



## **Approved Budget**

**For the fiscal year 2018/19  
School District No. 1J, Multnomah County, Oregon**

**Portland Public Schools**



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Board of Education Policy 1.80.020-P

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## **PORTLAND PUBLIC SCHOOLS OFFICE OF THE SUPERINTENDENT**

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### **Superintendent's Message**

June 12, 2018

To the Board of Education:

I am pleased to present to you, and to the Portland Public Schools community, the budget for the 2018/19 school year. This budget proposal includes a total investment of \$1.4 billion represented by 18 separate funds, the largest of which are the General Fund and General Obligation Bond fund. The primary focus of our budget development has been to ensure the General Fund is aligned with priorities necessary to complete the first phase of a major transformation of this district. We are at a pivotal moment. We have experienced a variety of challenges and issues, and we enter this budget year with a new leadership team and the focus, energy and drive to take on complex initiatives necessary to usher the district into a new era.

The 2018/19 General Fund represents \$655 million of total financial resources and reflects a 3.8% increase over the current fiscal year. Even so, total resources are not adequate to fund all of the needs throughout our district. As a result, we must be strategic in how we use our resources to ensure we remain focused on the most critical work to move us forward. This year, a primary driver in our budget development was our new agreement with the Portland Association of Teachers (PAT), which resulted in a significant investment in teacher compensation. Nearly all of the revenue increase received this year was assigned to funding teachers in the classroom.

As we look forward to the next biennium, we expect to see modest revenue growth; at the same time, we also forecast our expenses will outpace this growth. The primary driver of our expense growth is our PERS (Public Employee Retirement System) obligation. As a result, we have taken a conservative approach in our budget and increased our budget reserves by 28.0% with a goal of achieving a reserve equal to 5% of total expenditures by 2021.

Reserves alone will not be enough to cover the anticipated gap between resources and expenditures in future years. With this concern on the horizon, and the need to refocus our district, we made significant organizational changes and staff reductions at the central office. You will see a new organizational structure in place with initiatives in each department to support the development of foundational elements that are critical for our long-term success and stability. This year symbolizes a first step toward a brighter future for PPS.

I have set forth five budget priorities which support my commitment to restructure and refocus the district:

- **Increased investment in core instructional programming**
- **Implementation of an equitable school staffing model**
- **Advancing racial equity, workforce diversity and inclusive practices**
- **Ensuring the safety and well-being of our students**
- **Establishing a vision, development of a strategic plan, and focus on system performance**

## **Increased investment in core instructional programming**

In the development of this budget, we focused first on the need to increase our investment in education, both at the central office and in our schools. We have aligned resources to support the articulation of a clear instructional framework and the professional development of our educators and leaders. For years, this district has operated without a standards-based curriculum. Next year's budget supports the development of a clear scope and sequence across content areas. It also addresses the need for assessments to inform instruction and professional learning opportunities for educators. I have proposed increases in school staffing, culturally relevant pedagogy, and a reorganization of the Department of Teaching and Learning to more effectively support schools with clear instructional guidance in the coming year. With the development and implementation of a teacher-constructed Guaranteed and Viable Curriculum, we will be better equipped to provide a more consistently rigorous learning experience for all students, particularly those who have been historically underserved. With this budget, we will have expertise in place and the budget to begin addressing these critical issues.

## **Implementation of an equitable school staffing model**

This budget funds a new, more equitable school staffing model, with instructional resources placed where they are most needed. Additional equity funding is more squarely focused on supports and interventions for our underserved students and school communities. A significant share of funding is devoted to covering increased employee costs, including increases agreed to in collective bargaining with the Portland Association of Teachers and Portland Federation of School Professionals. Resources are now more strategically targeted to better ensure more optimal class sizes and improve direct services and supports to students and schools.

## **Advancing racial equity, workforce diversity and inclusive practices**

We will be placing an emphasis on the next evolution of our racial equity work, building on the early work and professional learning accomplished in recent years. After months of honest and consciousness-raising conversations with parents, educators, administrators, and community leaders, it is clear we have to identify and implement a next chapter of evidence-based strategies aimed at raising outcomes for historically underserved students. The new organizational structure places the responsibility for removing systemic barriers and advancing racial equity, diversity, and inclusion on all staff districtwide in partnership with culturally specific partners and other stakeholders.

Key initiatives funded in this year's budget include the development of a district-wide umbrella for culturally specific organizations in our schools, and creating a racial equity advisory council by the start of next school year. The goal of the advisory council will be to reflect on the previous five-year racial equity policy, identify promising and impactful practices, and to assist with providing guidance and strategies to support our underserved students. We have also been able to preserve resources for valued culturally responsive community partnerships, and we are excited to launch a strategic talent diversity effort to establish a better and more consistent pipeline for recruiting and retaining educators and staff of color.

## **Ensuring the safety and well-being of our students**

Years of neglect and deferred maintenance on facilities has resulted in health and safety concerns and an inability to provide students with an environment conducive to their growth and learning. We are addressing many of those concerns through the health and safety work funded in the 2017 bond. This budget includes funding to enhance our custodial staff to help ensure students learn in clean, safe and welcoming classrooms.

Additionally, this budget funds initiatives that will help allow the district to take swift and decisive action in cases of misconduct that cause harm to students or make them feel unsafe or unwelcome. Among them are a full-time Title IX coordinator, more training for staff to understand and report misconduct, implementation of a complaint tracking system, and policies on adult-student boundaries.

This budget also includes resources to enhance our ability to ensure all students and educators can focus on learning in safe, inclusive and welcoming classrooms. By establishing a new Department of Student Support Services, we can better direct resources to improving school climate and offering students the supports they need to thrive. Additional resources are focused on Multi-Tiered Systems of Support, including emergency response teams that can quickly assist in issues of school climate and student safety.

**Establishment of a collective vision, development of a strategic plan, and focus on system performance**

Finally, with broad input and engagement from community members, we will develop a vision for our district and engage in deliberate strategic planning for reaching collective goals. In the spirit of continuous improvement, we will begin to evaluate and establish the necessary systems and organizational practices that will move the school system forward.

It is critical that any high-performing learning organization set key performance targets, monitor progress and evaluate the impact of its work and investments towards its goals. We will be embarking on work that transparently shares our progress toward meeting key school and central office performance indicators.

I am humbled by the opportunity to lead this district through positive change and I believe this budget supports our initial steps towards system transformation and improved student outcomes. I am therefore respectfully requesting budget approval from the Board of Education.

Sincerely,



Guadalupe Guerrero  
Superintendent

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# INTRODUCTION



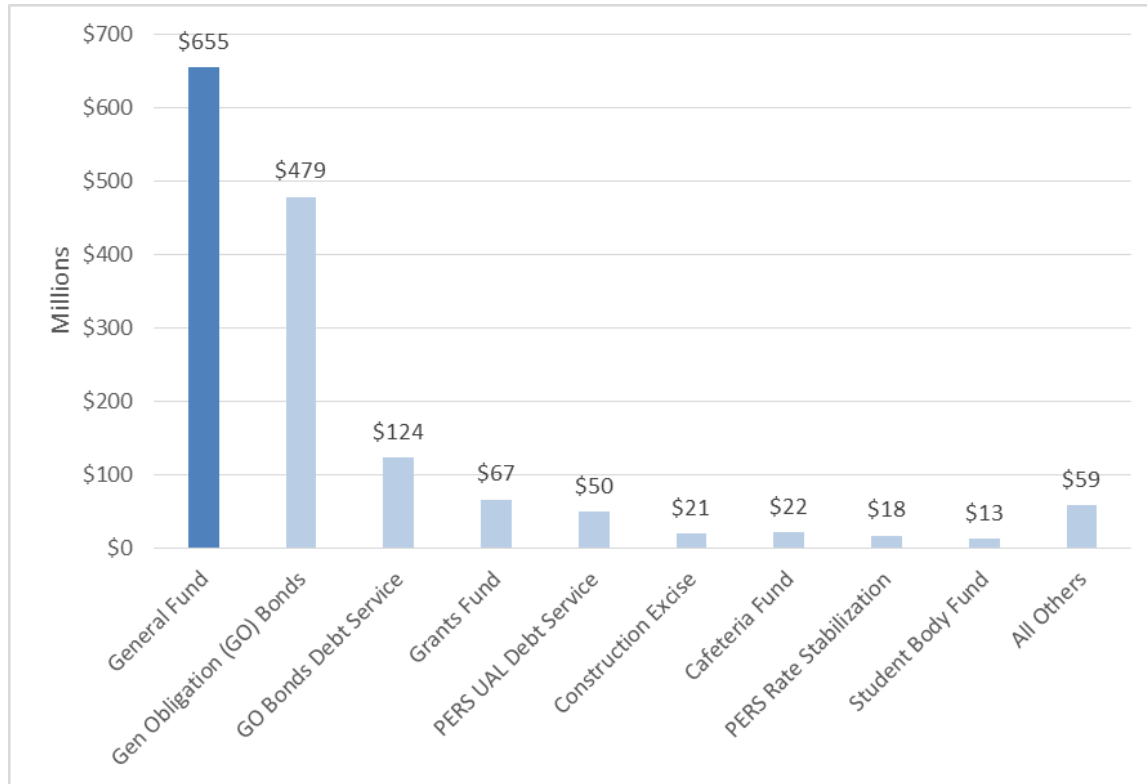
## 2018/19 Budget-At-A-Glance

### Portland Public Schools

As the largest school district in Oregon, Portland Public Schools (PPS) provides public education for nearly 50,000 students in kindergarten through the 12th grade, including services for general education, career and technology education, and for students with special needs.

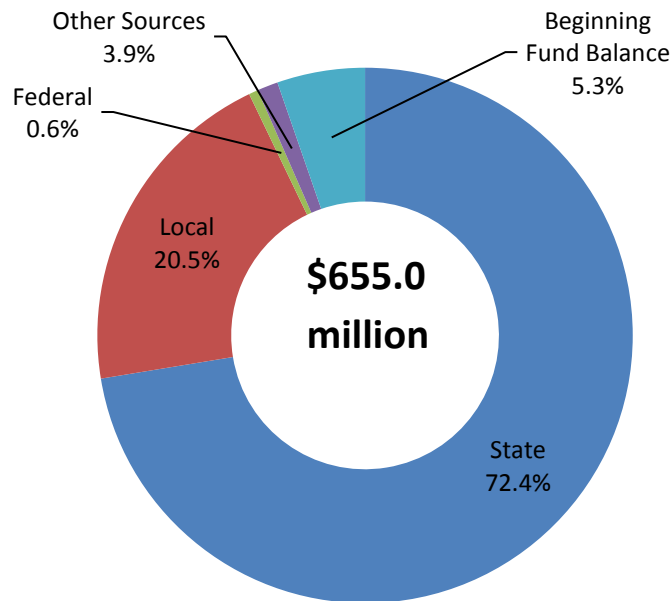
### The General Fund

Financial resources for the district are managed through a series of funds, the largest of which is the General Fund. The General Fund is also the majority source of funding for instructional, personnel, and operating expenses for the district.



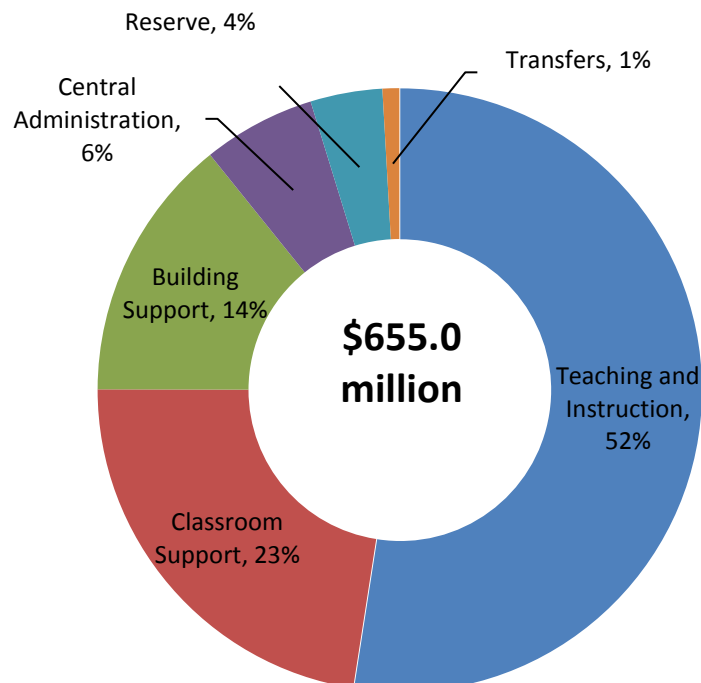
## General Fund Resources

The 2018/19 Budget includes a projection of \$655 million in resources. More than 72% of the resources are from state sources, which include both the permanent rate property taxes and revenue from the State School Fund grant. Local sources including the local option levy, the gap tax, and the City of Portland arts tax provide approximately 20% of the resources. The beginning fund balance and other sources such as return on investments and rental of district property round out the total.



## General Fund Expenditures

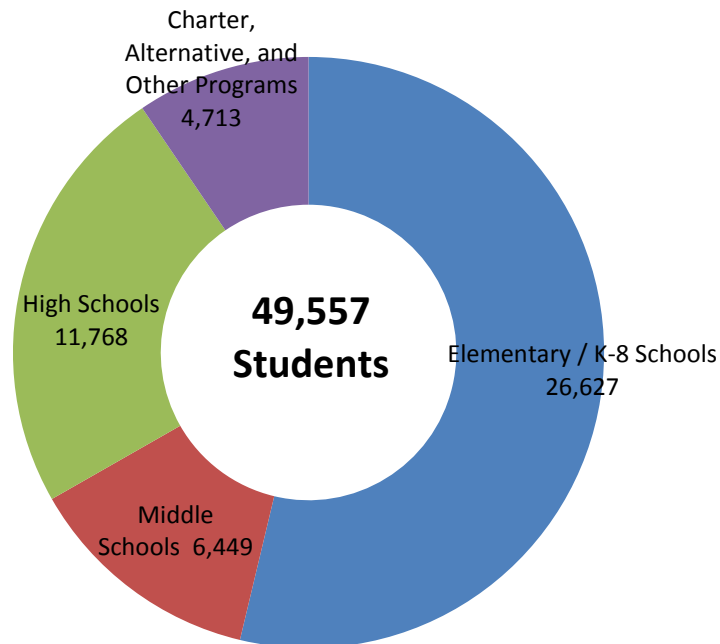
Nearly 90% of the General Fund directly impacts students and pays for teaching and instruction, classroom support, and building support. Central administration absorbs 6% of the budget, while just under 4% is set aside as a budgeted reserve.



## Student Enrollment

Total enrollment as of October 2017 was 49,557. About 45,000, or 90%, were in regular schools and programs while 10% were in Alternative, Community-Based, Special Services, and Charter Programs. A total of 14% of all students receive special education services.

Enrollment is projected to increase by less than 1% to 49,925 in the 2018/19 school year.







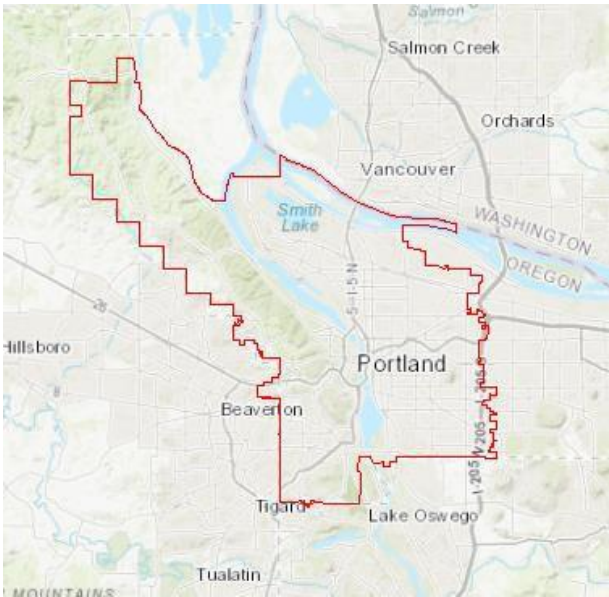
# **DISTRICT OVERVIEW**



## The District and 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 and has a population in excess of 685,000. The district boundaries include portions of the cities of Portland (pop.

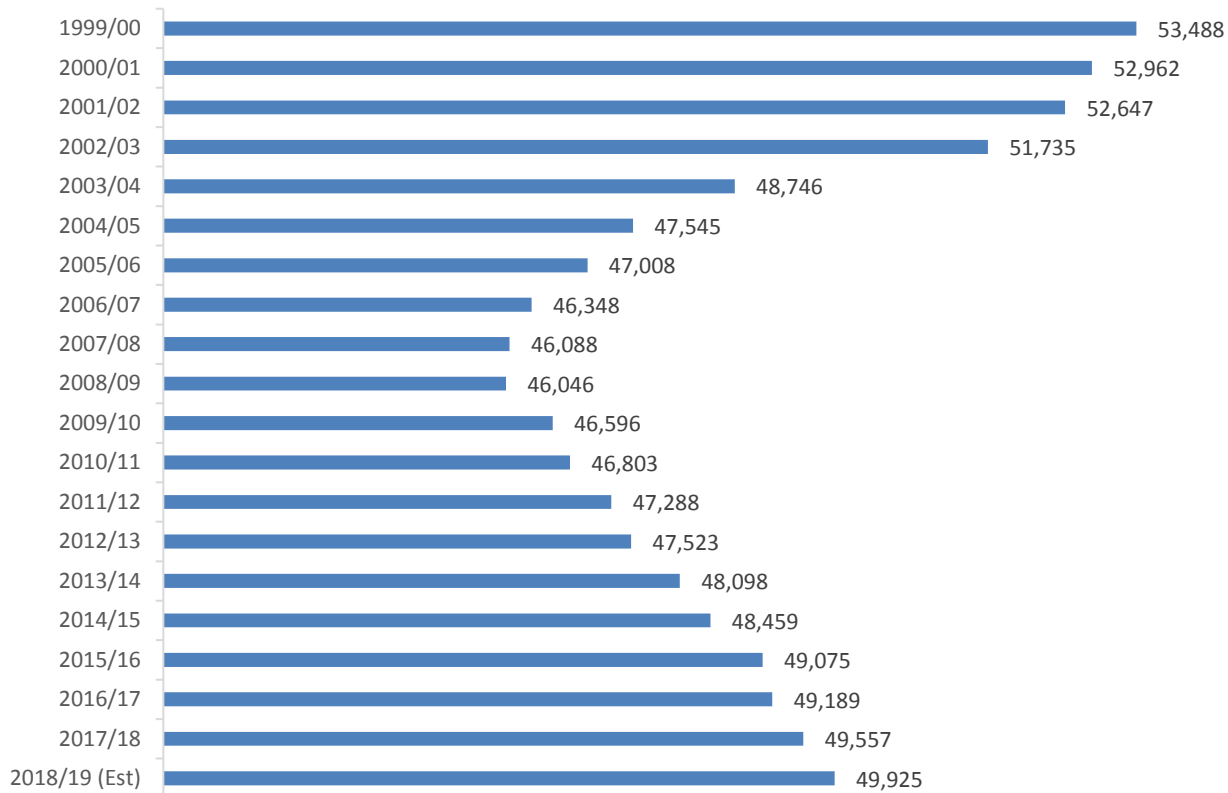


639,100), Lake Oswego (pop. 37,490), and Milwaukie (pop. 20,550), based on 2017 estimates by the Portland State University Population Research Center. The District owns and maintains over 100 campuses (schools and other uses) with more than 300 buildings and a total floor area of more than 9 million square feet. Please see the School Site Directory in the appendix for building location, age, and grade level information.

### Enrollment and Demographics

Beginning in 1997, the District experienced constant yearly declines in enrollment for more than 10 years to settle at a low of just over 46,000 students in 2009. Enrollment started increasing in 2010 and has been growing at an average rate of 0.8% per year. The 2018/19 budget anticipates enrollment growth consistent with the recent past with an increase of 368 students or 0.7% over the October 2017 enrollment. Demographic studies conducted by Portland State University project enrollment levels increasing for the next 12 years and then leveling off at about 56,000 students in the PSU "Medium Growth" scenario.

## Portland Public Schools Enrollment History

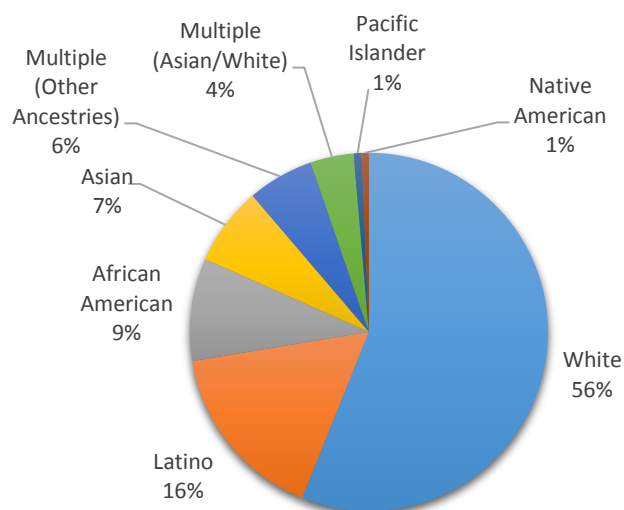


Portland Public Schools serves an ethnically and racially diverse population with 44% of the student population identifying as either Latino, African American, Asian, Pacific Islander, Native American, or identifying with Multiple Races.

Students and families in the district speak over 140 languages and dialects with English, Spanish, Vietnamese, Chinese, Somali, Russian, and Japanese being the most common languages.

The District's students are also economically diverse with over 23% eligible for free meals via Direct Certification.

## Enrollment by Race/Ethnicity



## The Board of Education

An elected seven-member board establishes and oversees the District's policies. The Board of Education is the chief governing body and is exclusively responsible for its public decisions. The chief administrative officer of the District is the Superintendent, who is appointed by the Board. The Board of Education is accountable for all fiscal matters that significantly affect operations.

The Board establishes guidelines and regulations concerning organization, general policies, and major plans and procedures for the school 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 a budget, direct over 7,000 employees, supervise more than 49,000 students, and make recommendations on the operation of the District.

The School Board generally holds public meetings at twice monthly to consider, discuss, and determine district direction on a wide range of issues. Meetings are held in the auditorium of the school district's Blanchard Education Service Center (BESC), 501 North Dixon St., unless otherwise announced. Meeting dates may be obtained at <http://www.pps.net/Page/1679> under the Public Notices link. Special meetings or work sessions are held to discuss designated topics.

In May 2017, an election for three of the seven elected Board positions was held. All voters living within the District boundaries (including most of the City of Portland and portions of unincorporated Multnomah, Clackamas, and Washington Counties) elect the Board members by zones. School Board members serve four-year terms without compensation and may be re-elected. A student Board Representative, selected by representatives of the Superintendent's Student Advisory Committee, serves as an unofficial voting member for one year to represent the students and report on various activities.



### Zone 1

**Julie Esparza Brown, EdD (Co-vice chair)**  
[jebrown@pps.net](mailto:jebrown@pps.net)  
 Current Term: 7/2015 - 6/2019



### Zone 5

**Scott Bailey**  
[sbailey@pps.net](mailto:sbailey@pps.net)  
 Current Term: 7/2017 - 6/2021



### Zone 2

**Paul Anthony**  
[panthony@pps.net](mailto:panthony@pps.net)  
 Current Term: 7/2015 - 6/2019



### Zone 6

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



### Zone 3

**Amy Kohnstamm**  
[akohnstamm@pps.net](mailto:akohnstamm@pps.net)  
 Current Term: 7/2015 - 6/2019



### Zone 7

**Mike Rosen**  
[mrosen@pps.net](mailto:mrosen@pps.net)  
 Current Term: 7/2015 - 6/2019



### Zone 4

**Rita Moore (Co-vice chair)**  
[rmoore5@pps.net](mailto:rmoore5@pps.net)  
 Current Term: 7/2017 - 6/2021



### Student Representative

**Moses Tran**  
[mtran4@pps.net](mailto:mtran4@pps.net)  
 Current Term: 7/2017-6/2018

## **Community Budget Review Committee**

The Board has established a Community Budget Review Committee (CBRC) composed of eight to 12 people to advise the Board on the budget. The CBRC reviews, evaluates, and makes recommendations to the Board regarding the Superintendent's Proposed Budget and any other budgetary issues the CBRC or the Board identify. The CBRC also monitors and advises the Board on the allocation and expenditure of Local Option Levy funds. The CBRC's review can be found below:

### **Community Budget Review Committee (CBRC) of Portland Public Schools (PPS) Review of the 2018/19 Proposed Budget**

The Superintendent's proposed 2018/19 Budget will increase overall staffing in schools through a new school site-based staffing model and cut 65 positions in the central office. While we are encouraged by some of the systemic changes implemented in this budget, CBRC is wary of such significant personnel and programmatic cuts, the consequences of which are still unknown. CBRC expects the Board and Superintendent to begin comprehensive efforts to evaluate budget decisions so that there is clarity and transparency into how and why cuts and investments are made.

We recognize that the single biggest contributor to the lack of resources in this District is the failure of the State Legislature to fully fund it. The Legislature must enact significant revenue reform to fund the Quality Education Model for all students regardless of their residence. CBRC is thankful to the community for continuing to support Portland Public Schools (PPS) through the Local Option Levy, which will fund approximately 800 teachers for the 2018/19 school year.

We also acknowledge that PPS is responsible for developing and implementing an annual budget based on available resources. CBRC's review of the 2018/19 proposed budget surfaced several key strengths including a more equitable staffing model and increased reserves. However, it raised a number of questions and concerns that we urge the Board to take into consideration before voting on its approval.

#### **Lack of Alignment between Proposed Budget and Student-Centered, Measurable Goals**

This budget focuses on process without identifying how these new processes and systems specifically affect students. We expect the Superintendent and Board to clearly state their goals for students and explain how investments, changes in policy or process, and reorganization of staff connect to those goals. Though we respect the expertise of District staff, without clear and thorough information, it is challenging, if not impossible, to fully understand and assess proposed budget changes. We urge the District to invest in building capacity to monitor program implementation, collect data and report on progress, and evaluate impact of investments.

#### **New Staffing Model**

We support the intention of the new school-site based staffing model that aims to address many inequities in programming across the District including disproportionate staffing ratios between dual immersion and neighborhood strands, physical education (P.E.) for all students in grades K-5, and redistribution of the equity allocation to the schools most in need. Our support of the new staffing model is contingent upon its faithful implementation. However, early feedback from the community, teachers, and principals has made us very skeptical that the implementation will meet its intention. Whether real or perceived, we are wary of the apparent reduced flexibility of programming by principals.

The District has not dealt with boundaries and enrollment, and in combination with the new staffing model, there is increased pressure on this year's budget. The District must provide the funding and capacity to create right-sized, multi-strand schools. The continued unwillingness by the District to systemically resolve the enrollment and balancing issues demonstrates a continued preference for affluent, white, or focus option constituencies.

### **Central Office Budget**

The 2018/2019 budget cuts 65 positions in the central office. CBRC is concerned about the ability of PPS to continue to provide adequate oversight, evaluation services, and administrative support with such significant decreases. Another concern is the ability of PPS to recruit and retain highly effective staff. CBRC has seen this firsthand in the large turnover of budget and finance staff over the last three years.

The reorganization of finance and operations staff within the central office is of particular concern. Eliminating both the Chief Financial Officer (CFO) and Chief Operations Officer (COO) positions and putting all of finance and operations under a single deputy superintendent may downplay the importance of budgeting and expenditures within the District. These two departments typically act as checks and balances against one another.

CBRC recognizes the financial investment in this year's budget to set aside funds to purchase comprehensive budgeting software. Last year, the lack of adequate budget software resulted in nearly \$4 million in errors in the annual budget.

### **Reserves**

In 2016, CBRC presented to the Board a revised reserves policy with the goal of increasing unassigned contingency to 5% by 2021 and 10% by 2026. On April 19, 2017, the Board unanimously approved the new reserves policy. The 2018/2019 budget holds 4% in reserves, in line with the goals of the Board.

### **Independent School Foundations**

Independent school foundations are designed to expand resources within the District. However, the current funding model exacerbates inequities across the District. The highest fundraising schools are typically schools in higher income/higher wealth neighborhoods. Sharing one-third of the funds above \$10,000 across the District does not ensure equity, because the current redistribution is still so heavily skewed toward the fundraising school. We direct the Board to make the distribution of foundation funds more equitable and eliminate fundraising loopholes.

### **Concluding Remarks**

In addition to actively advocating for adequate state funding, it is the responsibility of the District to thoughtfully and transparently use its resources to best educate its students. CBRC is hopeful that proposed systemic changes will solve many of the existing inequities in PPS. However, before we can support the approval of this budget, we expect the Superintendent and Board to establish and state student-centered goals and identify how the new budget supports achievement of those goals, and more broadly, fully and carefully consider the concerns and requests we have made before approving the budget.

CBRC respectfully submits this report to the PPS Board of Education:

Gabrielle Mercedes Bolívar, Co-Chair, Harmony Quiroz, Co-Chair, Dick Cherry, Justin Elardo, Sara Kerr, Roger Kirchner, Judah McAuley, Alice Perry, Irina Phillips, Betsy Salter

## Community Budget Review Committee for Portland Public Schools Local Option Levy Review 2017-18

The Community Budget Review Committee (CBRC) conducted a general review of Portland Public Schools (PPS) expenditures of the Local Option Levy (Levy) funds approved by voters in November 2014. Measure 26-161 mandates independent citizen oversight to ensure tax dollars are used for purposes approved by local voters.

The CBRC examined Levy data to determine the use of funds in the following areas:

- Help maintain and lower class sizes that permit more individual attention for students;
- Help to support a well-rounded program, with enrichments for elementary and middle grades and electives in varied interest areas and disciplines for high school students;
- Provide funding equivalent to at least the 640 teaching positions initially projected.

The CBRC has the following comments:

- The CBRC finds in the fiscal year 2017-18 that all Levy funds have been spent as approved by voters.
- With the help of Levy funding PPS was able to improve staffing ratios over time. In 2017-18, however, staffing ratios were increased due to inadequate funding from the state legislature. The Levy helped to prevent even larger increases.

	2013-14	2014-15	2015-16	2016-17	2017-18
K-5 Schools (Adopted)	26.90:1	25.80:1	25.80:1	25.80:1	27.0:1
K-8 and K-12 Schools (Adopted)	25.60:1	24.00:1	24.00:1	24.00:1	24.0:1
Middle Schools (6-8) (Adopted)	25.25:1	24.75:1	24.75:1	24.75:1	26.0:1
High Schools (9-12) (Adopted)	25.72:1	23.65:1	21.63:1	21.63:1	23.4:1

- The Levy is also designed to help support well-rounded programs, enrichment for elementary and middle schools, and electives in varied interest areas for high schools. Since the Levy was passed in November 2014, the following actions have been implemented by the District to begin providing additional support as a result of the added staffing outlined above:
  - Met a new planning time commitment for K-5 teachers;



- Helped schools meet core program requirements; this enhancement includes providing support for a well-rounded program with enrichments for elementary and middle grades.
- With respect to the use of Levy funds for maintaining teaching positions, PPS has received \$84,105,948 as of April 27, 2018 from Multnomah, Washington and Clackamas Counties. Based on the 2017-18 receipts and an average teacher cost of \$106,419 (salary, taxes, and benefits), Levy funds supported approximately 790 teaching positions for the 2017-18 fiscal year. This meets the Levy goal of supporting at least 640 teaching positions. At the same time last year, the Levy funded approximately 827 teachers. The decrease in teachers is due to the high costs of the PERS liability and changes to the PAT contract (including 2 years of retroactive pay increases).
- Effective with the 2013-2014 fiscal year, PPS established a procedure adopted for the federal stimulus funds and which was acceptable to the federal government whereby Levy funds are placed in a “sub-account” within the General Fund and can only be used to pay teachers’ salaries and benefits. This provision was written into Measure 26-161’s Explanatory Statement and is part of the current Levy language. The Local Option Levy funds have been deposited into this sub-account.
- Finally the Levy language continues to require independent community oversight to ensure that tax dollars are used as approved by local voters. The PPS Board of Education has appointed the CBRC as the community oversight body to perform this function.
- The CBRC would like to take this opportunity to again thank the voters for approving this vital funding source for Portland Public Schools that will help ensure that our students continue to receive benefits from the additional teachers, lower class sizes and enriched classroom offerings afforded as a result of our Local Option Levy. The Local Option Levy helps mitigate the state’s failure to adequately fund the Quality Education Model for K-12 education. CBRC highly recommends that voters renew the Levy at the end of the five-year period.

The CBRC respectfully submits this report to the PPS Board of Education:

Gabrielle Mercedes Bolívar, Co-Chair, Harmony Quiroz, Co-Chair, Dick Cherry, Justin Elardo, Sara Kerr, Roger Kirchner, Judah McAuley, Alice Perry, Irina Phillips, Betsy Salter

## District Priorities: Building the Foundation

### District Organizational Structure

In the Superintendent's message, 5 budget priorities were reviewed. They are:

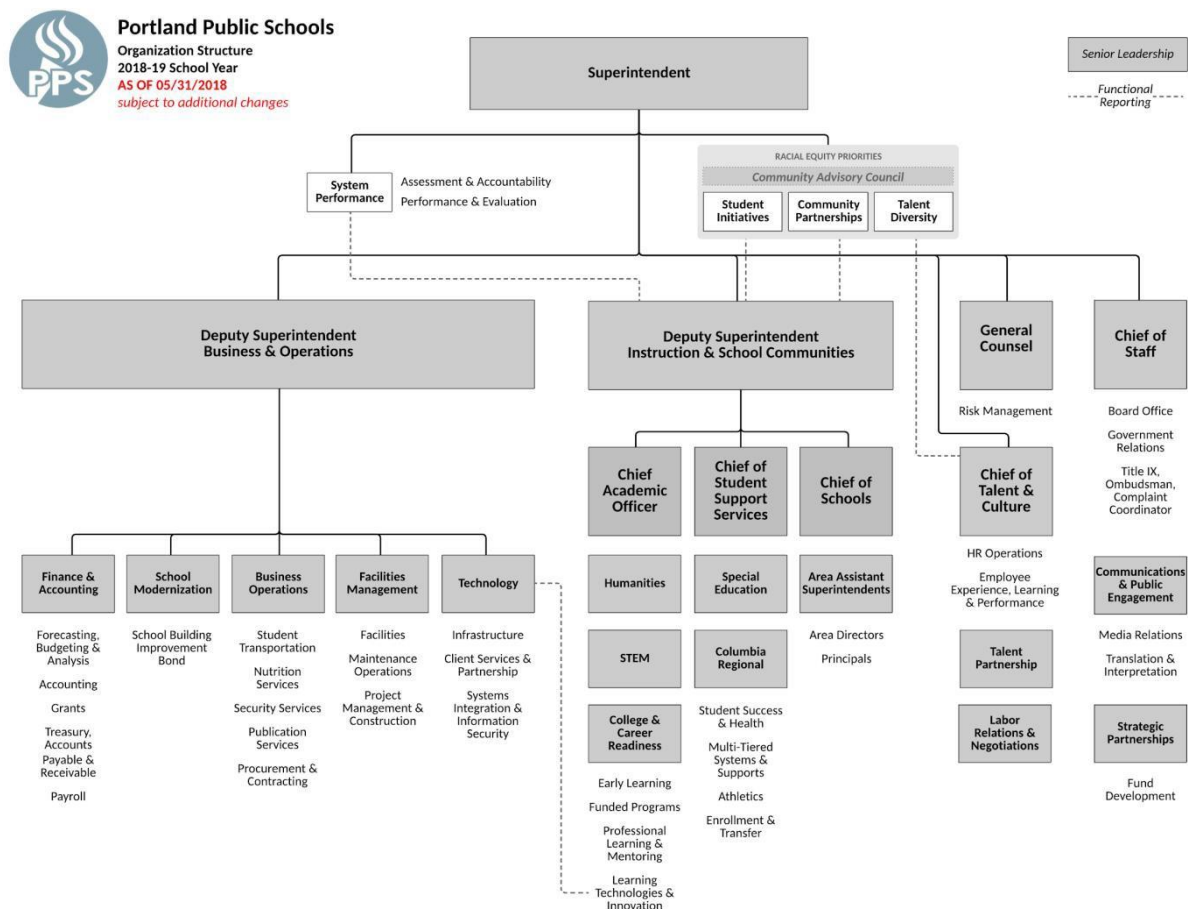
- Increasing investment in core instructional programming
- Implementation of an equitable school staffing model
- Advancing racial equity, workforce diversity, and inclusive practices
- Ensuring the safety and wellbeing of our students
- Establishing a vision, developing a strategic plan, and a focus on system performance

The district has reorganized to better support the above priorities. Under the leadership of Deputy Superintendent, Dr. Yvonne Curtis, the Division of Instruction and School Communities is now aligned with the instructional goals of the district and includes the newly formed multi-tiered system of support team.

The business functions have been reorganized as well. The Departments of Technology, Operations, and Finance will all report through the new Deputy Superintendent of Business and Operations. This function will focus on increasing the efficiency of our back-office functions.

Additionally, Equity, Diversity, and Inclusion have been elevated to report directly to the Superintendent, creating a more consistent, cross-district focus on this critical function. Finally, the function of system performance has been elevated. This organization will work to provide greater transparency of progress toward intended outcomes across the district.

Although evolving a subject to change, below is the current organizational chart. Additional information about each department can be found in the sections following the chart.



## District Department Summaries

**The Office of School Performance** develops, supports, and supervises schools by providing professional development, coaching and differentiated support in order for Principals and Vice/Assistant Principals to become instructional leaders. These leaders will be models and support teachers in utilizing high leverage, culturally relevant and rigorous instructional strategies.

2018/19 Approved Budget	
Personnel	\$9.8
Non-Personnel	<u>25.3</u>
Total	\$35.1
FTEs	66.35

2018/19 Focus: The implementation of an instructional program, which includes access to wrap-around services, matching to each of the school communities a strong Principal and Vice/Assistant Principal and to put mechanisms in place to provide high-quality feedback that will result in improved leader performance.

**The Office of Student Support Services** provides culturally responsive services, programs, and systems of support to students and families which contribute to the academic and social and emotional success for all students. This organization was created to oversee the Athletics, Special Education, the Columbia Regional Program, Enrollment and Transfer, Multi-Tiered Systems of Support (MTSS), and Student Success and Health departments of the district.

2018/19 Approved Budget	
Personnel	\$77.2
Non-Personnel	<u>6.9</u>
Total	\$84.1
FTEs	900.94

2018/19 Focus: Development of a seamless system of support for students, research and implement a Drug & Alcohol/Dual Diagnosis continuum of care plan, develop and start the implementation of a comprehensive MTSS based on a four-year roll-out plan in conjunction with Article 6 of the PAT contract and implement a student threat assessment process.

**The Office of Teaching and Learning** ensures that all students, particularly those who have been historically underserved, have access to a guaranteed and viable curriculum, across all disciplines, that is rigorous, authentic, equitable, comprehensive, and sustainable.

2018/19 Approved Budget	
Personnel	\$30.0
Non-Personnel	<u>8.7</u>
Total	\$38.7
FTEs	247.88

2018/19 Focus: Complete and roll out a Core Curriculum with an associated professional development plan, and learning management system. Recalibrate the PPS CTE Framework to support Measure 98 (aka The Oregon State Funding for Dropout Prevention and College Readiness Initiative), implement PE and Health course requirements to meet state requirements, and align early learning programs to the K-12

continuum.

**Equity, Diversity, and Inclusion** is responsible for creating and nurturing culturally responsive community partnerships that support student-specific initiatives for those in PPS that are underserved.

2018/19 Approved Budget	
Personnel	\$2.4
Non-Personnel	<u>5.9</u>
Total	\$8.3
FTEs	14.50

2018/19 Focus: Building on recent investments, the next year will focus on creating a racial equity advisory council and developing a district-wide umbrella for culturally specific organizations. Additionally, there will be a concerted effort to improve recruiting and retaining educators and staff of color.

**The Chief of Staff/Board of Education Priorities** team engages the community and school system toward the shared goal of realizing the district's vision of pride and excellence in the schools and success for every student. Included as part of the team is the Superintendent and Deputy Superintendents' organizations.

2018/19 Approved Budget	
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Personnel	\$5.1
Non-Personnel	<u>3.9</u>
Total	\$9.0
FTEs	39.00

2018/19 Focus: Positioning PPS for long-term success requires a revitalized vision and supporting strategic plan. Once this work has been completed, reviewing boundaries and focus options along with long-term capital planning will be requirements to ensure the success of the vision. In support of the district's new strategic vision, processes are being streamlined for internal/external communications, which will

result in the development of meaningful engagement practices with school communities. The team is also focusing on the PPS brand to ensure it reflects the culture of excellence, stewardship and partnership that is being built.

**Department Technology** implements innovative technologies along with overseeing and maintaining the operation of the district's technical assets to support academic and operational excellence that ensures all students success.

2018/19 Approved Budget	
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Personnel	\$6.2
Non-Personnel	<u>5.6</u>
Total	\$11.8
FTEs	51.00

2018/19 Focus: Partnering with other parts of the organization, the focus is in the development and implementation of a guaranteed and viable curriculum for classrooms. Additional goals for the year are the migration of the PeopleSoft ERP system to a third-party hosting site, implementation of a new asset management/IT ticketing system to significantly improve customer service and kicking off a multi-year project of replacing the WAN/LAN infrastructure.

**Finance**, as stewards of the district's financial resources, includes accounting, budget development, and payroll services. The primary purpose of the team is to help leadership make decisions that provide the best outcome of limited funds, by providing timely reporting, financial information, and analyses to the leadership team and members of the board.

2018/19 Approved Budget	
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Personnel	\$11.3
Non-Personnel	<u>8.8</u>
Total	\$20.1
FTEs	50.00

2018/19 Focus: For the next 12 months, the team is focusing on the implementation of technology solutions and process improvements which will bring efficiency to the organization. Technological improvements include implementation of budgeting and grant accounting software packages. Process improvements will leverage these new technologies to increase financial accuracy, shorten reporting timelines, and increase the value of budgeting and forecasting activities.

**Talent and Culture** is responsible for recruiting, benefits management, performance and career development, working with our various union partners, and spearheading the cultural work environment for employees at PPS.

2018/19 Approved Budget	
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Personnel	\$18.7
Non-Personnel	<u>0.5</u>
Total	\$19.2
FTEs	58.05

2018/19 Focus; Talent and Culture is transforming into an organization that will create exceptional candidate and employee experiences, develop growth pathways that support talent diversity, and build a culture of connection, accountability and care. To support this, they are working with the finance and payroll organizations to build processes to improve the employee experience in hiring, creating an exceptional new educator

experience for new staff on-boarding and implementing an integrated, proactive and consistent approach for leave, absence, and disability management.

**General Counsel** is the district's legal department, which strives to provide exemplary and timely legal advice that promotes the districts goals, accelerates equity work, and preserves relationships, allowing staff and students to focus on teaching and learning.

2018/19 Approved Budget	
Personnel	\$2.1
Non-Personnel	<u>6.8</u>
Total	\$8.9
FTEs	14.47

2018/19 Focus: The General Counsel organization is focused on making process improvements in policy, administrative directive development and revision and legal compliance. Additionally, the team will reduce the per-case legal spend and engage in strategic case management.

**Operations** includes the departments of School Modernization, Business Operations and Facilities Management. This organization manages the custodial, maintenance, facility planning, project management, and construction for over 9 million square feet of facilities and 600+ acres of grounds, along with overseeing the transport and security of students, nutrition services, and the procurement and publication services for the district.

2018/19 Approved Budget	
Personnel	\$45.0
Non-Personnel	<u>37.9</u>
Total	\$82.9
FTEs	609.40

2018/19 Focus: Facilities has a robust list of activities for the next fiscal year. These include, but are not limited to the implementation of a new transportation routing system, continuing the planning and support of bond related projects, and commencing the Facilities Condition Assessment project, which will give guidance to the district concerning the condition and priorities of needed improvements. Additionally, there is the ongoing annual work of planning, managing, and completing repairs at various PPS sites.

**System Performance** has been moved to directly report to the Superintendent, due to the important role this team will play in the District's ability to deliver on its commitments. This team is responsible for embedding the systematic use of data and planning in decision-making, administering district testing programs in a secure and efficient manner, and reporting information required by state and federal regulations.

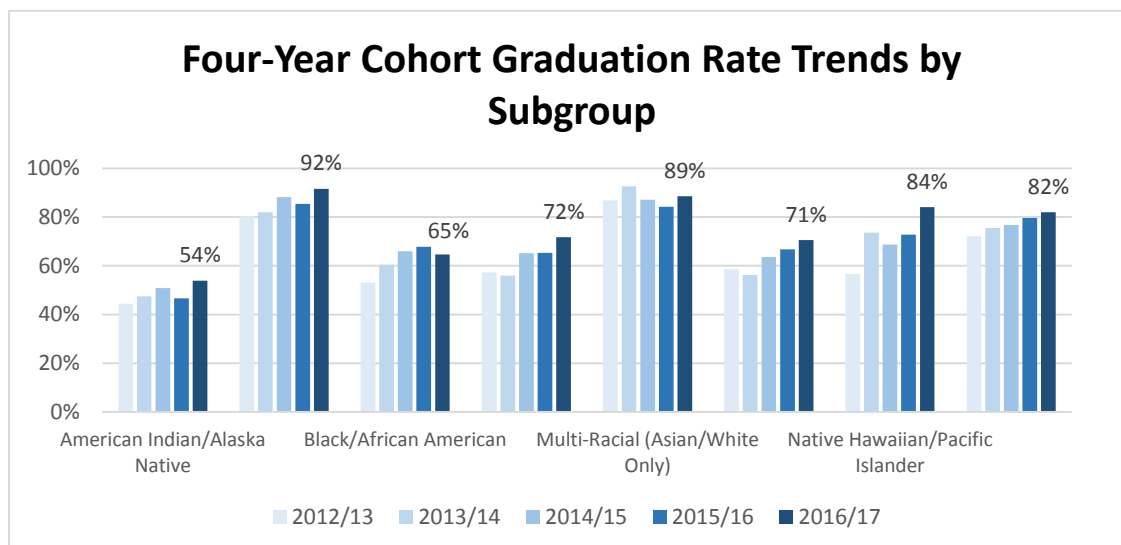
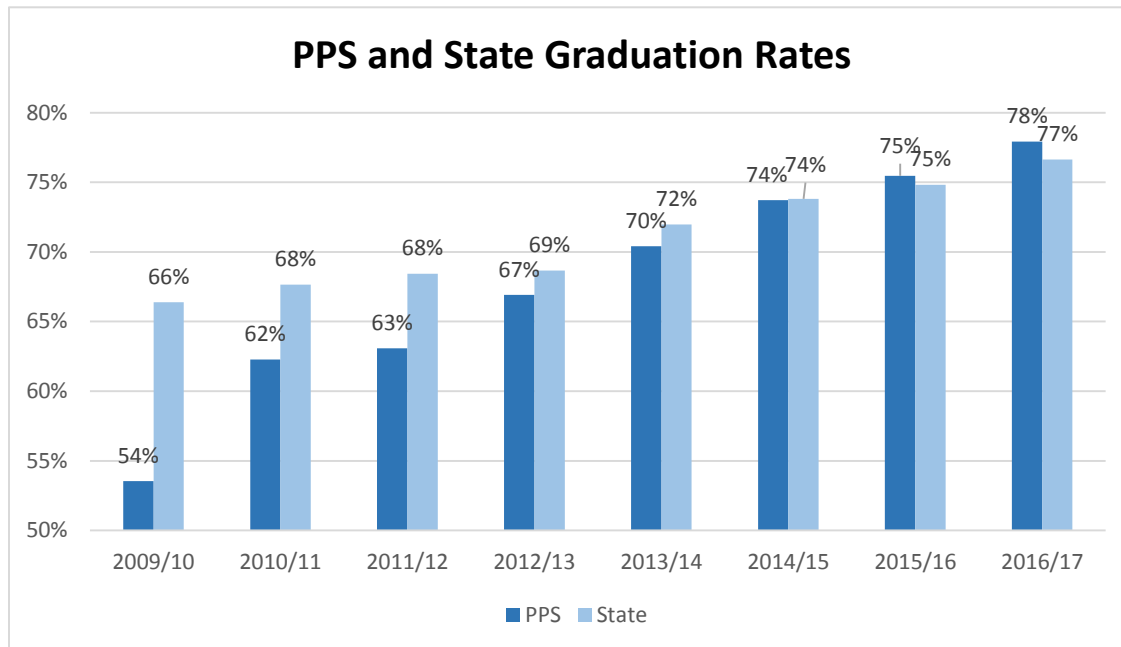
2018/19 Approved Budget	
Personnel	\$1.9
Non-Personnel	<u>0.2</u>
Total	\$2.1
FTEs	14.75

2018/19 Focus: With the District's vision of measurable outcomes for the various investments made in student learning, the focus for this team is to develop and implement the needed tools to monitor progress towards the district's goals of using applicable metrics and KPIs.

## Progress against Educational Metrics

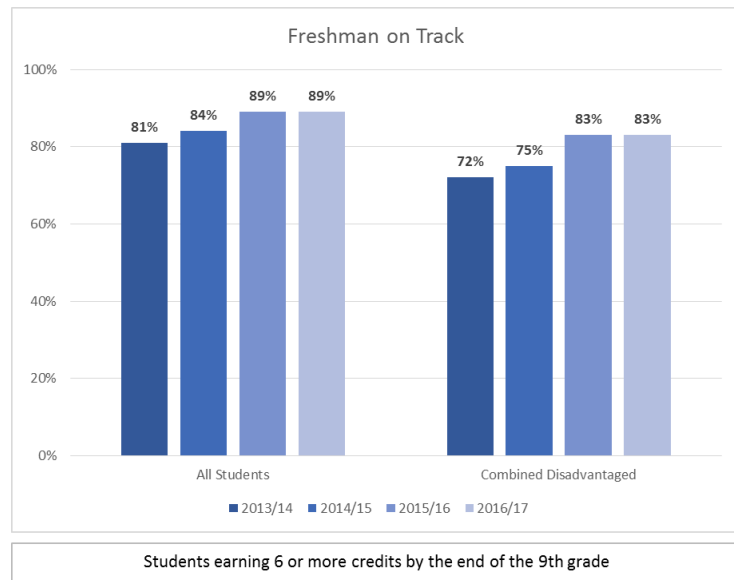
Given a new strategic plan and associated metrics under development, the district has chosen to continue to track against educational metrics outlined in past years. These metrics are:

- Graduation - increase the graduation and completion rates.
- Reading - all students reading to learn by the end of third grade.
- Discipline - reduce disproportionate exclusionary discipline for our students of color (keeping students in school learning - to read, to stay on track, to graduate).

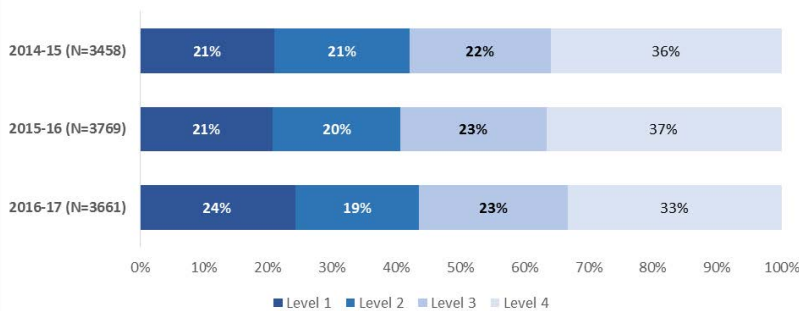


The PPS four-year graduation rate has improved from 54% for the Class of 2010 to 78% for the Class of 2017, exceeding the overall graduation rate for the state of Oregon for the second year in a row. The rate for historically underserved students is 67%. The five-year completion rate, which includes students who need an extra year to meet graduation requirements and/or complete a GED, has also increased over recent years and was 84% in 2016/17. A large percentage of historically underserved PPS students complete high school in a fifth year, highlighting the need for targeted strategies and supports for these populations.

Besides graduation rates, PPS also tracks the proportion of students who are on track to graduate (9th grade credits earned). In 2016/17, 89% of PPS freshmen were on track to graduate.

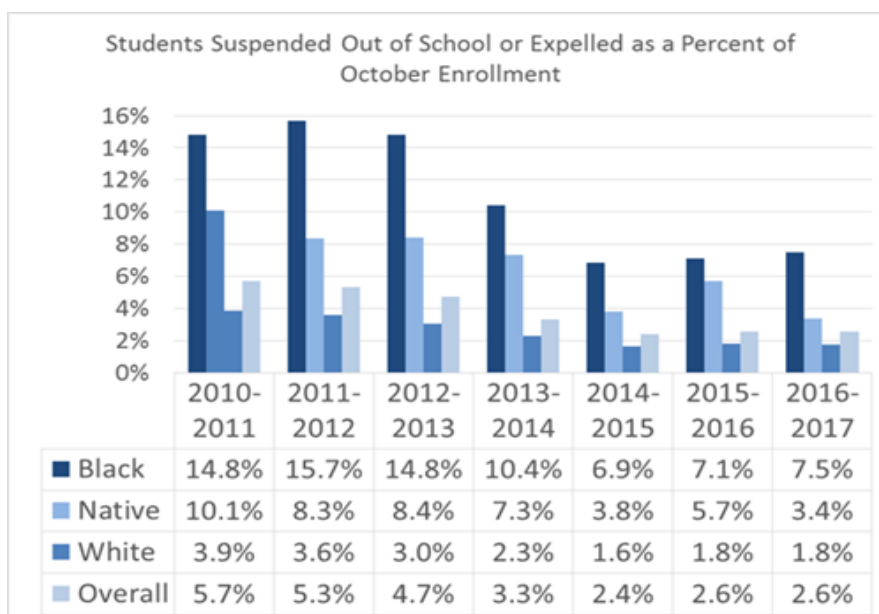


### Smarter Balanced - Third English Language Arts



For third grade reading, the percentage earning Level 3 and Level 4 (indicating they are on track to be college and career ready) declined from 58% in 2014/15 to 56% in 2016/17.

For 2016/17, PPS outperformed the state in English Language Arts (ELA) with 59.2% of third to fifth graders scoring a 3 or 4, compared with 49.6% statewide.



From 2010/11 to 2014/15, the overall rate of suspensions and expulsion decreased from 5.7% of students to 2.4%. Since 2014/15 there has been very little change.

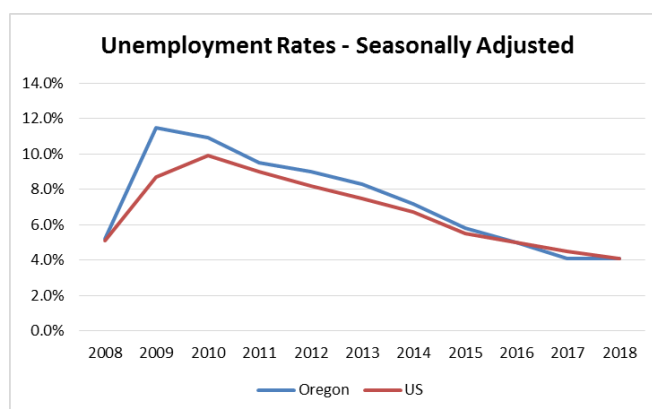


## Financial Environment

PPS derives about 75% of its general fund revenues from the State School Fund and the associated funding distribution formula. Roughly half of the state school fund money comes from the appropriation made by the state Legislature while the other half is the aggregate of local permanent rate property taxes from school districts across the state. The state budget and the legislative appropriation are highly dependent on state revenues through incomes taxes. The outlook for the state economy is a leading indicator for the health of this revenue stream and is, therefore, of great importance for PPS.

The second largest revenue item for PPS is its local option levy and gap tax. These are property taxes and are based upon assessed values of property in the district, and are therefore significantly influenced by real market values of properties.

**Oregon Economy:** In February 2017 Oregon's unemployment rate decreased to 4.1% from a high of 10.9% in 2009. Since that time, the rate of job growth has slowed and unemployment has remained healthy but unchanged for the past year. The consensus of economists appears to be continued strength in the economy. Despite this continued economic growth, the state faced a budget shortfall of \$1.7 billion for the current biennium due to increasing costs related to Medicaid, retirement costs, and other rising costs related to programs funded by the state.



Source: U.S. Department of Labor – Bureau of Labor Statistics

Portland Area Employment by Industry	Dec 2015	Dec 2016	Dec 2017*
Trade, Transportation, & Utilities	19%	19%	18%
Education, Health Services, & Hospitality	24%	25%	25%
Government	14%	14%	13%
Professional & Business Services and Other Service	19%	19%	19%
Manufacturing	11%	10%	11%
Information Services & Financial Activities	8%	8%	8%
Construction, Mining, & Logging	5%	5%	6%

Source: U.S. Department of Labor – Bureau of Labor Statistics

**Local Economy:** Portland and the surrounding metropolitan area has a widely diversified economy. Its centralized location and excellent transportation facilities have established the area as a major distribution point on the West Coast for wholesale trade and high tech exports. During the 2017 calendar year, Education, Health Services, and Hospitality accounted for the largest section of the economy (25%).

**Portland Real Estate Market:** The District's five-year Local Option Levy property tax was renewed in November 2014 for a new five-year term. We continue to be grateful to the voters in the district for this support. The Local Option Levy has resulted in increased revenue for PPS due to significant increases in market values since 2013. In the budget we have assumed this revenue source will increase at a similar rate in 2018/19. The Community Budget Review Committee (CBRC) <http://www.pps.net/Page/167> provides independent oversight of these local option funds to ensure the District uses tax proceeds as legally required and promised to the voters.



**Capital Bond:** For many years, the District did not have adequate funds for capital improvements. Continued reductions in the operating budget for the school district only exacerbated the situation. In 2012, PPS updated its long-range facilities plan with the assistance of an advisory committee of more than 30 community members that brought a variety of professional perspectives as well as that of teachers, parents, and other interested participants. This committee held a series of community meetings, reaffirmed the need for a capital bond, and laid the foundation for the Board's deliberation on a bond proposal and the criteria for definition of projects to be financed.

In November of 2012, the voters of the district authorized Portland Public Schools to issue up to \$482 million of general obligation bonds to improve school buildings, with 67% of voters supporting this capital investment program. This was a landmark accomplishment for PPS after many years of work and we are enormously grateful to the voters in this district for their continued support of PPS and for public education in our district.

The bonds issued under this 2012 authorization are financing a program of capital investments in PPS schools that included:

- Full modernization or replacement of three high schools (Roosevelt, Franklin and Grant) identified using high seismic risk and the need for major access upgrades as priority criteria;
- Full modernization or replacement of Faubion School in partnership with Concordia University;
- Seismic and other building improvements: including seismic strengthening, replacement and seismically bracing roofs, and accessibility improvements at a number of district schools;
- Educational facility improvements to improve grades 6-8 science classrooms with sinks and electrical outlets at as many as 39 schools;
- Repayment of \$45 million of interim capital debt (interim financing that funded urgent roof replacements, modular classrooms, boiler burner replacements, the purchase of Rosa Parks School and other critical work in anticipation of a capital bond); and
- Master planning Benson, Lincoln and Madison high school campuses not impacted by the major investment described above.

PPS issued the first \$145 million of bonds under the November 2012 authorization in May 2013 and completed a second issuance of \$275 million in May 2015. The interim capital debt repayment has taken place. Building improvements were completed at six schools over the summer of 2013, at 12 schools over the summer in 2014, at 27 schools in the summer of 2015, and with work completed at an additional 13 schools during the summer of 2016. The major projects at Roosevelt, Franklin and Faubion were completed in the fall of 2017. Grant High School is under construction now and will be completed at the start of the 2019/20 school year. The Marshall campus served as a temporary home for Franklin from 2015 to 2017 and for Grant from 2017 to 2019. Faubion School moved to the Tubman site during the 2015 to 2017 school years. Both of these temporary school sites had extensive upgrades paid for by the 2012 Bond prior to student occupancy.

A second \$790 million capital bond was passed by voters in May 2017. This bond will fund renovations and additions at Benson and Madison High Schools, and full rebuilds of Lincoln High School and Kellogg Middle School. Approximately 30% of the budgets for these projects comprehensively address health and safety issues, including lead and asbestos abatement, roof repairs, seismic upgrades, and accessibility improvements in accordance with the Americans with Disabilities Act. The bond also funds master planning for upgrades of Cleveland, Jefferson, and Wilson High Schools as part of the next series of school modernization bonds. Additionally, the May 2017 Bond includes at least \$150 million that would fund district-wide health and safety projects, including:

- Replacing old pipes and fixtures to reduce lead, improve water quality, and reduce the need to use bottled water;
- Removing or encapsulating exposed lead paint and asbestos;
- Upgrading fire alarm and/or sprinkler systems;
- Repairing or replacing leaking or deteriorating school roofs;
- Improving accessibility for people with disabilities;
- Improving building foundations and ventilation to decrease radon exposure; and
- Strengthening school safety and security

Health and safety work at schools across the district using funds on the May 2017 bond began almost immediately starting with lead paint, radon, water fixture replacements and asbestos remediation.

The immense job of replacing water fixtures in all 90 PPS schools and programs kicked off September 1, 2017, with the expectation that drinking fountains and kitchen faucets in all the schools will be replaced by the summer of 2018.

The School Board has approved the master plan for the new Kellogg Middle School and demolition is now underway. The current project schedule has Kellogg ready for new students at the start of the 2021 school year. The master plan for Madison High School was approved in May 2018 and the work has moved to the design phase; construction is slated to start in the summer of 2019. Madison students will temporarily move to the Marshall campus from 2019 to 2022 while the modernization work takes place.

This summer, the first seismically strengthened roof projects will begin, as well as work on ADA improvements, asbestos abatement and upgrades to fire alarms and fire sprinkler systems.

Based on the latest project budget projections from the modernization/rebuild projects, the program is \$89 to \$125 million dollars below the amount needed to deliver these projects as envisioned in the initial master planning phase. The Office of School Modernization is working with the School Board to identify opportunities and options to move forward. PPS remains committed to deliver robust high school and middle school projects as envisioned by the voters, steward bond resources prudently and efficiently and build and maintain the trust of voters in our community.

More information on this work is contained in the Fund Detail section of this budget document following the Fund 450 GO Bonds tables.

Additional information on the capital planning and school modernization work can also be found here: <http://www.pps.net/Page/117>.

**City of Portland Arts Income Tax:** In November of 2012, voters in the City of Portland approved a limited income tax (\$35 per adult) to fund the Arts Education and Access Fund which provides finances for a number of activities including paying for arts teachers in schools serving students in grades K-5 within the City. For 2018/19 these funds provide resources for 51.5 teachers to these schools. See appendix for schedule of art teacher allocation to specific school buildings.

# STAFFING OVERVIEW



## General Fund Staffing Change Overview

Portland Public Schools is working within a budget that has been chronically underfunded by the state, and is making the most of available resources. Under the leadership of Superintendent Guadalupe Guerrero and Deputy Superintendent Yvonne Curtis, the district has established a new method for determining how schools are staffed with teachers. Change is needed for a number of reasons, including inconsistent course offerings in middle grades and high schools, inconsistent rationale for how teachers are allocated among schools, and a lack of clarity on the use of racial equity funding money set aside to improve outcomes for historically underserved students. This new staffing model addresses those concerns and is based on a set of goals:

- Ensure schools have adequate staffing to maintain reasonable class sizes in all programs
- Support the district's equity goals; promote greater inclusiveness opportunities for Special education students
- Provide baseline academic program offerings at every school
- Provide greater stability over time

Using these goals as guideposts, the district is making a considerable investment by adding teaching and support staff in a way that will have a positive impact during the next school year, particularly in schools that have been historically under-enrolled.

As is the case each year, some schools will see a drop in teaching staff, while others will see an increase. These changes are due to a variety of factors including projected enrollment, refocused use of equity funding and changes in course programming. This year, as PPS opens two new middle schools, converts eight K-8 schools to K-5 elementary schools, and converts a K-5 elementary school to a full Spanish immersion school, the changes are more pronounced. (Additional detail of how schools are staffed can be found in Appendices)

Despite an improved approach to staffing, which specifically provided teachers for both Dual Language Immersion strands and neighborhood strands, PPS is still left with a small number of schools that have only one class available per grade level for neighborhood children. PPS strongly supports the desire to eliminate single strands schools.

With that in mind, PPS is adding an additional step to the staffing process at the end of the 2017/18 school year to evaluate current staffing levels and forecasted enrollment at the most historically underserved schools. While PPS does not believe it has the resources this year to eliminate all single strand grade levels, the district is prioritizing additional FTE based on the populations with the greatest need.

## Commonly Asked Questions

To help better understand changes in staffing, here are some commonly asked questions and answers.

Q: What is the new staffing model intended to do?

A: Ensure each school – especially small schools – has an adequate number of teachers; ensure instruction for core programming and state PE and Health requirements; ensure equity funds are put to best and highest use.

Q: How will the new staffing model improve student outcomes?

A: By keeping class sizes reasonable, providing a baseline of academic programming K-12, and ensuring that equity allocations are targeted appropriately, the district will offer students a

more consistent educational experience across schools and improve the academic experience of historically underserved students.

Q: How is equity funding being allocated in 2018-19?

A: To receive equity funding, principals need to justify through a data-driven process that the funding will benefit historically underserved or marginalized students. It will be targeted at schools with 15 percent or more economically disadvantaged students, or 40 percent or more historically underserved. Previously, equity funding use has been inconsistent in how it was targeted to support underserved students.

Q: What are some specific changes to the way FTE are allocated?

A: In elementary, middle and K-8 schools, staff will be allocated based on the number of classes required by grade level or subject based on the projected enrollment in those grade levels. Previously, the FTE allocation was allocated on a ratio of projected enrollment for the entire school. This change will ensure that each grade level has the necessary number of teachers. High school FTE allocation will continue to be based on a ratio, but all high schools will start with a minimum base number of FTE, to ensure adequate staffing at under-enrolled and small schools and ensure students receive instruction in core academic and state-mandated courses.

Q: Is the district adding or cutting teachers?

A: The district has added 22 classroom teachers (FTE) as of April 17, 2018 compared with the current year. The district has budgeted for additional staffing, which would be allocated as needed in the fall once final enrollments are known at each school. In addition, school communities are also investing allocated Equity Funds, Foundation funds, and other sources of revenue to support identified priorities, including additional staffing. These supplemental funds are resulting in dozens additional staff positions at particular schools.

Q: How will those additional allocations be decided?

A: The district will apply a two-part test. The teachers will go to schools that need the most significant help in keeping classes at a reasonable size AND to schools that have most pressing equity needs. The district has also prioritized the allocation of additional full-time classroom teachers to better ensure equitable programming in under-enrolled neighborhood strands.

Q: If the district is adding FTE, why are some teachers being unassigned?

A: Each year, a small percentage of teachers are unassigned from their current position. This is based primarily on seniority and the individual teacher's endorsement. Unassigned teachers have the opportunity to apply for other jobs within the district and most are re-assigned. In preparation for the 2018-19 school year, about 150 teachers have been unassigned – about average for the district. However, the district is posting 300 open positions, which unassigned teachers may apply

The following chart depicts the change in resources at each school within the district. It includes both General Fund staffing as well as Special Education, English as a Second Language, Title I and other smaller grant funded staffing. The schools are sorted by the percentage of students receiving free lunch through Direct Certification, from those receiving the least to those schools receiving the most. The final column indicates the number of students per staff member within the individual schools. You will see that the schools with higher socio-economic status typically have a higher ratio of students per staff member, whereas the schools with lower socio-economic status have a lower student per staff ratio resulting in more support for these students.

**2018-19 Year over year change in Gen Fund, SPED Learning Center, ESL, Title-I and Other Grants**

		Demographics				General Fund, Title-I & Grants		Centrally Administered School Staff				As of 5/31/2018	
								SPED LC		ESL		FTE Change Total	Students per FTE 2018-19
Grade Span (18-19)	School / Program	2018-19 % Free Meals by Direct Cert	2017-18 Student Count (all grades)	2018-19 Student Count (all grades)	% Change in Enrollment	2018-19 Total FTE	% Change in FTE	2018-19 Learning Center Teachers	FTE Change from Current Year	18-19 ESL Teacher and ESL EA FTE	ESL Teacher and ESL EA Change from Current Year		
K-5	Forest Park	1%	431	453	5%	25.40	14%	1.00	-	0.50	0.25	3.40	16.8
K-5	Ainsworth*	2%	634	646	2%	32.35	2%	1.00	-	1.72	0.50	1.17	18.4
K-5	Alameda	3%	752	722	-4%	35.05	1%	1.50	0.50	0.25	-	0.71	19.6
K-5	Richmond	3%	644	640	-1%	31.85	4%	1.00	0.50	0.50	-	1.60	19.2
K-5	Stephenson	5%	356	351	-1%	21.00	0%	1.00	-	0.25	0.25	0.25	15.8
K-5	Llewellyn	5%	500	473	-5%	23.70	-1%	1.50	0.50	0.25	-	0.17	18.6
K-5	Abernethy	5%	522	517	-1%	24.20	-9%	1.50	-	0.25	-	(2.50)	19.9
K-5	Duniway	6%	531	501	-6%	25.40	-1%	1.50	-	0.25	-	(0.35)	18.5
K-5	Rieke	7%	401	389	-3%	20.50	-4%	1.50	0.50	0.25	-	(0.35)	17.5
K-5	Bridlemile	8%	516	538	4%	27.90	6%	1.00	-	0.50	-	1.52	18.3
K-5	Maplewood	9%	394	385	-2%	21.50	2%	1.00	-	0.25	-	0.50	16.9
K-5	Glencoe	11%	480	462	-4%	24.20	3%	1.50	-	0.25	-	0.70	17.8
K-5	Capitol Hill	13%	453	443	-2%	23.70	5%	1.00	-	0.50	-	1.20	17.6
K-5	Lewis	14%	419	389	-7%	21.00	-11%	1.50	-	0.25	-	(2.50)	17.1
K-5	Atkinson*	15%	435	407	-6%	24.70	2%	1.00	-	1.22	(0.50)	0.07	15.1
K-5	Woodstock*	17%	543	551	1%	32.30	15%	1.00	-	2.44	0.72	5.02	15.4
K-5	Chapman	18%	554	522	-6%	29.21	-9%	1.50	0.50	1.00	(0.22)	(2.67)	16.5
K-5	Buckman	19%	478	474	-1%	25.70	4%	1.50	0.50	0.25	-	1.45	17.3
K-5	Chief Joseph	22%	363	352	-3%	20.00	-10%	1.00	-	0.50	-	(2.25)	16.4
K-5	Beach*	26%	464	440	-5%	26.95	-4%	1.00	-	1.22	(0.50)	(1.61)	15.1
K-5	Markham	33%	435	460	6%	27.45	-1%	1.50	0.50	1.94	(0.50)	(0.30)	14.9
K-5	Peninsula	36%	284	283	0%	20.30	-5%	1.00	(0.50)	0.50	(0.50)	(2.08)	13.0
K-5	Grout	38%	393	399	2%	25.95	-1%	1.50	-	1.72	0.50	0.20	13.7
K-5	James John*	42%	395	346	-12%	25.38	-3%	1.50	-	1.94	(0.50)	(1.36)	12.0
K-5	Kelly*	44%	570	521	-9%	36.65	-1%	1.50	-	4.59	(0.72)	(1.12)	12.2
K-5	Woodlawn	45%	321	319	-1%	25.93	-10%	1.00	(0.50)	1.00	(0.22)	(3.73)	11.4
K-5	Woodmere	47%	295	301	2%	21.35	-1%	1.50	-	1.22	(1.22)	(1.36)	12.5
K-5	Whitman	51%	252	258	2%	20.82	-1%	1.50	-	1.72	0.50	0.39	10.7

2018-19 Year over year change in Gen Fund, SPED Learning Center, ESL, Title-I and Other Grants

		Demographics				General Fund, Title-I & Grants		Centrally Administered School Staff				As of 5/31/2018	
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Grade Span (18-19)	School / Program	2018-19 % Free Meals by Direct Cert	2017-18 Student Count (all grades)	2018-19 Student Count (all grades)	% Change in Enrollment	2018-19 Total FTE	% Change in FTE	2018-19 Learning Center Teachers	FTE Change from Current Year	18-19 ESL Teacher and ESL EA FTE	ESL Teacher and ESL EA Change from Current Year		
K-5	Sitton*	60%	399	358	-10%	29.33	-2%	1.50	0.50	2.44	-	(0.22)	10.8
K-5	Rosa Parks	76%	297	259	-13%	23.00	-13%	1.00	(0.50)	1.72	(0.50)	(4.54)	10.1
<b>K-5 SUBTOTAL</b>			<b>13,511</b>	<b>13,159</b>	<b>-3%</b>	<b>772.77</b>	<b>-1%</b>	<b>38.00</b>	<b>2.50</b>	<b>31.38</b>	<b>(2.66)</b>	<b>(8.58)</b>	<b>15.6</b>
K-8	Winterhaven	5%	352	354	1%	17.90	-9%	1.00	-	-	-	(1.77)	18.7
K-8	Laurelhurst	7%	676	693	3%	36.45	2%	2.00	-	-	-	0.71	18.0
K-8	Skyline	10%	297	278	-6%	17.85	-11%	1.00	(0.50)	-	-	(2.65)	14.7
K-8	Sunnyside Environmental	13%	616	615	0%	32.25	-5%	2.50	(0.50)	0.25	-	(2.35)	17.6
K-8	Creative Science	14%	494	494	0%	25.78	-3%	2.00	-	0.50	-	(0.76)	17.5
K-8	Hayhurst*	14%	600	601	0%	33.35	-3%	2.00	0.50	0.50	-	(0.38)	16.8
K-8	Astor	24%	455	414	-9%	26.80	-4%	2.00	0.50	0.25	-	(0.66)	14.3
K-8	Vernon	26%	496	559	13%	34.70	7%	1.50	-	1.00	(0.22)	1.96	15.0
K-8	Creston	27%	352	383	9%	25.60	10%	1.50	-	1.22	-	2.29	13.5
K-8	Arleta	28%	450	455	1%	27.90	6%	2.00	0.50	1.00	(0.72)	1.35	14.7
K-8	Bridger*	30%	519	551	6%	37.50	1%	1.50	(0.50)	2.44	-	(0.04)	13.3
K-8	Faubion	43%	507	652	29%	50.53	5%	3.00	-	1.94	(0.50)	2.06	11.8
K-8	Marysville	45%	352	385	9%	28.42	7%	2.00	-	1.72	0.50	2.41	12.0
K-8	César Chávez*	49%	575	558	-3%	42.72	-2%	2.00	-	4.59	(0.50)	(1.28)	11.3
K-8	Lent*	49%	514	527	3%	42.20	7%	2.00	-	3.66	-	2.87	11.0
K-8	Harrison Park*	50%	663	640	-3%	43.38	-3%	2.00	-	4.59	(0.50)	(1.89)	12.8
<b>K-8 SUBTOTAL</b>			<b>7,918</b>	<b>8,159</b>	<b>3%</b>	<b>523.33</b>	<b>1%</b>	<b>30.00</b>	<b>-</b>	<b>23.66</b>	<b>(1.94)</b>	<b>4.55</b>	<b>14.1</b>



2018-19 Year over year change in Gen Fund, SPED Learning Center, ESL, Title-I and Other Grants

		Demographics				General Fund, Title-I & Grants		Centrally Administered School Staff				As of 5/31/2018	
								SPED LC		ESL		FTE Change Total	Students per FTE 2018-19
Grade Span (18-19)	School / Program	2018-19 % Free Meals by Direct Cert	2017-18 Student Count (all grades)	2018-19 Student Count (all grades)	% Change in Enrollment	2018-19 Total FTE	% Change in FTE	2018-19 Learning Center Teachers	FTE Change from Current Year	18-19 ESL Teacher and ESL EA FTE	ESL Teacher and ESL EA Change from Current Year		
6-8	West Sylvan*	5%	887	842	-5%	40.25	-9%	1.50	-	0.25	(0.25)	(4.37)	20.0
6-8	Sellwood	7%	603	598	-1%	28.25	-4%	3.00	0.50	0.25	-	(0.80)	19.0
6-8	Mt Tabor*	11%	746	745	0%	36.75	3%	2.50	0.50	0.50	-	1.50	18.7
6-8	Gray	12%	560	571	2%	28.00	0%	2.00	-	0.25	-	(0.13)	18.9
6-8	da Vinci	14%	468	453	-3%	23.75	1%	1.50	-	-	-	0.25	17.9
6-8	Jackson	15%	637	709	11%	35.75	8%	3.00	0.50	0.50	(0.22)	3.08	18.1
6-8	Hosford*	17%	634	614	-3%	32.75	3%	2.50	0.50	0.50	-	1.38	17.2
6-8	Beaumont*	24%	569	588	3%	33.00	6%	2.00	-	1.72	0.50	2.42	16.0
6-8	Ockley Green*	36%	601	528	-12%	34.00	-9%	2.50	(0.50)	1.00	(0.22)	(3.97)	14.1
6-8	Lane*	48%	447	449	0%	30.43	-1%	2.50	-	1.72	-	(0.21)	13.0
6-8	George	62%	393	431	10%	29.31	6%	3.00	0.50	2.22	0.50	2.71	12.5
MIDDLE SCHOOL SUBTOTAL			6,545	6,528	0%	352.24	0%	26.00	2.00	8.91	0.31	1.86	16.9
K-8	Beverly Cleary	5%	903	753	-17%	39.35	-15%	2.00	0.50	0.25	(0.25)	(6.93)	18.1
K-5	Sabin	12%	547	426	-22%	24.20	-26%	1.00	(0.50)	0.25	-	(9.09)	16.7
K-5	Irvington	16%	440	364	-17%	23.20	-10%	1.00	(1.00)	0.25	(0.25)	(3.80)	14.9
K-5	Rose City Park*	20%	-	567		33.60		1.50	1.50	2.44	2.44	37.54	15.1
6-8	Harriet Tubman	34%	-	446		31.50		3.00	3.00	1.00	1.00	35.50	12.6
6-8	Roseway Heights*	40%	646	571	-12%	35.25	-9%	3.00	0.50	2.44	0.72	(2.25)	14.0
K-5	Vestal	42%	389	247	-37%	20.30	-30%	1.50	-	1.22	(0.50)	(9.20)	10.7
K-5	Lee	44%	450	306	-32%	23.35	-27%	1.00	(0.50)	1.72	(0.72)	(9.95)	11.7
K-5	Scott*	45%	526	467	-11%	33.56	-10%	1.50	-	3.88	(0.50)	(4.42)	12.0
K-5	MLK Jr*	49%	390	310	-21%	29.68	-15%	1.00	(0.50)	1.22	(1.00)	(6.75)	9.7
K-5	Rigler	51%	476	346	-27%	27.25	-19%	1.00	(0.50)	3.38	(1.94)	(8.88)	10.9
K-5	Boise-Eliot/Humboldt	57%	512	343	-33%	27.56	-30%	1.00	(1.00)	0.25	(1.25)	(14.13)	11.9
RECONFIGURED SUBTOTAL			5,279	5,146	-3%	348.80	0%	18.50	1.50	18.28	(2.25)	(2.36)	13.3

2018-19 Year over year change in Gen Fund, SPED Learning Center, ESL, Title-I and Other Grants

		Demographics				General Fund, Title-I & Grants		Centrally Administered School Staff				As of 5/31/2018	
								SPED LC		ESL		FTE Change Total	Students per FTE 2018-19
Grade Span (18-19)	School / Program	2018-19 % Free Meals by Direct Cert	2017-18 Student Count (all grades)	2018-19 Student Count (all grades)	% Change in Enrollment	2018-19 Total FTE	% Change in FTE	2018-19 Learning Center Teachers	FTE Change from Current Year	18-19 ESL Teacher and ESL EA FTE	ESL Teacher and ESL EA Change from Current Year		
9-12	Lincoln	5%	1,742	1,717	-1%	94.55	0%	2.50	-	0.50	-	(0.39)	17.6
9-12	Grant	8%	1,478	1,513	2%	86.90	2%	3.00	-	0.25	-	1.85	16.8
9-12	Wilson	11%	1,480	1,600	8%	91.13	7%	5.00	-	0.50	-	6.13	16.6
9-12	Cleveland	11%	1,664	1,603	-4%	90.03	-4%	5.00	0.50	0.50	-	(3.33)	16.8
9-12	Franklin	24%	1,677	1,823	9%	111.16	13%	7.00	0.50	2.44	0.50	13.99	15.1
9-12	Benson	26%	1,061	1,058	0%	71.50	8%	6.00	0.50	1.22	0.72	6.34	13.4
9-12	Jefferson	37%	633	771	22%	57.54	20%	3.50	1.00	0.50	-	10.74	12.5
9-12	Madison	37%	1,108	1,101	-1%	74.67	2%	5.00	0.50	3.16	0.50	2.43	13.3
9-12	Roosevelt	40%	897	850	-5%	63.22	-5%	5.00	-	3.16	0.72	(2.49)	11.9
HIGH SCHOOL SUBTOTAL			11,740	12,036	3%	740.70	4%	42.00	3.00	12.22	2.44	35.27	15.1
K-8	Access	3%	353	328	-7%	19.60	-1%	1.50	-	-	-	(0.23)	15.5
K-12	Metro. Learning Center	12%	427	386	-10%	27.32	7%	3.00	0.50	0.25	-	2.22	12.6
9-12	Alliance	43%	275	275	0%	28.75	6%	2.50	-	-	-	1.50	8.8
SCHOOLS TOTAL			46,048	46,017	-0.1%	2,813.51	0.9%	161.50	9.50	94.69	(4.10)	34.22	15.0

**2018-19 Year over year change in Gen Fund, SPED Learning Center, ESL, Title-I and Other Grants****Notes Regarding FTE Change Charts**

FTE	A metric identifying Full-Time Employees, a 1.0 mark represents an employee expected to work 40 hours per week. All FTE are shown as Licensed Equivalent, all Educational Assistants carry a 0.5 FTE weight. (see "Weighted FTE" in the Appendix for more information).
School Name*	Schools with an Asterisk (*) have a Co-Located Program, i.e. the Immersion and the Neighborhood programs together in the same building. For 2018-19, these schools with Co-Located programs are staffed on a section basis and may see additional FTE compared to the method of staffing for 2017-18.
Contingency	General Fund planned contingency will be allocated in the fall primarily to address class size, unexpected enrollment, and to support the schools identified by the State Education Dept. as lowest performing. Planned contingency of ESL and SPED is not shown.
Headings	The General Fund, Title-I & Grants heading represent the total schools site funding, independent of Central and CASR. FTE from school foundations (fundraising) not shown in the above table.
Headings	The SPED LC label refers to Special Education staff at the Learning Center only, other Special Education staff not shown. The ESL label refers to English as a Second Language Teachers and ESL Educational Assistants. All other centrally administered school staff (CASR) are excluded, this includes SSI, Custodians and Nutrition Services.
Free Meals Direct Cert	Free Meals by Direct Certification is a proxy for economically disadvantaged students. Additional information is available at: <a href="https://www.pps.net/cms/lib/OR01913224/Centricity/Domain/207/Enrollment%20by%20Meal%20Eligibility_Free%202017-18.pdf">https://www.pps.net/cms/lib/OR01913224/Centricity/Domain/207/Enrollment%20by%20Meal%20Eligibility_Free%202017-18.pdf</a>

**School / Program****Notes Regarding FTE Changes at Specific Schools**

Abernethy	Based on section allocations by grade level, there will be two less homerooms in grades K-5 because of a slight enrollment decrease. During fall balancing, an additional FTE will be provided if enrollment goes up.
ACCESS	On 5/30/2018, the Board voted to move ACCESS to Lane and Vestal; any additional FTE to support this transition is not yet reflected in FTE tables.
Astor	Projected enrollment in Kindergarten has resulted in a reduction of one Kindergarten homeroom for the upcoming year. Overall, enrollment is project to decline by 41 students for K-8 in 2018-19.
Beach	Projected enrollment down 24 students from 2017-18 to 2018-19.
Beverly Cleary	Beverly Cleary is dropping from 903 students to 753 students as a result of K-4 students being reassigned to Irvington and Rose City Park due to a boundary change.
Boise-Eliot/Humboldt	Boise-Eliot/Humboldt is changing from K-8, to K-5. Attendance is expected to drop from 512 students to 343.
César Chávez	Enrollment is projected to decline by 17 students.
Chapman	Enrolment is projected to decline by 32 students, year over year. At this new enrollment level, the school does not support the additional AP allocated in prior years, resulting in a 1.0 FTE reduction. Allocating homerooms by grade level results in higher class sizes in 5th grade which will be addressed if student enrollment increases for Fall Balancing.
Chief Joseph	A reduction of 11 students is projected for the coming school year. A reduction in FTE is due to the prior years additional FTE over enrollment being discontinued.
Cleveland	Enrollment is projected to be down by 61 students year over year. A change in the equity formula resulted in a 4.5 FTE reduction. The school is projected to match Wilson's enrollment and FTE for 2018-19.
Creative Science	No longer qualifies for equity allocation of 0.5 FTE.
Grant	The school no longer qualifies for the equity allocation of 3.0 FTE due to the change in HS equity allocation.
Grout	The school no longer qualifies as a Title-I School (falls below 40% Free by Direct Certification).
Harrison Park	Enrollment is projected to decline by 23 students, in addition to the HU%, which dropped from 85% to 79%, resulting in the reduction of 1.0 FTE.
Hayhurst	No longer qualifies for Equity allocation. Loss of 1.0 FTE.
Irvington	Enrollment is Projected enrollment down 76 students year-to-year. Lost AP because no longer qualifies.
James John	Enrollment is projected to decline by 49 students, year-to-year. This will result in a 0.5 FTE reduction from Equity Allocation, in addition to the decline in Historically Underserved students.
Kelly	Enrollment is project to decline by 49 students for the 2018-19 school year.
Lane	On 5/30/2018, the Board voted to move ACCESS to Lane and Vestal; any additional FTE to support this transition is not yet reflected in FTE tables.
Lee	Enrollment is projected to decline by 144 students. This decline will result in the reduction of 1.0 FTE, in addition to the slight reduction in HU students.
Lewis	Enrollment is projected to decline by 30 students in 2018-19. This will result in a reduction of 1.5 FTE, as the school will no longer qualify for Equity Allocation.
Lincoln	Enrollment is projected to decline by 25 students, resulting in a 2.0 FTE reduction in the allocation of additional FTE.
Llewellyn	Enrollment is projected to decline by 27 students.
Madison	Current enrollment level no longer supports the allocation of an additional FTE.
Markham	The school no longer qualifies as a Title-I School (falls below 40% Free by Direct Certification).
MLK Jr	Enrollment is projected to decline by 80 students. The reduction in the number of total students, and HU students, has resulted in a 0.5 FTE Equity Allocation reduction.
Ockley Green	Enrollment is projected to decline by 73 students in 2018-19, resulting in the reduction of 1.0 additionally allocated FTE.

**2018-19 Year over year change in Gen Fund, SPED Learning Center, ESL, Title-I and Other Grants****Notes Regarding FTE Change Charts**

Peninsula	The school no longer qualifies as a Title-I School (falls below 40% Free by Direct Certification).
Rieke	Enrollment is projected to decline by 12 students, which no longer supports the allocation of an additional FTE.
Rigler	Enrollment is projected to decline by 130 students, which results in a reduction of 1.0 FTE from Equity Allocation.
Roosevelt	Enrollment is projected to decline by 47 students, which no longer supports the additional allocation of 2.8 FTE. Additionally, the school no longer qualifies as a Title-I school.
Rosa Parks	Enrollment is projected to decline by 38 students for 2018-19, which no longer supports the additional allocation of 0.5 FTE, and the AP.
Roseway Heights	Enrollment is projected to decline by 75 students, this will result in the reduction of K-5 arts.
Sabin	Enrollment is projected to decline by 121 students, which no longer supports the additional allocation of 1.0 FTE, and the AP. Additionally a reduction of 1.96 FTE is the result of the change in formula.
Scott	Enrollment is projected to decline by 59 students, which results in the reduction of an AP by formula, and Counselor from 1.5 to 1.0 FTE.
Sellwood	Change from the ratio to the section allocation method resulted in a 1.19 FTE reduction.
Sitton	Enrollment level no longer supports the allocation of an additional 1.65 FTE.
Skyline	Enrollment is projected to decline by 19 students in 2018-19, which no longer supports the additional allocation of 2.42 FTE.
Sunnyside Environmental	Enrollment level no longer supports the additional allocation of 0.6 FTE. Additionally, a 1.0 FTE reduction resulted from no longer qualifying for Equity Allocation.
Vestal	Enrollment is projected to decline by 142 students for 2018-19, which does not support the additionally allocated AP and 2.47 FTE from prior years. There is an additional reduction of 1.0 FTE in Equity Allocation due to the reduction in students and the decrease in percentage of HU and Direct Certification. On 5/30/2018, the Board voted to move ACCESS to Lane and Vestal; any additional FTE to support this transition is not yet reflected in FTE tables.
West Sylvan	Enrollment is projected to decline by 45 students, and no longer supports the additional allocation of 2.5 FTE.
Winterhaven	Enrollment level no longer supports the additional allocation of 1.0 FTE. A reduction of 0.77 FTE is due to the formula change from ratio to sections.
Woodlawn	Enrollment levels no longer support the additional allocation of 2.8 FTE. An additional reduction of 0.5 FTE is due to the percentage of HU dropping from 81% to 76%.

## District and Fund Wide FTE Tables

Staffing allocations in these summaries 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.

### Staffing Summary by Program and Fund

Program Name	Fund 101	Fund 202	Fund 205	Fund 299	Fund 450	Fund 601	Total
Elementary School Instruction	1,170.18	-	44.07	22.43	-	-	1,236.68
Middle School Instruction	486.93	-	0.32	4.89	-	-	492.14
High School Instruction	608.30	-	0.50	5.03	-	-	613.83
Pre-Kindergarten School Instruction	0.20	-	110.66	-	-	-	110.86
Talented And Gifted	2.50	-	-	-	-	-	2.50
Special Programs - Restrictive Programs	309.23	-	21.47	-	-	-	330.70
Special Programs - Less Restrictive Programs	285.69	-	79.50	26.95	-	-	392.14
Special Programs - Early Intervention	14.00	-	4.00	-	-	-	18.00
Special Programs - Alternative Education	18.00	-	44.31	2.62	-	-	64.93
Special Programs - Designated Programs	140.00	-	1.00	-	-	-	141.00
<b>Total Instructional Programs</b>	<b>3,035.03</b>	<b>-</b>	<b>305.83</b>	<b>61.93</b>	<b>-</b>	<b>-</b>	<b>3,402.78</b>
Instructional Support Services - Students	548.49	-	96.03	2.70	-	-	647.22
Instructional Support Services - Staff	214.23	-	53.86	2.83	-	-	270.92
<b>Total Instructional Support Services</b>	<b>762.72</b>	<b>-</b>	<b>149.89</b>	<b>5.53</b>	<b>-</b>	<b>-</b>	<b>918.14</b>
Executive Administration Services	50.75	-	7.50	-	-	-	58.25
School Administration	372.70	-	11.05	2.89	-	-	386.64
Business Administration	59.72	-	-	-	-	2.28	62.00
Operation & Maintenance Of Plant Services	461.85	-	-	-	-	-	461.85
Student Transportation Service	93.80	-	-	-	-	-	93.80
Internal Services	25.00	-	-	-	-	-	25.00
<b>Total Support Services General Administration</b>	<b>1,063.82</b>	<b>-</b>	<b>18.55</b>	<b>2.89</b>	<b>-</b>	<b>2.28</b>	<b>1,087.54</b>
Planning, Research & Development	10.20	-	0.70	-	-	-	10.90
Communication & Information Services	21.00	-	-	-	-	-	21.00
Human Resources	48.05	-	-	-	-	-	48.05
Technology Services	51.00	-	0.20	-	-	-	51.20
Records Management	3.00	-	-	-	-	-	3.00
<b>Total Central Support</b>	<b>133.25</b>	<b>-</b>	<b>0.90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>134.15</b>
Food Services	1.75	188.05	-	-	-	-	189.80
Community Services	3.22	-	28.99	1.03	-	-	33.24
<b>Total Enterprise &amp; Community Services</b>	<b>4.97</b>	<b>188.05</b>	<b>28.99</b>	<b>1.03</b>	<b>-</b>	<b>-</b>	<b>223.04</b>
Facilities Acquisition & Construction	-	-	-	-	11.40	-	11.40
Building Acquisition & Construction Services	-	-	-	-	23.60	-	23.60
<b>Total Facilities Acquisition &amp; Construction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35.00</b>	<b>-</b>	<b>35.00</b>
<b>Total FTE</b>	<b>4,999.79</b>	<b>188.05</b>	<b>504.15</b>	<b>71.38</b>	<b>35.00</b>	<b>2.28</b>	<b>5,800.65</b>

## Staffing Summary by Account and Fund (FTE)

Account Name	Fund 101	Fund 202	Fund 205	Fund 299	Fund 450	Fund 601	Total
Licensed Staff	3,101.43	-	230.71	35.15	-	-	3,367.29
Classified - Represented	1,345.77	171.65	221.41	34.73	-	-	1,773.56
Non-Represented Staff	297.04	14.40	34.99	-	32.00	1.78	380.21
Administrators - Licensed	206.30	-	13.95	0.50	-	-	220.75
Administrators - Non- Licensed	5.00	-	-	-	3.00	-	8.00
Directors/Program Admins	44.25	2.00	3.10	1.00	-	0.50	50.85
<b>Total</b>	<b>4,999.79</b>	<b>188.05</b>	<b>504.15</b>	<b>71.38</b>	<b>35.00</b>	<b>2.28</b>	<b>5,800.65</b>

\*Classified staff are full weighted.

## Benefit Cost - Annual Cost by Account for all Funds Combined

Account Code	Account Title	Actual 2015/16	Actual 2016/17	Adopted 2017/18	Approved 2018/19
512000	PERS	937,173	1,754,968	9,846,809	10,853,621
521310	PERS UAL	40,342,338	43,962,669	46,464,187	49,132,937
522000	Social Security/FICA	25,776,438	27,969,648	29,153,212	29,679,871
523100	Workers Compensation	3,517,918	3,583,011	3,774,002	3,529,893
523200	Unemployment Compensation	(699)	310,803	754,845	775,953
524100	Group Health Insurance	81,952,371	87,591,627	85,224,089	92,000,196
524200	Other Employer Paid Benefits	745,254	887,808	776,665	1,008,678
524300	Retiree Health Insurance	4,464,549	5,191,623	4,796,598	4,734,950
524530	Early Retirement Benefits	1,585,033	1,836,255	1,415,438	1,633,093
		<b>159,320,375</b>	<b>173,088,412</b>	<b>182,205,845</b>	<b>193,349,192</b>

**Benefit Rates - Percent of Base Salary or Wages**

Account Code	Account Title	FY 2015/16	FY 2016/17	FY 2017/18	Approved 2018/19
512000	PERS	0.49%	0.48%	2.57%	2.82%
521310	PERS UAL	12.10%	12.14%	12.14%	12.63%
522000	Social Security/FICA	7.65%	7.65%	7.62%	7.65%
523100	Workers Compensation	0.98%	0.98%	0.99%	0.90%
523200	Unemployment Compensation	0.09%	0.09%	0.20%	0.20%
524100	Group Health Insurance	<i>See below for District Contribution by Employee Group per 1.0 FTE</i>			
524200	Other Employer Paid Benefits	0.30%	0.23%	0.20%	0.26%
524300	Retiree Health Insurance	1.48%	1.42%	1.25%	1.19%
524530	Early Retirement Benefits	0.55%	0.46%	0.37%	0.42%
		23.64%	23.45%	25.34%	26.06%

**District Contribution to Employee Health Insurance by Employee Group per 1.0 FTE**

Employee Group	FY 2015/16	FY 2016/17	FY 2017/18	Approved 2018/19
Amalgamated Transit Union (ATU)	14,634	15,807	14,211	14,088
District Council of Union (DCU)	14,448	15,607	14,016	14,088
Non-Represented Employees	14,589	15,781	14,203	16,585
Portland Association of Teachers (PAT)	16,310	16,947	15,252	16,543
Portland Federation of School Professionals (PFSP, formerly PFTCE)	14,634	15,607	14,226	14,088
Service Employee International Union (SEIU)	14,772	15,955	14,360	16,260





# **BUDGET OVERVIEW**



## The Budget Process

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 funding level of the State School Fund (SSF).

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

Budgeting in Oregon is governed by Local Budget Law, Chapter 294 of the Oregon Revised Statutes. The law has two major objectives:

- To provide standard procedures for preparing, presenting, and administering local budgets
- To ensure citizen involvement in the preparation of the budget

Local Budget Law provides a method of estimating revenues, expenditures and proposed taxes 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). The ODE, through the administrative rule process, defines the structure of the budget and the classification system to be used. The budget forms defined by ODE present the planned resources and requirements the District budgets to carry out its educational mission.

Further information on specific requirements for the budget process and budget document may be found at the Tax Supervising Conservation Commission (TSCC) website - <http://www.tscmultco.com/>.

Detail on ODE requirements can be found in the Oregon Administrative Rules (OAR), at: <http://arcweb.sos.state.or.us/pages/rules/access/numerically.html>

Budgeting is not simply done once a year. It is a continuous process taking almost 24 months to complete a cycle. The budgeting process has various phases with three distinct products:

- **Proposed Budget** - Staff works to assist the Superintendent and to prepare a proposed budget for the upcoming fiscal year. In addition to staff work, the Superintendent provides regular updates and leads discussions with the Board, as well as listening sessions at public meetings to gather citizen input. The Proposed Budget is the product of an extensive, collaborative process of budget development, analysis, and revision, which builds upon work done in reviewing programs and developing new plans for delivering services to students and families. The outcome is the Superintendent's Proposed Budget document, also called the Budget Book.
- **Approved Budget** - the Board, sitting as the Budget Committee, reviews and discusses the Proposed Budget. The Budget Committee refines the Proposed Budget and votes to approve a budget and impose property taxes. This stage also involves budget review and input from the Community Budget Review Committee. This committee performs separate review and analysis of the Proposed Budget and provides recommendations to the Budget Committee. This phase of budget development requires public participation

and at least one public hearing. The Approved Budget is passed to the TSCC for its review and certification.

- **Adopted Budget** - the District's Approved Budget is reviewed and certified by the TSCC. Unique to Multnomah County, the TSCC is a five-member citizen board appointed by the Governor that reviews the budgets of all governmental jurisdictions in Multnomah County. The Commission, together with 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 governing body, votes to adopt the Budget, levy taxes and appropriate the funds. The outcome is a legally adopted budget as published in 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.
  - The minor supplemental budget process (increase in any fund must be less than ten percent of expenditures) provides the Board the opportunity to change the budget during the year. Minor supplemental budgets are scheduled as needed, usually in the fall or winter, after school begins and staff movement has been finalized, and again in the spring.
  - A major supplemental budget process (any fund increase of ten percent or more of expenditures) occurs as needed. Major Supplemental budgets are infrequent and normally timed to coincide with the minor supplemental budget actions. Major supplemental budget actions require a public notice and public hearing.

## **Budget Officer and Budget Committee**

To ensure participation in the budget process, Local Budget Law requires that a budget officer be appointed and a budget committee consisting of Board members and members of the public be formed. In PPS the budget officer is currently the Interim Budget Director. 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 a budget before it is formally adopted by the governing body.

The District is not required to have a budget committee composed of citizen members. However, the Board has established a Community Budget Review Committee (CBRC) composed of eight to twelve people to advise the Board on the budget. The CBRC reviews, evaluates, and makes recommendations to the Board regarding the Superintendent's Proposed Budget and any other budgetary issues the CBRC or the Board identify. The CBRC also monitors and advises the Board on the allocation and expenditure of Local Option Levy funds.

Public notices are published, budgets are made available for public review, and opportunities for public comment are also provided. This structure encourages public participation in the budget decision-making process and gives public exposure to budgeted programs and fiscal policies prior to adoption.

## The Budget Overview

Overall, PPS manages approximately \$1.5 billion in total resources, with the two primary fund sources being the general fund (\$655.0 million) and the General Obligation (GO) bond fund (\$479.1 million). The budget process undertaken each spring focuses principally on the general fund resources, as this is the area with the most fiscal flexibility for the district.

For the current biennium, the Oregon Legislature appropriated \$8.2 billion for State School Fund, which translates into approximately \$481 million for PPS 2017/18 and 2018/19 budget years. The amount the state allocates towards education is significant but the funding is approximately

\$2.0 billion short of achieving the fully implemented Quality Education Model, per the Quality Education Commission's Quality Education Commission Report 2016

(<https://www.ode.state.or.us/wma/research2016-quality-education-model-final-report--revised.pdf>). For PPS, this means approximately \$180 million less available for this biennium.

## Enrollment

Despite the increase in the Portland Metro area population of approximately 36,000 between 2016 and 2017 (per the Portland State University's Population Research Center), student enrollment at PPS is materially flat (0.7% increase). Most of the inflow families are locating to suburban areas outside the school district's boundaries, which limits the impact to the district.

## Investment Focus

This is a transitional year for the district. Sizable investments are being made to ensure that the district is meeting state curriculum requirements, while also developing the foundation to create a quality, comprehensive educational experience.

Investments in our schools, which include implementation of an equitable school staffing model (see the Staffing Overview section for more information), enhanced professional development and training for teaching staff, and a rigorous, standards-based curriculum for students are the top priorities. These changes combined with the implementation of the district's racial equity work, which focuses on culturally responsive community partnerships that accomplish data-driven student-specific outcomes, will better serve our student communities.

The year ahead will be transformational at PPS and will include a community-wide visioning process and the development of an internal strategic plan. Creating a solid, long-term roadmap for the district, complete with a comprehensive review of school boundaries and focus option schools, as well as long-term capital planning are funded initiatives in the 2018/19 budget.

## Budget Considerations

It is typical for a budget to have challenges in meeting all of the demands with a finite amount of resources. To support a more direct focus on student and school-based priorities, and to align with the current strategic vision, the district's central office eliminated vacant positions and released personnel to refocus \$6.6 million towards classrooms, teachers and students. Other

considerations when building this year's budget were the financial impact of union negotiations either concluded or underway with Amalgamated Transit Union (bus drivers), Portland Association of Teachers (licensed teachers) and Portland Federation of School Professionals (school administrative staff and therapists), the opening and staffing of two new middle schools and associated transportation costs increases, derived from contractual cost increases and from the City of Portland's decision to stop funding a portion of TriMet Youth Pass student tickets.

## **Budget Methodology**

For this year's budget, two different philosophies were used to create the General Fund budget.

For schools, personnel and related spend was based on the staffing model (discussed in the Staffing Overview section) along with the health and welfare/fringe rates associated with each FTE. For non-personnel spend, schools were kept flat to last year's budget with the addition of library supplies.

For the Central Office, at the beginning of the budgeting process, leadership was asked to:

- Identify their key services
- Estimate resources needed to deliver their services in the most efficient manner
- Reduce spend to allow the refocus of resources to identified priorities

Given the change in the district's executive leadership in the last 12 months and the reorganization of the Central Office, developing a baseline understanding of department services was a crucial first step in the budget development process. In support of this work, the budget methodology switched to a "bottoms-up" budgeting process, different from previous years in which budgets were rolled-forward with minor adjustments. Budget managers used detailed information such as personnel lists and contracts to build their budgets and ensure that they were aligning resources appropriately to their committed services and goals. This budgeting approach supports higher levels of budget accountability with managers, as there are detailed assumptions in place to review during the year.

## Revenue Sources

The General Fund has numerous revenue sources, with 86.8% of the resources coming from State Sources, Property Taxes, and the Local Option Levy. The below table displays recent General Fund revenue trends.

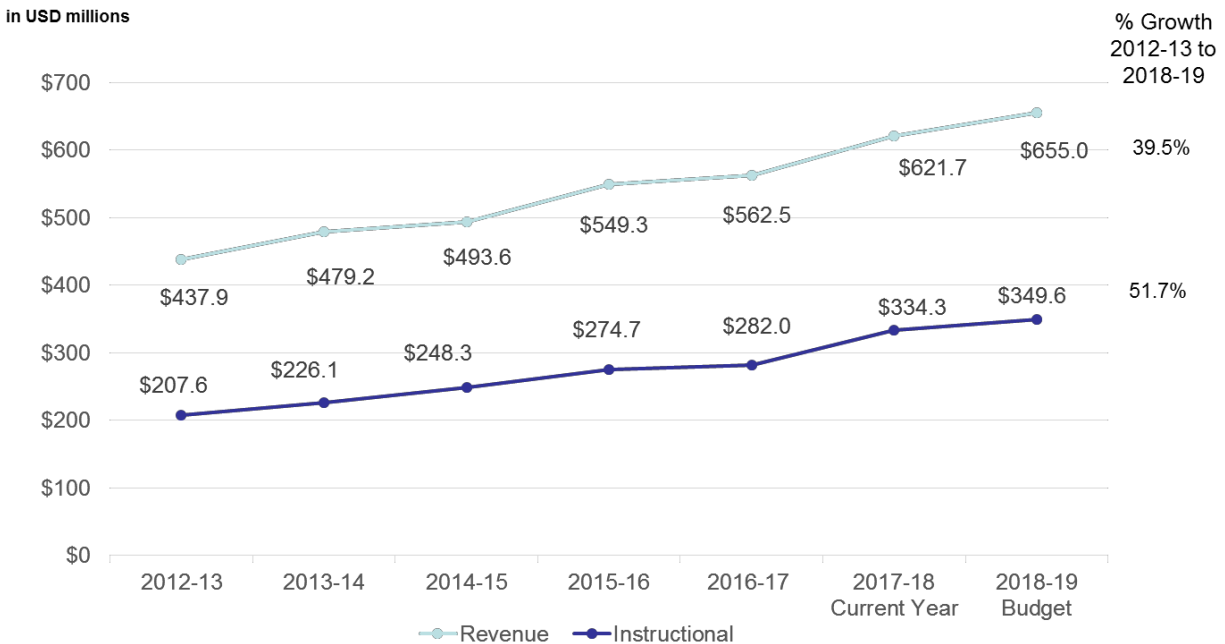
	Actuals 2015/16	% of Total	Actuals 2016/17	% of Total	Current 2017/18	% of Total	Budget 2018/19	% of Total
Beginning Balance	\$34.4	5.9%	\$37.8	6.3%	\$20.1	3.2%	\$34.7	5.3%
State School Fund/Sources	\$217.1	37.2%	\$213.7	35.6%	\$242.8	38.5%	\$238.2	36.4%
Property Taxes	\$210.2	36.0%	\$218.5	36.4%	\$228.1	36.1%	\$235.5	36.0%
Local Option Levy	\$76.6	13.1%	\$84.1	14.0%	\$90.0	14.3%	\$94.9	14.5%
Other Sources	\$45.4	7.8%	\$46.2	7.7%	\$50.2	7.9%	51.7	7.9%
<b>Total</b>	<b>\$583.7</b>	<b>100.0%</b>	<b>\$600.3</b>	<b>100.0%</b>	<b>\$631.2</b>	<b>100.0%</b>	<b>\$655.0</b>	<b>100.0%</b>

With the current construction levels, a housing bond that is anticipated to create 1,300 new houses (per City of Portland), and the adoption of the City's Residential Infill Project (RIP) proposal, there is a reasonable expectation that property tax revenue will increase, which in turn will increase the financial resources available to PPS. Future revenue sources would be negatively impacted if the Portland taxpayers do not renew the Local Option Levy, which is due for renewal in November 2019.

Other sources of revenue, although much smaller, but no less important, are from Multnomah Educational Service District, the City of Portland, administrative fees charged for supporting non-General Fund operational activities, and investment earnings. These line items account for another \$17.3 million or 2.6% of General Fund resources. For more detail on all of the revenue sources, see the first three pages of the Fund Detail section, titled "General Fund – Resources by Account".

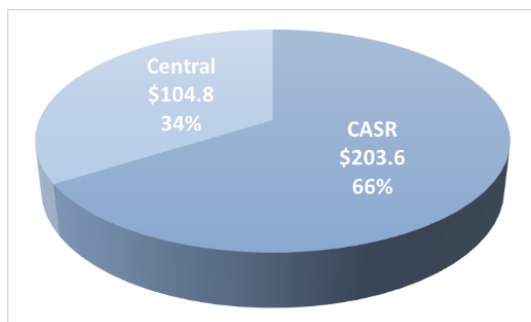
## Expenditures

The focus of this year's budget spend is in the support of students, teachers, curriculum and classrooms. Over the last seven years, investment in school sites have outpaced the revenue increases that the district has recognized. Over this time period, revenue has increased by 39.5% and instructional investments by 51.7%.



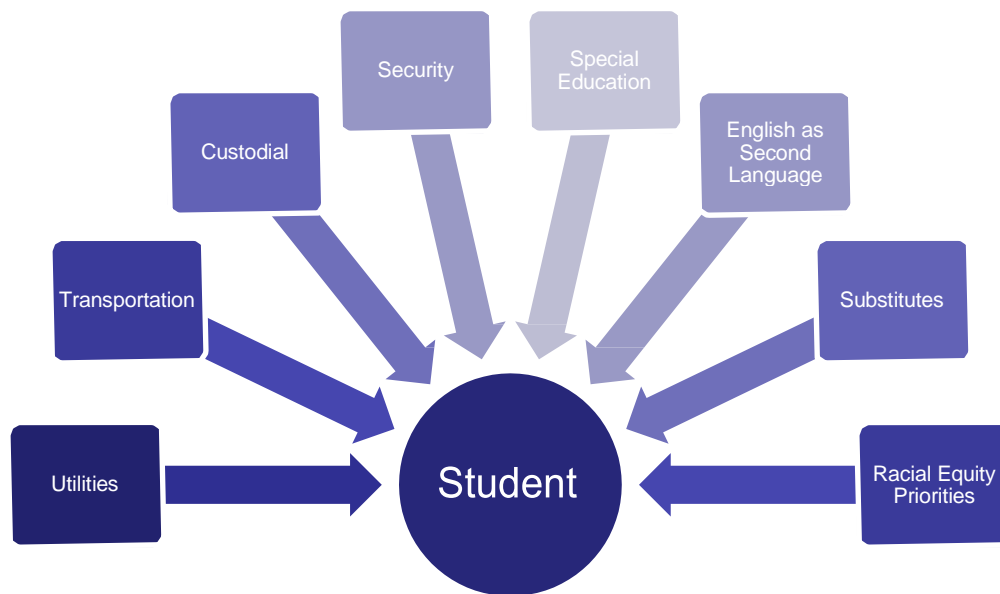
To bring clarity to expenditures that are typically classified as central office, costs are split into two categories: costs that directly support students in classrooms and are under the management of central office leadership (titled Centrally Administered School Resources or CASR) and costs associated with support services to run and maintain the Central Office and the district (referenced as Central).

Based on using the department as the delineation between the two categories, the budget can



be separated into the two categories. As the chart to the left shows, 66% of the Central Office budget is focused on activities that directly support students and school communities. Central spending, which represents departments such as Information Technology, Finance, Talent and Culture, Chief of Staff and General Counsel, represents 34% of the budget. The following chart summarizes departments categorized as CASR.





*Centrally Administered School Resources (CASR) departments*

### Changes from Proposed to Accepted Budget

On April 24, the Board was presented with the proposed budget. Since then, multiple listening sessions were held to give the public the opportunity to comment upon the budget.

The input from the community was considered and requests were prioritized based on the positive impact expected on student and school services or if they were needed to build the foundation for PPS' future. Approximately \$2.8 million of additional funding was included in the budget, made possible with updated state funding estimates that provided increased confidence in increased revenue estimates. Additionally, fine tuning personnel costs gave additional flexibility in funding additional initiatives.

The Approved Budgets includes the following additions:

**Schools:** To create additional flexibility to address the community's concerns about class sizes at particular schools and the impact to single strand neighborhood schools, 8 FTEs were added to the pool of budgeted, but unassigned teachers.

**Facilities:** Additional funds were directed to this area to add 8 full-time custodians, to cover ongoing custodial leased equipment, and to add a Director of Sustainability position.

**Transportation:** Children's safety is of utmost concern to the administration, so budget to support safe busing programs for Lent and Roseway Heights were added. Additionally, the customer call center for parents to inquire about bus status/schedule was re-established along with extra transportation costs to accommodate the dual campus configuration for ACCESS Academy.

**Systems:** A primary focus of this year's budget is technological improvements which will help streamline processes and/or allow better access to data. The District has committed additional funds to invest in technologies for transportation routing, leave management, and PeopleSoft improvements.

**Foundational Investments:** Included in the Approved Budget is an allocation to cover vision and strategic development, support for boundary review and adjustments, a district-wide focus option review, and capacity to develop policy and capital facility planning. Additionally, funds have been set aside to invest in NGSS instructional resources, which can be used for environmental education (which can in turn support school gardens). Expenditures will be fully vetted before committing to any of these initiatives.

### Budget Risks

As with any budget, there are risks. Funding levels from various sources may not meet expectations or there may be large unanticipated expenditures required. For this budget, the current risks have been identified:

Event	Risk	Estimated Impact (\$)	Likelihood
Middle School Transition Costs	Build out costs	\$1 to \$2 million	Medium
Health and Welfare Trust Board has not voted on or approved reduced rates associated with a buy-down of surplus funding	Higher Health and Welfare expenses	\$2 to \$4 million	Medium
PERS Debt Payment	Estimate based on employee count is incorrect	\$2 to \$3 million	Low
Actual salaries for newly hired teachers may be higher than budget assumptions	Higher personnel expenses	\$1 to \$3 million	Low

### Looking Forward – 2019/20

Next year is the first year of a new biennium. Based on preliminary reports, there is an expectation of an approximate 9% increase in state funding. Unfortunately, this revenue increase combined with the additional anticipated revenue from the Local Option Levy will be more than offset by a sharp increase in PERS and personnel costs. Additional pressure comes from the need to align with the BOE targets for budget reserves. With these known additional expenditures in 1919/20, initial projections indicate an \$11.8 million shortfall for the year. Therefore, it is imperative that 2018/19 spending be carefully managed to ensure that each dollar is spent with intention.

**2018/19 Budget Development Calendar**

<b>Date</b>	<b>Activity</b>
July / August	Second update to 2017/18 Staffing Allocation to Schools
August 29	<u>Board Meeting</u> : Appoint Community Budget Review Committee (CBRC) members
August - May	CBRC – Work on budget principles and policy. Discuss budget process, forecast, school staffing, Local Option Levy, and recommendations on Proposed Budget
September	Third update to 2017/18 Staffing Allocation to Schools
September - March	<u>Board Meetings</u> : Budget implications of programs and services for coming school year and development of budget calendar
October 3	<u>Board Meeting</u> : 2017/18 Budget Amendment approved
November - February	District Staffing Team - School Staffing work sessions
January - February	Budget Prioritization Discussions: Superintendent meetings with board members, leadership of Coalition of Communities of Color, District Employee
February 26	<u>Board Meeting</u> : Work Session – Presentation of refreshed school staffing plan and framework for budget proposal to board
March 1	Initial 2018/19 Staffing Allocations to Schools
March	Staffing Process - Submission, Review, and Approval
March 26 - March 30	Spring Break
April 10	<u>Board Meeting</u> : 2018/19 budget update (including General Fund and Staffing)
<b>April 24</b>	<b>Superintendent Proposes 18/19 Budget - Board Meeting (Budget Committee): Board as Budget Committee receives the Proposed Budget and Budget Message from Superintendent.</b>
May 1	<u>Board as Budget Committee</u> holds Public Hearing on 18/19 Proposed Budget
April - May	<u>Board Meetings</u>
May 22	<u>Board Meeting</u> : CBRC Reports to Board
<b>June 12</b>	<b>Approved Budget - Board Meeting (Budget Committee): Board as Budget Committee discussion and vote to Approve the FY 18/19 Budget</b>
June 15	Submit Approved Budget to TSCC (Extension granted by TSCC)
<b>June 26</b>	<b><u>TSCC Hearing</u>: TSCC certifies the FY 2018/19 Approved Budget; Adopted Budget - Board Meeting (Budget Committee): Vote to Adopt the FY 2018/19 Budget &amp; Impose Taxes</b>
July / August	Second update to 2018/19 Staffing Allocations to Schools
September / October	Third update to 2018/19 Staffing Allocations to Schools

## Portland Public Schools Program Structure

The Program Structure is defined by the Oregon Department of Education. A more detailed description of Programs may be found in the Appendices.

Program Type	Program Description
10000 – Instruction	Activities dealing directly with the teaching of students.
20000 – Support Services	Services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction.
30000 – Enterprise and Community Services	Activities financed and operated similarly to private business enterprises, providing goods and services to the students or the general public and financed primarily through user fees or community programs.
40000 – Facilities Acquisition and Construction	Activities concerned 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 existing facilities.
50000 – Other Uses	Servicing of debt, transfers between funds and apportionment of funds from an Educational Service District.
60000 – Contingency	Expenditures which cannot be foreseen and planned in the budget process because of an unusual or extraordinary
70000 – Unappropriated Ending Fund Balance	Estimated Ending Fund Balance.

## Portland Public Schools Fund Structure

The Fund Structure is defined by the Oregon Department of Education. A more detailed description of Funds may be found in the Fund Details section.

Fund Type	Budgeted Funds	Fund Components
General Fund	101 - General Fund	The primary day-to-day operating fund of the District.
Special Revenue Funds	201 - Student Body Activity Fund 202 - Cafeteria Fund 205 - Grants Fund 225 - PERS Rate Stabilization Fund 299 - Dedicated Resource Fund	Dedicated revenues such as: Federal, State and Local Grants and Private Donations.
Debt Service Funds	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	Accounts for the payment of principal and interest on certain long-term debt.
Capital Project Funds	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 - General Obligation(GO) Bonds Fund 470 - Partnership Funds	Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities.
Internal Service Fund	601 - Self Insurance Fund	Accounts for services furnished by one department or agency to another department or agency on a cost- reimbursement basis.

**Total District Requirements by Fund**

<b>Fund</b>	<b>Current 2017/18</b>	<b>Proposed 2018/19</b>	<b>Approved 2018/19</b>	<b>Percent of Total</b>
101 General Fund	631,166,922	650,538,941	655,002,466	43.4%
201 Student Body Activity Fund	13,257,383	13,057,383	13,057,383	0.9%
202 Cafeteria Fund	24,116,008	21,656,234	22,106,234	1.4%
205 Grants Fund	83,496,898	66,795,838	66,795,838	4.5%
225 PERS Rate Stabilization Reserve	17,138,218	17,453,649	17,520,983	1.2%
299 Dedicated Resource Fund	16,653,023	10,778,358	10,828,358	0.7%
307 IT Projects Debt Service Fund	2,708,168	2,708,046	2,708,046	0.2%
308 PERS UAL Debt Service Fund	47,515,450	49,495,449	50,024,061	3.3%
320 Full Faith and Credit Debt Service	1,859,707	2,053,659	1,846,785	0.1%
350 GO Bonds Debt Service Funds	119,539,530	122,720,800	123,733,382	8.2%
404 Construction Excise Fund	23,529,981	20,840,864	20,840,864	1.4%
407 IT System Project Fund	1,364,566	821,368	774,699	0.1%
420 Full Faith and Credit Fund	10,364,791	4,318,975	4,318,975	0.3%
435 Energy Efficient Schools Fund	2,694,273	2,819,761	2,819,761	0.2%
438 Facilities Capital Fund	3,002,687	19,787,005	19,787,005	1.3%
445 Capital Asset Renewal Fund	4,248,699	5,089,830	5,089,830	0.3%
450 GO Bonds	596,278,655	479,058,609	479,058,609	31.9%
470 Partnership Funds	4,263,800	-	-	0.0%
601 Self Insurance Fund	9,125,900	10,653,980	10,678,509	0.7%
<b>Total District Budget by Fund</b>	<b>1,612,324,659</b>	<b>1,500,648,748</b>	<b>1,506,991,788</b>	<b>100.0%</b>

Interfund transfers are included in the total district budget by fund summary, which is listed in the table on the following page.

**Interfund Transfers**

Interfund transfers represent the movement of monies from one fund to another within Portland Public Schools. 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 2018/19**

Amount	Source Fund	Destination Fund	Purpose
450,000	101 General Fund	202 Cafeteria Fund	HB3454
50,000	101 General Fund	299 Dedicated Resource Fund	Write Off Of Grants With Negative Balances
50,000	299 Dedicated Resource Fund	101 General Fund	Write Off Of Grants With Positive Balances
2,708,046	101 General Fund	307 IT Projects Debt Service	Debt Service - IT GO Bonds of 2009
1,132,022	101 General Fund	320 Full Faith and Credit Debt Service Fund	Debt Service - Recovery Zone Bond of 2010
311,250	101 General Fund	407 IT System Project Fund	Capital Improvement Projects
1,227,500	101 General Fund	438 Facilities Capital Fund	Capital Improvement Projects
3,208,222	205 Grants Fund	101 General Fund	Grant Indirect Charges
618,830	404 Construction Excise	320 Full Faith and Credit Debt Service Fund	Debt Service - Recovery Zone Bond of 2011
226,719	299 Dedicated Resource Fund	101 General Fund	Grant Indirect Charges
604,650	202 Cafeteria Fund	101 General Fund	Grant Indirect Charges
3,507,629	Multiple Funds	601 Self Insurance Fund	Workers Compensation
49,132,937	Multiple Funds	308 PER UAL Debt Service Fund	PERS UAL
\$63,177,805	Total Transfers		

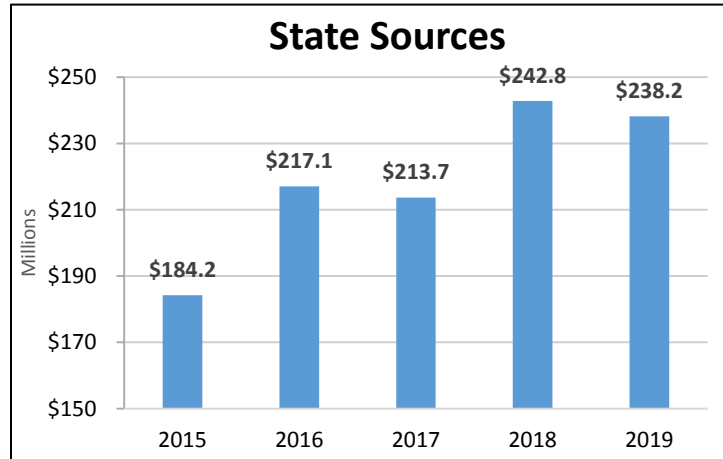
**Fund Transfers - FY 2017/18**

Amount	Source Fund	Destination Fund	Purpose
2,708,168	101 General Fund	307 IT Projects Debt Service Fund	Debt Service - IT GO Bonds of 2009
1,117,734	101 General Fund	320 Full Faith and Credit Debt Service Fund	Debt Service - Recovery Zone Bond of 2011
200,000	101 General Fund	322 FF&C QZAB - Debt Service	Debt Service - Health & Safety
431,973	101 General Fund	323 FF&C Taxable - Debt Service	Debt Service - Health & Safety
230,000	101 General Fund	407 IT System Project Fund	Capital Improvement Projects
1,227,500	101 General Fund	438 Facilities Capital Fund	Capital Improvement Projects
749,881	299 Dedicated Resource Fund	101 General Fund	Transfer of Financial Rebates
594,536	202 Cafeteria Fund	101 General Fund	Grant Indirect Charges
3,604,746	205 Grants Fund	101 General Fund	Grant Indirect Charges
625,000	404 Construction Excise	320 Full Faith and Credit Debt Service Fund	Debt Service - Recovery Zone Bond of 2011
3,541,600	101 General Fund	601 Self Insurance Fund	Workers Compensation
46,694,326	101 General Fund	308 PER UAL Debt Service Fund	PERS UAL
\$61,725,464	Total Transfers		

## Budget Summaries

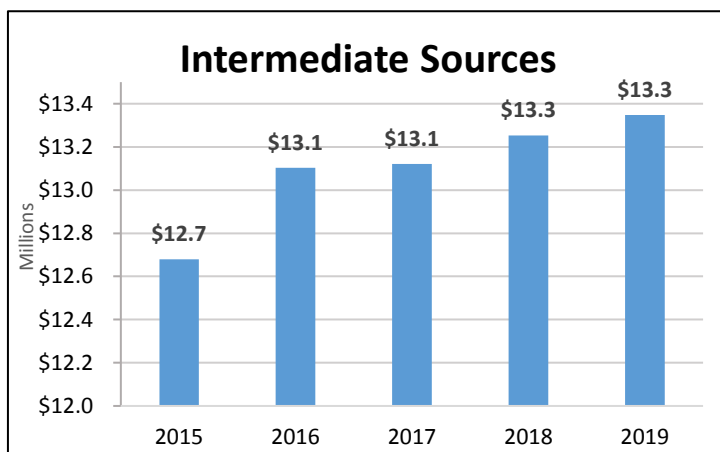
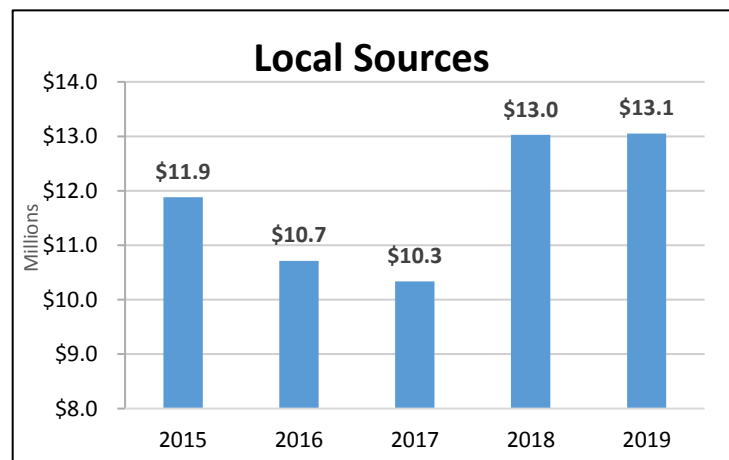
The following pages present different views of the PPS budget. There are various charts and graphs presenting the General Fund budget, the Grants Budget, and the Budget for the Dedicated Resource Fund. The intent is to enhance understanding of the District's budget and financial structure.

### Major District Resources – General Fund



**State Sources:** State School Fund General Support (SSF), the major source of State funding, is based upon estimates of weighted Average Daily Membership (ADMw), teacher experience, student transportation costs, local revenues and other statutorily prescribed factors. Other State Sources include the Common School Fund. The amount of cash received from the state is adjusted down based on tax revenues received from the permanent rate local property taxes.

**Local Sources:** Local sources are a combination of income from (but not limited to) student tuition, athletic events, rental/lease of public facilities, interest earnings, and income from the sale of property.

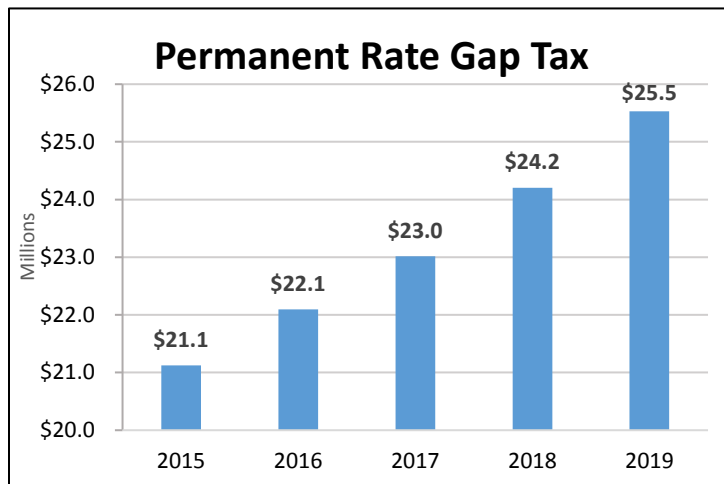
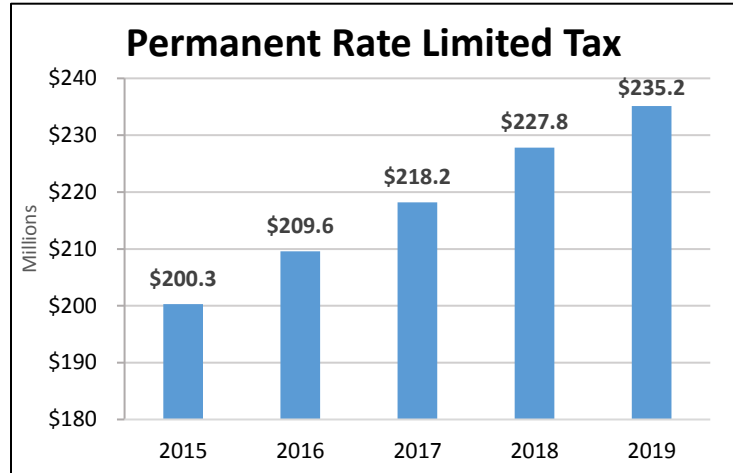


**Intermediate Sources:** Intermediate sources consist primarily of funding through the Multnomah Education Service District (MESD, [www.mesd.k12.or.us](http://www.mesd.k12.or.us)), but also include all other city and county funding. MESD is a county-wide agency that provides specific support services that are common to all districts in the county such as school nurses or county-wide alternative schools, primarily Special Education. PPS provides many of those services for itself, for which it receives 'transit' funding (defined as cash) from MESD.



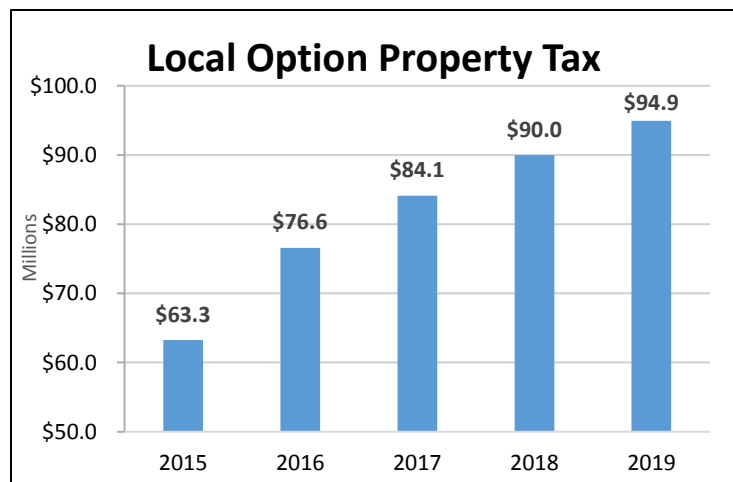
**Property Taxes:** The District's property tax levy is based on a permanent tax rate per \$1,000 of assessed value. Under State law, assessed value is limited to an increase of three percent per year, plus new construction. The Portland Public Schools (PPS) permanent tax rate is currently \$5.2781 per \$1,000. The District also has a voter-approved Local Option Levy, which is currently assessed at \$1.9900 per \$1,000 of assessed value.

**Permanent Rate Limited Tax:** \$4.7743 per \$1,000 in assessed value is considered "local revenue" under the State School Fund (SSF) formula.

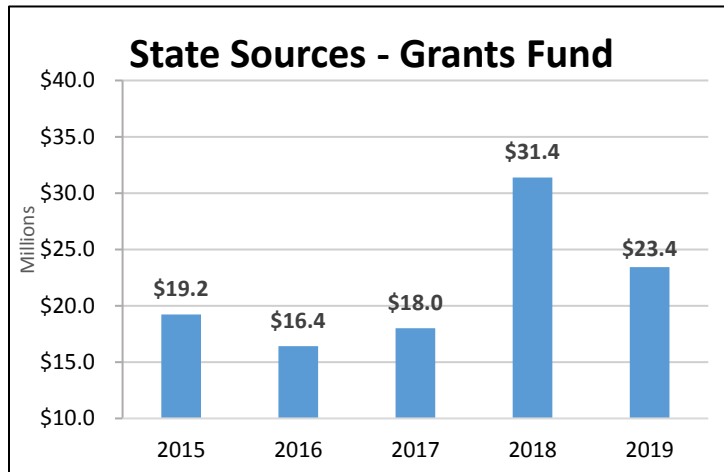


**Permanent Rate Gap Tax:** The State legislature allowed that \$0.5038 of the permanent tax rate could be exempt from offset in the State School Fund calculation. This Gap Tax raises approximately \$20 million per year. These revenues are identified on the General Fund Resources page as "Permanent Rate Gap Tax."

**Local Option:** The District submitted a renewal Local Option Levy to the voters, which was passed on May 17, 2011. The new rate is \$1.9900 per \$1,000 assessed value. In November 2014 voters approved a renewal of this levy for 5 years. The levy is forecast to generate approximately \$95 million in 2018/19.

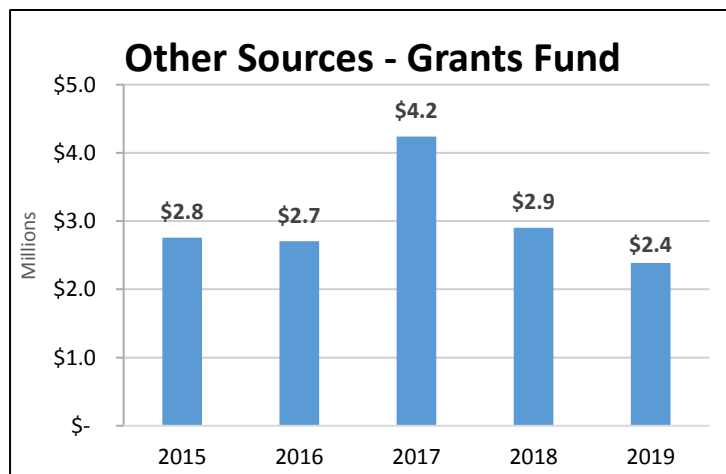
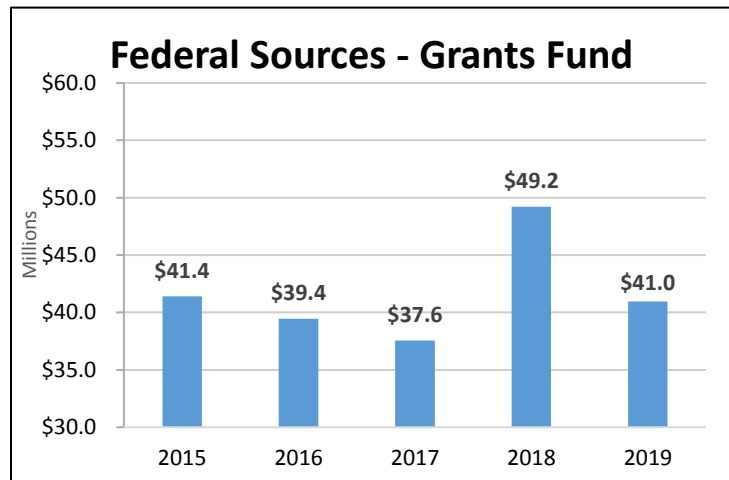


## Major District Resources – Grants Fund



**State Sources:** Primarily comprises grants for special instruction including Head Start and Special Education programs. 2018 Grant estimates proved high, and PPS has re-examined methodology to more conservative forecasts.

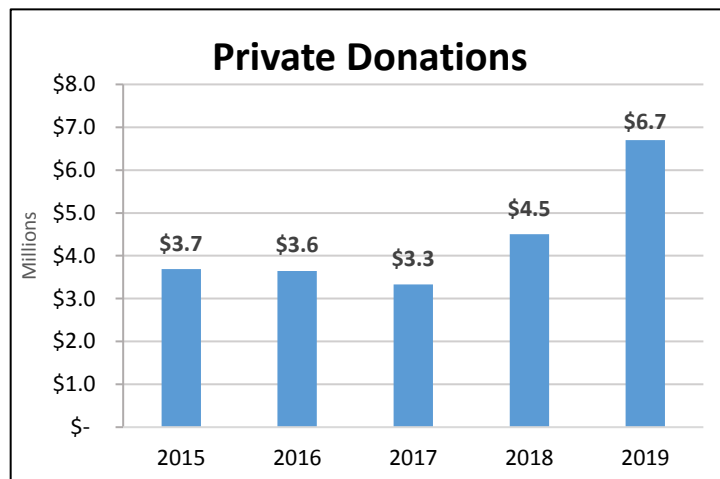
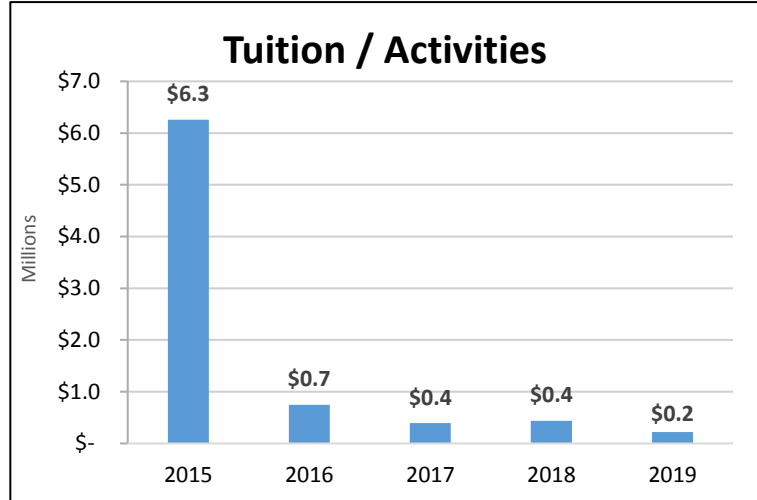
**Federal Sources:** The bulk of the federal funding comes from the federal Title IA program, which supports schools with high percentages of economically disadvantaged students. Other grants support Special Education, Head Start and school improvement programs. 2018 Grant estimates proved high, and PPS has re-examined methodology to more conservative forecasts.



**Other Sources:** Other sources in the Grants Fund include grants from the City of Portland and other local governmental and community organizations, as well as from private and corporate foundations.

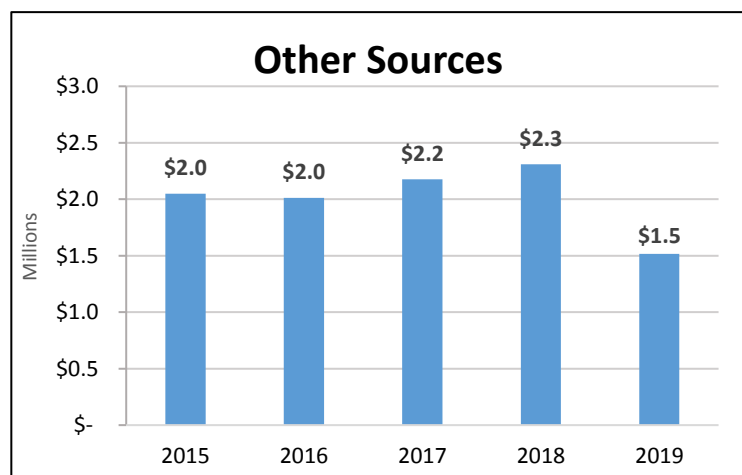
## Major District Resources – Dedicated Resource Fund

**Tuition/Activity Fees:** Tuition paid for the District's full-day kindergarten program accounted for nearly \$4 million in special revenue every year. This was no longer in effect starting 2015/16. The other component included tuition and fees paid for after school programs and summer programs.



**Private Donations:** The vast majority of private donations the District receives come in the form of contributions to specific schools through the Portland Schools Foundation/All Hands Raised. Other private donations go to restricted uses such as scholarship funds and special programs at specific schools.

**Other Sources:** Other special revenue sources include restricted state and federal grants, reimbursements for special education services provided to other districts and third parties, as well as sales and rentals of district equipment and supplies.



### **Summary of Resources and Requirements (All Funds)**

School district budgets in the state of Oregon are structured under guidelines from the Oregon Department of Education (ODE). This structure is a program hierarchy that aids in understanding the budget itself and what specific programs are supported by the budget. Program definitions may be found in the Appendices of this document.

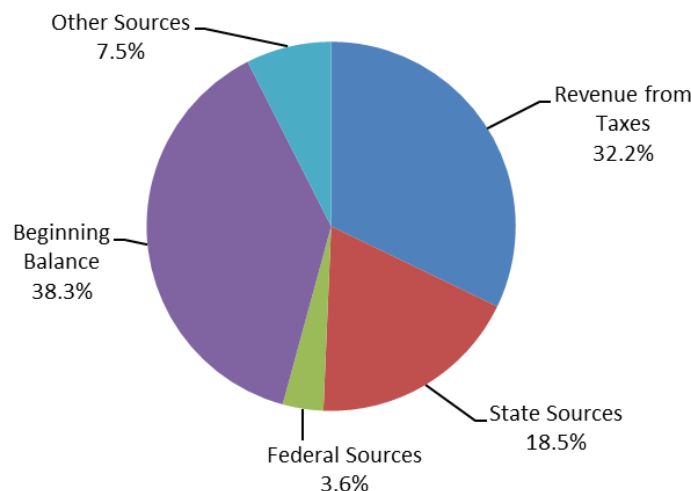
#### **Resources - All Funds Combined**

The primary resources for the District are revenue from taxes and state sources. For further detail on these sources see the Fund Details Section.

#### **Resources by Major Account (All Funds)**

Resource	Current 2017/18	Proposed 2018/19	Approved 2018/19	Percent of Total
Beginning Balance	218,251,080	574,565,702	576,716,058	38.3%
Revenue from Taxes	464,675,186	482,556,585	482,474,885	32.2%
Tuition	332,641	140,000	190,000	0.0%
Earnings on Investment	6,510,356	6,600,073	6,590,073	0.4%
Food Service Sales	2,962,750	3,381,528	3,381,528	0.2%
Extra-curricular Activities	10,001,984	9,492,870	9,505,941	0.6%
Other Local Sources	74,438,352	73,690,597	75,157,617	4.9%
Intermediate Sources	13,253,414	13,348,234	13,348,234	0.9%
State Sources	274,755,360	277,835,621	279,611,787	18.5%
Federal Sources	62,965,889	53,512,084	53,468,017	3.6%
Other Sources	484,177,647	5,525,455	6,547,648	0.4%
<b>Total Resources</b>	<b>1,612,324,659</b>	<b>1,500,648,749</b>	<b>1,506,991,788</b>	<b>100.0%</b>

**Percent of Total Resources - All Funds**

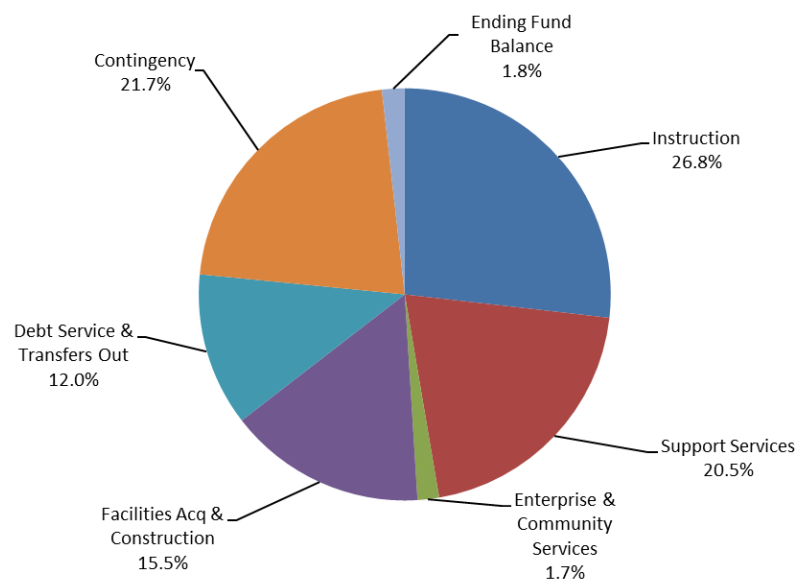


**Requirements - All Funds Combined**

The District's primary focus is on the programs supported through the allocation of the discretionary resources within these funds. The total budget for FY 2018/19 is \$1,506,991,788.

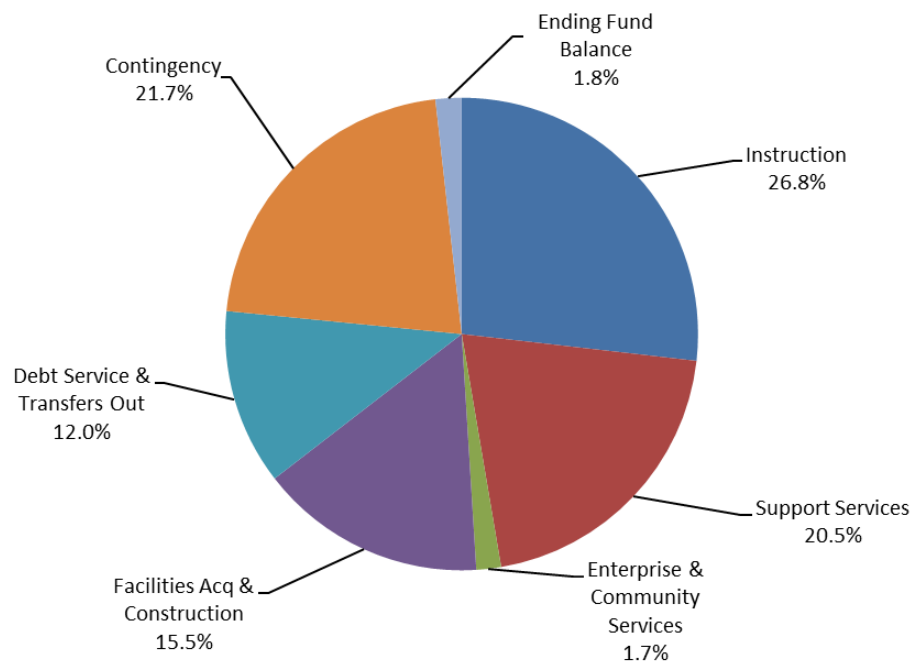
**Requirements (All Funds)**

Description	Current 2017/18	Proposed 2018/19	Approved 2018/19	Percent of Total
Instruction - Regular	283,207,851	288,528,849	287,467,735	19.2%
Instruction - Special Programs	123,646,691	113,833,889	111,464,265	7.6%
Instruction Subtotal	406,854,542	402,362,738	398,932,000	26.8%
Support Services - Instructional	117,114,233	123,442,725	126,195,384	8.2%
Support Services - General Admin	156,375,762	160,077,356	164,523,178	10.7%
Support Services - Central Activities	25,930,585	24,323,315	24,580,764	1.6%
Support Services Subtotal	299,420,580	307,843,397	315,299,326	20.5%
Enterprise & Community Services	25,331,663	25,339,645	25,930,146	1.7%
Facility Acquisition and Construction	225,277,609	232,797,650	232,803,820	15.5%
Debt Service & Transfers Out	175,016,154	180,510,954	180,389,287	12.0%
Contingency	437,472,786	325,144,011	326,491,640	21.7%
Ending Fund Balance	42,951,325	26,650,353	27,145,569	1.8%
<b>Total District Requirements</b>	<b>1,612,324,659</b>	<b>1,500,648,748</b>	<b>1,506,991,788</b>	<b>100.00%</b>

**Requirements by Major Program - All Funds**

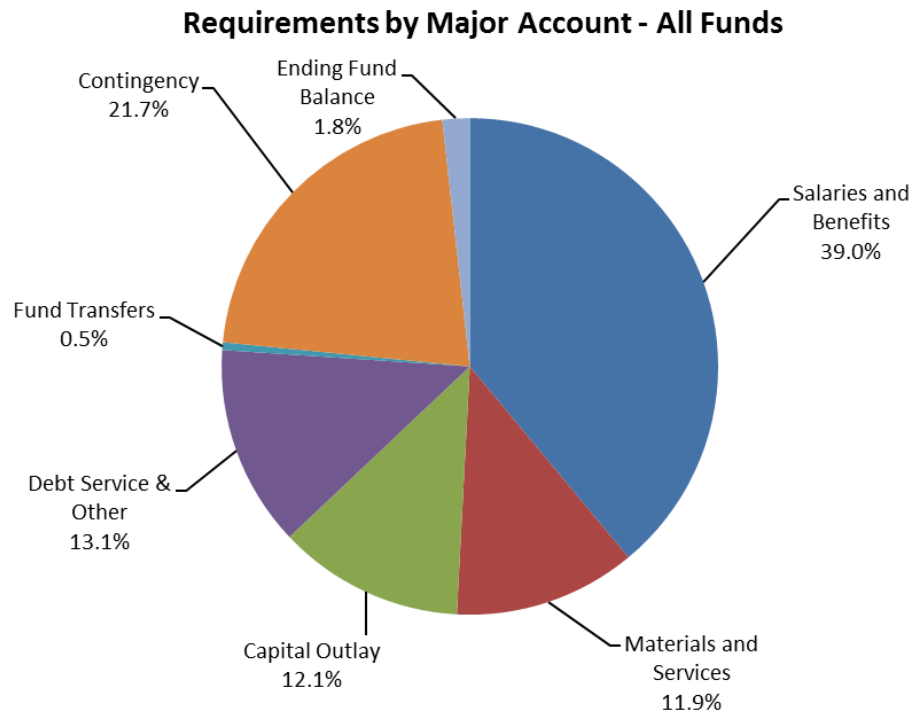
**Requirements by Major Program (All Funds)**

Program Area	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Instruction	362,126,227	369,841,063	406,854,542	402,362,738	398,932,000
Support Services	251,117,766	270,272,304	299,420,580	307,843,397	315,299,326
Enterprise & Community Servic	21,924,467	22,836,372	25,331,663	25,339,645	25,930,146
Facilities Acq & Construction	127,490,214	149,867,906	225,277,609	232,797,650	232,803,820
Debt Service & T ransfers Out	101,037,649	113,074,099	175,016,154	180,510,954	180,389,287
Contingency	-	-	437,472,786	325,144,011	326,491,640
Ending Fund Balance	348,084,792	221,460,194	42,951,325	26,650,353	27,145,569
<b>Total Requirements</b>	<b>1,211,781,115</b>	<b>1,147,351,937</b>	<b>1,612,324,659</b>	<b>1,500,648,748</b>	<b>1,506,991,788</b>

**Requirements by Major Program - All Funds**

**Requirements by Major Account (All Funds)**

Description	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Salaries and Benefits	503,766,364	525,846,343	567,683,357	584,745,610	583,187,142
Materials and Services	136,167,174	140,753,943	187,356,482	178,159,526	182,561,258
Capital Outlay	110,227,420	133,614,291	176,331,975	181,760,715	182,120,962
Debt Service & Other	106,128,007	109,535,893	193,193,412	196,651,093	198,937,570
Fund Transfers	7,407,357	16,141,275	7,335,322	7,537,441	6,547,648
Contingency	-	-	437,472,786	325,144,011	326,491,640
Ending Fund Balance	348,084,792	221,460,194	42,951,325	26,650,353	27,145,569
<b>Total Requirements</b>	<b>1,211,781,115</b>	<b>1,147,351,938</b>	<b>1,612,324,659</b>	<b>1,500,648,748</b>	<b>1,506,991,788</b>



### Summary of Resources and Requirements (General Fund)

School District budgets in the State of Oregon are structured under guidelines from the Oregon Department of Education (ODE). This structure is a program hierarchy that aids in understanding the budget itself and what specific programs are supported by the budget. Program definitions may be found in the Appendices of this document.

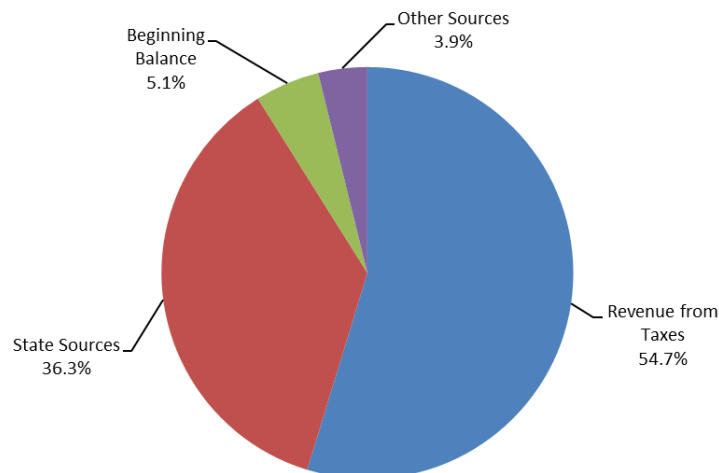
### General Fund Resources

The primary resources for the District's General Fund are from revenue from taxes and state sources. For further detail on these sources see the Fund Detail section.

### Resources by Major Account (General Fund)

Resource	Current 2017/18	Proposed 2018/19	Approved 2018/19	Percent of Total
Beginning Balance	20,104,463	33,054,408	34,729,617	5.1%
Revenue from Taxes	342,300,638	356,025,337	355,943,637	54.7%
Tuition	190,000	140,000	190,000	0.0%
Earnings on Investment	3,144,456	2,895,398	2,895,398	0.4%
Extra-curricular Activities	705,941	692,870	705,941	0.1%
Other Local Sources	7,919,127	7,952,043	8,932,822	1.2%
Intermediate Sources	13,253,414	13,348,234	13,348,234	2.1%
State Sources	242,799,002	236,430,651	238,206,817	36.3%
Federal Sources	-	-	-	0.0%
Other Sources	749,881	-	50,000	0.0%
<b>Total Resources</b>	<b>631,166,922</b>	<b>650,538,941</b>	<b>655,002,466</b>	<b>100.0%</b>

Resources by Major Account - General Fund





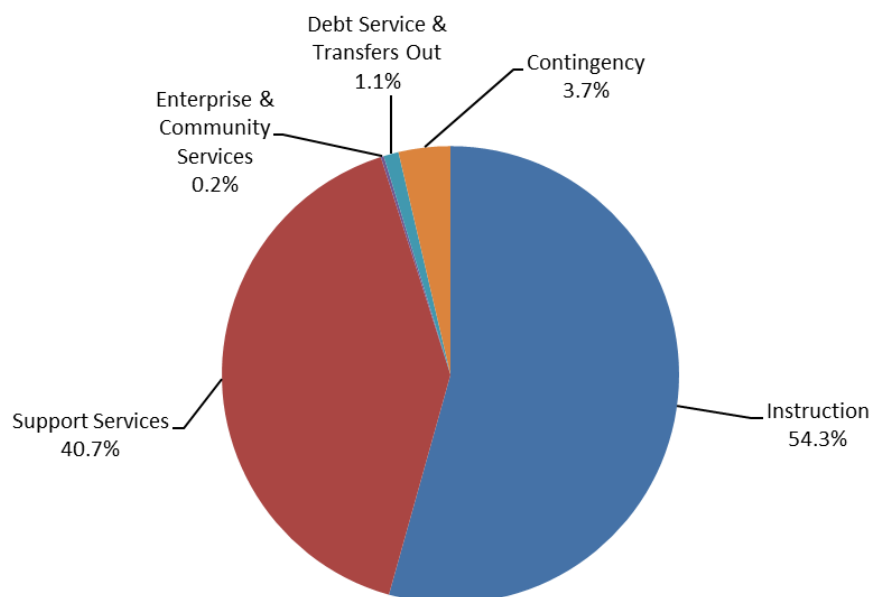
### General Fund Requirements

The District's primary focus is on the programs supported through the allocation of the discretionary resources within this fund. The total General Fund Budget for FY 2018/19 is \$655,022.466.

### Requirements (General Fund)

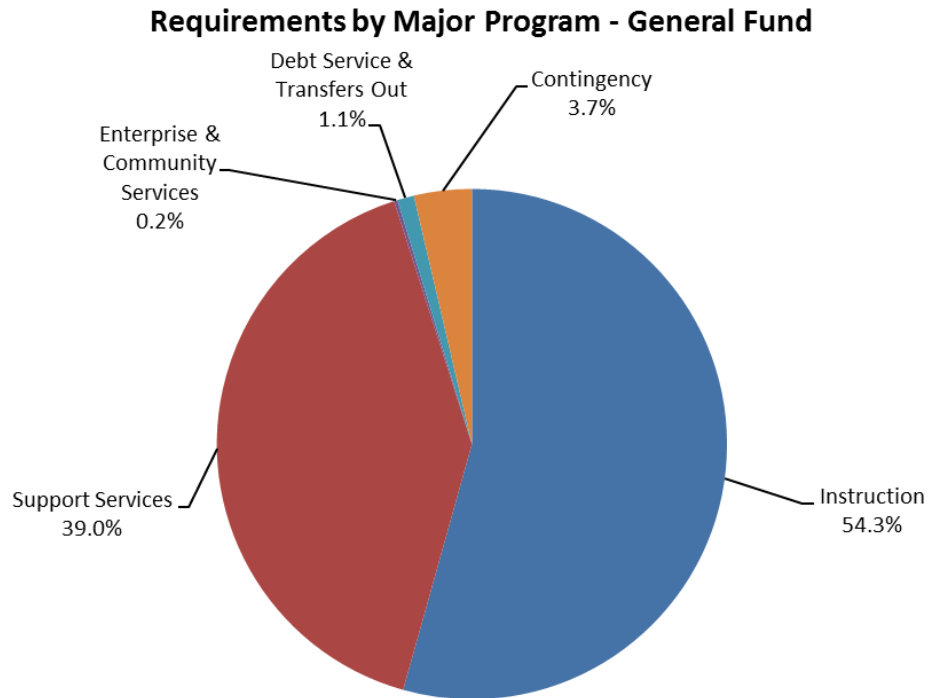
General Fund	Current 2017/18	Proposed 2018/19	Approved 2018/19	Percent of Total
Instruction - Regular	247,141,356	263,464,208	262,403,094	40.5%
Instruction - Special Programs	87,021,796	90,075,192	87,705,568	13.8%
Instruction Subtotal	334,163,152	353,539,400	350,108,662	54.3%
Support Services - Instructional	88,195,579	95,856,930	98,609,589	14.7%
Support Services - General Admin	145,143,382	146,328,263	150,634,956	22.5%
Support Services - Central Activities	22,205,094	22,698,985	23,003,103	3.5%
Support Services Subtotal	255,544,055	264,884,178	272,247,648	40.7%
Enterprise & Community Services	1,886,099	1,413,095	1,515,284	0.2%
Facility Acquisition and Construction	-	-	-	0.0%
Debt Service & Transfers Out	5,960,441	6,912,441	5,878,818	1.1%
Contingency/Ending Fund Balance	33,613,175	23,789,826	25,252,055	3.7%
<b>Total General Fund Requirements</b>	<b>631,166,922</b>	<b>650,538,941</b>	<b>655,002,466</b>	<b>100.0%</b>

**Requirements by Major Program - General Fund**



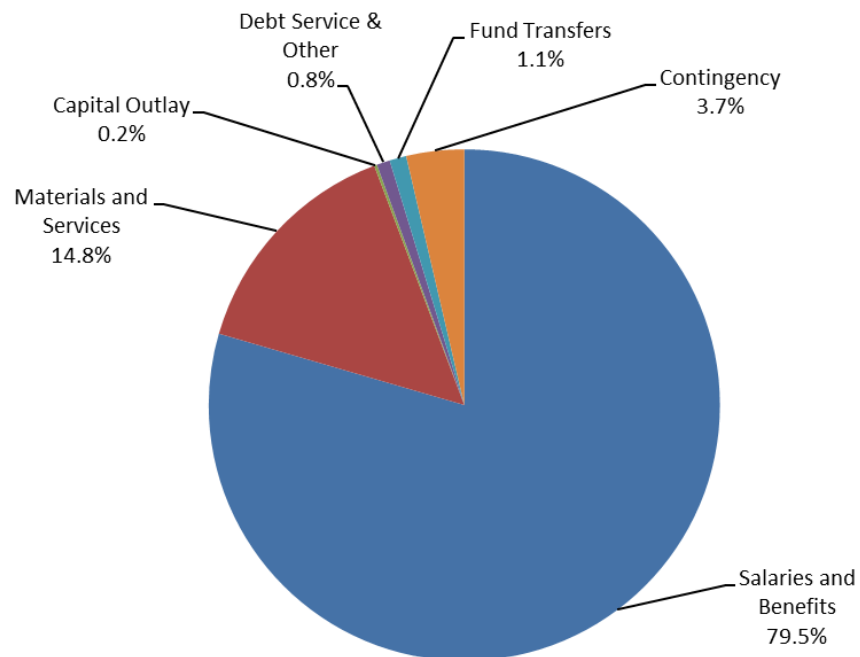
**Requirements by Major Program (General Fund)**

Program Area	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Instruction	316,029,450	324,119,387	334,163,152	353,539,400	350,108,662
Support Services	220,666,070	238,435,194	255,544,055	264,884,178	272,247,648
Enterprise & Community Se	1,793,982	1,700,501	1,886,099	1,413,095	1,515,284
Facilities Acq & Constructio	-	-	-	-	-
Debt Service & Transfers O	7,407,357	15,941,275	5,960,441	6,912,441	5,878,818
Contingency	-	-	19,733,094	23,789,826	25,252,055
Ending Fund Balance	37,835,045	20,104,463	13,880,081	-	-
<b>Total Requirements</b>	<b>583,731,903</b>	<b>600,300,820</b>	<b>631,166,922</b>	<b>650,538,941</b>	<b>655,002,466</b>



**Requirements by Major Account Category (General Fund)**

Program Area	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Salaries and Benefits	445,392,054	466,160,442	493,224,745	517,198,051	515,582,738
Materials and Services	86,807,462	90,821,551	91,043,375	96,048,688	100,707,608
Capital Outlay	2,737,164	3,564,577	1,337,433	1,129,802	1,483,879
Debt Service & Other	3,552,821	3,708,513	5,987,753	5,460,133	6,097,369
Fund Transfers	7,407,357	15,941,275	5,960,441	6,912,441	5,878,818
Contingency	-	-	19,733,094	23,789,826	25,252,055
Ending Fund Balance	37,835,045	20,104,463	13,880,081	-	-
<b>Total Requirements</b>	<b>583,731,903</b>	<b>600,300,820</b>	<b>631,166,922</b>	<b>650,538,941</b>	<b>655,002,466</b>

**Requirements by Major Account - General Fund**

## **Multnomah Education Service District Allocation**

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 Education Service District 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 the Multnomah ESD Local Service Plan.

<http://www.mesd.k12.or.us/cms/lib8/OR01915807/Centricity/Domain/37/MESD%20LSP%20Final%201-20-16.pdf>

The current forecast from MESD is that PPS will receive \$8.5 million in transit dollars and will have \$12.6 million in resolution dollars available to purchase services in 2018/19. This is a high-level forecast subject to changes through the release of MESD's July 2018 Local Service Plan and end-of-year reconciliations.

PPS is still in the process of reviewing the options available for use of these funds based upon the need for the respective programs and the relative cost of services. In addition, with the passage of Measure 99 in November 2016, a large percentage of Outdoor School costs will be reimbursed by the state, allowing for the strategic reinvestment of those funds to other high-priority services.

In 2015/16 PPS and MESD began a pilot program for use of School Health Assistant to provide coverage every day in schools. In 2015/16 this was in Madison cluster schools. In 2016/17 the program expanded to include schools in the Roosevelt, Jefferson, and Franklin clusters. In 2017/18, the SHA model expanded to the remaining Cleveland, Grant, Lincoln, and Wilson clusters.

**Multnomah Education Service District**

2018/19 Service Plan - Portland Public Schools - Proposed

Department/Service	Units Selected	Unit Cost	Transit Dollars	Resolution Dollars	Total
<b>Available Transit</b>			<b>\$8,500,000</b>		<b>\$8,500,000</b>
<b>Department of Instructional Services</b>				<b>\$2,549,387</b>	<b>\$2,549,387</b>
<b><u>Curriculum Services</u></b>					
Classroom Law Project (CLP)				\$25,749	
School Improvement				\$274,992	
Outdoor Schools				\$168,943	
<b><u>Helensview School</u></b>					
Turnarond School (Helensview 1.0)	68	\$11,016		\$749,113	
Turnarond School (Helensview 2.0)	32	\$16,819		\$538,214	
Helensview (Svcs for Pregnant and Parenting Students)	20	\$22,033		\$440,655	
<b>Home School Notification</b>				\$30,415	
<b>Incarcerated Youth Program</b>				\$321,306	
<b>Department of Student Services</b>				<b>\$7,357,987</b>	<b>\$7,357,987</b>
<b><u>Special Education Services</u></b>					
Functional Living Skills -Alt. Behavior Prog.	8	\$102,437		\$819,496	
Social Emotional Skills Program (SESP)	5	\$51,483		\$257,415	
<b><u>School Health Services</u></b>					
Hearing Screening				\$98,475	
Immunization				\$85,914	
School Nurse Services Registered Nurses (FTE)	24.8	\$119,115		\$2,954,043	
School Nurse Services SHAs (Hours)	82884	\$35		\$2,907,571	
School Nurse Services Special Needs Nursing				\$235,073	
<b>Department of Technology Services</b>				<b>\$1,085,753</b>	<b>\$1,085,753</b>
<b><u>Application and Development Services</u></b>					
Student Information Systems - Level 1				\$462,958	
<b><u>District Office Services</u></b>					
School Messenger				\$63,685	
<b><u>Infrastructure Services</u></b>					
Internet Connectivity				\$124,000	
Last Mile Connection				\$236,000	
<b><u>Instructional Services</u></b>					
Follett Destiny Library and Textbook Mgmt.				\$199,110	
<b>ADMINISTRATIVE SUPPORT SERVICES</b>				<b>\$20,526</b>	<b>\$20,526</b>
Inter-District Delivery System (PONY)				\$20,216	
School Announce Closure Network				\$310	
<b>Contingency</b>				<b>\$1,664,841</b>	<b>\$1,664,841</b>
Contingency Balance				\$1,664,841	
<b>TOTAL</b>			<b>\$8,500,000</b>	<b>\$12,678,493</b>	<b>\$21,178,493</b>

**Long Term Debt**

The following is a summary of the future annual debt service requirements for long-term obligations.

Fiscal Year	LTD Tax Pension & Refunding	IT Project Debt Bond	2010 Recovery Bonds	2016 Qualified Zone Bonds	FF&C Taxable Debt 2016	2013 GO Bonds	2015 GO Bonds	2017 GO Bonds	Total
Principal:									
2019	11,949,489	2,619,000	998,730	200,000	280,000	2,080,000	19,680,000	76,730,000	114,537,219
2020	12,160,373	-	1,029,171	200,000	290,000	2,325,000	21,515,000	80,465,000	117,984,544
2021	21,903,150	-	1,060,541	200,000	295,000	2,585,000	36,255,000	1,970,000	64,268,691
2022	23,572,786	-	1,092,867	200,000	305,000	2,865,000	5,735,000	2,315,000	36,085,653
2023	25,481,288	-	607,576	200,000	315,000	3,160,000	6,340,000	2,650,000	38,753,864
2024-2028	265,105,000	-	-	1,000,000	1,725,000	20,560,000	42,005,000	17,700,000	348,095,000
2029-2033	-	-	-	1,000,000	1,573,000	29,850,000	62,065,000	29,505,000	123,993,000
2034-2038	-	-	-	800,000	-	-	-	45,640,000	46,440,000
2039-2048	-	-	-	-	-	-	-	79,885,000	79,885,000
Principal									
Total	\$360,172,086	\$2,619,000	\$4,788,885	\$3,800,000	\$4,783,000	\$63,425,000	\$193,595,000	\$336,860,000	\$970,042,971
Interest:									
2019	36,904,836	89,046	229,229	-	138,826	2,571,425	8,654,925	10,716,133	59,304,420
2020	39,698,952	-	178,410	-	130,304	2,467,425	7,670,925	9,603,548	59,749,564
2021	32,511,176	-	126,041	-	121,558	2,351,175	6,595,175	6,191,338	47,896,463
2022	34,125,540	-	72,075	-	112,588	2,221,925	4,782,425	6,092,838	47,407,391
2023	34,560,718	-	15,341	-	103,319	2,078,675	4,495,675	5,977,088	47,230,816
2024-2028	43,739,762	-	-	-	367,097	8,089,575	17,233,675	27,604,688	97,034,797
2029-2033	-	-	-	-	95,695	3,359,900	6,623,525	23,310,338	33,389,458
2034-2038	-	-	-	-	-	-	-	17,736,338	17,736,338
2039-2048	-	-	-	-	-	-	-	9,994,600	9,994,600
Interest Total	\$221,540,984	\$89,046	\$621,096	\$0	\$1,069,388	\$23,140,100	\$56,056,325	\$117,226,909	\$419,743,848
Total	\$581,713,070	\$2,708,046	\$5,409,981	\$3,800,000	\$5,852,388	\$86,565,100	\$249,651,325	\$454,086,909	\$1,389,786,819

**Payments by Debt Service Fund**

The following is a summary of payments to be made on principal and interest in FY 2018/19.

Fiscal Year	LTD Tax Pension & Refunding	IT Project Debt Bond	2010 Recovery Bonds	2016 Qualified Zone Bonds	FF&C Taxable Debt 2016	2013 GO Bonds	2015 GO Bonds	2017 GO Bonds	Total
Fund 307	-	2,708,046.00	-	-	-	-	-	-	2,708,046.00
Fund 308	48,854,325	-	-	-	-	-	-	-	48,854,325
Fund 320	-	-	1,227,959	-	-	-	-	-	1,227,959
Fund 322	-	-	-	200,000	-	-	-	-	200,000
Fund 323	-	-	-	-	418,826	-	-	-	418,826
Fund 350	-	-	-	-	-	4,651,425	28,334,925	87,446,133	120,432,483
Total	\$48,854,325	\$2,708,046	\$1,227,959	\$200,000	\$418,826	\$4,651,425	\$28,334,925	\$87,446,133	\$173,841,639

# FUND DETAILS





## Fund 101 – General Fund

The General Fund includes all activities of the District that are supported by the State School Fund including property taxes as well as other non-dedicated revenues. The General Fund's resources are available to the District for any purpose provided they are expended or transferred according to resolution or policy. This fund is considered a Major Governmental Fund.

The major revenue sources are discussed within the Budget Summary section of this document. The table below presents resources by account code. Following the presentation of resources is a table reconciling taxes to be received and imposed by the District.

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

### General Fund - Resources by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Resources by Account					
376510 - Beginning Fund Balance	34,441,540	37,835,045	20,104,463	33,054,408	34,729,617
411111 - Current-Multnomah Co	203,470,948	212,133,988	221,500,507	228,648,761	228,648,761
411112 - Current-Clackamas Co	160,628	169,034	176,497	182,193	182,193
411113 - Current-Washington Co	1,350,458	1,426,935	1,489,940	1,538,023	1,538,023
411114 - Current-Mult Co Cancel/Omit	594,995	778,875	813,265	839,510	839,510
411121 - Prior-Multnomah Co	3,979,090	3,632,026	3,792,394	3,914,782	3,914,782
411122 - Prior-Clackamas Co	3,093	2,685	2,804	2,894	2,894
411123 - Prior-Washington Co	14,661	14,630	15,275	15,768	15,768
411124 - Prior-Mult Co Cancel/Omit	7,695	9,000	9,397	9,700	9,700
411130 - Foreclosures	96,548	-	-	-	-
411140 - Pymts In Lieu Of Prop Taxes	276,538	304,964	316,000	327,000	327,000
411170 - Other Property Taxes	292,019	39	41	42	42
411211 - CY Local Option Taxes-Mult Co	74,726,830	82,211,887	87,954,393	92,876,241	92,796,283
411212 - CY Local Option Taxes-Clack Co	67,027	70,532	75,459	79,681	79,613
411213 - CY Local Option Taxes-Wash Co.	563,518	595,410	636,999	672,645	672,066
411221 - PY Local Option Taxes-Mult Co.	1,186,632	1,195,493	1,278,998	1,350,570	1,349,407
411222 - PY Local Option Taxes-Clack Co	1,100	1,100	1,176	1,242	1,241
411223 - PY Local Option Taxes-Wash Co	5,892	6,011	6,431	6,791	6,785
411231 - Pen/Int-Local Opt Tax-MultCo	13,785	25,003	26,749	28,246	28,222
411232 - Pen/Int-Local Opt Tax-ClackCo	240	266	285	301	300
411233 - Pen/Int-Local Opt Tax-WashCo	143	247	264	279	279
411241 - Foreclosures-Local Opt-Mult Co	27,482	-	-	-	-
411311 - CY Gap Rate Taxes - Mult Co	21,470,678	22,384,821	23,545,173	24,840,157	24,840,157
411312 - CY Gap Rate Taxes - Clack Co	16,950	17,837	18,762	19,794	19,794
411313 - CY Gap Rate Taxes - Wash Co	142,504	150,581	158,387	167,098	167,098
411321 - PY Gap Rate Taxes - Mult Co	419,882	383,259	403,126	425,298	425,298
411322 - PY Gap Rate Taxes - Clack Co	285	281	296	312	312
411323 - PY Gap Rate Taxes - Wash Co	1,532	1,540	1,620	1,709	1,709

## General Fund - Resources by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
411521 - PY GO Bond - Multnomah County	1,064	2,211	2,200	2,200	2,200
411522 - PY GO Bond - Clackamas County	-	86	100	100	100
411523 - PY GO Bond - Washington County	6	632	700	600	700
411901 - Pen/Int-Multnomah Co	41,723	71,669	72,000	72,000	72,000
411902 - Pen/Int-Clackamas Co	638	698	700	700	700
411903 - Pen/Int-Washington Co	380	664	700	700	700
412000 - Rev-Local Gov't Not Districts	8,400	8,400	8,400	8,400	8,400
Subtotal - Revenue from Taxes	308,943,364	325,600,800	342,309,038	356,033,737	355,952,037
413110 - Regular Day Tuition	15,958	16,356	20,000	20,000	20,000
413111 - Reg Tuition-Evening HS	72,761	60,053	70,000	70,000	70,000
413120 - Reg Day Tuition-Oth Dist inSt	92,386	-	100,000	50,000	100,000
413310 - Summer School Tuition	-	35	-	-	-
Subtotal - Tuition	181,105	76,444	190,000	140,000	190,000
415100 - Interest on Investments	880,960	1,586,624	2,838,626	2,895,398	2,895,398
415300 - Gain/Loss Sale of Investment	6,242	(19,621)	305,830	-	-
Subtotal - Earnings on Investment	887,202	1,567,003	3,144,456	2,895,398	2,895,398
416201 - A la Carte Sales	-	367	105,000	105,000	105,000
416300 - Special Functions	-	-	-	-	-
Subtotal - Food Service Sales	-	367	105,000	105,000	105,000
417110 - Football Admissions	53,388	45,809	49,474	48,558	49,474
417120 - Basketball Admissions	50,660	27,415	29,608	29,060	29,608
417130 - Wrestling Admissions	2,229	878	948	931	948
417140 - Other Admissions	19,500	3,306	3,570	3,504	3,570
417410 - Pay to Play Fees	630,897	516,981	558,339	548,000	558,339
417420 - Other Activity Fees	51,526	59,261	64,002	62,817	64,002
417600 - Club Fund Raising	-	-	-	-	-
417700 - Outdoor School Fees	-	-	-	-	-
Subtotal - Extra-Curricular Activities	808,200	653,650	705,941	692,870	705,941
419110 - Civic Use of Bldgs	720,669	765,608	778,323	811,544	826,857
419112 - CUB-Day Care	314,718	374,815	333,601	397,304	397,304
419120 - Community Parking Fees	34,408	22,449	36,472	23,796	23,796
419130 - Rent-Lease of Facilities	1,492,321	1,553,945	1,600,000	1,657,743	1,800,000
419200 - Contrib-Donation - Priv Source	1,522	7,069	-	-	-
419400 - Svc Provided-Oth Local Ed Agcy	4,500	-	-	-	-
419410 - Svc Provided-Oth Dist in State	-	-	-	-	-
419500 - Textbook Sales and Rentals	16	-	-	-	-
419600 - Recovery PY Expenditure	213,001	262,115	300,000	300,000	300,000
419700 - Services Provided Other Funds	-	80,160	120,000	120,000	120,000
419800 - Fees Charged to Grants	3,066,582	3,356,762	3,580,481	3,652,090	3,989,591
419910 - Miscellaneous	955,113	556,909	792,850	762,166	1,247,874
419920 - Jury Duty	1,087	1,362	-	-	-
419930 - Fingerprinting	58,556	44,764	-	-	-

## General Fund - Resources by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
419940 - Restitution	7,387	4,903	-	-	-
419941 - Financial Rebates	-	-	-	-	-
419945 - E-Rate Priority 1	843,697	647,211	-	-	-
419950 - Sales, Royalties and Events	10,336	1,981	2,000	2,000	2,000
419965 - Administrative Claiming	437,781	37,470	250,000	100,000	100,000
419970 - Public Records Request	1,825	10,107	12,000	12,000	12,000
Subtotal - Other Revenue from Local Sources	8,163,519	7,727,630	7,805,727	7,838,643	8,819,422
Subtotal - Local Sources	318,983,390	335,625,893	354,260,162	367,705,648	368,667,798
421010 - County School Funds	21,348	12,402	12,402	12,402	12,402
421020 - Ed Service Dist Apportionment	8,491,202	8,491,202	8,500,000	8,500,000	8,500,000
421990 - Other Intermediate Sources	6,000	-	-	-	-
421991 - City of Portland	4,584,438	4,616,976	4,741,012	4,835,832	4,835,832
Subtotal - Intermediate Sources	13,102,988	13,120,580	13,253,414	13,348,234	13,348,234
431010 - SSF--General Support	211,252,753	207,182,021	237,644,188	231,526,915	233,304,795
431030 - Common School Fund	5,809,760	6,190,520	5,154,814	4,903,736	4,902,022
431990 - Oth Unrestrict Grants-In-Aid	-	315,225	-	-	-
431992 - Return To Work	-	-	-	-	-
Subtotal - State Sources	217,062,513	213,687,766	242,799,002	236,430,651	238,206,817
442000 - Unrestr Rev-Fed Govt Thru St	626	-	-	-	-
448010 - Federal Forest Fees	24,141	7,016	-	-	-
Subtotal - Federal Sources	24,767	7,016	-	-	-
452100 - Interfund Transfers	-	-	749,881	-	50,000
453000 - Sale of Fixed Assets	116,705	24,521	-	-	-
Subtotal - Other Sources	116,705	24,521	749,881	-	50,000
<b>Total Resources by Account</b>	<b>583,731,903</b>	<b>600,300,820</b>	<b>631,166,922</b>	<b>650,538,941</b>	<b>655,002,466</b>

## General Fund - Requirements by Program

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Requirements by Program					
1000A - Instructional Subs	6,324,974	6,854,213	-	-	-
11111 - Elementary K-5 Program	16,450,525	16,840,862	24,552,794	26,184,479	26,048,872
11112 - Elementary 1-5 Homeroom	76,903,136	78,729,344	80,243,330	85,008,816	85,213,646
11113 - K-5/K-8 Consolidated Budget	2,881,997	3,107,276	2,722,710	2,678,250	2,676,735
11119 - Kindergarten Homeroom	18,913,916	18,788,094	19,128,940	19,687,440	19,559,676
11131 - School Activities	999,062	558,519	1,049,750	76,500	76,500
Subtotal - Elementary School Instruction	122,473,609	124,878,307	127,697,524	133,635,485	133,575,429
11211 - Middle School Programs	41,738,948	42,594,543	45,124,843	49,202,207	48,898,590
11212 - Middle School Homeroom	4,972,069	4,136,822	4,092,905	4,377,767	4,351,523
11213 - MS Consolidated Budget	605,664	587,768	751,936	885,563	884,950

## General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
11221 - School Activities	118,059	47,975	80,147	115,625	114,911
Subtotal - Middle School Instruction	47,434,740	47,367,108	50,049,831	54,581,162	54,249,975
11311 - High School Programs	57,245,056	59,215,177	61,306,647	66,487,052	66,082,305
11312 - High School Homeroom	551,607	550,122	517,424	464,185	461,369
11313 - HS Consolidated Budget	1,591,738	1,627,464	1,537,916	1,637,646	1,636,131
11321 - School Activities	256,256	320,618	315,937	495,482	423,067
11322 - Athletic Activities Svcs	5,992,827	6,351,130	5,391,860	6,140,004	5,951,633
Subtotal - High School Instruction	65,637,483	68,064,511	69,069,784	75,224,369	74,554,505
11401 - Early Childhood Ed Ctr (ECEC)	368,530	288,311	324,217	23,192	23,184
Subtotal - Pre-Kindergarten Instruction	368,530	288,311	324,217	23,192	23,184
12100 - Talented And Gifted (TAG)	236,344	249,788	221,454	211,532	510,979
Subtotal - Special Programs - TAG	236,344	249,788	221,454	211,532	510,979
12211 - Functional Living Skills	949,653	950,211	922,604	879,031	852,884
12212 - Comm Behavior - Academic	2,442,043	2,567,951	2,604,197	2,897,220	2,826,960
12213 - Intensive Skills - Academic	7,678,553	8,468,326	8,910,379	9,206,811	8,990,059
12214 - Comm Behavior - Functional	1,835,191	1,922,301	2,051,403	2,115,831	2,091,283
12217 - Social Emotional - Behavior	1,978,908	2,147,955	2,247,551	2,488,653	2,423,130
12218 - Social Emotional - Intensive	2,778,824	3,204,070	3,336,355	3,354,597	3,281,683
12219 - Social Emotional - Fragile	-	-	4,384	4,384	4,384
12230 - Life Skills/CTP	737,416	3,183	-	-	-
12241 - Intensive Skills - Functional	4,796	-	19,893	20,014	19,971
12261 - Home Instruction	192,394	212,162	218,556	124,454	124,199
12271 - Extended School Year	159,713	134,041	169,390	170,430	170,045
Subtotal - Restrictive Program Instruction	18,757,492	19,610,201	20,484,712	21,261,425	20,784,597
12501 - Resource Center Classrooms	-	-	184,843	756,000	756,000
12503 - Individual EAs - Gen Ed Clsm	4,130,968	4,457,449	4,707,519	4,288,682	4,092,737
12504 - Deaf/Hard of Hearing	520,476	747,805	-	-	-
12510 - Less Restrictive Programs	15,891,417	16,442,040	17,708,827	17,669,335	17,089,966
12512 - Autism Services	-	-	-	-	-
12520 - Team-Communication Behavior	653,936	648,659	686,147	715,154	692,810
Subtotal - Less Restrictive Program Instruction	21,196,797	22,295,953	23,287,336	23,429,170	22,631,513
12603 - ECSE Evaluation	1,754,210	1,519,662	1,580,281	1,671,658	1,668,245
12720 - Title I	-	-	-	-	-
Subtotal - Early Intervention Instruction	1,754,210	1,519,662	1,580,281	1,671,658	1,668,245
12811 - Public Alternative Programs	344,034	689,847	784,841	475,160	475,048
12821 - Community-Based Programs	8,230,862	9,111,930	9,190,191	9,416,639	9,416,639
12831 - Delayed Expulsion School Couns	105,498	75,690	99,435	107,189	107,183
12832 - Classroom Alternative Ed	119,052	140,736	96,782	82,348	82,348
12833 - Evening Programs	362,808	421,751	295,389	263,750	263,172
12835 - Indian Education	207,275	223,602	305,466	457,076	456,182
12870 - Targeted Transition	2,179,046	2,847,987	2,067,479	2,638,800	2,922,325

## General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
12880 - Charter Schools	12,611,042	13,100,679	13,627,021	14,840,392	14,840,392
12891 - Contract Programs	185,760	114,808	119,646	124,454	124,199
12892 - Alternative Ed-Instruc Support	1,115,200	1,139,828	1,246,472	1,324,119	1,466,380
Subtotal - Alternative Ed. Instruction	25,460,577	27,866,857	27,832,722	29,729,928	30,153,869
12911 - ESL/Bilingual--Elem	7,409,852	7,204,686	8,211,415	7,821,269	6,881,627
12912 - ESL/Bilingual--Middle	2,206,355	2,233,596	2,358,288	2,754,212	2,065,790
12913 - ESL/Bilingual--High	1,369,842	1,234,729	1,549,986	1,589,492	1,487,317
12914 - Bilingual Assessment Svcs	414,252	423,376	464,377	495,635	487,753
12922 - Teen Parenting Services	127,120	99,392	80,709	108,364	108,227
12992 - Section 504/ADA Accom in PPS	332,576	274,543	301,928	537,610	461,804
Subtotal - Designated Program Instruction	11,859,997	11,470,323	12,966,703	13,306,583	11,492,518
14100 - Summer School, Elem	251,901	143,318	201,787	37,698	37,659
14300 - Summer School, High	597,769	365,047	446,801	427,198	426,188
Subtotal - Summer School	849,670	508,366	648,588	464,896	463,847
Subtotal - Instruction	316,029,450	324,119,387	334,163,152	353,539,400	350,108,662
21110 - Service Area Direction	-	35,415	335,000	-	-
21120 - Attendance Services	315,895	303,975	-	-	-
21130 - Social Work Services	956,020	1,068,710	1,165,167	1,110,769	1,106,900
21131 - Behavior Interventn Specialist	1,603,193	1,874,518	2,325,844	2,706,656	4,503,424
21141 - SPED Data Services	487,994	479,963	467,203	368,259	367,589
21150 - Student Safety	1,170,729	1,497,083	1,709,320	1,643,143	1,641,574
21191 - Child Development Services	25,560	-	-	-	-
21192 - Student Discipline Services	2,213,392	2,349,097	2,709,836	3,219,551	3,174,265
21210 - Service Area Direction	1,540,905	1,942,778	1,259,764	1,890,204	1,243,563
21220 - Counseling Services	13,396,210	13,938,007	14,466,148	16,407,099	16,285,186
21240 - Student Guidance Information	1,281,925	1,456,973	1,111,201	1,033,249	1,810,589
21262 - Vocational Education	1,943,551	2,029,535	2,094,465	5,406,495	2,882,156
21330 - Dental Services	10,000	10,000	10,000	9,000	9,000
21390 - Other Health Services	-	-	-	-	-
21420 - Psychological Testing Services	5,095,702	4,982,698	5,245,301	5,882,653	5,269,825
21520 - Speech Pathology	7,771,946	7,304,224	8,885,599	9,247,736	9,123,303
21580 - Access Services - SPED Tech	170,925	285,934	285,805	287,023	286,531
21590 - Other Speech Path/Audio Svcs.	-	-	-	-	-
21601 - Occupational Therapy	1,252,297	1,571,628	1,601,955	1,521,250	1,484,844
21602 - Physical Therapy	504,974	492,457	515,230	525,943	508,037
21603 - Adaptive Physical Education	459,252	397,041	395,991	527,642	526,627
21604 - Feeding Team - Training	138,760	104,147	109,379	97,098	82,851
21901 - Program Admin/Supervision	6,415,068	7,962,141	8,816,446	18,173,144	14,242,782
21905 - Third Party Medical Reimburse	-	111,287	-	-	-
21906 - IEP Writing - MTGS SPED STAFF	1,587,314	1,247,048	854,058	-	1,296,928
21907 - IEP Writing - MTGS GENED STAFF	297,197	252,487	286,097	-	285,421

## General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
21908 - TAG Plan Writing	2,586	1,169	10,521	10,058	10,034
Subtotal - Instructional Support (Students)	48,641,393	51,698,316	54,660,330	70,066,974	66,141,429
22110 - Service Area Direction	1,149,419	1,708,884	3,561,077	2,003,203	3,936,037
22130 - Curriculum Development	564,549	231,894	208,280	92,043	91,852
22131 - Curriculum Development - K-5	125,193	-	-	-	-
22132 - Curriculum Development - 6-8	1,245	-	-	-	-
22133 - Curriculum Development - HS	99,251	8,177	-	-	-
22191 - MultiCultural/MultiEthnic Svcs	811	-	-	-	-
22192 - School Improvement Funds	69,071	854	-	-	-
22195 - Teaching Innovation Support	6,564	26,932	-	60,021	59,879
22220 - Library/Media Services	8,057,030	8,684,673	8,908,790	8,516,290	8,768,557
22230 - Multimedia Services	312,378	350,681	334,723	30,587	337,962
22240 - Educational Television Service	427,160	424,820	461,287	310,715	310,086
22252 - Broadcasting	50,030	41,525	50,193	-	-
22256 - Management & General Support	42,431	(664)	-	-	-
22291 - Textbook Services	664,321	701,547	741,330	358,183	939,701
22292 - Classroom Technology/Services	773,738	777,145	711,405	813,046	811,571
22301 - Assessment System Design	144,055	56,755	281,228	268,325	267,986
22302 - Measurement & Assessment	238,968	591,579	1,101,417	796,758	513,782
22402 - Instructional Specialists	4,126,038	4,489,311	4,789,767	4,813,885	4,754,615
22410 - Instr Staff Training Svcs	7,046,366	7,888,253	7,548,545	5,529,343	7,684,060
22411 - Instr Staff Training - K-5	37,680	1,559,867	3,675,240	1,880,224	1,875,781
22412 - Instr Staff Training - 6-8	42,473	-	-	-	-
22413 - Instr Staff Training - HS	77,198	228,710	-	-	-
22420 - Portland Teacher Program	38,988	41,064	39,883	45,895	45,891
22430 - New Teacher Orientation	828,762	884,023	1,122,084	271,438	2,070,399
Subtotal - Instructional Support (Staff)	24,923,719	28,696,030	33,535,249	25,789,957	32,468,160
23100 - Board of Education Services	514,752	669,329	552,562	573,462	572,733
23210 - Office of Superintendent	634,439	771,273	1,043,954	2,389,649	3,321,881
23211 - Executive Administration	860,098	632,667	1,011,343	1,556,472	1,553,553
23212 - Assistant Superintendent	1,378,570	1,386,620	885,500	2,850,410	2,726,403
23240 - State and Federal Relations	129,446	186,708	183,526	178,563	178,180
23292 - Legal Services	2,312,453	2,767,687	2,193,574	3,166,481	3,163,601
23293 - Operational Support Services	3,225,486	3,969,985	3,302,346	3,504,215	3,548,400
Subtotal - Executive Administrative Services	9,055,244	10,384,269	9,172,805	14,219,251	15,064,751
24101 - School Administrative Services	38,557,432	41,069,057	41,680,370	40,232,260	40,501,460
24103 - School Business Services	242,242	338,724	353,235	375,105	374,336
24901 - Graduation Services	83,492	22,297	84,073	78,013	77,995
24910 - Licensed Admin Professional Development	424,802	400,100	494,330	494,330	376,130
Subtotal - School Administration	39,307,968	41,830,177	42,612,008	41,179,708	41,329,921
25100 - Direction of Business Support	676,680	679,806	763,724	640,953	424,433

## General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
25210 - Direction of Fiscal Services	608,505	985,646	2,053,163	838,930	1,462,400
25220 - Budgeting Services	693,641	742,030	963,398	1,089,894	1,214,141
25240 - Payroll Services	787,495	748,848	919,096	811,382	809,806
25250 - Financial Accounting Services	2,807,531	3,026,754	3,452,998	3,428,676	3,422,597
25281 - Service Area Direction	217,869	216,791	230,203	306,813	306,389
25282 - EAIP Worksite Modifications	-	-	-	-	-
25283 - Liability Claims	698,398	750,888	2,624,962	2,502,800	2,502,800
25284 - Property/Fire Loss	2,043,389	2,123,423	2,188,191	2,017,000	2,017,000
25287 - Mandated Health Services	-	-	51,189	10,000	10,000
25288 - Risk Control Initiatives	-	28,803	118,000	118,000	118,000
25291 - Enrollment Services	1,024,438	974,565	1,013,670	1,034,073	1,032,268
Subtotal - Business Services	9,557,946	10,277,555	14,378,594	12,798,521	13,319,834
25410 - Service Area Direction	2,358,541	2,377,458	2,703,864	2,100,830	2,348,832
25411 - Project Management	2,947,260	3,392,980	6,458,250	3,694,168	3,854,830
25421 - Custodial Services	18,104,794	18,873,260	20,829,799	21,430,848	22,181,436
25423 - Utilities Services	9,966,894	10,909,254	10,151,117	10,247,814	10,247,814
25424 - Property Management	1,433,021	1,642,398	1,665,682	1,939,432	2,028,853
25430 - Care and Upkeep of Grounds	-	704,643	783,328	683,009	681,937
25440 - Maintenance	-	201	-	-	-
25441 - Workforce	9,629,842	(208)	1,836	1,836	1,836
25443 - Vehicle Operation/Maintenance	388,127	870,238	490,000	423,000	423,000
25444 - Multicraft Services	4,038	2,287,326	2,148,795	2,001,697	2,076,129
25445 - Electrical Services	(588)	2,532,933	2,987,659	2,593,941	2,589,350
25446 - Mechanical Services	-	3,641,834	4,834,305	4,315,085	4,307,680
25460 - Security Services	1,350,737	1,231,118	1,063,779	1,335,554	1,345,464
Subtotal - Operations & Maintenance of Plant	46,182,666	48,463,434	54,118,414	50,767,213	52,087,161
25510 - Transportation Administration	463,048	488,134	562,967	796,573	1,188,641
25520 - Transportation Operations	14,741,277	14,910,159	15,460,699	17,903,573	18,971,005
25530 - Transportation Fleet Maint	1,286,179	1,454,322	1,851,959	1,453,802	1,452,598
25540 - Transportation Routing	2,859,331	3,454,595	3,354,253	3,833,155	3,846,019
Subtotal - Student Transportation	19,349,835	20,307,211	21,229,878	23,987,103	25,458,264
25720 - Purchasing Services	966,608	1,179,949	1,594,672	1,570,358	1,567,649
25730 - Warehousing/Distribution Svcs	696,892	625,505	677,069	595,101	593,992
25740 - Print/Publish/Duplicate Svcs	804,072	952,057	1,109,207	931,705	930,654
25790 - Other Internal Services	237,945	334,061	250,735	279,303	282,730
Subtotal - Internal Services	2,705,517	3,091,573	3,631,683	3,376,467	3,375,026
26230 - Evaluation Services	751,591	279,064	247,810	683,082	78,832
26240 - Planning Services	507,093	494,884	899,641	175,031	565,020
26260 - Grant Writing	125,211	126,475	215,484	227,900	227,440
26271 - Accountability & Reporting	340,923	463,344	501,021	170,655	517,232
Subtotal - Planning, Research, Development	1,724,818	1,363,768	1,863,956	1,256,668	1,388,525



## General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
26330 - Public Information Services	1,443,923	1,088,752	1,598,431	1,542,705	1,539,743
26331 - Volunteer Activities/Recogn	24,993	28,995	25,996	14,396	14,396
26340 - Management Information Service	337,971	509,649	558,977	322,494	339,683
26350 - Translation Services	416,875	469,287	618,889	624,916	623,805
Subtotal - Information Services	2,223,762	2,096,683	2,802,293	2,504,512	2,517,628
26410 - Service Area Direction	4,231,095	5,558,941	5,255,874	6,130,527	6,168,715
26420 - Recruitment and Placement Svcs	64,892	42,811	72,059	82,500	82,500
26440 - HRA Benefits Program	516	(1,550)	8,308	-	-
26491 - Staff Services	238,288	196,352	170,000	200,000	200,000
26492 - Non-Instr Staff Development	65,350	57,328	145,600	43,000	43,000
26493 - Staff Relations - Negotiations	-	-	-	-	-
Subtotal - Staff Services	4,600,141	5,853,883	5,651,841	6,456,027	6,494,215
26610 - IT Service Area Direction	1,414,547	808,028	507,821	702,813	700,071
26611 - Project Management	-	888,867	406,072	-	-
26620 - Systems Analysis Services	-	554,771	456,536	1,037,022	908,972
26631 - Student Information Systems	2,966,435	-	144,982	-	-
26632 - Business Information Systems	652,623	-	-	-	-
26635 - Programming Services	2,480,935	2,144,063	2,022,393	2,348,347	2,221,457
26641 - Operations Services	3,120,640	3,468,185	3,461,089	2,457,492	2,621,302
26642 - Data Control/Entry	82,707	1,064,584	1,051,006	101,032	100,832
26643 - Client Services	-	3,305,044	2,818,399	3,458,892	3,674,419
26691 - Central Telecom Services	1,279,899	1,326,209	693,880	1,616,011	1,616,008
26696 - Sch Hardware Modernization	-	314,829	11,400	-	-
26698 - Infrastructure Development	-	-	-	-	-
26700 - Records Management Services	395,273	497,715	313,426	748,240	747,744
26901 - District Equity	-	-	-	11,930	11,930
Subtotal - Technology Services	12,393,059	14,372,295	11,887,004	12,481,779	12,602,736
Subtotal - Support Services	220,666,070	238,435,194	255,544,055	264,884,178	272,247,648
31200 - Food Preparation and Service	-	-	-	-	-
31220 - BESC Deli	-	-	82,891	108,386	107,479
33000 - Community Svcs	1,793,982	1,700,501	1,803,208	1,304,710	1,407,805
Subtotal - Enterprise & Community Services	1,793,982	1,700,501	1,886,099	1,413,095	1,515,284
52100 - Fund Transfers	7,407,357	15,941,275	5,960,441	6,912,441	5,878,818
Subtotal - Debt Service & Transfers Out	7,407,357	15,941,275	5,960,441	6,912,441	5,878,818
61100 - Operating Contingency	-	-	19,733,094	23,789,826	25,252,055
71100 - Ending Fund Balance	37,835,045	20,104,463	13,880,081	-	-
<b>Total Requirements by Program</b>	<b>583,731,903</b>	<b>600,300,820</b>	<b>631,166,922</b>	<b>650,538,941</b>	<b>655,002,466</b>



## General Fund - Requirements by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Requirements by Account					
511100 - Licensed Staff	197,803,127	201,301,023	211,101,966	223,346,973	219,440,045
511210 - Classified - Represented	43,187,112	44,205,280	47,983,673	44,837,815	45,260,430
511220 - Non-Represented Staff	17,430,625	19,978,716	23,683,381	22,430,411	22,824,574
511310 - Administrators - Licensed	21,684,818	23,640,396	24,636,258	26,133,475	26,013,397
511320 - Administrators - NonLicensed	1,382,835	1,245,414	1,551,825	1,030,566	859,715
511410 - Managerial - Represented	-	-	-	-	-
511420 - Directors/Program Admins	3,878,118	4,369,383	5,445,758	5,075,357	5,620,878
512100 - Substitutes - Licensed	6,505,582	7,039,182	7,472,113	10,546,795	10,448,396
512200 - Substitutes - Classified	858,017	869,372	765,107	1,280,095	1,283,018
512300 - Temporary Misc - Licensed	1,351,185	1,257,088	1,330,530	1,426,652	1,229,522
512400 - Temporary Misc - Classified	1,119,281	1,337,439	1,738,867	1,524,494	1,524,494
513100 - Extended Responsibility-LIC	1,937,606	2,114,585	2,350,703	2,023,061	2,177,688
513200 - Extended Responsibility-CLS	1,789,030	1,911,120	1,002,626	950,791	950,791
513300 - Extended Hours	3,602,357	4,040,158	3,333,925	2,404,944	3,587,195
513350 - PAT Class Overload Stipend	-	-	-	-	2,300,492
513400 - Overtime Pay	1,086,122	1,196,434	588,623	567,589	567,589
513510 - Group Hlth Opt Out Lic	160,497	214,849	-	-	-
513520 - Group Hlth Opt Out Non Lic	48,650	57,600	-	-	-
Subtotal - Salaries	303,824,963	314,778,039	332,985,355	343,579,017	344,088,223
521000 - PERS	833,933	1,403,452	9,369,462	8,746,099	9,711,011
521310 - PERS UAL	35,917,155	39,670,610	40,663,294	43,151,961	43,441,236
522000 - Social Security - FICA	22,846,190	23,670,487	25,457,423	26,034,109	26,322,749
523100 - Workers' Compensation	3,108,045	3,214,664	3,294,769	3,403,151	3,096,998
523200 - Unemployment Compensation	(849)	202,295	241,018	680,630	688,176
524100 - Group Health Insurance	71,442,781	76,551,853	73,676,771	83,914,096	80,214,731
524200 - Other Employer Paid Benefits	651,238	619,734	665,583	884,819	894,629
524300 - Retiree Health Insurance	3,959,773	3,582,391	4,127,341	5,104,727	4,078,089
524400 - DCU Union Contract Items	3,114	3,867	7,000	-	7,000
524500 - PAT Union Contract Items	-	-	13,000	-	13,000
524510 - PAT Union Tuition Reimbursemnt	871,578	825,259	725,000	-	755,000
524520 - PAT Union Prof Improvement Fds	508,862	497,733	800,000	-	830,000
524530 - Early Retirement Benefits	1,425,272	1,140,057	1,198,729	1,699,440	1,441,895
524600 - PFSP District Inservices	-	-	-	-	-
Subtotal - Employee Benefits	141,567,091	151,382,402	160,239,390	173,619,033	171,494,515
531000 - Instructional Prof & Tech Svcs	-	-	-	-	-
531100 - Instructional Services	3,643,610	2,890,931	5,466,615	2,098,335	2,113,139
531200 - Instr Program Improvement Svcs	166,712	444,287	241,907	175,576	175,576
531300 - Student Services	86	-	-	-	-

## General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
531800 - Local Mtgs/Non-Instr Staff Dev	974,375	880,161	331,759	568,489	588,683
531810 - Non-Instr Dev Profess Dev Fds	185,841	195,838	278,710	80,000	80,000
531900 - Other Instr Prof/Tech Svcs	1,696,041	2,061,007	533,162	3,829,624	2,730,924
Subtotal - Instructional Prof. & Technical Services	6,666,665	6,472,225	6,852,153	6,752,024	5,688,322
532100 - Cleaning Services	-	-	927	-	-
532200 - Repairs and Maintenance Svcs	1,163,580	1,167,636	4,501,637	2,170,334	2,170,334
532400 - Rentals	578,209	632,998	595,175	485,471	485,471
532410 - Leased Copy Machines	1,244,053	1,511,007	1,437,466	1,460,380	1,460,380
532500 - Electricity	3,589,967	3,738,061	3,278,751	3,564,350	3,564,350
532600 - Fuel	2,694,410	3,599,051	3,521,522	3,073,376	3,073,376
532700 - Water and Sewage	2,885,292	2,724,618	2,588,668	2,845,230	2,845,230
532800 - Garbage	823,851	880,276	803,364	838,858	838,858
532900 - Other Property Services	3,386,301	3,542,552	2,747,896	2,975,888	2,755,811
Subtotal - Property Services	16,365,664	17,796,200	19,475,406	17,413,887	17,193,810
533110 - Reimb - School Bus	10,709,783	10,245,804	10,758,340	12,701,709	13,777,708
533120 - Reimb - Taxi Cab	1,028,280	1,520,436	1,041,000	1,036,000	1,036,000
533130 - Reimb - In-Lieu	18,755	19,345	38,000	15,000	15,000
533140 - Reimb - Tri-Met	1,169,536	1,136,766	1,581,371	2,114,332	2,114,332
533150 - Reimb - Field Trips	748,082	708,086	52,972	198,700	198,700
533160 - Reimb - Athletic Trips	-	-	-	-	-
533200 - Non-Reimb Student Transport	377,059	391,766	453,270	416,150	416,150
Subtotal - Transportation Services	14,051,494	14,022,202	13,924,953	16,481,891	17,557,890
534100 - Travel, Local in District	224,499	209,447	134,208	136,401	151,946
534200 - Travel, Out of District	756,876	722,154	272,215	268,395	298,395
534210 - Trav Out Dist Profess Dev Fds	68,934	49,674	63,751	-	-
534300 - Travel, Student Activities	130,420	233,968	31,821	115,905	115,905
534900 - Other Travel	3,000	-	-	-	-
Subtotal - Travel	1,183,728	1,215,242	501,995	520,701	566,246
535100 - Telephone	551,802	555,246	659,817	529,528	534,288
535300 - Postage	308,466	347,726	275,047	307,729	307,729
535400 - Advertising	39,528	59,756	56,976	39,158	39,158
535500 - Printing and Binding	1,302,323	962,677	1,038,283	900,455	894,455
535910 - Fax	-	-	510	350	350
535920 - Internet Fees	(1,724)	560	-	-	-
535990 - Wide Area Network/Misc	953,072	1,016,123	307,514	1,310,614	1,310,614
Subtotal - Communications	3,153,466	2,942,088	2,338,147	3,087,834	3,086,593
536000 - Charter Schools	12,611,042	13,100,673	13,623,321	14,839,768	14,839,768
Subtotal - Charter Schools	12,611,042	13,100,673	13,623,321	14,839,768	14,839,768
537100 - Tuition to Other Dist InState	302	269,112	285,000	-	-
537300 - Tuition to Private Schools	7,674,219	8,637,564	9,225,883	9,583,889	9,583,889

## General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
537410 - Tuition - Fees College Credit	6,675	7,935	-	10,000	10,000
Subtotal - Tuition Payments	7,681,196	8,914,610	9,510,883	9,593,889	9,593,889
538100 - Audit Services	411,833	254,422	280,372	307,400	307,400
538200 - Legal Services	1,463,264	1,858,401	1,024,432	1,786,000	1,786,000
538300 - Architect and Engineering Svcs	56,787	124,315	2,139	-	-
538500 - Management Services	195,481	406,104	63,000	-	-
538600 - Data Processing Services	27,717	153,755	2,500	25,000	25,000
538800 - Election Services	1,118	191,571	-	-	-
538910 - Security Services	442,301	343,895	271,945	416,957	459,117
538920 - Staff Services	-	-	140	-	-
538930 - Secretarial/Clerical Services	61,186	94,753	58,232	18,650	18,650
538940 - Professional Moving Services	149,918	120,788	9,311	12,658	12,658
538950 - Professional Health Care Svcs	246,109	318,923	793,412	781,807	781,807
538960 - Professional Child Care Svcs	187,453	139,961	321,936	297,450	297,450
538970 - Graphic Arts Services	-	1,095	3,835	570	570
538980 - Laundering Services	69,113	82,942	85,063	59,796	59,796
538990 - Non-Instr Pers/Professional Sv	8,870,016	10,080,916	5,418,019	10,923,502	14,207,523
538995 - Meal Services	9,525	4,110	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	12,191,820	14,175,953	8,334,336	14,629,789	17,955,970
541000 - Consumable Supplies	5,475,658	5,500,791	10,332,904	6,615,764	6,835,353
541100 - Loss Prevention	-	-	-	-	-
541240 - Fruit and Vegetables-NS Only	-	-	-	-	-
541310 - Auto Parts, Batteries	12,402	83,136	77,746	85,014	85,014
541315 - Tires	14,775	21,257	20,006	20,000	20,000
541320 - Oil & Lubricants	7,989	5,843	9,371	7,500	7,500
541325 - Gas	117,903	144,597	201,842	145,200	145,200
541330 - Propane	55,699	81,004	312,952	100,000	100,000
541400 - Maintenance Materials	1,289,998	1,146,435	1,272,188	811,161	811,161
541500 - Inventory Adjustments	36,945	17,430	20,000	20,000	20,000
541600 - Interdepartmental Charges	(318,650)	(277,264)	14,234	50,713	50,713
541700 - Discounts Taken	(1,111)	(1,292)	-	-	-
542100 - Textbook Expansion	1,474,725	589,431	777,607	1,047,909	1,047,909
542200 - Textbook Adoption	1,625,577	2,680,808	1,345,000	1,339,784	1,339,784
542300 - Textbook Replacement	26,302	6,942	11,935	7,330	7,330
543000 - Library Books	431,693	500,388	338,600	74,023	74,023
544000 - Periodicals	76,713	9,700	36,386	29,530	29,530
544100 - Online Periodical Subscription	-	114,410	149,000	186,550	186,550
545100 - Purchased Food-NS Only	-	-	2,500	2,375	2,375
546000 - Non-Consumable Supplies	1,532,921	347,315	337,343	227,427	277,427
546100 - Minor Equipment - Tagged	138,718	64,113	165,390	168,649	168,649

## General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
547000 - Computer Software	904,128	1,147,316	1,057,177	1,394,476	2,555,101
548000 - Computer Equipment	-	-	-	395,500	461,500
Subtotal - Supplies & Materials	12,902,387	12,182,359	16,482,181	12,728,905	14,225,118
552000 - Building Acquisition/Improvmnt	1,091	-	-	-	-
553000 - Improvements - Not Buildings	1,528	61,054	-	-	-
553100 - Leasehold Improvements	-	-	-	-	-
Subtotal - Building Acquisition and Improvements	2,619	61,054	-	-	-
554100 - Initial and Addl Equipment	540,939	584,970	135,196	134,547	401,624
554110 - Vehicles	224,387	622,314	75,000	75,000	75,000
Subtotal - Equipment	765,326	1,207,284	210,196	209,547	476,624
555010 - Computers	830,063	868,359	269,751	201,482	201,482
555020 - Printers	8,788	1,946	9,880	11,460	11,460
555030 - Software Capital Expense	28,344	-	-	3,700	3,700
555090 - Misc Other Technology	670,751	986,460	397,672	273,614	360,614
Subtotal - Technology	1,537,947	1,856,766	677,303	490,255	577,255
556410 - Buses/Capital Bus Improvements	431,272	439,474	440,130	430,000	430,000
559000 - Other Capital Outlay	-	-	9,804	-	-
Subtotal - Other Capital Outlay	431,272	439,474	449,934	430,000	430,000
563000 - Fiscal Charges	-	1,071	-	-	-
563400 - Bad Debt Expense	121,716	149,483	162,700	110,000	110,000
563500 - Administrative Write-Off	105	110	-	-	-
564000 - Dues and Fees	41,435	38,986	-	-	-
564010 - Dues & Fees Profess Dev Fds	619,844	701,530	1,102,882	1,024,133	1,058,369
564100 - Bond Issuance Cost	2,321	1,697	102,001	-	103,000
565100 - Liability Insurance	2,000	-	-	-	-
565300 - Property Insurance Premiums	304,432	291,420	300,000	550,000	550,000
565500 - Judgmnts&Settlemts Against	1,142,225	1,141,512	1,284,608	1,500,000	1,500,000
565930 - Deductible Insurance Loss	139,484	72,407	-	-	500,000
567100 - Permits	1,147,744	1,261,130	3,000,000	2,250,000	2,250,000
567200 - Public Assessments	27,182	44,094	20,562	26,000	26,000
569000 - Grant Indirect Charges	4,331	5,072	15,000	-	-
Subtotal - Other Accounts	3,552,821	3,708,513	5,987,753	5,460,133	6,097,369
571000 - Transfers to Other Funds	7,407,357	15,941,275	5,960,441	6,912,441	5,878,818
581000 - Operating Contingency	-	-	19,733,094	23,789,826	25,252,055
376520 - Ending Fund Balance	37,835,045	20,104,463	13,880,081	-	-
Total Requirements by Account	583,731,903	600,300,820	631,166,922	650,538,941	655,002,466

## Fund 201 – Student Body Activity Fund

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

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Resources by Account					
376510 - Beginning Fund Balance	4,021,725	4,095,969	4,257,383	4,257,383	4,257,383
417900 - Other Curricular Activities	7,904,501	7,489,334	9,000,000	8,800,000	8,800,000
<b>Total Resources by Account</b>	<b>11,926,225</b>	<b>11,585,302</b>	<b>13,257,383</b>	<b>13,057,383</b>	<b>13,057,383</b>
Requirements by Program					
11321 - School Activities	7,830,257	7,327,919	9,000,000	8,800,000	8,800,000
71100 - Ending Fund Balance	4,095,969	4,257,383	4,257,383	4,257,383	4,257,383
<b>Total Requirements by Program</b>	<b>11,926,225</b>	<b>11,585,302</b>	<b>13,257,383</b>	<b>13,057,383</b>	<b>13,057,383</b>
Requirements by Account					
541000 - Consumable Supplies	7,830,257	7,327,919	9,000,000	8,800,000	8,800,000
376520 - Ending Fund Balance	4,095,969	4,257,383	4,257,383	4,257,383	4,257,383
<b>Total Requirements by Account</b>	<b>11,926,225</b>	<b>11,585,302</b>	<b>13,257,383</b>	<b>13,057,383</b>	<b>13,057,383</b>

## Fund 202 – Cafeteria Fund

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

On average per day, students consume 11,000 breakfasts, 21,000 lunches, 1,800 after-school suppers and are provided a fresh fruit and vegetable program at 23 schools. Operating costs include menu planning; (product testing with students, nutritional analysis, participation tracking); supply chain management (bid specification, purchasing, inventory control, warehousing and delivery); meal production and service (HACCP food safety procedures, equipment maintenance); management of information services (47,000 student meal accounts, collection of district socio-economic data, technical support of a web-based department enterprise system); human resource management (recruiting, hiring, training, performance reviews, progressive discipline, union negotiations); and contract meal service to outside agencies.

Operating funds are generated through sales of meals to students and reimbursement for meals served to students under United States Department of Agriculture (USDA) reimbursement guidelines. USDA establishes a fixed reimbursement rate for each documented meal served and sets the household income guidelines that determine a family's eligibility for free or reduced price meals. Portland Public Schools' Board of Directors sets the price for full price meals.

### Cafeteria Fund - Resources by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Resources by Account					
376510 - Beginning Fund Balance	5,904,548	7,503,881	6,277,174	4,547,785	4,547,785
416120 - Lunch	2,667,208	2,629,222	2,962,750	3,381,528	3,381,528
416201 - A la Carte Sales	92,090	96,814	-	-	-
416300 - Special Functions	5,646	3,998	-	-	-
416310 - Contracts and Other Sales	932,342	80,382	-	-	-
419200 - Contrib-Donation - Priv Source	-	10,327	1,000	15,000	15,000
419700 - Services Provided Other Funds	-	951,253	950,450	982,779	982,779
419910 - Miscellaneous	6,269	6,888	6,000	6,245	6,245
419940 - Restitution	-	17	-	-	-
419950 - Sales, Royalties and Events	5,224	4,471	8,700	8,700	8,700
Subtotal - Local Sources	3,708,779	3,783,373	3,928,900	4,394,252	4,394,252
431020 - SSF--School Lunch Match	151,229	142,858	155,000	150,000	150,000
432990 - Restricted State Grants	237,945	250,458	109,336	156,990	156,990
Subtotal - State Sources	389,174	393,316	264,336	306,990	306,990
445010 - Fed Reimburse-Breakfast	3,397,493	2,876,953	3,239,265	2,884,304	2,884,304
445020 - Fed Reimburse-Lunch	8,529,147	7,555,010	8,242,933	7,394,913	7,394,913
445030 - Fed Reimburse-Fresh Fruit & Ve	511,359	459,578	480,400	481,750	481,750
445060 - Fed Reimburse - Supper	827,722	719,036	783,000	746,240	746,240
445080 - Fed Grants- State Pass Thru	1,239,683	1,165,393	900,000	900,000	900,000
452100 - Interfund Transfers	-	-	-	-	450,000
453000 - Sale of Fixed Assets	-	11,775	-	-	-
Subtotal - Federal Sources	14,505,404	12,787,745	13,645,598	12,407,207	12,857,207
<b>Total Resources by Account</b>	<b>24,507,905</b>	<b>24,468,316</b>	<b>24,116,008</b>	<b>21,656,234</b>	<b>22,106,234</b>

## Cafeteria Fund - Requirements by Program

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Requirements by Program					
31100 - Food Services Administration	554,306	734,467	789,052	844,509	840,919
31200 - Food Preparation and Service	14,654,508	15,719,840	17,888,346	18,243,599	18,734,632
31220 - BESC Deli	151,798	163,632	-	-	-
31230 - Fresh Fruit & Veg Program	449,981	423,564	480,401	481,750	481,750
31300 - Food Delivery Services	458,590	549,175	592,301	559,660	560,530
31900 - Nutrition Education/Other	-	-	-	-	-
31910 - Summer Nutrition	734,840	600,464	632,288	591,835	591,835
Subtotal - Enterprise & Community Services	17,004,024	18,191,141	20,382,388	20,721,354	21,209,667
71100 - Ending Fund Balance	7,503,881	6,277,174	3,733,620	934,880	896,568
Total Requirements by Program	24,507,905	24,468,316	24,116,008	21,656,234	22,106,234

## Cafeteria Fund - Requirements by Account

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Requirements by Account					
511210 - Classified - Represented	3,585,267	3,708,561	3,814,237	4,187,721	4,243,773
511220 - Non-Represented Staff	733,342	835,073	1,038,345	1,126,877	1,109,053
511320 - Administrators - NonLicensed	17,223	-	-	-	-
511420 - Directors/Program Admins	191,621	225,055	221,187	227,690	227,690
512400 - Temporary Misc - Classified	345,669	147,443	166,870	126,510	126,510
513300 - Extended Hours	1,121	3,908	500	1,500	1,500
513400 - Overtime Pay	27,395	45,675	27,434	33,000	33,000
513510 - Group Hlth Opt Out Lic	14,525	5,400	-	-	-
513520 - Group Hlth Opt Out Non Lic	17,800	24,900	-	-	-
Subtotal - Salaries	4,933,963	4,996,015	5,268,573	5,703,298	5,741,526
521000 - PERS	19,868	20,598	148,574	146,575	162,049
521310 - PERS UAL	549,406	608,369	662,260	741,429	724,868
522000 - Social Security - FICA	364,696	373,233	373,046	436,302	439,227
523100 - Workers' Compensation	51,619	52,678	53,213	57,033	51,674
523200 - Unemployment Compensation	782	3,391	3,689	11,407	11,483
524100 - Group Health Insurance	1,752,263	1,807,235	1,945,124	2,086,132	2,102,392
524200 - Other Employer Paid Benefits	20,208	20,597	11,064	14,829	14,928
524300 - Retiree Health Insurance	60,441	59,206	67,437	85,549	86,123
524530 - Early Retirement Benefits	-	-	-	-	-
Subtotal - Employee Benefits	2,819,283	2,945,308	3,264,407	3,579,255	3,592,743
531800 - Local Mtgs/Non-Instr Staff Dev	12,586	10,064	12,590	10,500	10,500
532200 - Repairs and Maintenance Svcs	95,307	231,422	200,000	250,000	250,000
532410 - Leased Copy Machines	2,624	3,323	4,200	4,000	4,000
532600 - Fuel	30	-	-	-	-

## Cafeteria Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
532800 - Garbage	-	-	-	-	-
532900 - Other Property Services	73,176	91,230	250,000	123,000	123,000
533200 - Non-Reimb Student Transport	-	-	-	-	-
534100 - Travel, Local in District	9,071	7,180	10,000	8,500	8,500
534200 - Travel, Out of District	6,668	6,748	15,000	6,000	6,000
535100 - Telephone	8,300	8,848	11,040	8,825	8,825
535300 - Postage	9,681	12,856	15,600	17,100	17,100
535400 - Advertising	299	4,020	-	7,000	7,000
535500 - Printing and Binding	32,614	30,372	36,100	32,000	32,000
538300 - Architect and Engineering Svcs	5,800	-	-	-	-
538940 - Professional Moving Services	-	100	500	500	500
538950 - Professional Health Care Svcs	296	157	500	500	500
538980 - Laundering Services	36,924	24,727	43,000	49,000	49,000
538990 - Non-Instr Pers/Professional Sv	140,963	131,611	145,000	140,000	140,000
Subtotal - Other Purchased Services	434,339	562,656	743,530	656,925	656,925
541000 - Consumable Supplies	489,470	470,118	621,539	553,276	545,806
541700 - Discounts Taken	-	(1)	-	-	-
541270 - Food Inventory Adjustm-NS Only	(296,190)	164,200	-	-	-
541400 - Maintenance Materials	4,813	148	-	-	-
541600 - Interdepartmental Charges	-	94,655	200,000	200,000	200,000
545100 - Purchased Food-NS Only	6,872,309	6,646,451	8,170,248	7,796,185	7,789,136
545200 - Food Inventory Adj.-NS Only	-	-	-	-	-
545300 - Donated Commodity -NS Only	1,295,323	1,234,225	930,000	970,000	970,000
546000 - Non-Consumable Supplies	28,625	79,195	50,000	50,000	50,000
546100 - Minor Equipment - Tagged	10,656	-	-	-	-
547000 - Computer Software	406	115,474	200,000	120,000	120,000
Subtotal - Supplies and Materials	8,405,414	8,804,464	10,171,787	9,689,461	9,674,942
554100 - Initial and Addl Equipment	119,811	211,329	250,000	250,000	250,000
554110 - Vehicles	-	112,649	-	150,000	150,000
555010 - Computers	73,766	8,813	25,000	20,000	20,000
555090 - Misc Other Technology	1,977	6,303	15,000	10,000	10,000
Subtotal - Capital Outlay	195,554	339,093	290,000	430,000	430,000
563400 - Bad Debt Expense	-	-	-	-	450,000
564000 - Dues and Fees	63,266	64,754	49,555	58,880	58,880
567100 - Permits	977	603	-	-	-
569000 - Grant Indirect Charges	151,229	478,248	594,536	603,535	604,650
Subtotal - Other Accounts	215,472	543,606	644,091	662,415	1,113,530
376520 - Ending Fund Balance	7,503,881	6,277,174	3,733,620	934,880	896,568
Total Requirements by Account	24,507,905	24,468,316	24,116,008	21,656,234	22,106,234



## Fund 205 – Grants Fund

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; that is, to provide quality education to all students.

### Grants Fund - Resources by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Resources by Account					
412000 - Rev-Local Gov't Not Districts	1,012,866	2,218,738	2,351,024	2,114,636	2,114,636
419200 - Contrib-Donation - Priv Source	1,483,399	1,767,486	382,625	-	-
419400 - Svc Provided-Oth Local Ed Agcy	(6,475)	150,024	-	128,345	128,345
419410 - Svc Provided-Oth Dist in State	50,864	65,034	-	-	-
419600 - Recovery PY Expenditure	-	164	-	-	-
Subtotal - Local Sources	2,540,654	4,201,445	2,733,649	2,242,981	2,242,981
422000 - Restricted Revenue	165,775	37,842	168,491	145,000	145,000
Subtotal - Local Sources	165,775	37,842	168,491	145,000	145,000
432990 - Restricted State Grants	16,414,398	18,008,712	31,395,872	23,442,980	23,442,980
Subtotal - State Sources	16,414,398	18,008,712	31,395,872	23,442,980	23,442,980
443000 - Restr Rev-Fed Govt Direct	6,693,569	5,327,674	7,528,029	10,753,580	10,753,580
445080 - Fed Grants- State Pass Thru	32,286,926	31,787,072	41,263,053	29,798,456	29,798,456
447000 - Fed Grants-Other Interm Agency	466,873	440,527	407,804	412,841	412,841
Subtotal - Federal Sources	39,447,367	37,555,273	49,198,886	40,964,877	40,964,877
<b>Total Resources by Account</b>	<b>58,568,194</b>	<b>59,803,272</b>	<b>83,496,898</b>	<b>66,795,838</b>	<b>66,795,838</b>

### Grants Fund - Requirements by Program

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Requirements by Program					
11111 - Elementary K-5 Program	1,424,049	1,664,535	1,114,918	1,615,002	1,615,002
11112 - Elementary 1-5 Homeroom	397,031	616,826	355,709	25,844	25,844
11119 - Kindergarten Homeroom	1,496,285	1,574,458	1,524,907	1,544,556	1,544,556
11131 - School Activities	392,830	333,099	635,565	50,000	50,000
11211 - Middle School Programs	875,054	550,082	410,373	261,382	261,382
11212 - Middle School Homeroom	113,617	114,571	85,329	-	-
11213 - MS Consolidated Budget	-	14,564	-	-	-
11221 - School Activities	8,979	13,299	-	-	-
11311 - High School Programs	882,330	839,161	9,828,818	425,077	425,077
11321 - School Activities	102,121	67,036	153,794	-	-
11401 - Early Childhood Ed Ctr (ECEC)	738,203	1,155,823	652,541	458,624	458,624
11402 - HeadStart	6,523,801	6,568,215	7,126,315	7,905,072	7,905,072

## Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
12211 - Functional Living Skills	48,080	51,331	45,964	52,245	52,245
12212 - Comm Behavior - Academic	82,167	80,118	115,076	104,489	104,489
12213 - Intensive Skills - Academic	2,098,731	2,028,760	1,888,479	775,790	775,790
12214 - Comm Behavior - Functional	103,178	161,697	121,738	45,164	45,164
12217 - Social Emotional - Behavior	65,889	46,677	41,928	47,543	47,543
12218 - Social Emotional - Intensive	291,697	328,859	328,258	313,676	313,676
12230 - Life Skills/CTP	135,143	12,427	-	-	-
12261 - Home Instruction	(12,060)	-	-	-	-
12503 - Individual EAs - Gen Ed Clsrm	627,360	980,638	983,428	1,004,086	1,004,086
12504 - Deaf/Hard of Hearing	27,905	149,044	451,789	-	-
12505 - Vision Services	1,805,937	2,093,055	3,709,863	2,435,726	2,435,726
12509 - Orthopedic Services	447,999	665,139	894,289	588,753	588,753
12510 - Less Restrictive Programs	767,945	839,476	800,690	949,092	949,092
12511 - Deaf/HoH Itinerant Services	1,518,565	1,920,686	3,499,315	2,330,526	2,330,526
12512 - Autism Services	3,229,874	3,436,198	7,614,010	3,636,063	3,636,063
12520 - Team-Communication Behavior	(9,489)	-	-	-	-
12603 - ECSE Evaluation	482,632	439,582	435,096	457,491	457,491
12720 - Title I	1,302,330	1,127,076	1,037,259	519,162	519,162
12724 - Title I - Proj Return Homeless	819	1,005	-	-	-
12725 - Title I Summer School	89,416	248,877	546,389	45,000	45,000
12835 - Indian Education	118,299	130,993	134,981	161,263	161,263
12870 - Targeted Transition	400,000	4,136	-	-	-
12880 - Charter Schools	48,034	43,428	35,550	-	-
12891 - Contract Programs	4,763,172	4,172,219	4,936,419	4,012,173	4,012,173
12910 - English Second Language Prgs	584,369	512,332	392,162	32,133	32,133
12911 - ESL/Bilingual-Elem	-	36,292	-	328,621	328,621
12912 - ESL/Bilingual-Middle	-	18,201	-	136,757	136,757
12913 - ESL/Bilingual--High	-	-	-	19,490	19,490
12922 - Teen Parenting Services	63,100	77,624	42,776	-	-
12930 - Migrant Education	20,020	46,144	13,100	190,760	190,760
12991 - Private School Instruction	855,077	780,608	1,059,403	969,947	969,947
14100 - Summer School, Elem	137,033	85,667	113,411	293,292	293,292
14200 - Summer School, Middle	20,284	58,270	67,499	-	-
14300 - Summer School, High	59,520	23,240	99,527	-	-
Subtotal - Instruction	33,127,324	34,111,467	51,296,668	31,734,799	31,734,799
21120 - Attendance Services	291,029	95,550	-	258,500	258,500
21130 - Social Work Services	16,364	35,706	14,251	1,500,196	1,500,196
21131 - Behavior Interventn Specialist	170,513	126,918	77,280	13,320	13,320
21141 - SPED Data Services	76,734	91,176	93,684	96,744	96,744

## Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
21150 - Student Safety	22,619	53,501	45,654	-	-
21191 - Child Development Services	95,615	106,793	167,120	244,210	244,210
21192 - Student Discipline Services	345,199	201,043	156,892	670,710	670,710
21193 - Drug and Alcohol Services	3,235	7,556	7,783	-	-
21210 - Service Area Direction	154,558	79,596	256,892	450,896	450,896
21220 - Counseling Services	213,675	266,284	221,050	336,348	336,348
21221 - Counseling College Prep.	-	-	2,252,245	903,170	903,170
21240 - Student Guidance Information	971,591	591,591	3,353,516	4,179,745	4,179,745
21262 - Vocational Education	191,777	145,033	-	1,625,978	1,625,978
21320 - Medical Services	198,026	225,239	108,726	211,250	211,250
21330 - Dental Services	1,783	768	2,496	4,750	4,750
21390 - Other Health Services	148,488	90,879	82,562	58,200	58,200
21420 - Psychological Testing Services	1,358,940	1,219,037	1,260,556	930,133	930,133
21520 - Speech Pathology	1,081,757	2,189,214	1,077,076	720,529	720,529
21530 - Audiology	254,875	366,218	392,885	335,058	335,058
21580 - Access Services - SPED Tech	292,214	167,982	179,534	125,037	125,037
21601 - Occupational Therapy	300,642	298,862	347,736	116,840	116,840
21602 - Physical Therapy	24,309	15,506	-	-	-
21603 - Adaptive Physical Education	311,183	374,942	419,870	309,429	309,429
21604 - Feeding Team - Training	121,292	88,320	90,084	94,172	94,172
21901 - Program Admin/Supervision	3,456,987	3,209,203	3,906,572	4,102,231	4,102,231
21902 - Administration	1,562,743	973,384	2,055,443	695,646	695,646
21903 - Collaborative Support Team	176,491	407,410	336,619	474,482	474,482
22110 - Service Area Direction	956,032	947,539	1,267,475	2,227,496	2,227,496
22130 - Curriculum Development	351,417	143,202	157,661	45,728	45,728
22131 - Curriculum Development - K-5	-	129,028	-	-	-
22194 - Immersion Support & Admin Svcs	22,537	-	-	-	-
22195 - Teaching Innovation Support	1,105	64,576	93,355	321,893	321,893
22220 - Library/Media Services	104,051	143,825	107,430	-	-
22240 - Educational Television Service	134,709	14,565	-	-	-
22292 - Classroom Technology/Services	193,370	136,074	144,299	280,124	280,124
22402 - Instructional Specialists	1,529,688	1,522,416	2,047,708	2,479,929	2,479,929
22410 - Instr Staff Training Svcs	3,937,055	3,996,129	5,031,258	1,741,462	1,741,462
22411 - Instr Staff Training - K-5	15,791	-	-	-	-
22412 - Instr Staff Training - 6-8	1,150	-	-	-	-
22430 - New Teacher Orientation	1,162,035	1,242,737	1,017,344	974,475	974,475
23293 - Operational Support Services	1,102,541	787,315	-	747,385	747,385
24101 - School Administrative Services	652,860	816,617	692,425	1,792,998	1,792,998
25210 - Direction of Fiscal Services	-	-	-	2,070,929	2,070,929

## Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
25411 - Project Management	46,375	48,742	50,000	50,000	50,000
25424 - Property Management	12	12	-	-	-
25430 - Care and Upkeep of Grounds	-	20,000	-	-	-
25540 - Transportation Routing	6,258	80,160	57,804	-	-
26230 - Evaluation Services	165,119	165,841	379,577	78,845	78,845
26410 - Service Area Direction	44,429	18,718	-	-	-
26420 - Recruitment and Placement Svcs	2,249	-	-	-	-
26641 - Operations Services	7,728	32,640	24,936	58,257	58,257
26696 - Sch Hardware Modernization	-	893,052	1,087,355	665,860	665,860
26698 - Infrastructure Development	76,845	126,714	255,503	-	-
Subtotal - Support Services	22,355,992	22,757,612	29,320,656	31,992,955	31,992,955
31200 - Food Preparation and Service	960,091	995,968	656,987	924,000	924,000
33000 - Community Svcs	2,124,786	1,938,225	2,222,587	2,144,084	2,144,084
Subtotal - Enterprise and Community Services	3,084,878	2,934,193	2,879,574	3,068,084	3,068,084
Total Requirements by Program	58,568,194	59,803,272	83,496,898	66,795,838	66,795,838

## Grants Fund - Requirements by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Requirements by Account					
511100 - Licensed Staff	15,787,066	17,361,736	16,076,538	17,948,031	17,948,031
511210 - Classified - Represented	6,781,665	6,964,085	7,288,232	6,922,305	6,922,305
511220 - Non-Represented Staff	1,650,161	1,314,190	1,438,327	2,546,680	2,546,680
511310 - Administrators - Licensed	1,746,764	1,776,424	1,303,224	2,021,842	2,021,842
511420 - Directors/Program Admins	424,741	306,759	263,019	365,442	365,442
512100 - Substitutes - Licensed	509,778	450,783	405,762	460,497	460,497
512200 - Substitutes - Classified	44,368	40,843	500	23,000	23,000
512300 - Temporary Misc - Licensed	305,285	423,028	2,893,123	275,985	275,985
512400 - Temporary Misc - Classified	243,601	236,523	642,947	175,952	175,952
513100 - Extended Responsibility-LIC	241,025	248,617	92,570	107,479	107,479
513200 - Extended Responsibility-CLS	2,787	2,351	-	-	-
513300 - Extended Hours	999,050	766,970	5,349,417	631,439	631,439
513400 - Overtime Pay	51,601	85,410	8,748	19,806	19,806
513510 - Group Hlth Opt Out Lic	16,425	15,221	15,934	-	-
Subtotal - Salaries	28,804,318	29,992,938	35,778,341	31,498,458	31,498,458
521000 - PERS	74,627	129,090	176,184	809,608	809,608
521310 - PERS UAL	3,273,729	3,637,289	4,185,724	4,094,240	4,094,240
522000 - Social Security - FICA	2,151,402	2,240,543	2,651,746	2,409,866	2,409,866
523100 - Workers' Compensation	293,364	301,326	340,142	314,928	314,928
523200 - Unemployment Compensation	(227)	19,530	30,747	63,010	63,010
524100 - Group Health Insurance	7,568,369	8,205,362	8,377,957	8,065,934	8,065,934
524200 - Other Employer Paid Benefits	58,684	52,448	83,463	81,860	81,860
524300 - Retiree Health Insurance	372,449	335,744	487,344	471,477	471,477
524530 - Early Retirement Benefits	134,318	106,028	158,189	158,065	158,065
Subtotal - Employee Benefits	13,926,715	15,027,359	16,491,496	16,468,988	16,468,988
531100 - Instructional Services	1,626,128	1,255,669	11,503,007	3,319,405	3,319,405
531200 - Instr Program Improvement Svcs	1,044,940	989,762	863,451	466,796	466,796
531300 - Student Services	101,247	87,282	59,451	71,313	71,313
531800 - Local Mtgs/Non-Instr Staff Dev	265,439	290,361	248,620	124,352	124,352
531810 - Non-Instr Dev Profess Dev Fds	-	-	-	17,200	17,200
531900 - Other Instr Prof/Tech Svcs	2,196,504	1,960,650	4,857,339	3,600,261	3,600,261
532100 - Cleaning Services	-	-	-	3,469	3,469
532200 - Repairs and Maintenance Svcs	147,058	300,861	50,000	243,750	243,750
532400 - Rentals	6,077	10,143	2,627	39,300	39,300
532410 - Leased Copy Machines	37,763	44,239	34,539	10,000	10,000
532900 - Other Property Services	26,977	36,937	14,363	73,361	73,361
533120 - Reimb - Taxi Cab	6,258	80,160	-	-	-
533150 - Reimb - Field Trips	-	746	-	-	-
533200 - Non-Reimb Student Transport	85,523	102,588	189,662	44,414	44,414
534100 - Travel, Local in District	182,471	182,004	266,080	203,429	203,429

## Grants Fund-Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
534200 - Travel, Out of District	746,722	523,153	692,548	293,209	293,209
534210 - Trav Out Dist Profess Dev Fds	-	337	-	-	-
534300 - Travel, Student Activities	47,314	48,314	29,990	48,972	48,972
534900 - Other Travel	-	-	-	37,000	37,000
535100 - Telephone	17,539	15,311	22,716	33,750	33,750
535300 - Postage	14,327	12,322	9,136	7,863	7,863
535400 - Advertising	807	-	256	25,150	25,150
535500 - Printing and Binding	31,428	10,905	24,659	80,721	80,721
535920 - Internet Fees	12	-	-	-	-
536000 - Charter Schools	48,034	43,428	34,742	-	-
537410 - Tuition - Fees College Credit	-	6,113	-	-	-
538100 - Audit Services	-	282	-	-	-
538600 - Data Processing Services	-	-	-	50,000	50,000
538940 - Professional Moving Services	8,599	5,770	7,319	-	-
538950 - Professional Health Care Svcs	190,151	198,694	107,588	214,500	214,500
538960 - Professional Child Care Svcs	64,530	83,309	51,466	4,000	4,000
538970 - Graphic Arts Services	-	1,405	-	-	-
538980 - Laundering Services	23,961	19,522	10,230	33,000	33,000
538990 - Non-Instr Pers/Professional Sv	1,818,906	908,096	2,303,094	1,783,820	1,783,820
538992 - Custodial Services Contract	432	-	-	-	-
538995 - Meal Services	897,181	937,456	628,969	885,000	885,000
Subtotal - Other Purchased Services	9,636,327	8,155,821	22,011,852	11,714,035	11,714,035
541000 - Consumable Supplies	773,756	846,859	3,191,485	1,007,270	1,007,270
541325 - Gas	-	10	-	-	-
541600 - Interdepartmental Charges	-	5,420	5,821	-	-
542100 - Textbook Expansion	169,232	160,548	20,147	5,000	5,000
542200 - Textbook Adoption	-	2,385	-	1,000	1,000
542300 - Textbook Replacement	1,831	-	-	-	-
543000 - Library Books	172,885	156,780	99,497	59,550	59,550
544000 - Periodicals	37,201	16,557	19,922	6,000	6,000
546000 - Non-Consumable Supplies	308,158	404,379	331,056	270,500	270,500
546100 - Minor Equipment - Tagged	24,214	192,218	173,621	227,472	227,472
547000 - Computer Software	154,429	359,413	219,366	700,555	700,555
548000 - Computer Equipment	-	-	-	158,099	158,099
Subtotal - Supplies and Materials	1,641,705	2,144,568	4,060,915	2,435,446	2,435,446
554100 - Initial and Addl Equipment	165,770	224,713	107,676	84,808	84,808
552000 - Building Acquisition/Improvmt	1,831	-	185,896	10,000	10,000
553000 - Improvements - Not Buildings	4,000	-	-	-	-
554110 - Vehicles	33	-	-	-	-
555010 - Computers	773,129	493,046	163,909	259,500	259,500
555020 - Printers	8,667	1,289	10,200	-	-

## Grants Fund-Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
555090 - Misc Other Technology	624,314	721,146	871,173	1,057,000	1,057,000
Subtotal - Capital Outlay	1,577,744	1,440,195	1,338,854	1,411,308	1,411,308
564000 - Dues and Fees	174,960	244,785	210,694	57,781	57,781
564010 - Dues & Fees Profess Dev Fds	-	-	-	1,600	1,600
564100 - Bond Issuance Cost	-	23	-	-	-
567100 - Permits	1,318	-	-	-	-
569000 - Grant Indirect Charges	2,805,108	2,797,584	3,604,746	3,208,222	3,208,222
Subtotal - Other Accounts	2,981,385	3,042,392	3,815,440	3,267,603	3,267,603
<b>Total Requirements by Account</b>	<b>58,568,194</b>	<b>59,803,272</b>	<b>83,496,898</b>	<b>66,795,838</b>	<b>66,795,838</b>

## Fund 225 – PERS Rate Stabilization Reserve Fund

The PERS (Public Employees Retirement System) Rate Stabilization Reserve Fund accounts for the reserve funds needed that will be used 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 funds (Ending 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 fund transfers to the General Fund in an amount determined adequate to manage rate increases. Disbursements from this fund are made in accordance with Board Resolution No. 2679.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
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### Resources by Account

376510 - Beginning Fund Balance	16,056,739	16,396,181	16,813,301	17,070,884	17,138,218
411111 - Current-Multnomah Co	224,065	233,604	233,000	245,815	245,815
411112 - Current-Clackamas Co	177	186	197	200	200
411113 - Current-Washington Co	1,487	1,571	1,720	1,750	1,750
411311 - CY Gap Rate Taxes - Mult Co	23,644	24,650	-	-	-
411312 - CY Gap Rate Taxes - Clack Co	19	20	-	-	-
411313 - CY Gap Rate Taxes - Wash Co	157	166	-	-	-
Subtotal - Revenue from Taxes	249,549	260,197	234,917	247,765	247,765
415100 - Interest on Investments	86,534	156,923	90,000	135,000	135,000
415300 - Gain/Loss Sale of Investment	3,360	-	-	-	-
Subtotal - Earnings on Investment	89,894	156,923	90,000	135,000	135,000
<b>Total Resources by Account</b>	<b>16,396,181</b>	<b>16,813,301</b>	<b>17,138,218</b>	<b>17,453,649</b>	<b>17,520,983</b>

### Requirements by Program

71100 - Ending Fund Balance	16,396,181	16,813,301	17,138,218	17,453,649	17,520,983
<b>Total Requirements by Program</b>	<b>16,396,181</b>	<b>16,813,301</b>	<b>17,138,218</b>	<b>17,453,649</b>	<b>17,520,983</b>

### Requirements by Account

376520 - Ending Fund Balance	16,396,181	16,813,301	17,138,218	17,453,649	17,520,983
<b>Total Requirements by Account</b>	<b>16,396,181</b>	<b>16,813,301</b>	<b>17,138,218</b>	<b>17,453,649</b>	<b>17,520,983</b>



## Fund 299 – Dedicated Resource Fund

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

Resources are generated by tuition, contributions and donations from private sources, sales and royalties, Third Party Medical Reimbursement, and many other categories. The resources fund multiple programs and initiatives such as K-12 educational program support, program interpreters, special education programs and volunteer activities.

### Dedicated Resource Fund - Resources by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Resources by Account					
376510 - Beginning Fund Balance	8,604,031	8,769,964	9,032,612	2,362,290	2,362,290
413110 - Regular Day Tuition	117,043	141,821	-	-	-
413310 - Summer School Tuition	119,860	78,170	142,641	-	-
417420 - Other Activity Fees	348,016	8,005	98,926	-	-
417700 - Outdoor School Fees	164,415	162,755	197,117	-	-
419200 - Contrib-Donation - Priv Source	3,646,247	3,333,236	4,507,858	6,900,068	6,900,068
419400 - Svc Provided-Oth Local Ed Agcy	26,208	25,183	87,629	-	-
419410 - Svc Provided-Oth Dist in State	1,572,402	1,681,889	1,554,700	1,507,000	1,507,000
419420 - Svc Provided-Oth Dist out State	4,727	-	-	-	-
419500 - Textbook Sales and Rentals	72	17	2,621	-	-
419600 - Recovery PY Expenditure	39,842	5,500	-	-	-
419910 - Miscellaneous	125,370	73,355	-	-	-
419940 - Restitution	-	10,925	-	-	-
419941 - Financial Rebates	178,253	314,988	-	-	-
419945 - E-Rate Priority 1	-	-	608,380	-	-
419950 - Sales, Royalties and Events	65,688	65,325	55,659	9,000	9,000
Subtotal - Other Revenue from Local Sources	6,408,141	5,901,171	7,255,531	8,416,068	8,416,068
431990 - Oth Unrestrict Grants-In-Aid	42,300	-	46,150	-	-
432990 - Restricted State Grants	20,977	53,435	-	-	-
Subtotal - State Sources	63,277	53,435	46,150	-	-
442000 - Unrestr Rev-Fed Govt Thru St	21,565	84,452	11,405	-	-
Subtotal - Federal Sources	21,565	84,452	11,405	-	-
452100 - Interfund Transfers	-	-	-	-	50,000
453000 - Sale of Fixed Assets	-	-	307,325	-	-
Subtotal - Other Sources	-	-	307,325	-	50,000
<b>Total Resources by Account</b>	<b>15,097,013</b>	<b>14,809,022</b>	<b>16,653,023</b>	<b>10,778,358</b>	<b>10,828,358</b>

## Dedicated Resource Fund - Requirements by Program

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Requirements by Program					
11111 - Elementary K-5 Program	263,038	527,037	748,195	1,184,913	1,184,913
11112 - Elementary 1-5 Homeroom	1,235,415	1,074,156	1,336,072	680,149	680,149
11113 - K-5/K-8 Consolidated Budget	2,085	5,103	-	-	-
11119 - Kindergarten Homeroom	210,438	(97,645)	132,229	245,000	245,000
11131 - School Activities	178,369	6,827	5,864	-	-
11211 - Middle School Programs	557,343	738,783	928,300	538,796	538,796
11212 - Middle School Homeroom	41,854	23,489	65,379	27,323	27,323
11221 - School Activities	28,035	28,024	21,500	-	-
11311 - High School Programs	422,385	344,574	842,768	702,902	702,902
11312 - High School Homeroom	(441)	-	837	-	-
11313 - HS Consolidated Budget	-	158	-	-	-
11320 - High School Extra Curricular	-	3,517	-	-	-
11321 - School Activities	30,872	28,287	4,922	-	-
11322 - Athletic Activities Svcs	138,166	195,034	813,867	500,000	500,000
11401 - Early Childhood Ed Ctr (ECEC)	86,276	80,888	38,566	-	-
11402 - HeadStart	12,233	9,727	239,727	100,000	100,000
12213 - Intensive Skills - Academic	3,353	5,406	43,724	35,000	35,000
12214 - Comm Behavior - Functional	-	350	-	-	-
12218 - Social Emotional - Intensive	16,713	15,902	39,513	90,000	90,000
12230 - Life Skills/CTP	6,085	3,968	19,750	10,000	10,000
12504 - Deaf/Hard of Hearing	1,230,521	560,539	4,953,344	1,691,834	1,691,834
12505 - Vision Services	11,538	-	-	4,600	4,600
12506 - Interpreter Services	584,215	605,413	442,429	669,673	669,673
12512 - Autism Services	3,445	77	-	10,410	10,410
12603 - ECSE Evaluation	-	-	25,800	25,800	25,800
12835 - Indian Education	-	1,402	-	-	-
12872 - Transition Center	-	-	15,356	15,000	15,000
12891 - Contract Programs	11,469	298	813,847	812,138	812,138
12892 - Alternative Ed-Instruc Support	48,567	27,758	307,325	500,000	500,000
12922 - Teen Parenting Services	-	-	45,323	45,000	45,000
14100 - Summer School, Elem	89	-	-	-	-
14300 - Summer School, High	17,132	93,219	510,085	400,000	400,000
Subtotal - Instruction	5,139,195	4,282,291	12,394,722	8,288,539	8,288,539
21120 - Attendance Services	-	-	46,223	-	-
21130 - Social Work Services	25,348	(102)	-	-	-
21131 - Behavior Interventn Specialist	4,811	200	37,769	-	-

## Dedicated Resource Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
21150 - Student Safety	(129)	-	-	-	-
21192 - Student Discipline Services	-	-	-	81,348	81,348
21210 - Service Area Direction	2,160	141,711	90,643	133,200	133,200
21220 - Counseling Services	(471)	291	-	20,706	20,706
21240 - Student Guidance Information	18,000	5,338	-	-	-
21262 - Vocational Education	-	-	1,924	-	-
21320 - Medical Services	-	-	-	-	-
21330 - Dental Services	-	-	-	40,000	40,000
21390 - Other Health Services	4,449	-	-	-	-
21530 - Audiology	95,866	135,028	119,904	85,536	85,536
21580 - Access Services - SPED Tech	-	937	-	-	-
21901 - Program Admin/Supervision	293,261	173,988	406,152	311,193	311,193
22110 - Service Area Direction	11,264	3,209	51,314	39,000	39,000
22130 - Curriculum Development	-	4,485	859	-	-
22210 - Service Area Direction	-	-	6,861	-	-
22220 - Library/Media Services	41,409	135,990	145,231	172,946	172,946
22240 - Educational Television Service	2,742	126	4,450	-	-
22252 - Broadcasting	-	3,715	123,000	125,000	125,000
22256 - Management & General Support	-	-	2,650	-	-
22291 - Textbook Services	-	-	5,355	-	-
22292 - Classroom Technology/Services	51,049	66,149	44,606	31,798	31,798
22400 - Instruc Staff Development	-	-	-	16,387	16,387
22402 - Instructional Specialists	49,841	34,471	538,276	-	-
22410 - Instr Staff Training Svcs	49,278	47,024	520,381	-	-
22413 - Instr Staff Training - HS	-	1,698	-	-	-
23210 - Office of Superintendent	50,992	59,032	349,526	300,000	300,000
24100 - Office of the Principal Svcs	-	100	-	-	-
24101 - School Administrative Services	356,017	139,081	213,038	818,873	818,873
24910 - Licensed Admin Professional Development	-	433	-	-	-
25210 - Direction of Fiscal Services	250	46,929	-	176,719	176,719
25250 - Financial Accounting Services	61,831	153,837	-	-	-
25291 - Enrollment Services	1,538	-	-	-	-
25411 - Project Management	995	996	3,102	-	-
25422 - Environmental Health-Safety	18,497	(3)	-	-	-
25424 - Property Management	-	30,000	-	-	-
25430 - Care and Upkeep of Grounds	1,550	(1)	-	-	-
25520 - Transportation Operations	2,979	-	-	-	-

## Dedicated Resource Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
26331 - Volunteer Activities/Recogn	1,087	2,115	5,174	-	-
26440 - HRA Benefits Program	1,655	7,430	-	-	-
26635 - Programming Services	-	25,000	-	-	-
26691 - Central Telecom Services	-	-	608,380	-	-
Subtotal - Support Services	1,146,271	1,219,204	3,324,818	2,352,706	2,352,706
31100 - Food Services Administration	7,275	6,089	87,113	80,000	80,000
33000 - Community Svcs	34,308	4,447	96,489	57,112	57,112
Subtotal - Enterprise and Community Services	41,583	10,536	183,602	137,112	137,112
52100 - Fund Transfers	-	-	749,881	-	50,000
71100 - Ending Fund Balance	8,769,964	9,296,991	-	-	-
<b>Total Requirements by Program</b>	<b>15,097,013</b>	<b>14,809,023</b>	<b>16,653,023</b>	<b>10,778,358</b>	<b>10,828,358</b>

## Dedicated Resource Fund - Requirements by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Requirements by Account					
511100 - Licensed Staff	1,971,706	1,668,197	2,252,532	2,257,121	2,257,121
511210 - Classified - Represented	1,040,969	656,861	3,229,912	1,022,177	1,022,177
511220 - Non-Represented Staff	88,441	52,272	39,365	-	-
511310 - Administrators - Licensed	1,071	30,510	33	56,139	56,139
511420 - Directors/Program Admins	77,368	75,755	80,049	107,000	107,000
512100 - Substitutes - Licensed	41,447	25,623	58,668	20,000	20,000
512200 - Substitutes - Classified	5,045	1,983	582	16,000	16,000
512300 - Temporary Misc - Licensed	13,156	50,224	357,181	4,500	4,500
512400 - Temporary Misc - Classified	55,995	75,363	43,633	48,000	48,000
513100 - Extended Responsibility-LIC	50,527	50,480	262,074	26,000	26,000
513200 - Extended Responsibility-CLS	55,472	101,204	306,264	-	-
513300 - Extended Hours	188,489	133,815	801,126	15,000	15,000
513400 - Overtime Pay	21,674	3,328	6,093	10,500	10,500
Subtotal - Salaries	3,611,358	2,925,615	7,437,512	3,582,437	3,582,437
521000 - PERS	348	11,748	100,815	92,066	92,066
521310 - PERS UAL	373,210	340,265	771,937	465,704	465,704
522000 - Social Security - FICA	271,914	218,829	561,182	274,049	274,049
523100 - Workers' Compensation	37,147	29,988	71,557	35,823	35,823
523200 - Unemployment Compensation	(452)	7,100	486,512	7,165	7,165
524100 - Group Health Insurance	914,009	781,789	1,083,071	1,122,398	1,122,398
524200 - Other Employer Paid Benefits	4,577	4,401	13,581	9,315	9,315
524300 - Retiree Health Insurance	46,775	33,413	97,393	53,734	53,734
524530 - Early Retirement Benefits	16,479	10,611	53,172	17,910	17,910
Subtotal - Employee Benefits	1,664,007	1,438,145	3,239,220	2,078,164	2,078,164

## Dedicated Resource Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
531100 - Instructional Services	78,207	57,005	405,931	4,000	4,000
531200 - Instr Program Improvement Svcs	53,233	69,753	7,723	4,000	4,000
531300 - Student Services	1,766	291	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	23,797	62,664	13,356	1,500	1,500
531900 - Other Instr Prof/Tech Svcs	4,483	49,109	34,506	29,387	29,387
532200 - Repairs and Maintenance Svcs	4,910	28,218	-	-	-
532400 - Rentals	7,928	66,911	-	-	-
532410 - Leased Copy Machines	7,303	2,266	-	-	-
532500 - Electricity	207	334	-	-	-
532600 - Fuel	8,788	368	-	-	-
532700 - Water and Sewage	543	880	-	-	-
532900 - Other Property Services	1,667	1,655	200	100	100
533150 - Reimb - Field Trips	-	-	-	15,000	15,000
533200 - Non-Reimb Student Transport	3,542	1,406	3,260	2,500	2,500
534100 - Travel, Local in District	5,592	4,124	190	5,500	5,500
534200 - Travel, Out of District	26,189	22,779	94,062	8,000	8,000
534300 - Travel, Student Activities	9,501	2,868	26,770	4,500	4,500
535100 - Telephone	1,044	1,190	78,394	500	500
535300 - Postage	4,019	1,719	1,178	200	200
535400 - Advertising	322	-	-	-	-
535500 - Printing and Binding	2,417	262	-	-	-
535990 - Wide Area Network/Misc	-	-	529,986	-	-
537100 - Tuition to Other Dist In State	-	1,000	-	-	-
537410 - Tuition - Fees College Credit	1,000	-	-	-	-
538940 - Professional Moving Services	551	1,308	-	-	-
538960 - Professional Child Care Svcs	690	300	-	3,500	3,500
538980 - Laundering Services	1,237	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	149,365	93,462	192,756	-	-
Subtotal - Other Purchased Services	398,300	469,871	1,388,312	78,687	78,687
541000 - Consumable Supplies	222,164	151,459	3,021,436	4,107,433	4,107,433
541100 - Loss Prevention	1,036	-	-	-	-
541310 - Auto Parts, Batteries	222	249	-	-	-
541325 - Gas	-	59	-	-	-
541600 - Interdepartmental Charges	2,756	-	-	-	-
542100 - Textbook Expansion	6,344	3,102	1,898	-	-
542300 - Textbook Replacement	3,404	1,698	7,309	2,500	2,500
543000 - Library Books	495	355	10,300	2,000	2,000
544000 - Periodicals	48,631	95,757	6,114	574,400	574,400
546000 - Non-Consumable Supplies	33,060	-	12,553	500	500
546100 - Minor Equipment - Tagged	610	240	6,500	500	500
547000 - Computer Software	-	-	-	15,000	15,000
Subtotal - Supplies and Materials	318,723	252,920	3,066,110	4,702,333	4,702,333
552000 - Building Acquisition/Improvmt	-	-	20,000	5,000	5,000
553000 - Improvements - Not Buildings	-	-	-	10,000	10,000

## Dedicated Resource Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
553100 - Leasehold Improvements	-	6,290	-	-	-
554100 - Initial and Addl Equipment	2,000	-	-	5,000	5,000
554110 - Vehicles	-	400	-	-	-
555010 - Computers	21,849	147,662	313,123	6,000	6,000
555020 - Printers	291	-	-	-	-
555090 - Misc Other Technology	31,232	54,706	-	-	-
Subtotal - Capital Outlay	55,372	209,058	333,123	26,000	26,000
563500 - Administrative Write-Off	58,666	(14,138)	-	-	-
564000 - Dues and Fees	110,378	151,600	86,342	133,518	133,518
564010 - Dues & Fees Profess Dev Fds	-	-	-	500	500
567100 - Permits	-	561	-	-	-
569000 - Grant Indirect Charges	110,245	78,400	352,523	176,719	176,719
571000 - Transfers to Other Funds	-	-	749,881	-	50,000
Subtotal - Other Accounts	279,290	216,422	1,188,746	310,737	360,737
376520 - Ending Fund Balance	8,769,964	9,296,991	-	-	-
Total Requirements by Account	15,097,013	14,809,023	16,653,023	10,778,358	10,828,358

## Fund 307 – IT Projects Debt Service Fund

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 fund 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.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Resources by Account					
452100 - Interfund Transfers	2,707,980	2,707,434	2,708,168	2,708,046	2,708,046
<b>Total Resources by Account</b>	<b>2,707,980</b>	<b>2,707,434</b>	<b>2,708,168</b>	<b>2,708,046</b>	<b>2,708,046</b>
Requirements by Program					
51100 - Long-Term Debt Service	2,707,980	2,707,434	2,708,168	2,708,046	2,708,046
<b>Total Requirements by Program</b>	<b>2,707,980</b>	<b>2,707,434</b>	<b>2,708,168</b>	<b>2,708,046</b>	<b>2,708,046</b>
Requirements by Account					
561000 - Redemption of Principal	2,369,000	2,449,000	2,533,000	2,619,000	2,619,000
562100 - Interest (Except Bus/Garage)	338,980	258,434	175,168	89,046	89,046
<b>Total Requirements by Account</b>	<b>2,707,980</b>	<b>2,707,434</b>	<b>2,708,168</b>	<b>2,708,046</b>	<b>2,708,046</b>

## Fund 308 – PERS UAL Debt Service Fund

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

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.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
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### Resources by Account

376510 - Beginning Fund Balance	1,533,247	3,980	641,124	641,124	641,124
415100 - Interest on Investments	147,523	244,963	180,000	250,000	250,000
419700 - Services Provided Other Funds	40,637,533	44,526,503	46,694,326	48,604,325	49,132,937
<b>Total Resources by Account</b>	<b>42,318,303</b>	<b>44,775,447</b>	<b>47,515,450</b>	<b>49,495,449</b>	<b>50,024,061</b>

### Requirements by Program

51100 - Long-Term Debt Service	42,314,322	44,134,323	46,874,326	48,854,325	48,854,325
71100 - Ending Fund Balance	3,980	641,124	641,124	641,124	1,169,736
<b>Total Requirements by Program</b>	<b>42,318,302</b>	<b>44,775,447</b>	<b>47,515,450</b>	<b>49,495,449</b>	<b>50,024,061</b>

### Requirements by Account

561000 - Redemption of Principal	11,883,200	11,825,572	12,076,908	11,949,489	11,949,489
562100 - Interest (Except Bus/Garage)	30,431,123	32,308,750	34,797,418	36,904,836	36,904,836
376520 - Ending Fund Balance	3,980	641,124	641,124	641,124	1,169,736
<b>Total Requirements by Account</b>	<b>42,318,303</b>	<b>44,775,447</b>	<b>47,515,450</b>	<b>49,495,449</b>	<b>50,024,061</b>



## Fund 320 – Full Faith and Credit Debt Service Fund

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 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 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 will utilize 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.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Resources by Account					
376510 - Beginning Fund Balance	-	-	-	625,000	-
415100 - Interest on Investments	-	-	-	10,000	-
449100 - Federal Subsidy	156,372	136,747	110,000	140,000	95,933
452100 - Interfund Transfers	1,129,176	1,214,870	1,749,707	1,278,659	1,750,852
<b>Total Resources by Account</b>	<b>1,285,548</b>	<b>1,351,617</b>	<b>1,859,707</b>	<b>2,053,659</b>	<b>1,846,785</b>
Requirements by Program					
51100 - Long-Term Debt Service	1,285,548	1,351,617	1,859,707	1,428,659	1,846,785
71100 - Ending Fund Balance	-	-	-	625,000	-
<b>Total Requirements by Program</b>	<b>1,285,548</b>	<b>1,351,617</b>	<b>1,859,707</b>	<b>2,053,659</b>	<b>1,846,785</b>
Requirements by Account					
561000 - Redemption of Principal	912,701	940,521	1,434,188	1,198,730	1,478,730
562100 - Interest (Except Bus/Garage)	372,847	411,096	425,519	229,929	368,055
376520 - Ending Fund Balance	-	-	-	625,000	-
<b>Total Requirements by Account</b>	<b>1,285,548</b>	<b>1,351,617</b>	<b>1,859,707</b>	<b>2,053,659</b>	<b>1,846,785</b>

## Fund 350 – GO Bonds Debt Service Fund

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 fund a specific capital expenditure.

Activity in this fund is related to the 2013 and the 2015 General Obligation bonds, the first and second issuance of borrowings under the \$482 million authorized by voters in November 2012.

In addition the proposed budget includes budget dollars associated with projects that will be funded by the \$790 million bond which was approved by voters in May 2017.

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

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Resources by Account					
376510 - Beginning Fund Balance	1,363,148	2,698,317	3,300,899	2,288,317	3,300,899
411111 - Current-Multnomah Co	47,548,974	48,046,385	116,138,631	120,282,483	120,282,483
411112 - Current-Clackamas Co	36,884	37,652	-	-	-
411113 - Current-Washington Co	310,095	317,845	-	-	-
411130 - Foreclosures	20,217	-	-	-	-
411521 - PY GO Bond - Multnomah County	630,512	773,163	-	-	-
411522 - PY GO Bond - Clackamas County	430	474	-	-	-
411523 - PY GO Bond - Washington County	2,173	2,418	-	-	-
411901 - Pen/Int-Multnomah Co	8,786	14,622	-	-	-
411902 - Pen/Int-Clackamas Co	132	141	-	-	-
411903 - Pen/Int-Washington Co	79	134	-	-	-
Subtotal - Revenue from Taxes	48,558,280	49,192,833	116,138,631	120,282,483	120,282,483
415100 - Interest on Investments	99,330	149,199	100,000	150,000	150,000
Subtotal - Earnings on Investment	99,330	149,199	100,000	150,000	150,000
<b>Total Resources by Account</b>	<b>50,020,758</b>	<b>52,040,349</b>	<b>119,539,530</b>	<b>122,720,800</b>	<b>123,733,382</b>

Requirements by Program					
51100 - Long-Term Debt Service	47,322,441	48,739,450	116,238,631	119,982,483	120,432,483
71100 - Ending Fund Balance	2,698,317	3,300,899	3,300,899	2,738,317	3,300,899
<b>Total Requirements by Program</b>	<b>50,020,758</b>	<b>52,040,349</b>	<b>119,539,530</b>	<b>122,720,800</b>	<b>123,733,382</b>

Requirements by Account					
561000 - Redemption of Principal	31,855,000	34,850,000	74,765,000	98,490,000	98,490,000
562100 - Interest (Except Bus/Garage)	15,467,441	13,889,450	41,473,631	21,492,483	21,942,483
376520 - Ending Fund Balance	2,698,317	3,300,899	3,300,899	2,738,317	3,300,899
<b>Total Requirements by Account</b>	<b>50,020,758</b>	<b>52,040,349</b>	<b>119,539,530</b>	<b>122,720,800</b>	<b>123,733,382</b>

## Fund 404 – Construction Excise Fund

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. An increase of 3% was requested from City of Portland which we expect to receive in FY18/19.

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

Activity in this fund in FY17/18 was focused on Middle School Conversions, energy related projects, Cleveland turf replacement, water heater replacements, Lee Roof and modular classrooms at Bridger and Cesar Chavez. In FY18/19 the focus of the spending will be on the Middle School Conversion and energy related projects.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Resources by Account					
376510 - Beginning Fund Balance	13,028,955	16,023,889	17,526,581	14,837,464	14,837,464
411301 - Construct Excise Tax - Cty Ptd	5,885,197	7,175,069	6,000,000	6,000,000	6,000,000
411303 - Construct Excise Tax - Wash Ct	922	-	1,000	1,000	1,000
Subtotal - Revenue from Taxes	5,886,119	7,175,069	6,001,000	6,001,000	6,001,000
415100 - Interest on Investments	2,076	24,466	2,400	2,400	2,400
Subtotal - Earnings on Investment	2,076	24,466	2,400	2,400	2,400
<b>Total Resources by Account</b>	<b>18,917,150</b>	<b>23,223,425</b>	<b>23,529,981</b>	<b>20,840,864</b>	<b>20,840,864</b>

Requirements by Program					
25400 - Oper/Maintenance of Plant Svcs	-	-	-	-	-
41500 - Bldg Acquis/Constr/Improv Svcs	2,893,260	3,618,007	22,904,981	20,215,864	20,222,034
52100 - Fund Transfers	-	200,000	625,000	625,000	618,830
71100 - Ending Fund Balance	16,023,889	19,405,418	-	-	-
<b>Total Requirements by Program</b>	<b>18,917,150</b>	<b>23,223,425</b>	<b>23,529,981</b>	<b>20,840,864</b>	<b>20,840,864</b>

Requirements by Account					
512400 - Temporary Misc - Classified	79	-	-	-	-
513400 - Overtime Pay	-	727	-	-	-
Subtotal - Salaries	79	727	-	-	-
521000 - PERS	-	4	-	-	-
521310 - PERS UAL	-	88	-	-	-
522000 - Social Security - FICA	6	55	-	-	-
523100 - Workers' Compensation	1	7	-	-	-
523200 - Unemployment Compensation	0	-	-	-	-
524100 - Group Health Insurance	-	0	-	-	-
524200 - Other Employer Paid Benefits	-	1	-	-	-

## Construction Excise Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
524300 - Retiree Health Insurance	1	10	-	-	-
524530 - Early Retirement Benefits	0	3	-	-	-
Subtotal - Employee Benefits	9	168	-	-	-
532200 - Repairs and Maintenance Svcs	2,080,373	2,179,937	-	-	-
532400 - Rentals	3,100	4,725	-	-	-
532900 - Other Property Services	57,325	29,073	-	-	-
Subtotal - Property Services	2,140,798	2,213,735	-	-	-
535500 - Printing and Binding	104	-	-	-	-
535920 - Internet Fees	2,324	-	-	-	-
Subtotal - Communications	2,428	-	-	-	-
538300 - Architect and Engineering Svcs	436,383	1,103,868	-	-	-
538940 - Professional Moving Services	4,255	3,223	-	-	-
538990 - Non-Instr Pers/Professional Sv	99,474	78,781	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	540,112	1,185,872	-	-	-
541000 - Consumable Supplies	1,735	5,791	-	-	-
541600 - Interdepartmental Charges	-	3,265	-	-	-
541700 - Discounts Taken	(31)	-	-	-	-
546000 - Non-Consumable Supplies	116,243	42,988	-	-	-
Subtotal - Supplies & Materials	117,947	52,044	-	-	-
552000 - Building Acquisition/Improvmt	-	23,091	22,904,981	20,215,864	20,222,034
Subtotal - Capital Outlay	-	23,091	22,904,981	20,215,864	20,222,034
554100 - Initial and Addl Equipment	14,923	97,399	-	-	-
Subtotal - Equipment	14,923	97,399	-	-	-
555010 - Computers	3,791	8,714	-	-	-
555090 - Misc Other Technology	-	732	-	-	-
564000 - Dues and Fees	1,562	3,419	-	-	-
567100 - Permits	71,612	32,107	-	-	-
571000 - Transfers to Other Funds	-	200,000	625,000	625,000	618,830
376520 - Ending Fund Balance	16,023,889	19,405,418	-	-	-
Total Requirements by Account	18,917,150	23,223,425	23,529,981	20,840,864	20,840,864

## Fund 407 – IT System Project Fund

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.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
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### Resources by Account

376510 - Beginning Fund Balance	4,860,351	1,527,046	1,079,500	500,118	453,449
415100 - Interest on Investments	14,269	14,478	10,000	10,000	10,000
Subtotal - Earnings on Investment	14,269	14,478	10,000	10,000	10,000
452100 - Interfund Transfers	412,400	365,732	275,066	311,250	311,250
Subtotal - Other Sources	412,400	365,732	275,066	311,250	311,250
<b>Total Resources by Account</b>	<b>5,287,020</b>	<b>1,907,256</b>	<b>1,364,566</b>	<b>821,368</b>	<b>774,699</b>

### Requirements by Program

26631 - Student Information Systems	9,227	-	-	-	-
26635 - Programming Services	285,950	141,289	-	46,669	-
26641 - Operations Services	-	83,239	774,491	46,906	46,906
26643 - Client Services	-	-	22,737	-	-
26696 - Sch Hardware Modernization	-	697,934	537,468	727,793	727,793
26698 - Infrastructure Development	3,282,572	-	-	-	-
26699 - Systems Development	182,225	-	29,870	-	-
Subtotal - Support Services	3,759,974	922,461	1,364,566	821,368	774,699
71100 - Ending Fund Balance	1,527,046	984,795	-	-	-
<b>Total Requirements by Program</b>	<b>5,287,020</b>	<b>1,907,256</b>	<b>1,364,566</b>	<b>821,368</b>	<b>774,699</b>

### Requirements by Account

513100 - Extended Responsibility-LIC	3,081	-	-	-	-
513400 - Overtime Pay	-	-	79,353	-	-
Subtotal - Salaries	3,081	-	79,353	-	-
521000 - PERS	14	-	277	-	-
521310 - PERS UAL	351	-	6,851	-	-
522000 - Social Security - FICA	233	-	4,331	-	-

## IT System Project Fund - Requirements by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
523100 - Workers' Compensation	32	-	555	-	-
523200 - Unemployment Compensation	0	-	51	-	-
524100 - Group Health Insurance	0	-	-	-	-
524200 - Other Employer Paid Benefits	3	-	170	-	-
524300 - Retiree Health Insurance	15	-	838	-	-
524530 - Early Retirement Benefits	8	-	311	-	-
Subtotal - Employee Benefits	656	-	13,384	-	-
532400 - Rentals	83,239	83,239	-	46,906	46,906
535100 - Telephone	8,772	-	764	-	-
535300 - Postage	-	67	-	-	-
538990 - Non-Instr Pers/Professional Sv	553,611	159,496	29,870	46,669	-
Subtotal - Other Purchased Services	645,621	242,801	30,634	93,575	46,906
541000 - Consumable Supplies	-	8,048	-	-	-
546000 - Non-Consumable Supplies	104	694	47,980	-	-
547000 - Computer Software	5,489	-	8,000	200,000	200,000
548000 - Computer Equipment	-	-	-	400,000	400,000
Subtotal - Supplies and Materials	5,593	8,742	55,980	600,000	600,000
555010 - Computers	2,843,811	315,566	306,708	-	-
555090 - Misc Other Technology	260,886	355,353	878,507	127,793	127,793
Subtotal - Technology	3,104,697	670,919	1,185,215	127,793	127,793
567100 - Permits	326	-	-	-	-
Subtotal - Other Accounts	326	-	-	-	-
376520 - Ending Fund Balance	1,527,046	984,795	-	-	-
Total Requirements by Account	5,287,020	1,907,256	1,364,566	821,368	774,699

## Fund 420 – Full Faith and Credit Fund

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 Resolution 4416 on February 28, 2011.

Activity in this fund in FY17/18 was focused on water, lead and radon work across the district. In FY18 the focus of the spending will be on the Facility Condition Assessment.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Resources by Account					
376510 - Beginning Fund Balance	55,380	-	10,364,791	4,318,975	4,318,975
415100 - Interest on Investments	-	32,737	-	-	-
Subtotal - Earnings on Investment	-	32,737	-	-	-
451100 - Bond Proceeds	-	9,048,000	-	-	-
452100 - Interfund Transfers	-	10,200,000	-	-	-
<b>Total Resources by Account</b>	<b>55,380</b>	<b>19,280,737</b>	<b>10,364,791</b>	<b>4,318,975</b>	<b>4,318,975</b>

Requirements by Program					
25210 - Direction of Fiscal Services	-	250,464	-	-	-
25442 - Other Funded Work	-	2,902,401	5,291,767	3,695,417	3,695,417
41100 - Service Area Direction	-	-	-	-	-
41500 - Bldg Acquis/Constr/Improv Svcs	55,380	5,763,081	5,073,024	623,558	623,558
71100 - Ending Fund Balance	-	10,364,791	-	-	-
<b>Total Requirements by Program</b>	<b>55,380</b>	<b>19,280,737</b>	<b>10,364,791</b>	<b>4,318,975</b>	<b>4,318,975</b>

Requirements by Account					
511210 - Classified - Represented	-	9,419	299,520	-	-
513400 - Overtime Pay	-	1,784	-	-	-
Subtotal - Salaries	-	11,203	299,520	-	-
521000 - PERS	-	8	7,698	-	-
521310 - PERS UAL	-	688	36,362	-	-
522000 - Social Security - FICA	-	856	22,823	-	-
523100 - Workers' Compensation	-	115	2,965	-	-
523200 - Unemployment Compensation	-	10	599	-	-
524100 - Group Health Insurance	-	639	84,276	-	-
524200 - Other Employer Paid Benefits	-	14	599	-	-
524300 - Retiree Health Insurance	-	144	3,744	-	-
524530 - Early Retirement Benefits	-	46	1,108	-	-
Subtotal - Employee Benefits	-	2,521	160,174	-	-

## Full Faith and Credit Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
531800 - Local Mtgs/Non-Instr Staff Dev	-	4,863	-	-	-
532200 - Repairs and Maintenance Svcs	36,864	638,748	4,159,191	3,695,417	3,695,417
532400 - Rentals	-	-	-	-	-
532900 - Other Property Services	-	316,506	-	-	-
Subtotal - Property Services	36,864	960,116	4,159,191	3,695,417	3,695,417
535100 - Telephone	-	40	-	-	-
535500 - Printing and Binding	-	3,123	-	-	-
Subtotal - Communications	-	3,162	-	-	-
538200 - Legal Services	-	7,432	-	-	-
538300 - Architect and Engineering Svcs	18,516	1,541,647	464,946	-	-
538500 - Management Services	-	-	130,000	-	-
538990 - Non-Instr Pers/Professional Sv	-	1,332,498	3,318,887	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	18,516	2,881,577	3,913,833	-	-
541000 - Consumable Supplies	-	802,649	1,501,336	-	-
541600 - Interdepartmental Charges	-	1,530	-	-	-
546000 - Non-Consumable Supplies	-	3,465	330,737	-	-
547000 - Computer Software	-	447	-	-	-
Subtotal - Supplies & Materials	-	808,091	1,832,073	-	-
552000 - Building Acquisition/Improvmt	-	4,000,000	-	623,558	623,558
Subtotal - Building Acquisitions and Improvements	-	4,000,000	-	623,558	623,558
564000 - Dues and Fees	-	633	-	-	-
564100 - Bond Issuance Cost	-	246,569	-	-	-
567100 - Permits	-	2,074	-	-	-
Subtotal - Other Accounts	-	249,276	-	-	-
376520 - Ending Fund Balance	-	10,364,791	-	-	-
<b>Total Requirements by Account</b>	<b>55,380</b>	<b>19,280,737</b>	<b>10,364,791</b>	<b>4,318,975</b>	<b>4,318,975</b>



## Fund 435 – Energy Efficient Schools Fund

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

This fund was formally created as part of the District's 2012/13 budget adoption process.

Activity in this fund in FY17/18 was focused on energy conservation work at Cleveland, Marysville and George. Work included HVAC control systems, steam traps, kitchen controls and piping insulation. In FY18 energy conservation projects will include work at Jefferson, Markham, Jackson, Ockley Green and Whitman. These will include LED lighting, steam traps and HVAC controls.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Resources by Account					
376510 - Beginning Fund Balance	656,072	1,023,772	1,878,773	1,792,261	1,792,261
415100 - Interest on Investments	-	-	2,500	2,500	2,500
Subtotal - Earnings on Investment	-	-	2,500	2,500	2,500
419910 - Miscellaneous	25,000	-	-	150,000	150,000
419948 - Utility Refund - PGE	640,574	645,901	565,000	625,000	625,000
419949 - Utility Refund - Pacific Power	272,571	281,227	248,000	250,000	250,000
Subtotal - Other Revenue from Local Sources	938,145	927,128	813,000	1,025,000	1,025,000
422000 - Restricted Revenue	2,500	496,940	-	-	-
<b>Total Resources by Account</b>	<b>1,596,717</b>	<b>2,447,840</b>	<b>2,694,273</b>	<b>2,819,761</b>	<b>2,819,761</b>
Requirements by Program					
41500 - Bldg Acquis/Constr/Improv Svcs	572,945	211,171	2,694,273	2,819,761	2,819,761
71100 - Ending Fund Balance	1,023,772	2,236,669	-	-	-
<b>Total Requirements by Program</b>	<b>1,596,717</b>	<b>2,447,840</b>	<b>2,694,273</b>	<b>2,819,761</b>	<b>2,819,761</b>
Requirements by Account					
532200 - Repairs and Maintenance Svcs	82,999	-	-	-	-
538300 - Architect and Engineering Svcs	23,120	6,200	-	-	-
538990 - Non-Instr Pers/Professional Sv	770	-	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	106,889	6,200	-	-	-
552000 - Building Acquisition/Improvmt	465,356	195,391	2,694,273	2,819,761	2,819,761
Subtotal - Building Acquisition and Improvements	465,356	195,391	2,694,273	2,819,761	2,819,761
564000 - Dues and Fees	250	9,580	-	-	-
567100 - Permits	450	-	-	-	-
376520 - Ending Fund Balance	1,023,772	2,236,669	-	-	-
<b>Total Requirements by Account</b>	<b>1,596,717</b>	<b>2,447,840</b>	<b>2,694,273</b>	<b>2,819,761</b>	<b>2,819,761</b>

## Fund 438 –Facilities Capital Fund

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 Education per Resolution 4600 on May 14, 2012.

Activity in this fund in FY17/18 was focused on large capital replacements and repairs that included, sewer lines, water pipes, radon mitigation and generator replacements. In FY18 the focus of the spending will be on the seismic grant work and other capital repairs and replacements across the district.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Resources by Account					
376510 - Beginning Fund Balance	3,098,293	1,705,949	1,591,230	875,549	875,549
415100 - Interest on Investments	11,027	46,491	-	-	-
Subtotal - Earnings on Investment	11,027	46,491	-	-	-
419200 - Contrib-Donation - Priv Source	1,562	24,769	-	-	-
419910 - Miscellaneous	50,914	28,950	-	-	-
419946 - E-Rate Priority 2	-	-	183,957	183,956	183,956
Subtotal - Other Revenue from Local Sources	52,476	53,719	183,957	183,956	183,956
432990 - Restricted State Grants	-	1,337,218	-	17,500,000	17,500,000
Subtotal - State Sources	-	1,337,218	-	17,500,000	17,500,000
451100 - Bond Proceeds	-	-	-	-	-
452100 - Interfund Transfer	3,157,801	1,653,239	1,227,500	1,227,500	1,227,500
Subtotal - Other Sources	3,157,801	1,653,239	1,227,500	1,227,500	1,227,500
<b>Total Resources by Account</b>	<b>6,319,596</b>	<b>4,796,616</b>	<b>3,002,687</b>	<b>19,787,005</b>	<b>19,787,005</b>

Requirements by Program					
25283 - Liability Claims	4,500	4,500	4,750	4,750	4,750
41500 - Bldg Acquis/Constr/Improv Svcs	4,609,148	2,792,504	2,997,937	19,782,255	19,782,255
71100 - Ending Fund Balance	1,705,949	1,999,613	-	-	-
<b>Total Requirements by Program</b>	<b>6,319,596</b>	<b>4,796,616</b>	<b>3,002,687</b>	<b>19,787,005</b>	<b>19,787,005</b>

Requirements by Account					
511220 - Non-Represented Staff	10,109	95,549	-	-	-
513300 - Extended Hours	18,789	25,943	-	-	-
513400 - Overtime Pay	157	200	-	-	-
513510 - Group Hlth Opt Out Lic	-	1,800	-	-	-
Subtotal - Salaries	29,056	123,492	-	-	-
521000 - PERS	66	625	-	-	-
521310 - PERS UAL	3,709	16,387	-	-	-
522000 - Social Security - FICA	2,222	9,402	-	-	-
523100 - Workers' Compensation	293	1,251	-	-	-
523200 - Unemployment Compensation	4	44	-	-	-

## Facilities Capital Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
524100 - Group Health Insurance	2	142	-	-	-
524200 - Other Employer Paid Benefits	96	554	-	-	-
524300 - Retiree Health Insurance	368	1,352	-	-	-
524530 - Early Retirement Benefits	139	421	-	-	-
Subtotal - Employee Benefits	6,897	30,178	-	-	-
532200 - Repairs and Maintenance Svcs	2,171,445	1,983,498	-	-	-
532400 - Rentals	8,039	7,753	-	-	-
532500 - Electricity	4,520	-	-	-	-
532900 - Other Property Services	162,631	38,421	-	-	-
Subtotal - Property Services	2,346,636	2,029,672	-	-	-
535500 - Printing and Binding	12	-	-	-	-
Subtotal - Communications	12	-	-	-	-
538300 - Architect and Engineering Svcs	251,234	187,681	-	-	-
538910 - Security Services	-	9,600	-	-	-
538940 - Professional Moving Services	51,964	67,544	-	-	-
538990 - Non-Instr Pers/Professional Sv	170,843	29,794	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	474,041	294,619	-	-	-
541000 - Consumable Supplies	3,057	21,024	-	-	-
541600 - Interdepartmental Charges	-	3,251	-	-	-
546000 - Non-Consumable Supplies	56,006	111,154	-	-	-
547000 - Computer Software	2,834	-	-	-	-
Subtotal - Supplies & Materials	61,897	135,429	-	-	-
552000 - Building Acquisition/Improvmt	1,464,457	78,255	2,997,937	19,782,255	19,782,255
554100 - Initial and Addl Equipment	66,927	24,711	-	-	-
555010 - Computers	92,483	62,605	-	-	-
555090 - Misc Other Technology	17,800	1,947	-	-	-
Subtotal - Capital Outlay	1,641,666	167,518	2,997,937	19,782,255	19,782,255
564000 - Dues and Fees	28,174	2,600	-	-	-
565100 - Liability Insurance	4,500	4,500	4,750	4,750	4,750
567100 - Permits	20,770	8,996	-	-	-
376520 - Ending Fund Balance	1,705,949	1,999,613	-	-	-
<b>Total Requirements by Account</b>	<b>6,319,596</b>	<b>4,796,616</b>	<b>3,002,687</b>	<b>19,787,005</b>	<b>19,787,005</b>

## Fund 445 – Capital Asset Renewal Fund

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 at the following link: [http://www.pps.net/cms/lib8/OR01913224/Centricity/Domain/219/8\\_70\\_044\\_P.pdf](http://www.pps.net/cms/lib8/OR01913224/Centricity/Domain/219/8_70_044_P.pdf) - 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.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Resources by Account					
376510 - Beginning Fund Balance	2,971,782	3,511,699	3,897,699	4,538,830	4,538,830
415100 - Interest on Investments	-	-	1,000	1,000	1,000
Subtotal - Earnings on Investment	-	-	1,000	1,000	1,000
419110 - Civic Use of Bldgs	-	-	-	-	-
419114 - CUB HS Athletic Field Use Fees	137,484	136,202	100,000	100,000	100,000
419130 - Rent-Lease of Facilities	457,826	539,929	250,000	450,000	450,000
Subtotal - Other Revenue from Local Sources	595,310	676,131	350,000	550,000	550,000
<b>Total Resources by Account</b>	<b>3,567,092</b>	<b>4,187,830</b>	<b>4,248,699</b>	<b>5,089,830</b>	<b>5,089,830</b>
Requirements by Program					
41500 - Bldg Acquis/Constr/Improv Svcs	55,393	-	4,248,699	5,089,830	5,089,830
71100 - Ending Fund Balance	3,511,699	4,187,830	-	-	-
<b>Total Requirements by Program</b>	<b>3,567,092</b>	<b>4,187,830</b>	<b>4,248,699</b>	<b>5,089,830</b>	<b>5,089,830</b>
Requirements by Account					
532200 - Repairs and Maintenance Svcs	55,393	-	-	-	-
552000 - Building Acquisition/Improvmt	-	-	4,248,699	5,089,830	5,089,830
376520 - Ending Fund Balance	3,511,699	4,187,830	-	-	-
<b>Total Requirements by Account</b>	<b>3,567,092</b>	<b>4,187,830</b>	<b>4,248,699</b>	<b>5,089,830</b>	<b>5,089,830</b>

## Fund 450 – GO Bonds Fund

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 fund a specific capital expenditure.

Activity in this fund is related to the 2013 and the 2015 General Obligation bonds, the first and second issuance of borrowings under the \$482 million authorized by voters in November 2012.

In addition the proposed budget includes budget dollars associated with projects that will be funded by the \$790 million bond which will be submitted to voters in May 2017.

The creation of this fund was authorized in accordance with Board Resolution No. 4416 on February 28, 2011. Detailed information on bond projects is available at <http://www.pps.net/Domain/62>.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Resources by Account					
376510 - Beginning Fund Balance	356,612,460	242,527,865	116,141,655	475,974,834	475,974,834
415100 - Interest on Investments	1,844,747	1,638,055	2,977,000	3,083,775	3,083,775
415300 - Gain/Loss Sale of Investment	637	55,458	-	-	-
Subtotal - Earnings on Investment	1,845,384	1,693,513	2,977,000	3,083,775	3,083,775
419910 - Miscellaneous	5,000	-	-	-	-
Subtotal - Other Revenue from Local Sources	5,000	-	-	-	-
422000 - Restricted Revenue	-	20,971	-	-	-
451100 - Bond Proceeds	-	-	462,160,000	-	-
451200 - Bond Premium	-	-	15,000,000	-	-
Subtotal - Other Sources	-	20,971	477,160,000	-	-
<b>Total Resources by Account</b>	<b>358,462,844</b>	<b>244,242,350</b>	<b>596,278,655</b>	<b>479,058,609</b>	<b>479,058,609</b>

Requirements by Program					
25250 - Financial Accounting Services	-	-	-	-	-
25283 - Liability Claims	445,458	470,208	786,266	427,059	427,059
41100 - Service Area Direction	2,197,332	1,864,651	2,064,065	1,439,034	1,439,034
41500 - Bldg Acquis/Constr/Improv Svcs	113,292,189	125,036,686	181,030,830	182,827,348	182,827,348
61100 - Operating Contingency	-	-	412,397,494	294,365,168	294,365,168
71100 - Ending Fund Balance	242,527,865	116,870,806	-	-	-
<b>Total Requirements by Program</b>	<b>358,462,844</b>	<b>244,242,350</b>	<b>596,278,655</b>	<b>479,058,609</b>	<b>479,058,609</b>

Requirements by Account					
511210 - Classified - Represented	41,586	41,568	44,605	-	-
511220 - Non-Represented Staff	1,366,054	1,115,877	1,283,059	2,810,502	2,810,502
511320 - Administrators - NonLicensed	24,533	-	-	132,742	132,742
511420 - Directors/Program Admins	88,165	126,210	137,801	-	-
512300 - Temporary Misc - Licensed	2,400	2,175	-	-	-
512400 - Temporary Misc - Classified	6,621	3,037	-	-	-

## GO Bonds Fund-Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
513300 - Extended Hours	42,770	20,361	-	-	-
513400 - Overtime Pay	20,683	12,849	-	-	-
513510 - Group Hlth Opt Out Lic	7,650	3,900	-	-	-
Subtotal - Salaries	1,600,462	1,325,977	1,465,465	2,943,244	2,943,244
521000 - PERS	7,385	5,660	37,664	75,636	75,636
521310 - PERS UAL	198,100	168,708	177,906	373,200	373,200
522000 - Social Security - FICA	120,666	99,647	111,667	225,153	225,153
523100 - Workers' Compensation	25,014	13,331	14,512	29,432	29,432
523200 - Unemployment Compensation	12	635	2,931	5,887	5,887
524100 - Group Health Insurance	246,547	220,762	227,248	548,909	548,909
524200 - Other Employer Paid Benefits	9,362	7,459	2,931	7,646	7,646
524300 - Retiree Health Insurance	21,675	14,634	18,318	44,146	44,146
524530 - Early Retirement Benefits	7,725	4,747	5,423	14,737	14,737
Subtotal - Employee Benefits	636,486	535,584	598,600	1,324,746	1,324,746
531800 - Local Mtgs/Non-Instr Staff Dev	6,831	1,770	18,420	54,509	54,509
531810 - Non-Instr Dev Profess Dev Fds	-	-	12,118	35,857	35,857
Subtotal - Instructional Prof. & Technical Services	6,831	1,770	30,538	90,366	90,366
532200 - Repairs and Maintenance Svcs	120,395	9,815	-	-	-
532400 - Rentals	1,116,523	23,565	-	-	-
532410 - Leased Copy Machines	6,545	6,088	17,485	51,744	51,744
532500 - Electricity	37,353	-	-	-	-
532700 - Water and Sewage	2,005	-	-	-	-
532900 - Other Property Services	397,287	56,520	-	-	-
Subtotal - Property Services	1,680,107	95,989	17,485	51,744	51,744
533110 - Reimb - School Bus	33,802	-	-	-	-
533150 - Reimb - Field Trips	1,505	-	-	-	-
533200 - Non-Reimb Student Transport	11,577	-	-	-	-
534100 - Travel, Local in District	7,157	2,093	4,572	13,532	13,532
534200 - Travel, Out of District	8,755	5,620	28,639	84,749	84,749
Subtotal - Travel	62,795	7,713	33,211	98,281	98,281
535100 - Telephone	6,062	5,990	14,404	40,869	40,869
535300 - Postage	14	115	-	-	-
535400 - Advertising	1,211	1,616	-	-	-
535500 - Printing and Binding	21,156	13,321	-	-	-
Subtotal - Communications	28,443	21,043	14,404	40,869	40,869
538100 - Audit Services	137,006	125,265	263,511	779,791	779,791
538200 - Legal Services	4,629	475	27,335	80,891	80,891
538300 - Architect and Engineering Svcs	8,368,383	7,787,332	19,218,972	18,580,670	18,580,670
538500 - Management Services	1,793,737	1,796,436	5,654,609	9,842,950	9,842,950

## GO Bonds Fund-Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
538940 - Professional Moving Services	379,824	409,168	-	-	-
538960 - Professional Child Care Svcs	160	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	937,764	619,657	9,693,355	9,071,077	9,071,077
Subtotal - Non-Instruct. Prof. & Tech. Services	11,621,503	10,738,333	34,857,782	38,355,379	38,355,379
541000 - Consumable Supplies	18,937	39,706	434,748	409,461	409,461
541600 - Interdepartmental Charges	-	5,698	-	-	-
546000 - Non-Consumable Supplies	94,531	81,762	8,991	26,608	26,608
547000 - Computer Software	106,997	94,755	75,314	222,869	222,869
Subtotal - Supplies & Materials	220,465	221,921	519,053	658,938	658,938
552000 - Building Acquisition/Improvmt	96,708,517	105,721,899	133,739,697	129,182,676	129,182,676
553000 - Improvements - Not Buildings	19,533	18,780	-	-	-
554100 - Initial and Addl Equipment	300,120	5,648,151	-	-	-
555010 - Computers	81,661	602,001	-	-	-
555090 - Misc Other Technology	15,586	353,820	1,016,406	920,312	920,312
Subtotal - Capital Outlay	97,125,417	112,344,649	134,756,103	130,102,988	130,102,988
563000 - Fiscal Charges	2,551	2,800	-	-	-
564000 - Dues and Fees	59,688	116,192	3,332	9,862	9,862
564100 - Bond Issuance Cost	-	-	1,827,906	-	-
565100 - Liability Insurance	445,458	470,208	1,065,071	3,151,758	3,151,758
565300 - Property Insurance Premiums	356,995	377,259	2,653,142	2,400,728	2,400,728
567100 - Permits	2,087,779	1,112,107	6,039,069	5,464,538	5,464,538
Subtotal - Other Accounts	2,952,470	2,078,565	11,588,520	11,026,886	11,026,886
581000 - Operating Contingency	-	-	412,397,494	294,365,168	294,365,168
376520 - Ending Fund Balance	242,527,865	116,870,806	-	-	-
Total Requirements by Account	358,462,844	244,242,350	596,278,655	479,058,609	479,058,609

## Fund 470 – Partnership Funds

This fund was 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.

This creation of this fund was authorized in accordance with Board Resolution No. 5088 on May 12, 2015 and will conclude on June 30, 2018.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
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### Resources by Account

376510 - Beginning Fund Balance	3,406	168,406	12,595	-	-
422000 - Restricted Revenue	3,979,567	10,425,996	4,251,205	-	-
Subtotal - Intermediate Sources	3,979,567	10,425,996	4,251,205	-	-
<b>Total Resources by Account</b>	<b>3,982,973</b>	<b>10,594,402</b>	<b>4,263,800</b>	<b>-</b>	<b>-</b>

### Requirements by Program

41500 - Bldg Acquis/Constr/Improv Svcs	3,814,567	10,581,807	4,263,800	-	-
71100 - Ending Fund Balance	168,406	12,595	-	-	-
<b>Total Requirements by Program</b>	<b>3,982,973</b>	<b>10,594,402</b>	<b>4,263,800</b>	<b>-</b>	<b>-</b>

### Requirements by Account

538300 - Architect and Engineering Svcs	281,084	18,024	18,443	-	-
538990 - Non-Instr Pers/Professional Sv	-	1,811	-	-	-
552000 - Building Acquisition/Improvmt	3,299,122	10,556,892	4,245,357	-	-
567100 - Permits	-	(3,936)	-	-	-
581000 - Operating Contingency	234,361	9,016	-	-	-
376520 - Ending Fund Balance	168,406	12,595	-	-	-
<b>Total Requirements by Account</b>	<b>3,982,973</b>	<b>10,594,402</b>	<b>4,263,800</b>	<b>-</b>	<b>-</b>



## Fund 601 – Self Insurance Fund

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 accounts for the programs in workers' compensation self-insurance including claim expenses, TPA (Third Party Administrator) contracts, injury prevention risk control initiatives, and the statutory reserve funds.

Resources in Fund 601 include earnings on investment, insurance recoveries, reimbursements from the Oregon EAIP (Employer at Injury Program), and revenues specifically generated from payrolls from other funds solely for the District's Workers Compensation Program.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
Resources by Account					
376510 - Beginning Fund Balance	3,380,061	4,292,828	5,331,300	6,880,480	6,947,380
415100 - Interest on Investments	43,281	76,945	3,000	60,000	60,000
419600 - Recovery PY Expenditure	8,708	41,211	-	8,500	8,500
419700 - Services Provided Other Funds	3,394,170	3,453,504	3,541,600	3,550,000	3,507,629
Subtotal - Local Sources	3,446,159	3,571,660	3,544,600	3,618,500	3,576,129
431992 - Return To Work	206,111	152,114	250,000	155,000	155,000
Subtotal - State Sources	206,111	152,114	250,000	155,000	155,000
<b>Total Resources by Account</b>	<b>7,032,331</b>	<b>8,016,601</b>	<b>9,125,900</b>	<b>10,653,980</b>	<b>10,678,509</b>

Requirements by Program					
25250 - Financial Accounting Services	9,068	9,093	9,070	9,100	9,100
25281 - Service Area Direction	213,626	236,992	263,567	272,808	272,278
25282 - EAIP Worksite Modifications	16,836	-	25,000	25,000	25,000
25283 - Liability Claims	-	-	-	-	10,000
25284 - Property/Fire Loss	-	-	-	-	-
25285 - Worker's Compensation	2,499,973	3,059,364	3,444,091	3,316,081	3,445,739
25288 - Risk Control Initiatives	-	4,812	41,974	41,974	41,974
Subtotal - Support Services	2,739,503	3,310,260	3,783,702	3,664,963	3,804,091
61100 - Operating Contingency	-	-	5,342,198	6,989,017	6,874,417
71100 - Ending Fund Balance	4,292,828	4,706,341	-	-	-
<b>Total Requirements by Program</b>	<b>7,032,331</b>	<b>8,016,601</b>	<b>9,125,900</b>	<b>10,653,980</b>	<b>10,678,509</b>

Requirements by Account					
511220 - Non-Represented Staff	95,493	112,240	118,951	122,519	122,519
511420 - Directors/Program Admins	53,577	54,970	58,655	60,415	60,415
512100 - Substitutes - Licensed	80,315	59,502	68,557	66,033	66,033
512200 - Substitutes - Classified	22,718	20,894	16,410	17,651	17,651
512400 - Temporary Misc - Classified	-	-	1,556	-	-
513300 - Extended Hours	-	-	-	-	-
513400 - Overtime Pay	126	-	126	126	126
513510 - Group Hlth Opt Out Lic	2,928	3,600	-	-	-
Subtotal - Salaries	255,157	251,206	264,255	266,744	266,744

## Self Insurance Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19	Approved 2018/19
521000 - PERS	933	909	5,255	4,948	7,522
521310 - PERS UAL	26,678	28,406	29,068	29,939	33,690
522000 - Social Security - FICA	19,108	18,826	20,332	20,739	20,405
523100 - Workers' Compensation	2,404	2,489	2,590	2,625	2,400
523200 - Unemployment Compensation	31	186	155	397	534
524100 - Group Health Insurance	28,401	23,845	36,392	38,225	37,814
524200 - Other Employer Paid Benefits	1,087	1,104	428	531	694
524300 - Retiree Health Insurance	3,051	2,788	2,557	3,028	3,174
524530 - Early Retirement Benefits	1,094	912	1,535	1,793	1,120
Subtotal - Employee Benefits	82,784	79,465	98,312	102,225	107,353
532200 - Repairs and Maintenance Svcs	-	-	-	-	-
Subtotal - Property Services	-	-	-	-	-
534100 - Travel, Local in District	846	-	1,000	2,283	2,283
534200 - Travel, Out of District	-	-	-	-	-
Subtotal - Travel	846	-	1,000	2,283	2,283
535100 - Telephone	249	-	-	-	-
535300 - Postage	167	130	-	125	125
535500 - Printing and Binding	115	13	-	-	-
Subtotal - Communications	531	143	-	125	125
538200 - Legal Services	-	-	-	-	60,000
538940 - Professional Moving Services	-	98	-	-	-
538990 - Non-Instr Pers/Professional Sv	229,075	284,392	325,974	285,974	29,974
Subtotal - Non-Instruct. Prof. & Tech. Services	229,075	284,490	325,974	285,974	89,974
541000 - Consumable Supplies	-	-	-	-	-
541600 - Interdepartmental Charges	-	-	1,000	1,000	1,000
546000 - Non-Consumable Supplies	10,223	877	60,000	60,000	60,000
Subtotal - Supplies and Materials	10,223	877	61,000	61,000	61,000
554100 - Initial and Addl Equipment	6,612	-	-	-	-
555010 - Computers	-	-	-	1,556	1,556
Subtotal - Capital Outlay	6,612	-	-	1,556	1,556
563000 - Fiscal Charges	9,068	9,093	9,070	9,100	9,100
565350 - Work Comp Insurance Premiums	91,056	101,563	101,839	110,000	110,000
565910 - Worker's Comp Claim Expense	1,933,393	2,447,149	2,796,296	2,700,000	3,030,000
565920 - Worker's Comp Assessment	120,756	136,274	125,956	125,956	125,956
Subtotal - Other Accounts	2,154,273	2,694,079	3,033,161	2,945,056	3,275,056
581000 - Operating Contingency	-	-	5,342,198	6,989,017	6,874,417
376520 - Ending Fund Balance	4,292,828	4,706,341	-	-	-
Total Requirements by Account	7,032,331	8,016,601	9,125,900	10,653,980	10,678,509

# APPENDICES



## Glossary of Terms and Acronyms

### A

**Abatement** - A complete or partial cancellation of a levy.

**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.

**ADM-r (Resident Average Daily Membership)** - Students that the district claims as residents for State School Funding. Some residents may attend school in another district.

**ADM-w (Weighted Average Daily Membership)** - The major component of the State School Fund is Average Daily Membership (ADM-w) which is ADM-r with weightings added for the following factors:

Factor	Weight		Data Source
Special Education	1.00	times	December Special Education Census
English Second Language	.50	times	ELL, ADM student data submissions
Pregnant & Parenting	1.00	times	P&P, ADM Student data submissions
Poverty Factor	.25	times	Census data – proportionally adjusted
Foster Care/Neglected and Delinquent	.25	times	Dept. of Human Resources counts

**Administrative Support Tables** - Besides using a Student Teacher ratio to staff schools, schools are allocated FTE based on Administrative Support tables (shown in the Staffing Overview section of this document). Administrative Support provides FTE for Principals and other administrative staff, such as assistant principals, vice principals, and secretarial/data staff.

**Account Codes** - The account codes are the portion of the chartfield string that identifies the nature of the expenditure. 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 actually 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.

**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.

**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.

**Amortization of Debt** - The gradual payment of an amount owed according to a specified schedule of times and amounts.

**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 as to 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.

**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 a school district, 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, (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** - Consists of the elected or appointed body, which has been created according to State law and 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, called the face value, at a fixed time in the future, called the 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 are 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.

## C

**CAFR (Comprehensive Annual Financial Report)** - An annual report that is required by ORS 297.405-297.555, which represents the District's financial position and activity. This report is audited by an independent firm of Certified Public Accountants.

**Capital** - Purchases relating to or being an asset of PPS that add to the long-term net worth of the District.

**Capital Bond** - A \$482 Million, eight-year school Building Improvement Bond passed by voters in November 2012. The Bond will rebuild three high schools and replace one elementary school. It will also repair roofs, and make seismic safety, access, and science classrooms updates at up to 63 other schools.

**Capital Outlay** - Expenditures which result in the acquisition of or addition to fixed assets.

**Capital Projects Fund** - Dedicated to major capital improvements, construction and acquisition of school district facilities and often funded with general obligation bonds.

**CBRC (Community Budget Review Committee)** - A panel, generally comprised of up to twelve community members and one student representative, which serves to provide a community voice in the budgeting process.

**Chartfield String** - Based on the Oregon Department of Education's *Program Budgeting and Accounting Manual*, this is a complete chart of accounts consisting of elements that identify the Fund (3 digits), Program (5 digits), Department ID (4 digits), Class (5 digits), Account (6 digits) and Project/Grant ID - if needed (5 digits).

Account	Fund	Dept ID	Program	Class	Proj/Grant
511100	101	2156	11211	18000	G1590
Certified Teacher School	General Fund	George MS	Middle School Programs	Math	Title I -

(Project/Grant field is only used if funding is from a project or a grant, such as Title I.)

**Class Code** - This is the portion of the chartfield string that identifies a certain group within a program. For example, program 11211 represents Middle School programs and the class code indicates whether the expense or budget is for art, social studies, technology, science, language arts, etc.

**Classified Employees** - There are two categories of classified employees:

- 1) Non-licensed employees who are represented by a union (ATU, DCU, PFSP, or SEIU), which includes teacher support personnel, Paraeducators, educational assistants, library assistants, community agents, campus monitors, secretaries, data clerks, clerical staff, cafeteria staff, maintenance workers, warehouse workers, truck drivers, and bus drivers, and
- 2) Non-licensed employees who are not represented, which includes specialists and analysts who primarily work to support the business operations of the district.

**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 personnel when a particular undertaking requires skills and resources not otherwise available within the school system, including all related expenses covered by the contract.

**Corrective Action** - A school identified for corrective action is a Title I school that has not made Adequate Yearly Progress (AYP) for four years. This was established as part of the NCLB Act.

**Current Resources** - Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and un-issued.

## **D**

**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.

**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.

**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 into 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 chartfield string that identifies a specific school or department that is part of a given program.

**Designated Programs** - Designated programs include programs such as: English as Second Language, Teen Parent Programs, Migrant Education, and Summer School.

**Direct Services** - Activities identifiable with a specific program. These are direct services for a particular program. Those activities concerned with teaching learners are considered to be direct services for instruction.

## **E**

**EA (Educational Assistant)** - Educational Assistants are classified employees who work along side or under the direction of a certified staff member. In some cases they work within 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 classrooms and ESL/Bilingual classrooms.

**Early Retirement Benefit** - This provides for the direct payments to early retirees in accordance with the collective bargaining agreements for certified staff.

**Education Options** - See Multiple Pathways to Graduation.

**Employee Benefits** - Amounts paid by the school system in 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.

**ESL / ELL** - English as a Second Language / English Language Learners programs for identified students.

**ESSA (Every Student Succeeds Act of 2015)** - The Every Student Succeeds Act (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). No Child Left Behind 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, measured by state test scores. The 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 will take effect in the 2017/18 school year, giving states time to develop the new school quality standards.

**Expenditures** - Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

## **E**

**Fall Enrollment** - Number of students enrolled in school on October 1st.

**Fiscal Year** - A 12-month period from July 1 through June 30 to which the annual operating budget applies.

**Fixed Assets** - Asset of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, 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 recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The State chart of accounts is as follows:

- 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),
- Enterprise funds (numbered in the 500 series),
- Internal Service funds (numbered in the 600 series), and
- Fiduciary 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 the Government Accounting Standards Board.

**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 the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

**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.

**Grant** - A donation or contribution in cash, which may be made to support a specified purpose or function, or general purpose.

## **H**

**Head Start** - Head Start and Early Head Start are comprehensive child development programs that serve children from birth to age 5, pregnant women, and their families. They are child-focused programs and have the overall goal of increasing the school readiness of young children in low-income 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. Beginning with a task force recommendation in 1964 for the development of a federally sponsored preschool program to meet the needs of disadvantaged children, Head Start has grown to serve children from birth to age 5 and their families.

**HSSD** - High School System Design; the District's large-scale effort to strengthen the High School System.

## **I**

**IEP (Individualized Education Plan)** - 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 agencies of a government, or to other governments, on a cost-reimbursement basis.

## **L**

**Levy** - Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

**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.

**Limited Term Employee** - Limited Term employees are those hired for short-duration or sporadic work during the school or fiscal year. No benefits are associated with these positions. They may work any number of hours per week, for a total of up to 780 hours per year in the same assignment.

**Local Option Tax** - Voters may be asked to approve temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

**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. Generally, some benefits are 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**

**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 component school districts within Multnomah County.

**Multiple Pathways to Graduation (formerly Alternative Education and Education Options)** - 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.

## **O**

**OAR (Oregon Administrative Rule)** - Written to clarify and implement Oregon law. Has the authority of law.

**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.

**ORS (Oregon Revised Statute)** - Oregon laws established by the legislature.

## **P**

**PAPSA (Portland Association of Public School Administrators)** - PAPSA is the professional association which represents licensed school administrators employed in the Portland Public Schools.

**Paraeducator / Paraprofessional** - As Part of the No Child Left Behind act, there were new requirements for paraprofessionals working in Title I schools or programs funded by Title I. These requirements applied only to paraprofessionals 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 requirements. Paraprofessionals who work in the following areas may not be required to meet the requirements:

- Playground supervision
- Personal care services
- Non-instructional computer assistance
- Serve solely as translators
- Work only with parental involvement activities

**PAT (Portland Association of Teachers)** - The Portland Association of Teachers represents professional educators employed in the Portland Public Schools, including teachers, counselors, media specialists, student management specialists, and others.

**PAT Contract, General Education IEPs** - Professional educators who are required to conference regarding IEPs shall have a substitute provided to allow for such meetings to occur within the workday. If a unit member volunteers to attend such conference outside of the workday, such member shall be compensated at his/her per diem hourly rate.

**PAT Contract, Special Education IEPS** - In addition to contractually provided planning days, special education professional educators assigned to conference with parents and write IEPs shall be provided release time for that purpose. A special education unit member may elect to use these hours before or after the school year or outside his/her workday at this/her per diem hourly rate of pay.

**PAT Contract, TAG/504 Plans** - Professional Educators who are required to write student plans other than IEPs, including Gifted Student plans or 504 plans, shall be provided at the member's option either release time or compensation at his/her per diem hourly rate. One hour will be allotted per each student plan.

**PFSP (Portland Federation of School Professionals)** - The PFSP represents classroom educational assistants, paraeducators, secretaries, clerks, certified occupational therapy assistants, licensed physical therapy assistants, campus monitors, and community agents employed by Portland Public Schools.

**Post Retirement Benefit** - The program provides health and welfare medical benefits to qualified retired District employees. Qualifications require the employee has 15 years of employment with the District and must qualify for PERS retirement benefits. Benefits are afforded for 5 years upon qualifying, but not beyond age 65.

**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 a local government.

**Program Code** - The portion of the chartfield string that identifies an area within the organization as a whole that has a budget for personnel, goods and services.

**Project/Grant ID** - The portion of a chartfield string 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 submitted by the Superintendent and prepared by the budget officer. It is submitted to the Budget Committee and public for review.

**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.

## **R**

**Requirement** - The sum of all appropriated and un-appropriated items in a given fund. Total requirements must always equal total resources in a fund.

**Reserve Fund** - Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

**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; the plan for the reconstituted school 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.

**RTI: Response to Intervention** - The "Response to Intervention" 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.

**S**

**School Improvement Status** - A school is in its first year of “school improvement” when it has not made AYP for two consecutive years. In order to exit school improvement status, it must make AYP for two consecutive years. Schools who are designated as having school improvement status, and which do not exit this status within two years then require “Corrective Action” status. This was established as part of the NCLB act.

**SEIU (Service Employees International Union)** - This group represents Nutrition Services and Custodial employees of Portland Public Schools.

**Service Area Direction** - Activities associated with managing and directing a given program within a department.

**Smarter Balanced Assessments** - 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 are called Smarter Balanced assessments. Delivered online, tests include questions that adapt to each individual’s performance and feature new “Performance Tasks” that mimic real world application of students’ knowledge and skills.

**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 professional development funds. 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.

**Special Education (SPED)** - Educational programs and services provided to students designated as SPED as required by law.

**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, PE, are also funded through 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 Staffing Overview section of this document.

**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 above). The formula also makes a weighting adjustment to consider the additional cost of operating remote small schools. The full formula also includes reimbursement of student transportation costs. The State School Fund is also adjusted based on local property taxes. For more information: <https://www.oregon.gov/ode/schools-and-districts/grants/Pages/School-District-and-ESD-payment-Statements.aspx>

**Supplemental Budget** - 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 instructional used by the Local Educational Agency (LEA) and are aligned with the State’s academic content standards. Supplemental education services must be provided outside of the regular school day. Supplemental educational services must be high quality, research-based, and specifically designed to increase student academic achievement.

**T**

**Talented and Gifted (TAG)** - Programs and services provided to students identified as TAG as required by State law.

**Tax Rate** - The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

**Tax Supervising and Conservation Commission (TSCC)** - The Tax Supervising and Conservation Commission is an independent, impartial panel of citizen volunteers established to monitor the financial affairs of local governments. The Oregon Legislature created the Commission in 1919 (Chapter 375), with the first Commission being organized in 1921. The Commission 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. The Commission 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 39 entities employ more than 29,000 full time equivalent positions (FTE) and have budgets totaling over \$9 billion.

**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 this district 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, week or year programming. The Title I teacher 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 40%. 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.

**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.

## U

**Unappropriated Ending Fund Balance (UEFB)** - Amount budgeted to carryover 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.

## W

**Weighted FTE (also referred to as Licensed Equivalent FTE)** - Staff allocations for the schools primarily consist of licensed staff, (i.e., certified teachers). The allocation also includes administrative staff - Principals who are licensed administrators, and secretaries who are classified staff. For staffing purposes only, school administrators can convert FTE which was allocated for licensed staff to classified staff FTE 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 1.0 position FTE.



## Descriptions of Account Codes for Expenditures

The following pages show the account codes which correspond to the State's chart of accounts and which correspond to the detail in both the General Fund Requirements by Account and the Other Funds in the Fund Detail section of this document. These account 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) should be charged to account 512400. Contracted secretarial services should be charged to account 538900.
- CLERICAL. Clerks, computer operators, data processing couriers, dispatchers, high school bookkeepers, receptionists, switchboard operators, warehousepersons, and word processors.
- CAFETERIA STAFF. Cafeteria substitutes, central kitchen lead person, cooks, dessert makers, food service assistants, and snack bar manager.
- MAINTENANCE WORKERS (except apprentices) charged to work orders.
- DRIVERS - BUS AND TRUCK (also includes food service delivery drivers).

### **511220 Non-Represented Staff**

- PROFESSIONAL – NON-LICENSED. Includes analysts, associates, functional leads, representatives, technical support staff, confidential assistants, etc.
- OTHER SALARIES – NON-LICENSED. Includes assistant supervisors, coordinators, print press operators, radio and television staff and videographers, hourly performing arts staff, and positions not specified elsewhere.

### **511310 Administrators - Licensed**

- SUPERINTENDENT
- ASSISTANT / DEPUTY SUPERINTENDENTS
- SENIOR DIRECTORS / EXECUTIVE DIRECTORS
- ADMINISTRATORS – LICENSED. Includes regional administrators and departmental directors.
- ASSISTANT DIRECTORS / SUPERVISORS / MANAGERS – LICENSED such as assistant directors, project/program administrators, directors, managers, and supervisors.
- PRINCIPALS and administrative or supervisory substitutes defined in the PAT 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 account 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 in positions in either temporary or permanent nature.*

**512100 Substitutes - Licensed**

- TEACHER SUBSTITUTES – LICENSED. Substitutes for teachers absent due to illness, emergency, family illness, and other types of absences.
- PAT – PROFESSIONAL/CONFERENCE LEAVES. Substitutes for teachers attending seminars, meetings, or conferences that fall within the guidelines of the PAT Professional Agreement.
- PAT – SABBATICAL LEAVES. Compensation paid to administrators and teachers 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 account 511210.
- SPECIAL ED PARAEDUCATORS. Substitutes for positions listed in account 511210.
- SECRETARIAL. Substitutes for positions listed in account 511210.
- CLERICAL. Substitutes for positions listed in account 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. (Account 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. (Account 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 Public Employees Retirement System (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 - 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 account; refer to account 564000.

**524500 PAT Union Contract Items**

- PERSONAL (OWNED) AUTO DAMAGE. Compensation paid to teachers 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 teachers 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 teacher while attending approved professional conferences offered by PAT Union Agreement. The conferences, meetings, workshops, etc., can be either in or out of the District. (Account 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 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. 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.

Property Services - Services purchased to operate, repair, maintain, insure, and rent property owned and or used by the District for services performed by persons other than District employees.

#### **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 including services received from public or private utility companies, as well as 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 the District.

#### **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. (Account 531800 used for costs of workshops and seminars for training purposes. Account 524500 used for conferences covered by PAT Union Agreement. Account 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. (Account 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 account 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.**

**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

**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 Technical Services - Includes professional and technical services other than educational and instructional 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**

- PERSONAL/PROFESSIONAL SERVICES. Includes 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. Equipment costing less than \$150.

- 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.

#### **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 Nutritional 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 - Student Transportation only**

#### **541315 Tires - Student Transportation only**

#### **541320 Oil and Lubricants - Student Transportation only**

- Bulk purchases for the maintenance garage or from a service station on an emergency basis only.

#### **541325 Gas - Student Transportation only**

- Bulk purchases for the maintenance garage or from a service station on an emergency basis only.

#### **541330 Propane - Student Transportation only**

- Bulk purchases for student transportation vehicles.

#### **541400 Maintenance Materials**

- Materials and supplies for the repair and maintenance of District buildings and equipment. (This account used only by Facilities & Asset Management and Fund 601 Self-Insurance.)

#### **541500 Inventory Adjustments**

- Adjustments for overages (shortages) of warehouse supplies resulting from periodic inventory counts.

#### **541600 Interdepartmental Charges**

- INTERDEPARTMENT IMPROVEMENT REQUESTS. 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 account.

**542200 Textbook Adoption**

- New curriculum adoption purchases at the District level.

**542300 Textbook Replacement**

- Purchase of textbooks to maintain the standard curriculum. Damaged and lost books.

**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.

Consumable Supplies for Nutrition Services - Expenditures for food used in the school food service program. These accounts used only by Nutrition Services in Fund 202.

**545100 Purchased Food - NS only****545200 Food Inventory Adjustments - NS only**

- Adjustments for overages (shortages) of food inventory resulting from periodic inventory counts.

**545210 Bakery Products - NS only****545220 Dairy Products - NS only****545240 Fruits and Vegetables - NS only****545250 Meat - NS only****545260 Nutritional Staples - NS only****545300 Donated Commodities - NS only**

- Market value of food products received through the State from the 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 Account 554100.

**546000 Non-Consumable Supplies**

- MINOR EQUIPMENT. Equipment items costing between \$150 and \$2,499 not requiring asset tagging.

**546100 Minor Equipment - Tagged**

- MINOR EQUIPMENT. Equipment items costing between \$150 and \$2,499 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, 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 accounts 559000 or 567200 as appropriate for special assessments against the District for capital improvement such as streets, curbs, and drains.

### **553100 Leasehold Improvements**

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 \$2,500 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 \$2,500 or more such as machinery, furniture and fixtures, and vehicles (Account 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 \$2,500.

### **555090 Miscellaneous Other Technology**

- Technology equipment such as monitors, additional memory, speakers, keyboards, etc.

### **556410 Buses/Capital Bus Improvements**

### **559000 Other Capital Outlay**

- CAPITAL ASSESSMENTS. Assessments for capital improvements such as streets, curbs, and drains on District properties. This account is not to be used for any other purpose. (Account 567200 used for assessments charged by other governmental agencies to properties NOT adjacent to District properties.)



**560000 - Other 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 account 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 account 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 record here any 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 account 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 account 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 account is used only by Fund 601 Self-Insurance.)

**565930 Deductible Insurance Loss**

- Costs resulting from automobile accidents, fire loss, building damage, etc., which are not reimbursable by insurance. Also recorded here are any expenditure made in lieu of liability insurance, and accident coverage. (This account 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 account 559000 for capital improvement assessments to District properties.)

**568000 PERS UAL Lump Payment****569000 Grant Indirect Charges**

- Covers administrative overhead expense. (This account 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****581000 Discounts on Issuance of Long-Term Debt**

## Descriptions of Program Codes

### **10000 - Instruction**

Activities dealing directly with the teaching of students, or the interaction between teacher and students. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

*10000 - Regular Programs - Instructional activities designed primarily to fully prepare students to make productive life decisions as citizens, family members, and workers.*

1000A - Instructional Substitutes

1000B - Unassigned Teachers

### **11100 Elementary and K-8 School Instruction**

11111 - Elementary Programs; Grades K-5

11112 - Elementary 1-5 Homeroom

11113 - Elementary Consolidated Budget; supplies, textbooks, extended hours, etc., in K-5 and K-8 schools

11119 - Kindergarten Homeroom

11131 - Elementary Extracurricular Activities; K-5 and K-8 schools

### **11200 Middle School Instruction**

11211 - Middle School Program; Grades 6-8

11212 - Middle School Homeroom

11213 - Middle School Consolidated Budget; supplies, textbooks, extended hours, etc., in middle schools

11221 - Middle School Extracurricular Activities

### **11300 High School Instruction**

11311 - High School Program; Grades 9-12

11312 - High School Homeroom

11313 - High School Consolidated Budget; supplies, textbooks, extended hours, etc., in high schools

11321 - High School Extracurricular Activities

11322 - Athletic Activities

### **11400 Pre-Kindergarten Programs**

11401 - Early Childhood Education Centers (ECEC); programs for pre-kindergarten pupils in select schools

11402 - Head Start; Federal program that provides services to low-income pre-kindergarten pupils and their families

*12000 - Special Programs - Instructional activities designed primarily to provide support for students with special needs.*

### **12100 Programs for the Talented and Gifted**

12100 - Talented and Gifted (TAG)

### **12200 Restrictive Programs for Students with Disabilities**

Special learning experiences for students with disabilities who spend half or more of their time in a restricted setting. These learning experiences include, but are not limited to, such areas as Structured Learning Centers (SLC), Intensive Learning Centers (ILC), Developmental Kindergarten, Community Transition Centers (CTC), Life Skills with Nursing Services, Out-of-District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms, and Functional Living Skills.

12210 - Restrictive Programs

12211 - Functional Living Skills

12212 - Communication Behavior - Academic

12213 - Intensive Skills - Academic

12214 - Communication Behavior - Functional

12215 - SLC/ILC - Intensive Learning Center

12216 - Deaf/Hard of Hearing Classroom

12217 - Social Emotional - Behavior

12218 - Social Emotional - Intensive

12219 - Social Emotional - Fragile

12221 - SLC - Developmental Kindergarten

12230 - Life Skills/CTP

12241 - Intensive Skills - Functional

- 12251 - Direction Services
- 12253 - Out-of-District Programs
- 12261 - Home Instruction
- 12271 - Extended School Year
- 12282 - Behavior Intervention Classroom Diagnosis
- 12291 - Skilled Nursing Care Facilities
- 12292 - Assistive Technology Services
- 12293 - Other Individualized Instruction

**12500 Less Restrictive Programs for Students with Disabilities**

Special learning experiences for students with disabilities outside the regular classroom such as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas.

- 12501 - Resource Center Classrooms
- 12502 - Instructional Specialists
- 12503 - Individual Educational Assistants - General Ed Classroom
- 12504 - Deaf/Hard of Hearing
- 12505 - Vision Services
- 12506 - Interpreter Services
- 12507 - Behavior Program - Less Restrictive
- 12508 - Deaf/Blind Program
- 12509 - Orthopedic Services
- 12510 - Less Restrictive Programs
- 12511 - Deaf/Hard of Hearing Itinerant Services
- 12512 - Autism Services
- 12520 - Team-Communication Behavior

**12600 Early Intervention**

Services of treatment and habilitation designed to address a child's developmental deficits in sensory, motor, communication, self-help, and socialization areas.

- 12601 - SKIP Screening (Screening Kids for Intervention & Prevention) - Birth to Age 5
- 12602 - MESD Early Intervention Evaluations
- 12603 - Early Childhood Special Education (ECSE) Evaluations
- 12604 - Early Intervention / Early Childhood Special Ed (EI/ECSE)
- 12606 - Subcontractor Contracts
- 12607 - Portland Early Intervention Program (PEIP)
- 12609 - Albina Head Start
- 12613 - PEIP Peer Tuition

**12700 Educationally Disadvantaged**

Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their educational opportunities.

- 12710 - Remediation
- 12720 - Title I: Federal program that provides additional support for schools that serve low-income students
- 12721 - Title I: Supplemental Educational Services; programs for students attending schools failing to meet Adequate Yearly Progress (AYP) as defined by the No Child Left Behind Act of 2001 (NCLB)
- 12722 - Title I: Teacher Professional Development
- 12723 - Title I: Human Resources Training on NCLB
- 12724 - Title I: Project Return Homeless; program designed to remove barriers to school enrollment and provide stability in school for students in homeless living situations
- 12725 - Title I: Summer School
- 12726 - Title I: School Choice Transportation
- 12727 - Title I: Performance Assistance
- 12728 - Title I: Accelerated Learning

**12800 Alternative Education**

Learning experiences for students who are at risk of dropping out of school, are not succeeding in a regular classroom setting, or may be more successful in a non-traditional setting.

- 12811 - Public Alternative Programs; programs provided by other public agencies
- 12821 - Community-Based Programs; programs provided by private agencies
- 12831 - Delayed Expulsion School Counseling Center (DESCC)
- 12832 - Classroom Alternative Education

- 12833 - Evening Programs
- 12835 - Indian Education
- 12870 - Targeted Transition
- 12872 - Transition Center
- 12880 - Charter Schools
- 12891 - Contract Programs
- 12892 - Alternative Education Instructional Support
- 12893 - CEIS (Coordinated Early Intervention Services)

### **12900 Designated Programs**

Special learning experiences for other students with special needs, including English as a Second Language (ESL) and English Language Learner (ELL) students, teen parents and migrant education.

- 12910 - English as a Second Language Programs
- 12911 - ESL/Bilingual in K-5 and K-8 schools
- 12912 - ESL/Bilingual in middle schools
- 12913 - ESL/Bilingual in high schools
- 12914 - Bilingual Assessment Services
- 12921 - Parent Education / Pregnancy Prevention
- 12922 - Teen Parenting Services
- 12930 - Migrant Education
- 12991 - Private School Instruction; provided by District staff in area private schools
- 12992 - Section 504 / Americans with Disabilities Act (ADA) Accommodation

*14000 - Summer School Programs - Instructional activities as defined under 11000 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year.*

- 14100 - Summer School, Elementary (grades K-5)
- 14200 - Summer School, Middle (grades 6-8)
- 14300 - Summer School, High (grades 9-12)

### **20000 - Support Services**

Services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.

*21000 - Student Support Services - Activities designed to assess or improve the success and wellbeing of students and supplement instruction.*

#### **21100 Attendance and Social Work Services**

- 21110 - Attendance / Social Work Services Area Direction
- 21120 - Attendance Services; assessment of attendance patterns and response to attendance problems
- 21130 - Social Work Services
- 21131 - Behavior Intervention
- 21141 - Special Education (SPED) Data Services
- 21150 - Student Safety (campus security agents, campus monitors, crossing guards, etc.)
- 21170 - Migrant Identification and Recruitment
- 21191 - Child Development Services
- 21192 - Student Discipline Services
- 21193 - Drug and Alcohol Services

#### **21200 Guidance Services**

- 21210 - Guidance Services Area Direction
- 21220 - Counseling Services
- 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**

- 23100 - Board of Education Services

**23200 Executive Administration Services**

- 23210 - Office of Superintendent
- 23211 - Executive Administration
- 23212 - Assistant Superintendent
- 23240 - State and Federal Relations
- 23291 - General Administration/Contracts
- 23292 - Legal Services
- 23293 - Operational Support Services
- 23294 - School Standards/Accreditation
- 23295 - Strategic Planning

24000 - School Administration - Activities associated with school direction and supervisory responsibility.

**24100 Office of the Principal Services**

- 24101 - School Administrative Services
- 24102 - School Curriculum Services
- 24103 - School Business Services

**24900 Other School Administration Support**

- 24901 - Graduation Services
- 24910 - Licensed Administrator Professional Development
- 24920 - School Closure

25000 - Business Support Services - Activities associated with purchasing, paying for, transporting, exchanging, and maintaining goods and services for the district.

**25100 Direction of Business Support Services**

- 25100 - Direction of Business Support

**25200 Fiscal Services**

- 25210 - Direction of Fiscal Services
- 25220 - Budgeting Services
- 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 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.

*31000 Food Services - Activities concerned with providing food to students and staff in the District.*

### **31000 Food Services**

- 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.*

### **33000 Community Services**

- 33000 - Community Services

### **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 a 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 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.

- 71100 - Ending Fund Balance

## School Site Directory

In 2017/18, the district operated 56 schools that were elementary or PreK-8 school programs, 11 middle schools, 9 secondary schools, and 9 alternative programs. The following pages are a school directory which lists the year the current school building was built, the address and phone number, the grade levels being served, and information about special programs or opportunities at each school. While the construction date reflects the year of initial construction (or date of the oldest existing building on that campus), many schools have since undergone major additions and renovations.

### Elementary / PreK-8 Schools

**Abernethy** - Constructed 1924  
2421 SE Orange Avenue  
(503) 916-6190  
K-5

**Ainsworth** - Constructed 1912  
2425 SW Vista Avenue  
(503) 916-6288  
K-5 (Spanish Immersion)

**Alameda** - Constructed 1921  
2732 NE Fremont Street  
(503) 916-6036  
K-5

**Arleta** - Constructed 1929  
5109 SE 66th Avenue  
(503) 916-6330  
K-8

**Astor** - Constructed 1949  
5601 N Yale Street  
(503) 916-6244  
K-8

**Atkinson** - Constructed 1953  
5800 SE Division Street  
(503) 916-6333  
K-5 (Spanish Immersion)

**Beach** - Constructed 1928  
1710 N Humboldt Street  
(503) 916-6236  
K-5 (Spanish Immersion)

**Boise-Eliot/Humboldt** – Const. 1926  
620 N Fremont Street  
(503) 916-6171  
PK-5

**Bridger** - Constructed 1951  
7910 SE Market Street  
(503) 916-6336  
K-8 (Spanish Immersion)

**Bridlemile** - Constructed 1956  
4300 SW 47th Drive  
(503) 916-6292  
K-5

**Buckman** - Constructed 1922  
320 SE 16th Avenue  
(503) 916-6230  
K-5 (Arts Focus)

**Capitol Hill** - Constructed 1917  
8401 SW 17th Avenue  
(503) 916-6303  
K-5

**Chapman** - Constructed 1923  
1445 NW 26th Avenue  
(503) 916-6295  
K-5

**César Chávez** - Constructed 1927  
5103 N Willis Boulevard  
(503) 916-5666  
K-8 (Spanish Immersion)

**Chief Joseph** - Constructed 1949  
2409 N Saratoga Street  
(503) 916-6255  
K-5

**Beverly Cleary**  
*Fernwood Campus*  
Constructed 1911  
1915 NE 33rd Avenue  
(503) 916-6480  
*Hollyrood Campus*  
Constructed 1959  
3560 NE Hollyrood Court  
(503) 916-6766  
K-8

**Creative Science** - Const. 1955  
1231 SE 92nd Avenue  
(503) 916-6431  
K-8 (Science Focus)

**Creston** - Constructed 1946  
4701 SE Bush Street  
(503) 916-6340  
K-8

**Duniway** - Constructed 1926  
7700 SE Reed College Place  
(503) 916-6343  
K-5

**Faubion** - Constructed 2017  
3039 NE Rosa Parks Way  
(503) 916-5686  
PK-8

**Forest Park** - Constructed 1998  
9935 NW Durrett Street  
(503) 916-5400  
K-5

**Glencoe** - Constructed 1923  
825 SE 51st Avenue  
(503) 916-6207  
K-5

**Grout** - Constructed 1927  
3119 SE Holgate Boulevard  
(503) 916-6209  
K-5

**Harrison Park** - Constructed 1949  
2225 SE 87th Avenue  
(503) 916-5700  
K-8

**Hayhurst / Odyssey Program**  
*Hayhurst Campus*  
Constructed 1954  
5037 SW Iowa Street  
(503) 916-6300  
K-5  
*East Sylvan Campus*  
Constructed 1933  
1849 SW 58th Avenue  
(503) 916-5560  
K-8 Odyssey Program

**Irvington** - Constructed 1932  
1320 NE Brazee Street  
(503) 916-6185  
K-5

**James John** - Constructed 1929  
7439 N Charleston Avenue  
(503) 916-6266  
K-5

**Kelly** - Constructed 1957  
9030 SE Cooper Street  
(503) 916-6350  
K-5 (Russian Immersion)

**King** - Constructed 1925  
4906 NE 6th Avenue  
(503) 916-6456  
PK-5 (K-3 Mandarin Immersion)

**Laurelhurst** - Constructed 1923  
840 NE 41st Avenue  
(503) 916-6210  
K-8

**Lee** - Constructed 1952  
2222 NE 92nd Avenue  
(503) 916-6144  
K-5

**Lent** - Constructed 1948  
5105 SE 97th Avenue  
(503) 916-6322  
K-8 (Spanish Immersion)

**Lewis** - Constructed 1952  
4401 SE Evergreen Street  
(503) 916-6360  
K-5

**Llewellyn** - Constructed 1928  
6301 SE 14th Avenue  
(503) 916-6216  
K-5

**Maplewood** - Constructed 1948  
7452 SW 52nd Avenue  
(503) 916-6308  
K-5

**Markham** - Constructed 1950  
10531 SW Capitol Highway  
(503) 916-5681  
K-5

**Marysville** - Constructed 1921  
7733 SE Raymond Street  
(503) 916-6363  
PK-8

**Peninsula** - Constructed 1952  
8125 N Emerald Avenue  
(503) 916-6275  
K-5

**Richmond** - Constructed 1908  
2276 SE 41st Avenue  
(503) 916-6220  
K-5 (Japanese Immersion)

**Rieke** - Constructed 1959  
1405 SW Vermont Street  
(503) 916-5768  
K-5

**Rigler** - Constructed 1931  
5401 NE Prescott Street  
(503) 916-6451  
K-5 (Spanish Immersion)

**Rosa Parks** - Constructed 2006  
8960 N Woolsey Avenue  
(503) 916-6250  
K-5

**Rose City Park** - Const. 1921  
2334 NE 57th Avenue  
(503) 916-6482  
K-5 (K-3 Vietnamese Immersion)

**Sabin** - Constructed 1927  
4013 NE 18th Avenue  
(503) 916-6181  
K-5

**Scott** - Constructed 1949  
6700 NE Prescott Street  
(503) 916-6369  
K-5 (Spanish Immersion)

**Sitton** - Constructed 1949  
9930 N Smith Street  
(503) 916-6277  
K-5

**Skyline** - Constructed 1939  
11536 NW Skyline Boulevard  
(503) 916-5212  
K-8

**Stephenson** - Constructed 1964  
2627 SW Stephenson Street  
(503) 916-6318  
K-5

**Sunnyside Environmental**  
Constructed 1925  
3421 SE Salmon Street  
(503) 916-6226  
K-8 (Environmental Curriculum)

**Vernon** - Constructed 1931  
2044 NE Killingsworth Street  
(503) 916-6415  
K-8

**Vestal** - Constructed 1929  
161 NE 82nd Avenue  
(503) 916-6437  
K-5

**Whitman** - Constructed 1954  
7326 SE Flavel Street  
(503) 916-6370  
PK-5

**Winterhaven** - Constructed 1930  
3830 SE 14th Avenue  
(503) 916-6200  
K-8 (STEM Focus)

**Woodlawn** - Constructed 1926  
7200 NE 11th Avenue  
(503) 916-6282  
PK-5

**Woodmere** - Constructed 1954  
7900 SE Duke Street  
(503) 916-6373  
K-5

**Woodstock** - Constructed 1910  
5601 SE 50th Avenue  
(503) 916-6380  
K-5 (Mandarin Immersion)

### Middle Schools

**Beaumont** - Constructed 1926  
4043 NE Fremont Street  
(503) 916-5610  
6-8 (Spanish Immersion)

**da Vinci Arts** - Constructed 1928  
2508 NE Everett Street  
(503) 916-5356  
6-8 (Arts Focus)

**George** - Constructed 1950  
10000 N Burr Avenue  
(503) 916-6262  
6-8

**Gray** - Constructed 1951  
5505 SW 23rd Avenue  
(503) 916-5676  
6-8

**Hosford** - Constructed 1925  
2303 SE 28th Place  
(503) 916-5640  
6-8 (Mandarin Immersion)

**Jackson** - Constructed 1964  
10625 SW 35th Avenue  
(503) 916-5680  
6-8 (Bernstein Artful Learning)

**Lane** - Constructed 1926  
7200 SE 60th Avenue  
(503) 916-6355  
6-8 (Russian Immersion)

**Mt. Tabor** - Constructed 1952  
5800 SE Ash Street  
(503) 916-5646  
6-8 (Japanese and Spanish Immersion)

**Ockley Green** - Constructed 1925  
6031 N Montana Street  
(503) 916-5660  
6-8

**Roseway Heights** - Const. 1923  
7334 NE Siskiyou Street  
(503) 916-5600  
6-8

**Sellwood** - Constructed 1913  
8300 SE 15th Avenue  
(503) 916-5656  
6-8

**Tubman** – Constructed 1952  
2231 N Flint Avenue  
(503) 916-5630  
6-8

**West Sylvan** - Constructed 1953  
8111 SW West Slope Drive  
(503) 916-5690  
6-8 (Spanish Immersion)

### **High Schools**

**Benson** - Constructed 1917  
546 NE 12th Avenue  
(503) 916-5100  
9-12 (Professional, Technical, Health Occupations)

**Cleveland** - Constructed 1929  
3400 SE 26th Avenue  
(503) 916-5120  
9-12 (International Baccalaureate)

**Franklin** - Constructed 1915  
5405 SE Woodward Street  
(503) 916-5140  
9-12 (Advanced Placement, Dual-Credit Courses, World Languages)

**Grant** - Constructed 1923  
2245 NE 36th Avenue  
(503) 916-5160  
*Marshall Campus*  
Constructed 1959  
3905 SE 91st Avenue  
9-12 (Advanced Placement, Dual-Credit Courses)

**Jefferson** - Constructed 1909  
5210 N Kerby Street  
(503) 916-5180  
9-12 (Middle College Program)

**Lincoln** - Constructed 1950  
1600 SW Salmon Street  
(503) 916-5200  
9-12 (International Baccalaureate)

**Madison** - Constructed 1955  
2735 NE 82nd Avenue  
(503) 916-5220  
9-12 (Advanced Placement, AVID, STEM Programs)

**Roosevelt** - Constructed 1921  
6941 N Central Street  
(503) 916-5260  
9-12 (Advanced Placement, PSU Inquiry Partnership)

**Wilson** - Constructed 1954  
1151 SW Vermont Street  
(503) 916-5280  
9-12 (Advanced Placement, Computer Sciences)

### **Alternative Programs**

**ACCESS @ Vestal**  
161 NE 82nd Avenue  
(503) 916-6437  
1-5 (Alternative - TAG)

**ACCESS @ Lane**  
7200 SE 60th Avenue  
(503) 916-6355  
6-8 (Alternative - TAG)

**Alliance High School** (Alternative Programs for HS Students with two campuses):

1) Alliance @ Meek  
Constructed 1954  
4039 NE Alberta Court  
(503) 916-5747  
9-12 (Vocational and Professional/Technical Program)

2) Alliance @ Benson  
546 NE 12th Avenue  
(503) 916-6486  
10-12 (Alternative Educational Environment)

**Community Transition Program**  
Green Thumb Site - Const. 1980  
6801 SE 60th Avenue  
(503) 916-5817  
18-21 Years Old (Special Education)

**Head Start** - Program Office  
Sacajawea Site - Const. 1952  
4800 NE 74th Avenue  
(503) 916-5724  
Pre-K Only

**Metropolitan Learning Center (MLC)** - Constructed 1915  
2033 NW Glisan Street  
(503) 916-5737  
K-12 (Alternative Program)

**Pioneer Program**  
Holladay Site - Const. 1973  
2600 SE 71st Avenue  
(503) 916-6504  
K-12 (Special Education)

**Portland International Scholars Program (PISA) @ Benson**  
546 NE 12th Avenue  
(503) 916-5252  
9-12 (Emergent Bilinguals)

**Reconnection Center @ Benson**  
546 NE 12th Avenue  
(503) 916-3956  
9-12 (Alternative Program)

**Teen Parent Services @ Meek**  
4039 NE Alberta Court  
(503) 916-5858  
9-12 (Pregnant or Parenting Students)

**Amalgamated Transit Union (ATU)**

**Contract - Appendix A**

**Bus Driver - Hourly Rate Salary Schedule**

(Effective 08/14/2017)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Bus Driver	\$16.25	\$17.10	\$17.96	\$18.82	-----	-----	-----	-----	-----
Five-Year Longevity	-----	-----	-----	-----	\$20.14	-----	-----	-----	-----
Ten-Year Longevity	-----	-----	-----	-----	-----	\$21.11	-----	-----	-----
Fifteen-Year Longevity	-----	-----	-----	-----	-----	-----	\$22.02	-----	-----
Twenty-Year Longevity	-----	-----	-----	-----	-----	-----	-----	\$23.03	-----
Twenty Five-Year Longevity	-----	-----	-----	-----	-----	-----	-----	-----	\$23.84

Hourly Premiums (Over Base Rate):	
Driver / Trainer (DT)	\$1.50
Driver / Dispatcher (DD)	\$2.00
Radio Operator (RO)	\$2.00
Designated Driver / Trainer	\$1.50
Casual Driver Trainer (hours worked)	\$2.00

**District Council of Unions (DCU)**

**Contract - Appendix A**

**Truck Driver & Warehouse Worker - Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Description	Hourly Rate
Warehouse Worker / Truck Driver (Base)	\$23.69
Leadman *	\$24.40
Foreman **	\$26.06
General Foreman ***	\$27.24
New Hire Warehouse Worker / Truck Driver ****	\$21.32

\* Leadman = Base Rate Plus Three Percent (3%)

\*\* Foreman = Base Rate Plus Ten Percent (10%)

\*\*\* General Foreman = Base Rate Plus Fifteen Percent (15%)

\*\*\*\* New Hire Warehouse Worker / Truck Driver = Base Rate Times Ninety Percent (90%);

following 6 consecutive months of employment, wage adjusted to 100% of Base.

**District Council of Unions (DCU)****Contract - Appendix B****Bus Mechanic - Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Description	Hourly Wage
Shop Assistant	\$18.25
Bus Fueler	\$24.01
Serviceman	\$24.01
Mechanic	\$29.30
Lead Mechanic	\$30.18

**District Council of Unions (DCU)****Contract - Appendix C****Television Services - Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Description	Step 1	Step 2	Step 3	Step 4	Step 5
Production Assistant	\$13.46	\$15.72	\$17.97	\$20.23	\$22.48
Producer	\$14.98	\$17.47	\$20.00	\$22.48	\$24.98
Master Control Operator	\$14.98	\$17.47	\$20.00	\$22.48	\$24.98
TV Technician	\$14.98	\$17.47	\$20.00	\$22.48	\$24.98
Production Manager	\$28.38	-----	-----	-----	-----
Assistant Engineer	\$28.38	-----	-----	-----	-----
Chief Engineer	\$31.33	-----	-----	-----	-----

**District Council of Unions (DCU)**

**Contract - Appendix D: Maintenance Worker - Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Craft	Level	Hourly Wage
Brick Mason	Journeyman	\$29.29
	Leadman	\$30.17
	Asst. Foreman	\$31.19
	Foreman	\$32.22
Building Automation Specialist		\$35.75
Carpenter	Journeyman	\$28.70
	Leadman	\$29.56
	Asst. Foreman	\$30.57
	Foreman	\$31.57
Carpet / Linoleum Layer	Journeyman	\$23.38
	Leadman	\$24.08
	Asst. Foreman	\$24.90
	Foreman	\$25.72
Cement Mason	Journeyman	\$26.31
	Leadman	\$27.10
	Asst. Foreman	\$28.02
	Foreman	\$28.94
Electrician	Journeyman	\$34.91
	Leadman	\$35.96
	Asst. Foreman	\$37.18
	Foreman	\$38.40
Electronic Technician	Journeyman	\$31.42
	Leadman	\$32.36
	Asst. Foreman	\$33.46
	Foreman	\$34.56
Glazier	Journeyman	\$28.52
	Leadman	\$29.38
	Asst. Foreman	\$30.37
	Foreman	\$31.37
Landscape Laborer	Journeyman	\$23.38
	Leadman	\$24.08
	Asst. Foreman	\$24.90
	Foreman	\$25.72
Laborer	Journeyman	\$23.38
	Leadman	\$24.08
	Asst. Foreman	\$24.90
	Foreman	\$25.72
Laborer/Asbestos	Journeyman	\$26.14
	Leadman	\$26.92
	Asst. Foreman	\$27.84
	Foreman	\$28.75



**DCU Maintenance Worker - Hourly Rate Salary Schedule (cont.)**

Locksmith	Journeyman	\$28.70
	Leadman	\$29.56
	Asst. Foreman	\$30.57
	Foreman	\$31.57
Machinist	Journeyman	\$29.31
	Leadman	\$30.19
	Asst. Foreman	\$31.22
	Foreman	\$32.24
Machinist Helper		\$25.35
Mason Tender		\$23.38
Motor Winder		\$27.93
Musical Instrument Repair	Journeyman	\$31.42
	Leadman	\$32.36
	Asst. Foreman	\$33.46
	Foreman	\$34.56
Painter	Journeyman	\$23.38
	Leadman	\$24.08
	Asst. Foreman	\$24.90
	Foreman	\$25.72
Plasterer	Journeyman	\$26.40
	Leadman	\$27.19
	Asst. Foreman	\$28.12
	Foreman	\$29.04
Plumber	Journeyman	\$35.75
	Leadman	\$36.82
	Asst. Foreman	\$38.07
	Foreman	\$39.33
Plumber's Helper		\$23.38
Roofer	Journeyman	\$23.38
	Leadman	\$24.08
	Asst. Foreman	\$24.90
	Foreman	\$25.72
Sheet Metal	Journeyman	\$32.69
	Leadman	\$33.67
	Asst. Foreman	\$34.81
	Foreman	\$35.96
Steamfitter	Journeyman	\$35.75
	Leadman	\$36.82
	Asst. Foreman	\$38.07
	Foreman	\$39.33
Tile Setter	Journeyman	\$24.82
	Leadman	\$25.56
	Asst. Foreman	\$26.43
	Foreman	\$27.30

**Portland Association of Teachers (PAT)**

**Contract - Appendix A**

**Teacher (190 Day) Annual Rate Salary Schedule**

(Effective 07/01/2017)

Level	Educational Credit							
	BA + 0	BA + 15	BA + 30	BA + 45	BA + 60 or MA + 0	BA + 75 or MA + 15	BA + 90 or MA + 30	BA + 105 or MA + 45
A	\$40,762	\$42,597	\$44,513	\$46,518	\$48,609	\$50,797	\$53,085	\$55,473
B	\$42,148	\$44,044	\$46,029	\$48,099	\$50,264	\$52,527	\$54,886	\$57,357
C	\$43,583	\$45,543	\$47,590	\$49,735	\$51,972	\$54,312	\$56,754	\$59,309
D	\$45,062	\$47,092	\$49,209	\$51,426	\$53,738	\$56,158	\$58,685	\$61,323
E	\$46,595	\$48,690	\$50,883	\$53,174	\$55,567	\$58,066	\$60,679	\$63,410
F	\$48,181	\$50,346	\$52,611	\$54,980	\$57,454	\$60,039	\$62,742	\$65,566
G	\$49,815	\$52,058	\$54,401	\$56,851	\$59,407	\$62,080	\$64,877	\$67,796
H	\$51,511	\$53,831	\$56,252	\$58,784	\$61,428	\$64,193	\$67,083	\$70,099
I	\$53,263	\$55,660	\$58,164	\$60,781	\$63,516	\$66,373	\$69,362	\$72,483
J	\$55,074	\$57,552	\$60,140	\$62,848	\$65,676	\$68,631	\$71,721	\$74,945
K	\$56,945	\$59,509	\$62,187	\$64,983	\$67,910	\$70,698	\$74,159	\$77,497
L	\$58,885	\$61,527	\$64,300	\$67,195	\$70,225	\$73,387	\$76,690	\$80,154
M	\$60,894	\$63,625	\$66,494	\$69,488	\$72,621	\$75,890	\$79,307	\$82,889

Add \$2,000 for earned Doctorate in field related to assignment.

Add \$1,500 for a National Board Certificate.

Note: "Level" is based on years of experience. "Educational Credit" is recognized for post baccalaureate coursework successfully completed at an accredited college or university after the teacher has finished his or her student teaching. Official transcripts, delivered to Human Resources in a sealed envelope from the colleges or universities where the coursework was completed, are required for the recognition of educational credit.

**Portland Association of Teachers (PAT)****Contract - Appendix A****Counselor / Media Specialist (200 Day) Annual Rate Salary Schedule**

(Effective 07/01/2017)

Level	Educational Credit							
	BA + 0	BA + 15	BA + 30	BA + 45	BA + 60 or MA + 0	BA + 75 or MA + 15	BA + 90 or MA + 30	BA + 105 or MA + 45
A	\$42,907	\$44,839	\$46,856	\$48,966	\$51,167	\$53,471	\$55,879	\$58,393
B	\$44,366	\$46,362	\$48,452	\$50,631	\$52,909	\$55,292	\$57,775	\$60,376
C	\$45,877	\$47,940	\$50,095	\$52,353	\$54,707	\$57,171	\$59,741	\$62,431
D	\$47,434	\$49,571	\$51,799	\$54,133	\$56,566	\$59,114	\$61,774	\$64,551
E	\$49,047	\$51,253	\$53,561	\$55,973	\$58,492	\$61,122	\$63,873	\$66,747
F	\$50,717	\$52,996	\$55,380	\$57,874	\$60,478	\$63,199	\$66,044	\$69,017
G	\$52,437	\$54,798	\$57,264	\$59,843	\$62,534	\$65,347	\$68,292	\$71,364
H	\$54,222	\$56,664	\$59,213	\$61,878	\$64,661	\$67,572	\$70,614	\$73,788
I	\$56,066	\$58,589	\$61,225	\$63,980	\$66,859	\$69,866	\$73,013	\$76,298
J	\$57,973	\$60,581	\$63,305	\$66,156	\$69,133	\$72,243	\$75,496	\$78,889
K	\$59,942	\$62,641	\$65,460	\$68,403	\$71,484	\$74,703	\$78,062	\$81,576
L	\$61,984	\$64,765	\$67,684	\$70,732	\$73,921	\$77,249	\$80,726	\$84,373
M	\$64,099	\$66,974	\$69,994	\$73,145	\$76,443	\$79,884	\$83,481	\$87,252

Add \$2,000 for earned Doctorate in field related to assignment.

Add \$1,500 for a National Board Certificate.

Note: "Level" is based on years of experience. "Educational Credit" is recognized for post baccalaureate coursework successfully completed at an accredited college or university after the teacher has finished his or her student teaching. Official transcripts, delivered to Human Resources in a sealed envelope from the colleges or universities where the coursework was completed, are required for the recognition of educational credit.

**Portland Association of Teachers (PAT)****Substitute Teacher Daily Rate Salary Schedule**

(Effective 07/01/2017)

Substitute Type	Daily Wage
Half Day *	\$95.94
Full Day	\$191.88
Extended Rate ** (Daily)	\$219.82

\* Half Day is 3.75 hours or less; Full Day is more than 3.75 hours.

\*\* Extended Rate paid after working 10 consecutive days in the same assignment.

**Portland Federation of School Professionals (PFSP)**

**Contract - Appendix A**

**Classifications for 190-260 Day Classified Salary Schedules**

(Effective 07/01/2017)

**See Appendix B:**

**GRADE D**

Department Receptionist  
Educational Asst - General Ed

**GRADE E**

Educational Asst - ESL/ELL

**GRADE F**

Clerk  
School Secretary

**GRADE G**

Administrative Secretary  
Book Clerk  
High School Bookkeeper  
Senior Clerk II  
Student Attendance Monitor  
Vice Principal's Secretary

**GRADE H**

Administrative Clerk  
Instructional Technology Assistant  
Library Assistant  
Project Assistant  
Special Ed Records Clerk

**GRADE I**

Admin Prof Library Clerk  
Senior Clerk I  
Transportation Route Scheduler

**See Appendix B:**

**GRADE J**

Human Resources Representative  
Principal's Secretary - Elem / K-8  
Principal's Secretary - Middle  
Security Technician  
Senior Administrative Secretary II

**GRADE K**

Chief Clerk  
Electronic Publishing Technician  
Finance Clerk  
Payroll Benefits Clerk  
Principal's Secretary - High School  
Principal's Secretary - Night School  
Senior Administrative Secretary I  
Special Ed Assistant Trainer

**GRADE L**

High School Site Tech. Specialist  
Industrial Technology Assistant

**GRADE M**

Administrative Assistant

**GRADE N**

High School Career Coordinator  
Integrated Curric Development

**See Appendix Below:**

<b>F</b>	Assistive Technology Practitioner
<b>1</b>	Campus Security Agent
<b>D</b>	Certified Nursing Assistant
<b>E</b>	Certified Occupational Therapy Asst
<b>1</b>	Community Agent
<b>E</b>	Licensed Physical Therapy Asst
<b>D</b>	Licensed Practical Nurse
<b>2</b>	Occupational Therapist
<b>C</b>	Paraeducator
<b>2</b>	Physical Therapist
<b>G</b>	Sign Language Interpreter
<b>1</b>	Study Hall Monitor
<b>C</b>	Therapeutic Intervention Coach

**Portland Federation of School Professionals (PFSP)****Contract - Appendix B****12-Month (260 Day) and 10-Month (190-210 Day) Classified Employee - Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Grade Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
C	\$13.88	\$14.49	\$15.12	\$15.78	\$16.42	\$17.02	\$17.65	\$18.29
D	\$14.49	\$15.12	\$15.78	\$16.42	\$17.02	\$17.65	\$18.29	\$18.91
E	\$15.12	\$15.78	\$16.42	\$17.02	\$17.65	\$18.29	\$18.91	\$19.56
F	\$15.78	\$16.42	\$17.02	\$17.65	\$18.29	\$18.91	\$19.56	\$20.18
G	\$16.42	\$17.02	\$17.65	\$18.29	\$18.91	\$19.56	\$20.18	\$20.81
H	\$17.02	\$17.65	\$18.29	\$18.91	\$19.56	\$20.18	\$20.81	\$21.44
I	\$17.65	\$18.29	\$18.91	\$19.56	\$20.18	\$20.81	\$21.44	\$22.07
J	\$18.29	\$18.91	\$19.56	\$20.18	\$20.81	\$21.44	\$22.07	\$22.73
K	\$18.91	\$19.56	\$20.18	\$20.81	\$21.44	\$22.07	\$22.73	\$23.34
L	\$18.06	\$18.97	\$19.97	\$21.08	\$22.12	\$23.36	\$24.45	\$25.73
M	\$21.70	\$22.35	\$23.03	\$23.72	\$24.43	\$25.16	\$25.91	\$26.69
N	\$27.00	\$28.33	\$29.42	\$30.70	\$32.05	\$33.48	\$34.94	\$36.49

**Portland Federation of School Professionals (PFSP)****Contract - Appendix C****Special Education Paraeducator - Hourly Rate Salary Schedule****Therapeutic Intervention Coach - Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Paraeducator	\$15.92	\$16.57	\$17.22	\$17.88	\$18.54	\$19.21	\$19.85	\$20.51	\$21.15
Therapeutic Intervention Coach	\$16.71	\$17.40	\$18.10	\$18.78	\$19.45	\$20.15	\$20.85	\$21.54	\$22.21

**Portland Federation of School Professionals (PFSP)****Contract - Appendix D****Certified Nursing Assistant (CNA) & Licensed Practical Nurse (LPN) - Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
CNA & LPN	\$16.68	\$17.36	\$17.99	\$18.66	\$19.34	\$20.00	\$20.66	\$21.33	\$21.99

**Portland Federation of School Professionals (PFSP)**

**Contract - Appendix E**

**Certified Occupational Therapy Assistant (COTA) &**

**Licensed Physical Therapy Assistant (LPTA) - Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
COTA & LPTA	\$21.89	\$22.67	\$23.40	\$24.11	\$24.86	\$25.57

**Portland Federation of School Professionals (PFSP)**

**Contract - Appendix F**

**Assistive Technology Practitioner - Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Assistive Technology Practitioner	\$24.14	\$24.83	\$25.57	\$26.33	\$27.12	\$27.90

**Portland Federation of School Professionals (PFSP)**

**Contract - Appendix G**

**Sign Language Interpreter - Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
COC or AA	\$20.01	\$20.71	\$21.43	\$22.12	\$22.82	\$23.53
BA/BS	\$20.71	\$21.43	\$22.12	\$22.82	\$23.53	\$24.24
BA/BS or AA plus RID CT or RID CI	\$21.43	\$22.12	\$22.82	\$23.53	\$24.24	\$24.94
BA/BS or AA plus RID CT & RID CI	\$22.12	\$22.82	\$23.53	\$24.24	\$24.94	\$25.64

COC: Certificate of Completion (Interpreter Program)

AA: Associate's Degree (Interpreter Program)

BA/BS: Bachelor of Art/Science

RID CT: Registry of Interpreters for the Deaf - Certificate of Transliteration

RID CI: Registry of Interpreters for the Deaf - Certificate of Interpretation

**Portland Federation of School Professionals (PFSP)****Contract - Appendix 1****Campus Security Agent / Community Agent / Study Hall Monitor - Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Longevity
CSA, CA, & SHM	\$16.77	\$17.26	\$17.78	\$18.26	\$18.77	\$19.28	\$19.78	\$20.29	\$21.07

After three (3) years at the eighth (8th) step, an employee shall move to the Longevity pay step.

\* Employees who complete fifteen (15) hours off duty of related in-service training and provide documentation to Human Resources shall receive an additional Two Hundred Sixty-Five Dollars (\$265) above their annual salary.

**Portland Federation of School Professionals (PFSP)****Contract - Appendix 2****Occupational Therapist & Physical Therapist - Annual Rate Salary Schedule**

(Effective 07/01/2017)

Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
BA	\$47,707	\$49,332	\$51,010	\$52,744	\$54,535	\$57,612	\$58,765	\$61,351	\$64,060	\$66,883
MA	\$56,892	\$58,829	\$60,829	\$62,897	\$65,036	\$68,467	\$69,837	\$72,923	\$76,153	\$79,520

**Substitute Classified Employee****Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Description	Hourly Rate
Substitute Paraeducator	\$15.46
Substitute Secretary - Entry Level	\$15.32
Substitute Secretary - Experienced	\$17.00
Substitute Secretary - Retired PPS Secretary	\$19.50

**Service Employees International Union (SEIU)**

**Contract - Appendix A**

**Nutrition Services - Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Description	Hourly
Nutrition Service Assistant	\$12.21
Nutrition Service Lead	\$16.14
Summer Monitor	\$16.14
Nutrition Service High School Lead	\$17.70
Nutrition Service Roving Lead	\$17.70

Longevity - An employee who has spent five (5) work years in a classification shall receive:

three percent (3%) of base pay as longevity, or

after ten (10) years, the longevity shall be five percent (5%), or

after fifteen (15) years, the longevity shall be seven percent (7%), or

after twenty (20) years, the longevity shall be nine percent (9%).

**Service Employees International Union (SEIU)**

**Contract - Appendix B**

**Custodian - Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Custodian	\$14.66	\$15.04	\$15.42	\$15.81	\$16.22	\$16.64	\$17.06	\$17.50	\$17.93	\$18.38
Head Cust B	\$16.07	\$16.48	\$16.90	\$17.32	\$17.78	\$18.23	\$18.77	\$19.25	\$19.75	\$20.25
Head Cust C	\$17.70	\$18.16	\$18.62	\$19.10	\$19.59	\$20.09	\$20.60	\$21.14	\$21.67	\$22.23
Head Cust D	\$19.48	\$19.98	\$20.49	\$21.01	\$21.55	\$22.10	\$22.67	\$23.26	\$23.84	\$24.46
Part Time	\$12.33	-----	-----	-----	-----	-----	-----	-----	-----	-----

B - Building less than 77,500 square feet

C - Building more than 77,500 square feet

D - Building more than 200,000 square feet



**Senior Leadership****Annual Rate Salary Schedule**

(Effective 12/06/2016)

Description	Pay Grade	Work Days	Pay Range Minimum	Pay Range Maximum
Assistant Superintendent	SL 200	260	\$136,275	\$177,150
Chief	SL 200	260		
General Counsel	SL 200	260		
Deputy Chief	SL100	260	\$118,500	\$154,050
Senior Director	SL100	260		
Senior Legal Counsel	SL100	260		

**Licensed Administrator****Annual Rate Salary Schedule**

(Effective 01/01/2017)

Description	Work Days	Level 1	Level 2	Level 3	Level 4
High School Principal	233	\$125,733	\$128,877	\$132,098	\$135,401
Middle / K-8 Principal	233	\$116,685	\$119,601	\$122,591	\$125,657
Elem K-5 Principal	233	\$112,511	\$115,323	\$118,206	\$121,161
Vice Principal	233	\$109,540	\$112,278	\$115,086	\$117,964
Assistant Principal	233	\$102,860	\$105,436	\$108,071	\$110,773
Director - Academic Program	260	\$121,209	\$124,239	\$127,344	\$130,528
Asst Director - Academic Program	260	\$114,598	\$117,463	\$120,398	\$123,409
Academic Program Administrator	260	\$111,026	\$113,802	\$116,646	\$119,563
Academic Program Associate	260	\$106,201	\$108,858	\$111,580	\$114,369

Level 1 = 0 - 3 Years of Experience

Level 2 = 4 - 6 Years of Experience

Level 3 = 7 - 9 Years of Experience

Level 4 = 10+ Years of Experience

**Substitute Licensed Administrator****Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Description	Hourly Rate
Substitute AP / VP / Program Administrator	\$48.25
Substitute Principal / Director	\$53.63
Substitute Executive Director	\$59.50
Administrative Coach / Special Projects	\$50.00

<b><u>Communications and Public Affairs</u></b>	<b><u>Pay Grade</u></b>	<b><u>Financial Services</u></b>	<b><u>Pay Grade</u></b>
Communications & Public Affairs Manager	32	Accountant/Analyst	25
Communications Photojournalist	13	Budget Analyst	25
Communications Staff Writer	22	Buyer I	17
Community Relations & Public Affairs Representative	28	Buyer II	23
Director - Media Relations	45	Contract Analyst	25
Director - Strategic Communications and Outreach	45	Environmental Health & Safety Associate I	20
Translation & Interpretation Services Supervisor	27	Environmental Health & Safety Associate II	25
Web & Graphic Design Developer	21	Environmental Health & Safety Associate III	30
		Financial Operations Manager	36
<b><u>Construction, Maintenance and Business Operations</u></b>	<b><u>Pay Grade</u></b>	Financial Operations Manager II	39
Area Facilities Manager	31	Financial Operations Manager III	42
Asset Management Technician	17	Financial Services Auditor	29
Assistant Director - Nutrition Services	40	Financial Services Director	45
Assistant Director - Transportation Services	40	Fiscal Services Associate I	7
Construction & Maintenance Programs Manager	27	Fiscal Services Associate II	15
Construction & Maintenance Programs Senior Manager	37	Fiscal Services Associate III	19
Construction/Maintenance Project Manager I	25	Grant Writer	25
Construction/Maintenance Project Manager II	36	Principal Financial & Business Operations Analyst	42
Construction/Maintenance Project Manager III	41	Publication Services Manager	36
Director - Construction and Maintenance Programs	45	Records Manager/Archivist	29
Director - Security Services	44	Risk Management Associate I	13
Facilities, Construction, Maintenance Training Consultant	22	Risk Management Associate II	22
FAM Operations Manager	32	Risk Management Associate III	27
Fleet Maintenance Manager	27	Senior Accountant/Analyst	33
GIS Specialist	22	Senior Budget Analyst	34
GIS Technician	13	Senior Contract Analyst	33
Nutrition Services Field Operations Supervisor	20	Senior Grant Writer	33
Nutrition Services Program Manager	32		
Security Operations Manager	32	<b><u>Human Resources</u></b>	<b><u>Pay Grade</u></b>
Security Services Field Operations Supervisor	24	Director - Human Resources Services	43
Transportation Services Field Operations Supervisor	24	Human Resources Analyst I	23
Transportation Services Operations Manager	32	Human Resources Analyst II	28
		Human Resources Analyst III	33
<b><u>Equity, Inclusion and Educational Support Services</u></b>	<b><u>Pay Grade</u></b>	Human Resources Associate I	13
Director - Student Success Programs	43	Human Resources Associate II	22
Equity, Diversity & Inclusion Training Consultant	32	Human Resources Associate III	27
Fine Arts Music Accompanist	11	Human Resources Manager	34
Fine Arts Production Assistant	11	Human Resources Specialist	13
High School Business Manager	32	Human Resources Training Coordinator	22
Manager - Equity, Diversity & Inclusion Training Programs	34	Senior Human Resources Manager	37
Student Success Advocate	18		
Student Success Programs Manager	32		
Student Success Programs Supervisor	24		

**Non-represented, Confidential, Professional and Management Employee Schedules (Cont.)**

<b><u>Information Technology</u></b>	<b><u>Pay Grade</u></b>	<b><u>Systems Planning &amp; Performance, Research &amp; Evaluation</u></b>	<b><u>Pay Grade</u></b>
Applications Developer I	27	Principal Analytics and Evaluation Analyst	42
Applications Developer II	32	Senior Analytics and Evaluation Analyst	34
Applications Developer III	37	SPP Data Analyst I	19
Department Technology Data Analyst I	15	SPP Data Analyst II	25
Department Technology Data Analyst II	23	SPP Data Analyst III	33
Department Technology Functional Lead	32	SPP Evaluator I	19
Director - IT Systems & Services	48	SPP Evaluator II	25
Enterprise Solutions Administrator I	27	SPP Evaluator III	33
Enterprise Solutions Administrator II	32	SPP Manager	43
Enterprise Solutions Administrator III	37	SPP Testing Coordinator	22
Infrastructure Administrator I	27		
Infrastructure Administrator II	32		
Infrastructure Administrator III	37		
IT Business Systems Analyst I	29		
IT Business Systems Analyst II	34		
IT Business Systems Analyst III	39		
IT Project Manager I	31		
IT Project Manager II	36		
IT Project Manager III	41		
IT Systems & Services Manager	43		
IT Systems & Services Supervisor	38		
IT Technical Support Representative I	15		
IT Technical Support Representative II	20		
IT Technical Support Representative III	25		
IT Training Consultant	22		
SIS Support Representative I	15		
SIS Support Representative II	20		
SIS Support Representative III	25		
<b><u>Legal, Administrative and Operational Support Services</u></b>		<b><u>Pay Grade</u></b>	
Associate Legal Counsel	43		
Board of Education Operations Manager	37		
Business Operations Analyst I	25		
Business Operations Analyst II	29		
Business Programs Operations Specialist	22		
Confidential Executive Assistant	19		
Confidential Executive Assistant to the Superintendent	22		
Director - Governmental Relations	45		
District Family & Parent Ombudsman	34		
District Paralegal	29		
Strategic Partnerships Outreach & Development Manager	32		

2016 - 2017 NON-REPRESENTED CONFIDENTIAL, PROFESSIONAL AND MANAGEMENT EMPLOYEES SALARY SCHEDULE - 260 DAY EMPLOYEES

Grade	ANNUAL RATES							HOURLY RATES						
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
48	\$112,242	\$115,610	\$119,078	\$122,650	\$126,330	\$130,120	\$134,023	\$53.96	\$55.58	\$57.25	\$58.97	\$60.74	\$62.56	\$64.43
47	\$109,505	\$112,790	\$116,174	\$119,659	\$123,249	\$126,946	\$130,754	\$52.65	\$54.23	\$55.85	\$57.53	\$59.25	\$61.03	\$62.86
46	\$106,834	\$110,039	\$113,340	\$116,740	\$120,243	\$123,850	\$127,565	\$51.36	\$52.90	\$54.49	\$56.13	\$57.81	\$59.54	\$61.33
45	\$104,228	\$107,355	\$110,576	\$113,893	\$117,310	\$120,829	\$124,454	\$50.11	\$51.61	\$53.16	\$54.76	\$56.40	\$58.09	\$59.83
44	\$101,686	\$104,737	\$107,879	\$111,115	\$114,449	\$117,882	\$121,419	\$48.89	\$50.35	\$51.86	\$53.42	\$55.02	\$56.67	\$58.37
43	\$99,206	\$102,182	\$105,248	\$108,405	\$111,657	\$115,007	\$118,457	\$47.70	\$49.13	\$50.60	\$52.12	\$53.68	\$55.29	\$56.95
42	\$96,786	\$99,679	\$102,670	\$105,750	\$108,922	\$112,190	\$115,556	\$46.53	\$47.92	\$49.36	\$50.84	\$52.37	\$53.94	\$55.56
41	\$94,426	\$97,258	\$100,176	\$103,181	\$106,277	\$109,465	\$112,749	\$45.40	\$46.76	\$48.16	\$49.61	\$51.09	\$52.63	\$54.21
40	\$92,123	\$94,886	\$97,733	\$100,665	\$103,685	\$106,795	\$109,999	\$44.29	\$45.62	\$46.99	\$48.40	\$49.85	\$51.34	\$52.88
39	\$89,876	\$92,572	\$95,349	\$98,210	\$101,156	\$104,191	\$107,316	\$43.21	\$44.51	\$45.84	\$47.22	\$48.63	\$50.09	\$51.59
38	\$87,684	\$90,311	\$93,024	\$95,814	\$98,689	\$101,649	\$104,699	\$42.16	\$43.42	\$44.72	\$46.06	\$47.45	\$48.87	\$50.34
37	\$85,545	\$88,111	\$90,755	\$93,477	\$96,282	\$99,170	\$102,145	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11
36	\$83,459	\$85,962	\$88,541	\$91,197	\$93,933	\$96,751	\$99,654	\$40.12	\$41.33	\$42.57	\$43.84	\$45.16	\$46.52	\$47.91
35	\$81,423	\$83,866	\$86,382	\$88,973	\$91,642	\$94,392	\$97,223	\$39.15	\$40.32	\$41.53	\$42.78	\$44.06	\$45.38	\$46.74
34	\$79,437	\$81,820	\$84,275	\$86,803	\$89,407	\$92,089	\$94,852	\$38.19	\$39.34	\$40.52	\$41.73	\$42.98	\$44.27	\$45.60
33	\$77,500	\$79,825	\$82,219	\$84,686	\$87,226	\$89,843	\$92,538	\$37.26	\$38.38	\$39.53	\$40.71	\$41.94	\$43.19	\$44.49
32	\$75,609	\$77,878	\$80,214	\$82,620	\$85,099	\$87,652	\$90,281	\$36.35	\$37.44	\$38.56	\$39.72	\$40.91	\$42.14	\$43.40
31	\$73,765	\$75,978	\$78,257	\$80,605	\$83,023	\$85,514	\$88,079	\$35.46	\$36.53	\$37.62	\$38.75	\$39.92	\$41.11	\$42.35
30	\$71,966	\$74,125	\$76,349	\$78,639	\$80,998	\$83,428	\$85,931	\$34.60	\$35.64	\$36.71	\$37.81	\$38.94	\$40.11	\$41.31
29	\$70,211	\$72,317	\$74,487	\$76,721	\$79,023	\$81,393	\$83,835	\$33.76	\$34.77	\$35.81	\$36.89	\$37.99	\$39.13	\$40.31
28	\$68,498	\$70,553	\$72,670	\$74,850	\$77,095	\$79,408	\$81,791	\$32.93	\$33.92	\$34.94	\$35.99	\$37.07	\$38.18	\$39.32
27	\$66,828	\$68,832	\$70,897	\$73,024	\$75,215	\$77,472	\$79,796	\$32.13	\$33.09	\$34.09	\$35.11	\$36.16	\$37.25	\$38.36
26	\$65,198	\$67,154	\$69,168	\$71,243	\$73,381	\$75,582	\$77,849	\$31.35	\$32.29	\$33.25	\$34.25	\$35.28	\$36.34	\$37.43
25	\$63,607	\$65,516	\$67,481	\$69,506	\$71,591	\$73,738	\$75,951	\$30.58	\$31.50	\$32.44	\$33.42	\$34.42	\$35.45	\$36.51
24	\$62,056	\$63,918	\$65,835	\$67,810	\$69,845	\$71,940	\$74,098	\$29.83	\$30.73	\$31.65	\$32.60	\$33.58	\$34.59	\$35.62
23	\$60,543	\$62,359	\$64,230	\$66,156	\$68,141	\$70,185	\$72,291	\$29.11	\$29.98	\$30.88	\$31.81	\$32.76	\$33.74	\$34.76
22	\$59,066	\$60,838	\$62,663	\$64,543	\$66,479	\$68,474	\$70,528	\$28.40	\$29.25	\$29.39	\$30.27	\$31.18	\$32.12	\$33.08
21	\$57,625	\$59,354	\$61,135	\$62,969	\$64,858	\$66,803	\$68,808	\$27.70	\$28.54	\$28.67	\$29.54	\$30.42	\$31.33	\$32.27
20	\$56,220	\$57,906	\$59,644	\$61,433	\$63,276	\$65,174	\$67,129	\$27.03	\$27.84	\$27.98	\$28.81	\$29.68	\$30.57	\$31.49
19	\$54,849	\$56,494	\$58,189	\$59,934	\$61,732	\$63,584	\$65,492	\$26.37	\$27.16	\$27.30	\$28.11	\$28.96	\$29.82	\$30.72
18	\$53,511	\$55,116	\$56,770	\$58,473	\$60,227	\$62,034	\$63,895	\$25.73	\$26.50	\$26.63	\$27.43	\$28.25	\$29.10	\$29.97
17	\$52,206	\$53,772	\$55,385	\$57,046	\$58,758	\$60,521	\$62,336	\$25.10	\$25.85	\$25.98	\$26.76	\$27.56	\$28.39	\$29.24
16	\$50,932	\$52,460	\$54,034	\$55,655	\$57,325	\$59,045	\$60,816	\$24.49	\$25.22	\$25.34	\$26.10	\$26.89	\$27.69	\$28.53
15	\$49,690	\$51,181	\$52,716	\$54,298	\$55,927	\$57,604	\$59,333	\$23.89	\$24.61	\$24.73	\$25.47	\$26.23	\$27.02	\$27.83
14	\$48,478	\$49,932	\$51,430	\$52,973	\$54,563	\$56,199	\$57,885	\$23.31	\$24.01	\$24.12	\$24.85	\$25.59	\$26.36	\$27.15
13	\$47,296	\$48,715	\$50,176	\$51,681	\$53,232	\$54,829	\$56,474	\$22.74	\$23.42	\$23.53	\$24.24	\$24.97	\$25.72	\$26.49
12	\$46,142	\$47,526	\$48,952	\$50,421	\$51,933	\$53,491	\$55,096	\$22.18	\$22.85	\$22.96	\$23.65	\$24.36	\$25.09	\$25.84
11	\$45,017	\$46,367	\$47,758	\$49,191	\$50,667	\$52,187	\$53,752	\$21.64	\$22.29	\$22.40	\$23.07	\$23.76	\$24.48	\$25.21
10	\$43,919	\$45,236	\$46,593	\$47,991	\$49,431	\$50,914	\$52,441	\$21.11	\$21.75	\$21.85	\$22.51	\$23.19	\$23.88	\$24.60
9	\$42,848	\$44,133	\$45,457	\$46,821	\$48,225	\$49,672	\$51,162	\$20.60	\$21.22	\$21.32	\$21.96	\$22.62	\$23.30	\$24.00
8	\$41,803	\$43,057	\$44,348	\$45,679	\$47,049	\$48,461	\$49,914	\$20.10	\$20.70	\$20.80	\$21.43	\$22.07	\$22.73	\$23.41
7	\$40,783	\$42,006	\$43,267	\$44,565	\$45,902	\$47,279	\$48,697	\$19.61	\$20.20	\$20.30	\$20.90	\$21.53	\$22.18	\$22.84
6	\$39,788	\$40,982	\$42,211	\$43,478	\$44,782	\$46,125	\$47,509	\$19.13	\$19.70	\$19.80	\$20.39	\$21.00	\$21.63	\$22.28
5	\$38,818	\$39,982	\$41,182	\$42,417	\$43,690	\$45,000	\$46,350	\$18.66	\$19.22	\$19.32	\$19.90	\$20.49	\$21.11	\$21.74
4	\$37,871	\$39,007	\$40,177	\$41,383	\$42,624	\$43,903	\$45,220	\$18.21	\$18.75	\$18.84	\$19.41	\$19.99	\$20.59	\$21.21
3	\$36,947	\$38,056	\$39,197	\$40,373	\$41,585	\$42,832	\$44,117	\$17.76	\$18.30	\$18.39	\$18.94	\$19.50	\$20.09	\$20.69
2	\$36,046	\$37,128	\$38,241	\$39,389	\$40,570	\$41,787	\$43,041	\$17.33	\$17.85	\$17.94	\$18.47	\$19.03	\$19.60	\$20.19
1	\$35,167	\$36,222	\$37,309	\$38,428	\$39,581	\$40,768	\$41,991	\$16.91	\$17.41	\$17.50	\$18.01	\$18.56	\$19.11	\$19.66
Grade	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7

## 2016 - 2017 NON-REPRESENTED CONFIDENTIAL, PROFESSIONAL AND MANAGEMENT EMPLOYEES SALARY SCHEDULE - 225 DAY EMPLOYEES

Grade	ANNUAL RATES							HOURLY RATES						
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
48	\$97,133	\$100,047	\$103,049	\$106,140	\$109,325	\$112,603	\$115,981	\$53.96	\$55.58	\$57.25	\$58.97	\$60.74	\$62.56	\$64.43
47	\$94,764	\$97,607	\$100,536	\$103,551	\$106,658	\$109,857	\$113,152	\$52.65	\$54.23	\$55.85	\$57.53	\$59.25	\$61.03	\$62.86
46	\$92,452	\$95,226	\$98,084	\$101,025	\$104,057	\$107,177	\$110,392	\$51.36	\$52.90	\$54.49	\$56.13	\$57.81	\$59.54	\$61.33
45	\$90,198	\$92,903	\$95,691	\$98,561	\$101,519	\$104,563	\$107,700	\$50.11	\$51.61	\$53.16	\$54.76	\$56.40	\$58.09	\$59.83
44	\$87,998	\$90,637	\$93,357	\$96,158	\$99,043	\$102,013	\$105,073	\$48.89	\$50.35	\$51.87	\$53.42	\$55.02	\$56.67	\$58.37
43	\$85,851	\$88,427	\$91,080	\$93,812	\$96,627	\$99,525	\$102,510	\$47.70	\$49.13	\$50.60	\$52.12	\$53.68	\$55.29	\$56.95
42	\$83,757	\$86,270	\$88,859	\$91,524	\$94,270	\$97,097	\$100,010	\$46.53	\$47.93	\$49.37	\$50.85	\$52.37	\$53.94	\$55.56
41	\$81,714	\$84,166	\$86,692	\$89,292	\$91,971	\$94,729	\$97,571	\$45.40	\$46.76	\$48.16	\$49.61	\$51.09	\$52.63	\$54.21
40	\$79,721	\$82,113	\$84,577	\$87,114	\$89,728	\$92,419	\$95,191	\$44.29	\$45.62	\$46.99	\$48.40	\$49.85	\$51.34	\$52.88
39	\$77,777	\$80,110	\$82,514	\$84,989	\$87,539	\$90,164	\$92,869	\$43.21	\$44.51	\$45.84	\$47.22	\$48.63	\$50.09	\$51.59
38	\$75,880	\$78,156	\$80,502	\$82,916	\$85,404	\$87,965	\$90,604	\$42.16	\$43.42	\$44.72	\$46.06	\$47.45	\$48.87	\$50.34
37	\$74,029	\$76,250	\$78,538	\$80,894	\$83,321	\$85,820	\$88,394	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11
36	\$72,224	\$74,390	\$76,623	\$78,921	\$81,289	\$83,727	\$86,238	\$40.12	\$41.33	\$42.57	\$43.84	\$45.16	\$46.51	\$47.91
35	\$70,462	\$72,576	\$74,754	\$76,996	\$79,306	\$81,685	\$84,135	\$39.15	\$40.32	\$41.53	\$42.78	\$44.06	\$45.38	\$46.74
34	\$68,744	\$70,806	\$72,931	\$75,118	\$77,372	\$79,692	\$82,083	\$38.19	\$39.34	\$40.52	\$41.73	\$42.98	\$44.27	\$45.60
33	\$67,067	\$69,079	\$71,152	\$73,286	\$75,485	\$77,749	\$80,081	\$37.26	\$38.38	\$39.53	\$40.71	\$41.94	\$43.19	\$44.49
32	\$65,431	\$67,394	\$69,416	\$71,498	\$73,644	\$75,852	\$78,128	\$36.35	\$37.44	\$38.56	\$39.72	\$40.91	\$42.14	\$43.40
31	\$63,835	\$65,750	\$67,723	\$69,755	\$71,848	\$74,002	\$76,222	\$35.46	\$36.53	\$37.62	\$38.75	\$39.92	\$41.11	\$42.35
30	\$62,278	\$64,147	\$66,072	\$68,053	\$70,095	\$72,197	\$74,363	\$34.60	\$35.64	\$36.71	\$37.81	\$38.94	\$40.11	\$41.31
29	\$60,759	\$62,582	\$64,460	\$66,393	\$68,386	\$70,436	\$72,549	\$33.76	\$34.77	\$35.81	\$36.89	\$37.99	\$39.13	\$40.31
28	\$59,277	\$61,056	\$62,888	\$64,774	\$66,718	\$68,718	\$70,780	\$32.93	\$33.92	\$34.94	\$35.99	\$37.07	\$38.18	\$39.32
27	\$57,832	\$59,567	\$61,354	\$63,194	\$65,090	\$67,042	\$69,054	\$32.13	\$33.09	\$34.09	\$35.11	\$36.16	\$37.25	\$38.36
26	\$56,421	\$58,114	\$59,858	\$61,653	\$63,503	\$65,407	\$67,369	\$31.35	\$32.29	\$33.25	\$34.25	\$35.28	\$36.34	\$37.43
25	\$55,045	\$56,696	\$58,398	\$60,149	\$61,954	\$63,812	\$65,726	\$30.58	\$31.50	\$32.44	\$33.42	\$34.42	\$35.45	\$36.51
24	\$53,702	\$55,313	\$56,973	\$58,682	\$60,443	\$62,255	\$64,123	\$29.83	\$30.73	\$31.65	\$32.60	\$33.58	\$34.59	\$35.62
23	\$52,393	\$53,964	\$55,584	\$57,251	\$58,969	\$60,737	\$62,559	\$29.11	\$29.98	\$30.88	\$31.81	\$32.76	\$33.74	\$34.76
22	\$51,115	\$52,648	\$54,228	\$55,854	\$57,530	\$59,256	\$61,033	\$28.40	\$29.25	\$30.13	\$31.03	\$31.96	\$32.92	\$33.91
21	\$49,868	\$51,364	\$52,905	\$54,492	\$56,127	\$57,810	\$59,545	\$27.70	\$28.54	\$29.39	\$30.27	\$31.18	\$32.12	\$33.08
20	\$48,652	\$50,111	\$51,615	\$53,163	\$54,758	\$56,400	\$58,092	\$27.03	\$27.84	\$28.68	\$29.54	\$30.42	\$31.33	\$32.27
19	\$47,465	\$48,889	\$50,356	\$51,866	\$53,423	\$55,025	\$56,675	\$26.37	\$27.16	\$27.98	\$28.81	\$29.68	\$30.57	\$31.49
18	\$46,307	\$47,697	\$49,128	\$50,601	\$52,120	\$53,683	\$55,293	\$25.73	\$26.50	\$27.29	\$28.11	\$28.96	\$29.82	\$30.72
17	\$45,178	\$46,533	\$47,930	\$49,367	\$50,848	\$52,373	\$53,945	\$25.10	\$25.85	\$26.63	\$27.43	\$28.25	\$29.10	\$29.97
16	\$44,076	\$45,398	\$46,761	\$48,163	\$49,608	\$51,096	\$52,629	\$24.49	\$25.22	\$25.98	\$26.76	\$27.56	\$28.39	\$29.24
15	\$43,001	\$44,291	\$45,620	\$46,988	\$48,398	\$49,850	\$51,345	\$23.89	\$24.61	\$25.34	\$26.10	\$26.89	\$27.69	\$28.53
14	\$41,952	\$43,211	\$44,507	\$45,842	\$47,218	\$48,634	\$50,093	\$23.31	\$24.01	\$24.73	\$25.47	\$26.23	\$27.02	\$27.83
13	\$40,929	\$42,157	\$43,422	\$44,724	\$46,066	\$47,448	\$48,871	\$22.74	\$23.42	\$24.12	\$24.85	\$25.59	\$26.36	\$27.15
12	\$39,931	\$41,129	\$42,363	\$43,633	\$44,943	\$46,290	\$47,679	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97	\$25.72	\$26.49
11	\$38,957	\$40,125	\$41,330	\$42,569	\$43,846	\$45,161	\$46,516	\$21.64	\$22.29	\$22.96	\$23.65	\$24.36	\$25.09	\$25.84
10	\$38,007	\$39,147	\$40,322	\$41,531	\$42,777	\$44,060	\$45,382	\$21.11	\$21.75	\$22.40	\$23.07	\$23.77	\$24.48	\$25.21
9	\$37,080	\$38,192	\$39,338	\$40,518	\$41,734	\$42,985	\$44,275	\$20.60	\$21.22	\$21.85	\$22.51	\$23.19	\$23.88	\$24.60
8	\$36,175	\$37,260	\$38,379	\$39,530	\$40,716	\$41,937	\$43,195	\$20.10	\$20.70	\$21.32	\$21.96	\$22.62	\$23.30	\$24.00
7	\$35,293	\$36,352	\$37,443	\$38,566	\$39,723	\$40,914	\$42,141	\$19.61	\$20.20	\$20.80	\$21.43	\$22.07	\$22.73	\$23.41
6	\$34,432	\$35,465	\$36,529	\$37,625	\$38,754	\$39,916	\$41,114	\$19.13	\$19.70	\$20.29	\$20.90	\$21.53	\$22.18	\$22.84
5	\$33,592	\$34,600	\$35,638	\$36,707	\$37,809	\$38,943	\$40,111	\$18.66	\$19.22	\$19.80	\$20.39	\$21.00	\$21.63	\$22.28
4	\$32,773	\$33,756	\$34,769	\$35,812	\$36,887	\$37,993	\$39,132	\$18.21	\$18.75	\$19.32	\$19.90	\$20.49	\$21.11	\$21.74
3	\$31,974	\$32,933	\$33,921	\$34,939	\$35,987	\$37,066	\$38,178	\$17.76	\$18.30	\$18.85	\$19.41	\$19.99	\$20.59	\$21.21
2	\$31,194	\$32,130	\$33,094	\$34,086	\$35,109	\$36,162	\$37,247	\$17.33	\$17.85	\$18.39	\$18.94	\$19.51	\$20.09	\$20.69
1	\$30,433	\$31,346	\$32,287	\$33,255	\$34,253	\$35,280	\$36,338	\$16.91	\$17.41	\$17.94	\$18.48	\$19.03	\$19.60	\$20.19
Grade	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7

2016 - 2017 NON-REPRESENTED CONFIDENTIAL, PROFESSIONAL AND MANAGEMENT EMPLOYEES SALARY SCHEDULE - 210 DAY EMPLOYEES

Grade	ANNUAL RATES							HOURLY RATES						
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
48	\$90,672	\$93,353	\$96,195	\$99,037	\$102,040	\$105,096	\$108,260	\$53.96	\$55.58	\$57.25	\$58.97	\$60.74	\$62.56	\$64.43
47	\$88,461	\$91,076	\$93,849	\$96,622	\$99,551	\$102,533	\$105,619	\$52.65	\$54.23	\$55.85	\$57.53	\$59.25	\$61.03	\$62.86
46	\$86,303	\$88,855	\$91,560	\$94,265	\$97,123	\$100,032	\$103,043	\$51.36	\$52.90	\$54.49	\$56.13	\$57.81	\$59.54	\$61.33
45	\$84,198	\$86,688	\$89,327	\$91,966	\$94,754	\$97,592	\$100,530	\$50.11	\$51.61	\$53.16	\$54.76	\$56.40	\$58.09	\$59.83
44	\$82,145	\$84,573	\$87,148	\$89,723	\$92,443	\$95,212	\$98,078	\$48.89	\$50.35	\$51.86	\$53.42	\$55.02	\$56.67	\$58.37
43	\$80,141	\$82,511	\$85,023	\$87,534	\$90,188	\$92,890	\$95,686	\$47.70	\$49.13	\$50.60	\$52.12	\$53.68	\$55.29	\$56.95
42	\$78,186	\$80,498	\$82,949	\$85,399	\$87,989	\$90,624	\$93,352	\$46.53	\$47.92	\$49.36	\$50.84	\$52.37	\$53.94	\$55.56
41	\$76,279	\$78,535	\$80,926	\$83,316	\$85,843	\$88,414	\$91,075	\$45.40	\$46.76	\$48.16	\$49.61	\$51.09	\$52.63	\$54.21
40	\$74,419	\$76,619	\$78,952	\$81,284	\$83,749	\$86,257	\$88,854	\$44.29	\$45.62	\$46.99	\$48.40	\$49.85	\$51.34	\$52.88
39	\$72,604	\$74,751	\$77,026	\$79,302	\$81,706	\$84,154	\$86,687	\$43.21	\$44.51	\$45.84	\$47.22	\$48.63	\$50.09	\$51.59
38	\$70,833	\$72,927	\$75,148	\$77,368	\$79,713	\$82,101	\$84,572	\$42.16	\$43.42	\$44.72	\$46.06	\$47.45	\$48.87	\$50.34
37	\$69,105	\$71,149	\$73,315	\$75,481	\$77,769	\$80,099	\$82,510	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11
36	\$67,420	\$69,413	\$71,527	\$73,640	\$75,872	\$78,145	\$80,497	\$40.12	\$41.33	\$42.57	\$43.84	\$45.16	\$46.52	\$47.91
35	\$65,776	\$67,720	\$69,782	\$71,844	\$74,022	\$76,239	\$78,534	\$39.15	\$40.32	\$41.53	\$42.78	\$44.06	\$45.38	\$46.74
34	\$64,171	\$66,069	\$68,080	\$70,091	\$72,216	\$74,379	\$76,618	\$38.19	\$39.34	\$40.52	\$41.73	\$42.98	\$44.27	\$45.60
33	\$62,606	\$64,457	\$66,419	\$68,382	\$70,455	\$72,565	\$74,750	\$37.26	\$38.38	\$39.53	\$40.71	\$41.94	\$43.19	\$44.49
32	\$61,079	\$62,885	\$64,799	\$66,714	\$68,737	\$70,795	\$72,927	\$36.35	\$37.44	\$38.56	\$39.72	\$40.91	\$42.14	\$43.40
31	\$59,589	\$61,351	\$63,219	\$65,087	\$67,060	\$69,069	\$71,148	\$35.46	\$36.53	\$37.62	\$38.75	\$39.92	\$41.11	\$42.35
30	\$58,136	\$59,855	\$61,677	\$63,499	\$65,424	\$67,384	\$69,413	\$34.60	\$35.64	\$36.71	\$37.81	\$38.94	\$40.11	\$41.31
29	\$56,718	\$58,395	\$60,173	\$61,950	\$63,829	\$65,741	\$67,720	\$33.76	\$34.77	\$35.81	\$36.89	\$37.99	\$39.13	\$40.31
28	\$55,335	\$56,971	\$58,705	\$60,439	\$62,272	\$64,137	\$66,068	\$32.93	\$33.92	\$34.94	\$35.99	\$37.07	\$38.18	\$39.32
27	\$53,985	\$55,581	\$57,273	\$58,965	\$60,753	\$62,573	\$64,456	\$32.13	\$32.09	\$33.09	\$34.09	\$35.11	\$36.16	\$37.25
26	\$52,668	\$54,226	\$55,876	\$57,527	\$59,271	\$61,047	\$62,884	\$31.35	\$32.29	\$33.25	\$34.25	\$35.28	\$36.34	\$37.43
25	\$51,384	\$52,903	\$54,514	\$56,124	\$57,826	\$59,558	\$61,351	\$30.58	\$31.50	\$32.44	\$33.42	\$34.42	\$35.45	\$36.51
24	\$50,130	\$51,613	\$53,184	\$54,755	\$56,415	\$58,105	\$59,854	\$29.83	\$30.73	\$31.65	\$32.60	\$33.58	\$34.59	\$35.62
23	\$48,908	\$50,354	\$51,887	\$53,420	\$55,039	\$56,688	\$58,394	\$29.11	\$29.98	\$30.88	\$31.81	\$32.76	\$33.74	\$34.76
22	\$47,715	\$49,126	\$50,621	\$52,117	\$53,697	\$55,305	\$56,970	\$28.40	\$29.25	\$30.13	\$31.03	\$31.96	\$32.92	\$33.91
21	\$46,551	\$47,928	\$49,387	\$50,846	\$52,387	\$53,956	\$55,581	\$27.70	\$28.54	\$29.39	\$30.27	\$31.18	\$32.12	\$33.08
20	\$45,416	\$46,759	\$48,182	\$49,605	\$51,109	\$52,640	\$54,225	\$27.03	\$27.84	\$28.67	\$29.54	\$30.42	\$31.33	\$32.27
19	\$44,308	\$45,618	\$47,007	\$48,396	\$49,863	\$51,356	\$52,902	\$26.37	\$27.16	\$27.98	\$28.81	\$29.68	\$30.57	\$31.49
18	\$43,227	\$44,506	\$45,860	\$47,215	\$48,647	\$50,104	\$51,612	\$25.73	\$26.50	\$27.29	\$28.11	\$28.96	\$29.82	\$30.72
17	\$42,173	\$43,420	\$44,742	\$46,064	\$47,460	\$48,882	\$50,353	\$25.10	\$25.85	\$26.63	\$27.43	\$28.25	\$29.10	\$29.97
16	\$41,144	\$42,361	\$43,651	\$44,940	\$46,303	\$47,690	\$49,125	\$24.49	\$25.22	\$25.98	\$26.76	\$27.56	\$28.39	\$29.24
15	\$40,141	\$41,328	\$42,586	\$43,844	\$45,173	\$46,526	\$47,927	\$23.89	\$24.61	\$25.34	\$26.10	\$26.89	\$27.69	\$28.53
14	\$39,162	\$40,320	\$41,547	\$42,775	\$44,072	\$45,392	\$46,758	\$23.31	\$24.01	\$24.73	\$25.47	\$26.23	\$27.02	\$27.83
13	\$38,207	\$39,336	\$40,534	\$41,731	\$42,997	\$44,284	\$45,618	\$22.74	\$23.42	\$24.12	\$24.85	\$25.59	\$26.36	\$27.15
12	\$37,275	\$38,377	\$39,545	\$40,714	\$41,948	\$43,204	\$44,505	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97	\$25.72	\$26.49
11	\$36,366	\$37,441	\$38,581	\$39,721	\$40,925	\$42,151	\$43,419	\$21.64	\$22.29	\$22.96	\$23.65	\$24.36	\$25.09	\$25.84
10	\$35,479	\$36,528	\$37,640	\$38,752	\$39,927	\$41,123	\$42,360	\$21.11	\$21.75	\$22.40	\$23.07	\$23.76	\$24.48	\$25.21
9	\$34,613	\$35,637	\$36,722	\$37,807	\$38,953	\$40,120	\$41,327	\$20.60	\$21.22	\$21.85	\$22.51	\$23.19	\$23.88	\$24.60
8	\$33,769	\$34,768	\$35,826	\$36,884	\$38,003	\$39,141	\$40,319	\$20.10	\$20.70	\$21.32	\$21.96	\$22.62	\$23.30	\$24.00
7	\$32,945	\$33,920	\$34,952	\$35,985	\$37,076	\$38,186	\$39,336	\$19.61	\$20.20	\$20.80	\$21.43	\$22.07	\$22.73	\$23.41
6	\$32,142	\$33,092	\$34,100	\$35,107	\$36,172	\$37,255	\$38,376	\$19.13	\$19.70	\$20.29	\$20.90	\$21.53	\$22.18	\$22.84
5	\$31,358	\$32,285	\$33,268	\$34,251	\$35,289	\$36,346	\$37,440	\$18.66	\$19.22	\$19.80	\$20.39	\$21.00	\$21.63	\$22.28
4	\$30,593	\$31,498	\$32,457	\$33,415	\$34,429	\$35,460	\$36,527	\$18.21	\$18.75	\$19.32	\$19.90	\$20.49	\$21.11	\$21.74
3	\$29,847	\$30,730	\$31,665	\$32,600	\$33,589	\$34,595	\$35,636	\$17.76	\$18.30	\$18.84	\$19.41	\$19.99	\$20.59	\$21.21
2	\$29,119	\$29,980	\$30,893	\$31,805	\$32,770	\$33,751	\$34,767	\$17.33	\$17.85	\$18.39	\$18.94	\$19.50	\$20.09	\$20.69
1	\$28,409	\$29,249	\$30,139	\$31,030	\$31,970	\$32,928	\$33,919	\$16.91	\$17.41	\$17.94	\$18.47	\$19.03	\$19.60	\$20.19
Grade	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7

## 2016 - 2017 NON-REPRESENTED CONFIDENTIAL, PROFESSIONAL AND MANAGEMENT EMPLOYEES SALARY SCHEDULE - 202 DAY EMPLOYEES

Grade	ANNUAL RATES						Grade	HOURLY RATES							
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6		STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
48	\$87,220	\$89,798	\$92,530	\$95,266	\$98,151	\$101,094	\$104,136	48	\$53.96	\$55.58	\$57.25	\$58.97	\$60.74	\$62.56	\$64.43
47	\$85,092	\$87,608	\$90,274	\$92,942	\$95,757	\$98,628	\$101,596	47	\$52.65	\$54.23	\$55.85	\$57.53	\$59.25	\$61.03	\$62.86
46	\$83,017	\$85,471	\$88,072	\$90,675	\$93,422	\$96,223	\$99,118	46	\$51.36	\$52.90	\$54.49	\$56.13	\$57.81	\$59.54	\$61.33
45	\$80,992	\$83,387	\$85,924	\$88,464	\$91,143	\$93,876	\$96,700	45	\$50.11	\$51.61	\$53.16	\$54.76	\$56.40	\$58.09	\$59.83
44	\$79,017	\$81,353	\$83,828	\$86,306	\$88,920	\$91,586	\$94,342	44	\$48.89	\$50.35	\$51.86	\$53.42	\$55.02	\$56.67	\$58.37
43	\$77,089	\$79,369	\$81,783	\$84,201	\$86,751	\$89,352	\$92,041	43	\$47.70	\$49.13	\$50.60	\$52.12	\$53.68	\$55.29	\$56.95
42	\$75,209	\$77,433	\$79,789	\$82,147	\$84,635	\$87,173	\$89,796	42	\$46.53	\$47.92	\$49.36	\$50.84	\$52.37	\$53.94	\$55.56
41	\$73,375	\$75,544	\$77,843	\$80,144	\$82,571	\$85,047	\$87,606	41	\$45.40	\$46.76	\$48.16	\$49.61	\$51.09	\$52.63	\$54.21
40	\$71,585	\$73,702	\$75,944	\$78,189	\$80,557	\$82,972	\$85,469	40	\$44.29	\$45.62	\$46.99	\$48.40	\$49.85	\$51.34	\$52.88
39	\$69,839	\$71,904	\$74,092	\$76,282	\$78,592	\$80,949	\$83,350	39	\$43.21	\$44.51	\$45.84	\$47.22	\$48.63	\$50.09	\$51.59
38	\$68,136	\$70,150	\$72,285	\$74,421	\$76,675	\$78,974	\$81,354	38	\$42.16	\$43.42	\$44.72	\$46.06	\$47.45	\$48.87	\$50.34
37	\$66,474	\$68,439	\$70,522	\$72,606	\$74,805	\$77,048	\$79,366	37	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11
36	\$64,853	\$66,770	\$68,802	\$70,835	\$72,981	\$75,169	\$77,431	36	\$40.12	\$41.33	\$42.57	\$43.84	\$45.16	\$46.52	\$47.91
35	\$63,271	\$65,142	\$67,124	\$69,108	\$71,201	\$73,336	\$75,542	35	\$39.15	\$40.32	\$41.53	\$42.78	\$44.06	\$45.38	\$46.74
34	\$61,728	\$63,553	\$65,486	\$67,422	\$69,464	\$71,547	\$73,700	34	\$38.19	\$39.34	\$40.52	\$41.73	\$42.98	\$44.27	\$45.60
33	\$60,222	\$62,003	\$63,889	\$65,778	\$67,770	\$69,802	\$71,902	33	\$37.26	\$38.38	\$39.53	\$40.71	\$41.94	\$43.19	\$44.49
32	\$58,753	\$60,490	\$62,331	\$64,173	\$66,117	\$68,099	\$70,148	32	\$36.35	\$37.44	\$38.56	\$39.72	\$40.91	\$42.14	\$43.40
31	\$57,320	\$59,015	\$60,811	\$62,608	\$64,504	\$66,438	\$68,437	31	\$35.46	\$36.53	\$37.62	\$38.75	\$39.92	\$41.11	\$42.35
30	\$55,922	\$57,576	\$59,327	\$61,081	\$62,931	\$64,818	\$66,768	30	\$34.60	\$35.64	\$36.71	\$37.81	\$38.94	\$40.11	\$41.31
29	\$54,558	\$56,171	\$57,880	\$59,591	\$61,396	\$63,237	\$65,140	29	\$33.76	\$34.77	\$35.81	\$36.89	\$37.99	\$39.13	\$40.31
28	\$53,228	\$54,801	\$56,469	\$58,138	\$59,899	\$61,695	\$63,551	28	\$32.93	\$33.92	\$34.94	\$35.99	\$37.07	\$38.18	\$39.32
27	\$51,929	\$53,465	\$55,091	\$56,720	\$58,438	\$60,190	\$62,001	27	\$32.13	\$33.09	\$34.09	\$35.11	\$36.16	\$37.25	\$38.36
26	\$50,663	\$52,161	\$53,748	\$55,337	\$57,012	\$58,722	\$60,489	26	\$31.35	\$32.29	\$33.25	\$34.25	\$35.28	\$36.34	\$37.43
25	\$49,427	\$50,889	\$52,437	\$53,987	\$55,622	\$57,290	\$59,013	25	\$30.58	\$31.50	\$32.44	\$33.42	\$34.42	\$35.45	\$36.51
24	\$48,222	\$49,647	\$51,158	\$52,670	\$54,265	\$55,892	\$57,574	24	\$29.83	\$30.73	\$31.65	\$32.60	\$33.58	\$34.59	\$35.62
23	\$47,045	\$48,436	\$49,910	\$51,385	\$52,942	\$54,529	\$56,170	23	\$29.11	\$29.98	\$30.88	\$31.81	\$32.76	\$33.74	\$34.76
22	\$45,898	\$47,255	\$48,693	\$50,132	\$51,651	\$53,199	\$54,800	22	\$28.40	\$29.25	\$30.13	\$31.03	\$31.96	\$32.92	\$33.91
21	\$44,778	\$46,102	\$47,505	\$48,909	\$50,391	\$51,902	\$53,463	21	\$27.70	\$28.54	\$29.39	\$30.27	\$31.18	\$32.12	\$33.08
20	\$43,686	\$44,978	\$46,346	\$47,717	\$49,162	\$50,636	\$52,159	20	\$27.03	\$27.84	\$28.67	\$29.54	\$30.42	\$31.33	\$32.27
19	\$42,621	\$43,881	\$45,216	\$46,553	\$47,963	\$49,401	\$50,887	19	\$26.37	\$27.16	\$27.98	\$28.81	\$29.68	\$30.57	\$31.49
18	\$41,581	\$42,811	\$44,113	\$45,417	\$46,793	\$48,196	\$49,646	18	\$25.73	\$26.50	\$27.29	\$28.11	\$28.96	\$29.82	\$30.72
17	\$40,567	\$41,767	\$43,037	\$44,310	\$45,652	\$47,020	\$48,435	17	\$25.10	\$25.85	\$26.63	\$27.43	\$28.25	\$29.10	\$29.97
16	\$39,578	\$40,748	\$41,988	\$43,229	\$44,538	\$45,873	\$47,254	16	\$24.49	\$25.22	\$25.98	\$26.76	\$27.56	\$28.39	\$29.24
15	\$38,612	\$39,754	\$40,964	\$42,174	\$43,452	\$44,755	\$46,101	15	\$23.89	\$24.61	\$25.34	\$26.10	\$26.89	\$27.69	\$28.53
14	\$37,671	\$38,784	\$39,964	\$41,146	\$42,392	\$43,663	\$44,977	14	\$23.31	\$24.01	\$24.73	\$25.47	\$26.23	\$27.02	\$27.83
13	\$36,752	\$37,838	\$38,990	\$40,142	\$41,358	\$42,598	\$43,880	13	\$22.74	\$23.42	\$24.12	\$24.85	\$25.59	\$26.36	\$27.15
12	\$35,855	\$36,916	\$38,039	\$39,163	\$40,349	\$41,559	\$42,809	12	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97	\$25.72	\$26.49
11	\$34,981	\$36,015	\$37,111	\$38,208	\$39,365	\$40,545	\$41,765	11	\$21.64	\$22.29	\$22.96	\$23.65	\$24.36	\$25.09	\$25.84
10	\$34,128	\$35,137	\$36,206	\$37,276	\$38,405	\$39,556	\$40,747	10	\$21.11	\$21.75	\$22.40	\$23.07	\$23.76	\$24.48	\$25.21
9	\$33,295	\$34,280	\$35,323	\$36,367	\$37,468	\$38,592	\$39,753	9	\$20.60	\$21.22	\$21.85	\$22.51	\$23.19	\$23.88	\$24.60
8	\$32,483	\$33,444	\$34,461	\$35,480	\$36,554	\$37,650	\$38,783	8	\$20.10	\$20.70	\$21.32	\$21.96	\$22.62	\$23.30	\$24.00
7	\$31,691	\$32,628	\$33,621	\$34,615	\$35,663	\$36,732	\$37,837	7	\$19.61	\$20.20	\$20.80	\$21.43	\$22.07	\$22.73	\$23.41
6	\$30,918	\$31,832	\$32,801	\$33,770	\$34,793	\$35,836	\$36,914	6	\$19.13	\$19.70	\$20.29	\$20.90	\$21.53	\$22.18	\$22.84
5	\$30,164	\$31,056	\$32,001	\$32,947	\$33,944	\$34,962	\$36,014	5	\$18.66	\$19.22	\$19.80	\$20.39	\$21.00	\$21.63	\$22.28
4	\$29,428	\$30,298	\$31,220	\$32,143	\$33,117	\$34,109	\$35,136	4	\$18.21	\$18.75	\$19.32	\$19.90	\$20.49	\$21.11	\$21.74
3	\$28,710	\$29,559	\$30,459	\$31,359	\$32,309	\$33,277	\$34,279	3	\$17.76	\$18.30	\$18.84	\$19.41	\$19.99	\$20.59	\$21.21
2	\$28,010	\$28,838	\$29,716	\$30,594	\$31,521	\$32,466	\$33,443	2	\$17.33	\$17.85	\$18.39	\$18.94	\$19.50	\$20.09	\$20.69
1	\$27,327	\$28,135	\$28,991	\$29,848	\$30,752	\$31,674	\$32,627	1	\$16.91	\$17.41	\$17.94	\$18.47	\$19.03	\$19.60	\$20.19
Grade	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	Grade	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7

2016 - 2017 NON-REPRESENTED CONFIDENTIAL, PROFESSIONAL AND MANAGEMENT EMPLOYEES SALARY SCHEDULE - 192 DAY EMPLOYEES

Grade	ANNUAL RATES							HOURLY RATES						
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
48	\$82,887	\$85,373	\$87,935	\$90,573	\$93,290	\$96,088	\$98,971	\$53.96	\$55.58	\$57.25	\$58.97	\$60.74	\$62.56	\$64.43
47	\$80,865	\$83,291	\$85,790	\$88,363	\$91,014	\$93,745	\$96,557	\$52.65	\$54.23	\$55.85	\$57.53	\$59.25	\$61.03	\$62.86
46	\$78,893	\$81,260	\$83,697	\$86,208	\$88,795	\$91,458	\$94,202	\$51.36	\$52.90	\$54.49	\$56.13	\$57.81	\$59.54	\$61.33
45	\$76,969	\$79,278	\$81,656	\$84,106	\$86,629	\$89,228	\$91,904	\$50.11	\$51.61	\$53.16	\$54.76	\$56.40	\$58.09	\$59.83
44	\$75,091	\$77,344	\$79,664	\$82,054	\$84,516	\$87,051	\$89,663	\$48.89	\$50.35	\$51.86	\$53.42	\$55.02	\$56.67	\$58.37
43	\$73,260	\$75,458	\$77,721	\$80,053	\$82,455	\$84,928	\$87,476	\$47.70	\$49.13	\$50.60	\$52.12	\$53.68	\$55.29	\$56.95
42	\$71,473	\$73,617	\$75,826	\$78,100	\$80,443	\$82,857	\$85,342	\$46.53	\$47.92	\$49.36	\$50.84	\$52.37	\$53.94	\$55.56
41	\$69,730	\$71,822	\$73,976	\$76,196	\$78,481	\$80,836	\$83,261	\$45.40	\$46.76	\$48.16	\$49.61	\$51.09	\$52.63	\$54.21
40	\$68,029	\$70,070	\$72,172	\$74,337	\$76,567	\$78,864	\$81,230	\$44.29	\$45.62	\$46.99	\$48.40	\$49.85	\$51.34	\$52.88
39	\$66,370	\$68,361	\$70,412	\$72,524	\$74,700	\$76,941	\$79,249	\$43.21	\$44.51	\$45.84	\$47.22	\$48.63	\$50.09	\$51.59
38	\$64,751	\$66,694	\$68,694	\$70,755	\$72,878	\$75,064	\$77,316	\$42.16	\$43.42	\$44.72	\$46.06	\$47.45	\$48.87	\$50.34
37	\$63,172	\$65,067	\$67,019	\$69,029	\$71,100	\$73,233	\$75,430	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11
36	\$61,631	\$63,480	\$65,384	\$67,346	\$69,366	\$71,447	\$73,591	\$40.12	\$41.33	\$42.57	\$43.84	\$45.16	\$46.52	\$47.91
35	\$60,128	\$61,932	\$63,790	\$65,703	\$67,674	\$69,705	\$71,796	\$39.15	\$40.32	\$41.53	\$42.78	\$44.06	\$45.38	\$46.74
34	\$58,661	\$60,421	\$62,234	\$64,101	\$66,024	\$68,004	\$70,045	\$38.19	\$39.34	\$40.52	\$41.73	\$42.98	\$44.27	\$45.60
33	\$57,230	\$58,947	\$60,716	\$62,537	\$64,413	\$66,346	\$68,336	\$37.26	\$38.38	\$39.53	\$40.71	\$41.94	\$43.19	\$44.49
32	\$55,835	\$57,510	\$59,235	\$61,012	\$62,842	\$64,728	\$66,669	\$36.35	\$37.44	\$38.56	\$39.72	\$40.91	\$42.14	\$43.40
31	\$54,473	\$56,107	\$57,790	\$59,524	\$61,310	\$63,149	\$65,043	\$35.46	\$36.53	\$37.62	\$38.75	\$39.92	\$41.11	\$42.35
30	\$53,144	\$54,738	\$56,381	\$58,072	\$59,814	\$61,609	\$63,457	\$34.60	\$35.64	\$36.71	\$37.81	\$38.94	\$40.11	\$41.31
29	\$51,848	\$53,403	\$55,005	\$56,656	\$58,355	\$60,106	\$61,909	\$33.76	\$34.77	\$35.81	\$36.89	\$37.99	\$39.13	\$40.31
28	\$50,583	\$52,101	\$53,664	\$55,274	\$56,932	\$58,640	\$60,399	\$32.93	\$33.92	\$34.94	\$35.99	\$37.07	\$38.18	\$39.32
27	\$49,350	\$50,830	\$52,355	\$53,926	\$55,543	\$57,210	\$58,926	\$32.13	\$33.09	\$34.09	\$35.11	\$36.16	\$37.25	\$38.36
26	\$48,146	\$49,590	\$51,078	\$52,610	\$54,189	\$55,814	\$57,489	\$31.35	\$32.29	\$33.25	\$34.25	\$35.28	\$36.34	\$37.43
25	\$46,972	\$48,381	\$49,832	\$51,327	\$52,867	\$54,453	\$56,087	\$30.58	\$31.50	\$32.44	\$33.42	\$34.42	\$35.45	\$36.51
24	\$45,826	\$47,201	\$48,617	\$50,075	\$51,578	\$53,125	\$54,719	\$29.83	\$30.73	\$31.65	\$32.60	\$33.58	\$34.59	\$35.62
23	\$44,708	\$46,050	\$47,431	\$48,854	\$50,320	\$51,829	\$53,384	\$29.11	\$29.98	\$30.88	\$31.81	\$32.76	\$33.74	\$34.76
22	\$43,618	\$44,926	\$46,274	\$47,662	\$49,092	\$50,565	\$52,082	\$28.40	\$29.25	\$30.13	\$31.03	\$31.96	\$32.92	\$33.91
21	\$42,554	\$43,831	\$45,146	\$46,500	\$47,895	\$49,332	\$50,812	\$27.70	\$28.54	\$29.39	\$30.27	\$31.18	\$32.12	\$33.08
20	\$41,516	\$42,762	\$44,044	\$45,366	\$46,727	\$48,129	\$49,572	\$27.03	\$27.84	\$28.67	\$29.54	\$30.42	\$31.33	\$32.29
19	\$40,504	\$41,719	\$42,970	\$44,259	\$45,587	\$46,955	\$48,363	\$26.37	\$27.16	\$27.98	\$28.81	\$29.68	\$30.57	\$31.49
18	\$39,516	\$40,701	\$41,922	\$43,180	\$44,475	\$45,809	\$47,184	\$25.73	\$26.50	\$27.29	\$28.11	\$28.96	\$29.82	\$30.72
17	\$38,552	\$39,708	\$40,900	\$42,127	\$43,390	\$44,692	\$46,033	\$25.10	\$25.85	\$26.63	\$27.43	\$28.25	\$29.10	\$29.97
16	\$37,612	\$38,740	\$39,902	\$41,099	\$42,332	\$43,602	\$44,910	\$24.49	\$25.22	\$25.98	\$26.76	\$27.56	\$28.39	\$29.24
15	\$36,694	\$37,795	\$38,929	\$40,097	\$41,300	\$42,539	\$43,815	\$23.89	\$24.61	\$25.34	\$26.10	\$26.89	\$27.69	\$28.53
14	\$35,799	\$36,873	\$37,979	\$39,119	\$40,292	\$41,501	\$42,746	\$23.31	\$24.01	\$24.73	\$25.47	\$26.23	\$27.02	\$27.83
13	\$34,926	\$35,974	\$37,053	\$38,165	\$39,310	\$40,489	\$41,704	\$22.74	\$23.42	\$24.12	\$24.85	\$25.59	\$26.36	\$27.15
12	\$34,074	\$35,096	\$36,149	\$37,234	\$38,351	\$39,501	\$40,686	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97	\$25.72	\$26.49
11	\$33,243	\$34,240	\$35,268	\$36,326	\$37,415	\$38,538	\$39,694	\$21.64	\$22.29	\$22.96	\$23.65	\$24.36	\$25.09	\$25.84
10	\$32,432	\$33,405	\$34,407	\$35,440	\$36,503	\$37,598	\$38,726	\$21.11	\$21.75	\$22.40	\$23.07	\$23.76	\$24.48	\$25.21
9	\$31,641	\$32,591	\$33,568	\$34,575	\$35,613	\$36,681	\$37,781	\$20.60	\$21.22	\$21.85	\$22.51	\$23.19	\$23.88	\$24.60
8	\$30,870	\$31,796	\$32,750	\$33,732	\$34,744	\$35,786	\$36,860	\$20.10	\$20.70	\$21.32	\$21.96	\$22.62	\$23.30	\$24.00
7	\$30,117	\$31,020	\$31,951	\$32,909	\$33,897	\$34,913	\$35,961	\$19.61	\$20.20	\$20.80	\$21.43	\$22.07	\$22.73	\$23.41
6	\$29,382	\$30,264	\$31,171	\$32,107	\$33,070	\$34,062	\$35,084	\$19.13	\$19.70	\$20.29	\$20.90	\$21.53	\$22.18	\$22.84
5	\$28,665	\$29,525	\$30,411	\$31,324	\$32,263	\$33,231	\$34,228	\$18.66	\$19.22	\$19.80	\$20.39	\$21.00	\$21.63	\$22.28
4	\$27,966	\$28,805	\$29,669	\$30,560	\$31,476	\$32,421	\$33,393	\$18.21	\$18.75	\$19.32	\$19.90	\$20.49	\$21.11	\$21.74
3	\$27,284	\$28,103	\$28,946	\$29,814	\$30,709	\$31,630	\$32,579	\$17.76	\$18.30	\$18.84	\$19.41	\$19.99	\$20.59	\$21.21
2	\$26,619	\$27,417	\$28,240	\$29,087	\$29,960	\$30,858	\$31,784	\$17.33	\$17.85	\$18.39	\$18.94	\$19.50	\$20.09	\$20.69
1	\$25,969	\$26,749	\$27,551	\$28,378	\$29,229	\$30,106	\$31,009	\$16.91	\$17.41	\$17.94	\$18.47	\$19.03	\$19.60	\$20.19
Grade	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7



**Economic Disadvantage and Combined Historically Underserved Students** – These data are used for a number of decisions, including staffing allocations for General Fund Equity FTE, Title-IA allocations, and, in 2018/19, to prioritize allocation of Educational Assistants for Kindergarten and Discretionary Support in elementary and middle schools.

*Combined Historically Underserved (HU)* includes students who meet at least one of the following criteria: Special Education Eligibility; Limited English Proficiency; Free meal eligibility by Direct Certification (see below); or, identification as any of the following races: African-American, Latino, Native American or Pacific Islander. These classifications of historically underserved student groups are similar to those the Oregon Department of Education uses to measure the Achievement Gap statewide. Starting in 2016/17, students identified as Multiracial *and* as any of African-American, Native American or Pacific Islander were included in the HU calculations.

*Direct Certification* is a proxy measure of economic disadvantage. Direct Certification information is shared with PPS Nutrition Services from the State of Oregon for free meals, mostly related to [130% of poverty](#) or a categorical reason such as participation in the Supplemental Nutrition Assistance Program, Temporary Assistance for Needy Families, Foster Care and other reasons.

### **General Fund Formula Allocations**

The general fund staffing formula is comprised of three components:

- **PPS Formula Instructors** -- Formula Instructors are allocated in the following sub-components:
- **Elementary Homeroom teachers** -- Grades K-5 teacher allocation is based on the number of Homerooms needed for each grade, accounting for the Co-Located Immersion programs as separate Homerooms. The initial allocation provides sufficient staff for a maximum class size of 28 in Kindergarten, 30 in grades 1-3 and 34 in grades 4-5. Additional resources may be allocated in the fall based on actual students enrolled.
- **Elementary PE teachers** -- Each K-5 and K-8 school is allocated PE FTE, rounded up by 0.2 to ensure each K-5 Homeroom can have PE three times per week. 0.2 represents one day of the week.
- **Middle Grade Instructor FTE** – Staff allocation is based on the number of students in each grade, accounting for the co-located Immersion programs and maximum class sizes, and the number of periods each teacher can teach. The FTE is rounded up to the nearest 0.5 to ensure teacher planning periods are accounted for.
- **HS Instructor FTE** – Staff allocation based on number of students in grades 9 through 12.
- **Equity Allocation** – Staff allocation based on students' Socio-Economic Status and the number and percentage of students identified as Combined Historically Underserved. 8% of the PPS Formula Instructors FTE allocation is based on these Equity factors. In addition, Kindergarten EAs are allocated to schools with more than 60% Combined Historically Underserved students.
- **K-5 Arts** – The City of Portland provides dedicated resources for Arts Instruction for schools serving students in grades K-5. If the K-5 Arts allocation is not enough to offer 2 days of Arts per week to each Homeroom, fractional amounts of FTE were added. This additional FTE was funded from the General Fund.
- **School-Wide Support** – Staff allocation based on the need for administrative and other basic support. This allocation is based on school size and configuration (K-5, K-8, K-12, middle, and high schools). Positions staffed by this component include principals, vice principals (9-12), assistant principals (6-8), counselors and clerical support and others.

## **Kindergarten**

Kindergarten FTE is allocated by classroom. Maintaining manageable Kindergarten class sizes is a top priority of PPS, and it's important to note that the average Kindergarten class size will be between 15 and 28 students.

The Kindergarten allocation occurs in two phases – (1) an initial allocation as part of the regular spring staff allocation process; and, (2) a secondary allocation to adjust class size once actual fall enrollment is known.

1. The initial allocation, contained in this budget document, provides sufficient staff to each school so that no Kindergarten class exceeds 28 students (based on projected student numbers).
2. In the fall when students enroll, if average Kindergarten class size exceeds 28 students, then allocation of additional resources will be considered. With some exceptions, a new section of Kindergarten will be provided to schools with increased Kindergarten enrollment.

If a school has only one class of Kindergarten with more than 28 students, a part-time educational assistant may be added instead of a full teacher. Similarly, exceptions to the maximum class size of 28 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).

Kindergarten will see additional support through allocation of educational assistants at schools where more than 60% of the students are identified as Combined Historically Underserved ("HU") (see General Fund Equity section for definition). At these schools, the General Fund will fund a half-time Educational Assistant (EA) in each kindergarten classroom. Additionally, at Title I schools, Title I will fund the second half of the Kindergarten Educational Assistant to make them full time in these schools. This investment has been made in support of the PPS third grade reading priority which is focused on ensuring that all students in PPS are grade level readers by third grade.

Kindergarten Allocation Table (maintains maximum class size of 28, according to projected enrollment)			
Kindergarten Students	Teacher FTE	General Fund EA if >60% HU	Title-I EA if Title-I
0 to 28	1.00	0.25	0.25
29 to 56	2.00	0.50	0.50
57 to 84	3.00	0.75	0.75
85 to 112	4.00	1.00	1.00
113 to 140	5.00	1.25	1.25
141 to 168	6.00	1.50	1.50

**Grade 1-5 Homeroom FTE**

Starting in 2018-19, Elementary schools will be allocated Homeroom teachers for Grades 1-5 in sufficient amounts to maintain the 2017-18 class size targets, based on projected enrollment. In the Spring staffing allocations, average class size in grades 1-3 will be between 20 and 30 students and targeted average class size in grades 4-5 will be between 20 and 34 students. At schools with co-located immersion programs, enrollment was projected for both the immersion and neighborhood program and those counts make it possible to ensure that adequate homeroom teachers are provided for both programs. Allocating by homerooms makes FTE allocations more transparent and reduces the amount of non-formula FTE to provide sufficient numbers of homerooms at each school. Once school starts, additional FTE maybe later allocated to address unexpected class size or to improve class sizes furthest from our targets.

**Grade 6-8 Instructor FTE**

Starting in 2018-19, schools with grades 6th to 8th will be allocated FTE to support class sizes between 20 and 34 students. The allocation is based on the number of students in each grade, accounting for the co-located Immersion programs and maximum class sizes, and the number of periods each teacher can teach. The FTE is rounded up to the nearest 0.5 to ensure teacher planning periods are accounted for.

**Grade 9-12 Instructor FTE**

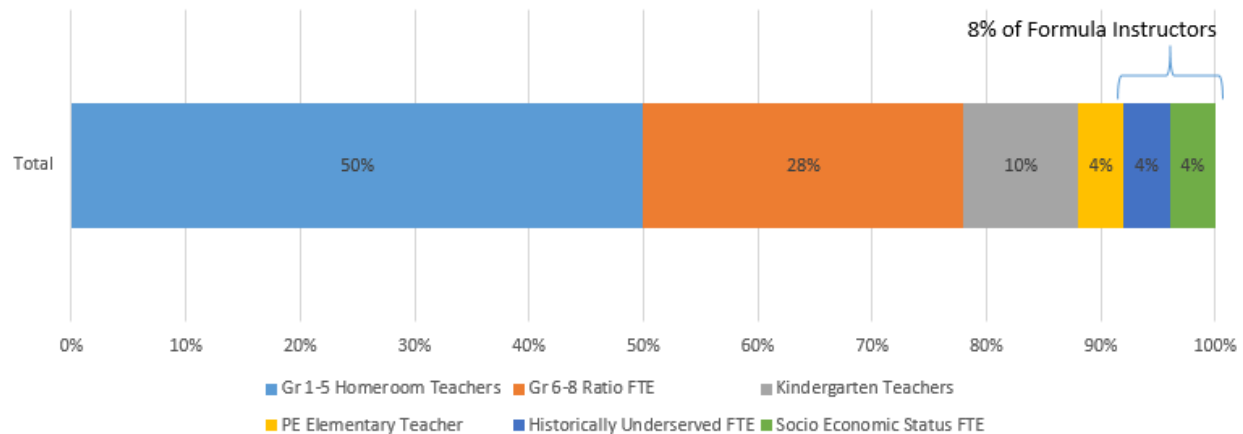
Teacher allocation for schools under 1000 have a ratio of 23.4:1 with a base of 5 FTE and for schools over 1000 they have a ratio of 25.8:1 with a base of 9 FTE. This formula assures parity of course offerings amongst high schools and the ability to keep student-teacher load under 180 for the 2018-19 school year.

**Elementary PE Allocation**

Starting in 2018-19, schools will be allocated PE teachers for Grades K-5, based on Homerooms. Each K-5 and K-8 school is allocated enough PE FTE to ensure each K-5 Homeroom can have PE three times per week. The PE FTE is rounded up to the nearest 0.2 with each 0.2 equaling one day of the week.

## Equity FTE

In accordance with the PPS Racial Educational Equity policy, which explicitly calls for the differentiation of resources, additional FTE are allocated to promote greater equity across the District. The equity allocation is eight percent of the non-administrative formula (see graphic below for schools with K-8 grades). Half of the Equity FTE is allocated to schools based on students' Socio-Economic Status, and the other half of the Equity FTE is allocated to schools based on the number and percentage of students PPS identifies as Historically Underserved. Thus, each school receives a two-part allocation under the Equity formula: (i) Socio-Economic Status FTE and (ii) Combined Historically Underserved FTE.



The graphic represents the formula FTE allocations used for instructors in K-5, K-8, and 6-8 schools, and helps illustrate what the equity percent actually means. Note that K-5 Art is funded mainly from the City of Portland and is not included in the formula teachers toward the 8%.

(i) *Socio-Economic Status FTE* is determined based on each school's number of students who are eligible for free meals by Direct Certification (see background information on prior pages). Four percent of the non-administrative formula is allocated in this manner. All schools where more than 15% of students are identified as eligible will receive a Socio-Economic Status allocation in 2018/19 at an eligible-student-to-FTE. This 15% minimum requirement (floor) was designed to concentrate the allocation of the Equity factor to higher poverty schools, including those schools where Title I is no longer available following the change in federal Title I thresholds in 2012/13.

(ii) *Combined Historically Underserved FTE* is determined based on each school's number of students who meet one of the following criteria: Special Education Eligibility, Limited English Proficiency, free meal eligibility by Direct Certification (see background information on prior pages), African-American, Latino, Native American or Pacific Islander race, including Multiracial students identified as any of these groups. Schools with more than 40% of students meeting this criterion will receive a Combined Historically Underserved allocation in 2018/19. This 40% minimum requirement was designed to concentrate the allocation of the Equity factor to schools with higher concentrations of historically underserved students, including those schools where Title I is no longer available.

### **School-Wide Support**

The *School-Wide Support Tables* (shown below) indicate the number and types of positions allocated to each school depending on school size and configuration (K-5, K-8, K-12, middle, or high schools).

The amount of Support allocated by table for a given school size remains unchanged from 2017-18 to 2018-19, except for a small shift from Discretionary Support to Library. Schools may see reduced non-formula support compared to one-time levels in 2017-18.

### ***Media Specialists and Discretionary Support***

Library will be open the full week. All schools must use the Media Specialist allocation towards hiring Media Specialists.

<b>Discretionary Support/ Media</b>	<b>2016/17</b>	<b>2017/18 Proposed Budget</b>	<b>2017-18 Adopted Budget</b>	<b>2018-19 Proposed Budget</b>
<b>K-5, K-8</b>	Library open full week. All schools allocated 0.50 Media Specialist. Schools above 70% HU allocated an additional 0.50 Media Specialist. All schools also allocated 0.25 FTE half time classified position that may be used for a library assistant to keep library open the other half of the week.	Library open at least half the week, halftime classified that could have been library assistant now allocated as discretionary support. All K-5 and K-8 schools above 80% Historically Underserved	Library open full week. All schools allocated 0.50 Media Specialist. All K-5 and K-8 schools above 80% Historically Underserved receive an additional 0.50 FTE in discretionary support.	Library open full week. All K-5, K-8, and Middle Schools allocated 0.50 Media Specialist. All K-5, K-8, and Middle schools above 80% Historically Underserved receive an additional 0.50 FTE in Media Specialist. All K-5, K-8, and Middle schools below 80% Historically Underserved receives 0.25 Library Assistant FTE.
<b>Middle schools</b>	Library open full week. All schools allocated 0.50 Media Specialist. Schools above 70% HU allocated an additional 0.50 Media Specialist. All schools also allocated 0.25 FTE half time classified position that maybe a library assistant to keep library open the other half of the week.	Counseling, Secretary and Media Specialist FTE, half- time classified now shown in Discretionary Support.	Non-formula allocated to ensure all schools have the library open all school hours.	2017-18 Non-formula for Media Specialists not re-allocated.
<b>High schools</b>	Discretionary School wide support allocation includes Media Specialist.	Discretionary support reduced by 36%.	Discretionary support reduced by 36%.	1.0 FTE moved from Discretionary Support to specific Media Specialist Allocation.

**School-Wide Support Tables for 2018/19.**

FTE on all tables is shown in Licensed Equivalents, with Secretary positions represented as half the weight of certified FTE.

**K-5**

<b>FTE Allocated by School Enrollment</b>	<b>&lt;300</b>	<b>300-349</b>	<b>350-399</b>	<b>400-499</b>	<b>500-549</b>	<b>550-599</b>	<b>600-699</b>	<b>700-799</b>
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal <b>(1)</b>					<b>(1)</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>(2)</b>	0.50	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	0.25
Counselor <b>(4)</b>	1.00	1.00	1.00	1.00	1.50	1.50	1.50	2.00
<b>K-5 School Total</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>5.00</b>	<b>5.00</b>	<b>5.25</b>	<b>5.75</b>

1. K-5 schools that are between 500 and 549 and are above 50% Historically Underserved receive an AP.
2. K-5 schools above 80% Historically Underserved receive an additional 0.5 FTE in Media Specialist.
3. In 2018-19, the district is allocating 0.25 FTE that can go toward maintaining Library Assistant at schools below 80% Historically Underserved or can be used toward a Media Specialist as long as the library is open the full week.
4. Counselor ratio is 400:1, with a minimum of 1.0 and rounded to the nearest 0.50 FTE.

**K-8**

<b>FTE Allocated by School Enrollment</b>	<b>&lt;250</b>	<b>250-299</b>	<b>300-399</b>	<b>400-499</b>	<b>500-599</b>	<b>600-699</b>	<b>700-799</b>
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal				1.00	1.00	1.00	1.00
Secretary	0.75	0.75	0.75	0.75	0.75	1.00	1.00
Media Specialist <b>(1)</b>	0.50	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	0.25
Counselor <b>(3)</b>	1.00	1.00	1.00	1.00	1.50	1.50	2.00
<b>K-8 School Total</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>4.50</b>	<b>5.00</b>	<b>5.25</b>	<b>5.75</b>

1. K-8 schools above 80% Historically Underserved receive an additional 0.5 FTE in Media Specialist.
2. In 2018-19, the district is allocating 0.25 FTE that can go toward maintaining Library Assistant at schools below 80% Historically Underserved or can be used toward a Media Specialist as long as the library is open the full week.
3. Counselor ratio is 400:1, with a minimum of 1.0 and rounded to the nearest 0.50 FTE.

**Middle Schools**

<b>FTE Allocated by School Enrollment</b>	<b>&lt;400</b>	<b>400-499</b>	<b>500-599</b>	<b>600-699</b>	<b>700-799</b>	<b>800-899</b>
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
Counselor <b>(3)</b>	1.00	1.00	1.50	1.50	2.00	2.00
Discretionary Support <b>(1)</b>	0.25	0.25	1.00	1.25	1.25	1.25
<b>Middle School Total</b>	<b>4.75</b>	<b>4.75</b>	<b>6.00</b>	<b>6.25</b>	<b>6.75</b>	<b>6.75</b>

*(1) Middle schools above 80% Historically Underserved receive an additional 0.5 FTE in Media Specialist.*

*(2) In 2018-19, the district is allocating 0.25 FTE that can go toward maintaining Library Assistant at schools below 80% Historically Underserved or can be used toward a Media Specialist as long as the library is open the full week.*



**High School**

<b>FTE Allocated by School Enrollment</b>	<b>&lt;500</b>	<b>500-599</b>	<b>600-699</b>	<b>700-799</b>	<b>800-899</b>	<b>900-999</b>	<b>1000-1099</b>	<b>1100-1199</b>	<b>1200-1299</b>	<b>1300-1399</b>	<b>1400-1499</b>	<b>1500-1599</b>	<b>1600+</b>
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Vice Principal	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Secretary	1.00	1.00	1.50	1.50	1.50	1.50	1.50	1.50	1.75	1.75	2.00	2.00	2.00
College/Career Coordination	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Media Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Discretionary Support				0.25	0.50	1.00	1.00	1.00	1.25	1.50	1.50	1.75	2.00
<b>High School Total</b>	<b>5.25</b>	<b>5.50</b>	<b>6.00</b>	<b>7.25</b>	<b>7.50</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.50</b>	<b>8.75</b>	<b>9.00</b>	<b>9.25</b>	<b>9.50</b>

Starting in 2018-19 SY, High School Discretionary Support reduced by 1.0 and 1.0 Media Specialist specified individually.

Starting 2016-17 SY, Counselors in a separate table to more accurately allocate on a 300:1, rounding to the nearest 0.50 FTE.

<b>FTE Allocated by School Enrollment</b>	<b>&lt;375</b>	<b>375-524</b>	<b>525-674</b>	<b>675-824</b>	<b>825-974</b>	<b>975-1124</b>	<b>1125-1274</b>	<b>1275-1424</b>	<b>1425-1574</b>	<b>1575-1724</b>	<b>1725+</b>
Counselor	1.00	1.50	2.00	2.50	3.00	3.50	4.00	4.50	5.00	5.50	6.00

Note: There are additional support staff provided centrally and not shown above:

- Starting 2014-15 SY, Campus Monitors provided centrally through the Security Services department
- Starting 2015-16 SY, Athletic Directors provided centrally through the Athletic department.

### **General Fund K-5 Arts**

In the November 2012 election, Portland residents passed the Arts Education and Access income tax, which provides funding for art teachers for students in Kindergarten to 5<sup>th</sup> grades. Based upon spending patterns in 2014/15, since 2015/16 the Arts FTE Ratio is 445:1 rounded to the nearest 0.5, which results in the table below.

<b>K-5 Enrollment</b>	<b>City of Portland Arts FTE at 445:1 by 0.50 increments</b>
<334	0.50
334 to 556	1.00
>557	1.50

Starting 2018-19, the district will ensure each K-5 homeroom can receive Arts twice a week. If it is determined that the city Arts tax is insufficient for all homerooms to receive Art twice a week, then a fractional FTE is added.

This staffing allocation must be used to hire licensed teachers for the arts (music, art, dance, drama) for students in grades K-5.

### **General Fund Allocations Outside the Formula**

Formula-based allocations 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.

### **Additional Non-Formula Additions**

- Schools operating on more than one site (including Alliance High School, Chapman, Hayhurst / Odyssey)
- 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:
    - o Roosevelt Cluster Music
    - o IB Program
    - o Makerspace
    - o TechSmart
- Small FTE amounts to ensure core programs and schedules will actually work in the Schools

### **Grant Funds and Special Revenue Funds**

Many schools also have grant and/or special revenue funds that provide for additional staff in the schools.

### **Title IA Allocations**

The largest single source of grant funds that provide additional FTE for both certified and classified staff in the schools is the Federal Title IA grant. 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 40% of the students would qualify for free meals through Direct Certification. The funds are targeted to support students from low income families. Dollars are allocated per qualifying student. 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.

### **Special Education and English as a Second Language**

Both Special Education and ESL/Bilingual programs provide staff in the schools. Each school has some FTE allocation from each of these programs. These staff are what is defined as Centrally Administered School Resources, allocation and funds that sit in centrally-managed departments but provide staffing and material support directly to some of our most historically underserved communities. These programs are supported by a combination of general fund and grant/special revenue funds.

### **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.

### **Learning Center Teachers (K-12)**

As part of a strategic investment for 2018/19 PPS is investing in additional Learning Center Teachers to address class size concerns. All Learning Center teachers are allocated in 0.5 FTE increments, rounded to the nearest 0.5 FTE. The learning center ratio for K-5, K-8, 6-8 and K-12 are as follows:

- Every 14 Students with Learning Center Supports = 0.5 FTE
- Students included =
  - + Students currently eligible and currently receiving Learning Center Supports; and
  - + 50% of students in process of establishing initial eligibility for Special Education (K-8 only); and
- + 50% of all incoming kindergarten students who are on an IEP (K-5 and K-8 only)

### **One-to-One Paraeducators**

For 2018/19, paraeducators will be assigned to buildings to meet the needs of students as indicated by services on Individual Education Plan (IEP). All paraeducators for adult assistance in all grades K-12 will be allocated from an FTE pool controlled by the central Special Education department.

## **DESIGNATED SPECIAL EDUCATION CLASSROOMS**

As part of a strategic investment for 2018/19 PPS is investing in creating additional self-contained classrooms at several high-need school sites. Designated Classroom staffing is as follows:

### **Behavior Classrooms**

Behavior Classrooms (up to 15 students): Grades K-8

1 Teacher

2 Paraeducators

High School Therapeutic Classroom (up to 15 students):

1 Teacher

2 Paraeducators

1 Qualified Mental Health Professional (QMHP)

### **Communication Behavior Classrooms (CB)**

CB Classrooms (up to 15 students):

1 Grade K-5 Teacher

3 Paraeducators

Grades K-8 CB Team

1 Teacher

2 Paraeducators

### **Intensive Skills Centers**

Each Intensive Skills classrooms (up to 15 students grades K-12) receive allocations as follows:

1 Teacher

3 Paraeducators

## **OTHER SPECIAL EDUCATION STAFFING**

School Psychologists (K-12)

School Psychologists are allocated using the following formula:

- K-5 1:110; K-8 1:115; 6-8 1:125; K-12 1:125; HS 1:135 - psychologist to student ratio
- FTE increase for Title 1 Schools (which includes all Focus and Priority schools)
- Modified Rounding at 0.75
- FTE increase for Behavior classrooms
- 0.05 FTE increase for Intensive Skills Classrooms

Schedules will continue to be divided into full days at each school they serve. These FTE are held and allocated centrally.

Speech and Language Pathologists (K-12)

- K-5, K-8, 6-8 Speech and Language Pathologists are allocated based on a ratio of 50:1 (that is, 50 students receiving speech services to one FTE).
- HS allocations are based on a ratio of 55:1.
- This ratio result is adjusted by an addition of 0.1 FTE for each CB and Intensive Skills classroom at all levels. Allocations are rounded to the nearest 0.2 FTE to provide for full days at each school, reducing lost service due to time spent in travel between buildings. These FTE are held and allocated centrally.

**ENGLISH AS A SECOND LANGUAGE (ENGLISH LANGUAGE DEVELOPMENT) STAFFING**

English as a Second Language (ESL) school-based funding and staffing is a supplemental allocation intended to support school ESL programs and services. ESL staffing allocations, for both classified and licensed staff, must be used to help students attain proficiency in English, which is critical to their overall academic success.

Projections for 2018/19 were developed by the ESL Department based on the roll forward of 2017/18 students by grade and estimates of student progression through proficiency levels.

Projections also take into account the following trends for Emergent Bilinguals (EB) at each school:

- Overall count over two years Entering kindergarten
- Promoting from 5th or 8th grade
- Graduating High School
- Exiting the ESL program

**ESL FTE Allocations:**

- At schools with low numbers of students, services are provided by teachers on an itinerant basis or by school-based staff with specific English Language Development (“ELD”) training.
- Schools with 15 students and above are allocated teachers in 0.5 FTE increments.

ELL Students	Teacher Allocations
1 - 14	0.25 *
15 - 29	0.50
30 - 49	1.00
50 - 74	1.50
75 - 99	2.00
100 - 129	2.50
130 - 159	3.00
160 - 189	3.50
190 - 219	4.00
220 - 249	4.50

Additional factors that may affect ESL allocations at a building level:

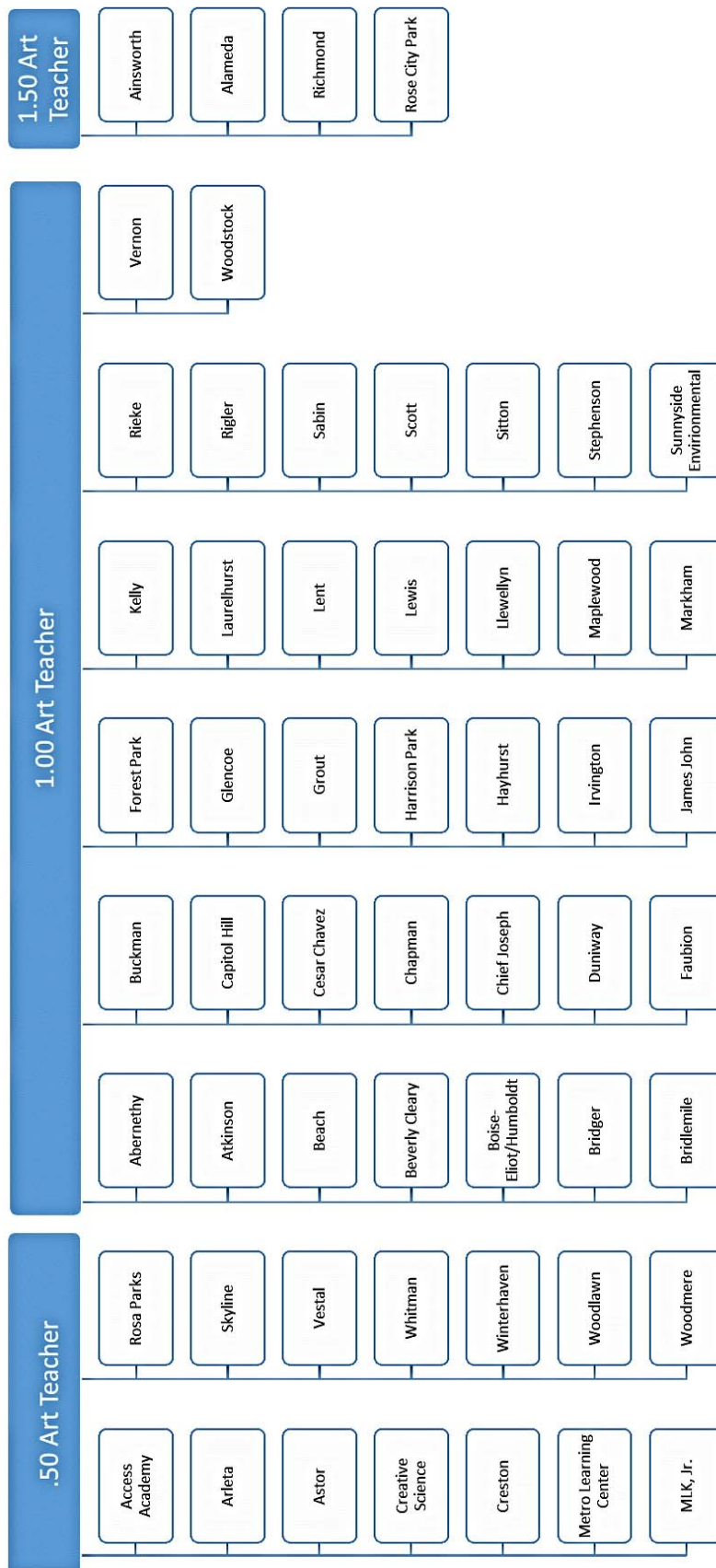
- K-8 to K-5 school reconfigurations
- Changes in forecasted Emergent Bilingual (EB) enrollment which in part drives ESL FTE allocation. A decline in EB enrollment at a school would cause a decline in the FTE allocation.
- A school might have been held harmless in prior years during fall balancing, regardless of declining EB enrollment, due to the manner in which ESL FTE was used.
- Unique conditions at certain schools require ESL FTE allocations to be adjusted, after the ESL Department consults with the schools:
  - Schools with very small Emergent Bilingual populations are allocated FTE based on needs of the unique program/services (i.e. schools with less than 5 EBs)
  - Some K-8 schools with split campuses, which were allocated 1.0 or fewer FTE by formula, are staffed at the next increment
  - Some K-8 schools with students spanning all grade and ELD levels, which were allocated 1.0 or fewer FTE, are staffed at the next increment
  - Some high schools receive a minimum 0.5 FTE allocation

**Bilingual Educational Assistants**

Bilingual Educational Assistant (EA) staffing is based on the same Emergent Bilingual (EB) projection used for the ESL FTE allocation. Extra weighting is added for students averaging an emergent or early progressing ELPA21 proficiency level. Students in these levels receive Bilingual EA support during core classes and may receive support for their families as needed.

This allocation model is described in the table below:

Weighted ELL Students	EA Allocation (0.875 FTE considered full time)
Fewer than 50	No EA allocation
50-99	0.438 FTE (half time EA)
100-149	0.875 FTE (1 EA)
150-199	1.313 FTE (1.5 EA)
200-249	1.75 FTE (2 EA)
250-299	2.188 FTE (2.5 EA)
300-349	2.625 FTE (3 EA)

**Arts Tax Staffing by School**

**Notice of Budget Committee Meeting**



**The Oregonian**

**LEGAL AFFIDAVIT**


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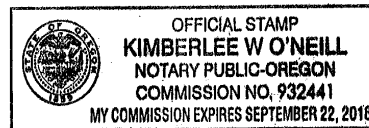
State of Oregon,) ss

County of Multnomah)


Justin Eubanks 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 04/15, 04/18/2018

  
Principal Clerk of the Publisher



Sworn to and subscribed before me this 19th day of April 2018

  
Notary Public

**NOTICE OF BUDGET  
COMMITTEE MEETING**

A public meeting of the Board of Directors, acting in their capacity as the Budget Committee of Portland Public School District 1J, Multnomah County, Oregon, will take place during the regular Board meeting on the 24th day of April at 6:00 p.m. The meeting will be held at the Blanchard Education Service Center (BESC), 501 North Dixon Street, Portland, Oregon. The purpose of the meeting is to receive the Superintendent's budget message and Proposed Budget for the fiscal year July 1, 2018 through June 30, 2019. Public comment on the Proposed Budget will not be heard at this meeting. A meeting of the Budget Committee to receive public testimony will be held on May 1 at 6:00 p.m. at the BESC. A copy of the proposed budget may be inspected or obtained beginning April 25 in the Budget Office at the BESC during business hours of 8:00 a.m. through 5:00 p.m. and on the District website: <http://www.pps.net/Domain/214>





## **2018/19 Budget Preparation**

### **Department of Finance**

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### **Analytics**

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### **Office of School Performance**

Daniel Cogan, TOSA

### **Document Publishing**

PPS Publication Services

Special thanks to Accounting Services

### **Portland Public Schools**

501 North Dixon Street  
Portland, Oregon 97227-1804



# **2018-19 Approved Budget**

***Focus on the General Fund***

**June 12, 2017**

# Agenda

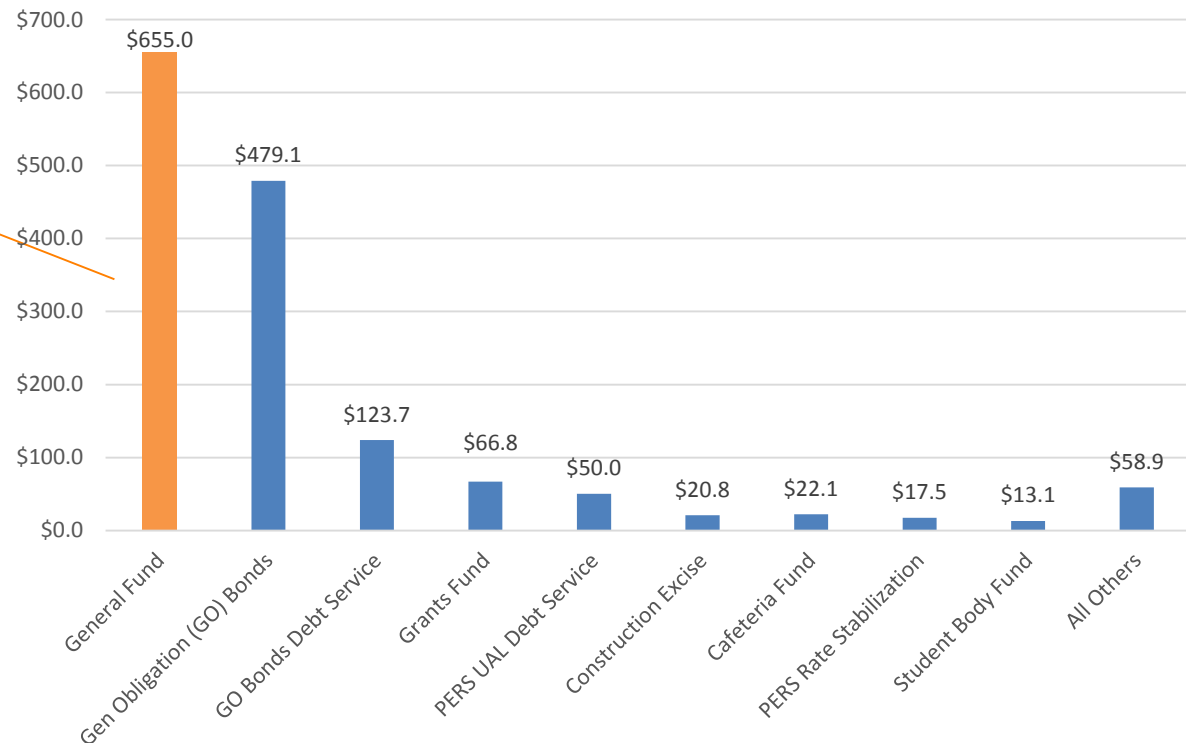


- Superintendent's Message
- Resources
- Changes from Proposal to Approved
  - Resources
  - Requirements
  - Budgeted Reserve
- Requirements Detail
- Risks
- Health and Welfare Trust
- Looking forward

# PPS Funds and Today's Focus



General Fund is largest fund and source of funding for majority of personnel and operating expenses



*USD in millions*  
*2018-19 Budgeted Expenditures for Reference*

# General Fund Overview



*USD in Millions*

Financial Summary	2017-18 Budget <sup>1</sup>	2018-19 Proposed	2018-19 Approved
<b>Beginning Balance</b>	<b>\$ 19.9</b>	<b>\$ 33.1</b>	<b>\$ 34.7</b>
Total Revenue	597.4	617.5	620.3
<b>Total Resources</b>	<b>\$ 617.3</b>	<b>\$ 650.6</b>	<b>\$ 655.0</b>
Total Expenses	597.6	626.7	629.7
Budgeted Reserve	19.7	23.9	25.3
<b>Total Requirements</b>	<b>\$ 617.3</b>	<b>\$ 650.6</b>	<b>\$ 655.0</b>
<i>Reserve % of Total Requirements</i>	<i>3%</i>	<i>4%</i>	<i>4%</i>

<sup>1</sup>2017-18 Budget as Amended in October, 2017

# Expenditures + Budgeted Reserve Trends



*USD in Millions*

	2016-17 Actual		2017-18 Budget <sup>1</sup>		2018-19 Approved	
School Site	\$	287.8	\$	289.8	\$	309.6
Central Office <sup>2</sup>		260.5		307.8		320.1
Budgeted Reserve		14.1		19.7		25.3
<b>Total Requirements</b>	<b>\$</b>	<b>562.4</b>	<b>\$</b>	<b>617.3</b>	<b>\$</b>	<b>655.0</b>

<sup>1</sup>2017-18 Budget as Amended in October, 2017

<sup>2</sup>Includes Centrally Administered School Resources (e.g., Special Education, English as a Second Language, Transportation, Facility Management, and Others

# Investment Priorities



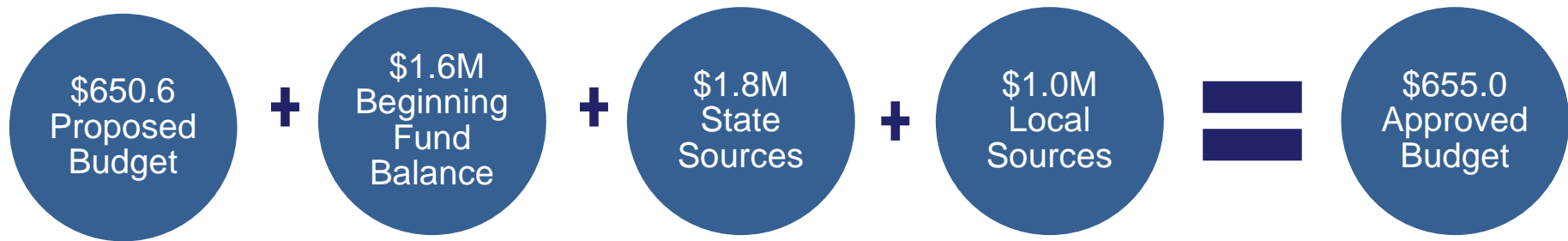
## Restructure and Refocus

- Increased investment in core instructional programming
- Implementation of an equitable school staffing model
- Advancing racial equity, workforce diversity and inclusive practices
- Ensuring the safety and well-being of our students
- Establishing a vision, developing a strategic plan, and focus on system performance

# Changes Since Proposed - Resources



*USD in Millions*

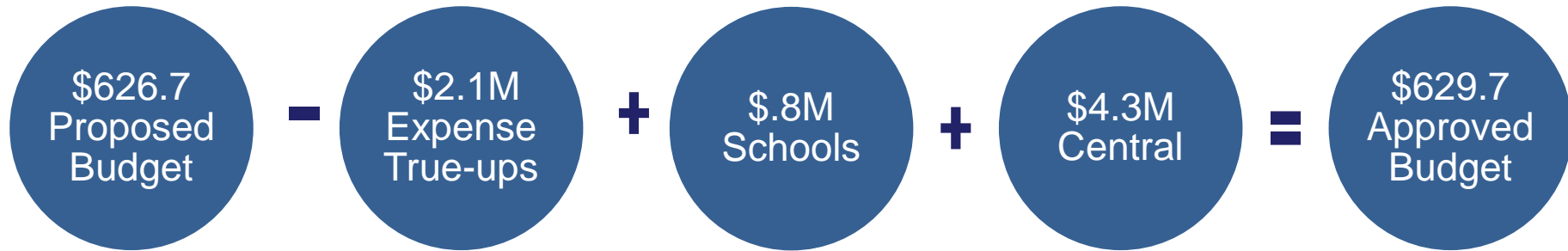




# Changes Since Proposed - Requirements



*USD in Millions*



## School Additions:

- 8 FTE Teachers

## Central Additions:

- 8 FTE Custodians
- Director of Sustainability
- Safety Bussing for Lents
- Safety Bussing for Roseway Heights
- Access Dual Campus Bussing
- Technological Improvements
- Vision and Strategic Development
- Boundary Review and Adjustments
- District wide Focus Review
- Policy Development
- Capital Facility Planning
- Next Generation Science Standards (NGSS)/STEM initial investment <sup>8</sup>

# Changes Since Proposed - Reserves



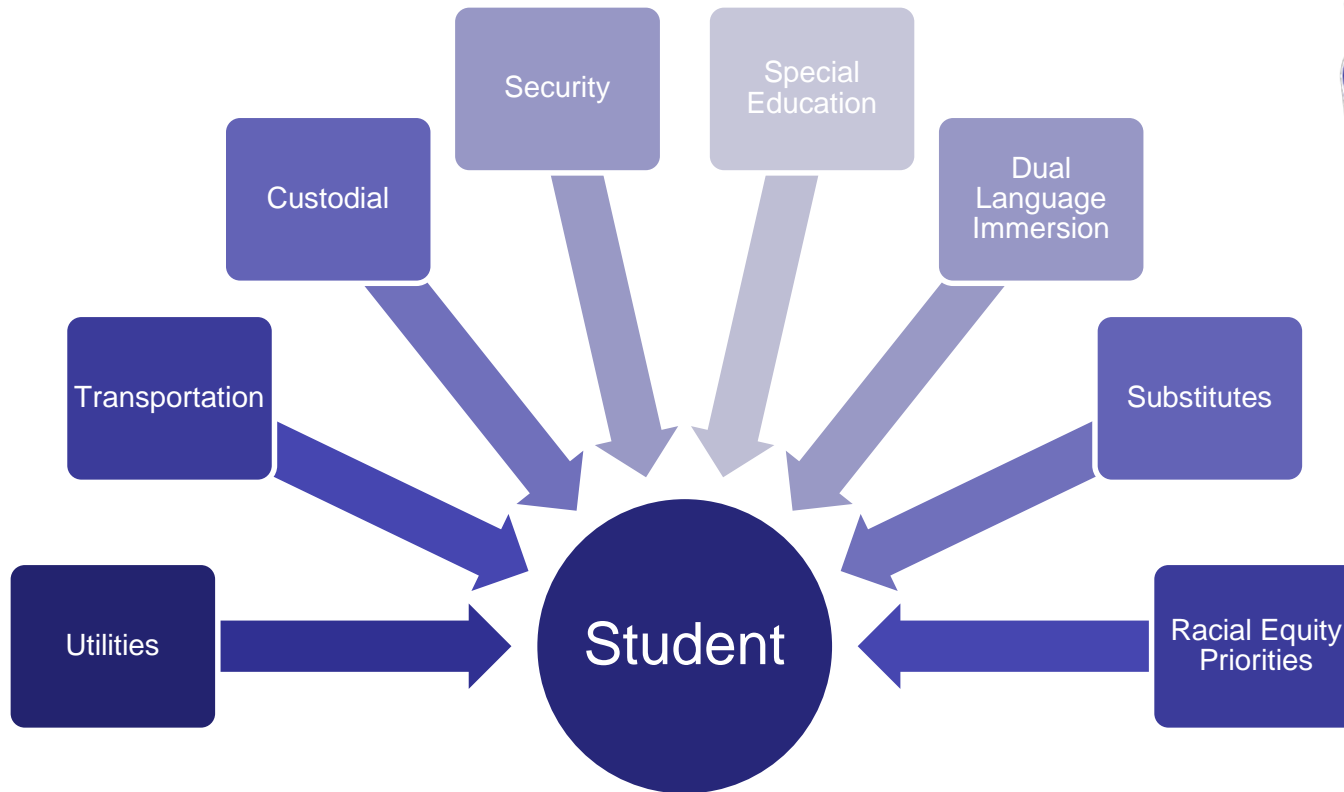
*USD in Millions*



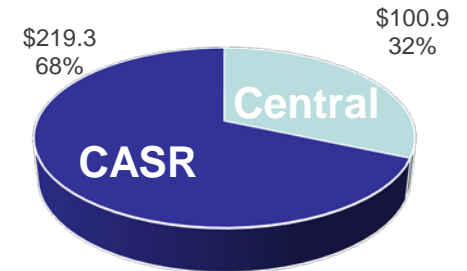
# Centrally Administered School Resources (CASR)



*USD in Millions*



2018 -19 Proposed Budget



# Central Office Summary



*in USD millions*

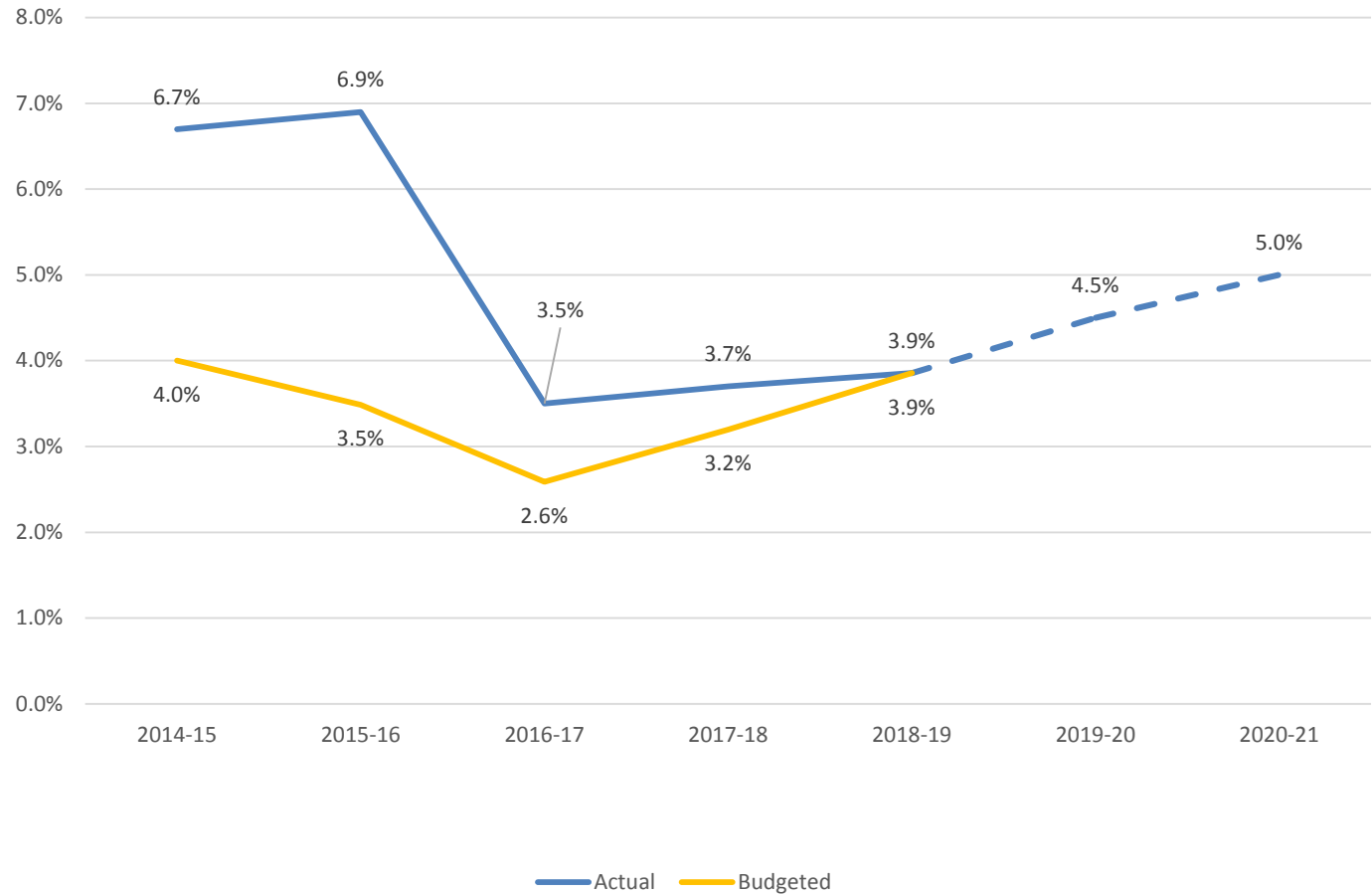
Central Office by Department		2018 -19 Approved Budget			
		CASR		Central	
Central Office					
Schools Support and Supervision	\$	30.6	\$	4.6	\$ 35.1
Student Support Services		80.5		3.6	84.1
Teaching and Learning		19.1		19.5	38.7
Racial Equity Priorities		8.3		-	8.3
Chief of Staff/Foundational Initiatives		-		9.0	9.0
Department of Technology		-		11.8	11.8
System Performance		-		2.1	2.1
Finance <sup>1</sup>		6.7		13.5	20.1
Talent and Culture		12.8		6.4	19.2
General Counsel		-		8.9	8.9
Operations		61.4		21.5	82.9
Total Central Office	\$	219.3	\$	100.9	\$ 320.2

<sup>1</sup>*Includes interest payments and general fund transfers*

# Budgeted Reserve



- 4% = \$26.2M
- Equivalent to about 15 days of district spending
- Monthly Payroll = \$30M
- 5% = 2021 Board Goal



# Risks to Budget



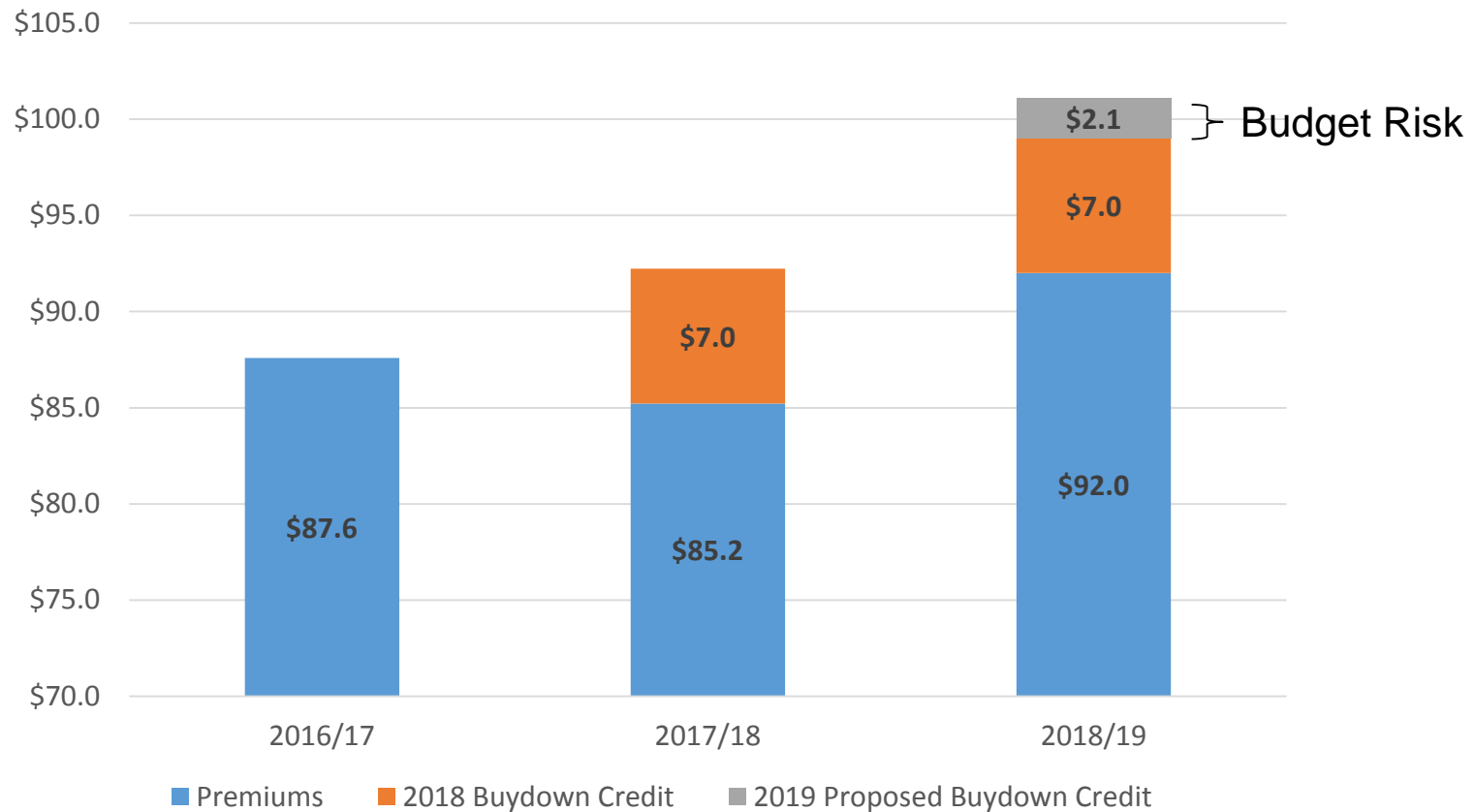
Event	Risk	Impact	Likelihood
Middle School Transition Costs	Build out costs	\$1 to \$2 million	Medium
Health and Welfare Trust Board has not voted on or approved reduced rates associated with a buy-down of the surplus	Higher Health and Welfare Expenses	\$2 to \$4 million	Medium
PERS Debt Payment	Estimate based on employee count is incorrect	\$2 to \$3 million	Low
Actual salaries for newly hired teachers may be higher than expected	Higher personnel expenses	\$1 to \$3 million	Low

# Health and Welfare Trust



- Trustee oversees the insurance needs for the ATU, PAT, PFSP and DCU employees and their families
- Trustees have done the following to reduce costs:
  - Switched to more competitive provider
  - Captured savings from demographic shifts
- Based on Audit, have opportunity to reduce rates since trust is overfunded

# Health and Welfare Trust – Buydown Credit Impact



- Total PPS costs are estimated annual costs (in millions) for enrolled, FT employees



# Managing our Resources



- Our 2018/19 Budget is based on best information available today
- Responsible management requires continual monitoring
  - Adjust as necessary
- Develop and adopt right process to make sure this happens in predictable, transparent manner

# Proposed Forecast Schedule



\*Dates determined by scheduled board meetings

# Expenditures Outpace Revenue



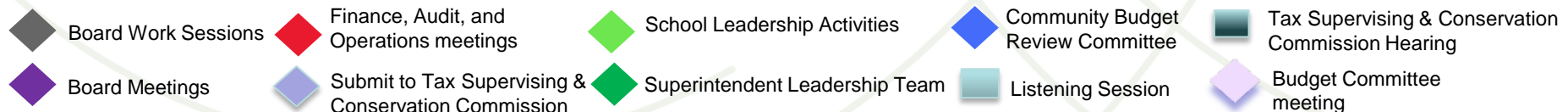
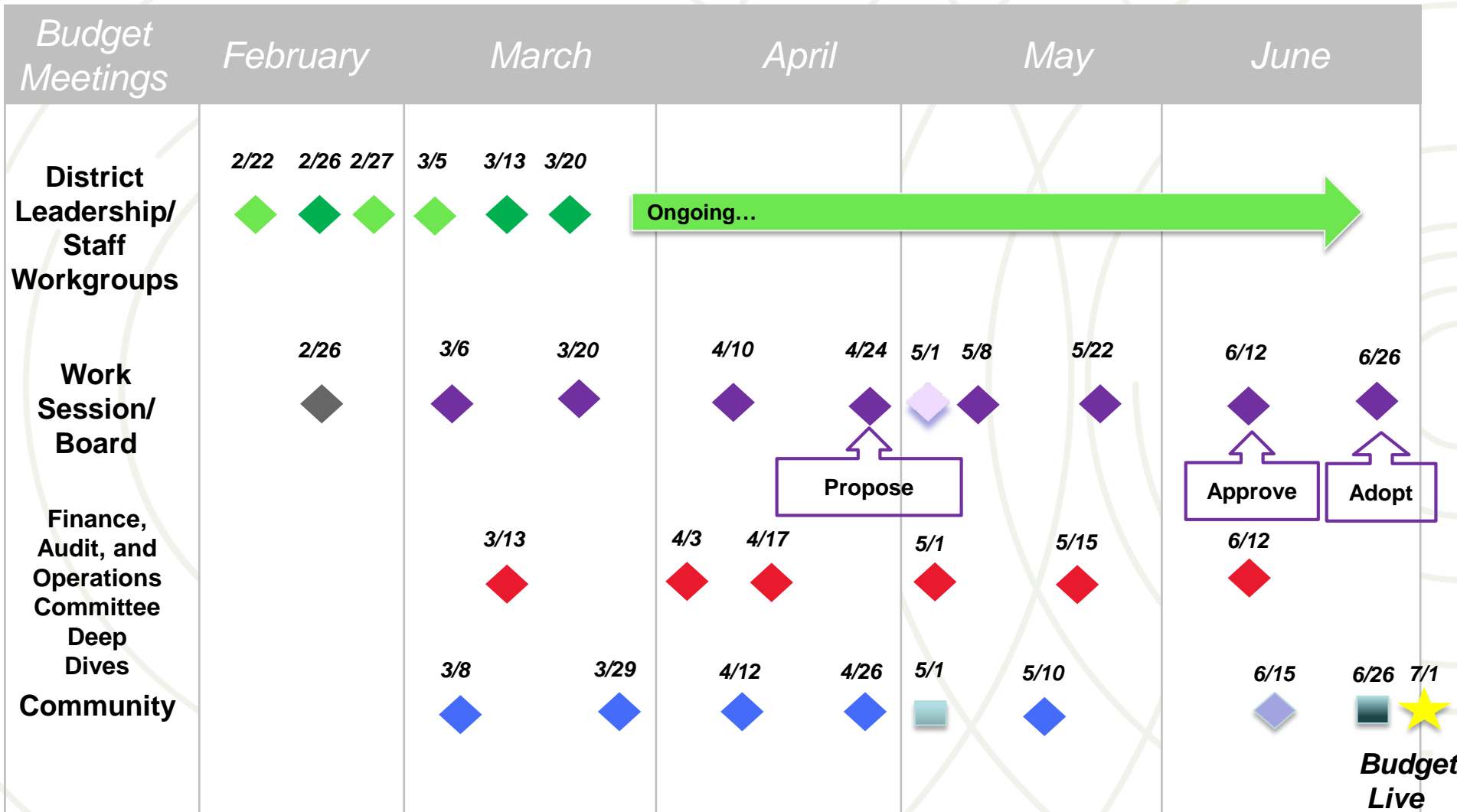
<i>USD in Millions</i>	Baseline		Moderate Recession		Severe Recession	
Cumulative Changes vs. 2018-19	2019-20 Forecast	2020-21 Forecast	2019-20 Forecast	2020-21 Forecast	2019-20 Forecast	2020-21 Forecast
<b>Increase in Revenue</b>	<b>\$31.2</b>	<b>\$63.2</b>	<b>\$18.5</b>	<b>\$41.6</b>	<b>\$7.1</b>	<b>\$15.9</b>
Known Increases in Expenditures						
PERS	\$20.0	\$20.7	\$20.0	\$20.6	\$20.0	\$20.5
Health and Welfare	\$4.2	\$4.4	\$4.2	\$4.4	\$4.2	\$4.4
Personnel Cost Increase	\$13.6	\$27.6	\$11.6	\$23.6	\$9.7	\$19.6
Increase in Contingency (align to BOE target)	\$5.2	\$10.0	\$4.6	\$9.0	\$4.1	\$7.7
<b>Total Increases in Expenditures</b>	<b>\$43.0</b>	<b>\$62.8</b>	<b>\$40.5</b>	<b>\$57.6</b>	<b>\$38.0</b>	<b>\$52.2</b>
<b>Surplus/(Shortfall)</b>	<b>(\$11.8)</b>	<b>\$0.4</b>	<b>(\$21.9)</b>	<b>(\$16.0)</b>	<b>(\$30.9)</b>	<b>(\$36.3)</b>

- Budgetary pressures on near-term horizon (2019-20)
- “Recession” scenarios create budget shortfalls
- Driven by known increases; analysis excludes technology, school, and other strategic investments

# 2018 / 2019 PPS Budget Timeline

\* Depicts only those Board and FAO meetings with budget-specific content

Effective 4/23/2018



Item #	Request	Summary Response
1	What is the status of the Portland WorkForce Alliance Contract?	College and Career Readiness anticipates continuing the program; the direct budget holder is Director of CTE, Jeanne Yerkovich. Sr. Director Garcia, along with the Strategic Partnerships team, will play a role in the final decision about scope of work and final contract amount.
2	Provide a summary of the vacant & budgeted positions to be filled.	Including vacancies, a total of 65 positions have been reduced. As a part of the reorganization, 13 new positions have been created.
3	Please provide insight into the Superintendent’s budget, including available discretionary funds	Provided in separate document.
4	What is in the Proposed Budget for the Strategic Planning effort? In which department is this budgeted?	Funding for initial work is included in the Superintendent's budget. However, resourcing level is not sufficient for a comprehensive Strategic Plan.
5	Where does investment show up for Systems Planning? Do we have the capability to collect and analyze the disaggregated student achievement data we need?	Budget for this group is in the Superintendent's budget. A variety of achievement reports are currently produced regularly.
6	Focus & Priority Schools will have up to three Professional Development days in August (14-16). What is the process for designating these schools and what is envisioned in the budget?	The Proposed Budget assumes an average of two Professional Development days for Focus & Priority Schools. For 2018-19, budget ownership has been transferred from Finance to the Department of Schools and Supervision.
7	Focus Option Review	<p>Education options are schools and programs that include in-district alternatives (Alliance High School, ACCESS, MLC), thematic focus options (for example, Benson Tech HS or Sunnyside Environmental K-8), and dual language immersion programs. Education Options Review is a committee of principals and central office staff formed to review the district’s portfolio of education options. The initial charge of the review was to:</p> <ul style="list-style-type: none"><li>• Establish an ongoing process for reviewing educational options including measures of success</li><li>• Define the desired purpose and goals of education options</li><li>• Develop recommendations to align the education options system policies and procedures with the Racial Educational Equity Policy</li></ul> <p>While Ed Option review was a prioritized strand of Work through winter of 2016-17, other PPS priorities and resource limitations have forced the work to be largely dormant since then. Groundwork information shared by SPP and OTL to school leadership as of February 2017 represents a foundation of work.</p>
8	Do we have a district-wide CTE plan? If so, what's in the budget and who is the owner of this work? Please provide a summary budget impact and plan for M98.	Carla Gay is the budget owner. Comprehensive plan has not been fully developed or reviewed.
9	What is the level of funding for the continued roll-out of K-8 literacy adoption?	Funded at level consistent with 2017-18.
10	School based-staffing allocation: 1) How many schools and how many grades have single strand grades? 2) What would it cost to provide additional FTE to support at least 2 strands in every neighborhood program?	<p>Seven schools have single-strand grades; however, only 4 have space for additional teachers. This would would require 14 FTE or \$1.5M to support two strands in these 4 schools. The administration looks forward to working with school leadership at each of these schools to determine appropriate staffing levels.</p> <p>1) Skyline (3 FTE)-- <b>no facility space for this FTE.</b> 2) Bridger (co-located with Spanish Immersion; 6 FTE) -- <b>no facility space for that FTE.</b> 3) Beach (co-located with Spanish Immersion; 6 FTE)-- has space. 4) César Chávez (co-located with Spanish Immersion; 6 FTE) -- <b>no space.</b> 5) Scott (co-located with Spanish Immersion -K and 1st one strand, higher grades two strands; 2 FTE)--has space. 6) James John (co-located with Spanish Immersion -low for two strands; 2 FTE)-- has space. 7) MLK Jr (co-located with Chinese Immersion; 6 FTE)--has space. 8) Vestal-- not single strand. 9)Lent--not single strand. 10) Woodstock - not single strand.</p>
11	Has the CAO made recommendations on the amount of investment necessary for textbooks and instructional materials? How much are we budgeting for textbooks (and other materials) in the Proposed Budget and how does this compare to current year and trend?	\$2.4M is currently in the office of the CAO in the proposed Budget for Textbook Expansion Adoption and replacement, which is approximately equivalent to the current year.

Item #	Request	Summary Response
12	How much are we spending to subsidize under-enrolled programs (non-formula FTE)?	Looking only at our five smallest K-5s, we allocate about 30 additional FTE versus a more efficient model (comparing FTE per student). This would save approximately \$3.0M.
13	How much would it cost to outsource a boundary-review analysis?	Outsourcing this effort would likely cost between \$250K to \$750K depending on scope. Current staffing levels cannot support this work.
14	What is envisioned for the Long-Range Facilities Plan in the Proposed Budget (as a follow-on to Facilities Condition Assessment)?	The PPS Long Range Facilities Plan (LRFP) was completed in May 2012. The current RFP for the Facilities Condition Assessment does not include an update of the LRFP but the deliverable will include a significant amount of source information that will be useful and needed to update the LRFP.
15	What is envisioned for Enrollment Balancing analysis and work?	The Facilities Condition Assessment (FCA) scope includes educational adequacy and analysis of each school facility. Depending on the negotiated scope of the FCA project, student capacity and school utilization analyses could be part of the overall FCA project delivery, providing information to the enrollment and balancing analysis. What the RFP will cover will depend on the negotiated scope of work and what our budget can afford. We can also do this work outside the FCA RFP. The Capacity and utilization analysis is just a piece of the whole enrollment and balancing effort. There is lack of ownership and coordinated effort to drive the work. Need to clarify the ownership and process.
16	Please explain and provide details on Maintenance contracts being eliminated, reduced, or revised.	Most Maintenance contracts are for as needed services and are in place so that we can respond to needs in a timely manner. The amounts on the contract are an agreements between PPS and the contractor that we will not pay for more than contract amount and they will not do more work than would accrue to that amount. There will be a focused effort to manage the contracts to the budget we have available. We do a monthly review of all of our Operations budgets to actuals to see where we are in relation to where we should be at that point in time.
17	Generally, who manages our lease contracts and relationships, and are there substantial changes or shifts in 2018-19? Provide a summary of the lease agreement with Ramona.	Sara King manages our Property Management Department, which is responsible for managing our leases. In general, Kirsten manages the relationships and Sara King helps to manage the larger issues (i.e. Kairos at Humboldt, De La Salle at Kenton, Riverdale at Collins View). Substantial Changes in 2018/2019: *Three cell tower sites will relocate to new non-PPS sites in August 2018 (per Board mandate) - Revenue lost \$1,600-\$3,000 per month per site. * Schoolhouse Supplies will relocate to a new facility in August 2018 (Madison Modernization) - Revenue lost \$3,099 per month. * Ramona: In June of 2017, the board approved the extension of the lease at Ramona site through June 30, 2019. Base rent will increase from \$24,840 per month to \$25,337 per month. PPS has two additional one year options to extend. There has been some discussion about pulling kindergarten back to Chapman. In the next month or so (when we receive new PSU enrollment projections) OSP, SPP, Facilities & Enrollment staff will be assessing the need for Ramona in 2019-20 school year and beyond and providing a recommendation to leadership.
18	What is in the Proposed Budget for PPS staff support for student-engagement (including Moses’ agenda around advancing student (superintendent’s budget? Chief of Staff?)	Spending is captured in the Superintendent's budget.
19	Do any of the Whitehurst report recommendations have fiscal implications that we need to budget for in 2018-19?	Yes, they will likely have implications. The team is scoping the budget impact of the 16 recommendations to ensure sufficient resourcing.
20	Please provide a summary of increases and decreases from current year Budget?	Referenced in presentations.
21	What’s our plan to facilitate a smooth building maintenance transition from OSM and Maintenance?	The staff learned a lot this year as we turned over 3 schools and we are going to be putting those lessons into action for the next set. OSM folks are meeting next week to discuss refining the turnover and warranty process, then we will widen the group to include Jere and his team. The plan is that we will be starting the turnovers much earlier, at least 6 months prior to any substantial completion date. We are getting commissioning agents on board in the design phase for this next group of projects which provides another set of eyes to catch things before and during construction.
22	Please prepare for a review of changes in the Custodial areas. At a minimum, prepare to cover the following:	

Item #	Request	Summary Response
	a. What’s the current and proposed level of spending for this group?	Current FY18: \$21,589,969 Proposed FY19: \$22,142,004 3% increase FY18 to FY19 (Salary increases and an almost \$2,000 increase per person for Insurance for custodial make this an increase from last year to this year) adjusted without insurance increase and MS FTE would be -1% decrease.
	b. How is the spending prioritized?	Reduced ability to cover absences and Civic Use of Building events. Our PT staff is often used to fill in at sites where a custodian has called in sick. The reduction in our PT pool will impact all of our sites with our reduced ability to supplement coverage as needed.  Reduced ability to clean facilities. We may have a modified cleaning process to maximize efficiencies. Bathrooms/Trash are the only things done and classrooms may not be cleaned every day.
	c. What’s the proposed change and what will be the impact on schools, administrators, teachers, and students?	Reductions:14.25 PT Custodial FTE (-\$471,033)1 – Quality Assurance trainer Adds: 5 Custodial FTE to cover Middle School Changes (\$311,907)\$550K increase to the Custodial Insurance.
23	Please prepare for a review of changes in the Maintenance areas. At a minimum, prepare to cover the following:	
	a. What’s the current and proposed level of spending for this group?	Current FY18: \$13,339,970 Proposed FY19: \$11,956,186 10% reduction FY18 to FY19
	b. How is the spending prioritized?	Work will be focus on Emergency and high priority impacts and operational needs for the buildings. <i>Limited availability for work orders outside of warm, safe and dry as well as Bond support</i>
	c. What’s the proposed change and what will be the impact on schools, administrators, teachers, and students?	Reduce Pony deliveries to 104 facilities from 5 days a week to 3 days a week. This will reduce our ability to accomplish work orders not having emergency or high priority impacts, will reduce response time both in the office and in the field, and will reduce our ability to cover grounds maintenance and care.
24	What is assumed for Outdoor School?	We are submitting ODS applications today, 5/15 to the MESD to be submitted to the State on our behalf shortly. Measure 99 funds will cover the vast majority of ODS costs in FY 18.19. MESD currently estimates that there will be a shortfall of \$22/student for all costs that the state reimburses, as well as the Substitute costs of ~\$50,000. These together come to about 120-140K, or 10% of the overall costs of ODS, which is exactly what our assumptions of coverage were, roughly 90%.



Item #	Request	Summary Response
25	What is the salary and benefit savings gained from eliminating the Sustainability Resource Coordinator?	Base salary for this position is \$82,222. Including taxes and fringe benefits, the total cost is \$120,480 per year. The person currently in this position will be retiring on June 30, 2018.
26	A significant number of concerns have been raised regarding the Access move and its impact on the budget. How are we budgeting for this impact?	While staffing impacts have not been explicitly assumed in the budget (set-aside could be used for this purpose), transportation costs have been added to the budget.
27	Safe way to get to school for Lent and Roseway Heights	Additional transportation costs have been added to improve student safety.
28	Many members of the public have provided commentary supporting various contracted services including those supporting the Restorative Justice Program.	Contracts are being comparatively reviewed based on their outcomes and the districts ability to provide services through internal staff. In regards to the RNW contract, we are reducing the contract, not eliminating it and having RNW provide adult to adult supports, which is desperately needed. We are hiring internally for RJ specialists to provide training and support through the MTSS roll out. RJ work will continue to be a priority in PPS - just in a different way.
29	Is there funding on the Read Together Program	Read Together is actually a series of contracts (SMART, Reading for Results, Shadow Project, BPI, Book Bank). The responsible Sr. Director in Luis’ organization recommend they be cut and funding redirected to curriculum. The final decision will be Luis’.
30	At the last Board budget discussion we identified several priorities for additional funding. Does that consume the \$1.2M we had to work with?	Yes, the additional requests consumed the \$1.5M. In fact, we'll only be able to do foundational work on some of the identified priorities.
31	Has the Resource Conservation Coordinator position been restored	Yes. This position has been up-leveled and renamed as Director of Sustainability (see reference on page 41 of the Adopted Budget Book – Facilities).
32	What are the assumptions for the Health and Welfare Trust expenses in the 2018-19 budget? What are the underlying drivers and how does this differ from last year?	The 2018-19 Budget assumes a continuation of the current, approved buydown of the credit. In addition, the budget assumes that the Health and Welfare board will vote for a buydown of the credit for 2019 (calendar year) as well.
33	Why is the document labeled "approved budget" and why do many of the budget tables have a proposed 2018-19 and Approves 2018-19 columns? Since the board hasn't approved the budget isn't the Approved budget actually Superintendent's formal Proposed budget? it looks like there are adjustments from what was earlier proposed but the numbers in the document art still proposed. In practical terms, assuming we approve the budget the columns will accurately titled, but as of now there isn't an approved 2018-19 budget. Please clarify.	This is standard naming convention. The document is generally referred to as the "Approved Budget" as this is the version that we're recommending for board approval. In the Approved Budget, we include both columns for transparency (i. e. easy visibility to see what numbers have changed between the two versions). The final version will only reflect one set of number or the "Adopted" version of the budget.
34	If we are to approve the Benson Master Plan in six months in order to stay on track, we will need a CTE plan. Are there funds allocated in this budget for external consultancy support for the development of a districtwide CTE plan? If so, what budget do they fit in and how much is allocated for this. (p. 17 references this in OTL, but not a lot of detail?) See other question on BM 98.	Although there is no specific allocation for an external consultant, discretionary funds from the Superintendent's budget could be directed to this purpose, depending on priority. There is also a new and elevated leadership position with CTE under Senior Director, CCR, currently in the hiring phase.
35	Equity/D & I: on p. 17, there is 14.5 FTEs for this function. What are the core responsibilities of these FTEs and how are they aligned in support of the PPS Equity Policy?	FTEs includes student success advisors working directly with students in schools. These individuals work with students, service providers, and administrators. FTE also includes the new Sr. Equity Advisor, and the Student Advisor. See Equity FTE tab for details.
36	What specific new supports for the Pioneer program are included in the proposed budget?	Facilities improvements being made to the Holladay/Youngson site this summer as part of general facilities improvements. This funding is included in the 2017/18 and 2018/19 budgets in facilities. SPED budget will incur the cost for contractual agreement with Dr Robinson to work with staff on programmatic needs. When the new Senior Director for SPED is hired, there will be a review of the therapeutic program which will include curriculum, therapeutic needs, etc.
		Correct, this information is in other lines and departments and is contained primarily in the new Humanities department, and Textbook Purchasing.
37	On p. 70, all the lines for curriculum development and multicultural/ethnic studies have 0 funds allocated. Given the lack of a K-12 curriculum in PPS, I am assume the curriculum development is in another line item. Where is it? Amount and does it include materials and textbooks? Will we be able to comply with the new state law relating to ethnic studies?	In Humanities, much of the funding is in the program code 22110, Improvement of Instruction Direction. As Luis Valentino continues to work with Programmatic Leadership next year, funds that are currently in 22110, will be transferred into program codes more directly related to their specific goals in Curriculum development. In addition, program codes beginning with 224XX relate to Instructional Staff training, which is where some of the professional development and staff time dedicated to Curriculum adoption is housed.  There is \$3.0M budgeted for Textbook purchasing; it is spread over the program codes of the grade bands that it serves. The majority is in Elementary, Middle and HS programs, with carve outs for ESL (programs 11111, 11211, 11311, 12912, and 12913)



Item #	Request	Summary Response
38	On p. 69, there a doubling of the “program administration/supervision” budget? What is driving that and what is this?	This is the default location for the new positions under Teacher and Learning that need to have their final classification/job title determined; the impact is \$5.0M and 37.0 FTEs. Once moved,the year over year increase is approximately \$500K, which is driven by two new headcount adds for the System Performance team.
39	Given BM 98 funds were voter approved, I am often asked how much funding did PPS receive and what is our plan for the use of the funds. I can't find that in the budget. Please share the BM 98 plan and expenditure by HS.	Budget information is on the M98 tab; this spend is budgeted from the Grant Fund - 205, not General Fund - 101.
40	Where did the final proposed budget land on custodial staff? What standard of cleanliness will schools have? (See Item # 22b)	Year over Year, there is a 1.25 FTE reduction, however, the reduction will be offset by current efforts moving/stocking bottled water (once water situation is fixed).
41	On the Arts Tax funding: on page 183, why are four schools (high SES) at 1.5 FTE versus other schools at .5 and 1.0. Is this strictly a per student allocation?	Yes, it is an allocation based on enrollment. The ratio is the following: 0.5 teacher for schools with less than 334 students, 1.0 teacher for schools with 335 to 556 students, and 1.5 teacher for schools with greater than 556 students.
42	Textbooks budget is held steady (representation in Q & A) does that mean that all core classes in PPS will have adequate textbooks for those classes? (See Item 11a)	No. While it is true that PPS held textbook funding flat in FY2018/19, primarily to ensure the ongoing viability of the Literacy Adoption, it is the opinion of Luis Valentino, CAO, and the Instructional Resource Center (IRC), that our textbooks are not adequately funded.  Although IRC has done deep dives on various textbook replacement plans, they are prioritizing Literacy Adoption.
43	In the MS resolution adopted by the board, the board approved the following actions; what specific budgetary items support these directives/actions?	Attached on the MS Budget tab is the Teaching and Learning Budget of \$1.3M and Transportation budget of \$700K that was approved by the Board in November and included in the FY2018-19 Budget. This Includes Musical Instruments, Professional Development, Curriculum and Library money for FY2018-19.  As mandated by the PAT agreement, moves are paid for by Facilities and fall under a very precise set of agreements about length of time, amount of move, etc. that teachers must fall into in order to be compensated for that work.  Money is primarily allocated for Tubman and RWH, although feeder school moves and staff meeting/school climate for all 13 affected schools is covered in the PD block in OTL and the PAT moves in Facilities.
	a) Open RCP as a neighborhood elementary – all materials, books, PD, move and school supplies funded?	See middle school budget and flowchart.
	b) Open RWH and Harriet Tubman -- – all materials, books, move, PD, and school supplies funded?	See middle school budget and flowchart.
	c) Beaumont MS classroom maintenance or repair for Vernon 6-8 students shift	Not included in the budget.
	d) What specific budget/FTE supports are in place to support a successful ACCESS/Vestal/Lane co-location? (p. 27-18) What staff person is accountable for leading this initiative?	There will be additional FTE in Student Support Services, for 1.0 Counselor, 1.0 for a Multi-Tiered Systems of Support TOSA, BCBA support / RBT training for paras, and will review IEP caseloads to ensure that staffing is appropriate for services delivery. We will also use RNW for some adult connecting and circle work to begin the year.
	e) MLK Jr. and Vestal under enrollment and staffing supports?	MLK Jr. received 1.4 additional FTE, Vestal is receiving 1.0 FTE to minimize single-strand. Additional resources are under evaluation.
	f) Develop a complementary district-wide TAG program to serve students in neighborhood schools, including a system to screen and identify all PPS students in need of TAG services so the full spectrum of diverse learners cn receive TAG services. The Superintendent will determine the timeline for development and implementation.	Not explicitly included in the budget.
44	Have you identified any outside contractors or consultants that either will be non renewed in 2018-19 or that will be reduced more than 20%	The Gunter Group, Two Ocean Partners, Jim Scherzinger, among others.
45	This year, PPS was out of compliance with 46-6 Division 22 compliance items. What budget resources have been allocated to meet Compliance requirements for the 2018-19 school year and who is accountable for each of the compliance items?	The areas that were noted as out of compliance in Feb 18 are: 1. Prevention Ed Programs in Drug & Alcohol, 2. Human Sexuality Education, 3. Media Programs, 4. Instructional Materials Adoption and 5. Programs and Services for TAG Students. Chief of School Supports Services (B. Martinek) has addressed 1. and 2. by partnering with Health TOSA to provide supports/curriculum/resources for D&A prevention, Erin's Law, mental health awareness and anti bullying (SEL curriculum/resources). Area 3. and 4. are under the management of Chief Academic Office (L. Valentino). 5. Will begin to be addressed with new Senior Director of TAG (B. Martinek). Division 22 reporting and compliance will be regularly monitored by the Superintendent's Leadership Team.
46	PPS will open two new middle schools next year, but will stall have students in under-enrolled middle grade programs on the East/North Portland. What work need to be done to plan for the reopening of other middle schools? Have fund/staffing been allocated for this?	Funds have not been identified for additional middle schools openings in FY 2018-19. Likely, analysis resulting in recommendations for openings will result from boundary review process, which is planned to begin during FY 2018-19.

Item #	Request	Summary Response
47	On one of the budget presentations, there was an "analysis and opportunities" for improvement and it had a "reliance on substitutes" focus area. High rates of absenteeism impact our budget and student learning. To address this, is there a specific strategy and does it need a budget allocation?	This initiative is under evaluation by HR, with detailed plans being developed for a series of cost-saving solutions. The high cost of absenteeism makes it likely that any ongoing costs would be covered by the savings generated by the solutions. Any incremental funding needed prior to achieving savings will need to be prioritized from the Superintendent's discretionary funding.
48	In the Superintendent's budget letter, there is a reference to student safety and implementation of the Whitehurst report recommendations? What are the specific budget allocations to implement those recommendations? (See Item 19)	Specific activities have been identified, but not fully scoped for necessary investment. Any additional funding will be prioritized from the Superintendent's discretionary funding.
49	Are there any funds for extended year or summer school supports for students who are below benchmarks?	Not explicitly included in the budget.
50	On p. 18, it references that there are resources in the Chief of Staff’s budget for visioning/strategic planning; boundary and focus option work which has been a priority for the board. (Also a reference on p. 42) Please specify the amount of funds allocated for each of those initiatives and work streams. 1) Vision and Strategic Plan Development 2) Support for Boundary Review and Adjustments 3) District wide Focus Option Review 4) Development Capacity 5) Capacity Facility Planning	Specifically, budget for these activities is in the Superintendent's budget (which rolls up into the Chief of Staff for budget management). The following amounts are budgeted for the initial work in support of these objectives: 1) Vision and Strategic Plan-\$250K 2) Support for Boundary Review and Adjustments - \$250K 3) District-wide Focus Option Review - \$150K 4) Development Capacity - \$150K 5) Capacity Facility Planning - \$250K.
51	On p.19, in the legal department budget there is funding or process improvement in policy. This year the Board with staff have developed or revised a significant number of policies; Given many policies are missing or outdated and the board has governed more by resolution, board members identifies this as a needed capacity. What is the FTE or budget allocation for that and what is envisioned?	There is \$100K budgeted and that could be used to hire a consultant or employee to do this work.
52	There are COLAs and Levels/Steps granted in this budget. Will every non-represented and professional central office employee and principal be evaluated at the conclusion of this 2018-18 school year and when are they expected to be completed? Will all represented staff have had their evaluations done per their contracts? On p.18 the office of Talent and Culture says that they are creating a culture of connections, ACCOUNTABILITY..In the recent past, evaluations did not always occur for critical staff making performance management challenging or non-existent.	A 2.5% COLA increase is proposed for the 2018-19 year for non-represented employees and licensed administrators. These groups are the only non-represented groups who did not receive COLA as part of a contract negotiation. It is best practice not to link Cost of Living Adjustments to performance management. A complete overhaul of the performance management approach is a major focus for 2018-19, as presented in the Talent & Culture budget presentation to the Board. All principals who are scheduled for performance evaluations this year have or will receive them. Non-represented employees who are scheduled for performance evaluations this year and have had a consistent supervisor since their last performance evaluation (2 years ago) may receive them from their supervisors, who are encouraged to do so. Next year, all non-represented employees will be evaluated for performance. Non-represented employees will not receive step increases. Principals will receive the standard step increase allocated per the salary schedule every three years. Senior Leaders will not receive a COLA increase this year and do not receive step increases under the current compensation plan. We do plan to present a simplified compensation philosophy back to the Board by mid-2018-19 for implementation in 2019-20 that will address approaches such as increases, reclassifications, and performance management linkages, as well as update market ranges for non-represented.
53	Has the Student Activities Fund audit been completed? The management response and implementation action plan are OVERDUE	In October 2017, PlanB Consulting presented a draft audit of student activities and fees. It was a performance audit, not a financial audit. It concluded that although high school sports were widely available, student activities varied widely in middle and high school. Also, although there were no financial barriers to participation, socio-economic and transportation barriers limited participation. No further activity occurred. Since these barriers also are barriers to achievement in general, perhaps they should be addressed in conjunction with the districts educational strategy going forward. On Student Activity Fund audits, district staff has restarted a program of auditing schools. So far they have completed eight audits this year.
54	Given the \$85M-120M budget gap on the 2017 bond projects has consideration been given to hiring/contracting with a budget project manager who is solely focused on cost management monitoring/oversight and integrating lessons learned and efficiencies into the four projects?	Although not included in the budget, an analyst and or project manager focused on taking an inventory of lessons learned would be beneficial. A comprehensive scope of responsibility would expand beyond construction management to design, decision-making and governance.

Item #	Request	Summary Response
55	Consideration should be given to increasing the funds for the performance audit function at there will be follow up work from the SOS audit and the need to restore this capacity in 2019-20/ For a public institution, it is best practice to have an internal performance audit function and there is district policy on this.	Pending the outcome of the SOS performance audit, specific recommendations requiring incremental investments will require prioritization and funding out of the Superintendent's discretionary budget.
56	The program code line item in the budget book that references “24910 – PAPSA” is budgeted for professional development for school administrators (i.e conferences, training workshops, tuition reimbursement, professional subscriptions, etc.)	To avoid any confusion in the future, the Budget Office will change the description to “24910 – Licensed Admin Professional Development”.

Row Labels	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019 BUDGETED
Textbook Adoption	\$6,570,681.00	\$1,561,680.00	\$1,063,740.00	\$4,035,662.00	\$1,067,000.00	\$683,200.00	\$206,900.00	\$ -	\$2,665,675.00	\$1,345,000.00	\$1,345,000.00	\$1,046,159.30
Textbook Expansion	\$3,304,774.00	\$1,972,917.00	\$622,674.00	\$773,612.00	\$828,573.00	\$689,181.00	\$505,138.00	\$1,075,583.56	\$680,173.28	\$1,109,004.21	\$799,652.00	\$1,339,783.75
Textbook Replacement	\$95,000.00	\$518,659.00	\$1,586,336.00	\$30,636.00	\$22,780.00	\$34,085.00	\$26,461.00	\$31,519.00	\$27,985.00	\$26,315.00	\$11,759.00	\$7,330.00
<b>Grand Total</b>	<b>\$9,970,455.00</b>	<b>\$4,053,256.00</b>	<b>\$3,272,750.00</b>	<b>\$4,839,910.00</b>	<b>\$1,918,353.00</b>	<b>\$1,406,466.00</b>	<b>\$738,499.00</b>	<b>\$1,107,102.56</b>	<b>\$3,373,833.28</b>	<b>\$2,480,319.21</b>	<b>\$2,156,411.00</b>	<b>\$2,393,273.05</b>

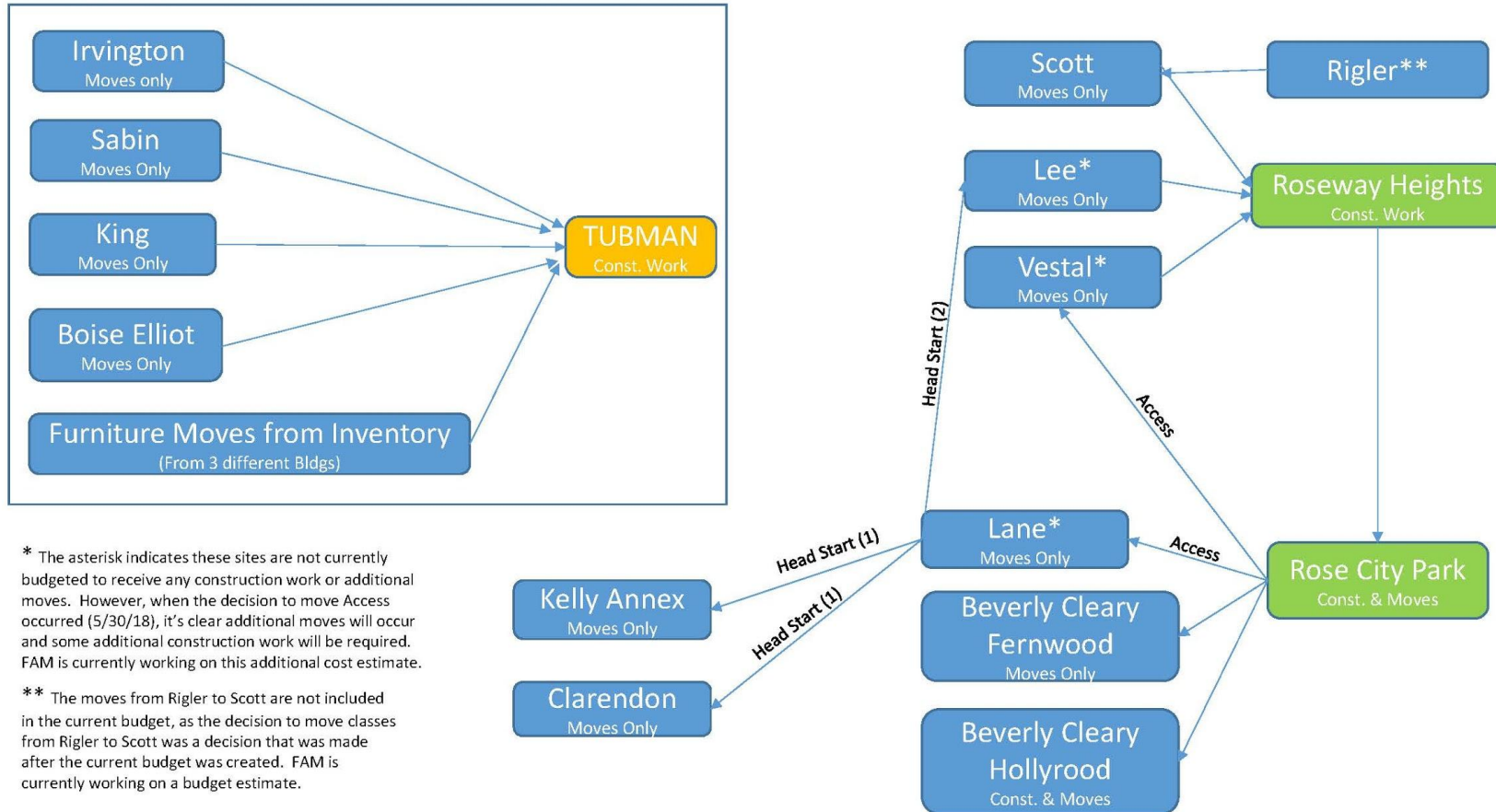
Measure 98 Budget and FTE by Dept/School Grant Fund, 205			
Dept	School/Department	Budget	FTE *
3115	Benson	\$186,370.00	2.00
3118	Jefferson	\$196,308.00	1.84
3120	Lincoln	\$258,144.00	2.50
3124	Roosevelt	\$223,107.00	2.00
3126	Wilson	\$282,532.00	2.51
3213	Cleveland	\$231,380.00	2.51
3215	Franklin	\$335,927.00	3.00
3217	Grant	\$282,588.00	2.50
3218	Madison	\$220,572.00	2.00
4154	Metro Learning Center	\$150,229.00	1.50
4313	Alliance High School	\$103,321.00	1.00
5413	Portland DART Schools	\$124,222.00	1.00
5424	Student Services	\$113,530.00	1.00
5438	College and Career Readiness **	\$4,692,158.00	17.50
5485	Mult Pathways to Graduation	\$111,554.00	1.00
5523	Accounting Services	\$375,592.00	0.00
<b>Grand Total</b>	<b>PPS</b>	<b>\$7,887,534.00</b>	<b>43.86</b>
Notes			
*Most school FTE is fractional portions of teachers days for Professional Learning Communities			
** Student Engagement Coaches			

Equity FTE List			
Name	Position	FTE	Future Focus
Minoo,Dunya M	ZZ - Student Advisor	1.0	Community Partnerships
MacLeod,Cynthia A	Asst Director-Acad Prog-Equity	0.5	Talent Diversity
Anglada-Cordero,Pedro M	Student Success Advocate	1.0	
Stevens-Krogh,Mary L	Student Success Advocate (225)	1.0	
Nguyen,Hoa H	Student Success Advocate (225)	1.0	
Williams,Chris G	Stdnt Success Prgms Sprvr	1.0	
Painton,Juniper R	Administrative Assistant	0.5	
Davis,Maurice J W	Student Success Advocate (210)	1.0	
Watson,Ezell	Business Operations Analyst I	1.0	
Lothe,Jeffrey A	Student Success Advocate (225)	1.0	
Newcomb,Wendy N	Student Success Advocate (225)	1.0	
Brooks,Vanessa C	Student Success Advocate (225)	1.0	
Girardi,Concettina M	Training Consultant - Equity	1.0	Talent Diversity
Vang,Mee	Sr Admin Secretary I	0.5	
ZZ - Racial Equities Sr Advisor	ZZ - Racial Equities Sr Advisor	1.0	Overall Advisor
ZZ - Student Advisor	ZZ - Student Advisor	1.0	Student Initiatives

Department	Description	Notes	Total Forecast	FY 17-18	FY18-19 Budget
ORIGINAL BUDGET PLAN					FY2018-19
T&L	Band Instruments	Initially \$343K was part of Nutrition Services budget, which will now be funded by 202. \$343K will remain contingency until further notice.	\$343,000.00	\$0.00	\$343,000.00
Office of Teaching & Learning	Harriet Tubman and Rose City Park will need complete sets of curriculum and materials; Roseway will need additional materials due to increased enrollment. (including curriculum and materials for special populations i. e , special education, ESL)	With Ockley Green, this was done after July 1 2016. Possession will be taken in Aug 2018, therefore costs are assumed to occur in FY18-19	\$354,000.00	\$0.00	\$354,000.00
Office of Teaching & Learning	Rose City Park and Harriet Tubman will need complete library materials. Roseway Heights will need to expand their middle reader collection	With Ockley Green, this was done after July 1 2016. Possession will be taken in Aug 2018, therefore costs are assumed to occur in FY18-19	\$300,000.00	\$0.00	\$300,000.00
Office of Teaching & Learning	Professional development for Roseway Heights, Tubman Rose City Park	PD will not take place until sites are open in Summer 2018 and will be in FY18-19	\$200,000.00	\$0.00	\$200,000.00
Office of Teaching & Learning	Instructional Program Support	Will occur once Tubman is open and staffed, FY18-19	\$70,000.00	\$0.00	\$70,000.00
		Central Committee support funds.			
Office of Teaching & Learning	Committee work for middle grades framework	Outreach and planning for the re-alignment of K-8s and middle schools will occur in Winter and Spring 2018, and will therefore all be FY17-18 costs	\$26,000.00	\$26,000.00	\$0.00
		Substitutes, transportation, food, and swag for input and outreach			
Office of Teaching & Learning	Feeder school student input, leadership, outreach, and orientation.	Outreach and planning for the realignment of K-8s and middle schools will occur in Winter and Spring 2018, and will therefore all be FY17-18 costs	\$15,800.00	\$15,800.00	\$0.00
		Teachers and classified staff will accrue Extended Responsibility and Extended Hours.			
Office of Teaching & Learning	Establish Site Councils for new schools	Outreach and planning for the re-alignment of K-8s and middle schools will occur in Winter and Spring 2018, and will therefore all be FY17-18 costs	\$13,000.00	\$13,000.00	\$0.00
Office of Teaching & Learning	Scheduling consultant	Consulting Hours	\$10,000.00	\$10,000.00	\$0.00
		Refreshments and materials - i.e., paper, printing, signage, interpretation and translation			
Office of Teaching & Learning	Begin PTAs for Tubman and Roseway Heights	Outreach and planning for the re-alignment of K-8s and middle schools will occur in Winter and Spring 2018, and will therefore all be FY17-18 costs	\$4,500.00	\$4,500.00	\$0.00
		Farewell to the middle grades for schools returning to a K-5 configuration, opening celebrations at Rose City Park, Harriet Tubman, and Roseway Heights			
Office of Teaching & Learning	School Celebrations at Rose City Park, Harriet Tubman, and Roseway Heights	Outreach and planning for the re-alignment of K-8s and middle schools will occur in Winter and Spring 2018, and will therefore all be FY17-18 costs	\$4,000.00	\$4,000.00	\$0.00
Office of Teaching & Learning	Professional development planning	Planning will take place in Spring 2018	\$2,000.00	\$2,000.00	\$0.00
Office of Teaching & Learning	Harriet Tubman and Roseway Heights will need technology updates. Rose City Park and Harriet Tubman will need teacher technology bundles and student labs.	Accounted for below in IT Budget	\$0.00	\$0.00	\$0.00
Transportation	Transportation		\$700,000.00	\$0.00	\$700,000.00
			\$2,042,300.00	\$75,300.00	\$1,967,000.00



## Middle School Conversion – FAM Work Flow Chart





**PORTLAND PUBLIC SCHOOLS  
COMMUNITY BUDGET REVIEW COMMITTEE (CBRC)**

**Application for 2018/19 committee (2019/20 FY Budget)**

Applicant Name:		Date:	
Home Address:			
E-Mail Address:			
Primary Phone:		Alt Phone:	

1. Professional Background or Budget Experience:
  
2. Please list all areas of service and/or volunteer activities with Portland Public Schools (i.e., Site Council, PTA, LSAC, Board, Superintendent or District Committees, etc.):
  
3. Describe other relevant experience:
  
4. Reason for applying or interest in serving:
  
5. If you have children in PPS, please specify the number of children, grade levels and schools attended: