



PORTLAND PUBLIC SCHOOLS

# 2022-23 ADOPTED BUDGET

VOLUME #1

FISCAL YEAR JULY 1, 2022- JUNE 30, 2023

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

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

Cover artwork created by: Jenny, 8th Grade - Access Academy

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 2021–2022.

The budget adheres to the principles and standards  
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President

**David J. Lewis**  
Executive Director



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1.80.020-P**

# PORTLAND PUBLIC SCHOOLS

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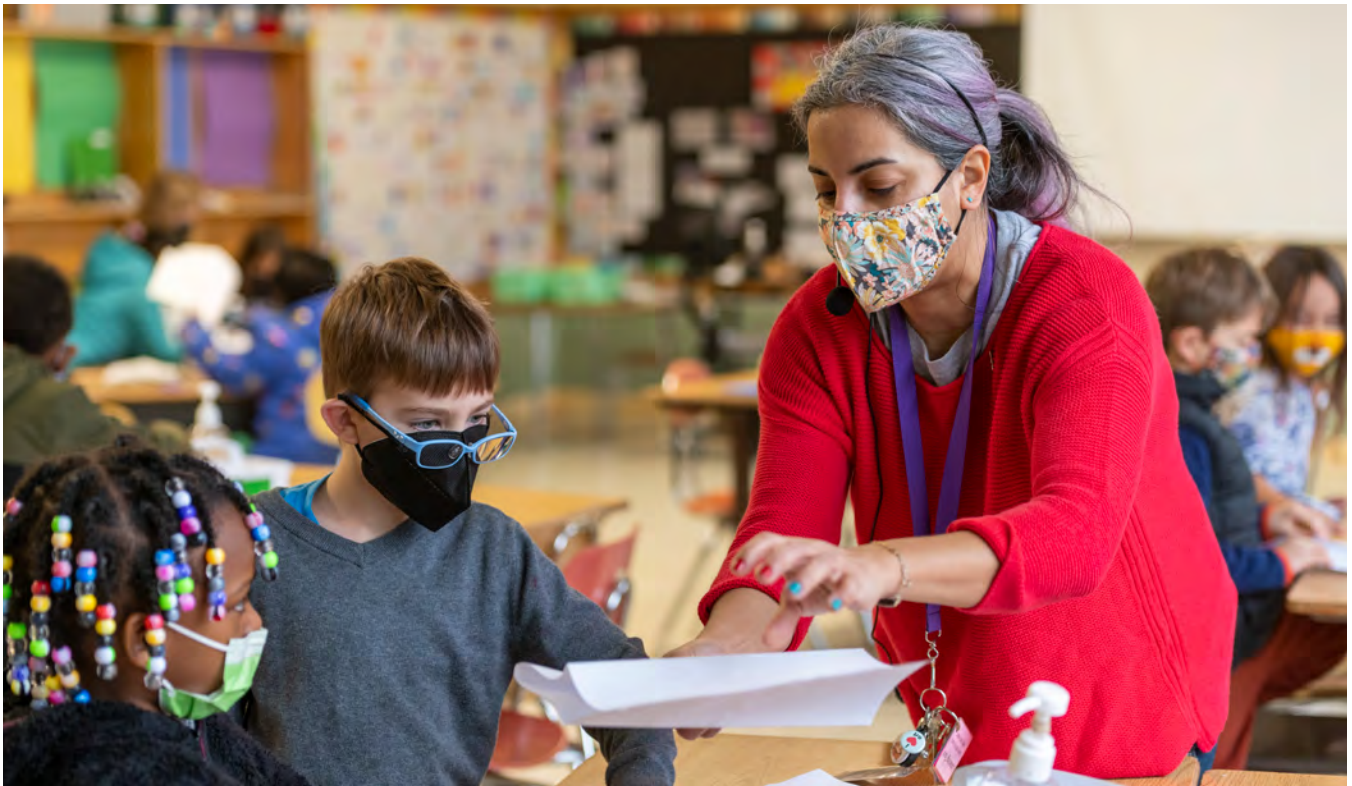
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*Note: In addition to the Adopted Budget, the district has compiled Individual School Reports to accompany this document relaying specific budget, staffing, student demographics, and student achievement information for each school in Portland Public 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 2022-23 budget. The narrative presents the budget in the context of the District's emerging vision and strategic plan. In addition, summary budget information is presented in tabular and graphic format including student enrollment history and projections and budget forecasts.

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

Dear PPS Board of Education and Portland Community,

I submit to you our proposed 2022-2023 budget totaling **\$1.87 billion dollars**. This proposal reflects the ways our schools will emerge from this pandemic with a commitment to the success of every student. This budget is fiscally responsible, ensures operation of our core functions, and most importantly, uses one-time and targeted resources to meet the learning, social and emotional needs of our students.

We have all felt the consequences of the global pandemic. This budget represents the investments we are making directly to our classrooms and schools. Our budget focuses on making the learning experience better for every student next year. It commits dollars to narrowing learning gaps for students of color, especially Black and Native American students. In fact, our budget continues to allocate resources and put more dollars and staffing in schools with higher needs.

Next year, we propose using more than **\$118 million** of targeted state and one-time federal funds to prioritize five important areas:

- 1. Address unfinished learning as a result of the pandemic**
  - Provide the largest academic and enrichment summer program in PPS history
  - Hire more specialists to support small groups of students to become proficient in reading and math
  - Create more opportunities for students to access tutoring and make up high school credits
- 2. Increase learning opportunities for every student**
  - Reduce class sizes
  - Expand middle school electives
  - Expand access to visual and performing arts and career technical education
  - Continue PPS Online Learning Academy
- 3. Provide high-quality emotional, mental health, and wraparound supports**
  - Invest in social workers, school counselors and other mental-health professionals to provide direct support to students
  - Partner with culturally specific community based organizations to support the success of students of color
  - Establish a new team that will partner with families to support their student's education
  - Expand access to fresh and nutritious food
- 4. Create more time for professional educators to plan, collaborate and prepare**
  - Create more time for teachers to engage in professional learning opportunities
  - Increase opportunities for educators to plan, collaborate and prepare to implement the school district's updated curriculum
- 5. Make meaningful progress on our community's top priorities**
  - Support school communities to promote Black and Native American student success
  - Develop a diverse, high-quality, and thriving workforce
  - Reduce the district's impact on the environment
  - Continue to update curriculum and technology
  - Build, renovate, and make safety improvements
  - Resource community-based and charter schools

With these priorities in mind, and with an understanding that the infusion of pandemic-response dollars is finite, we have been thoughtful and strategic as we have crafted next year's budget. We believe the choices we have made are the best ones to serve our students.

*This message was prepared for the 2022-23 Proposed budget document. There have been some funding shifts since the Proposed document was released. As part of the budget process, between Proposed and Adopted, funding adjustments occur based on stakeholder feedback. For complete budget details, see associated reports in this Adopted budget document.*

## Overview of our 2022-2023 Budget

The 2022-23 proposed budget is \$1.87 billion. It represents a decrease of about \$190 million from this year's budget due to expected spend down in our Bond Program to modernize schools. As a result of escalating costs, declining enrollment and increased student needs, our general fund budget gap grew to approximately \$40 million.

Similar to districts across Oregon, we expect enrollment to decrease. At PPS we expect to see 3,400 fewer students (8 percent) from the start of the pandemic. The impact of fewer students enrolled in public schools across the state means we will see a slight increase in per-student funding. Although we are able to keep pace with expenditures because of our one-time revenue, this is not a sustainable strategy and will need to be addressed as one-time monies go away.

Despite this reality, this budget delivers on fiscal responsibility and uses one-time and targeted resources to meet the learning and whole-child needs of our students.

### Revenue

Our operating budget, known as the General Fund, is estimated to receive **\$704 million**. This is the largest part of our overall revenue and is largely funded by the Oregon State School Fund (SSF). The General Fund supports the daily cost of operating schools, like paying salaries and purchasing school supplies. We are expecting \$17 million more dollars from this year (2.5 percent).

The general fund includes two notable resources: the local option levy and Portland City Arts Tax. We expect to receive \$110 million dollars from the local option levy. This is projected to be \$6 million more than last year and will help fund close to 900 teaching positions. We also expect to receive \$4 million dollars from the Portland City Arts Tax. As a result of declining enrollment, we will receive about \$1 million less than this year.

Thanks to your advocacy, PPS expects to receive **\$38 million dollars** in special revenue from the Student Investment Account (SIA). These dollars provide high-quality mental health supports, reduce class size, and provide more than 190 school-based positions.

We also thank the Oregon State Legislature for supporting summer programming. We expect to receive **\$8 million**, which we will combine with one-time federal dollars, to make available the largest summer academic, enrichment, child care and safety programming in PPS history at no cost to families.

Lastly, our School Improvement Bond program continues to impact school communities. Thanks to your support, the district continues to update curriculum; upgrade technology; and build, renovate, improve accessibility, and make safety improvements to school buildings.

### Expenditures

We expect that our costs to operate schools from the general fund will be \$744 million dollars. It represents \$24 million (3%) more costs than this year's budget. In the current year, central office departments identified \$6.5M in savings and efficiencies from their budgets, and in preparing budgets for next year, central office teams identified an additional \$7M in savings. The resulting rise in expenses are driven by an increased investment in school-based team members.

We are proposing that the Board of Education use \$40 million dollars from our reserves to close the shortfall from the general fund.

We also expect to use all of our allocated funds from the Student Investment Account to provide more mental health support, reduce class size, and other key supports. Of the district's allocation of one-time federal dollars, known as ESSER, we expect to use \$65 million of the remaining \$75 million dollars during the 2022-2023 school year. Any remaining balance of ESSER funds would be dedicated to maintaining a more limited number of priority areas during the 2023-2024 school year.

While we will use general fund dollars to fund our school's daily functions, we plan, in total, to use more than \$118 million dollars to make next year a more positive experience for our students, educators and school communities:

### Key Investments in Proposed Budget

	General Fund \$	SIA \$	ESSER \$	Total \$
Address unfinished learning as a result of the pandemic		\$5,570,305	\$24,063,519	<b>\$29,633,824</b>
Increase learning opportunities for every student	\$1,316,066	\$14,668,650	\$13,707,692	<b>\$29,692,408</b>
Create more time for professional educators to plan, collaborate and prepare		\$2,725,791	\$14,010,000	<b>\$16,735,791</b>
Provide high-quality emotional, mental health, and wraparound supports	\$100,000	\$12,957,336	\$1,296,196	<b>\$14,353,532</b>
Make meaningful progress on our community's top district priorities	\$5,270,000	\$1,780,811	\$4,899,000	<b>\$11,949,811</b>
FEMA and Safe Operations			\$16,642,367	<b>\$16,642,367</b>
<b>Grand Total</b>	<b>\$6,686,066</b>	<b>\$37,702,893</b>	<b>\$74,618,773</b>	<b>\$118,007,732</b>

### Updated Key Investments in Adopted Budget

	General Fund \$	FY23 Student Investment Account \$	FY23 & FY24 ESSER \$	FY23 Summer State \$	Total \$
Address unfinished learning as a result of the pandemic		\$5,570,305	\$24,063,519	\$7,877,254	<b>\$37,511,078</b>
Increase learning opportunities for every student	\$1,316,066	\$14,668,650	\$15,015,024		<b>\$30,999,740</b>
Create more time for professional educators to plan, collaborate and prepare		\$2,725,791	\$13,752,000		<b>\$16,477,791</b>
Provide high-quality emotional, mental health, and wraparound supports	\$100,000	\$12,957,336	\$1,996,196		<b>\$15,053,532</b>
Make meaningful progress on our community's top district priorities	\$3,270,000	\$1,780,811	\$5,707,000		<b>\$10,757,811</b>
FEMA and Safe Operations <sup>1</sup>			\$14,085,035		<b>\$14,085,035</b>
<b>Grand Total</b>	<b>\$4,686,066</b>	<b>\$37,702,893</b>	<b>\$74,618,773<sup>2</sup></b>	<b>\$7,877,254</b>	<b>\$124,884,986</b>

<sup>1</sup> This category represents funding for cleaning supplies & materials. It also covers other COVID operating expenses such as pending reimbursement claims from FEMA. If FEMA reimburses eligible COVID expenses, it would release about \$10.5M in ESSER funds for the next school year. There is currently no timetable for a reimbursement decision from FEMA on these claims.

<sup>2</sup> This represents the plan for how PPS plans to spend its remaining \$75 M of ESSER through September 2024.

## Address unfinished learning as a result of the pandemic

We know the pandemic has interrupted teaching and learning. We are excited to provide a robust summer academic and enrichment program that will serve more than 12,500 students. We are pleased to bring dozens of new instructional specialists who will be responsible for supporting students to meet grade-level expectations. At our high schools we are increasing supports and the number of educators to ensure our students are successful and prepared upon graduation.

### Provide the Largest Summer Programming in PPS History

This summer, PPS will create opportunities to create, learn and play. Visit [PPS.net/summer2022](https://pps.net/summer2022) to learn more.

Here are just a few highlights:

#### *Early Kindergarten Transition*

Our Early Kindergarten Transition program is a three-week summer school aimed at welcoming and preparing our newest students. More than 19 schools, including every Title I school, will participate.

#### *Summer Acceleration Academy*

More than 5,000 1st- through 8th-grade students at 25 PPS schools are invited to participate in a four-week learning academy. We will focus on accelerating towards grade-level expectations, with a focus on reading, math, social emotional learning and hands-on STEM and Arts experiences.

#### *Leap into 9th Grade*

Every comprehensive high school will provide a three-week summer program that will serve more than 400 incoming 9th-grade students. This program will build a strong foundation for success upon entering high school.

#### *Summer Scholars High School Credit Completion*

More than half of high schools will open summer school so students can keep on track towards graduation. Students will have an opportunity to receive up to 24 credits towards graduation.

#### *Summer Arts Academy*

More than 170 students will be invited to experience life-changing activities as they continue to develop their identity, collaborate with peers, perform and exhibit their love for visual and performing arts. This program will prioritize incoming 6th to 9th-grade students attending schools in the Jefferson, McDaniel, and Roosevelt clusters, as well as Title I schools in SE Portland.

#### *PIL Summer Math Program*

About 160 students will participate in a six-week summer program focused on learning math and playing sports. This extended summer program, which will be run largely by educators of color, will serve rising middle school students at McDaniel and Roosevelt High Schools.

#### *Special Education Summer Programming*

Students who are receiving special education services and are determined eligible for Extended School Year (ESY) by their Individualized Educational Plan (IEP) team will be invited to attend our ESY. During ESY, students will receive instruction related to their IEP goals.

#### *RESJ Summer Enrichment and Safety Programming with Community-Based Partners*

In partnership with culturally specific and multiracial community organizations, we will offer enrichment and learning opportunities to more than 7,500 Portland youth, including hands-on learning experiences, field trips and academic tutoring. Our partners plan to provide more than 500 summer jobs to youth this summer.

### Provide More Learning Supports During the School Year

We know the pandemic has interrupted teaching and learning. We are pleased that dozens of new educators will be hired to support students to meet grade-level expectations and advance course-credit towards high school graduation. We also plan on providing more tutoring services for students needing extra support.

### **More Learning Specialists Across Dozens of PPS Schools**

This budget maintains more than two dozen instructional specialists. These specialized educators provide targeted learning support to small groups of students.

Additionally, we plan on hiring 20 more learning acceleration specialists next year. These educators will focus on students who need additional learning support in reading and math across elementary, middle and high schools.

### **High School Credit Recovery Towards Graduation**

For students who need to recover high school credit or improve a grade, we continue to provide multiple pathways to graduation. This budget proposal adds:

- Seven teachers to the PPS Virtual Scholars Program: This will increase the number of high school students who access self-paced blended/online learning to get back on track or accelerate towards graduation.
- Six credit recovery teachers: These educators will work with high school students who need additional time to complete coursework.
- More dollars towards Evening Scholars: Five schools will provide evening sessions so that students can earn high school credit outside the school day.

### **Expanded Student Tutoring Services**

We expect to grow our “high dosage tutoring” effort, providing small groups of students intense tutoring support in foundational literacy and math, three times a week.

### **Continue to serve students identified for special education services**

Special education teachers, related service providers, and paraeducators continue to be assigned to school buildings to provide supplemental and specially designed instructional services to students with disabilities. These staff work in partnership with classroom teachers and families to ensure students with disabilities are accessing and progressing in core learning. We continue to fund additional staff, including a school psychologist, a speech language pathologist, and a special education teacher assigned to address the backlog of assessments resulting from interruptions during the pandemic and remote instruction.

## **Increase learning opportunities for every student**

Beyond demonstrating mastery of core academic knowledge and skills, we intend for students to have a deep and well-rounded experience. As a result, we continue to make significant investments in improving class sizes across PPS, redesigning the middle school experience, and expanding course offerings in the arts and career and technical education.

### **Reduce Class Size**

We know that our community values smaller class sizes. Next year, we will continue to use special revenues to lower class sizes, with averages at:

- 22 students in first-, second- and third-grade classrooms;
- 23 students in fourth grade;
- 24 students in fifth grade;
- and 28 students at the middle school level.

Moreover, we are committed to making staffing allocations more equitable, ensuring lower class sizes at our most underserved schools. Average class sizes will be fewer than 18 students across kindergarten, first and second grades across these targeted schools.

### **Redesign the Middle School Experience**

We know our middle school students need a variety of support unique to this stage in development. As they transition out of elementary school, they undergo physical, intellectual, social, and emotional changes. Our

"Middle School Redesign" efforts aim to create an experience and environment in which students can explore their various interests and begin to find a path to future success. At the same time, we continue to:

*Make 7-Period Day More Available Across PPS Middle Schools*

Making a 7-period day more available allows students in Special Education, English Language Learners and Dual Language Immersion students access to more elective classes.

*Add Additional Supports and Interventions to Enhance Middle School Success*

Dedicating staff to develop school-level strategies to improve social-emotional learning and school climate. This dedicated staff will provide professional development to educators.

**Expand Visual and Performing Arts**

We believe arts education to be a foundational building block of public education. To make progress towards every student participating in **both** visual and performing arts, we are increasing resources so that approximately three in four of our schools can offer both. Next year, every student will have access to at least one art form, including students attending alternative high school programs.

**Expand Career and Technical Education**

We know that Career and Technical Education (CTE) is an integral part of the learning experience. At PPS, more than 95% of students who participate in at least a year-long CTE program graduate from high school. With more than 100 credentialed teachers and 70+ state approved programs, we continue to expand CTE course offerings at high schools. We also are working to provide career learning experiences across elementary and middle schools.

<b>High School</b>	<b>New Career Technical Education Program in 2022-2023</b>
Jefferson	Health Sciences Digital Media
Roosevelt	Health Sciences Media Studies and Mass Communication
McDaniel	Media Studies and Mass Communication
Ida B. Wells	Media Studies and Mass Communication
Lincoln	Education Preparation Construction
Mt. Scott Learning Center	Hospitality and Culinary Arts
Benson	Tech Skills Academy

**Continue PPS Online Learning Academy and Access to the Internet**

At the beginning of this school year, we met the demand for online learning and opened the Online Learning Academy. We expect to see more than 450 students enroll, a drop of 26% from this year's enrollment. We also plan on making more than 8,000 hotspots available to students who need access to the internet next year.

**Provide high-quality emotional, mental health, and wraparound supports**

We know that the pandemic has had a toll on student well being. Our data show a significant increase in the number of young people who report symptoms of stress, anxiety, depression, suicidal ideation and substance use. We plan on using dollars to address social, emotional and behavioral needs of our students.

**Ensure Every School's Access to a Social Worker and/or Mental Health Professional**

Next year, every school will be supported by a social worker and/or mental health professional. These professionals help students gain access to basic needs, refer them to mental health services and help identify resources that will support their learning. Staffing will be as follows:

- Elementary or K-8 School: At least a half-time social worker or mental health professional
- Middle School: In addition to standard staffing, we fund at least a half-time counselor or social worker
- High School: At least one full-time social worker

### **Maintain School Counseling Staff Across Elementary and Middle Schools**

Despite enrollment declines, we will continue the same level of school counseling staff. Our school counselors are critical to improving the student learning experience.

### **Maintain our Certified Alcohol and Drug Specialists**

We will continue funding three full-time certified alcohol and drug specialists. These multilingual and culturally informed professionals provide students mental health and substance use disorder support.

### **Increased Partnership with Mental Health Providers and Experts**

We continue to expand partnerships with culturally responsive mental health partners, including Horizon Counseling, NARA, and the Asian Health and Service Center, offering services to students free of charge.

We are also excited to launch our partnership with the University of Oregon's Ballmer Institute. This summer, we expect to provide staff new learning opportunities focused on student behavioral health.

### **Continue Longstanding Partnerships with Culturally Specific Community Organizations**

We continue our steady partnership with 20 culturally specific organizations to implement six Racial Equity and Social Justice (RESJ) Partnership Strategies across 45 schools:

- Culturally Specific Family Engagement
- Wraparound Services
- Mentoring and Leadership Development
- Enrichment and Extended Learning
- Positive Cultural Identity Development
- Youth Gun Violence Prevention

### **Continue Access to the SUN Service System across 45 PPS schools**

In partnership with Multnomah County, the City of Portland and community partners, PPS continues to host the Schools Uniting Neighborhoods (SUN) Service System, a community school approach where 45 schools operate as full service neighborhood hubs, providing after school academic and enrichment support.

### **Establish the Family Supports Services Department**

Families are critical partners to the success of their student's learning. We are establishing the Family and Community Supports department focused on collaborating with families to support their children's education.

### **Expand Access to Fresh and Nutritious Food**

Thanks to federal funds, PPS provides close to 30,000 meals to Portland students each day. We plan on using one-time ESSER dollars to augment these federal funds:

- Grow our Fresh Fruit and Vegetable Program, giving students more access to this food group
- Maintain and expand after school snacks and supper programs in schools with SUN programs
- Add new meal services and/or food options during the school day for students experiencing homelessness, food insecurity, or special needs and accommodations
- Replace and reduce the district's use of plastic forks and spoons by purchasing reusable silverware

### **Create more time for professional educators to plan, collaborate and prepare**

Our educators, building leaders and classified staff are essential to creating a thriving learning experience for every student. We continue to align teaching and learning tools, practices, and expectations across every classroom, and are committed to providing opportunities for educators to learn professionally. Our adult learning offerings will focus on curriculum adoptions and our emerging instructional framework:

- A three-day summer teacher institute
- Three professional learning days built into the school calendar



- Professional cadres during staff meeting time for educators to collaboratively plan lessons for new curriculum and to evaluate student learning
- New opportunities to receive coaching and feedback in the classroom

### **Expanded Training on the Science of Reading / LETRS**

Approximately 250 elementary school educators will continue our Science of Reading / LETRS training, a foundational tool for improving reading proficiency.

### **Multi-Tiered Systems of Support (MTSS) and Social Emotional Learning (SEL)**

We value the importance of data to help match academic and social-emotional behavior resources to meet every student's needs. As we continue rolling out our MTSS and SEL supports to schools, we are continuing adult learning efforts for educators and school leaders across more than 45 schools. We plan to launch training on our new student conduct discipline policy and administrative directives that seek to eliminate disproportionate discipline for students of color and students with disabilities.

### **Support the capacity of school principals**

We will continue to support school administrators in having the knowledge and tools to effectively coach and support their teachers. They will continue to receive professional development in standards-aligned core curriculum, multi-tiered systems of support, as well as leadership development centered on racial equity, instructional coaching for teachers, and other standards-based leadership skills.

### **Provide learning opportunities for classified staff**

Para-educators and educational assistants are essential partners in classrooms. We are excited to increase access to multiple professional learning opportunities that build on their skills to support teaching and learning of new curriculum adoptions.

### **Continue providing racial equity professional development training**

We are committed to increasing opportunities for adults to explore, learn, reflect and grow in support of our racial equity and social justice goals. We continue to partner with the Center for Equity and Inclusion and Luna Jimenez Institute for Social Transformation, providing staff powerful learning opportunities aimed at cultivating a culture of racial equity and care.

## **Make progress on our community's top priorities**

In addition to becoming a world-class school district for learning, we continue to make significant progress to advance our community's priorities. These include:

### **Collaborating with Black community leaders and educators to make progress on the Center for Black Student Excellence**

Led by Black community leaders, education and youth development experts and educators, we will launch a racial equity centered design and planning process that informs both the academic 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.

### **Prioritizing the Success of Every Native American Student**

Led by Native American parents and educators, we will focus on elevating the Native American student experience:

- We continue to supplement dollars received from Federal Title VI - Indian Education Program to ensure students have access to direct support from Native American educators.
- We continue to invest in the expansion of the Native Montessori classroom at Faubion K-8 School, including additional seats, transportation, and cultural support.
- We expect to offer a robust Native-led and Native-centered summer programming developed with parents and PPS Native American staff.
- In alignment with SB13, we continue to embed Native American history across core subject areas in elementary, middle and high school.

### **Developing a Diverse, High-Quality, and Thriving Workforce**

We are committed to ensuring every PPS school is led by a school principal equipped to lead with equity and excellence. To do so, we must ensure we allocate resources and create a supportive culture that inspires them to do their jobs at the highest possible level. Leveraging a 5-year, \$8.2 million dollar grant from the Wallace Foundation, we are committed to supporting and accelerating our work towards that vision of a strong racial-equity-centered leadership pipeline. This includes:

- Developing our ability to design and provide appropriate, rigorous training for leaders, such as providing support for our Principal Supervisors and Principal Coaches
- Collaborating with our university partners to redesign principal preparation programs
- Transforming processes like hiring and leadership evaluation to support growth
- Ensuring our system is set up to sustain and elevate the role of our school principals

### **Continuing to update curriculum to reflect the importance of climate justice; making progress to reduce greenhouse gas emissions**

In response to the human-caused climate crisis and the direct harm being done by climate change, we continue to take climate action. We will begin auditing and assessing the district's footprint and making actionable plans in the key areas of green buildings, energy efficiency, waste reduction, sustainable transportation, student learning and leadership, and future career opportunities, in alignment with the newly adopted Board policy.

### **Making Meaningful Progress on our Strategic Plan, "Forward Together"**

While all of the strategic outcomes in *Forward Together* are critical to reaching our vision, we have identified nine foundational outcomes to focus on over the next year that are ambitious, yet feasible. Much of this focus and effort is already underway and is captured throughout this narrative. We are excited to create an organizational culture of racial equity that is characterized by respect, care, affirmation, and interconnectedness. We also recognize that our district has an ambitious agenda. In order to effectively manage multiple projects of varying scope and size, we will establish a project management office to support consistent, repeatable, standard methods for project planning, change management, and communication across the organization.

### **Building, renovating, and making safety improvements; Updating curriculum and technology**

We continue the work of improving the health and safety of our aging school buildings with new roofs and heating and air-conditioning systems, seismic retrofits, accessibility upgrades, and security upgrades. We continue investing in educational improvements by adopting new curriculum materials, improving Special Education learning environments, and updating school sites to accommodate changes in capacity. This year, we finally became a fully digitally enabled learning school district. Thanks to you, every PPS student grades three to twelve has a tech device to use at home.

We continue the construction of a modernized Benson High School, a new Multiple Pathways to Graduation building on the Benson campus, and master planning and design for the full modernization of Jefferson High School. We are also excited that the newly built Lincoln High School will open this Fall.

### **Resourcing Community Based and Charter Schools**

We continue our standing funding commitments to supporting our charter schools and community based organizations (CBOs) and ensuring our families have options that best meet their children's needs.

## Closing Thoughts

In 2019, our community established the vision of who we aspire to be. We outlined a portrait of the ways in which our graduates will enter the world confident, optimistic, and prepared for their future, and how we as educators, and the system as a whole, must support and nurture them.

This budget represents tangible steps we are taking toward this longer-term vision. We truly believe that every day, our classrooms should be places of wonder, concentration, “aha” moments, friendship and laughter, and so much more. We want students to have a sense of true community, and an excitement in creating their own future. Though we as educators are aware of the many challenges to transforming this large system, and of the fiscal constraints faced by public education systems, we also approach our work with optimism, creativity and the deeply held notion that we must—and we can—do our very best to meet these challenges. The students of Portland Public Schools deserve nothing less.

Lastly, I would again say that I have been awed by the many ways all of you—families, educators, community partners, and first and foremost our students—have weathered these last two years. You have continually met new obstacles with a willingness to embrace change and make the very best of difficult circumstances. Thank you for all you have done and know that I am excited to continue this journey with you. Forward Together.

Respectfully submitted,



**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 2022-23 budget. The narrative presents the budget in the context of the District's vision and emerging strategic plan. In addition, summary budget information, student enrollment history and projections, budget forecasts, and benchmark data are presented in tabular and graphic format. 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 2021-22 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 contains general information about the District and its budget, including the level of education provided, geographic area served, and the number of schools and students. Also included in this section are significant budget changes, financial policies, procedures and regulations, and 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.



# BUDGET CALENDAR



## Portland Public Schools Budget Calendar to Prepare the 2022-23 Budget

*Adopted October 12, 2021  
Amended April 19, 2022*

		Board Inform / Review	Board Action	
September 28, 2021	<b>School Board Meeting 6:00 PM</b> Board reviews draft 2022-23 Budget Calendar	✓		BESC
October 12, 2021	<b>School Board Meeting 6:00 PM</b> Board approves 2022-23 Budget Calendar		✓	BESC
October 26, 2021	<b>School Board Meeting 6:00 PM</b> Board appoints Community Budget Review Committee (CBRC) members		✓	BESC
November- 2021	<b>Community Engagement Events</b> School Finance 101 & Strategic Plan	✓	✓	BESC
March 15, 2022	<b>School Board Meeting 6:00 PM</b> <b>Work session with CBRC</b> Board reviews Strategic Plan and Multi-Year Business Plan	✓		BESC
April 3, 2022	<b>Publish 1<sup>st</sup> Notice of Budget Committee Meeting</b> <i>(5 to 30 days before the meeting)</i>			The Oregonian Web Site
April 10, 2022	<b>Publish 2<sup>nd</sup> Notice of Budget Committee Meeting</b> <i>(5 to 30 days before the meeting)</i>			The Oregonian Web Site
April 26, 2022*	<b>School Board Budget Meeting 6:00 PM</b> <b>*Not a Regularly Scheduled Board Meeting</b> <b>CBRC in attendance</b> <b>Proposed Budget:</b> Superintendent delivers 2022-23 Proposed Budget message and presentation	✓		BESC
May 4, 2022*	<b>School Board Budget Work Session 6:00 PM</b> <b>*Not a Regularly Scheduled Board Meeting</b> Board conducts public engagement session on Proposed Budget		✓	BESC
May 17, 2022*	<b>School Board Budget Work Session 6:00 PM</b> CBRC presents 2022-23 Proposed Budget Report to the Board <b>*Not a Regularly Scheduled Board Meeting</b>	✓		BESC
May 24, 2022	<b>School Board Meeting 6:00 PM</b> <b>Approved Budget:</b> Board as Budget Committee approves 2022-23 Proposed Budget		✓	BESC
June 5, 2022	<b>Publish Notice of Budget Hearing and Budget Summary</b>			The Oregonian Web Site
June 14, 2022	<b>TSCC Hearing 4:30 PM</b> TSCC certifies 2022-23 Approved Budget  <b>School Board Meeting 6:00 PM</b> <b>Adopted Budget:</b> Board conducts a public hearing, adopts budget, makes appropriations and imposes taxes	✓	✓	BESC
July 15, 2022	<b>Submit Tax Certification documentations</b> <i>File budget information with County Recorder and Designated Agencies</i>			

# DISTRICT GOALS AND OBJECTIVES

## Overview

Portland Public Schools, founded in 1851, is a pre-kindergarten through twelfth grade urban school district in Portland, Oregon. Serving approximately 45,000 students in 81 schools and numerous programs, PPS is one of the largest school districts in the Pacific Northwest.

## Visioning

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

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

Students at the Center

Honesty and Integrity

Respect

Creativity and Innovation

Grounded in the Spirit of Portland

Racial Equity and Social Justice

Excellence

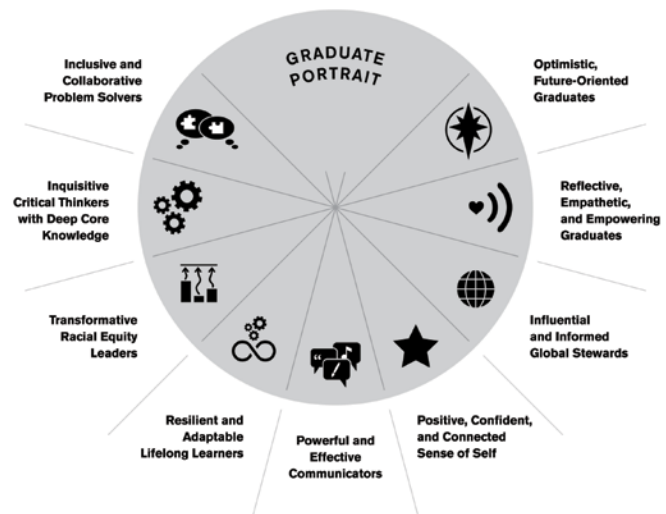
Relationships

Partnerships and Collaboration

Joyful Learning and Leadership

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

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





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

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

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

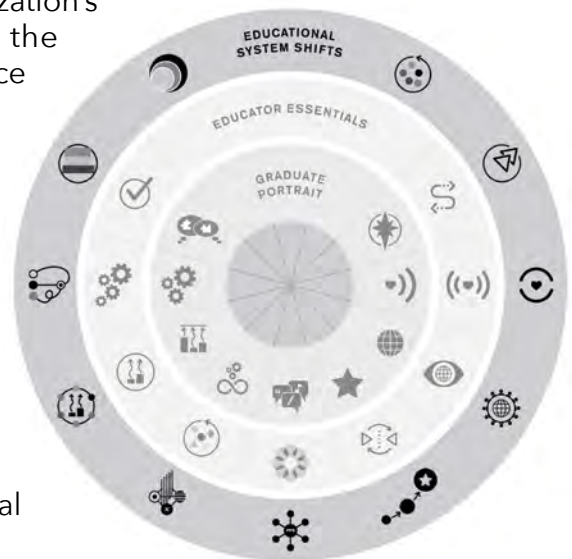
**The Educational System Shifts** are changes in the organization’s priorities and how it operates. They apply across the organization, from individual schools to the central-office department. They create conditions that support and encourage adults to model the **Educator Essentials** and the students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

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

### Theory of Action

The District has developed a theory of action:

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



## **Strategic Plan**

While the vision identifies the what and the why, the strategy that follows from the vision defines the how. **Four Strategic Themes** have been prioritized into a multi-year strategic plan that will lead to the District Goals and Strategies. The complete Strategic Plan is included in this budget document.

## **Finance Mission**

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

## **Budget Goal**

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. 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.



# DISTRICT STRATEGIC PLAN SUMMARY

## Forward Together

2021–2025 Strategic Plan for  
Racial Equity, Inclusion, and Excellence



**Portland Public Schools reimagined**—our vision—serves as our compass toward a shared “north star,” knitting together our community’s long-term aspirations for our graduates, educators, and the overall school system. *Forward Together: PPS’s 2021–2025 Strategic Plan for Racial Equity, Inclusion, and Excellence* is the first in a series of multi-year strategic plans for the district, outlining the important steps we’ll take on the road toward realizing our vision.

Thank you for your support and engagement as we roll up our sleeves to make our audacious strategic plan widely understood, relevant, and real, in order to ensure the success of everyone at Portland Public Schools.



# 1 Racial Equity and Social Justice

## The focus areas of the plan are organized under four main themes:

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 issues of race, racism and racial equity are important to the strategic plan as a whole—and they suffuse 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
- Reimagine Relationships and a Sense of Belonging
- Ensure Equitable Access to Facility Resources
- Cultivate a Culture of Racial Equity and Care
- Plan the Center for Black Student Excellence

# 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 every 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 every student, including those with disabilities, and expand resources for their physical and emotional safety. And we must make learning relatable and relevant for real-world contexts—for jobs, technology, and challenges of the future—for every student.

### Strategic Outcomes

- Develop an Integrated Instructional Framework
- Implement Multi-Tiered System of Supports
- Promote an Inclusive Mindset
- Design Learning Experiences that Promote Self-Directed, Future-Ready Learning
- Establish Systems and Structures for Inclusion
- Build the Advocacy Power of Students and Families of Students with Disabilities

# 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
- Advance Our Organizational Learning Culture and Practice

# 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 culture and approach to successfully manage our work, 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
- Embed System-Wide Data-Driven Continuous Improvement Practices
- Launch an Innovation Practice that Reimagines System Problem Solving
- Build a Collective Sense of Trust and Belonging
- Establish Exceptional Service Culture and Standards
- Cultivate and Promote Aligned Community Partnerships
- Establish a System-Wide Project Management Culture and Practice
- Implement a Proactive, Effective, and Creative Communication Practice
- Develop a Coherent System-Wide Community Engagement Approach



## Our Vision

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.

## Our Mission

We provide rigorous, high-quality academic learning experiences that are inclusive and joyful. We disrupt racial inequities to create vibrant environments for every student to demonstrate excellence.

## Our 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, realizes the Vision of the Graduate Portrait.

## Student-centered Indicators

### We will increase

- > Students who report increasing sense of belonging as measured by the Successful Schools Survey
- > Number of students on track for the Graduate Portrait milestones as expressed by the Graduate Portrait continuum

### We will reduce

- > Opportunity gaps for Black and Native students by increasing numbers of students prepared for 1st grade as measured by an appropriate set of early learning indicators, and by our progress on our Board Goals
- > Disproportionate identification of students in Special Education, especially our Black, Native, and English Learner students
- > Disproportionality in exclusionary discipline measures for our Black and Native students

### Students will

- > Report learning is more engaging and relevant for their future
- > Report their learning experiences support their understanding and attainment of the Graduate Portrait
- > Be able to self-assess growth on the Graduate Portrait, including an adapted Graduate Portrait for students with disabilities, using a developmentally appropriate continuum

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

- > Increases in number of educators of color who are hired and retained, and in educators of color reporting feeling a sense of belonging
- > The regular use of 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



# BUDGET OVERVIEW

## Background

Portland Public Schools is the largest school district in the state of Oregon. PPS serves approximately 45,000 students in pre-kindergarten through twelfth grade in 81 schools and numerous programs, including Online Learning Academy, Odyssey and ACCESS. 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 Local Option Levy and Gap Tax 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 support. PPS first passed a five-year local option levy in 2011 and it was renewed in 2014 for another five years. The Local Option Levy 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.

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. 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.

**Projected Outstanding Debt as of 6-30-2022:** \$1.70 billion

**Projected Outstanding Debt as of 6-30-2023:** \$1.55 billion

**Permanent Property Tax Rate:** \$5.2781 per \$1,000 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 2022-23, the budget process incorporated targeted community input, braiding the four overarching themes from our strategic plan, Forward Together, and best practices to lay the foundation for emerging from the pandemic stronger.

The District Staffing Team (DST), along with the Strategic Budget Team (SBT), which includes central office district leaders and principals from elementary, K-8, middle and high schools, reflected and advised in making budget decisions that best reflect our 1) Racial Equity and Social Justice (RESJ) lens, 2) strategic plan, and 3) long term sustainability in making budget recommendations.

Through a year-long process, the PPS community articulated a vision to re-Imagine 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 DST and SBT which convened to prepare recommendations on the budget. The teams underscored the pandemic's effect on our student community and guided investments that reinforce District strategies and fiscally sustainable decisions that are aligned with 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 2022-23 program delivery planning work completed by the SBT.

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

### ***The Strategic Framework's Four Themes***

The District focus is described in our strategic plan, Forward Together. Our strategic plan 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. Our strategic plan is organized under four main themes:

- Racial Equity and Social Justice
- Inclusive and Differentiated Learning for Every Child
- Professional Excellence and Support
- Embracing Change

### ***The Student Success Act (SSA) - HB 3427***

In 2020-21 the state of the 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.

PPS expects to receive about \$38 million from Student Investment Account funding for the 2022-23 school year. This investment will allow PPS the opportunity to accelerate our ability to actualize PPS re-Imagined.

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

***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 facilities modernization, security improvements, Americans with Disabilities Act (ADA) upgrades, technology and curriculum work outlined in the 2020 bond authorization. The District plans to sell bonds in the 2022-23 fiscal year and once those plans are finalized, the district will adhere to Oregon Local Budget Law and district policies to republish budget information.

***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 Budget Award from the Association of School Business Officials International for the 2021-22 budget for providing:

- A comprehensive and quality document, including a wealth of graphic and narrative information
- Material relevant to the community while serving as a helpful reference resource for all stakeholders

### **Budget Overview**

This year's budget will be the final year of 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, \$893 million SIA and \$314.5 million High School Success.

PPS is proposing a budget of \$1.88 billion for 2022-23 and is using all available resources to meet the board goals and priorities set forth by PPS leadership.

The 2022-23 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 2022-23 is based on the following assumptions:

- The District Average Daily Membership Weighted (ADMw) is projected to be 53,244.
- 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 second year being \$243 million.
- The estimated overall property tax and local option revenue to be collected by the District during 2022-23 is approximately \$569.4 million and is based upon an approximate 5% growth factor for property taxes, an approximate 5% for local option and an estimated 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 \$100 million on July 1, 2022.



- The Multnomah Education Service District (MESD) pass through or “Transit” dollars anticipated for 2022-23 is \$7.5 million. It is based upon changes to the service plan selection and will be refined not only through the budget process, but throughout the year, dependent on student needs and available funding.
- Funding from the passage of the three rounds of Federal COVID stimulus funding, including the American Rescue Plan Act, provided PPS and its partners an estimated \$115 million in funding via the Elementary and Secondary School Emergency Relief (commonly known as ESSER I, II and III). The District is projecting approximately \$75 million in remaining funds to deploy in July 2022 through September 2024 from ESSER II and ESSER III (having spent down ESSER I). Initial expenditures supported by ESSER funding may be eligible for Federal Emergency Management Agency (FEMA) reimbursement. There are outstanding reimbursement claims of approximately \$11 million with FEMA. There is currently no timetable for a reimbursement decision and therefore the approximately \$11 million is not included as part of the available resources for 2022-23.

### **Expenses**

The District’s 2022-23 plans are based on a number of projected expenditures with labor costs being 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
- Unforeseen expenses, inclusive of needs related to the COVID-19 pandemic

The proposed expenditures for 2022-23 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 0.01%, weighting Tier 1/2 and OPSRP employees, down from 4.04% in 2021-22. This significantly lower rate is due to the PERS side account.
  - ▶ The PERS Unfunded Actuarial Liability (UAL) requires a fringe rate of 15.56% applied to PERS eligible payroll, up from 12.14% in 2021-22.
- Other employer labor costs are based on the assumption of the group health insurance negotiated amount and the following: 7.65% FICA, 0.70% Workers’ Compensation, 0.18% Other Employer Benefits, 0.76% Retiree Health Insurance, 0.18% Early Retirement, a self-funded unemployment rate of 0.07%, and a Paid Family Medical Leave (PFML) rate of 0.20%.

## Revenue Factors

Portland Public Schools	2018-19	2019-20	2020-21	2021-22	2022-23
Real Market Value (in Billions)	\$131.74	\$134.59	\$140.25	\$147.26	\$152.42
Total Net Assessed Value (in Billions)	\$51.11	\$53.70	\$56.04	\$57.28	\$62.60
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 GO Bonds	\$2.49	\$2.41	\$2.44	\$2.33	\$2.50
Total Property Tax Rate	\$9.76	\$9.67	\$9.67	\$9.60	\$9.77
Less Measure 5 Adjustments	\$18,829,623	\$20,910,923	\$22,989,685	\$24,819,007*	\$23,000,000*
Average Daily Enrollment - ADMr	48,439	48,338	46,649	45,354	44,582**
Weighted Enrollment - ADMw	57,616	57,825	55,904	54,241	53,244**
Weighted Enrollment - ADMw Extended	57,616	57,825	57,825	55,904	54,241**

\* Projected

\*\*Latest estimates from ODE website and from 21/22 Tax Supervising and Conservation Commission information

# DEBT DETAIL SCHEDULES

## Bonded and Other Debt (In Thousands)

Issue Date	Series	Original Issue	Outstanding at June 30,2022	2022-23 Principal Payments	2022-23 Interest Payments
<b>General Obligation Bonds</b>					
May 1, 2013	2013B	68,575	3,160	3,160	158
April 30, 2015	2015B	244,700	110,410	6,340	4,496
August 10, 2017	2017B	241,890	175,380	2,650	5,977
April 14, 2020	2020	441,320	344,765	36,945	15,800
Dec 30,2020	2020B	365,465	325,225	57,970	9,816
Dec 30,2020	2020C	53,965	52,520	905	836
			1,011,460	107,970	37,083
<b>Limited Tax Pension Obligation Bonds</b>					
October 31, 2002	2002B	156,580	126,680	17,945	7,020
April 30, 2003	2003A	124,800	7,536	7,536	18,679
April 30, 2003	2003B	156,370	156,370	-	8,862
July 15, 2021	2021	399,390	388,600	12,815	7,588
			679,186	38,296	42,149
<b>Full Faith &amp; Credit Ogligations</b>					
Jul-10	2010 Recovery Zone	11,000	608	608	15
4-Aug-16	2016 Qualified Zone	4,000	3,000	200	-
9-Nov-16	2016 FF&C Taxable	5,048	3,613	315	103
			7,221	1,123	118
<b>Total</b>			<b>1,697,867</b>	<b>147,389</b>	<b>79,350</b>

## Long Term Debt (In Thousands)

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
<b>Principal:</b>											
2023	38,296	608	200	315	3,160	6,340	2,650	36,945	57,970	905	147,389
2024	62,240	-	200	325	-	6,980	2,985	40,430	-	4,070	117,230
2025	68,320	-	200	335	-	7,665	3,345	44,140	-	4,295	128,300
2026	76,755	-	200	345	-	8,390	3,305	26,630	-	4,535	120,160
2027	83,940	-	200	355	-	9,165	3,780	29,010	-	4,780	131,230
2028-2032	131,900	-	1,000	1,938	-	57,735	26,705	95,675	28,530	27,645	371,128
2033-2037	134,220	-	1,000	-	-	14,135	42,235	71,935	63,355	6,290	333,170
2038-2042	83,515	-	-	-	-	-	60,230	-	86,855	-	230,600
2043-2047	-	-	-	-	-	-	30,145	-	88,515	-	118,660
<b>Principal Total</b>	<b>\$ 679,186</b>	<b>\$ 608</b>	<b>\$ 3,000</b>	<b>\$ 3,613</b>	<b>\$ 3,160</b>	<b>\$ 110,410</b>	<b>\$ 175,380</b>	<b>\$ 344,765</b>	<b>\$ 325,225</b>	<b>\$ 52,520</b>	<b>\$ 1,697,867</b>
<b>Interest:</b>											
2023	42,148	15	-	103	158	4,496	5,977	15,800	9,816	836	79,349
2024	22,440	-	-	94	-	4,179	5,845	13,952	6,918	818	54,246
2025	19,626	-	-	84	-	3,830	5,695	11,931	6,918	737	48,821
2026	16,447	-	-	74	-	3,446	5,528	9,724	6,918	651	42,788
2027	12,818	-	-	63	-	3,027	5,363	8,392	6,917	560	37,140
2028-2032	33,577	-	-	148	-	8,951	24,218	21,858	33,170	1,553	123,475
2033-2037	19,878	-	-	-	-	424	19,003	6,808	24,569	91	70,773
2038-2042	3,750	-	-	-	-	-	11,394	-	15,137	-	30,281
2043-2047	-	-	-	-	-	-	1,600	-	4,657	-	6,257
<b>Interest Total</b>	<b>\$ 170,684</b>	<b>\$ 15</b>	<b>\$ -</b>	<b>\$ 566</b>	<b>\$ 158</b>	<b>\$ 28,353</b>	<b>\$ 84,623</b>	<b>\$ 88,465</b>	<b>\$ 115,020</b>	<b>\$ 5,246</b>	<b>\$ 493,130</b>
<b>Total Debt Service</b>	<b>\$ 849,870</b>	<b>\$ 623</b>	<b>\$ 3,000</b>	<b>\$ 4,179</b>	<b>\$ 3,318</b>	<b>\$ 138,763</b>	<b>\$ 260,003</b>	<b>\$ 433,230</b>	<b>\$ 440,245</b>	<b>\$ 57,766</b>	<b>\$ 2,190,997</b>

### Payments by Debt Service Fund, FY 2022/23

	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	80,444										80,444
Fund 321		623									623
Fund 322			200								200
Fund 323				418							418
Fund 350					3,318	10,836	8,627	52,745	67,786	1,741	145,053
<b>Total</b>	<b>\$ 80,444</b>	<b>\$ 623</b>	<b>\$ 200</b>	<b>\$ 418</b>	<b>\$ 3,318</b>	<b>\$ 10,836</b>	<b>\$ 8,627</b>	<b>\$ 52,745</b>	<b>\$ 67,786</b>	<b>\$ 1,741</b>	<b>\$ 226,738</b>

## 2022-23 BUDGET

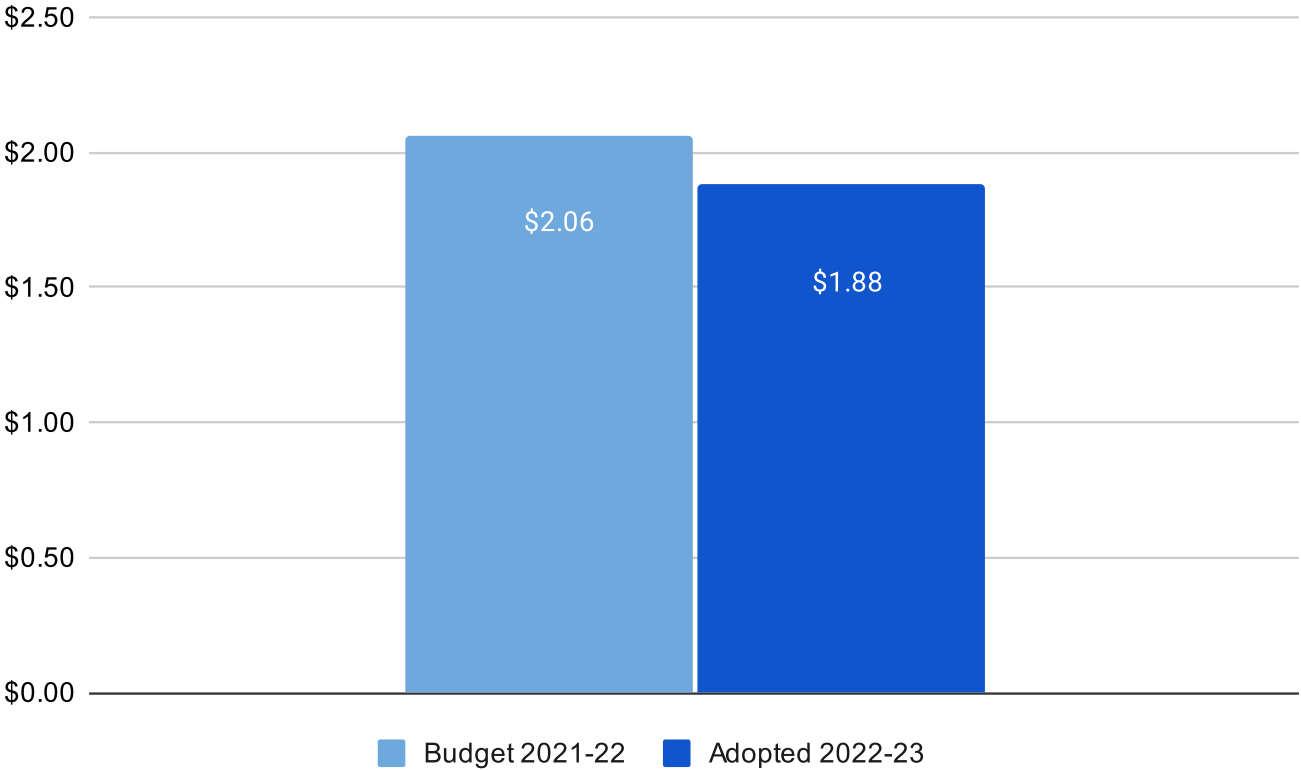
The budget presented in this document represents the financial plan for PPS. It is balanced and contains estimates of the revenues and expenditures needed to support the program offerings of the District for a single year. In total it demonstrates the District's strategies and operational requirements to serve PPS students during the 2022-23 school year.

Due to the time restriction between developing the 2022-23 Budget and the approval by the Board of Education of an amendment for the 2021-22 budget, all comparisons are between the 2022-23 Budget and the 2021-22 Adopted Budget. For informational purposes, the 2021-22 amended budget, approved via Board Resolution No. 6437, included the below major components which resulted in an increase of \$457.1 million to the 2021-22 Adopted Budget which are not reflected in other parts of the 2022-23 Budget Book:

- \$404.7 million General Fund - Beginning Fund balance and Appropriation adjustments
  - ▶ Recognize resources to true up the audited beginning fund balance and recognize PERS Bond refunding
  - ▶ Adjust appropriation levels to more accurately reflect updated spending, including PERS issuance that took place in August 2021, an increase in the Community Based Organizations' (CBOs) Net Operating Expense allocation from 80% to 90%, allocation of funding to support the non-bond compensable work, as well as supporting the work to rebrand two high schools.
- \$11.4 million Special Revenue Fund - Beginning Fund balance and Appropriation adjustments
  - ▶ Recognize reduction in the beginning fund balance to align with audited financials, additional resources include but are not limited to Student Investment Account (SIA), Elementary and Secondary School Emergency Relief Funds (ESSER), and other additional grants received.
  - ▶ Adjust appropriations from additional State and Federal sources to align with the current spending plan.
- \$18.6 million Debt Service Fund - Beginning Fund balance and Appropriation adjustments
  - ▶ Recognize resources and appropriation levels to include the PERS Bond refunding that took place in August 2021.
- \$21.8 million Capital Projects Fund - Beginning Fund balance and Appropriation adjustments
  - ▶ Recognize resources to true up the audited beginning fund balances.
  - ▶ Adjust appropriation levels to more accurately reflect the updated spending plan for the current year.
- \$0.7 million Internal Service Contingency Fund - Beginning Fund balance and Appropriation adjustments from risk management
  - ▶ Adjust resources and appropriation levels to align with audited beginning fund balance.

The total combined budget, including all funds, decreased 8.5% or about \$175.2 million, from \$2.06 billion in 2021-22 to \$1.88 billion in 2022-23, including a contingency of \$56 million and an ending fund balance of \$46.5 million.

# Combined Budget (All Funds) *in billions*



## Total Resources

Total resources in the 2022-23 budget include federal, state, intermediate and local sources as well as long-term debt receipts, interfund transfers, and beginning fund balance. The proposed revenue in 2022-23 for all funds is \$1.88 billion and represents a decrease of \$175.1 million from the 2021-22 budget.

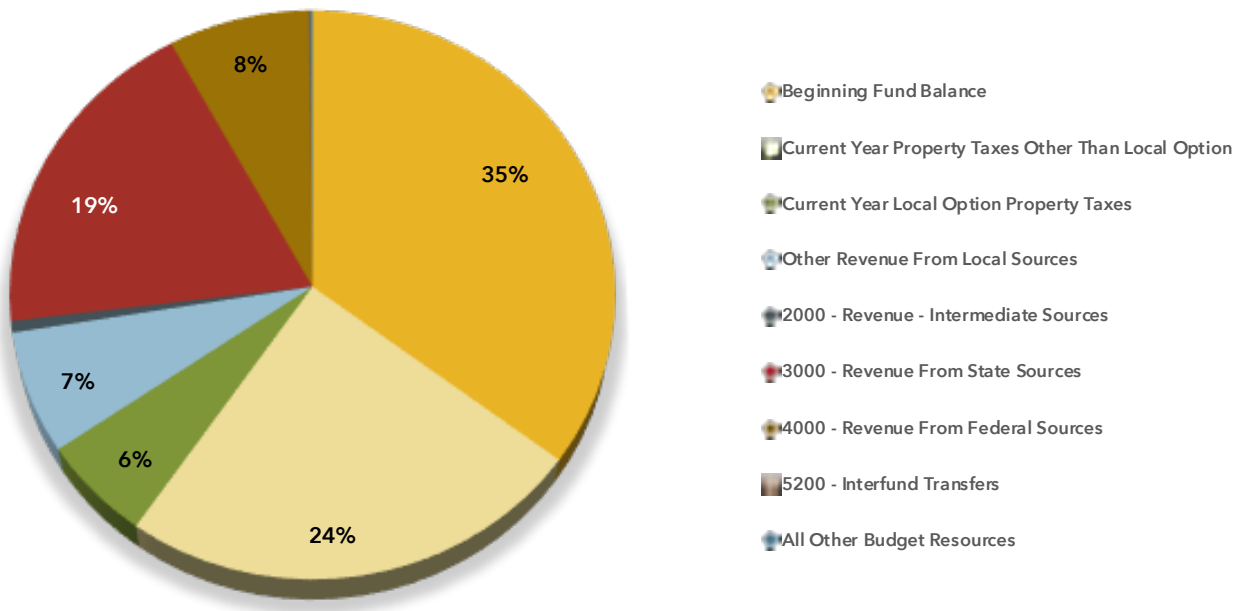
The Beginning Fund Balance, including Capital Projects Funds, represents the largest resource for the District at \$663.3 million, or 35.2% of the District's total resources. Local Sources (property taxes) contribute the second largest portion of resources for all funds with \$459.8 million or 24.4% followed by State Sources as the third largest revenue contributor with \$357.3 million or 19.0%.

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

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Beginning Fund Balance	558,757	427,192	782,952	887,226	651,219	663,328	663,327
Current Year Property Taxes Other Than Local Option	380,694	393,651	411,749	432,813	463,874	463,874	459,819
Current Year Local Option Property Taxes	94,272	97,372	100,955	104,279	109,951	109,951	109,951
Other Revenue From Local Sources	125,230	107,023	90,886	104,835	129,138	130,738	130,738
2000 - Revenue - Intermediate Sources	13,604	14,038	15,185	12,762	12,231	12,231	12,231
3000 - Revenue From State Sources	263,840	308,190	311,531	347,406	351,533	357,333	357,333
4000 - Revenue From Federal Sources	48,454	54,143	66,589	166,285	145,587	145,587	145,587
Bond Proceeds & Premiums	-	-	55,596	-	-	-	-
5200 - Interfund Transfers	6,125	1,931	2,466	1,754	1,923	1,923	1,923
All Other Budget Resources	70	520,039	395,191	1,050	3,350	2,350	2,350
<b>TOTAL RESOURCES</b>	<b>1,491,046</b>	<b>1,923,579</b>	<b>2,233,098</b>	<b>2,058,410</b>	<b>1,868,806</b>	<b>1,887,316</b>	<b>1,883,261</b>

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

### Percent of Resources by Major Object - All Funds



## Total Requirements

The 2022-23 proposed budget expenditures for all funds represent a \$175.1 million decrease as compared to the 2021-22 adopted budget. In accordance with Oregon Budget Law and District policy, future bond sales will be appropriately recorded.

Expenditures are categorized by major function and major object.

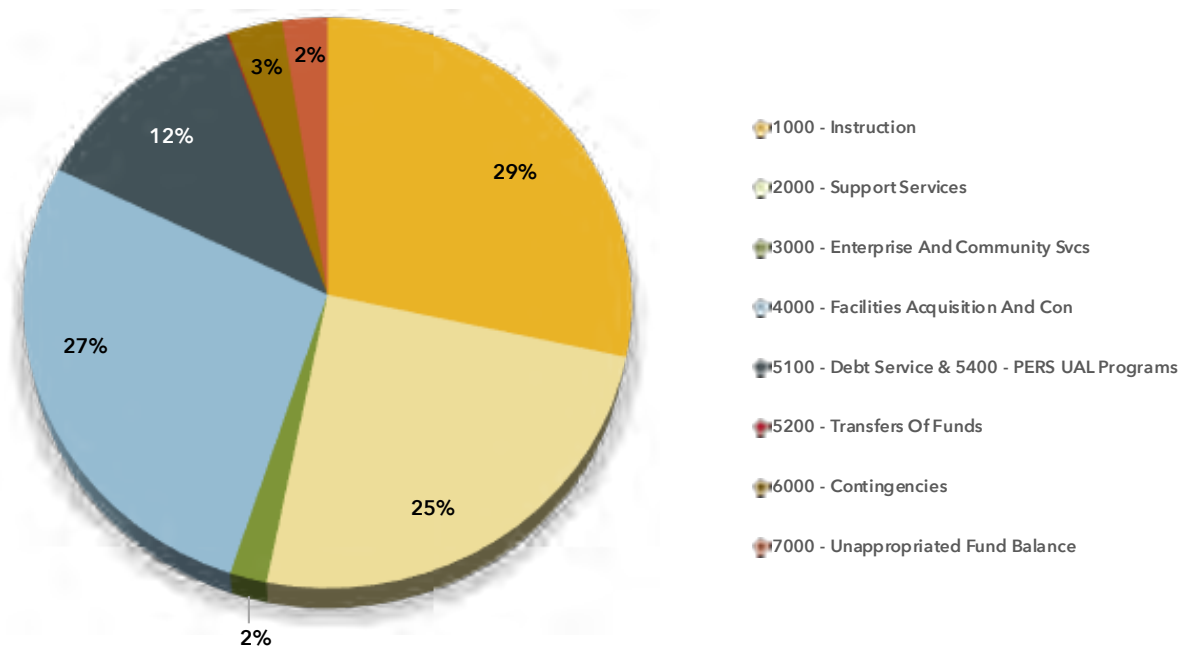
- Major function** includes instruction, support services, enterprise and community services, facility acquisition and construction, debts, transfers out, contingency and ending fund balance. Instruction is the largest budget category at \$536.6 million or 28.5% of all funds. Facilities Acquisition and Construction is the second largest budget category at \$514.1 million or 27.3%. Support Services is the third largest budget category at \$463.8 million or 24.6% of all funds.

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

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
1000 - Instruction	394,078	408,759	417,111	507,966	3,479.27	523,921	536,615	536,615	3,703.25
2000 - Support Services	302,212	322,815	348,539	425,257	2,488.88	456,149	463,766	463,766	2,536.85
3000 - Enterprise And Community Svcs	22,831	21,937	23,914	57,046	204.00	36,048	36,048	36,048	240.83
4000 - Facilities Acquisition And Con	164,764	207,451	287,539	438,086	39.55	513,203	514,051	514,051	48.80
5100 - Debt Service & 5400 - PERS UAL Programs	173,842	177,734	246,806	201,532	-	227,723	228,298	228,298	-
5200 - Transfers Of Funds	6,125	1,931	2,466	1,754	-	1,923	1,923	1,923	-
6000 - Contingencies	-	-	-	61,586	-	59,248	56,024	56,024	-
7000 - Unappropriated Fund Balance	427,192	782,952	906,725	365,183	-	50,591	50,591	46,536	-
<b>TOTAL REQUIREMENTS</b>	<b>1,491,046</b>	<b>1,923,579</b>	<b>2,233,100</b>	<b>2,058,410</b>	<b>6,211.70</b>	<b>1,868,806</b>	<b>1,887,316</b>	<b>1,883,261</b>	<b>6,529.74</b>

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

### Percent of Requirements by Major Function - All Funds





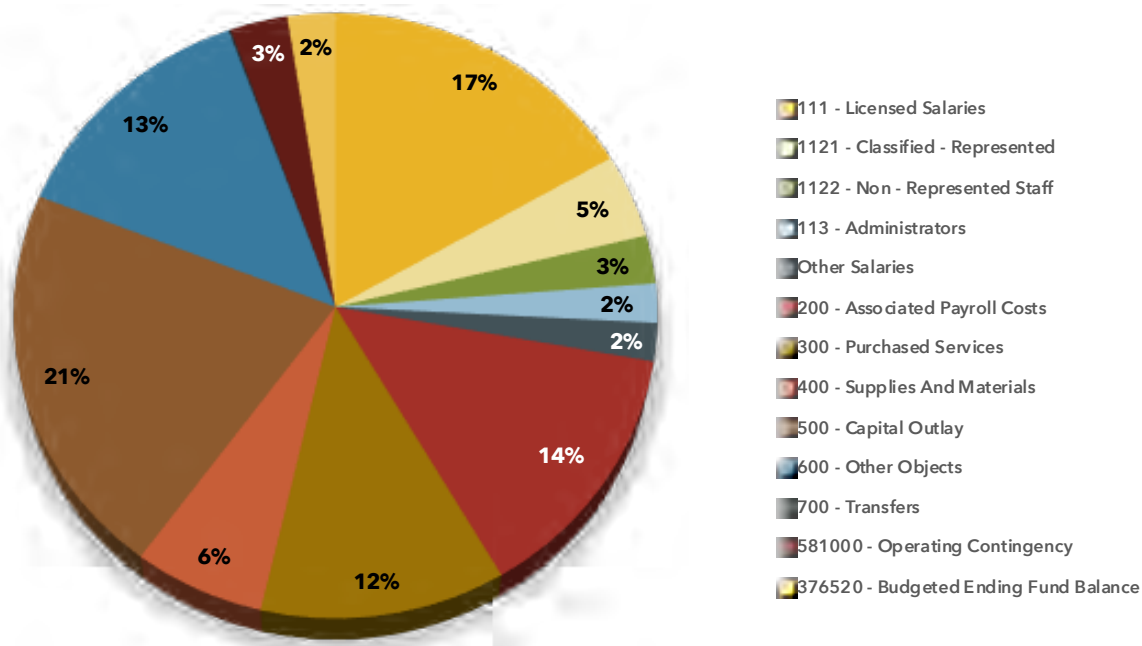
- **Major object** includes salaries, payroll benefits, purchased services, supplies and materials, capital outlay, other objects, transfers and reserves. Salaries and associated payroll costs represent the largest budget category at \$783.7 million or 41.6% of all funds.

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

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
111 - Licensed Salaries	243,932	247,318	271,439	285,529	3,549.58	311,518	314,299	314,299	3,761.52
1121 - Classified - Represented	58,707	64,235	65,467	76,182	1,894.87	81,784	84,593	84,593	1,975.21
1122 - Non - Represented Staff	30,172	33,652	36,375	43,930	490.75	48,494	48,494	48,494	519.26
113 - Administrators	28,152	31,316	33,539	37,363	276.50	39,323	39,323	39,323	273.75
Other Salaries	27,845	26,811	22,434	34,824	-	36,453	38,398	38,398	-
200 - Associated Payroll Costs	180,305	200,639	219,461	231,687	-	254,006	258,620	258,620	-
300 - Purchased Services	131,026	127,945	122,468	267,857	-	225,295	226,229	226,229	-
400 - Supplies And Materials	42,640	39,284	48,953	55,976	-	120,237	121,356	121,356	-
500 - Capital Outlay	127,641	169,339	234,584	368,169	-	391,657	394,311	394,311	-
600 - Other Objects	187,234	198,159	269,188	228,370	-	248,278	253,157	253,157	-
700 - Transfers	6,199	1,931	2,466	1,754	-	1,923	1,923	1,923	-
581000 - Operating Contingency	-	-	-	61,586	-	59,247	56,024	56,024	-
376520 - Budgeted Ending Fund Balance	427,192	782,952	906,725	365,183	-	50,591	50,591	46,536	-
<b>TOTAL REQUIREMENTS</b>	<b>1,491,046</b>	<b>1,923,579</b>	<b>2,233,100</b>	<b>2,058,410</b>	<b>6,211.70</b>	<b>1,868,806</b>	<b>1,887,316</b>	<b>1,883,261</b>	<b>6,529.74</b>

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

### Percent of Requirements by Major Object - All Funds



# 3-YEAR FORECAST - ALL FUNDS

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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
BEGINNING FUND BALANCE	663,328	146,480	427,170	387,568
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	459,819	475,912	492,569	509,809
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	109,951	113,799	117,782	117,782
OTHER REVENUE FROM LOCAL SOURCES	130,738	138,191	143,030	148,033
2000 - REVENUE - INTERMEDIATE SOURCES	12,231	12,525	12,963	13,417
3000 - REVENUE FROM STATE SOURCES	357,333	369,823	382,748	396,127
4000 - REVENUE FROM FEDERAL SOURCES	145,587	62,702	64,897	67,169
5200 - INTERFUND TRANSFERS	1,923	1,334	1,359	1,384
ALL OTHER BUDGET RESOURCES	2,350	443,432	2,517	2,605
<b>Total Resources</b>	<b>1,883,261</b>	<b>1,764,198</b>	<b>1,645,035</b>	<b>1,643,894</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
111 - LICENSED SALARIES	314,299	298,473	308,919	319,731
1121 - CLASSIFIED - REPRESENTED	84,593	81,852	84,717	87,682
1122 - NON-REPRESENTED STAFF	48,494	44,804	46,372	47,995
113 - ADMINISTRATORS	39,323	38,828	40,187	41,593
OTHER SALARIES	38,398	36,448	37,723	39,044
200 - ASSOCIATED PAYROLL COSTS	258,620	247,863	256,538	265,517
300 - PURCHASED SERVICES	226,229	151,865	141,041	138,025
400 - SUPPLIES AND MATERIALS	121,356	71,418	58,820	53,199
500 - CAPITAL OUTLAY	394,311	219,904	133,497	92,938
600 - OTHER OBJECTS	253,157	195,829	199,163	186,510
700 - TRANSFERS	1,923	1,328	1,353	1,378
581000 - OPERATING CONTINGENCY	56,024	66,209	81,400	309,593
376520 - BUDGETED ENDING FUND BALANCE	46,563	309,379	255,307	60,691
<b>Total Requirements</b>	<b>1,883,261</b>	<b>1,764,198</b>	<b>1,645,035</b>	<b>1,643,894</b>

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

## 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 2021-22 to 2022-23, total budgeted contingency will decrease by 9% from \$61.6 million to \$56.0 million. 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.

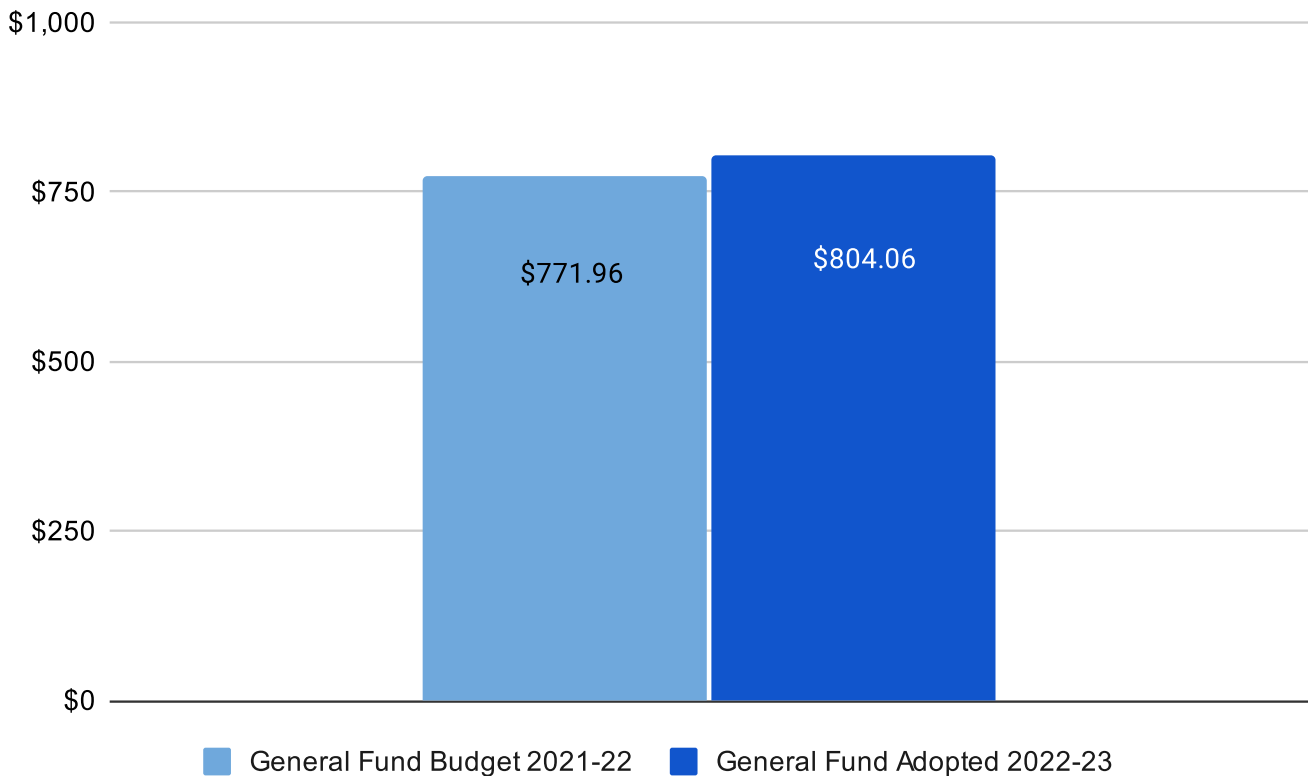
Ending Fund Balance is an estimate of funds needed to maintain operations of the District from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Total budgeted ending fund balance will decrease from \$365.2 million in 2021-22 to \$46.5 million in 2022-23 mainly due to the spending down of capital bonds.

## The General Fund Budget

### General Fund

The General Fund Budget increased by 4.2%, or \$32.1 million from almost \$772.0 million in 2021-22 to \$804.1 million in 2022-23, including a contingency of \$50.8 million.

**General Fund Budget**  
*in millions*

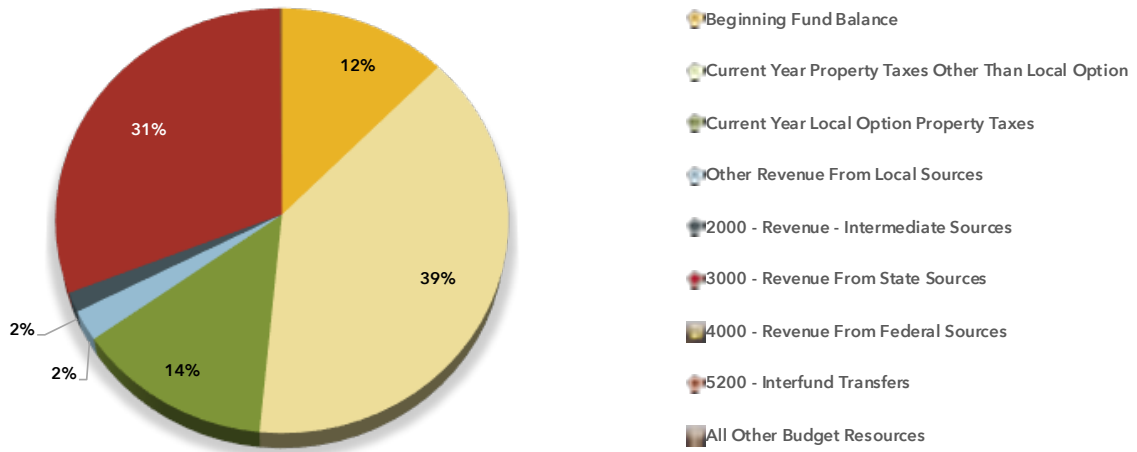


**General Fund Resources**

In 2022-23, the proposed resources for the General Fund total \$804.1 million, an increase of \$32.1 million, compared to the 2021-22 budget.

The 2022-23 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 \$314.4 million or 39.1%, State Sources totaling more than \$247.4 million or 30.8%, and Local Option Property Taxes totaling almost \$110.0 million, or 13.7% of all sources.

**Percent of Resources by Major Object - General Funds**



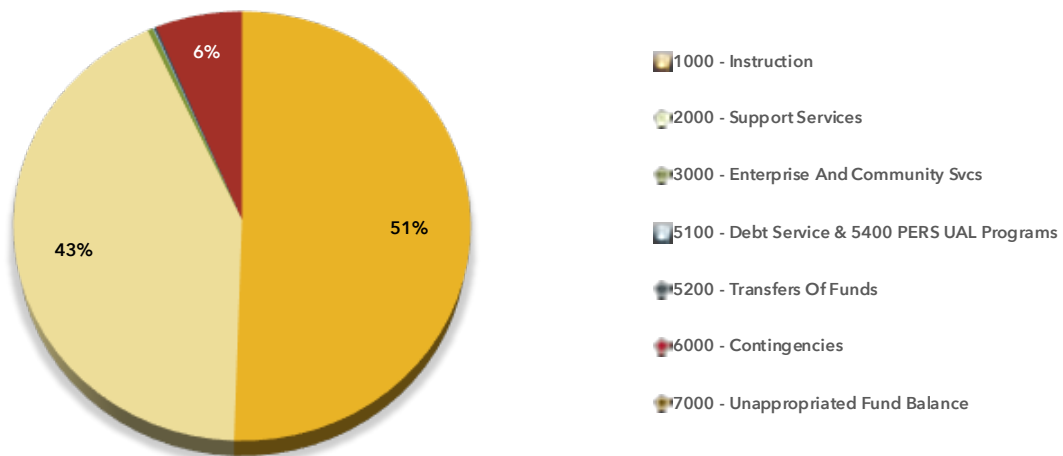
**General Fund Requirements**

The 2022-23 proposed requirements for General Fund increased by \$32.1 million, or 4.2%, compared to the 2021-22 budget.

Expenditures are categorized by major function and major object.

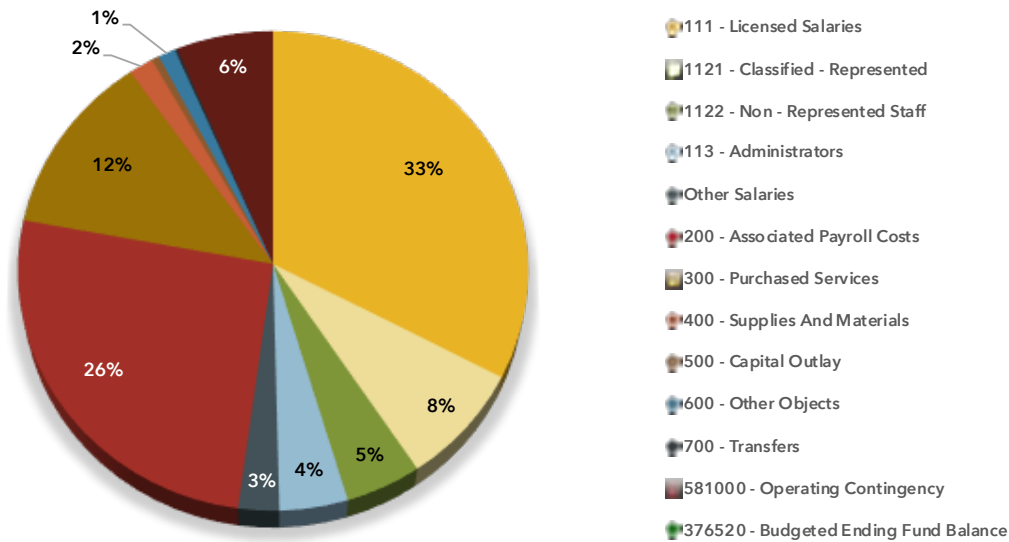
- **Major function** includes classroom instruction, support services, enterprise and community services, facility acquisition and construction, debts, transfers out, contingency and ending fund balance. Classroom instruction is the largest budget category at \$406.3 million or 50.5% of the General Fund. Support Services is the second largest budget category at almost \$341.8 million or 42.5% of the General Fund.

**Percent of Requirements by Major Function - General Funds**



- **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 almost \$626.6 million, or 77.9% of the General Fund.

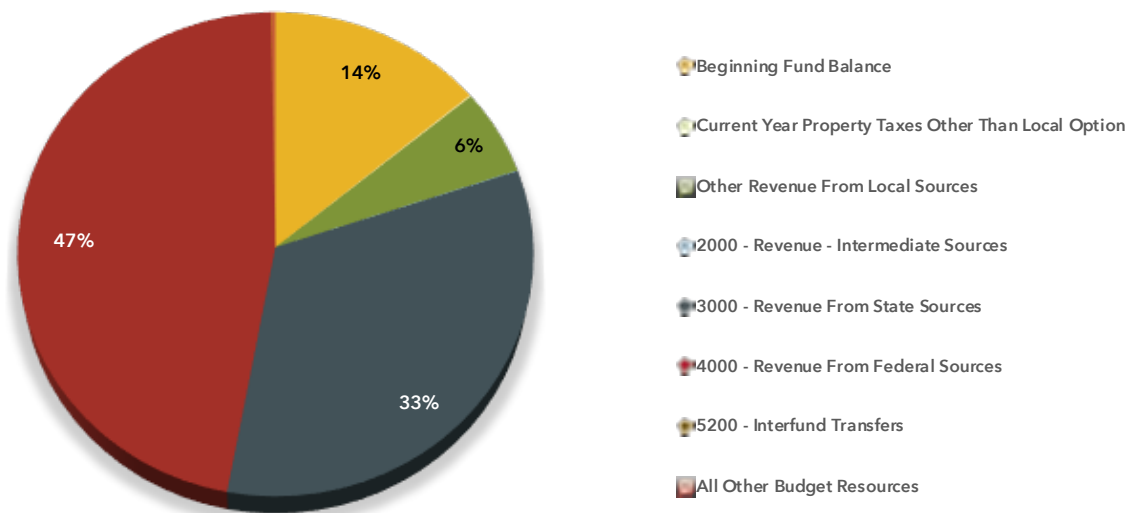
### Percent of Requirements by Major Object - General Funds



### Special Revenue Fund

The budget reflects projected 2022-23 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 increase by \$8.1 million or 2.7% in 2022-23 from 2021-22. This includes remaining resources from the spend down of one-time federal grants such as Elementary and Secondary School Emergency Relief Funds (ESSER), which represents a \$20.7 million decrease in ESSER funds.

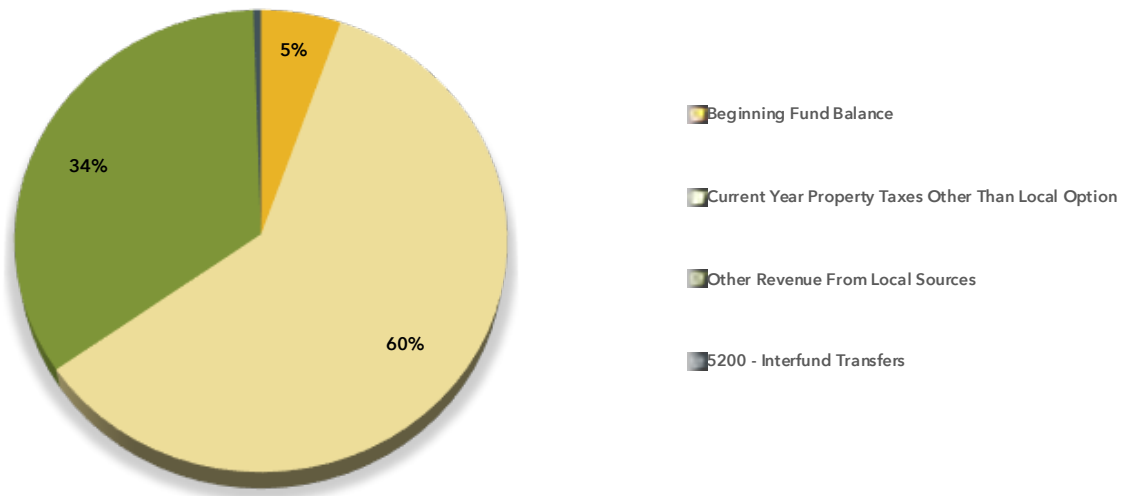
### Percent of Resources by Major Object - 200 - Special Revenue Funds



## Debt Service Fund

The growth of the Debt Service Fund by 14.9% is partly 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 almost \$211.0 million in 2021-22 to \$242.4 million in 2022-23. These resources will be used to pay down principal and interest on current debt.

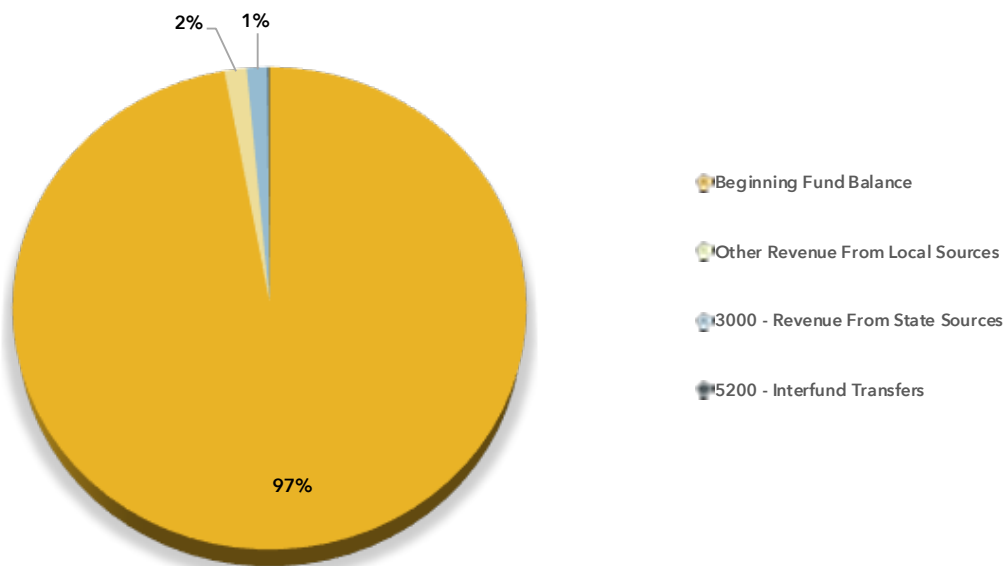
**Percent of Resources by Major Object - 300 - Debt Service Funds**



## Capital Projects Fund

The Capital Projects Fund is expected to decrease by 32.3%, or \$246.9 million from 2021-22 to 2022-23. This decrease is due to the spending down of funds to support projects. As construction projects develop, future bond sales will be appropriately recorded in accordance with Oregon Budget Law and District policy.

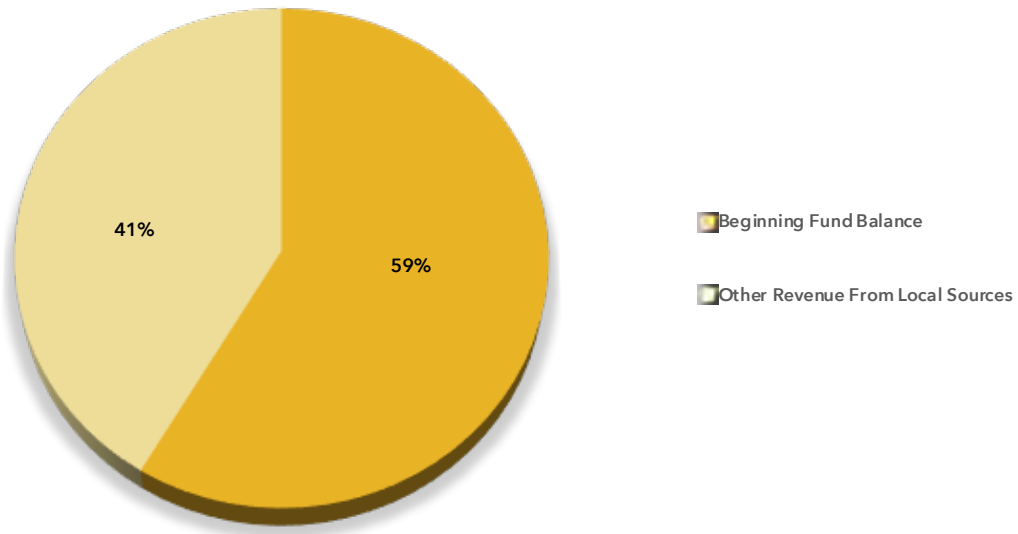
**Percent of Resources by Major Object - 400 - Capital Projects Funds**



## Internal Service Fund

Resources in the Internal Service Fund increased slightly by 0.9% to \$8.6 million in 2022-23 from 2021-22. 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.

### Percent of Resources by Major Object - 600 - Internal Service Funds



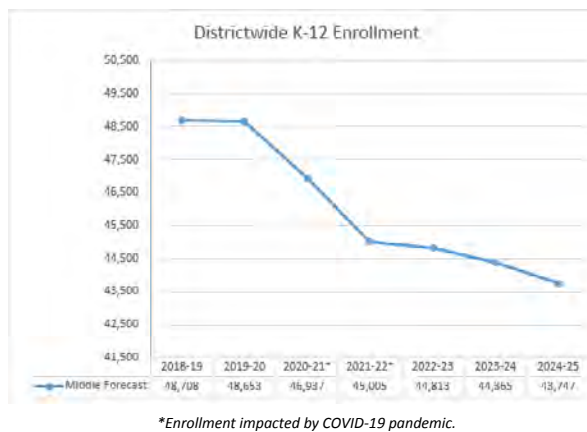
# STATE SCHOOL FUND GRANTS AND PROPERTY TAX REVENUES

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<sub>r</sub>) and average daily membership, weighted (ADM<sub>w</sub>). The ADM<sub>r</sub> number represents the average number of students enrolled in Portland Public Schools on a daily basis. The ADM<sub>w</sub> 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-19 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 for 2021-22 (not shown in the chart), in an effort to lessen impacts to K-8 staffing for 2021-22. Any loss in General Fund revenue would be offset by ESSER funding. Enrollment losses have

been corrected in the 2022-23 and future projections, since students did not return in the fall of 2021 as predicted and we saw additional losses in enrollment.

## 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%. If 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

Beginning in 2019-20, in an effort to transform school and student achievement, differentiated levels of supports and resources were allocated to the schools with the greatest needs. Schools with a Title I, Comprehensive School Improvement (CSI), and Targeted School Improvement (TSI) designation are considered those with the highest needs. CSI and TSI are federally required designations under the Every Student Succeeds Act (ESSA).

School staffing for 2021-22 was based on projected October 2021 enrollment, which typically uses the actual October 2020 enrollment as the base. Since the COVID-19 pandemic had a significant impact on the October 2020 enrollment, the large enrollment losses were ignored in the School and District projections, in an effort to lessen impacts to K-8 staffing.

For 2022-23, the large enrollment losses in grades K-8, particularly K-5, have been incorporated into the October 2022 projections, which is the main basis for school staffing allocations. The main priorities for the 2022-23 school staffing are to continue previous targeted investments, improve class sizes in K-8 and reduce the impact on schools seeing large K-5 enrollment losses by utilizing all funds available, including the General Fund and the Student Investment Account (SIA) and Elementary and Secondary School Emergency Relief Fund (ESSER) grant funds.

### **English Language Development (ELD) Staffing**

Beginning with the 2022-23 staffing, PPS has increased investments in English Language Development (ELD) services. ELD licensed and classified FTE is allocated based on weighting students based on proficiency levels. This change was made to allocate FTE to students based on need for ELD services. For example, PISA students are high school newcomers to the United States; Emerging students have lower levels of proficiency and require more support in comparison to a student who is identified as progressing. In the past, calculations were based on the number of students and kindergarten students at Immersion schools were not included in those counts. All ELD students are now included in the weighting and calculations. Over 10 additional FTE have been allocated to ELD staff as compared to the 2021-22 school year.

School FTE allocations are based on the most current English Language Proficiency Assessment (ELPA) or the ELPA Screener scores, if no ELPA test has been taken, for each student slated to attend the school in the next year. Due to a statewide change in the ELPA Screener in 2019-20, more students were identified as English Language Learners across the state. Additionally, due to the COVID pandemic, students did not take the ELPA test in 2020-21 and 2021-22. School FTE allocations will be reviewed and adjusted, as needed, after the ELPA scores are received in late spring of 2022.

The weighting provides FTE for ELD staff as well as additional FTE to support ELD students across the day.

### **Special Education (SPED) Staffing**

There were no formula changes to the Special Education staffing for 2022-23.

## CAPITAL PROJECTS SUMMARY FOR 2022-23

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 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. All work is complete except final efforts on a project that is adding a softball field at Grant High School.

The \$790 million May 2017 Health, Safety and Modernization Bond is currently underway. McDaniel High School (formerly known as Madison High School) has been completely modernized and a new Kellogg Middle School has been built, with both opening to students in Fall 2021. Construction of a new Lincoln High School, a modernized Benson Polytechnic High School, and a new Multiple Pathways to Graduation building (on the Benson campus) will continue in 2022-23. Bond funding set aside for health and safety projects across the District has been half spent, but projects addressing water quality, lead paint, asbestos, and roof replacements will continue in 2022-23. For additional information on our bond projects please visit: <https://www.pps.net/domain/62>.

The 2020 bond is allowing PPS to continue the work of improving the health and safety of our aging school buildings with new roofs and mechanical systems, seismic retrofits, accessibility upgrades, improved Special Education learning environments, and security upgrades. Large capital projects include the modernization of Jefferson High School, the Center for Black Student Excellence, and the modernization planning and design of Cleveland High School, Ida B Wells High School, and additional capacity at Roosevelt High School. New investments in curriculum and technology round out the bond. Over the course of 2022-23, all of the above projects will be in progress, except for the modernization planning efforts of Cleveland, Ida B Wells and Roosevelt, which will commence in 2023-24.

## School Board

Zone	Board Member	Board Term Expires
1	Andrew Scott (Vice Chair)	6/30/2023
2	Michelle DePass (Board Chair)	6/30/2023
3	Amy Kohnstamm	6/30/2023
4	Herman Greene	6/30/2025
5	Gary Hollands	6/30/2025
6	Julia Brim-Edwards	6/30/2025
7	Eilidh Lowery	6/30/2023
Student Representative	Jackson Weinberg	6/30/2022

## Community Budget Review Committee (CBRC)

Committee Member	Board Term Expires
Roger Kirchner	6/30/2024
Huyhn Pool	6/30/2024
Hoang Samuelson	6/30/2023
Lisa Selman	6/30/2023
Renee Anderson	6/30/2023
Elona Wilson	6/30/2023
Parker Myrus, Student Representative	6/30/2022
Hobbs Waters, Student Representative	6/30/2022

## Administrative Personnel

Name	Title
Guadalupe Guerrero	Superintendent
Dr. Cheryl Proctor	Deputy Superintendent, Instruction & School Communities
(Vacant)	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
Dani Ledezma	Senior Advisor, Racial Equity & Social Justice
Don Wolff	Chief Technology Officer
Dr. Esther Omogbehin	Regional Superintendent, Elementary Schools
Freddie Mack	Senior Director of Communications
Margaret Calvert	Regional Superintendent, Secondary Schools and Multiple Pathways
Nolberto Delgadillo	Chief Financial Officer
Dr. Renard Adams	Chief of Research, Assessment & Accountability
Rosanne Powell	Senior Manager, Board of Education
Sharon Reese	Chief Human Resources Officer



# **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

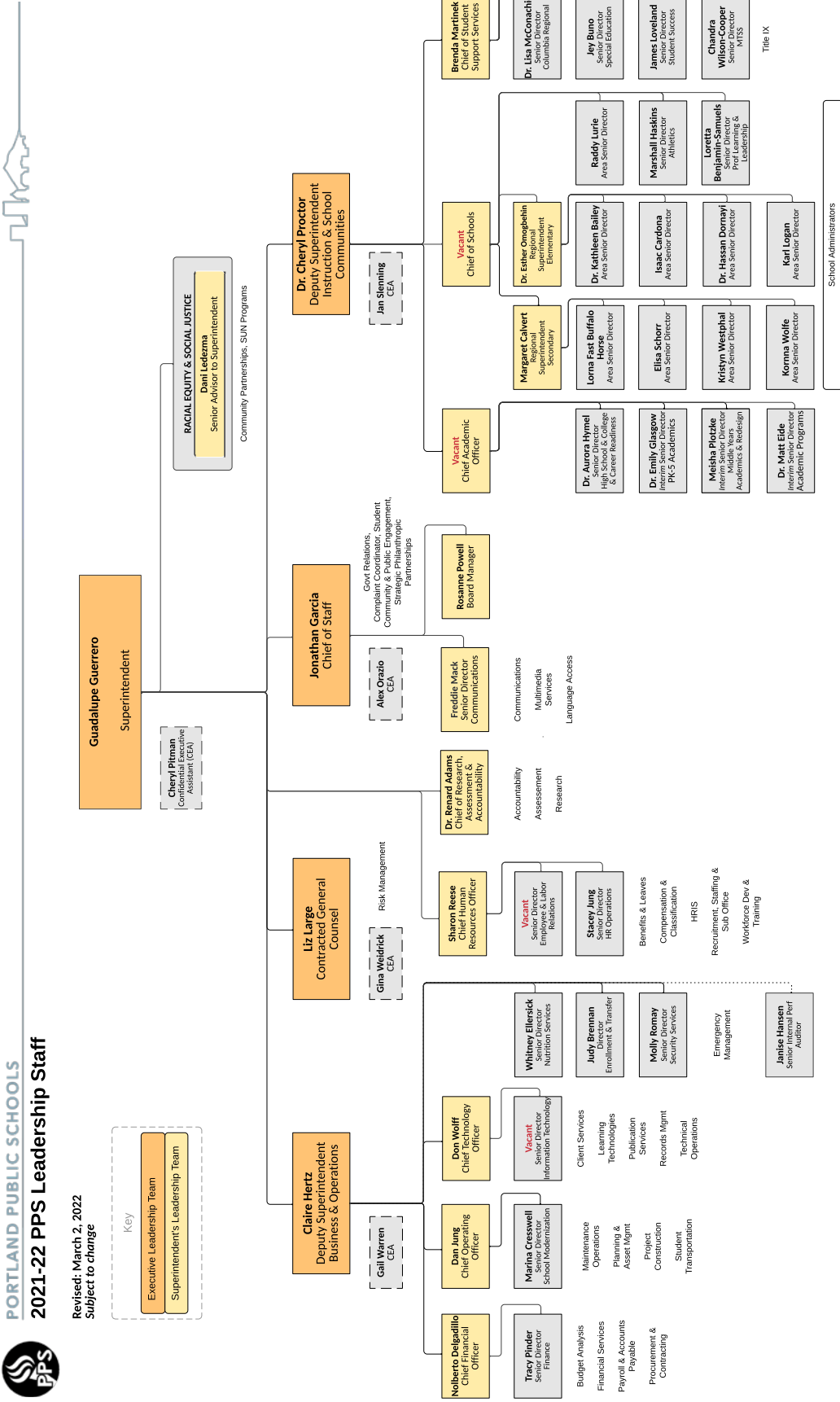
Established in 1851, Portland Public Schools is the largest and oldest school district in the State of Oregon. Located in Northwestern Oregon at the confluence of the Columbia and Willamette Rivers, the District covers an area over 152 square miles. The district boundaries include portions of the cities of Portland (pop. 652,503), Lake Oswego (pop. 40,731), and Milwaukie (pop. 21,119), based on the April 2020 census 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 Volume 2 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.





# 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 approximately 45,000 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 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 (Board Vice-Chair)**  
[anscott@pps.net](mailto:anscott@pps.net)  
Current Term: 7/2019-6/2023



Zone 5  
**Gary Hollands**  
[ghollands@pps.net](mailto:ghollands@pps.net)  
Current Term: 7/2021-6/2025



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



Zone 6  
**Julia Brim-Edwards**  
[jbrim-edwards@pps.net](mailto:jbrim-edwards@pps.net)  
Current Term: 7/2021-6/2025



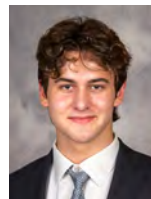
Zone 3  
**Amy Kohnstamm**  
[akohnstamm@pps.net](mailto:akohnstamm@pps.net)  
Current Term: 7/2019-6/2023



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



Zone 4  
**Herman Greene**  
[Hermangreene@pps.net](mailto:Hermangreene@pps.net)  
Current Term: 7/2021-6/2025



Student Representative  
**Jackson Weinberg**  
[jweinberg@pps.net](mailto:jweinberg@pps.net)  
Current Term: 7/2021-6/2022



# PORTLAND PUBLIC SCHOOLS 2021-22 Attendance Areas and Schools

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

General information: [www.pps.net](http://www.pps.net), 503-916-2000

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

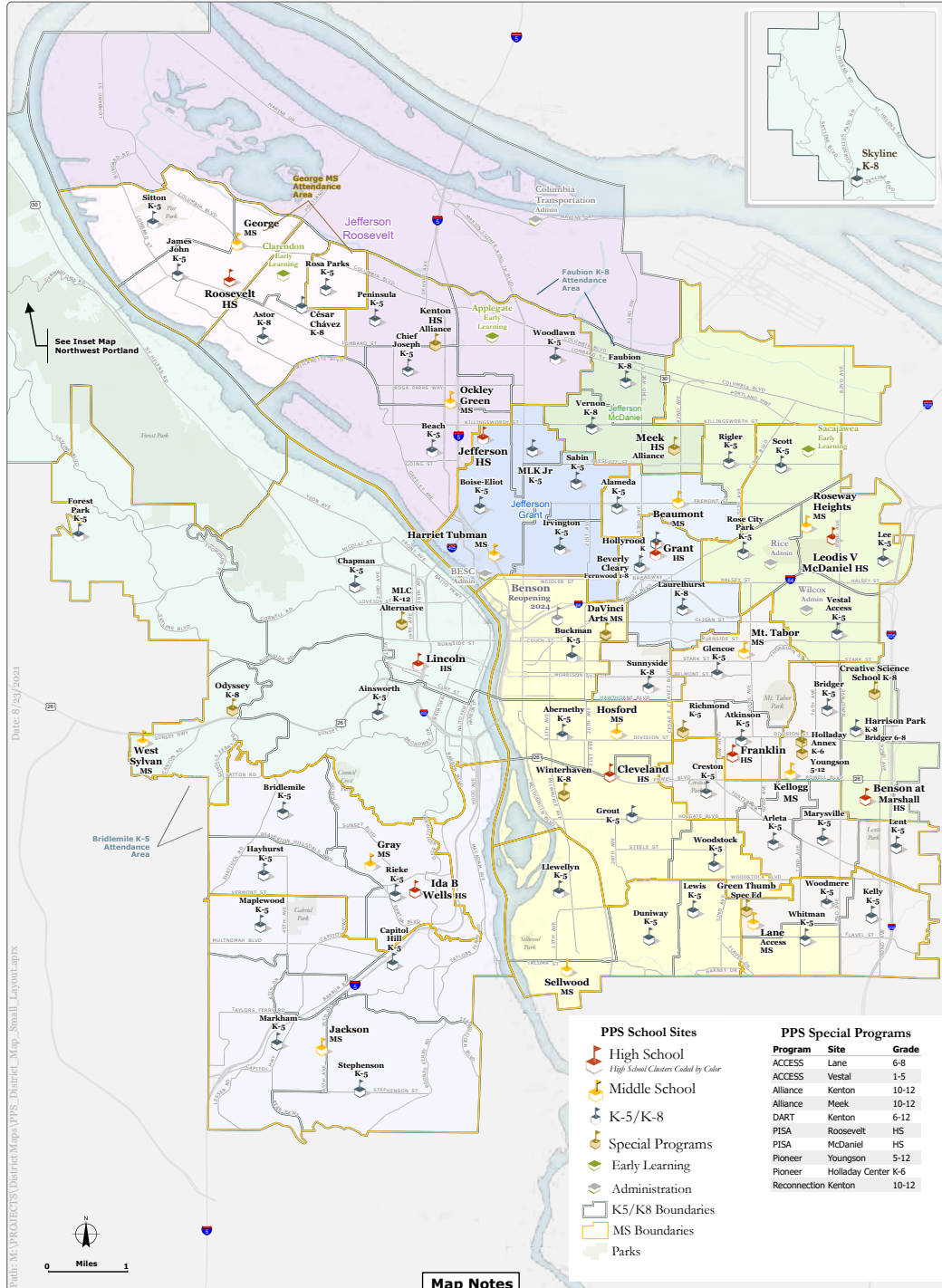
School Boundaries Do Not Reflect City or County Lines

## Map Notes:

Beverly Cleary K-8 resides at two sites:

- Hollyrood: Kindergarten
- Fernwood: Grades 1-8

Benson HS is temporarily located at the Marshall site and will reopen in 2024  
The Willamette River is a functional boundary for all attendance areas.



**Forward Together**  
2021–2025 Strategic Plan for  
Racial Equity, Inclusion, and Excellence



# Realizing Our Vision, Together

In May 2019, PPS adopted our community-informed vision, *Portland Public Schools reimagined*. This vision, which serves as a map toward a shared “north star,” knits together our community’s long-term aspirations for our graduates, educators\*, and the overall school system. It is also our promise to students, their families, and our community about the future of public education in our city.

*Forward Together: PPS’s 2021–2025 Strategic Plan for Racial Equity, Inclusion and Excellence* is the first of a series of multi-year strategic plans for the district, outlining this important step toward realizing our vision. In the following pages, you will see a set of collective and coherent actions and goals that together represent the changes we believe will get us closer to bringing our vision to life. This strategic plan is a high-level description; further implementation steps will be articulated in detailed action plans.

***PPS reimagined (our vision) serves as our compass; Forward Together (our strategic plan) is our roadmap.***

*Forward Together* marks the start of an accelerated journey of significant improvement and growth for our school system, one that leaves us with a far stronger culture to serve and support our schools, students, families, and educators to thrive and achieve excellence.

In *Forward Together*, you will see four major themes that we have identified as areas of focus, aimed at producing meaningful outcomes. We believe that the most innovative ideas and productive actions to help us achieve our strategic goals are not yet identified and will be developed in deep collaboration with educators, students, culturally specific partners, and support teams that make up the PPS ecosystem. *Forward Together* will direct our energy and resources where they are most needed. Our plan is also intended to be iterative, and thus leaves room for adjustment and recalibration based on future insights and new learning, fresh evidence, continuing community input, and further exploration of the issues we are committed to addressing.

## \* Educators

A school district is a community of adults that supports student learning in various ways. For this reason, everyone working at PPS is an educator in the context of our Vision and Strategic Plan. The district pledges to create the conditions to support and cultivate the necessary attributes, which we refer to as the Educator Essentials, in every supportive adult in the system who works to ensure student success.

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Our strategic plan, now merely words, will become reality in PPS, when:

- Every student, regardless of background, has access to the essential supports and resources necessary to engage successfully in a more personalized learning experience. This will be especially true when our students, with their broad range of talents and abilities, including those from diverse cultural and linguistic backgrounds, are provided more opportunities to develop, and ultimately exhibit, the elements of our Graduate Portrait. Our vision's Graduate Portrait represents a clear description of what skills and dispositions our community wants our students to know, be, and be able to do, in order to prepare them to thrive in their lives and careers and "be prepared to lead change in a more socially just world;"
- Our community of school-based educators, and the central office educators who support them, all fully embrace change and actively participate in a culture of continuous improvement. The sharing of ideas, inspirations and best practices is ingrained in the PPS culture so

we grow our knowledge and build meaningful connections across hallways, schools and neighborhoods—all in a shared effort to effectively serve every student in the school system.

This plan is a reflection of the collective time, energy, and insights of the talented legion of dedicated people on Team PPS. I am grateful for their and your continued partnership.

Thank you, in advance, for your support and engagement as we roll up our sleeves to make our audacious strategic plan widely understood, relevant, and real, in order to ensure the success of everyone at Portland Public Schools.

Forward Together,



Guadalupe Guerrero, Superintendent

## Overview







# 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:

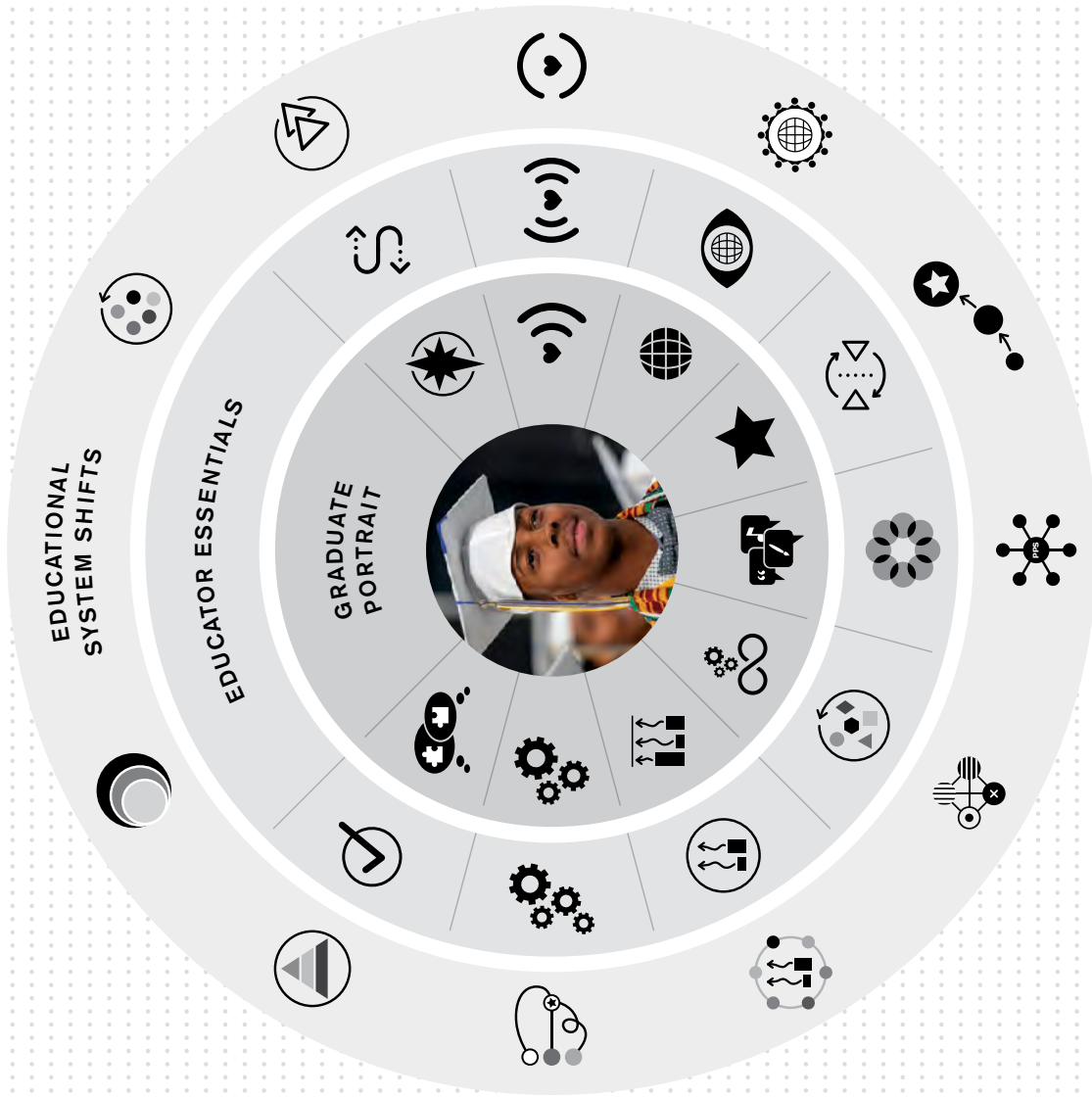
*A graduate of Portland Public Schools will be a compassionate critical thinker, able to collaborate and solve problems, and be prepared to lead a more socially just world.*

## Mission

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

*We provide rigorous, high-quality academic learning experiences that are inclusive and joyful. We disrupt racial inequities to create vibrant environments for every student to demonstrate excellence.*





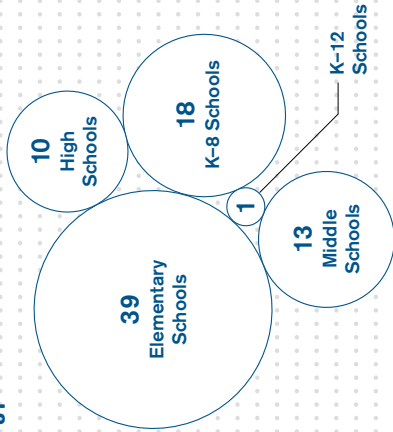
**Integrated Diagram**

This diagram integrates the Graduate Portrait elements with the Educator Essentials and Educational System Shifts. It shows the Graduate Portrait elements at the center, at the heart of everything the school district does. Supporting the Graduate Portrait are the Educator Essentials. Some of these elements align directly with those in the Graduate Portrait, for example, around Empathy with Caring, Empathetic, and Relational educators supporting Reflective, Empathetic, and Empowering Graduates. Others cover the less direct, but equally powerful ways Educators create an ecosystem in which students can thrive. Around the outer layer are the Educational System Shifts, which further develop this ecosystem and provide the supports for both educators and students as they develop the knowledge, skills, and dispositions that will take them into the future.

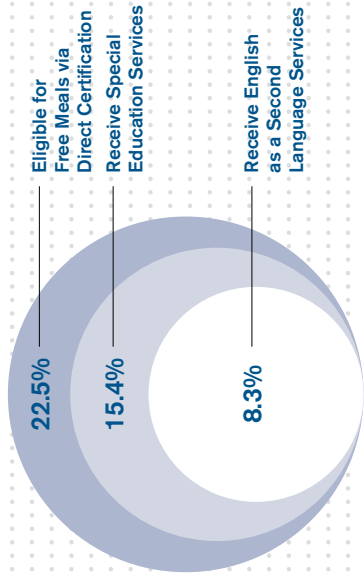
## PPS Profile

Portland Public Schools, founded in 1851, is Oregon's largest PK-12 school district, preparing students to "lead change, and improve the world." With more than 47,000 students in 81 schools, PPS strives to ensure academic excellence and personal success for every student, especially our Black, Native American, students of color and/or with disabilities. Central to this goal is affirming and operationalizing our deeply held community value of racial equity, social justice and inclusion.

### Total Schools 81

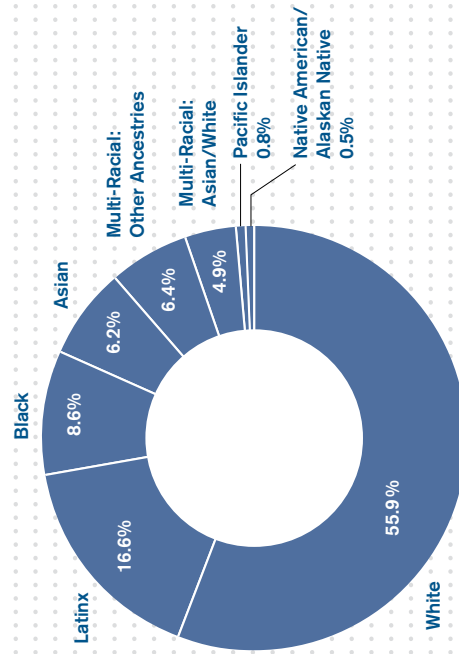


### Additional Student Services

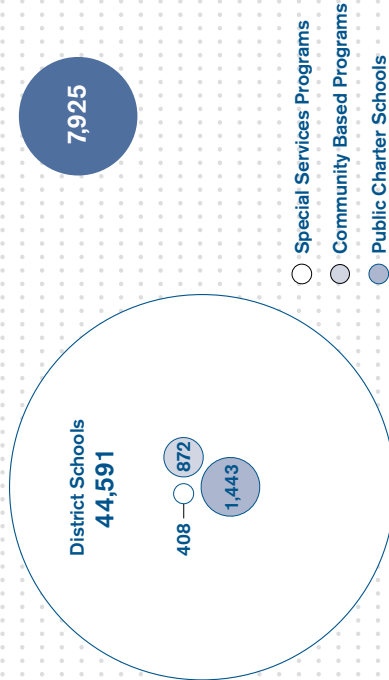


Data from the 2020-2021 school year. Our schools include the Head Start Early Childhood Education program, seven community-based programs, six charter schools, two alternative programs, and seven special services programs

### Student Demographics



### Total Student Enrollment 47,314



### Employees

# 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.

## **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.

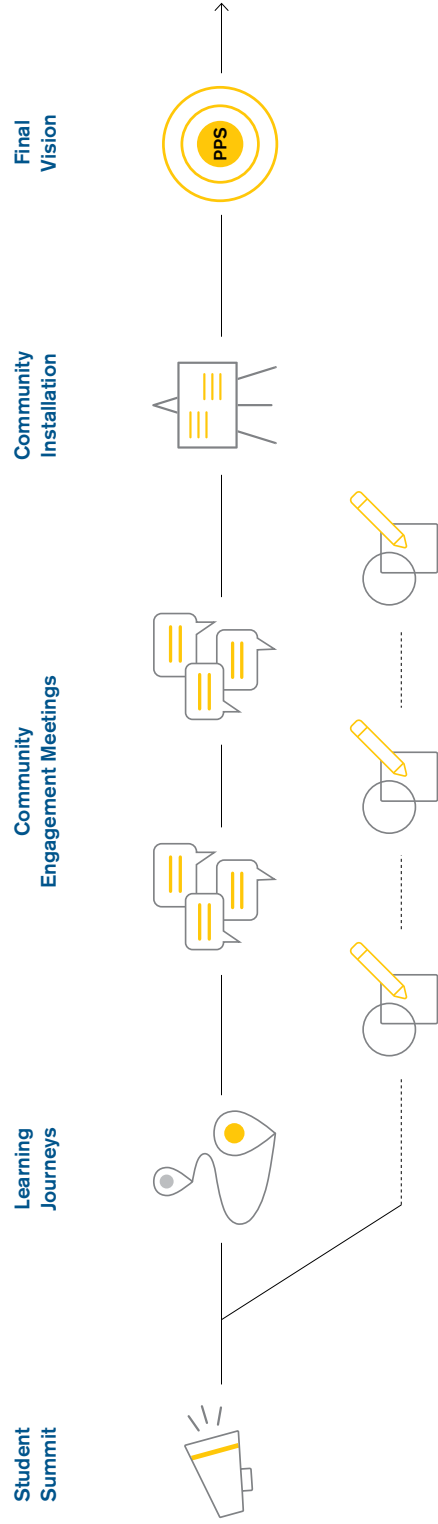
# How did we get here?

In fall 2018, the Board of Education and the Superintendent of PPS launched a community-wide process to develop a long-term Vision for public education in Portland. This Vision describes our goals for our PPS Graduates, and the educational experience that will increasingly be the reality for each one of them from 2019 onward.

The elements of the Vision were co-developed by our Guiding Coalition—a group of approximately 90 people from across Portland, representing diverse communities and viewpoints—and from input shared by the broader community over the course of more than 35 community meetings and two community

surveys. The work included an exploration of future trends that are likely to impact education in Portland; learning journeys to schools and organizations already engaged in ideas that PPS might be interested in adopting; and design exercises that considered the needs of students, educators, families, and community members.

The process engaged thousands of stakeholders—including students, families, educators, district staff, and civic, business, community, and philanthropic leaders—and produced nearly 16,000 data points which became the basis for the various elements of the Vision.

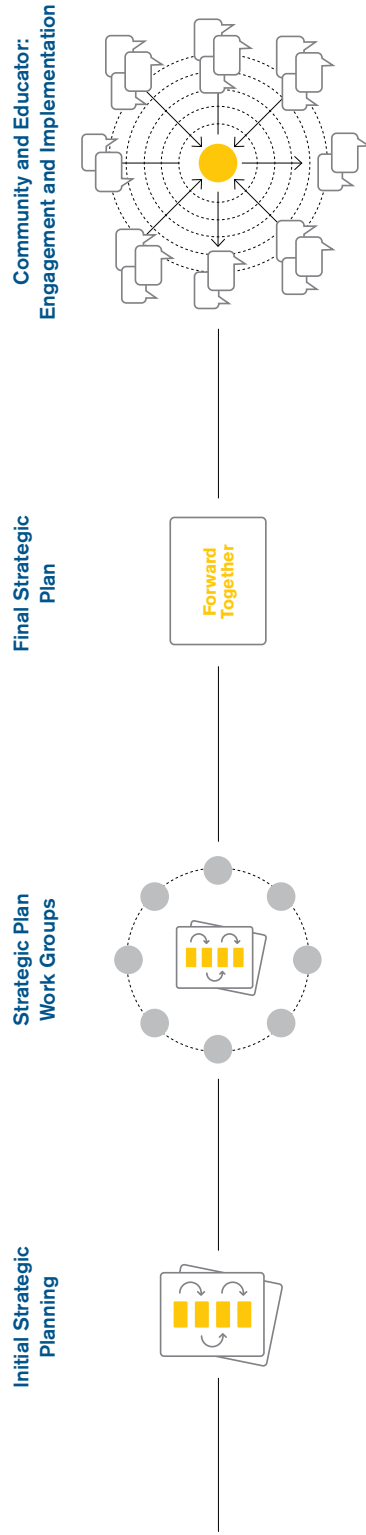


Guiding Coalition Design Sessions

# 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. We conducted a student survey and held student focus groups and we conducted a series of educator

focus groups, 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 groups 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.





## 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 issues of race, racism and racial equity are important to the strategic plan as a whole—and they suffuse 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 Care

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.

#### 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 every 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 every student, including those with disabilities, and expand resources for their physical and emotional safety. And we must make learning reliable and relevant for 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, 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 well-being 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.



## 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 culture and approach to successfully manage our work, 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**

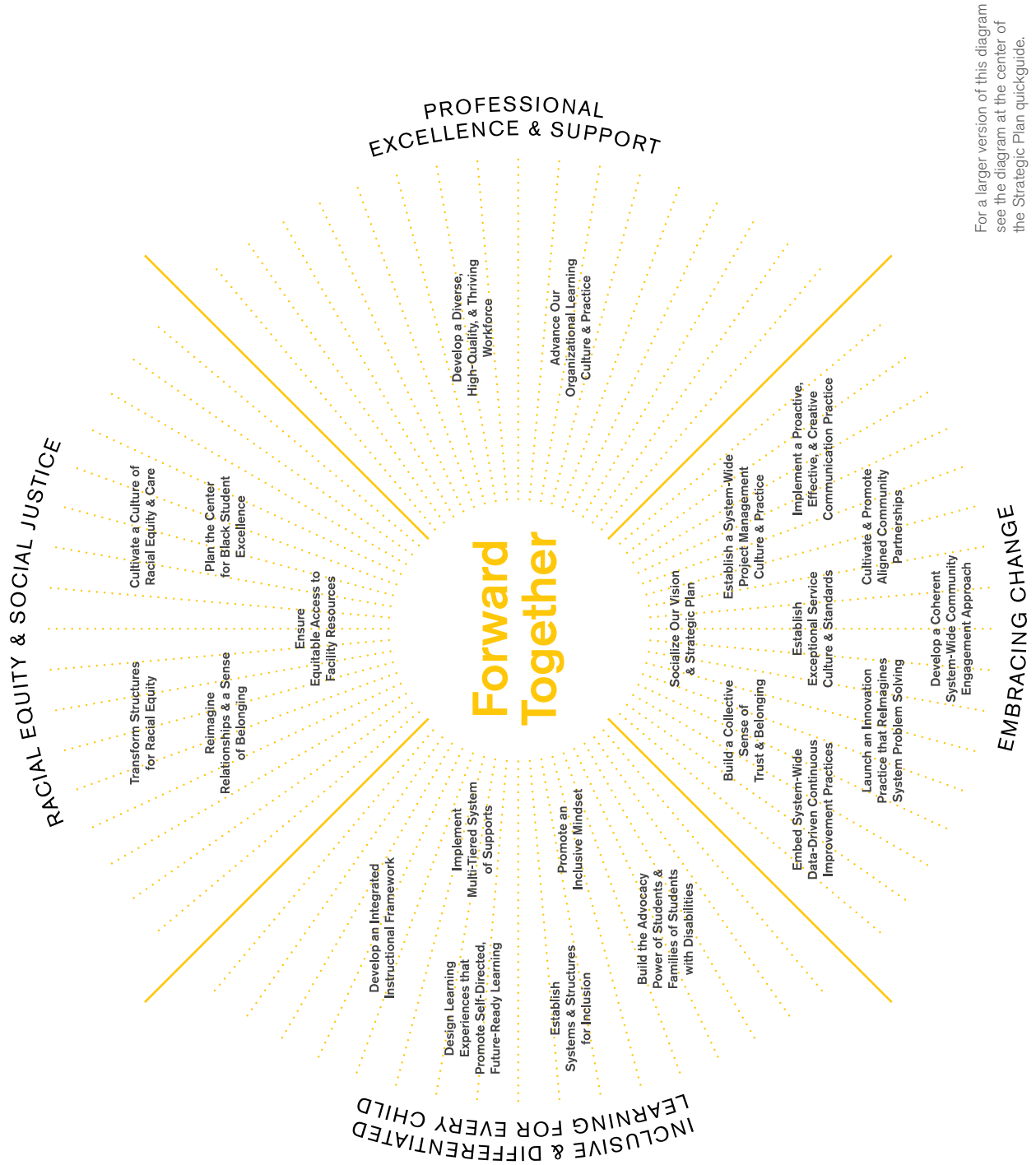
Our system-wide innovation practice addresses challenges in the system by generating creative solutions and moving promising practices to implementation at scale.

#### **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.



For a larger version of this diagram see the diagram at the center of the Strategic Plan quickguide.

## 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?

### Student-Centered Indicators

- > Black and Native students will narrow opportunity gaps in learning shown by increasing numbers of students prepared for 1st grade as measured by an appropriate set of early learning indicators.
- > Narrowing the opportunity gaps for our Black and Native students: (These are aligned to Board Goals)
  - By 3rd Grade, our Black and Native students will narrow opportunity gaps in reading shown by 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 narrow 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 shown by 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 narrow postsecondary opportunity gaps shown by 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:
    - Successful completion (C or better) of 3 or more Advanced Placement courses,
    - Successful completion (C or better) of 3 or more International Baccalaureate courses,
    - Successful completion (C or better) of 3 or more Dual Credit courses,
    - Successful completion of Career and Technology Pathway (2 or more courses in the same path),
    - Successful achievement of the seal of biliteracy (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



**Theme 1**  
**Racial Equity**  
**and Social Justice**







**NOVEMBER 3, 2020**

Portland voters approve historic \$1.2 billion PPS Bond, including \$60 million to launch the Center for Black Student Excellence.

## Transform Structures for Racial Equity

### 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 racial 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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The vignettes in the bubbles show some of the progress already made, either through district work or the results of student advocacy, that support the direction of this plan, and show that while our plan is bold, it is also achievable.

## Racial Equity and Social Justice



## Cultivate a Culture of Racial Equity and Care

### Strategic Outcome

We are cultivating the conditions for an organizational culture of racial equity and care 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 our individual capacity to understand oppression in education. This enables us 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, 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.



22 Portland Public Schools Forward Together

## 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 educators, our community launches a racial equity centered design and planning process that informs 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 sets 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.

### 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.





### JANUARY 26, 2021

The PPS Board of Education unanimously approves changing the name of Woodrow Wilson High School to Ida B. Wells-Barnett High School, making it the first time in 170-year history that a PPS High School will be named after a Black person.

## 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 intentional and equitable upgrading of 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.

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







# Inclusive and Differentiated Learning for Every Child

**MAY 21, 2021**

Governor Kate Brown signs into law House Bill 2052, requiring all Oregon school districts to allow students to wear Native American regalia during graduations and other ceremonies.

## 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 tools, 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, in alignment with the Professional Learning Master 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.

## 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 or a 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 identifies 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 also inform 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 a certificate of completion, and alternative pathways for students PK-12. The design principles are integrated into the district's instructional framework.

### Goal #1

Develop initial design principles to incorporate student interests and needs into learning experiences. Collaboratively develop the design principles with a diverse group of students and educators in coordination with our Community Engagement team. Include the principles 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.

### 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.

### 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 guided by the PPS RESJ lens, 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 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, Career and Technical Education (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.

## Promote an Inclusive Mindset

### 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, Universal Design for Learning (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.

### Description

We work with families and students to identify information needs and expand resources about all aspects of the special education process, including evaluation, eligibility, and Individual Education Plan (IEP) processes. 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 and 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.



**Theme 3**  
**Professional**  
**Excellence and**  
**Support**









# 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 well-being 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 well-being, 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 well-being of every educator by implementing social, emotional, and wellness best practices and supports, including identifying culturally affirming supports for educators of color.

**JUNE 4, 2020**  
 With new investments in direct student supports (social workers, counselors, culturally-specific partnerships and more), PPS Superintendent Guadalupe Guerrero announces the discontinued regular presence of School Resource Officers in PPS Schools.

## 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 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.

### 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.



Theme 4  
**Embracing Change**





# Embracing Change

## FEBRUARY 23, 2021

The Board approved the renaming of Madison High School to Leodis V. McDaniel High School, honoring a Black Portlander and educator who led the former Madison school through cultural shifts in his community with his own racial equity and social justice lens.



## 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 implement 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.

### 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.

The office provides 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.

### Goal #2

Establish an Enterprise Project Management Office, based on professional industry practice and the unique needs of our environment.

## 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, such as formative assessments and 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.



## 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 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.

### 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.

### Goal #2

Complete the development of a PPS 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 our 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, *PPS reimagined*, and have clear options and opportunities to align their efforts with our vision. 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.



## 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.



**Thank you to the staff and students who worked on our strategic plan.**

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Loretta Benjamin-Samuels	Kathleen Ellwood	Aurora Hymel	Tania McKey	Genevieve Rough	Karen Werstein
Shawn Bird	Molly Emmons	Camille Idedevo	Naomi Montelongo	David Roy	Courtney Westling
Angela Bonilla	Nicole Enyeart	Elizabeth Israel-Davis	Sage Morgillo	Amy Ruona	Kristyn Westphal
Kristen Brayson	Guadalupe Guerrero	Tiel Jackson	Angela Morrill	Yian Saechao	Dana White
Brandon Breeden	Robyn Faraone	Stetson James	Zulema Naegele	Marifer Sager	Chris Williams
Judy Brennan	Lorna Fast Buffalo Horse	Dan Jung	Giselle Naranjo-Nelson	Megan Salvador	Karmin Williams
Russell Brown	William Fernandez	Stacey Jung	Dana Nerenberg	Carlos Sanchez Huizar	Reiko Williams
Jill Bryant	Sarah Fitch	Paulina Larenas	Meanroth Ny	Keyla Santiago	Curtis Wilson III
Alexis Burnett	Christopher Frazier	Liz Large	Leslie O'Dell	De Vasquez	Curtis Wilson
Chris Burns	Jonathan Garcia	Frank Leavitt	Anbar Olivas	Elisa Schorr	Chandra Wilson-Cooper
Margaret Calvert	Debra Giles	Dani Ledezma	Esther Omogbehin	Claire Skelly	Hannah Witt
Oscar Campos	Emily Glasgow	Melissa Lim	Juniper Painton	Keeley Simpson	Korinna Wolfe
Isaac Cardona	Matt Goldstein	Jeremy Lo	Margaret Peoples	Noelle Sisk	Don Wolff
Junho Chang	Natasha Grannis	Deon Logan	Lana Perice	Tullian Spitz	Patrice Woods
Shanice Clarke	Antonye Harris	Karl Logan	Christie Petersen	Steven Stapleton	
	Marshall Haskins	Lidia Lopez Gamboa	Christine Pitts	Erica Slavis	
	Shawn Heim		Meisha Plotzke	Nathan Swoverland	

# Forward Together



# 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.

## Local Budget Law

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 community 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 a Continuous Process

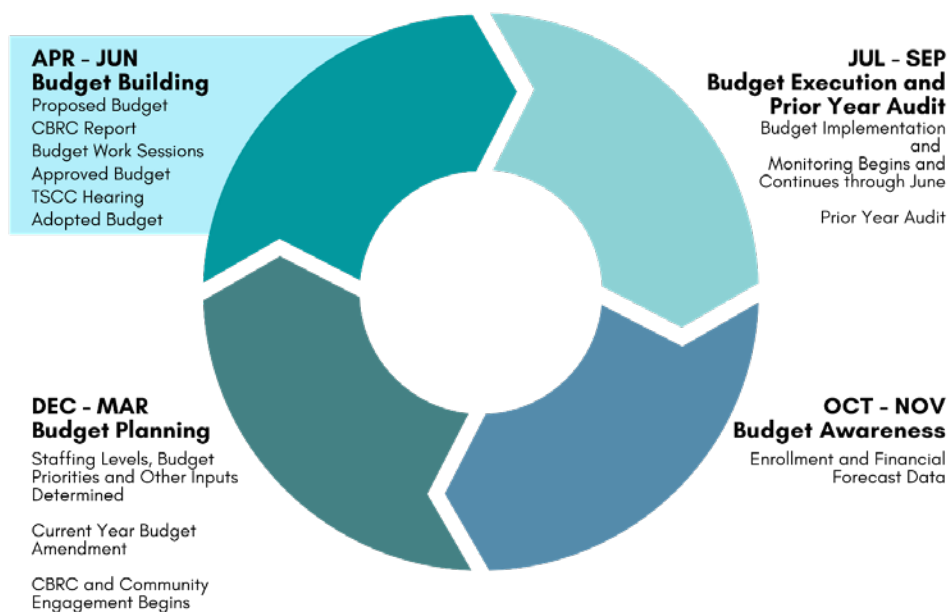
Budgeting is a continuous process taking almost 24 months to complete a cycle. The budgeting process has various phases with three distinct products:

- **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 community 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 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.

## PPS Budget Cycle and Milestones



## **Budget Methodology**

The District seeks to align resources to programs and strategies with proven student outcomes. Additionally, since the PPS Strategic Plan adoption in June 2021, the District has focused on allocating resources to target goals and outcomes in the plan.

## **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 Chief Financial Officer. 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.

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.

## **Community Budget Review Committee (CBRC)**

The District is not required to have a budget committee composed of community members. However, the Board has established a Community Budget Review Committee (CBRC) composed of community stakeholders 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.

## **Capital Projects**

The District reviews capital projects on a monthly basis both for cash flow and arbitrage consideration within the context of achieving the stated outcomes in the bond's ballot. The PPS Finance Team, Office of School Modernization, Technology and Curriculum teams meet with financial planners for planning future capital needs and subsequent strategy for issuing debt.

The School Board votes on all debt issuance resolutions. The Board is also presented with a Capital Improvement Plan and Long-Range Facility Plans. The information includes which schools are included in the bond projects. Bond Accountability Committee (BAC) meets quarterly to review bond funded projects and offer advice to the School Board.

## **The Long Range Facility Planning Process**

Portland Public Schools' Board of Education accepted the Long-Range Facility Plan in December 2021 after a year of development and engagement with the broader District community. The Long-Range Facility Plan outlines a sequence of planning processes intended to guide future capital measures.

The plan synthesizes three primary considerations:

- Educational program requirements
- Enrollment and capacity
- Facility condition



These considerations are guided by a strategic vision established by the District and informed by input from the broader district community. This work is an opportunity to institute lasting change by re-envisioning teaching and learning environments. The District garnered ideas from diverse communities and developed a representative vision for the future of our schools.

All large school districts in Oregon are required to complete a Long-Range Facility Plan every ten years. The purpose of the document is to plan for future capital improvements within the context of current educational vision and student enrollment trends over the next 10 to 15 years. The plan provides a strategic framework to be tested against community voice and vision prior to future bond campaigns. A Long-Range Facility Plan is intended to provide clear sightlines for the management of Portland Public Schools facilities over time, such that they continually support the ongoing success of district students, staff, and community.

The plan also addresses the requirements of OAR 581-027-0040, Long-Range Facility Plan Requirements, and Section 5 of ORS 195.110, School Facility Plan for Large School Districts. In doing so, this plan creates a framework for future bond-planning efforts, reflects community values, and targets alignment with community capital support.

The Long-Range Facility Plan document falls within a sequence of steps recommended by the state before capital Bond planning. Preceding this document is a multi-year facility condition assessment and enrollment forecasts outlining student population trends for the next fifteen years. Building on these efforts, this plan documents capital forecasts in the context of educational vision, building condition, and building capacity.

Many steps remain before a capital measure can be referred to the voters. It is essential to recognize that the Long-Range Facility Plan document does not make commitments that will require future Board action or make specific recommendations for future bonds. Instead, the Long-Range Facility Plan is intended to provide a framework to be tested against community voice and vision before future capital measures. Access this PPS website for more information: <https://www.pps.net/Page/954>

## **Bond Accountability Committee**

The Bond Accountability Committee (BAC) is made up of seven to ten members reflective, to the extent possible, of the diversity of Portland. The members shall have a reputation for fairness and transparency and experience in building design, construction, public contracting, budgeting, and/or auditing. The Board will appoint committee members and a chairperson or co-chairpersons.

The committee meets quarterly to review bond funded projects and offer advice to the School Board, on:

- A. Whether bond revenues are expended only for the purpose for which the bond was approved
- B. Alignment with the goals and principles of the district's Long Range Facilities Plan
- C. Alignment with the goals of the Business Equity Policy
- D. Lowering maintenance and construction costs while improving operating efficiency
- E. Historic preservation and school renovation
- F. Potential capital partnerships for joint and shared use of PPS facilities
- G. Implementation of appropriate ways to address seismic issues
- H. Compliance with ADA requirements

Access this PPS website for more information: <https://www.pps.net/Page/464>

## **Board Policies**

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%. 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.

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 government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. 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.

# BUDGET CALENDAR



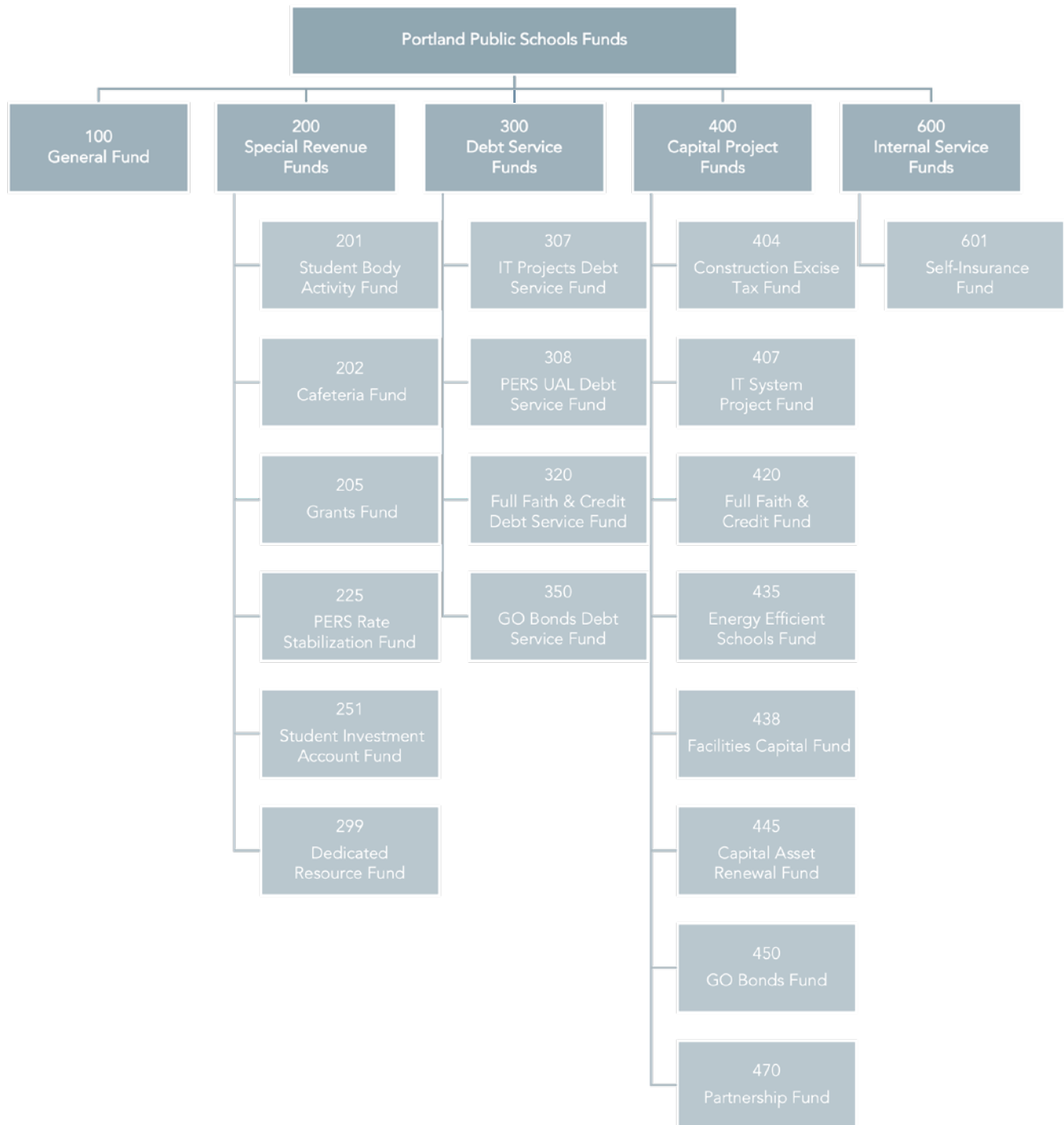
## Portland Public Schools Budget Calendar to Prepare the 2022-23 Budget

*Adopted October 12, 2021  
Amended April 19, 2022*

		Board Inform / Review	Board Action	
September 28, 2021	<b>School Board Meeting 6:00 PM</b> Board reviews draft 2022-23 Budget Calendar	✓		BESC
October 12, 2021	<b>School Board Meeting 6:00 PM</b> Board approves 2022-23 Budget Calendar		✓	BESC
October 26, 2021	<b>School Board Meeting 6:00 PM</b> Board appoints Community Budget Review Committee (CBRC) members		✓	BESC
November- 2021	<b>Community Engagement Events</b> School Finance 101 & Strategic Plan	✓	✓	BESC
March 15, 2022	<b>School Board Meeting 6:00 PM</b> <b>Work session with CBRC</b> Board reviews Strategic Plan and Multi-Year Business Plan	✓		BESC
April 3, 2022	<b>Publish 1<sup>st</sup> Notice of Budget Committee Meeting</b> <i>(5 to 30 days before the meeting)</i>			The Oregonian Web Site
April 10, 2022	<b>Publish 2<sup>nd</sup> Notice of Budget Committee Meeting</b> <i>(5 to 30 days before the meeting)</i>			The Oregonian Web Site
April 26, 2022*	<b>School Board Budget Meeting 6:00 PM</b> <b>*Not a Regularly Scheduled Board Meeting</b> <b>CBRC in attendance</b> <b>Proposed Budget:</b> Superintendent delivers 2022-23 Proposed Budget message and presentation	✓		BESC
May 4, 2022*	<b>School Board Budget Work Session 6:00 PM</b> <b>*Not a Regularly Scheduled Board Meeting</b> Board conducts public engagement session on Proposed Budget		✓	BESC
May 17, 2022*	<b>School Board Budget Work Session 6:00 PM</b> CBRC presents 2022-23 Proposed Budget Report to the Board <b>*Not a Regularly Scheduled Board Meeting</b>	✓		BESC
May 24, 2022	<b>School Board Meeting 6:00 PM</b> <b>Approved Budget:</b> Board as Budget Committee approves 2022-23 Proposed Budget		✓	BESC
June 5, 2022	<b>Publish Notice of Budget Hearing and Budget Summary</b>			The Oregonian Web Site
June 14, 2022	<b>TSCC Hearing 4:30 PM</b> TSCC certifies 2022-23 Approved Budget  <b>School Board Meeting 6:00 PM</b> <b>Adopted Budget:</b> Board conducts a public hearing, adopts budget, makes appropriations and imposes taxes	✓	✓	BESC
July 15, 2022	<b>Submit Tax Certification documentations</b> <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

	<b>BOARD POLICY</b> <b>Portland Public Schools</b> <b>Racial Educational Equity Policy</b>	<b>2.10.010-P</b>
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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.<sup>1</sup>

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

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

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

## FINANCIAL BOARD POLICIES

	<b>BOARD POLICY</b> <b>Portland Public Schools</b> <b>Racial Educational Equity Policy</b>	<b>2.10.010-P</b>
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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.<sup>2</sup> The concept of educational equity goes beyond formal equality -- where all students are treated the same -- to fostering a barrier-free environment where all students, regardless of their race, have the opportunity to benefit equally. Educational equity benefits all students, and our entire community. Students of all races shall graduate from PPS ready to succeed in a racially and culturally diverse local, national and global community. To achieve educational equity, PPS will provide additional and differentiated resources to support the success of all students, including students of color.

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

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

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



# FINANCIAL BOARD POLICIES

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

	<b>BOARD POLICY</b> <b>Contingencies and Reserves</b>	<b>8.10.025-P</b>
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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

	<b>BOARD POLICY</b> <b>Administrative Directive</b>	<b>8.10.030-AD</b>
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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

	<b>BOARD POLICY</b> <b>Administrative Directive</b>	<b>8.10.030-AD</b>
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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. Throughout the Proposed Budget, the budget information in the 2021-22 year is from the 2021-22 Adopted Budget.

The budget for 2022-23 reflects the continued and additional investments in the following areas using available resources:

### **Academic Supports and Interventions for Our Most Vulnerable Students**

- Continue targeted learning supports (i.e. learning acceleration specialists, high dosage tutoring) across PPS schools, focused on supporting students at CSI, TSI, and Title I schools
- Culturally specific support for Native American students
- Continue Credit Recovery FTE for the high schools and CBOs
- Access to technology to continue to support community technology needs
- Support Charter schools and CBOs
- Learning acceleration and Summer Enrichment

### **Steady Increase of Mental and Behavioral Health Supports for Students**

- Continuing social workers for Title middle schools and K-8s while continuing the investments made in 2021-22 for the high schools and K-5/K-8 and Multiple Pathways to Graduation schools (e.g. Alliance, DART)
- Further Social Emotional Learning and trauma-informed care initiative. Improve coaching and partnerships by expanding our outreach and professional learning (e.g. Ballmer Institute)
- 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 and Class Sizes**

- Continued 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
- Improve class sizes in grades KG-5 and reduce the impact on schools seeing large enrollment losses

### **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 middle schools to provide a seven-period day schedule, which expands elective offerings
- Improve class sizes in grades 6-8

### **Greater Access to Arts Education Opportunities**

- Additional investments in staffing to ensure complete arts discipline pathways exist at elementary-middle-high school levels



- 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 and Family Supports and Expanded Community Partnerships**

- Develop the Center for Black Student Excellence and our emerging Native American Student Success Plan, initiatives aimed at targeting resources and supports in schools with historic and large numbers of Black and Native students
- Launch a PPS Family University, aimed at elevating the skills, knowledge, and support of families to better advocate for their student's success
- Grow extended learning and enrichment programming (i.e. summer school) with a specific focus on strengthening collaboration with our community's culturally-specific organizations
- 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 and Professional Development for Educators**

- Build the professional knowledge and skills of our educators and staff by increasing access to more paid or released professional learning and collaborative planning time
- 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
- Additional professional development and support for principals (e.g. Wallace Foundation Grant)

### **Make Significant Progress on Strategic Plan Priorities**

- Cultivate a strong culture of racial equity and care
- Develop a diverse, high-quality, and thriving workforce
- Progress towards establishing data-driven continuous improvement practices

## 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 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 community members, 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

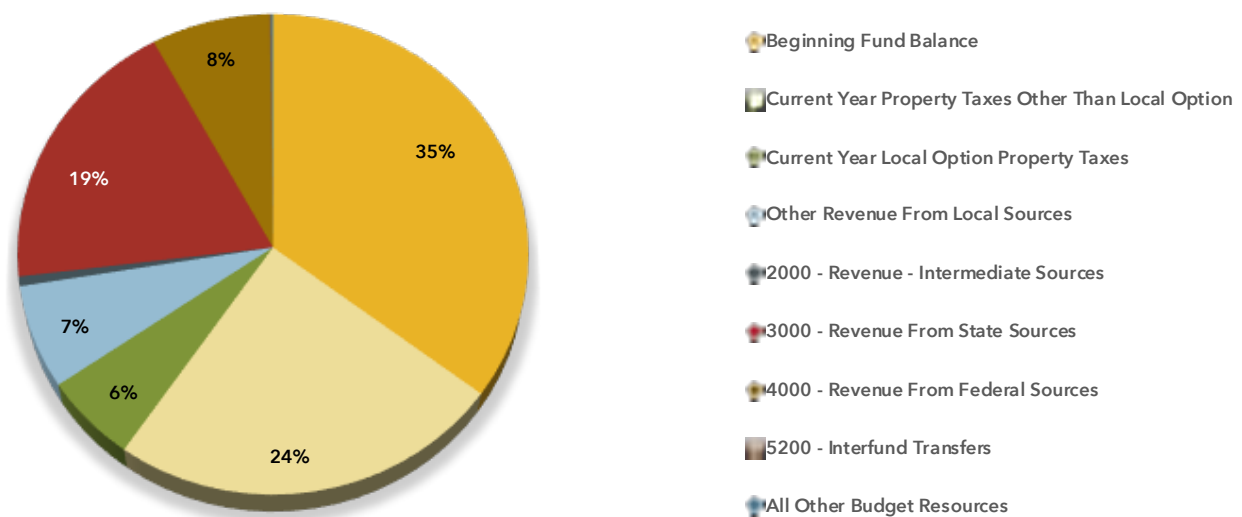
For the fiscal year ending June 30, 2023, the budgeted resources for all funds are \$1.88 billion. Major sources of revenue are grants, general obligation bonds, SSF, and property taxes. Grants are accounted for in the Special Revenue Fund, and sources include federal Title and Individuals with Disabilities Education Act (IDEA) grants, Elementary and Secondary School Emergency Relief Fund (ESSER), as well as local and state grants such as Student Success Act (HB 3427), and High School Success (M98). Resources for paying general obligation bonds come from local property taxes, which are accounted for in the Debt Service Fund. Resources from the sale of general obligation bonds are accounted for in the Capital Projects Fund. School district budgeting is governed by Oregon’s Local Budget Law.

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

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Beginning Fund Balance	558,757	427,192	782,952	887,226	651,219	663,328	663,327
Current Year Property Taxes Other Than Local Option	380,694	393,651	411,749	432,813	463,874	463,874	459,819
Current Year Local Option Property Taxes	94,272	97,372	100,955	104,279	109,951	109,951	109,951
Other Revenue From Local Sources	125,230	107,023	90,886	104,835	129,138	130,738	130,738
2000 - Revenue - Intermediate Sources	13,604	14,038	15,185	12,762	12,231	12,231	12,231
3000 - Revenue From State Sources	263,840	308,190	311,531	347,406	351,533	357,333	357,333
4000 - Revenue From Federal Sources	48,454	54,143	66,589	166,285	145,587	145,587	145,587
Bond Proceeds & Premiums	-	-	55,596	-	-	-	-
5200 - Interfund Transfers	6,125	1,931	2,466	1,754	1,923	1,923	1,923
All Other Budget Resources	70	520,039	395,191	1,050	3,350	2,350	2,350
<b>TOTAL RESOURCES</b>	<b>1,491,046</b>	<b>1,923,579</b>	<b>2,233,098</b>	<b>2,058,410</b>	<b>1,868,806</b>	<b>1,887,316</b>	<b>1,883,261</b>

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

## Percent of Resources by Major Object - All Funds



# ALL FUNDS REQUIREMENTS BY MAJOR FUNCTION

For the fiscal year ending June 30, 2023, the requirement for all funds is \$1.88 billion. Major program requirements include instruction, support services, community services, facilities acquisition, debt service, transfers, contingency, and unappropriated fund balance. The largest increase is in facilities acquisition and construction. The increase is due to progress on bond projects.

The proposed budget includes a decreased contingency for 2022-23. Reserves are for expenditures that cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. From 2021-22 to 2022-23 the budgeted contingency will decrease by 9.0% from \$61.6 million to \$56.0 million. 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.

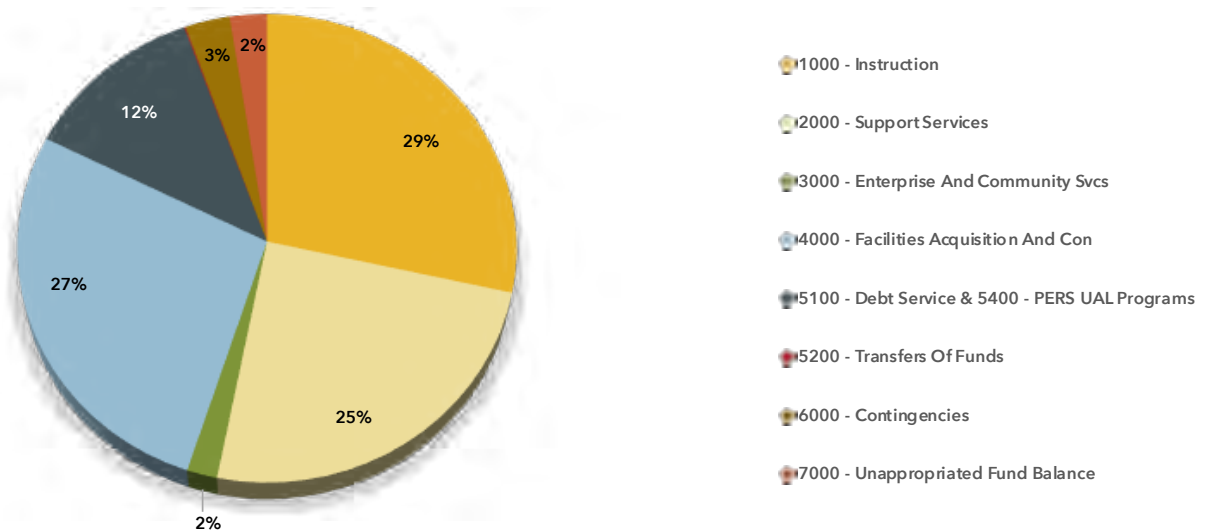
Prior years include an unappropriated ending fund balance which is an estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet cash flow needs. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Unappropriated ending fund balance will decrease from \$365.2 million in 2021-22 to \$46.5 million in 2022-23 due to the spending-down of capital bonds.

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

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
1000 - Instruction	394,078	408,759	417,111	507,966	3,479.27	523,921	536,615	536,615	3,703.25
2000 - Support Services	302,212	322,815	348,539	425,257	2,488.88	456,149	463,766	463,766	2,536.85
3000 - Enterprise And Community Svcs	22,831	21,937	23,914	57,046	204.00	36,048	36,048	36,048	240.83
4000 - Facilities Acquisition And Con	164,764	207,451	287,539	438,086	39.55	513,203	514,051	514,051	48.80
5100 - Debt Service & 5400 - PERS UAL Programs	173,842	177,734	246,806	201,532	-	227,723	228,298	228,298	-
5200 - Transfers Of Funds	6,125	1,931	2,466	1,754	-	1,923	1,923	1,923	-
6000 - Contingencies	-	-	-	61,586	-	59,248	56,024	56,024	-
7000 - Unappropriated Fund Balance	427,192	782,952	906,725	365,183	-	50,591	50,591	46,536	-
<b>TOTAL REQUIREMENTS</b>	<b>1,491,046</b>	<b>1,923,579</b>	<b>2,233,100</b>	<b>2,058,410</b>	<b>6,211.70</b>	<b>1,868,806</b>	<b>1,887,316</b>	<b>1,883,261</b>	<b>6,529.74</b>

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

## Percent of Requirements by Major Function - All Funds



# ALL FUNDS REQUIREMENTS BY OBJECT

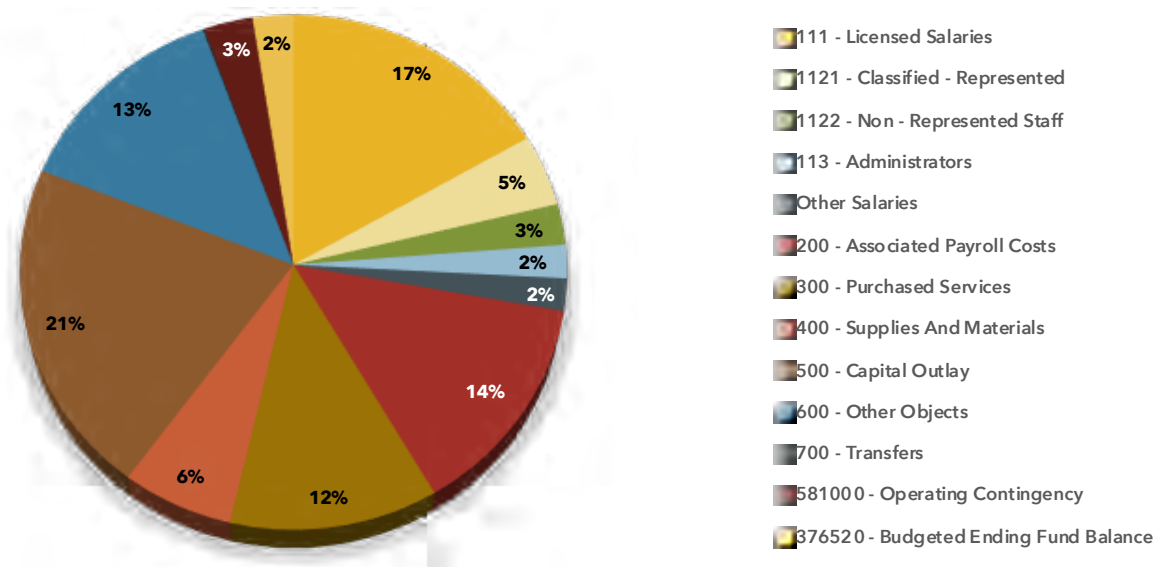
Across all funds, staffing costs account for 42% of Total Requirements. Capital Outlay is responsible for 21% while Supplies is 6%. Other Objects - most notably debt service payments - account for another 13%. Purchased Services are expected to require 12%. Contingency and Budgeted Ending Fund Balance make up 5% of the overall budget.

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

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
111 - Licensed Salaries	243,932	247,318	271,439	285,529	3,549.58	311,518	314,299	314,299	3,761.52
1121 - Classified - Represented	58,707	64,235	65,467	76,182	1,894.87	81,784	84,593	84,593	1,975.21
1122 - Non - Represented Staff	30,172	33,652	36,375	43,930	490.75	48,494	48,494	48,494	519.26
113 - Administrators	28,152	31,316	33,539	37,363	276.50	39,323	39,323	39,323	273.75
Other Salaries	27,845	26,811	22,434	34,824	-	36,453	38,398	38,398	-
200 - Associated Payroll Costs	180,305	200,639	219,461	231,687	-	254,006	258,620	258,620	-
300 - Purchased Services	131,026	127,945	122,468	267,857	-	225,295	226,229	226,229	-
400 - Supplies And Materials	42,640	39,284	48,953	55,976	-	120,237	121,356	121,356	-
500 - Capital Outlay	127,641	169,339	234,584	368,169	-	391,657	394,311	394,311	-
600 - Other Objects	187,234	198,159	269,188	228,370	-	248,278	253,157	253,157	-
700 - Transfers	6,199	1,931	2,466	1,754	-	1,923	1,923	1,923	-
581000 - Operating Contingency	-	-	-	61,586	-	59,247	56,024	56,024	-
376520 - Budgeted Ending Fund Balance	427,192	782,952	906,725	365,183	-	50,591	50,591	46,536	-
<b>TOTAL REQUIREMENTS</b>	<b>1,491,046</b>	<b>1,923,579</b>	<b>2,233,100</b>	<b>2,058,410</b>	<b>6,211.70</b>	<b>1,868,806</b>	<b>1,887,316</b>	<b>1,883,261</b>	<b>6,529.74</b>

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

## Percent of Requirements by Major Object - All Funds



# 3-YEAR FORECAST ALL FUNDS

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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
BEGINNING FUND BALANCE	663,328	146,480	427,170	387,568
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	459,819	475,912	492,569	509,809
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	109,951	113,799	117,782	117,782
OTHER REVENUE FROM LOCAL SOURCES	130,738	138,191	143,030	148,033
2000 - REVENUE - INTERMEDIATE SOURCES	12,231	12,525	12,963	13,417
3000 - REVENUE FROM STATE SOURCES	357,333	369,823	382,748	396,127
4000 - REVENUE FROM FEDERAL SOURCES	145,587	62,702	64,897	67,169
5200 - INTERFUND TRANSFERS	1,923	1,334	1,359	1,384
ALL OTHER BUDGET RESOURCES	2,350	443,432	2,517	2,605
<b>Total Resources</b>	<b>1,883,261</b>	<b>1,764,198</b>	<b>1,645,035</b>	<b>1,643,894</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
111 - LICENSED SALARIES	314,299	298,473	308,919	319,731
1121 - CLASSIFIED - REPRESENTED	84,593	81,852	84,717	87,682
1122 - NON-REPRESENTED STAFF	48,494	44,804	46,372	47,995
113 - ADMINISTRATORS	39,323	38,828	40,187	41,593
OTHER SALARIES	38,398	36,448	37,723	39,044
200 - ASSOCIATED PAYROLL COSTS	258,620	247,863	256,538	265,517
300 - PURCHASED SERVICES	226,229	151,865	141,041	138,025
400 - SUPPLIES AND MATERIALS	121,356	71,418	58,820	53,199
500 - CAPITAL OUTLAY	394,311	219,904	133,497	92,938
600 - OTHER OBJECTS	253,157	195,829	199,163	186,510
700 - TRANSFERS	1,923	1,328	1,353	1,378
581000 - OPERATING CONTINGENCY	56,024	66,209	81,400	309,593
376520 - BUDGETED ENDING FUND BALANCE	46,563	309,379	255,307	60,691
<b>Total Requirements</b>	<b>1,883,261</b>	<b>1,764,198</b>	<b>1,645,035</b>	<b>1,643,894</b>

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

## 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 2022/23

Source Fund	Transfer Out	Destination Fund	Transfer In	Purpose
101 General Fund	(75,000)	202 Nutrition Fund	75,000	Fund Student Meals Bad Debt
101 General Fund	(617,000)	320 Full Faith and Credit Debt Service Fund	617,000	Debt Service Principal & Interest Payments
101 General Fund	(610,000)	445 Capital Asset Renewal	610,000	Fund Capital Projects
404 Construction Excise	(621,000)	320 Full Faith and Credit Debt Service Fund	621,000	Debt Service Principal & Interest Payments
<b>Total Transfers</b>	<b>\$ (1,923,000)</b>		<b>\$ 1,923,000</b>	



# VARIANCE BY MAJOR FUNCTION

The following chart summarizes the variances from the 2021-22 adopted budget to the 2022-23 adopted budget. The parameters for General Fund variance were 10% or \$1 million variance. All other funds list variances for each major program.

## Major Variance by Function

\*Offsetting variances due to reorganizations may not be displayed on program-by-program basis

Fund Description	Fund	Function	Function Description	Variance	Explanation
General	100	1111	Elementary K-5	\$12,145,110	Overall increase in personnel and associated payroll costs due to COLA and Step increases
General	100	1113	Elementary Extra Curricular	\$50,003	Increase in school sponsored activities to supplement instructional programs.
General	100	1121	Middle School Programs	-\$1,714,333	Reduction in personnel and associated payroll costs, purchased services, and supplies and materials
General	100	1131	High School Programs	\$4,224,045	Overall increase in personnel and associated payroll costs due to COLA and Step increases
General	100	1140	Pre Kindergarten Programs	\$116,673	Increase personnel and associated payroll costs to provide students access to the pre-k program
General	100	1210	Programs for Talented and Gifted	-\$202,245	Increase personnel and associated payroll costs to provide students access to the pre-k program
General	100	1220	Restrictive Programs	\$2,309,495	Increase in costs for special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting
General	100	1260	Treatment and Habilitation	\$223,392	Increase in personnel and associated payroll costs to match SPED programmatic need
General	100	1280	Alternative Education	\$1,802,741	Overall increase due to reduction in salaries and associated costs to increased budget for purchased services
General	100	1292	Teen Parent Programs	-\$61,394	Reduction in personnel and associated payroll costs to match projected programmatic needs
General	100	1299	Other Special Programs	\$162,083	Change in costs to match projected programmatic needs for special learning experiences for other students with special needs; such as, English Language Learner students, teen parents and migrant education.
General	100	2110	Attendance/Social Work Svcs	\$1,819,161	Increase personnel and associated payroll costs for social workers to support for students
General	100	2120	Guidance Services	\$1,623,285	Increase personnel and associated payroll costs for counselors to support for students
General	100	2190	Svc Direction Student Support	\$1,254,729	Increase in costs associated with the oversight of student support services; e.g., special education, ELL and at risk programs.
General	100	2210	Improvement of Instruction	\$3,238,438	Increase for FTE set-a-side for school needs and balancing enrollment that will occur for Fall FY23
General	100	2230	Assessment and Testing	-\$269,713	Decrease in personnel, associated payroll costs, supplies and materials to better match programmatic needs
General	100	2240	Instructional Staff Development	-\$3,772,420	Decrease in personnel, associated payroll costs, supplies and materials to better match programmatic needs
General	100	2310	Board of Education Services	\$246,546	Increase personnel and associated payroll costs for Security Service
General	100	2490	Other School Support Admin	\$67,000	Increase supplies and materials to match High School admin support need
General	100	2510	Support Services - Business	\$47,914	Overall increase in personnel and associated payroll costs due to COLA increases
General	100	2540	Oper/Maintenance of Plant Svcs	\$1,600,029	Increase in costs associated with keeping schools, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair.
General	100	2550	Student Transportation Services	\$1,415,312	Increase personnel and associated payroll costs for Transportation
General	100	2630	Information Services	\$819,221	Increase in personnel and associated payroll costs
General	100	2660	Technology Services	\$3,491,052	Increase in personnel and associated payroll costs, purchased services, supplies and materials to match Technology needs to support district
General	100	5110	Long-Term Debt Service	-\$440,237	Reduction of Debt Service principal and interest payment due
General	100	5210	Fund Transfers	\$165,917	Increase transfer of funds to facilitate activities in Fund 200, 300, and 400
General	100	6110	Operating Contingency	-\$1,127,895	Decrease in order to use funding to support additional programmatic activities

Fund Description	Fund	Program	Program Description	Variance	Explanation
Special Revenue	200	1000	Instruction	\$8,933,847	Increase in personnel and associated payroll costs; reduce purchased services, supplies and materials to shift on student in person needs from primarily ESSER and SIA funds
Special Revenue	200	2000	Support Services	\$26,148,117	Increased due to match appropriation spending from primarily ESSER and SIA funds
Special Revenue	200	3000	Enterprise & Community Services	-\$15,009,977	Reduced due to match appropriation spending from primarily ESSER and SIA funds
Special Revenue	200	4000	Facilities Acquisition & Construction	\$19,429	Increased for construction improvements at schools
Special Revenue	200	5000	Other Uses	\$198,898	Increase Principal and Interest for long term debt service
Special Revenue	200	6000	Contingencies	-\$4,902,701	Reduced to re-appropriate spending levels elsewhere to focus on the health, safety and learning needs of students primarily from ESSER and SIA funds
Special Revenue	200	7000	Unappropriated Fund Balance	\$1,507,148	Increase Unappropriated Fund Balance

Fund Description	Fund	Program	Program Description	Variance	Explanation
Debt Service	300	5000	Other Uses	\$27,006,643	Increase in principal and interest payments on long term debt service
Debt Service	300	7000	Unappropriated Fund Balance	\$4,439,218	Decrease Unappropriated Fund Balance due to overestimate of Tax Revenue

Fund Description	Fund	Program	Program Description	Variance	Explanation
Capital Projects	400	4000	Facilities Acquisition & Construction	\$75,944,868	Increase in personnel and associated payroll costs; increase in purchased services, and supplies and materials
Capital Projects	400	7000	Unappropriated Fund Balance	-\$322,810,423	Reduce Unappropriated Fund Balance

# VARIANCE BY MAJOR OBJECT

## Major Variance by Object

Fund	Major Object	Description	Variance	Explanation
General	510000	Salaries	\$ 22,667,839	Increases in overall staffing costs due to COLA, Step, and associated payroll
General	520000	Associated Payroll Costs	\$ 14,310,681	Increases in associated costs, including fringe, due to projected salaries being higher due to COLA & Step
General	540000	Supplies & Materials	\$ (4,264,947)	Repurpose & reduce supplies and materials at central office
General	550000	Capital Outlay	\$ 1,006,370	Increase due to district wide targeted technology improvements
General	570000	Transfers	\$ 165,917	Increase transfer of funds to facilitate activities in Fund 200, 300, and 400
General	580000	Operating Contingency	\$ (1,127,895)	Decrease in order to use funding to support additional programmatic activities

## GENERAL FUND SUMMARY (100)

The General Fund is unrestricted and includes all District activities 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 69.9% of the General Fund Resources available to PPS for delivering services to our students. Our community's generous support provides another 13.7% through the Local Option Levy. The final 16.5% 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 77.9% of our General Fund Budget. Purchased Services, which include non-staff instructional support, non-staff maintenance activities, and staff development services, account for 12.4%. Supplies and Materials, Capital Outlay, and Operating Contingency account for 6.8%.

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***

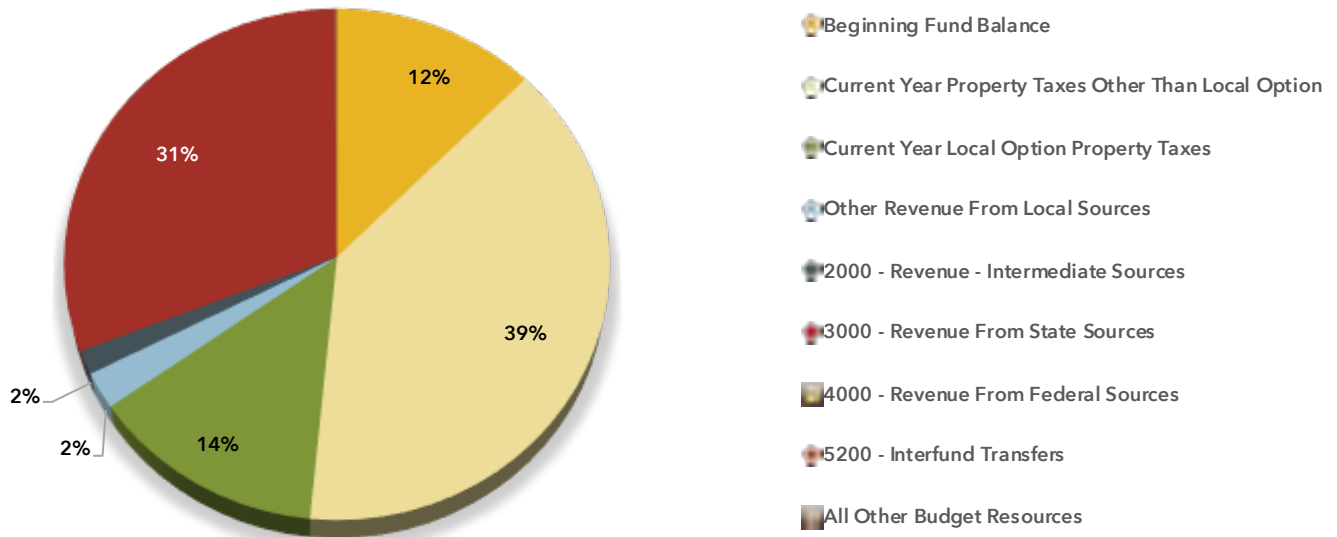
- The Health and Safety of PPS Students is a critical goal, and General Fund resources are being committed towards needed custodial positions as well as investments in security.
- Other operational investments will include system updates to support data driven information for reporting and tracking.
- 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 (in Thousands)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Beginning Fund Balance	38,282	39,887	64,474	84,845	90,500	99,978	99,978
Current Year Property Taxes Other Than Local Option	257,076	268,840	281,443	293,823	314,424	314,424	314,424
Current Year Local Option Property Taxes	94,272	97,372	100,955	104,279	109,951	109,951	109,951
Other Revenue From Local Sources	26,692	17,505	13,925	13,724	17,736	18,736	18,736
2000 - Revenue - Intermediate Sources	13,494	13,768	14,374	12,762	12,101	12,101	12,101
3000 - Revenue From State Sources	230,628	271,620	269,250	261,465	247,407	247,407	247,407
4000 - Revenue From Federal Sources	80	84	18	15	15	15	15
5200 - Interfund Transfers	14	-	-	-	-	-	-
All Other Budget Resources	55	17	152	1,050	2,450	1,450	1,450
<b>TOTAL RESOURCES</b>	<b>660,592</b>	<b>709,092</b>	<b>744,589</b>	<b>771,963</b>	<b>794,585</b>	<b>804,062</b>	<b>804,062</b>

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

## Percent of Resources by Major Object - General Funds

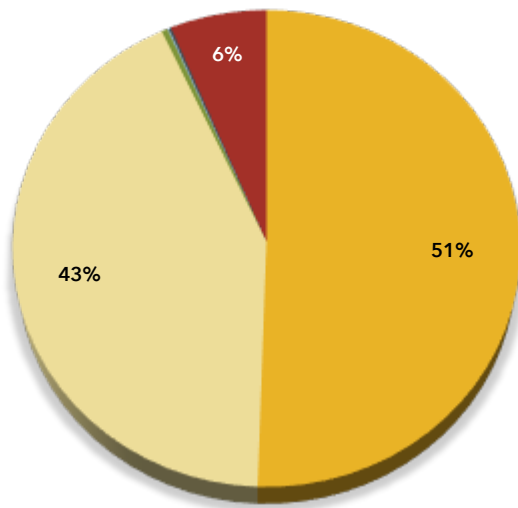









## Summary of Requirements by Major Function - General Funds (in Thousands)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
1000 - Instruction	347,734	359,882	363,865	386,622	2,966.62	399,183	406,337	406,337	3,035.94
2000 - Support Services	265,988	281,918	285,720	328,092	2,157.26	339,250	341,772	341,772	2,169.42
3000 - Enterprise And Community Svcs	1,491	1,507	5,115	2,993	11.88	3,100	3,100	3,100	12.88
5100 - Debt Service & 5400 PERS UAL Programs	-	-	-	1,223	-	783	783	783	-
5200 - Transfers Of Funds	5,492	1,311	1,198	1,136	-	1,302	1,302	1,302	-
6000 - Contingencies	-	-	-	51,896	-	50,967	50,768	50,768	-
7000 - Unappropriated Fund Balance	39,887	64,474	88,691	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>660,592</b>	<b>709,092</b>	<b>744,589</b>	<b>771,963</b>	<b>5,135.76</b>	<b>794,585</b>	<b>804,062</b>	<b>804,062</b>	<b>5,218.24</b>

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

## Percent of Requirements by Major Function - General Funds



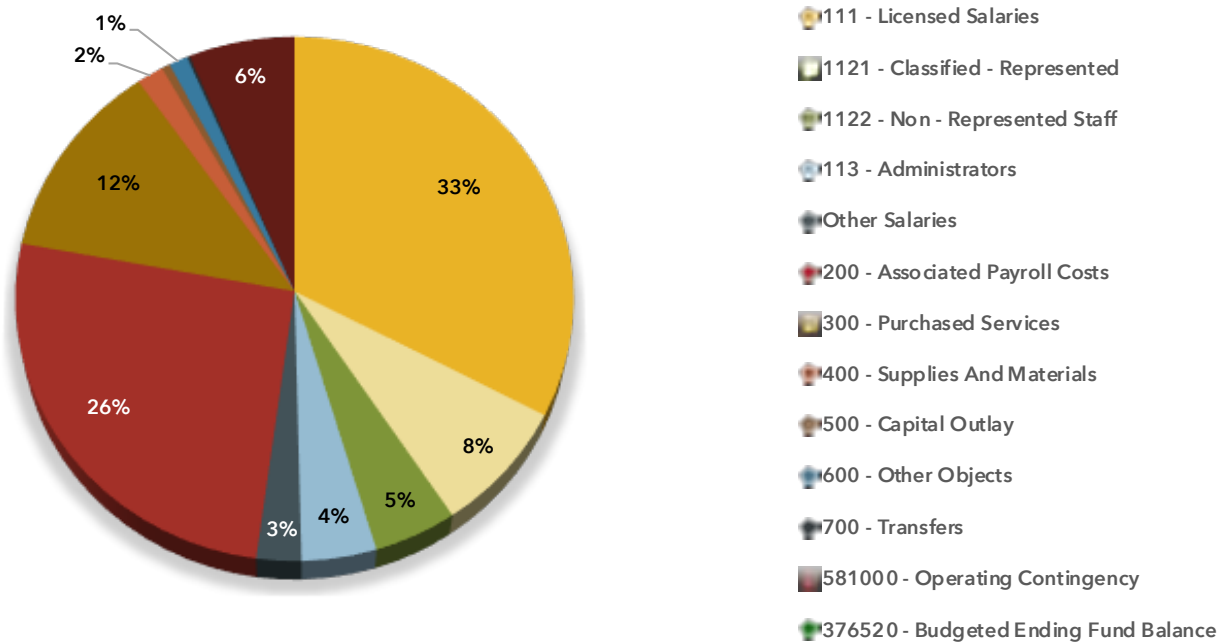
-  1000 - Instruction
-  2000 - Support Services
-  3000 - Enterprise And Community Svcs
-  5100 - Debt Service & 5400 PERS UAL Programs
-  5200 - Transfers Of Funds
-  6000 - Contingencies
-  7000 - Unappropriated Fund Balance

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

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
111 - Licensed Salaries	224,724	225,339	245,595	247,667	3,074.55	260,343	263,124	263,124	3,133.16
1121 - Classified - Represented	46,871	51,293	51,048	59,367	1,432.85	63,156	64,069	64,069	1,453.78
1122 - Non - Represented Staff	23,853	26,814	28,736	34,698	380.61	37,762	37,762	37,762	396.29
113 - Administrators	26,199	29,247	30,738	33,682	247.75	33,944	33,944	33,944	234.99
Other Salaries	23,236	23,482	15,208	21,101	-	19,448	20,285	20,285	-
200 - Associated Payroll Costs	159,479	176,456	189,914	193,128	-	205,360	207,438	207,438	-
300 - Purchased Services	87,227	84,559	79,002	99,694	-	96,956	99,418	99,418	-
400 - Supplies And Materials	16,788	18,945	6,908	17,204	-	12,641	12,939	12,939	-
500 - Capital Outlay	2,539	1,936	1,092	3,011	-	3,710	4,017	4,017	-
600 - Other Objects	4,297	5,235	6,458	9,378	-	8,996	8,996	8,996	-
700 - Transfers	5,492	1,311	1,198	1,136	-	1,302	1,302	1,302	-
581000 - Operating Contingency	-	-	-	51,896	-	50,967	50,768	50,768	-
376520 - Budgeted Ending Fund Balance	39,887	64,474	88,691	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>660,592</b>	<b>709,091</b>	<b>744,589</b>	<b>771,963</b>	<b>5,135.75</b>	<b>794,585</b>	<b>804,062</b>	<b>804,062</b>	<b>5,218.24</b>

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

## Percent of Requirements by Major Object - General Funds









**General Fund Detail**

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
3100 - FOOD SERVICES	195	165	19	192	<b>1.88</b>	196	196	196	<b>1.88</b>
3300 - COMMUNITY SVCS	1,296	1,342	5,095	2,801	<b>10.00</b>	2,904	2,904	2,904	<b>11.00</b>
Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS	1,491	1,507	5,115	2,993	<b>11.88</b>	3,100	3,100	3,100	<b>12.88</b>
5100 - DEBT SERVICE	-	-	-	-	-	783	783	783	-
Subtotal - 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS	-	-	-	-	-	783	783	783	-
52100 - Fund Transfers	5,492	1,311	1,198	1,136	-	1,302	1,302	1,302	-
Subtotal - 5200 - TRANSFERS OF FUNDS	5,492	1,311	1,198	1,136	-	1,302	1,302	1,302	-
61100 - Operating Contingency	-	-	-	51,896	-	50,967	50,768	50,768	-
Subtotal - 6000 - CONTINGENCIES	-	-	-	51,896	-	50,967	50,768	50,768	-
71100 - Ending Fund Balance	39,887	64,474	88,691	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	39,887	64,474	88,691	-	-	-	-	-	-
<b>Total Requirements by Function</b>	<b>660,592</b>	<b>709,092</b>	<b>744,589</b>	<b>771,963</b>	<b>5,135.75</b>	<b>793,210</b>	<b>804,062</b>	<b>804,062</b>	<b>5,218.24</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
511100 - Licensed Staff	224,724	225,339	245,595	247,667	<b>3,074.55</b>	260,343	263,124	263,124	<b>3,133.16</b>
511210 - Classified - Represented	46,871	51,293	51,048	59,367	<b>1,432.85</b>	63,156	64,069	64,069	<b>1,453.78</b>
511220 - Non-Represented Staff	19,634	22,220	24,127	29,210	<b>341.61</b>	31,983	31,983	31,983	<b>355.29</b>
511310 - Administrators - Licensed	25,336	27,760	29,381	31,942	<b>238.75</b>	32,381	32,381	32,381	<b>226.99</b>
511320 - Administrators - NonLicensed	863	1,487	1,357	1,740	<b>9.00</b>	1,562	1,562	1,562	<b>8.00</b>
511420 - Directors/Program Admins	4,218	4,595	4,608	5,489	<b>39.00</b>	5,779	5,779	5,779	<b>41.00</b>
512100 - Substitutes - Licensed	8,312	8,786	1,696	9,244	-	7,723	7,723	7,723	-
512200 - Substitutes - Classified	637	656	128	1,436	-	1,435	1,435	1,435	-
512300 - Temporary Misc - Licensed	1,719	1,591	1,413	630	-	630	630	630	-
512400 - Temporary Misc - Classified	1,142	901	560	26	-	26	26	26	-
513100 - Extended Responsibility - LIC	2,230	2,454	2,545	1,817	-	1,051	1,888	1,888	-
513200 - Extended Responsibility - CLS	1,820	2,363	1,868	527	-	41	41	41	-
513300 - Extended Hours	3,871	3,028	4,893	4,080	-	5,210	5,210	5,210	-
513350 - PAT Overload Pay Stipend	1,820	2,298	1,308	2,571	-	2,571	2,571	2,571	-
513400 - Overtime Pay	1,420	1,116	500	740	-	736	736	736	-
513510 - Group Hlth Opt Out Lic	216	252	262	31	-	25	25	25	-
513520 - Group Hlth Opt Out Non Lic	49	35	40	-	-	-	-	-	-
Subtotal - 100 - SALARIES	344,882	356,176	371,326	396,516	<b>5,135.75</b>	414,653	419,184	419,184	<b>5,218.24</b>
521000 - PERS	9,798	16,404	16,483	16,124	-	828	952	952	-
521310 - PERS UAL	41,342	45,261	47,700	48,039	-	63,526	64,417	64,417	-
522000 - Social Security - FICA	26,019	26,791	27,920	30,333	-	31,573	32,056	32,056	-
523100 - Workers' Compensation	3,227	281	1,630	2,283	-	2,855	2,894	2,894	-
523200 - Unemployment Compensation	75	519	972	507	-	292	297	297	-
523300 - PFMLA	-	-	-	-	-	825	838	838	-
524100 - Group Health Insurance	73,060	82,585	89,153	90,018	-	99,424	101,247	101,247	-
524200 - Other Employer Paid Benefits	723	734	831	813	-	794	814	814	-
524300 - Retiree Health Insurance	2,562	1,895	3,558	2,874	-	3,115	3,159	3,159	-
524530 - Early Retirement Benefits	1,268	890	903	761	-	751	764	764	-
524400 - DCU Union Contract Items	7	4	-	-	-	-	-	-	-
524510 - PAT Union Tuition Reimbursemnt	841	754	658	875	-	875	-	-	-
524520 - PAT Union Prof Improvement Fds	559	338	106	500	-	500	-	-	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	159,479	176,456	189,914	193,128	-	205,360	207,438	207,438	-

**General Fund Detail**

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
531100 - Instructional Services	2,238	1,809	2,032	4,062	-	3,908	4,141	4,141	-
531200 - Instr Program Improvement Svcs	284	305	180	3,138	-	1,149	1,149	1,149	-
531300 - Student Services	-	10	1	-	-	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	1,060	786	370	1,137	-	928	975	975	-
531810 - Non-Instr Dev Profess Dev Fds	202	161	112	110	-	110	110	110	-
531900 - Other Instr Prof/Tech Svcs	5,124	6,114	5,189	4,217	-	4,018	4,083	4,083	-
532100 - Cleaning Services	1	6	1	1	-	1	1	1	-
532200 - Repairs and Maintenance Svcs	757	1,462	771	2,188	-	2,096	2,096	2,096	-
532400 - Rentals	763	337	262	203	-	153	153	153	-
532410 - Leased Copy Machines	651	-	-	-	-	-	-	-	-
532500 - Electricity	3,875	3,464	2,860	3,618	-	3,464	3,464	3,464	-
532600 - Fuel	2,711	2,734	2,512	3,446	-	3,935	3,935	3,935	-
532700 - Water and Sewage	3,008	3,036	2,514	3,559	-	3,019	3,019	3,019	-
532800 - Garbage	1,036	813	551	1,011	-	1,011	1,011	1,011	-
532900 - Other Property Services	3,369	4,871	5,019	2,947	-	2,667	2,667	2,667	-
533110 - Reimb - School Bus	14,090	13,161	11,670	15,474	-	15,474	15,599	15,599	-
533120 - Reimb - Taxi Cab	2,306	1,545	98	1,631	-	1,631	1,631	1,631	-
533130 - Reimb - In-Lieu	30	40	1	15	-	15	15	15	-
533140 - Reimb - Tri-Met	2,031	1,992	996	2,113	-	2,115	2,115	2,115	-
533150 - Reimb - Field Trips	628	314	6	356	-	356	356	356	-
533200 - Non-Reimb Student Transport	547	449	323	20	-	20	20	20	-
534100 - Travel, Local in District	243	152	41	223	-	225	226	226	-
534200 - Travel, Out of District	843	464	133	853	-	729	729	729	-
534210 - Trav Out Dist Profess Dev Fds	47	37	1	-	-	-	-	-	-
534300 - Travel, Student Activities	221	110	40	188	-	186	686	686	-
534901 - Student Academic Transport	-	1	-	-	-	-	-	-	-
535100 - Telephone	771	1,006	530	678	-	677	677	677	-
535300 - Postage	266	298	278	305	-	342	342	342	-
535400 - Advertising	84	68	110	70	-	70	70	70	-
535500 - Printing and Binding	906	1,602	725	1,939	-	2,023	2,023	2,023	-
535920 - Internet Fees	1	1	43	2	-	2	2	2	-
535990 - Wide Area Network/Misc	1,013	742	1,474	1,250	-	1,250	1,250	1,250	-
536000 - Charter Schools	13,796	14,066	15,846	15,507	-	15,187	15,787	15,787	-
537100 - Tuition to Other Dist InState	-	-	-	-	-	-	-	-	-
537300 - Tuition to Private Schools	8,182	8,399	7,726	8,396	-	10,632	10,632	10,632	-
537410 - Tuition - Fees College Credit	8	-	-	3	-	3	3	3	-
538100 - Audit Services	230	231	244	227	-	227	227	227	-
538200 - Legal Services	2,857	2,087	2,217	2,089	-	2,089	2,089	2,089	-
538300 - Architect and Engineering Svcs	36	241	302	-	-	-	-	-	-
538400 - Negotiation Services	9	98	222	-	-	-	175	175	-
538500 - Management Services	394	85	118	78	-	78	78	78	-
538600 - Data Processing Services	66	126	37	-	-	-	-	-	-
538800 - Election Services	258	127	259	250	-	250	350	350	-
538910 - Security Services	317	233	458	361	-	149	149	149	-
538930 - Secretarial/Clerical Services	99	45	18	16	-	16	16	16	-
538940 - Professional Moving Services	104	93	129	407	-	303	303	303	-
538950 - Professional Health Care Svcs	12	47	11	11	-	11	11	11	-
538960 - Professional Child Care Svcs	94	118	110	298	-	298	298	298	-
538970 - Graphic Arts Services	-	-	9	-	-	-	-	-	-
538980 - Laundering Services	6	5	4	5	-	5	5	5	-
538990 - Non-Instr Pers/Professional Sv	11,548	10,601	12,357	17,244	-	16,087	16,703	16,703	-
539100 - Pass Through	106	68	89	47	-	47	47	47	-
Subtotal - 300 - PURCHASED SERVICES	87,227	84,559	79,002	99,694	-	96,956	99,418	99,418	-

**General Fund Detail**

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
541000 - Consumable Supplies	6,728	5,052	3,264	7,199	-	5,753	6,320	6,320	-
541100 - Loss Prevention	-	11	22	-	-	-	-	-	-
541270 - Food Inventory Adjustm-NS Only	(1)	-	3	-	-	-	-	-	-
541310 - Auto Parts, Batteries	76	58	50	88	-	88	88	88	-
541315 - Tires	22	14	10	20	-	20	20	20	-
541320 - Oil & Lubricants	10	5	15	8	-	8	8	8	-
541325 - Gas	173	124	53	215	-	215	215	215	-
541330 - Propane	81	195	55	150	-	150	150	150	-
541400 - Maintenance Materials	1,660	1,323	1,371	760	-	610	610	610	-
541500 - Inventory Adjustments	(14)	(4)	(14)	20	-	20	20	20	-
541600 - Interdepartmental Charges	(400)	(317)	(149)	71	-	35	35	35	-
541700 - Discounts Taken	-	-	(1)	-	-	-	-	-	-
542100 - Textbook Expansion	496	403	390	943	-	671	401	401	-
542200 - Textbook Adoption	2,282	1,348	237	2,595	-	-	-	-	-
542300 - Textbook Replacement	-	-	10	-	-	-	-	-	-
543000 - Library Books	467	266	361	385	-	378	378	378	-
544000 - Periodicals	7	61	1	11	-	10	10	10	-
544100 - Online Periodical Subscription	154	296	96	245	-	125	125	125	-
545100 - Purchased Food-NS Only	74	51	-	68	-	64	64	64	-
546000 - Non-Consumable Supplies	686	277	358	369	-	593	593	593	-
546100 - Minor Equipment - Tagged	178	58	37	253	-	222	222	222	-
547000 - Computer Software	2,674	3,176	3,113	3,034	-	2,891	2,891	2,891	-
548000 - Computer Equipment	1,435	6,548	(2,373)	772	-	789	789	789	-
<b>Subtotal - 400 - SUPPLIES AND MATERIALS</b>	<b>16,788</b>	<b>18,945</b>	<b>6,908</b>	<b>17,204</b>	<b>-</b>	<b>12,641</b>	<b>12,939</b>	<b>12,939</b>	<b>-</b>
552000 - Building Acquisition/Improvmt	509	381	121	-	-	-	-	-	-
553000 - Improvements - Not Buildings	39	22	47	-	-	-	-	-	-
554100 - Initial and Addl Equipment	1,061	598	449	1,770	-	1,339	1,339	1,339	-
554110 - Vehicles	181	322	162	75	-	75	383	383	-
555010 - Computers	2	7	28	143	-	39	39	39	-
555020 - Printers	-	-	-	1	-	-	-	-	-
555030 - Software Capital Expense	129	26	113	-	-	-	-	-	-
555090 - Misc Other Technology	241	185	173	592	-	427	427	427	-
556410 - Buses/Capital Bus Improvements	377	393	(2)	430	-	430	430	430	-
559000 - Other Capital Outlay	-	-	-	-	-	1,400	1,400	1,400	-
<b>Subtotal - 500 - CAPITAL OUTLAY</b>	<b>2,539</b>	<b>1,936</b>	<b>1,092</b>	<b>3,011</b>	<b>-</b>	<b>3,710</b>	<b>4,017</b>	<b>4,017</b>	<b>-</b>
561000 - Redemption of Principal	-	-	-	1,177	-	706	706	706	-
562100 - Interest (Except Bus/Garage)	-	-	-	47	-	77	77	77	-
563000 - Fiscal Charges	41	91	88	110	-	110	110	110	-
563500 - Administrative Write-Off	23	1	44	-	-	-	-	-	-
564000 - Dues and Fees	669	973	1,030	748	-	806	806	806	-
564010 - Dues & Fees Profess Dev Fds	4	1	1	103	-	103	103	103	-
564100 - Bond Issuance Cost	-	-	1	-	-	-	-	-	-
565100 - Liability Insurance	2,300	522	745	616	-	616	616	616	-
565300 - Property Insurance Premiums	1	2,109	2,417	2,056	-	2,056	2,056	2,056	-
565500 - Judgmnts&Settlemnts Against	829	122	176	2,703	-	2,703	2,703	2,703	-
565930 - Deductible Insurance Loss	382	1,371	1,913	1,786	-	1,786	1,786	1,786	-
567100 - Permits	41	37	38	26	-	26	26	26	-
567200 - Public Assessments	7	7	7	7	-	7	7	7	-
569000 - Grant Indirect Charges	-	-	-	-	-	-	-	-	-
<b>Subtotal - Other Objects</b>	<b>4,297</b>	<b>5,235</b>	<b>6,458</b>	<b>9,378</b>	<b>-</b>	<b>8,996</b>	<b>8,996</b>	<b>8,996</b>	<b>-</b>
571000 - Transfers to Other Funds	5,492	1,311	1,198	1,136	-	1,302	1,302	1,302	-
<b>Subtotal - 700 - TRANSFERS</b>	<b>5,492</b>	<b>1,311</b>	<b>1,198</b>	<b>1,136</b>	<b>-</b>	<b>1,302</b>	<b>1,302</b>	<b>1,302</b>	<b>-</b>
581000 - Operating Contingency	-	-	-	51,896	-	50,967	50,768	50,768	-
<b>Subtotal - 581000 - Operating Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,896</b>	<b>-</b>	<b>50,967</b>	<b>50,768</b>	<b>50,768</b>	<b>-</b>
376520 - Budgeted Ending Fund Balance	39,887	64,474	88,691	-	-	-	-	-	-
<b>Subtotal - 376520 - Budgeted Ending Fund Balance</b>	<b>39,887</b>	<b>64,474</b>	<b>88,691</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Requirements by Object</b>	<b>660,592</b>	<b>709,092</b>	<b>744,589</b>	<b>771,963</b>	<b>5,135.75</b>	<b>794,585</b>	<b>804,062</b>	<b>804,062</b>	<b>5,218.24</b>

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

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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
BEGINNING FUND BALANCE	99,978	60,768	75,768	88,768
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	314,424	325,429	336,819	348,608
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	109,951	113,799	117,782	117,782
OTHER REVENUE FROM LOCAL SOURCES	18,736	19,376	20,056	20,756
2000 - REVENUE - INTERMEDIATE SOURCES	12,101	12,525	12,963	13,417
3000 - REVENUE FROM STATE SOURCES	247,407	256,066	265,029	274,305
4000 - REVENUE FROM FEDERAL SOURCES	15	16	16	17
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	1,450	1,501	1,553	1,608
<b>Total Resources</b>	<b>804,062</b>	<b>789,479</b>	<b>829,986</b>	<b>865,259</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
111 - LICENSED SALARIES	263,124	260,333	269,445	278,876
1121 - CLASSIFIED - REPRESENTED	64,069	62,311	64,492	66,750
1122 - NON-REPRESENTED STAFF	37,762	34,084	35,277	36,511
113 - ADMINISTRATORS	33,944	33,132	34,292	35,492
OTHER SALARIES	20,285	15,995	16,555	17,134
200 - ASSOCIATED PAYROLL COSTS	207,438	198,869	205,830	213,034
300 - PURCHASED SERVICES	99,418	97,441	100,874	104,405
400 - SUPPLIES AND MATERIALS	12,939	12,392	12,826	13,274
500 - CAPITAL OUTLAY	4,017	4,158	4,303	4,454
600 - OTHER OBJECTS	8,996	9,311	9,637	9,974
700 - TRANSFERS	1,302	685	688	689
581000 - OPERATING CONTINGENCY	50,768	60,768	75,769	78,442
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	6,225.00
<b>Total Requirements</b>	<b>804,062</b>	<b>789,479</b>	<b>829,986</b>	<b>865,259</b>

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

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

PORTLAND PUBLIC SCHOOLS  
 BUDGETED POSITIONS & STUDENTS SERVED BY FUNCTION (100 - General Funds)  
 For the 2022-23 Adopted Budget

Function	Licensed		Classified - Represented		Administrators		Non - Represented		Other		Number of Students	Adopted Budget	% Of Budget	Cost Per Student
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23				
1111 - ELEMENTARY K-5	1,001.1	1,072.7	22.9	39.3	1.0	1.0					143,933,874	17.90		
1113 - ELEMENTARY EXTRA CURRICULAR											74,020	0.01		
1121 - MIDDLE SCHOOL PROGRAMS	469.8	442.4	0.5	0.6							58,821,078	7.32		
1122 - MIDDLE SCHOOL EXTR CURRICULAR	3.4	2.6									372,330	0.05		
1131 - HIGH SCHOOL PROGRAMS	612.9	628.7	2.5	2.5			0.2				84,371,752	10.49		
1132 - HIGH SCHOOL EXTRA CURRICULAR	12.3	11.9	2.5	2.5	2.5	2.5	1.0	1.0			6,489,895	0.81		
1140 - PRE KINDERGARTEN PROGRAMS	1.5	2.7									447,874	0.06		
1210 - PROGRAMS FOR TALENTED AND GIFTED											21,168	0.00		
1220 - RESTRICTIVE PROGRAMS	98.1	109.1	268.3	260.8							30,933,846	3.85		
1250 - LESS RESTRICTIVE PROGRAMS	192.3	183.8	134.6	136.0							32,513,921	4.04		
1260 - TREATMENT AND HABILITATION	16.0	17.0									2,370,342	0.29		
1280 - ALTERNATIVE EDUCATION	7.0	3.2	2.0	1.0			1.0	1.0			31,149,712	3.87		
1291 - ENGLISH LANGUAGE LEARNER	81.6	82.9	20.3	22.6							12,079,920	1.50		
1292 - TEEN PARENT PROGRAMS			1.0								39,368	0.00		
1299 - OTHER SPECIAL PROGRAMS			10.5	8.4							763,162	0.09		
1400 - SUMMER SCHOOL PROGRAMS											1,955,109	0.24		
<b>1000 - INSTRUCTION</b>	<b>2,496.8</b>	<b>2,556.7</b>	<b>465.1</b>	<b>473.7</b>	<b>3.5</b>	<b>3.5</b>	<b>2.2</b>	<b>2.0</b>			<b>406,337,371</b>	<b>50.54</b>		
2110 - ATTENDANCE/SOCIAL WORK SVCS	66.0	68.2	67.4	89.5			2.0				15,361,074	1.91		
2120 - GUIDANCE SERVICES	150.2	156.9	15.8	18.8	5.0	3.0	19.0	17.5			26,966,797	3.35		
2140 - PSYCHOLOGICAL SERVICES	50.2	45.4									6,227,656	0.77		
2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC	90.6	85.6									11,763,492	1.46		
2160 - OTHER STUDENT TREATMENT SVCS	27.3	27.3									4,002,885	0.50		
2190 - SVC DIRECTION-STUDENT SUPPORT			16.3	14.5	25.5	29.5	15.0	13.8			14,873,110	1.85		
2210 - IMPROVEMENT OF INSTRUCTION		12.3	2.0	0.8	8.0	8.0	5.5	10.0			9,167,652	1.14		
2220 - EDUCATIONAL MEDIA SERVICES	64.2	62.7	45.6	45.0			6.8	8.1			13,471,485	1.68		
2230 - ASSESSMENT AND TESTING							5.0	3.0			1,009,251	0.13		
2240 - INSTRUC STAFF DEVELOPMENT	120.0	107.2			1.5	0.5	1.0	1.0			17,503,252	2.18		
2310 - BOARD OF EDUCATION SERVICES							3.0	4.0			1,081,073	0.13		
2320 - EXECUTIVE ADMINISTRATION SVCS					18.0	16.0	24.5	33.0			14,502,375	1.80		
2410 - OFFICE OF THE PRINCIPAL SVCS	6.0	3.0	196.2	190.6	178.3	166.5	33.5	34.0			52,260,234	6.50		
2490 - OTHER SCHOOL SUPPORT ADMIN											513,652	0.06		
2510 - SUPPORT SERVICES-BUSINESS					1.0	1.0	1.0	1.0			474,189	0.06		
2520 - FISCAL SERVICES			3.5	3.5	1.0	1.0	52.7	48.9			17,783,912	2.21		
2540 - OPER/MAINTENANCE OF PLANT SVCS			468.3	459.3			42.2	48.6			61,373,048	7.63		
2550 - STUDENT TRANSPORTATION SERVICE			103.5	108.8			9.0	9.0			30,806,473	3.83		
2570 - INTERNAL SERVICES			12.0	12.0			13.0	14.0			3,752,364	0.47		
2610 - DIRECTION OF CENTRAL SUPPORT			2.0	2.0			8.0	7.0			1,252,504	0.16		
2620 - RESEARCH, DEVELOP, EVAL SVCS					3.0	3.0	9.5	11.5			2,555,822	0.32		
2630 - INFORMATION SERVICES			6.5	6.5	1.0	1.0	18.5	22.1			4,194,788	0.52		
2640 - STAFF SERVICES			1.0	1.0	1.0	1.0	51.0	49.0			8,338,696	1.04		
2660 - TECHNOLOGY SERVICES	4.3	8.0	13.0	12.0	1.0	1.0	57.2	57.7			22,075,590	2.75		
2670 - RECORDS MANAGEMENT SVCS			3.0	3.0			1.0	1.0			460,830	0.06		
<b>2000 - SUPPORT SERVICES</b>	<b>578.7</b>	<b>576.5</b>	<b>955.9</b>	<b>967.2</b>	<b>244.3</b>	<b>231.5</b>	<b>378.4</b>	<b>394.3</b>			<b>341,772,204</b>	<b>42.51</b>		
3100 - FOOD SERVICES				1.9							195,681	0.02		
3300 - COMMUNITY SVCS				11.0							2,904,154	0.36		
<b>3000 - ENTERPRISE AND COMMUNITY SVCS</b>			<b>11.9</b>	<b>12.9</b>							<b>3,099,835</b>	<b>0.39</b>		
5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS											782,963	0.10		
5200 - TRANSFERS OF FUNDS											1,301,917	0.16		
6000 - CONTINGENCIES											50,767,941	6.31		
<b>FUND TOTAL</b>	<b>3,074.5</b>	<b>3,133.2</b>	<b>1,432.8</b>	<b>1,453.8</b>	<b>247.8</b>	<b>235.0</b>	<b>380.6</b>	<b>396.3</b>			<b>804,062,231</b>	<b>100.00</b>		

# 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, 2021 was \$78.6 million.

**Contributions** - Contributions are financed on a pay-as-you-go basis. During fiscal year 2021 the District recognized, on a budgetary basis, expenditures of approximately \$4.1 million for the post-employment healthcare benefits.

Program membership for RHIS consisted of 484 retirees receiving benefits on June 30, 2021.

## 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 their 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, 2021 was \$6.1 million.

**Contributions** - Contributions are financed on a pay-as-you-go basis. During fiscal year 2021 the District recognized, on a budgetary basis, expenditures of approximately \$1.0 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 \$8.1 million or 2.7% from 2021-22 to 2022-23. It is expected that resources are to remain consistent to 2021-22 as we near the end of the ESSER funding.

### **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.

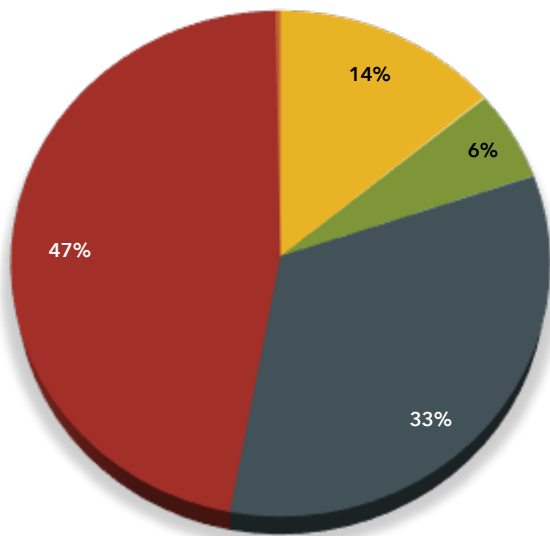
The various Special Revenue Funds support the District's vision of strengthening the core functions and best practices by providing additional support in the form of grants and foundation funding to core curriculum areas and bringing more equity to historically underserved students through the Racial 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 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Beginning Fund Balance	36,207	37,428	35,790	36,505	43,351	43,351	43,351
Current Year Property Taxes Other Than Local Option	283	296	309	323	342	342	342
Other Revenue From Local Sources	23,416	20,451	11,795	20,795	17,929	17,929	17,929
2000 - Revenue - Intermediate Sources	104	43	28	-	130	130	130
3000 - Revenue From State Sources	28,529	24,982	40,775	79,297	97,185	102,985	102,985
4000 - Revenue From Federal Sources	48,277	53,984	66,518	166,240	145,566	145,566	145,566
5200 - Interfund Transfers	114	69	716	-	75	75	75
All Other Budget Resources	15	-	-	-	900	900	900
<b>TOTAL RESOURCES</b>	<b>136,944</b>	<b>137,252</b>	<b>155,931</b>	<b>303,161</b>	<b>305,478</b>	<b>311,278</b>	<b>311,278</b>

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

## Percent of Resources by Major Object - 200 - Special Revenue Funds



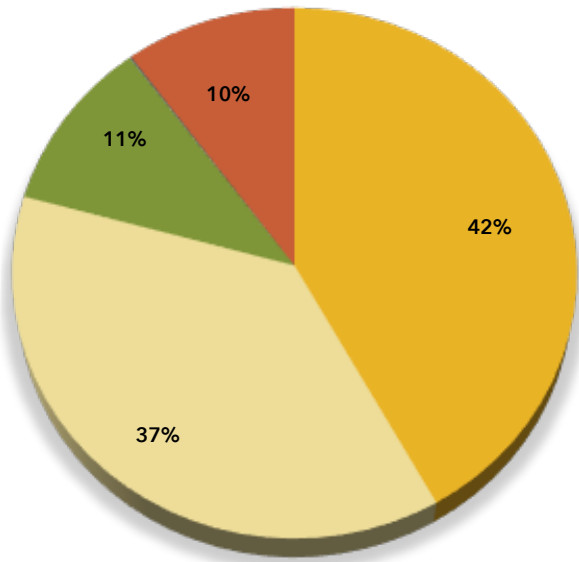
- Beginning Fund Balance
- Current Year Property Taxes Other Than Local Option
- Other Revenue From Local Sources
- 2000 - Revenue - Intermediate Sources
- 3000 - Revenue From State Sources
- 4000 - Revenue From Federal Sources
- 5200 - Interfund Transfers
- All Other Budget Resources

## Summary of Requirements by Major Function - Special Revenue Funds (in Thousands)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
1000 - Instruction	46,344	48,877	53,245	121,344	512.65	124,738	130,278	130,278	667.32
2000 - Support Services	31,769	32,104	54,985	91,074	328.34	116,062	116,322	116,322	364.15
3000 - Enterprise And Community Svcs	21,341	20,430	18,799	54,053	192.12	32,948	32,948	32,948	227.96
4000 - Facilities Acquisition And Con	49	52	27	69	-	89	89	89	-
5100 - Debt Service & 5400 - PERS UAL Programs	-	-	-	-	-	199	199	199	-
5200 - Transfers Of Funds	14	-	651	-	-	-	-	-	-
6000 - Contingencies	-	-	-	4,903	-	-	-	-	-
7000 - Unappropriated Fund Balance	37,428	35,790	28,222	31,718	-	31,442	31,442	31,442	-
<b>TOTAL REQUIREMENTS</b>	<b>136,944</b>	<b>137,252</b>	<b>155,931</b>	<b>303,161</b>	<b>1,033.12</b>	<b>305,478</b>	<b>311,278</b>	<b>311,278</b>	<b>1,259.43</b>

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

## Percent of Requirements by Major Function - Special Revenue Funds



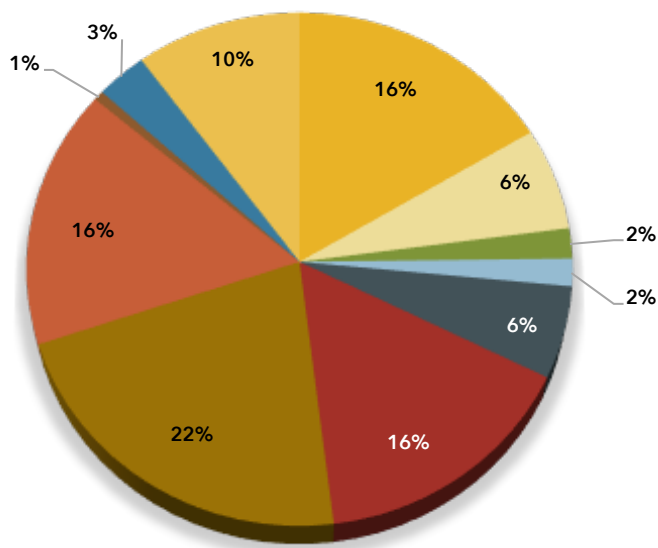
- 1000 - Instruction
- 2000 - Support Services
- 3000 - Enterprise And Community Svcs
- 4000 - Facilities Acquisition And Con
- 5100 - Debt Service & 5400 - PERS UAL Programs
- 5200 - Transfers Of Funds
- 6000 - Contingencies
- 7000 - Unappropriated Fund Balance

## Summary of Requirements by Major Object- Special Revenue Funds (in Thousands)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
111 - Licensed Salaries	19,208	21,979	25,844	37,862	475.03	51,176	51,176	51,176	628.35
1121 - Classified - Represented	11,651	12,698	14,121	16,473	456.02	18,180	20,076	20,076	514.43
1122 - Non - Represented Staff	4,305	4,385	4,592	5,394	73.56	5,928	5,928	5,928	77.89
113 - Administrators	1,953	2,069	2,791	3,650	28.50	5,379	5,379	5,379	38.76
Other Salaries	4,461	3,122	7,127	13,639	-	15,630	18,113	18,113	-
200 - Associated Payroll Costs	19,994	23,075	28,214	36,734	-	47,727	48,888	48,888	-
300 - Purchased Services	9,938	9,213	14,537	108,292	-	68,541	67,791	67,791	-
400 - Supplies And Materials	22,500	18,906	24,743	37,895	-	50,179	50,929	50,929	-
500 - Capital Outlay	1,143	1,678	175	957	-	1,889	1,889	1,889	-
600 - Other Objects	4,277	4,337	4,914	5,644	-	9,408	9,668	9,668	-
700 - Transfers	88	-	651	-	-	-	-	-	-
581000 - Operating Contingency	-	-	-	4,903.00	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	37,428	35,790	28,222	31,718	-	31,442	31,442	31,442	-
<b>TOTAL REQUIREMENTS</b>	<b>136,944</b>	<b>137,252</b>	<b>155,931</b>	<b>303,161</b>	<b>1,033.12</b>	<b>305,478</b>	<b>311,278</b>	<b>311,278</b>	<b>1,259.43</b>

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

## Percent of Requirements by Major Object- Special Revenue 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

## 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. With financial oversight provided by the District's Finance office, 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 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	5,000	5,000	5,000	5,000
377000 - Fund Balance-Unres/Undes	4,369	4,968	4,930	-	-	-	-
Subtotal - Beginning Fund Balance	4,369	4,968	4,930	5,000	5,000	5,000	5,000
417900 - Other Curricular Activities	7,191	4,914	1,237	8,000	7,500	7,500	7,500
Subtotal - Other Revenue from Local Sources	7,191	4,914	1,237	8,000	7,500	7,500	7,500
<b>Total Resources by Object</b>	<b>11,560</b>	<b>9,882</b>	<b>6,167</b>	<b>13,000</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
1132 - HIGH SCHOOL EXTRA CURRICULAR	6,592	4,952	1,093	8,000	-	7,500	7,500	7,500	-
Subtotal - 1000 - INSTRUCTION	6,592	4,952	1,093	8,000	-	7,500	7,500	7,500	-
71100 - Ending Fund Balance	4,968	4,930	5,074	5,000	-	5,000	5,000	5,000	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	4,968	4,930	5,074	5,000	-	5,000	5,000	5,000	-
<b>Total Requirements by Function</b>	<b>11,560</b>	<b>9,882</b>	<b>6,167</b>	<b>13,000</b>	<b>-</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>-</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
541000 - Consumable Supplies	6,592	4,952	1,093	8,000	-	7,500	7,500	7,500	-
Subtotal - 400 - SUPPLIES AND MATERIALS	6,592	4,952	1,093	8,000	-	7,500	7,500	7,500	-
376520 - Budgeted Ending Fund Balance	4,968	4,930	5,074	5,000	-	5,000	5,000	5,000	-
Subtotal - 376520 - Budgeted Ending Fund Balance	4,968	4,930	5,074	5,000	-	5,000	5,000	5,000	-
<b>Total Requirements by Object</b>	<b>11,560</b>	<b>9,882</b>	<b>6,167</b>	<b>13,000</b>	<b>-</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>-</b>

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

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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	7,500	7,763	8,034	8,315
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
<b>Total Resources</b>	<b>12,500</b>	<b>12,938</b>	<b>13,390</b>	<b>13,859</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	7,500	7,763	8,034	8,315
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	5,000	5,175	5,356	5,544
<b>Total Requirements</b>	<b>12,500</b>	<b>12,938</b>	<b>13,390</b>	<b>13,859</b>

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

## CAFETERIA FUND (202)

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

The department has served on average 6,000 breakfasts, 18,000 lunches, and 1,500 after-school suppers and was awarded a fresh fruit and vegetable program grant at 26 schools during FY22. Additionally, for 10 weeks in the summer, breakfasts and/or lunches are served for free to children ages 1-18 years at 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 and inspections, food preparation and cooking, equipment maintenance), management of information services (>46,000 student meal accounts, collection and processing eligibility from family meal benefit applications, regular download and analysis of direct certification information, ensuring sibling matches for extension of benefits, determining 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 (in a traditional meal service year) and reimbursement for meals served to students under United States Department of Agriculture (USDA) Child Nutrition Program 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 priced meals. USDA requires that paid meal price covers expenses, and federal reimbursements for free or reduced priced meals should not subsidize the cost for paid eligible meals. Portland Public School's Board of Directors approves the price for full price meals (3.60.010-AD).

The state of Oregon provides reimbursement to cover the family portions (copays) of the reduced price eligible meals for both breakfast and lunch.



**Fund 202 - Cafeteria Fund Detail**

**Cafeteria Fund - Resources by Object (In Thousands)**

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	-	4,269	4,269	4,269
377000 - Fund Balance-Unres/Undes	5,458	3,974	1,707	-	-	-	-
<b>Subtotal - Beginning Fund Balance</b>	<b>5,458</b>	<b>3,974</b>	<b>1,707</b>	<b>-</b>	<b>4,269</b>	<b>4,269</b>	<b>4,269</b>
416120 - Lunch	3,453	2,751	(34)	2,359	2,889	2,889	2,889
416201 - A la Carte Sales	-	-	-	-	-	-	-
419200 - Contrib-Donation - Priv Source	41	55	59	12	5	5	5
419700 - Services Provided Other Funds	916	656	-	-	-	-	-
419910 - Miscellaneous	1	1	2	-	-	-	-
419940 - Restitution	1	1	1	-	-	-	-
419950 - Sales, Royalties and Events	3	1	4	-	-	-	-
<b>Subtotal - Other Revenue from Local Sources</b>	<b>4,415</b>	<b>3,464</b>	<b>32</b>	<b>2,371</b>	<b>2,894</b>	<b>2,894</b>	<b>2,894</b>
431020 - SSF--School Lunch Match	139	142	142	-	150	150	150
432990 - Restricted State Grants	209	443	322	2,369	2,804	2,804	2,804
<b>Subtotal - 3000 - REVENUE FROM STATE SOURCES</b>	<b>348</b>	<b>585</b>	<b>465</b>	<b>2,369</b>	<b>2,954</b>	<b>2,954</b>	<b>2,954</b>
445010 - Fed Reimburse-Breakfast	2,655	2,822	4,499	2,522	2,589	2,589	2,589
445020 - Fed Reimburse-Lunch	6,909	6,620	7,900	6,743	7,240	7,240	7,240
445030 - Fed Reimburse-Fresh Fruit & Ve	529	419	132	465	395	395	395
445060 - Fed Reimburse - Supper	724	614	2,448	852	868	868	868
445080 - Fed Grants- State Pass Thru	1,129	1,197	1,185	1,047	1,178	1,178	1,178
<b>Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES</b>	<b>11,946</b>	<b>11,672</b>	<b>16,165</b>	<b>11,629</b>	<b>12,271</b>	<b>12,271</b>	<b>12,271</b>
452100 - Interfund Transfers	76	69	65	-	75	75	75
<b>Subtotal - 5200 - INTERFUND TRANSFERS</b>	<b>76</b>	<b>69</b>	<b>65</b>	<b>-</b>	<b>75</b>	<b>75</b>	<b>75</b>
451600 - Lease Proceeds	-	-	-	-	900	900	900
<b>Subtotal - All Other Budget Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>900</b>	<b>900</b>	<b>900</b>
<b>Total Resources by Object</b>	<b>22,244</b>	<b>19,764</b>	<b>18,433</b>	<b>16,368</b>	<b>23,363</b>	<b>23,363</b>	<b>23,363</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
2520 - FISCAL SERVICES	-	526	421	321	-	1,548	1,548	1,548	-
<b>Subtotal - 2000 - SUPPORT SERVICES</b>	<b>-</b>	<b>526</b>	<b>421</b>	<b>321</b>	<b>-</b>	<b>1,548</b>	<b>1,548</b>	<b>1,548</b>	<b>-</b>
3100 - FOOD SERVICES	18,269	17,531	14,031	16,047	<b>153.99</b>	21,616	21,616	21,616	<b>187.92</b>
<b>Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS</b>	<b>18,269</b>	<b>17,531</b>	<b>14,031</b>	<b>16,047</b>	<b>153.99</b>	<b>21,616</b>	<b>21,616</b>	<b>21,616</b>	<b>187.92</b>
5100 - DEBT SERVICE	-	-	-	-	-	199	199	199	-
<b>Subtotal - 5100 - DEBT SERVICE &amp; 5400 - PERS UAL PROGRAMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>199</b>	<b>199</b>	<b>199</b>	<b>-</b>
71100 - Ending Fund Balance	3,974	1,707	3,982	-	-	-	-	-	-
<b>Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE</b>	<b>3,974</b>	<b>1,707</b>	<b>3,982</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Requirements by Function</b>	<b>22,244</b>	<b>19,764</b>	<b>18,433</b>	<b>16,368</b>	<b>153.99</b>	<b>23,363</b>	<b>23,363</b>	<b>23,363</b>	<b>187.92</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
511210 - Classified - Represented	3,774	4,142	2,577	4,999	<b>137.59</b>	5,048	5,048	5,048	<b>171.52</b>
511220 - Non-Represented Staff	1,016	1,081	1,045	1,211	<b>14.40</b>	1,292	1,292	1,292	<b>14.40</b>
511420 - Directors/Program Admins	229	242	254	269	<b>2.00</b>	277	277	277	<b>2.00</b>
512400 - Temporary Misc - Classified	126	156	13	234	-	234	234	234	-
513300 - Extended Hours	1	-	-	1	-	-	-	-	-
513400 - Overtime Pay	66	60	8	35	-	18	18	18	-
513510 - Group Hlth Opt Out Lic	11	8	4	11	-	-	-	-	-
513520 - Group Hlth Opt Out Non Lic	38	42	41	22	-	-	-	-	-
<b>Subtotal - 100 - SALARIES</b>	<b>5,261</b>	<b>5,731</b>	<b>3,942</b>	<b>6,780</b>	<b>153.99</b>	<b>6,868</b>	<b>6,868</b>	<b>6,868</b>	<b>187.92</b>

**Fund 202 - Cafeteria Fund Detail**

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
521000 - PERS	120	231	161	265	-	(87)	(87)	(87)	-
521310 - PERS UAL	615	727	533	795	-	1,098	1,098	1,098	-
522000 - Social Security - FICA	394	434	298	519	-	525	525	525	-
523100 - Workers' Compensation	51	7	13	39	-	52	52	52	-
523200 - Unemployment Compensation	2	10	16	9	-	4	4	4	-
523300 - PFMLA	-	-	-	-	-	14	14	14	-
524100 - Group Health Insurance	1,708	1,669	1,995	1,704	-	2,627	2,627	2,627	-
524200 - Other Employer Paid Benefits	21	20	21	13	-	6	6	6	-
524300 - Retiree Health Insurance	36	35	36	49	-	55	55	55	-
524530 - Early Retirement Benefits	-	1	-	-	-	(4)	(4)	(4)	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	2,947	3,134	3,072	3,392	-	4,290	4,290	4,290	-
531800 - Local Mtgs/Non-Instr Staff Dev	11	9	-	10	-	10	10	10	-
532200 - Repairs and Maintenance Svcs	69	79	-	80	-	100	100	100	-
532400 - Rentals	-	-	-	-	-	58	58	58	-
532410 - Leased Copy Machines	6	-	-	-	-	-	-	-	-
532900 - Other Property Services	46	83	92	75	-	128	128	128	-
534100 - Travel, Local in District	10	8	4	10	-	9	9	9	-
534200 - Travel, Out of District	29	10	-	7	-	20	20	20	-
535100 - Telephone	9	14	14	14	-	13	13	13	-
535300 - Postage	13	11	4	15	-	12	12	12	-
535400 - Advertising	8	-	-	5	-	10	10	10	-
535500 - Printing and Binding	41	48	9	30	-	13	13	13	-
538940 - Professional Moving Services	-	-	-	-	-	1	1	1	-
538950 - Professional Health Care Svcs	-	-	-	1	-	1	1	1	-
538980 - Laundering Services	42	26	1	43	-	50	50	50	-
538990 - Non-Instr Pers/Professional Sv	113	84	76	110	-	10	10	10	-
Subtotal - 300 - PURCHASED SERVICES	397	371	199	399	-	434	434	434	-
541000 - Consumable Supplies	419	582	557	513	-	620	620	620	-
541270 - Food Inventory Adjustm-NS Only	(55)	(701)	(202)	-	-	-	-	-	-
541600 - Interdepartmental Charges	79	69	23	100	-	50	50	50	-
545100 - Purchased Food-NS Only	6,919	6,541	4,989	7,030	-	7,425	7,425	7,425	-
545300 - Donated Commodity -NS Only	1,206	1,309	1,251	1,122	-	1,245	1,245	1,245	-
546000 - Non-Consumable Supplies	34	32	-	(3,942)	-	25	25	25	-
547000 - Computer Software	147	131	124	127	-	123	123	123	-
548000 - Computer Equipment	1	8	4	5	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	8,750	7,973	6,746	4,956	-	9,488	9,488	9,488	-
552000 - Building Acquisition/Improvmt	26	46	-	-	-	-	-	-	-
554100 - Initial and Addl Equipment	290	214	61	55	-	430	430	430	-
554110 - Vehicles	-	-	-	390	-	-	-	-	-
555090 - Misc Other Technology	-	7	-	1	-	-	-	-	-
559000 - Other Capital Outlay	-	-	-	-	-	900	900	900	-
Subtotal - 500 - CAPITAL OUTLAY	316	267	61	446	-	1,330	1,330	1,330	-
561000 - Redemption of Principal	-	-	-	-	-	166	166	166	-
562100 - Interest (Except Bus/Garage)	-	-	-	-	-	33	33	33	-
564000 - Dues and Fees	67	55	10	74	-	106	106	106	-
569000 - Grant Indirect Charges	532	526	421	321	-	648	648	648	-
Subtotal - Other Objects	599	581	431	395	-	954	954	954	-
376520 - Budgeted Ending Fund Balance	3,974	1,707	3,982	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	3,974	1,707	3,982	-	-	-	-	-	-
<b>Total Requirements by Object</b>	<b>22,244</b>	<b>19,764</b>	<b>18,433</b>	<b>16,368</b>	<b>153.99</b>	<b>23,363</b>	<b>23,363</b>	<b>23,363</b>	<b>187.92</b>

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

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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
BEGINNING FUND BALANCE	4,269	4,418	4,573	4,733
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	2,894	2,995	3,100	3,209
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	2,954	3,057	3,164	3,275
4000 - REVENUE FROM FEDERAL SOURCES	12,271	12,700	13,145	13,605
5200 - INTERFUND TRANSFERS	75	78	80	83
ALL OTHER BUDGET RESOURCES	900	932	964	998
<b>Total Resources</b>	<b>23,363</b>	<b>24,181</b>	<b>25,027</b>	<b>25,903</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	5,300	5,486	5,677	5,876
1122 - NON-REPRESENTED STAFF	1,569	1,624	1,681	1,740
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	4,290	4,440	4,596	4,756
300 - PURCHASED SERVICES	434	449	465	481
400 - SUPPLIES AND MATERIALS	9,488	9,820	10,164	10,520
500 - CAPITAL OUTLAY	1,330	1,377	1,425	1,475
600 - OTHER OBJECTS	954	986	1,020	1,056
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
<b>Total Requirements</b>	<b>23,363</b>	<b>24,181</b>	<b>25,027</b>	<b>25,903</b>

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

## GRANTS FUND (205)

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

**Fund 205 - Grants Fund Detail**

**Grants Fund - Resources by Object (In Thousands)**

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	-	538	538	538
377000 - Fund Balance-Unres/Undes	-	-	-	-	-	-	-
Subtotal - Beginning Fund Balance	-	-	-	-	538	538	538
412000 - Rev-Local Gov't Not Districts	1,883	3,683	1,367	1,067	629	629	629
419200 - Contrib-Donation - Priv Source	18	6	-	-	-	-	-
419400 - Svc Provided-Oth Local Ed Agcy	146	110	58	-	-	-	-
419600 - Recovery PY Expenditure	37	3	(1)	-	-	-	-
Subtotal - Other Revenue from Local Sources	2,084	3,801	1,424	1,067	629	629	629
422000 - Restricted Revenue	104	43	28	-	130	130	130
Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES	104	43	28	-	130	130	130
432990 - Restricted State Grants	28,179	24,396	28,738	45,402	56,231	62,031	62,031
Subtotal - 3000 - REVENUE FROM STATE SOURCES	28,179	24,396	28,738	45,402	56,231	62,031	62,031
442000 - Unrestr Rev-Fed Govt Thru St	-	-	77	535	43	43	43
443000 - Restr Rev-Fed Govt Direct	8,549	4,861	8,625	11,360	13,578	13,578	13,578
445080 - Fed Grants- State Pass Thru	27,170	36,961	41,585	142,701	119,659	119,659	119,659
447000 - Fed Grants-Other Interm Agency	563	432	67	15	15	15	15
Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES	36,282	42,254	50,353	154,612	133,296	133,296	133,296
452100 - Interfund Transfers	-	-	651	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	-	-	651	-	-	-	-
<b>Total Resources by Object</b>	<b>66,649</b>	<b>70,494</b>	<b>81,194</b>	<b>201,081</b>	<b>190,824</b>	<b>196,624</b>	<b>196,624</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
1111 - ELEMENTARY K-5	2,122	2,645	6,064	20,765	<b>81.85</b>	10,872	16,412	16,412	<b>121.69</b>
1113 - ELEMENTARY EXTRA CURRICULAR	157	7	5	-	-	-	-	-	-
1121 - MIDDLE SCHOOL PROGRAMS	300	566	1,193	9,267	<b>12.00</b>	2,013	2,263	2,263	<b>17.98</b>
1122 - MIDDLE SCHOOL EXTR CURRICULAR	5	-	-	-	-	-	-	-	-
1131 - HIGH SCHOOL PROGRAMS	1,631	2,117	2,947	14,991	<b>21.20</b>	5,785	5,785	5,785	<b>38.34</b>
1132 - HIGH SCHOOL EXTRA CURRICULAR	28	-	31	3	<b>0.03</b>	132	132	132	<b>1.17</b>
1140 - PRE KINDERGARTEN PROGRAMS	8,368	8,913	9,945	11,101	<b>119.61</b>	13,604	13,604	13,604	<b>140.57</b>
1100 - INSTRUCTIONAL SUB ROLLUP	-	-	4,020	-	-	2,913	2,913	2,913	<b>27.00</b>
1220 - RESTRICTIVE PROGRAMS	2,157	2,352	2,765	3,191	<b>38.15</b>	19,319	19,069	19,069	<b>35.34</b>
1250 - LESS RESTRICTIVE PROGRAMS	10,258	12,546	10,289	9,760	<b>60.93</b>	11,690	11,690	11,690	<b>70.06</b>
1260 - TREATMENT AND HABILITATION	505	490	446	534	<b>4.00</b>	412	412	412	<b>3.00</b>
1272 - TITLE I A/D	2,190	3,309	1,912	4,465	-	3,682	3,682	3,682	<b>0.50</b>
1280 - ALTERNATIVE EDUCATION	3,994	4,072	4,987	7,949	<b>36.89</b>	11,852	11,852	11,852	<b>56.27</b>
1291 - ENGLISH LANGUAGE LEARNER	308	257	435	1,075	<b>2.37</b>	1,661	1,661	1,661	<b>3.17</b>
1292 - TEEN PARENT PROGRAMS	154	174	140	260	-	254	254	254	-
1293 - MIGRANT EDUCATION	244	256	262	354	<b>1.00</b>	259	259	259	<b>1.00</b>
1299 - OTHER SPECIAL PROGRAMS	870	436	841	1,401	-	969	969	969	-
1400 - SUMMER SCHOOL PROGRAMS	194	87	651	7,347	-	10,021	10,021	10,021	-
Subtotal - 1000 - INSTRUCTION	33,485	38,227	46,931	92,463	<b>378.03</b>	95,437	100,977	100,977	<b>516.07</b>

**Fund 205 - Grants Fund Detail**

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
Subtotal - 1000 - INSTRUCTION	33,485	38,227	46,931	92,463	<b>378.03</b>	95,437	100,977	100,977	<b>516.07</b>
2110 - ATTENDANCE/SOCIAL WORK SVCS	2,505	2,980	2,085	6,478	<b>26.00</b>	2,650	2,650	2,650	<b>24.39</b>
2120 - GUIDANCE SERVICES	5,791	4,005	4,616	8,956	<b>29.25</b>	7,007	7,007	7,007	<b>33.54</b>
2130 - HEALTH SERVICES PROGRAMS	281	191	264	528	<b>0.50</b>	67	67	67	-
2140 - PSYCHOLOGICAL SERVICES	1,034	1,302	1,195	1,194	<b>8.98</b>	1,412	1,412	1,412	<b>10.36</b>
2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC	1,296	1,187	1,449	1,454	<b>11.20</b>	1,511	1,511	1,511	<b>11.20</b>
2160 - OTHER STUDENT TREATMENT SVCS	723	596	278	1,005	<b>8.20</b>	931	931	931	<b>7.20</b>
2190 - SVC DIRECTION-STUDENT SUPPORT	4,786	4,857	6,294	6,639	<b>37.62</b>	31,443	31,443	31,443	<b>36.04</b>
2210 - IMPROVEMENT OF INSTRUCTION	903	1,036	2,046	20,551	<b>2.50</b>	1,935	1,935	1,935	<b>3.50</b>
2220 - EDUCATIONAL MEDIA SERVICES	284	478	713	189	<b>2.35</b>	213	213	213	<b>2.30</b>
2230 - ASSESSMENT AND TESTING	4	-	70	-	-	19	19	19	-
2240 - INSTRUC STAFF DEVELOPMENT	6,916	5,913	8,630	8,885	<b>41.61</b>	6,747	6,747	6,747	<b>29.30</b>
2320 - EXECUTIVE ADMINISTRATION SVCS	448	410	78	-	-	-	-	-	-
2410 - OFFICE OF THE PRINCIPAL SVCS	1,270	1,154	1,700	6,551	<b>24.59</b>	5,003	5,003	5,003	<b>42.03</b>
2520 - FISCAL SERVICES	3,157	3,266	3,621	4,379	-	7,670	7,930	7,930	-
2540 - OPER/MAINTENANCE OF PLANT SVCS	50	50	6,438	1,784	-	5,050	5,050	5,050	-
2550 - STUDENT TRANSPORTATION SERVICE	101	134	-	158	-	101	101	101	-
2570 - INTERNAL SERVICES	-	-	2,317	42	-	-	-	-	-
2620 - RESEARCH,DEVELOP,EVAL SVCS	65	-	92	-	-	114	114	114	<b>1.00</b>
2630 - INFORMATION SERVICES	25	-	43	160	<b>1.00</b>	253	253	253	<b>2.00</b>
2640 - STAFF SERVICES	2	-	943	-	-	-	-	-	-
2660 - TECHNOLOGY SERVICES	538	1,945	181	127	-	14,307	14,307	14,307	<b>2.00</b>
2690 - OTHER SUPPORT SERVICES-CENTRAL	18	-	-	-	-	-	-	-	-
Subtotal - 2000 - SUPPORT SERVICES	30,196	29,504	43,054	69,078	<b>193.79</b>	86,434	86,694	86,694	<b>204.86</b>
3100 - FOOD SERVICES	946	679	1,526	3,310	-	-	500	500	-
3300 - COMMUNITY SVCS	2,023	2,083	2,450	31,302	<b>38.13</b>	8,700	8,200	8,200	<b>40.01</b>
Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS	2,969	2,762	3,975	34,612	<b>38.13</b>	8,700	8,700	8,700	<b>40.01</b>
4110 - Service Area Direction	-	-	-	25	-	-	-	-	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	-	-	-	25	-	-	-	-	-
61100 - Operating Contingency	-	-	-	4,903	-	-	-	-	-
Subtotal - 6000 - CONTINGENCIES	-	-	-	4,903	-	-	-	-	-
71100 - Ending Fund Balance	-	-	(12,768)	-	-	253	253	253	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	-	-	(12,768)	-	-	253	253	253	-
<b>Total Requirements by Function</b>	<b>66,649</b>	<b>70,494</b>	<b>81,194</b>	<b>201,081</b>	<b>609.95</b>	<b>190,824</b>	<b>196,624</b>	<b>196,624</b>	<b>760.94</b>

**Grants Fund - Requirements by Object (Financial Data In Thousands)**

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
511100 - Licensed Staff	17,473	19,867	18,605	22,422	<b>275.54</b>	31,323	31,323	31,323	<b>381.24</b>
511210 - Classified - Represented	6,722	6,993	10,445	9,308	<b>258.87</b>	10,996	10,996	10,996	<b>289.26</b>
511220 - Non-Represented Staff	2,602	2,550	2,871	3,384	<b>50.04</b>	3,701	3,701	3,701	<b>53.18</b>
511310 - Administrators - Licensed	1,849	1,906	2,550	3,132	<b>24.50</b>	5,024	5,024	5,024	<b>36.26</b>
511420 - Directors/Program Admins	449	470	174	116	<b>1.00</b>	124	124	124	<b>1.00</b>
512100 - Substitutes - Licensed	531	423	3,442	469	-	5,969	5,969	5,969	-
512200 - Substitutes - Classified	63	14	172	40	-	57	57	57	-
512300 - Temporary Misc - Licensed	436	262	153	1,881	-	1,881	1,881	1,881	-
512400 - Temporary Misc - Classified	369	310	218	116	-	116	116	116	-
513100 - Extended Responsibility - LIC	186	232	282	300	-	70	4,449	4,449	-
513200 - Extended Responsibility - CLS	3	4	-	-	-	-	-	-	-
513300 - Extended Hours	1,394	1,227	2,319	7,071	-	6,332	6,332	6,332	-
513350 - PAT Overload Pay Stipend	14	-	-	-	-	-	-	-	-
513400 - Overtime Pay	71	44	72	40	-	105	105	105	-
513510 - Group Hlth Opt Out Lic	16	28	24	-	-	-	-	-	-
Subtotal - 100 - SALARIES	32,178	34,330	41,327	48,278	<b>609.95</b>	65,697	70,076	70,076	<b>760.94</b>

**Fund 205 - Grants Fund Detail**

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
521000 - PERS	921	1,646	1,910	1,920	-	575	780	780	-
521310 - PERS UAL	3,818	4,385	5,368	5,612	-	9,431	9,958	9,958	-
522000 - Social Security - FICA	2,405	2,574	3,116	3,693	-	5,000	5,335	5,335	-
523100 - Workers' Compensation	302	32	205	274	-	433	455	455	-
523200 - Unemployment Compensation	8	52	113	60	-	48	52	52	-
523300 - PFMLA	-	-	-	-	-	131	140	140	-
524100 - Group Health Insurance	7,492	8,785	9,303	10,794	-	14,864	14,864	14,864	-
524200 - Other Employer Paid Benefits	67	69	94	112	-	152	173	173	-
524300 - Retiree Health Insurance	236	181	408	345	-	481	509	509	-
524530 - Early Retirement Benefits	118	87	102	95	-	124	134	134	-
524510 - PAT Union Tuition Reimbursemt	1	-	-	-	-	-	-	-	-
524600 - PFSP District Inservices	-	-	5	-	-	-	-	-	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	15,367	17,811	20,624	22,904	-	31,238	32,399	32,399	-
531100 - Instructional Services	1,472	996	1,173	45,021	-	4,252	4,252	4,252	-
531200 - Instr Program Improvement Svcs	488	198	709	2,366	-	3,264	3,264	3,264	-
531300 - Student Services	78	95	46	682	-	375	375	375	-
531800 - Local Mtgs/Non-Instr Staff Dev	357	282	258	1,241	-	652	652	652	-
531810 - Non-Instr Dev Profess Dev Fds	-	-	-	3	-	3	3	3	-
531900 - Other Instr Prof/Tech Svcs	3,080	3,650	3,127	47,730	-	34,288	34,038	34,038	-
532100 - Cleaning Services	-	13	25	42	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	82	78	666	77	-	331	331	331	-
532400 - Rentals	12	6	1	10	-	-	-	-	-
532410 - Leased Copy Machines	27	-	-	-	-	10	10	10	-
532500 - Electricity	-	-	-	1,580	-	-	-	-	-
532600 - Fuel	-	-	8	-	-	-	-	-	-
532900 - Other Property Services	52	26	57	82	-	58	58	58	-
533110 - Reimb - School Bus	13	-	-	145	-	-	-	-	-
533120 - Reimb - Taxi Cab	101	105	-	103	-	101	101	101	-
533140 - Reimb - Tri-Met	-	-	-	-	-	-	-	-	-
533150 - Reimb - Field Trips	3	35	-	114	-	94	94	94	-
533200 - Non-Reimb Student Transport	42	64	-	860	-	55	55	55	-
534100 - Travel, Local in District	206	118	24	161	-	235	235	235	-
534200 - Travel, Out of District	899	424	29	212	-	162	162	162	-
534300 - Travel, Student Activities	63	36	5	29	-	14	14	14	-
534901 - Student Academic Transport	16	1	-	5	-	5	5	5	-
535100 - Telephone	42	58	993	58	-	17	17	17	-
535300 - Postage	6	5	18	3	-	2	2	2	-
535400 - Advertising	-	2	5	6	-	3	3	3	-
535500 - Printing and Binding	23	50	23	16	-	36	36	36	-
535920 - Internet Fees	-	-	570	-	-	-	-	-	-
535990 - Wide Area Network/Misc	1	-	-	-	-	-	-	-	-
536000 - Charter Schools	-	-	1,321	797	-	-	-	-	-
537410 - Tuition - Fees College Credit	-	-	43	-	-	-	-	-	-
538100 - Audit Services	-	-	3	267	-	-	-	-	-
538300 - Architect and Engineering Svcs	3	-	32	-	-	300	300	300	-
538500 - Management Services	-	-	45	-	-	-	-	-	-
538600 - Data Processing Services	13	48	83	119	-	19	19	19	-
538910 - Security Services	-	-	176	-	-	85	85	85	-
538940 - Professional Moving Services	1	27	280	-	-	225	225	225	-
538950 - Professional Health Care Svcs	214	191	232	377	-	1	1	1	-
538960 - Professional Child Care Svcs	159	176	216	610	-	254	254	254	-
538970 - Graphic Arts Services	6	15	26	7	-	6	6	6	-
538980 - Laundering Services	23	23	-	70	-	69	69	69	-
538990 - Non-Instr Pers/Professional Sv	407	881	1,890	1,228	-	11,336	10,836	10,836	-
538995 - Meal Services	907	651	-	-	-	-	-	-	-
539100 - Pass Through	-	-	162	-	-	8	8	8	-
Subtotal - 300 - PURCHASED SERVICES	8,796	8,253	12,247	104,020	-	56,260	55,510	55,510	-

**Fund 205 - Grants Fund Detail**

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
541000 - Consumable Supplies	1,191	797	5,092	14,641	-	11,226	11,726	11,726	-
541325 - Gas	-	11	10	-	-	-	-	-	-
541600 - Interdepartmental Charges	7	1	-	-	-	225	225	225	-
542100 - Textbook Expansion	464	442	192	3	-	14	14	14	-
542200 - Textbook Adoption	-	8	585	-	-	-	-	-	-
542300 - Textbook Replacement	2	-	-	-	-	-	-	-	-
543000 - Library Books	200	323	298	8	-	126	376	376	-
544000 - Periodicals	8	-	16	6	-	-	-	-	-
544100 - Online Periodical Subscription	1	17	33	2	-	1	1	1	-
546000 - Non-Consumable Supplies	1,047	404	5,168	1,046	-	2,884	2,884	2,884	-
546100 - Minor Equipment - Tagged	264	164	771	61	-	1,003	1,003	1,003	-
547000 - Computer Software	862	1,154	3,299	596	-	103	103	103	-
548000 - Computer Equipment	2,155	2,005	709	53	-	14,114	14,114	14,114	-
Subtotal - 400 - SUPPLIES AND MATERIALS	6,203	5,325	16,172	16,416	-	29,697	30,447	30,447	-
551200 - Infrastructure	-	-	-	2	-	-	-	-	-
552000 - Building Acquisition/Improvmt	413	579	69	102	-	-	-	-	-
553000 - Improvements - Not Buildings	103	-	-	30	-	-	-	-	-
554100 - Initial and Addl Equipment	192	53	135	5	-	-	-	-	-
555010 - Computers	5	-	193	38	-	63	63	63	-
555090 - Misc Other Technology	25	766	(495)	15	-	2	2	2	-
Subtotal - 500 - CAPITAL OUTLAY	737	1,399	(99)	193	-	65	65	65	-
561000 - Redemption of Principal	-	-	-	2	-	-	-	-	-
564000 - Dues and Fees	210	109	73	91	-	44	44	44	-
564100 - Bond Issuance Cost	2	-	-	-	-	-	-	-	-
569000 - Grant Indirect Charges	3,157	3,266	3,618	4,274	-	7,570	7,829	7,829	-
Subtotal - Other Objects	3,368	3,375	3,691	4,367	-	7,613	7,873	7,873	-
581000 - Operating Contingency	-	-	-	4,903	-	-	-	-	-
Subtotal - 581000 - Operating Contingency	-	-	-	4,903	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	-	-	(12,768)	-	-	253	253	253	-
Subtotal - 376520 - Budgeted Ending Fund Balance	-	-	(12,768)	-	-	253	253	253	-
<b>Total Requirements by Object</b>	<b>66,649</b>	<b>70,494</b>	<b>81,194</b>	<b>201,081</b>	<b>609.95</b>	<b>190,824</b>	<b>196,624</b>	<b>196,624</b>	<b>760.94</b>

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



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

<b>Resources</b>	<b>Adopted 2022-23</b>	<b>Projected 2023-24</b>	<b>Projected 2024-25</b>	<b>Projected 2025-26</b>
BEGINNING FUND BALANCE	538	557	576	596
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	629	651	674	697
2000 - REVENUE - INTERMEDIATE SOURCES	130	-	-	-
3000 - REVENUE FROM STATE SOURCES	62,031	64,202	66,449	68,775
4000 - REVENUE FROM FEDERAL SOURCES	133,296	49,986	51,736	53,548
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
<b>Total Resources</b>	<b>196,624</b>	<b>115,396</b>	<b>119,435</b>	<b>123,616</b>

<b>Requirements</b>	<b>Adopted 2022-23</b>	<b>Projected 2023-24</b>	<b>Projected 2024-25</b>	<b>Projected 2025-26</b>
111 - LICENSED SALARIES	31,323	17,592	18,208	18,845
1121 - CLASSIFIED - REPRESENTED	10,996	11,381	11,779	12,191
1122 - NON-REPRESENTED STAFF	3,701	3,831	3,965	4,103
113 - ADMINISTRATORS	5,148	5,328	5,515	5,708
OTHER SALARIES	18,909	19,571	20,256	20,965
200 - ASSOCIATED PAYROLL COSTS	32,399	29,553	30,587	31,658
300 - PURCHASED SERVICES	55,510	10,878	10,998	11,382
400 - SUPPLIES AND MATERIALS	30,447	9,047	9,624	9,961
500 - CAPITAL OUTLAY	65	67	70	72
600 - OTHER OBJECTS	7,873	8,149	8,434	8,730
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	253	-	-	-
<b>Total Requirements</b>	<b>196,624</b>	<b>115,396</b>	<b>119,435</b>	<b>123,616</b>

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

**Grants Fund - Projected Grant Awards**

<b>Object by Project</b>	<b>Amount</b>
<b>376510 - Budgeted Beginning Fund Balance</b>	
G2023 - FED- Medicaid - CRP Audiology	63,426
G2024 - FED- Medicaid - DART Program	334,950
G2025 - FED- Medicaid - Special Education	139,792
<b>376510 - Budgeted Beginning Fund Balance</b>	<b>538,168</b>
<b>376520 - Budgeted Ending Fund Balance</b>	
G2023 - FED- Medicaid - CRP Audiology	20,584
G2024 - FED- Medicaid - DART Program	167,475
G2025 - FED- Medicaid - Special Education	65,134
<b>376520 - Budgeted Ending Fund Balance</b>	<b>253,193</b>
<b>412000 - Rev-Local Gov't Not Districts</b>	
G1973 - Benson Const Workforce Training	8,018
G2113 - Metro Reading Results - Chapman	22,000
G2222 - Metro Regional Refresh-Faubion	5,000
G2249 - City of Portland Water Bureau Lead Grant	50,000
G9999 - Budget Revisions	544,000
<b>412000 - Rev-Local Gov't Not Districts</b>	<b>629,018</b>
<b>422000 - Restricted Revenue</b>	
G2076 - BVIS	129,512
<b>422000 - Restricted Revenue</b>	<b>129,512</b>
<b>432990 - Restricted State Grants</b>	
G1789 - YTP Summer Work Program	96,981
G1830 - Aspire - Alliance	3,701
G1927 - Outdoor School	375,445
G1970 - Aspire - Franklin HS	3,000
G1971 - Aspire - Wilson HS	6,500
G1988 - SSA Summer School	465,000
G2017 - Teen Parent Services	254,000
G2047 - SSA Summer Academic High Sch	1,793,779
G2048 - SSA Summer Enrichment K-8	2,468,704
G2070 - Columbia Regional State	6,362,305
G2078 - Providence Nursing State	1,056,200
G2080 - DART LTCT State	4,773,044
G2098 - Aspire - McDaniel	3,300
G2099 - Aspire - Benson	3,300
G2101 - Aspire - Roosevelt	3,300
G2105 - YDD-Workforce Readiness	210,217
G2106 - YDD-Violence & Gang Prevention	100,000
G2119 - USGS - Mt Tabor	7,800
G2220 - Early Indicator and Intervention System	20,000
G2221 - FED- ECF - Emergency Connectivity Fund	14,060,525
G2223 - Preschool For All	1,260,000
G2246 - Head Start State	6,089,802
G2247 - Head Start PCL	595,054
G2248 - Preschool Promise	1,730,400
G2254 - M98 CTE	3,524,486
G2255 - M98 Dropout Prevention	7,053,034
G2256 - M98 Post Secondary Success	2,617,300
G2257 - CTE - Support	293,919
G2558 - HB4030 Retention & Recruitment	5,800,000
G9999 - Budget Revisions	1,000,000
<b>432990 - Restricted State Grants</b>	<b>62,031,096</b>

**Grants Fund - Projected Grant Awards**

Object by Project	Amount
<b>445080 - Fed Grants- State Pass Thru</b>	
G0972 - FED-Int. Bacc (IB) Payment Prg	10,000
G1790 - YTP (Youth Transition Program) FY 19/21	319,498
G1879 - FED- Title IIA Private School Allocation	24,624
G1899 - FED Title IV-A Student Support and Academic Enrichment (Private)	21,347
G1984 - FED-ESSER	254,032
G1985 - FED-MultCo Teen Pregnancy	145,293
G1996 - FED- Title ID	8,977
G1998 - FED- Title IIA- Private School	133,300
G1999 - FED- Title III- English Language Acquisition	168,326
G2027 - FEMA - Covid-19 Reimbursement	5,000,000
G2041 - FED- ESSER II	15,000,000
G2051 - FED- Title IA- Central	2,600,079
G2053 - FED- Title IC- Migrant Education	574,891
G2054 - FED- Title IC- Migrant Ed Preschool	13,118
G2056 - FED- Title ID	161,568
G2057 - FED- Title IIA- Teacher Quality	1,316,587
G2058 - FED- Title IIA- Private School	195,821
G2059 - FED- Title III- English Language Acquisition	602,443
G2061 - FED- Title IV-A Student Support and Academic Enrichment (Private)	81,405
G2064 - FED- ESSA Partnerships TB	794,000
G2071 - FED - Columbia Regional	7,250,486
G2072 - FED- CRP - Audiology	572,276
G2073 - FED- CRP - TBI	31,030
G2074 - FED- CRP - Addition	235,160
G2075 - FED- OR Commission for the Blind	149,103
G2077 - FED- Providence Nursing	20,264
G2079 - FED- DART Title IND	150,239
G2081 - FED- DART IDEA	49,890
G2082 - FED- IDEA Sec 611	8,829,011
G2083 - FED- IDEA Sec 619	108,013
G2094 - FED- ESSER III	60,000,161
G2107 - FED- ESSA Partnerships 21-22	794,000
G2114 - ARP-HCY II	254,510
G2118 - FED- GEER- Education Stabilization Fund (CRRSA Act)	500,000
G2230 - FED- Title IA- School Budgets	6,225,662
G2231 - FED- Title IA- Central	426,306
G2232 - FED- Title IA- Focus/Priority Set Aside	165,402
G2233 - FED- Title IC- Migrant Education	28,918
G2234 - FED- Title IC- Migrant Ed Preschool	254,510
G2235 - FED- Title IC- Migrant Ed Summer	254,510
G2236 - FED- Title ID	110,195
G2237 - FED- Title IIA- Teacher Quality	605,426
G2238 - FED- Title IIA- Private School	195,821
G2239 - FED- Title III- English Language Acquisition	602,443
G2240 - FED- Title IV-A Student Support and Academic Enrichment	675,089
G2241 - FED- Title IV-A Student Support and Academic Enrichment (Private)	108,034
G2243 - FED- McKinney Homeless	50,000
G2252 - FED-Foster Care Transportation	100,500
G2253 - FED- Carl Perkins	487,222
G9999 - Budget Revisions	3,000,000
<b>445080 - Fed Grants- State Pass Thru</b>	<b>119,659,490</b>
<b>447000 - Fed Grants-Other Interm Agency</b>	
G1589 - FED-Paths 2 the Future	14,886
<b>447000 - Fed Grants-Other Interm Agency</b>	<b>14,886</b>
<b>Grand Total</b>	<b>196,876,631</b>

# OVERVIEW OF ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FEDERAL FUNDS

The COVID-19 pandemic solicited a multi-billion dollar response from the federal government to support public education across the country during the health crisis. The stimulus funding for schools to contend with the impact of the pandemic was termed Elementary and Secondary School Emergency Relief (ESSER) and there were three rounds of funding between March 2020 and March 2021.

Overview of Elementary & Secondary School Emergency Relief Federal Funds ESSER I, II, III					
US Congressional Action	K-12 Public School Funding Across the Nation	How Much for Oregon Public Schools?	About How Much for Portland Public Schools?*	Must Be Invested By	Balance at the Start of the FY2022-23 School Year (July 1, 2022)
CARES Act (Coronavirus Aid, Relief, and Economic Security Act, ESSER I, March 2020)	\$13.2 billion	\$121 million	\$7.5 million	September 2022	\$0
CRRS Act (Coronavirus Response and Relief Supplemental Appropriations Act, ESSER II, December 2020)	\$54.3 billion	\$499 million	\$30 million	September 2023	\$15 million
American Rescue Plan Act (ESSER III, March 2021)	\$122.8 billion	\$1.1 billion	\$70 million	September 2024	\$60 million

*\*Totals are projected balance after pass through and other allocation requirements per federal and state relief guidelines as of April 2022.*

The projected overall ESSER funding awarded to the District and its partners is almost \$115 million. There is approximately \$75 million in remaining funds to invest as a response to the impact and subsequent recovery from the COVID-19 pandemic.

When CARES Act (ESSER I) funding became available to support and maintain operations, the District’s initial investment focus was to address immediate and urgent needs. ESSER I funded preparations for hybrid learning, health-related materials and supplies such as masks, contracts with agencies to sanitize buildings, funding at the emergency operations center and planning/ materials for home learning.

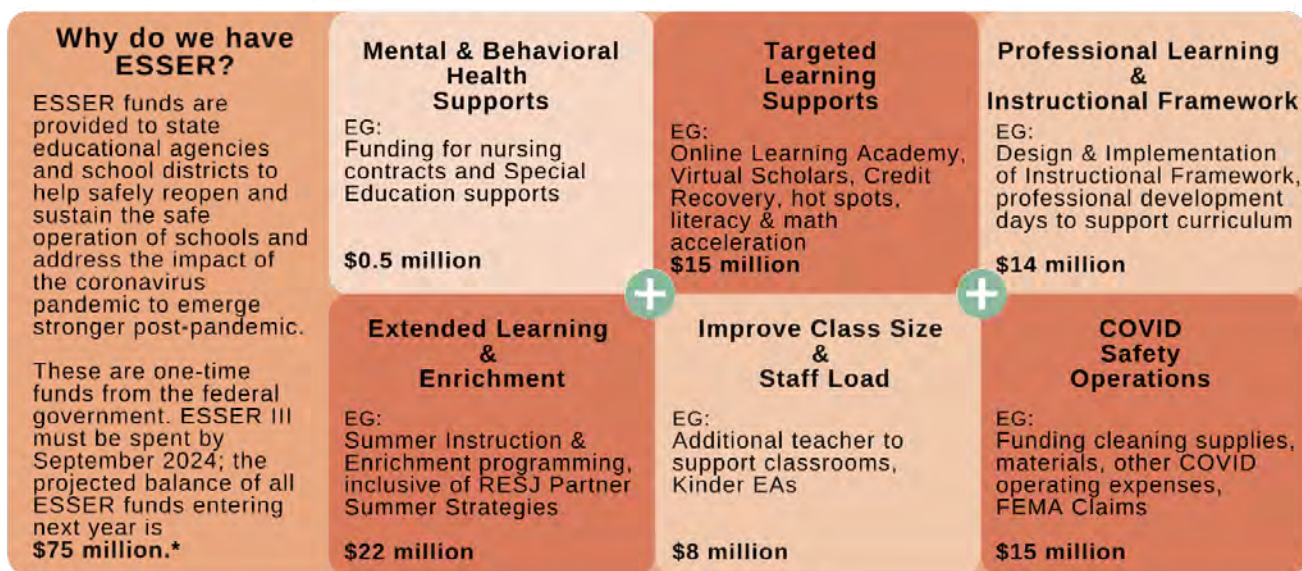
CRRSA (ESSER II) funding was used to get schools ready for in-person learning; funds were utilized for facility upgrades like Heating, Ventilation and Air Conditioning (HVAC) upgrades, building modifications and classroom modifications. The funding was also used to ensure there was enough personal protective equipment for in-person learning.

As the pandemic continued, additional needs surfaced and therefore, additional federal relief was appropriated through the American Rescue Plan Act (ARPA or ESSER III). To further enhance our approach to prioritizing this third round of ESSER funding, under guidance from the Oregon Department of Education, we leveraged the feedback from our Student Investment Account community engagement. In 2019, PPS engaged many diverse groups of community stakeholders to design our Student Investment Account (SIA) plan and garnered tremendous [community feedback](#). We leveraged the SIA feedback and additionally, engaged in targeted community outreach (e.g. incarcerated youth, migrant community, RESJ community partners) to inform and reaffirm our investment priorities. As a result, Portland Public Schools has braided SIA and ESSER funds for pandemic needs that manifested across five general areas:

1. Facility Projects
2. Technology Initiatives
3. Social Emotional & Mental Health Services
4. Safe Operation of Schools and Covid Costs
5. Addressing Student Learning Needs

As the District learns more about the impact of COVID-19, and balances sustainable investments with these one-time funds, PPS will continuously engage with our communities to learn more about pandemic needs in order to further align our ongoing resources with our Strategic Plan and Student Investment Account (SIA) commitments so that we may emerge stronger from the pandemic.

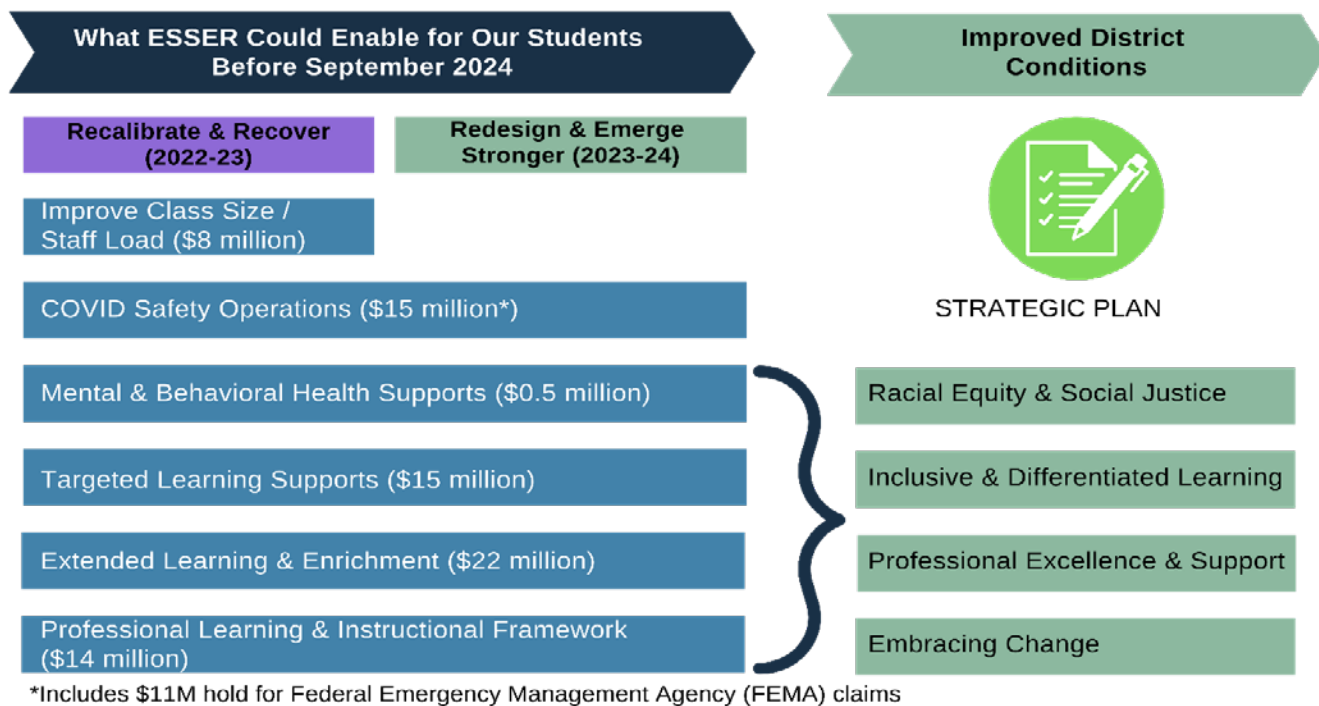
## Elementary & Secondary School Emergency Relief (ESSER) Funds Projected Investment Plan through September 2024



\*Estimates as of April 2022 and are subject to change.

Initiatives with ESSER Full Time Equivalents (FTEs)*	Total FTE	FTE ESSER Investment*
Virtual Programs (including OLA)	58	\$6,268,336
Maintain Class Sizes	56	\$7,051,834
Title I Kindergarten Educational Assistants	26	\$1,585,035
Targeted Instructional Supports / Summer & Wraparound	12	\$1,612,419
Credit Recovery Support (Including Evening Scholars)	11	\$1,314,871
<b>Total ESSER FTE Support in FY 2022-23</b>	<b>163</b>	<b>\$17,832,495</b>

\*Estimates as of April 2022



For more information on ESSER, please see:

[State of Oregon's Proposed American Rescue Plan \(ARP\) ESSER Plan](#)

[U.S. Department of Education ESSER Frequently Asked Questions](#)

[Portland Public Schools ESSER website](#)

[PPS ESSER III Integrated Planning Tool \(English\)](#)

[PPS ESSER III 综合规划工具 \(中文 | Chinese\)](#)

[Интегрированный инструмент планирования для инициативы PPS ESSER III \(Русский | Russian\)](#)

[Qalabka Qorsheynta Isku-dhafan ee PPS ESSER III \(Soomaali | Somali\)](#)

[Herramienta de planificación integrada ESSER III de PPS \(Español | Spanish\)](#)

[Công Cụ Lập Kế Hoạch Tích Hợp PPS ESSER III \(Tiếng Việt | Vietnamese\)](#)

## 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 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	18,937	19,411	19,411	19,411
377000 - Fund Balance-Unres/Undes	17,209	17,954	18,666	-	-	-	-
Subtotal - Beginning Fund Balance	17,209	17,954	18,666	18,937	19,411	19,411	19,411
411111 - Current-Multnomah Co	254	265	278	290	307	307	307
411112 - Current-Clackamas Co	-	-	-	-	-	-	-
411113 - Current-Washington Co	2	2	2	2	2	2	2
411311 - CY Gap Rate Taxes - Mult Co	27	28	29	31	32	32	32
411312 - CY Gap Rate Taxes - Clack Co	-	-	-	-	-	-	-
411313 - CY Gap Rate Taxes - Wash Co	-	-	-	-	-	-	-
Subtotal - Current Year Property Taxes other than Local Option	283	296	309	323	342	342	342
415100 - Interest on Investments	462	416	81	95	40	40	40
415300 - Gain/Loss Sale of Investment	-	1	-	-	-	-	-
Subtotal - Other Revenue from Local Sources	462	416	81	95	40	40	40
<b>Total Resources by Object</b>	<b>17,954</b>	<b>18,666</b>	<b>19,056</b>	<b>19,355</b>	<b>19,793</b>	<b>19,793</b>	<b>19,793</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
71100 - Ending Fund Balance	17,954	18,666	19,056	19,355	-	19,793	19,793	19,793	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	17,954	18,666	19,056	19,355	-	19,793	19,793	19,793	-
<b>Total Requirements by Function</b>	<b>17,954</b>	<b>18,666</b>	<b>19,056</b>	<b>19,355</b>	<b>-</b>	<b>19,793</b>	<b>19,793</b>	<b>19,793</b>	<b>-</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
376520 - Budgeted Ending Fund Balance	17,954	18,666	19,056	19,355	-	19,793	19,793	19,793	-
Subtotal - 376520 - Budgeted Ending Fund Balance	17,954	18,666	19,056	19,355	-	19,793	19,793	19,793	-
<b>Total Requirements by Object</b>	<b>17,954</b>	<b>18,666</b>	<b>19,056</b>	<b>19,355</b>	<b>-</b>	<b>19,793</b>	<b>19,793</b>	<b>19,793</b>	<b>-</b>

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



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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
BEGINNING FUND BALANCE	19,411	20,090	20,794	21,521
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	342	354	366	379
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	40	41	43	44
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
<b>Total Resources</b>	<b>19,793</b>	<b>20,486</b>	<b>21,203</b>	<b>21,945</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	19,793	20,486	21,203	21,945
<b>Total Requirements</b>	<b>19,793</b>	<b>20,486</b>	<b>21,203</b>	<b>21,945</b>

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

## STUDENT INVESTMENT ACCOUNT FUND (251)

The State of Oregon adopted a historic investment of funds (HB 3427) to Oregon schools 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 \$38 million in the 2022-23 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 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
432990 - Restricted State Grants	-	-	11,572	31,526	38,000	38,000	38,000
<b>Subtotal - 3000 - REVENUE FROM STATE SOURCES</b>	-	-	11,572	31,526	38,000	38,000	38,000
<b>Total Resources by Object</b>	-	-	11,572	31,526	38,000	38,000	38,000

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
1111 - ELEMENTARY K-5	-	-	208	4,762	<b>42.07</b>	4,955	4,955	5,307	<b>43.14</b>
1121 - MIDDLE SCHOOL PROGRAMS	-	-	52	2,437	<b>20.30</b>	4,344	4,344	5,026	<b>36.39</b>
1122 - MIDDLE SCHOOL EXTR CURRICULAR	-	-	-	74	<b>0.73</b>	17	17	17	<b>0.15</b>
1131 - HIGH SCHOOL PROGRAMS	-	-	-	459	<b>4.23</b>	375	375	375	<b>3.30</b>
1220 - RESTRICTIVE PROGRAMS	-	-	2	-	-	-	-	-	-
1260 - TREATMENT AND HABILITATION	-	-	119	227	<b>2.00</b>	239	239	239	<b>2.00</b>
1280 - ALTERNATIVE EDUCATION	-	-	950	4,913	<b>3.30</b>	3,879	3,879	2,843	<b>3.30</b>
1291 - ENGLISH LANGUAGE LEARNER	-	-	-	86	<b>0.75</b>	-	-	-	-
1299 - OTHER SPECIAL PROGRAMS	-	-	63	168	<b>2.75</b>	172	172	172	<b>2.75</b>
<b>Subtotal - 1000 - INSTRUCTION</b>	-	-	1,394	13,126	<b>76.13</b>	13,979	13,979	13,979	<b>91.03</b>
2110 - ATTENDANCE/SOCIAL WORK SVCS	-	-	3,056	3,754	<b>36.19</b>	4,938	4,938	4,938	<b>44.28</b>
2120 - GUIDANCE SERVICES	-	-	2,971	3,630	<b>30.30</b>	4,230	4,230	4,230	<b>34.80</b>
2130 - HEALTH SERVICES PROGRAMS	-	-	-	-	-	71	71	71	<b>0.50</b>
2140 - PSYCHOLOGICAL SERVICES	-	-	369	495	<b>3.80</b>	498	498	498	<b>3.80</b>
2160 - OTHER STUDENT TREATMENT SVCS	-	-	239	339	<b>3.00</b>	361	361	361	<b>3.00</b>
2190 - SVC DIRECTION-STUDENT SUPPORT	-	-	-	-	-	3,215	3,215	3,215	<b>1.00</b>
2210 - IMPROVEMENT OF INSTRUCTION	-	-	246	292	<b>1.00</b>	326	326	326	<b>2.00</b>
2220 - EDUCATIONAL MEDIA SERVICES	-	-	-	145	<b>0.25</b>	-	-	-	-
2240 - INSTRUC STAFF DEVELOPMENT	-	-	1,996	5,139	<b>40.50</b>	6,377	6,377	6,377	<b>48.50</b>
2410 - OFFICE OF THE PRINCIPAL SVCS	-	-	194	407	<b>3.00</b>	441	441	441	<b>3.00</b>
2520 - FISCAL SERVICES	-	-	500	500	-	500	500	500	-
2540 - OPER/MAINTENANCE OF PLANT SVCS	-	-	53	-	-	-	-	-	-
2660 - TECHNOLOGY SERVICES	-	-	-	516	<b>4.17</b>	588	588	588	<b>4.55</b>
<b>Subtotal - 2000 - SUPPORT SERVICES</b>	-	-	9,623	15,217	<b>122.21</b>	21,545	21,545	21,545	<b>145.43</b>
3300 - COMMUNITY SVCS	-	-	555	3,183	-	2,476	2,476	2,476	-
<b>Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS</b>	-	-	555	3,183	-	2,476	2,476	2,476	-
<b>Total Requirements by Function</b>	-	-	11,572	31,526	<b>198.34</b>	38,000	38,000	38,000	<b>236.45</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
511100 - Licensed Staff	-	-	5,635	14,063	<b>181.60</b>	17,718	17,718	17,718	<b>219.65</b>
511210 - Classified - Represented	-	-	211	402	<b>9.69</b>	366	366	366	<b>8.75</b>
511220 - Non-Represented Staff	-	-	159	367	<b>5.05</b>	478	478	478	<b>6.05</b>
511310 - Administrators - Licensed	-	-	128	265	<b>2.00</b>	290	290	290	<b>2.00</b>
512100 - Substitutes - Licensed	-	-	-	-	-	80	80	80	-
512300 - Temporary Misc - Licensed	-	-	17	-	-	-	-	-	-
513100 - Extended Responsibility - LIC	-	-	1	-	-	-	-	-	-
513300 - Extended Hours	-	-	147	2,536	-	557	557	557	-
513400 - Overtime Pay	-	-	-	-	-	-	-	-	-
513510 - Group Hlth Opt Out Lic	-	-	3	-	-	-	-	-	-
Subtotal - 100 - SALARIES	-	-	6,302	17,633	<b>198.34</b>	19,489	19,489	19,489	<b>236.45</b>
521000 - PERS	-	-	196	729	-	31	31	31	-
521310 - PERS UAL	-	-	703	2,138	-	3,010	3,010	3,010	-
522000 - Social Security - FICA	-	-	480	1,349	-	1,491	1,491	1,491	-
523100 - Workers' Compensation	-	-	29	100	-	135	135	135	-
523200 - Unemployment Compensation	-	-	21	22	-	14	14	14	-
523300 - PFMLA	-	-	-	-	-	39	39	39	-
524100 - Group Health Insurance	-	-	1,451	3,650	-	4,795	4,795	4,795	-
524200 - Other Employer Paid Benefits	-	-	13	41	-	37	37	37	-
524300 - Retiree Health Insurance	-	-	64	126	-	147	147	147	-
524530 - Early Retirement Benefits	-	-	16	34	-	35	35	35	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	-	-	2,973	8,190	-	9,734	9,734	9,734	-
531100 - Instructional Services	-	-	467	-	-	-	-	-	-
531200 - Instr Program Improvement Svcs	-	-	116	-	-	-	-	-	-
531300 - Student Services	-	-	2	120	-	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	-	-	1	-	-	-	-	-	-
531900 - Other Instr Prof/Tech Svcs	-	-	230	-	-	8,277	8,277	8,277	-
536000 - Charter Schools	-	-	361	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	-	-	604	236	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	-	-	1,782	356	-	8,277	8,277	8,277	-
541000 - Consumable Supplies	-	-	3	4,847	-	-	-	-	-
542100 - Textbook Expansion	-	-	12	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	-	-	15	4,847	-	-	-	-	-
569000 - Grant Indirect Charges	-	-	500	500	-	500	500	500	-
Subtotal - Other Objects	-	-	500	500	-	500	500	500	-
<b>Total Requirements by Object</b>	-	-	<b>11,572</b>	<b>31,526</b>	<b>198.34</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>	<b>236.45</b>

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

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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	38,000	39,313	40,671	42,076
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
<b>Total Resources</b>	<b>38,000</b>	<b>39,313</b>	<b>40,671</b>	<b>42,076</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
111 - LICENSED SALARIES	17,718	18,338	18,980	19,644
1121 - CLASSIFIED - REPRESENTED	366	379	392	406
1122 - NON-REPRESENTED STAFF	478	495	512	530
113 - ADMINISTRATORS	290	300	311	322
OTHER SALARIES	637	659	682	706
200 - ASSOCIATED PAYROLL COSTS	9,734	10,075	10,427	10,792
300 - PURCHASED SERVICES	8,277	8,567	8,867	9,176
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	500	500	500	500
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
<b>Total Requirements</b>	<b>38,000</b>	<b>39,313</b>	<b>40,671</b>	<b>42,076</b>

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

## DEDICATED RESOURCE FUND (299)

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

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

**Fund 299 - Dedicated Resource Fund Detail**

**Dedicated Resource Fund - Resources by Object (In Thousands)**

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
<b>Resources by Object</b>							
376510 - Budgeted Beginning Fund Balance	-	-	-	12,568	14,133	14,133	14,133
377000 - Fund Balance-Unres/Undes	9,171	10,531	10,486	-	-	-	-
Subtotal - Beginning Fund Balance	9,171	10,531	10,486	12,568	14,133	14,133	14,133
413110 - Regular Day Tuition	215	140	235	160	300	300	300
413310 - Summer School Tuition	60	21	1	-	-	-	-
416201 - A la Carte Sales	-	-	-	-	-	-	-
417420 - Other Activity Fees	1	-	-	-	-	-	-
417700 - Outdoor School Fees	361	-	-	-	-	-	-
419200 - Contrib-Donation - Priv Source	5,724	5,948	5,161	6,074	3,631	3,631	3,631
419400 - Svc Provided-Oth Local Ed Agcy	113	72	90	-	91	91	91
419410 - Svc Provided-Oth Dist in State	1,687	1,432	1,289	2,969	2,493	2,493	2,493
419500 - Textbook Sales and Rentals	-	-	-	-	-	-	-
419600 - Recovery PY Expenditure	1	-	-	-	-	-	-
419910 - Miscellaneous	15	4	4	-	-	-	-
419940 - Restitution	1	-	-	-	-	-	-
419945 - E-RATE PRIORITY 1	1,012	100	1,098	-	258	258	258
419946 - E-RATE PRIORITY 2	-	91	1,094	-	73	73	73
419950 - Sales, Royalties and Events	72	46	50	60	19	19	19
Subtotal - Other Revenue from Local Sources	9,263	7,855	9,022	9,263	6,866	6,866	6,866
422000 - Restricted Revenue	-	1	-	-	-	-	-
Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES	-	1	-	-	-	-	-
432990 - Restricted State Grants	1	1	-	-	-	-	-
Subtotal - 3000 - REVENUE FROM STATE SOURCES	1	1	-	-	-	-	-
442000 - Unrestr Rev-Fed Govt Thru St	49	58	-	-	-	-	-
Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES	49	58	-	-	-	-	-
452100 - Interfund Transfers	38	-	-	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	38	-	-	-	-	-	-
453000 - Sale of Fixed Assets	15	-	-	-	-	-	-
Subtotal - All Other Budget Resources	15	-	-	-	-	-	-
<b>Total Resources by Object</b>	<b>18,537</b>	<b>18,445</b>	<b>19,508</b>	<b>21,831</b>	<b>20,999</b>	<b>20,999</b>	<b>20,999</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
<b>Requirements by Function</b>									
1111 - ELEMENTARY K-5	2,141	2,318	1,288	1,683	<b>19.52</b>	2,122	2,122	2,122	<b>18.68</b>
1113 - ELEMENTARY EXTRA CURRICULAR	18	35	35	71	-	23	23	23	-
1121 - MIDDLE SCHOOL PROGRAMS	758	503	389	573	<b>4.38</b>	698	698	698	<b>3.32</b>
1122 - MIDDLE SCHOOL EXTR CURRICULAR	27	-	4	9	-	4	4	4	-
1131 - HIGH SCHOOL PROGRAMS	721	761	541	1,064	<b>6.72</b>	969	969	969	<b>3.06</b>
1132 - HIGH SCHOOL EXTRA CURRICULAR	686	7	4	897	-	323	323	323	-
1140 - PRE KINDERGARTEN PROGRAMS	12	9	6	139	-	26	26	26	-
1100 - INSTRUCTIONAL SUB ROLLUP	-	-	-	-	-	15	15	15	-
1220 - RESTRICTIVE PROGRAMS	137	88	70	112	-	129	129	129	-
1250 - LESS RESTRICTIVE PROGRAMS	1,654	1,850	1,459	2,410	<b>27.82</b>	3,115	3,115	3,115	<b>34.63</b>
1272 - TITLE I A/D	4	3	1	2	-	14	14	14	-
1280 - ALTERNATIVE EDUCATION	66	76	15	566	-	133	133	133	-
1291 - ENGLISH LANGUAGE LEARNER	-	-	-	4	<b>0.05</b>	37	37	37	<b>0.53</b>
1292 - TEEN PARENT PROGRAMS	-	-	-	46	-	46	46	46	-
1293 - MIGRANT EDUCATION	-	-	-	13	-	-	-	-	-
1400 - SUMMER SCHOOL PROGRAMS	43	48	16	166	-	168	168	168	-
Subtotal - 1000 - INSTRUCTION	6,267	5,698	3,827	7,755	<b>58.49</b>	7,822	7,822	7,822	<b>60.22</b>

**Fund 299 - Dedicated Resource Fund Detail**

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
2110 - ATTENDANCE/SOCIAL WORK SVCS	8	152	82	87	0.50	39	39	39	0.34
2120 - GUIDANCE SERVICES	395	312	354	378	1.00	380	380	380	0.33
2130 - HEALTH SERVICES PROGRAMS	20	-	-	51	-	91	91	91	-
2140 - PSYCHOLOGICAL SERVICES	9	-	-	-	-	-	-	-	-
2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC	82	173	134	147	1.00	150	150	150	1.00
2190 - SVC DIRECTION-STUDENT SUPPORT	107	326	87	582	2.03	318	318	318	0.53
2210 - IMPROVEMENT OF INSTRUCTION	1	48	38	88	-	173	173	173	-
2220 - EDUCATIONAL MEDIA SERVICES	206	195	119	214	1.15	287	287	287	2.31
2240 - INSTRUC STAFF DEVELOPMENT	69	167	229	246	1.00	301	301	301	1.78
2320 - EXECUTIVE ADMINISTRATION SVCS	65	13	4	262	-	257	257	257	-
2410 - OFFICE OF THE PRINCIPAL SVCS	289	325	380	327	4.14	411	411	411	5.13
2520 - FISCAL SERVICES	97	126	90	169	-	46	46	46	-
2540 - OPER/MAINTENANCE OF PLANT SVCS	24	133	4	17	-	-	-	-	-
2550 - STUDENT TRANSPORTATION SERVICE	74	-	2	296	-	355	355	355	-
2630 - INFORMATION SERVICES	8	10	-	8	-	8	8	8	-
2640 - STAFF SERVICES	-	-	-	1	-	1	1	1	-
2660 - TECHNOLOGY SERVICES	119	93	364	3,586	1.53	3,717	3,717	3,717	2.45
Subtotal - 2000 - SUPPORT SERVICES	1,573	2,073	1,886	6,459	12.34	6,535	6,535	6,535	13.87
3100 - FOOD SERVICES	22	21	131	75	-	42	42	42	-
3300 - COMMUNITY SVCS	80	116	107	136	-	115	115	115	0.02
Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS	102	136	238	211	-	157	157	157	0.02
4150 - Bldg Acquis/Constr/Improv Svcs	49	52	27	44	-	89	89	89	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	49	52	27	44	-	89	89	89	-
52100 - Fund Transfers	14	-	651	-	-	-	-	-	-
Subtotal - 5200 - TRANSFERS OF FUNDS	14	-	651	-	-	-	-	-	-
71100 - Ending Fund Balance	10,531	10,486	12,878	7,363	-	6,396	6,396	6,396	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	10,531	10,486	12,878	7,363	-	6,396	6,396	6,396	-
<b>Total Requirements by Function</b>	<b>18,537</b>	<b>18,445</b>	<b>19,508</b>	<b>21,831</b>	<b>70.83</b>	<b>20,999</b>	<b>20,999</b>	<b>20,999</b>	<b>74.11</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
511100 - Licensed Staff	1,735	2,111	1,604	1,377	17.89	2,134	2,134	2,134	27.46
511210 - Classified - Represented	1,155	1,563	887	1,765	49.87	1,770	1,770	1,770	44.89
511220 - Non-Represented Staff	8	15	84	48	1.07	56	56	56	1.26
511310 - Administrators - Licensed	104	163	114	253	2.00	65	65	65	0.50
511420 - Directors/Program Admins	-	28	5	-	-	-	-	-	-
512100 - Substitutes - Licensed	107	43	3	22	-	10	10	10	-
512200 - Substitutes - Classified	1	1	-	-	-	-	-	-	-
512300 - Temporary Misc - Licensed	38	5	-	-	-	-	-	-	-
512400 - Temporary Misc - Classified	33	30	11	-	-	-	-	-	-
513100 - Extended Responsibility - LIC	102	52	53	586	-	-	-	-	-
513200 - Extended Responsibility - CLS	540	2	1	69	-	-	-	-	-
513300 - Extended Hours	301	172	136	208	-	204	204	204	-
513400 - Overtime Pay	14	7	4	-	-	-	-	-	-
513510 - Group Hlth Opt Out Lic	-	-	2	-	-	-	-	-	-
Subtotal - 100 - SALARIES	4,138	4,192	2,903	4,328	70.83	4,240	4,240	4,240	74.11



**Fund 299 - Dedicated Resource Fund Detail**

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
521000 - PERS	75	162	125	179	-	10	10	10	-
521310 - PERS UAL	393	492	365	520	-	651	651	651	-
522000 - Social Security - FICA	276	316	219	328	-	323	323	323	-
523100 - Workers' Compensation	35	3	14	24	-	29	29	29	-
523200 - Unemployment Compensation	1	7	10	5	-	3	3	3	-
523300 - PFMLA	-	-	-	-	-	8	8	8	-
524100 - Group Health Insurance	856	1,109	772	1,140	-	1,392	1,392	1,392	-
524200 - Other Employer Paid Benefits	5	6	6	11	-	8	8	8	-
524300 - Retiree Health Insurance	26	24	29	30	-	32	32	32	-
524530 - Early Retirement Benefits	13	11	7	8	-	8	8	8	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	1,680	2,130	1,545	2,245	-	2,465	2,465	2,465	-
531100 - Instructional Services	59	64	82	138	-	136	136	136	-
531200 - Instr Program Improvement Svcs	3	8	16	67	-	43	43	43	-
531300 - Student Services	20	49	5	73	-	84	84	84	-
531800 - Local Mtgs/Non-Instr Staff Dev	119	31	24	227	-	262	262	262	-
531900 - Other Instr Prof/Tech Svcs	146	79	68	235	-	220	220	220	-
532200 - Repairs and Maintenance Svcs	25	178	22	7	-	15	15	15	-
532400 - Rentals	11	2	-	76	-	328	328	328	-
532410 - Leased Copy Machines	-	-	-	3	-	3	3	3	-
532600 - Fuel	-	-	1	-	-	-	-	-	-
532900 - Other Property Services	10	3	-	4	-	4	4	4	-
533120 - Reimb - Taxi Cab	-	-	-	-	-	-	-	-	-
533140 - Reimb - Tri-Met	-	-	-	-	-	-	-	-	-
533150 - Reimb - Field Trips	118	-	-	1	-	-	-	-	-
533200 - Non-Reimb Student Transport	15	13	-	19	-	39	39	39	-
534100 - Travel, Local in District	5	2	3	9	-	31	31	31	-
534200 - Travel, Out of District	85	26	(2)	50	-	52	52	52	-
534300 - Travel, Student Activities	60	5	6	17	-	15	15	15	-
534901 - Student Academic Transport	-	-	-	-	-	1	1	1	-
535100 - Telephone	1	1	1	1	-	1	1	1	-
535300 - Postage	1	3	1	2	-	20	20	20	-
535400 - Advertising	-	-	-	-	-	3	3	3	-
535500 - Printing and Binding	1	2	5	3	-	6	6	6	-
535990 - Wide Area Network/Misc	-	-	-	2,446	-	2,200	2,200	2,200	-
537410 - Tuition - Fees College Credit	-	-	-	57	-	50	50	50	-
538300 - Architect and Engineering Svcs	-	-	-	1	-	-	-	-	-
538940 - Professional Moving Services	2	-	-	-	-	-	-	-	-
538960 - Professional Child Care Svcs	-	-	19	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	64	91	60	76	-	56	56	56	-
539100 - Pass Through	-	32	-	5	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	745	589	309	3,517	-	3,570	3,570	3,570	-
541000 - Consumable Supplies	387	315	371	2,427	-	1,774	1,774	1,774	-
541100 - Loss Prevention	-	-	-	-	-	-	-	-	-
541310 - Auto Parts, Batteries	1	-	-	-	-	-	-	-	-
541325 - Gas	-	-	-	-	-	-	-	-	-
541600 - Interdepartmental Charges	9	5	3	3	-	25	25	25	-
542100 - Textbook Expansion	13	4	4	2	-	29	29	29	-
543000 - Library Books	49	9	16	49	-	100	100	100	-
544000 - Periodicals	-	-	-	-	-	-	-	-	-
544100 - Online Periodical Subscription	-	-	-	-	-	-	-	-	-
545100 - Purchased Food-NS Only	-	-	-	-	-	-	-	-	-
546000 - Non-Consumable Supplies	127	128	123	1,024	-	1,311	1,311	1,311	-
546100 - Minor Equipment - Tagged	-	-	7	2	-	-	-	-	-
547000 - Computer Software	10	63	67	62	-	91	91	91	-
548000 - Computer Equipment	359	132	124	108	-	163	163	163	-
Subtotal - 400 - SUPPLIES AND MATERIALS	955	656	716	3,677	-	3,493	3,493	3,493	-

**Fund 299 - Dedicated Resource Fund Detail**

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
551100 - Land Improvements	-	-	-	-	-	-	-	-	-
552000 - Building Acquisition/Improvmt	-	13	7	60	-	67	67	67	-
553000 - Improvements - Not Buildings	44	-	1	3	-	53	53	53	-
554100 - Initial and Addl Equipment	29	-	13	17	-	4	4	4	-
555010 - Computers	3	-	-	-	-	-	-	-	-
555090 - Misc Other Technology	14	-	193	2	-	74	74	74	-
556410 - Buses/Capital Bus Improvements	-	-	-	236	-	295	295	295	-
Subtotal - 500 - CAPITAL OUTLAY	91	13	213	318	-	494	494	494	-
563500 - Administrative Write-Off	1	-	-	-	-	-	-	-	-
564000 - Dues and Fees	212	254	202	213	-	295	295	295	-
567100 - Permits	-	-	-	-	-	-	-	-	-
569000 - Grant Indirect Charges	96	126	90	169	-	46	46	46	-
Subtotal - Other Objects	310	380	292	382	-	341	341	341	-
571000 - Transfers to Other Funds	14	-	651	-	-	-	-	-	-
572000 - Pass-Through	74	-	-	-	-	-	-	-	-
Subtotal - 700 - TRANSFERS	88	-	651	-	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	10,531	10,486	12,878	7,363	-	6,396	6,396	6,396	-
Subtotal - 376520 - Budgeted Ending Fund Balance	10,531	10,486	12,878	7,363	-	6,396	6,396	6,396	-
<b>Total Requirements by Object</b>	<b>18,537</b>	<b>18,445</b>	<b>19,508</b>	<b>21,831</b>	<b>70.83</b>	<b>20,999</b>	<b>20,999</b>	<b>20,999</b>	<b>74.11</b>

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

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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
BEGINNING FUND BALANCE	14,133	6,324	6,545	6,774
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	6,866	10,000	10,350	10,712
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
<b>Total Resources</b>	<b>20,999</b>	<b>16,324</b>	<b>16,895</b>	<b>17,486</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
111 - LICENSED SALARIES	2,134	2,209	2,286	2,366
1121 - CLASSIFIED - REPRESENTED	1,770	1,832	1,896	1,962
1122 - NON-REPRESENTED STAFF	56	58	60	62
113 - ADMINISTRATORS	65	67	70	72
OTHER SALARIES	215	223	230	238
200 - ASSOCIATED PAYROLL COSTS	2,465	2,551	2,641	2,733
300 - PURCHASED SERVICES	3,570	3,695	3,824	3,958
400 - SUPPLIES AND MATERIALS	3,493	3,615	3,742	3,873
500 - CAPITAL OUTLAY	494	511	529	548
600 - OTHER OBJECTS	341	352	364	376
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	6,396	1,211	1,253	1,297
<b>Total Requirements</b>	<b>20,999</b>	<b>16,324</b>	<b>16,895</b>	<b>17,486</b>

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

## Dedicated Resource Fund - Projected Dedicated Resource Objects

Object by Project	Amount
<b>376510 - Budgeted Beginning Fund Balance</b>	
S0031 - L.E.A. Billings - Deaf / Hard	500,000
S0081 - Regional Inservice	33,992
S0082 - Cash Contributions	690,680
S0083 - Foundation Funds	1,234,967
S0115 - Summer Scholars Program	674,000
S0117 - Teen Parent / Child Developmen	45,858
S0118 - TLC / TNT Donations	3,000
S0128 - Improving Achievement in Scien	2,529
S0133 - Donald Chapman Memorial Fund	62,511
S0142 - Benson House	414,047
S0163 - Deaf/HOH EI-ECSE Classrm	318,342
S0166 - Special Projects	249,000
S0167 - Project: Community Care	905
S0170 - DART - Student Activities	4,149
S0204 - Wilcox Partners Coffee Cart	7,275
S0206 - Audiology Equipment - Non Medi	11,000
S0215 - Districtwide Music Program	1,514
S0220 - SLIP Testing for Non-ESL Stude	5,016
S0226 - Transition Center	13,018
S0229 - Credit-by-Exam: Ed Options (N	450
S0230 - Spec Proj/Early Entry:TAG(NF)	38,664
S0234 - Green Thumb Green House	24,000
S0240 - Walmart Foundation Grant	46,157
S0245 - Adv Place. (AP) Fee Payment Pr	400,000
S0247 - Kaiser Permanente Oral Health	40,175
S0251 - Head Start-BeverlyOliver Trust	84,957
S0256 - Nutrition Donations Misc Rev	41,750
S0266 - iPad Fee for Service	25,947
S0272 - Athletic donations	1,640,084
S0280 - Vol Supp St award Learn Garden	1,529
S0281 - Audiology Services	2,500
S0285 - Assistive Tech & Ed Materials	3,600
S0290 - LTCT Fee for Service	66,369
S0296 - Wellness Works	1,046
S0299 - KPBS Radio Donation	92,834
S0300 - Verizon Innovative Learning	3,622
S0301 - Pauline Bryan Annuity	3,394
S0302 - Pioneer Coffee Cart	16,045
S0303 - Community Transition Coffee Ca	16,921
S0319 - Unique Inks - Roosevelt	21,908
S0320 - Freshman Transitioning - Nike	6,122
S0324 - PEMCO Partnership	7,037
S0325 - Independent Foundations	778,251
S0327 - SPED Classrooms-Fee for Svc	27,246

## Dedicated Resource Fund - Projected Dedicated Resource Objects

### Dedicated Resource Fund - Projected Dedicated Resource Objects

Object by Project	Amount
<b>376510 - Budgeted Beginning Fund Balance</b>	
S0334 - Star Autism/OrPats Reimb	3,000
S0339 - Band Instrument Replacement	14,070
S0340 - ODE Alternative Ed Summit	3,876
S0346 - Roosevelt Tennis Camp	10,220
S0349 - Kaiser Perm. School Health Ctr	4,383
S0350 - PPS Parent Fund	1,787,939
S0351 - E-Rate Priority 1	1,942,395
S0353 - Safety Exercises	315
S0354 - Driver In-Service	609
S0363 - Moda Assist Project	15,248
S0367 - Environmental Sustainability	8,383
S0370 - Benson HS Engineering Program	36,822
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	50,150
S0380 - Nike NSIF College Career Readiness Program	128,580
S0383 - Greg Houser Business Center	180,000
S0385 - Four Cs	3,471
S0390 - REAHL Toolkit Development	31,948
S0391 - Nike Community Impact Fund OCF	5,000
S0392 - Benson Microbial Genetics	1,616
S0393 - Roosevelt RESPECT	3,895
S0394 - All Star Awards	1,304
S0396 - Improving Arts Education	10,000
S0399 - Wilson HS Marquee	125
S0400 - LaBonte-Linehan TAG PD	20,395
S0402 - E-rate Priority 2	1,126,610
S0405 - Lincoln Suicide Prevention	34,031
S0408 - ABLE	42,008
S0411 - Climate Justice	130,025
S0414 - Vestal Playground	1,000
S0415 - LETRS PD Research	6,330
S0416 - Electric Bus Project	354,247
S0417 - Mike Walsh Field	197,500
S0423 - Vollum STEM Indian Ed	5,000
S0426 - Home Classroom Kits	238
S0427 - Fund for PPS Classroom Kits	22,799
S0428 - Homeless Student Support Services	11,229
S0431 - Beaumont Band	11,432
S0432 - LETRS	22,564
S0433 - Peninsula Playground	15,500
S0434 - OCF Weston Covid-19 Emergency Relief	7,690
S0436 - Invention Education	11,959

## Dedicated Resource Fund - Projected Dedicated Resource Objects

### Dedicated Resource Fund - Projected Dedicated Resource Objects

Object by Project	Amount
<b>376510 - Budgeted Beginning Fund Balance</b>	
S0449 - Sustainable Agriculture Program	50,000
S0451 - Youth Against Violence	1,000
S0457 - GHS Class of 47 Benefit	9,005
S0461 - Thriving Schools Playbook	24,999
S0463 - Unsung Heroes - Pioneer	2,000
S0464 - Step It Up - Alliance	8,092
S0466 - McDaniel Athletics	7,146
S0467 - FHS Endowment Fund	20,341
S0468 - McDaniel Library	10,788
S0469 - Woodlawn Community Enrichment	20,000
S0470 - Learn Fresh	10,000
S0474 - Sitton Staff Development	5,000
<b>376510 - Budgeted Beginning Fund Balance</b>	<b>14,132,730</b>
<b>376520 - Budgeted Ending Fund Balance</b>	
S0082 - Cash Contributions	690,680
S0083 - Foundation Funds	1,234,967
S0115 - Summer Scholars Program	498,720
S0142 - Benson House	366,935
S0206 - Audiology Equipment - Non Medi	5,000
S0234 - Green Thumb Green House	13,600
S0245 - Adv Place. (AP) Fee Payment Pr	500,000
S0251 - Head Start-BeverlyOliver Trust	70,000
S0272 - Athletic donations	1,925,084
S0285 - Assistive Tech & Ed Materials	5,206
S0299 - KPBS Radio Donation	50,000
S0302 - Pioneer Coffee Cart	9,154
S0303 - Community Transition Coffee Ca	10,000
S0325 - Independent Foundations	778,251
S0390 - REAHL Toolkit Development	19,452
S0405 - Lincoln Suicide Prevention	10,588
S0411 - Climate Justice	25,130
S0417 - Mike Walsh Field	147,500
S0432 - LETRS	15,000
S0436 - Invention Education	6,989
S0442 - Royal Rosarian	10,000
S0469 - Woodlawn Community Enrichment	4,000
<b>376520 - Budgeted Ending Fund Balance</b>	<b>6,396,256</b>

## Dedicated Resource Fund - Projected Dedicated Resource Objects

### Dedicated Resource Fund - Projected Dedicated Resource Objects

Object by Project	Amount
<b>413110 - Regular Day Tuition</b>	
S0245 - Adv Place. (AP) Fee Payment Pr	300,000
<b>413110 - Regular Day Tuition</b>	<b>300,000</b>
<b>419200 - Contrib-Donation - Priv Source</b>	
S0082 - Cash Contributions	690,680
S0083 - Foundation Funds	1,234,967
S0126 - Project Return Homeless	2,807
S0272 - Athletic donations	600,000
S0285 - Assistive Tech & Ed Materials	5,000
S0325 - Independent Foundations	778,251
S0412 - VILS	316,603
S0442 - Royal Rosarian	3,000
<b>419200 - Contrib-Donation - Priv Source</b>	<b>3,631,308</b>
<b>419400 - Svc Provided-Oth Local Ed Agcy</b>	
S0249 - PCC-Jefferson Middle College	90,803
<b>419400 - Svc Provided-Oth Local Ed Agcy</b>	<b>90,803</b>
<b>419410 - Svc Provided-Oth Dist in State</b>	
S0031 - L.E.A. Billings - Deaf / Hard	2,278,847
S0281 - Audiology Services	4,985
S0368 - LEA Billings-BVI Para Educator	209,560
<b>419410 - Svc Provided-Oth Dist in State</b>	<b>2,493,392</b>
<b>419945 - E-RATE PRIORITY 1</b>	
S0351 - E-Rate Priority 1	257,605
<b>419945 - E-RATE PRIORITY 1</b>	<b>257,605</b>
<b>419946 - E-RATE PRIORITY 2</b>	
S0402 - E-rate Priority 2	73,390
<b>419946 - E-RATE PRIORITY 2</b>	<b>73,390</b>
<b>419950 - Sales, Royalties and Events</b>	
S0206 - Audiology Equipment - Non Medi	13,400
S0302 - Pioneer Coffee Cart	3,000
S0303 - Community Transition Coffee Ca	3,000
<b>419950 - Sales, Royalties and Events</b>	<b>19,400</b>
<b>Grand Total</b>	<b>27,394,884</b>

## DEBT SERVICE FUNDS SUMMARY (300)

### Fund 300 - Debt Service Fund Resources Summary

Growth in fund 300 resources is related to growth in assessed value of properties within the District's service boundaries, and increased internal service charges to fund payment of pension debt. Resources are expected to grow \$31.4 million from 2021-22 to 2022-23, due to increases in Pension and GO bond debt service. 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 \$31.4 million from 2021-22 to 2022-23, due to increases in Pension and GO bond debt service. 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 was \$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). The District participated in an Oregon School Boards Association (OSBA) sponsored pooled limited tax pension bond program in October 2002 and April 2003. The District also issued Full Faith and Credit Pension Bonds in 2021. Through these bond strategic investments, PPS has been able to contain its PERS costs. Under the terms of the borrowing agreements for the Pension Bonds, the District is bound by intercept agreements whereby Wells Fargo Bank Northwest NA and U.S. Bank National Association, as the trustees, directly receive 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). The trustees then make the scheduled semi-annual debt service payments from the LGIP trust account. Our combined PERS rate is now 17.16% of wages, while some school districts experience rates of 24% to 26%. 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.

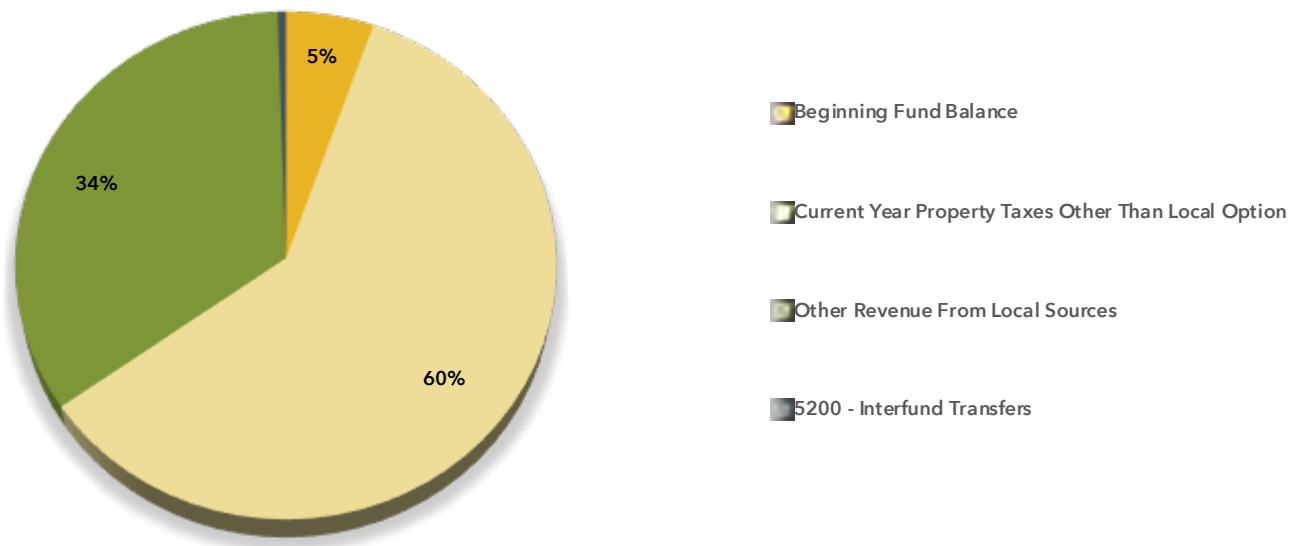


## Summary of Resources by Major Object - 300 - Debt Service Funds (in Thousands)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Beginning Fund Balance	6,137	10,783	13,823	10,228	13,061	13,061	13,061
Current Year Property Taxes Other Than Local Option	123,335	124,515	129,997	138,667	149,108	149,108	145,053
Other Revenue From Local Sources	50,598	54,432	57,259	60,284	82,477	83,052	83,052
4000 - Revenue From Federal Sources	97	76	53	30	6	6	6
5200 - Interfund Transfers	4,458	1,752	1,750	1,754	1,238	1,238	1,238
All Other Budget Resources	-	-	55,596	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>184,625</b>	<b>191,558</b>	<b>258,478</b>	<b>210,963</b>	<b>245,890</b>	<b>246,465</b>	<b>242,410</b>

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

## Percent of Resources by Major Object - 300 - Debt Service Funds

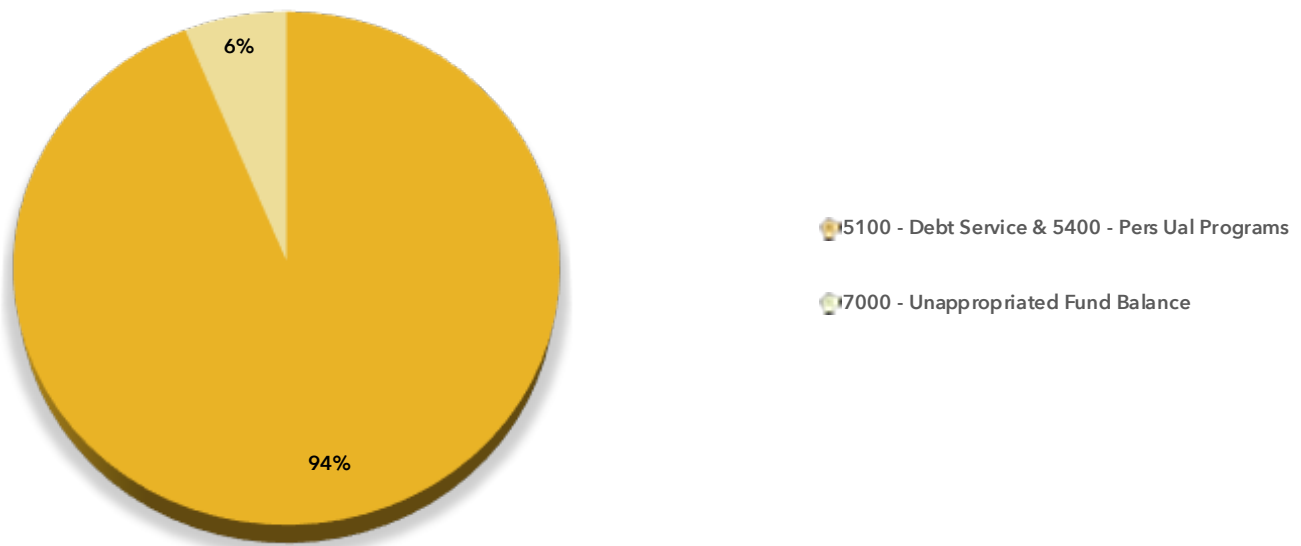


## Summary of Requirements by Major Function - 300 - Debt Service Funds (in Thousands)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
5100 - Debt Service & 5400 - Pers Ual Programs	173,842	177,734	246,806	200,309	-	226,741	227,316	227,316	
7000 - Unappropriated Fund Balance	10,783	13,823	11,672	10,654	-	19,149	19,149	15,094	
<b>TOTAL REQUIREMENTS</b>	<b>184,625</b>	<b>191,557</b>	<b>258,478</b>	<b>210,963</b>	<b>-</b>	<b>245,890</b>	<b>246,465</b>	<b>242,410</b>	

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

## Percent of Requirements by Major Function - 300 - Debt Service Funds

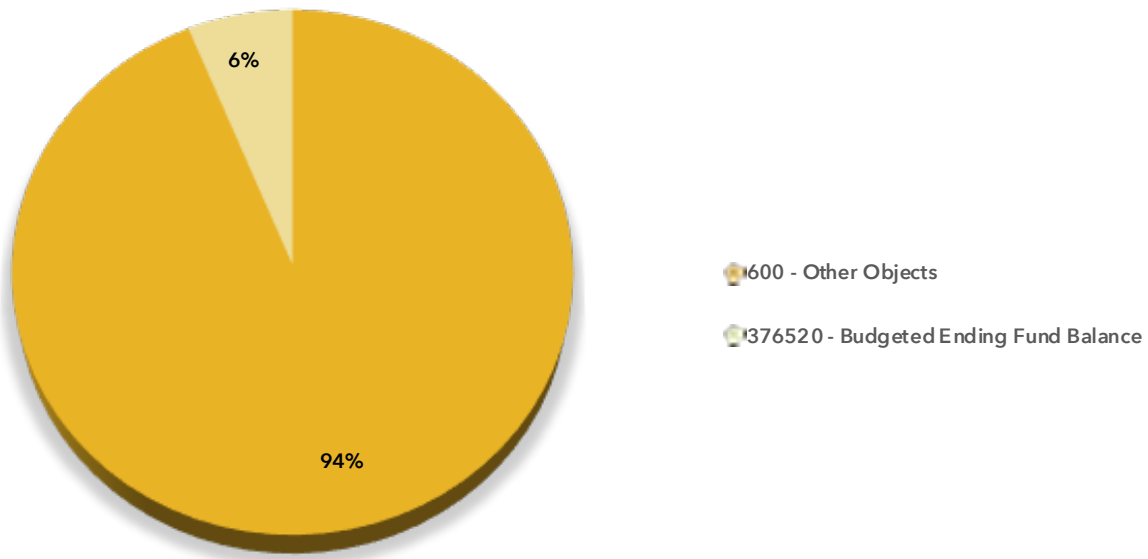


## Summary of Requirements by Major Object - 300 - Debt Service Funds (in Thousands)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
600 - Other Objects	173,842	177,734	246,806	200,309	-	226,741	227,316	227,316	-
376520 - Budgeted Ending Fund Balance	10,783	13,823	11,672	10,654	-	19,149	19,149	15,094	-
<b>TOTAL REQUIREMENTS</b>	<b>184,625</b>	<b>191,557</b>	<b>258,478</b>	<b>210,963</b>	<b>-</b>	<b>245,890</b>	<b>246,465</b>	<b>242,410</b>	<b>-</b>

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

## Percent of Requirements by Major Object - 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.

On October 31, 2002, 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 Series 2002A Bonds were paid off June 30, 2020. The 2002B Bonds are payable annually through June 2028. During 2012, \$14.2 million of Series 2002 Pension Bonds were refinanced. The Series 2012 Refunding was paid off June 30, 2021.

On April 30, 2003, 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 are payable annually through June 2028.

### **Full Faith and Credit Pension Bonds**

On July 15, 2021 the District issued \$399.4 million Full Faith and Credit Bonds, Series 2021 (Federally Taxable). The bonds were issued to finance the District’s unfunded actuarial liability (UAL) with the OPERS and are payable annually through June 2040.

The District anticipates the total costs of financing the District’s UAL with Limited Tax and Full Faith and Credit Pension Bonds will result in a significant savings to the District when compared to paying for such costs as additional contribution rates to OPERS.

### **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 bonds mature on June 15, 2033 with principal payments due annually on June 15. On December 30, 2020 \$50.4 million of Series 2013B General Obligation Bonds were refinanced through an advance refunding.

On April 30, 2015, the District issued \$244.7 million in General Obligation Bonds, Series 2015B. The bonds mature on June 15, 2033 with principal payments due annually on June 15.

On August 10, 2017, the District issued \$62.2 million in General Obligation Bonds, Series 2017B. The bonds mature on June 15, 2030, with principal payments due annually on June 15.

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 \$179.7 million in General Obligation Bonds, Series 2017B. The bonds mature on June 15, 2044 with principal payments due annually on June 15.

On April 14, 2020, the District issued \$441.3 million in General Obligation Bonds, Series 2020. The bonds mature on June 15, 2037, with principal payments due annually on June 15.

As part of a \$1.2 billion capital bond measure passed by District voters in November 2020, the District issued the following General Obligation debt to finance school renovation and replacement and to redeem bonds issued in 2013:

On December 30, 2020, the District Issued \$365.5 million in General Obligation Bonds, Series 2020B. The bonds mature on June 15, 2046, with principal payments due annually on June 15.

On December 30, 2020, the District Issued \$54.0 million in General Obligation Advance Refunding Bonds, Series 2020C. The bond proceeds were used to redeem Series 2013B bonds. The bonds 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 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.

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, 2017B, 2020, 2020B, and 2020C General Obligation 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.

### ***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 (RZED) Bonds. 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 are 42 percent federally subsidized.

On November 9, 2016, the District issued \$5.0 million in Full Faith and Credit Obligations, Series 2016. The obligations mature on December 1, 2031. The obligations carry a prepayment option such that any or all outstanding maturities may be redeemed on or after December 1, 2018.

On August 4, 2016 the District issued \$4.0 million in Qualified Zone Academy (QZAB) Bonds, Series 2016. The District pays no interest 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.

### ***Legal Debt Limit***

ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values within the District based on the following:

For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one percent (.0055) of the real market value. For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of the real market value. 10 years of Legal Debt Margin information from the District's 2021 Annual Comprehensive Financial Report is excerpted below.

**Schedule 12**  
**SCHOOL DISTRICT NO.1J, MULTNOMAH COUNTY, OREGON**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
**(dollars in thousands)**

**Legal Debt Margin Calculation for Fiscal Year 2021**

Real Market Value	\$ 140,249,375
Debt Limit (7.95% of Real Market Value) <sup>1</sup>	\$ 11,149,825
Amount of Debt Applicable to Debt Limit:	
General Obligation Bonded Debt	1,230,887
Less: Amount Available in Debt Service Funds	(10,482)
Amount of Debt Applicable to Debt Limit	1,220,405
Legal Debt Margin	\$ 9,929,420

	Debt Limit	Total net debt applicable to limit	Legal debt margin	Total net debt applicable to the limit as a percentage of debt limit
2012	\$ 5,680,406	\$ -	\$ 5,680,406	0.00%
2013	5,604,461	158,187	5,446,274	2.82
2014	5,917,214	118,738	5,798,476	2.01
2015	6,517,491	382,186	6,135,305	5.86
2016	7,228,979	346,748	6,882,231	4.80
2017	8,501,342	309,076	8,192,266	3.64
2018	9,670,978	633,588	9,037,390	6.55
2019	10,472,898	526,062	9,946,836	5.02
2020	10,698,745	924,888	9,773,857	8.64
2021	11,149,825	1,220,405	9,929,420	10.95

Allowable Percentage of Real Market Value:

<sup>A</sup> Kindergarten through eighth grade, 9 x .0055	4.95%
<sup>B</sup> Ninth through twelfth, 4 x .0075	3.00%
Allowable Percentage	7.95% <sup>1</sup>

**Notes**

<sup>1</sup> ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values within the District based on the following:

<sup>A</sup> For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one percent (.0055) of the real market value.

<sup>B</sup> For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of the real market value.

**Sources**

Tax Supervising and Conservation Commission Annual Reports for the relevant fiscal year

## 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 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
452100 - Interfund Transfers	2,708	-	-	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	2,708	-	-	-	-	-	-
<b>Total Resources by Object</b>	<b>2,708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	<b>Budget FTE 2021-22</b>	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	<b>Budget FTE 2022-23</b>
Requirements by Function									
5100 - DEBT SERVICE	2,708	-	-	-	-	-	-	-	-
Subtotal - 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS	2,708	-	-	-	-	-	-	-	-
<b>Total Requirements by Function</b>	<b>2,708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	<b>Budget FTE 2021-22</b>	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	<b>Budget FTE 2022-23</b>
Requirements by Object									
561000 - Redemption of Principal	2,619	-	-	-	-	-	-	-	-
562100 - Interest (Except Bus/Garage)	89	-	-	-	-	-	-	-	-
Subtotal - Other Objects	2,708	-	-	-	-	-	-	-	-
<b>Total Requirements by Object</b>	<b>2,708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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



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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	-	-	-	-
<b>Total Resources</b>	-	-	-	-

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	-	-	-	-
<b>Total Requirements</b>	-	-	-	-

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

## PERS UAL DEBT SERVICE FUND (308)

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

On July 15, 2021, the District issued a series of Federally Taxable Full Faith and Credit Bonds to finance all or a portion of the District's share of the estimated PERS UAL.

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 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	228	783	783	783
377000 - Fund Balance-Unres/Undes	1,907	231	255	-	-	-	-
Subtotal - Beginning Fund Balance	1,907	231	255	228	783	783	783
415100 - Interest on Investments	673	556	205	152	156	156	156
419700 - Services Provided Other Funds	46,505	51,328	55,144	53,781	78,531	79,106	79,106
419910 - Miscellaneous	-	-	-	3,918	1,758	1,758	1,758
Subtotal - Other Revenue from Local Sources	47,178	51,883	55,349	57,851	80,445	81,019	81,019
<b>Total Resources by Object</b>	<b>49,085</b>	<b>52,114</b>	<b>55,604</b>	<b>58,079</b>	<b>81,228</b>	<b>81,803</b>	<b>81,803</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
5100 - DEBT SERVICE	48,854	51,859	54,414	57,699	-	80,445	81,019	81,019	-
Subtotal - 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS	48,854	51,859	54,414	57,699	-	80,445	81,019	81,019	-
71100 - Ending Fund Balance	231	255	1,190	380	-	783	783	783	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	231	255	1,190	380	-	783	783	783	-
<b>Total Requirements by Function</b>	<b>49,085</b>	<b>52,114</b>	<b>55,604</b>	<b>58,079</b>	<b>-</b>	<b>81,228</b>	<b>81,803</b>	<b>81,803</b>	<b>-</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
561000 - Redemption of Principal	11,949	12,160	21,903	23,573	-	38,296	38,871	38,871	-
562100 - Interest (Except Bus/Garage)	36,905	39,699	32,511	34,126	-	42,148	42,148	42,148	-
Subtotal - Other Objects	48,854	51,859	54,414	57,699	-	80,445	81,019	81,019	-
376520 - Budgeted Ending Fund Balance	231	255	1,190	380	-	783	783	783	-
Subtotal - 376520 - Budgeted Ending Fund Balance	231	255	1,190	380	-	783	783	783	-
<b>Total Requirements by Object</b>	<b>49,085</b>	<b>52,114</b>	<b>55,604</b>	<b>58,079</b>	<b>-</b>	<b>81,228</b>	<b>81,803</b>	<b>81,803</b>	<b>-</b>

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

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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
BEGINNING FUND BALANCE	783	783	783	783
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	81,019	83,855	86,790	89,827
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
<b>Total Resources</b>	<b>81,802</b>	<b>84,638</b>	<b>87,573</b>	<b>90,610</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	81,019	83,855	86,790	89,827
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	783	783	783	783
<b>Total Requirements</b>	<b>81,802</b>	<b>84,638</b>	<b>87,573</b>	<b>90,610</b>

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

## FULL FAITH AND CREDIT DEBT SERVICE FUND (320)

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

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

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

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

**Full Faith and Credit Debt Service Fund Detail**

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
449100 - Federal Subsidy	97	76	53	30	6	6	6
Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES	97	76	53	30	6	6	6
452100 - Interfund Transfers	1,750	1,752	1,750	1,754	1,238	1,238	1,238
Subtotal - 5200 - INTERFUND TRANSFERS	1,750	1,752	1,750	1,754	1,238	1,238	1,238
<b>Total Resources by Object</b>	<b>1,847</b>	<b>1,828</b>	<b>1,803</b>	<b>1,784</b>	<b>1,244</b>	<b>1,244</b>	<b>1,244</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
5100 - DEBT SERVICE	1,847	1,828	1,803	1,784	-	1,244	1,244	1,244	-
Subtotal - 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS	1,847	1,828	1,803	1,784	-	1,244	1,244	1,244	-
<b>Total Requirements by Function</b>	<b>1,847</b>	<b>1,828</b>	<b>1,803</b>	<b>1,784</b>	<b>-</b>	<b>1,244</b>	<b>1,244</b>	<b>1,244</b>	<b>-</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
561000 - Redemption of Principal	1,479	1,519	1,556	1,598	-	1,123	1,123	1,123	-
562100 - Interest (Except Bus/Garage)	368	309	248	186	-	121	121	121	-
Subtotal - Other Objects	1,847	1,828	1,803	1,784	-	1,244	1,244	1,244	-
<b>Total Requirements by Object</b>	<b>1,847</b>	<b>1,828</b>	<b>1,803</b>	<b>1,784</b>	<b>-</b>	<b>1,244</b>	<b>1,244</b>	<b>1,244</b>	<b>-</b>

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

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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	6	-	-	-
5200 - INTERFUND TRANSFERS	1,241	625	625	626
ALL OTHER BUDGET RESOURCES	-	-	-	-
<b>Total Resources</b>	<b>1,247</b>	<b>625</b>	<b>625</b>	<b>626</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	1,247	625	625	626
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
<b>Total Requirements</b>	<b>1,247</b>	<b>625</b>	<b>625</b>	<b>626</b>

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

## GO BONDS DEBT SERVICE FUND (350)

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

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

In addition, this fund includes the issuance of General Obligation bonds in 2017, 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 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	10,000	12,278	12,278	12,278
377000 - Fund Balance-Unres/Undes	4,229	10,552	13,568	-	-	-	-
<b>Subtotal - Beginning Fund Balance</b>	<b>4,229</b>	<b>10,552</b>	<b>13,568</b>	<b>10,000</b>	<b>12,278</b>	<b>12,278</b>	<b>12,278</b>
411111 - Current-Multnomah Co	122,421	123,606	129,055	137,664	148,069	148,069	144,014
411112 - Current-Clackamas Co	96	98	101	107	110	110	110
411113 - Current-Washington Co	818	811	841	896	929	929	929
<b>Subtotal - Current Year Property Taxes other than Local Option</b>	<b>123,335</b>	<b>124,515</b>	<b>129,997</b>	<b>138,667</b>	<b>149,108</b>	<b>149,108</b>	<b>145,053</b>
411521 - PY GO Bond - Multnomah County	1,747	1,441	1,753	2,215	1,837	1,837	1,837
411522 - PY GO Bond - Clackamas County	1	1	1	1	1	1	1
411523 - PY GO Bond - Washington County	10	5	8	8	9	9	9
411901 - Pen/Int-Multnomah Co	128	155	59	108	43	43	43
411902 - Pen/Int-Clackamas Co	-	-	-	-	-	-	-
411903 - Pen/Int-Washington Co	1	1	-	1	-	-	-
415100 - Interest on Investments	1,533	945	88	100	140	140	140
<b>Subtotal - Other Revenue from Local Sources</b>	<b>3,420</b>	<b>2,548</b>	<b>1,909</b>	<b>2,433</b>	<b>2,032</b>	<b>2,032</b>	<b>2,032</b>
451100 - Bond Proceeds	-	-	53,965	-	-	-	-
451200 - Bond Premium	-	-	1,631	-	-	-	-
<b>Subtotal - All Other Budget Resources</b>	<b>-</b>	<b>-</b>	<b>55,596</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resources by Object</b>	<b>130,984</b>	<b>137,615</b>	<b>201,070</b>	<b>151,100</b>	<b>163,418</b>	<b>163,418</b>	<b>159,363</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
5100 - DEBT SERVICE	120,432	124,047	190,588	140,826	-	145,053	145,053	145,053	-
<b>Subtotal - 5100 - DEBT SERVICE &amp; 5400 - PERS UAL PROGRAMS</b>	<b>120,432</b>	<b>124,047</b>	<b>190,588</b>	<b>140,826</b>	<b>-</b>	<b>145,053</b>	<b>145,053</b>	<b>145,053</b>	<b>-</b>
71100 - Ending Fund Balance	10,552	13,568	10,482	10,274	-	18,365	18,365	14,310	-
<b>Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE</b>	<b>10,552</b>	<b>13,568</b>	<b>10,482</b>	<b>10,274</b>	<b>-</b>	<b>18,365</b>	<b>18,365</b>	<b>14,310</b>	<b>-</b>
<b>Total Requirements by Function</b>	<b>130,984</b>	<b>137,615</b>	<b>201,070</b>	<b>151,100</b>	<b>-</b>	<b>163,418</b>	<b>163,418</b>	<b>159,363</b>	<b>-</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
561000 - Redemption of Principal	98,490	104,305	146,710	93,665	-	107,970	107,970	107,970	-
562100 - Interest (Except Bus/Garage)	21,942	19,742	43,317	47,161	-	37,083	37,083	37,083	-
564100 - Bond Issuance Cost	-	-	561	-	-	-	-	-	-
<b>Subtotal - Other Objects</b>	<b>120,432</b>	<b>124,047</b>	<b>190,588</b>	<b>140,826</b>	<b>-</b>	<b>145,053</b>	<b>145,053</b>	<b>145,053</b>	<b>-</b>
376520 - Budgeted Ending Fund Balance	10,552	13,568	10,482	10,274	-	18,365	18,365	14,310	-
<b>Subtotal - 376520 - Budgeted Ending Fund Balance</b>	<b>10,552</b>	<b>13,568</b>	<b>10,482</b>	<b>10,274</b>	<b>-</b>	<b>18,365</b>	<b>18,365</b>	<b>14,310</b>	<b>-</b>
<b>Total Requirements by Object</b>	<b>130,984</b>	<b>137,615</b>	<b>201,070</b>	<b>151,100</b>	<b>-</b>	<b>163,418</b>	<b>163,418</b>	<b>159,363</b>	<b>-</b>

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

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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
BEGINNING FUND BALANCE	12,278	18,365	84,422	156,270
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	145,053	150,129	155,384	160,822
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	2,032	2,103	2,177	2,253
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
<b>Total Resources</b>	<b>159,363</b>	<b>170,598</b>	<b>241,982</b>	<b>319,346</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	145,053	86,176	85,712	69,127
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	225,322
376520 - BUDGETED ENDING FUND BALANCE	14,310	84,422	156,270	24,897
<b>Total Requirements</b>	<b>159,363</b>	<b>170,598</b>	<b>241,982</b>	<b>319,346</b>

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

## CAPITAL PROJECTS FUNDS SUMMARY (400)

### **Fund 400 - Capital Projects Fund Resources Summary**

Fund 400 budgeted resources will be \$246.9 million less than 2021-22. This is due to the spend down of our current bond. The District has been awarded \$14.5 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 Creative Sciences in 2022-23. If the additional \$2.5 million is awarded, SRGP-related work on Benson will commence in 2022-23 or 2023-24.

### **Fund 400 - Capital Projects Fund Requirements Summary**

The District is advancing various capital improvement initiatives. 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 and 2020 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 2022-23 the District will see an overall decrease in capital resources of \$246.9 million, this decrease is due to the spend down of the bond with various capital projects. 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 totaling nearly \$1.3 billion 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 of our aging school buildings with new roofs and mechanical systems, seismic retrofits, accessibility upgrades, improved Special Education learning environments, and security upgrades. Large capital projects and new investments in curriculum and technology round out the bond.

In 2022-23 the District is expecting \$5 million of SRGP grant funding. The seismic work will continue on Creative Sciences and if the additional grant is awarded, SRGP-related work on Benson will begin. There will be focused work on energy conservation, health and safety, security, legal and code related upgrades and supported improvements around delivery of instruction.

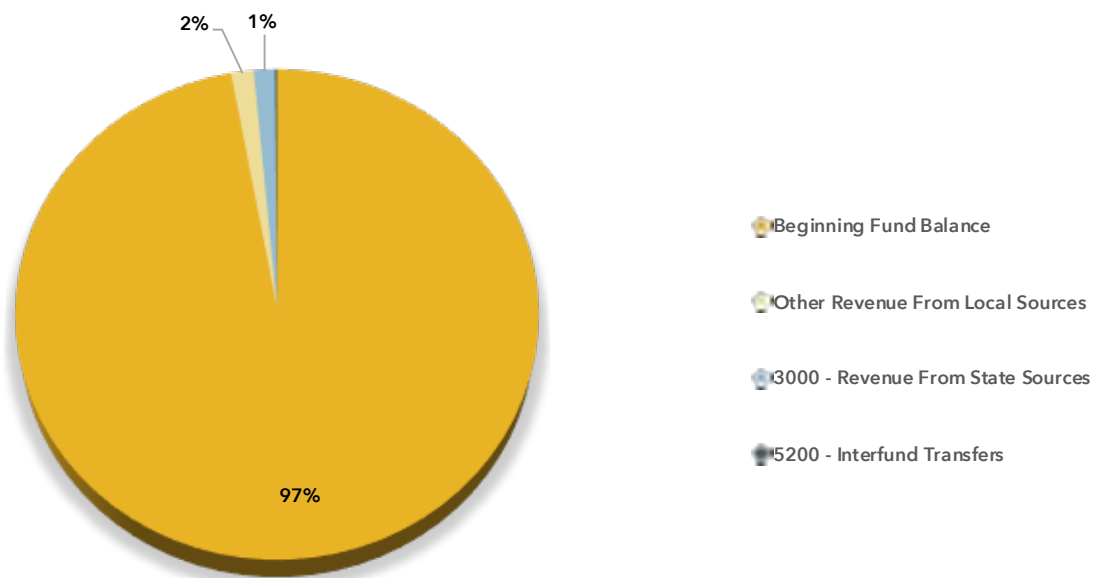
Over the long term, Portland Public Schools plans to modernize every school through a series of capital construction bonds, bringing them all up to modern facility and educational standards.

## Summary of Resources by Major Object - 400 - Capital Projects Funds (in Thousands)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Beginning Fund Balance	472,196	330,978	663,007	749,789	499,241	501,872	501,872
Other Revenue From Local Sources	20,736	13,908	6,281	7,425	7,441	7,441	7,441
2000 - Revenue - Intermediate Sources	6	227	783	-	-	-	-
3000 - Revenue From State Sources	4,500	11,368	1,319	6,544	6,941	6,941	6,941
5200 - Interfund Transfers	1,539	110	-	-	610	610	610
All Other Budget Resources	-	520,022	395,039	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>498,977</b>	<b>876,613</b>	<b>1,066,429</b>	<b>763,758</b>	<b>514,233</b>	<b>516,864</b>	<b>516,864</b>

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

## Percent of Resources by Major Object - 400 - Capital Projects Funds

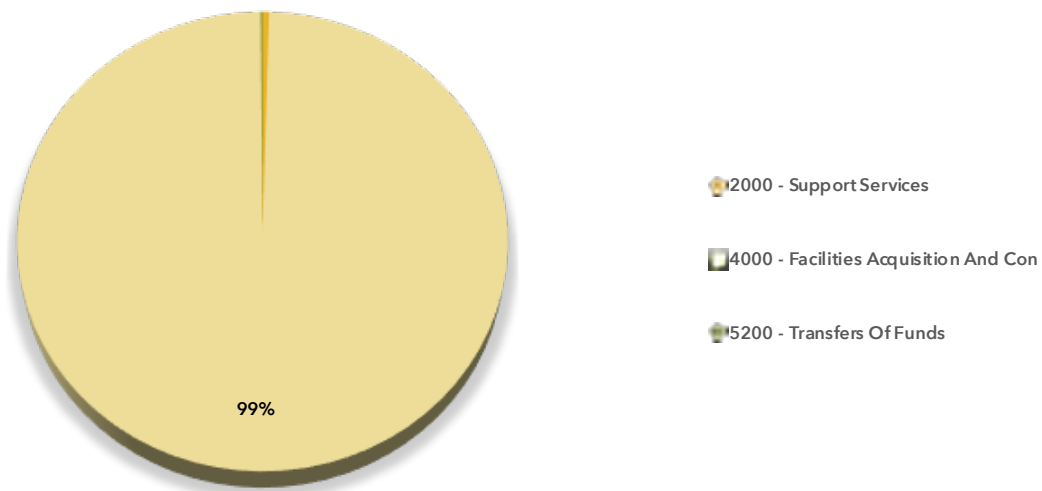


## Summary of Requirements by Major Function - 400 - Capital Projects Funds (in Thousands)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
2000 - Support Services	2,664	5,586	6,711	2,313	1.00	498	2,282	2,282	1.00
4000 - Facilities Acquisition And Con	164,715	207,400	287,511	438,017	39.55	513,114	513,962	513,962	48.80
5200 - Transfers Of Funds	619	620	617	618	-	621	621	621	-
7000 - Unappropriated Fund Balance	330,978	663,007	771,590	322,810	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>498,976</b>	<b>876,613</b>	<b>1,066,429</b>	<b>763,758</b>	<b>40.55</b>	<b>514,233</b>	<b>516,864</b>	<b>516,864</b>	<b>49.80</b>

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

## Percent of Requirements by Major Function - 400 - Capital Projects Funds

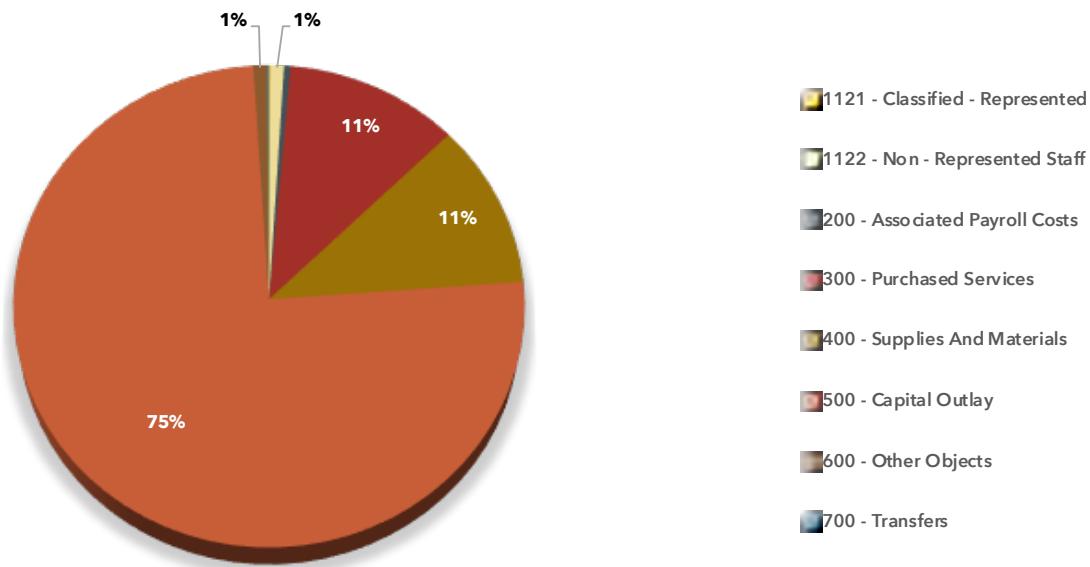


## Summary of Requirements by Major Object - 400 - Capital Projects Funds (in Thousands)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
1121 - Classified - Represented	186	244	299	342	6.00	448	448	448	7.00
1122 - Non - Represented Staff	1,827	2,258	2,840	3,614	34.30	4,566	4,566	4,566	42.80
113 - Administrators	-	-	9	31	0.25	-	-	-	-
Other Salaries	92	180	98	-	-	-	-	-	-
200 - Associated Payroll Costs	753	1,026	1,251	1,709	-	2,192	2,192	2,192	-
300 - Purchased Services	33,609	33,863	28,679	59,428	-	59,798	58,582	58,582	-
400 - Supplies And Materials	3,350	1,415	17,277	806	-	57,417	57,417	57,417	-
500 - Capital Outlay	123,959	165,725	233,318	364,200	-	386,058	388,405	388,405	-
600 - Other Objects	3,604	8,273	10,451	10,200	-	3,134	4,634	4,634	-
700 - Transfers	619	620	617	618	-	621	621	621	-
376520 - Budgeted Ending Fund Balance	330,978	663,009	771,590	322,810	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>498,977</b>	<b>876,613</b>	<b>1,066,429</b>	<b>763,758</b>	<b>40.55</b>	<b>514,233</b>	<b>516,864</b>	<b>516,864</b>	<b>49.80</b>

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

## Percent of Requirements by Major Object - 400 - Capital Projects 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 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	9,744	11,497	12,247	12,247
377000 - Fund Balance-Unres/Undes	15,743	13,050	11,213	-	-	-	-
Subtotal - Beginning Fund Balance	15,743	13,050	11,213	9,744	11,497	12,247	12,247
411301 - Construct Excise Tax - Cty Ptd	5,990	4,291	3,440	5,000	5,500	5,500	5,500
411303 - Construct Excise Tax - Wash Ct	1	-	7	1	5	5	5
415100 - Interest on Investments	168	82	19	100	13	13	13
Subtotal - Other Revenue from Local Sources	6,159	4,373	3,466	5,101	5,518	5,518	5,518
<b>Total Resources by Object</b>	<b>21,902</b>	<b>17,423</b>	<b>14,679</b>	<b>14,845</b>	<b>17,015</b>	<b>17,765</b>	<b>17,765</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
4150 - Bldg Acquis/Constr/Improv Svcs	8,233	5,590	3,954	14,227	3.00	16,394	17,144	17,144	3.00
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	8,233	5,590	3,954	14,227	3.00	16,394	17,144	17,144	3.00
52100 - Fund Transfers	619	620	617	618	-	621	621	621	-
Subtotal - 5200 - TRANSFERS OF FUNDS	619	620	617	618	-	621	621	621	-
71100 - Ending Fund Balance	13,050	11,213	10,107	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	13,050	11,213	10,107	-	-	-	-	-	-
<b>Total Requirements by Function</b>	<b>21,902</b>	<b>17,423</b>	<b>14,678</b>	<b>14,845</b>	<b>3.00</b>	<b>17,015</b>	<b>17,765</b>	<b>17,765</b>	<b>3.00</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
511220 - Non-Represented Staff	-	110	337	360	3.00	382	382	382	3.00
512400 - Temporary Misc - Classified	-	-	-	-	-	-	-	-	-
513300 - Extended Hours	32	23	-	-	-	-	-	-	-
513510 - Group Hlth Opt Out Lic	-	-	3	-	-	-	-	-	-
Subtotal - 100 - SALARIES	32	133	340	360	3.00	382	382	382	3.00
521000 - PERS	1	4	10	15	-	-	-	-	-
521310 - PERS UAL	4	14	43	44	-	59	59	59	-
522000 - Social Security - FICA	2	10	26	28	-	29	29	29	-
523100 - Workers' Compensation	-	-	1	2	-	3	3	3	-
523200 - Unemployment Compensation	-	-	1	-	-	-	-	-	-
523300 - PFMLA	-	-	-	-	-	1	1	1	-
524100 - Group Health Insurance	-	11	32	50	-	55	55	55	-
524200 - Other Employer Paid Benefits	-	1	2	1	-	1	1	1	-
524300 - Retiree Health Insurance	-	1	3	3	-	3	3	3	-
524530 - Early Retirement Benefits	-	-	1	1	-	1	1	1	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	7	40	118	142	-	152	152	152	-
531800 - Local Mtgs/Non-Instr Staff Dev	-	-	-	-	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	832	524	304	-	-	-	-	-	-
532400 - Rentals	2	-	-	-	-	-	-	-	-
532500 - Electricity	3	-	-	-	-	-	-	-	-
532900 - Other Property Services	185	137	233	-	-	-	-	-	-
535500 - Printing and Binding	-	-	1	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	1,781	304	151	-	-	-	-	-	-
538500 - Management Services	65	-	-	-	-	-	-	-	-
538940 - Professional Moving Services	249	32	26	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	191	101	97	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	3,309	1,099	813	-	-	-	-	-	-
541000 - Consumable Supplies	6	1	-	-	-	-	-	-	-
541600 - Interdepartmental Charges	6	2	1	-	-	-	-	-	-
546000 - Non-Consumable Supplies	25	11	-	-	-	-	-	-	-
548000 - Computer Equipment	527	24	16	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	564	37	17	-	-	-	-	-	-



**Fund 404 - Construction Excise Fund Detail**

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
Subtotal - 500 - CAPITAL OUTLAY	4,144	4,246	2,639	13,725	-	15,861	16,611	16,611	-
564000 - Dues and Fees	54	6	5	-	-	-	-	-	-
567100 - Permits	123	29	21	-	-	-	-	-	-
Subtotal - Other Objects	176	34	27	-	-	-	-	-	-
571000 - Transfers to Other Funds	619	620	617	618	-	621	621	621	-
Subtotal - 700 - TRANSFERS	619	620	617	618	-	621	621	621	-
376520 - Budgeted Ending Fund Balance	13,050	11,213	10,107	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	13,050	11,213	10,107	-	-	-	-	-	-
<b>Total Requirements by Object</b>	<b>21,901</b>	<b>17,423</b>	<b>14,678</b>	<b>14,845</b>	<b>3.00</b>	<b>17,015</b>	<b>17,765</b>	<b>17,765</b>	<b>3.00</b>

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

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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
BEGINNING FUND BALANCE	12,247	12,677	13,120	13,580
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	5,518	5,711	5,911	6,118
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
<b>Total Resources</b>	<b>17,765</b>	<b>18,388</b>	<b>19,031</b>	<b>19,697</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	382	395	409	424
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	152	157	162	168
300 - PURCHASED SERVICES	-	-	-	-
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	16,611	17,193	17,795	18,417
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	621	643	665	689
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
<b>Total Requirements</b>	<b>17,765</b>	<b>18,388</b>	<b>19,031</b>	<b>19,697</b>

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

## IT SYSTEM PROJECT FUND (407)

This fund accounts for the Resources & 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 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
377000 - Fund Balance-Unres/Undes	385	50	-	-	-	-	-
Subtotal - Beginning Fund Balance	385	50	-	-	-	-	-
415100 - Interest on Investments	8	4	-	-	-	-	-
419946 - E-RATE PRIORITY 2	84	-	-	-	-	-	-
Subtotal - Other Revenue from Local Sources	92	4	-	-	-	-	-
452100 - Interfund Transfers	311	-	-	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	311	-	-	-	-	-	-
<b>Total Resources by Object</b>	<b>788</b>	<b>54</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
2660 - TECHNOLOGY SERVICES	738	54	-	-	-	-	-	-	-
Subtotal - 2000 - SUPPORT SERVICES	738	54	-	-	-	-	-	-	-
71100 - Ending Fund Balance	50	-	-	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	50	-	-	-	-	-	-	-	-
<b>Total Requirements by Function</b>	<b>788</b>	<b>54</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
535100 - Telephone	11	1	-	-	-	-	-	-	-
535990 - Wide Area Network/Misc	65	-	-	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	17	-	-	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	92	1	-	-	-	-	-	-	-
547000 - Computer Software	164	53	-	-	-	-	-	-	-
548000 - Computer Equipment	441	-	-	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	605	53	-	-	-	-	-	-	-
555090 - Misc Other Technology	40	-	-	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	40	-	-	-	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	50	-	-	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	50	-	-	-	-	-	-	-	-
<b>Total Requirements by Object</b>	<b>788</b>	<b>54</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	-	-	-	-
<b>Total Resources</b>	-	-	-	-

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	-	-	-	-
<b>Total Requirements</b>	-	-	-	-

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

## FULL FAITH AND CREDIT FUND (420)

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

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 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	644	453	237	237
377000 - Fund Balance-Unres/Undes	5,822	4,173	1,629	-	-	-	-
Subtotal - Beginning Fund Balance	5,822	4,173	1,629	644	453	237	237
415100 - Interest on Investments	-	-	-	-	-	-	-
Subtotal - Other Revenue from Local Sources	-	-	-	-	-	-	-
<b>Total Resources by Object</b>	<b>5,822</b>	<b>4,173</b>	<b>1,629</b>	<b>644</b>	<b>453</b>	<b>237</b>	<b>237</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
2540 - OPER/MAINTENANCE OF PLANT SVCS	1,421	1,827	276	508	-	354	138	138	-
Subtotal - 2000 - SUPPORT SERVICES	1,421	1,827	276	508	-	354	138	138	-
4150 - Bldg Acquis/Constr/Improv Svcs	227	717	634	136	-	99	99	99	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	227	717	634	136	-	99	99	99	-
71100 - Ending Fund Balance	4,173	1,629	719	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	4,173	1,629	719	-	-	-	-	-	-
<b>Total Requirements by Function</b>	<b>5,821</b>	<b>4,173</b>	<b>1,629</b>	<b>644</b>	<b>-</b>	<b>453</b>	<b>237</b>	<b>237</b>	<b>-</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
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	108	508	-	354	138	138	-
532900 - Other Property Services	489	1,655	242	-	-	-	-	-	-
535500 - Printing and Binding	-	-	-	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	171	38	41	-	-	-	-	-	-
538500 - Management Services	7	-	-	-	-	-	-	-	-
538940 - Professional Moving Services	-	12	6	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	149	35	(3)	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	826	1,937	394	508	-	354	138	138	-
541000 - Consumable Supplies	413	148	14	-	-	-	-	-	-
541600 - Interdepartmental Charges	-	-	-	-	-	-	-	-	-
547000 - Computer Software	253	43	-	-	-	-	-	-	-
548000 - Computer Equipment	2	3	-	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	668	194	14	-	-	-	-	-	-
552000 - Building Acquisition/Improvmt	149	234	493	136	-	99	99	99	-
553000 - Improvements - Not Buildings	-	7	-	-	-	-	-	-	-
554100 - Initial and Adtl Equipment	-	165	-	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	149	406	493	136	-	99	99	99	-
564000 - Dues and Fees	-	2	2	-	-	-	-	-	-
567100 - Permits	4	3	7	-	-	-	-	-	-
Subtotal - Other Objects	4	6	9	-	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	4,173	1,629	719	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	4,173	1,629	719	-	-	-	-	-	-
<b>Total Requirements by Object</b>	<b>5,821</b>	<b>4,173</b>	<b>1,629</b>	<b>644</b>	<b>-</b>	<b>453</b>	<b>237</b>	<b>237</b>	<b>-</b>

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

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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
BEGINNING FUND BALANCE	237	245	254	263
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	-	-	-	-
<b>Total Resources</b>	<b>237</b>	<b>245</b>	<b>254</b>	<b>263</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	138	143	148	153
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	99	102	106	110
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
<b>Total Requirements</b>	<b>237</b>	<b>245</b>	<b>254</b>	<b>263</b>

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



## ENERGY EFFICIENT SCHOOLS FUND (435)

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

This fund was formally created as part of the District's 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 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	1,789	2,993	2,993	2,993
377000 - Fund Balance-Unres/Undes	2,144	1,943	1,537	-	-	-	-
Subtotal - Beginning Fund Balance	2,144	1,943	1,537	1,789	2,993	2,993	2,993
415100 - Interest on Investments	-	-	-	3	3	3	3
419910 - Miscellaneous	90	364	22	200	200	200	200
419948 - Utility Refund - PGE	675	614	718	625	860	860	860
419949 - Utility Refund - Pacific Power	258	223	242	250	250	250	250
Subtotal - Other Revenue from Local Sources	1,023	1,202	981	1,078	1,313	1,313	1,313
422000 - Restricted Revenue	6	228	783	-	-	-	-
Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES	6	228	783	-	-	-	-
<b>Total Resources by Object</b>	<b>3,173</b>	<b>3,372</b>	<b>3,301</b>	<b>2,867</b>	<b>4,306</b>	<b>4,306</b>	<b>4,306</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
4150 - Bldg Acquis/Constr/Improv Svcs	1,230	1,835	1,315	2,867	-	4,306	4,306	4,306	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	1,230	1,835	1,315	2,867	-	4,306	4,306	4,306	-
71100 - Ending Fund Balance	1,943	1,537	1,986	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	1,943	1,537	1,986	-	-	-	-	-	-
<b>Total Requirements by Function</b>	<b>3,173</b>	<b>3,372</b>	<b>3,301</b>	<b>2,867</b>	<b>-</b>	<b>4,306</b>	<b>4,306</b>	<b>4,306</b>	<b>-</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
532200 - Repairs and Maintenance Svcs	-	1	-	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	1,191	29	-	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	1,191	30	-	-	-	-	-	-	-
541000 - Consumable Supplies	-	-	(2)	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	-	-	(2)	-	-	-	-	-	-
552000 - Building Acquisition/Improvmt	40	1,805	1,317	2,867	-	4,306	4,306	4,306	-
Subtotal - 500 - CAPITAL OUTLAY	40	1,805	1,317	2,867	-	4,306	4,306	4,306	-
376520 - Budgeted Ending Fund Balance	1,943	1,537	1,986	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	1,943	1,537	1,986	-	-	-	-	-	-
<b>Total Requirements by Object</b>	<b>3,174</b>	<b>3,372</b>	<b>3,301</b>	<b>2,867</b>	<b>-</b>	<b>4,306</b>	<b>4,306</b>	<b>4,306</b>	<b>-</b>

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

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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
BEGINNING FUND BALANCE	2,993	3,098	3,206	3,319
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	1,313	1,359	1,407	1,456
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
<b>Total Resources</b>	<b>4,306</b>	<b>4,457</b>	<b>4,613</b>	<b>4,774</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	4,306	4,457	4,613	4,774
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
<b>Total Requirements</b>	<b>4,306</b>	<b>4,457</b>	<b>4,613</b>	<b>4,774</b>

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

## FACILITIES CAPITAL FUND (438)

The Facilities Capital Fund is used to manage capital expenditures for specifically designated capital projects, as part of the District's continuing facilities capital project efforts.

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 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	231	1,403	1,403	1,403
377000 - Fund Balance-Unres/Undes	1,728	1,311	(112)	-	-	-	-
Subtotal - Beginning Fund Balance	1,728	1,311	(112)	231	1,403	1,403	1,403
415100 - Interest on Investments	7	-	-	8	-	-	-
419600 - Recovery PY Expenditure	-	263	(263)	-	-	-	-
419910 - Miscellaneous	-	14	-	-	-	-	-
Subtotal - Other Revenue from Local Sources	7	277	(263)	8	-	-	-
432990 - Restricted State Grants	4,500	11,368	1,319	6,544	6,941	6,941	6,941
Subtotal - 3000 - REVENUE FROM STATE SOURCES	4,500	11,368	1,319	6,544	6,941	6,941	6,941
452100 - Interfund Transfers	1,228	-	-	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	1,228	-	-	-	-	-	-
<b>Total Resources by Object</b>	<b>7,462</b>	<b>12,956</b>	<b>944</b>	<b>6,783</b>	<b>8,344</b>	<b>8,344</b>	<b>8,344</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
2520 - FISCAL SERVICES	3	6	6	6	-	6	6	6	-
Subtotal - 2000 - SUPPORT SERVICES	3	6	6	6	-	6	6	6	-
4150 - Bldg Acquis/Constr/Improv Svcs	6,148	13,062	193	6,777	-	8,338	8,338	8,338	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	6,148	13,062	193	6,777	-	8,338	8,338	8,338	-
71100 - Ending Fund Balance	1,311	(112)	745	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	1,311	(112)	745	-	-	-	-	-	-
<b>Total Requirements by Function</b>	<b>7,462</b>	<b>12,956</b>	<b>944</b>	<b>6,783</b>	<b>-</b>	<b>8,344</b>	<b>8,344</b>	<b>8,344</b>	<b>-</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
532200 - Repairs and Maintenance Svcs	280	119	2	-	-	-	-	-	-
532900 - Other Property Services	68	21	-	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	426	371	(228)	-	-	-	-	-	-
538940 - Professional Moving Services	2	-	-	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	84	20	-	-	-	-	-	-	-
Subtotal - 300 - PURCHASED SERVICES	860	531	(226)	-	-	-	-	-	-
541000 - Consumable Supplies	-	-	-	-	-	-	-	-	-
541600 - Interdepartmental Charges	-	-	-	-	-	-	-	-	-
546000 - Non-Consumable Supplies	-	4	-	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	-	4	-	-	-	-	-	-	-
552000 - Building Acquisition/Improvmt	5,207	12,520	454	6,777	-	8,338	8,338	8,338	-
553000 - Improvements - Not Buildings	32	-	-	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	5,239	12,520	454	6,777	-	8,338	8,338	8,338	-
564000 - Dues and Fees	5	2	-	-	-	-	-	-	-
565100 - Liability Insurance	3	-	-	6	-	6	6	6	-
565300 - Property Insurance Premiums	-	6	6	-	-	-	-	-	-
567100 - Permits	43	4	(35)	-	-	-	-	-	-
Subtotal - Other Objects	52	12	(29)	6	-	6	6	6	-
376520 - Budgeted Ending Fund Balance	1,311	(112)	745	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	1,311	(112)	745	-	-	-	-	-	-
<b>Total Requirements by Object</b>	<b>7,462</b>	<b>12,956</b>	<b>944</b>	<b>6,783</b>	<b>-</b>	<b>8,344</b>	<b>8,344</b>	<b>8,344</b>	<b>-</b>

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

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

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
BEGINNING FUND BALANCE	1,403	1,452	1,503	1,555
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	6,941	7,184	7,435	7,696
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
<b>Total Resources</b>	<b>8,344</b>	<b>8,636</b>	<b>8,938</b>	<b>9,251</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	8,338	8,630	8,932	9,244
600 - OTHER OBJECTS	6	6	6	7
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
<b>Total Requirements</b>	<b>8,344</b>	<b>8,636</b>	<b>8,938</b>	<b>9,251</b>

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

## CAPITAL ASSET RENEWAL FUND (445)

This Capital Asset Renewal Fund is used to manage capital expenditures for specifically designated capital projects, as part of the District's continuing Capital Asset Renewal Program. Refer to the District's Policy 8.70.044-P. The Capital Asset Renewal Funds and Plans 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 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	8,874	4,941	7,038	7,038
377000 - Fund Balance-Unres/Undes	4,916	5,763	14,673	-	-	-	-
Subtotal - Beginning Fund Balance	4,916	5,763	14,673	8,874	4,941	7,038	7,038
415100 - Interest on Investments	-	31	30	1	12	12	12
419114 - CUB HS Athletic Field Use Fees	256	88	15	100	100	100	100
419130 - Rent-Lease of Facilities	591	729	-	500	-	-	-
Subtotal - Other Revenue from Local Sources	847	848	45	601	112	112	112
452100 - Interfund Transfers	-	-	-	-	610	610	610
Subtotal - 5200 - INTERFUND TRANSFERS	-	-	-	-	610	610	610
453000 - Sale of Fixed Assets	-	10,500	-	-	-	-	-
Subtotal - All Other Budget Resources	-	10,500	-	-	-	-	-
<b>Total Resources by Object</b>	<b>5,763</b>	<b>17,111</b>	<b>14,718</b>	<b>9,475</b>	<b>5,663</b>	<b>7,760</b>	<b>7,760</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
2520 - FISCAL SERVICES	-	73	-	-	-	-	-	-	-
2540 - OPER/MAINTENANCE OF PLANT SVCS	-	-	264	-	-	-	500	500	-
Subtotal - 2000 - SUPPORT SERVICES	-	73	264	-	-	-	500	500	-
4150 - Bldg Acquis/Constr/Improv Svcs	-	2,365	4,932	9,475	-	5,663	7,260	7,260	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	-	2,365	4,932	9,475	-	5,663	7,260	7,260	-
71100 - Ending Fund Balance	5,763	14,673	9,522	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	5,763	14,673	9,522	-	-	-	-	-	-
<b>Total Requirements by Function</b>	<b>5,763</b>	<b>17,111</b>	<b>14,718</b>	<b>9,475</b>	<b>-</b>	<b>5,663</b>	<b>7,760</b>	<b>7,760</b>	<b>-</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
513300 - Extended Hours	-	-	1	-	-	-	-	-	-
Subtotal - 100 - SALARIES	-	-	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	-	354	1,178	-	-	-	-	-	-
532900 - Other Property Services	-	160	518	-	-	-	-	-	-
538200 - Legal Services	-	13	-	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	-	114	149	-	-	-	-	-	-
538940 - Professional Moving Services	-	10	10	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	-	239	523	-	-	-	500	500	-
Subtotal - 300 - PURCHASED SERVICES	-	890	2,378	-	-	-	500	500	-
541000 - Consumable Supplies	-	15	-	-	-	-	-	-	-
541400 - Maintenance Materials	-	-	1	-	-	-	-	-	-
541600 - Interdepartmental Charges	-	-	2	-	-	-	-	-	-
546000 - Non-Consumable Supplies	-	-	17	-	-	-	-	-	-
548000 - Computer Equipment	-	-	23	-	-	-	-	-	-
Subtotal - 400 - SUPPLIES AND MATERIALS	-	15	43	-	-	-	-	-	-



**Fund 445 - Capital Asset Renewal Fund Detail**

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
552000 - Building Acquisition/Improvmt	-	1,179	2,373	9,475	-	5,663	7,260	7,260	-
553000 - Improvements - Not Buildings	-	119	119	-	-	-	-	-	-
554100 - Initial and Addl Equipment	-	155	180	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	-	1,452	2,673	9,475	-	5,663	7,260	7,260	-
564000 - Dues and Fees	-	71	70	-	-	-	-	-	-
567100 - Permits	-	8	31	-	-	-	-	-	-
Subtotal - Other Objects	-	80	102	-	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	5,763	14,673	9,522	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	5,763	14,673	9,522	-	-	-	-	-	-
<b>Total Requirements by Object</b>	<b>5,763</b>	<b>17,110</b>	<b>14,718</b>	<b>9,475</b>	<b>-</b>	<b>5,663</b>	<b>7,760</b>	<b>7,760</b>	<b>-</b>

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

**Budget Forecast by Major Object - 445 - Capital Asset Renewal Fund (In Thousands)**

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
BEGINNING FUND BALANCE	7,038	7,284	7,539	7,803
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	112	116	120	124
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	610	631	653	675
ALL OTHER BUDGET RESOURCES	-	-	-	-
<b>Total Resources</b>	<b>7,760</b>	<b>8,032</b>	<b>8,313</b>	<b>8,603</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	-	-	-	-
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	-	-	-	-
300 - PURCHASED SERVICES	500	518	536	553
400 - SUPPLIES AND MATERIALS	-	-	-	-
500 - CAPITAL OUTLAY	7,260	7,514	7,777	8,049
600 - OTHER OBJECTS	-	-	-	-
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
<b>Total Requirements</b>	<b>7,760</b>	<b>8,032</b>	<b>8,313</b>	<b>8,603</b>

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

## GO BONDS FUND (450)

This fund is used to manage capital expenditures for specifically authorized projects funded by General Obligation 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 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	728,507	477,954	477,954	477,954
377000 - Fund Balance-Unres/Undes	441,140	304,370	634,067	-	-	-	-
<b>Subtotal - Beginning Fund Balance</b>	<b>441,140</b>	<b>304,370</b>	<b>634,067</b>	<b>728,507</b>	<b>477,954</b>	<b>477,954</b>	<b>477,954</b>
415100 - Interest on Investments	12,591	7,195	2,057	637	498	498	498
415300 - Gain/Loss Sale of Investment	(13)	9	(5)	-	-	-	-
419600 - Recovery PY Expenditure	31	-	-	-	-	-	-
<b>Subtotal - Other Revenue from Local Sources</b>	<b>12,609</b>	<b>7,205</b>	<b>2,052</b>	<b>637</b>	<b>498</b>	<b>498</b>	<b>498</b>
422000 - Restricted Revenue	-	-	-	-	-	-	-
<b>Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
451100 - Bond Proceeds	-	441,320	365,465	-	-	-	-
451200 - Bond Premium	-	68,202	29,574	-	-	-	-
<b>Subtotal - All Other Budget Resources</b>	<b>-</b>	<b>509,522</b>	<b>395,039</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resources by Object</b>	<b>453,748</b>	<b>821,097</b>	<b>1,031,158</b>	<b>729,144</b>	<b>478,452</b>	<b>478,452</b>	<b>478,452</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
2520 - FISCAL SERVICES	478	3,035	6,036	1,153	-	-	1,500	1,500	-
2540 - OPER/MAINTENANCE OF PLANT SVCS	11	48	-	-	-	-	-	-	-
2570 - INTERNAL SERVICES	13	119	128	146	<b>1.00</b>	138	138	138	<b>1.00</b>
<b>Subtotal - 2000 - SUPPORT SERVICES</b>	<b>502</b>	<b>3,203</b>	<b>6,164</b>	<b>1,299</b>	<b>1.00</b>	<b>138</b>	<b>1,638</b>	<b>1,638</b>	<b>1.00</b>
4110 - Service Area Direction	2,541	2,954	3,500	4,505	<b>30.55</b>	5,960	5,960	5,960	<b>39.80</b>
4150 - Bldg Acquis/Constr/Improv Svcs	146,335	180,874	255,225	325,121	<b>6.00</b>	414,937	413,437	413,437	<b>6.00</b>
4180 - OTHER CAPITAL ITEMS	-	-	17,759	75,408	-	57,417	57,417	57,417	-
<b>Subtotal - 4000 - FACILITIES ACQUISITION AND CON</b>	<b>148,876</b>	<b>183,827</b>	<b>276,484</b>	<b>405,034</b>	<b>36.55</b>	<b>478,314</b>	<b>476,814</b>	<b>476,814</b>	<b>45.80</b>
71100 - Ending Fund Balance	304,370	634,067	748,510	322,810	-	-	-	-	-
<b>Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE</b>	<b>304,370</b>	<b>634,067</b>	<b>748,510</b>	<b>322,810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Requirements by Function</b>	<b>453,748</b>	<b>821,097</b>	<b>1,031,158</b>	<b>729,144</b>	<b>37.55</b>	<b>478,452</b>	<b>478,452</b>	<b>478,452</b>	<b>46.80</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
511210 - Classified - Represented	186	244	299	342	<b>6.00</b>	448	448	448	<b>7.00</b>
511220 - Non-Represented Staff	1,751	2,011	2,337	3,078	<b>30.30</b>	3,935	3,935	3,935	<b>38.30</b>
511310 - Administrators - Licensed	-	-	9	31	<b>0.25</b>	-	-	-	-
511420 - Directors/Program Admins	76	137	165	175	<b>1.00</b>	249	249	249	<b>1.50</b>
512100 - Substitutes - Licensed	1	-	-	-	-	-	-	-	-
512200 - Substitutes - Classified	(7)	-	-	-	-	-	-	-	-
512400 - Temporary Misc - Classified	6	2	8	-	-	-	-	-	-
513300 - Extended Hours	56	151	81	-	-	-	-	-	-
513400 - Overtime Pay	-	1	-	-	-	-	-	-	-
513510 - Group Hlth Opt Out Lic	4	3	6	-	-	-	-	-	-
<b>Subtotal - 100 - SALARIES</b>	<b>2,073</b>	<b>2,548</b>	<b>2,905</b>	<b>3,626</b>	<b>37.55</b>	<b>4,631</b>	<b>4,631</b>	<b>4,631</b>	<b>46.80</b>
521000 - PERS	31	88	92	147	-	-	-	-	-
521310 - PERS UAL	231	321	361	440	-	721	721	721	-
522000 - Social Security - FICA	154	186	219	277	-	354	354	354	-
523100 - Workers' Compensation	20	4	11	21	-	32	32	32	-
523200 - Unemployment Compensation	1	3	6	5	-	3	3	3	-
523300 - PFMLA	-	-	-	-	-	9	9	9	-
524100 - Group Health Insurance	280	350	393	636	-	868	868	868	-
524200 - Other Employer Paid Benefits	10	12	14	7	-	8	8	8	-
524300 - Retiree Health Insurance	12	15	29	26	-	35	35	35	-
524530 - Early Retirement Benefits	7	7	7	7	-	8	8	8	-
<b>Subtotal - 200 - ASSOCIATED PAYROLL COSTS</b>	<b>745</b>	<b>985</b>	<b>1,132</b>	<b>1,566</b>	<b>-</b>	<b>2,041</b>	<b>2,041</b>	<b>2,041</b>	<b>-</b>

**GO Bonds Fund**

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
531200 - Instr Program Improvement Svcs	-	-	6	16,604	-	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	1	-	7	47	-	-	-	-	-
531810 - Non-Instr Dev Profess Dev Fds	-	-	-	31	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	193	117	189	-	-	-	-	-	-
532400 - Rentals	4	14	290	-	-	-	-	-	-
532410 - Leased Copy Machines	5	-	-	45	-	-	-	-	-
532500 - Electricity	196	192	347	-	-	-	-	-	-
532900 - Other Property Services	618	312	795	-	-	-	-	-	-
533200 - Non-Reimb Student Transport	2	-	-	-	-	-	-	-	-
534100 - Travel, Local in District	8	8	2	16	-	-	-	-	-
534200 - Travel, Out of District	17	11	-	74	-	-	-	-	-
535100 - Telephone	6	8	23	16	-	-	-	-	-
535300 - Postage	-	-	-	-	-	-	-	-	-
535400 - Advertising	-	-	2	-	-	-	-	-	-
535500 - Printing and Binding	15	13	6	-	-	-	-	-	-
537100 - Tuition to Other Dist InState	2	-	-	-	-	-	-	-	-
538100 - Audit Services	369	271	205	678	-	-	-	-	-
538200 - Legal Services	-	647	23	70	-	-	-	-	-
538300 - Architect and Engineering Svcs	19,529	20,353	16,644	23,299	-	42,597	42,597	42,597	-
538500 - Management Services	3,736	5,103	4,664	10,215	-	16,847	15,347	15,347	-
538940 - Professional Moving Services	623	356	403	849	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	2,007	1,969	1,713	6,475	-	-	-	-	-
539100 - Pass Through	-	-	-	-	-	-	-	-	-
<b>Subtotal - 300 - PURCHASED SERVICES</b>	<b>27,330</b>	<b>29,375</b>	<b>25,320</b>	<b>58,420</b>	-	<b>59,444</b>	<b>57,944</b>	<b>57,944</b>	-
541000 - Consumable Supplies	76	109	70	574	-	-	-	-	-
541310 - Auto Parts, Batteries	-	-	-	-	-	-	-	-	-
541600 - Interdepartmental Charges	12	8	4	-	-	-	-	-	-
541700 - Discounts Taken	-	(3)	-	-	-	-	-	-	-
542200 - Textbook Adoption	-	-	680	-	-	17,255	17,255	17,255	-
546000 - Non-Consumable Supplies	167	27	215	39	-	-	-	-	-
546100 - Minor Equipment - Tagged	-	-	1	-	-	-	-	-	-
547000 - Computer Software	124	186	475	194	-	-	-	-	-
548000 - Computer Equipment	1,133	784	15,761	-	-	40,162	40,162	40,162	-
<b>Subtotal - 400 - SUPPLIES AND MATERIALS</b>	<b>1,513</b>	<b>1,111</b>	<b>17,205</b>	<b>806</b>	-	<b>57,417</b>	<b>57,417</b>	<b>57,417</b>	-
551000 - Land Acquisition	-	-	32	-	-	-	-	-	-
552000 - Building Acquisition/Improvmt	110,865	144,998	216,685	261,891	-	351,791	351,791	351,791	-
553000 - Improvements - Not Buildings	114	22	4,803	-	-	-	-	-	-
554100 - Initial and Addl Equipment	3,335	241	1,577	8,216	-	-	-	-	-
554110 - Vehicles	27	-	1	-	-	-	-	-	-
555010 - Computers	(3)	-	1,513	15,572	-	-	-	-	-
555030 - Software Capital Expense	-	15	-	19,105	-	-	-	-	-
555090 - Misc Other Technology	9	14	1,131	26,937	-	-	-	-	-
<b>Subtotal - 500 - CAPITAL OUTLAY</b>	<b>114,347</b>	<b>145,291</b>	<b>225,742</b>	<b>331,721</b>	-	<b>351,791</b>	<b>351,791</b>	<b>351,791</b>	-
563000 - Fiscal Charges	2	2	2	-	-	-	-	-	-
564000 - Dues and Fees	92	166	95	497	-	-	-	-	-
564100 - Bond Issuance Cost	-	1,820	4,438	-	-	-	-	-	-
565100 - Liability Insurance	335	-	(1)	2,741	-	3,128	4,628	4,628	-
565300 - Property Insurance Premiums	1,052	2,141	1,197	2,008	-	-	-	-	-
567100 - Permits	1,891	3,590	4,612	4,948	-	-	-	-	-
<b>Subtotal - Other Objects</b>	<b>3,371</b>	<b>7,719</b>	<b>10,343</b>	<b>10,194</b>	-	<b>3,128</b>	<b>4,628</b>	<b>4,628</b>	-
<b>376520 - Budgeted Ending Fund Balance</b>	<b>304,370</b>	<b>634,067</b>	<b>748,510</b>	<b>322,810</b>	-	-	-	-	-
<b>Subtotal - 376520 - Budgeted Ending Fund Balance</b>	<b>304,370</b>	<b>634,067</b>	<b>748,510</b>	<b>322,810</b>	-	-	-	-	-
<b>Total Requirements by Object</b>	<b>453,748</b>	<b>821,097</b>	<b>1,031,158</b>	<b>729,144</b>	<b>37.55</b>	<b>478,452</b>	<b>478,452</b>	<b>478,452</b>	<b>46.80</b>

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

**Budget Forecast by Major Object - 450 - GO Bond Fund (In Thousands)**

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
BEGINNING FUND BALANCE	477,954	-	197,303	70,441
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	498	515	533	552
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	441,000	-	-
<b>Total Resources</b>	<b>478,452</b>	<b>441,515</b>	<b>197,836</b>	<b>70,993</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	448	464	480	497
1122 - NON-REPRESENTED STAFF	3,935	4,073	4,215	4,363
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	249	-	-	-
200 - ASSOCIATED PAYROLL COSTS	2,041	2,112	2,186	2,263
300 - PURCHASED SERVICES	59,444	29,722	14,861	7,431
400 - SUPPLIES AND MATERIALS	57,417	28,709	14,354	7,177
500 - CAPITAL OUTLAY	351,791	175,896	87,948	45,795
600 - OTHER OBJECTS	3,128	3,237	3,351	3,468
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	-	-	-	-
376520 - BUDGETED ENDING FUND BALANCE	-	197,303	70,441	-
<b>Total Requirements</b>	<b>478,452</b>	<b>441,515</b>	<b>197,836</b>	<b>70,993</b>

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

## PARTNERSHIP FUNDS (470)

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

The creation of this fund was authorized in accordance with Board Resolution No. 5088 on May 12, 2015.

**Partnership Funds Detail**

**470 - Partnership Funds - Resources by Object (In Thousands)**

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
377000 - Fund Balance-Unres/Undes	318	318	-	-	-	-	-
Subtotal - Beginning Fund Balance	318	318	-	-	-	-	-
452100 - Interfund Transfers	-	110	-	-	-	-	-
Subtotal - 5200 - INTERFUND TRANSFERS	-	110	-	-	-	-	-
<b>Total Resources by Object</b>	<b>318</b>	<b>428</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
2520 - FISCAL SERVICES	-	423	-	-	-	-	-	-	-
Subtotal - 2000 - SUPPORT SERVICES	-	423	-	-	-	-	-	-	-
4150 - Bldg Acquis/Constr/Improv Svcs	-	5	-	-	-	-	-	-	-
Subtotal - 4000 - FACILITIES ACQUISITION AND CON	-	5	-	-	-	-	-	-	-
71100 - Ending Fund Balance	318	-	-	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	318	-	-	-	-	-	-	-	-
<b>Total Requirements by Function</b>	<b>318</b>	<b>428</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
552000 - Building Acquisition/Improvmt	-	5	-	-	-	-	-	-	-
Subtotal - 500 - CAPITAL OUTLAY	-	5	-	-	-	-	-	-	-
563500 - Administrative Write-Off	-	423	-	-	-	-	-	-	-
Subtotal - Other Objects	-	423	-	-	-	-	-	-	-
376520 - Budgeted Ending Fund Balance	318	-	-	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	318	-	-	-	-	-	-	-	-
<b>Total Requirements by Object</b>	<b>318</b>	<b>428</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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



**Budget Forecast by Major Object - 470 - Partnership Fund (In Thousands)**

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	-	-	-	-
<b>Total Resources</b>	-	-	-	-

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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	-	-	-	-
<b>Total Requirements</b>	-	-	-	-

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

## BOND PROGRAM SUMMARY

In November 2012, 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 work of the 2012 Bond is now almost complete, with only one small project remaining.

The \$790 million May 2017 Health, Safety and Modernization Bond is currently underway and reaching every school in the district. That work includes:

- Water quality improvements
- Roof replacements, including roof-level seismic 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. McDaniel High School (formerly known as Madison High School) has been completely modernized and a new Kellogg Middle School has been built. Both schools opened to students in fall of 2021. Construction of a new Lincoln High School began in January of 2020. Students will occupy the new building in fall of 2022 and the new athletic fields in 2023. Construction for the modernization of Benson Polytechnic High School and a new Multiple Pathways to Graduation building on the Benson campus began in summer of 2021 and is scheduled to be completed in fall of 2024.

The \$1.2 billion November 2020 Bond work includes:

- Replacing textbooks and curriculum materials
- Providing students with tablets and laptops and updating classroom and district technology
- Updating special education learning spaces

- Providing every school in the District with ground floor accessibility that meets requirements of the Americans with Disabilities Act (ADA)
- Replacing school roofs
- Partnering with grant funds to seismically retrofit select schools
- Replacing whole, or components of, heating, cooling and ventilation systems
- Addressing building modifications needed to support school enrollment or capacity changes
- Updating security cameras, intrusion alarm systems and classroom door locks

The measure provides funding to modernize Jefferson High School and complete master planning and design for Cleveland High School, Ida B Wells (formerly Wilson) High School, and additional capacity at Roosevelt High School.

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.

### Additional Resources on Bond Projects

For more information on bond-funded projects, including financial information, access the [School Building Improvement Bond](#) website.

Access the following website for a [map and dashboard of bond-funded projects](#). An overview can be found by reviewing materials provided to the PPS Bond Accountability Committee, found [here](#).



Benson Polytechnic HS Groundbreaking Celebration, August 7, 2021



Roosevelt HS Phase 4 Construction, July 13, 2021



Roosevelt HS Phase 4 Construction, October 6, 2021



McDaniel HS Construction, August 19, 2021



McDaniel HS Construction, August 19, 2021



McDaniel HS Complete, September 14, 2021



Kellogg MS Complete, August 31, 2021

# 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.

## Proposed 2022-23 Project Management Budget

Category/Fund	438	191	445	404	435	423	424	Grand Total
Health & Safety	\$ -		\$ 695,381	\$ 12,153,256				\$ 12,848,637
Warm & Dry	\$ -		\$ 723,648	\$ 1,084,510				\$ 1,808,158
Security	\$ -		\$ 400,257	\$ 359,893				\$ 760,150
Legal/Regulatory	\$ -		\$ 463,282	\$ 126,581		\$ 64,903		\$ 654,766
Delivery of Instruction	\$ -		\$ 1,193,910	\$ 319,600				\$ 1,513,510
Delivery of Support Services	\$ -		\$ 1,316,513	\$ 356,308			\$ 303,765	\$ 1,976,586
Energy	\$ -							\$ -
Maintenance	\$ -							\$ -
Restricted Grants/Funds	\$ 3,930,000			\$ 617,000				\$ 4,547,000
Projects in Process	\$ -							\$ -
Budget to be Programmed	\$ 4,414,000	\$ 1,186,606	\$ 870,009	\$ 1,997,852	\$ 4,306,000	\$ 34,097	\$ 50,235	\$ 12,858,799
<b>Fund Totals</b>	<b>\$ 8,344,000</b>	<b>\$ 1,186,606</b>	<b>\$ 5,663,000</b>	<b>\$ 17,015,000</b>	<b>\$ 4,306,000</b>	<b>\$ 99,000</b>	<b>\$ 354,000</b>	<b>\$ 36,967,606</b>

## Adopted 2021-22 Project Management Budget

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
<b>Fund Totals</b>	<b>\$ 6,782,123</b>	<b>\$ 1,245,606</b>	<b>\$ 9,474,049</b>	<b>\$ 14,844,831</b>	<b>\$ 2,866,498</b>	<b>\$ 136,000</b>	<b>\$ 508,000</b>	<b>\$ 35,857,107</b>

## Actual 2020-21 Project Management Budget

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Totals</b>	<b>\$ 13,067,501</b>	<b>\$ 1,587,571</b>	<b>\$ 2,437,211</b>	<b>\$ 6,209,866</b>	<b>\$ 1,834,581</b>	<b>\$ 717,127</b>	<b>\$ 1,827,243</b>	<b>\$ 27,681,099</b>

Category	Examples
Health & Safety	Projects include Abatement, Structural, Radon mitigation
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, 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	Dishwashers, water heaters, asphalt repairs and other projects that are overall district supports
Energy	Energy improvement projects to include control upgrades, LED lighting etc
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 safety 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 generated from payroll funds solely for the workers' compensation self-insurance program.

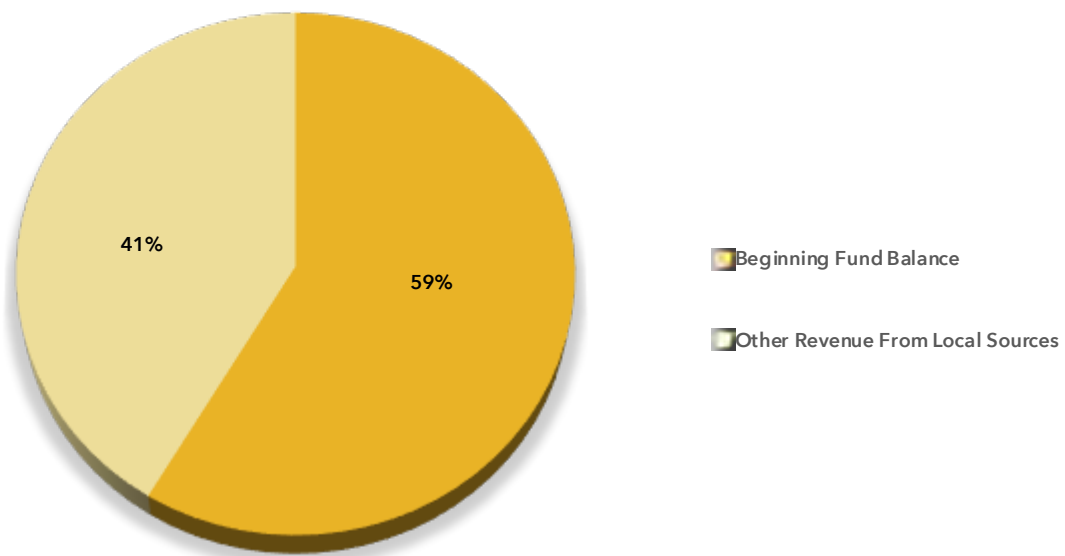


## Summary of Resources by Major Object - 600 - Internal Service Funds (in Thousands)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Beginning Fund Balance	5,937	8,117	5,858	5,858	5,066	5,066	5,066
Other Revenue From Local Sources	3,788	729	1,627	2,607	3,554	3,580	3,580
3000 - Revenue From State Sources	184	221	188	100	-	-	-
<b>TOTAL RESOURCES</b>	<b>9,908</b>	<b>9,066</b>	<b>7,673</b>	<b>8,565</b>	<b>8,620</b>	<b>8,646</b>	<b>8,646</b>

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

## Percent of Resources by Major Object - 600 - Internal Service Funds

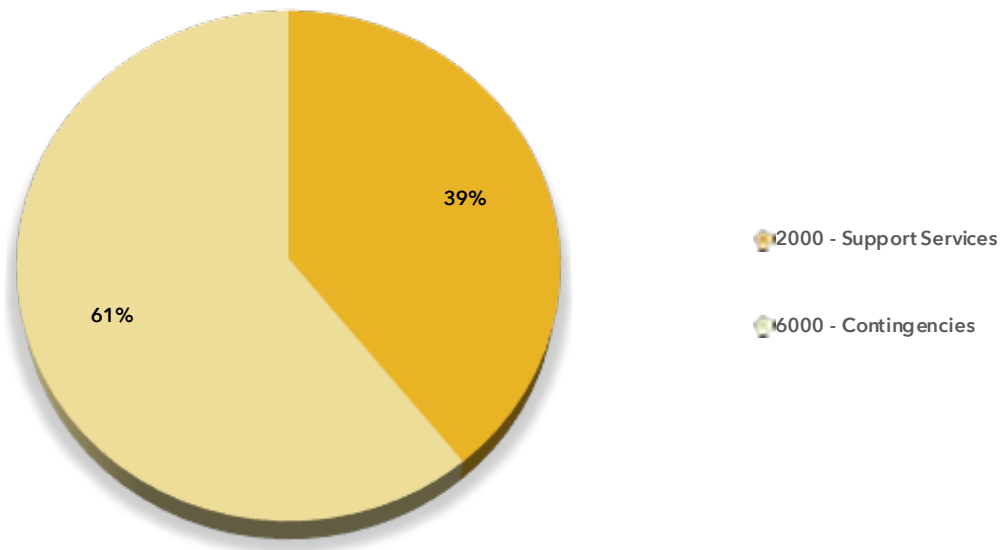


## Summary of Requirements by Major Function - 600 - Internal Service Funds (in Thousands)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
2000 - Support Services	1,791	3,208	1,124	3,778	2.28	339	3,390	3,390	2.28
6000 - Contingencies	-	-	-	4,787	-	8,281	5,256	5,256	-
7000 - Unappropriated Fund Balance	8,117	5,858	6,549	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>9,908</b>	<b>9,066</b>	<b>7,673</b>	<b>8,565</b>	<b>2.28</b>	<b>8,620</b>	<b>8,646</b>	<b>8,646</b>	<b>2.28</b>

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

## Percent of Requirements by Major Function - 600 - Internal Service Funds

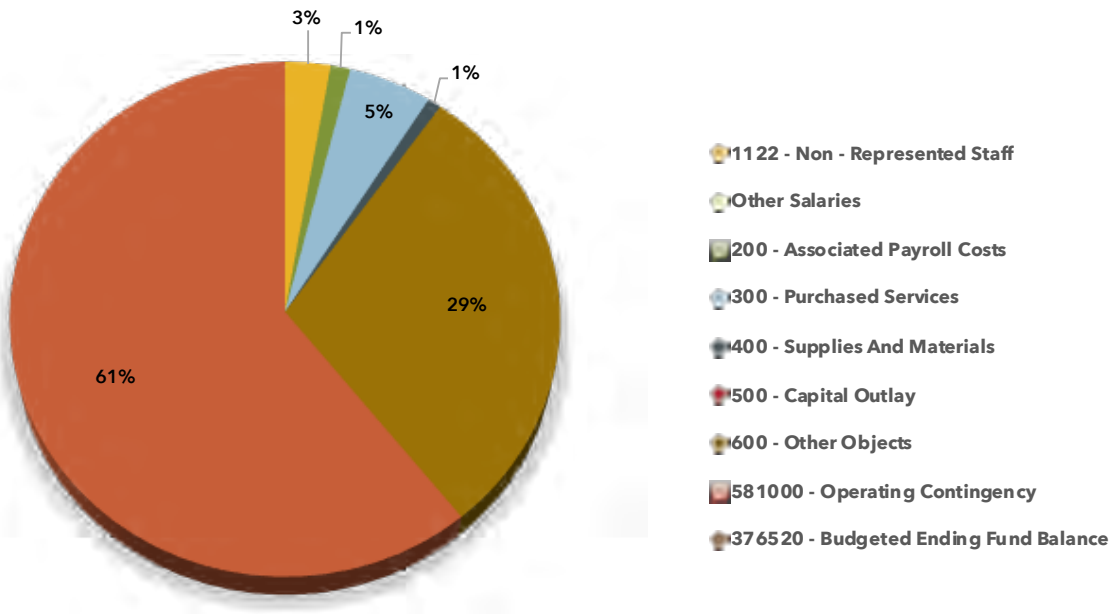


## Summary of Requirements by Major Object - 600 - Internal Service Funds (in Thousands)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
1122 - Non - Represented Staff	187	193	207	224	2.28	237	237	237	2.28
Other Salaries	56	26	-	84	-	-	-	-	-
200 - Associated Payroll Costs	78	82	82	117	-	102	102	102	-
300 - Purchased Services	252	309	250	443	-	-	438	438	-
400 - Supplies And Materials	3	18	25	71	-	-	71	71	-
500 - Capital Outlay	-	-	559	-	-	-	-	-	-
600 - Other Objects	1,215	2,580	-	2,839	-	-	2,543	2,543	-
581000 - Operating Contingency	-	-	-	4,787	-	8,281	5,256	5,256	-
376520 - Budgeted Ending Fund Balance	8,117	5,858	6,549	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>9,908</b>	<b>9,066</b>	<b>7,673</b>	<b>8,565</b>	<b>2.28</b>	<b>8,620</b>	<b>8,646</b>	<b>8,646</b>	<b>2.28</b>

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

## Percent of Requirements by Major Object - 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, and it accounts for claim expenses, Third Party Administrator (TPA) contracts, injury prevention risk control initiatives, and the statutory reserve funds.

Resources in Fund 601 include earnings on investments, insurance recoveries, reimbursements from the Oregon Employer at Injury Program (EAIP), and revenues 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 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Resources by Object							
376510 - Budgeted Beginning Fund Balance	-	-	-	5,858	5,066	5,066	5,066
377000 - Fund Balance-Unres/Undes	5,937	8,117	5,858	-	-	-	-
Subtotal - Beginning Fund Balance	5,937	8,117	5,858	5,858	5,066	5,066	5,066
415100 - Interest on Investments	275	134	89	16	13	13	13
419600 - Recovery PY Expenditure	3	-	4	5	-	-	-
419700 - Services Provided Other Funds	3,510	595	1,534	2,586	3,541	3,567	3,567
419910 - Miscellaneous	-	-	-	-	-	-	-
Subtotal - Other Revenue from Local Sources	3,788	729	1,627	2,607	3,554	3,580	3,580
431992 - Return To Work	184	221	188	100	-	-	-
Subtotal - 3000 - REVENUE FROM STATE SOURCES	184	221	188	100	-	-	-
<b>Total Resources by Object</b>	<b>9,909</b>	<b>9,067</b>	<b>7,673</b>	<b>8,565</b>	<b>8,620</b>	<b>8,646</b>	<b>8,646</b>

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

Description by Function Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Function									
2520 - FISCAL SERVICES	1,791	3,208	1,124	3,778	<b>2.28</b>	339	3,390	3,390	<b>2.28</b>
Subtotal - 2000 - SUPPORT SERVICES	1,791	3,208	1,124	3,778	<b>2.28</b>	339	3,390	3,390	<b>2.28</b>
61100 - Operating Contingency	-	-	-	4,787	-	8,281	5,256	5,256	-
Subtotal - 6000 - CONTINGENCIES	-	-	-	4,787	-	8,281	5,256	5,256	-
71100 - Ending Fund Balance	8,117	5,858	6,549	-	-	-	-	-	-
Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE	8,117	5,858	6,549	-	-	-	-	-	-
<b>Total Requirements by Function</b>	<b>9,908</b>	<b>9,066</b>	<b>7,673</b>	<b>8,565</b>	<b>2.28</b>	<b>8,620</b>	<b>8,646</b>	<b>8,646</b>	<b>2.28</b>

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
511220 - Non-Represented Staff	128	192	207	224	<b>2.28</b>	165	165	165	<b>1.78</b>
511420 - Directors/Program Admins	59	1	-	-	-	72	72	72	<b>0.50</b>
512100 - Substitutes - Licensed	56	19	-	66	-	-	-	-	-
512200 - Substitutes - Classified	-	6	-	18	-	-	-	-	-
513300 - Extended Hours	1	1	-	-	-	-	-	-	-
513400 - Overtime Pay	-	-	-	-	-	-	-	-	-
Subtotal - 100 - SALARIES	243	219	207	307	<b>2.28</b>	237	237	237	<b>2.28</b>
521000 - PERS	3	7	7	13	-	-	-	-	-
521310 - PERS UAL	25	28	28	37	-	37	37	37	-
522000 - Social Security - FICA	18	16	16	24	-	18	18	18	-
523100 - Workers' Compensation	2	-	1	2	-	2	2	2	-
523200 - Unemployment Compensation	-	-	-	-	-	-	-	-	-
523300 - PFMLA	-	-	-	-	-	-	-	-	-
524100 - Group Health Insurance	26	27	26	38	-	42	42	42	-
524200 - Other Employer Paid Benefits	1	1	1	1	-	-	-	-	-
524300 - Retiree Health Insurance	2	1	2	2	-	2	2	2	-
524530 - Early Retirement Benefits	1	1	1	1	-	-	-	-	-
Subtotal - 200 - ASSOCIATED PAYROLL COSTS	78	82	82	117	-	102	102	102	-
532200 - Repairs and Maintenance Svcs	-	9	6	13	-	-	13	13	-
532900 - Other Property Services	-	29	19	200	-	-	200	200	-
534100 - Travel, Local in District	1	-	-	3	-	-	3	3	-
534200 - Travel, Out of District	-	1	1	7	-	-	2	2	-
535100 - Telephone	-	-	1	-	-	-	-	-	-
535300 - Postage	-	-	-	-	-	-	-	-	-
535500 - Printing and Binding	-	-	-	-	-	-	-	-	-
538200 - Legal Services	2	-	-	-	-	-	-	-	-
538940 - Professional Moving Services	-	-	-	-	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	249	271	224	220	-	-	220	220	-
Subtotal - 300 - PURCHASED SERVICES	252	309	250	443	-	-	438	438	-

**Fund 601 - Self Insurance Fund Detail**

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

Description by Object Code	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget FTE 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23	Budget FTE 2022-23
Requirements by Object									
541000 - Consumable Supplies	-	-	-	11	-	-	11	11	-
541600 - Interdepartmental Charges	-	-	-	2	-	-	2	2	-
544000 - Periodicals	-	-	-	1	-	-	1	1	-
546000 - Non-Consumable Supplies	3	-	-	34	-	-	34	34	-
547000 - Computer Software	-	16	24	20	-	-	20	20	-
548000 - Computer Equipment	-	1	1	3	-	-	3	3	-
Subtotal - 400 - SUPPLIES AND MATERIALS	3	18	25	71	-	-	71	71	-
564000 - Dues and Fees	-	-	1	3	-	-	3	3	-
565350 - Work Comp Insurance Premiums	109	135	131	110	-	-	110	110	-
565910 - Worker's Comp Claim Expense	989	2,324	283	2,600	-	-	2,304	2,304	-
565920 - Worker's Comp Assessment	117	121	145	126	-	-	126	126	-
Subtotal - Other Objects	1,215	2,580	559	2,839	-	-	2,543	2,543	-
581000 - Operating Contingency	-	-	-	4,787	-	8,281	5,256	5,256	-
Subtotal - 581000 - Operating Contingency	-	-	-	4,787	-	8,281	5,256	5,256	-
376520 - Budgeted Ending Fund Balance	8,117	5,858	6,549	-	-	-	-	-	-
Subtotal - 376520 - Budgeted Ending Fund Balance	8,117	5,858	6,549	-	-	-	-	-	-
<b>Total Requirements by Object</b>	<b>9,908</b>	<b>9,066</b>	<b>7,673</b>	<b>8,565</b>	<b>2.28</b>	<b>8,620</b>	<b>8,646</b>	<b>8,646</b>	<b>2.28</b>

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

**Budget Forecast by Major Object - 601 - Self Insurance Fund (In Thousands)**

Resources	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
BEGINNING FUND BALANCE	5,066	5,243	5,427	5,617
CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION	-	-	-	-
CURRENT YEAR LOCAL OPTION PROPERTY TAXES	-	-	-	-
OTHER REVENUE FROM LOCAL SOURCES	3,580	3,705	3,835	3,969
2000 - REVENUE - INTERMEDIATE SOURCES	-	-	-	-
3000 - REVENUE FROM STATE SOURCES	-	-	-	-
4000 - REVENUE FROM FEDERAL SOURCES	-	-	-	-
5200 - INTERFUND TRANSFERS	-	-	-	-
ALL OTHER BUDGET RESOURCES	-	-	-	-
<b>Total Resources</b>	<b>8,646</b>	<b>8,949</b>	<b>9,262</b>	<b>9,586</b>

Requirements	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
111 - LICENSED SALARIES	-	-	-	-
1121 - CLASSIFIED - REPRESENTED	-	-	-	-
1122 - NON-REPRESENTED STAFF	237	245	254	263
113 - ADMINISTRATORS	-	-	-	-
OTHER SALARIES	-	-	-	-
200 - ASSOCIATED PAYROLL COSTS	102	106	109	113
300 - PURCHASED SERVICES	438	453	469	486
400 - SUPPLIES AND MATERIALS	71	73	76	79
500 - CAPITAL OUTLAY	-	-	-	-
600 - OTHER OBJECTS	2,543	2,631	2,724	2,819
700 - TRANSFERS	-	-	-	-
581000 - OPERATING CONTINGENCY	5,256	5,439	5,630	5,827
376520 - BUDGETED ENDING FUND BALANCE	-	-	-	-
<b>Total Requirements</b>	<b>8,646</b>	<b>8,949</b>	<b>9,262</b>	<b>9,586</b>

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

## 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: 2/28/2022		ODE Extended ADMw		57,311.39				
				CTA ADMw Ext.		57,311.39				
				CTA ADMr		48,056.00				
ROW	MOE	Unit	Unit Cost 7/1/2021	Resolution		Contract		Total		
				Units	Amount	Units	Amount	Units	Amount	
<b>INSTRUCTIONAL SERVICES</b>										
1		<b>Curriculum Services</b>								
2		Classroom Law Project (CLP)	All/None	\$ 26,072	A	\$ 25,756	N	\$ -	A	\$ 25,756
3		School Improvement								
4		Current Program (w/ 1.05 Math, 1.0 Lit)	All/None	\$ 611,042	A	\$ 317,235	N	\$ -	A	\$ 317,235
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	\$ -
9		<b>Helensview School</b>								
10		General Ed (1.0x) slot	1 Student	\$ 13,405	52.75	\$ 707,120	0	\$ -	52.75	\$ 707,120
11	Y	SPED slot (1.0x plus Special Ed Teachers)	1 Student	\$ 16,319	42	\$ 685,416	0	\$ -	42	\$ 685,416
12		ELL Slot (1.5x slot)	1 Student	\$ 20,108	6.5	\$ 130,700	0	\$ -	6.5	\$ 130,700
13		Helensview Phoenix (2.0x slot)	1 Student	\$ 26,810	17.75	\$ 475,882	0	\$ -	17.75	\$ 475,882
14		<b>Home School Notification</b>								
15		Service	ALL	\$ 52,385	A	\$ 27,197	N	\$ -	A	\$ 27,197
16		<b>Educ. Prog. in Adult Correction Facilities (Incarcerated Youth)</b>								
17		Service	All/None	\$ 404,702	A	\$ 379,540	N	\$ -	A	\$ 379,540
18		<b>Outdoor Schools</b>								
19		6th Grade Offering Level 1: Full Week	1 Student	\$ 613	1710	\$ 1,048,863	1710	\$ 1,048,863	3420	\$ 2,097,725
20		6th Grade Offering 4-Day Program	1 Student	\$ 415	0	\$ -	0	\$ -	0	\$ -
21		6th Grade Outdoor School Credits								
22		Measure 99 Reimbursement Estimate	1 Student	\$ (613)	1710	\$ (1,048,863)	1710	\$ (1,048,863)	3420	\$ (2,097,725)
23		Outdoor School credit (METRO)	1 Student	\$ -	0	\$ -	0	\$ -	0	\$ -
24		4th Grade Overnight	1 Student	\$ 146	0	\$ -	0	\$ -	0	\$ -
<b>STUDENT SERVICES</b>										
<b>Special Education Services</b>										
25	Y	The Creeks: Social Emotional Skills (SESP)	1 Student	\$ 57,992	5	\$ 289,960	19.28	\$ 1,118,086	24.28	\$ 1,408,046
26	Y	The Creeks: Behavioral Health (BH)	1 Student	\$ 57,992	4	\$ 231,968	2.44	\$ 141,500	6.44	\$ 373,468
27	Y	The Creeks: Therapeutic Classroom (TC)	1 Student	\$ 57,992	3	\$ 173,976	0	\$ -	3	\$ 173,976
28	Y	Helensview Therapeutic Classroom (TC)	1 Student	\$ 42,386	12	\$ 508,632	2.31	\$ 97,912	14.31	\$ 606,544
29	Y	<b>Functional Living Skills (FLS)</b>								
30	Y	FLS: K-12 and Transition	1 Student	\$ 75,613	0	\$ -	1	\$ 75,613	1	\$ 75,613
31	Y	FLS: Alternative Behavior Prog (Wheatley)	1 Student	\$ 120,512	15	\$ 1,807,680	0	\$ -	15	\$ 1,807,680
32	Y	<b>Related Services</b>								
33	Y	Individually Purchased Option								
34	Y	Speech Pathologist	1 FTE	\$ 133,936	0	\$ -	0	\$ -	0	\$ -
35	Y	Occupational Therapist	1 FTE	\$ 129,009	0	\$ -	0	\$ -	0	\$ -
36	Y	Physical Therapist	1 FTE	\$ 138,302	0	\$ -	0	\$ -	0	\$ -
37	Y	Psychological Services	1 FTE	\$ 125,334	0	\$ -	0	\$ -	0	\$ -
38	Y	Educational Assistants	0.875 FTE	\$ 52,246	0	\$ -	7.8751	\$ 470,214	1	\$ 470,214
39	Y	Assistive Technology (AT)	1 FTE	\$ 129,458	0	\$ -	0	\$ -	0	\$ -
40	Y	Speech Pathology Assistant (SLPA)	1 FTE	\$ 94,454	0	\$ -	0	\$ -	0	\$ -
41	Y	Certified Occup. Therapy Asst (COTA)	1 FTE	\$ 98,533	0	\$ -	0	\$ -	0	\$ -
42	Y	Licensed Physical Therapy Asst (LPTA)	1 FTE	\$ 108,245	0	\$ -	0	\$ -	0	\$ -
43	Y	Behavior Interventionist	1 FTE	\$ 129,171	0	\$ -	0	\$ -	0	\$ -
<b>School Health Services</b>										
44		Hearing and Vision Screening	All/None	\$ 233,262	A	\$ 121,102	N	\$ -	A	\$ 121,102
45		Immunization	All/None	\$ 161,860	A	\$ 84,033	N	\$ -	A	\$ 84,033
46		<b>School Nurse Services</b>								
47		Registered Nurses	1 FTE	\$ 136,461	25.3	\$ 3,452,462	10.61	\$ 1,447,851	35.91	\$ 4,900,313
48		School Health Assistants	Hour	\$ 41.40	83355	\$ 3,450,897	15647	\$ 647,786	99002	\$ 4,098,683
49		Complex Needs Nursing	All/None	\$ 551,056	A	\$ 286,092	N	\$ -	A	\$ 286,092
50		1:1 Nurses	1 FTE	\$ 136,461	0	\$ -	1.44	\$ 196,504	1.44	\$ 196,504

**Multnomah Education Service District**  
**2021-2022 LOCAL SERVICE PLAN SELECTIONS**

PORTLAND SCHOOL DISTRICT					
as of:	2/28/2022	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

ROW	MOE	Unit	Unit Cost	7/1/2021							
<b>TECHNOLOGY SERVICES (via the "CTA")**</b>											
<b>Application and Development Services</b>											
51		Business Systems ("IFAS") - Corbett SD only	per memo	\$ 23,524	N	\$ -	N	\$ -	N	\$ -	
52		Data Warehouse Services - Level 1 (Database)	A/N (ADMw)	\$ 2.92	N	\$ -	N	\$ -	N	\$ -	
53		Data Warehouse Services - Level 2 (add'l cost)	A/N (ADMw)	\$ 2.37	N	\$ -	N	\$ -	N	\$ -	
54		Student Info Sys - Level 1B (SIS Admin)	A/N (ADMw)	\$ 5.53	A	\$ 316,932	N	\$ -	A	\$ 316,932	
55		Student Info Sys - Level 1A (SIS Admin + add'l cos)	A/N (ADMw)	\$ 2.91	A	\$ 181,169	N	\$ -	A	\$ 181,169	
56		Student Info Sys - Level 2 (includes 1B + 1A)	A/N (ADMw)	\$ 14.88	N	\$ -	N	\$ -	N	\$ -	
57		Forecast5 Analytics	A/N (ADMw)	\$ 1.03	A	\$ 40,300	N	\$ -	A	\$ 40,300	
58		<b>District Office Services</b>									
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	\$ -
63		<b>Infrastructure Services</b>									
64		<b>Network/Internet Services</b>									
65		One-time Equipment		\$ -	N	\$ -	N	\$ -	N	\$ -	
66		One-time Equipment - Portland SD only		\$ 365,000	N	\$ -	N	\$ -	N	\$ -	
67		One-time Implementation Services	All/None	\$ 2.00	N	\$ -	N	\$ -	N	\$ -	
68		Internet Connectivity - Portland SD	All/None	\$ 134,146	A	\$ 134,146	N	\$ -	A	\$ 134,146	
69		Last Mile Connect & Network Monitoring	All/None	\$ 1,429,487	N	\$ -	N	\$ -	N	\$ -	
70		Network services - Portland SD only	All/None	\$ 1,253,016	A	\$ 1,253,016	N	\$ -	A	\$ 1,253,016	
71		Engineering Support	Hour	\$ 94	0	\$ -	0	\$ -	0	\$ -	
72		On-Site Help Desk Technician	Day	\$ 536	0	\$ -	0	\$ -	0	\$ -	
73		Database Administration	Month	\$ 3,400	12	\$ 40,800	0	\$ -	12	\$ 40,800	
74		<b>Instructional Services</b>									
75		Follett Destiny Library and Textbook Mgmt.	A/N (ADMr)	\$ 4.81	A	\$ 219,836	N	\$ -	A	\$ 219,836	
76		** CTA offers many services not listed on the MESD DSP									
77											
<b>ADMINISTRATIVE SUPPORT SERVICES</b>											
78		Inter-District Delivery System (PONY)	All/None	\$ 41,709	A	\$ 22,426	N	\$ -	A	\$ 22,426	
79		School Announce Closure Network	ALL (div by 8)	\$ 2,480	A	\$ 310	N	\$ -	A	\$ 310	
80		Government Affairs	A/N (ADMw)	\$ 162,160	N	\$ -	N	\$ -	N	\$ -	
81		Multnomah County MOU Coordinator	All/None	\$ 8,000	A	\$ 8,000	N	\$ -	A	\$ 8,000	
82		Other Business Administrative Services	per memo	memo	N	\$ -	N	\$ -	N	\$ -	
<b>SUBTOTAL MESD SERVICES</b>				\$ 15,438,350		\$ 4,195,465		\$ 19,633,816			
<b>TRANSIT REQUESTED BY DISTRICT</b>				\$ 7,500,000							
<b>GRAND TOTAL MESD SERVICES AND TRANSITS</b>				\$ 22,938,350							
<b>RESOURCES AVAILABLE FOR RESOLUTION SERVICES</b>											
Balance Forward from Prior Year District Service Plan				\$ 2,635,805							
Apportionment of Current Year SSF Revenue				\$ 21,464,963							
Apportionment of Prior Year SSF Revenue Adjustment (May 2022 Warrant)				\$ -							
<b>TOTAL RESOURCES FOR RESOLUTION SERVICES</b>				\$ 24,100,768							
<b>ENDING CONTINGENCY BALANCE</b>				\$ 1,162,418							
<b>Maintenance of Effort (MOE) Total ----- sum of services with "Y" in MOE column</b>				\$ 3,697,632							
Instructional Services				\$ 2,748,845		\$ -		\$ 2,748,845			
Student Services - Special Education				\$ 3,012,216		\$ 1,903,325		\$ 4,915,541			
Student Services - School Health Services				\$ 7,394,586		\$ 2,292,140		\$ 9,686,726			
Technology Services (CTA)				\$ 2,251,967		\$ -		\$ 2,251,967			
Administrative Support Services				\$ 30,736		\$ -		\$ 30,736			
subtotal MESD Services				\$ 15,438,350		\$ 4,195,465		\$ 19,633,816			
Transits direct to district				\$ 7,500,000		\$ -		\$ -			
Total MESD Services & Transits				\$ 22,938,350		\$ 4,195,465		\$ 19,633,816			



# **INFORMATIONAL SECTION**



# INFORMATIONAL SECTION

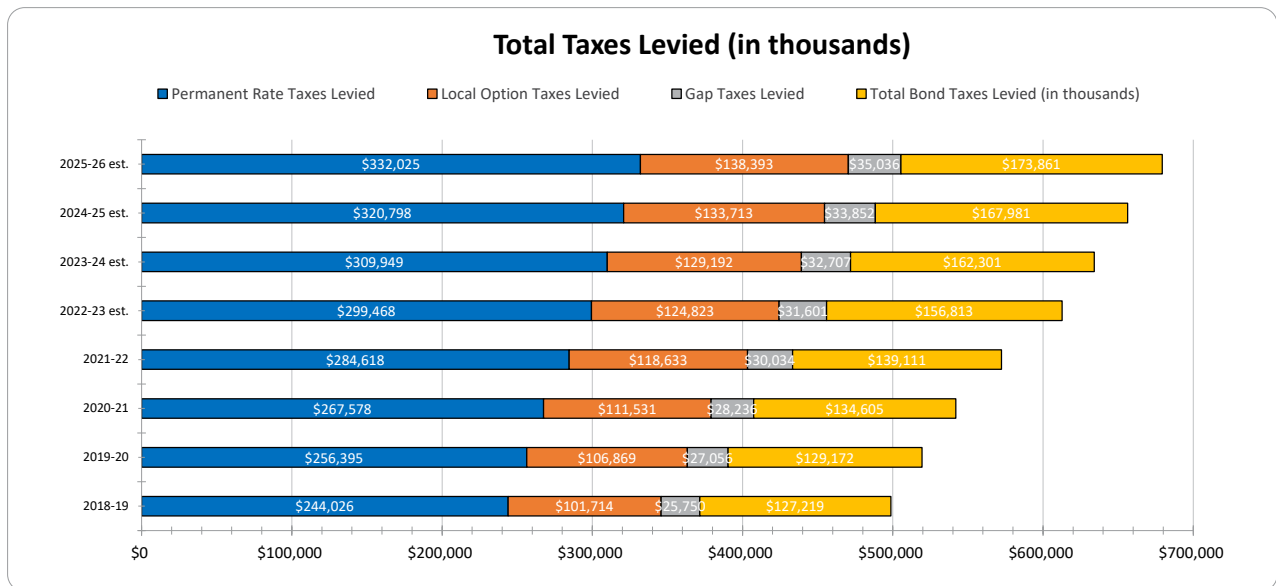
The Informational Section includes detailed historical and projected personnel resource allocations, property tax information and other performance measures used by the District.

# PORTLAND PUBLIC SCHOOLS ASSESSED VALUE OF TAXABLE PROPERTY

Fiscal Year	Residential Property	Personal Property	Total Assessed Value	Total Direct Rate <sup>a</sup>	Levy Amount Before Adjustments
2026 <sup>b</sup>	\$66,759,791	\$2,784,538	\$69,544,329	\$9.7681	\$679,315
2025 <sup>b</sup>	\$64,502,213	\$2,690,375	\$67,192,588	\$9.7681	\$656,344
2024 <sup>b</sup>	\$62,320,979	\$2,599,396	\$64,920,375	\$9.7681	\$634,149
2023 <sup>b</sup>	\$60,213,506	\$2,511,494	\$62,725,000	\$9.7681	\$612,705
2022	\$57,187,998	\$2,426,564	\$59,614,562	\$9.6016	\$572,396
2021	\$53,701,040	\$2,344,506	\$56,045,546	\$9.6698	\$541,950
2020	\$51,230,970	\$2,472,239	\$53,703,209	\$9.6734	\$519,492
2019	\$48,899,771	\$2,212,720	\$51,112,491	\$9.7571	\$498,709

<sup>a</sup> Per \$1,000 of Assessed Value

<sup>b</sup> Estimated



# 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 &amp; Prior Year Collection</u>	<u>Collection Rate</u>
2023	580,549	574,744	99.00%	551,754	96.00%
2022	560,917	555,308	99.00%	533,096	96.00%
2021	541,949	536,371	98.97%	512,270	95.51%
2020	519,493	514,918	99.12%	495,182	96.17%
2019	498,710	495,645	99.39%	480,501	96.94%
2018	481,463	476,797	99.03%	458,103	96.08%

\* Estimated

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

*Note: All Amounts listed in thousands*

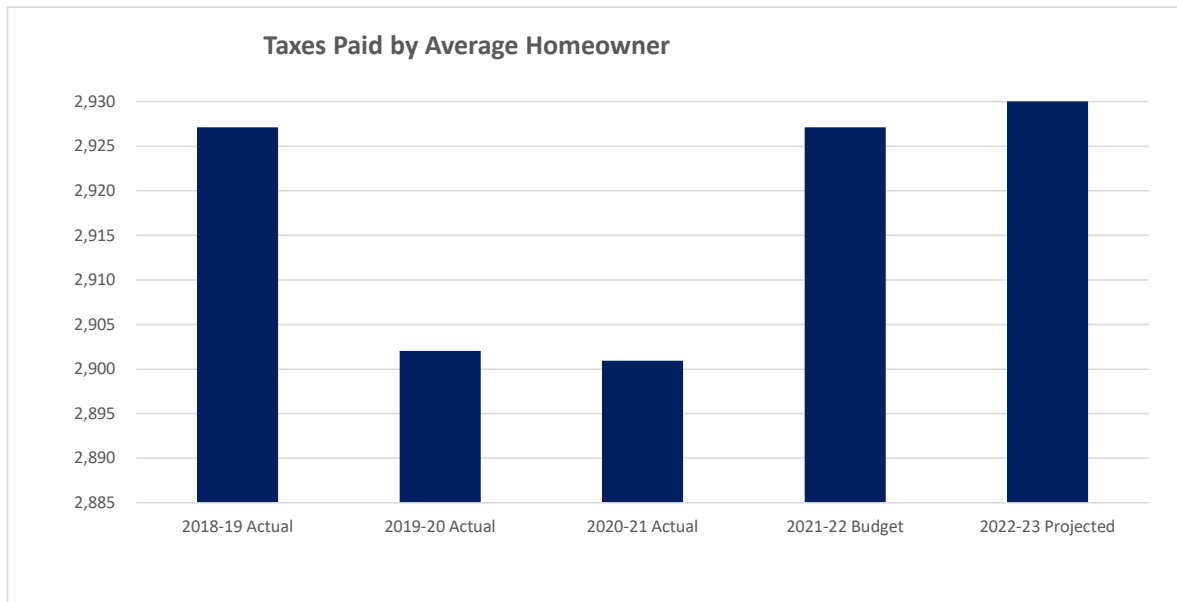
# BUDGET'S EFFECT ON AVERAGE HOMEOWNER

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Projected <sup>a</sup>
<b>Tax Rates</b>					
Permanent Tax Rate per \$1,000 of AV	\$ 4.7743	\$ 4.7743	\$ 4.7743	\$ 4.7743	\$ 4.7743
Local Option Tax	1.9900	1.9900	1.9900	1.9900	1.9900
Gap Tax Rate per \$1,000 of AV	0.5038	0.5038	0.5038	0.5038	0.5038
Bond Tax Rate per \$1,000 of AV	2.4890	2.4053	2.4017	2.4890	2.5000
Total Tax Rate	\$ 9.7571	\$ 9.6734	\$ 9.6698	\$ 9.7571	\$ 9.7681
<b>Average Assessed Value</b>					
Average Assessed Value	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Tax Burden	2,927	2,902	2,901	2,927	2,930

<sup>a</sup> Actual levy rate determined by county assessors' offices

Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels.

Measure 50 was passed in 1997 and cut property taxes, introduced assessed value growth limits and replaced most tax levies with permanent tax rates. Permanent tax rate equals the maximum rate without voter approval. Measure 50 cut effective tax rates an average of 11 percent from their 1996-97 levels.



## Measure 5 Limits

- \$5 per \$1,000 of Real Market Value (RMV)
- \$10 per \$1,000 of RMV for general government taxes
- Applied only to operating taxes, not bonds
- For each property, school taxes and general government taxes compared to their limits respectively

## Measure 50 Limits

Assessed Value (AV) for 1997-98 was set at 90% of 1995-96 AV for each property and permanent rates were established for taxing districts

- For existing property, annual growth of AV limited to 3%
- For new property, AV = RMV multiplied by AV/RMV of similar property



# PRINCIPAL PROPERTY TAXPAYERS IN DISTRICT BOUNDARIES

**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	2020 <sup>a</sup>			2011		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Pacificorp (PP&L)	\$ 483,934	1	0.90%	\$ 282,606	1	0.74%
Portland General Electric Co	454,209	2	0.85%	241,239	2	0.63%
CenturyLink	299,726	3	0.56%			
Weston Investment Co LLC	252,134	4	0.47%	219,480	3	0.58%
Port of Portland	235,786	5	0.44%	210,833	4	0.55%
Comcast Corporation	190,456	6	0.35%	194,788	5	0.51%
AT&T Inc	181,621	7	0.34%			
111 SW 5th Avenue Investors LLC	172,979	8	0.32%			
Capref Lloyd Center LLC	162,999	9	0.30%			
AAT Lloyd District LLC	157,225	10	0.29%			
Qwest Corporation				184,976	6	0.49%
LC Portland LLC				173,396	7	0.45%
Evraz Inc LLC				166,299	8	0.44%
555 SW Oak LLC				130,945	9	0.34%
Fred Meyer Stores				126,979	10	0.33%
Subtotal of Ten Largest Taxpayers	2,591,069		4.82%	1,931,541		5.06%
All Other Taxpayers	51,112,140		95.18%	36,189,366		94.94%
Total All Taxpayers	\$ 53,703,209		100.00%	\$ 38,120,907		100.00%

<sup>a</sup> 2020 information most current 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**

<b>Year</b>	<b>Population</b>	<b>Personal Income</b> (thousands of dollars)	<b>Per Capita</b> <b>Personal Income</b> (dollars)	<b>Unemployment</b> <b>Rate<sup>b</sup></b>
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	812,855	49,399,774	60,773	4.0
2020	- <sup>a</sup>	- <sup>a</sup>	- <sup>a</sup>	11.6
2021	- <sup>a</sup>	- <sup>a</sup>	- <sup>a</sup>	5.6

<sup>a</sup> Data for 2020 and 2021 not available at time of publication.

<sup>b</sup> Oregon 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.

On October 31, 2002, 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 Series 2002A Bonds were paid off June 30, 2020. The 2002B Bonds are payable annually through June 2028. During 2012, \$14.2 million of Series 2002 Pension Bonds were refinanced. The Series 2012 Refunding was paid off June 30, 2021.

On April 30, 2003, 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 are payable annually through June 2028.

### **Full Faith and Credit Pension Bonds**

On July 15, 2021 the District issued \$399.4 million Full Faith and Credit Bonds, Series 2021 (Federally Taxable). The bonds were issued to finance the District’s unfunded actuarial liability (UAL) with the OPERS and are payable annually through June 2040.

The District anticipates the total costs of financing the District’s UAL with Limited Tax and Full Faith and Credit Pension Bonds will result in a significant savings to the District when compared to paying for such costs as additional contribution rates to OPERS.

### **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 bonds mature on June 15, 2033 with principal payments due annually on June 15. On December 30, 2020 \$50.4 million of Series 2013B General Obligation Bonds were refinanced through an advance refunding.

On April 30, 2015, the District issued \$244.7 million in General Obligation Bonds, Series 2015B. The bonds mature on June 15, 2033 with principal payments due annually on June 15.

On August 10, 2017, the District issued \$62.2 million in General Obligation Bonds, Series 2017B. The bonds mature on June 15, 2030, with principal payments due annually on June 15.

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 \$179.7 million in General Obligation Bonds, Series 2017B. The bonds mature on June 15, 2044 with principal payments due annually on June 15.

On April 14, 2020, the District issued \$441.3 million in General Obligation Bonds, Series 2020. The bonds mature on June 15, 2037, with principal payments due annually on June 15.

As part of a \$1.2 billion capital bond measure passed by District voters in November 2020, the District issued the following General Obligation debt to finance school renovation and replacement and to redeem bonds issued in 2013:

On December 30, 2020, the District Issued \$365.5 million in General Obligation Bonds, Series 2020B. The bonds mature on June 15, 2046, with principal payments due annually on June 15.

On December 30, 2020, the District Issued \$54.0 million in General Obligation Advance Refunding Bonds, Series 2020C. The bond proceeds were used to redeem Series 2013B bonds. The bonds 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 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.

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, 2017B, 2020, 2020B, and 2020C General Obligation 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.

### ***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 (RZED) Bonds. 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 are 42 percent federally subsidized.

On November 9, 2016, the District issued \$5.0 million in Full Faith and Credit Obligations, Series 2016. The obligations mature on December 1, 2031. The obligations carry a prepayment option such that any or all outstanding maturities may be redeemed on or after December 1, 2018.

On August 4, 2016 the District issued \$4.0 million in Qualified Zone Academy (QZAB) Bonds, Series 2016. The District pays no interest 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.

### ***Legal Debt Limit***

ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values within the District based on the following:

For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one percent (.0055) of the real market value. For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of the real market value. 10 years of Legal Debt Margin information from the District's 2021 Annual Comprehensive Financial Report is excerpted below.

# LEGAL DEBT LIMIT

**Schedule 12**  
**SCHOOL DISTRICT NO.1J, MULTNOMAH COUNTY, OREGON**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
**(dollars in thousands)**

<b>Legal Debt Margin Calculation for Fiscal Year 2021</b>	
Real Market Value	<u>\$ 140,249,375</u>
Debt Limit (7.95% of Real Market Value) <sup>1</sup>	<u>\$ 11,149,825</u>
Amount of Debt Applicable to Debt Limit:	
General Obligation Bonded Debt	1,230,887
Less: Amount Available in Debt Service Funds	<u>(10,482)</u>
Amount of Debt Applicable to Debt Limit	1,220,405
Legal Debt Margin	<u>\$ 9,929,420</u>

	Debt Limit	Total net debt applicable to limit	Legal debt margin	Total net debt applicable to the limit as a percentage of debt limit
2012	\$ 5,680,406	\$ -	\$ 5,680,406	0.00%
2013	5,604,461	158,187	5,446,274	2.82
2014	5,917,214	118,738	5,798,476	2.01
2015	6,517,491	382,186	6,135,305	5.86
2016	7,228,979	346,748	6,882,231	4.80
2017	8,501,342	309,076	8,192,266	3.64
2018	9,670,978	633,588	9,037,390	6.55
2019	10,472,898	526,062	9,946,836	5.02
2020	10,698,745	924,888	9,773,857	8.64
2021	11,149,825	1,220,405	9,929,420	10.95

**Allowable Percentage of Real Market Value:**

<sup>A</sup> Kindergarten through eighth grade, 9 x .0055	4.95%
<sup>B</sup> Ninth through twelfth, 4 x .0075	<u>3.00%</u>
Allowable Percentage	<u><u>7.95%</u></u> <sup>1</sup>

**Notes**

<sup>1</sup> ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values within the District based on the following:

<sup>A</sup> For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one percent (.0055) of the real market value.

<sup>B</sup> For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of the real market value.

**Sources**

Tax Supervising and Conservation Commission Annual Reports for the relevant fiscal year

## BONDED AND OTHER DEBT

### Bonded and Other Debt (In Thousands)

Issue Date	Series	Original Issue	Outstanding at June 30,2022	2022-23 Principal Payments	2022-23 Interest Payments
<b>General Obligation Bonds</b>					
May 1, 2013	2013B	68,575	3,160	3,160	158
April 30, 2015	2015B	244,700	110,410	6,340	4,496
August 10, 2017	2017B	241,890	175,380	2,650	5,977
April 14, 2020	2020	441,320	344,765	36,945	15,800
Dec 30,2020	2020B	365,465	325,225	57,970	9,816
Dec 30,2020	2020C	53,965	52,520	905	836
			1,011,460	107,970	37,083
<b>Limited Tax Pension Obligation Bonds</b>					
October 31, 2002	2002B	156,580	126,680	17,945	7,020
April 30, 2003	2003A	124,800	7,536	7,536	18,679
April 30, 2003	2003B	156,370	156,370	-	8,862
July 15, 2021	2021	399,390	388,600	12,815	7,588
			679,186	38,296	42,149
<b>Full Faith &amp; Credit Ogligations</b>					
Jul-10	2010 Recovery Zone	11,000	608	608	15
4-Aug-16	2016 Qualified Zone	4,000	3,000	200	-
9-Nov-16	2016 FF&C Taxable	5,048	3,613	315	103
			7,221	1,123	118
<b>Total</b>			<b>1,697,867</b>	<b>147,389</b>	<b>79,350</b>

# LONG TERM DEBT

## Long Term Debt (In Thousands)

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
<b>Principal:</b>											
2023	38,296	608	200	315	3,160	6,340	2,650	36,945	57,970	905	147,389
2024	62,240	-	200	325	-	6,980	2,985	40,430	-	4,070	117,230
2025	68,320	-	200	335	-	7,665	3,345	44,140	-	4,295	128,300
2026	76,755	-	200	345	-	8,390	3,305	26,630	-	4,535	120,160
2027	83,940	-	200	355	-	9,165	3,780	29,010	-	4,780	131,230
2028-2032	131,900	-	1,000	1,938	-	57,735	26,705	95,675	28,530	27,645	371,128
2033-2037	134,220	-	1,000	-	-	14,135	42,235	71,935	63,355	6,290	333,170
2038-2042	83,515	-	-	-	-	-	60,230	-	86,855	-	230,600
2043-2047	-	-	-	-	-	-	30,145	-	88,515	-	118,660
<b>Principal Total</b>	<b>\$ 679,186</b>	<b>\$ 608</b>	<b>\$ 3,000</b>	<b>\$ 3,613</b>	<b>\$ 3,160</b>	<b>\$ 110,410</b>	<b>\$ 175,380</b>	<b>\$ 344,765</b>	<b>\$ 325,225</b>	<b>\$ 52,520</b>	<b>\$ 1,697,867</b>
<b>Interest:</b>											
2023	42,148	15	-	103	158	4,496	5,977	15,800	9,816	836	79,349
2024	22,440	-	-	94	-	4,179	5,845	13,952	6,918	818	54,246
2025	19,626	-	-	84	-	3,830	5,695	11,931	6,918	737	48,821
2026	16,447	-	-	74	-	3,446	5,528	9,724	6,918	651	42,788
2027	12,818	-	-	63	-	3,027	5,363	8,392	6,917	560	37,140
2028-2032	33,577	-	-	148	-	8,951	24,218	21,858	33,170	1,553	123,475
2033-2037	19,878	-	-	-	-	424	19,003	6,808	24,569	91	70,773
2038-2042	3,750	-	-	-	-	-	11,394	-	15,137	-	30,281
2043-2047	-	-	-	-	-	-	1,600	-	4,657	-	6,257
<b>Interest Total</b>	<b>\$ 170,684</b>	<b>\$ 15</b>	<b>\$ -</b>	<b>\$ 566</b>	<b>\$ 158</b>	<b>\$ 28,353</b>	<b>\$ 84,623</b>	<b>\$ 88,465</b>	<b>\$ 115,020</b>	<b>\$ 5,246</b>	<b>\$ 493,130</b>
<b>Total Debt Service</b>	<b>\$ 849,870</b>	<b>\$ 623</b>	<b>\$ 3,000</b>	<b>\$ 4,179</b>	<b>\$ 3,318</b>	<b>\$ 138,763</b>	<b>\$ 260,003</b>	<b>\$ 433,230</b>	<b>\$ 440,245</b>	<b>\$ 57,766</b>	<b>\$ 2,190,997</b>

### Payments by Debt Service Fund, FY 2022/23

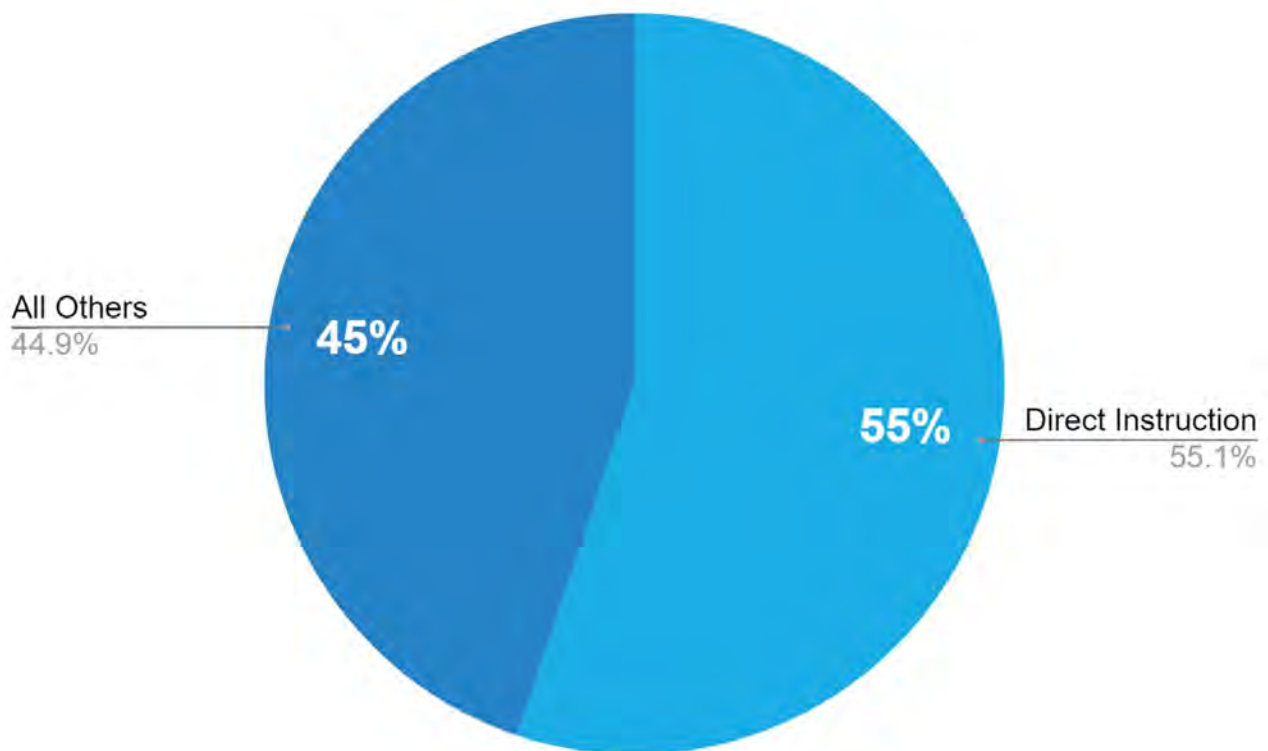
	LTD Tax Pension & Refunding	2010 Recovery Bonds	2016 Qualified Zone Bonds	FF&C Taxable Debt 2016	2013 GO Bonds	2015 GO Bonds	2017 GO Bonds	2020 GO Bonds	2020B GO Bonds	2020C GO Bonds	TOTAL
Fund 308	80,444										80,444
Fund 321		623									623
Fund 322			200								200
Fund 323				418							418
Fund 350					3,318	10,836	8,627	52,745	67,786	1,741	145,053
<b>Total</b>	<b>\$ 80,444</b>	<b>\$ 623</b>	<b>\$ 200</b>	<b>\$ 418</b>	<b>\$ 3,318</b>	<b>\$ 10,836</b>	<b>\$ 8,627</b>	<b>\$ 52,745</b>	<b>\$ 67,786</b>	<b>\$ 1,741</b>	<b>\$ 226,738</b>

## 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 the 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 2022-23 Budget year, the Staffing allocations are preliminary and should not be considered final. Assignments to the various programs can and will change as the District progresses through the various phases of Budget Development, Spring Staffing and Fall Balancing. Final staffing allocations are not completed until after the beginning of the school year. For previous budget years, these allocations are drawn from the Final Budgets.

**Direct Instruction Programs vs All Others**





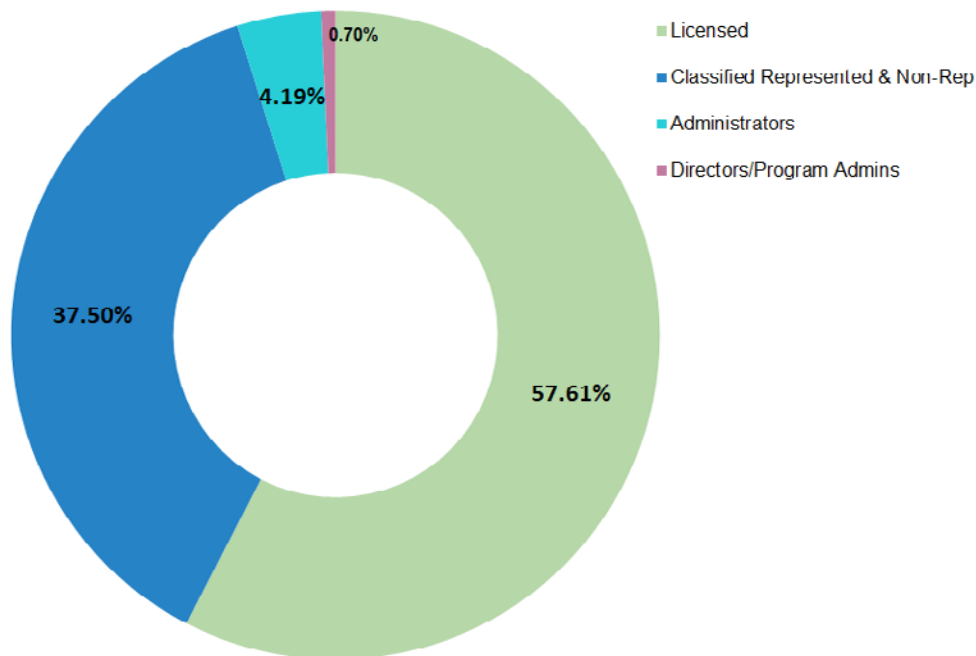
# FTE BY MAJOR FUNCTION AND EMPLOYEE TYPE

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

PBAM Function	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed
<b>11 - Regular Programs: Primary Instructional Activities</b>					
Licensed Staff	2,267.25	2,258.52	2,402.24	2,262.32	2,435.88
Classified - Represented	188.08	194.26	185.84	195.15	218.86
Non-Represented Staff	1.78	4.26	1.60	2.80	3.80
Administrators - Licensed	1.50	4.50	6.50	6.50	6.50
<b>12 - Special Programs: Instructional activities for students with special needs</b>					
Licensed Staff	459.63	492.09	593.48	496.69	525.25
Classified - Represented	487.86	515.94	642.00	512.10	509.17
Non-Represented Staff	0.80	0.75	2.80	2.80	3.80
Administrators - Licensed	3.00	1.00	1.00	-	-
Directors/Program Admins	1.00	1.00	1.00	1.00	-
<b>14 - Summer School Programs</b>					
Licensed Staff	-	-	1.50	-	-
Classified - Represented	-	-	1.00	-	-
<b>21 - Support Services—Students: Activities to assess and improve the well-being of students</b>					
Licensed Staff	440.06	421.68	529.68	504.96	517.49
Classified - Represented	110.16	127.08	133.04	131.62	158.24
Non-Represented Staff	52.25	51.75	71.21	57.23	48.43
Administrators - Licensed	39.70	34.50	59.40	50.00	53.00
Directors/Program Admins	9.90	17.00	12.50	6.00	5.00
<b>22 - Support Services—Instructional Staff: Activities associated with assisting the instructional staff</b>					
Licensed Staff	189.19	230.58	276.23	268.97	264.33
Classified - Represented	57.98	51.37	55.64	51.10	49.80
Non-Represented Staff	10.00	15.50	21.00	19.25	23.63
Administrators - Licensed	3.70	9.01	10.01	9.50	9.50
Administrators - Non-Licensed	-	-	-	-	-
Directors/Program Admins	-	-	-	1.00	1.00
<b>23 - Support Services—General Administration: Activities associated with administering policy and operating the district</b>					
Licensed Staff	0.75	1.00	-	-	-
Classified - Represented	2.00	2.00	-	-	-
Non-Represented Staff	40.50	30.25	24.50	21.50	30.00
Administrators - Licensed	11.00	14.00	14.00	14.00	13.00
Administrators - NonLicensed	1.00	4.00	4.00	4.00	3.00
Directors/Program Admins	7.00	6.00	5.00	6.00	7.00
<b>24 - School Administration: Activities of School Direction and Supervision</b>					
Licensed Staff	9.40	9.87	39.53	6.73	3.57
Classified - Represented	206.61	205.41	208.83	205.04	204.22
Non-Represented Staff	16.45	24.92	32.33	48.58	55.78
Administrators - Licensed	163.55	167.20	166.00	184.25	180.75
Directors/Program Admins	-	1.00	1.00	1.00	-

PBAM Function	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed
<b>25 - Support Services—Business: Activities including fiscal, operation and maintenance, and internal services</b>					
Classified - Represented	538.25	549.75	550.25	587.25	583.50
Non-Represented Staff	104.60	109.60	108.20	109.20	111.80
Administrators - NonLicensed	1.00	2.00	2.00	2.00	2.00
Directors/Program Admins	18.00	14.00	13.00	12.00	13.00
<b>26 - Support Services—Central: Activities other than general admin, which support instructional and supporting programs</b>					
Licensed Staff	-	-	2.50	10.00	15.00
Classified - Represented	10.00	10.50	12.50	25.50	26.50
Non-Represented Staff	106.90	123.10	140.95	133.20	134.83
Administrators - Licensed	0.30	3.00	3.00	3.00	3.00
Administrators - NonLicensed	3.00	3.00	3.00	3.00	3.00
Directors/Program Admins	12.95	12.00	11.00	13.00	16.50
<b>31 - Food Services: Activities concerned with providing food to students and staff</b>					
Classified - Represented	175.67	177.04	176.40	139.47	173.40
Non-Represented Staff	16.40	15.40	15.40	14.40	14.40
Directors/Program Admins	2.00	2.00	2.00	2.00	2.00
<b>33 - Community Services: Activities which are not directly related to educating students</b>					
Licensed Staff	1.00	-	-	-	-
Classified - Represented	29.24	42.34	38.42	41.63	44.53
Non-Represented Staff	2.78	5.00	5.00	6.50	6.50
<b>41 - Facilities Acquisition and Construction: Activities concerned with the acquisition of land and buildings</b>					
Classified - Represented	-	5.50	11.00	6.00	7.00
Non-Represented Staff	32.00	20.50	27.80	32.30	40.30
Administrators - Licensed	-	-	-	0.25	-
Directors/Program Admins	-	1.00	2.00	1.00	1.50
<b>Grand Total</b>	<b>5,836.49</b>	<b>5,990.77</b>	<b>6,627.38</b>	<b>6,211.70</b>	<b>6,529.74</b>

### 2022-23 Budgeted Personnel Resource Allocations



# SCHOOL STAFFING

Beginning in 2019-20, in an effort to transform school and student achievement, differentiated levels of supports and resources were allocated to the schools with the greatest needs. Schools with a Title I, Comprehensive School Improvement (CSI), and Targeted School Improvement (TSI) designation are considered those with the highest needs. CSI and TSI are federally required designations under the Every Student Succeeds Act (ESSA).

School staffing for 2021-22 was based on projected October 2021 enrollment, which typically uses the actual October 2020 enrollment as the base. Since the COVID-19 pandemic had a significant impact on the October 2020 enrollment, the large enrollment losses were not included in the School and District projections, in an effort to lessen impacts to K-8 staffing. Any loss in General Fund revenue would be offset by ESSER funding.

For 2022-23, the large enrollment losses in grades K-8, particularly K-5, have been incorporated into the October 2022 projections, which is the main basis for school staffing allocations. The main priorities for the 2022-23 school staffing are to continue previous targeted investments, improve class sizes in K-8 and reduce the impact on schools seeing large K-5 enrollment losses.

The information below provides the details associated with staffing assignments to the schools in the district, including the General Fund and the Student Investment Account (SIA) and Elementary and Secondary School Emergency Relief Fund (ESSER) grant funds.

## Teacher Staffing

### Grades K-5

As one of the priorities for 2022-23, many maximum K-5 class sizes were improved (in bold font below). 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. As part of the targeted investments for 2022-23, additional homeroom teachers were allocated for schools staffed at the maximum class size, where enrollment has grown since October, and at schools seeing large reductions in staffing due to enrollment loss over the past two years.

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	<b>28</b>	<b>15-28</b>	31	16-31
2	<b>28</b>	<b>15-28</b>	<b>28</b>	<b>15-28</b>	32	17-32
3	<b>28</b>	<b>15-28</b>	<b>28</b>	<b>15-28</b>	33	17-33
4	<b>32</b>	<b>17-32</b>	<b>32</b>	<b>17-32</b>	<b>33</b>	<b>17-33</b>
5	<b>32</b>	<b>17-32</b>	<b>32</b>	<b>17-32</b>	<b>33</b>	<b>17-33</b>

### ***K-5 Special Education (SPED) Focus Students and K-5 Homeroom participation***

In past years, students in SPED focused classrooms were counted in their homeroom class size and counted in their SPED focus classroom class size, resulting in double counting. Students in SPED focused Classrooms will now be counted as half time participants in homerooms when they spend 1 to 3 hours in the classroom. If the student does not attend a general homeroom during the day, they will now be counted in the classroom size.

### ***Kindergarten Educational Assistants at Title I Schools***

Title I will continue to fund part of the Kindergarten Education Assistants (EAs) for 15 hours per week and the ESSER grant 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 5<sup>th</sup> 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.

<b>K-5 Enrollment</b>	<b>City of Portland Arts FTE</b>
<b>&lt;334</b>	<b>0.50 arts teacher</b>
<b>334 to 556</b>	<b>1.00 arts teacher</b>
<b>&gt;557</b>	<b>1.50 arts teacher</b>

With the expansion of the K-5 Arts Pathway targeted investment, many schools receive additional Art allocations to ensure they can offer both visual arts and music to students. Additional Art allocations were also provided to schools to reduce the impact of enrollment losses over the past two years.

### ***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***

As one of the priorities for 2022-23, the maximum sizes were reduced for grades 6-8. 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 33 for Title I Schools and 34 for the other schools now. 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.

Additional targeted investments for the middle grades include additional teacher allocations for the 7 period day at some middle schools and additional electives at many K-8 and middle schools.

### ***Grade 9-12 Teacher Staffing***

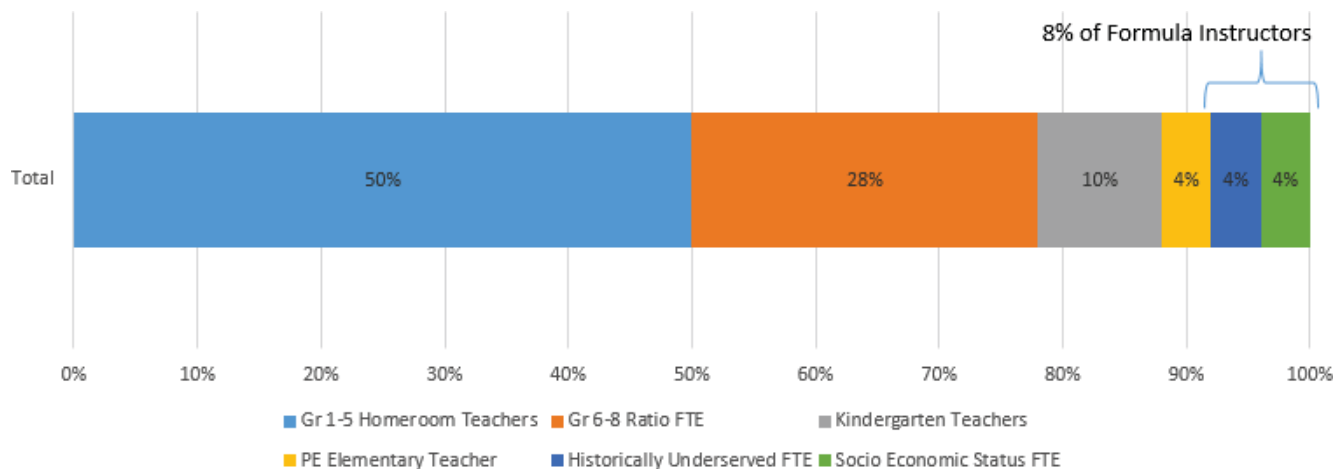
Teacher allocation for high schools is based on the total projected enrollment with a base allocation in both large and small schools. Schools identified as needing additional support (TSI and CSI) will continue to be allocated based on the 2019-20 ratios. This approach assures parity of course offerings 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.

Additional targeted investments for high schools in response to the COVID-19 pandemic include credit recovery teacher FTE for all schools.

		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.

- i. **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.
- ii. **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
- English Language Learner (receive English Language Development services)
- Free meal eligibility by Direct Certification (see above for definition)
- Identification as any the following races:
  - ▶ African-American
  - ▶ Latino
  - ▶ Native American
  - ▶ Pacific Islander
  - ▶ Multiracial, which includes any of the races listed above

Schools with more than 40% of students meeting this criterion will receive a Combined Historically Underserved allocation. This 40% minimum requirement was designed to focus the allocation of the Equity resources to schools with higher concentrations of historically underserved students.

## School-Wide Support

The School-Wide Support Tables (shown below) indicate the number and types of positions allocated to each school for administrative and other basic supports. The allocations are based on the school size and configuration (K-5, K-8, middle, or high schools). FTE on all tables is shown in Licensed Equivalents, with Secretary positions represented as half a certified FTE. Counselor allocations are shown in a separate table below the school configuration tables.

### K-5s

FTE Allocated by School Enrollment	<300	300-349	350-399	400-499	500-549	550-599	600-699	700-799
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal <b>(1, 2)</b>						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 <b>(3)</b>	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Library Assistant or Media Specialist <b>(4)</b>	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Social Worker, Counselor, or QMHP	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
<b>K-5 School Total (5)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.50</b>	<b>3.00</b>	<b>4.00</b>	<b>4.25</b>	<b>4.25</b>

1. Targeted Investment - All single administer schools identified as in need of support (Title I, CSI, TSI) receive 0.5 Assistant Principal FT which can be combined with 0.7 Equity FTE to fund a 1.0 Assistant Principal or combined with 0.3 Equity FTE to fund a 1.0 School Climate Specialist.
2. Schools that are between 500 and 549 and are above 50% Historically Underserved receive an Assistant Principal.
3. Schools above 80% Historically Underserved receive an additional 0.5 FTE in Media Specialist.
4. 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.

5. Targeted investment - additional allocation of instructional specialists to schools in need of support (not shown in the table), with 1.5 Instructional Specialists for CSI schools and 1.0 Instructional Specialists for all Title or TSI schools serving grades K-8.

### 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 <b>(1)</b>				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 <b>(2)</b>	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Library Assistant or Media Specialist <b>(3)</b>	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Social Worker, Counselor, or QMHP <b>(4)</b>	0.50	0.50	0.50	0.50	0.50	0.50	0.50
<b>K-8 School Total (5)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.25</b>	<b>4.25</b>

1. Targeted Investment - All single administer schools identified as in need of support (Title I, CSI, TSI) receive 0.5 Assistant Principal FT which can be combined with 0.7 Equity FTE to fund a 1.0 Assistant Principal or combined with 0.3 Equity FTE to fund a 1.0 School Climate Specialist.
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.
4. Targeted Investment - 0.5 Social Worker, Counselor, or QMHP to Title K-8 Schools.
5. Targeted investment - additional allocation of instructional specialists to schools in need of support (not shown in the table), with 1.5 Instructional Specialists for CSI schools and 1.0 Instructional Specialists for all Title or TSI schools serving grades K-8. Middle Schools

### 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 <b>(1)</b>	0.50	0.50	0.50	0.50	0.50	0.50
Library Assistant or Media Specialist <b>(2)</b>	0.25	0.25	0.25	0.25	0.25	0.25
Discretionary Support	0.25	0.25	1.00	1.25	1.25	1.25
<b>Middle School Total (3, 4)</b>	<b>3.75</b>	<b>3.75</b>	<b>4.50</b>	<b>4.75</b>	<b>4.75</b>	<b>5.75</b>

1. Schools above 80% Historically Underserved receive an additional 0.5 FTE in Media Specialist.
2. Schools below 80% Historically Underserved can use the 0.25 FTE toward maintaining the Library Assistant or it can be used toward a Media Specialist.

3. Targeted Investment – 0.5 Social Worker to Title or TSI Middle Schools.
4. Targeted investment – additional allocation of instructional specialists to schools in need of support (not shown in the table), with 1.5 Instructional Specialists for CSI schools and 1.0 Instructional Specialists for all Title or TSI schools serving grades K-8.

### 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 (1)				0.25	0.50	1.00	1.00	1.00	1.25	1.50	1.50	1.75	2.00*
Social Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
<b>High School Total (2, 3)</b>	<b>7.00</b>	<b>7.00</b>	<b>7.50</b>	<b>8.75</b>	<b>9.00</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>10.00</b>	<b>10.25</b>	<b>10.50</b>	<b>10.75</b>	<b>12.00</b>

1. Discretionary Support increases by 0.25 every 100 students starting at 1700 students and caps out at a total increase of 1.0. Schools with enrollment above 2,000 students would receive 3.0 in Discretionary (not shown in the table).
2. Targeted investment – additional allocation of instructional specialists to schools in need of support (not shown in the table), with 1.5 Instructional Specialists for CSI schools and 1.0 Instructional Specialists for all Title or TSI schools serving grades K-8.
3. There are additional support staff provided centrally, such as Campus Monitors and Athletic Directors (not shown in the table).

### 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 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
- 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 of collecting meal applications.

### ***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 Language Development Staffing**

English Language Development (ELD) school-based funding and staffing is a supplemental allocation intended to support school ELD programs and services. ELD 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.

Beginning with the 2022-23 staffing, PPS has increased investments in ELD services. ELD licensed and classified FTE is allocated based on weighting students based on proficiency levels. This change was made to allocate FTE to students based on need for ELD services. For example, PISA students are high school newcomers to the United States; Emerging students have lower levels of proficiency and require more support in comparison to a student who is identified as progressing. In the past, calculations were based on the number of students and kindergarten students at Immersion schools were not included in those counts. All ELD students are now included in the weighting and calculations. Over 10 additional FTE have been allocated to ELD staff as compared to the 2021-22 school year.

School FTE allocations are based on the most current English Language Proficiency Assessment (ELPA) or the ELPA Screener scores, if no ELPA test has been taken, for each student slated to attend the school in the next year. Due to a statewide change in the ELPA Screener in 2019-20, more students were identified as English Language Learners across the state. Additionally, due to the COVID pandemic, students did not take the ELPA test in 2020-21 and 2021-22. School FTE allocations will be reviewed and adjusted, as needed, after the ELPA scores are received in late spring of 2022.

The weighting provides FTE for ELD staff as well as additional FTE to support ELD students across the day.

<b>Proficiency Level (Domains = Reading, Writing, Speaking, and Listening)</b>	<b>Weighting for General Fund Staffing Formulas*</b>	<b>Weight for ELD Staffing Allocation Based on Need for ELD Services</b>
PISA Students	1.0	2.375
Emerging	1.0	1.5
No Test Taken	1.0	1.0
Progressing with a total sum of 4-8 from all assessed domains	1.0	1.25
Progressing with a total sum of 9-13 from all assessed domains	1.0	1.0
Progressing with a total sum of 14-15 from all assessed domains	1.0	0.5
Progressing with a total sum of 16-17 from all assessed domains	1.0	0.25
Progressing, ready to test out, with a total sum of 18 from all assessed domains	1.0	0**

*\*1.0 weighting of ELD students is included in all general fund staffing formulas including instructor FTE, homeroom classrooms, Equity FTE, counselor ratios, etc.*

\*\*A weight of 0 is only used for the initial staffing allocations as students are assumed to test out. A weight of 0.25 will be used after Spring ELPA scores are received, for any students who did not exit.

**Licensed ELD staffing formula:**

ELD Teacher staffing is based on the sum of the weighting of students and allocated as described in the table below.

EB Students (weighted)	Teacher Allocation
1-14	Allocated Itinerant ELD Teacher or Language Support Teacher (0.25)
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

**Bilingual Educational Assistants**

Bilingual Educational Assistant (EA) staffing is based on the sum of the weighting of students. EAs provide students support during core classes and provide invaluable support for linguistically diverse families.

This allocation model is described in the table below:

EB Students (weighted)	EA Allocation (0.875 FTE (35 hours) 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)

### **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 2022-23, which remain unchanged from 2021-22.

### **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.

<b>Grade-Level</b>	<b>Students to School Psychologist Ratio</b>
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.

<b>Grade-Level</b>	<b>Students to Speech and Language Pathologist Ratio</b>
K-8	50:1
HS	55:1

### Designated Special Education Classrooms

Staffing allocations for Specialized Focused classrooms at high-need school sites is as follows, with a student maximum of 13, per classroom:

Classroom Type	Grade-Level	Teacher	Para-educators	Therapeutic Intervention Coach (TIC)	Qualified Mental Health Professional (QMHP)
Social Emotional Skills Classrooms (SES)	K-5	1	3	0.5 per class	0.5
	6-8	1	3		0.5
	HS	1	2	1	1
Communication Behavior Classrooms (CB)	K-8	1	3		
Intensive Skills Centers (ISC)	K-12	1	3		
Communication Behavior - CB Team	6-8	1	3		
	HS*	1	1		

\*HS CB Team FTE is allocated for every 15 eligible students

### One-to-One Paraeducators

Designated paraeducators will be assigned to schools to meet the needs of students as indicated by services on an Individual Education Plan (IEP). All designated support paraeducators for adult assistance in all grades K-12 will be allocated from an FTE pool managed by the central Special Education department. Designated supports are assigned to a student based on the need outlined within the IEP. These supports are removed when the support is no longer required for that student or the student no longer attends the school.

### 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:

#### K-8 Learning Center Formula

- Every 14 eligible students = 0.5 FTE

#### High School Learning Center Formula

- Every 15 eligible students = 0.5 FTE

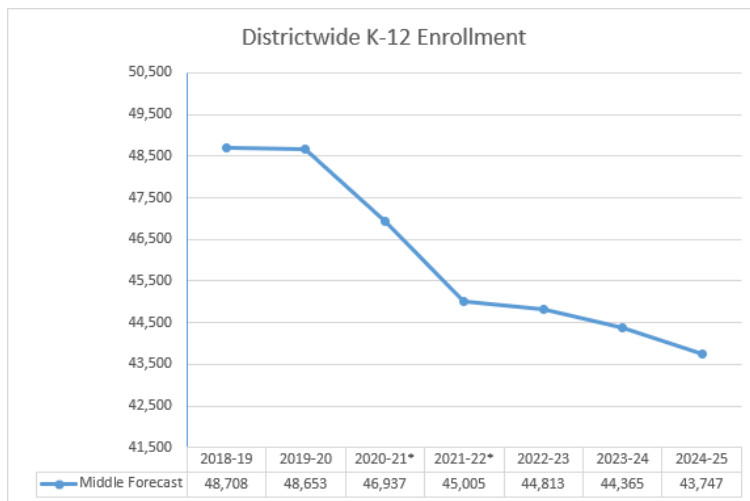
Students included for forecasted allocation:

- ▶ Students currently eligible and currently receiving Learning Center Supports
- ▶ 80% of students in process of establishing initial eligibility for Special Education (K-8 only)
- ▶ 100% 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 2022-23 is based on projected October 2022 Enrollment, which uses the actual October 2021 enrollment as the base. Since the COVID-19 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 for 2021-22 (not shown in the chart below), in an effort to lessen impacts to K-8 staffing for 2021-22. However, those enrollment losses have been corrected in the 2022-23 and future projections, since students did not return in the fall of 2021 as predicted and we saw additional losses in enrollment. The graph below shows the impact of the pandemic and future projections.

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.

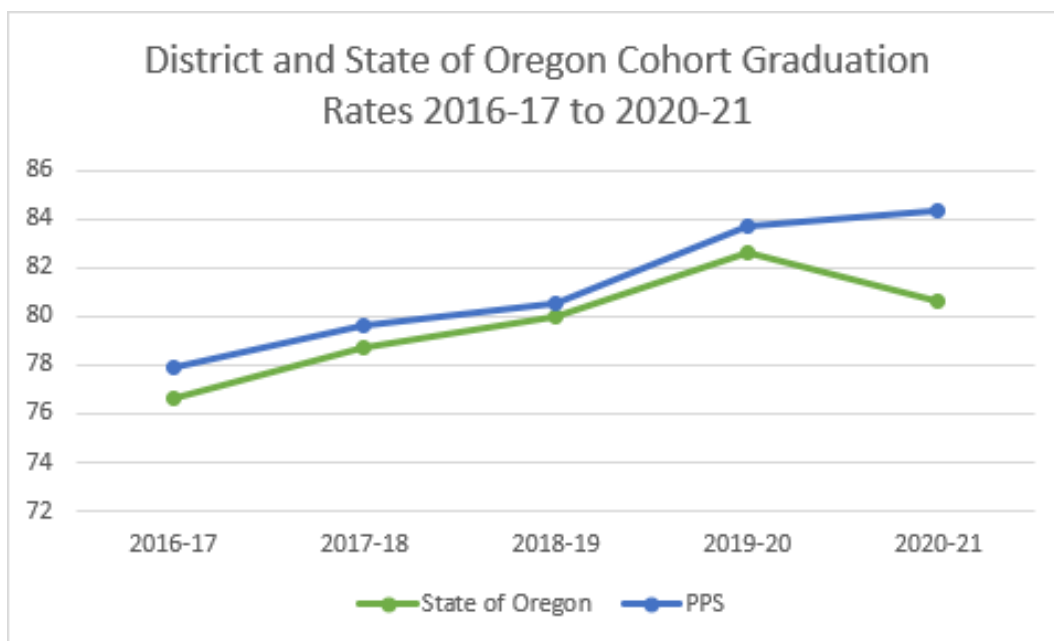
Students leave a school's cohort if they transfer:

- 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 2016-17 through 2020-21. PPS continues to have a 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.

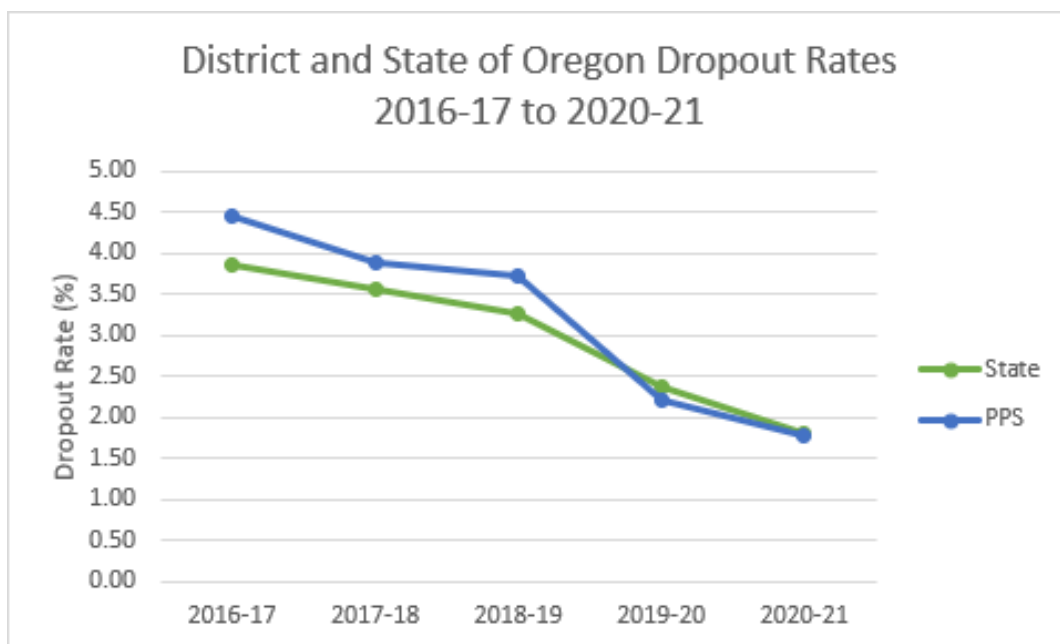
As defined in ORS 339.505, a dropout is an individual who has enrolled for the current school year, or was enrolled in a previous school year and did not attend during the current school year:

- 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 2016-17 through 2020-21. The dropout rate at PPS has continued to decrease since 2016-17. In 2019-20 and continuing in 2020-21 the dropout rate at PPS has been lower than the state dropout rate.



Source: ODE Dropout Rates

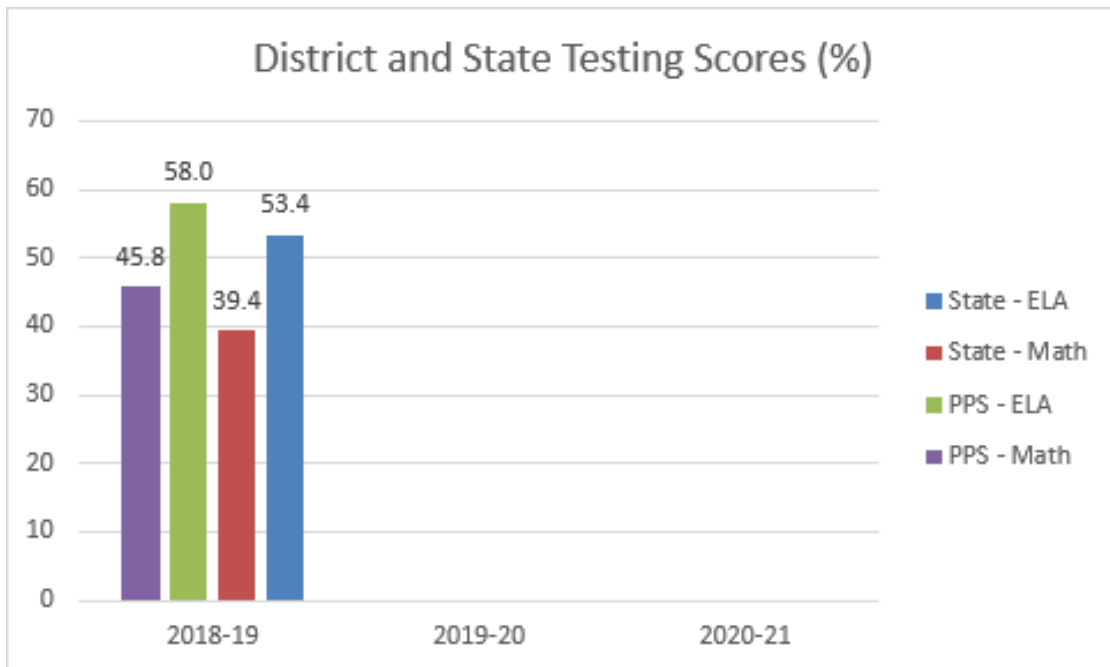


## ODE Statewide Assessments

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 scored approximately 5% higher than the state in ELA and 6% higher than the state for Math in 2018-19.

Due to the COVID pandemic, the statewide assessments were halted so there are not any more recent data available to report beyond 2018-19.

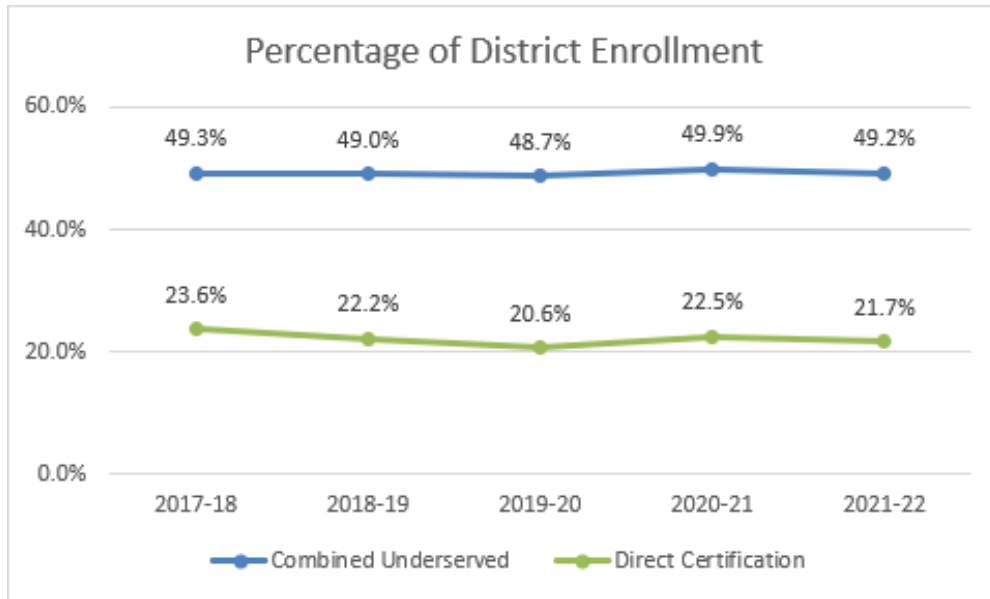


Source: ODE Statewide Assessments

# 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 Language Development (ELD) 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>

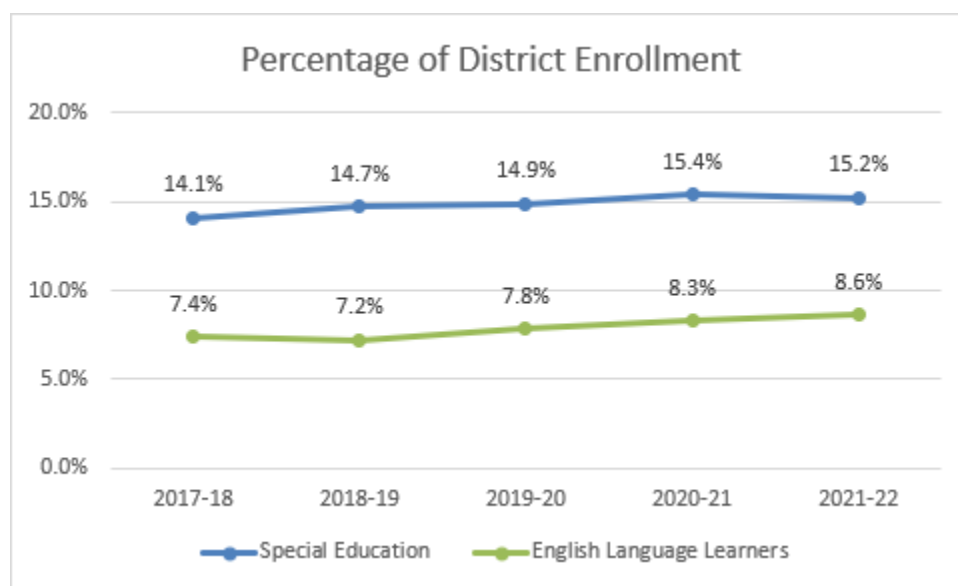
At non-CEP schools, a combination of paper applications and Direct Certification are used to identify who qualifies for free or reduced price meals. The federal government provides free meals to families whose income is at or below 130% of the federal poverty level, according to information supplied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

There had been a slow but steady increase in the percentage of Special Education Students at PPS since 2017-18, but there was a slight decline in 2021-22. 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 and 2021-22 percentages.



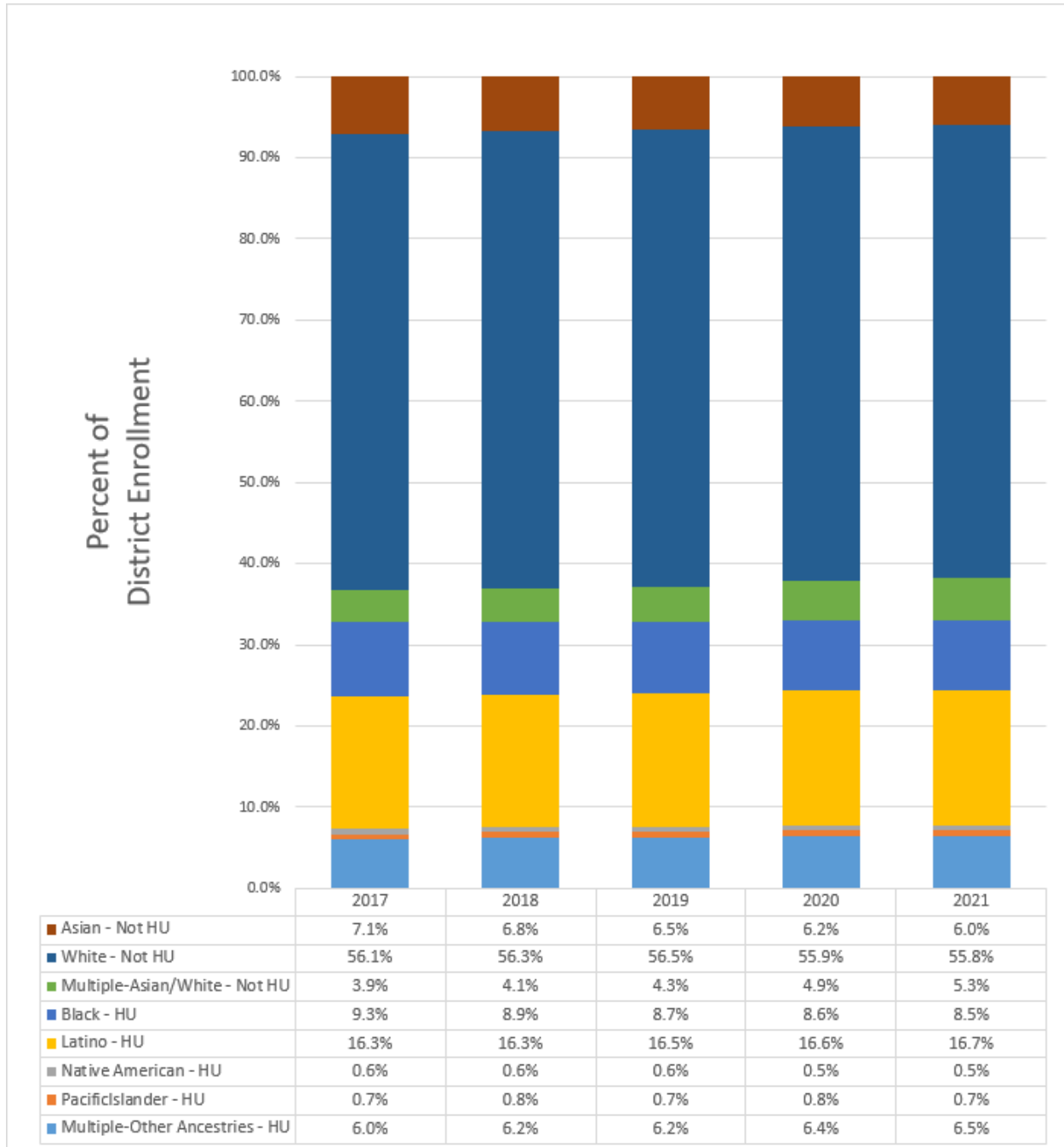
Source: PPS October 1 Enrollment

## 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

## CHARTER SCHOOLS

Charter schools are public schools that are intended to provide innovative programs with specific educational philosophies and/or delivery models that offer additional options for students and families within the public school system. District sponsored charter schools have entered into a contract with Portland Public Schools for sponsorship and they maintain a high level of autonomy in exchange for increased accountability. PPS passes through the charter schools' share of the State School Fund based on the funding formula outlined in Oregon's Charter School Law ([ORS 338.155](#)). The PPS Charter Schools Office is part of the Multiple Pathways to Graduation Department which supports all contracted schools. A key component of the Charter Schools Office is to provide oversight and support to ensure that terms under the sponsorship agreement are met.

### **PPS-Sponsored Charter Schools:**

- KairosPDX Learning Academy - Grades K-5, focused on culturally responsive practices to cultivate student engagement and achievement.
- Le Monde French Immersion Charter School - Grades K-8, French immersion instruction.
- Portland Arthur Academy - Grades K-5, using a Direct Instruction model.
- Portland Village School - Grades K-8, Waldorf-inspired education.
- The Emerson School - Grades K-5, curriculum grounded in project-based learning.

### **State-Sponsored Charter Schools in PPS:**

- Cottonwood School of Civics and Science - Grades K-8, offering place-based education.
- Ivy School - Grades K-8, a Montessori charter school.

## COMMUNITY BASED ORGANIZATIONS (CBOs)

Contracted Private Alternative Schools or more commonly known as Community Based Organizations (CBO schools) complement Portland Public Schools educational re-engagement efforts. Each school provides a unique range of supports for students working toward their PPS diploma or GED.

The funding formula for CBO schools is outlined in state statute ([ORS 336.635](#)) and is based on the district's Net Operating Expenditure (NOE). The NOE is a per student rate. This, in conjunction with the number of students to be served and student demographics, are the primary factors PPS uses to determine CBO funding. Funding is detailed in each school's annual contract. This contract also codifies the contractual relationship between PPS and each school.

Funding to CBO's is made up from funding streams from both the General Fund and the Special Revenue fund. Funding amounts in the budget book are projections and will be dependent on external factors (e.g. state school fund, corporate excise taxes, etc.). Specific funding details are outlined in each CBO's annual contract.

### **CBO Schools Contracted with PPS**

- Helensview\* (\*funded via state resolution dollars)
- Rosemary Anderson Middle and High School
- Mt Scott Learning Center
- NAYA Many Nations Academy
- Open School East
- Portland Community College: Gateway to College & YES to College
- Portland Youth Builders
- Youth Progress Association

# 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:

	<b>Object (Account)</b>	<b>Fund</b>	<b>Dept ID</b>	<b>Function (Program)</b>	<b>Area (Class)</b>	<b>Proj/Grant*</b>
<b># of Digits</b>	6	3	4	5	5	5
<b>Account Code</b>	511100	205	2156	11211	18000	G1800
<b>Description of Fund or Use</b>	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 21<sup>st</sup> Century)**

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

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

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

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

**ESD (Education Service Districts)**

***ESEA (Elementary and Secondary Education Act)***

***ELD (English Learners with Disabilities)***

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

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

**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 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**





## 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 are only used 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 expenditures 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 expenses. (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 community members, 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. 6512

### Budget Committee Approval of the 2022-23 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 26, 2022, the Board of Education (Board), acting as the Budget Committee, received the Superintendent's budget message and Proposed Budget document for the 2022-23 fiscal year.
- C. On May 4, 2022, the Budget Committee held a Budget Community Engagement meeting to discuss and receive public comment on the Proposed Budget.
- D. ORS 294.431, requires submission of the budget document to the Tax Supervising Conservation Commission (TSCC) by May 15 of each year. ORS 294.431 allows taxing jurisdictions to request an extension of the submission date.
- E. The District requested, and the TSCC authorized, extending the submission date to no later than May 25, 2022.
- F. The Board-appointed Community Budget Review Committee (CBRC) reviewed the Proposed Budget and current expenditures of the existing Local Option Levy. The CBRC acts in an advisory capacity to the Board.
- G. On May 17, 2022, the Budget Committee received testimony and a report on the current year Local Option Levy expenditures and testimony and recommendations from the CBRC.
- H. 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 457.445(6)(d) provides the opportunity for a school district with a statutory rate limit on July 1, 2003, that is greater than \$4.50 per \$1,000 of assessed value to be excluded from the urban renewal division of tax calculations. 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.
- 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 2022-23 fiscal year in the total amount of \$1,887,316,000
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 \$151,000,000 for exempt bonds

Taxes are hereby imposed and categorized for the tax year 2022-23 upon the assessed value of all taxable property in the District, as follows:

Type	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		\$151,000,000

4. The Budget Committee further resolves that \$0.5038 per \$1,000 of taxable assessed value is excluded from the division of tax calculations, as the Permanent Rate Tax Levy attributable to the increase provided in section 11 (5)(d), Article XI, of the Oregon Constitution (such increase is a result of the expiring Gap Tax Levy).
5. The Budget Committee directs submission of the 2022-23 Approved Budget to the TSCC by May 26, 2022, in accordance with ORS 294.431, under the extension as granted by the TSCC.



**Portland Public Schools**  
**Adjustments to the 2022-23 Proposed Budget**  
**May 24, 2022**  
(in thousands)

	Proposed Budget	Adjustment	Recommended Approved Budget
<b>100 - General Funds</b>			
<b>Resources</b>			
Beginning Fund Balance	90,500	9,478	99,978
Local Property and Other Taxes	314,424	-	314,424
Local Option Taxes	109,951	-	109,951
Other Local Sources	17,736	1,000	18,736
County and Intermediate Sources	12,101	-	12,101
State Sources	247,407	-	247,407
Federal Sources	15	-	15
Interfund Transfers	0	-	0
Other	2,450	(1,000)	1,450
<b>Total</b>	<b>794,585</b>	<b>9,478</b>	<b>804,063</b>
<b>Requirements</b>			
Instruction	399,183	7,154	406,337
Support Services	339,250	2,522	341,772
Enterprise and Community Svcs	3,100	-	3,100
Debt Service	783	-	783
Transfers of Funds	1,302	-	1,302
Contingency	50,967	(199)	50,768
<b>Total</b>	<b>794,585</b>	<b>9,477</b>	<b>804,062</b>
<b>200 - Special Revenue Funds</b>			
<b>Resources</b>			
Beginning Fund Balance	43,351	-	43,351
Property and Other Taxes	342	-	342
Other Revenue from Local Sources	17,929	-	17,929
Intermediate Sources	130	-	130
State Sources	97,185	5,800	102,985
Federal Sources	145,566	-	145,566
Interfund Transfers	75	-	75
All Other Resources	900	-	900
<b>Total</b>	<b>305,478</b>	<b>5,800</b>	<b>311,278</b>
<b>Requirements</b>			
Instruction	124,738	5,540	130,278
Support Services	116,062	260	116,322
Enterprise and Community Svcs	32,948	-	32,948
Facilities Acquisition and Construction	89	-	89
Transfers of Funds	199	-	199
Contingency	0	-	0
Unappropriated Ending Fund Balance	31,442	-	31,442
<b>Total</b>	<b>305,478</b>	<b>5,800</b>	<b>311,278</b>
<b>300 - Debt Service Funds</b>			

<b>Resources</b>				
Beginning Fund Balance		13,061	-	13,061
Property and Other Taxes		149,108	-	149,108
Other Revenue from Local Sources		82,477	575	83,052
Federal Sources		6	-	6
Bond Proceeds & Premiums		1,238	-	1,238
<b>Total</b>		<b>245,890</b>	<b>575</b>	<b>246,465</b>
<b>Requirements</b>				
Debt Service		226,741	575	227,316
Unappropriated Ending Fund Balance		19,149	-	19,149
<b>Total</b>		<b>245,890</b>	<b>575</b>	<b>246,465</b>
<b>400 - Capital Projects Funds</b>				
<b>Resources</b>				
Beginning Fund Balance		499,241	2,631	501,872
Other Revenue from Local Sources		7,441	-	7,441
Intermediate Sources		-	-	-
State Sources		6,941	-	6,941
Interfund Transfers		610	-	610
<b>Total</b>		<b>514,233</b>	<b>2,631</b>	<b>516,864</b>
<b>Requirements</b>				
Support Services		498	1,784	2,282
Facilities Acquisition and Construction		513,114	848	513,962
Transfers of Funds		621	-	621
<b>Total</b>		<b>514,233</b>	<b>2,632</b>	<b>516,865</b>
<b>600 - Internal Service Funds</b>				
<b>Resources</b>				
Beginning Fund Balance		5,066	-	5,066
Other Revenue from Local Sources		3,554	26	3,580
<b>Total</b>		<b>8,620</b>	<b>26</b>	<b>8,646</b>
<b>Requirements</b>				
Support Services		339	-	339
Contingency		8,281	26	8,307
<b>Total</b>		<b>8,620</b>	<b>26</b>	<b>8,646</b>
<b>All Funds Total</b>		<b>1,868,806</b>	<b>18,510</b>	<b>1,887,316</b>

**Portland Public Schools**  
**Adjustments to the 2022-23 Proposed Budget**  
**May 24, 2022**

(in thousands)

		<b>General Funds (100)</b>	<b>Special Revenue Funds (200)</b>	<b>All Other Funds</b>	<b>Total Funds</b>
<b>Proposed Resources:</b>		<b>\$ 794,585</b>	<b>\$ 305,478</b>	<b>\$ 768,743</b>	<b>\$ 1,868,806</b>
Adjustments:					
1. Increase in General Fund Beginning Fund Balance - based on 3rd Quarter financial projections through June 30, 2022.		9,478			9,478
Other Local Sources - move \$1 mil revenue from 451300 to 415100 (how we are to report the new leases for GASB)		1,000			
Other - move \$1 mil revenue from 451300 to 415100 (how we are to report the new leases for GASB)		-1,000			
2. Increase in Special Revenue Fund State Sources - HB 4030			5,800		5,800
3. Additional FTEs generated this internal transfer (Fund 308 PERS UAL)				575	575
4. Increase Beginning Fund Balance due to new forecast for Ending Fund Balances for FY22.				2,631	2,631
5. Additional FTEs generated this internal transfer (Fund 601 Self Insurance)				26	26
<b>Total Resource Changes</b>		<b>9,478</b>	<b>5,800</b>	<b>3,232</b>	<b>18,510</b>
<b>Recommended Approved Resource Budget</b>		<b>\$ 804,063</b>	<b>\$ 311,278</b>	<b>\$ 771,975</b>	<b>\$ 1,887,316</b>
<b>Proposed Requirements:</b>		<b>General Funds (100)</b>	<b>Special Revenue Funds (200)</b>	<b>All Other Funds</b>	<b>Total Funds</b>
		<b>\$ 794,585</b>	<b>\$ 305,478</b>	<b>\$ 768,743</b>	<b>\$ 1,868,806</b>
Adjustments:	Function				
1. Increase in General Fund instructional support by providing additional SPED, paras/EAs, and staffing FTEs for schools affected by the SE enrollment balancing; increasing charter school pass through amounts and student activities; and adding paraeducator retention bonus.	1000	7,154			7,154
2. Increase in General Fund Support Services by increasing the number of mental health professionals and adding campus security associates to Title I middle schools.	2000	2,522			2,522
3. Overall reduction in General Fund Contingency. The increased beginning fund balance was offset by additional support and potential enrollment adjustment/needs.	6000	-199			-199
4. Increase in Special Revenue Fund Support Services to align with the new state funding associated with House Bill (HB) 4030 for educational staff retention.	1000		5,540		5,540
5. Increase in Special Revenue Fund Support Services to align with the new state funding associated with HB 4030 for educational staff retention for administrative costs in supporting the grant	2000		260		260
6. Increase in Debt Services for PERS UAL	6000			575	575
7. Increase in Capital Projects for Support Services to align with planned expenditures for 2022-23.	2000			1,784	1,784
8. Increase in Capital Projects for Facilities Acquisition and Construction to align with planned expenditures for 2022-23.	4000			848	848
9. Additional FTEs generated this internal transfer (Fund 601 Self Insurance)	4000			26	26
<b>Total Requirement Changes</b>		<b>9,477</b>	<b>5,800</b>	<b>3,233</b>	<b>18,510</b>
<b>Recommended Approved Requirement Budget</b>		<b>\$ 804,062</b>	<b>\$ 311,278</b>	<b>\$ 771,976</b>	<b>\$ 1,887,316</b>

# ADOPTED RESOLUTION

## RESOLUTION NO. 6520

### Impose Taxes and Adoption of the 2022-23 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 17, 2022, the Board, acting in their capacity as the Budget Committee, received testimony and a report on the current year Local Option Levy expenditures and testimony and recommendations from the CBRC.
- D. On June 1, 2022, by way of Resolution No. 6514, 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 2022-23 budget and tax rates.
- E. Oregon Budget Law, ORS 294.431, requires submission of the budget document to the Tax Supervising Commission (TSCC) by May 15 of each year. ORS 294.431 allows taxing jurisdictions to request an extension of the submission date. Portland Public Schools ("PPS") applied for, and was granted an extension to this deadline, and submitted the PPS budget to TSCC as required.
- F. The TSCC held a public hearing on the Approved Budget on June 14, 2022.
- 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 2022-23 in the total amount of \$1,883,261,000. 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, 2022, the amounts summarized by fund and function in Attachment A for the fiscal year 2022-23.
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 \$151,000,000 for exempt bonds.

And that these taxes are hereby imposed and categorized for tax year 2022-23 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 2022-23 upon the assessed value of all taxable property in the District, as follows:

	<b>Education Limitation</b>	<b>Excluded from Limitation</b>
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		\$151,000,000

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 2022-23 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).

**Portland Public Schools**  
**2022-23 Adopted Budget**  
**June 14, 2022**

(in thousands)

<b>ATTACHMENT A</b>					
	<b>PROPOSED</b>		<b>APPROVED</b>		<b>ADOPTED</b>
<b>100 - General Funds</b>	<b>Original</b>	<b>Adjustment</b>	<b>Original</b>	<b>Amendment</b>	
1000 - INSTRUCTION	399,183	7,154	406,337	0	406,337
2000 - SUPPORT SERVICES	339,250	2,522	341,772	0	341,772
3000 - ENTERPRISE AND COMMUNITY SVCS	3,100	0	3,100	0	3,100
5100 - DEBT SERVICE	783	0	783	0	783
5200 - TRANSFERS OF FUNDS	1,302	0	1,302	0	1,302
6000 - CONTINGENCIES	50,967	(199)	50,768	0	50,768
<b>Fund Total</b>	<b>794,585</b>	<b>9,477</b>	<b>804,062</b>	<b>0</b>	<b>804,062</b>
<b>200 - Special Revenue Funds</b>	<b>Original</b>	<b>Adjustment</b>	<b>Original</b>	<b>Amendment</b>	
1000 - INSTRUCTION	124,738	5,540	130,278	0	130,278
2000 - SUPPORT SERVICES	116,062	260	116,322	0	116,322
3000 - ENTERPRISE AND COMMUNITY SVCS	32,948	0	32,948	0	32,948
4000 - FACILITIES ACQUISITION AND CON	89	0	89	0	89
5100 - DEBT SERVICE	199	0	199	0	199
7000 - UNAPPROPRIATED ENDING FUND BALANCE	31,442	0	31,442	0	31,442
<b>Fund Total</b>	<b>305,478</b>	<b>5,800</b>	<b>311,278</b>	<b>0</b>	<b>311,278</b>
<b>300 - Debt Service Funds</b>	<b>Original</b>	<b>Adjustment</b>	<b>Original</b>	<b>Amendment</b>	
5100 - DEBT SERVICE	226,741	575	227,316	0	227,316
7000 - UNAPPROPRIATED ENDING FUND BALANCE	19,149	0	19,149	(4,055)	15,094
<b>Fund Total</b>	<b>245,890</b>	<b>575</b>	<b>246,465</b>	<b>(4,055)</b>	<b>242,410</b>
<b>400 - Capital Project Funds</b>	<b>Original</b>	<b>Adjustment</b>	<b>Original</b>	<b>Amendment</b>	
2000 - SUPPORT SERVICES	498	1,784	2,282	0	2,282
4000 - FACILITIES ACQUISITION AND CON	513,114	848	513,962	0	513,962
5200 - TRANSFERS OF FUNDS	621	0	621	0	621
<b>Fund Total</b>	<b>514,233</b>	<b>2,632</b>	<b>516,865</b>		<b>516,865</b>
<b>600 - Capital Project Funds</b>	<b>Original</b>	<b>Adjustment</b>	<b>Original</b>	<b>Amendment</b>	
2000 - SUPPORT SERVICES	339	3,051	3,390	0	3,390
6000 - CONTINGENCIES	8,281	(3,025)	5,256	0	5,256
<b>Fund Total</b>	<b>8,620</b>	<b>26</b>	<b>8,646</b>	<b>0</b>	<b>8,646</b>
<b>All Funds Total</b>	<b>1,868,806</b>	<b>18,510</b>	<b>1,887,316</b>	<b>(4,055)</b>	<b>1,883,261</b>

# NOTICE OF BUDGET COMMITTEE MEETING



The Oregonian  
LEGAL AFFIDAVIT

AD#: 0010285966

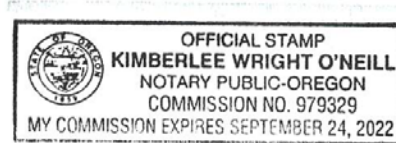
State of Oregon,) ss  
County of Multnomah)

Kate O'Neill 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 04/03, 04/10/2022

*Kate O'Neill*

Principal Clerk of the Publisher



Sworn to and subscribed before me this 10th day of April 2022

*Kimberlee Wright O'Neill*

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 1J, Multnomah County, Oregon, on the budget for the fiscal year July 1, 2022 to June 30, 2023 will take place on April 26, 2022, beginning at 6:00 pm. The meeting will be held at the Blanchard Education Service Center (BESC) at 501 N. Dixon Street, and will also be streamed live under the provision of ORS 192.670 at: <https://www.youtube.com/user/ppscmms/live>  
The purpose of the meeting is to receive the Superintendent's Budget Message and Proposed Budget for the fiscal year July 1, 2022 through June 30, 2023. This is a public meeting where deliberation of the Budget Committee will take place. Public comment will not be taken at this meeting, but will be accepted at an additional, separate public meeting on May 4, 2022, at 6:00 p.m. This meeting will also be held at the BESC and will be streamed live as well at the above address. Any person may appear at this meeting and discuss the proposed programs and budget with the Budget Committee. Public comment related to the Proposed Budget at the public engagement meeting on May 4th may be submitted via email to [publiccomment@pps.net](mailto: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 related to the Proposed Budget. To request to sign-up for live public comment on May 4th, 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 the meeting. A copy of the Proposed Budget may be inspected or obtained on or after April 27th at the BESC, and will be posted on the District website: <http://www.pps.net/Domain/214>

# NOTICE OF TSCC BUDGET HEARING



**The Oregonian**  
**LEGAL AFFIDAVIT**

AD#: 0010357114

State of Oregon,) ss  
County of Multnomah)

Kate O'Neill 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 06/05/2022**

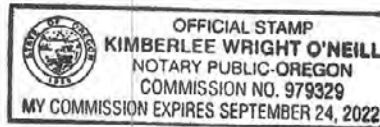
*Kate O'Neill*

Principal Clerk of the Publisher

Sworn to and subscribed before me this 7th day of June 2022

*Kimberlee Wright O'Neill*

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, 2022 through June 30, 2023. The hearing will be held in the Board Auditorium at the Blanchard Education Service Center (BESC), 501 North Dixon Street, Portland, Oregon, on the 14th day of June, 2022 at 4:30 PM. The meeting is open for the public to attend and will be streamed live under the provision of ORS 192.670 at: [www.youtube.com/user/ppsccomms/live](http://www.youtube.com/user/ppsccomms/live). The purpose of the hearing is to discuss the budget with interested persons prior to adoption. To sign up for Public Comment, send an e-mail to [publccomment@pps.net](mailto:publccomment@pps.net) or call (503) 916-3741 by 12:00 PM on June 13th. A copy of the budget is available on the District's website at: <http://www.pps.net/Domain/214>

Summary of Budget Requirements as Approved		
Fund Type	Fund	Amount
General Fund	100	\$ 804,052,000
Special Revenue Fund	200	\$ 311,278,000
Debt Service Fund	300	\$ 246,465,000
Capital Project Fund	400	\$ 516,865,000
Internal Service Fund	600	\$ 8,646,000
<b>All Funds</b>		<b>\$ 1,887,316,000</b>

Ad Valorem Tax	2021-22	2022-23	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	\$ 146,000,000	\$ 151,000,000	\$ 5,000,000



# MULTNOMAH FORM ED-50

**Clear Page**

## Notice of Property Tax and Certification of Intent to Impose a FORM OR-ED-50 Tax on Property for Education Districts 2022-2023

To assessor of Multnomah County

Check here if this is an amended form.

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

The Portland Public Schools has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Multnomah County. The property tax, fee, charge, or assessment is categorized as stated by this form.

<u>501 N. Dixon Street</u>	<u>Portland</u>	<u>OR</u>	<u>97227</u>	<u>6/30/2022</u>
Mailing Address of District	City	State	ZIP Code	Date Submitted
<u>Nolberto Delgadillo</u>	<u>Chief Financial Officer</u>	<u>(503) 916-3115</u>	<u>ndelgadillo@pps.net</u>	
Contact person	Title	Daytime telephone number	Contact person e-mail address	

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to Education Limits		
	Rate — or — Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1	\$5.2781/\$1,000		Excluded from Measure 5 Limits
2. Local option operating tax .....2	\$1.9900/\$1,000		Dollar Amount of Bond Levy
3. Local option capital project tax.....3			
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 .....4b			151,000,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			151,000,000

**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. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> 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

150-504-060 (Rev. 11-05-21)

Form OR-ED-50 (continued on next page)

**(see next page 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](http://tscmultco.com)

June 14, 2022

Chair Michelle DePass and Board of Education  
Portland Public School District No. 1J  
501 N Dixon  
Portland, Oregon 97227

**RE: Portland Public School District's 2022-23 Approved Budget**

Dear Chair DePass and Board of Education:

The Tax Supervising and Conservation Commission met today to review, discuss, and conduct a public hearing on the Portland Public School District's 2022-23 Approved Budget. This hearing was conducted pursuant to ORS 294.605 to 294.705 to confirm compliance with Oregon local budget law.


Approved budget materials were received from PPS on June 3<sup>rd</sup>. The estimates (shown on the following page) were judged to be reasonable for the purpose shown and the document was found to be in substantial compliance with local budget law with one exception, noted below. The TSCC hereby certifies by a majority vote of members of the commission that it has no objections and one recommendation to make with respect to the budget.

**RECOMMENDATION:** ORS 294.368 states the manner in which tax revenues are to be estimated. For bonded debt not subject to constitutional tax limits, the amount levied to the assessor is to be increased by discounts and delinquencies (often referred to as the "uncollectable"). This estimate should be reasonable and explainable to the public. In the FY 2022-23 Approved Budget, taxes in the GO Bond Debt Fund were incorrectly budgeted at \$149 million. Using the tax estimating calculations required by law, the district estimates taxes at \$145 million, and the approved tax levy is consistent with that amount. PPS staff believes the tax levied for GO bond is correct and will be sufficient to cover debt service payments. TSCC recommends that the district closely follow the required calculation process when determining both the tax amount to levy and the amount to budget to improve clarity for the public in future years. Additionally, the district should consider an amendment to the budget to reduce the GO bond property tax revenue to the correct amount.

Oregon Revised Statutes require that the district file a complete copy of the Adopted Budget with the Commission no later than July 15, 2022. If extra time is needed for this, please request an extension in writing.

Thank you for the opportunity to discuss this budget with you.

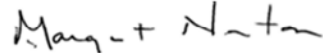
Yours very truly,  
 Tax Supervising and Conservation Commission




Harmony Quiroz, Chair



James Ofsink, Vice Chair



Margo Norton, Commissioner



Dr. Mark Wubbold, Commissioner



Matt Donahue, Commissioner

Portland Public Schools			
<b>Total FY 2022-2023 Approved Budget:</b>		<b>\$ 1,887,315,000</b>	
	<b>Appropriations</b>	<b>Unappropriated Fund Balance</b>	<b>Total Budget</b>
General Fund	804,062,000	0	804,062,000
Special Revenue Fund	279,836,000	31,442,000	311,278,000
Debt Service Fund	82,263,000	784,000	83,047,000
GO Bonds Debt Service Fund	145,053,000	18,365,000	163,418,000
Capital Projects Fund	516,864,000	0	516,864,000
Internal Service Fund	8,646,000	0	8,646,000
<b>Totals</b>	<b>1,836,724,000</b>	<b>50,591,000</b>	<b>1,887,315,000</b>

Type	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		\$151,000,000

