

School Consolidated Budget (Operating Budget)

General Information

The Consolidated Budget is the portion of the General Fund (Fund 101) that supports non-FTE school operational resources including, but not limited to:

- Supplies
- Extended Responsibility
- Leased Copiers
- Limited-Term personnel
- Postage for mailings
- Substitutes not covered by the District

School Consolidated Budgets consist of a per-building base plus an additional per-student amount based on ADM (Average Daily Membership). Preliminary allocations are loaded in the PeopleSoft financial system on July 1st. Adjustments to individual budgets may be made in the fall, once final enrollment and staffing is finalized. For tracking purposes, please remember that the "bottom line" is always the key to determining your balance. Please contact your Analyst with questions.

Consolidated Budget Account Codes

Elementary / K-8 Schools	101 - 11113 - Object - Site Loc - 05000 - Dept ID
Middle Schools	101 - 11213 - Object - Site Loc - 05000 - Dept ID
High Schools	101 - 11313 - Object - Site Loc - 05000 - Dept ID

Note: See pages 3 and 4 for a list of frequently used Object Codes.

Consolidated Budget Carryover

Beginning in the 2019-20 Fiscal Year, schools are no longer allowed to carry over the unspent balance of their Consolidated Budget from the previous school year. **Schools which overspend their Consolidated Budget in the current school year may have that amount deducted from their new allocation in the fall, depending on direction from Administration.**

Schools will be expected to use their Consolidated Budget within the school year, and will not be allowed to carry balances over to the following year.

Frequently Asked Questions

How is my consolidated budget calculated? Each school receives a base allocation plus an additional amount for each student. The per-student allocation is based on total ADM, which includes Pre-K and full-weighted Kindergarten, and all other students including Special Education classrooms.

- Elementary, K-8, and Middle Schools receive an \$10,000 base and an additional \$88 per student
- High Schools receive a \$50,000 base and an additional \$92 per student

May I convert consolidated budget dollars into FTE? Yes, but only once per year during the fall, and for no more than 0.15 licensed-equivalent FTE. This allows schools to cover small, unforeseen shortages while still preserving the majority of the Consolidated for its intended purpose as your operating budget. Use the "Tools & Forms" section of the Budget & Grant Accounting web page to access the Consolidated Budget to FTE Conversion Form, or contact your Analyst for assistance.

Other General Fund School Budgets

Talented and Gifted (TAG) Program

TAG Budgets are managed by the Academic Programs Office. Funds are used for providing programs and services to students identified as TAG within the school's student population and for paying Extended Responsibility to TAG Coordinators. These funds are not allowed to carryover from one year to the next. Contact TAG at (503) 916-3358 or (503) 916-3493 for additional information and assistance.

Special Education Learning Centers

The Special Education department manages the SPED Learning Center supply budget, and limited funds are available. Contact the Special Ed department at (503) 916-3152 or (503) 916-3426 for more information.

School Fund

Student Body Funds

Student Body Funds are managed by the Accounting Department. For more information, please contact the SBF Accountant at (503) 916-3757 or see the SBF Website: <https://www.pps.net/Page/1129>

Grant and Dedicated Resource Funds

Grants and Dedicated Resource Funds

The Grant Accounting department manages all Grants (Fund 205), Student Investment Account / SIA (Fund 251), and Dedicated Resource Funds (Fund 299) for the District. These may include such funds as Foundation, PPS Parent Fund Grant (formerly All Hands Raised / Equity Grants), Title I, Focus / Priority Grants, Cash Contributions, etc. Please see the "Grant Information" section of our website for more information: <https://www.pps.net/Page/1403>

Frequently Used Object Codes

Object	Description	Notes
511310	Administrators – Licensed / Teacher as Admin	Payroll Code
511320	Administrators - Non Licensed	Payroll Code
511210	Classified - Represented	Payroll Code
511420	Directors / Program Administrators	Payroll Code
513300	Extended Hours - (Additional Hours - Licensed OR Classified)	Payroll Code
513200	Extended Responsibility - Classified	Payroll Code
513100	Extended Responsibility - Licensed	Payroll Code
511100	Licensed - Teachers, Counselors, Media Spec.	Payroll Code
511410	Managerial - Represented (Cafeteria)	Payroll Code
511420	Directors / Program Administrators (Non-Licensed)	Payroll Code
511220	Non-Represented Staff	Payroll Code
513400	Overtime Pay - Classified Staff (Time and a Half)	Payroll Code
512200	Substitutes - Classified	Payroll Code
512100	Substitutes - Licensed	Payroll Code
512400	Temporary Misc. - Classified (Hourly)	Payroll Code
512300	Temporary Misc. - Licensed / Sub Admins (Hourly)	Payroll Code
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535400	Advertising	<i>Non-Personnel Object Codes (Supplies, Materials, Services, etc.)</i>
532100	Cleaning Services	
547000	Computer Software	
548000	Computers & Computer Equipment	
541000	Consumable Supplies	
535500	Copy Machines	
564000	Dues and Fees	
569000	Grant Indirect Charges	
538970	Graphic Arts Services	
554100	Initial and Additional Equipment	
531200	Instructional Program Improvement Services	
531100	Instructional Services	
541600	Interdepartmental Charges (Work Orders)	
535920	Internet Fees	
538980	Laundering Services	
543000	Library / Reference Books	
531800	Local Meetings / Non-Instructional Staff Development	
546100	Minor Equipment - Tagged	
555090	Misc. Other Technology	
546000	Non-Consumable Supplies (Desks, Chairs, Whiteboards, etc.)	
538990	Non-Instructional Personal / Professional Services	
533200	Non-Reimbursable Student Transport (Regular Field Trips)	
531900	Other Instructional Professional / Technical Services	
538930	Outside Secretarial / Clerical Services (Contracted)	

Payroll Object Codes (For use in Time & Labor)

Non-Personnel Object Codes (Supplies, Materials, Services, etc.)

Object	Description	Notes
544000	Periodicals (Subscriptions)	
535300	Postage	
535500	Printing and Binding / Copy Machines	
538960	Professional Child Care Services	
538950	Professional Health Care Services	
538940	Professional Moving Services	
531800	Registrations for Staff Training / Workshop	
533160	Reimbursable Transportation - Athletic Trips	
533150	Reimbursable Transportation - Field Trips	
533130	Reimbursable Transportation - In-Lieu	
533110	Reimbursable Transportation - School Bus	
533120	Reimbursable Transportation - Taxi Cab	
533140	Reimbursable Transportation - Tri-Met	
532400	Rentals	
532200	Repairs and Maintenance Services	
538910	Security Services (Contracted)	
534300	Student Activities - Travel, Fees, Registrations	
535100	Telephone (Cell Phone, Pager)	
542100	Textbook Expansion	
542300	Textbook Replacement	
534100	Travel, Local in District	
534200	Travel, Out of District	
537410	Tuition - Fees for College Credit	
535990	Wide Area Network / Misc. Communications	

Non-Personnel Object Codes (Supplies, Materials, Services, etc.)

For a full listing of valid Object Codes, please see the Budget Office web site at <https://www.pps.net/Page/1675> or call (503) 916-3295.

Budget Staff Assignments:

Please see the *Department and Grant Contact List* on our website: <https://www.pps.net/Domain/214>

Questions regarding General Fund Budgets and Staffing / Staffing Management Tool (SMT):

Stacey Hoang, Sr. Budget Analyst - shoang@pps.net

Premila Kumar, Sr. Budget Analyst - pkumar@pps.net

Zeb Petterborg, SMT Functional Lead / Budget Systems Manager - zpetterborg@pps.net

Other Questions / General Information:

David Stone, Fiscal Services Associate - dstone@pps.net