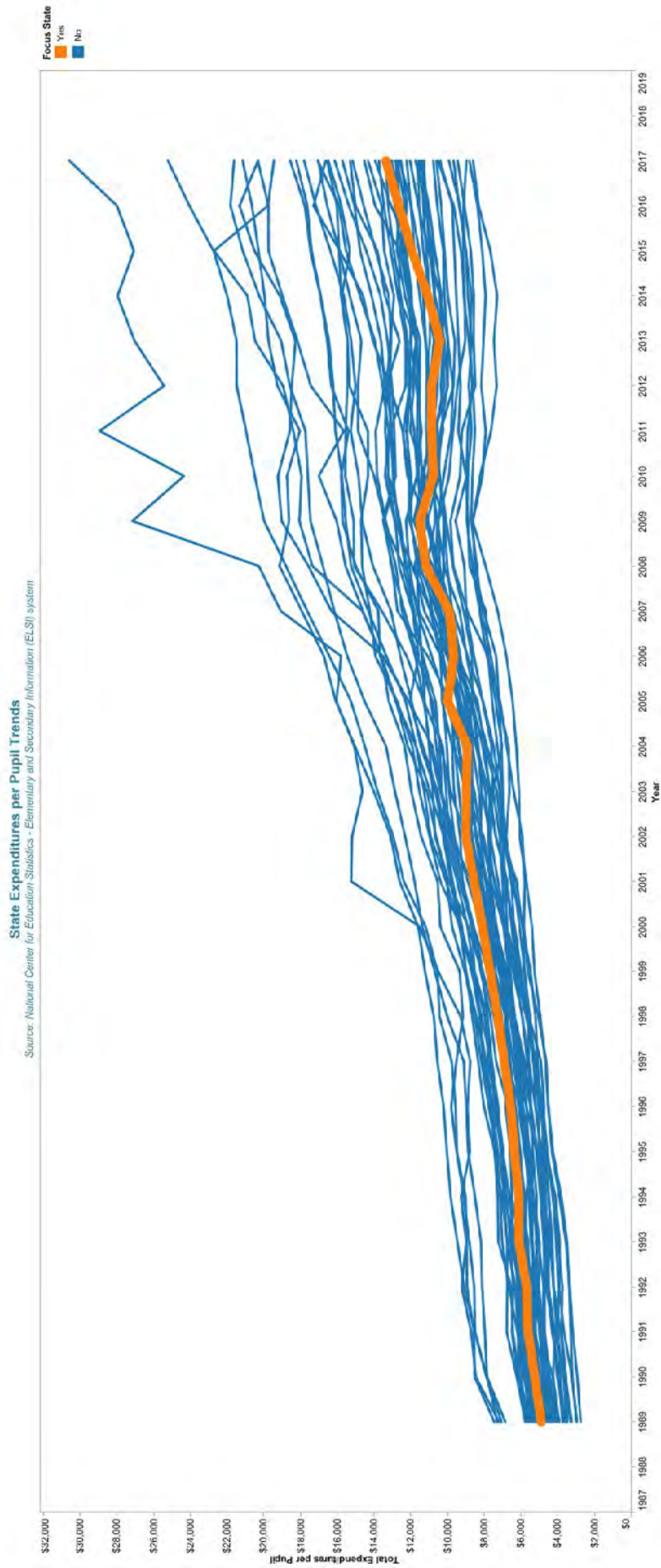
District(s): Beaverton SD 48J, Bend-LaPine Admin SD 1, David Douglas SD 40 and 9 more
 Position(s): All

Source: Oregon Department of Education



State Expense per Pupil Ranking
 Source: National Center for Education Statistics - Elementary and Secondary Information (ELSI) system





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)

ARP or ARPA (The American Rescue Plan Act, 2021) - See ESSER III

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.

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

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.

CARES Act (The Coronavirus Aid, Relief, and Economic Security Act, 2020) - See ESSER

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 expenditure 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.

CRRSA Act (The Coronavirus Response and Relief Supplemental Appropriations Act, 2021) - See ESSER II

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 unissued.

D

D&SI (District & School Improvement)

DART (Day and Residential Treatment)

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

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

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

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

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

Direct Certification - Students eligible to receive free meals by Direct Certification are students who are eligible for free meals, as identified by the State. Direct Certification status is determined by state agencies and shared electronically with school districts. Students or families qualify for Direct Certification through a number of avenues such as eligibility for Supplemental Nutrition Assistance Program (SNAP) or Temporary Assistance to Needy Families (TANF), migrant education, homeless or runaway education, Head Start, or foster care. Direct Certification does not include:

- Students eligible for free or reduced meals by paper application (per federal income guidelines for 130% and 185% poverty).
- Students eligible for free meals because they are enrolled in a Community Eligibility Provision (CEP) school but are not Direct Certified by the state.

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

District-wide Boundary Review Advisory Committee (DBRAC) - A collaborative committee tasked with providing recommendations to the Superintendent on grade configuration, size, and boundaries of neighborhood schools.

E

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

EAIP (Employer-at-Injury Program)

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

EB (Emergent Bilinguals)

ECEC (Early Childhood Education Centers)

ECSE (Early Childhood Special Education)

Education Options - See Multiple Pathways to Graduation (MPG).

EI (Early Intervention)

ELA (English Language Arts)

ELPA 21 (English Language Proficiency Assessment for the 21st Century)

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

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

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

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

ESD (Education Service Districts)

ESEA (Elementary and Secondary Education Act)

ELD (English Learners with Disabilities)

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

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

ESSER (Elementary and Secondary School Emergency Relief Fund) - Part of The Coronavirus Aid, Relief, and Economic Security Act, 2020 (CARES Act) provided \$13.2 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). Oregon was awarded \$121.1 million. For more information, go to the following website:

<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/ESSER-Fund.aspx>

ESSER II (Elementary and Secondary School Emergency Relief Fund II) - Part of The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) provides an additional \$54.3 billion for ESSER funding (ESSER II). In January 2021, Oregon was awarded \$499.1 million. For more information, go to the following website:

<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/ESSER-Fund-II.aspx>

ESSER III or ARP ESSER (Elementary and Secondary School Emergency Relief Fund III) - Part of The American Rescue Plan Act, 2021 (ARP Act or ARPA) provides an additional \$122 billion ESSER funding (ESSER III or ARP ESSER). Oregon was awarded \$1.1 billion. For more information, go to the following website:

<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/ESSER-Fund-III.aspx>

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 Underserved

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 for 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 a 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 to have 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 unappropriated 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.

SBT (Strategic Budget Team) - A group of PPS central office leaders and school principals who makes budget decisions using an RESJ Lens.

School Board - See Board of Education

SEA (State Educational Agencies)

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 subgroups that need 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



LA



EXPENDITURES OVERVIEW

The following pages show the object codes (formerly known as account 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, warehouse persons, 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 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 is only used 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 is 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 the purchasing, paying for, transporting, exchanging, and maintaining goods and services for the District.

25100 Direction of Business Support Services

25100 - Direction of Business Support

25200 Fiscal Services

- 25210 - Direction of Fiscal Services
- 25220 - Budgeting Services
- 25231 - Funding Management Activities
- 25240 - Payroll Services
- 25250 - Financial Accounting Services

- 25260 - Internal Auditing Services
- 25270 - Property Accounting Services
- 25281 - Risk Management Service Area Direction
- 25282 - Employer-at-Injury Program (EAIP) Worksite Modifications
- 25283 - Liability Claims
- 25284 - Property / Fire Loss
- 25285 - Workers' Compensation
- 25286 - Worksite Safety
- 25287 - Mandated Health Services
- 25288 - Risk Control Initiatives
- 25291 - Enrollment Services
- 25292 - Family Support Centers

25400 Operation and Maintenance of Plant Services

- 25410 - Operation and Maintenance Services Area Direction
- 25411 - Project Management
- 25421 - Custodial Services
- 25422 - Environmental Health and Safety
- 25423 - Utilities Services
- 25424 - Property Management
- 25430 - Care and Upkeep of Grounds
- 25441 - Maintenance Workforce
- 25442 - Other Funded work
- 25443 - Vehicle Operation / Maintenance
- 25444 - Multicraft Services
- 25445 - Electrical Services
- 25446 - Mechanical Services
- 25460 - Security Services
- 25490 - Other Operations and Maintenance

25500 Student Transportation Services

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

25700 Internal Services

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

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

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

- 26210 - Service Area Direction
- 26211 - Evaluation Services Direction
- 26212 - Grant Writing Direction
- 26220 - Development Services
- 26230 - Evaluation Services
- 26240 - Planning Services
- 26250 - Research Services
- 26260 - Grant Writing Services
- 26270 - Statistical Services
- 26271 - Accountability & Reporting

26300 Communication Services

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

26400 Staff Services

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

26600 Technology Services

- 26610 - IT Service Area Direction
- 26611 - IT Project Management
- 26620 - Systems Analysis Services
- 26631 - Student Information Systems
- 26632 - Business Information Systems
- 26634 - Web Information Systems
- 26635 - Systems Development and Integration
- 26641 - Technical Operations
- 26642 - Information Security
- 26643 - Client Services and Collaboration
- 26691 - Central Telecommunication Services
- 26696 - School Hardware Modernization
- 26697 - Technical Training Services
- 26698 - Infrastructure Development
- 26699 - Systems Development

26700 Records Management Services

- 26700 - Records Management Services

26900 Other Support Services - Central

- 26901 - District Equity
- 26902 - Partnership Development

30000 - Enterprise and Community Services

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

31000 Food Services - Activities concerned with providing food to students and staff in the District.

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

33000 Community Services - Activities which are not directly related to the provision of education to pupils.

40000 - Facilities Acquisition and Construction

Activities associated with the acquisition of land and buildings, major remodeling and construction of buildings and major additions to buildings, initial installation or extension of service systems and other built-in equipment, and major improvements to sites.

- 41100 - Service Area Direction
- 41200 - Site Acquisition and Development
- 41500 - Building Acquisition, Construction, and Improvement Services
- 41905 - Capital Bond Planning
- 41910 - Relocation Projects

50000 - Other Uses

Activities included in this category are servicing the debt of the District, conduit-type transfers from one fund to another fund, and apportionment of funds by the Educational Service District (ESD).

- 51100 - Long-Term Debt Service
- 51200 - Short-Term Debt Retirement
- 52100 - Fund Transfers
- 54100 - PERS Unfunded Actuarial Liability (UAL)

60000 - Contingencies

Expenditures which cannot be foreseen and planned in the budget process.

- 61100 - Operating Contingency

70000 - Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the District from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund.

- 71100 - Ending Fund Balance

APPROVED RESOLUTION

RESOLUTION No. 6317

Budget Committee Approval of the 2021-22 Budget and The Imposition of Property Taxes

RECITALS

- A. Oregon Local Budget Law, Oregon Revised Statute (ORS) 294.426, requires the Budget Committee of Portland Public Schools (District) to hold one or more meetings to receive the budget message and the budget document; and to provide members of the public with an opportunity to ask questions about and comment upon the budget document.
- B. On April 27, 2021, the Budget Committee received the Superintendent's budget message and Proposed Budget document for the fiscal year 2021-22.
- C. On May 4, 2021, the Board acting as the Budget Committee held a Budget Community Engagement meeting to discuss and receive public comment on the Proposed Budget.
- D. Oregon Budget Law, ORS 294.431, requires submission of the budget document to the Tax Supervising Commission (TSCC) by May 15 of each year. ORS 294.431 allows taxing jurisdictions to request an extension of the submission date.
- E. The District requested, and the TSCC authorized, extending the submission date to no later than May 25, 2021.
- F. The Board of Education (Board) appointed a Community Budget Review Committee (CBRC) to review the Proposed Budget and current year expenditures of the existing Local Option Levy. The CBRC acts in an advisory capacity to the Board.
- G. On May 11, 2021, the Budget Committee received testimony and a report on the current year Local Option Levy expenditures and testimony and recommendations from the CBRC.
- H. Oregon Local Budget Law, ORS 294.428 requires that each legal jurisdiction's Budget Committee approve a budget and specify the *ad valorem* property tax amount or rate for all funds.
- I. It is noted that \$0.5038 per \$1,000 of the assessed value of the Permanent Rate Tax Levy, (commonly known as the "Gap Tax") and, based on an analysis presented to the Board, the entirety of the Local Option Tax Rate Levy are excluded from State School Fund calculations.
- J. ORS 457.010(4)(a)(D) provides the opportunity for a school district to be excluded from the urban renewal division of tax calculations with a statutory rate limit on July 2003, which is greater than \$4.50 per \$1,000 of assessed value. To the extent that the rate limit was increased under section 11 (5)(d), Article XI of the Oregon Constitution, property tax revenue from said increase is excluded from local revenues. The District will notify the county assessors of the rate to be excluded for the current fiscal year not later than July 15.
- K. Portland Public Schools has a statutory rate limit that is in excess of the \$4.50 limitation that includes an increase under section 11 (5)(d), Article XI of the Oregon Constitution.

RESOLUTION

1. The Budget Committee approves the budget as summarized in Attachment "A".
2. The Budget Committee approves the budget for the fiscal year 2021-22 in the total amount of \$2,058,410,000.
3. The Budget Committee resolves that the District imposes the taxes provided for in the approved budget:
 - a. At the rate of \$5.2781 per \$1,000 of assessed value for operations;
 - b. At the rate of \$1.9900 per \$1,000 of assessed value for local option tax for operations;
 - c. In the amount of \$146,000,000 for exempt bonds

4. Taxes are hereby imposed and categorized as for the tax year 2021-22 upon the taxable assessed value of all taxable property in the District, as follows:

	Education Limitation	Excluded from Limitation
Permanent Rate Tax Levy	\$5.2781/\$1,000 of assessed valuation	
Local Option Rate tax Levy	\$1.9900/\$1,000 of assessed valuation	
Bonded Debt Levy		\$146,000,000

5. The Budget Committee further resolves that \$0.5038 per \$1,000 of taxable assessed value is excluded from the division of tax calculations, as the Permanent Rate Tax Levy attributable to the increase provided in section 11 (5)(d). Article XI of the Oregon Constitution (such increase is a result of the expiring Gap Tax Levy).
6. The Budget Committee directs submittal of this approved budget to the TSCC by May 25, 2021, in accordance with ORS 294.431, under the extension as granted by the TSCC.

Attachment "A"

Portland Public Schools					
Adjustments to the 2021-22 Proposed Budget					
May 25, 2021					
(in thousands)					
		Proposed Budget	Adjustment	Recommended Approved Budget	
100 - General Funds					
Resources					
Beginning Fund Balance		\$ 73,909	\$ 10,936	\$ 84,845	
Local Property and Other Taxes		293,823	-	293,823	
Local Option Taxes		104,279	-	104,279	
Other Local Sources		13,398	326	13,724	
County and Intermediate Sources		13,762	(1,000)	12,762	
State School Fund		256,417	-	256,417	
State Common School Fund		5,048	-	5,048	
Federal and State Support		15	-	15	
Interfund Transfers		0	-	0	
Other		1,050	-	1,050	
Total		\$ 761,701	\$ 10,262	\$ 771,963	
Requirements					
Instruction		385,422	1,200	386,622	
Support Services		324,026	4,066	328,092	
Enterprise and Community Svcs		2,393	600	2,993	
Debt Service		1,223	-	1,223	
Transfers of Funds		1,136	-	1,136	
Contingency		47,500	4,396	51,896	
Total		761,701	10,262	771,963	
200 - Special Revenue Funds					
Resources					
Beginning Fund Balance		25,676	10,829	36,505	
Property and Other Taxes		323	-	323	
Other Revenue from Local Sources		22,338	-1,543	20,795	
Intermediate Sources		-	-	-	
State Sources		67,866	11,431	79,297	
Federal Sources		170,042	-3,802	166,240	
Interfund Transfers		-	-	-	
All Other Resources		-	-	-	
Total		286,245	16,916	303,161	
Requirements					
Instruction		126,031	-4,687	121,344	
Support Services		86,530	4,544	91,074	
Enterprise and Community Svcs		43,673	10,380	54,053	
Facilities Acquisition and Construction		69	-	69	
Transfers of Funds		-	-	-	
Contingency		4,912	-9	4,903	
Unappropriated Ending Fund Balance		25,031	6,688	31,718	
Total		286,245	16,916	303,161	

Portland Public Schools
Adjustments to the 2021-22 Proposed Budget
May 25, 2021
(in thousands)

	Proposed Budget	Adjustment	Recommended Approved Budget
300 - Debt Service Funds			
Resources			
Beginning Fund Balance	10,228		10,228
Property and Other Taxes	138,667		138,667
Other Revenue from Local Sources	60,284		60,284
Federal Sources	30		30
Interfund Transfers	1,754		1,754
Total	210,963	-	210,963
Requirements			
Debt Service	200,309		200,309
Unappropriated Ending Fund Balance	10,654		10,654
Total	210,963	-	210,963
400 - Capital Projects Funds			
Resources			
Beginning Fund Balance	748,636	1,153	749,789
Other Revenue from Local Sources	7,425		7,425
Intermediate Sources	-		-
State Sources	6,544		6,544
Interfund Transfers	-		-
All Other Resources	-		-
Total	762,605	1,153	763,758
Requirements			
Instruction	-	-	-
Support Services	660	1,653	2,313
Facilities Acquisition and Construction	438,057	-40	438,017
Transfers of Funds	618	-	618
Contingency	-	-	-
Unappropriated Ending Fund Balance	323,270	-460	322,810
Total	762,605	1,153	763,758
600 - Internal Service Funds			
Resources			
Beginning Fund Balance	5,858	-	5,858
Other Revenue from Local Sources	2,594	13	2,607
State Sources	100	-	100
Total	8,552	13	8,565
Requirements			
Support Services	3,778	-	3,778
Contingency	4,774	13	4,787
Unappropriated Ending Fund Balance	-	-	-
Total	8,552	13	8,565
All Funds Total	2,030,065	28,345	2,058,410

Portland Public Schools
Adjustments to the 2021-22 Proposed Budget
May 25, 2021
(in thousands)

Proposed Resources:	General Funds (100)	Special Revenue Funds (200)	All Other Funds	Total Funds
	\$ 761,701	\$ 286,245	\$ 982,119	\$ 2,030,065
Adjustments:				
1. Increase in General Fund Beginning Fund Balance - based on 3rd Quarter financial projections through June 30, 2021.	10,936			10,936
2. Increase in Fees charged to Grants - due to adjustments in Special Revenue Fund	326			326
3. Decrease in Multnomah Education Service District (MESD) Transit Revenue - alignment with April submission	-1,000			-1,000
4. Increase in Special Revenue Fund Beginning Fund Balances - based on 3rd Quarter financial projections through June 30, 2021.		10,829		10,829
5. Decrease in Special Revenue Fund Other Local Resources - based on 3rd Quarter financial projections through June 30, 2021.		-1,543		-1,543
6. Increase in Special Revenue Fund State Sources - due to new Summer Learning Grant resources and M98 carryover estimates through June 30, 2021.		11,431		11,431
7. Decrease in Special Revenue Fund due to Elementary and Secondary School Emergency Relief Funds (ESSER I) - align resources with spending plan through June 30, 2021.		-3,802		-3,802
8. Increase in Capital Projects Fund Beginning Fund Balance - based on 3rd Quarter financial projections through June 30, 2021.			1,153	1,153
9. Increase in Internal Service Funds Other Revenue from Local Sources - based on small staffing adjustments that impact workers compensation calculations.			13	13
Total Resource Changes	10,262	16,916	1,166	28,345
Recommended Approved Resource Budget	\$ 771,963	\$ 303,161	\$ 983,286	\$ 2,058,410

Portland Public Schools
Adjustments to the 2021-22 Proposed Budget
May 25, 2021
(in thousands)

Proposed Requirements:	General Funds (100)	Special Revenue Funds (200)	All Other Funds	Total Funds
	\$ 761,701	\$ 286,245	\$ 982,120	\$ 2,030,065
Adjustments:	Function			
1. Increase in General Fund Instruction due to planned purchases delayed due to the pandemic (instructional equipment, curriculum, professional development etc.) and to meet additional Instructional support needs due to the pandemic.	1000	1,200		1,200
2. Increase in General Fund Support Services due to Workshare settlement agreement, planned purchases delayed due to the pandemic (buses, technology, etc) and to address additional support needs due to the pandemic.	2000	4,066		4,066
3. Increase in General Fund Enterprise and Community Services to reflect planned strategic investments in our Racial Equity and Social Justice department.	3000	600		600
4. Increase in General Fund Contingency due to increased beginning fund balance and to support additional pandemic needs.	6000	4,396		4,396
5. Decrease in Special Revenue Fund Instruction to align with the planned strategic investments and spending plan through June 30, 2021 related to the Student Investment Account (SIA), ESSER I and ESSER II and new expenditures related to the Summer Learning Grant.	1000		-4,687	-4,687
6. Increase in Special Revenue Fund Support Services to align with the planned strategic investments related to SIA, ESSER II and ESSER III and new expenditures related to Summer Learning Grant.	2000		4,544	4,544
7. Increase in Special Revenue Fund Enterprise and Community Services to align with planned strategic investments in SIA, ESSER II and new expenditures related to Summer Learning Grant.	3000		10,380	10,380
8. Decrease in Special Revenue Fund Contingency due to alignment of ESSER I spending through June 30, 2021 and grant indirect that will be received in 2020.	6000		-9	-9
9. Increase in Special Revenue Fund Unappropriated Ending Fund Balance to align with Fund 299 spending plan for 2021-22.	7000		6,688	6,688
10. Increase in Capital Projects Fund to align with annual insurance expenditures and the Long Range Facilities planning work underway.	2000			1,653
11. Decrease in Capital Projects Fund Facilities Acquisition and Construction to align with planned expenditures for 2021-22.	4000			-40
12. Decrease in Capital Projects Fund Unappropriated Ending Fund Balance to align with the 2021-22 spending plan and balance not needed for the year.	7000			-460
13. Increase in Internal Service Fund Contingency to balance workers compensation calculation changes throughout the district.	6000			13
Total Requirement Changes	10,262	16,916	1,166	28,345
Recommended Approved Requirement Budget	\$ 771,963	\$ 303,161	\$ 983,286	\$ 2,058,410

ADOPTED RESOLUTION

RESOLUTION NO. 6323

Impose Taxes and Adoption of the 2021-22 Budget for School District No. 1J, Multnomah County, Oregon

RECITALS

- A. Oregon Local Budget Law, Oregon Revised Statute (ORS) 294.428 requires that each legal jurisdiction's Budget Committee approves a budget and specifies the *ad valorem* property tax amount or rate for all funds.
- B. The Board of Education (Board) serves as the Budget Committee for the school district. The Board appointed a Community Budget Review Committee (CBRC) to review the Proposed Budget and current year expenditures of the existing Local Option Levy. The CBRC acts in an advisory capacity to the Board.
- C. On May 11, 2021, the Board, acting in their capacity as the Budget Committee, received testimony and a report on the current year Local Option Levy expenditures and testimony and recommendations from the CBRC.
- D. On May 25, 2021, by way of Resolution No. 6317, and under the provisions of Oregon Local Budget Law (ORS Chapter 294), the Budget Committee for School District No. 1J, Multnomah County, Oregon ("District"), approved the 2021-22 budget and tax rates.
- E. Oregon Budget Law, ORS 294.431, requires submission of the budget document to the Tax Supervising Conservation Commission (TSCC) by May 15 of each year. ORS 294.431 allows taxing jurisdictions to request an extension of the submission date. Portland Public Schools ("PPS") applied for, and was granted an extension to this deadline, and submitted the PPS budget to TSCC as required.
- F. The TSCC held a public hearing on the Approved Budget on June 15, 2021.
- G. ORS 457.445 (6) (d) provides the opportunity for a school district to be excluded from urban renewal division of tax calculations with a statutory rate limit on July 1, 2003 that is greater than \$4.50 per \$1,000 of assessed value. To the extent that the rate limit was increased under section 11 (5) (d), Article XI of the Oregon Constitution, property tax revenue from said increase is excluded from local revenues. The District will notify the county assessors of the rate to be excluded for the current fiscal year no later than July 15.
- H. Portland Public Schools has a statutory rate limit that is in excess of the \$4.50 limitation that includes an increase under section 11 (5)(d), Article XI of the Oregon Constitution.

RESOLUTION

1. BE IT RESOLVED that the Board of Directors of School District 1J, Multnomah County, Oregon, hereby adopts the budget for fiscal year 2021-22, as summarized in Attachment A, in the total amount of \$2,058,410,000. This budget is on file at the District's Offices, located at 501 N Dixon St, Portland, Oregon 97227.
2. BE IT RESOLVED that the Board of Directors of School District 1J, Multnomah County, Oregon, hereby appropriates for the fiscal year beginning July 1, 2021, the amounts summarized by fund and function in Attachment A to this resolution for the fiscal year 2021-22.
3. The Board resolves that the District hereby imposes the taxes provided for in the adopted budget:
 - a. At the rate of \$5.2781 per \$1,000 of assessed value for operations;
 - b. At the rate of \$1.9900 per \$1,000 of assessed value for local option tax for operations;
 - c. In the amount of \$146,000,000 for exempt bonds.

And that these taxes are hereby imposed and categorized for tax year 2021-22 upon the assessed value of all taxable property within the district.

4. Taxes are hereby imposed and categorized for purposes of Article XI section 11 (b) for tax year 2021-22 upon the assessed value of all taxable property in the District, as follows:

	Education Limitation	Excluded from Limitation
Permanent Rate Tax Levy	\$5.2781/\$1,000 of assessed valuation	
Local Option Rate tax Levy	\$1.9900/\$1,000 of assessed valuation	
Bonded Debt Levy		\$146,000,000

5. The Board further resolves that \$0.5038 per \$1,000 of taxable assessed value is excluded from the division of tax calculations, as the Permanent Rate Tax Levy attributable to the increase provided in section 11 (5)(d). Article XI of the Oregon Constitution (such increase is a result of the expiring Gap Tax Levy). The District will notify the county assessors that for the 2021-22 fiscal year \$0.5038 of the District's permanent tax rate levy is to be excluded from the urban division of tax calculations under the provisions of ORS 457.445 (6) (d).

Attachment "A" to Resolution No. 6323

2021-22 Adopted Budget

(in thousands)

Schedule of Appropriations and Other Balances

	Proposed		Approved	Adopted
	Original	Adjustment		
100 - General Funds				
1000 - INSTRUCTION	385,422	1,200	386,622	386,622
2000 - SUPPORT SERVICES	324,026	4,066	328,092	328,092
3000 - ENTERPRISE AND COMMUNITY SVCS	2,394	600	2,994	2,994
5100 - DEBT SERVICE	1,223	0	1,223	1,223
5200 - TRANSFERS OF FUNDS	1,136	0	1,136	1,136
6000 - CONTINGENCIES	47,500	4,396	51,896	51,896
Fund Total	761,701	10,262	771,963	771,963
200 - Special Revenue Funds				
1000 - INSTRUCTION	126,031	(4,687)	121,344	121,344
2000 - SUPPORT SERVICES	86,530	4,544	91,074	91,074
3000 - ENTERPRISE AND COMMUNITY SVCS	43,673	10,380	54,053	54,053
4000 - FACILITIES ACQUISITION AND CON	69	0	69	69
6000 - CONTINGENCIES	4,912	(9)	4,903	4,903
7000 - UNAPPROPRIATED FUND BALANCE	25,030	6,688	31,718	31,718
Fund Total	286,245	16,916	303,161	303,161
300 - Debt Service Funds				
5100 - DEBT SERVICE	200,309	0	200,309	200,309
7000 - UNAPPROPRIATED FUND BALANCE	10,654	0	10,654	10,654
Fund Total	210,963	0	210,963	210,963
400 - Capital Project Funds				
1000 - INSTRUCTION	0	0	0	0
2000 - SUPPORT SERVICES	660	1,653	2,313	2,313
4000 - FACILITIES ACQUISITION AND CON	438,057	(40)	438,017	438,017
5200 - TRANSFERS OF FUNDS	618	0	618	618
7000 - UNAPPROPRIATED FUND BALANCE	323,270	(460)	322,810	322,810
Fund Total	762,605	1,153	763,758	763,758
600 - Internal Service Funds				
2000 - SUPPORT SERVICES	3,778	0	3,778	3,778
6000 - CONTINGENCIES	4,774	13	4,787	4,787
Fund Total	8,552	13	8,565	8,565
All Funds				
All Funds Total	2,030,066	28,344	2,058,410	2,058,410

NOTICE OF BUDGET COMMITTEE MEETING



The Oregonian
LEGAL AFFIDAVIT

AD#: 0009926778

State of Oregon,) ss
County of Multnomah)

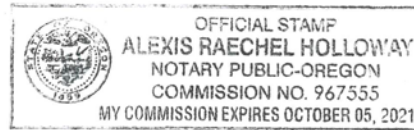
Brian Maly being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):

The Oregonian 04/04, 04/18/2021

Principal Clerk of the Publisher

Sworn to and subscribed before me this 19th day of April 2021

Notary Public



NOTICE OF BUDGET COMMITTEE MEETING
A public meeting of the Board of Education, acting in their capacity as the Budget Committee of Portland Public School District 11, Multnomah County, Oregon, on the budget for the fiscal year July 1, 2021 to June 30, 2022 will be held online rather than in person under the provision of ORS 192.670. In light of current public health concerns related to COVID-19 the virtual meeting will be streamed live at: <https://www.youtube.com/user/ppscmms/live>
The meeting will take place during the regular School Board meeting on the 27th day of April beginning at 6:00 pm.
The purpose of the meeting is to receive the Superintendent's budget message and Proposed Budget for the fiscal year July 1, 2021 through June 30, 2022. This is a public meeting where deliberation of the Board of Education, acting in their capacity as the Budget Committee, will take place. Public comment will not be taken at this meeting, but will be accepted at additional meetings listed below.
Additional, separate meetings of the Budget Committee will be held to take public comment. Any person may appear at the meetings and discuss the proposed programs with the Budget Committee. The meetings for public comment will be on May 4, 2021, May 11, 2021, and May 25, 2021, all at 6:00 pm and also by virtual means via the same website as above: <https://www.youtube.com/user/ppscmms/live>
Public comment related to the Proposed Budget at these three meetings may be submitted via email to publiccomment@pps.net or by mail addressed to: Board of Education, 501 N. Dixon Street, Portland, OR 97227. The items must be clearly labeled as public comment or testimony. To request to sign-up for live public comment, please call Kara Bradshaw at (503) 916-3906. Requests for public comment will be processed in the order in which they are received, and should be received no later than 12:00 pm on the day prior to each meeting. A copy of the Proposed Budget will be posted on the District website: <http://www.pps.net/Domain/214>

NOTICE OF TSCC BUDGET HEARING



The Oregonian
LEGAL AFFIDAVIT

AD#: 000998249

State of Oregon,) ss
County of Multnomah)

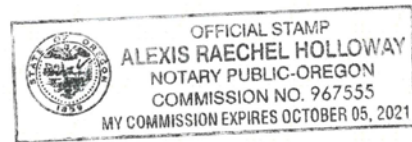
Brian Maly being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):

The Oregonian 06/06/2021


Principal Clerk of the Publisher

Sworn to and subscribed before me this 11th day of June 2021


Notary Public



NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

A public hearing will be held by the Tax Supervising and Conservation Commission on the budget approved by the Budget Committee for Portland Public School District 1J, Multnomah County, Oregon for the fiscal year July 1, 2021 through June 30, 2022. The hearing will be held on Tuesday, June 15, 2021 at 4:30 PM. The purpose of the hearing is to discuss the budget with interested persons prior to adoption by the Board of Education. In light of current public health concerns related to COVID-19, under the provision of ORS 192.670 the virtual meeting will be conducted online, rather than in person. The meeting will be streamed live at: <https://www.youtube.com/user/psocomm/live>. Public comment and testimony related to the budget may be submitted via email to: publiccomment@pps.net or by mail addressed to: Board of Education, 501 N. Dixon Street, Portland, OR 97227. The items must be clearly labeled as public comment or testimony. Items received by 12:00 pm on June 14, 2021 will be presented at the meeting. A copy of the budget is posted on the District's website: <http://www.pps.net/Domain/214>

Summary of Budget Requirements as Approved

Fund Type	Fund	Amount
General Fund	100	\$ 771,963,000
Special Revenue Fund	200	\$ 303,161,000
Debt Service Fund	300	\$ 210,963,000
Capital Project Fund	400	\$ 763,758,000
Internal Service Fund	600	\$ 8,585,000
All Funds		\$ 2,058,410,000

Ad Valorem Tax	2020-21	2021-22	Change
Tax Rate per \$1,000 Assessed Value			
Permanent Tax Rate	\$ 5.2781	\$ 5.2781	\$ 0.0000
Local Option Levy	\$ 1.9900	\$ 1.9900	\$ 0.0000
Tax Amount Excluded from Limitation			
Bonded Debt Levy	\$ 138,000,000	\$ 146,000,000	\$ 10,000,000

00998249-01

MULTNOMAH FORM ED-50

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

FORM ED-50 2021-2022

To assessor of Multnomah County

Check here if this is an amended form.

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

The Portland Public Schools has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Multnomah County. The property tax, fee, charge, or assessment is categorized as stated by this form.

Multnomah County Name
501 N Dixon St Mailing Address of District
Portland City
OR State
97227 ZIP Code
7/7/2021 Date Submitted
Nicole Bassen Contact person
Director of Budget Title
503-916-3777 Daytime telephone number
nbassen@pps.net Contact person e-mail address

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

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate	— or — Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	5.2781		
2. Local option operating tax2	1.9900		Dollar Amount of Bond Levy
3. Local option capital project tax.....3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001..... 4b			146,000,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			146,000,000

PART II: RATE LIMIT CERTIFICATION

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

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount — or — rate authorized per year by voters
Operating	November 5, 2019	2020-21	2024-25	1.9900

150-504-075-6 (Rev. 10-16-20)

Form ED-50 (continued on next page)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

TSCC CERTIFICATION OF APPROVED BUDGET



**Tax Supervising
and Conservation
Commission**

808 SW 3rd Ave, Suite 540
Portland, Oregon, 97204

(503) 988-3054

TSCC@multco.us

tscmultco.com

June 15, 2021

Board Chair Eilidh Lowery
And the Portland Public School District Board of Directors
Portland Public School District No. 1J
501 N Dixon
Portland, Oregon 97227

RE: The District's 2021-22 Approved Budget

Chair Lowery and the Board:

The Tax Supervising and Conservation Commission met on June 15, 2021 to review, discuss and conduct a public hearing on Portland School District's 2021-22 Approved Budget. The hearing was conducted pursuant to ORS 294.605 to 294.705 to confirm compliance with applicable laws.

The budget was filed timely on May 25, 2021 under an extension granted by TSCC. The 2021-22 budget process was found to be in substantial compliance with Local Budget Law. The budget estimates and levy amounts, as shown in the approved budget, are shown on the attached page. The Commission hereby certifies that it has no objections or recommendations with regard to the budget or the district's budget process.

Oregon Revised Statutes require that the district file the Adopted Budget with the Commission no later than July 15, 2021. If extra time is needed for this, please request an extension in writing.

Yours very truly,

TAX SUPERVISING & CONSERVATION COMMISSION

David Barringer, Chair

James Ofsink, Vice Chair

Harmony Quiroz, Commissioner

Margo Norton, Commissioner

Dr. Mark Wubbold, Commissioner

Portland Public Schools

Total FY22 Approved Budget: \$ 2,058,410,000			
	Appropriations	Unappropriated Fund Balance	Total Budget
General Fund	771,963,000	0	771,963,000
Special Revenue Fund	271,443,000	31,718,000	303,161,000
Debt Service Fund	59,483,000	380,000	59,863,000
GO Bonds Debt Service Fund	140,826,000	10,274,000	151,100,000
Capital Projects Fund	440,948,000	322,810,000	763,758,000
Internal Service Fund	8,565,000	0	8,565,000
Totals	1,693,228,000	365,182,000	2,058,410,000

	Education Limitation	Excluded from Limitation
Permanent Rate Tax Levy	\$5.2781/\$1,000 of assessed valuation	
Local Option Rate tax Levy	\$1.9900/\$1,000 of assessed valuation	
Bonded Debt Levy		\$146,000,000

