



Annual Budget

For the fiscal year 2006/07

School District No. 1, Multnomah County, Oregon



Portland Public Schools

Cover Art created by Students from
Ockley Green Middle School in North Portland

Art Teacher: Barbara McKee

Lesson: Construction Paper Cut-outs of Figures In Motion



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PORTLAND PUBLIC SCHOOLS

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OFFICE OF THE SUPERINTENDENT

Dr. Vicki Phillips, PhD
Superintendent

April 3, 2006

To the Portland Public Schools Board of Education:

In February, after the decision not to place any revenue measure before voters this May, Portland Public Schools' budget outlook for 2006-07 was grim. The local option property tax and state desegregation funding ended last year, and the temporary county income tax expires this year. The state budget continues to lose ground to inflation, but utility bills and health care cost pressures continue to mount. All told, Portland Public Schools was faced with a \$57 million General Fund shortfall for the next school year.

Less than two months have passed. Not a long time, but enough to see our community again rally to support our schools, to watch our economy pick up, and to learn that our school district will benefit from several one-time sources of revenue.

With strong support from our loyal allies at the City of Portland, the local business community and Multnomah County, and the prospect of additional funding from the State of Oregon, the budget I present to you is not so grim. Thanks to our partners, this budget maintains a full school year.

And this budget delivers more. In addition to a full school year, it maintains our current staffing ratio for schools, saving teachers' jobs, protecting class sizes and preserving (and in some cases reinstating) art, music, wellness programs and electives. Time and again, our students, families, staff and community have told us those are their highest priorities. Together with our staunch local partners, we are delivering.

Tough decisions to set a sustainable course for our schools

That is not to say that this budget comes without significant belt tightening, real cuts in targeted areas, and some tough decisions:

- **Administrative costs reduced.** I have held central office budgets flat, asking administrators to trim costs to absorb the effect of inflation on their services and buying power. We are cutting custodial cleaning charges. We are cutting back already limited travel, in-city mileage stipends, and off-site meeting costs. And I am asking all district administrators to take four days of unpaid leave in July – the equivalent of a 1.5 percent cut in pay. Those actions will cut \$2 million in costs from an administrative budget that is already one of the leanest in Oregon.
- **More efficient student transportation.** The budget cuts \$1.7 million in PPS transportation costs, through more efficient routes, renegotiating the bus contracts, and by eliminating most shuttle bus service to focus option programs and schools.
- **Outdoor School and Graduations.** This budget preserves Outdoor School for our sixth-grade students, but it moves high school graduations from Memorial Coliseum back to the schools.
- **Reconfiguring Schools.** This budget also is predicated on taking serious steps toward sustainability. I will propose a school reconfiguration plan that promises to deliver stronger, more stable schools for our future, addressing both the challenges of our underperforming middle schools and the need to offer stronger programs in fewer schools as our enrollment has declined. My proposal, to be phased in over several years, does not save money the first year, but will reap more than \$3 million a year in on-going savings. With no capital bond, maintaining fewer buildings also avoids millions more in major spending on roofs, boilers and other costly facilities upgrades.

- **Priority Funds for Schools.** I propose to eliminate \$2 million in one-time “priority funds” that the School Board approved for the current academic year to help schools losing desegregation funding and those schools that were at risk of not meeting federal achievement standards. When we allocated those funds this year, it was with the understanding that they would be one-time transition dollars and were to be used to build capacity and make sustainable improvements.
- **Employee Compensation.** Following standard Portland Public Schools practice, this proposed budget does not include the costs of any salary or wage increases for our employees, nor does it include additional costs for health benefits in 2006-07. We have open negotiations with every one of our employee groups, none of whose contracts extends past June 30. We will negotiate compensation for employees at the bargaining table, not through the budget document.

Focusing on strategies for success

As we have worked to become more efficient and effective stewards of the taxpayers’ dollar, we have also refocused our efforts to invest in strategies that will continue to drive academic achievement higher.

We have much to feel good about in Portland Public Schools. Our students outperform the state averages, and achievement is increasing at every grade assessed on state measures of reading and math skills. Public schools are still the choice of the vast majority of our families – at every income level, of every ethnicity and background, and in every neighborhood. There’s hardly another large city in the country that can make that claim. And we offer a strong foundation of good neighborhood schools within a system of choice.

But good is just not good enough: We can be great. Through our five-year Strategic Plan for Portland Public Schools, this community came together, set goals and laid out a work plan to move us to great. We will address the drop off in student achievement at the middle and high school levels. We will strive to reduce, then erase, the persistent achievement gap that drags down too many students of color and those from low-income homes.

This budget reflects a number of strategies: cost reductions, cost containment and strategic use of one-time money. In every instance we have tried to focus our efforts on where it matters most: preserving opportunities for our students and providing our teachers in the classroom with the textbooks, curriculum and support they need to take our schools from good to great. To that end, in addition to maintaining the current staffing ratio and preserving the full array of curriculum for our students (as well as other critical services such as ESL and valued opportunities such as athletics and Outdoor School), I am proposing two critical areas for strategic investments:

- **Curriculum materials.** We must make sure our teachers and students benefit from the latest research-proven support. We will provide new language arts materials and resources at every level – elementary, middle and high school – along with professional development. We will fully adopt a new high school social studies curriculum. We will provide calculators for low-income students to use, additional science materials and math texts for elementary students, and literacy kits for kindergartens. These materials give our teachers the tools they need to help our kids achieve.
- **Supports for students.** This budget proposal includes funding for teacher leaders to improve our middle and high school programs for Talented and Gifted students, along with additional PSAT and ACT/SAT testing to help all students prepare for college entrance. We will add alternative education slots, to better serve kids at risk and help draw them back into classes, offering professional and technical education, classes to prepare them for higher education, and other alternatives. We will support an Office of School Leadership and Accountability to help our principals drive school improvements, and to hold them accountable for their schools’ success. And we will create two Family Welcome Centers to greet families and to help connect them with the supports that PPS and our community partners can offer, removing obstacles to their students’ academic achievement.

These investments are not large, totaling a proposed \$6.6 million, or less than 2 percent of the budget. But redirecting dollars from lower priorities to these efforts should pay off handsomely in greater student achievement.

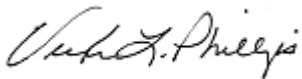
Community input: The discussion continues

This budget proposal reflects the input of more than 5,000 students, families, community members and staff who shared their thoughts during its preparation. It reflects the comments that you have shared in our discussions and work sessions. It reflects the generous contributions of our local government allies, who are committed to strong public schools for our community. But most of all it reflects our common desire to meet the challenges that Portland Public Schools faces at this critical crossroads:

- First and foremost, to provide an excellent education for all kids, in every classroom, every school and every neighborhood across our city;
- To stabilize our schools and our school district for the future, even in the face of continued budget uncertainty;
- And to increase the accountability and the performance of our schools administration and central services.

I believe that this proposed budget begins to meet each of those challenges head on. I look forward to the continuing dialogue, to refinements and adjustments, and to carrying out the work that this budget and these dollars support.

As we reflect on this budget, and on our choices, let us not forget the 47,000 children who are counting on us: the students of Portland Public Schools. With them in mind, we will do the right thing.



Vicki Phillips
Superintendent

General Fund Reserves for 2006-07

Superintendent's Proposed 2006-07 Budget*

The School Board has worked to build up school district reserves over the last three years. Under the current projections, PPS will end the current school year with \$28.4 million in reserves, or roughly 7.5 percent of expenditures. Other school districts maintain higher reserves; the most recent data shows that 180 out of 198 Oregon school districts maintained General Fund reserves of 10 percent or more.

February projections of reserves as of June 30, 2006	\$19.3
General Fund Balance as of June 30, 2006	
Changes at budget shakedown	
State School Fund adjustment for 2004-05	\$6.1
Interest revenue	\$2.0
Extra curricular fees under projections	(\$0.2)
Community Use of Buildings/Day Care/Leases	(\$1.0)
Tuition	(\$0.2)
Sale of KBPS FM License	\$0.3
Health and Welfare Trust Refund	\$3.0
Multnomah County Income Tax collections	(\$1.0)
Miscellaneous small revisions	\$0.1
Subtotal of shakedown changes (reported to Board 3/23/06)	\$9.1
Current projections of Reserves as of June 30, 2006	\$28.4

General Fund Revenues 2006-07

Portland Public Schools revenues depend on many factors, from real estate values and other jurisdictions' collections of income tax to complex assessments of teacher seniority, and weighting of students under enrollment calculations. The complexity means constant readjustments to the bottom line. In some years, the adjustments have meant mid-year budget cuts; in others, the factors play out to PPS's benefit.

Projected revenues during 2006-07	\$330.9
As estimated in February 2006	
Changes to projections of revenues	
State School Fund, state's first estimate of 2006-07	\$4.2
Delinquent collections 04-05 local option property tax	\$0.8
Reductions in transportation reimbursement	(\$1.2)
MESD one-time carryover of funds	\$1.8
Increased interest earnings	\$1.7
Local partner support	
City of Portland (GF and Business License Fee)	\$13.0
Multnomah County	\$5.0
Oregon State Lottery	\$3.0
Total revenue for 2006-07 reflected in Superintendent's proposed budget	\$359.2
Beginning Balance	\$28.4
TOTAL RESOURCES	\$387.6

* All figures in millions of dollars. Totals may not add up due to rounding.

Superintendent's Budget Message, 2006-07 Proposed Budget, April 3, 2006

General Fund Budget Expenditures

Superintendent's Proposed 2006-07 Budget*

	Figures in millions
February spending estimate	\$388.0
Base case projections for continuing current level of services, spending	
Spending reductions proposed	(\$17.3)
Employee Compensation	
No increase in pay, health care spending included in budget**	(\$8.5)
PERS side account covers retirement benefit costs	(\$1.6)
District-wide budget freeze	
All services and supplies budgets flat, no inflation factor	(\$1.0)
Transportation (Savings off-set by drop in state's 70% reimbursement)	
Contract renegotiation with Laidlaw	(\$1.0)
Eliminate most non-mandated bus routes	(\$0.3)
Restructure bus routes for efficient service	(\$0.4)
Central Administration/Services**	
Custodial cleaning charges reduced by 10%	(\$1.0)
Special Ed use of MESD resolution dollars	(\$0.5)
Reduce off-site meetings	(\$0.3)
Cut travel	(\$0.2)
Administrators' unpaid leave 4 days in July	(\$0.2)
Eliminate mileage stipends for administrators	(\$0.2)
Hold HS graduations on school grounds	(\$0.1)
School Staffing	
Eliminate one-time priority funds staff, services	(\$2.0)
Strategic Investments proposed	\$6.6
Curriculum materials	
Provide textbooks, curriculum materials, staff support and professional development in curriculum. Priorities include: middle and high school language arts curriculum materials, a full high school social studies curriculum adoptions, rental calculators for low-income students, K-5 science supplies, elementary math textbooks and materials, and kindergarten literacy kits for new classrooms.	\$4.4
Office of School Leadership and Accountability	
Add Director of School Improvement and School Leadership Coach to work with principals and school staff to improve schools and increase accountability for academic success.	\$0.3
Talented and Gifted Education	
Support Teacher Leader program for TAG education in middle and high schools.	\$0.1
Alternative Education	
Slots for students returning to school, raising enrollment and future state funding.	\$1.0
Further priorities	
Family Welcome Centers to link services, remove obstacles to student success	\$0.4
PSAT and ACT/SAT testing	\$0.2
Legal/Accounting Requirements	\$0.2
Superintendent's proposed budget spending	\$377.3
Contingency fund budgeted	\$10.3
TOTAL EXPENDITURES	\$387.6

* All figures in millions of dollars. Totals may not add up due to rounding.

** Portland Public Schools' standard budget practice is to include only compensation benefits already bargained with employee groups. None of the PPS employee groups has a contract that extends past June 30, 2006. The Board will negotiate pay and benefits at the bargaining table, not in the budget.

Superintendent's Budget Message, 2006-07 Proposed Budget, April 3, 2006

Resolving the \$57 million shortfall

	Shortfall Projections Feb. 7, 2006	Superintendent's Budget Proposal April 3, 2006
Support from partners (City GF, BLF, County GF, OR lottery*)	\$21.0	\$21.0
Spending from Reserves	\$12.0	\$12.0
Spending the carryover from 2005-06 budget (additional revenue from state adjustment, underspending, interest, other sources)		\$6.1
Spending decisions Budget cuts (approximately \$3 M through reconfiguration in future years brings total budget cuts to \$20.3)	\$24.0	\$17.3
Redirected \$ for strategic investments		(\$6.6)
GF Revenue projections update for 2006-07*		\$7.3
Budget balancing actions	\$57.0	\$57.1

* Lottery revenue requires approval by special session of the Legislature

** Includes \$4.2 million based on state's first projections of State School Fund for 2006-07, to be updated after May revenue forecast.

Memorandum

To: Sonja Henning, Dan Ryan, Bobbie Regan, Trudy Sargent, Melissa Miller

From: FAO Committee (Doug Morgan, Dilafruz Williams, David Wynde)

Date: April 28, 2006

Re: Recommendation to Approve the Superintendent's Proposed Budget

The FAO Committee unanimously agreed to approve the Superintendent's Proposed Budget presented to the Board on April 3rd. (See Part II, section A of the attached FAO Report from the Chair for a detailed summary of these recommendations). By a vote of 2-1, the Board agreed to make two changes to the proposed budget, which are outlined in greater detail in Part II, Section B of the attached FAO Report from the Chair.

Portland Public Schools 2006-07 Budget
Report from the Finance, Audit & Operations Committee

Submitted by Douglas Morgan, Chair

Part I: Managing the Long-term Drivers of Change

History of Revenue Shortfalls

For the past several years significant declines in revenue have made it especially difficult for the Superintendent and the Board to develop a budget that allocates the resources necessary to deliver on the hope and promise of improving student achievement. In addition to declining enrollment revenues, the district has lost \$40 million of revenue through the expiration of the local option property tax and desegregation funding in June 2005. This resulted in \$24 million of cuts in this 2005-06 school year. At the close of the budget year in 2005-06, the district will lose another \$50 million in revenue as a result of the expiration of the temporary three-year Multnomah County income tax. These losses, totaling \$90 million, have been further compounded by the expiration of the District's capital bond, which means that approximately \$3 million for building maintenance has to be funded out of the general fund operating dollars. Together these losses in revenue over a two-year period mean that there are \$90 million fewer dollars available to support the educational mission of the district.

Meeting the Challenge Again

This year the work of the Board, the FAO and the Superintendent has focused on the following three strategies to mitigate the adverse impacts of the revenue shortfall.

- Securing additional revenue sources, both one-time and on-going, in order to maintain a full school year, preserve teaching positions, keep class sizes reasonable and continue investments in better teaching and learning for students of all ages.
- Strategic targeted investments and cuts to leverage scarce resources to obtain the maximum payoff for student achievement.
- Strategic reconfigurations and closing of schools to achieve better educational outcomes and long term savings.

Securing Additional Funding – The Board and the Superintendent have worked tirelessly with partners at the city, county and state levels to secure additional revenue. Thanks to our partners at the City of Portland and business community, Multnomah County, and the State Legislature, Portland Public Schools will receive an additional \$34 million in revenue in 2006-07. The City of Portland and the business community have agreed to extend the business license fee surcharge and distribute the proceeds to the school districts within the City and the City Council agreed to provide additional funds to schools. PPS' share will be about \$13 million. The County passed a resolution providing \$3 million for PPS. The State Legislature passed two bills in a Special Session on April 20th – one providing that certain lottery proceeds be distributed to all K-12 school districts, generating \$3 million for PPS and the other called the gap reauthorization, which gives the school board the ability to generate an estimated \$15 million for PPS for each of the next three fiscal years. Such a tangible and swift show of support is remarkable and gratifying, especially because the City, the County and the State are each facing their own significant budget challenges. We can't thank them enough. Additional revenue through the state school funding formula for both 2005-06 and 2006-07 further reduces the amount of cuts needed to balance the budget.

Strategic Targeted Investments and Cuts - Additional revenue, coupled with judicious use of PPS reserve funds, plus the savings from cost-cutting allows the district to demonstrate its commitment to improving student achievement in two significant ways.

- First, strategic investments will be made in textbooks and curriculum materials in elementary, middle and high school grades; in dedicated staff to help principals improve their skills and their schools; in supports for at-risk students and their families, and in supports for talented and gifted children.
- Second, the Special Education department is managing programs to deal with an unchanged level of funding through the General Fund budget. While the district is declining in overall enrollment, the students qualifying for special education services continue to increase and represent about 13% of the total student population. Several program reductions are being implemented including cuts to central office staff, reductions in teaching staff as a result of efficiencies realized by configuration changes in the Jefferson cluster, and a change in the staffing model for school psychologist. These reductions create funding for a number of program developments to provide a variety of supports and services for students including increasing numbers of high cost special needs students in several categories, some of which are due to recent changes at the state level. The focus of these changes is on leveraging existing resources to provide the best possible service so that all students achieve.

Strategic reconfigurations and closing of schools - The Superintendent has proposed to initiate a variety of school reconfigurations and closures that will result in long term savings to the district. Without prejudging the outcome of these proposals, which the Board is yet to decide, and in keeping with the FAO's narrower role of focusing on the budget impact of these proposals, we will comment only on the projected costs and savings. We also appreciate the Citizens Budget Review Committee's (CBRC) recommendation to keep the decision-making process for the budget and the school reconfigurations linked, even given the extremely short timeline. The budget will be approved on May 1 and the reconfiguration decisions will be determined by May 4.

FAO has reviewed the projected costs and savings for each of the Superintendent's reconfiguration and school closure proposals in considerable detail. The costs for moving and building improvements required to implement the Superintendent's school reconfiguration proposals are estimated to be \$1,006,600 for 2006-07, with additional costs of \$1,690,850 in 2007-08 and \$187,000 in 2008-09. The costs in 2006-07 will primarily be absorbed within the \$3 million allocated to Facilities for capital improvements. These costs will be recovered in future years from the on-going savings realized after seven schools are closed, if that is the Board's decision.

Based on the information provided and the experience of school closures last year, FAO concludes that the projected costs and savings for the Superintendent's reconfiguration proposals have a very high degree of reliability. We are confident that the annual impact of these proposals will be \$2.3 million in staffing and operations savings, before any benefit from leasing or sale of property, which is harder to estimate reliably. This net positive impact does not include the avoided costs of future capital investments that will not be necessary as a result of removing these buildings from the district's capital asset inventory. In the medium term, there was \$8.4 million in capital projects identified that would not be required. In the long term, these savings in future capital replacement could be as high as \$82 million for the seven schools originally proposed by the Superintendent for eventual closure.

Part II: Specific Recommendations and Comments on the Superintendent's Proposed Budget

In designing her budget, the Superintendent was guided by the following criteria:

1. Preserve core educational opportunities for our students
 - Rigorous and full curriculum for all students
 - Sustain emerging and successful reforms
 - Maintain reasonable class sizes and school year
2. Stabilize the district for the long run
 - Establish schools of size and scale to accommodate core educational opportunities for all students
 - Live within existing resources
 - Address elevated cost of doing business: older, underutilized buildings, rising health care costs
3. Increase the accountability and performance of central services
 - Lean, highly responsive, and supportive central office
 - Focus every penny from taxpayers on classroom needs

FAO recommends the support of the Superintendent's proposed budget with some modest modifications. In section A below we affirm our support for each of the following specific elements of the Superintendent's proposed budget.

A. Support of Superintendent's Proposed Budget Recommendations

- **Employee Compensation (\$8.5 million)** – Salary increases of 3% and health benefit increases of 6% were assumed in estimating the 2006-07 shortfall. The proposed budget includes no increase in compensation or benefits, which are a mandatory subject for bargaining. None of the PPS employee groups has a contract that extends past June 30, 2006. The Board will negotiate compensation and benefits at the bargaining table and not in the budget. The FAO also acknowledges the two recommendations from the CBRC related to bargaining, namely to preserve strong benefit plans while aggressively pursuing additional cost savings and to seek an automatic trigger for reopening contract negotiations should revenue decline in the future. The Board will deliberate about these when planning its negotiating strategy.
- **PERS Charges (\$1.6 million)** – PPS issued bonds in 2003-04 to fund our unfunded liability with the Public Employees Retirement System (PERS). The proceeds of the bonds are in a side account at PERS, which is used to pay the district's obligation to PERS. Originally used for the Tier 1 and Tier 2 district obligations, effective March 1, 2006, PERS is using the side account to pay the district's OPSRP (Tier 3) obligations as well. As a result, the district will save \$1.6 million in annual cash flow.
- **No Inflation (\$1.0 million)** – All services and supplies budgets will be held flat and will therefore not reflect any increase for inflation, resulting in savings of \$1.0 million.
- **Transportation (\$1.7 million)** – The district renegotiated its contract for bus services with Laidlaw and will realize \$1.0 million of savings next year. The elimination of non-mandated bus routes and the restructuring of bus routes for more efficient service should generate another \$700,000 of savings. These savings are offset by the corresponding loss of state reimbursement for a net savings effect of \$500,000. Families impacted by the elimination of bus routes were notified last year of these pending changes for next year.
- **Central Administration and Services (\$2.5 million)** – FAO carefully considered both the impact on services provided schools by the central offices and the impact on the budget when

weighing the merits of the cuts and service reductions proposed in the Superintendent's budget. We believe that these sacrifices to preserve and protect the classroom are regrettable, yet warranted.

- (\$1.0 million) Custodial cleaning charges will be reduced by 10%.
 - (\$500,000) Special Education services to be continued using resolution dollars at MESD translate to cash savings in the general fund.
 - (\$700,000) Spending on off-site meetings, travel, and mileage stipends for administrators will be curtailed.
 - (\$200,000) 260-day non-represented employees will take four unpaid days in July.
 - (\$58,000) High school graduations will no longer be held at the Rose Quarter, but will be held at the high school.
- **Priority Funds (\$2.0 million)** – The 2005-06 budget included a one-time allocation of funding specifically targeted to improve student achievement at schools with higher percentages of students not meeting benchmarks in reading and math. This funding is not continued in 2006-07.
- **Strategic Investments Add \$6.6 million** – Consistent with the Board's and the Superintendent's goal of allocating scarce resources in ways that maximize the impact on enhanced student achievement, FAO supports the proposed strategic investments in the following:
- \$4.4 million for curriculum materials, textbooks and professional development with priorities that include middle and high school language arts, high school social studies curriculum adoption, rental calculators for low-income students, K-5 science supplies, elementary math textbooks and materials, and kindergarten literacy kits.
 - \$300,000 for additional staffing in the Office of School Leadership to work with principals and school staff to improve schools and increase accountability for academic success.
 - \$1.0 million for up to 150 additional slots for students returning to alternative education programs, which will increase enrollment for especially vulnerable and at-risk students and thus increase future state funding.
 - \$400,000 will be used to create two Family Welcome Centers to remove obstacles in enrollment and link families to the services needed for student success.
 - \$200,000 to pay the fees so every freshman can take the PSAT college prep test and every junior can take the SAT or ACT test.
 - \$200,000 is required to meet legal and accounting requirements for elections and financial reporting compliance.

The majority of the spending enumerated above is one-time in nature; the superintendent has indicated the intention of identifying cost-shifting or other offsetting savings to provide funding in future years for those items that are recurrent.

B. FAO Recommends the following Changes to the Superintendent's Proposed Budget
1. Increase revenue by \$13 million

On April 20, 2006, the State legislature in Special Session passed legislation that helps PPS in two related ways. First, it allows PPS to levy property taxes at the maximum permanent rate of \$5.2781 per \$1,000 of assessed value as established by the voters in the Oregon State Constitution when they passed Measure 50. Second, it designates that if the Board does levy property taxes at the \$5.2781 rate, \$0.5038 of that rate will come directly to the district and be excluded from offset in the state school funding formula. FAO recommends that the Board in its capacity as the Budget Committee include in the approved budget the \$15 million additional revenue that may be raised. Such action by the Budget Committee preserves the options available to the Board in its capacity as governing body to hold a public hearing regarding the

potential increase in property taxes and to levy taxes at the rate it then chooses between \$4.7743 and \$5.2781 per \$1,000 of assessed value. For reference, in fiscal year 2004-05 the aggregate property tax levied by PPS was \$7.20 per \$1,000 of assessed value. This additional amount via the gap authorization will be offset by \$2 million less from Multnomah County, because County funds will now be allocated to all eight County school districts on a weighted student (ADMw) basis.

2. Additional Targeted Funding for Student Achievement

The FAO Committee recommends the Board approve the allocation of \$1 million in one-time Priority Funds, specifically targeted to improving student achievement. The money may be used at the discretion of the Superintendent for such activities as:

- additional staffing at sending and receiving schools or other supports to facilitate the successful implementation of any approved school reconfiguration proposals with a phased-in approach, particularly schools that are adding or subtracting a grade, including those in the Jefferson cluster which began configuration changes in 2005-06, e.g. King and Vernon Schools, that are adding 7th grade in 2006-07;
- promotion of wellness, art and music programs;
- an additional year of funding for projects from the 2005-06 school year that have proven successful and could provide incremental benefit for another year; or
- funding for additional positions for teachers on special assignment (TOSAs) in the general fund, given the anticipated cuts in Title IIA.

This one-time allocation would be under the discretionary control of the Superintendent to ensure flexibility and accountability. The majority of the FAO Committee recommends approval of this modification. The dissenting member does not support such additional spending in this time of budget crisis.

C. Major Initiatives and Innovations

We commend the Superintendent and her leadership team, the central budget team, and the principals and staff in schools, for their significant efforts to mitigate the adverse impacts of the loss of the temporary county income tax. These mitigation efforts include the following major initiatives and innovations:

- **Use Reserves Strategically** – Based upon positive revenue variances that became apparent late in the 2005-06 fiscal year, and conservation of resources in anticipation of the expiration of the county income tax, PPS is estimated to start the next school year with a reserve of \$28.4 million, which represents about 7.5% of the 2006-07 budget, or almost one month's spending. The Superintendent's original proposal was to use \$12 million of reserves to complement the \$21 million from our partners and avoid \$33 million of cuts in the 2006-07 budget. In order to avoid such cuts in subsequent years, the Board will have to place a local option property tax measure on the ballot, so voters can renew their support for world-class public education in Portland. FAO recommends that the Board discuss and determine the best timing for such a ballot measure before the opportunity for the November 2006 election expires. With the gap authorization funding and the impact of reallocation of County funds to all Multnomah County schools districts, the net impact of the budget as modified on the PPS reserves is now \$6 million. The remaining funds are held in contingency in the budget and are available to implement agreements made during collective bargaining and to offset any unforeseen expenditures or cover any unforeseen loss of revenue. The CBRC encourages

the Board to move towards a 5% general fund contingency policy. Board policy currently requires a minimum of 3% in general fund reserves.

- **Maintain the PERS Rate Stabilization Fund** – The 2006-07 budget includes a \$2 million transfer from the PERS Rate Stabilization Fund to the General Fund, which was planned in the previous budget cycle when a two-year budget framework was used to mitigate the negative impacts of revenue declines. FAO recommends that the \$16.8 million balance in this fund be maintained for the next year. The PERS Rate Stabilization Fund continues to mitigate three financial risk factors for PPS: the debt service on its borrowing (to cover the unfunded liability) increases over time; the ability of PPS to use its side account to offset increased PERS costs has not been defined and codified by the PERS administration; and PPS is still exposed to higher costs in the event that outstanding litigation (on recent reforms) is decided unfavorably from PPS' point of view. The appropriate level in this Fund for achieving the desired stabilization of PPS' PERS rate should be reevaluated whenever PERS clarifies its policies and procedures for calculating balances in our side account.
- **Avoid Cuts in Teaching Positions with Revenue from Gap Authorization** As discussed above in the summary of steps that have been taken to increase PPS revenue, the Legislature has provided the district with the ability to generate an estimated \$15 million for each of the next three fiscal years, should the Board levy property taxes at the maximum rate. This authority accomplishes two important operational objectives. It allows the district to avoid making \$7.5 million in staffing cuts and it provides time to implement the school reconfigurations in a way that ensures a successful transition phased in over two to three years. The CBRC recommends that the district plan to cut \$5 million or more in each of the next two to three years to prepare for the expiration of the gap authorization and avoid another crisis in three years. The Board will consider this advice in the next budget cycle.
- **Reduce Staffing** – While no staffing cuts due to a change in the staffing formula ratio were required to balance the budget, the budget still does include certain staffing reductions besides those due to declining enrollment.
 - About \$1.3 million of the \$2 million in priority funds provided the Superintendent in 2005-06 were used by the targeted schools for additional staff. This funding was designated by the Board as one-time only and is not renewed in the 2006-07 budget.
 - Special Education is funded in 2006-07 at the same total dollar level that it has in 2005-06. The Special Education department is making significant improvements in its service delivery models and realizing some increased efficiencies due to the school reconfigurations. As a result, some positions are being eliminated and others are being added, yet there is a net reduction in FTE.
 - Approximately 10.5 FTE for TOSAs funded by Title IIA are being eliminated to ensure enough money in Title IIA for professional development. The amount available to fund TOSAs is lower than prior years because a change in regulations resulted in the lack of any carry-forward dollars and because the National Science Foundation grant funding expired.
- **Make Strategic Investments** – FAO commends the Superintendent for holding steady and not wavering in furthering the educational achievement goals for all students despite difficult budget trade-offs. Her commitment to moving the district forward in its core mission is

evidenced by her proposal to make strategic investments in textbooks and curriculum materials in elementary, middle and high school grades; in dedicated staff to help principals improve their skills and their schools; in supports for at-risk students and their families, and in supports for talented and gifted children.

D. Summary and Conclusions

Thanks to the Superintendent and the staff for their high level of effort, their very large amount of detailed analysis, their responsiveness to Board and community requests for information. Thanks for taking leadership initiative with the Board and community partners to secure additional funding within a larger strategic framework.

The FAO Committee unanimously recommends approval of the proposed budget with the changes referred to above and the previously noted split vote on the addition of \$1 million in discretionary funds.

**Citizen Budget Review Committee for
Portland Public Schools
Budget Review of April 19, 2006
Adopted April 13, 2006**

The Citizen Budget Review Committee (CBRC), for Portland Public Schools (PPS), is charged with the task of reviewing, and making recommendations on, the Superintendent's proposed budget.

The CBRC extends its sincere appreciation to the Superintendent and the Board of Education (BOE) for their continued commitment to and improvement of:

- Strategic Plan Processes
- Staffing Allocation and System Redesign
- Community Outreach, Utilizing Multiple Feedback Tools and Forums
- Program Consolidations
- Educational and Operational Efficiency and Effectiveness

The CBRC urges the Board of Education to PASS the Superintendent's Proposed Budget, subject to these modifications and recommendations.

1. **Do not de-couple the Superintendent's Program Consolidation and Reconfiguration proposal** from the current budget process. Even though the current timeline is extremely short, the plan provides opportunity for continuing public input and a phased implementation. Subsequent reconfigurations must follow the program initiation and closure process, which the Superintendent published in October 2005. The CBRC looks forward to reviewing possible high school program consolidations, reconfigurations, and boundary alignments.
2. **The District must reduce costs of Health and Welfare (H&W) benefits.** The CBRC appreciates the BOE and our labor partners for H&W cost sharing in the last series of collective bargaining agreements. However, CBRC believes the Trust Indemnity Plan is no longer an acceptable option. The latest Compensation & Health Benefits Advisory Committee Report demonstrated the cost of the Trust Indemnity Plan as 22% to 29% higher than the next highest service provider. We support strong benefit plans and options that empower employees. The District must aggressively make additional cost savings. A variety of market options exist (e.g. resource pooling among regional school districts) that would serve to protect both the District and employees.
3. **The upcoming labor negotiations must focus on outcomes that center on what is best for the educational advancement of each student.** We support increased flexibility in staffing assignments which leads to greater educational equity. "Hard trigger" re-opener language, where contracts automatically reopen under defined circumstances (e.g. specified revenue decline or event), must be incorporated into the District's collective bargaining agreement.
4. **The District should not develop a budget based on the reauthorization of the "gap" bond.** Recent one-time funds provide the opportunity to phase in additional cuts to move towards a sustainable budget. We encourage the District to make \$5M in additional cuts annually over the next three years.

- 5. The CBRC urges the BOE to move towards a 5% general fund contingency policy.** The proposed budget's reserves of less than 3% are woefully inadequate. Substantial risks include collective bargaining, legislative outlook, custodial litigation, Public Employee Retirement System litigation, and the maintenance of aging facilities.

The 2005-2006 PPS CBRC respectfully submits this report to the Board of Education. The CBRC appreciates the opportunity to serve the Board of Education through the Finance, Audit and Operations Committee.

Lisa Alfano - Strategic Team Leader for Stand for Children

Michael Bailey - Vice President of the Oregon Advocacy Center & Special Education Advisory Committee Member

Dick Cherry - Irvington Elementary School Educator

Will Fuller - Account Manager and Treasurer for Community and Parents for Public Schools

Gretchen Hollands – President of the Sylvan-Highlands Neighborhood Association

Tony Larson, Co-Chair - Mediator, Portland Business Alliance Education Committee

Thach Nguyen - Multnomah County Juvenile Justice Counseling Services Manager & Asian Pacific American Network of Oregon (APANO) President

Tom Ralley - Faculty, Portland State University Science Education

Doug Wells, Co-Chair – HR Director Oregon Ballet Theatre, Site Council Chair Sunnyside Environmental School, CPPS Board of Directors

Tim Wood - Tax & Financial Advisor

Nina Showell- U.S. Grant High School Junior, Superintendent's Student Advisory Council

School Staffing Formula

The formula used for staffing 2006-07 has not been modified in any fundamental way from that used for the current year. The staffing allocation has three basic parts:

1. Administrative support. - Principal and clerical support based on size and grade span of schools;
2. Ratio FTE – staff allocation based on the number of students served;
3. Socio-Economic factor – staff allocation based on the socio-economic status of student population of the school (5% of non-administrative FTE)

School size is determined by average enrollment (referred to as ADM – average daily membership). Kindergarten students are weighted at .5, according to state funding rules. Pre-K students are not funded through general fund staffing formula. FTE allocation is measured in licensed equivalents for comparability.

The Simplified Methodology

The 2005-06 staffing formula was a new one based on three factors. The number of staff allocated to each school under the simplified methodology is based upon the same three factors:

1. A recognition of the need for basic administrative support. This allocation is now based on school configurations called Tier I through Tier IV;
2. The number of students to be served and the ratio FTE; and
3. The socio-economic status of the student population (referred to as the SES factor).

The total number of staff will depend on state and local funding. The allocation of the available resources is described below.

General Information

In all case where students are being counted for staffing purposes, the desired measurement is the school's Average Daily Membership (ADM, see definition below), as opposed to the school's enrollment on any given day.

Average Daily Membership

This measure indicates the average number of students in membership on any given day. ADM is calculated by dividing the Total Days Membership (TDM) by the number of days in session.

Total Days Membership

This is the combined number of days students are enrolled in school. Membership is calculated by adding Total Days Present and Total Days Absent.

Licensed Full-time Equivalent (FTE)

For purposes of tracking and balancing FTE at the school level, staffing is expressed in terms of licensed full-time equivalents (FTE), where the equivalent of one teacher's position equals two classified staff members (e.g., secretary, clerk, educational assistant). Therefore, only 0.50 FTE is needed to hire a full-time classified staff person.

Socio-economic Status (SES)

Socio-economic Status rank is determined by each school's percentage of students who are eligible for free or reduced meal prices. Five percent of the FTE allocation is based on this SES factor.

Tier I Schools: (K-3, PK-5, K-5, PK-6)

Using the school's Average Daily Membership as a measure of student count, Tier I schools are staffed based on the following:

1. Administrative Support is according to the table below.

	Tier I Schools (K - 3, PK - 5, K - 5, PK - 6, K - 6)				
FTE Allocated by School ADM*	<299	300-399	400-499	500-599	600+
Principal/Assistant Principal	1.00	1.00	1.00	1.00	1.00
Secretary	<u>0.50</u>	<u>0.75</u>	<u>0.88</u>	<u>1.00</u>	<u>1.25</u>
Total Elementary School Admin. Supj	1.50	1.75	1.88	2.00	2.25

*Average Daily Membership (ADM) for the Fall 2005-06 SY includes Kindergarten students weighted at half.
FTE shown in Licensed Equivalent, with Secretary (classified) FTE half the weight of certified FTE.

2. Ratio FTE for the 2006-07 school year:

Tier I schools will be staffed based on a **23.5:1** student:teacher ratio (note that this is a slight change from the 23.8:1 ratio

used in 2005-06). This does not imply a class size of 23.5 students for every teacher. There are a number of factors and decisions made on a school-by-school basis that determine overall class size for each school. How these FTE are utilized reflects site-based decisions.

3. Socio-Economic Status factor.

Tier II Schools: (PK-7, PK-8, K-8)

Using the school’s ADM as a measure of student count, Tier II schools are staffed based on the following:

1. Administrative Support is according to the table below.

Tier II Schools (K - 8, PK - 7, PK - 8)					
FTE Allocated by School ADM*	<299	300-399	400-499	500-599	600+
Principal	1.00	1.00	1.00	1.00	1.00
Secretary	0.50	0.75	0.88	1.00	1.25
7th and 8th Grade Component	<u>0.88</u>	<u>1.00</u>	<u>1.00</u>	<u>1.25</u>	<u>1.25</u>
Total K-8 School Admin. Support	2.38	2.75	2.88	3.25	3.50

*Average Daily Membership (ADM) for the Fall 2005-06 SY includes Kindergarten students weighted at half.
FTE shown in Licensed Equivalent, with Secretary (classified) FTE half the weight of certified FTE.

2. Ratio FTE for the 2006-07 school year:

- Tier II schools will be staffed based on a **23.5:1** student:teacher ratio. This does not imply a class size of 23.5 students for every teacher. There are a number of factors and decisions made on a school-by-school basis that determine overall class size for each school. How these FTE are utilized reflects site-based decisions.

3. Socio-Economic Status factor.

Tier III Schools: (6-8, 7-8, K-12)

Using the school’s ADM as a measure of student count, Tier III schools are staffed based on the following:

1. Administrative Support according to the table below.

Tier III Schools (6 - 8, 7 - 8, K - 12)						
FTE Allocated by School ADM*	300-399	400-499	500-599	600-699	700-799	800+
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	1.00
Secretary	<u>1.25</u>	<u>1.25</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
Total Middle School Admin. Support	3.25	3.25	3.50	3.50	3.50	3.50

*Average Daily Membership (ADM) for the Fall 2005-06 SY includes Kindergarten students weighted at half.
° A Tier III school with two campuses (West Sylvan) receives an extra Assistant Principal.
FTE shown in Licensed Equivalent, with Secretary (classified) FTE half the weight of certified FTE.

2. Ratio FTE for the 2006-07 school year:

- Tier III schools will be staffed based on a **23.5:1** student:teacher ratio. This does not imply a class size of 23.5 students for every teacher. There are a number of factors and decisions made on a school-by-school basis that determine overall class size for each school. How these FTE are utilized reflects site-based decisions.

3. Socio-Economic Status factor.

Tier IV Schools: (9-12)

Using the school’s ADM as a measure of student count, Tier IV schools are staffed based on the following:

1. Administrative Support according to the table on the following page.

Tier IV Schools (9 - 12)								
FTE Allocated by School ADM*	200-399	400-599	600-999	1,000-1,250	1,251-1,400	1,401-1,550	1,551-1,750	1,751+
Principal	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Vice Principal	1.00	0.50	1.00	2.00	2.00	2.00	2.00	3.00
Secretary	<u>0.75</u>	<u>1.00</u>	<u>1.50</u>	<u>1.50</u>	<u>1.75</u>	<u>2.00</u>	<u>2.00</u>	<u>2.25</u>
Total High School Admin. Support	1.75	2.50	3.50	4.50	4.75	5.00	5.00	6.25

*Average Daily Membership (ADM) for the Fall 2005-06 SY includes Kindergarten students weighted at half.
 Note: Meek Professional Technical HS, Portland Night HS, and Portland Evening HS are allocated staff on a different basis and do not receive administrative support staff based on this table.
 FTE shown in Licensed Equivalent, with Secretary (classified) FTE half the weight of certified FTE.

2. Ratio FTE for the 2006-07 school year:

- Grades 9-12 will be staffed based on a **22.7:1** student:teacher ratio. This does not imply a class size of 22.7 students for every teacher. There are a number of factors and decisions made on a school-by-school basis that determine overall class size for each school. How these FTE are utilized reflects site-based decisions.

3. Socio-Economic Status factor.

Special Education and English as a Second Language (ESL)

Both Special Education and ESL/Bilingual provide support staff in the schools. Each school has some FTE allocation from each of these programs and both programs are supported by the General Fund and by Grant/Special Revenue funds.

Special Education staff includes Resource Room teachers, Speech Pathologists, School Psychologists, Motor Team staff (adaptive PE, Physical Therapists, and Occupational Therapists), and other specialists. Structured Learning Centers (SLCs), located in various schools, are self-contained classrooms that support a special student population.

The ESL/Bilingual staff provides special language assistance to students identified as English Language Learners (ELL) to help them develop a proficiency in English, which is critical to success in their core curriculum classrooms. In addition, when available, ELL students receive bilingual instruction, bilingual support, or sheltered instruction in core classes, and native language literacy. ESL/Bilingual staff also assists with the pre-referral process.

Grant Funds and Special Revenue Funds

Many schools also have grant and/or special revenue funds that provide for additional staff in the schools. An example of grant funds that commonly provides additional FTE for both certified and classified staff in the schools are Federal Title I funds.

Title IA Allocations

Most of the Title IA funds received by the District are allocated directly to schools where at least 40 percent of the students qualify for free or reduced price meals under the federal income guidelines. The funds are targeted to help low achieving students. Dollars are allocated on an equal basis per qualifying student, with the per student amount varying by grade span. The highest per student rate is used for schools with greater than 75% poverty, regardless of grade level.

The Title I budget is structured to reflect the Superintendent's and Board's priorities on full day kindergarten and maintaining pre-kindergarten options. Again in 2006-07, all Title I elementary schools will be able to offer at least one section of full day kindergarten. Schools that previously offered pre-kindergarten programs will be able to continue to offer at least one half-day section of pre-kindergarten.

Title I allocations to Charter schools are calculated in exactly the same way as to PPS schools. Private schools receive allocations based on the per student rate of the public schools their students would have attended. Schools utilize a significant portion of their allocation to pay for additional staff, to reduce class size and to support school improvement programs.

Elementary School General Fund FTE Allocations and Title I Program Support

School Name	School Configuration	Student Count used for Staffing - ^ if modified from Fall	Ratio FTE	SES FTE	Admin. FTE	One Time FTE	General Fund Total FTE Allocation	% Students Eligible for Free or Reduced Meals	Title I Eligible, based on fall Enrollment - ^ if modified	Title I Dollars Allocated for School Program	Title I Dollars Allocated for Pre-K/K Program Support
Abernethy	Continues as K - 5	334	14.20	0.15	1.75		16.10	25.7%			
Ainsworth	Continues as K - 5	453	19.30		1.88		21.18	4.5%			
Alameda	Continues as K - 5	613	26.10	0.05	2.25		28.40	12.7%			
Arleta	From K - 5 in 05-06 to K - 6 in 06-07	330 ^	14.05	1.15	1.75		16.95	71.9%	260 ^	\$180,760	\$35,000
Astor	From K - 5 in 05-06 to K - 6 in 06-07	309 ^	13.15	0.50	1.75		15.40	48.4%	155 ^	\$107,830	\$35,000
Atkinson	Continues as K - 5	509	21.65	0.75	2.00		24.40	46.6%	260	\$183,560	\$35,000
Rosa Parks (formerly Ball)	From K - 5 in 05-06 to K - 6 in 06-07	469 ^	19.95	2.15	1.88		23.98	86.3%	266 ^	\$187,796	\$65,000
Beach	From PK - 6 in 05-06 to PK - 7 in 06-07	399 ^	16.95	1.25	2.75		20.95	68.4%	316 ^	\$219,736	\$130,000
Boise-Eliot	From PK - 5 in 05-06 to PK - 6 in 06-07	411 ^	17.50	1.75	1.88		21.13	79.0%	390 ^	\$275,340	\$130,000
Bridger/Creative Science	From K - 5 in 05-06 to K - 6 in 06-07	447 ^	19.05	1.15	1.88		22.08	47.0%	274 ^	\$190,324	\$35,000
Bridlemile	Continues as K - 5	428	18.20	0.05	1.88		20.13	14.8%			
Buckman	Continues as K - 5	498	21.20	0.15	1.88		23.23	20.1%			
Capitol Hill	Continues as K - 5	306	13.00	0.25	1.75		15.00	35.2%			
Chapman	Continues as K - 5	414 ^	17.65	0.20	1.88		19.73	25.4%			
Chief Joseph	Continues as PK - 5	321	13.65	0.60	1.75		16.00	51.9%	204	\$144,024	\$130,000
Clarendon	From K - 5 in 05-06 to K - 6 in 06-07	378 ^	16.05	1.85	1.75		19.65	87.7%	327 ^	\$230,862	\$35,000
Clark	Continues as K - 5	461	19.65	1.85	1.88		23.38	78.2%	391	\$276,046	\$65,000
Creston	From K - 5 in 05-06 to K - 6 in 06-07	291 ^	12.35	0.90	1.50		14.75	67.6%	229 ^	\$159,034	\$35,000
Duniway	Continues as K - 5	409	17.40	0.05	1.88		19.33	13.8%			
Faubion	From K - 5 in 05-06 to K - 6 in 06-07	277	11.80	1.10	1.50		14.40	76.1%	235	\$165,910	\$65,000
Forest Park	Continues as K - 5	483 ^	20.55		1.88		22.43	2.1%			
Glencoe	Continues as K - 5	459	19.55	0.20	1.88		21.63	26.1%			
Grout	Continues as K - 5	309 ^	13.15	0.85	1.75		15.75	65.5%	212 ^	\$149,672	\$35,000
Hayhurst/Odessey	Continues as K - 8	315 ^	13.40	0.15	2.75	0.20	16.50	28.5%			
Hollyrood	Continues as K - 3	200 ^	8.50		1.50		10.00	4.2%			
Humboldt	Continues as PK - 6	228	9.70	1.45	1.50		12.65	95.9%	259	\$182,854	\$130,000
Irvington	From K - 5 in 05-06 to K - 6 in 06-07	487 ^	20.75	0.55	1.88		23.18	40.9%	212 ^	\$147,272	\$35,000
James John	Continues as K - 5	413	17.60	1.65	1.88		21.13	76.9%	352	\$248,512	\$65,000
Kelly	Continues as K - 5	428	18.25	1.90	1.88		22.03	81.0%	392	\$276,752	\$65,000
King	From PK - 6 in 05-06 to PK - 7 in 06-07	453 ^	19.25	2.60	2.88		24.73	92.1%	485 ^	\$342,410	\$160,000
Laurelhurst	Continues as K - 5	538	22.95	0.10	2.00	0.00	25.05	15.1%			
Lee	From K - 5 in 05-06 to K - 6 in 06-07	338 ^	14.40	1.20	1.75		17.35	72.5%	257 ^	\$178,802	\$35,000
Lent	From K - 5 in 05-06 to K - 6 in 06-07	383 ^	16.30	1.65	1.75		19.70	79.2%	322 ^	\$227,332	\$65,000
Lewis	Continues as K - 5	273	11.65	0.30	1.50		13.45	41.5%	125	\$88,250	\$35,000
Llewellyn	Continues as K - 5	278	11.85	0.10	1.50		13.45	25.2%			
Maplewood	Continues as K - 5	286	12.15	0.10	1.50		13.75	22.9%			
Markham	Continues as K - 5	365	15.55	0.50	1.75		17.80	45.2%	180	\$127,080	\$35,000

Elementary School General Fund FTE Allocations and Title I Program Support, cont.

School Name	School Configuration	Student Count used for Staffing - ^ if modified from Fall	Ratio FTE	SES FTE	Admin. FTE	One Time FTE	General Fund Total FTE Allocation	% Students Eligible for Free or Reduced Meals	Title I Eligible, based on fall Enrollment - ^ if modified	Title I Dollars Allocated for School Program	Title I Dollars Allocated for Pre-K/K Program Support
Marysville	From K - 5 in 05-06 to K - 6 in 06-07	368 ^	15.65	1.30	1.75	0.00	18.70	71.7%	285 ^	\$197,690	\$35,000
Metro Learning Center (MLC)	Continues as K - 12	431	18.30	0.20	3.25		21.75	25.5%			
Ockley Green	From 6 - 8 in 2005-06 to K - 8 in 2006-07	355 ^	15.10	1.60	3.25		19.95	83.0%	217 ^	\$153,202	N/A*
Peninsula	From K - 5 in 05-06 to K - 6 in 06-07	264 ^	11.25	1.30	1.50		14.05	81.5%	232 ^	\$163,792	\$65,000
Richmond (Japanese Immersion)	Continues as K - 5	305 ^	13.00	0.05	1.75		14.80	18.8%			
Rieke	Continues as K - 5	266 ^	11.30		1.50	-0.20	12.60	4.9%			
Rigler	From K - 5 in 05-06 to K - 6 in 06-07	481 ^	20.45	2.60	1.88		24.93	88.9%	458 ^	\$323,348	\$65,000
Rose City Park	Continues as K - 5	388	16.55	0.30	1.88	-0.23	18.50	31.5%			
Sabin/Access	Continues as PK - 8	422 ^	17.95	0.70	2.88		21.53	50.2%	235 ^	\$163,110	\$100,000
Scott	From K - 5 in 05-06 to K - 6 in 06-07	391 ^	16.65	1.55	1.75		19.95	75.9%	319 ^	\$225,214	\$65,000
Sitton	Continues as K - 5	273	11.60	1.30	1.50		14.40	83.0%	249	\$175,794	\$35,000
Skyline	From K - 5 in 05-06 to K - 6 in 06-07	211 ^	9.00	0.05	1.50		10.55	13.4%			
Stephenson	Continues as K - 5	306	13.05		1.75		14.80	5.8%			
Sunny side Environmental	Continues as K - 8	448 ^	19.10	0.15	2.88		22.13	23.9%			
Vernon	From PK - 6 in 05-06 to PK - 7 in 06-07	376 ^	16.00	1.90	2.75		20.65	86.5%	374 ^	\$264,044	\$130,000
Vestal	From K - 5 in 05-06 to K - 6 in 06-07	319 ^	13.55	0.95	1.75		16.25	65.6%	228 ^	\$158,168	\$35,000
Whitman	Continues as K - 5	368	15.70	1.75	1.75		19.20	83.7%	338	\$238,628	\$65,000
Winterhaven	Continues as K - 8	325	13.85	0.05	2.75		16.65	15.9%			
Woodlawn	Continues as PK - 6	440	18.70	1.75	1.88		22.33	76.1%	404	\$285,224	\$130,000
Woodmere	Continues as K - 5	419	17.85	1.85	1.88		21.58	80.2%	360	\$254,160	\$65,000
Woodstock	Continues as K - 5	307 ^	13.05	0.15	1.75		14.95	28.4%			
Total		21,756	926.05	48.70	112.38	-0.23	1,086.90		9,802	\$6,892,532	\$2,245,000

General Fund notes:

ADM used for general fund does not include any Pre-Kindergarten. Kindergarten has been half weighted for student numbers used for staffing as the General Fund only pays for half-day Kindergarten.

Fall ADM is Average Daily Membership (days present and absent divided by total days) and is calculated for the period of September 2005 through December 2005.

All FTE listed above is "licensed equivalent" FTE: that is, classified staff are half-weighted and licensed staff are full-weighted.

Title I notes:

Title I allocations are based on October 2005 enrollment, which is slightly different from ADM. The "Title I eligible" number is the number of students eligible for free and reduced priced meals, shown above only for schools in which the percentage of eligible students is greater than or equal to 40%. The "Title I eligible" numbers have been modified only in cases where the reconfiguration plan has called for moving an entire grade from one school to another. Exception: Rosa Parks Elementary and Beaumont Middle have also been adjusted to reflect anticipated increases in enrollment.

Base Title I dollars equal the eligible number multiplied by a per-student allocation for each gradespan that reflects the district's priorities. Schools receive \$706/student for grades Pre-K through 5, \$626/student for grades 6-8, and \$262/student for grades 9-12. Exception: all schools with a free & reduced priced meal percentage greater than 75% receive \$706/student, no matter the grade level served.

Schools receive an additional allocation to serve Pre-K and Kindergarten pupils. Based on a variety of factors including number of students served, school size, free and reduced priced meal percentages, and historical disadvantage. Schools receive either \$35,000 or \$65,000 for Kindergarten. In addition, all eligible schools serving Pre-Kindergarten pupils receive \$65,000 for early childhood education.

*Ockley Green was designated a K-8 for the 06-07 SY after the initial Title I allocations. The allocation for Kindergarten will be added in the Adopted Budget Document if the State approves School-wide status.

Middle School General Fund FTE Allocations and Title I Program Support

School Name	School Configuration	Student Count used for Staffing - ^ if modified from Fall ADM	Ratio FTE	SES FTE	Admin. FTE	One Time FTE	General Fund Total FTE Allocation	% Students Eligible for Free or Reduced Meals	Title I Eligible, based on fall Enrollment - ^ if modified	Dollars Allocated for Title I School Program
Beaumont	6 - 8	533 ^	22.65	0.95	3.50		27.10	44.6%	230 ^	\$143,980
Binnsmead	6 - 8	511 ^	21.75	2.85	3.50		28.10	81.8%	406 ^	\$286,636
daVinci Arts Middle School	6 - 8	450 ^	19.15	0.35	3.25	0.25	23.00	26.6%		
Fernwood	6 - 8	361 ^	15.35	0.20	3.25		18.80	27.3%		
George	6 - 8	398	16.90	2.50	3.25		22.65	81.4%	328	\$231,568
Gray	6 - 8	493	21.00	0.30	3.25		24.55	25.0%		
Gregory Heights	6 - 8	517 ^	22.00	1.75	3.25	0.23	27.23	64.3%	312 ^	\$195,312
Hosford	6 - 8	465 ^	19.80	0.90	3.25		23.95	45.8%	223 ^	\$139,598
Jackson	6 - 8	691	29.40	0.20	3.50		33.10	18.0%		
Kellogg	From 6 - 8 in 2005-06 to 7 - 8 in 2006-07	304 ^	12.95	1.30	3.25		17.50	66.8%	198 ^	\$123,948
Lane	6 - 8	544	23.15	2.90	3.50	1.00	30.55	74.7%	413	\$258,538
Mt Tabor	6 - 8	672	28.60	0.45	3.50		32.55	25.9%		
Portsmouth	From 6 - 8 in 2005-06 to 7 - 8 in 2006-07	309 ^	13.15	1.55	3.25		17.95	77.6%	251 ^	\$177,206
Sellwood	6 - 8	560	23.85	0.45	3.50		27.80	28.9%		
Tubman	7 - 8	183 ^	7.80	1.40	3.25	-0.50	11.95	87.5%	164 ^	\$115,784
West Sylvan	6 - 8^	877	37.35	0.05	4.50		41.90	7.7%		
Total		7,869	334.85	18.10	54.75	0.98	408.68		2,525	\$1,672,570

General Fund notes:

Fall ADM is Average Daily Membership (days present and absent divided by total days) and is calculated for the period of September 2005 through December 2005.

All FTE listed above is "licensed equivalent FTE;" that is, classified staff are half-weighted and licensed staff are full-weighted.

Title I notes:

Title I allocations are based on October 2005 enrollment, which is slightly different from ADM. The "Title I eligible" number is the number of students eligible for free and reduced priced meals, shown above only for schools in which the percentage of eligible students is greater than or equal to 40%. The "Title I eligible" numbers have been modified only in cases where the reconfiguration plan has called for moving an entire grade from one school to another. Exception: Rosa Parks Elementary and Beaumont Middle have also been adjusted to reflect anticipated increases in enrollment. No modifications were made at the high school level.

Base Title I dollars equal the eligible number multiplied by a per-student allocation for each gradespan that reflects the district's priorities. Schools receive \$706/student for grades Pre-K through 5, \$626/student for grades 6-8, and \$262/student for grades 9-12. Exception: all schools with a free & reduced priced meal percentage greater than 75% receive \$706/student, no matter the grade level served

High School General Fund FTE Allocations and Title I Program Support

School Name	School Configuration	Student Count used for Staffing - ^ if modified from Fall ADM	Ratio FTE	SES FTE	Admin. FTE	One Time FTE	General Fund Total FTE Allocation	% Students Eligible for Free or Reduced Meals	Title I Eligible, based on fall Enrollment - ^ if modified	Dollars Allocated for Title I School Program
Benson	9 - 12	1434 ^	63.20	4.20	5.00		72.40	49.6%	720	\$188,640
Cleveland	9 - 12	1507 ^	66.40	1.05	5.00		72.45	25.1%		
Franklin	9 - 12	1295 ^	57.05	3.05	4.75		64.85	43.4%	610	\$159,820
Grant	9 - 12	1745 ^	76.90	1.15	6.25		84.30	23.5%		
Jefferson	9 - 12	670 ^	29.50	3.70	5.00	3.00	41.20	68.5%	443	\$116,066
Lincoln	9 - 12	1480 ^	65.20	0.20	5.00		70.40	10.3%		
Madison	9 - 12	1037 ^	45.70	4.90	3.50	1.00	55.10	67.4%	663	\$173,706
Wilson	9 - 12	1652 ^	72.75	0.40	5.00		78.15	14.6%		
Meek Pro/Tech HS, Portland Night HS at Grant, Marshall Night, Madison Focus	9 - 12	400 ^	26.65		1.75		28.40	66.7%	78	\$20,436
Arts Communication & Technology (ACT)	9 - 12	287 ^	12.65	0.60	1.75	0.33	15.33	63.5%	179	\$46,898
Spanish English International (SEIS)	9 - 12	232 ^	10.25	1.20	1.75	0.33	13.53	80.2%	170	\$120,020
Pursuit of Wellness Ed (POWER)	9 - 12	275 ^	12.10	2.60	1.75	0.34	16.79	71.8%	204	\$53,448
BizTech High	9 - 12	345 ^	15.20	0.90	1.75		17.85	68.4%	203	\$53,186
Pauling Academy Integrated Science	9 - 12	292 ^	12.90	2.65	1.75		17.30	68.1%	192	\$50,304
Renaissance Arts Academy	9 - 12	338 ^	14.90	1.00	1.75		17.65	62.7%	173	\$45,326
Total		12,989	581.35	27.60	51.75	5.00	665.70		3,635	\$1,027,850

General Fund notes:

Fall ADM is Average Daily Membership (days present and absent divided by total days) and is calculated for the period of September 2005 through December 2005.

All FTE listed above is "licensed equivalent" FTE; that is, classified staff are half-weighted and licensed staff are full-weighted.

Two factors impacted high schools this year - (1) the end of the automatic transfer feeder pattern, and (2) increased central management of the number of transfer slots at high schools by the Office of Secondary Education. Both factors have contributed to increased numbers of students who will attend their neighborhood high schools; the above ADM columns reflect these projected adjustments. Projection based known transfers into and out of schools, Neighborhood 8th graders (to be 9th), and March ADM for 9th, 10th, 11th grades (to be 10th, 11th, 12th grades.)

One additional change: Joseph L Meek Pro/Tech HS now includes the following programs in existence in SY 05-06: Meek Pro-Tech, Marshall Night HS, Grant Night High School, and Madison Focus Alternative.

Title I notes:

Title I allocations are based on October 2005 enrollment, which is slightly different from ADM. The "Title I eligible" number is the number of students eligible for free and reduced priced meals, shown above only for schools in which the percentage of eligible students is greater than or equal to 40%. The "Title I eligible" numbers have been modified only in cases where the reconfiguration plan has called for moving an entire grade from one school to another. Exception: Rosa Parks Elementary and Beaumont Middle have also been adjusted to reflect anticipated increases in enrollment. No modifications were made at the high school level.

Base Title I dollars equal the eligible number multiplied by a per-student allocation for each gradespan that reflects the district's priorities. Schools receive \$706/student for grades Pre-K through 5, \$626/student for grades 6-8, and \$262/student for grades 9-12. Exception: all schools with a free & reduced priced meal percentage greater than 75% receive \$706/student, no matter the grade level served.

Portland Public Schools Strategic Planning Process

A primary aim of planning is to reach alignment, or unity of purpose. Planning helps focus the attention of an organization and thereby helps guide the efforts of all stakeholders towards the successful accomplishment of the goals of that organization.

Alignment is the result of reaching mutual understanding about common goals. Alignment towards common goals helps ensure that an organization is in balance and that all parts fit together and are moving in the same direction. The absence of alignment, i.e., *misalignment*, results in conflict between people, programs, processes, and resources. Like an automobile out of alignment, misaligned schools and districts develop serious problems. They become difficult to “steer” and the “parts” rub against each other generating “heat,” producing “friction,” and increased “wear and tear.” As a result such schools and districts operate at less-than-peak performance and their results are often inconsistent.

A strategic plan offers a coordinated roadmap for continuous improvement of educational practices and student achievement. Such a plan is an expression of a school’s or a school district’s ambitions for students, staff, and stakeholders.

Strategic Plan 2005-2010

A new strategic plan for the next five years 2005-2010 now shapes the focus at Portland Public Schools. Developing this plan we call “Getting Results, Sustaining Hope!” was a year-long process during which teachers, support staff, principals, students, the school board, parents, PTSA, site councils, and numerous community organizations participated. The strategic plan has five major components:

What we want for students is **The Goal** – By the end of elementary, middle and high school, every student by name meets or exceeds academic standards, and is fully prepared to make productive life decisions.

What we commit to is vision, mission and **Shared Values:**

- Trusting relationships
- Investing in each other’s success
- High standards of learning, high standards of service
- Equity of access and opportunity
- Inspired leadership
- Every person has inherent value and the ability to learn

What we know to be important are **The High-Leverage Educational Practices** that define the skills we need and will develop to accomplish our goals:

- Excellence in teaching and learning
- Leadership for results
- Excellence in operations and service
- Strong partnerships with parents and community
- Cultivating a continuous learning ethic among students and staff in every school and central office

What we do are the steps we take to implement best practices for education and we track our progress by measuring what we accomplish with **The Vital Signs of Student Progress**

1. Student attendance
2. Student responsibility for learning & successful participation in a global society
3. Student meeting or exceeding standards in core subjects
4. Student participation in the arts, cultural and extracurricular activities
5. Closing “achievement gap” while accelerating learning for all students of all backgrounds, ‘conditions’ or ‘circumstances’
6. High school graduation rate
7. Student success at the next level (successful transition from grade-to-grade and pre-K-to-elementary-to-middle-to-high school-to-postsecondary opportunities)

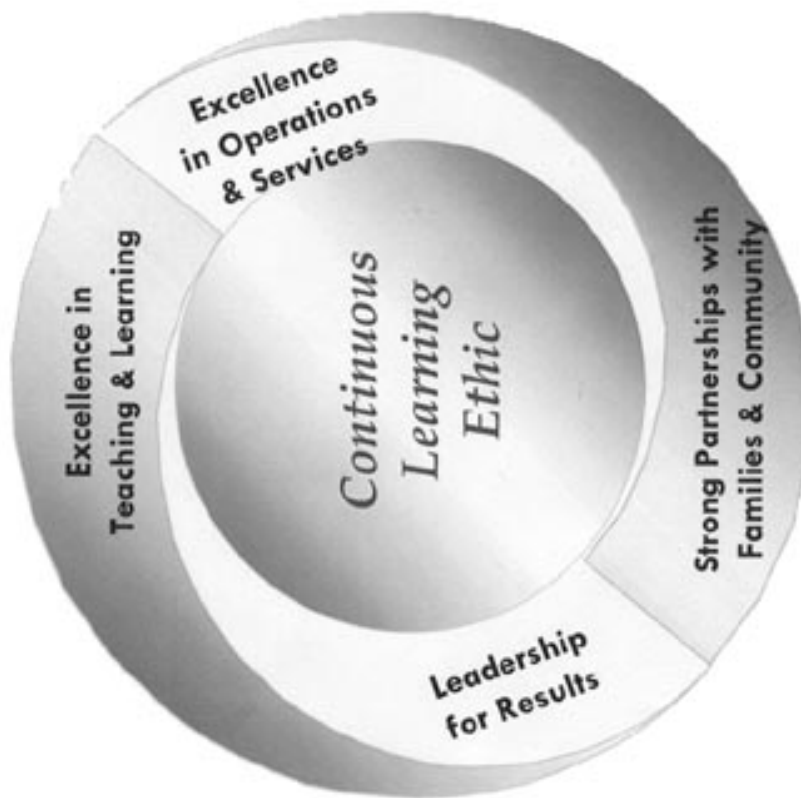
The following two pages show an overview of the 2005-2010 Strategic Alignment Plan.

More information about this plan can be found on the District’s website: <http://www.pps.k12.or.us/>

Then, click on this logo



PORTLAND PUBLIC SCHOOLS 2005-2010 Strategic Alignment Plan
Getting Results, Sustaining Hope!



The GOAL

By the end of elementary, middle and high school ...

Every student by name meets or exceeds academic standards, and is fully prepared to make productive life decisions.

The VITAL SIGNS of Student Progress

1. Student attendance in school and class.
2. Student embracing & meeting high standards of learning, wellness and participation in a global society.
3. Student meeting or exceeding standards in core subjects.
4. Student participation in the arts, cultural and extracurricular activities.
5. Students of all backgrounds and 'circumstances' demonstrate equivalent or accelerated achievement rates expected of all (Closing the "achievement gap" and accelerating learning for all).
6. Student persistence to graduation (high school graduation rate).
7. Student success at the next level (successful transition from grade-to-grade and preK-to-elementary-to-middle-to-high school-to-postsecondary opportunities).



TIMELESS IDEALS (CORE VALUES)

FIVE BUCKETS OF WORK: High-leverage Practices for Portland Public Schools

1. EXCELLENCE IN TEACHING & LEARNING

- 1.1 QUALIFIED, EFFECTIVE TEACHER FOR EVERY STUDENT IN EVERY CLASSROOM
- 1.2 RIGOROUS CORE CURRICULUM, ASSESSMENTS, AND INSTRUCTIONAL RESOURCES, ALIGNED TO STANDARDS AND EXPECTATIONS
- 1.3 INSTRUCTION INFORMED BY RESEARCH AND DATA WITH CLEAR LEARNING PATHWAYS FOR ALL

5. CONTINUOUS LEARNING ETHIC

- 5.1 RESEARCH-BASED, DIFFERENTIATED PROFESSIONAL DEVELOPMENT
- 5.2 CULTURE OF COLLABORATIVE PLANNING, PRACTICE AND REFLECTION
- 5.3 ACCOUNTABLE PROFESSIONAL LEARNING COMMUNITIES

2. EXCELLENCE IN OPERATIONS & SERVICES

- 2.1 INTEGRATED, EVIDENCE-BASED CENTRAL SERVICES RESPONSIVE TO THE NEEDS OF SCHOOLS AND CONSTITUENTS
- 2.2 SUPPORT SERVICES CHARACTERIZED BY SHARED DECISIONMAKING, CUSTOMER FOCUS AND CONTINUOUS IMPROVEMENT
- 2.3 CLEAN, SAFE, SECURE ENVIRONMENTS CONDUCTIVE TO LEARNING & WORK, WITH RESOURCES AND TECHNOLOGY APPROPRIATE TO THE TASK

4. LEADERSHIP FOR RESULTS

- 4.1 STRONG, CONSISTENT AND CAPABLE LEADERSHIP AT EVERY LEVEL
- 4.2 UNRELENTING FOCUS ON EVIDENCE-BASED TEACHING-&-LEARNING AND THE ARTFUL USE OF TIME, TECHNOLOGY AND RESOURCES
- 4.3 CULTURE OF TRUST, CONTINUOUS IMPROVEMENT, EQUITABLE ALLOCATION OF RESOURCES, INCLUSIVITY AND ACCOUNTABILITY

3. STRONG PARTNERSHIPS WITH FAMILIES & COMMUNITY

- 3.1 AUTHENTIC RELATIONSHIPS THAT EMPOWER STUDENTS, FAMILIES & COMMUNITY
- 3.2 SAFETY, WELLNESS, AND SOCIAL SUPPORTS FOR CHILDREN AND FAMILIES
- 3.3 STRATEGIC PARTNERSHIPS WITH BUSINESS, HIGHER EDUCATION, AND COMMUNITY-BASED ORGANIZATIONS

Overview

School District No. 1 (i.e., Portland Public Schools) is located in northwestern Oregon at the confluence of the Columbia and Willamette Rivers. Portland Public Schools was incorporated December 15, 1851 and is the largest school district in the state of Oregon, serving approximately 47,000 students.

The district currently classifies its schools in the following categories. Some of schools in the process of being re-configured from a K-5 elementary, which would feed to a 6-8 middle school program, to a PK - 8th grade structure. The District will begin the 06-07 school year as follows:

- Elementary school students may attend one of the following:
 - 44 traditional, neighborhood schools (Grades K-3, K-5, PK-5, K-6, PK-6 and PK-8),
 - 2 non-traditional neighborhood schools (i.e., year-round schools), and
 - 12 schools that serve both neighborhood and transfer students and which offer special opportunities such as, Language Immersion programs, Art programs, Science or Environmental programs, or TAG (Talented And Gifted) programs, and/or schools with special programs which also may serve students grades K-8 or K-12.
- Middle school students may attend one of the following, (in addition to the elementary schools already counted above which will now serve 6th, 7th and in some cases, 8th grade students):
 - 12 traditional, neighborhood middle schools (Grades 6-8), several which offer special opportunities such as, Language Immersion programs or other focus option programs,
 - 3 middle schools, which will only offer grades 7-8, and
 - 1 Arts Focus Option school.
- High school students may attend one of the following, (in addition to one school already counted with the elementary schools):
 - 5 traditional neighborhood schools, most of which offer some special curricular opportunities, such as Language Immersion programs, Math or Science programs, Business or International Studies programs, etc.,
 - 4 neighborhood school campuses which consist of separate small high schools or academies, each with a unique curricular focus, and with the exception of Madison, separate administrations,
 - 2 non-neighborhood, non-traditional schools (Benson and Meek ProTech), which in addition to the basic high school curriculum offer courses in the industrial arts, medical and technical fields of study, and other vocational programs, and
 - 2 high school programs that operate in the evening which offer opportunities for students who work during the day, are repeating difficult classes, or are returning after dropping out, and who wish to earn enough credits to graduate or graduate early.

Information about school staffing begins on page 18 and a Directory of the schools begins on page 34.

The Board of Education

An elected seven-member board establishes the District’s policies. The Board of Education is the chief governing body and is exclusively responsible for its public decisions. The Board appoints management of the District and is accountable for all fiscal matters that significantly influence operations.

The Board establishes guidelines and regulations concerning organization, general policies and major plans and procedures for the school district. The board is legally responsible for the education of all children residing within the 152-square-mile school district. The school board mandates the superintendent of schools to manage a budget, direct over 5,500 employees, to supervise approximately 47,000 students, and to make recommendations on the operation of the district.

The school board holds public meetings twice monthly to consider, discuss, and determine the directions the public schools take in a wide variety of issues. The meetings are held in the auditorium of the school district’s Blanchard Education Service Center, 501 N Dixon Street, on the second and fourth Mondays of each month. Special meetings or work sessions are held on occasion to discuss designated topics.

All voters living within the Portland School District boundaries (including most of the City of Portland and portions of unincorporated Multnomah, Clackamas, and Washington counties) elect the Board members to zones. School board members serve four-year terms without compensation and may be re-elected.

Zone	Member	Term Expires June 30 th of:
Zone 1	Douglas Morgan	2007
Zone 2	David Wynde	2007
Zone 3	Bobbie Regan	2007
Zone 4	Dan Ryan	2009
Zone 5	Sonja Henning	2009
Zone 6	Trudy Sargent	2009
Zone 7	Dilafruz Williams	2007
Student	Holly Vander Schaaf	2007

Employees

As an employer, Portland Public Schools provides a wide range of positions spanning from instruction to technical support. Job titles vary depending on the related duties and responsibilities. The largest single group of employees is classroom teachers. Educational assistants, including paraeducators, are the next largest group of employees followed by classroom/school support staff (counselors, student management specialists, instructional specialists); school administration (principals, vice principals); central services (personnel, business and related services, data processing, research and evaluation, etc.); and general administration.

In addition to the employees identified within the General Fund, other funding sources provide for the employment of staff. Grants (federal, state, and local) provide for classroom teachers, educational assistants, and support staff. The Cafeteria Funds provide for cafeteria workers and related support positions. Risk Management staff is funded through the Self-Insurance Fund.

Student Enrollment

Total enrollment for the 2006-07 school year is projected to be down again next year from the October 2005 actual enrollment count of 47,008. Should actual enrollment be above that level, ADM (Average Daily Membership) in the State School Support Fund would be adjusted proportionately.

Portland's enrollment peaked in the early 1960s when the baby boom generation filled the district's schools. During the 1970s, enrollment declined as Generation X, the small post-baby boom cohort, matured. During most of the 1980s and the early years of the 90s, enrollment expanded again as the region attracted migrants from other states and as the children of the baby boomers—the echo boom—entered school. Since 1998, the district is experiencing annual enrollment declines averaging 500 - 1,000 students, primarily as a result of decreased birthrates and lack of affordable housing.

The Budget

The Portland Public Schools budget is prepared and presented annually in a manner that meets the requirements of Local Budget Law, ORS 294.305. It is a financial plan that contains estimates of revenues and expenditures for single fiscal years beginning on July 1 and ending on June 30. The District's budget is governed by the Oregon Department of Revenue and supervised by the Tax Supervising and Conservation Commission to ensure that the District remains in compliance with Local Budget Law.

Oregon's Local Budget Law establishes standard procedures for preparing, presenting, and administering the budget. In order to fulfill these statutory duties, certain criteria must be met and rules followed. A budget officer appointed, a budget calendar established, a budget message given, notices published, budgets made available for review, public hearings held, forms completed, and details of the budget provided.

Oregon's Local Budget Law specifies not only a process for the district's annual budget preparation and presentation, but the format as well. The Oregon Department of Education, through the administrative rule process, defines the format of the budget and the classification system to be used. The budget document detail forms are the heart of the budget. They show in detail the planned requirements and resources the District needs to carry out its purpose.

The Budget Document must contain the following:

1. Coming year budget shown: Proposed, Approved, and Adopted;
2. Current year Adopted or Revised budget;
3. Actual resources and expenditures for First and Second preceding years;
4. Each fund must contain estimates of expenditures for personal services, materials and services, capital outlay, special payments and interfund transfers, and general operating contingencies;
5. Resources must contain an estimate of beginning cash balances for the ensuing year, transfers budgeted as requirements in other funds; and
6. Resources must be equal to requirements, and any excess of actual revenues over actual expenditures in second preceding year must equal the beginning balance in first preceding year.

The Budget Process

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

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.

The Superintendent and the Board of Education have remained abreast of the activities in the Oregon legislature and the resultant impact on education locally as well as statewide. At the same time, increased efforts have been made to communicate to both the public and the staff the impact of these decisions.

On April 3, 2006 the Superintendent provided the Board of Education with a proposed budget. The Board of Education, acting as a “budget committee,” conducted a public hearing to receive public input and to deliberate the budget. Upon completion of that meeting, on May 1, 2006, the Board of Education approved the budget to be submitted to the Multnomah County Tax Supervising and Conservation Commission (TSCC) for certification.

The TSCC, consisting of five members appointed by the Governor, has jurisdiction over all municipal corporations in Multnomah County subject to the provisions of Local Budget Law, ORS 294.305. This commission held a public hearing on the District’s approved budget on June 26, 2006. Upon receiving certification from the commission, the budget was adopted by the Board of Education of Portland Public Schools on June 26, 2006.

Building the Budget

Several elements are considered when building the budget. The primary objective is to provide staffing in the schools within available resources. Staff is apportioned to each school based upon predetermined allocation formulas including student to FTE ratio. Average Daily Membership (ADM) determines the size of each school’s population and staffing is then adjusted to provide classroom personnel and building support. In addition to staff, each school receives funds for supplies, equipment, field trips, textbooks, audiovisual and library materials, etc. These funds are referred to as a “Consolidated Operations Budget” and are allotted to each school on a per student basis.

All other departments and services are reviewed to determine adequacy, efficiencies, and the status of requirements for items such as employee contract commitments, inflationary adjustments for contracted services, utilities charges, and maintenance/service agreements.

Once the Superintendent and executive staff have reviewed the projected resources and requirements, decisions are made regarding the components of the budget. The Superintendent’s proposed plan is then presented to the Board of Education for their deliberation and final approval.



Portland Public Schools

2006/2007 Budget Process Calendar

(Revised 3-13-06)

3470 RESOLVED, That pursuant to ORS 294.396 the Board of Directors of School District No. 1J, Multnomah County, Oregon hereby adopts the 2006/2007 Budget Calendar as follows:

March

- 1 Overview of the Budget Process for 2006-07 Budget – Board of Education work session – Willamette Conf. Rm.
- 8 Budget Forum – BESC Board Rm. for school district employees
- 9 Board Budget work session – Grant HS from 6:00 – 7:30 PM
- 13 Regular Board Meeting – Markham Elementary School, Revised Budget Calendar is approved by resolution
- 15 Public facilitated discussions, Sellwood Middle School from 6:30 – 8:30 PM
- 16 Public facilitated discussions, Roosevelt High School from 6:30 – 8:30 PM
- 18 Publish first notice of hearings on Proposed Budget (5-30 days prior) (ORS 294.401)
- 20 Board work session on School Staffing/Size configurations and core curriculum, BESC Windows Cafeteria, 6:30 PM
- 21 Public facilitated discussions, Lent Elementary School from 6:30 – 8:30 PM
- 22 Public facilitated discussions, Wilson High School from 6:30 – 8:30 PM
- 23 Board work session – Update on facilitated sessions, feedback on web tool and public testimony, BESC Windows Cafeteria, 6:30 PM
- 25 Publish second notice of hearings on Proposed Budget (5-30 days prior) (ORS 294.401)
- 27-31 *Spring Break, Schools Closed*

April

(Note: Other Public Hearings on the budget may be added in April.)

- 3 Special Board Meeting: Superintendent presents Proposed 2006-07 Budget, BESC Board Rm. (ORS 294.396)
- 4 Superintendent Presents School Reconfiguration Announcement; School staff allocations are published and distributed to the schools
- 10 Regular Board meeting, BESC Board Rm., 6:30 PM
- 11 Public hearing on Proposed Budget, Gregory Heights Middle School Cafeteria, 6:30 – 8:30 PM
- 19 Board Finance, Audit, and Operations Committee meeting to receive the CBRC recommendations @ BESC
- 24 Regular Board Meeting – BESC Board Rm., 6:30 PM; Budget Committee formally approves budget for all funds and sets maximum tax levy(ies) for submission to the TSCC (ORS 294.406 (1))

May

- 15 Budget Office submits Approved budget and required Board resolutions to TSCC (ORS 294.635)

June

- 17 Budget Office publishes notice of TSCC Hearing and Financial Summary (5-30 days prior) (ORS294.421)
- 26 TSCC conducts public hearing at BESC at 5:00 pm on the 2006/07 Approved Budget (All Funds) (ORS 294.640)
- 26 Regular Board Meeting, BESC Board Rm., 6:30 PM; Board adopts the 2006/07 Budget, and through resolution declares the tax limitation category into which the tax is to be placed. (All Funds) (ORS 294.435(1))

July

- 14 Budget Office certifies intent to impose a tax on property with counties (ORS 294.555)

School Site Directory

The district operates 58 schools that have elementary school programs (some of which also include pre-school and/or middle and/or high school programs), 16 middle schools, 14 secondary schools (on 10 campuses), and 5 special schools/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 for each school and information about special programs or opportunities at each school. School closure and merger information is also shown.

While the construction date reflects the year of initial construction, many schools have since undergone major additions and renovations. Most noteworthy in recent years is the district wide middle school conversion which required substantial facility upgrade and expansion to effectively accommodate program requirements. Moreover, ongoing capital renewal programs have minimized the deterioration of the District's facilities while maintaining the schools' functional use and financial value.

Elementary Schools

Abernethy 2421 SE Orange K-5 (Year Round School)	Constructed 1924 503-916-6190	Chapman 1445 NW 26th K-5	Constructed 1923 503-916-6295	Irvington 1320 NE Brazee K-6	Constructed 1932 503-916-6185
Ainsworth 2425 SW Vista K-5 (Language Immersion-Spanish)	Constructed 1912 503-916-6288	Chief Joseph 2409 N Saratoga K-6	Constructed 1949 503-916-6255	James John 7439 N Charleston K-5	Constructed 1929 503-916-6266
Alameda 2732 NE Fremont K-5	Constructed 1921 503-916-6036	Clarendon 9325 N VanHouten K-6	Constructed 1970 503-916-6260	Kelly 9030 SE Cooper K-5	Constructed 1957 503-916-6350
Arleta 5109 SE 66th K-6	Constructed 1929 503-916-6330	Clark 1231 SE 92nd K-5	Constructed 1955 503-916-6431	King 4906 NE 6th PK-7	Constructed 1925 503-916-6456
Astor 5601 N Yale K-6	Constructed 1949 503-916-6244	Creston 4701 SE Bush K-6	Constructed 1946 503-916-6340	Laurelhurst 840 NE 41st K-5	Constructed 1923 503-916-6210
Atkinson 5800 SE Division K-5 (Dual Spanish Language Immersion)	Constructed 1953 503-916-6333	Duniway 7700 SE Reed College Pl. K-5	Constructed 1926 503-916-6343	Lee 2222 NE 92nd K-6	Constructed 1952 503-916-6144
Ball - See Rosa Parks Elementary		Faubion 3039 NE Portland Blvd. PK-6	Constructed 1950 503-916-5686	Lent 5105 SE 97th K-6	Constructed 1948 503-916-6322
Beach 1710 N Humboldt PK-7 (Dual Spanish Language Immer.)	Constructed 1928 503-916-6236	Forest Park 9935 NW Durret K-5	Constructed 1998 503-916-5400	Lewis 4401 SE Evergreen K-5	Constructed 1952 503-916-6360
Boise/Eliot 620 N Fremont PK-6	Constructed 1926 503-916-6171	Glencoe 825 SE 51st K-5	Constructed 1923 503-916-6207	Llewellyn 6301 N Montana K-5	Constructed 1928 503-916-6216
Bridger/Creative Science 7910 SE Market K-6 (Special Focus-Science)	Const. 1951 503-916-6336	Grout 3119 SE Holgate Blvd. K-5	Constructed 1927 503-916-6209	Maplewood 7452 SW 52nd K-5	Constructed 1948 503-916-6308
Bridlemile 4300 SW 47th Dr. K-5	Constructed 1956 503-916-6292	Hayhurst/Odyssey 5037 SW Iowa K-8 (Special Focus-History)	Constr. 1954 503-916-6300	Markham 10531 SW Capitol Hwy. K-5	Constructed 1950 503-916-5681
Buckman 320 SE 16th K-5 (Special Focus-Arts)	Constructed 1922 503-916-6230	Hollywood 3560 NE Hollywood Ct. K-3	Constructed 1959 503-916-6766	Marysville 7733 SE Raymond K-6	Constructed 1921 503-916-6363
Capitol Hill 8401 SW 17th K-5	Constructed 1917 503-916-6303	Humboldt 4915 N Gantenbein PK-6	Constructed 1959 503-916-5468	Ockley Green 6031 N Montana K-8 (Dual Spanish Language Immersion) (Previously operated as a Middle School)	Constructed 1925 503-916-5660

Elementary Schools, continued

Peninsula 8125 N Emerald K-6 (Year Round School)	Constructed 1952 503-916-6257	Sitton 9930 N Smith K-5	Constructed 1949 503-916-6277	Woodlawn 7200 NE 11th PK-6	Constructed 1926 503-916-6282
Richmond 2276 SE 41st K-5 (Special Focus-Japanese Immersion)	Constructed 1908 503-916-6220	Skyline 11536 NW Skyline K-6	Constructed 1939 503-916-5212	Woodmere 6540 SE 78th K-5	Constructed 1954 503-916-6373
Rieke 1405 SW Vermont K-5	Constructed 1959 503-916-5768	Stephenson 2627 SW Stephenson K-5	Constructed 1964 503-916-6318	Woodstock 5601 SE 50th K-5 (Mandarin Chinese Language Immersion)	Constructed 1910 503-916-6380
Rigler 5401 NE Prescott K-6	Constructed 1931 503-916-6451	SunnysideEnvironmental Constructed 1925 3421 SE Salmon K-8 (Special Focus-Environment)	503-916-6490		
Rosa Parks (formerly Ball) 8960 N. Woolsey K-6	Constructed 2006 503-916-6250	Vernon 2044 NE Killingsworth PK-6	Constructed 1931 503-916-6415		
Rose City Park 2334 NE 57th K-5	Constructed 1921 503-916-6465	Vestal 161 NE 82nd K-6	Constructed 1929 503-916-6136		
Sabin/Access 4013 NE 18th PK-8 (Special Focus-Talented & Gifted)	Constructed 1927 503-916-6482	Whitman 7326 SE Flavel K-5	Constructed 1954 503-916-6370		
Scott 6700 NE Prescott K-6	Constructed 1949 503-916-6369	Winterhaven 3830 SE 14 K-8 (Special Focus-Math/Science & Technology)	Constructed 1930 503-916-6200		

Middle Schools

Beaumont 4043 NE Fremont 6-8	Constructed 1926 503-916-5610	Hosford 2303 SE 28th Place 6-8 (International School)	Constructed 1925 503-916-5640	Sellwood 8300 SE 15th 6-8	Constructed 1913 503-916-5656
Binnsmead 2225 SE 87th 6-8	Constructed 1949 503-916-5700	Jackson 10625 SW 35 th 6-8	Constructed 1964 503-916-5680	Tubman 2231 N Flint 7-8	Constructed 1952 503-916-5630
DaVinci Arts Middle School 2508 NE Everett 6-8 (Special Focus-Arts)	503-916-5356	Kellogg 3330 SE 69th 7-8	Constructed 1917 503-916-5707	West Sylvan 8111 SW West Slope Dr. 6-8 (Spanish Language Immersion)	Constructed 1953 503-916-5690
Fernwood 1915 NE 33rd 6-8	Constructed 1911 503-916-6480	Lane 7200 SE 60th 6-8	Constructed 1926 503-916-6355		
George 10000 N Burr 6-8	Constructed 1950 503-916-6262	Mt. Tabor 5800 SE Ash 6-8 (Japanese Language Immersion)	Constructed 1952 503-916-5646		
Gray 5505 SW 23rd 6-8	Constructed 1951 503-916-5676	Portsmouth 5103 N Willis Blvd. 7-8	Constructed 1927 503-916-5666		
Gregory Heights 7334 NE Siskiyou 6-8	Constructed 1923 503-916-5600				

Secondary Schools

Benson 546 NE 12th 9-12 (Technical & Health Occupations)	Constructed 1917 503-916-5100
Cleveland 3400 SE 26th 9-12 (Business Magnet, and International Baccalaureate)	Constructed 1929 503-916-5120
Franklin 5405 SE Woodward 9-12 (Law & Public Service, and STELLA)	Constructed 1915 503-916-5140
Grant 2245 NE 36th 9-12 (Institute for Math & Science, and Japanese Immersion)	Constructed 1923 503-916-5160
Jefferson 5210 N Kerby 9-12 (Academy of Arts & Technology, Academy of Science & Technology)	Constructed 1909 503-916-5180
Lincoln 1600 SW Salmon 9-12 (International Studies, and Spanish Immersion)	Constructed 1950 503-916-5200
Madison 2735 NE 82 nd 9-12 (Health Services, Sciences & Natural Resources, and Speech & Communications)	Constructed 1955 503-916-5220
Marshall Campus - 3905 SE 91st 9-12	Constructed 1959 503-916-5240
- BizTech High	503-916-5241
- Pauling Academy of Integrated Science (PAIS)	503-916-5243
- Renaissance Arts Academy	503-916-5244
Roosevelt Campus - 6941 N Central 9-12	Constructed 1921 503-916-5260
- Arts Communication & Technology (ACT)	
- Spanish English International (SEIS)	
- Pursuit of Wellness Education @ Roosevelt (Power)	
Wilson 1151 SW Vermont 9-12 (STELLA)	Constructed 1954 503-916-5280

Special Schools/Programs

Head Start 4800 NE 74 th , Sacajawea Site Pre-K	503-916-5724
Meek ProTech (Formerly Vocational Village) 4039 NE Alberta Ct. 9-12 (Vocational/Professional/Technical)	503-916-5747
Metropolitan Learning Center (MLC) 2033 NW Glisan K-12	503-916-5737
Portland Evening High School @ Benson 546 NE 12 th 9-12	503-916-5720
Portland Night High School 2245 NE 36th @ Grant 9-12	503-916-6486

Employee Salary Schedules

ACCOUNT CODE PLACEMENT

<u>ACCT CODE</u>	<u>POSITION/JOB TITLE</u>	<u>SALARY SCHEDULE PLACEMENT</u>
511100	Classroom Teachers	Teacher PAT Salary Schedule, see page 40
511100	Support Personnel - Licensed	Teacher PAT Salary Schedule, see page 40
511100	Unit Leaders	Teacher PAT Salary Schedule, see page 40
511100	Counselors	Teacher PAT Salary Schedule, see page 40
511100	Other Salaries - Licensed	Central Salary Grades and Ranges, see page 37
511210	Support Personnel - Non-Licensed	Classified DCU Salary Schedules, see page 44
511210	Educational Assistants	Classified PFTCE Salary Schedules: page 42
511210	Secretarial	Classified PFTCE Salary Schedules: page 42
511210	Clerical	Classified DCU Salary Schedules: Appendix C, page 44 Classified PFTCE Salary Schedules: A, and B, page 42
511210	Cafeteria Staff	Service Employees Intl. Union, Local 530: see page 48
511210	Maintenance: Direct Labor	Classified DCU Salary Schedules: see page 45-46
511210	Bus and Truck Drivers	Classified DCU Salary Schedules: see page 44
511220	Confidential Secretaries/Admin. Assistants	Confidential Secretaries/Admin. Assistants: page 39
511220	Specialists - Non-Licensed	Central Salary Grades and Ranges, see page 37
511310	Superintendent	Salary determined by the Board of Education (Contract)
511310	Administrators - Licensed	Salary determined by the Board of Education (Contract)
511310	Asst Directors/Supvs/Mngrs - Licensed	Central Salary Grades and Ranges, see page 37
511310	Principals	Administrator Salary Schedules: see page 37
511310	Vice Principals/Asst. Princ./Asst. Admin.	Administrator Salary Schedules: see page 37
511310	Specialists - Licensed	Central Salary Grades and Ranges, see page 37
511320	Administrators - Non-Licensed	Salary determined by the Board of Education (Contract)
511410	Cafeteria Managers	Service Employees International Union, Local 530: Appendix A, see page 49
511420	Directors/Asst Directors/Supvs/Mngrs - Non-Licensed	Central Salary Grades and Ranges, see page 37

2005-2006 Licensed Administrators Salary Schedule (Effective 7-1-04)						
Job Titles	Work year	Step 1	Step 2	Step 3	Step 4	Step 5
	(Days)					
High School Principal	230	\$94,049	\$96,871	\$99,777	\$102,770	\$105,853
Middle School Principal	230	\$88,364	\$91,015	\$93,745	\$96,557	\$99,454
Elementary Principal	230	\$84,810	\$87,355	\$89,975	\$92,674	\$95,454
Principal - Special Programs	230	\$84,810	\$87,355	\$89,975	\$92,674	\$95,454
Vice Principal	230	\$82,204	\$84,670	\$87,211	\$89,827	\$92,522
Vice Principal - Special Programs	230	\$82,204	\$84,670	\$87,211	\$89,827	\$92,522
Assistant Principal	215	\$72,414	\$74,587	\$76,824	\$79,129	\$81,503
Assist Principal - Special Programs	215	\$72,414	\$74,587	\$76,824	\$79,129	\$81,503
Administrator - Special Programs	225	\$78,332	\$80,681	\$83,102	\$85,595	\$88,163
Assist Administrator - Special Programs	210	\$69,649	\$71,738	\$73,890	\$76,107	\$78,390

**2005-2006
Non-represented (03) Salary Schedule
Effective 7/1/04**

Grade 23	Work year	Step						
	(Days)	1	2	3	4	5	6	7
	260	\$72,531	\$75,069	\$77,697	\$80,416	\$83,231	\$86,144	\$89,159
	225	\$62,526	\$64,715	\$66,980	\$69,324	\$71,751	\$74,262	\$76,861
	210	\$58,360	\$60,402	\$62,516	\$64,704	\$66,969	\$69,313	\$71,739
	200	\$55,580	\$57,525	\$59,538	\$61,622	\$63,779	\$66,011	\$68,321
	190	\$52,801	\$54,649	\$56,561	\$58,541	\$60,590	\$62,710	\$64,905

Grade 22	Work year	Step						
	(Days)	1	2	3	4	5	6	7
	260	\$65,419	\$67,709	\$70,079	\$72,531	\$75,070	\$77,698	\$80,417
	225	\$56,396	\$58,370	\$60,413	\$62,527	\$64,716	\$66,981	\$69,325
	210	\$52,636	\$54,478	\$56,385	\$58,358	\$60,401	\$62,515	\$64,703
	200	\$50,130	\$51,885	\$53,701	\$55,580	\$57,526	\$59,539	\$61,623
	190	\$47,623	\$49,290	\$51,015	\$52,801	\$54,649	\$56,562	\$58,542

Grade 21	Work year	Step						
	(Days)	1	2	3	4	5	6	7
	260	\$59,414	\$61,494	\$63,646	\$65,874	\$68,179	\$70,565	\$73,035
	225	\$51,219	\$53,012	\$54,867	\$56,787	\$58,775	\$60,832	\$62,961
	210	\$47,805	\$49,478	\$51,209	\$53,002	\$54,857	\$56,777	\$58,764
	200	\$45,529	\$47,122	\$48,771	\$50,478	\$52,245	\$54,074	\$55,967
	190	\$43,252	\$44,765	\$46,332	\$47,954	\$49,632	\$51,369	\$53,167

Grade 20	Work year	Step						
	(Days)	1	2	3	4	5	6	7
	260	\$54,081	\$55,974	\$57,933	\$59,960	\$62,059	\$64,231	\$66,479
	225	\$46,622	\$48,253	\$49,942	\$51,690	\$53,499	\$55,372	\$57,310
	210	\$43,513	\$45,036	\$46,613	\$48,244	\$49,933	\$51,680	\$53,489
	200	\$41,441	\$42,892	\$44,393	\$45,947	\$47,555	\$49,219	\$50,942
	190	\$39,370	\$40,748	\$42,175	\$43,651	\$45,178	\$46,760	\$48,397

Grade 19	Work year	Step						
	(Days)	1	2	3	4	5	6	7
	260	\$49,356	\$51,084	\$52,871	\$54,722	\$56,637	\$58,619	\$60,671
	225	\$42,549	\$44,038	\$45,579	\$47,175	\$48,826	\$50,535	\$52,304
	210	\$39,712	\$41,102	\$42,540	\$44,029	\$45,570	\$47,165	\$48,816
	200	\$37,821	\$39,145	\$40,515	\$41,933	\$43,400	\$44,919	\$46,492
	190	\$35,930	\$37,188	\$38,489	\$39,836	\$41,231	\$42,674	\$44,168

**2005-2006
Non-represented (03) Salary Schedule, continued
Effective 7/1/04**

	Work year (Days)	Step						
		1	2	3	4	5	6	7
Grade 18	260	\$45,105	\$46,684	\$48,318	\$50,009	\$51,759	\$53,571	\$55,446
	225	\$38,883	\$40,244	\$41,652	\$43,110	\$44,619	\$46,181	\$47,797
	210	\$36,292	\$37,563	\$38,877	\$40,238	\$41,646	\$43,104	\$44,613
	200	\$34,564	\$35,774	\$37,026	\$38,322	\$39,663	\$41,051	\$42,488
	190	\$32,835	\$33,985	\$35,174	\$36,405	\$37,679	\$38,998	\$40,363

	Work year (Days)	Step						
		1	2	3	4	5	6	7
Grade 17	260	\$41,214	\$42,656	\$44,149	\$45,694	\$47,294	\$48,949	\$50,662
	225	\$35,528	\$36,772	\$38,059	\$39,391	\$40,770	\$42,197	\$43,674
	210	\$33,160	\$34,321	\$35,522	\$36,765	\$38,052	\$39,384	\$40,762
	200	\$31,581	\$32,686	\$33,830	\$35,014	\$36,240	\$37,508	\$38,821
	190	\$30,002	\$31,052	\$32,138	\$33,263	\$34,427	\$35,632	\$36,879

	Work year (Days)	Step						
		1	2	3	4	5	6	7
Grade 16	260	\$37,795	\$39,118	\$40,487	\$41,904	\$43,371	\$44,889	\$46,460
	225	\$32,582	\$33,722	\$34,902	\$36,124	\$37,388	\$38,697	\$40,051
	210	\$30,410	\$31,475	\$32,576	\$33,717	\$34,897	\$36,118	\$37,382
	200	\$28,961	\$29,975	\$31,024	\$32,110	\$33,234	\$34,397	\$35,601
	190	\$27,513	\$28,476	\$29,473	\$30,505	\$31,572	\$32,677	\$33,821

	Work year (Days)	Step						
		1	2	3	4	5	6	7
Grade 15	260	\$34,712	\$35,927	\$37,184	\$38,486	\$39,833	\$41,227	\$42,670
	225	\$29,924	\$30,971	\$32,055	\$33,177	\$34,338	\$35,540	\$36,784
	210	\$27,928	\$28,906	\$29,918	\$30,965	\$32,049	\$33,170	\$34,331
	200	\$26,600	\$27,530	\$28,494	\$29,491	\$30,524	\$31,592	\$32,698
	190	\$25,270	\$26,154	\$27,069	\$28,017	\$28,997	\$30,012	\$31,062

	Work year (Days)	Step						
		1	2	3	4	5	6	7
Grade 14	260	\$31,778	\$32,890	\$34,041	\$35,232	\$36,466	\$37,742	\$39,063
	225	\$27,394	\$28,353	\$29,346	\$30,373	\$31,436	\$32,536	\$33,675
	210	\$25,569	\$26,464	\$27,390	\$28,348	\$29,341	\$30,368	\$31,431
	200	\$24,351	\$25,204	\$26,086	\$26,999	\$27,944	\$28,922	\$29,934
	190	\$23,132	\$23,942	\$24,780	\$25,647	\$26,545	\$27,474	\$28,436

	Work year (Days)	Step						
		1	2	3	4	5	6	7
Grade 13	260	\$29,179	\$30,200	\$31,257	\$32,351	\$33,483	\$34,655	\$35,868
	225	\$25,154	\$26,034	\$26,945	\$27,888	\$28,864	\$29,875	\$30,921
	210	\$23,478	\$24,300	\$25,150	\$26,030	\$26,941	\$27,884	\$28,860
	200	\$22,359	\$23,142	\$23,952	\$24,790	\$25,658	\$26,556	\$27,485
	190	\$21,241	\$21,985	\$22,754	\$23,551	\$24,375	\$25,228	\$26,111

**2005-2006
Non-represented (03) Salary Schedule, continued
Effective 7/1/04**

	Work year (Days)	Step						
		1	2	3	4	5	6	7
Grade 12	260	\$26,804	\$27,743	\$28,714	\$29,719	\$30,759	\$31,835	\$32,949
	225	\$23,108	\$23,917	\$24,754	\$25,621	\$26,517	\$27,446	\$28,407
	210	\$20,939	\$21,672	\$22,430	\$23,216	\$24,028	\$24,869	\$25,739
	200	\$20,541	\$21,260	\$22,004	\$22,774	\$23,571	\$24,396	\$25,250
	190	\$19,514	\$20,197	\$20,904	\$21,635	\$22,393	\$23,176	\$23,987

	Work year (Days)	Step						
		1	2	3	4	5	6	7
Grade 11	260	\$24,567	\$25,427	\$26,317	\$27,238	\$28,191	\$29,178	\$30,199
	225	\$21,178	\$21,919	\$22,687	\$23,481	\$24,302	\$25,153	\$26,033
	210	\$19,767	\$20,459	\$21,175	\$21,917	\$22,684	\$23,478	\$24,300
	200	\$18,826	\$19,485	\$20,166	\$20,872	\$21,603	\$22,359	\$23,142
	190	\$17,884	\$18,510	\$19,158	\$19,828	\$20,522	\$21,240	\$21,983

	Work year (Days)	Step						
		1	2	3	4	5	6	7
Grade 10	260	\$22,554	\$23,343	\$24,160	\$25,006	\$25,881	\$26,787	\$27,725
	225	\$19,442	\$20,123	\$20,827	\$21,556	\$22,311	\$23,092	\$23,900
	210	\$18,147	\$18,782	\$19,439	\$20,120	\$20,824	\$21,553	\$22,307
	200	\$17,282	\$17,887	\$18,513	\$19,161	\$19,832	\$20,526	\$21,244
	190	\$16,418	\$16,993	\$17,588	\$18,203	\$18,840	\$19,500	\$20,183

2005-2006 Confidential Secretary Salary Schedule Effective 7/1/04								
Confidential Secretary		Confidential Administrative Assistant		Confidential Executive Assistant				
Step	Annual Rate	Step	Annual Rate	Step	Annual Rate			
1	\$31,659	1	\$39,301	1	\$48,034			
2	\$32,609	2	\$40,479	2	\$49,475			
3	\$33,586	3	\$41,693	3	\$50,959			
4	\$34,595	4	\$42,945	4	\$52,488			
5	\$35,633	5	\$44,232	5	\$54,062			
6	\$36,701	6	\$45,560	6	\$55,684			
7	\$37,803	7	\$46,927	7	\$57,355			
8	\$38,936	8	\$48,334	8	\$59,075			

PORTLAND PUBLIC SCHOOLS TEACHERS SALARY SCHEDULE

To be considered for movement across the salary schedule, post baccalaureate coursework may be applied if taken and completed after documented (official transcript) student teaching. **Credits earned prior to student teaching WILL NOT be used for salary placement.** Verification of applicable experience is also counted only after successful completion of student teaching and the official date marking completion of requirements for licensure. **Credit for relevant experience for newly hired temporary or probationary teachers** will be given on the following basis:

- A. One (1) year of credit for each full year of full-time teaching [minimum of one hundred thirty-five (135) days within the regular school year];
- B. One (1) year of credit for each two (2) years of part-time teaching, that is, half-time or more but less than full-time [minimum of one hundred thirty-five (135) days within the regular school year].

IT IS THE TEACHER'S RESPONSIBILITY TO OBTAIN THE DOCUMENTATION NECESSARY TO VERIFY PRIOR RELEVANT TEACHING EXPERIENCE. TEACHING EXPERIENCE IS VERIFIED.

Salary Schedule July 1, 2006 - June 30, 2007

Step	BA	BA+15	BA+30	BA+45	BA+60	BA+75	BA+90	BA+105
					MA	MA+15	MA+30	MA+45
A	33,651	35,165	36,747	38,403	40,129	41,936	43,824	45,796
B	34,795	36,360	37,999	39,708	41,495	43,363	45,311	47,350
C	35,980	37,598	39,288	41,058	42,905	44,837	46,852	48,962
D	37,201	38,877	40,623	42,454	44,362	46,361	48,447	50,625
E	38,466	40,196	42,007	43,898	45,873	47,936	50,093	52,347
F	39,775	41,562	43,433	45,388	47,431	49,565	51,796	54,128
G	41,125	42,976	44,911	46,933	49,043	51,250	53,559	55,968
H	42,525	44,440	46,438	48,528	50,712	52,994	55,379	57,870
I	43,972	45,950	48,017	50,177	52,435	54,794	57,261	59,838
J	45,466	47,512	49,649	51,883	54,218	56,658	59,209	61,871
K	47,010	49,127	51,338	53,646	56,063	58,586	61,221	63,977
L	49,662	51,849	54,138	56,524	59,020	61,628	64,358	67,204

add \$1,060 for earned Doctorate in field related to assignment

Salary Schedule July 1, 2007 - June 30, 2008

Step	BA	BA+15	BA+30	BA+45	BA+60	BA+75	BA+90	BA+105
					MA	MA+15	MA+30	MA+45
A	34,492	36,044	37,665	39,362	41,132	42,984	44,919	46,940
B	35,665	37,269	38,948	40,701	42,532	44,446	46,444	48,534
C	36,879	38,538	40,269	42,084	43,977	45,957	48,023	50,186
D	38,131	39,849	41,639	43,515	45,471	47,520	49,658	51,890
E	39,428	41,201	43,056	44,995	47,020	49,134	51,345	53,656
F	40,770	42,601	44,519	46,523	48,617	50,803	53,090	55,480
G	42,153	44,050	46,033	48,106	50,269	52,531	54,897	57,367
H	43,588	45,550	47,599	49,741	51,979	54,318	56,764	59,316
I	45,071	47,099	49,217	51,431	53,745	56,163	58,692	61,334
J	46,602	48,699	50,890	53,180	55,574	58,074	60,689	63,417
K	48,186	50,355	52,621	54,987	57,464	60,051	62,751	65,576
L	50,903	53,145	55,491	57,936	60,496	63,169	65,966	68,884

add \$1,060 for earned Doctorate in field related to assignment

BA = Bachelor's Degree (+ number equals number of certified credit hours earned beyond the degree)

MA = Master's Degree (+ number equals number of certified credit hours earned beyond the degree)

2006-2007

Substitute Teacher Salary Schedule

Full Day	\$158.41
Half Day	\$79.20
Extended Rate (daily)	\$177.11

Extended rate paid after working 10 consecutive days in same assignment.

Classified - PFTCE Salary Schedules

PFTCE Grade Placement for Salary Schedules

Grade A

Departmental Switchboard Operator

Grade C

Clerk III

Office Machine Operator

Grade D

Clerk II

Department Receptionist

Secretary

Switchboard Operator

Grade F

Administrative Secretary II

Book Clerk – Braille

Clerk I

School Secretary

Job Placement Secretary

Senior Clerk III

Equipment Processor

Chief Switchboard Operator

Senior Data Entry Operator

Grade G

Administrative Secretary I

Senior Clerk II

Library Assistant (works with Media Specialist)

High School Bookkeeper

Vice Principal's Secretary – Admin.

Vice Principal's Secretary – Curric.

Computer Operator

Book Clerk

Graphics Technician

Identification Technician

Orthopedic Equipment Technician

Student Attendance Monitor

Grade H

Library Assistant

Instructional Technology Assistant

Project Assistant

Administrative Clerk H

Special Education Records Clerk

Grade I

Senior Clerk I

Senior Administrative Secretary III

Dispatcher-School Police

Administrative Professional Library Clerk

Transportation Route Scheduler

Grade J

Chief Clerk II

Principal's Secretary-Elementary

Principal's Secretary-Middle

Senior Administrative Secretary II

Senior Computer Operator

Principal Secretary Night School

Finance Clerk II

Human Resources Representative

Grade K

Principal's Secretary-High School

Region Director Secretary

Senior Administrative Secretary I

Finance Clerk I

Payroll Benefits Clerk

Electronic Publishing Technician

Chief Clerk I

Appendix B									
Effective 7/1/2006									
12-month (260 day) Salary Schedule									
Grade Step	A	C	D	F	G	H	I	J	K
1	\$10.46	\$11.50	\$12.04	\$13.07	\$13.59	\$14.13	\$14.65	\$15.16	\$15.69
2	10.98	12.04	12.56	13.59	14.13	14.65	15.16	15.69	16.21
3	11.50	12.56	13.07	14.13	14.65	15.16	15.69	16.21	16.73
4	12.04	13.07	13.59	14.65	15.16	15.69	16.21	16.73	17.26
5	12.56	13.59	14.13	15.16	15.69	16.21	16.73	17.26	17.79
6	13.07	14.13	14.65	15.69	16.21	16.73	17.26	17.79	18.31
7	13.59	14.65	15.16	16.21	16.73	17.26	17.79	18.31	18.83
8	14.13	15.16	15.69	16.73	17.26	17.79	18.31	18.83	19.33

Appendix C									
Effective 7/1/2006									
10-month (200 day and 210 day) Salary Schedule									
Grade Step	A	C	D	F	G	H	I	J	K
1	\$10.82	\$11.90	\$12.44	\$13.46	\$14.08	\$14.59	\$15.14	\$15.70	\$16.23
2	\$11.37	\$12.44	\$12.98	\$14.08	\$14.59	\$15.14	\$15.70	\$16.23	\$16.78
3	\$11.90	\$12.98	\$13.53	\$14.59	\$15.14	\$15.70	\$16.23	\$16.78	\$17.30
4	\$12.44	\$13.53	\$14.08	\$15.14	\$15.70	\$16.23	\$16.78	\$17.30	\$17.85
5	\$12.98	\$14.08	\$14.59	\$15.70	\$16.23	\$16.78	\$17.30	\$17.85	\$18.39
6	\$13.53	\$14.59	\$15.14	\$16.23	\$16.78	\$17.30	\$17.85	\$18.39	\$18.93
7	\$14.08	\$15.14	\$15.70	\$16.78	\$17.30	\$17.85	\$18.39	\$18.93	\$19.49
8	\$14.59	\$15.70	\$16.23	\$17.30	\$17.85	\$18.39	\$18.93	\$19.49	\$20.03

Appendix D	
Effective 7/1/2006	
Salary Schedule for General Education Education Assistants (Regular)	
Step	Hourly Wage
1	11.14
2	11.70
3	12.25
4	12.81
5	13.36
6	13.94
7	14.48
8	15.03
9	15.59

Appendix E-1	
Effective 7/1/2006	
Salary Schedule for ESL/Bilingual Educational Assistants	
Step	Hourly Wage
1	\$11.83
2	12.36
3	12.93
4	13.50
5	14.08
6	14.61
7	15.17
8	15.73
9	16.32

**Appendix E
Effective 7/1/2006
Special Education Paraeducator Salary Schedule**

	STEP	HOURLY		STEP	HOURLY
Paraeducator 3	1	\$12.53	Therapeutic Intervention Coach	1	\$14.33
	2	\$13.09		2	\$14.93
	3	\$13.65		3	\$15.52
	4	\$14.22		4	\$16.10
	5	\$14.78		5	\$16.69
	6	\$15.34		6	\$17.29
	7	\$15.90		7	\$17.88
	8	\$16.47		8	\$18.47
	9	\$17.03		9	\$19.06
Paraeducator 2	1	\$13.09			
	2	\$13.65			
	3	\$14.22			
	4	\$14.78			
	5	\$15.34			
	6	\$15.90			
	7	\$16.47			
	8	\$17.03			
	9	\$17.59			
Paraeducator 1	1	\$13.65			
	2	\$14.22			
	3	\$14.78			
	4	\$15.34			
	5	\$15.90			
	6	\$16.47			
	7	\$17.03			
	8	\$17.59			
	9	\$18.15			

Appendix F Effective 7/1/2006 Salary Schedule for Special Education CNA's and LPN's	
Step	Hourly Wage
1	\$14.30
2	\$14.88
3	\$15.44
4	\$16.01
5	\$16.59
6	\$17.16
7	\$17.72
8	\$18.29
9	\$18.86

Appendix G Effective 7/1/2006 Salary Schedule for Special Education LPTA's and COTA's	
Step	Hourly Wage
1	\$18.79
2	\$19.44
3	\$20.07
4	\$20.68
5	\$21.32
6	\$21.93

Appendix H Effective 7/1/2006 Sign Language Interpreter Salary Schedule				
Step	COC or AA	BA/BS	BA/BS or AA plus	BA/BS or AA plus
			RID CT or RID CI	RID CT & RID CI
1	\$17.18	\$17.78	\$18.38	\$18.98
2	\$17.78	\$18.38	\$18.98	\$19.58
3	\$18.38	\$18.98	\$19.58	\$20.18
4	\$18.98	\$19.58	\$20.18	\$20.79
5	\$19.58	\$20.18	\$20.79	\$21.39
6	\$20.18	\$20.79	\$21.39	\$21.99

Classified - DCU Salary Schedules

APPENDIX B 2005-2006
SALARY SCHEDULE FOR COMMUNITY AGENTS
SALARY GUIDE 08 190 DAYS
 (Effective 12/12/05)

Step	Base		+\$265	
	Hourly	Annual	Hourly	Annual
1	\$14.16	\$ 21,523	\$ 14.33	\$ 21,788
2	\$14.58	\$ 22,162	\$ 14.75	\$ 22,427
3	\$15.00	\$ 22,800	\$ 15.17	\$ 23,065
4	\$15.44	\$ 23,469	\$ 15.61	\$ 23,734
5	\$15.86	\$ 24,107	\$ 16.03	\$ 24,372
6	\$16.29	\$ 24,761	\$ 16.46	\$ 25,026
7	\$16.71	\$ 25,399	\$ 16.88	\$ 25,664
8	\$17.12	\$ 26,022	\$ 17.29	\$ 26,287
Longevity	\$17.81	\$ 27,071	\$ 17.98	\$ 27,336

APPENDIX C 2005-2006
SALARY SCHEDULE FOR CAMPUS MONITORS
SALARY GUIDE 04 190 DAYS
 (Effective 12/12/05)

Step	Base		+\$265	
	Hourly	Annual	Hourly	Annual
1	\$ 14.18	\$ 21,554	\$ 14.35	\$ 21,819
2	\$ 14.59	\$ 22,177	\$ 14.76	\$ 22,422
3	\$ 15.02	\$ 22,830	\$ 15.19	\$ 23,095
4	\$ 15.44	\$ 23,469	\$ 15.61	\$ 23,734
5	\$ 15.85	\$ 24,092	\$ 16.02	\$ 24,357
6	\$ 16.29	\$ 24,761	\$ 16.46	\$ 25,026
7	\$ 16.71	\$ 25,399	\$ 16.88	\$ 25,664
8	\$ 17.14	\$ 26,053	\$ 17.31	\$ 26,318
Longevity	\$ 17.82	\$ 27,086	\$ 17.99	\$ 27,351

Appendix D
Salary Schedule for Physical and Occupational Therapists

The salaries for these positions shall be in accordance with the teachers' salary schedule agreed to by the Board of Education and shall be based upon a 190-day work year.

APPENDIX F 2005-2006
SALARY SCHEDULE FOR BUS DRIVERS
SALARY GUIDE 11
 (Effective 12/12/05)

Step	Description	Hourly Rate
1		12.69
2		13.44
3		14.18
4		14.93
5	FIVE (5) YEAR LONGEVITY	15.68
6	TEN (10) YEAR LONGEVITY	16.51
DRIVER/TRAINER (DT)		1.00
DRIVER/DISPATCHER (DD)		1.50
RADIO OPERATOR (RO)		1.50

Appendix E 2005-2006
Non-Certified Driver Education Instructor
 Salary Schedule (Effective 12/12/05)

Step	Hourly Wage
1	16.03
2	18.13
LEAD DRIVER (STEP 2 + 5%)	19.03

APPENDIX G 2005-2006
SALARY SCHEDULE FOR BUS MECHANICS
 (Effective 12/12/05)

Position Title	Hourly Rate
Lead Mechanic	24.23
Mechanic	23.53
Serviceman	20.30
Bus Fueler	20.30
Shop Assistant	15.43

APPENDIX H 2005-2006
SALARY SCHEDULE FOR TELEVISION SERVICES EMPLOYEES
 (EFFECTIVE 12/12/05)

Position	Step 1	Step 2	Step 3	Step 4	Step 5
PRODUCTION ASSISTANT	\$11.39	\$13.30	\$15.20	\$17.10	\$19.00
PRODUCER	\$12.66	\$14.77	\$16.60	\$19.00	\$21.11
MASTER CONTROL OPERATOR	\$12.66	\$14.77	\$16.60	\$19.00	\$21.11
TV TECHNICIAN	\$12.66	\$14.77	\$16.60	\$19.00	\$21.11
PRODUCTION MANAGER	\$23.99				
ASSISTANT ENGINEER	\$23.99				
CHIEF ENGINEER	\$26.49				

Classified - DCU Salary Schedules, continued

APPENDIX A 2005-2006			
SALARY SCHEDULE FOR WAREHOUSEMEN AND TRUCK DRIVERS			
SALARY GUIDE 09 (Effective 12/12/05)			
<u>HOURLY EMPLOYEES SCHEDULE</u>			
	<u>HOURLY RATE</u>		
TRUCK DRIVER	\$19.94		
TRUCK DRIVER LEADMAN*	\$20.54		
WAREHOUSEMAN FOREMAN*	\$21.93		
GENERAL FOREMAN***	\$22.93		
SUB DRIVER****	\$17.95		
<u>260 DAY SALARIED EMPLOYEES SCHEDULE</u>			
	<u>RATE</u>	<u>RATE</u>	<u>RATE</u>
TRUCK DRIVE	\$20.02	\$3,469.58	\$41,635.00
TRUCK DRIVE	\$20.62	\$3,574.00	\$42,888.00
WAREHOUSEM	\$22.01	\$3,815.83	\$45,790.00
GENERAL FOI	\$23.02	\$3,989.83	\$47,878.00
* LEADMAN	GROUP 2 RATE PLUS THREE PERCENT (3%)		
** FOREMAN	GROUP 2 RATE PLUS TEN PERCENT (10%)		
*** GENERAL FOREMAN	GROUP 2 RATE PLUS FIFTEEN PERCENT (15%)		
**** SUB DRIVER	GROUP 2 RATE TIMES NINETY PERCENT (90%)		

APPENDIX I 2005-2006				
SALARY SCHEDULE FOR MAINTENANCE WORKERS				
(EFFECTIVE 12/12/05)				
CRAFT:	CRAFT		JOURNEY.	COMPARE
	CODE	RATE	TO EACH	EA LEVEL
LABORER	41			
	FOREMAN	\$21.74	\$1.98	\$0.70
	ASST. FOREMAN	\$21.04	\$1.28	\$0.69
	LEADMAN	\$20.35	\$0.59	\$0.59
	JOURNEYMAN	\$19.76	\$0.00	\$0.00
PAINTER	45			
	FOREMAN	\$21.74	\$1.98	\$0.70
	ASST. FOREMAN	\$21.04	\$1.28	\$0.69
	LEADMAN	\$20.35	\$0.59	\$0.59
	JOURNEYMAN	\$19.76	\$0.00	\$0.00
ROOFER	67			
	FOREMAN	\$21.04	\$1.91	\$0.67
	ASST. FOREMAN	\$20.37	\$1.24	\$0.67
	LEADMAN	\$19.70	\$0.57	\$0.57
	JOURNEYMAN	\$19.13	\$0.00	\$0.00

SALARY SCHEDULE FOR MAINTENANCE WORKERS, continued				
CRAFT:	CRAFT CODE	RATE	JOURNEY. TO EACH	COMPARE EA LEVEL
CARPET/LINOLEUM				
	80			
	FOREMAN	\$21.71	\$1.97	\$0.69
	ASST. FOREMAN	\$21.02	\$1.28	\$0.69
	LEADMAN	\$20.33	\$0.59	\$0.59
	JOURNEYMAN	\$19.74	\$0.00	\$0.00
CARPENTER 80645				
	40			
	FOREMAN	\$26.69	\$2.43	\$0.85
	ASST. FOREMAN	\$25.84	\$1.58	\$0.85
	LEADMAN	\$24.99	\$0.73	\$0.73
	JOURNEYMAN	\$24.26	\$0.00	\$0.00
CEMENT MASON				
	10			
	FOREMAN	\$24.46	\$2.22	\$0.77
	ASST. FOREMAN	\$23.69	\$1.45	\$0.78
	LEADMAN	\$22.91	\$0.67	\$0.67
	JOURNEYMAN	\$22.24	\$0.00	\$0.00
GLAZIER 80635				
	20			
	FOREMAN	\$26.52	\$2.41	\$0.84
	ASST. FOREMAN	\$25.68	\$1.57	\$0.85
	LEADMAN	\$24.83	\$0.72	\$0.72
	JOURNEYMAN	\$24.11	\$0.00	\$0.00
PLASTERER				
	10			
	FOREMAN	\$24.55	\$2.23	\$0.78
	ASST. FOREMAN	\$23.77	\$1.45	\$0.78
	LEADMAN	\$22.99	\$0.67	\$0.67
	JOURNEYMAN	\$22.32	\$0.00	\$0.00
TILE SETTER				
	10			
	FOREMAN	\$23.07	\$2.10	\$0.74
	ASST. FOREMAN	\$22.33	\$1.36	\$0.73
	LEADMAN	\$21.60	\$0.63	\$0.63
	JOURNEYMAN	\$20.97	\$0.00	\$0.00
BRICK MASON				
	10			
	FOREMAN	\$27.23	\$2.48	\$0.87
	ASST. FOREMAN	\$26.36	\$1.61	\$0.87
	LEADMAN	\$25.49	\$0.74	\$0.74
	JOURNEYMAN	\$24.75	\$0.00	\$0.00
SHEET METAL				
	65			
	FOREMAN	\$30.39	\$2.76	\$0.96
	ASST. FOREMAN	\$29.43	\$1.80	\$0.97
	LEADMAN	\$28.46	\$0.83	\$0.83
	JOURNEYMAN	\$27.63	\$0.00	\$0.00
ELECTRICIAN				
	50			
	FOREMAN	\$32.46	\$2.95	\$1.03
	ASST. FOREMAN	\$31.43	\$1.92	\$1.03
	LEADMAN	\$30.40	\$0.89	\$0.89
	JOURNEYMAN	\$29.51	\$0.00	\$0.00

SALARY SCHEDULE FOR MAINTENANCE WORKERS, continued				
CRAFT:	CRAFT CODE	RATE	JOURNEY. TO EACH	COMPARE EA LEVEL
PLUMBER	60			
	FOREMAN	\$33.25	\$3.02	\$1.06
	ASST. FOREMAN	\$32.19	\$1.96	\$1.05
	LEADMAN	\$31.14	\$0.91	\$0.91
	JOURNEYMAN	\$30.23	\$0.00	\$0.00
STEAMFITTER	59			
	FOREMAN	\$33.25	\$3.02	\$1.06
	ASST. FOREMAN	\$32.19	\$1.96	\$1.05
	LEADMAN	\$31.14	\$0.91	\$0.91
	JOURNEYMAN	\$30.23	\$0.00	\$0.00
HARDWARE	38			
	FOREMAN	\$26.69	\$2.43	\$0.85
	ASST. FOREMAN	\$25.84	\$1.58	\$0.85
	LEADMAN	\$24.99	\$0.73	\$0.73
	JOURNEYMAN	\$24.26	\$0.00	\$0.00
MUSIC INSTRUMENT REPAI	96			
	FOREMAN	\$28.57	\$2.60	\$2.60
	ASST. FOREMAN	\$27.66	\$1.69	\$1.69
	LEADMAN	\$26.75	\$0.78	\$0.78
	JOURNEYMAN	\$25.97	\$0.00	\$0.00
MASON TENDER		\$19.76		
PLUMBERS HELPER		\$19.76		
MOTOR WINDER		\$23.02		
GROUNDKEEPER	85	\$19.76		
ELECTRONIC TECHNICIAN	95			
	FOREMAN	\$28.57	\$2.60	\$0.91
	ASST. FOREMAN	\$27.66	\$1.69	\$0.91
	LEADMAN	\$26.75	\$0.78	\$0.78
	JOURNEYMAN	\$25.97	\$0.00	\$0.00
MACHINIST	55			
	FOREMAN	\$27.25	\$2.48	\$0.87
	ASST. FOREMAN	\$26.38	\$1.61	\$0.87
	LEADMAN	\$25.51	\$0.74	\$0.74
	JOURNEYMAN	\$24.77	\$0.00	\$0.00
MACHINIST HELPER		\$21.43		
ROVERS				
	4th ANNIVERSARY	\$18.00		
	3rd ANNIVERSARY	\$17.00		
	2nd ANNIVERSARY	\$16.00		
	1st ANNIVERSARY	\$15.00		
	START	\$14.00		

SEIU Local 503								
Effective 07/01/2006								
NUTRITION SERVICES HOURLY EMPLOYEES								
SALARY SCHEDULE								
GROUP	GRADE	STEP	HOURLY	1.50 TIME	HOURLY CERTIFIED	1.50 CERTIFIED	SHIFT DIFFERENTIAL @ 7%	
	NON-CERT/ CERTIFIED						REGULAR	CERTIFIED
A FOOD SERVICE ASST	342 / 343	1	9.62	14.43	9.78	14.67	10.29	10.45
		2	9.91	14.87	10.07	15.11	10.58	10.74
		3	10.00	15.00	10.16	15.24	10.67	10.83
		4	10.10	15.15	10.26	15.39	10.77	10.93
		5	10.20	15.30	10.36	15.54	10.87	11.03
		6	10.29	15.44	10.45	15.68	10.96	11.12
		7	10.40	15.60	10.56	15.84	11.07	11.23
C COOK, DESSERT MAKER	344 / 345	1	12.06	18.09	12.22	18.33	12.90	13.06
		2	12.42	18.63	12.58	18.87	13.26	13.42
		3	12.54	18.81	12.70	19.05	13.38	13.54
		4	12.67	19.01	12.83	19.25	13.51	13.67
		5	12.78	19.17	12.94	19.41	13.62	13.78
		6	12.91	19.37	13.07	19.61	13.75	13.91
		7	13.03	19.55	13.19	19.79	13.87	14.03
D ELEMENTARY LEAD SUMMER MONITOR	346 / 347	1	12.52	18.78	12.68	19.02	13.40	13.56
		2	12.89	19.34	13.05	19.58	13.77	13.93
		3	13.02	19.53	13.18	19.77	13.90	14.06
		4	13.15	19.73	13.31	19.97	14.03	14.19
		5	13.27	19.91	13.43	20.15	14.15	14.31
		6	13.40	20.10	13.56	20.34	14.28	14.44
		7	13.52	20.28	13.68	20.52	14.40	14.56
D MIDDLE SCHOOL LEAD ROVING LEAD DESSERT SPECIALIST	348 / 349	1	12.74	19.11	12.90	19.35	13.63	13.79
		2	13.12	19.68	13.28	19.92	14.01	14.17
		3	13.25	19.88	13.41	20.12	14.14	14.30
		4	13.38	20.07	13.54	20.31	14.27	14.43
		5	13.51	20.27	13.67	20.51	14.40	14.56
		6	13.63	20.45	13.79	20.69	14.52	14.68
		7	13.76	20.64	13.92	20.88	14.65	14.81
D HIGH SCHOOL CENTRAL KITCHEN LEAD	350 / 351	1	13.96	20.94	14.12	21.18	14.94	15.10
		2	14.38	21.57	14.54	21.81	15.36	15.52
		3	14.52	21.78	14.68	22.02	15.50	15.66
		4	14.66	21.99	14.82	22.23	15.64	15.80
		5	14.80	22.20	14.96	22.44	15.78	15.94
		6	14.94	22.41	15.10	22.65	15.92	16.08
		7	15.08	22.62	15.24	22.86	16.06	16.22
SUBSTITUTE		352	n/a	8.75	13.13			

SEIU Local 503										
Appendix A										
Effective 07/01/2006										
NUTRITION SERVICES MANAGERS - 200 DAYS										
SALARY SCHEDULE										
		Grade 331			Grade 332			Grade 333		
GROUP	STEP	BASE ANNUAL	HOURLY	1 1/2 TIME	ANNUAL W.16	HRLY .16 CERTIFIED	1 1/2 CERTIFIED	ANNUAL W.27	HRLY .27 CERTIFIED	1 1/2 CERTIFIED
E	2	24,100	15.86	23.78	24,343	16.02	24.02	24,510	16.13	24.19
Coordinators	3	24,919	16.39	24.59	25,162	16.55	24.83	25,329	16.66	25.00
8 HOUR, 190 DAY	4	26,030	17.13	25.69	26,273	17.28	25.93	26,440	17.39	26.09
	5	26,649	17.53	26.30	26,892	17.69	26.54	27,059	17.80	26.70
	6	27,558	18.13	27.20	27,801	18.29	27.44	27,968	18.40	27.60
	7	28,384	18.67	28.01	28,627	18.83	28.25	28,794	18.94	28.42
	8	28,660	18.86	28.28	28,903	19.02	28.52	29,070	19.13	28.69
	9	28,936	19.04	28.56	29,179	19.20	28.80	29,346	19.31	28.96
	10	29,212	19.22	28.83	29,455	19.38	29.07	29,622	19.49	29.23
	11	29,487	19.40	29.10	29,730	19.56	29.34	29,897	19.67	29.50
	12	29,762	19.58	29.37	30,005	19.74	29.61	30,172	19.85	29.78
BREAKFAST PROGRAM INCORPORATED IN SALARY										
		Grade 337			Grade 338			Grade 339		
G	1	27,994	18.42	27.63	28,237	18.58	27.87	28,404	18.69	28.03
Central Kitchen Managers	2	28,756	18.92	28.38	28,999	19.08	28.62	29,166	19.19	28.78
Area Managers	3	29,498	19.41	29.11	29,741	19.57	29.35	29,908	19.68	29.51
Hospitality Service Managers	4	30,252	19.90	29.85	30,495	20.06	30.09	30,662	20.17	30.26
	5	31,003	20.40	30.60	31,246	20.56	30.83	31,413	20.67	31.00
	6	31,933	21.01	31.51	32,176	21.17	31.75	32,343	21.28	31.92
	7	32,243	21.21	31.82	32,486	21.37	32.06	32,653	21.48	32.22
	8	32,553	21.42	32.12	32,796	21.58	32.36	32,963	21.69	32.53
	9	32,862	21.62	32.43	33,105	21.78	32.67	33,272	21.89	32.83
	10	33,173	21.82	32.74	33,416	21.98	32.98	33,583	22.09	33.14
	11	33,483	22.03	33.04	33,726	22.19	33.28	33,893	22.30	33.45
SUB HS CENTRAL MANAGER		15.62 (90% OF G STEP 1)								

Understanding and Using the Program Codes and Descriptions based on the Oregon Department of Education's "Program Budgeting and Accounting Manual 2004"

What follows is a summarized version of the Oregon Department of Education's "Program Budgeting and Accounting Manual 2002" specifically focused on the function, or Program level.

The outline format shown on the next several pages is structured as follows:

- A. ➔ **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.
- B. ➔ **11000 Regular Programs.** Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.
- C. ➔ **11100 Elementary School Instruction**
- D. ➔ **11110 Primary, K-3.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the primary school years.
 - E. ➔

11111	<i>Primary, 1-3</i>
11112	<i>Primary, 1-3 Homeroom</i>
11113	<i>K-5 Consolidated Budget</i>
11119	<i>Kindergarten Homeroom</i>

- A. shows the DOE definitions of the function, or program structure that should be used by school districts. It is divided into 5 major sections as follows:
 1. Instruction (all programs in the 10000 series)
 2. Support Services (all programs in the 20000 series)
 3. Enterprise and Community Services (all programs in the 30000 series)
 4. Facilities Acquisition and Construction (all programs in the 40000 series)
 5. Other Uses (all programs in the 50000 series)
- B. outlines DOE subfunctions that provide program and service area information.
- C. shows roll-up programs as they are summarized on pages 7 through 11 under the Budget Detail tab of this book. This is the level that both budget and actuals are reported to the State Department of Education.
- D. gives a further detailed description, as defined by the Department of Education, of the activities coded under B and C.
- E. shows the detailed program structure developed by Portland Public Schools (shown in italics) which fits within the broader function structure developed by the State Department of Education. These PPS program codes define programs which are available for use, but may not currently be in use. Programs within the district can and do change as the district changes. New programs are added and others become obsolete. If an italicized program does not show under the structure of C or D as described above, then PPS does not currently have a program in that particular service area.

**Program Descriptions
based on the
Oregon Department of Education's
"Program Budgeting and Accounting Manual 2004"**

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.

11000 Regular Programs. Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.

11100 Elementary School Instruction

11110 Primary, K-3. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the primary school years.

- 11111 Primary, 1-3 Program
- 11112 Primary, 1-3 Homeroom
- 11113 K-5 Consolidated Budget
- 11119 Kindergarten Homeroom

11120 Intermediate Programs. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the intermediate school years.

- 11121 Intermediate, 4-6 Program
- 11122 Intermediate, 4-6 Homeroom

11130 Elementary Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech, and debate.

- 11131 School Activities

11200 Middle School Instruction

11210 Middle/Junior High Programs. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

- 11211 Middle School Programs or 6th, 7th & 8th grade classrooms located in K-8 schools
- 11212 Middle School Homeroom or 6th, 7th & 8th grade classrooms located in K-8 schools
- 11213 MS Consolidated Budget

11220 Middle/Junior High School Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student financed and managed activities.

- 11221 School Activities

11300 High School Instruction

11310 High School Programs. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve CIM and CAM requirements

- 11311 High School Programs
- 11312 High School Homeroom
- 11313 HS Consolidated Budget

11320 High School Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.

- 11321 School Activities
- 11322 Athletic Activities Svcs

11400 Pre-Kindergarten Programs

11400 Early Childhood Education Centers. Educational programs that are designed for the education and training of children, who are enrolled in pre kindergarten programs.

- 11401 Early Childhood Ed Ctr (ECEC)
- 11402 HeadStart

12000 Special Programs. Instructional activities designed primarily to deal with students having special needs. The Special Program Service Area includes (1) talented and gifted;(2) children with disabilities; (3) disadvantaged children; and (4) special programs for other student populations.

12100 Programs for the Talented and Gifted.

Special learning experiences for students identified as gifted or talented.

12100 *Talented And Gifted (TAG)*

12200 Restrictive Programs for Students with Disabilities.

Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

12210 Restrictive Programs

12210 *Restrictive Programs*

12211 *Functional Living Skills-MESD*

12212 *SLC-Academic*

12213 *SLC-Life Skills*

12214 *SLC-Behavior*

12215 *SLC-ILC-Intensive Learning Ctr*

12216 *Deaf/Hard of Hearing Classroom*

12218 *Behavioral & Transitional Programs*

12220 Developmental Kindergarten.

12221 *SLC-Devel. Kindergarten*

12230 Community Transition Centers.

12230 *SLC-Life Skills/CTC*

12240 Life Skills with Nursing.

12241 *Life Skills With Nursing Svcs.*

12250 Out of District Programs.

12260 Home Instruction.

12261 *Home Instruction*

12270 Extended School Year Programs.

12271 *Extended School Year*

12280 Diagnostic Classrooms.

12290 Other.

12291 *Skilled Nursng Care Facilities*

12500 Less Restrictive Programs for Students with Disabilities.

Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

12501 *Resource Center Classrooms*

12503 *Individual Educational Assistants*

12504 *Deaf/Hard of Hearing*

12505 *Vision Services*

12506 *Interpreter Services*

12508 *Deaf/Blind Program*

12509 *Orthopedic Services*

12510 *Less Restrictive Programs*

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.

12603 *ECSE Evaluation*

12607 *Portland Early Intervention Ed (PIEP)*

12609 *Albina Head Start*

12700 Educationally Disadvantaged.

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

12710 Remediation. Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School. 12710 includes programs outside the regular classroom (i.e., pull-out programs) in addition to those outside the regular school day. Also, use this program for Summer School remedial classes specifically designed to improve student performance to meet state standards.

12720 Title I.

- 12720 Title I
- 12721 Title I - Supplemental Educational Services
- 12722 Title I -Teacher Professional Development
- 12723 Title I - HR Training on NCLB
- 12724 Title I - Project Return Homeless
- 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; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework.

12810 Public Alternative Programs. Alternative learning experiences provided by other public agencies, including community colleges, other school districts, education service districts, etc.

12820 Private Alternative Programs. Alternative learning experiences provided by private contractors.

- 12821 Community-Based Programs

12830-12870 District Alternative Programs. Alternative learning experiences provided by the school district.

- 12831 Delayed Expulsion School Couns
- 12832 Classroom Alternative Ed
- 12833 Evening Programs
- 12835 Indian Education

12880 Charter Schools. Expenditures related to a district-sponsored charter school.

- 12880 Charter Schools

12890 Other Alternative Programs. Other alternative learning experiences that cannot be classified above.

- 12891 Contract Programs
- 12892 Alternative Ed-Instruc Support

12900 Designated Programs.

Special learning experiences for other students with special needs; such as, English second language students, teen parents and migrant education.

12910 English Second Language Programs. Instructional activities designed to improve English skills of students who do not speak English as their native language.

- 12911 ESL/Bilingual—Elem
- 12912 ESL/Bilingual—Middle
- 12913 ESL/Bilingual—High
- 12914 Bilingual Assessment Svcs

12920 Teen Parent Programs. Instructional programs designed to accommodate the needs of teen parents.

- 12922 Teen Parenting Services

12930 Migrant Education. Instructional programs designed to meet the needs of migrant students.

- 12930 Migrant Education

12990 Other Programs.

- 12991 Private School Instruction
- 12992 Section 504/ADA Accom in PPS

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 Intermediate.

Instructional activities as defined under 11120 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

- 14100 Summer School, Interm 4-5

14200 Middle/Junior High.

Instructional activities as defined under 11210 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

- 14200 Summer School, Middle

14300 High School.

Instructional activities as defined under 11310 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

- 14300 Summer School, High

14400 Primary, K-3 Program.

Instructional activities as defined under 11110 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

- 14400 Summer School, Primary K-3

20000 Support Services. Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

21000 Support Services—Students. Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process.

21100 Attendance and Social Work Services.

Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.

21110 Service Area Direction. Activities associated with directing and managing attendance and social work services.

21110 Attendance/Social Work

21120 Attendance Services. Activities such as prompt identification of attendance patterns, promotion of positive attendance attitudes, response to attendance problems and enforcement of compulsory attendance laws.

21120 Attendance Services

21130 Social Work Services. Activities such as investigating and diagnosing student problems; casework and group work for students and parents; interpretation of student problems for other staff members; advocacy for change in circumstances surrounding the individual student which are related to the student's school problem(s).

21130 Social Work Services

21131 Behavior Intervention Specialist

21140 Student Accounting Services. Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.

21141 SPED Data Services

21150 Student Safety. Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety. Expenses associated with the security of buildings, grounds and equipment should continue to be accounted for in the 25460 function code.

21150 Student Safety

21170 Identification and Recruitment of Migrant Children. Including the Migrant Student Record Transfer System.

21190 Other Attendance and Social Work Services. Attendance and social work services other than those described above.

21191 Child Development Services

21192 Student Discipline Services

21193 Drug & Alcohol Services

21200 Guidance Services.

Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Use this function for School to Work services, e.g. job placement, referral, career counseling.

21210 Service Area Direction. Activities associated with directing and managing guidance services.

21210 Service Area Direction

21220 Counseling Services. Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.

21220 Counseling Services

21230 Appraisal Services. Activities which assess student characteristics to be used in administration, instruction, and guidance to assist the student in assessing his/her purposes and progress in personality and career development.

21240 Information Services. Activities for disseminating educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to students through activities such as group or individual guidance, or it might be provided indirectly to students, through staff members or parents.

21260 Placement Services. Activities organized to: (1) help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (2) help students make the transition from one educational or occupational experience to another. This may include admissions counseling, referral services, assistance with records, and follow-up communications with employers.

21262 Vocational Education

21290 Other Guidance Services. Other guidance services which cannot be classified above.

21300 Health Services.

Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

21310 Service Area Direction. Activities associated with directing and managing health services.

21320 Medical Services. Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and illness care; and communications with parents and medical officials. Premiums for student health insurance are recorded here.

21320 Medical Services

21330 Dental Services. Those activities associated with dental screening, dental care, and orthodontic activities.

21330 Dental Services

21390 Other Health Services. Other health services not classified above.

21400 Psychological Services.

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

21410 Service Area Direction. Activities associated with directing and managing the psychological services.

21420 Psychological Testing Services. Activities concerned with administering psychological tests, standardized tests and inventory assessment of ability, aptitude, achievement, interests and personality and the interpretation of these measures for students, school personnel and parents.

21420 Psychological Services

21430 Psychological Counseling Services. Activities which take place between a school psychologist or counselor and students and their parents in which the students are helped to receive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.

21440 Psychotherapy Services. Activities which provide a therapeutic relationship between a qualified mental health professional and one or more students in which the students are helped to perceive, clarify, solve, and resolve emotional problems or disorders.

21480 Other Psychological Services. Other activities associated with psychological services not classified above.

21500 Speech Pathology and Audiology Services.

Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

21510 Service Area Direction. Activities associated with directing and managing speech pathology and audiology services.

21520 Speech Pathology Services. Activities organized for the identification of students with speech and language disorders; diagnosis and appraisal of specific speech and language disorders, referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provision of required speech habilitation services; and counseling/guidance of students with speech and language disorders, their parents and teachers, as appropriate.

21520 Speech Pathology

21530 Audiology Services. Activities organized for the identification of students with hearing loss; determination of the range, nature, and degree of hearing function; referral for medical or other professional attention as appropriate to the habilitation of hearing; language habilitation; auditory training, speech reading (lip-reading), and speech conservation, as necessary; creation and administration of programs of hearing conservation and counseling/guidance of students with hearing loss, their parents, and teachers, as appropriate.

21530 Audiology

21590 Other Speech Pathology and Audiology Services. Other activities associated with speech pathology and audiology services not classified above.

21590 Other Speech Path/Audio Svcs.

21600 Other Student Treatment Services.

Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

21601 Occupational Therapy

21602 Physical Therapy

21603 Adaptive Physical Education

21900 Service Direction, Student Support Services.

Activities concerned with direction and management of student support services; e.g., special education, ESL and at risk programs. Expenditures for the special education director for the district should be recorded here.

21901 Program Admin/Supervision

21902 Administration

21903 Collaborative Supports Team

21905 Third Party Medical Reimburse

21906 PAT, Article 20 B3, SpEd

21907 PAT, Article 20 B4, GenEd

2200 Support Services—Instructional Staff. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

22100 Improvement of Instruction Services.

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

22110 Service Area Direction. Activities associated with directing and managing the improvement of instruction services. The District's Director of Instruction should be charged here.

22110 *Service Area Direction*

22130 Curriculum Development. Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

22130 *Curriculum Development*

22190 Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.

22200 Educational Media Services.

Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

22210 Service Area Direction. Activities concerned with directing and managing educational media services.

22220 Library/Media Center. Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center, media materials; and instruction of students in the use of media center materials and equipment.

22220 *Library/Media Services*

22230 Multimedia Services. Activities such as selecting, preparing, maintaining and circulating to instructional and administrative staff all multimedia equipment and materials.

22230 *Multimedia Services*

22240 Educational Television Services. Activities concerned with planning, programming, writing, presenting and receiving educational programs or segments of programs via closed circuit or broadcast television.

22240 *Educational Television Service*

PPS only:

22250 **KBPS RADIO SERVICES**

22252 *Broadcasting*

22253 *Program Information*

22254 *Fund Raising*

22255 *Underwriting Grant Canvassing*

22256 *Management & General Support*

22257 *National Program Acquisition*

22290 Other Educational Media Services. Educational media services other than those classified above.

22291 *Textbook Services*

22300 Assessment and Testing.

Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

22400 Instructional Staff Development.

Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. Use this function for staff development that is instructionally related.

22403 *Autistic Services*

22410 *Instr Staff Training Svcs*

22420 *Portland Teacher Program*

22430 *New Teacher Orientation*

22450 *PAPSA*

23000 Support Services—General Administration. Activities concerned with establishing and administering policy in connection with operating the district.

23100 Board of Education Services.

Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.

23100 *Board of Education Services*

23200 Executive Administration Services.

Activities associated with the overall general administrative or executive responsibility for the entire district.

23210 Office of the Superintendent Services. Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district. This function area includes all personnel and materials in the office of the chief executive officer. Activities of the deputy, associate and/or assistant superintendents should be recorded here.

23210 Office of Superintendent

23211 Executive Administration

23212 Assistant Superintendents

23240 State and Federal Relations Services.

Activities concerned with developing and maintaining good relationships with state and federal officials.

23240 State and Federal Relations

23290 Other Executive Administration Services. Other general administrative services which cannot be recorded under the preceding areas of responsibility.

23291 General Admin—Contracts

23292 Legal Services

23293 Operational Support Services

23294 School Standards/Accredits

23295 Strategic Planning

24000 School Administration. Activities concerned with area wide supervisory responsibility. This function could include directors of district-wide instructional programs that have administrative responsibilities. It also would include such general administrative activities as Title I Coordinator.

24100 Office of the Principal Services.

Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.

24101 School Administrative Services

24102 School Curriculum Svcs (VPs)

24103 Portland Association Public School Administrators (PAPSA)

24900 Other Support Services—School Administration.

Other school administration services which cannot be recorded under the preceding functions.

24901 Graduation Services

25000 Support Services—Business. Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district. Included are the fiscal, operation and maintenance, and internal services for operating all schools.

25100 Direction of Business Support Services.

Activities concerned with directing and managing the business support services as a group.

25100 Chief Financial Officer

25200 Fiscal Services.

Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

25210 Service Area Direction. Activities of directing and managing fiscal services which includes the activities of the assistant superintendent, director, or business manager in directing and managing fiscal activities including debt management.

25210 Direction of Fiscal Services

25220 Budgeting Services. Activities concerned with supervising budget planning, formulation, control, and analysis.

25220 Budgeting Services

25230 Receiving and Disbursing Funds Services. Activities concerned with properly receiving and paying money for the district.

25240 Payroll Services. Activities concerned with paying periodic salaries and wages to employees for services rendered; paying related payroll taxes, assessments, and withholdings; and filing all required reports.

25240 Payroll Services

25250 Financial Accounting Services. Activities concerned with maintaining records of the financial operations and transactions of the district which include such activities as accounting and interpreting financial transactions and account records.

25250 Financial Accounting Services

25260 Internal Auditing Services. Activities concerned with verifying the account records which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing their liability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.

25260 Internal Auditing Services

25270 Property Accounting Services. Activities concerned with preparing and maintaining current inventory records of land, buildings, and movable equipment. These records are to be used in equipment control and facilities planning.

25270 *Property Accounting Services*

25280 Risk Management Services. Activities involving the systematic identification and evaluation of exposure to loss within the district and selection of the most appropriate method for managing those exposures. Includes activities such as insurance program administration and loss prevention.

25281 *Service Area Direction*

25282 *EAIP Worksite Modifications*

25283 *Liability Claims*

25284 *Property/Fire Loss*

25285 *Worker's Compensation*

25286 *Worksite Safety*

25287 *Mandated Health Services*

25290 Other Fiscal Services. Fiscal services which cannot be classified under the preceding functions. Including unemployment.

25291 *Enrollment Services*

25400 Operation and Maintenance of Plant Services.

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.

25410 Service Area Direction. Activities of directing and managing the operation and maintenance of the school plant facilities.

25410 *Service Area Direction*

25411 *Project Management*

25420 Care and Upkeep of Buildings Services. Activities concerned with keeping a physical plant clean and ready for daily use. Operating the heating, lighting, and ventilating systems; rental and lease of buildings; are included.

25421 *Custodial Services*

25422 *Environmental Health-Safety*

25423 *Utilities Services*

25424 *Property Management*

25430 Care and Upkeep of Grounds Services. Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

25430 *Care and Upkeep of Grounds*

25440 Maintenance. Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

25441 *Workforce*

25442 *Other Funded Work*

25443 *Vehicle Operation/Maintenance*

25460 Security Services. Activities concerned with maintaining security and safety of school property.

25460 *Security Services*

25490 Other Operation and Maintenance of Plant Services. Operation and maintenance of plant activities which cannot be classified under the preceding functions.

25490 *Other Operations & Maintenance*

25500 Student Transportation Services.

Activities concerned with the transportation of students between home and school, as provided by state law; and trips to school activities. Charge insurance costs related to transportation to this function, including property and liability.

25510 Service Area Direction. Activities pertaining to directing and managing student transportation services.

25510 *Transportation Administration*

25520 Vehicle Operation Services. Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included.

25520 *Student Transportation Operations*

25530 *Fleet Maintenance*

25540 *Routing*

25550 *Safety/Training*

25580 Special Education Transportation Services. Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation.

25590 Other Student Transportation Services. Student transportation services which cannot be classified under the preceding functions.

25700 Internal Services.

Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.

25710 Service Area Direction. Activities of directing and managing internal services.

25710 *Service Area Direction*

25720 Purchasing Services. Activities of purchasing supplies, furniture, equipment, and materials, used in school or district operation.

25720 Purchasing Services

25730 Warehousing and Distributing Services. The operation of the system-wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office, or bank, for control and/or deposit in addition to other courier services.

25730 Warehousing/Distribution Svcs

25740 Printing, Publishing, and Duplicating Services. Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.

25740 Print/Publish/Duplicate Svcs

25790 Other Internal Services. Other internal services which cannot be classified under the preceding functions.

25790 Other Internal Services

26000 Support Services—Central Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.

26100 Direction of Central Support Services.

Activities concerned with directing and managing the central support services as a group.

26200 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.

Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.

26210 Service Area Direction. Activities associated with directing and managing the planning, research, development, and evaluation service area.

26210 Service Area Direction

26220 Development Services. Activities concerned with the evolving process of utilizing the products of research and considered judgment for the deliberate improvement of educational programs.

26230 Evaluation Services. Activities concerned with ascertaining or judging the value of an action or an outcome of an action by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.

26230 Evaluation Services

26240 Planning Services. Activities concerned with the selection or identification of the overall, long-range goals, priorities, and objectives of an organization or program, and the formulation of various courses of action in terms of identification of needs and relative costs and benefits for the purpose of deciding which courses of action are to be followed in striving to achieve those goals, priorities, and objectives.

26250 Research Services. Activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

26260 Grant Writing. Activities concerned with seeking, writing and submitting grants for the district.

26260 Grant Writing

26270 Statistical Services. Activities concerned with relating and describing statistical information.

26270 Statistical Services

26290 Other Planning, Research, Development, and Evaluation Services. Other services of this nature not described above.

26300 Information Services.

Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

26310 Service Area Direction. Activities of directing and managing information services.

26320 Internal Information Services. Activities concerned with writing, editing, and providing administrative information to students and staff.

26330 Public Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.

26330 Public Information Services

26331 Volunteer Activities/Recogn

26340 Management Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate to management information about the operation of the district, and about the community, state, and nation, in order to make logical decisions.

PPS only

26350 Translation Services

26390 Other Information Services. Activities concerned with information services not classified above.

26400 Staff Services.

Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of finger printing employees under this function.

26410 Service Area Direction. Activities of directing and managing staff services.

26410 *Service Area Direction*

26420 Recruitment and Placement Services. Activities concerned with employment and assigning personnel for the district.

26420 *Recruitment and Placement Svcs*

26430 Staff Accounting Services. Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the district.

26430 *Staff Accounting Services*

26450 Health Services. Activities concerned with medical, dental, and nurse services provided for district employees. Included are physical examinations, referrals, and emergency care.

26490 Other Staff Services. Staff services which cannot be classified under the preceding areas of responsibility.

26491 *Staff Services*

26492 *Non-Instr Staff Development*

26493 *Staff Relations - Negotiations*

26600 Technology Services.

Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

26610 Service Area Direction. Activities concerned with directing and managing technology services.

26610 *Service Area Direction*

26620 Systems Analysis Services. Activities concerned with the search for and an evaluation of alternatives which are relevant to defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of technology procedures or application to electronic technology equipment.

26630 Programming Services. Activities concerned with the preparation of a logical sequence of operations to be performed either manually or electronically, in solving problems or processing data and the preparation of coded instructions and data for such sequences.

26631 *Student Information Systems*

26632 *Business Information Systems*

26634 *Web Information Systems*

26640 Operations Services. Activities concerned with scheduling, maintaining and producing data. These activities include operating business machines and data processing machines.

26641 *Technical Operations*

26642 *Data Control/Entry*

26690 Other Technology Services. Activities concerned with technology which are not described above. Including telephone and T-1 lines and fractional leased lines.

26697 *Technology Development*

26699 *Systems Development*

26700 Records Management Services.

Activities concerned with retention and disposal of district records.

26700 *Records Management Svcs*

26900 Other Support Services—Central.

Central Services not classified above.

27000 Supplemental Retirement Program. Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

30000 Enterprise and Community Services. Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs. (Portland Public Schools only uses these programs in Funds 202, 203, 205 and 299.)

31000 Food Services. Activities concerned with providing food to students and staff in a school or district.

This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

3110 *Service Area Direction.* Activities of directing and managing food services.

31100 Service Area Direction.

Activities of managing and directing food services.

31100 *Food Services Administration*

31200 Food Preparation and Dispensing Services.

Activities concerned with preparing and serving regular and incidental meals, lunches, or snacks to students and staff in a school or district which include operating kitchen equipment, preparing food, cooking, serving food, cleaning dishes, and storing dishes and kitchen equipment.

31200 *Food Preparation and Service*

31300 Food Delivery Services.

Activities concerned with delivering food to the school or district.

31300 Food Delivery Services

31900 Other Food Services.

Food services activities which cannot be classified under the preceding functions.

31900 Nutrition Education/Other

31910 Summer Nutrition

33000 Community Services. Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments.

33000 Community Services

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 sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 25400.

41100 Service Area Direction.

Activities pertaining to directing and managing facilities acquisition and construction services.

41200 Site Acquisition and Development Services.

Activities pertaining to the initial acquisition of sites and improvements thereon.

41500 Building Acquisition, Construction, and Improvement Services.

Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.

41500 Bldg Acquis/Constr/Improv Svcs

41900 Other Facilities Construction Services.

Facilities construction activities which cannot be classified above.

41900 Other Facilities Construction

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 ESD. Note: Debt Service (5100) and Transfers of Funds (5200) must be appropriated separately to comply with local budget law under ORS 294.435.

51000 Debt Service.

The servicing of the debt of a district. Categories of debt service are listed under objects.

51100 Long-Term Debt Service. Expenditures for debt retirement exceeding 12 months.

51100 Long-Term Debt Service

51200 Short-Term Debt Retirement. Expenditures for debt retirement paid in full within the fiscal year.

51200 Short-Term Debt Retirement

52000 Transfers of Funds.

These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Inter fund loans are not recorded here, but are handled through the balance sheet accounts.

52100 Fund Transfers.

52100 Fund Transfers

53000 Apportionment of Funds by ESD.

Apportionment of equalization funds and distribution of other funds by the educational service districts (flow-through dollars from ESDs to districts or other ESDs).

60000 Contingencies (for budget only). Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

61100 Operating Contingency.

Budgeted amount to be transferred by school board resolution to the proper expenditure code.

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. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

71100 Ending Fund Balance.

71100 Ending Fund Balance

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 (page 12) and the Other Funds (beginning on page 20) of the Budget Detail section in 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 portion's of the costs for work performed by employees of the District who are considered to be in positions of a permanent nature

511100 Licensed Salaries

- **CLASSROOM TEACHERS**, activities directors, ESL/bilingual teachers, teachers of special education, and media specialists (librarians). Extended responsibility pay should NOT be charged to this account; refer to account 513100.
- **TEACHER SUPPORT PERSONNEL - LICENSED** behavior management specialists, campus monitors, child development specialists, community agents, educational audiologists, home/ hospital teachers, middle and high school student services specialists, health nurses, occupational therapists, physical therapists, school psychologists, social workers, and student management specialists.
- **UNIT LEADERS**.
- **COUNSELORS** and work experience coordinators.
- **OTHER SALARIES – LICENSED** teachers on special assignment.

511200 CLASSIFIED EMPLOYEES SALARY - Roll-up

511210 Classified - Represented

- **TEACHER SUPPORT PERSONNEL – NON-LICENSED** campus monitors, community agents, and and student management assistants.
- **TEMPORARY EDUCATIONAL ASSISTANTS** in temporary assignments for special education assistant positions.
- **EDUCATIONAL ASSISTANTS** includes certified occupational therapy assistants, interpreters, library assistants, licensed physical therapy assistants, licensed practical nurses.
- **SECRETARIAL**. Secretaries, executive secretaries, principals' secretaries, administrative secretaries and school secretaries. Temporary help 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. *[This account is used only by food services programs in Funds 202/203 and in Grants]*.
- **MAINTENANCE WORKERS** (except apprentices) charged to work orders.
- **MAINTENANCE APPRENTICE WORKERS** charged to work orders.
- **DRIVERS - BUS AND TRUCK**, also includes food service delivery drivers.
- **OTHER SALARIES – NON-LICENSED** includes assistant supervisors, bus mechanics, bus washers/fuelers, coordinators, patrol officers, integration specialists, print press operators, radio and television staff, and videographers and positions not specified elsewhere.

511220 Classified - Non Represented

- **SPECIALISTS – NON-LICENSED** includes analysts, staffing specialists, functional leads, technical support staff, confidential secretaries, etc.

511300 ADMINISTRATORS – Roll-up**511310 Administrators - Licensed**

- **SUPERINTENDENT**
- **CHIEF ACADEMIC OFFICER**
- **ASSISTANT SUPERINTENDENTS**
- **ADMINISTRATORS – LICENSED** Directors, and Directors of Student Achievement.
- **ASSISTANT DIRECTORS / SUPERVISORS / MANAGERS – LICENSED** Assistant directors, project/ program directors (all funds), managers, and supervisors.
- **PRINCIPALS** and administrative or supervisory substitutes defined in the PAT agreement.
- **VICE PRINCIPALS / ASSISTANT VICE PRINCIPALS / ASSISTANT PRINCIPALS**
- **SPECIALISTS – LICENSED** Administrative, technical, and business specialists by department.

511320 Administrators – Non-Licensed

- **ADMINISTRATORS – NON-LICENSED**

511400 MANAGERIAL EMPLOYEES SALARY - Roll-up**511410 Managerial - Represented**

- **CAFETERIA MANAGERS.** [*This account is used ONLY by food service programs in Funds 202/203 and in Grants*].

511420 Managerial - Non Represented

- **DIRECTORS / ASSISTANT DIRECTORS / SUPERVISORS / MANAGERS– NON-LICENSED**

NON-PERMANENT SALARIES

Full-time, part time, and prorated portion's 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

- **PAT – PROFESSIONAL LEAVE.** Substitutes for teachers attending seminars, meetings, or conferences that fall within the guidelines of the PAT Professional Agreement.
- **CONFERENCE LEAVE.** Substitutes for teachers attending conferences.
- **PAT - SABBATICAL LEAVE.** Compensation paid to administrators and teachers on approved sabbatical leaves (time document not required; changes made directly by Human Resources Department).
- **TEACHER SUBSTITUTES – LICENSED.** Substitutes for teachers absent due to illness, emergency, family illness and other leave.

512200 Substitute – Classified

- **EDUCATIONAL ASSISTANTS - SUBSTITUTES** for positions listed in account 511210.
- **SECRETARIAL-SUBSTITUTES** for positions listed in account 511210.
- **CLERICAL-SUBSTITUTES** for positions listed in account 511210.
- **MAINTENANCE WORKERS LEAVE.** Costs identified for absences due to illness, emergency, family illness, and other leave.

512300 Limited Term – 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 Limited Term – 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 [*Use account 538900 for contracted secretarial/ clerical services*].
- **STUDENT WORKERS.**

513000 ADDITIONAL SALARY - Roll-up

Money paid to District employees in temporary or permanent positions for work performed in addition to normal compensated work under regular salaries and temporary salaries. Includes additional pay for classified employee overtime and activities such as coaching, supervision of extracurricular activities, extended contracts, etc.

513100 Extended Responsibility (ER) – Licensed

- Compensation for all positions listed on the ER schedule in the PAT Union Agreement Appendix.

513200 Extended Responsibility (ER) – Classified**513300 Extended Hours**

- Compensation to certificated District personnel for services performed on curriculum development committees, workshops for instructional staff, teaching in-service classes, etc.

513400 Paid Overtime

- Compensation to non-certificated District personnel for authorized time in excess of regular hours.

SPORTING EVENT SUPPORT PERSONNEL. Compensation for District staff who perform jobs such as gatekeepers, game officials, ticket takers, and security officers. (Use account 531900 for Game Expenses for non-district personnel.)

520000 ASSOCIATED PAYROLL COSTS - Roll-up

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 PERS retirement system contributions paid by the District.

521310 PERS UAL (Unfunded Actuarial Liability)**522000 Social Security-FICA**

- Employer's share of social security taxes paid by the District.

523000 OTHER REQUIRED PAYROLL COSTS – Roll-up**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.

524000 CONTRACTUAL EMPLOYEE BENEFITS – Roll-up

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 the health and welfare plan contributions paid by the District.

524200 Other Employer Paid Benefits

- Includes 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. Dues or membership fees should NOT be charged to this account; refer to account 564000.

524500 PAT Union Contract Items

- **PERSONAL (OWNED) AUTO DAMAGE.** Compensation to teachers who sustain personal (owned) automobile damage caused by 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

- This account should be charged with 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 [*Use account 56400 for dues or membership fees*].

524530 Early Retirement Payments

- Amounts paid by the District to retired certificated employees eligible under the plan.

524600 PFTCE Union Contract Items

- PFTCE Staff Development

530000 PURCHASED SERVICES – Roll-up

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.

531000 INSTRUCTIONAL, PROFESSIONAL, AND TECHNICAL SERVICES – Roll-up

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, assistance to students and their parents in 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

- **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 Non-Instructional Staff Development

- Training fees for workshops, conferences, seminars and other staff development activities attended by non-instructional personnel *excluding* travel related costs.

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.

532000 PROPERTY SERVICES – Roll-up

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** 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** 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.** Bulk oil.

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.

OTHER PURCHASED SERVICES

Amounts paid for services other than Professional and Technical Services or Property Services to organizations or personnel who are not employees of the District.

533000 STUDENT TRANSPORTATION SERVICES – Roll-up

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 Bus Tickets****533150 Reimbursable – Field 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.

534000 TRAVEL – Roll-up

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. [*Use account 531800 for costs of workshops and seminars for training purposes. Use account 524500 for conferences covered by PAT Union Agreement. Use account 564000 for dues and membership fees.*]

534300 Travel, Student Activities

- **STUDENT ACTIVITY EXPENSES.** Student activities such as conferences, workshops, registration fees, entry fees, performance tickets, lodging and meals. [*Use account 533200 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.

535000 COMMUNICATION – Roll-up

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, toll charges, etc.

535300 Postage

- Postage, 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 aid, new and used equipment, and the sale of property.

535500 Printing and Binding

- Printing/copying/binding forms, posters, publications, etc.

535900 OTHER COMMUNICATION SERVICES – Roll-up**535910 Fax**

- Fax rental/use charges.

535920 Internet Fees**535990 Miscellaneous Communication Services****536000 Charter Schools****537000 TUITION – Roll-up**

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**

538000 NON-INSTRUCTIONAL PROFESSIONAL AND TECHNICAL SERVICES – Roll-up**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. This category 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.

538900 OTHER NON-INSTRUCTIONAL PROFESSIONAL AND TECHNICAL SERVICES – Roll-up

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. This category includes specialists in personnel counseling and guidance. [*This account is used ONLY in Funds 202/203 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

- 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 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, Grants ONLY.**

540000 SUPPLIES & MATERIALS - Roll-up

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, food (home economics), gas/ oil for shop equipment, paintbrushes, test tubes, adding machine tape, desk calendars, 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. Health supplies such as bandages. Maintenance Shop supplies such as flashlights, batteries, sandpaper, drill bits, and adhesive. Printing supplies such as paper, ink, cleaners without materials. 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.
- **HOME BLDG/REPAIR SUPPLIES**

AUTOMOTIVE NEEDS – Expenditures that support the various automotive needs of the Student Transportation Department

541310 Auto Parts, and Batteries for Student Transportation ONLY**541315 Tires for Student Transportation ONLY****541320 Gas, Oil, and Lubricants for Student Transportation ONLY**

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

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.
- **DISTRICT PRINTING**

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.

542000 Textbooks

- Textbooks and reference books, support materials for textbook programs, textbook repairs, freight on textbooks, workbooks, etc.

543000 Library Books

- **LIBRARY AND REFERENCE BOOKS** except books for a new library or for materially expanding a present library, reference books, repair of library books, etc.
- **AUDIOVISUAL MEDIA** such as 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.

545000 CONSUMABLE SUPPLIES – NUTRITION SERVICES

Expenditures for food used in the school food service program. These accounts used ONLY by Nutrition Services in Funds 202/203.

545100 Purchased Food-NS Only**545200 Food Inventory Adj-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 Staples-NS Only****545300 Donated Commodity-NS Only**

- Market value of food products received through the State from the USDA (United States 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 such as furniture, fixtures, VCRs, projectors, TVs, camcorders, computer monitors, printers, zip drives, hard drives, modems, cabling, memory, etc.

546100 Minor Equipment – Tagged**547000 Computer Software**

- Software program packages and site licenses, blank floppy disks, honeylink emulator boards, multi-protocol adapter boards, interface boards, font cartridges, etc.

550000 CAPITAL OUTLAY -Roll-up

Includes expenditures for the acquisition of fixed assets, including expenditures for land or existing buildings and improvements of grounds, construction of buildings, additions to buildings, initial equipment, additional equipment, and replacement of equipment.

551000 Land Acquisition.

- Land purchases; purchases of air rights, mineral rights, etc.

552000 Buildings Acquisition

- **CONTRACTED BUILDING CONSTRUCTION.** Contractor costs for new building construction and construction of additions to existing buildings.
- **PURCHASE OF BUILDINGS.**

553000 Improvements – Not Buildings

- Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the District. Consists of such work as grading, landscaping, seeding, planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time fixed playground apparatus, flagpoles, gateways, fences, demolition work and underground storage tanks which are not parts 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.

554000 EQUIPMENT – Roll-up

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 Purchase

- Any equipment purchase costing \$2500 or more such as machinery, furniture and fixtures, and vehicles [*Use account series 555000 for technology related items*].

554110 Vehicles

555000 TECHNOLOGY –Roll-up

555010 Computers

- Any computer equipment costing \$500 or more. Expenditures for computer hardware, related equipment, and other capital outlay for technology.

555020 Printers

555090 Miscellaneous Other Technology

556000 DEPRECIABLE BUSES/GARAGES – Roll-up

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. [*Use account 567200 for assessments charged by other governmental agencies to properties NOT adjacent to District properties.*]
- **VEHICLES.** Automobiles, trucks, vans, etc.

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 – Roll-up

- 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 charges for 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*]

565000 INSURANCE AND JUDGMENTS – Roll-up**565100 Liability Insurance**

- Premiums for insurance coverage against losses. [*This account is used ONLY 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 used ONLY by Fund 601 Self-Insurance and Grant Funds.*]

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.

565900 OTHER INSURANCE AND JUDGMENTS – Roll-up**565910 Workers' Comp Claim Expense**

- Compensation made on behalf of employees due to a work-related accident. [*This account is used ONLY by Fund 601 Self-Insurance.*]

565915 Workers' Comp Recovery [*This account is used ONLY by Fund 601 Self-Insurance.*]**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 used ONLY by Fund 601 Self-Insurance.*]

565945 Property Damage Recovery [*This account is used ONLY by Fund 601 Self-Insurance.*]**565946 Fire Loss Recovery [*This account is used ONLY by Fund 601 Self-Insurance.*]****565947 Auto Loss Recovery [*This account is used ONLY by Fund 601 Self-Insurance.*]****565948 Liability Loss Recovery [*This account is used ONLY by Fund 601 Self-Insurance.*]****567000 TAXES AND LICENSES – Roll-up****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**

- **ADMINISTRATIVE OVERHEAD EXPENSE.** [*This account ONLY to be used by Grants.*]

570000 TRANSFERS**571000 Transfers to Other Funds**

- This account represents transactions conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund. They are not recorded as expenditures. [*This account used ONLY with Budget Office approval.*]

572000 Pass-Through

- To be used ONLY by Grants to record pass-through of federal monies to other entities.

580000 OTHER USES OF FUNDS**581000 Operating Contingency**

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General Fund Requirements

Introduction to General Fund Resources and Requirements

The following pages exhibit resources and expenditures within the General Fund. The columns on these pages contain two years of history--the actual expenditures for the 2003/04 and 2004/05 fiscal years, the current year budget (2005/06), and the proposed, approved and adopted budgets for the ensuing year (2006/07)

General Fund Resources

The **General Fund Resources** for the 2006-07 fiscal year have been estimated to total \$404,955,900. The planning elements that contribute to the resources of the District are outlined as follows:

Beginning Fund Balance: Estimate is based upon the current projections of income and expenditures for 2005-06.

Property Taxes: The District's operating tax levy is based on a permanent tax rate limitation of \$4.7743 per \$1,000 of assessed value for the upcoming year. In 2004-05 an additional \$0.5038 per \$1,000 of assessed value was levied as a result of a GAP bond refunding and Senate Bill 550. Passed in the 2003 Oregon Legislative Assembly, SB 550 provided that this increase would not be treated as "local revenues" under the State School Funding (SSF) formula, and would not, therefore, be offset by reductions in the District's SSF grant for fiscal year 2004-2005. In previous years GAP bond tax revenues have been shown in Fund 304. The State Legislature voted in a special session on April 21, 2006 to renew Portland Public Schools' GAP Bond authorization at \$.5038 per \$1,000 of assessed value, allowing the School Board to levy \$15 million a year for three years to preserve teaching jobs and stabilize the budget, now shown on the General Fund Resources page as "Permanent Rate Gap Tax-Senate Bill 1106 (\$0.5038 per \$1,000)." Therefore, for the 06-07 school year, the School Board has resolved to impose and categorize taxes at \$5.2781 per \$1,000 of assessed value.

Local Option Levy: Beginning with the 2000/2001 school year, the District had authority to assess a Local Option-Educational levy in the amount of \$0.7500 per \$1,000 of assessed value. Voters approved this 5-year levy in May 2000 and it expired in June 2005. On March 14, 2005, the Board of Directors unanimously voted to not pursue a Local Option Levy in the May 2005 election. This decision was based upon the following: (1) increased voter registration and turnout for the November 2004 election made the likelihood of sufficient voter turnout to achieve the "double majority" unlikely in May of 2005 and in the absence of contested elections or other matters of wide public interest being before the voters; (2) the legal responsibility for funding Oregon K-12 school operations rests with the Governor and the Legislature, which had not yet decided a proposed State School Fund level for 2005-07, creating a climate of financial uncertainty at the time of the May 2005 election. (3) The Board of Directors pursued an active strategy to achieve greater state funding from the 2005 Legislature and plans to continue these efforts with the 2007 Legislature. The Board is also working to increase options for local communities to support their school districts.

Local Sources: Tuition from Patrons/Interscholastic Activities/Other - combination of sources of income from (but not limited to) student tuition, athletic events, rental/lease of facilities, interest earnings, income from the sale of property, Third Party Medical Reimbursement, and Administrative Claiming.

Intermediate Sources: With the expiration of the Multnomah County Income Tax in 2005-06, district partners at the City of Portland, the business community and Multnomah County will be providing a one-time funding package of \$16 million; and Multnomah Education Service District - Transit funds provided by the ESD in support of approved programs and services.

State Sources: State School Support Funds based upon estimates of Average Daily Membership (ADM), student transportation, student transportation equipment, drivers education, and the Common School Fund. In addition, the District will receive \$3 million additional in lottery funding from the legislature.

Transfers In: The transfer of \$2,000,000 in revenue is proposed as an adjustment to the level of reserves in the PERS Rate Stabilization Reserve Fund.

Expenditures by Program

The Summary of Expenditures by Program provides an overview of the various functions within the General Fund. These various functions are divided into two primary categories within the General Fund--Instruction and Support Services. Other categories include Facilities Acquisition and Construction, Debt Service, Fund Transfers and Contingency. The budget detail for expenditures by Program begins on page 7 of this section. Program definitions based on the State Chart of Accounts begin on page 51 of the Introductory Section of this document.

Expenditures by Account

The Summary of Expenditures by Account Code describes the service or commodity obtained as a result of specific expenditures. The budget detail for expenditures by Account begins on page 12 of this section. Account definitions based on the State Chart of Accounts begin on page 63 of the Introductory Section of this document.

General Fund Resources By Category

Historical Data		BUDGET	DESCRIPTION	BUDGET FOR NEXT YEAR		
Actual 2003/04 \$	Actual 2004/05 \$	Current as Adopted 2005/06 \$		Proposed 2006/07 \$	Approved 2006/07 \$	Adopted 2006/07 \$
3,548,452	13,190,954	30,200,000	Beginning Fund Balance	28,400,000	28,400,000	30,400,000
		149,935,823	<i>Property Taxes: Current Levy</i>			
		0	Permanent Rate Limited Tax (\$4.7743 per \$1,000)	154,330,366	154,330,366	154,330,366
		0	Local Option Operating Tax (\$0.75 per \$1,000)	0	0	0
		0	Permanent Rate Gap Tax-Senate Bill 1106 (\$0.5038 per \$1,000)	0	16,285,453	16,285,453
		149,935,823	Certified Property Tax Levy	154,330,366	170,615,819	170,615,819
		(10,335,076)	(Less compression loss, discounts, delinquencies)	(9,648,341)	(10,996,190)	(10,996,190)
131,376,318	134,745,524	139,600,747	411111 Permanent Rate Limited Tax (net of losses)	144,682,025	144,383,774	144,383,774
16,697,232	17,107,051	0	411211 Local Option Operating Tax (net of losses)	0	0	0
0	14,200,016	0	411311 Permanent Rate Gap Tax (net of losses)	0	15,235,856	15,235,856
148,073,550	166,052,591	139,600,747	Net Receipts from Tax Levy	144,682,025	159,619,630	159,619,630
4,307,141	4,048,118	3,128,672	411121 Prior Year Permanent Rate Taxes	4,000,000	4,100,000	4,100,000
467,679	443,684	764,996	411221 Prior Year Local Options	400,000	300,000	300,000
0	373,769	0	411321 Prior Year Gap Taxes	400,000	400,000	400,000
152,848,370	170,918,162	143,494,415	Total Property Tax Revenues	149,482,025	164,419,630	164,419,630
0	3,300	0	412000 Rev-Local Gov't Not Districts	0	0	0
			<i>Tuition from Patrons:</i>			
28,399	31,754	25,000	413110 Regular Day School-Tuition	25,000	25,000	25,000
118,691	133,454	110,000	413111 Reg Tuition-Evening HS	110,000	110,000	110,000
71,068	169,261	85,000	413120 Tuition-Other Districts (Special Education)	85,000	85,000	85,000
89,215	118,532	115,000	413410 Drivers Education-Tuition	115,000	115,000	115,000
307,373	453,001	335,000	Total Tuition from Patrons	335,000	335,000	335,000
844,998	2,422,210	1,200,000	415100 Interest on Investments	4,000,000	4,000,000	4,000,000
42,420	0	0	416300 Food Service	0	0	0
631,574	690,944	990,000	417000 Extra-Curricular Admissions/Fees/Fund Raising	760,000	760,000	760,000
0	0	170,000	417700 Outdoor School Fees	170,000	170,000	170,000
631,574	690,944	1,160,000	Total Extra-Curricular Activities	930,000	930,000	930,000
			<i>Other Revenue from Local Sources:</i>			
685,141	536,150	535,000	419110 Civic Use of Buildings	535,000	535,000	540,000
221,685	209,284	145,000	419112 CUB-Day Care	200,000	200,000	200,000
17,619	9,014	15,000	419120 Community Parking Fees	10,000	10,000	10,000
1,202,263	1,100,566	1,975,000	419130 Rent-Lease of Facilities	1,000,000	1,000,000	1,000,000
17,949	32,529	0	419200 Contrib-Donation-Private Source	0	0	0
554,972	2,504,675	0	419600 Recovery of Prior Years' Expenditure	0	0	0
2,428,203	3,003,399	2,403,792	419800 Fees Charged to Grants	2,700,000	2,700,000	2,700,000
476,523	997,666	386,248	419910 Miscellaneous	419,756	419,756	447,506
112,812	76,625	50,000	419950 Sales, Royalties, and Events	50,000	50,000	50,000
263,878	257,890	250,000	419955 Beverage Vending	240,000	240,000	210,000
401,072	136,681	350,000	419960 Third Party Medical Reimbursement	250,000	250,000	250,000
1,962,184	651,399	1,000,000	419965 Administrative Claiming	1,200,000	1,200,000	1,200,000
8,344,301	9,515,878	7,110,040	Total Other Revenue from Local Sources	6,604,756	6,604,756	6,607,506
10,170,666	13,085,333	9,805,040	Total Revenue from Local Sources	11,869,756	11,869,756	11,872,506
			<i>Revenue from Intermediate Sources:</i>			
120,869	129,119	120,000	421010 County School Funds	120,000	120,000	120,000
8,363,859	7,120,883	6,507,545	421020 Mult Ed Service Dist Apportionment^^	8,376,328	8,376,328	8,376,328
4,314,228	4,122,040	4,000,000	421991 City of Portland Temporary Funding	13,000,000	13,000,000	13,000,000
36,481,896	46,820,607	46,000,000	421992 Multnomah County Income Tax	4,000,000	4,000,000	6,000,000
0	0	0	421993 Multnomah County - Temporary Funding	5,000,000	3,240,000	3,240,000
49,280,852	58,192,649	56,627,545	Total Revenue from Intermediate Sources	30,496,328	28,736,328	30,736,328
			<i>Revenue From/Through State Sources:</i>			
166,519,106	148,012,565	150,432,355	431010 SSF--General Support	158,480,891	158,679,142	158,679,142
0	0	0	431010 SSF--General Support - Addtnl. from Lottery Receipts	3,000,000	3,000,000	3,000,000

General Fund Resources By Category

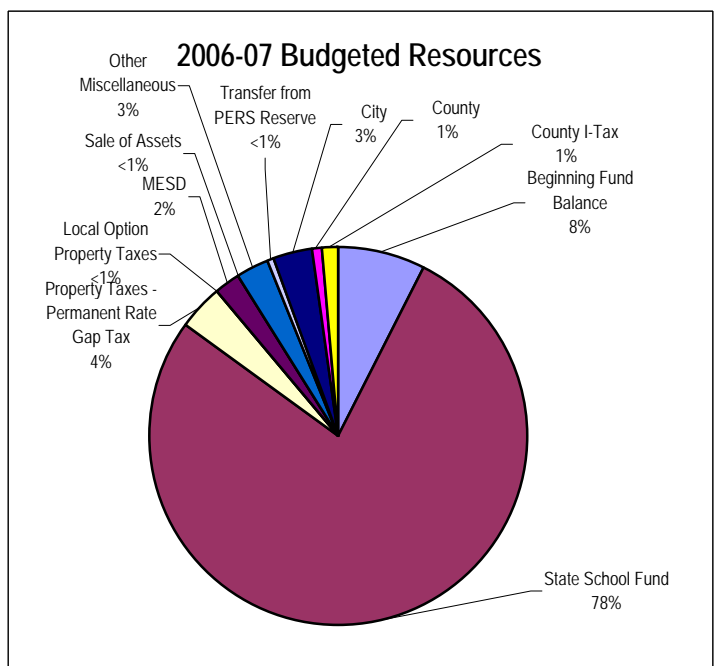
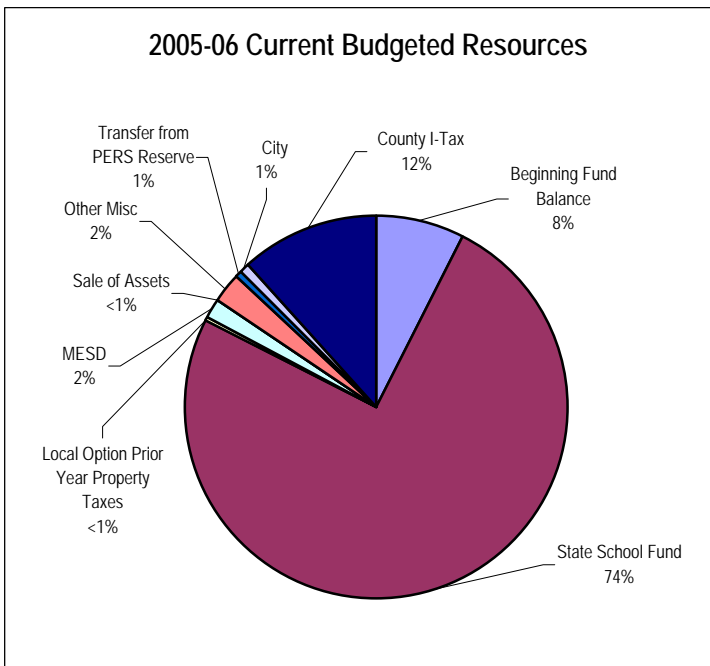
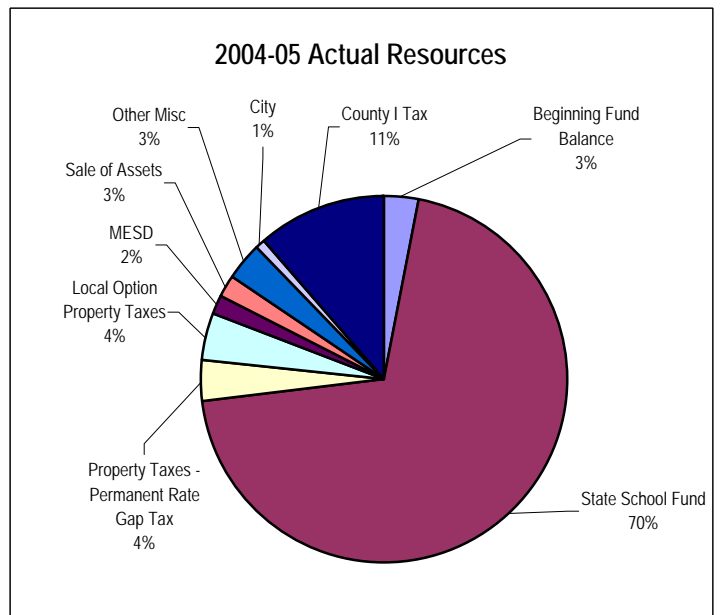
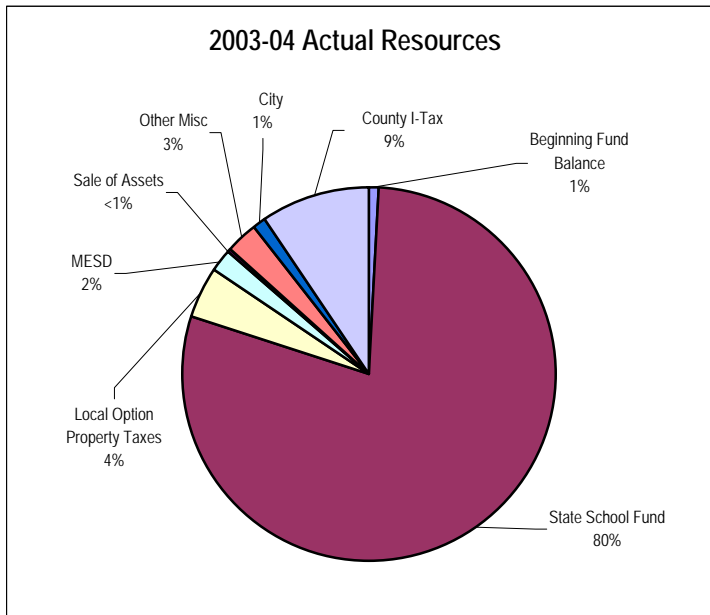
Historical Data		BUDGET	DESCRIPTION	BUDGET FOR NEXT YEAR		
Actual 2003/04 \$	Actual 2004/05 \$	Current as Adopted 2005/06 \$		Proposed 2006/07 \$	Approved 2006/07 \$	Adopted 2006/07 \$
1,251,379	3,783,920	3,303,568	431030 Common School Fund	3,664,844	3,664,844	3,662,094
167,770,485	151,796,485	153,735,923	Total Unrestricted State School Fund Revenue	165,145,735	165,343,986	165,341,236
			Revenue From/Through State Sources:			
93,450	85,050	90,000	432040 Driver Education	85,000	85,000	85,000
93,450	85,050	90,000	Total Restricted State School Fund Revenue	85,000	85,000	85,000
167,863,935	151,881,535	153,825,923	Total Revenue from/through State Sources	165,230,735	165,428,986	165,426,236
			Unrestricted Revenue-Federal Govt Through State:			
1,134	1,156	1,500	448010 Federal Forest Fees	1,200	1,200	1,200
1,134	1,156	1,500	Total Revenue Unrestricted Federal Govt Through State	1,200	1,200	1,200
227,316,587	223,160,673	220,260,008	Subtotal Non-Tax Revenues	207,598,019	206,036,270	208,036,270
			Other Sources:			
0	0	2,000,000	452100 Interfund Transfers	2,000,000	2,000,000	2,000,000
756,800	8,446,406	100,000	453000 Sale of Fixed Assets	100,000	100,000	100,000
756,800	8,446,406	2,100,000	Total Other Sources	2,100,000	2,100,000	2,100,000
\$384,470,209	\$415,716,194	\$396,054,423	Total Resources	\$387,580,044	\$400,955,900	\$404,955,900

^^Detail of MESD Transit Resources follow on pages 5-6.

General Fund Resources - Same Data, A Different View

	Actual Resources 2003-04	Actual Resources 2004-05	Current Budget 2005-06	Adopted Budget 2006-07
Beginning Fund Balance	3,548,452	13,190,954	30,200,000	30,400,000
State School Fund	303,578,035	290,720,402	296,586,842	313,946,210
Property Taxes - Permanent Rate Gap Tax		14,573,785		15,635,856
Local Option Property Taxes	17,162,822	17,550,735	764,996	300,000
MESD	8,363,859	7,120,883	6,507,545	8,376,328
Sale of Assets	756,800	8,446,406	100,000	100,000
Other Miscellaneous	10,264,116	13,170,383	9,895,040	11,957,506
Transfer from PERS Reserve	0	0	2,000,000	2,000,000
Community Partners				
City	4,314,228	4,122,040	4,000,000	13,000,000
County				3,240,000
County I-Tax	36,481,896	46,820,607	46,000,000	6,000,000
Totals	384,470,208	415,716,194	396,054,423	404,955,900

General Fund Resources By Category



MESD Service Contract Resources

Multnomah Education Service District (MESD) assists the Oregon Department of Education by administering state-level services and minimum education standards. The MESD also provides education services and facilities on a cooperative basis to eight local school districts.

Local districts receive programs and services through a resolution that has been authorized by at least two-thirds or six of the eight school boards representing a majority of total county students. By virtue of its size, Portland must be one of the authorizing districts. Resolution programs are funded from MESD property taxes and state school fund revenue. The state allocates support by granting each ESD a fixed share of the total ESD funding formula revenue.

Each district selects from a menu of services with the goal of remaining within the service allocation fixed dollar amount. In addition, Portland receives transit dollars as General Fund revenues in support of services that we provide for ourselves, as scheduled below.

Portland Public Schools	2005-06 Service Plan Services Selected				2006-07 Service Plan Services Selected			
	Unit	Unit Cost	Units Selected	Total Cost	Unit	Unit Cost	Units Selected	Total Cost
	2005-06 Available Service Plan Revenue:				2006-07 Available Service Plan Revenue:			
	2005-06 Service Plan Revenue \$12,850,000				2006-07 Service Plan Revenue \$11,809,029			
	2004-05 District Unappropriated Ending Balance				2005-06 District Unappropriated Ending Bala \$2,006,102			
	2005-06 Misc Adjustment -\$62,447				2004-05 FY End Audit Adj \$0			
	2004-05 ODE FY Adj. \$603,780				2004-05 ODE FY Adj. \$603,780			
	Total Service Plan Revenue: \$12,787,553				Total Service Plan Revenue: \$14,418,912			
MESD Department	2005-06 Service Plan				2006-07 Service Plan			
Resolution Program								
Service Components								
Dept. of Alternative & Outdoor Education								
Alpha School - Transit	1 Student	6,688		790,705	1 Student			1,152,681
Alpha Middle School (East County Turnaround)	1 Student	6,688		0	1 Student	6,999		0
Incarcerated Youth	All or None	66,478	All	66,478	All or None	202,714	All	202,714
Pregnant Student Services								
Service	1 Student	9,099	35	318,465	1 Student	9,686	30	290,580
Transit				0				0
Turnaround (Helensview)								
PPS Alternative Education Referrals	1 Student	6,810		0	1 Student	6,594	49	323,106
PPS Special Education Referrals (PRIDE)	1 Student	10,216	15	153,240	1 Student	10,998	10	109,980
Attendance/Counseling Service	All or None	0	None	0	All or None	0	None	0
Department of Instruction								
Curriculum Services								
Classroom Law	All or None	26,300	All	26,300	All or None	26,155	All	26,155
Support Services	All or None	0	None	0	All or None	0	None	0
Living Science Materials Lab								
Student Assessment Services (formerly M&ER)								
School Improvement and Scorebook	All or None	32,204	None	0	All or None		None	35,000
SAS-Student Testing	All or None	0	None	0	All or None		None	0
D.O.I./Special Ed Services								
Evaluation - East Early Childhood - Transit	All or None	238,960	None	0	All or None	238,960	All	238,960
Functional Living Skills								
Life Skills (Present Tense Only) X 1	* 1 Student	9,867		0	* 1 Student	11,082		0
Levels 2 and 3 (Elem or MS or HS or Post Sec) X 1	* 1 Student	23,034		0	* 1 Student	23,790	23	547,170
Levels 2 and 3 (Elem or MS or HS or Post Sec) X 2	**1 Student	17,273		0	**1 Student	18,029		0
Alt. Behavior Placements (Elem-MS or HS-Post) X 1	* 1 Student	57,133	12	685,596	* 1 Student	58,517	9	526,653
Alt. Behavior Placements (Elem-MS or HS-Post) X 2	**1 Student	51,372		0	**1 Student	52,756		0
Arata/PPS Behavioral Health X 1	* 1 Student	23,295		0	* 1 Student	24,829		0
Arata/PPS Behavioral Health X 2	**1 Student	17,534		0	**1 Student	19,068		0
Job Training (Transit)	N/A							

Continued on next page

General Fund Requirements Summary of Expenditures By Program

Historical Data		BUDGET		DESCRIPTION By Program Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04	Actual 2004/05	Current as Revised 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
----- Programs -----											
Instruction - Regular Programs											
<i>Elementary School Instruction:</i>											
5,578,557	5,969,276	0.00	0	10000	Instructional Subs	0.00	0	0.00	0	0.00	0
4,877,171	5,477,364	71.78	5,016,269	11111	Primary, 1-3	106.46	7,313,981	71.56	5,024,927	71.56	5,163,121
32,469,030	31,941,079	391.87	33,314,856	11112	Primary, 1-3 Homeroom	343.43	30,001,749	410.87	34,244,826	410.87	35,128,316
2,031,414	2,211,042	0.00	2,922,129	11113	K-5 Consolidated Budget	0.00	2,867,892	0.00	2,867,973	0.00	3,050,406
7,636,014	7,326,766	78.21	6,109,987	11119	Kindergarten Homeroom	78.09	6,088,989	78.09	6,089,832	78.09	6,259,857
5,167,597	5,278,739	56.91	4,225,509	11121	Intermediate, 4-5	75.37	5,483,017	77.64	5,627,310	77.64	5,769,836
20,113,586	20,382,074	256.25	21,084,718	11122	Intermediate, 4-5 Homeroom	262.03	21,317,650	266.20	21,597,545	266.20	22,250,325
0	619	0.00	0	11131	Elementary School Activities	0.00	0	0.00	0	0.00	0
77,873,369	78,586,959	855.02	72,673,468	Subtotal - Elementary School Instruction		865.38	73,073,278	904.36	75,452,413	904.36	77,621,861
<i>Middle School Instruction:</i>											
34,414,570	35,000,044	401.87	33,797,650	11211	Middle School Programs	382.95	32,528,556	345.12	30,196,275	345.12	30,848,107
167,960	119,530	22.87	1,853,636	11212	Middle School Homeroom	12.30	1,050,309	11.05	968,521	11.05	1,000,454
1,020,488	1,106,735	0.00	1,197,012	11213	MS Consolidated Budget	0.00	973,242	0.00	973,275	0.00	733,360
35,603,018	36,226,309	424.74	36,848,298	Subtotal - Middle School Instruction		395.25	34,552,107	356.17	32,138,071	356.17	32,581,921
<i>High School Instruction:</i>											
40,620,708	40,216,099	522.55	43,064,194	11311	High School Programs	496.48	41,154,294	509.96	42,043,221	509.96	43,317,363
90,348	8,387	0.00	0	11312	High School Homeroom	0.00	0	0.00	0	0.00	0
1,416,373	1,505,266	0.00	1,497,187	11313	HS Consolidated Budget	0.00	1,345,601	0.00	1,345,655	0.00	1,400,506
253,959	179,139	2.50	186,802	11321	School Activities	2.50	186,163	2.50	186,190	2.50	194,010
3,309,612	3,410,704	7.50	3,332,766	11322	Athletic Activities Svcs	7.50	3,316,411	7.50	3,313,597	7.50	3,326,036
45,691,000	45,319,595	532.55	48,080,949	Subtotal - High School Instruction		506.48	46,002,469	519.96	46,888,663	519.96	48,237,915
<i>Pre-Kindergarten Programs:</i>											
778,485	757,602	3.63	267,827	11401	Early Childhood Ed Ctr (ECEC)	3.63	267,078	3.63	267,115	3.63	274,309
778,485	757,602	3.63	267,827	Subtotal - Early Childhood Instruction		3.63	267,078	3.63	267,115	3.63	274,309
Instruction - Special Programs											
577,313	561,051	4.00	594,405	12100	Talented And Gifted (TAG)	4.00	591,895	4.00	591,972	4.00	599,701
577,313	561,051	4.00	594,405	Subtotal - TAG Instruction		4.00	591,895	4.00	591,972	4.00	599,701
<i>with Disabilities:</i>											
0	7,752,941	197.41	10,963,424	12210	Restrictive Programs	195.19	10,768,834	19.69	995,371	19.69	1,018,471
659,084	1,791,071	0.00	76,434	12211	Functional Living Skills-MESD	0.00	76,434	0.00	76,434	0.00	76,434
5,150,024	1,919,425	0.00	4,433	12212	SLC-Academic	0.00	4,404	0.00	4,405	0.00	4,394
2,640,972	799,466	0.00	0	12213	SLC-Life Skills	0.00	0	60.38	3,118,763	60.38	3,196,493
8,033,270	3,217,066	0.00	1,259,251	12214	SLC-Behavior	0.00	1,254,730	24.38	2,386,322	24.38	2,421,588
232,855	75,378	0.00	0	12215	SLC-ILC-Intensive Learning Ctr	0.00	0	0.00	0	0.00	0
647,405	0	0.00	0	12216	Deaf/Hard of Hearing Classroom	0.00	0	0.00	0	0.00	0
0	3,987,917	107.34	5,736,185	12218	Behavioral & Transitional Prgs	105.34	5,571,218	175.59	9,204,173	175.59	9,475,217
933,828	280,035	0.00	0	12221	SLC-Devel. Kindergarten	0.00	0	0.00	0	0.00	0
450,939	711,269	15.13	944,605	12230	SLC-Life Skills/CTC	14.13	880,934	16.81	1,005,044	16.81	1,025,648
484,627	684,487	16.38	2,377,034	12241	Life Skills With Nursing Svcs.	14.63	1,810,677	19.32	2,113,447	19.32	2,137,735
95,165	24,749	0.00	123,712	12261	Home Instruction	0.00	122,815	0.00	122,834	0.00	122,689
259,117	150,369	0.00	240,988	12271	Extended School Year	0.00	239,408	0.00	239,447	0.00	238,916
225,551	128,253	1.00	109,802	12291	Skilled Nursng Care Facilities	1.00	109,386	1.00	109,401	1.00	111,191
19,812,837	21,522,426	337.26	21,835,868	Subtotal - Restrictive Program Instruction		330.29	20,838,840	317.17	19,375,641	317.17	19,828,776
<i>Less Restrictive Programs for Students with Disabilities:</i>											
9,009,837	2,866,179	0.00	195,027	12501	Resource Center Classrooms	0.00	194,064	0.00	194,088	0.00	193,743
2,066,389	701,689	0.00	0	12503	Individual EAs - Gen Ed Clsrm	0.00	0	39.88	1,551,628	39.88	1,583,051
0	314,597	0.00	0	12504	Deaf/Hard of Hearing Classroom	0.00	0	0.00	0	0.00	0

General Fund Requirements Summary of Expenditures By Program

Historical Data		BUDGET		DESCRIPTION By Program Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04 \$	Actual 2004/05 \$	Current as Revised 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07		
		FTE	\$		FTE	\$	FTE	\$	FTE	\$	
----- Programs -----											
164,400	0	0.00	0	12506	Interpreter Services	0.00	0	0.00	0	0.00	0
0	10,647,468	218.19	13,858,791	12510	Less Restrictive Programs	224.59	14,264,977	199.72	14,321,474	199.72	14,754,009
11,240,626	14,529,933	218.19	14,053,818	Subtotal - Less Restrictive Prog Instruct		224.59	14,459,041	239.60	16,067,190	239.60	16,530,803
Early Intervention:											
685,370	20,223	0.00	885,705	12603	ECSE Evaluation	0.00	885,595	0.00	885,598	0.00	885,556
685,370	20,223	0.00	885,705	Subtotal - Early Intervention Instruction		0.00	885,595	0.00	885,598	0.00	885,556
Alternative Education:											
7,774,675	7,803,872	0.00	7,532,807	12821	Community-Based Programs	0.00	8,532,642	0.00	8,187,939	0.00	8,188,106
242,832	217,444	3.00	250,039	12831	Delayed Expulsion School Counseling	3.00	249,202	3.00	249,235	3.00	256,475
2,053,102	2,394,674	11.72	995,047	12832	Classroom Alternative Ed	12.72	1,060,729	21.39	1,657,750	21.39	1,703,743
700,355	770,567	6.00	816,708	12833	Evening Programs	6.00	817,162	6.00	817,274	6.00	826,611
172,487	187,103	2.47	168,118	12835	Indian Education	2.47	172,434	2.47	172,841	2.47	175,737
2,209,660	2,334,269	4.26	3,607,926	12880	Charter Schools	4.25	4,642,115	3.38	4,611,878	3.38	4,617,364
187	189	0.00	0	12892	Alternative Ed-Instruc Support	0.00	0	0.00	0	0.00	0
13,153,298	13,708,118	27.45	13,370,645	Subtotal - Alternative Ed. Instruction		28.44	15,474,284	36.24	15,696,917	36.24	15,768,036
Designated Programs:											
6,601,303	6,673,638	106.98	6,953,626	12911	ESL/Bilingual--Elem	108.43	7,011,571	108.43	7,012,493	108.43	7,228,415
2,251,501	2,168,611	32.08	2,095,132	12912	ESL/Bilingual--Middle	31.09	2,032,949	31.09	2,033,222	31.09	2,096,901
2,405,647	2,244,140	35.06	2,364,855	12913	ESL/Bilingual--High	35.06	2,348,139	35.06	2,348,454	35.06	2,419,937
528,895	441,984	8.43	413,975	12914	Bilingual Assessment Svcs	8.43	407,817	8.43	407,870	8.43	414,066
445,463	435,505	6.50	436,169	12922	Teen Parenting Services	6.50	438,445	6.50	437,122	6.50	450,198
0	28	0.00	0	12930	Migrant Education	0.00	0	0.00	0	0.00	0
8,953	84,630	0.79	50,000	12992	Section 504/ADA Accom in PPS	0.79	49,892	0.79	49,895	0.79	50,355
12,241,762	12,048,536	189.84	12,313,757	Subtotal - Designated Programs Instruction		190.30	12,288,813	190.30	12,289,056	190.30	12,659,872
217,657,078	223,280,749	2,592.68	220,924,740	Instruction - Total		2,548.36	218,433,400	2,571.43	219,652,636	2,571.43	224,988,750
Support Services - Instructional:											
Support Services for Students											
115,054	153,391	3.20	180,144	21120	Attendance Services	3.20	178,291	3.20	178,317	3.20	182,044
702,585	510,682	6.00	389,446	21130	Licensed Social Work Services	6.00	384,595	6.00	387,852	6.00	399,691
375,137	176,248	12.00	626,145	21141	SPED Data Services	11.75	611,474	11.75	611,616	11.75	624,108
884,167	941,073	23.25	952,110	21150	Student Safety	21.75	850,756	21.75	850,865	21.25	849,329
1,254,636	1,166,896	12.09	1,030,563	21191	Child Development Services	12.09	1,027,190	12.09	1,027,332	12.09	1,048,189
2,836,092	3,060,226	32.48	2,442,543	21192	Student Discipline Services	32.48	2,474,858	32.48	2,475,696	32.48	2,544,740
145,594	71,814	1.00	74,896	21193	Drug and Alcohol Services	1.00	74,643	1.00	74,652	1.00	79,006
359,509	467,476	4.75	523,323	21210	Service Area Direction	4.75	517,961	4.75	518,248	4.75	526,733
5,284,766	5,462,419	59.13	4,844,585	21220	Counseling Services	60.32	4,720,785	59.32	4,662,832	59.32	4,811,352
1,021,622	930,195	12.95	989,474	21262	Vocational Education	12.89	953,517	13.89	992,829	13.89	1,015,669
7,111	7,307	0.00	8,611	21330	Dental Services	0.00	8,611	0.00	8,611	0.00	8,611
5,007,758	5,328,871	65.00	5,573,882	21420	Psychological Services	65.80	5,597,676	66.30	5,637,460	62.60	4,810,181
4,574,640	4,763,597	62.55	5,125,647	21520	Speech Pathology	62.45	5,050,584	60.95	4,921,393	60.95	5,095,567
120,009	1,942	1.50	134,953	21530	Audiology	1.50	133,844	1.50	133,864	1.50	137,843
403,137	488,238	5.78	406,409	21590	Other Speech Path/Audio Svcs.	5.78	405,287	7.95	557,647	7.95	572,034
1,373,362	1,404,781	15.55	1,155,407	21601	Occupational Therapy	14.75	1,093,009	10.40	836,743	10.40	855,312
338,073	381,013	3.80	325,361	21602	Physical Therapy	3.80	324,198	3.80	324,241	3.80	330,542
746,792	349,902	3.00	277,157	21603	Adaptive Physical Education	3.00	276,209	5.18	380,351	5.18	388,045
2,909,880	3,020,492	20.30	3,001,976	21901	Program Admin/Supervision	20.30	2,976,596	24.30	3,341,571	24.30	3,394,767
1,148,372	1,272,608	11.00	1,798,426	21902	Administration	11.00	1,792,260	6.00	1,357,591	6.00	1,377,834
255,198	142,096	1.00	108,376	21905	Third Party Medical Reimburse	1.00	108,138	1.00	108,146	1.00	109,593
441,938	544,953	0.00	449,365	21906	PAT, Article 20 B3, SpEd	0.00	446,443	0.00	446,515	0.00	445,469
86,911	153,713	0.00	106,333	21907	PAT, Article 20 B4, GenEd	0.00	105,642	0.00	105,660	0.00	105,413
30,392,343	30,799,933	356.33	30,525,132	Subtotal Instructional Supp. Svcs-Students		355.61	30,112,567	353.61	29,940,032	339.41	29,712,072

General Fund Requirements Summary of Expenditures By Program

Historical Data		BUDGET		DESCRIPTION By Program Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04	Actual 2004/05	Current as Revised 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
----- Programs -----											
Support Services for Instructional Staff											
31,678	37,788	0.00	120,219	22110	Service Area Direction	0.00	119,007	0.00	119,018	0.00	119,633
2,462,401	2,638,806	21.01	1,766,423	22130	Curriculum Development	20.51	1,716,611	20.01	1,663,194	20.01	1,708,125
4,295,170	3,874,961	64.21	3,734,222	22220	Library/Media Services	64.15	3,679,088	64.15	3,679,565	64.15	3,767,393
392,530	353,913	5.00	323,794	22230	Multimedia Services	5.00	321,618	5.00	321,722	5.00	328,170
257,320	261,678	4.00	270,407	22240	Educational Television Service	4.00	262,240	4.00	262,274	4.00	261,784
21,465	203,587	1.00	151,645	22252	Broadcasting	1.00	133,209	1.00	133,287	1.00	134,985
748,085	554,806	0.00	1,112,173	22291	Textbook Services	0.00	5,517,182	0.00	5,517,182	0.00	5,517,182
1,793,110	2,004,316	1.88	2,491,330	22410	Instr Staff Training Svcs	1.75	2,467,061	1.75	2,465,232	1.75	2,482,761
27,822	28,144	0.00	59,737	22420	Portland Teacher Program	0.00	58,767	0.00	58,772	0.00	59,461
143,165	155,528	0.00	161,385	22430	New Teacher Orientation	0.00	160,466	0.00	160,489	0.00	159,681
418,399	399,207	0.00	611,730	22450	PAPSA	0.00	328,069	0.00	328,069	0.00	362,612
10,591,145	10,512,734	97.10	10,803,065	Subtotal Instructional Support Svcs-Staff		96.41	14,763,318	95.91	14,708,804	95.91	14,901,787
40,983,488	41,312,667	453.43	41,328,197	Total Support Svcs - Instructional		452.02	44,875,885	449.52	44,648,836	435.32	44,613,859
Support Services - General Admin.:											
Executive Administrative Services											
304,511	276,308	3.00	425,085	23100	Board of Education Services	2.00	346,708	2.00	345,808	2.00	349,844
585,542	857,777	7.50	1,188,614	23210	Office of Superintendent	7.50	1,209,870	7.50	1,204,721	7.50	1,226,806
865,366	1,079,539	7.20	982,683	23211	Executive Administration	10.00	1,464,882	10.25	1,457,127	10.25	1,467,202
7,565	278	0.00	0	23212	Assistant Superintendents	0.00	0	0.00	0	0.00	0
2,463,036	861,025	4.80	1,048,574	23292	Legal Services	4.80	1,040,495	4.90	1,040,486	4.90	1,348,638
99,765	100,121	3.00	247,810	23293	Operational Support Services	3.00	248,604	3.00	248,819	0.00	17,631
204	10,652	0.00	0	23295	Strategic Planning	0.00	0	0.00	0	0.00	0
4,325,989	3,185,700	25.50	3,892,766	Subtotal Executive Administrative Svcs.		27.30	4,310,559	27.65	4,296,961	24.65	4,410,121
School Administration											
23,795,036	25,465,766	327.31	25,941,224	24101	School Administrative Services	326.21	25,970,797	325.21	25,861,293	325.21	26,220,892
1,509,828	1,398,793	15.50	1,421,599	24102	School Curriculum Svcs (VPs)	15.50	1,414,750	15.50	1,414,954	15.50	1,444,656
56,978	70,745	0.00	85,562	24901	Graduation Services	0.00	35,513	0.00	35,514	0.00	85,497
25,361,842	26,935,304	342.81	27,448,385	Subtotal School Administration		341.71	27,421,060	340.71	27,311,761	340.71	27,751,045
Business											
115,923	152,604	2.50	513,796	25100	Chief Financial Officer	2.50	506,974	2.50	506,883	2.50	514,137
0	0	2.50	248,039	25210	Direction of Fiscal Services	2.50	243,452	2.50	243,286	2.50	248,341
436,574	501,034	6.00	530,298	25220	Budgeting Services	6.00	528,889	6.00	520,078	9.00	765,855
527,914	614,018	8.00	571,841	25240	Payroll Services	8.00	565,011	7.00	565,305	7.00	575,458
1,434,417	1,991,835	19.00	2,662,624	25250	Financial Accounting Services	19.00	2,780,190	19.00	2,797,930	19.00	2,872,254
0	62,451	0.00	0	25260	Internal Auditing Services	1.00	107,246	1.00	107,348	1.00	109,600
55,311	98,775	1.00	106,536	25270	Property Accounting Services	1.00	104,587	1.00	104,677	1.00	106,654
0	0	0.00	13,000	25283	Liability Claims	0.00	13,000	0.00	13,000	0.00	13,000
32,213	15,783	0.13	60,687	25287	Mandated Health Services	0.13	60,506	0.13	60,516	0.13	60,698
395,471	470,509	9.00	662,183	25291	Enrollment Services	9.00	1,027,885	9.00	1,028,295	9.00	1,039,715
2,997,823	3,907,009	48.13	5,369,004	Subtotal Business		49.13	5,937,740	48.13	5,947,318	51.13	6,305,712
Operations & Maintenance of Plant											
971,323	730,195	4.00	767,832	25410	Service Area Direction	4.00	461,532	7.00	586,501	7.00	894,611
717,090	688,785	6.80	775,756	25411	Project Management	6.80	767,040	6.80	765,808	6.80	777,243
11,609,773	12,237,554	4.00	12,002,577	25421	Custodial Services	4.00	10,812,748	4.00	10,812,944	4.00	10,819,631
8,295,465	9,028,706	0.00	10,522,533	25423	Utilities Services	0.00	10,649,665	0.00	10,750,709	0.00	10,750,709
348,293	377,396	4.25	369,067	25424	Property Management	4.25	364,821	4.25	365,011	4.25	371,545
6,188,763	6,469,076	72.00	6,949,972	25441	Workforce	72.00	6,833,547	72.00	6,709,491	72.00	6,705,282
202,045	1,891,303	0.00	0	25442	Other Funded Work	0.00	0	0.00	0	0.00	0
383,556	305,551	0.00	257,400	25443	Vehicle Operation/Maintenance	0.00	257,402	0.00	257,402	0.00	257,402
497,874	516,804	4.00	516,522	25460	Security Services	4.00	510,704	4.00	510,916	4.00	517,841

General Fund Requirements Summary of Expenditures By Program

Historical Data		BUDGET		DESCRIPTION By Program Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04	Actual 2004/05	Current as Revised 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
----- Programs -----											
50,261	51,645	0.00	64,412	25490	Other Operations & Maintenance	0.00	64,308	0.00	64,311	0.00	64,274
29,264,443	32,297,015	95.05	32,226,071	Subtotal Operations & Maintenance of Plant		95.05	30,721,767	98.05	30,823,093	98.05	31,158,538
Student Transportation											
790,198	924,945	13.00	978,860	25510	Service Area Direction	3.00	501,498	3.00	501,810	3.00	508,565
14,845,998	15,148,699	78.90	15,248,545	25520	Student Transportation	78.04	10,705,269	78.04	10,717,128	78.04	10,714,954
0	0	0.00	0	25530	Transportation Fleet Maintenance	7.00	1,306,925	7.00	1,307,058	7.00	1,308,008
0	0	0.00	0	25540	Transportation Routing	6.00	1,685,092	6.00	1,685,215	6.00	1,693,245
0	0	0.00	0	25550	Transportation Safety Training	3.00	222,695	3.00	222,781	3.00	226,612
15,636,196	16,073,644	91.90	16,227,405	Subtotal Student Transportation		97.04	14,421,479	97.04	14,433,992	97.04	14,451,384
Internal Services											
20,607	17,557	0.00	0	25710	Service Area Direction	0.00	0	0.00	0	0.00	0
695,519	721,246	9.00	742,641	25720	Purchasing Services	9.00	736,376	9.00	736,900	9.00	751,031
908,113	834,450	8.00	733,893	25730	Warehousing/Distribution Svcs	9.00	727,035	9.00	727,261	9.00	731,204
1,049,632	1,073,515	5.00	1,285,740	25740	Print/Publish/Duplicate Svcs	5.00	1,279,462	5.00	1,280,344	5.00	1,287,103
387,629	357,130	4.00	380,966	25790	Other Internal Services	4.00	376,745	4.00	376,773	4.00	378,506
3,061,500	3,003,898	26.00	3,143,240	Subtotal Internal Services		27.00	3,119,618	27.00	3,121,278	27.00	3,147,844
80,647,793	85,402,570	629.39	88,306,871	Total Support Services - General Admin.		637.23	85,932,223	638.58	85,934,403	638.58	87,224,644
Support Services - Central Activities:											
Evaluation, Grant Writing & Statistical Svcs.											
162,306	166,103	0.00	25,664	26210	Service Area Direction	0.00	0	0.00	0	0.00	4,590
1,362,964	1,277,695	15.49	1,404,469	26230	Evaluation Services	15.49	1,539,951	15.50	1,541,671	15.50	1,565,879
197,515	181,097	3.00	340,212	26260	Grant Writing	3.00	335,425	3.00	335,636	3.00	341,489
1,722,785	1,624,895	18.49	1,770,345	Subtotal Planning, Research, Dev., etc.		18.49	1,875,376	18.50	1,877,307	18.50	1,911,958
Information Services											
794,785	759,430	10.00	1,072,307	26330	Public Information Services	10.00	1,059,727	10.00	1,060,418	10.00	1,116,681
0	49,928	0.00	75,000	26331	Volunteer Activities/Recognition	0.00	55,537	0.00	55,537	0.00	75,000
56,623	82,778	1.00	160,191	26350	Translation Services	1.00	158,525	1.00	158,593	1.00	159,662
851,408	892,136	11.00	1,307,498	Subtotal Information Services		11.00	1,273,789	11.00	1,274,548	11.00	1,351,343
Staff Services (Human Resources)											
2,654,131	2,885,829	34.50	2,959,530	26410	Service Area Direction	34.50	2,962,940	34.50	2,948,631	34.50	3,161,942
1,075	1,154	0.00	0	26430	Staff Accounting Services	0.00	0	0.00	0	0.00	0
3,183	73	0.00	100,220	26491	Staff Services	0.00	99,542	0.00	99,542	0.00	99,542
27,165	20,444	0.00	46,933	26492	Non-Inst Staff Development	0.00	36,553	0.00	36,553	0.00	46,933
0	245	0.00	0	26493	Staff Relations - Negotiations	0.00	0	0.00	0	0.00	0
2,685,554	2,907,745	34.50	3,106,683	Subtotal Staff Services		34.50	3,099,035	34.50	3,084,726	34.50	3,308,417
Technology Services											
1,477,691	614,478	4.00	363,949	26610	Service Area Direction	4.50	380,510	4.50	380,033	4.50	387,890
403,437	581,545	7.00	928,665	26631	Student Information Systems	7.50	942,257	7.50	942,865	7.50	958,676
978,169	1,125,036	11.75	1,597,236	26632	Business Information Systems	12.00	1,580,347	12.00	1,581,397	12.00	1,609,158
530,700	487,324	2.00	249,024	26634	Web Information Systems	2.00	248,238	2.00	248,253	2.00	251,455
3,385,280	4,518,208	29.75	3,704,813	26641	Technical Operations	29.50	3,689,870	29.50	3,691,776	29.50	3,738,812
224,466	226,205	3.00	170,219	26642	Data Control/Entry	1.50	94,587	1.50	95,530	1.50	97,410
232,142	179,208	1.20	1,685,200	26697	Technology Development	1.70	1,722,346	1.70	1,722,474	1.70	1,725,318
887,769	322,324	0.00	229,829	26699	Systems Development	0.00	229,831	0.00	229,831	0.00	229,831
8,119,654	8,054,328	58.70	8,928,935	Subtotal Technology Services		58.70	8,887,986	58.70	8,892,159	58.70	8,998,550
Records Management Services											
148,995	159,274	3.00	243,202	26700	Records Management Svcs	3.00	240,064	3.00	240,203	3.00	244,278
148,995	159,274	3.00	243,202	Subtotal Records Mgmt. Services		3.00	240,064	3.00	240,203	3.00	244,278
13,528,396	13,638,378	125.69	15,356,663	Total Central Support		125.69	15,376,250	125.70	15,368,943	125.70	15,814,546
94,176,189	99,040,948	755.08	103,663,534	Total Support Svcs - Non-Instructional		762.92	101,308,473	764.28	101,303,346	764.28	103,039,190
135,159,677	140,353,615	1,208.51	144,991,731	Support Services - Total		1,214.94	146,184,358	1,213.80	145,952,182	1,199.60	147,653,049

General Fund Requirements Summary of Expenditures By Program

Historical Data		BUDGET		DESCRIPTION By Program Codes ----- Programs -----	BUDGET FOR NEXT YEAR					
Actual	Actual	Current as Revised			Proposed		Approved		Adopted	
2003/04	2004/05	2005/06			2006/07		2006/07		2006/07	
\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	
0	49,043	0.00	0	Enterprise and Community Services						
				33000 Community Services	0.00	0	0.00	0	0.00	0
0	49,043	0.00	0	Enterprise and Community Svcs - Total	0.00	0	0.00	0	0.00	0
				Facilities Acquisition and Construction						
943,391	1,322,874	0.00	2,823,274	41500 Building Acquis/Constr/Improv Svcs	0.00	3,000,000	0.00	3,000,000	0.00	3,000,000
0	65,820	0.00	0	41910 Relocation Projects	0.00	0	0.00	0	0.00	0
943,391	1,388,694	0.00	2,823,274	Facilities Acquis & Construction - Total	0.00	3,000,000	0.00	3,000,000	0.00	3,000,000
				Other Uses - Debt Service & Fund Transfers						
960,384	889,038		845,153	51100 Long-Term Debt Service		845,153		845,153		845,153
23,300	0		50,000	51200 Short-Term Debt Retirement		50,000		50,000		50,000
983,684	889,038		895,153	Total Debt Service		895,153		895,153		895,153
16,535,425	17,918,545		8,739,665	52100 Fund Transfers		8,734,140		8,734,140		8,734,140
17,519,109	18,807,583		9,634,818	Other Uses Total		9,629,293		9,629,293		9,629,293
0	0		17,679,860	61100 Contingency Fund		10,332,993		22,721,789		19,684,808
13,190,954	31,836,517		0	71100 Ending Fund Balance		0		0		0
\$384,470,209	\$415,716,194	3,801.19	\$396,054,423	By Program Total	3,763.30	\$387,580,044	3,785.23	\$400,955,900	3,771.03	\$404,955,900

General Fund Requirements Summary of Expenditures By Account Code

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04 \$	Actual 2004/05 \$	Current as Revised 2005/06 FTE	2005/06 \$		Proposed 2006/07		Approved 2006/07		Adopted 2006/07		
					----- Accounts -----	FTE	\$	FTE	\$	FTE	\$
141,168,897	145,051,349	2,486.84	139,671,362	511100 Licensed Salaries	2,445.38	137,915,065	2,466.93	138,819,958	2,453.23	143,377,957	
26,496,674	29,254,615	941.87	27,222,431	511200 Classified Salaries	934.64	26,894,885	933.66	26,802,263	0.00	0	
0	0	0.00	0	511210 Classified - Represented	0.00	0	0.00	0	933.16	27,383,752	
0	0	0.00	0	511220 Classified - Non Represented	0.00	0	0.00	0	182.69	10,172,960	
14,596,774	15,540,317	172.48	15,510,840	511310 Administrators - Licensed	176.78	15,978,103	177.03	15,991,659	171.05	15,896,810	
9,062,290	9,579,140	200.00	11,834,119	511320 Administrators - Non Licensed	206.50	12,091,792	207.61	12,234,507	6.90	826,435	
0	0	0.00	0	511420 Managerial - Non Represented	0.00	0	0.00	0	24.00	2,004,011	
4,321,319	4,660,117	0.00	4,610,548	512100 Substitutes - Licensed	0.00	4,518,592	0.00	4,518,015	0.00	4,534,759	
327,848	329,891	0.00	351,120	512200 Substitutes - Classified	0.00	351,120	0.00	351,120	0.00	347,720	
214,984	237,336	0.00	208,250	512300 Temporary Misc - Licensed	0.00	208,250	0.00	208,250	0.00	215,425	
740,378	780,434	0.00	789,866	512400 Temporary Misc - Classified	0.00	754,592	0.00	743,742	0.00	754,248	
1,770,035	1,900,567	0.00	1,836,699	513100 Extended Responsibility - Lic	0.00	1,829,008	0.00	1,829,008	0.00	1,872,190	
666,978	769,037	0.00	618,179	513200 Extended Responsibility - CIs	0.00	618,179	0.00	618,179	0.00	629,147	
1,429,972	1,761,187	0.00	1,952,343	513300 Extended Hours - Licensed	0.00	1,839,927	0.00	1,838,458	0.00	1,955,963	
349,580	416,253	0.00	266,771	513400 Overtime Pay	0.00	279,331	0.00	279,331	0.00	278,493	
201,145,729	210,280,243	3,801.19	204,872,528	51xxxx-Salaries	3,763.30	203,278,844	3,785.23	204,234,490	3,771.03	210,249,870	
1,248,820	2,135,082		1,659,498	521000 PERS		0		0		0	
17,343,518	15,505,341		22,372,128	521310 PERS UAL		22,198,093		22,302,442		22,349,561	
15,319,440	15,868,236		15,672,790	522000 Social Security - FICA		15,550,831		15,623,942		16,084,153	
4,197,805	4,199,721		4,035,997	523100 Workers' Compensation		4,004,575		4,023,398		4,141,908	
1,482,148	142,449		204,905	523200 Unemployment Compensation		203,288		204,256		210,251	
42,008,008	41,823,697		36,966,210	524100 Group Health Insurance		36,546,160		36,669,546		36,533,173	
297,352	300,685		273,449	524200 Other Employer Paid Benefits		271,480		313,509		321,934	
2,787,454	3,412,653		2,991,187	524300 Retiree Health Insurance		2,967,854		2,981,798		3,069,620	
2,639	2,940		8,000	524400 DCU Union Contract Items		8,000		8,000		8,000	
0	0		13,000	524500 PAT Union Contract Items		13,000		13,000		13,000	
559,223	710,371		675,000	524510 PAT Union Tuition Reimburse		675,000		675,000		675,000	
268,915	248,551		568,100	524520 PAT Union Prof Improve Fds		568,100		568,100		568,100	
3,571,590	3,400,339		3,134,582	524530 Early Retirement Benefits		3,110,172		3,124,788		3,216,843	
957	0		3,933	524600 PFTCE Union Contract Items		3,933		3,933		3,933	
89,087,869	87,750,065		88,578,779	52xxxx-Employee Benefits		86,120,486		86,511,712		87,195,476	
2,625,109	2,255,329		1,461,335	531100 Instructional Services		1,461,346		1,711,346		1,461,346	
13,948	3,925		53,620	531200 Instr Program Improvement Svcs		25,120		25,120		25,120	
179	0		0	531300 Student Services		0		0		0	
375,769	321,845		612,208	531800 Local Mtgs/Non-Instr Staff Dev		427,997		427,997		577,709	
160,811	227,381		2,748,562	531900 Other Instr Prof/Tech Svcs		2,228,343		2,223,243		2,197,842	
3,175,816	2,808,480		4,875,725	531xxx-Instructional Prof. & Tech. Svcs.		4,142,806		4,387,706		4,262,017	
2,629	800		1,000	532100 Cleaning Services		1,000		1,000		1,000	
1,368,037	2,569,300		2,512,107	532200 Repairs and Maintenance Svcs		3,487,538		3,477,538		3,480,738	
509,228	1,414,362		259,849	532400 Rentals		206,369		206,369		255,659	
543,190	-65,981		993,512	532410 Leased Copy Machines		993,512		993,512		1,110,586	
3,103,440	3,106,904		3,161,731	532500 Electricity		2,955,578		3,175,674		3,175,674	
2,661,440	3,192,597		4,640,508	532600 Fuel		4,953,826		4,592,114		4,592,114	
1,990,292	2,227,453		2,087,900	532700 Water and Sewage		2,049,044		2,330,135		2,330,135	
604,861	550,035		691,594	532800 Garbage		746,826		709,315		709,315	
937,043	1,203,198		1,182,787	532900 Other Property Services		1,212,494		1,212,494		1,206,281	
11,720,160	14,198,668		15,530,988	532xxx-Property Svcs.		16,606,187		16,698,151		16,861,502	
9,594,162	9,460,800		8,952,384	533110 Reimb - School Bus		7,856,555		7,856,555		7,851,605	
941,150	950,217		1,260,500	533120 Reimb - Taxi Cab		1,211,000		1,211,000		1,211,000	
18,089	44,233		795,647	533130 Reimb - In-Lieu		80,000		80,000		80,000	
371,595	623,901		449,900	533140 Reimb - Tri-Met		204,000		204,000		204,000	

General Fund Requirements Summary of Expenditures By Account Code

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04 \$	Actual 2004/05 \$	Current as Revised 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07	
		FTE	\$	----- Accounts -----	FTE	\$	FTE	\$	FTE	\$
469,365	485,465		75	533150 Reimb - Field Trips		75		75		0
5,697	8,697		132,800	533200 Non Reimb Student Transportation		132,800		132,800		133,550
11,400,058	11,573,313		11,591,306	533xxxx-Transportation Svcs.		9,484,430		9,484,430		9,480,155
112,373	157,269		434,247	534100 Travel, Local in District		135,705		135,705		185,985
329,703	368,844		295,889	534200 Travel, Out of District		186,420		186,420		287,620
76,426	53,429		50,818	534300 Travel, Student Activities		50,818		50,818		43,803
0	2,502		1,020	534900 Other Travel		1,020		1,020		1,020
518,502	582,044		781,974	534xxx-Travel		373,963		373,963		518,428
394,570	467,065		390,779	535100 Telephone		390,703		390,703		394,438
362,646	355,852		327,011	535300 Postage		321,952		321,952		340,004
29,427	20,984		21,498	535400 Advertising		21,978		21,978		21,978
1,182,003	1,221,211		898,982	535500 Printing and Binding		902,332		902,332		897,319
1,214	871		3,362	535910 Fax		3,362		3,362		3,362
17,508	38,706		46,700	535920 Internet Fees		46,700		46,700		46,400
192,423	266,519		568,638	535990 Misc Communication Services		568,642		568,642		568,642
2,179,791	2,371,208		2,256,970	535xxx-Communications		2,255,669		2,255,669		2,272,143
2,174,286	2,301,270		3,303,889	536000 Charter Schools		4,338,679		4,338,679		4,338,679
2,174,286	2,301,270		3,303,889	536xxx-Charter Schools		4,338,679		4,338,679		4,338,679
37,541	6,802		76,434	537100 Tuition to Other Dist InState		76,434		76,434		76,434
7,666,837	7,724,116		8,266,409	537300 Tuition to Private Schools		9,266,409		8,921,706		8,921,706
7,704,378	7,730,918		8,342,843	537xxx-Tuition Payments		9,342,843		8,998,140		8,998,140
91,836	92,034		102,000	538100 Audit Services		167,001		167,001		167,001
489,116	409,960		501,750	538200 Legal Services		501,754		501,754		801,754
192,072	73,992		3,000	538300 Architect and Engineering Svcs		3,000		3,000		3,000
3,331	0		0	538400 Negotiation Services		0		0		0
91,278	174,861		113,200	538500 Management Services		109,200		99,200		99,200
165,488	45,817		56,800	538600 Data Processing Services		56,800		56,800		56,800
0	98,092		75,000	538800 Election Services		100,000		100,000		100,000
166,877	235,985		156,400	538910 Security Services		166,001		166,001		166,001
0	0		150	538920 Staff Services		150		150		150
402,115	608,880		85,229	538930 Secretarial/Clerical Services		85,229		136,861		136,861
108,220	244,177		54,827	538940 Professional Moving Services		55,788		55,788		55,318
31,342	25,605		30,900	538950 Professional Health Care Svcs		42,269		42,069		42,069
12,534	11,989		21,000	538960 Professional Child Care Svcs		1,000		1,000		1,000
14,860	3,310		5,295	538970 Graphic Arts Services		5,255		5,255		5,255
66,974	73,532		77,532	538980 Laundering Services		78,945		78,945		78,945
3,675,417	5,254,948		4,353,600	538990 Non-Inst Pers/Professional Svc		4,061,913		3,954,585		4,065,323
9,860,360	10,181,056		10,401,371	538992 Custodial Services Contract		9,215,980		9,215,980		9,215,980
0	6,423		0	538995 Meal Services		0		0		0
15,371,820	17,540,661		16,038,054	538xxx-Non Instruct. Prof. & Tech. Svcs.		14,650,285		14,584,389		14,994,657
7,532	0		0	539100 Pass Through		0		0		0
7,532	0		0	539xxx-Pass Through		0		0		0
3,202,616	3,456,044		5,714,711	541000 Consumable Supplies		5,682,723		5,521,103		5,247,470
51,683	78,096		55,442	541310 Auto Parts, Tires and Batteries		69,188		69,188		69,188
6,929	11,336		9,543	541315 Tires		14,706		14,706		14,706
156,401	172,450		205,771	541320 Gas, Oil, and Lubricants		298,895		298,895		298,895
818,437	1,106,394		924,430	541400 Maintenance Materials		924,437		799,980		799,980
8,053	-8,624		65,800	541500 Inventory Adjustments		65,801		65,801		65,801
-1,267,951	-1,338,656		146,314	541600 Interdepartmental Charges		135,558		135,558		126,493
-13,332	-6,631		0	541700 Discounts Taken		0		0		0
1,152,806	921,025		1,422,492	542000 Textbooks		5,827,500		5,827,500		5,838,843
258,010	224,019		192,536	543000 Library Books		189,026		189,026		201,073

General Fund Requirements Summary of Expenditures By Account Code

Historical Data		BUDGET		DESCRIPTION By Account Codes ----- Accounts -----	BUDGET FOR NEXT YEAR						
Actual 2003/04	Actual 2004/05	Current as Revised 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
74,720	63,578		66,046	544000	Periodicals	67,801	67,801		69,543		
135,021	180,136		259,227	546000	Non-Consumable Supplies	261,774	261,774		256,130		
102,601	153,652		8,700	546100	Minor Equipment - Tagged	9,190	9,190		9,190		
256,002	374,739		355,195	547000	Computer Software	320,891	320,891		317,442		
4,941,996	5,387,558		9,426,207	54xxxx	Supplies and Materials	13,867,490	13,581,413		13,314,754		
0	109,065		0	552000	Building Acquisition	0	0		0		
0	0		0	553000	Improvements - Not Buildings	112,000	112,000		112,000		
0	109,065		0	55xxxx	Capital Outlay	112,000	112,000		112,000		
162,058	136,184		215,415	554100	Initial and Additional Equipment	186,527	186,527		191,927		
162,058	136,184		215,415	554xxx	Equipment	186,527	186,527		191,927		
1,898,618	392,134		1,914,860	555010	Computers	1,865,112	1,865,112		1,862,033		
54,559	51,935		33,628	555020	Printers	34,108	34,108		30,480		
224,871	882,269		64,257	555090	Misc Other Technology	64,247	64,247		64,906		
2,178,048	1,326,338		2,012,745	555xxx	Technology	1,963,467	1,963,467		1,957,419		
179,188	143,418		400,000	556410	Buses/Capital Bus Improvements	400,000	400,000		400,000		
5,000	46,047		12,000	559000	Other Capital Outlay	9,804	9,804		9,804		
184,188	189,465		412,000	55xxxx	Other Capital Outlay	409,804	409,804		409,804		
552,243	661,730		634,050	561000	Redemption of Principal	634,050	634,050		702,226		
431,441	227,308		0	562000	Interest	0	0		0		
0	0		261,103	562100	Interest (except Bus/Garage)	261,103	261,103		180,326		
95,013	86,248		76,000	563000	Fiscal Charges	76,001	76,001		88,602		
76,799	11,101		0	563400	Bad Debt Expense	0	0		0		
-512,440	19,728		0	563500	Administrative Write-Off	0	0		0		
384,030	415,185		371,545	564000	Dues and Fees	357,635	357,635		358,185		
7,369	7,106		5,552	565100	Liability Insurance	3,552	3,552		3,552		
1,667,148	243,878		0	565500	Judgments & Settlements Against	0	0		0		
82,023	-5,765		21,725	567100	Permits	21,590	21,590		21,590		
7,972	9,136		25,500	567200	Public Assessments	25,500	25,500		25,500		
2,791,598	1,675,655		1,395,475	56xxxx	Other Accounts	1,379,431	1,379,431		1,379,981		
16,535,425	17,918,545		8,739,665	571000	Transfers to Other Funds	8,734,140	8,734,140		8,734,140		
16,535,425	17,918,545		8,739,665	57xxxx	Transfers	8,734,140	8,734,140		8,734,140		
0	0		17,679,860	581000	Operating Contingency	10,332,993	22,721,789		19,684,808		
13,190,954	31,836,517		0	376520	Ending Fund Balance	0	0		0		
\$384,470,209	\$415,716,194	3,801.19	\$396,054,423	Account Total		3,763.30	\$387,580,044	3,785.23	\$400,955,900	3,771.03	\$404,955,900

General Fund Requirements Employees by FTE Count

Acct. Code	Description	2006/07	
		FTE	Salary
General Education Instruction - 10000			
<i>Instruction - Early Childhood Education/Program 11400</i>			
511100	Licensed Staff	2.75	175,706
511210	Classified - Represented	0.88	20,733
Total Early Childhood Education		3.63	\$196,439
<i>Instruction - Elementary School, K-5/Programs 11110 - 11131</i>			
511100	Licensed Staff	875.59	50,427,326
511210	Classified - Represented (Non-clerical)	28.77	652,574
512100	Substitutes - Licensed		1,938,542
512200	Substitutes - Classified		18,435
512300	Temporary Misc. - Licensed		13,450
512400	Temporary Misc. - Classified		32,835
513100	Extended Responsibility - Licensed		258,561
513200	Extended Responsibility - Classified		23,321
513300	Extended Hours - Licensed		241,200
513400	Overtime Pay		2,200
Total Elementary School, K-5 Instruction		904.36	\$53,608,444
<i>Instruction - Middle School Instruction/Program 11210</i>			
511100	Licensed Staff	350.15	21,088,870
511210	Classified - Represented (Non-clerical)	5.90	152,700
511220	Classified - Non Represented	0.12	4,123
512100	Substitutes - Licensed		1,026,797
512200	Substitutes - Classified		800
512300	Temporary Misc. - Licensed		1,600
512400	Temporary Misc. - Classified		8,045
513100	Extended Responsibility - Licensed		106,241
513200	Extended Responsibility - Classified		4,007
513300	Extended Hours - Licensed		69,002
513400	Overtime Pay		6,500
Total Middle School Instruction		356.17	\$22,468,685
<i>Instruction - Secondary School Instruction/Program 11310</i>			
511100	Licensed Staff	501.84	29,476,840
511210	Classified - Represented (Non-clerical)	13.94	356,440
511220	Classified - Non Represented	2.18	79,785
511310	Administrators - Licensed	2.00	171,204
512100	Substitutes - Licensed		1,307,711
512200	Substitutes - Classified		1,000
512300	Temporary Misc. - Licensed		18,000
512400	Temporary Misc. - Classified		19,907
513100	Extended Responsibility - Licensed		1,306,814
513200	Extended Responsibility - Classified		599,160
513300	Extended Hours - Licensed		132,866
513400	Overtime Pay		7,080
Total Secondary School Instruction		519.96	\$33,476,807
Special Programs Instruction - 12000			
<i>Instruction - Talented and Gifted/Program 12100</i>			
511100	Licensed Staff	4.00	236,194
512100	Substitutes - Licensed		6,248
512300	Temporary Misc. - Licensed		12,881
512400	Temporary Misc. - Classified		3,603
513100	Extended Responsibility - Licensed		52,211
513200	Extended Responsibility - Classified		2,659
513300	Extended Hours - Licensed		94,525
Total TAG Instruction		4.00	\$408,321

Acct. Code	Description	2006/07	
		FTE	Salary
<i>Instruction - Special Education Restrictive Programs - 12200</i>			
511100	Licensed Staff	102.78	5,451,357
511210	Classified - Represented	209.89	5,135,769
511220	Classified - Non Represented	0.50	36,868
511310	Administrators - Licensed	4.00	346,582
512200	Substitutes - Classified		231,183
512300	Temporary Misc. - Licensed		107,522
512400	Temporary Misc. - Classified		69,940
513100	Extended Responsibility - Licensed		10,678
513300	Extended Hours - Licensed		130,077
Total Special Education Restrictive Programs		317.17	\$11,519,976
<i>Instruction - Special Education Less Restrictive Programs - 12500</i>			
511100	Licensed Staff	162.59	9,425,804
511210	Classified - Represented	77.01	1,863,882
512100	Substitutes - Licensed		118,349
512400	Temporary Misc. - Classified		512
Total Special Education Less Restrictive Programs		239.60	11,408,547
<i>Instruction - Special Education Early Intervention Programs - 12600</i>			
512200	Substitutes - Classified		7,631
513300	Extended Hours - Licensed		6,832
Total Special Education Early Intervention Programs		0.00	\$14,463
<i>Instruction - Alternative Education/Program 12800</i>			
511100	Licensed Staff	31.89	1,787,200
511210	Classified - Represented	2.88	75,410
511220	Classified - Non Represented	0.47	19,063
511310	Administrators - Licensed	1.00	75,351
512400	Temporary Misc. - Classified		27,663
513100	Extended Responsibility - Licensed		24,244
513300	Extended Hours - Licensed		198,764
513400	Overtime		6,018
Total Alternative Education		36.24	\$2,213,713
Designated Programs Instruction - 12900			
<i>Instruction - English Second Language/Program 12910</i>			
511100	Licensed Staff	122.12	7,035,761
511200	Classified Staff	60.89	1,385,120
Total ESL Education		183.01	\$8,420,881
<i>Instruction - Teen Parent/Program 12920 and Sect. 504/ADA Accommod. 12992</i>			
511100	Licensed Staff	3.65	184,815
511210	Classified - Represented	2.64	56,418
511310	Administrators - Licensed	1.00	73,227
512100	Substitutes - Licensed		1,028
512400	Temporary Misc. - Classified		7,937
513300	Extended Hours - Licensed		2,877
Total Teen Parent		7.29	\$326,302
Support Services for Students - 21000			
<i>Instructional Support Svcs-Attendance/Social Work Svcs/Program 21100</i>			
511100	Licensed Staff	43.69	2,673,821
511210	Classified - Represented	38.08	984,483
511220	Classified - Non Represented	6.00	253,803
512400	Temporary Misc. - Classified		15,779
513100	Extended Responsibility - Licensed		3,559
513300	Extended Hours - Licensed		1,352
Total Attendance/Social Work Services		87.77	\$3,932,797

General Fund Requirements Employees by FTE Count

Acct.		2006/07	
Code	Description	FTE	Salary
Instructional Support Services-Guidance Services/Program 21200			
511100	Licensed Staff	65.02	3,892,638
511210	Classified - Represented	10.69	305,781
511320	Classified - Non Represented	1.25	73,226
511310	Administrators - Licensed	1.00	71,057
512100	Substitutes - Licensed		2,531
512200	Substitutes - Classified		588
512400	Temporary Misc. - Classified		10,765
513100	Extended Responsibility - Licensed		16,694
513300	Extended Hours - Licensed		9,398
Total Guidance Services		77.96	\$4,382,678
Instructional Support Services-Psychological Services/Program 21400			
511100	Licensed Staff	52.60	3,394,461
513300	Extended Hours - Licensed		28,474
Total Psychological Services		52.60	\$3,422,935
Instructional Support Services-Speech Pathology-Audiology/Program 21500			
511100	Licensed Staff	67.65	4,039,533
511210	Classified - Represented	2.75	73,315
513100	Extended Responsibility - Licensed		7,119
Total Speech Pathology/Audiology Services		70.40	\$4,119,967
Instructional Support Svcs-Other Student Treatment Services/Program 21600			
511100	Licensed Staff	16.70	1,020,742
511210	Classified - Represented	2.68	87,757
512400	Temporary Misc. - Classified		1,122
513100	Extended Responsibility - Licensed		7,119
513300	Extended Hours - Licensed		1,644
Total Other Student Treatment		19.38	\$1,118,384
Instructional Support Services-Service Direction/Program 21900			
511100	Licensed Staff	8.00	493,735
511210	Classified - Represented	11.50	390,884
511220	Classified - Non Represented	1.00	62,084
511310	Administrators - Licensed	9.80	872,830
511420	Managerial - Non Represented	1.00	95,912
512100	Substitutes - Licensed		56,988
512200	Substitutes - Classified		9,908
512400	Temporary Misc. - Classified		125,273
513100	Extended Responsibility - Licensed		55,519
513300	Extended Hours - Licensed		579,943
Total Service Direction		31.30	\$2,743,076
Support Services - Instructional Staff - 22000			
Support Services-Improvement of Instruction/Program 22100			
511100	Licensed Staff	16.01	952,458
511210	Classified - Represented	2.00	78,310
511310	Administrators - Licensed	2.00	203,038
513100	Extended Responsibility - Licensed		5,018
513300	Extended Hours - Licensed		47,325
Total Improvement of Instruction		20.01	\$1,286,149
Support Services-Educational Media Services/Program 22200			
511100	Licensed Staff	21.15	1,305,561
511210	Classified - Represented	51.00	1,546,072
511220	Classified - Non Represented	2.00	121,789
512400	Temporary Misc. - Classified		12,196
Total Educational Media Services		74.15	\$2,985,618

Acct.		2006/07	
Code	Description	FTE	Salary
Support Services-Instructional Staff Development/Program 22400			
511100	Licensed Staff	0.75	43,018
511310	Administrators - Licensed	1.00	100,960
512100	Substitutes - Licensed		38,707
512300	Temporary Misc. - Licensed		37,639
512400	Temporary Misc. - Classified		14,074
513100	Extended Responsibility - Licensed		3,000
513300	Extended Hours - Licensed		286,225
513400	Overtime Pay		120
Total Instructional Staff Development		1.75	\$523,743
Executive Administrative Services - 23000			
Support Services-Board of Education/Program 23100 and Executive Administration Services/Program 23200			
511210	Classified - Represented	8.00	375,586
511220	Classified - Non Represented	5.50	413,522
511310	Administrators - Licensed	7.25	886,190
511320	Administrators - Non Licensed	1.90	216,839
511420	Managerial - Non Represented	2.00	192,922
512200	Substitutes - Classified		15,751
512400	Temporary Misc. - Classified		71,271
513400	Overtime Pay		8,427
Total Executive Administration Services		24.65	\$2,180,508
School Administration - 24000			
School Administration-Office of the Principal Services/Program 24100 and Other School Support Administration/Program 24900			
511100	Licensed Staff	4.30	272,117
511210	Classified - Represented	191.53	5,853,282
511220	Classified - Non Represented	4.88	250,165
511310	Administrators - Licensed	140.00	12,936,173
512100	Substitutes - Licensed		206
512200	Substitutes - Classified		62,424
512300	Temporary Misc. - Licensed		9,948
512400	Temporary Misc. - Classified		12,589
513300	Extended Hours - Licensed		1,028
513400	Overtime Pay		8,262
Total Office of the Principal Services		340.71	\$19,406,194
Support Services - Business - 25000			
Support Services-Chief Financial Officer/Program 25100 and Fiscal Services/Program 25200			
511210	Classified - Represented	12.34	475,531
511220	Classified - Non Represented	31.79	1,678,790
511320	Administrators - Non Licensed	2.00	248,446
511420	Managerial - Non Represented	5.00	403,477
512400	Temporary Misc. - Classified		39,942
513400	Overtime Pay		60,439
Total Fiscal Services		51.13	\$2,906,625
Support Services-Operations & Maintenance of Plant Services/Program 25400			
511210	Classified - Represented	77.00	4,051,640
511220	Classified - Non Represented	17.05	1,031,433
511320	Administrators - Non Licensed	1.00	95,424
511420	Managerial - Non Represented	3.00	213,010
512400	Temporary Misc. - Classified		68,217
513400	Overtime Pay		43,350
Total Operations & Maintenance of Plant Services		98.05	\$5,503,074

General Fund Requirements Employees by FTE Count

Acct. Code	Description	2006/07	
		FTE	Salary
Support Services-Student Transportation Services/Program 25500			
511210	Classified - Represented	92.04	2,315,597
511220	Classified - Non Represented	4.00	240,981
511420	Managerial - Non Represented	1.00	85,660
512400	Temporary Misc. - Classified		8,000
513400	Overtime Pay		35,000
Total Student Transportation Services		97.04	\$2,685,238
Support Services-Internal Services/Program 25700 <i>Includes Procurement, Warehouse, Publication Technologies, etc.</i>			
511210	Classified - Represented	13.00	502,728
511220	Classified - Non Represented	13.00	684,138
511420	Managerial - Non Represented	1.00	86,103
512400	Temporary Misc. - Classified		35,765
513400	Overtime Pay		8,283
Total Internal Services		27.00	\$1,317,017
Support Services - Central Support - 26000			
Support Services-Research, Development & Eval. Svcs/Program 26200			
511210	Classified - Represented	4.00	139,172
511220	Classified - Non Represented	12.50	713,497
511420	Managerial - Non Represented	2.00	177,107
512100	Substitutes - Licensed		24,950
512300	Classified Staff		2,055
512400	Temporary Misc. - Classified		25,962
513100	Extended Responsibility - Licensed		15,413
513300	Extended Hours - Licensed		10,923
513400	Overtime Pay		3,161
Total Research, Development & Evaluation Services		18.50	\$1,112,240
Support Services-Communications/Program 26300			
511210	Classified - Represented	2.00	63,090
511220	Classified - Non Represented	8.00	494,348
511420	Managerial - Non Represented	1.00	84,030
512400	Temporary Misc. - Classified		12,131
513400	Overtime		49,338
Total Communications		11.00	\$702,937

Acct. Code	Description	2006/07	
		FTE	Salary
Support Services-Staff Services/Program 26400			
511210	Classified - Represented	4.00	156,519
511220	Classified - Non Represented	23.50	1,196,390
511310	Administrators - Licensed	2.00	160,198
511320	Administrators - Non Licensed	1.00	141,344
511420	Managerial - Non Represented	4.00	348,473
512300	Temporary Misc. - Licensed		12,330
512400	Temporary Misc. - Classified		6,032
513300	Extended Hours - Licensed		113,508
513400	Overtime		26,176
Total Staff Services		34.50	\$2,160,970
Support Services-Technology Services/Program 26600			
511210	Classified - Represented	6.75	250,171
511220	Classified - Non Represented	47.95	2,780,100
511320	Administrators - Non Licensed	1.00	124,382
511420	Managerial - Non Represented	3.00	255,233
512100	Substitutes - Licensed		12,702
512400	Temporary Misc. - Classified		106,455
513400	Overtime		14,139
Total Technology Services		58.70	\$3,543,182
Support Services-Records Management Services/Program 26700			
511210	Classified - Represented	1.00	34,787
511220	Classified - Non Represented	1.00	38,855
511420	Managerial - Non Represented	1.00	62,084
512400	Temporary Misc. - Classified		18,233
Total Records Management		3.00	\$153,959
Total General Fund Employees by FTE Count		3,771.03	\$210,249,870

Other Funds Introduction

Special Revenue Funds (200 Series Funds) account for revenues from specific sources which are legally restricted to specific purposes or are designated for specific uses.

- * Student Body Activities Fund (201)
- * Cafeteria Fund (202)
- * Blanchard Education Service Center Cafeteria Fund (203)
- * Grants Fund (205)
- * PERS Rate Stabilization Fund (225)
- * Special Revenue Funds (299)

Debt Service Funds (300 Series Funds) account for the accumulation of resources and the payment of principal and interest applicable to long-term debt and lease-purchase obligations.

- * System Project Debt Service Fund (301)
- * BESS/Special Obligation Debt Service Fund (303)
- * Bond Sinking Fund (304)
- * G.O. Bond Debt Service Fund (305)

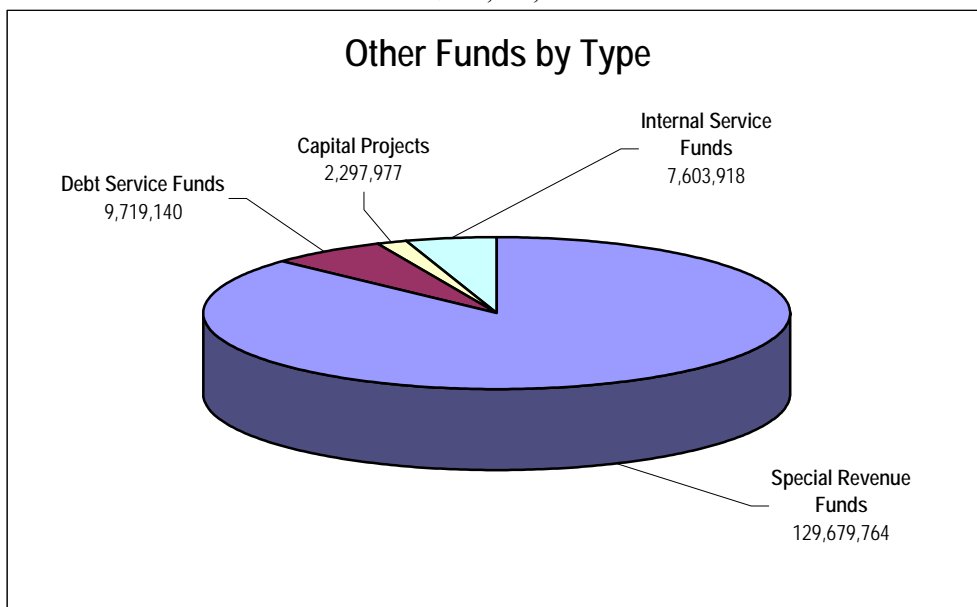
Capital Projects Funds (400 Series Funds) account for financial resources to be used for the acquisition of technology or construction or renovation of major capital facilities.

- * System Project Fund (401) *This fund has no budget for the 06-07 school year, but will show actuals through 05-06.*
- * Facilities Improvement/Technology Fund (402)
- * Facilities Improvement II Fund (403) *This fund has no budget for the 06-07 school year, but will show actuals through 05-06.*

Internal Service Funds (600 Series Funds) account for the District's self-insurance programs in areas of workers' compensation liability claims and property/fire loss

The pie chart below shows a summary of each fund category and the total amount Approved for 2006/07.

The total for all Other Funds combined is:
\$149,300,799



Other Funds Requirements Employees by FTE Count

Acct. Code	Description	2006/07	
		FTE	Salary
Cafeteria Fund (202)			
511210	Classified - Represented	160.00	3,237,450
511220	Classified - Non Represented	3.25	136,439
511410	Managerial - Represented	16.00	538,617
511420	Managerial - Non Represented	3.00	268,380
Total Cafeteria Fund		182.25	\$4,180,886
BESC Cafeteria Fund (203)			
511210	Classified - Represented	5.00	93,060
511410	Managerial - Represented	1.00	43,186
Total BESC Cafeteria Fund		6.00	\$136,246
Grant Funds (205)			
511100	Licensed Salaries	325.94	17,258,239
511210	Classified - Represented	245.78	5,996,043
511220	Classified - Non Represented	19.62	866,621
511310	Administrators - Licensed	13.07	1,168,190
511420	Managerial - Non Represented	1.00	73,227
512100	Substitutes - Licensed		480,128
512200	Substitutes - Classified		31,954
512300	Temporary Misc - Licensed		105,334
512400	Temporary Misc - Classified		243,242
513100	Extended Resp - Licensed		450,140
513200	Extended Resp - Classified		484
513300	Extended Hours - Licensed		2,442,194
513400	Overtime Pay		34,314
Total Grant Funds		605.41	\$29,150,110

Acct. Code	Description	2006/07	
		FTE	Salary
Special Revenue Funds (299)			
511100	Licensed Salaries	51.57	2,584,361
511210	Classified - Represented	41.55	1,010,258
511220	Classified - Non Represented	2.41	99,063
512100	Substitutes - Licensed		15,512
512200	Substitutes - Classified		17,000
512300	Temporary Misc - Licensed		37,607
512400	Temporary Misc - Classified		55,495
513100	Extended Resp - Licensed		72,120
513300	Extended Hours - Licensed		244,996
513400	Overtime Pay		5,500
Total Special Revenue Funds		95.53	\$4,141,912
Self Insurance Fund (601)			
511210	Classified - Represented	0.80	25,226
511220	Classified - Non Represented	3.00	173,121
511420	Managerial - Non Represented	1.00	86,971
512400	Temporary Misc - Classified		2,346
Total Self Insurance Fund		3.80	\$287,664
Other Funds Total		892.99	37,896,818

Other Funds

Student Body Activity - School Fund 201

This fund accounts for the receipts, disbursements, and cash balances of the various schools' student body funds primarily generated by students, student groups, PTAs, booster clubs, fundraising activities and donations. The District entered into an exclusive beverage vending contract and revenues from the sales are received in the General Fund, then transferred to the individual schools to be used for student activities.

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04	Actual 2004/05	Current as Adopted 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
				Resources by Account						
3,252,933	3,255,933		3,000,000	376510 Beginning Fund Balance		3,000,000		3,000,000		3,000,000
				Revenues						
7,259,049	6,872,478		7,850,000	417900 Other Curricular Activities		7,500,000		7,500,000		7,500,000
				Other Sources						
124,312	121,618		150,000	452100 Interfund Transfer (from General Fund)		150,000		150,000		150,000
\$10,636,294	\$10,250,029		\$11,000,000	Total Resources by Account		\$10,650,000		\$10,650,000		\$10,650,000
				Instruction						
7,380,361	6,995,512		8,000,000	11321 School Activities		8,000,000		8,000,000		8,000,000
3,255,933	3,254,517		3,000,000	71100 Ending Fund Balance		2,650,000		2,650,000		2,650,000
\$10,636,294	\$10,250,029		\$11,000,000	Total Requirements by Program		\$10,650,000		\$10,650,000		\$10,650,000
				Requirements by Account						
7,380,361	6,995,512		8,000,000	541000 Consumable Supplies		8,000,000		8,000,000		8,000,000
3,255,933	3,254,517		3,000,000	376520 Ending Fund Balance		2,650,000		2,650,000		2,650,000
\$10,636,294	\$10,250,029		\$11,000,000	Total Requirements by Account		\$10,650,000		\$10,650,000		\$10,650,000

Other Funds Cafeteria Fund 202

This fund provides for all costs associated with operating federally funded child nutrition programs in Portland schools. Students' health and readiness to learn is supported by nutritious meals served throughout the school day. On average, per day, students eat 16,000 breakfasts, 20,000 lunches, 12,000 after-school snacks, and 8,000 after-school suppers. 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 from the United States Department of Agriculture (USDA). USDA establishes a fixed reimbursement rate for each documented meal served and sets the household income guidelines that determine a family's eligibility for free or reduced priced meals. Portland Public Schools' Board of Directors sets the price for full priced meals.

Operational changes implemented during the 2005-06 school year:

- Eliminated a la carte and snack food sales as part of a continuing program to raise nutrition standards in Middle Schools and High Schools, (risked a possible loss of revenue equal to \$10,000/day).
- Increased the number of balanced nutritious lunches served to students per day by 3% in Elementary Schools, 22% in Middle Schools, and 7% in High Schools (compared to 04-05).
- Closed two production departments in the Blanchard Central Kitchen (a bakery that produced cinnamon rolls, lunch rolls and wiener wraps and a "hot" foods department that made entrées such as macaroni & cheese and spaghetti, sauces and dressings).
 - Redesigned the menu to offer foods preferred by students while maintaining high nutrition standards.
 - Reassigned central production staff to improve workforce efficiencies.
 - Created a food delivery system that is flexible and can be easily relocated if the Blanchard facility is closed.
- Reimbursed the district's general fund for Warehouse expenses associated with Nutrition Services.
- Reimbursed the Information Technology Department for expenses associated with Nutrition Services Information Technology projects.
- Provided leadership and funding for the year-long public process leading to development of a district-wide Wellness Policy and appointment of a district Wellness Committee.
- Established a Farm-to-School demonstration project at Abernethy Elementary School in partnership with Ecotrust and Slow Foods.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04	Actual 2004/05	Current as Adopted 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
Resources by Account											
771,460	1,502,175	1,300,000		376510	500,000		500,000		500,000		
Revenues											
3,084,854	3,037,800	2,344,550		416120	2,281,642		2,281,642		2,281,642		
310,901	321,684	342,837		416310	430,100		430,100		430,100		
3,000	3,462	0		419200	0		0		0		
26,194	13,182	0		419910	0		0		0		
26,209	19,144	0		419950	50,000		50,000		50,000		
3,917	5,720	0		432990	0		0		0		
4,114,413	3,764,014	4,856,644		445010	4,277,336		4,277,336		4,277,336		
5,384,426	5,486,875	6,222,317		445020	7,151,822		7,151,822		7,151,822		
60,226	71,889	68,429		445040	86,586		86,586		86,586		
0	0	0		445060	189,750		189,750		189,750		
Other Sources											
19,904	22,000	15,000		452100	15,000		15,000		15,000		
\$13,805,504	\$14,247,944	\$15,149,777		Total Resources by Account		\$14,982,236		\$14,982,236		\$14,982,236	
Requirements by Program											
Enterprise and Community Services											
727,592	799,278	11.25	958,702	31100	9.25	753,296	9.25	753,296	9.25	752,034	
10,826,512	11,709,184	157.50	11,945,996	31200	163.00	12,884,013	163.00	12,884,013	163.00	12,992,975	
404,971	338,704	9.00	691,768	31300	9.00	705,870	9.00	705,870	9.00	584,821	
7,067	5,784	1.00	88,679	31900	1.00	88,085	1.00	88,085	1.00	89,130	
337,188	276,646	0.00	365,000	31910	0.00	379,800	0.00	379,800	0.00	379,561	
12,303,329	13,129,596	178.75	14,050,145	Subtotal Enterprise and Community Svcs.		182.25	14,811,064	182.25	14,811,064	182.25	14,798,521

Other Funds Cafeteria Fund 202

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04	Actual 2004/05	Current as Adopted 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
0	0		0	Other Requirements						
0	0		0	52100 Fund Transfers	117,694		117,694		117,694	
1,502,175	1,118,347		1,099,632	61100 Contingency	53,478		53,478		66,021	
				71100 Ending Fund Balance	0		0		0	
\$13,805,504	\$14,247,944	178.75	\$15,149,777	Total Requirements by Program	182.25	\$14,982,236	182.25	\$14,982,236	182.25	\$14,982,236
				Requirements by Account						
3,158,776	3,173,827	154.50	3,101,353	511200 Classified Salaries	160.00	3,237,450	160.00	3,237,450	0.00	0
0	0	0.00	0	511210 Classified - Represented	0.00	0	0.00	0	160.00	3,237,450
0	0	0.00	0	511220 Classified - Non Represented	0.00	0	0.00	0	3.25	136,439
450,064	465,258	8.25	547,322	511320 Administrators - NonLicensed	6.25	404,819	6.25	404,819	0.00	0
522,561	577,860	16.00	495,662	511400 Managerial - Classified	16.00	538,617	16.00	538,617	0.00	0
0	0	0.00	0	511410 Managerial - Represented	0.00	0	0.00	0	16.00	538,617
0	0	0.00	0	511420 Managerial - Non Represented	0.00	0	0.00	0	3.00	268,380
8,231	0	0.00	0	512400 Temp Misc - Classified	0.00	0	0.00	0	0.00	0
21,132	21,772	0.00	0	513300 Extended Hrs - Licensed	0.00	0	0.00	0	0.00	0
11,819	36,683	0.00	0	513400 Overtime Pay	0.00	0	0.00	0	0.00	0
4,172,583	4,275,400	178.75	4,144,337	51xxxx-Salaries	182.25	4,180,886	182.25	4,180,886	182.25	4,180,886
23,029	40,181		34,109	521000 PERS		0		0		0
332,610	297,177		449,121	521310 PERS-UAL		453,112		456,553		444,428
307,374	321,647		316,576	522000 Social Security - FICA		319,372		319,838		319,838
93,014	88,565		81,709	523100 Workers' Compensation		82,429		82,363		82,363
31,622	10,948		5,526	523200 Unemployment Compensation		5,562		4,181		4,181
1,440,640	1,684,054		1,764,680	524100 Group Health Insurance		1,711,501		1,711,501		1,711,501
36,469	36,300		5,581	524200 Other Employer Paid Benefits		5,625		5,853		5,853
56,387	68,577		60,777	524300 Retiree Health Insurance		61,311		61,041		61,041
1,811	2,724		0	524530 Early Retirement Benefits		0		0		0
2,322,956	2,550,173		2,718,079	52xxxx-Employee Benefits		2,638,912		2,641,330		2,629,205
16,728	10,361		19,205	531800 Local Mtgs/Non-Instr Staff Dev		18,343		18,343		18,343
185	0		0	532100 Cleaning Services		0		0		0
85,005	83,895		97,750	532200 Repairs and Maintenance Svcs		104,550		104,550		104,550
26,212	72,115		30,130	532400 Rentals		213,913		213,913		213,913
230	932		0	532410 Leased Copy Machines		0		0		0
0	0		115,000	532500 Electricity		0		0		0
218	0		1,150	532800 Garbage		1,230		1,230		1,230
4,883	23,247		5,635	532900 Other Property Services		6,027		6,027		6,027
14,468	16,440		16,905	534100 Travel, Local in District		10,086		10,086		10,086
8,329	7,062		9,775	534200 Travel, Out of District		19,680		19,680		19,680
7,181	8,501		8,280	535100 Telephone		11,070		11,070		11,070
1,785	12,719		13,800	535300 Postage		14,760		14,760		14,760
35	1,200		575	535400 Advertising		1,845		1,845		1,845
23,264	43,409		31,395	535500 Printing and Binding		60,270		60,270		60,270
203	0		0	535920 Internet Fees		0		0		0
11,163	0		0	538910 Security Services		0		0		0
225	355		1,150	538950 Professional Health Care Svcs		1,230		1,230		1,230
6,444	195,981		17,250	538990 Non-Instr Pers/Professional Sv		18,450		18,450		18,450
27,168	33,046		31,625	538992 Custodial Service Contract		36,365		36,365		36,365
88,708	84,404		79,350	538995 Meal Services		75,672		75,672		75,672
322,434	593,667		478,975	53xxxx-Other Purchased Services		593,491		593,491		593,491
444,671	459,848		539,005	541000 Consumable Supplies		617,425		615,007		614,589
400,819	308,179		492,200	541210 Bakery Products-NS Only		0		0		0

Other Funds Cafeteria Fund 202

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04	Actual 2004/05	Current as Adopted 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
1,035,255	1,043,828		1,251,200	541220 Dairy Products-NS Only		0		0		0
110,694	745,938		127,650	541230 Donated Commodities		0		0		0
927,857	851,948		1,123,550	541240 Fruit and Vegetables-NS Only		0		0		0
1,527,043	1,053,245		1,779,050	541250 Meat-NS Only		0		0		0
654,792	758,962		765,900	541260 Staples-NS Only		0		0		0
-33,781	4,962		0	541270 Food Inventory Adjustm-NS Only		0		0		0
0	0		17,250	541400 Maintenance Materials		18,450		18,450		18,450
121,420	138,358		143,750	541600 Interdepartmental Charges		174,820		174,820		174,820
-97	-244		0	541700 Discounts Taken		0		0		0
0	0		0	543000 Library Books		0		0		0
0	0		5,750	544000 Periodicals		6,150		6,150		6,150
0	0		0	545100 Purchased Foods		3,534,085		3,534,085		3,534,085
0	0		0	545300 Commodity		2,746,295		2,746,295		2,746,295
18,710	8,811		21,850	546000 Non-Consumable Supplies		53,478		53,478		53,478
1,199	642		0	546100 Minor Equipment - Tagged		0		0		0
86,167	20,249		86,250	547000 Computer Software		98,400		98,400		98,400
5,294,749	5,394,726		6,353,405	54xxxx-Supplies and Materials		7,249,103		7,246,685		7,246,267
79,018	138,591		161,000	554100 Initial and Addl Equipment		85,565		85,565		85,565
82,847	3,445		34,500	555010 Computers		16,043		16,043		16,043
4,535	12,801		0	555020 Printers		0		0		0
10,059	119,990		23,000	555090 Misc Other Technology		10,696		10,696		10,696
0	24,911		115,000	559000 Other Capital Outlay		16,043		16,043		16,043
176,459	299,738		333,500	55xxxx-Capital Outlay		128,347		128,347		128,347
13,887	16,058		21,850	564000 Dues and Fees		20,325		20,325		20,325
-1,454	-526		0	565945 Property Damage Recovery		0		0		0
1,715	210		0	563400 Bad Debt Expense		0		0		0
0	150		0	569000 Grant Indirect Charges		0		0		0
14,148	15,892		21,850	56xxxx-Other Accounts		20,325		20,325		20,325
0	0		0	571000 Fund Transfers		117,694		117,694		117,694
0	0		0	581000 Operating Contingency		53,478		53,478		66,021
1,502,175	1,118,347		1,099,631	376520 Ending Fund Balance		0		0		0
\$13,805,504	\$14,247,944	178.75	\$15,149,777	Total Requirements by Account	182.25	\$14,982,236	182.25	\$14,982,236	182.25	\$14,982,236

Other Funds

Blanchard Education Service Center Cafeteria Fund 203

The revenue from this fund is derived from cash received for meal services at the Blanchard Education Service Center, "Dixon Street Diner" restaurant. Contract sales to other non-profit food service providers were discontinued in 2004-05.. These services include daily breakfast and lunch meal service, and coffee service.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04 \$	Actual 2004/05 \$	Current as Adopted 2005/06 FTE	Current as Adopted 2005/06 \$		Proposed 2006/07 FTE	Proposed 2006/07 \$	Approved 2006/07 FTE	Approved 2006/07 \$	Adopted 2006/07 FTE	Adopted 2006/07 \$	
Resources by Account											
9,699	4,822		4,000	376510	Beginning Fund Balance	-117,694		-117,694		-117,694	
Revenues											
260,492	272,207		299,658	416201	A la Carte Sales	338,407		338,407		338,407	
279,543	298,699		324,536	416300	Special Functions	0		0		0	
142	0		0	419910	Miscellaneous	0		0		0	
0	0		0	452100	Interfund Transfers	117,694		117,694		117,694	
\$549,876	\$575,728		\$628,194	Total Resources by Account		\$338,407		\$338,407		\$338,407	
Requirements by Program											
<i>Enterprise and Community Services</i>											
545,054	614,738	9.50	623,099	31200	Food Preparation and Service	6.00	338,407	6.00	338,407	6.00	338,407
4,822	-39,010		5,095	71100	Ending Fund Balance		0		0		0
\$549,876	\$575,728	9.50	\$628,194	Total Requirements by Program		6.00	\$338,407	6.00	\$338,407	6.00	\$338,407
Requirements by Account											
193,436	209,772	8.50	187,926	511200	Classified Salaries	5.00	93,060	5.00	93,060	0.00	0
0	0	0.00	0	511210	Classified - Represented	0.00	0	0.00	0	5.00	93,060
0	0	0.00	0	511220	Classified - Non Represented	0.00	0	0.00	0	0.00	0
43,887	41,836	1.00	42,260	511400	Managerial - Classified	1.00	43,186	1.00	43,186	0.00	0
0	0	0.00	0	511420	Managerial - Non Represented	0.00	0	0.00	0	1.00	43,186
3,917	2,050	0.00	0	513300	Extended Hours - Licensed	0.00	0	0.00	0	0.00	0
7,843	14,997	0.00	0	513400	Overtime Pay	0.00	0	0.00	0	0.00	0
249,083	268,655	9.50	230,186	51xxxx-Salaries		6.00	136,246	6.00	136,246	5.00	136,246
1,534	2,619		1,864	521000	PERS		0		0		0
21,720	20,269		25,137	521310	PERS-UAL		14,878		14,878		14,483
18,466	20,204		17,609	522000	Social Security - FICA		10,423		10,423		10,423
6,140	5,609		4,535	523100	Workers' Compensation		2,684		2,684		2,684
1,850	745		230	523200	Unemployment Compensation		136		136		136
63,336	78,262		92,910	524100	Group Health Insurance		56,099		56,099		56,099
1,542	1,570		276	524200	Other Employer Paid Benefits		163		191		191
3,577	4,394		3,361	524300	Retiree Health Insurance		1,989		1,989		1,989
32	-55		3,522	524530	Early Retirement Benefits		2,085		2,085		2,085
118,197	133,617		149,444	52xxxx-Employee Benefits			88,457		88,485		88,090
50	283		125	531800	Local Mtgs/Non-Inst Staff Dev		56		56		56
108	2,705		156	532400	Rentals		70		70		70
0	279		0	532800	Garbage		0		0		0
2,648	155		3,313	532900	Other Property Services		1,484		1,484		1,484
43	0		375	535100	Telephone		168		168		168
0	154		0	535300	Postage		0		0		0
43	36		625	535500	Printing and Binding		280		280		280
0	7,530		0	538990	Non-Instruct Pers/Professional Svcs		0		0		0
7,512	8,174		9,375	538995	BESC Meal Services		4,200		4,200		4,200
10,404	19,316		13,969	53xxxx-Other Purchased Services			6,258		6,258		6,258
25,850	27,257		32,313	541000	Consumable Supplies		15,580		15,552		15,947
20,319	21,848		25,438	541210	Bakery Products-NS Only		0		0		0
19,836	16,224		24,812	541220	Dairy Products-NS Only		0		0		0

Other Funds

Blanchard Education Service Center Cafeteria Fund 203

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04 \$	Actual 2004/05 \$	Current as Adopted 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07		
		FTE	\$		FTE	\$	FTE	\$	FTE	\$	
28,016	30,510		35,125	541240	Fruit and Vegetables-NS Only	0		0		0	
27,101	29,824		34,375	541250	Meat-NS Only	0		0		0	
51,295	54,556		64,375	541260	Staples-NS Only	0		0		0	
-10,399	1,521		0	541270	Food Inventory Adjustm-NS Only	0		0		0	
4,857	9,123		6,062	541600	Interdepartmental Charges		5,440		5,440	5,440	
0	0		0	545210	Bakery Products-NS Only		11,396		11,396	11,396	
0	0		0	545220	Dairy Products-NS Only		11,116		11,116	11,116	
0	0		0	545240	Fruit and Vegetables-NS Only		15,736		15,736	15,736	
0	0		0	545250	Meat-NS Only		15,400		15,400	15,400	
0	0		0	545260	Staples-NS Only		28,840		28,840	28,840	
0	1,735		2,500	546000	Non-Consumable Supplies		1,120		1,120	1,120	
166,875	192,598		225,000		54xxxx-Supplies and Materials		104,628		104,600	104,995	
0	0		4,000	559000	Other Capital Outlay		2,318		2,318	2,318	
0	0		4,000		55xxxx-Capital Outlay		2,318		2,318	2,318	
495	550		500	564000	Dues and Fees		500		500	500	
0	0		0	567100	Permits		0		0	0	
495	550		500		56xxxx-Other Accounts		500		500	500	
4,822	-39,010		5,095	376520	Ending Fund Balance		0		0	0	
\$549,876	\$575,728	9.50	\$628,194		Total Requirements by Account	6.00	\$338,407	6.00	\$338,407	5.00	\$338,407

Other Funds Grants Fund 205

The District actively pursues federal, state, local, and private grants to support projects in a variety of instruction and service areas. Most are operated to enable the District to achieve goals in situations that require supplementary or compensatory effort while others contribute to basic offerings. All complement the primary mission of the District that is to provide quality education to all students. Grant Indirect Charges describe the expenses the District claims as its cost of providing support to special projects. The District has an estimated 2006/07 rate of 4.74 percent for most funds received through the Oregon State Department of Education; several other agencies including the U.S. Department of Education recognize this rate as well. The funds recovered through this process appear as revenue in the General Fund and as requirements in the Grants budget. In cases where the funding agency does not allow the indirect cost rate, the District provides it as an in-kind contribution.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04	Actual 2004/05	Current as Amended 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
Resources by Account										
<i>Grant Awards by Account:</i>										
808,344	834,264	2,015,432		412000 Rev-Local Gov't Not Districts	867,653		806,153		806,153	
678,425	628,418	1,275,647		419200 Contrib-Donation - Priv Source	1,371,860		4,375,860		4,375,860	
80,000	53,512	0		419400 Svc Provided-Oth Local Ed Agcy	0		0		0	
4,453	0	0		419410 Svc Provided-Oth Dist in State	0		0		0	
8,813,067	11,829,704	12,109,945		432990 Restricted State Grants	12,767,129		12,767,129		12,767,129	
20,972	0	52,142		441000 Unrestr Rev-Fed Govt Direct	0		0		0	
10,272,241	10,529,235	11,322,505		443000 Restr Rev-Fed Govt Direct	12,651,486		16,492,408		16,492,408	
29,461,845	35,974,630	43,397,862		445080 Fed Grants- State Pass Thru	41,768,574		39,026,238		39,026,238	
1,031,292	1,226,497	936,555		447000 Fed Grants-Other Interm Agency	1,107,849		662,487		662,487	
\$51,170,639	\$61,076,260	\$71,110,088		Total Resources by Account	\$70,534,551		\$74,130,275		\$74,130,275	
Requirements by Program										
<i>Instruction by Program:</i>										
63,017	1,102,218	17.66	2,247,329	11111 Primary, 1-3 Programs	21.59	850,835	21.59	842,511	21.59	868,311
979,780	1,497,667	29.11	1,775,165	11112 Primary, 1-3 Homeroom	29.90	2,059,707	29.02	1,986,591	29.02	2,065,425
50,371	1,068,035	95.07	2,732,062	11119 Kindergarten Homeroom	42.71	2,634,616	42.71	2,612,824	42.71	2,711,163
27,924	804,791	14.94	944,106	11121 Intermediate, 4-5 Programs	14.85	643,782	14.85	637,556	14.85	658,154
187,836	1,064,058	16.43	1,125,392	11122 Intermediate, 4-5 Homeroom	17.55	1,232,517	17.55	1,223,465	17.55	1,264,771
88,815	129,487	0.00	112,791	11131 School Activities	0.00	117,351	0.00	117,350	0.00	117,350
304,303	1,948,661	26.78	2,761,141	11211 Middle School Programs	28.59	2,991,298	27.90	2,978,953	27.90	3,043,426
1,649	95,004	1.78	101,418	11212 Middle School Homeroom	1.78	99,172	1.78	98,196	1.78	102,679
144,374	77,960	0.25	97,596	11221 School Activities	0.00	56,077	0.00	53,075	0.00	53,436
1,165,084	2,644,213	17.83	1,758,409	11311 High School Programs	17.47	1,557,642	16.59	1,702,631	16.59	1,729,420
10,727	145,020	0.00	382,516	11312 High School Homeroom	0.00	47,785	0.00	47,582	0.00	47,566
0	0	0.00	0	11320 High School Extra-Curricular	0.00	3,984	0.00	3,958	0.00	3,950
63,584	46,992	0.00	184,229	11321 School Activities	1.12	138,490	1.12	137,582	1.12	139,003
168,814	152,778	0.00	223,547	11322 Athletic Activities Svcs	0.00	179,013	0.00	179,039	0.00	178,688
0	64,465	14.59	648,103	11401 Early childhood Ed Center (ECEC)	11.77	2,414,180	11.77	2,400,463	11.77	2,405,756
3,305,976	3,634,794	56.22	4,214,807	11402 HeadStart	61.29	4,811,939	61.29	4,921,359	61.29	4,916,230
0	1,100,806	43.50	1,748,916	12210 Restrictive Programs	13.56	909,228	9.13	418,097	9.13	427,809
582,479	165,140	0.00	0	12212 SLC-A (Academic) Classroom	0.00	0	0.00	0	0.00	0
523,352	157,937	0.00	154,794	12213 SLC-LS/CTC (Life Skills) Classroom	0.00	0	16.63	796,521	16.63	817,486
1,007,524	607,825	0.00	16,051	12214 SLC-ILC - Behavior	0.00	0	2.63	112,312	2.63	114,613
120,626	27,538	0.00	0	12215 SLC-ILC (Intensive Learning Center)	0.00	0	0.00	0	0.00	0
0	416,226	10.50	734,059	12218 Behavioral & Transitional Prgms	10.38	524,481	28.13	1,300,355	28.13	1,328,119
34,443	10,931	0.00	0	12221 SLC-K1 (Developmental K) Clsrm	0.00	0	0.00	0	0.00	0
31,861	33,346	1.00	66,982	12230 SLC-Life Skills/CTC	0.94	38,737	1.94	159,413	1.94	162,721
25,818	20,999	0.00	14,032	12241 SLC-LS/N (Life Skills w/Nursing) Cls	0.00	0	0.88	32,712	0.88	33,348
106,114	156,920	0.00	357,123	12271 Extended School Year	0.00	253,520	0.00	209,556	0.00	87,571
156,568	333,100	3.50	361,335	12282 Behavior Intervention Classroom	3.25	577,249	3.25	799,999	3.25	800,000
190,341	59,696	0.00	0	12501 Resource Center Classrooms	0.00	0	0.00	0	0.00	0

Other Funds Grants Fund 205

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04	Actual 2004/05	Current as Amended 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
501,543	227,469	0.00	182,836	12503	1:1 Educational Assistants (Supp. Ed)	0.00	0	11.75	500,176	11.75	510,120
1,365,592	2,616,338	24.25	1,903,278	12504	Deaf/Hard of Hearing	19.55	2,196,806	19.55	2,216,601	19.55	2,261,785
1,463,165	1,587,754	16.58	1,626,289	12505	Vision Services	16.18	1,602,295	16.18	1,632,586	16.18	1,666,693
285	379,950	0.00	0	12506	Interpreter Services	0.00	0	0.00	0	0.00	0
3,700	6,965	0.00	337	12508	Deaf/Blind Program	0.00	3,500	0.00	3,500	0.00	3,500
0	807,612	42.87	1,468,382	12510	Less Restrictive Programs	39.06	1,673,955	14.00	695,389	14.00	712,673
0	0	0.00	458,015	12607	Portland Early Intervention Ed	5.50	489,783	5.50	484,895	5.50	498,053
0	0	0.00	3,118	12609	Albina Headstart	0.00	7,381	0.00	7,348	0.00	7,348
10,457,148	2,800,741	0.00	1,885,243	12720	Title I	5.88	5,351,745	5.88	4,676,768	5.88	4,246,416
372,906	1,217,318	0.00	1,144,974	12721	Title I - Supplemental Education Services	0.00	0	0.00	0	0.00	0
136,260	231,163	1.15	93,646	12722	Title I -Teacher Professional Development	0.30	28,676	0.30	76,649	0.30	77,201
0	15,702	0.00	7,469	12723	Title I - HR Training on NCLB	0.00	0	0.00	0	0.00	0
390,863	446,920	2.00	152,386	12724	Title I - Project Return Homeless	2.00	153,562	2.00	152,097	2.00	156,589
492,976	516,568	0.00	55,791	12725	Title I Summer School	0.00	0	0.00	0	0.00	0
185,788	16,828	0.00	0	12726	Title I - School Choice Transportation	0.00	0	0.00	0	0.00	0
75,618	0	0.00	917	12727	Title I - Performance Assistance	0.00	0	0.00	0	0.00	0
0	545	0.00	1,328	12728	Title I - Accelerated Learning	0.00	0	0.00	0	0.00	0
0	0	0.88	64,536	12821	Community Based Programs	0.88	53,999	0.00	195,000	0.00	195,000
0	910	0.00	0	12831	Delayed Expulsion School Counseling	0.00	0	0.00	0	0.00	0
234,649	53,791	0.28	25,875	12832	Classroom Alternative Ed	0.63	29,494	0.28	18,315	0.28	19,198
508,911	500,528	6.75	423,908	12835	Indian Education	3.49	253,974	3.49	250,000	3.49	250,001
9,672	101,346	0.00	136,586	12880	Charter Schools	0.00	10,000	0.00	11,800	0.00	11,800
4,205,191	5,057,655	69.61	4,705,069	12891	Contract Programs	67.17	6,152,506	66.42	6,087,502	66.42	6,087,502
11,207	2,567	0.00	0	12892	Alternative Ed-Instructional Support	0.00	0	0.00	0	0.00	0
210,507	11,660	0.70	191,471	12911	ESL/Bilingual-Elem	0.21	136,784	0.21	26,112	0.21	24,472
246	13,770	5.50	166,424	12912	ESL/Bilingual-Middle	0.00	215,371	0.00	84,906	0.00	84,898
276,232	3,384	0.50	208,476	12913	ESL/Bilingual-High	0.00	328,302	0.00	159,291	0.00	159,265
336,052	356,469	0.50	178,700	12914	Bilingual Assessment Svcs	0.00	0	0.00	0	0.00	0
36,420	83,212	0.00	106,549	12922	Teen Parenting Services	0.00	115,000	0.00	115,000	0.00	115,000
701,959	710,802	7.65	668,491	12930	Migrant Education	4.50	359,695	4.50	386,188	4.50	386,052
297,787	249,261	2.90	677,776	12991	Private School Instruction	2.00	168,740	2.00	196,995	2.00	201,531
13,056	15,919	0.00	5,024	14100	Summer School, Intern 4-5	0.00	0	0.00	0	0.00	0
17,434	63,601	0.00	143,974	14200	Summer School, Middle	0.00	199,274	0.00	1,575	0.00	1,575
28,468	31,474	0.00	0	14300	Summer School, High	0.00	0	0.00	0	0.00	0
31,675,015	35,694,829	531.28	39,448,771	Total Instructional Programs		444.10	41,672,445	460.82	41,750,793	460.82	41,753,667
<i>Supporting Services:</i>											
21,154	0	0.00	0	21110	Attendance/Social Work	0.00	0	0.00	0	0.00	0
94,071	114,920	0.00	60,812	21120	Attendance Services	0.00	107,901	0.00	107,901	0.00	107,901
40,144	42,418	3.00	110,927	21130	Social Work Services	1.00	86,120	1.00	85,263	1.00	86,955
79,267	347,029	0.00	0	21131	Behavior Intervention Specialists	0.00	0	0.00	0	0.00	0
108,799	114,739	0.00	56,473	21141	SPED Data Services	0.00	0	0.00	0	0.00	0
3,551	1,149	0.00	0	21150	Student Safety	0.00	0	0.00	0	0.00	0
0	0	0.00	900	21170	Migrant ID/Recruitment	0.00	0	0.00	0	0.00	0
238,599	147,256	0.80	163,849	21191	Child Development Services	0.80	77,285	0.80	76,509	0.80	78,049
19,155	31,905	0.25	31,975	21192	Student Discipline Services	0.25	18,312	0.25	18,136	0.25	19,333
1,001,843	850,825	5.00	996,786	21193	Drug and Alcohol Services	1.00	504,222	1.00	504,222	1.00	504,221
0	4,046	0.00	5,257	21210	Service Area Direction	0.00	0	0.00	0	0.00	0
53,307	87,580	1.90	210,209	21220	Counseling Services	1.90	123,116	1.90	121,921	1.90	127,771
141,911	78,094	6.00	543,055	21262	SPED Vocational Education	6.00	509,597	6.00	503,393	6.00	517,586
62,432	63,424	0.00	59,092	21320	Medical Services	0.00	0	0.00	0	0.00	0
3,561	7,877	0.00	11,586	21330	Dental Services	0.00	0	0.00	0	0.00	0

Other Funds Grants Fund 205

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04	Actual 2004/05	Current as Amended 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
187,275	237,913	5.25	617,067	21420	Psychological Services	3.45	319,703	3.45	316,521	3.45	323,674
278,455	265,957	1.80	319,850	21520	Speech Pathology	3.00	275,160	3.00	272,422	3.00	280,209
247,010	501,654	5.38	473,913	21530	Audiology	5.38	500,099	5.38	495,475	5.38	506,983
84,571	196,484	4.00	361,631	21590	Other Speech Path/Audiology-AC	4.00	361,426	4.00	357,814	4.00	369,714
349,481	387,478	5.25	367,384	21601	Occupational Therapy	4.95	333,443	5.83	369,510	5.83	377,253
110,400	95,180	1.60	115,126	21602	Physical Therapy	1.60	117,525	1.60	116,394	1.60	118,741
166,357	596,655	7.60	571,378	21603	Adaptive Physical Therapy	6.60	554,680	6.60	549,196	6.60	565,691
1,956,204	3,375,622	15.95	6,314,986	21901	Program Admin/Supervision	14.55	3,665,517	17.55	3,308,533	17.55	3,214,728
116,517	448,383	6.00	718,222	21902	Psychological Services	7.00	701,625	2.00	191,274	2.00	195,120
0	0	0.00	439,210	21903	Collaborative Supports Team	5.00	433,698	5.00	428,644	5.00	442,721
1,304,542	1,360,889	13.85	1,327,139	22110	Service Area Direction	8.80	2,845,017	9.55	2,673,038	9.55	2,680,810
0	0	0.00	242	22210	Service Area Direction	0.00	0	0.00	0	0.00	0
2,177,292	2,336,400	22.63	3,281,601	22130	Curriculum Development	18.31	4,108,886	4.86	6,504,183	4.86	6,512,337
36,569	503,194	7.47	271,645	22220	Library/Media/Tchr Support Ctr	5.48	231,002	5.48	228,822	5.48	233,878
16,383	0	0.00	64,773	22240	Educational Television Service	0.00	0	0.00	0	0.00	0
820	0	0.00	0	22251	Programming and Production	0.00	0	0.00	0	0.00	0
750	0	0.00	0	22252	Broadcasting	0.00	0	0.00	0	0.00	0
6,636	0	0.00	0	22253	Program Information	0.00	0	0.00	0	0.00	0
7,751	0	0.00	0	22254	Fund Raising	0.00	0	0.00	0	0.00	0
781	0	0.00	0	22255	Underwriting Grant Canvassing	0.00	0	0.00	0	0.00	0
5,628	0	0.00	0	22256	Management & General Support	0.00	0	0.00	0	0.00	0
26,620	0	0.00	0	22257	National Program Acquisition	0.00	0	0.00	0	0.00	0
0	0	0.00	44,298	22292	Classroom Technology	0.00	0	0.00	0	0.00	0
1,438,515	1,709,294	21.80	1,979,570	22403	Autistic Services	20.70	2,781,646	20.70	2,751,568	20.70	2,700,584
4,266,975	5,723,161	29.15	6,211,600	22410	Instr Staff Training Svcs	8.49	4,204,160	6.89	3,226,298	7.67	3,229,055
119,556	247,393	0.00	78,515	22430	New Teacher Orientation	0.00	1,023,494	0.00	1,800,000	0.00	1,800,000
0	0	0.00	4,037	23211	Executive Administration	0.50	160,441	0.50	106,752	0.50	105,533
0	0	0.00	11,443	23294	School Standards/Accredits	0.00	0	0.00	3,000,000	0.00	3,000,000
0	0	0.00	0	23295	Strategic Planning	0.00	450,000	0.00	450,000	0.00	450,000
1,105,031	2,376,957	10.66	2,700,739	24101	School Administrative Services	10.42	1,126,620	10.42	1,145,602	10.42	1,156,438
65,091	20,494	0.00	0	25220	Budgeting Services	0.00	0	0.00	0	0.00	0
24,049	0	0.00	0	25410	Service Area Direction	0.00	0	0.00	0	0.00	0
11,874	0	0.00	0	25411	Project Management	0.00	0	0.00	0	0.00	0
5,000	3,654	0.00	537	25422	Environmental Health-Safety	0.00	0	0.00	3,500	0.00	3,500
18,064	0	0.00	0	25443	Vehicle Operation/Maintenance	0.00	0	0.00	0	0.00	0
57,390	258,227	0.00	194,902	25460	Security Services	0.00	0	0.00	0	0.00	0
0	0	0.00	4,561	25490	Other Operations and Maintenance	0.00	0	0.00	0	0.00	0
1,377,673	636,804	1.00	383,249	26210	Service Area Direction	1.50	633,721	1.50	426,045	1.50	427,807
0	0	0.00	0	26220	Development Services	0.00	527,208	0.00	524,883	0.00	524,883
52,368	0	0.00	0	26230	Evaluation Services	0.00	176,443	0.00	175,666	0.00	175,666
20,972	0	0.00	36,906	26270	Statistical Services	0.00	107,871	0.00	60,000	0.00	60,000
60,027	4,737	0.00	0	26330	Public Information Services	0.00	0	0.00	0	0.00	0
14,734	15,853	0.00	66,405	26420	Recruitment and Placement Svcs	0.00	0	0.00	0	0.00	0
12,306	41,161	0.00	45,897	26491	Staff Services	0.00	0	0.00	0	0.00	0
0	0	0.00	60,467	26634	Web Information Systems	0.00	0	0.00	0	0.00	0
478,063	346,722	2.30	361,040	26697	Instructional Development	2.30	366,238	0.80	100,000	0.80	100,000
0	0	0.00	0	26698	Infrastructure Development	0.00	0	0.00	0	0.00	0
18,075,524	23,581,528	178.64	29,679,254	Total Support Service Programs		142.98	27,432,176	126.06	30,999,485	126.84	30,997,141
				<i>Enterprise and Community Services:</i>							
294,235	321,915	0.00	560,625	31200	Food Preparation and Service	0.00	300,000	0.00	300,000	0.00	300,000
1,125,865	1,477,991	17.25	1,421,438	33000	Community Svcs	18.15	1,129,930	17.75	1,079,997	17.75	1,079,467
1,420,100	1,799,906	17.25	1,982,063	Total Enterprise and Community Svcs.		18.15	1,429,930	17.75	1,379,997	17.75	1,379,467
\$51,170,639	\$61,076,260	727.17	\$71,110,088	Total Requirements by Program		605.23	70,534,551	604.63	\$74,130,275	605.41	\$74,130,275

Other Funds Grants Fund 205

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04	Actual 2004/05	Current as Amended 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
Requirements by Account											
13,208,167	16,615,668	402.89	19,414,000	511100	Licensed Salaries	340.91	17,421,599	325.54	16,530,032	325.94	17,258,239
5,134,104	6,592,780	281.72	7,167,593	511200	Classified Salaries	229.18	5,480,969	245.78	5,838,497	0.00	0
0	0	0.00	0	511210	Classified - Represented	0.00	0	0.00	0	245.78	5,996,043
0	0	0.00	0	511220	Classified - Non Represented	0.00	0	0.00	0	19.62	866,621
1,066,149	1,185,899	13.18	1,395,282	511310	Administrators - Licensed	13.50	1,180,523	13.07	1,142,844	13.07	1,168,190
988,380	1,245,036	29.88	1,294,050	511320	Administrators - NonLicensed	21.64	1,004,339	20.24	908,449	0.00	0
0	0	0.00	0	511420	Managerial - Non Represented	0.00	0	0.00	0	1.00	73,227
512,550	718,733	0.00	799,293	512100	Substitutes - Licensed	0.00	512,133	0.00	480,128	0.00	480,128
9,742	13,448	0.00	8,404	512200	Substitutes - Classified	0.00	111,954	0.00	81,954	0.00	31,954
474,293	812,874	0.25	467,252	512300	Temporary Misc - Licensed	0.00	147,834	0.00	147,834	0.00	105,334
999,489	723,039	0.25	940,209	512400	Temporary Misc - Classified	0.00	305,556	0.00	283,242	0.00	243,242
435,885	487,048	0.00	627,583	513100	Extended Resp - Licensed	0.00	449,289	0.00	450,140	0.00	450,140
60,793	59,788	0.00	124,417	513200	Extended Resp - Classified	0.00	484	0.00	484	0.00	484
2,260,437	2,868,941	0.00	2,355,129	513300	Extended Hours - Licensed	0.00	2,633,579	0.00	2,461,194	0.00	2,442,194
113,172	129,307	0.00	86,069	513400	Overtime Pay	0.00	34,314	0.00	34,314	0.00	34,314
25,263,161	31,452,561	728.17	34,679,281	51xxxx-Salaries		605.23	29,282,573	604.63	28,359,112	605.41	29,150,110
147,545	288,129		371,717	521000	PERS		0		0		0
2,083,176	2,221,834		3,456,660	521310	PERS UAL		3,197,659		3,096,817		3,098,645
1,921,588	2,377,750		2,583,202	522000	Social Security - FICA		2,240,125		2,169,480		2,229,995
531,279	632,673		687,150	523100	Workers' Compensation		576,868		558,675		574,268
185,672	90,942		34,324	523200	Unemployment Compensation		29,289		28,363		29,149
5,817,673	6,236,430		6,727,797	524100	Group Health Insurance		5,603,546		5,578,231		5,578,231
20,480	22,264		27,085	524200	Other Employer Paid Benefits		35,141		39,703		40,811
348,850	509,933		497,548	524300	Retiree Health Insurance		427,532		414,047		425,587
3,126	1,955		0	524510	PAT Union Tuition Reimbursement		0		0		0
366	0		0	524520	PAT Union Professional Improvement		0		0		0
445,829	508,282		521,165	524530	Early Retirement Benefits		448,019		433,891		445,996
11,505,584	12,890,192		14,906,648	52xxxx-Employee Benefits			12,558,179		12,319,207		12,422,682
1,692,271	1,716,859		1,776,186	531100	Instructional Services		1,561,079		1,258,705		1,255,548
224,157	254,550		440,167	531200	Instr Program Improvement Svcs		1,472,993		1,472,993		1,457,309
286,749	307,680		284,476	531300	Student Services		1,750		186,750		186,750
540,161	537,784		648,460	531800	Local Mtgs/Non-Instr Staff Dev		1,284,675		1,997,256		1,996,091
743,650	632,676		801,857	531900	Other Instr Prof/Tech Svcs		2,518,366		1,807,687		1,663,911
0	45		0	532100	Cleaning Services		0		0		0
71,245	330,920		113,709	532200	Repairs and Maintenance Svcs		2,166		2,166		2,166
32,631	53,879		52,982	532400	Rentals		35,372		35,372		35,372
15,592	41,730		35,200	532410	Leased Copy Machines		9,000		9,000		9,000
3,870	1,161		1,008	532800	Garbage		0		0		0
38,787	93,353		87,754	532900	Other Property Services		55,345		55,345		55,345
12,646	0		538	533110	Reimb - School Bus		0		0		0
20	0		0	533120	Reimb - Taxi Cab		0		0		0
1,575	8,706		0	533140	Reimb - Tri-Met		0		0		0
387	255		624	533150	Reimb - Field Trips		0		0		0
331,635	90,051		90,415	533200	Non-Reimb Student Transport		166,539		153,681		153,681
149,005	145,208		170,620	534100	Travel, Local in District		219,918		213,648		212,878
569,424	692,000		608,821	534200	Travel, Out of District		375,069		355,815		353,584
106,573	112,275		108,225	534300	Travel, Student Activities		106,493		87,973		86,354
69,756	51,291		52,946	535100	Telephone		59,365		57,915		57,915
42,917	53,303		65,784	535300	Postage		52,963		47,934		46,434
23,051	34,209		78,530	535400	Advertising		2,000		2,000		2,000
271,631	131,621		96,312	535500	Printing and Binding		231,394		225,394		224,457

Other Funds Grants Fund 205

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04	Actual 2004/05	Current as Amended 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
0	2	0		535910 Fax	500		500		500	
-81	25	777		535920 Internet Fees	0		0		0	
19,606	2,434	2,101		535990 Miscellaneous Communication Svcs	5,000		5,000		5,000	
9,537	95,206	27,339		536000 Charter Schools	0		0		0	
1,500	15,269	31,384		537100 Tuition to Other Dist InState	2,108		2,108		2,108	
6,820	12,957	34,885		537300 Tuition to Private Schools	0		28,578		28,578	
6,365	0	1,318		538100 Audit Services	700		700		700	
0	17,967	3,875		538300 Architect and Engineering Svcs	0		0		0	
1,140	11,920	234		538500 Management Services	0		0		0	
0	245	449		538600 Data Processing Services	0		0		0	
6,721	1,279	3,804		538910 Security Svcs	3,000		3,000		3,000	
45,351	128,026	19,966		538930 Secretarial/Clerical Svcs	0		0		0	
16,423	1,592	9,041		538940 Professional Moving Svcs	0		0		0	
108,318	66,934	62,027		538950 Professional Health Care Svcs	0		0		0	
54,462	80,078	110,515		538960 Professional Child Care Svcs	115,000		115,000		115,000	
9,308	939	51,018		538970 Graphic Arts Services	10,000		10,000		10,000	
11,311	14,197	13,971		538980 Laundering Services	0		0		0	
1,206,637	1,792,518	2,103,249		538990 Non-Inst Pers/Professional Sv	4,728,479		10,868,981		10,780,137	
0	0	460		538992 Custodial Services Contract	0		0		0	
278,510	299,325	512,417		538995 Meal Services	300,000		300,000		300,000	
15,231	60,833	184,577		539100 Pass Through	0		0		0	
7,024,892	7,891,302	8,688,021		53xxxx-Other Purchased Services	13,319,274		19,303,501		19,043,818	
956,407	1,237,542	4,578,875		541000 Consumable Supplies	6,590,071		6,263,812		5,675,235	
3,425	0	201		541310 AutoParts,Tires and Batteries	0		0		0	
1,978	3,516	1,613		541320 Gas, Oil, and Lubricants	0		0		0	
0	4,158	0		541400 Maintenance Materials	0		0		0	
91,794	147,989	323,920		541600 Interdepartmental Charges	101,624		101,624		101,624	
-9,524	-6,064	0		541700 Discounts Taken	0		0		0	
1,400,903	900,632	1,438,080		542000 Textbooks	2,014,003		1,937,598		1,902,472	
503,926	483,731	370,099		543000 Library Books	461,359		323,492		322,412	
39,628	40,998	45,051		544000 Periodicals	17,211		17,211		17,211	
137,052	318,213	286,315		546000 Non-Consumable Supplies	116,615		116,615		116,615	
297,015	335,071	269,180		546100 Minor Equipment - Tagged	191,674		146,674		146,674	
234,006	365,231	761,157		547000 Computer Software	463,262		227,046		226,656	
3,656,610	3,831,017	8,074,491		54xxxx-Supplies and Materials	9,955,819		9,134,072		8,508,899	
0	69,852	167,864		553000 Improvements-Not Buildings	0		0		0	
159,081	441,310	287,002		554100 Initial and Addl Equipment	352,236		307,236		307,236	
1,067,946	1,098,488	1,095,166		555010 Computers	1,120,988		879,292		880,092	
86,120	51,153	80,755		555020 Printers	37,355		37,355		37,355	
78,317	403,666	222,872		555090 Misc Other Technology	323,730		323,730		313,212	
0	106	0		559000 Other Capital Outlay	0		0		0	
1,391,464	2,064,575	1,853,659		55xxxx-Capital Outlay	1,834,309		1,547,613		1,537,895	
0	0	228		561000 Redemption of Principal	0		0		0	
62,094	61,309	65,655		564000 Dues and Fees	41,318		41,618		41,729	
2,368	2,368	0		565100 Liability Insurance	0		0		0	
3,467	0	2,172		565400 Student Insurance Premiums	0		0		0	
0	375	0		565500 Judgements & Settlements Against	0		0		0	
601	1,295	1,318		567100 Permits	0		0		0	
2,260,398	2,881,266	2,838,615		569000 Grant Indirect Charges	3,543,079		3,425,152		3,425,142	
2,328,928	2,946,613	2,907,988		56xxxx-Other Accounts	3,584,397		3,466,770		3,466,871	
\$51,170,639	\$61,076,260	728.17	\$71,110,088	Total Requirements by Account	605.23	\$70,534,551	604.63	\$74,130,275	605.41	\$74,130,275

Fiscal Year 2007 Projected Grant Awards

Below is a list of Grants that are projected to be awarded to Portland Public Schools and which will be implemented during some or all of the 2006/07 school year.

Project	Project Name	Fund Type	Amount
G0004	Inner-City Youth Institute - Middle Schools	Fed Grants-Other Interm Agency	14,000
G0038	Inner-City Youth Institute	Fed Grants-Other Interm Agency	6,000
G0039	T.L.T. / T.L.C. - City of Ptl'd	Rev-Local Gov't Not Districts	19,075
G0046	Home Repair Training	Fed Grants-Other Interm Agency	18,000
G0051	Americh Massena Business/School	Contrib-Donation - Priv Source	58,850
G0108	Impact Aid - PI 874 Project	Restr Rev-Fed Govt Direct	60,000
G0111	Chrysalis /Trillium Family Project	Contrib-Donation - Priv Source	2,500
G0121	Lincoln African / American Student Support Program	Contrib-Donation - Priv Source	11,000
G0148	Chess For Success	Contrib-Donation - Priv Source	47,500
G0168	Jefferson H.S. - Jordan Fundamentals Project	Contrib-Donation - Priv Source	300
G0327	NSF Urban Systemic Program	Restr Rev-Fed Govt Direct	120,000
G0339	Child Care Food Prog - Head Start	Fed Grants- State Pass Thru	300,000
G0358	Project ROSE	Restr Rev-Fed Govt Direct	100,000
G0401	Center for Learning and Teaching	Fed Grants-Other Interm Agency	100,000
G0421	Grants To Reduce Alcohol Abuse	Restr Rev-Fed Govt Direct	50,000
G0427	Voluntary Public School Choice	Restr Rev-Fed Govt Direct	2,493,711
G0431	Migrant Even Start Program	Restr Rev-Fed Govt Direct	30,000
G0501	City Extended Day / Golf, Swim	Rev-Local Gov't Not Districts	250,000
G0504	Partnerships in Character Education	Restr Rev-Fed Govt Direct	800,000
G0506	Ptl'd ART Splash Prof Developmt	Restr Rev-Fed Govt Direct	300,000
G0509	Student Transition & Retention	Restr Rev-Fed Govt Direct	107,900
G0524	Intel - Expanding Your Horizon	Contrib-Donation - Priv Source	2,500
G0533	Comm Serv/Skills for Success	Fed Grants- State Pass Thru	35,000
G0555	Title IV Safe & Drug-Free Schools	Fed Grants- State Pass Thru	145,535
G0556	Title V - Innovative Programs	Fed Grants- State Pass Thru	20,000
G0578	E3: Empl for Edu Excellence	Contrib-Donation - Priv Source	184,210
G0583	Jefferson Cluster Magnet Project	Restr Rev-Fed Govt Direct	2,252,119
G0600	SUN Community School Programs	Rev-Local Gov't Not Districts	120,000
G0602	PSF: New Vision Awards	Contrib-Donation - Priv Source	62,000
G0607	Title IA/D -School Improvement	Fed Grants- State Pass Thru	133,000
G0627	Portland DART Schools - State	Restricted State Grants	5,771,250
G0628	Portland DART Schools - Federal	Fed Grants- State Pass Thru	314,255
G0633	Columbia Regional - State Fund	Restricted State Grants	5,376,879
G0636	Starbase	Fed Grants-Other Interm Agency	300,000
G0637	Head Start - State Funding	Restricted State Grants	1,619,000
G0638	Head Start - City of Portland	Rev-Local Gov't Not Districts	298,078
G0642	Title IC - Migrant Summer School	Fed Grants- State Pass Thru	5,000
G0643	Title IIA - Teacher Quality	Fed Grants- State Pass Thru	1,800,000
G0644	Title 1C - Migrant Education	Fed Grants- State Pass Thru	50,000
G0645	Title I - Central Budget	Fed Grants- State Pass Thru	1,500,000
G0646	Columbia Regional - Federal Funds	Fed Grants- State Pass Thru	4,574,750
G0647	Title V - Innovative Programs	Fed Grants- State Pass Thru	160,441
G0648	Head Start - Federal Funding	Restr Rev-Fed Govt Direct	800,000
G0649	Teen Parent Services (Blk Grt)	Rev-Local Gov't Not Districts	35,000
G0650	Carl Perkins	Fed Grants- State Pass Thru	100,000
G0651	Title III - Lang. Instruction	Fed Grants- State Pass Thru	200,000
G0652	Title IV-A Safe & Drug-Free School	Fed Grants- State Pass Thru	306,189
G0653	I.D.E.A.	Fed Grants- State Pass Thru	3,850,000
G0656	McKinney Homeless Grant	Fed Grants- State Pass Thru	10,000
G0657	Title IID - Education through	Fed Grants- State Pass Thru	100,000
G0658	Oregon Small Schools Initiative	Contrib-Donation - Priv Source	156,250
G0661	Oregon Small Schools Initiative	Contrib-Donation - Priv Source	193,750
G0665	Hurricane Relief Emergency Aid	Fed via ODE	30,000
G0666	Gear-Up Roosevelt HS	Fed Grants-Other Interm Agency	39,487

Fiscal Year 2007 Projected Grant Awards

G0667	Gear-up Marshall	Fed Grants-Other Interm Agency	30,000
G0668	Gear-up Madison	Fed Grants-Other Interm Agency	25,000
G0671	Ptld Early Reading 1st Initiative	Fed Grants- State Pass Thru	2,857,450
G0677	Roosevelt Cluster Gear Up Part	Restr Rev-Fed Govt Direct	400,000
G0678	The Ptld Village Charter School	Fed Grants- State Pass Thru	10,000
G0681	(CSR) - Pursuit of Wellness Ed	Fed Grants- State Pass Thru	20,000
G0682	(CSR) - Arts, Comm & Tech	Fed Grants- State Pass Thru	20,000
G0683	Cleveland HS Oaks Crossing Adoption	Rev-Local Gov't Not Districts	500
G0684	Mandarin Chinese Flagship Grt	Fed Grants-Other Interm Agency	130,000
G0687	Teaching American History	Restr Rev-Fed Govt Direct	533,000
G0689	Reading First Cohort B ELL - Rigler	Fed Grants- State Pass Thru	125,000
G0690	Reading First Cohort A - Yr 3	Fed Grants- State Pass Thru	575,000
G0691	PSF: First Octave Grant 2005	Contrib-Donation - Priv Source	20,000
G0692	PSF: New Vision Grant 2005	Contrib-Donation - Priv Source	181,000
G0703	Title IA/ID - School Improve	Fed Grants- State Pass Thru	867,000
G0704	Reading First Cohort B Yr 1	Fed Grants- State Pass Thru	120,000
G0705	(CSR) Madison	Fed Grants- State Pass Thru	100,000
G0707	Arts Education Fast Track Grt	Contrib-Donation - Priv Source	2,000
G0709	Title IIA tnsf Title V BY2006	Fed Grants- State Pass Thru	900,000
G0710	Comp Redesign of PPS Central A	Contrib-Donation - Priv Source	450,000
G0711	Learn and Serve - Middle School	Fed Grants- State Pass Thru	2,000
G0712	Oregon Deafblind Project	Fed Grants- State Pass Thru	3,500
G0713	PPS Secondary Level Transform	Bill & Melinda Gates Foundation / Portland Schools Fnc	3,000,000
G0715	Community Watershed Stewardship Project	City of Portland	3,500
G0716	Comprehensive Guidance & Counseling	Fed via ODE	11,000
G0717	KOREducators Charter School	Fed via ODE	1,800
G0718	Striving Readers Project	Federal - GAPS*	5,000,000
G0719	Optimize Learning Prj - Vestal	PacificCorp Foundation for Learning	4,000
G0720	Title IC - Migrant Education Summer Program	Fed via ODE	47,402
G0721	City of Portland - Summer Youth Employment Program	City of Portland	185,000
G0722	Advanced Placement Incentive Program - Benson Polytech	Fed via ODE	1,600
G0723	Advanced Placement Incentive Program - Franklin HS	Fed via ODE	1,600
G0724	Advanced Placement Incentive Program - Franklin HS	Fed via ODE	1,600
G0725	Advanced Placement Incentive Program - Franklin HS	Fed via ODE	1,600
G0726	Advanced Placement Incentive Program - Franklin HS	Fed via ODE	1,600
G0727	Advanced Placement Incentive Program - Jefferson HS	Fed via ODE	1,600
G0728	Advanced Placement Incentive Program - Roosevelt (SEIS)	Fed via ODE	1,600
G0729	Advanced Placement Incentive Program - Roosevelt (SEIS)	Fed via ODE	1,600
G0730	Advanced Placement Incentive Program - Roosevelt (SEIS)	Fed via ODE	1,600
G0731	Advanced Placement Incentive Program - Roosevelt (SEIS)	Fed via ODE	1,600
G0732	Advanced Placement Incentive Program - Roosevelt (SEIS)	Fed via ODE	1,600
G0733	Advanced Placement Incentive Program - Roosevelt (SEIS)	Fed via ODE	1,600
G0741	Onsite Child Care - Infant / Toddler Center	Mult County	80,000
G0742	Indian Education Program	Federal - GAPS*	250,000
G0743	I.D.E.A.	Fed via ODE	3,850,000
G0744	Title IC - Migrant Education	Fed via ODE	168,300
G0745	Title IC - Migrant Preschool	Fed via ODE	25,745
G0746	Head Start - Federal Funding	Federal (Smartlink)*	3,195,678
G0747	Carl Perkins	Fed via ODE	636,669
G0748	Title I - Disadvantaged Child Program (School Budgets)	Fed via ODE	11,000,000
G0749	Oregon Commission For The Blind	Fed via State of Ore Comm for the Blind	47,000
G0752	Title I - Disadvantaged Child Program (Central Budg)	Fed via ODE	3,800,000
Total Updated Grants			\$74,130,275

Other Funds

PERS Rate Stabilization Reserve Fund 225

The PERS Rate Stabilization Reserve Fund was established and approved in a Supplemental Budget process by the Board of Education in June 2003. Its purpose is to account for the reserves needed to help minimize large fluctuations in the PERS rate assessed on salaries and wages to repay the PERS UAL borrowing relative to the District's participation in the Oregon School Boards Association Pension Bond Program on April 30, 2003. The resources of the fund will be interfund transfers from the General Fund based upon estimated savings as determined by calculations provided by staff and financial consultants.

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04	Actual 2004/05	Current as Adopted 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
1,800,000	11,300,000		20,800,000	Resources by Account						
				376510	18,800,000		18,800,000		18,800,000	
				<i>Revenues</i>						
				<i>Other Sources</i>						
9,500,000	9,500,000		0	452100	0		0		0	
\$11,300,000	\$20,800,000		\$20,800,000	Total Resources by Account		\$18,800,000		\$18,800,000		\$18,800,000
0	0		2,000,000	52100	2,000,000		2,000,000		2,000,000	
11,300,000	20,800,000		18,800,000	71100	16,800,000		16,800,000		16,800,000	
\$11,300,000	\$20,800,000		\$20,800,000	Total Requirements by Program		\$18,800,000		\$18,800,000		\$18,800,000
			2,000,000	Requirements by Account						
0	0		2,000,000	571000	2,000,000		2,000,000		2,000,000	
11,300,000	20,800,000		18,800,000	376520	16,800,000		16,800,000		16,800,000	
\$11,300,000	\$20,800,000		\$20,800,000	Total Requirements by Account		\$18,800,000		\$18,800,000		\$18,800,000

Other Funds Special Revenue Funds 299

Special Revenue Funds (299) account for revenues from specific sources which are legally restricted to specific purposes or are designated for specific uses.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04 \$	Actual 2004/05 \$	Current as Amended 2005/06 FTE \$			Proposed 2006/07 FTE \$		Approved 2006/07 FTE \$		Adopted 2006/07 FTE \$		
Resources by Account											
5,388,483	4,819,335		4,200,000	376510	Beginning Fund Balance	3,250,000		2,552,763		2,552,763	
Revenues											
20,012	0		1,668	412000	Rev-Local Gov't Not Districts	22,425		33,125		33,125	
1,809,468	1,834,894		2,896,819	413110	Regular Day Tuition	2,523,400		2,523,400		2,523,400	
300,347	273,986		306,449	413310	Summer School Tuition	300,000		300,000		300,000	
2,950	123,171		192,732	417420	Other Activity Fees	200,000		200,000		200,000	
2,453,740	2,262,258		2,756,314	419200	Contrib-Donation - Priv Source	2,304,360		2,523,783		2,523,783	
25,657	45,993		0	419400	Svc Provided-Oth Local Ed Agcy	8,000		8,000		8,000	
533,841	542,309		1,833,162	419410	Svc Provided-Other Dist in State	1,328,000		1,328,000		1,328,000	
52,471	61,520		0	419420	Svc Provided-Oth Dist out of State	0		0		0	
6,482	2,533		3,928	419500	Textbook Sales	30,775		30,775		30,775	
340,913	223,407		907,157	419910	Miscellaneous	0		0		0	
221,315	87,280		75,815	419950	Sales, Royalties and Events	105,000		105,000		105,000	
309,778	134,099		390,366	419960	Third Party Medical Reimburse	317,000		317,000		317,000	
1,251	0		0	431990	Oth Unrestrict Grants-In-Aid	0		0		0	
3,136	14,472		20,924	432990	Restricted State Grants	0		850,000		850,000	
0	0		237	442000	Unrestr Rev-Fed Govt Thru St	0		0		0	
24,388	0		35,291	447000	Fed Grants-Other Interm Agency	7,000		7,000		7,000	
0	270,823		67,618	453000	Sale of Fixed Assets	0		0		0	
\$11,494,232	\$10,696,081		\$13,688,480	Total Resources by Account		\$10,395,960		\$10,778,846		\$10,778,846	
Requirements by Program - Instruction											
132,255	113,167	3.32	181,847	11111	Primary, 1-3 Programs	3.06	159,637	3.37	184,382	2.87	165,902
382,752	240,167	5.76	407,293	11112	Primary, 1-3 Homeroom	7.15	394,472	7.15	392,730	7.15	406,300
1,664,475	1,815,621	37.72	2,586,192	11119	Kindergarten Homeroom	37.71	2,439,143	37.31	2,413,379	35.93	2,377,468
82,305	149,504	3.09	135,080	11121	Intermediate, 4-5 Programs	2.99	116,416	2.99	115,814	2.99	119,319
113,390	211,467	2.66	277,594	11122	Intermediate, 4-5 Homeroom	2.66	154,106	2.66	153,266	2.66	160,151
40,078	133,248	4.33	206,266	11131	School Activities	4.49	222,264	4.49	222,177	4.49	222,150
22,616	119,815	1.91	106,947	11211	Middle School Programs	2.41	127,488	2.41	126,764	2.41	132,755
97,017	22,039	0.00	4,735	11212	Middle School Homeroom	0.25	22,343	0.25	22,290	0.25	22,524
15,110	34,009	0.00	25,155	11221	School Activities	0.00	5,650	0.00	14,140	0.00	14,141
327,820	292,148	7.42	241,445	11311	High School Programs	4.50	265,553	4.50	264,215	4.50	275,996
10,467	4,892	0.00	5,128	11312	High School Homeroom	0.00	9,204	0.00	9,193	0.00	9,190
5,621	3,914	0.00	421	11321	School Activities	0.00	13	0.00	10,713	0.00	10,713
20,152	26,696	0.00	70,619	11322	Athletic Activities Svcs	0.50	137,424	0.50	242,294	0.50	243,458
4,979	7,622	0.00	2,047	11402	HeadStart	0.00	6,796	0.00	6,796	0.00	6,796
5,223	57,701	0.00	47,581	12214	SLC-Behavior	0.00	78,757	0.00	78,757	0.00	78,757
4,029	15,682	0.00	7,862	12501	Resource Center Classrooms	0.00	0	0.00	0	0.00	0
1,193	0	0.00	0	12502	Instructional Specialists	0.00	0	0.00	0	0.00	0
452,852	0	12.92	1,048,829	12504	Deaf/Hard of Hearing	11.49	760,713	11.49	765,915	11.49	780,945
253	0	0.00	152	12505	Vision Services	0.00	0	0.00	0	0.00	0
362,222	0	12.70	481,058	12506	Interpreter Services	9.50	559,284	9.50	554,084	9.50	539,054
299	0	0.00	0	12601	SKIP Screening (Birth-5)	0.00	0	0.00	0	0.00	0
6,293	58,911	0.00	0	12607	Portland Early Intervention Ed	0.00	0	0.00	0	0.00	0
1,922	0	0.00	0	12613	PEIP - Peer Tuition	0.00	0	0.00	0	0.00	0
47,798	56,687	1.00	13,851	12821	Community-Based Programs	0.00	0	0.00	101,000	0.00	101,000
203	0	0.00	0	12832	Classroom Alternative Ed	0.00	0	0.00	0	0.00	0

Other Funds Special Revenue Funds 299

Historical Data		BUDGET		DESCRIPTION		BUDGET FOR NEXT YEAR					
Actual 2003/04	Actual 2004/05	Current as Amended 2005/06				Proposed 2006/07		Approved 2006/07		Adopted 2006/07	
\$	\$	FTE	\$	By Program and Account Codes		FTE	\$	FTE	\$	FTE	\$
0	106	0.00	1,332	12835	Indian Education	0.00	0	0.00	0	0.00	0
410,029	0	4.10	265,284	12891	Contract Programs	1.75	224,231	1.75	224,231	1.75	224,229
0	33,159	0.50	56,388	12892	Altnerative Ed-Instruc Support	0.00	0	0.00	0	0.00	0
0	0	0.31	10,981	12911	ESL/Bilingual--Elem	0.31	12,722	0.31	12,665	0.31	12,908
0	0	0.00	0	12921	Parent Ed/Pregnancy Prevent	0.00	0	0.00	13,423	0.00	13,423
15,075	291,183	0.00	86,411	12922	Teen Parenting Services	0.00	50,000	0.00	50,000	0.00	50,000
0	0	0.00	21	12930	Migrant Education	0.00	427	0.00	427	0.00	427
0	1,403	0.00	0	14100	Summer School, Intern 4-5	0.00	0	0.00	0	0.00	0
0	0	0.00	0	14200	Summer School, Middle	0.00	0	0.00	0	0.00	0
272,203	277,363	0.00	387,649	14300	Summer School, High	0.00	300,000	0.00	300,001	0.00	300,001
2,381	0	0.00	0	14400	Summer School, Primary K-3	0.00	0	0.00	0	0.00	0
4,501,012	3,966,504	97.74	6,658,168	Total Instructional Programs		88.77	6,046,643	88.68	6,278,656	86.80	6,267,607
<i>Support Services</i>											
51,495	51,937	0.00	16,007	21191	Child Development Services	0.00	0	0.00	0	0.00	0
4,832	31,427	0.00	64,373	21210	Service Area Direction	0.00	0	0.00	0	0.00	0
63,961	97,148	1.82	79,327	21220	Counseling Services	1.48	85,886	1.48	85,412	1.48	89,671
3,781	-49	0.00	8,385	21262	SPED Vocational Education	0.00	0	0.00	0	0.00	0
141,111	52,217	0.00	184,041	21520	Speech Pathology	0.00	0	0.00	0	0.00	0
37,511	31,760	0.00	45,112	21530	Audiology	0.00	0	0.00	0	0.00	0
-47	22,694	0.00	4	21601	Occupational Therapy	0.00	0	0.00	0	0.00	0
0	0	0.00	7,280	21603	Adaptive Physical Education	0.00	0	0.00	0	0.00	0
75,387	3,205	0.00	476,505	21901	Program Admin/Supervision	0.00	232,647	0.00	233,019	0.00	233,019
0	0	0.00	141,202	21902	Administration	0.00	84,353	0.00	83,981	0.00	83,981
270,817	235,668	0.00	129,903	22110	Service Area Direction	0.00	90,335	0.00	90,335	0.00	90,335
3,559	27	0.00	2,564	22130	Curriculum Development	0.00	2,300	0.00	2,300	0.00	2,299
0	0	0.00	760	22210	Service Area Direction	0.00	11,775	0.00	11,775	0.00	11,775
130,145	130,382	3.10	184,673	22220	Library/Media/Tchr Support Ctr	3.75	171,994	3.75	171,012	3.75	176,041
24,912	25,055	0.00	8,788	22240	Educational Television Service	0.00	26,000	0.00	25,999	0.00	25,999
93,069	0	0.00	0	22251	Programming and Production	0.00	0	0.00	0	0.00	0
151,607	0	0.00	0	22252	Broadcasting	0.00	0	0.00	0	0.00	0
12,975	0	0.00	0	22253	Program Information	0.00	0	0.00	0	0.00	0
59,814	0	0.00	0	22254	Fund Raising	0.00	0	0.00	0	0.00	0
16,140	0	0.00	0	22255	Underwriting Grant Canvassing	0.00	0	0.00	0	0.00	0
36,130	0	0.00	0	22256	Management & General Support	0.00	0	0.00	0	0.00	0
6,363	5,341	0.00	5,444	22291	Textbook Services	0.00	18,999	0.00	19,000	0.00	19,000
6,787	283	0.00	0	22403	Autistic Services	0.00	0	0.00	0	0.00	0
36,027	44,912	0.00	8,583	22410	Instr Staff Training Svcs	0.00	19,000	0.00	18,999	0.00	18,999
14,050	10,807	0.00	17,000	23212	Assistant Superintendents	0.00	18,000	0.00	18,000	0.00	18,000
19,488	30,619	1.42	77,806	24101	School Administrative Svcs	2.00	82,644	2.00	82,200	2.00	83,957
439,930	416,626	4.80	326,665	24102	School Curriculum Svcs	1.50	150,000	1.50	150,000	1.50	150,001
3,261	0	0.00	0	25250	Financial Accounting Services	0.00	0	0.00	0	0.00	0
413,477	662,773	0.00	922,490	25422	Environmental Health-Safety	0.00	1,747,766	0.00	4,763	0.00	4,766
0	500	0.00	5,188	25430	Care and Upkeep of Grounds	0.00	4,632	0.00	4,632	0.00	4,632
13,953	0	0.00	0	25442	Other Funded Work	0.00	0	0.00	0	0.00	0
3,934	5,047	0.00	1,447	25460	Security Svcs--Bldg/Grnd/Equip	0.00	0	0.00	0	0.00	0
0	0	0.00	3,148	25490	Other Operations & Maintenance	0.00	0	0.00	0	0.00	0
0	0	0.00	42,027	25730	Warehousing/Distribution Services	0.00	0	0.00	0	0.00	0
0	0	0.00	15,083	26330	Public Information Services	0.00	0	0.00	0	0.00	0
16,577	32,622	0.00	34,943	26331	Volunteer Activities/Recogn	0.00	76,000	0.00	76,000	0.00	76,000
9,011	11,192	0.00	14,974	26491	Staff Services	0.00	13,000	0.00	13,000	0.00	13,000
0	14,472	0.00	0	26698	Infrastructure Development	0.00	0	0.00	0	0.00	0
2,160,057	1,916,665	11.14	2,823,722	Total Support Service Programs		8.73	2,835,331	8.73	1,090,427	8.73	1,101,475

Other Funds Special Revenue Funds 299

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04	Actual 2004/05	Current as Amended 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
0	0	0.00	0	31900	Nutrition Education/Other	0.00	7,000	0.00	7,000	0.00	7,000
13,828	14,350	0.00	6,590	33000	Community Svcs	0.00	0	0.00	0	0.00	0
13,828	14,350	0.00	6,590	Total Enterprise and Community Services		0.00	7,000	0.00	7,000	0.00	7,000
0	0	0.00	0	41500	Bldg Acquis/Constr/Improv Svcs	0.00	0	0.00	850,000	0.00	850,000
0	0	0.00	0	Total Bldg Acquis/Constr/Improv Svcs		0.00	0	0.00	850,000	0.00	850,000
4,819,335	4,798,562		4,200,000	71100	Ending Fund Balance		1,506,986		2,552,763		2,552,764
\$11,494,232	\$10,696,081	108.88	\$13,688,480	Total Requirements by Program		97.50	\$10,395,960	97.41	\$10,778,846	95.53	\$10,778,846
Requirements by Account											
2,528,759	2,136,887	67.30	3,237,953	511100	Licensed Salaries	52.66	2,531,811	52.57	2,533,235	51.57	2,584,361
623,427	480,014	40.32	1,027,559	511200	Classified Salaries	42.43	1,001,713	42.43	1,001,713	0.00	0
0	0	0.00	0	511210	Classified - Represented	0.00	0	0.00	0	41.55	1,010,258
0	0	0.00	0	511220	Classified - Non Represented	0.00	0	0.00	0	2.41	99,063
4,706	10,504	0.00	10,042	511310	Administrators - Licensed	0.00	0	0.00	0	0.00	0
55,538	49,829	1.26	108,835	511320	Administrators - NonLicensed	2.41	95,635	2.41	95,215	0.00	0
28,255	3,570	0.00	15,452	512100	Substitutes - Licensed	0.00	15,512	0.00	15,512	0.00	15,512
162	7,218	0.00	1,965	512200	Substitutes - Classified	0.00	34,000	0.00	34,000	0.00	17,000
84,952	71,586	0.00	55,869	512300	Temporary Misc - Licensed	0.00	41,307	0.00	41,307	0.00	37,607
142,033	82,208	0.00	79,584	512400	Temporary Misc - Classified	0.00	48,495	0.00	55,495	0.00	55,495
13,987	9,844	0.00	12,931	513100	Extended Resp - Licensed	0.00	72,120	0.00	72,120	0.00	72,120
60	3,422	0.00	3,794	513200	Extended Resp - Classified	0.00	0	0.00	0	0.00	0
57,223	59,636	0.00	99,056	513300	Extended Hours - Licensed	0.00	244,996	0.00	244,996	0.00	244,996
17,253	11,623	0.00	9,405	513400	Overtime Pay	0.00	5,500	0.00	5,500	0.00	5,500
3,556,355	2,926,341	108.88	4,662,445	51xxxx-Salaries		97.50	4,091,089	97.41	4,099,093	95.53	4,141,912
20,524	29,201		58,416	521000	PERS		0		0		0
295,319	206,143		469,300	521310	PERS UAL		446,746		447,620		440,290
271,235	220,151		349,609	522000	Social Security - FICA		312,968		313,580		316,858
76,186	58,739		94,136	523100	Workers' Compensation		80,594		80,752		81,600
26,420	8,877		4,493	523200	Unemployment Compensation		4,091		4,100		4,144
797,364	558,417		949,920	524100	Group Health Insurance		754,111		747,464		728,160
777	809		1,270	524200	Other Employer Paid Benefits		4,909		5,741		5,799
48,072	47,425		67,776	524300	Retiree Health Insurance		59,731		59,849		60,473
62,725	47,189		71,049	524530	Early Retirement Benefits		62,595		62,718		63,374
1,598,622	1,176,951		2,065,969	52xxxx-Employee Benefits			1,725,745		1,721,824		1,700,698
19,213	11,200		20,870	531100	Instructional Services		8,998		8,998		8,998
2,465	4,377		48	531200	Instr Program Improvement Svcs		0		0		0
3,073	2,550		3,477	531300	Student Services		0		101,000		101,000
63,455	35,961		16,601	531800	Local Mtgs/Non-Instr Staff Dev		14,856		14,937		14,937
94,430	63,750		33,869	531900	Other Instr Prof/Tech Svcs		6,709		6,709		6,764
0	150		0	532100	Cleaning Services		0		0		0
59,100	358,577		658,353	532200	Repairs and Maintenance Svcs		50,000		50,000		50,000
17,807	5,682		7,018	532400	Rentals		669		669		678
687	2,296		1,040	532410	Leased Copy Machines		1,200		1,200		1,200
5,398	198		0	532500	Electricity		0		0		0
109	1,538		0	532600	Fuel		0		0		0
-1	321		0	532700	Water and Sewage		0		0		0
0	8,143		0	532800	Garbage		0		0		0
32,568	31,640		24,944	532900	Other Property Services		0		0		0
0	322		0	533110	Reimb - School Bus		0		0		0
0	0		275	533150	Reimb - Field Trips		0		0		0
9,011	11,192		14,974	533140	Reimb - Tri-Met		13,000		13,000		13,000
7,137	15,375		9,063	533200	Non-Reimb Student Transport		583		583		583
0	0		50	535990	Misc Communication Services		0		0		0

Other Funds Special Revenue Funds 299

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual	Actual	Current as Amended			Proposed		Approved		Adopted	
2003/04	2004/05	2005/06			2006/07		2006/07		2006/07	
\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	
2,670	314	1,928	534100	Travel, Local in District	5,250	5,250	5,250	5,250		5,250
72,554	32,554	20,610	534200	Travel, Out of District	83,227	83,550	83,550	83,557		83,557
61,931	35,731	12,001	534300	Travel, Student Activities	4,000	4,000	4,000	4,000		4,000
480	0	0	534900	Other Travel	0	0	0	0		0
1,555	2,657	2,017	535100	Telephone	2,202	2,202	2,202	2,202		2,202
11,012	4,854	3,066	535300	Postage	4,000	4,000	4,000	4,000		4,000
338	0	0	535400	Advertising	0	0	0	0		0
7,272	2,575	3,127	535500	Printing and Binding	8,300	8,300	8,300	8,300		8,300
2,393	2,162	2,035	535920	Internet Fees	3,000	3,000	3,000	3,000		3,000
281	0	0	537100	Tuition to Other Dist InState	0	0	0	0		0
0	4,666	517	537300	Tuition to Private Schools	0	0	0	0		0
26	0	0	538100	Audit Services	0	0	0	0		0
122,218	134,337	209,530	538300	Architect and Engineering Svcs	0	50,000	50,000	50,000		50,000
0	27,256	53,754	538500	Management Svcs	0	0	0	0		0
0	1,080	0	538910	Security Services	0	0	0	0		0
0	0	32,306	538940	Professional Moving Services	0	0	0	0		0
0	0	23,514	538930	Secretarial/Clerical Services	4,977	4,977	4,977	977		977
5,038	1,014	2,126	538970	Graphic Arts Services	0	0	0	0		0
57,679	136,960	60,503	538990	Non-Instr Pers/Professional Sv	7,283	7,283	7,283	4,536		4,536
0	0	1,818	538992	Custodial Services Contract	2,400	2,400	2,400	2,400		2,400
659,899	939,432	1,219,434		53xxxx-Other Purchased Services	220,654	372,058	372,058	365,382		365,382
209,161	214,304	878,796	541000	Consumable Supplies	2,466,596	1,667,363	1,667,363	1,654,315		1,654,315
0	5,340	18,594	541400	Maintenance Materials	0	0	0	0		0
256,395	224,829	66,957	541600	Interdepartmental Charges	7,132	7,132	7,132	7,132		7,132
-62	-111	0	541700	Discounts Taken	0	0	0	0		0
27,300	9,016	53,103	542000	Textbooks	18,824	18,824	18,824	18,824		18,824
15,841	24,680	7,243	543000	Library Books	5,442	5,442	5,442	3,472		3,472
2,005	5,892	332	544000	Periodicals	1,500	1,500	1,500	1,500		1,500
40,810	35,474	51,771	546000	Non-Consumable Supplies	4,000	4,000	4,000	4,000		4,000
23,676	17,925	6,354	546100	Minor Equipment - Tagged	0	0	0	0		0
4,979	5,745	20,536	547000	Computer Software	5,500	5,500	5,500	5,500		5,500
580,105	543,094	1,103,686		54xxxx-Supplies and Materials	2,508,994	1,709,761	1,709,761	1,694,743		1,694,743
5,678	95,007	13,770	554100	Initial and Addtl Equipment	2,000	2,000	2,000	2,000		2,000
4,100	0	0	554110	Vehicles	0	0	0	0		0
37,954	57,122	39,224	555010	Computers	14,500	14,500	14,500	14,500		14,500
4,268	49	3,766	555020	Printers	5,500	5,500	5,500	5,500		5,500
10,823	1,410	99,000	555090	Misc Other Technology	82,500	82,500	82,500	82,500		82,500
62,823	153,588	155,760		55xxxx-Capital Outlay	104,500	104,500	104,500	104,500		104,500
3,110	0	0	563400	Bad Debt Expense	0	0	0	0		0
44,991	11,047	17,481	564000	Dues and Fees	2,800	2,800	2,800	2,800		2,800
1,184	7,084	0	565100	Liability Insurance	0	0	0	0		0
0	17,849	4,611	567100	Permits	0	0	0	0		0
167,808	122,133	259,094	569000	Grant Indirect Charges	235,192	216,047	216,047	216,047		216,047
217,093	158,113	281,186		56xxxx-Other Accounts	237,992	218,847	218,847	218,847		218,847
4,819,335	4,798,562	4,200,000	376520	Ending Fund Balance	1,506,986	2,552,763	2,552,763	2,552,764		2,552,764
\$11,494,232	\$10,696,081	108.88	\$13,688,480	Total Requirements by Account	97.50	\$10,395,960	97.41	\$10,778,846	95.53	\$10,778,846

Fiscal Year 2007 Projected Special Revenue Accounts

Below is a list of Special Revenue accounts which will be active during the 2006-07 school year.

<u>Project</u>	<u>Project Name</u>	<u>Fund Type</u>	<u>Amount</u>
S0001	Full Day Kindergarten Program	Regular Day Tuition	2,300,000
S0005	SpecEd SpecProg Voc Ed	Sales, Royalties and Events	66,000
S0006	Ed Media Textbooks	Textbook Sales and Rentals	19,000
S0012	Direction Services	Svc Provided-Oth Dist in State	8,000
S0023	Television Services	Sales, Royalties and Events	26,000
S0026	Curriculum Publications	Textbook Sales and Rentals	11,775
S0029	Inquiry-Based Science For Elementary	Rev-Local Gov't Not Districts	18,000
S0030	Oasis Intergeneration	Rev-Local Gov't Not Districts	4,000
S0031	L.E.A. Billings - Deaf / Hard of Hearing	Svc Provided-Oth Dist in State	1,200,000
S0038	Grant High - Terrell Brandon Gift	Contrib-Donation - Priv Source	7,280
S0040	PPS Systems Training Project	Contrib-Donation - Priv Source	150,000
S0052	Portland DART Schools Tuition	Regular Day Tuition	46,400
S0054	Third Party Medical-Dart Programs	Regular Day Tuition	177,000
S0068	Meyer's Worms Pits	Contrib-Donation - Priv Source	5,800
S0072	Florida Citrus	Contrib-Donation - Priv Source	7,000
S0075	Athletic Participation Fund	Contrib-Donation - Priv Source	12,000
S0081	Regional Inservice	Svc Provided-Oth Local Ed Agcy	8,000
S0082	Cash Contributions	Contrib-Donation - Priv Source	105,000
S0083	Foundation Funds	Contrib-Donation - Priv Source	1,670,000
S0085	Third Party Medical-30% Incentive	Third Party Medical Reimburse	240,000
S0086	Columbia Regional - Third Party Medical	Third Party Medical Reimburse	77,000
S0115	Summer Scholars Program	Summer School Tuition	300,000
S0117	Teen Parent / Child Development	Contrib-Donation - Priv Source	50,000
S0118	TLC / TNT Donations	Contrib-Donation - Priv Source	5,000
S0125	Tri-Met Tickets	Sales, Royalties and Events	13,000
S0128	Improving Achievement in Science	Contrib-Donation - Priv Source	28,000
S0129	Chapman Kindergarten Scholarship	Contrib-Donation - Priv Source	16,500
S0130	Prof Tech Ed Special Projects	Contrib-Donation - Priv Source	5,000
S0132	Rosemond Bell Discretionary Fund	Contrib-Donation - Priv Source	12,000
S0133	Donald Chapman Memorial Fund	Contrib-Donation - Priv Source	34,000
S0134	Steve Brown Memorial Scholarship	Contrib-Donation - Priv Source	9,000
S0149	EMS Waste Reduction	Rev-Local Gov't Not Districts	425
S0150	Immersion/Dual Language Suppor	Contrib-Donation - Priv Source	2,300
S0153	PAVTEC Professional Development	Fed Grants-Other Interm Agency	7,000
S0154	Exploring Electricity and Electronics	Contrib-Donation - Priv Source	1,150
S0157	Save Spring Sports	Contrib-Donation - Priv Source	100,000
S0163	Deaf/HOH EI-ECSE Classroom	Svc Provided-Oth Dist in State	120,000
S0167	Project: Community Care	Contrib-Donation - Priv Source	76,000
S0170	DART - Student Activities	Contrib-Donation - Priv Source	830
S0171	Capitol Hill ExAcademy	Other Activity Fees	170,000
S0179	Homework Club - Hayhurst	Contrib-Donation - Priv Source	7,500
S0188	Stephenson After School Academ	Other Activity Fees	30,000
S0191	New Columbia - Energy Efficiency	ODEnergy	50,000
S0192	Wilson HS - Athletic (Weight Room)	Private Donation & Nike	105,000
S0193	New Columbia - Facilities & IT	State Allocation	800,000
S0194	AED - Sub-Grant (Youth Innovation Fund) - Mult Co. - Phase II	W.K. Kellogg - AED Sub-Grant Phase II	101,000
S0195	PSF: Donation Carryover from Portland Foundation - Youth Innovation - Phase I	Private Donation	13,423
S0196	Emerging Leadership Program (ELP)	City of Portland	10,700
	Ending Fund Balance (All Special Revenue Projects combined)		2,552,763
Total Updated Grants			\$10,778,846

Other Funds System Project Debt Service Fund 301

On March 29, 1999, the District received approval from the Multnomah Tax Supervising and Conservation Commission and the Board of Education to issue Certificates of Participation (COPs.)

The System Project Debt Service Fund was created for the purpose of identifying the General Fund support, interest income, and debt repayment (principal and interest).

This fund is in compliance with arbitrage rules and regulations set forth by the Internal Revenue Service and the State of Oregon statutes that require debt be budgeted and accounted for within a separate fund.

Certificates of Participation - 1999 Series			
Fiscal Year	Principal	Interest	Total
06/07	4,750,000.00	696,332.50	5,446,332.50
07/08	4,955,000.00	489,707.50	5,444,707.50
08/09	5,175,000.00	271,687.50	5,446,687.50
	14,880,000	1,457,728	16,337,728

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04 \$	Actual 2004/05 \$	Current as Adopted 2005/06 FTE	\$		Proposed 2006/07 FTE	\$	Approved 2006/07 FTE	\$	Adopted 2006/07 FTE	\$
6,673	0	0	0	Resources by Account						
				376510 Beginning Fund Balance		0		0		0
				<i>Revenues</i>						
				<i>Other Sources</i>						
5,438,009	5,446,482		5,445,420	452100 Interfund Transfer from General Fund		5,446,333		5,446,333		5,446,333
\$5,444,682	\$5,446,482		\$5,445,420	Total Resources by Account		\$5,446,333		\$5,446,333		\$5,446,333
				<i>Debt Service</i>						
5,444,682	5,446,482		5,445,420	51100 Long-Term Debt Service		5,446,333		5,446,333		5,446,333
0	0		0	71100 Ending Fund Balance		0		0		0
\$5,444,682	\$5,446,482		\$5,445,420	Total Requirements by Program		\$5,446,333		\$5,446,333		\$5,446,333
				Requirements by Account						
4,205,000	4,375,000		4,555,000	561000 Redemption of Principal		4,750,000		4,750,000		4,750,000
1,239,682	1,071,482		889,920	562100 Interest		696,333		696,333		696,333
0	0		500	563000 Fiscal Charges		0		0		0
5,444,682	5,446,482		5,445,420	56xxxx-Other Accounts		5,446,333		5,446,333		5,446,333
0	0		0	376520 Ending Fund Balance		0		0		0
\$5,444,682	\$5,446,482		\$5,445,420	Total Requirements by Account		\$5,446,333		\$5,446,333		\$5,446,333

Other Funds

BESC/Special Obligation Debt Service Fund 303

This Fund accounts for the debt service payments applicable to the advance refunding of the Blanchard Education Service Center. The Blanchard Education Service Center houses District administration, operations, instructional support, nutrition services, and facilities asset management. Resources include transfers from the General Fund. Requirements are substantially for the payments of principal and interest.

Special Obligations - 1993A Series			
Fiscal Year	Principal	Interest	Total
06/07	1,385,000	69,250	1,454,250
	1,385,000	69,250	1,454,250

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04 \$	Actual 2004/05 \$	Current as Adopted 2005/06 FTE \$			Proposed 2006/07 FTE \$		Approved 2006/07 FTE \$		Adopted 2006/07 FTE \$	
0	0	0		Resources by Account						
				376510	Beginning Fund Balance	0		0		0
				Other Sources						
1,453,200	1,453,000		1,455,250	452100	Interfund Transfer from General Fund	1,454,250		1,454,250		1,454,250
\$1,453,200	\$1,453,000		\$1,455,250	Total Resources by Account		\$1,454,250		\$1,454,250		\$1,454,250
				Debt Service						
1,453,200	1,453,000		1,455,250	51100	Long-Term Debt Service	1,454,250		1,454,250		1,454,250
0	0	0		71100	Ending Fund Balance	0		0		0
\$1,453,200	\$1,453,000		\$1,455,250	Total Requirements by Program		\$1,454,250		\$1,454,250		\$1,454,250
1,200,000	1,255,000		1,320,000	561000	Redemption of Principal	1,385,000		1,385,000		1,385,000
253,200	198,000		135,250	562100	Interest	69,250		69,250		69,250
1,453,200	1,453,000		1,455,250	56xxxx-Other Accounts		1,454,250		1,454,250		1,454,250
0	0	0		376520	Ending Fund Balance	0		0		0
\$1,453,200	\$1,453,000		\$1,455,250	Total Requirements by Account		\$1,454,250		\$1,454,250		\$1,454,250

Other Funds Bond Sinking Fund 304

Historically the Bond Sinking Fund accounted for the debt service payments on limited tax general obligation refunding bonds issued in 1987. The proceeds from the bonds were used to integrate teacher retirement pension funds into the Public Employees Retirement System.

In December 1998, the District advance refunded the remaining debt and issued \$62,195,000 in limited tax general obligation refunding bonds (federally taxable). Resources of the fund included property tax receipts imposed under Article XI, Section 11b of the Oregon Constitution ("Gap Bonds" under Measure 50). Requirements were restricted to principal and interest payments associated with the bonds. The 'gap bond' designation allowed the District to avoid reductions in the portion of its levy that paid the 1998 Bonds, in exchange for accepting a lower operating tax rate limit. Initially this designation benefited the District by giving it more tax revenues to pay costs of public education.

Measure 50 and its implementing legislation allowed the District to refund the 1998 Bonds and not designate the Refunding Bonds as gap bonds. The District issued Refunding Bonds to refund its 1998 Bonds. As a result, the District's operating permanent tax rate limit was increased for 2004-05 only. Senate Bill 550 of the 2003 Oregon Legislative Assembly provided that this increase was not treated as local revenues under the State School Funding (SSF) formula and was not, therefore, offset by reductions in the District's SSF grant during fiscal year 2004-2005. The amount of the increase in tax revenues that resulted from the increase in the operating tax rate limit exceeded the debt service on the Refunding Bonds, so issuing the Refunding Bonds did increase tax revenues that are available to the District to pay costs of public education in fiscal year 2004-2005.

As evidence of its commitment to fiscal accountability, the Board of Directors voted on March 29, 2004 to refinance the 'gap bond' debt and to end the accrual accounting allowed in Senate Bill 1022. The latter was established by the Oregon Legislature two years ago under SB 1022 to balance the 2003-2005 budget and to allow school districts to spend future state revenue in the current year. Spending based on such accrual results in a negative General Fund ending balance under GAAP.

Bond Debt Service Portland School District No. 1 2004 Refunding (Defease to Maturity) 1998					
Period	Principal	Coupon	Interest	Debt Services	Annual Debt Service
Ending					
12/15/2006	-	-	231,779	231,779	-
6/15/2007	1,205,000	3.683%	231,779	1,436,779	1,668,557
12/15/2007	-	-	209,589	209,589	-
6/15/2018	1,250,000	4.191%	209,589	1,459,589	1,669,177
12/15/2008	-	-	183,395	183,395	-
6/15/2009	1,305,000	4.529%	183,395	1,488,395	1,671,790
12/15/2009	-	-	153,843	153,843	-
6/15/2010	1,360,000	4.914%	153,843	1,513,843	1,667,686
12/15/2010	-	-	120,428	120,428	-
6/15/2011	1,425,000	5.165%	120,428	1,545,428	1,665,856
12/15/2011	-	-	83,627	83,627	-
6/15/2012	1,500,000	5.338%	83,627	1,583,627	1,667,254
12/15/2012	-	-	43,592	43,592	-
6/15/2013	<u>1,580,000</u>	<u>5.518%</u>	<u>43,592</u>	<u>1,623,592</u>	<u>1,667,184</u>
	<u>9,625,000</u>		<u>2,052,506</u>	<u>11,677,506</u>	<u>11,677,504</u>

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04	Actual 2004/05	Current as Adopted 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
528,497	288,959		0	Resources by Account						
			0	376510 Beginning Fund Balance		0		0		0
			0	Revenues						
			0	<i>Property Taxes</i>						
11,449,048	0		0	411111 Levy from GAP Bonds		0		0		0
<u>11,449,048</u>	<u>0</u>		<u>0</u>	<i>Net Receipts from Property Taxes</i>		<u>0</u>		<u>0</u>		<u>0</u>
361,216	0		0	411121 Prior Year Taxes		0		0		0
4,216	0		0	411130 Foreclosures		0		0		0
10,983	0		0	411170 Other Property Taxes		0		0		0
6,583	0		0	411900 Penalties & Interest on Taxes		0		0		0
53,382	5,178		0	415100 Interest on Investments		0		0		0
11,900,000	0		0	541100 Bond Proceeds		0		0		0
0	1,375,445		1,673,995	452100 Interfund Transfer from General Fund		1,668,557		1,668,557		1,668,557
\$24,313,925	\$1,669,582		\$1,673,995	Total Resources by Account		\$1,668,557		\$1,668,557		\$1,668,557

Other Funds Bond Sinking Fund 304

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04 \$	Actual 2004/05 \$	Current as Adopted 2005/06			Proposed 2006/07 FTE	Proposed 2006/07 \$	Approved 2006/07 FTE	Approved 2006/07 \$	Adopted 2006/07 FTE	Adopted 2006/07 \$
				<i>Debt Service</i>						
24,024,966	1,669,582		1,673,995	51100 Long-Term Debt Service		1,668,557		1,668,557		1,668,557
24,024,966	1,669,582		1,673,995	Debt Service Subtotal		1,668,557		1,668,557		1,668,557
288,959	0		0	71100 Ending Fund Balance		0		0		0
\$24,313,925	\$1,669,582		\$1,673,995	Total Requirements by Program		\$1,668,557		\$1,668,557		\$1,668,557
				Requirements by Account						
22,200,000	1,100,000		1,175,000	561000 Redemption of Principal		1,205,000		1,205,000		1,205,000
1,714,398	569,582		498,995	562100 Interest (Except Bus/Garage)		463,557		463,557		463,557
110,568	0		0	563000 Fiscal Charges		0		0		0
24,024,966	1,669,582		1,673,995	56xxxx-Other Accounts		1,668,557		1,668,557		1,668,557
288,959	0		0	376520 Ending Fund Balance		0		0		0
\$24,313,925	\$1,669,582		\$1,673,995	Total Requirements by Account		\$1,668,557		\$1,668,557		\$1,668,557

Other Funds

G.O. Bond Debt Service Fund 305

This Fund accounts for the debt service payments associated with the general obligation bonds-- for the Facilities Improvement/Technology Fund (402) and the Facilities Improvement II Fund (403).

Resources of the Fund include property tax receipts levied for the bonded debt. Requirements of the Fund are restricted to the repayment of principal and interest relating to the general obligation bonds.

The liabilities under the General Obligation Bond were paid in full as of June 2005. Residual tax collections related to prior year levies will be transferred to the General Fund.

This fund is in compliance with arbitrage rules and regulations set forth by the Internal Revenue Service and the State of Oregon statutes that require tax supported debt be budgeted and accounted for within a separate fund.

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04 \$	Actual 2004/05 \$	Current as Adopted 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07	
		FTE	\$		FTE	\$	FTE	\$	FTE	\$
2,099,757	1,967,486		-400,000	Resources by Account						
				376510 Beginning Fund Balance	500,000		500,000		500,000	
				Revenues						
				Property Taxes						
32,823,471	33,979,321		0	411111 Levy for Bonded Indebtedness	0		0		0	
<u>32,823,471</u>	<u>33,979,321</u>		<u>0</u>	<i>Net Receipts from Property Taxes</i>	<i>0</i>		<i>0</i>		<i>0</i>	
985,809	0		975,000	411121 Prior Year Taxes	650,000		650,000		650,000	
12,556	0		0	411130 Forclosures	0		0		0	
63	0		0	411140 Payments in Lieu of Property Taxes	0		0		0	
18,885	0		0	411190 Penalties and Interest on Taxes	0		0		0	
169,070	413,369		0	415100 Interest on Investments	0		0		0	
\$36,109,611	\$36,360,176		\$575,000	Total Resources by Account	\$1,150,000		\$1,150,000		\$1,150,000	
				Debt Service						
34,142,125	36,582,125		0	51100 Long-Term Debt Service	0		0		0	
<u>34,142,125</u>	<u>36,582,125</u>		<u>0</u>	Debt Service Subtotal	0		0		0	
1,967,486	-221,949		575,000	71100 Ending Fund Balance	1,150,000		1,150,000		1,150,000	
\$36,109,611	\$36,360,176		\$575,000	Total Requirements by Program	\$1,150,000		\$1,150,000		\$1,150,000	
				Requirements by Account						
30,700,000	34,675,000		0	561000 Redemption of Principal	0		0		0	
3,442,125	1,907,125		0	562100 Interest (Except Bus/Garage)	0		0		0	
<u>34,142,125</u>	<u>36,582,125</u>		<u>0</u>	56xxxx-Other Accounts	0		0		0	
1,967,486	-221,949		575,000	376520 Ending Fund Balance	1,150,000		1,150,000		1,150,000	
\$36,109,611	\$36,360,176		\$575,000	Total Requirements by Account	\$1,150,000		\$1,150,000		\$1,150,000	

Other Funds System Project Fund 401

The proceeds from issuing Certificates of Participation on March 29, 1999 financed the acquisition and installation of the multi-tiered, enterprise-wide computer systems in finance, human resources, payroll, procurement, inventory, risk management, nutrition services, facilities management, and student information systems. These systems include hardware, peripherals, software, integration of business and instructional applications, related infrastructure and training. The System Project Fund was also used for the acquisition and installation of furniture and equipment and replenishment of the two bond funds for repair and reconstruction of District facilities. All projects undertaken by this fund were completed in 2004-05.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04 \$	Actual 2004/05 \$	Supplemental 2005/06 FTE	\$		Proposed 2006/07 FTE	\$	Approved 2006/07 FTE	\$	Adopted 2006/07 FTE	\$
1,835,765	672,229		418,573	Resources by Account						
				376510	Beginning Fund Balance	0		0		0
37,227	28,517		10,000	Revenues						
				415100	Interest on Investments	0		0		0
\$1,872,992	\$700,746		\$428,573	Total Resources by Account						
					\$0		\$0			\$0
				Requirements by Program						
				Support Services						
5,500	2,000		10,000	25250	Financial Accounting Services	0		0		0
0	0		0	26632	Business Information Systems	0		0		0
0	0		0	26634	Web Information Systems	0		0		0
0	0		0	26641	Technical Operations	0		0		0
58,421	66,396		0	26698	Infrastructure Development	0		0		0
1,058,932	213,777		418,573	26699	Systems Development	0		0		0
1,122,853	282,173		428,573	Subtotal - Support Services						
						0		0		0
77,910	0		0	41500	Bldg Acquis/Constr/Improv Svcs	0		0		0
77,910	0		0	Subtotal - Bldg Acquis/Constr/Improv Svcs						
						0		0		0
672,229	418,573		0	71100	Ending Fund Balance	0		0		0
\$1,872,992	\$700,746	0.00	\$428,573	Total Requirements by Program						
						0.00	\$0	0.00	\$0	0.00
				Requirements by Account						
10,100	0	0.00	0	511200	Classified Salaries	0		0		0
33,237	0	0.00	0	511310	Administrators - Licensed	0		0		0
138,738	0	2.00	98,170	511320	Administrators - NonLicensed	0		0		0
0	0	0.00	0	512100	Substitutes - Licensed	0		0		0
0	0	0.00	0	512200	Substitutes - Classified	0		0		0
53,502	6,625	0.00	0	512400	Temporary Misc - Classified	0		0		0
370	0	0.00	0	513300	Extended Hours-LIC	0		0		0
6,863	0	0.00	0	513400	Overtime Pay	0		0		0
242,810	6,625	2.00	98,170	51xxxx-Salaries						
						0.00	0	0.00	0	0.00
1,217	-18		628	521000	PERS	0		0		0
15,620	-224		10,720	521310	PERS UAL	0		0		0
17,995	505		7,445	522000	Social Security - FICA	0		0		0
6,057	137		1,978	523100	Workers' Compensation	0		0		0
1,315	33		98	523200	Unemployment Compensation	0		0		0
32,251	1,017		17,357	524100	Group Health Insurance	0		0		0
2,059	-3		1,218	524200	Other Employer Paid Benefits	0		0		0
4,834	117		1,433	524300	Retiree Health Insurance	0		0		0
4,773	113		1,502	524530	Early Retirement Benefits	0		0		0
86,121	1,677		42,379	52xxxx-Employee Benefits						
						0		0		0
735	0		0	531800	Local Mtgs/Non-Inst Staff Dev	0		0		0
42,917	5,203		3,719	532200	Repairs and Maintenance Svcs	0		0		0
0	0		0	532400	Rentals	0		0		0

Other Funds

System Project Fund 401

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04 \$	Actual 2004/05 \$	Supplemental 2005/06 FTE	\$		Proposed 2006/07 FTE	\$	Approved 2006/07 FTE	\$	Adopted 2006/07 FTE	\$
12,438	0	6,750		532900 Other Property Services	0		0		0	
189	0	0		534100 Travel, Local in District	0		0		0	
2,129	850	0		534200 Travel, Out of District	0		0		0	
0	719	0		535100 Telephone	0		0		0	
397	0	41		535300 Postage	0		0		0	
930	279	17		535500 Printing and Binding	0		0		0	
9,650	0	0		538500 Management Services	0		0		0	
2,687	0	0		538600 Data Processing Services	0		0		0	
135	0	0		538940 Professional Moving Services	0		0		0	
573,789	146,081	77,499		538990 Non-Instr Pers/Professional Sv	0		0		0	
645,996	153,132	88,026		53xxxx-Other Purchased Services	0		0		0	
3,682	4,753	0		541000 Consumable Supplies	0		0		0	
4,758	0	0		541400 Maintenance Materials	0		0		0	
5,884	0	0		541600 Interdepartmental Charges	0		0		0	
0	0	0		541700 Discount Taken	0		0		0	
97	0	0		543000 Library and Reference Books	0		0		0	
0	0	0		546000 Non-Consumable Supplies	0		0		0	
0	0	0		546100 Minor Equipment - Tagged	0		0		0	
22,270	41,883	165,035		547000 Computer Software	0		0		0	
36,691	46,636	165,035		54xxxx-Supplies and Materials	0		0		0	
2,852	0	15,953		554100 Initial and Addl Equipment	0		0		0	
138,217	10,460	0		555010 Computers	0		0		0	
40,778	61,643	9,010		555090 Misc Other Technology	0		0		0	
181,847	72,103	24,963		55xxxx-Capital Outlay	0		0		0	
5,500	2,000	10,000		563000 Fiscal Charges	0		0		0	
6	0	0		564000 Dues and Fees	0		0		0	
1,792	0	0		567100 Permits	0		0		0	
7,298	2,000	10,000		56xxxx-Other Accounts	0		0		0	
672,229	418,573	0		376520 Ending Fund Balance	0		0		0	
\$1,872,992	\$700,746	2.00	\$428,573	Total Requirements by Account	0.00	\$0	0.00	\$0	0.00	\$0

Other Funds Facilities Improvement/Technology Fund 402

After a bond election in 1995, the District issued \$100,000,000 in general obligation bonds on December 7, 1995 and sold the remaining \$96,700,000 in September 1996. The bonds are payable from taxes on property that is not subject to the limits of Section 11b, Article XI of the Oregon Constitution. The bonds finance the following: seismic, fire and life safety, environmental safety and risk improvements, priority building repairs; and classroom computers and other instructional technology. See list of planned projects for 2006-07 on page 50.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04 \$	Actual 2004/05 \$	Current as Adopted 2005/06 FTE			Proposed 2006/07 FTE	Proposed 2006/07 \$	Approved 2006/07 FTE	Approved 2006/07 \$	Adopted 2006/07 FTE	Adopted 2006/07 \$
Resources by Account										
16,041,441	9,030,358		4,938,722	376510 Beginning Fund Balance		2,283,964		2,283,964		2,283,964
Revenues										
607,583	112,963		50,000	415100 Interest on Investments		14,013		14,013		14,013
0	191,368		0	419600 Recovery Prior Year Expenditure		0		0		0
\$16,649,024	\$9,334,689		\$4,988,722	Total Resources by Account		\$2,297,977		\$2,297,977		\$2,297,977
Requirements by Program										
Support Services										
490,713	22,842	0.00	0	22292 Classroom Technology	0	0	0	0	0	0
11,020	0	0.00	0	25250 Financial Accounting Services	0	0	0	0	0	0
143,931	370,323	0.00	373,340	26698 Infrastructure Development	0	0	0	0	0	0
645,665	393,165	0.00	373,340	Subtotal - Support Services	0.00	0	0.00	0	0.00	0
6,973,001	3,341,195	4.50	4,615,382	41500 Bldg Acquis/Constr/Improv Svcs		2,297,977		2,297,977		2,297,977
6,973,001	3,341,195	4.50	4,615,382	Subtotal - Bldg Acquis/Constr/Improv Svcs	0.00	2,297,977	0.00	2,297,977	0.00	2,297,977
9,030,358	5,600,329		0	71100 Ending Fund Balance		0		0		0
\$16,649,024	\$9,334,689	4.50	\$4,988,722	Total Requirements by Program	0.00	\$2,297,977	0.00	\$2,297,977	0.00	\$2,297,977
Requirements by Account										
63,492	67,314	2.00	74,933	511200 Classified Salaries	0	0	0	0	0	0
207,631	139,792	2.50	138,376	511320 Administrators - NonLicensed	0	0	0	0	0	0
0	21,834	0.00	0	512400 Temporary Misc - Classified	0	0	0	0	0	0
17,853	541	0.00	0	513300 Extended Hours-LIC	0	0	0	0	0	0
195	1,137	0.00	0	513400 Overtime Pay	0	0	0	0	0	0
289,171	230,618	4.50	213,309	51xxxx-Salaries	0.00	0	0.00	0	0.00	0
1,800	1,257		1,728	521000 PERS		0		0		0
25,631	15,091		23,293	521310 PERS UAL		0		0		0
21,674	16,854		16,318	522000 Social Security - FICA		0		0		0
5,910	4,660		4,202	523100 Workers' Compensation		0		0		0
2,007	581		213	523200 Unemployment Compensation		0		0		0
41,687	32,244		45,133	524100 Group Health Insurance		0		0		0
2,350	1,540		256	524200 Other Employer Paid Benefits		0		0		0
4,200	3,859		3,114	524300 Retiree Health Insurance		0		0		0
5,190	3,751		3,264	524530 Early Retirement Benefits		0		0		0
110,449	79,837		97,521	52xxxx-Employee Benefits		0		0		0
32	0		0	531800 Local Mtgs/Non-Instr Staff Dev		0		0		0
5,091,835	2,090,704		2,359,440	532200 Repairs and Maintenance Svc.		1,337,226		1,337,226		1,337,226
255,854	123,173		338,711	532900 Other Property Services		371,191		371,191		371,191
1,132	237		1,000	534100 Travel, Local in District		0		0		0
50	0		0	535300 Postage		0		0		0
219	0		25	535400 Advertising		0		0		0
-124	0		0	535500 Printing & Binding		0		0		0
419,872	280,811		269,746	538300 Architect & Engineering Svcs.		215,660		215,660		215,660
265,933	192,927		230,881	538500 Management Services		209,692		209,692		209,692
4,023	0		1,196	538910 Security Services		800		800		800

Other Funds Facilities Improvement/Technology Fund 402

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04	Actual 2004/05	Current as Adopted 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
55,420	86,760		10,157	538940	Professional Moving Services	1,200		1,200		1,200	
8,434	9,484		60,158	538970	Graphic Arts Services	7,255		7,255		7,255	
295,195	114,577		282,040	538990	Non-Instr Pers/Professional Sv	72,258		72,258		72,258	
105,282	1,579		22,835	538992	Custodial Services Contract	4,978		4,978		4,978	
6,503,157	2,900,252		3,576,189		53xxxx-Other Purchased Services	2,220,260		2,220,260		2,220,260	
20,297	3,007		1,000	541000	Consumable Supplies	0		0		0	
46,333	24,144		251,158	541400	Maintenance Materials	60,617		60,617		60,617	
50,495	143,199		376,100	541600	Interdepartmental Charges	11,528		11,528		11,528	
0	158		0	543000	Library Books	0		0		0	
1,850	0		0	546100	Minor Equipment - Tagged	0		0		0	
23,647	82,390		0	547000	Computer Software	0		0		0	
142,622	252,898		628,258		54xxxx-Supplies and Materials	72,145		72,145		72,145	
30,980	94,545		64,776	554100	Initial and Addl Equipment	0		0		0	
483,768	60,780		25,048	555010	Computers	0		0		0	
11,163	531		0	555020	Printers/Other Peripherals	0		0		0	
49,380	72,199		300,663	555090	Misc Other Technology	0		0		0	
575,291	228,055		390,487		55xxxx-Capital Outlay	0		0		0	
11,020	0		0	563000	Fiscal Charges	0		0		0	
1,426	0		0	564000	Dues and Fees	0		0		0	
-14,470	42,699		82,958	567100	Permits	5,572		5,572		5,572	
-2,024	42,699		82,958		56xxxx-Other Accounts	5,572		5,572		5,572	
9,030,358	5,600,329		0	376520	Ending Fund Balance	0		0		0	
\$16,649,024	\$9,334,689	\$5	\$4,988,722		Total Requirements by Account	0.00	\$2,297,977	0.00	\$2,297,977	0.00	\$2,297,977

**Facilities Capital Improvement Program
Fiscal Year 2007 Projected Bond Budget & Projects For Fund 402**

Facility and Asset Management		
Facility Capital Improvement Program		
Fiscal year 2007 Projected Capital Improvement Budget		
Fund 402 Series I		
Project #	Project Name	2007
P0600	Total Bond Support Staff (PPS)	100,000
P0703	Total Bond 04, Sidewalk Repairs	52,200
P0713	Total Bond '05, Elevator Code Upgrades	5,000
P0757	Total Bond 06, Emergency Roof Repairs	2,928
P0759	Total Bond 06, Energy Efficiency Reno	114,214
P0763	Total Bond 06, Jefferson Flush Valve Project	73,800
P0764	Total Bond 06, Woodstock Flush Valve Project	46,200
P0765	Total Bond 06, James John Burner Conversion	83,224
P0766	Total Bond 06, Lewis Burner Conversion	71,348
P0767	Total Bond 06, Markham Burner Conversion	101,988
P0768	Total Bond 06, Rigler Burner Conversion	83,224
P0769	Total Bond 06, Woodmere Burner Conversion	83,224
P0770	Total Bond 06, Bridlemile Boiler Tube	10,440
P0771	Total Bond 06, Madison Boiler Tube	41,560
P0772	Total Bond 06, Jefferson Floor Demo/Replacement	208,751
P0773	Total Bond 06, Madison Energy Efficiency Reno Projects	276,874
P0775	Total Bond 06, Ballast Replacement- Multi Sites	65,000
P0776	Total Bond 06, Atkinson Upgrade Security	2,000
P0777	Total Bond 06, Wilson Cafeteria Lighting	15,000
P0778	Total Bond 06, Buckman Security & IT Upgrade	2,250
P0779	Total Bond 06, Chapman Siding & Painting	91,666
P0780	Total Bond 06, Chief Joseph Siding & Painting	91,667
P0781	Total Bond 06, Faubion Siding & Painting	91,667
P0782	Total Bond 06, Jefferson Lighting Upgrade	15,000
P0783	Total Bond 06, ADA Upgrades Multiple Sites	30,000
P0784	Total Bond 06, Carpet Abate & Replacement Multi Sites	100,000
P0785	Total Bond 06, Energy Efficiency Upgrades Multi Sites	51,752
P0786	Total Bond 06, Wilson Cafeteria Abate & Renovations	175,000
P0787	Total Bond 06, Roof Repairs Multi Sites	200,000
P0788	Total Bond 06, Grant Flooring Abate & Replacement	12,000
Total Fund 402		<u>2,297,977</u>

Other Funds Facilities Improvement II Fund 403

After a bond election in 1995, the District issued \$100,000,000 in general obligation bonds on December 7, 1995 and sold the remaining \$96,700,000 in September 1996. The bonds are payable from taxes on property that is not subject to the limits of Section 11b, Article XI of the Oregon Constitution. The bonds finance the following: seismic, fire and life safety, environmental safety and risk improvements, priority building repairs; and classroom computers and other instructional technology. All projects undertaken by this fund were complete in 2004-05.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04 \$	Actual 2004/05 \$	Supplemental 2005/06 FTE	\$		Proposed 2006/07 FTE	\$	Approved 2006/07 FTE	\$	Adopted 2006/07 FTE	\$
5,351,374	3,262,201		1,362,594	Resources by Account						
				376510 Beginning Fund Balance		0		0		0
				<i>Revenues</i>						
				<i>Bond Proceeds</i>						
39,904	35,449		250,156	415100 Interest on Investments		0		0		0
\$5,391,278	\$3,297,650		\$1,612,750	Total Resources by Account		\$0		\$0		\$0
				Requirements by Program						
				<i>Support Services</i>						
2,500	1,851		8,630	25250 Financial Accounting Services		0		0		0
2,500	1,851		8,630	Subtotal - Support Services		0		0		0
2,126,577	1,933,205		1,604,120	41500 Building Acquis/Const/Imprv Svcs		0		0		0
2,126,577	1,933,205		1,604,120	Subtotal - Blding Acquis/Const/Imprv Svcs		0		0		0
3,262,201	1,362,594		0	71100 Ending Fund Balance		0		0		0
\$5,391,278	\$3,297,650		\$1,612,750	Total Requirements by Program		\$0		\$0		\$0
				Requirements by Account						
2,405	0		0	511320 Administrators - NonLicensed		0		0		0
3,779	5,780		3,836	512400 Temp Misc - Classified		0		0		0
6,184	5,780	0.00	3,836	51xxxx-Salaries	0.00	0	0.00	0	0.00	0
16	2		0	521000 PERS		0		0		0
205	35		0	521310 PERS UAL		0		0		0
466	442		293	522000 Social Security - FICA		0		0		0
238	124		83	523100 Workers' Compensation		0		0		0
25	24		4	523200 Unemployment Compensation		0		0		0
-649	0		0	524100 Group Health Insurance		0		0		0
-26	1		0	524200 Other Employer Paid Benefits		0		0		0
110	99		56	524300 Retiree Health Insurance		0		0		0
116	96		59	524530 Early Retirement Benefits		0		0		0
501	823		495	52xxxx-Employee Benefits		0		0		0
1,674,302	1,372,981		1,112,538	532200 Repairs & Maintenance Svc.		0		0		0
0	1,756		0	532400 Rentals		0		0		0
0	305		0	532800 Garbage		0		0		0
17,199	62,643		73,964	532900 Other Property Services		0		0		0
356	276		154	535400 Advertising		0		0		0
0	0		30,000	535990 Misc Communication Services		0		0		0
172,830	125,797		43,669	538300 Architect & Engineering Svcs.		0		0		0
56,050	114,802		64,521	538500 Management Services		0		0		0
0	0		780	538910 Security Services		0		0		0
3,392	9,532		7,586	538940 Professional Moving Services		0		0		0
3,508	3,369		5,934	538970 Graphic Arts Services		0		0		0
46,228	79,759		20,001	538990 Non-Instr Pers/Professional Sv		0		0		0
6,975	5,341		418	538992 Custodial Services Contract		0		0		0
1,980,840	1,776,561		1,359,565	53xxxx-Other Purchased Services		0		0		0

Other Funds Facilities Improvement II Fund 403

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2003/04 \$	Actual 2004/05 \$	Supplemental 2005/06 FTE			Proposed 2006/07 FTE	Proposed 2006/07 \$	Approved 2006/07 FTE	Approved 2006/07 \$	Adopted 2006/07 FTE	Adopted 2006/07 \$
115	0	8,250		541000 Consumable Supplies	0		0		0	
17,464	0	0		541400 Maintenance Materials	0		0		0	
115,885	134,959	231,974		541600 Interdepartmental Charges	0		0		0	
133,464	134,959	240,224		54xxxx Supplies and Materials	0		0		0	
0	8,290	0		554100 Initial and Additional Equipment	0		0		0	
0	8,290	0		55xxxx Capital Outlay	0		0		0	
2,500	1,851	8,630		563000 Fiscal Charges	0		0		0	
50	0	0		564000 Dues and Fees	0		0		0	
5,538	6,791	0		567100 Permits	0		0		0	
8,088	8,642	8,630		56xxxx-Other Accounts	0		0		0	
3,262,201	1,362,594	0		376520 Ending Fund Balance	0		0		0	
\$5,391,278	\$3,297,650	0.00	\$1,612,750	Total Requirements by Account	0.00	\$0	0.00	\$0	0.00	\$0

Other Funds Self-Insurance Fund 601

This Fund accounts for the District's self-insurance programs in the areas of workers' compensation, liability claims, and property/fire loss. Resources include earnings on investment, insurance recoveries, and transfers from various funds. Requirements include administration of risk management for the District, as well as payments of insurance premiums and claims for various losses.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04 \$	Actual 2004/05 \$	Current as Adopted 2005/06 FTE	\$		Proposed 2006/07 FTE	\$	Approved 2006/07 FTE	\$	Adopted 2006/07 FTE	\$	
Resources by Account											
627,006	239,157		310,589	376510	Beginning Fund Balance		2,300,000		2,300,000		2,300,000
Revenues											
34,110	73,560		80,000	415100	Interest on Investments		80,000		80,000		80,000
2,051,386	156,446		399,112	419600	Recovery PY Expenditure		336,463		335,597		335,598
4,749,985	4,941,768		4,748,143	419700	Services Provided Other Funds		4,752,593		4,753,459		4,888,320
28,109	29,005		0	431990	Other Unrestrict Grants-In-Aid		0		0		0
\$7,490,596	\$5,439,935		\$5,537,844	Total Resources by Account			\$7,469,056		\$7,469,056		\$7,603,918
Requirements by Program											
Supporting Services											
28,840	12,516	0.00	13,750	25282	EAIP Worksite Modifications	0.00	13,750	0.00	13,750	0.00	13,750
421,992	563,195	0.80	795,960	25283	Liability Claims	1.00	808,686	1.00	810,118	1.00	812,072
4,285,382	1,195,158	0.40	1,378,368	25284	Property/Fire Loss	1.19	1,272,082	1.15	1,275,925	1.15	1,435,356
2,344,272	2,088,719	3.68	2,722,188	25285	Worker's Compensation	1.69	2,086,133	1.65	2,089,997	1.65	1,935,961
170,953	204,524	1.00	176,172	25286	Worksite Safety	1.00	261,423	1.00	261,423	1.00	271,487
7,251,439	4,064,112	5.88	5,086,438	Total Supporting Services		4.88	4,442,074	4.80	4,451,213	4.80	4,468,626
0	0		200,000	61100	Contingency		1,000,000		1,000,000		1,000,000
239,157	1,375,824		251,406	71100	Ending Fund Balance		2,026,982		2,017,843		2,135,292
\$7,490,596	\$5,439,935	5.88	\$5,337,844	Total Requirements by Program		4.88	\$7,469,056	4.80	\$7,469,056	4.80	\$7,603,918
Requirements by Account											
48,268	16,980	0.88	24,257	511200	Classified Salaries	0.88	24,396	0.80	23,662	0.00	0
0	0	0.00	0	511210	Classified - Represented	0.00	0	0.00	0	0.80	25,226
0	0	0.00	0	511220	Classified - Non Represented	0.00	0	0.00	0	3.00	173,121
189,520	196,150	5.00	329,997	511320	Administrators - NonLicensed	4.00	251,893	4.00	257,620	0.00	0
0	0	0.00	0	511420	Managerial - Non Represented	0.00	0	0.00	0	1.00	86,971
546	0	0.00	0	512100	Substitutes - Licensed	0.00	0	0.00	0	0.00	0
11,724	3,948	0.00	0	512400	Temporary Misc - Classified	0.00	0	0.00	2,346	0.00	2,346
9,435	5,637	0.00	0	513300	Extended Hours-LIC	0.00	0	0.00	0	0.00	0
54	0	0.00	0	513400	Overtime Pay	0.00	0	0.00	0	0.00	0
259,547	222,715	5.88	354,254	51xxxx-Salaries		4.88	276,289	4.80	283,628	4.80	287,664
1,155	3,887		2,869	521000	PERS		0		0		0
16,561	16,988		38,685	521310	PERS UAL		30,171		30,972		30,579
19,616	17,006		27,100	522000	Social Security - FICA		21,136		21,698		22,006
5,757	4,491		6,979	523100	Workers' Compensation		5,443		5,587		5,667
1,904	617		354	523200	Unemployment Compensation		276		284		288
33,401	31,055		58,950	524100	Group Health Insurance		45,628		45,628		44,879
2,160	2,274		425	524200	Other Employer Paid Benefits		332		397		403
3,600	3,722		5,172	524300	Retiree Health Insurance		4,034		4,141		4,200
4,566	3,630		5,420	524530	Early Retirement Benefits		4,227		4,340		4,401
88,720	83,670		145,954	52xxxx-Employee Benefits			111,247		113,047		112,423
399	941		1,000	531800	Local Mtgs/Non-Instr Staff Dev		1,000		1,000		1,000
994	19,293		10,000	532200	Repairs and Maintenance		60,000		60,000		70,000
585	690		1,000	532400	Rentals		1,000		1,000		1,000
134	594		1,000	532410	Leased Copy Machines		500		500		500
1,543	2,860		0	532900	Other Property Services		1,500		1,500		2,500
1,004	551		400	534100	Travel, Local in District		400		400		400
554	3,887		0	534200	Travel, Out of District		1,000		1,000		1,000

Other Funds Self-Insurance Fund 601

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR						
Actual 2003/04 \$	Actual 2004/05 \$	Current as Adopted 2005/06			Proposed 2006/07		Approved 2006/07		Adopted 2006/07		
		FTE	\$	FTE	\$	FTE	\$	FTE	\$		
1,052	415	600		535100	Telephone	600		600		600	
959	308	550		535300	Postage	550		550		550	
99	0	0		535400	Advertising	0		0		0	
103	351	500		535500	Printing and Binding	500		500		500	
0	62,441	0		538200	Legal Services	10,000		10,000		10,000	
0	3,340	5,000		538910	Security Sevices	5,000		5,000		5,000	
2,640	23,207	0		538930	Secretarial/Clerical Services	0		0		0	
54,068	115,322	137,000		538990	Non-Instr Pers/Professional Sv	325,000		325,000		325,000	
64,134	234,200	157,050		53xxxx	Other Purchased Services	407,050		407,050		418,050	
7,076	2,171	3,400		541000	Consumable Supplies	5,638		5,638		5,639	
99,618	96,108	76,000		541600	Interdepartmental Charges	76,000		76,000		76,000	
0	0	0		543000	Library Books	500		500		500	
30	30	150		544000	Periodicals	150		150		150	
4,021	4,545	3,500		546000	Non-Consumable Supplies	3,500		3,500		3,500	
1,425	0	0		546100	Minor Equipment - Tagged	0		0		0	
16,696	16,742	0		547000	Computer Software	0		0		500	
128,866	119,596	83,050		54xxxx	Supplies and Materials	85,788		85,788		86,289	
0	1,139	0		554100	Initial and Additional Equipment	0		0		0	
0	1,329	0		555010	Computers	0		0		2,000	
0	416	0		555090	Misc Other Technology	0		0		500	
0	2,884	0		55xxxx	Capital Outlay	0		0		2,500	
1,195	2,082	500		564000	Dues and Fees	500		500		500	
457,463	82,005	276,200		565100	Liability Insurance	251,200		251,200		251,200	
716,138	686,893	700,000		565300	Property Insurance Premiums	600,000		600,000		600,000	
1,759,907	1,699,104	2,159,430		565910	Worker's Comp Claim Expense	1,500,000		1,500,000		1,500,000	
-162	-24,934	0		565915	Workers' Comp Recovery	0		0		0	
113,511	106,081	110,000		565920	Worker's Comp Assessment	110,000		110,000		110,000	
5,419,930	852,293	1,100,000		565930	Deductible Insurance Loss	1,100,000		1,100,000		1,100,000	
-496,768	-830	0		565945	Property Damage Recovery	0		0		0	
-1,254,544	0	0		565946	Fire Loss Recovery	0		0		0	
-6,498	-1,649	0		565947	Auto Loss Recovery	0		0		0	
6,710,172	3,401,045	4,346,130		56xxxx	Other Accounts	3,561,700		3,561,700		3,561,700	
0	0	200,000		581000	Operating Contingency	1,000,000		1,000,000		1,000,000	
0	0	200,000		58xxxx	Other Uses of Funds	1,000,000		1,000,000		1,000,000	
239,157	1,375,824	251,406		376520	Ending Fund Balance	2,026,982		2,017,843		2,135,292	
\$7,490,596	\$5,439,935	5.88	\$5,537,844	Total Requirements by Account		4.88	\$7,469,056	4.80	\$7,469,056	4.80	\$7,603,918

Resources/Requirements

Summary of All Funds

This chart exhibits a summary of all funds by fund type that have been approved by the Portland Public Schools Board of Education for the 2006/07 fiscal year. General Fund budget detail begins on page 1 of this section. Brief descriptions about the other funds can be found on page 18 of this section, with budgeted fund detail following the other funds summary information.

FUND TYPE	FUND NUMBER	AMOUNT
General Fund	100 Series	\$404,955,900
Special Revenue Funds	201, 202, 203, 205, 225, 299	129,679,764
Debt Service Funds	301, 303, 304, 305	9,719,140
Capital Projects Funds	401, 402, 403	2,297,977
Internal Service Fund	601	7,603,918
GRAND TOTAL*		\$554,256,699

*This summary is provided at the request of the Tax Supervising and Conservation Commission. Caution should be applied in using this summary, particularly the Grand Total. This total includes extensive double counting due to transfers between funds. For example, the General Fund includes approximately \$8.7 million in transfers to other funds. Those transfers are then included in the totals of the receiving funds as well. Thus, the \$8.7 million is counted twice. Similarly, the Internal Service Fund reflects \$4.9 million in assessments against other funds for the purpose of self-insurance against workers' compensation, liability claims, and property/fire losses. The total above counts these assessments in the fund being charged and in the fund receiving the dollars, thus double counting.

Summation of Debt Service Funds and Capital Project Funds should be interpreted cautiously. The Debt Service Funds represent payments of principal and interest while the Capital Projects Funds represent the borrowed funds on which these payments are being made.

Actual Resources & Expenditures for Fiscal Year Ending June 30, 2004 - All Funds

Summary of All Funds

Summary of Resources by Fund

Fund No.	Beginning Balance	Property Taxes	Intermediate Sources	State Sources	Federal Sources	Other Local	Fund Transfer	TOTAL
General Fund	3,548,452	152,848,370	49,280,852	167,863,935	1,134	10,927,466		\$384,470,209
Special Revenue Funds								
Student Body Activities	201	3,252,933				7,259,049	124,312	\$10,636,294
Cafeteria	202	771,460		3,917	9,559,065	3,451,158	19,904	\$13,805,504
BESC Cafeteria	203	9,699				540,177		\$549,876
Grants	205			8,813,067	40,786,350	1,571,222		\$51,170,639
PERS Rate Stabilization	225	1,800,000					9,500,000	\$11,300,000
Special Revenue	299	5,388,483		4,387	24,388	6,076,974		\$11,494,232
Debt Service Funds								
System Project	301	6,673					5,438,009	\$5,444,682
BESC/Special Obligation	303						1,453,200	\$1,453,200
Bond Sinking	304	528,497	11,821,247			11,964,181		\$24,313,925
General Obligation Bond I & II	305	2,099,757	32,823,471			1,186,383		\$36,109,611
Capital Projects Funds								
System Project	401	1,835,765				37,227		\$1,872,992
Facilities Improvement/Tech	402	16,041,441				607,583		\$16,649,024
Facilities Improvement II	403	5,351,374				39,904		\$5,391,278
Internal Service Funds								
Self-Insurance	601	627,006		28,109		6,835,481		\$7,490,596
Total - All Funds	\$41,261,540	\$197,493,088	\$49,280,852	\$176,713,415	\$50,370,937	\$50,496,805	\$16,535,425	\$582,152,062

Summary of Requirements by Fund

Fund No.	Salaries & Benefits	Purchased Services	Supplies	Capital Outlay	Other	Contingency	Fund Transfer	Debt Service	Ending Fund Balance	TOTAL
General Fund	290,233,598	54,252,343	4,941,996	2,524,294	1,807,914		16,535,425	983,684	13,190,954	\$384,470,209
Special Revenue Funds										
Student Body Activities	201		7,380,361						3,255,933	\$10,636,294
Cafeteria	202	6,495,539	322,434	5,294,749	176,459	14,148			1,502,175	\$13,805,504
BESC Cafeteria	203	367,280	10,404	166,875		495			4,822	\$549,876
Grants	205	36,768,745	7,024,892	3,656,610	1,391,464	2,328,928				\$51,170,639
PERS Rate Stabilization	225								11,300,000	\$11,300,000
Special Revenue	299	5,154,977	659,899	580,105	62,823	217,093			4,819,335	\$11,494,232
Debt Service Funds										
System Project	301							5,444,682		\$5,444,682
BESC/Special Obligation	303							1,453,200		\$1,453,200
Bond Sinking	304							24,024,966	288,959	\$24,313,925
General Obligation Bond I & II	305							34,142,125	1,967,486	\$36,109,611
Capital Projects Funds										
System Project	401	328,931	645,996	36,691	181,847	7,298			672,229	\$1,872,992
Facilities Improvement/Tech	402	399,620	6,503,157	142,622	575,291	-2,024			9,030,358	\$16,649,024
Facilities Improvement II	403	6,685	1,980,840	133,464		8,088			3,262,201	\$5,391,278
Internal Service Funds										
Self-Insurance	601	348,267	64,134	128,866	0	6,710,172			239,157	\$7,490,596
Total - All Funds	\$340,103,642	\$71,464,099	\$22,462,339	\$4,912,178	\$11,092,112		\$16,535,425	\$66,048,657	\$49,533,609	\$582,152,062

Actual Resources & Expenditures for Fiscal Year Ending June 30, 2005 - All Funds

Summary of All Funds

Summary of Resources by Fund

Fund No.	Beginning Balance	Property Taxes	Intermediate Sources	State Sources	Federal Sources	Other Local	Fund Transfer	TOTAL
General Fund	13,190,954	170,918,162	58,192,649	151,881,535	1,156	21,531,739		\$415,716,194
Special Revenue Funds								
Student Body Activities 201	3,255,933					6,872,478	121,618	\$10,250,029
Cafeteria 202	1,502,175			5,720	9,322,778	3,395,272	22,000	\$14,247,944
BESC Cafeteria 203	4,822					570,906		\$575,728
Grants 205				11,829,704	47,730,362	1,516,194		\$61,076,260
PERS Rate Stabilization 225	11,300,000						9,500,000	\$20,800,000
Special Revenue 299	4,819,335			14,472		5,862,273		\$10,696,081
Debt Service Funds								
System Project 301							5,446,482	\$5,446,482
BESC/Special Obligation 303							1,453,000	\$1,453,000
Bond Sinking 304	288,959					5,178	1,375,445	\$1,669,582
General Obligation Bond I & II 305	1,967,486	33,979,321				413,369		\$36,360,176
Capital Projects Funds								
System Project 401	672,229					28,517		\$700,746
Facilities Improvement/Tech 402	9,030,358					304,331		\$9,334,689
Facilities Improvement II 403	3,262,201					35,449		\$3,297,650
Internal Service Funds								
Self-Insurance 601	239,157			29,005		5,171,774		\$5,439,935
Total - All Funds	\$49,533,609	\$204,897,483	\$58,192,649	\$163,760,436	\$57,054,296	\$45,707,480	\$17,918,545	\$597,064,496

Summary of Requirements by Fund

Fund No.	Salaries & Benefits	Purchased Services	Supplies	Capital Outlay	Other	Contingency	Fund Transfer/	Debt Service	Ending Fund Balance	TOTAL
General Fund	298,030,308	59,106,562	5,387,558	1,761,052	786,617		17,918,545	889,038	31,836,517	\$415,716,194
Special Revenue Funds										
Student Body Activities 201			6,995,512						3,254,517	\$10,250,029
Cafeteria 202	6,825,573	593,667	5,394,726	299,738	15,892				1,118,347	\$14,247,944
BESC Cafeteria 203	402,272	19,316	192,598		550				-39,010	\$575,728
Grants 205	44,342,753	7,891,302	3,831,017	2,064,575	2,946,613					\$61,076,260
PERS Rate Stabilization 225									20,800,000	\$20,800,000
Special Revenue 299	4,103,292	939,432	543,094	153,588	158,113				4,798,562	\$10,696,081
Debt Service Funds										
System Project 301								5,446,482		\$5,446,482
BESC/Special Obligation 303								1,453,000		\$1,453,000
Bond Sinking 304								1,669,582		\$1,669,582
General Obligation Bond I & II 305								36,582,125	-221,949	\$36,360,176
Capital Projects Funds										
System Project 401	8,302	153,132	46,636	72,103	2,000				418,573	\$700,746
Facilities Improvement/Tech 402	310,455	2,900,252	252,898	228,055	42,699				5,600,329	\$9,334,689
Facilities Improvement II 403	6,603	1,776,561	134,959	8,290	8,642				1,362,594	\$3,297,650
Internal Service Funds										
Self-Insurance 601	306,385	234,200	119,596	2,884	3,401,045				1,375,824	\$5,439,935
Total - All Funds	\$354,335,943	\$73,614,424	\$22,898,594	\$4,590,285	\$7,362,171		\$17,918,545	\$46,040,227	\$70,304,304	\$597,064,496

Current Budget for Fiscal Year Ending June 30, 2006 - All Funds

Summary of All Funds

Summary of Resources by Fund

	Fund No.	Beginning Balance	Property Taxes	Intermediate Sources	State Sources	Federal Sources	Other Local	Fund Transfer	TOTAL
General Fund		30,200,000	143,494,415	56,627,545	153,825,923	1,500	11,905,040		\$396,054,423
Special Revenue Funds									
Student Body Activities	201	3,000,000					7,850,000	150,000	\$11,000,000
Cafeteria	202	1,300,000				11,147,390	2,687,387	15,000	\$15,149,777
BESC Cafeteria	203	4,000					624,194		\$628,194
Grants	205				12,109,945	55,709,064	3,291,079		\$71,110,088
PERS Rate Stabilization	225	20,800,000							\$20,800,000
Special Revenue	299	4,200,000			20,924	35,528	9,432,028		\$13,688,480
Debt Service Funds									
System Project	301							5,445,420	\$5,445,420
BESC/Special Obligation	303							1,455,250	\$1,455,250
Bond Sinking	304							1,673,995	\$1,673,995
General Obligation Bond I & II	305	-400,000	975,000						\$575,000
Capital Projects Funds									
System Project	401	418,573					10,000		\$428,573
Facilities Improvement/Tech	402	4,938,722					50,000		\$4,988,722
Facilities Improvement II	403	1,362,594					250,156		\$1,612,750
Internal Service Funds									
Self-Insurance	601	310,589					5,227,255		\$5,537,844
Total - All Funds		\$66,134,478	\$144,469,415	\$56,627,545	\$165,956,792	\$66,893,482	\$41,327,139	\$8,739,665	\$550,148,516

Summary of Requirements by Fund

	Fund No.	Salaries & Benefits	Purchased Services	Supplies	Capital Outlay	Other	Contingency	Fund Transfer	Debt Service	Ending Fund Balance	TOTAL
General Fund		293,451,307	62,721,749	9,426,207	2,640,160	761,425	17,679,860	8,739,665	634,050		\$396,054,423
Special Revenue Funds											
Student Body Activities	201			8,000,000						3,000,000	\$11,000,000
Cafeteria	202	6,862,416	478,975	6,353,405	333,500	21,850				1,099,631	\$15,149,777
BESC Cafeteria	203	379,630	13,969	225,000	4,000	500				5,095	\$628,194
Grants	205	49,585,929	8,688,021	8,074,491	1,853,659	2,907,988					\$71,110,088
PERS Rate Stabilization	225							2,000,000		18,800,000	\$20,800,000
Special Revenue	299	6,728,414	1,219,434	1,103,686	155,760	281,186				4,200,000	\$13,688,480
Debt Service Funds											
System Project	301								5,445,420		\$5,445,420
BESC/Special Obligation	303								1,455,250		\$1,455,250
Bond Sinking	304								1,673,995		\$1,673,995
General Obligation Bond I & II	305									575,000	\$575,000
Capital Projects Funds											
System Project	401	140,549	88,026	165,035	24,963	10,000					\$428,573
Facilities Improvement/Tech	402	310,830	3,576,189	628,258	390,487	82,958					\$4,988,722
Facilities Improvement II	403	4,331	1,359,565	240,224		8,630					\$1,612,750
Internal Service Funds											
Self-Insurance	601	500,208	157,050	83,050		4,346,130	200,000			251,406	\$5,537,844
Total - All Funds		\$357,963,614	\$78,302,978	\$34,299,356	\$5,402,529	\$8,420,667	\$17,879,860	\$10,739,665	\$9,208,715	\$27,931,132	\$550,148,516

Adopted Budget for Fiscal Year Ending June 30, 2007 - All Funds

Summary of All Funds

Summary of Resources by Fund

	Fund No.	Beginning Balance	Property Taxes	Intermediate Sources	State Sources	Federal Sources	Other Local	Fund Transfer	TOTAL
General Fund		30,400,000	164,419,630	30,736,328	165,426,236	1,200	11,972,506	2,000,000	\$404,955,900
Special Revenue Funds									
Student Body Activities	201	3,000,000					7,500,000	150,000	\$10,650,000
Cafeteria	202	500,000				11,705,494	2,761,742	15,000	\$14,982,236
BESC Cafeteria	203	-117,694					338,407	117,694	\$338,407
Grants	205				12,767,129	56,181,133	5,182,013		\$74,130,275
PERS Rate Stabilization	225	18,800,000							\$18,800,000
Special Revenue	299	2,552,763				7,000	8,219,083		\$10,778,846
Debt Service Funds									
System Project	301							5,446,333	\$5,446,333
BESC/Special Obligation	303							1,454,250	\$1,454,250
Bond Sinking	304							1,668,557	\$1,668,557
General Obligation Bond I & II	305	500,000	650,000						\$1,150,000
Capital Projects Funds									
Facilities Improvement/Tech	402	2,283,964					14,013		\$2,297,977
Internal Service Funds									
Self-Insurance	601	2,300,000					5,303,918		\$7,603,918
Total - All Funds		\$60,219,033	\$165,069,630	\$30,736,328	\$178,193,365	\$67,894,827	\$41,291,682	\$10,851,834	\$554,256,699

Summary of Requirements by Fund

	Fund No.	Salaries & Benefits	Purchased Services	Supplies	Capital Outlay	Other	Contingency	Fund Transfer	Debt Service	Ending Fund Balance	TOTAL
General Fund		297,445,346	61,725,721	13,314,754	2,671,150	497,429	19,684,808	8,734,140	882,552		\$404,955,900
Special Revenue Funds											
Student Body Activities	201			8,000,000						2,650,000	\$10,650,000
Cafeteria	202	6,810,091	593,491	7,246,267	128,347	20,325	66,021	117,694			\$14,982,236
BESC Cafeteria	203	224,336	6,258	104,995	2,318	500					\$338,407
Grants	205	41,572,792	19,043,818	8,508,899	1,537,895	3,466,871					\$74,130,275
PERS Rate Stabilization	225							2,000,000		16,800,000	\$18,800,000
Special Revenue	299	5,842,610	365,382	1,694,743	104,500	218,847				2,552,764	\$10,778,846
Debt Service Funds											
System Project	301								5,446,333		\$5,446,333
BESC/Special Obligation	303								1,454,250		\$1,454,250
Bond Sinking	304								1,668,557		\$1,668,557
General Obligation Bond I & II	305									1,150,000	\$1,150,000
Capital Projects Funds											
Facilities Improvement/Tech	402		2,220,260	72,145		5,572					\$2,297,977
Internal Service Funds											
Self-Insurance	601	400,087	418,050	86,289	2,500	3,561,700	1,000,000			2,135,292	\$7,603,918
Total - All Funds		\$352,295,262	\$84,372,980	\$39,028,092	\$4,446,710	\$7,771,244	\$20,750,829	\$10,851,834	\$9,451,692	\$25,288,056	\$554,256,699

All Funds Interfund Transfers

Interfund transfers move monies from one fund to another. The fund transfers listed below include transfers from the General Fund to the debt service funds and a transfer to the General Fund from the PERS Rate Stabilization Reserve Fund.

The District entered into an exclusive contract for beverage vending and revenues from the sales are received in the General Fund. Transfers are made to both the Cafeteria Fund and to the Student Body Activity Funds for use by individual schools.

2006-07 ADOPTED BUDGET - INTERFUND TRANSFERS

From			To		
General Fund	Fund 101	\$150,000	Student Body Activity Funds	Fund 201	\$150,000
General Fund	Fund 101	15,000	Cafeteria Fund	Fund 202	15,000
General Fund	Fund 101	5,446,333	System Project Debt Service	Fund 301	5,446,333
General Fund	Fund 101	1,454,250	BESC/Special Obligation Debt Svc.	Fund 303	1,454,250
General Fund	Fund 101	1,668,557	Bond Sinking Fund	Fund 304	1,668,557
		<u>\$8,734,140</u>			<u>\$8,734,140</u>
Cafeteria Fund	Fund 202	117,694	BESC Cafeteria Fund	Fund 203	117,694
PERS Rate Stabilization	Fund 225	2,000,000	General Fund	Fund 101	2,000,000
		<u>\$2,117,694</u>			<u>\$2,117,694</u>

CURRENT YEAR BUDGET, ENDING JUNE 30, 2006 - INTERFUND TRANSFERS

From			To		
General Fund	Fund 101	\$150,000	Student Body Activity Funds	Fund 201	\$150,000
General Fund	Fund 101	15,000	Cafeteria Fund	Fund 202	15,000
General Fund	Fund 101	5,445,420	System Project Debt Service	Fund 301	5,445,420
General Fund	Fund 101	1,455,250	BESC/Special Obligation Debt Svc.	Fund 303	1,455,250
General Fund	Fund 101	1,673,995	Bond Sinking Fund	Fund 304	1,673,995
		<u>\$8,739,665</u>			<u>8,739,665</u>
PERS Rate Stabilization	Fund 225	2,000,000	General Fund	Fund 101	2,000,000
		<u>\$10,739,665</u>			<u>\$2,000,000</u>

ONE YEAR PRIOR ACTUALS, ENDING JUNE 30, 2005 - INTERFUND TRANSFERS

From			To		
General Fund	Fund 101	\$121,618	Student Body Activity Funds	Fund 201	\$121,618
General Fund	Fund 101	22,000	Cafeteria Fund	Fund 202	22,000
General Fund	Fund 101	9,500,000	PERS Rate Stabilization	Fund 225	9,500,000
General Fund	Fund 101	5,446,482	System Project Debt Service	Fund 301	5,446,482
General Fund	Fund 101	1,453,000	BESC/Special Obligation Debt Svc.	Fund 303	1,453,000
		<u>\$16,543,100</u>			<u>\$16,543,100</u>

TWO YEARS PRIOR ACTUALS, ENDING JUNE 30, 2004 - INTERFUND TRANSFERS

From			To		
General Fund	Fund 101	\$124,312	Student Body Activity Funds	Fund 201	\$124,312
General Fund	Fund 101	19,904	Cafeteria Fund	Fund 202	19,904
General Fund	Fund 101	9,500,000	PERS Rate Stabilization	Fund 225	9,500,000
General Fund	Fund 101	5,438,009	System Project Debt Service	Fund 301	5,438,009
General Fund	Fund 101	1,453,200	BESC/Special Obligation Debt Svc.	Fund 303	1,453,200
		<u>Total \$16,535,425</u>			<u>Total \$16,535,425</u>

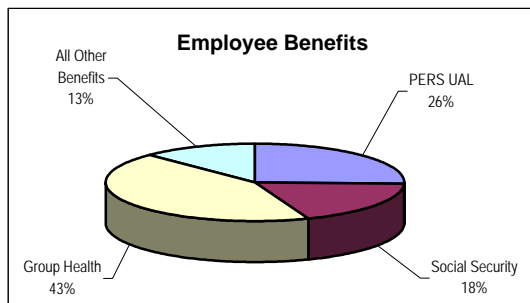
All Funds Employee Benefits

HISTORICAL DATA		BUDGET	Description	BUDGET FOR NEXT YEAR			
Actual % 2003/04	Actual % 2004/05	Current % 2005/06		Proposed % 2006/07	Approved % 2006/07	Adopted % 2006/07	
7.79%	1.00%	0.81%	521000	PERS	0.00%	0.00%	0.00%
2.38%	7.32%	10.92%	521310	PERS UAL (Unfunded Actuarial Liability)	10.92%	10.92%	10.63%
7.62%	7.55%	7.65%	522000	Social Security - FICA	7.65%	7.65%	7.65%
1.84%	2.00%	1.97%	523100	Workers' Compensation	1.97%	1.97%	1.97%
1.26%	0.10%	0.10%	523200	Unemployment Compensation	0.10%	0.10%	0.10%
21.36%	20.20%	18.70%	524100	Group Health Insurance	18.54%	18.57%	17.99%
0.14%	0.15%	0.12%	524200	Other Employer Paid Benefits	0.12%	0.14%	0.14%
1.11%	1.62%	1.46%	524300	Retiree Health Insurance	1.46%	1.46%	1.46%
1.50%	1.59%	1.53%	524530	Early Retirement Benefits	1.53%	1.53%	1.53%
45.00%	41.53%	43.26%	Total Benefit Percentage		42.29%	42.34%	41.47%
\$235,184,623	\$249,668,938	\$249,258,346	Salaries		\$241,245,927	\$241,293,455	\$248,146,688
\$104,083,793	\$103,703,188	\$107,437,235	Employee Benefits		\$101,974,993	\$102,127,572	\$102,880,541

HISTORICAL DATA		BUDGET	Description	BUDGET FOR NEXT YEAR			
Actual \$ 2003/04	Actual \$ 2004/05	Current \$ 2005/06		Proposed \$ 2006/07	Approved \$ 2006/07	Adopted \$ 2006/07	
1,445,640	2,500,340	2,130,829	521000	PERS	0	0	0
20,134,360	18,282,654	26,845,044	521310	PERS UAL (Unfunded Actuarial Liability)	26,340,659	26,349,282	26,377,986
17,897,854	18,842,795	18,990,942	522000	Social Security - FICA	18,454,855	18,458,961	18,983,273
4,922,386	4,994,719	4,916,769	523100	Workers' Compensation	4,752,593	4,753,459	4,888,490
1,732,963	255,216	250,147	523200	Unemployment Compensation	242,642	241,320	248,149
50,233,711	50,445,176	46,622,957	524100	Group Health Insurance	44,717,045	44,808,469	44,652,043
363,163	365,440	309,560	524200	Other Employer Paid Benefits	317,650	365,394	374,991
3,257,084	4,050,779	3,630,424	524300	Retiree Health Insurance	3,522,451	3,522,865	3,622,910
4,096,632	3,966,069	3,740,563	524530	Early Retirement Benefits	3,627,098	3,627,822	3,732,699
\$104,083,793	\$103,703,188	\$107,437,235	Total Benefit \$		\$101,974,993	\$102,127,572	\$102,880,541
\$235,184,623	\$249,668,938	\$249,258,346	Salaries		\$241,245,927	\$241,293,455	\$248,146,688
\$104,083,793	\$103,703,188	\$107,437,235	Employee Benefits		\$101,974,993	\$102,127,572	\$102,880,541

Employee Benefits	Rate of Assessment Established by:
PERS - Retirement Contribution	State of Oregon (PERS)
PERS UAL	Debt Service Schedule
FICA - Social Security	US Congress
Group Health Insurance (Represented Employees)	Health & Welfare Trust and Collective Bargaining Agreement
Group Health Insurance (Non Represented Employees)	Portland Public School District
Unemployment Compensation	State of Oregon
Workers' Compensation	State of Oregon
Early Retirement	Collective Bargaining Agreement
Post Retirement	Collective Bargaining Agreement

Assumptions used for Budgeting the Annual Health & Welfare Rate for District Employees				
Employees Represented by:	Current Year 2005-06	Proposed 2006-07	Approved 2006-07	Adopted 2006-07
Portland Association of Teachers (PAT) - Teachers & other licensed employees	\$10,632	\$9,954	\$9,954	\$9,954
District Council of Unions (DCU) - See page 44, Introductory Information, for employee groups covered by this union.	\$9,780	\$9,350	\$9,350	\$9,350
Portland Federation of Teachers & Classified Employees (PFTCE) - See page 41, Introductory Information, for employee groups covered by this union.	\$9,780	\$9,350	\$9,350	\$9,350
Non-Represented Employees	\$9,834	\$9,350	\$9,350	\$9,350
Service Employees International Union (SEIU) - Nutrition Services Employees	\$9,834	\$9,350	\$9,350	\$9,350



The total Employee Benefit amounts shown on this page do not include \$1,268,033, the amount set aside for various union contract items shown in the Employee benefits section on page 12.

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or Charge on Property for Education Service Districts (ED-50) page 19

2006/2007 Budget Process Calendar
(Revised)

3470 RESOLVED, That pursuant to ORS 294.396 the Board of Directors of School District No. 1J, Multnomah County, Oregon hereby adopts the 2006/2007 Budget Calendar as follows:

March

- 1 Overview of the Budget Process for 2006-07 Budget – Board of Education work session – Willamette Conf. Rm.
- 8 Budget Forum – BESC Board Rm. for school district employees
- 9 Board Budget work session – Grant HS from 6:00 – 7:30 PM
- 13 Regular Board Meeting – Markham Elementary School, Revised Budget Calendar is approved by resolution
- 15 Public facilitated discussions, Sellwood Middle School from 6:30 – 8:30 PM
- 16 Public facilitated discussions, Roosevelt High School from 6:30 – 8:30 PM
- 18 Publish first notice of hearings on Proposed Budget (5-30 days prior) (ORS 294.401)
- 20 Board work session on School Staffing/Size configurations and core curriculum, BESC Windows Cafeteria, 6:30 PM
- 21 Public facilitated discussions, Lent Elementary School from 6:30 – 8:30 PM
- 22 Public facilitated discussions, Wilson High School from 6:30 – 8:30 PM
- 23 Board work session – Update on facilitated sessions, feedback on web tool and public testimony, BESC Windows Cafeteria, 6:30 PM
- 25 Publish second notice of hearings on Proposed Budget (5-30 days prior) (ORS 294.401)
- 27-31 *Spring Break, Schools Closed*

April *(Note: Other Public Hearings on the budget may be added in April.)*

- 3 Special Board Meeting: Superintendent presents Proposed 2006-07 Budget, BESC Board Rm. (ORS 294.396)
- 4 Superintendent Presents School Reconfiguration Announcement; School staff allocations are published and distributed to the schools
- 10 Regular Board meeting, BESC Board Rm., 6:30 PM
- 11 Public hearing on Proposed Budget, Gregory Heights Middle School Cafeteria, 6:30 – 8:30 PM
- 19 Board Finance, Audit, and Operations Committee meeting to receive the CBRC recommendations @ BESC
- 24 Regular Board Meeting – BESC Board Rm., 6:30 PM; Budget Committee formally approves budget for all funds and sets maximum tax levy(ies) for submission to the TSCC (ORS 294.406 (1))

May

- 15 Budget Office submits Approved budget and required Board resolutions to TSCC (ORS 294.635)

June

- 17 Budget Office publishes notice of TSCC Hearing and Financial Summary (5-30 days prior) (ORS294.421)
- 26 TSCC conducts public hearing at BESC at 5:00 pm on the 2006/07 Approved Budget (All Funds) (ORS 294.640)
- 26 Regular Board Meeting, BESC Board Rm., 6:30 PM; Board adopts the 2006/07 Budget, and through resolution declares the tax limitation category into which the tax is to be placed. (All Funds) (ORS 294.435(1))

July

- 14 Budget Office certifies intent to impose a tax on property with counties (ORS 294.555)

The Oregonian

ESTABLISHED 1850

1320 S.W. BROADWAY PORTLAND, OREGON 97201-3499

Affidavit of Publication

I, Glenda Hatter, being first duly sworn depose and say that I am the Principal Clerk of The Publisher of The Oregonian, a newspaper of general circulation, as defined by ORS 193.010 and 193.020, published in the City of Portland, in Multnomah County, Oregon; that the advertisement was published without interruption in the entire and regular issue of The Oregonian or the issue on the following date(s)

"PORTLAND PUBLIC SCHOOLS"

03/18/06

=1739609

Glenda Hatter
Principal Clerk of The Publisher

Subscribed and Sworn to before me on MAY 11, 2006

Christine D. Casse
Notary Public for Oregon

My Commission expires 5-27-08



NOTICE OF BUDGET COMMITTEE MEETINGS

A public meeting of the Board of Directors of Portland School District No. 1, Multnomah County, State of Oregon, will be held to discuss the budget for the fiscal year July 1, 2006 to June 30, 2007 at the Blanchard Education Service Center Board Room, 501 N. Dixon, Portland, Oregon, 97227. The meeting will take place on Monday, the 3rd day of April, 2006 at 6:30 P.M. The purpose of the meeting is to receive the Superintendent's budget message.

Listed below are the times and places of a regularly scheduled Board meeting and a Budget committee meeting, which will be held to take public comment. Any person may appear at these meetings and discuss the proposed programs with the Budget Committee.

Date: Monday, April 10th
(Regular Board mtg.)

Time: 6:30 PM

Location: BESS Board Room
501 N. Dixon, Portland, OR 97227

Date: Tuesday, April 11th
(Budget Committee mtg.)

Time: 6:30 PM

Location: Gregory Heights Middle School
7334 N.E. Siskiyou, Portland, 97213

A copy of the budget document may be obtained at the time of the meeting, or after April 3rd, in the Budget Office at 501 N. Dixon, Portland, Oregon, between the hours of 8:00am and 5:00pm.

Heidi Franklin, Chief Financial Officer

The Oregonian

ESTABLISHED 1850

1320 S.W. BROADWAY PORTLAND, OREGON 97201-3499

Affidavit of Publication

I, Glenda Hatter, being first duly sworn depose and say that I am the Principal Clerk of The Publisher of The Oregonian, a newspaper of general circulation, as defined by ORS 193.010 and 193.020, published in the City of Portland, in Multnomah County, Oregon; that the advertisement was published without interruption in the entire and regular issue of The Oregonian or the issue on the following date(s)

"PORTLAND PUBLIC SCHOOLS"

03/25/06

=1739787

Glenda Hatter
Principal Clerk of The Publisher

Subscribed and Sworn to before me on MAY 11,2006

Christine D. Casse
Notary Public for Oregon

My Commission expires 5-27-08



SECOND Notice of Budget Committee Meeting & Supplemental Budget Hearing, REVISED SCHEDULE

A public meeting of the Board of Directors of Portland School District No. 1, Multnomah County, State of Oregon, will be held at the Blanchard Education Service Center Board Room, 501 N. Dixon, Portland, Oregon, 97227. The meeting will take place on Monday, the 3rd day of April, 2006 at 6:30 P.M. The purpose of the meeting is to receive the Superintendent's budget message for fiscal the year July 1, 2006 to June 30, 2007, and to discuss a supplemental budget for the System Project Fund and the Facilities Improvement II Fund for the fiscal year July 1, 2005 to June 30, 2006.

Listed below is the time and place of the meeting which will be held to take public comment. Any person may appear at this meeting to discuss the proposed programs with the Budget Committee.

Date: Monday, April 10th
Time: 6:30 PM

Location: BESS Board Room
501 N. Dixon, Portland, OR 97227

The meeting previously scheduled for Tuesday, April 11th at Gregory Heights Middle School has been cancelled.

A copy of the budget document may be obtained at the time of the meeting, or after April 3rd, in the Budget Office at 501 N. Dixon, Portland, Oregon, between the hours of 8:00am and 5:00pm.

Heidi Franklin, Chief Financial Officer

Resolution Approval for Submission of Budget to TSCC combined with Resolution Approval for Imposing and Categorizing Taxes

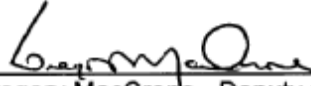
Approval of 2006/07 Budget for Submission to
Multnomah Tax Supervising and Conservation Commission

3487 WHEREAS, In accordance with ORS 294.430, the Budget Officer must submit the budget to the Multnomah Tax Supervising and Conservation Commission; and
 WHEREAS, the Budget Committee has duly deliberated the 2006-07 budget for School District No. 1J, Multnomah County, Oregon; now therefore be it
 RESOLVED, that the Budget Committee hereby approves the budget for 2006-07 for submission to the Multnomah Tax Supervising and Conservation Commission; and be it further
 RESOLVED, that the Budget Committee hereby approves the taxes provided for in the approved budget at the rate of \$5.2781 per \$1,000 of assessed value for operations during the tax year 2006-07. (H. Franklin)

* * * * *

I hereby certify that the foregoing is a full, true, and correct copy of resolution #3487 as adopted by the Board of Directors of School District No. 1J, Multnomah County, Oregon, at a meeting regularly held on May 1, 2006, and that the foregoing resolution now appears in record on the books of School District No. 1J, Multnomah County, Oregon and is in full force and effect.

Witness my hand and the seal of said School District this 18th day of May, 2006.



Gregory MacCrone - Deputy Clerk
School District No. 1J
Multnomah County, Oregon



Summary of Budget Requirements as Approved

<u>Fund Name</u>	<u>Fund Numbers</u>	<u>Budgeted Amount</u>
General Fund	100 Series	\$400,955,900
Special Revenue Funds	201, 202, 203, 205, 225, 299	129,679,764
Debt Service Funds	301, 303, 304	9,719,140
Capital Projects Funds	401, 402, 403	2,297,977
Internal Service Fund	601	<u>7,469,056</u>
Grand Total		<u>\$550,121,837</u>

Taxes Levied

	FY 2005/06	FY 2006/07	Change in Rate
	Tax Rate per	Tax Rate per	on Taxes Levied
	<u>\$1,000 Assessed Value</u>	<u>\$1,000 Assessed Value</u>	
General Fund	\$4.7743/1,000	\$5.2781/1,000	+.5038

	FY 2005/06	FY 2006/07	Change
	<u>Taxes Levied</u>	<u>Taxes Levied</u>	<u>in Taxes Levied</u>
Bonded Debt	0	0	

Public Notice of Budget Hearing

NOTICE OF BUDGET HEARING

FY2006/07

Portland Public Schools

School District No. 1

Multnomah County, Oregon

Approved Operations Budget

A public hearing will be held by the Tax Supervising and Conservation Commission on an approved budget for School District No. 1, Multnomah County, Oregon for the Fiscal Year July 1, 2006 through June 30, 2007. The hearing will be held in the Board Auditorium at the Blanchard Education Service Center (BESC), 501 N. Dixon St., Portland, Oregon on the 26th day of June at 4:00 PM. The purpose of the hearing is to discuss the budget with interested persons. A copy of the budget document may be inspected or obtained at the Budget Department at the BESC during business hours of 8:00 AM through 4:30 PM.

Summary of Budget Requirements as Approved

General Fund	100	\$400,955,900
Special Revenue Funds	201, 202, 203, 205, 225, 299	129,679,764
Debt Service Funds	301, 303, 304	9,719,140
Capital Project Funds	401, 402, 403	2,297,977
Internal Service Fund	<u>601</u>	<u>7,469,056</u>
	Total	\$550,121,837

Tax Levy

	FY 2005/06 Tax Rate per <u>\$1,000 Assessed Value</u>	FY 2006/07 Tax Rate per <u>\$1,000 Assessed Value</u>	Change in Tax Rate Levied
General Fund	\$4.7743/1,000	\$5.2781/1,0000	+ .5038

HEIDI FRANKLIN, Chief Financial Officer

1651300V007

FORM ED-1 NOTICE OF BUDGET HEARING

A meeting of the Tax Supervision and Conservation Commission will be held on June 26, 2006 at 5:00 p.m.
(Governing Body)
 at 501 N. Dixon, Portland, OR. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2006
(Location)
 as approved by the School District No. 1, Multnomah County Budget Committee.
(District Name)

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the District Office -
501 N. Dixon, Portland, OR between the hours of 8:00 a.m. and 4:30 p.m. This budget was prepared on a basis of accounting
(Location)

that is consistent with the basis of accounting used during the preceding year.
 Major changes, if any, and their effect on the budget, are explained below. This budget is for: X Annual period; 2-Year Period.

County	City	Chairperson of Governing Body	Telephone Number
Multnomah	Portland	David Wynde	503-916-2000

FINANCIAL SUMMARY

TOTAL ALL FUNDS		Adopted Budget This Year - 2005-2006	Approved Budget Next Year - 2006-2007
Anticipated Requirements	1. Total Instruction.....	272,704,787	275,682,085
	2. Total Support Services.....	183,137,322	182,493,307
	3. Total Enterprise and Community Services.....	16,661,307	16,536,468
	4. Total Facilities Acquisition and Construction.....	9,042,776	6,147,977
	5. Total Other Uses (includes Debt Service and Transfers).....	20,209,483	20,316,127
	6. Total Contingencies.....	17,879,860	23,775,267
	7. Total Reserves and Special Payments.....		
	8. Total Unappropriated or Ending Fund Balance.....	27,931,132	25,170,606
	9. Total Requirements ----- add lines 1 through 8....	547,566,667	550,121,837
Anticipated Resources	10. Total Resources Except Property Taxes.....	256,453,676	241,336,270
	11. Total Property Taxes to be Received.....	139,600,747	159,619,630
	12. Total Resources - add lines 10 and 11.....	396,054,423	400,955,900
Estimated Ad Valorem Property Taxes	13. Total Property Taxes to be received (line 11).....	139,600,747	159,619,630
	14. Plus: Estimated Property Taxes Not to be Received.....		
	A. Loss Due to Constitutional Limits.....		
	B. Discounts Allowed, Other Uncollected Amounts.....	10,335,076	10,996,190
	15. Total Tax Levy ---- add lines 13 and 14.....	149,935,823	170,615,820
Taxes By Type		Rate or Amount	Rate or Amount
	16. Permanent Rate Limit (rate limit _____)		
	20. Local Option Levy.....		
	21. Levy for Payment of Bonded Debt.....		

STATEMENT OF INDEBTEDNESS

Debt Outstanding		Debt Authorized, Not Incurred	
<input type="checkbox"/> None	<input checked="" type="checkbox"/> As Summarized Below	<input type="checkbox"/> None	<input type="checkbox"/> As Summarized Below

PUBLISH BELOW ONLY IF COMPLETED

Long-Term Debt	Estimated Debt outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year
	July 1, 2006	July 1, 2006
Bonds.....	494,242,775	
Interest Bearing Warrants		
Other.....	19,175,442	
Total Indebtedness.....	513,418,217	

Short-Term Debt

This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:

FUND LIABLE	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Costs

**FORM
ED-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements Requirements **must equal** Total Resources

Name of Fund	Actual Data Last Year 2004-05	Adopted Budget This Year 2005-06	Approved Budget Next Year 2006-07
201 Student Body Fund			
1. Total Instruction.....	6,995,512	8,000,000	8,000,000
2. Total Support Services.....			
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	3,254,517	3,000,000	2,650,000
9. Total Requirements.....	10,250,029	11,000,000	10,650,000
10. Total Resources Except Property Taxes.....	10,250,029	11,000,000	10,650,000

Name of Fund	Actual Data Last Year 2004-05	Adopted Budget This Year 2005-06	Approved Budget Next Year 2006-07
202 Cafeteria Fund			
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....	13,129,596	14,050,145	14,811,064
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....			117,694
6. Total Contingencies.....			53,478
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	1,118,347	1,099,632	
9. Total Requirements.....	14,247,943	15,149,777	14,982,236
10. Total Resources Except Property Taxes.....	14,247,943	15,149,777	14,982,236

Name of Fund	Actual Data Last Year 2004-05	Adopted Budget This Year 2005-06	Approved Budget Next Year 2006-07
203 BESC Cafeteria Fund			
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....	614,738	623,099	338,407
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	(39,010)	5,095	
9. Total Requirements.....	575,728	628,194	338,407
10. Total Resources Except Property Taxes.....	575,728	628,194	338,407

Name of Fund	Actual Data Last Year 2004-05	Adopted Budget This Year 2005-06	Approved Budget Next Year 2006-07
205 Grant Funds			
1. Total Instruction.....	35,694,829	37,699,528	41,750,793
2. Total Support Services.....	23,581,528	29,679,254	30,999,485
3. Total Enterprise and Community Services.....	1,799,906	1,982,063	1,379,997
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....			
9. Total Requirements.....	61,076,263	69,360,845	74,130,275
10. Total Resources Except Property Taxes.....	61,076,263	69,360,845	74,130,275

**FORM
ED-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements Requirements **must equal** Total Resources

Name of Fund	Actual Data Last Year 2004-05	Adopted Budget This Year 2005-06	Approved Budget Next Year 2006-07
225 PERS Rate Stabilization			
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....		2,000,000	2,000,000
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	20,800,000	18,800,000	16,800,000
9. Total Requirements.....	20,800,000	20,800,000	18,800,000
10. Total Resources Except Property Taxes.....	20,800,000	20,800,000	18,800,000

Name of Fund	Actual Data Last Year 2004-05	Adopted Budget This Year 2005-06	Approved Budget Next Year 2006-07
299 Special Revenue Funds			
1. Total Instruction.....	3,966,504	6,080,519	6,278,656
2. Total Support Services.....	1,916,665	2,569,356	1,090,427
3. Total Enterprise and Community Services.....	14,350	6,000	7,000
4. Total Facilities Acquisition and Construction.....			850,000
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	4,798,562	4,200,000	2,552,763
9. Total Requirements.....	10,696,081	12,855,875	10,778,846
10. Total Resources Except Property Taxes.....	10,696,081	12,855,875	10,778,846

Name of Fund	Actual Data Last Year 2004-05	Adopted Budget This Year 2005-06	Approved Budget Next Year 2006-07
301 System Project Debt Svc			
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....	5,446,482	5,445,420	5,446,333
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....			
9. Total Requirements.....	5,446,482	5,445,420	5,446,333
10. Total Resources Except Property Taxes.....	5,446,482	5,445,420	5,446,333

Name of Fund	Actual Data Last Year 2004-05	Adopted Budget This Year 2005-06	Approved Budget Next Year 2006-07
303 BESC Spec. Obligation Debt Sv			
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....	1,453,000	1,455,250	1,454,250
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....			
9. Total Requirements.....	1,453,000	1,455,250	1,454,250
10. Total Resources Except Property Taxes.....	1,453,000	1,455,250	1,454,250

**FORM
ED-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements Requirements **must equal** Total Resources

Name of Fund	Actual Data Last Year 2004-05	Adopted Budget This Year 2005-06	Approved Budget Next Year 2006-07
304 Bond Sinking Fund			
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....	1,669,582	1,673,995	1,668,557
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....			
9. Total Requirements.....	1,669,582	1,673,995	1,668,557
10. Total Resources Except Property Taxes.....	1,669,582	1,673,995	1,668,557

Name of Fund	Actual Data Last Year 2004-05	Adopted Budget This Year 2005-06	Approved Budget Next Year 2006-07
305 G.O. Bond Debt Svc			
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....	36,582,125		
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	(221,949)	575,000	1,150,000
9. Total Requirements.....	36,360,176	575,000	1,150,000
10. Total Resources Except Property Taxes.....	36,360,176	575,000	1,150,000

Name of Fund	Actual Data Last Year 2004-05	Adopted Budget This Year 2005-06	Approved Budget Next Year 2006-07
401 System Project Fund			
1. Total Instruction.....			
2. Total Support Services.....	282,173	428,573	
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	418,573		
9. Total Requirements.....	700,746	428,573	
10. Total Resources Except Property Taxes.....	700,746	428,573	

Name of Fund	Actual Data Last Year 2004-05	Adopted Budget This Year 2005-06	Approved Budget Next Year 2006-07
402 Facilities Improvmt/ Tech Fund			
1. Total Instruction.....			
2. Total Support Services.....	393,165	373,340	
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....	3,341,195	4,615,382	2,297,977
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	5,600,329		
9. Total Requirements.....	9,334,689	4,988,722	2,297,977
10. Total Resources Except Property Taxes.....	9,334,689	4,988,722	2,297,977

**FORM
ED-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements Requirements **must equal** Total Resources

Name of Fund	Actual Data Last Year 2004-05	Adopted Budget This Year 2005-06	Approved Budget Next Year 2006-07
403 Facilities Improvmt II Fnd			
1. Total Instruction.....			
2. Total Support Services.....	1,851	8,630	
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....	1,933,205	1,604,120	
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	1,362,594		
9. Total Requirements.....	3,297,650	1,612,750	
10. Total Resources Except Property Taxes.....	3,297,650	1,612,750	

Name of Fund	Actual Data Last Year 2004-05	Adopted Budget This Year 2005-06	Approved Budget Next Year 2006-07
601 Self-Insurance Fund			
1. Total Instruction.....			
2. Total Support Services.....	4,064,112	5,086,438	4,451,213
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....			
6. Total Contingencies.....		200,000	1,000,000
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	1,375,824	251,406	2,017,843
9. Total Requirements.....	5,439,936	5,537,844	7,469,056
10. Total Resources Except Property Taxes.....	5,439,936	5,537,844	7,469,056

150-504-075-3 (Rev. 12-05)

**FORM
ED-3**

**FUNDS REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page.

Name of Fund	Actual Data Last Year 2004-05	Adopted Budget This Year 2005-06	Approved Budget Next Year 2006-07
Fund 101 General Fund			
1. Total Instruction.....	223,280,749	220,924,740	219,652,636
2. Total Support Services.....	140,353,615	144,991,731	145,952,182
3. Total Enterprise and Community Services.....	49,043		
4. Total Facilities Acquisition and Construction.....	1,388,694	2,823,274	3,000,000
5. Total Other Uses.....	18,807,583	9,634,818	9,629,293
6. Total Contingencies.....		17,679,860	22,721,789
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	31,836,517		
9. Total Requirements.....	415,716,201	396,054,423	400,955,900
10. Total Resources Except Property Taxes.....	249,289,834	256,453,676	241,336,270
11. Property Taxes to be Received.....	166,426,360	139,600,747	159,619,630
12. Total Resources (add lines 10 and 11).....	415,716,194	396,054,423	400,955,900
13. Property Taxes to be Received (from line 11)		139,600,747	159,619,630
14. Estimated Property Taxes Not to be Received.....			
A. Loss Due to Constitutional Limit.....			
B. Discounts, Other Uncollected Amounts.....		10,335,076	10,996,190
15. Total Tax Levy (add lines 13 and 14)		149,935,823	170,615,820
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit _____).....		4.7743	5.2781
17. Local Option Levy.....			
18. Levy for Payment of Bonded Debt.....			

TSCC Letter of Certification



Tax Supervising & Conservation Commission

PO Box 8428
Portland, Oregon
97207-8428

Telephone (503) 988-3054

Fax: (503) 988-3053

E-Mail:
TSCC@co.multnomah.or.us

Web Site:
www.co.multnomah.or.us/orgs/
/tsccl

June 26, 2006

Board of Directors
Portland School District No. 1J
501 N. Dixon
Portland, Oregon 97227

Dear Directors:

The Tax Supervising and Conservation Commission met on June 26, 2006 to review, discuss and conduct a public hearing on the Portland School District's 2006-07 Budget. This hearing was conducted pursuant to ORS 294.605-705 to confirm compliance with applicable laws and to determine the adequacy of estimates necessary to support efficient and economical administration of the district.

The 2006-07 Budget, filed June 6, 2006, is hereby certified by a majority vote of members of the Commission with no objections or recommendations. Estimates were judged to be reasonable for the purpose shown and the document was found to be in substantial compliance with Local Budget Law. The budget estimates and levy amounts, as shown in the approved budget, are shown on the attached page.

Please file a complete copy of the adopted budget with the Commission no later than July 17, 2006. If extra time is needed for filing the adopted budget, please request an extension in writing.

We appreciate having the opportunity to discuss this budget with you.

Yours very truly,

TAX SUPERVISING & CONSERVATION COMMISSION


Lynn McNamara, Commissioner

Kirk R. Hall, Commissioner


Elizabeth C. Hengeveld, Commissioner


Dr. Roslyn Elms Sutherland

Commissioners

Lynn McNamara
Kirk R. Hall
Elizabeth Hengeveld
Dr. Roslyn Elms Sutherland

TSCC Certification Letter, page 2

Board of Directors
Portland Public School District #1

June 26, 2006
Page 2

	Budget Estimates	Unappropriated Portion
General Fund	\$400,955,900	\$0
Facilities Improvement/Technology Fund	2,297,977	0
General Obligation Debt Service Fund	1,150,000	1,150,000
Cafeteria Fund	14,982,236	0
Grants Fund	74,130,275	0
Special Revenue Fund	10,778,846	2,552,763
PERS Rate Stabilization Reserve Fund	18,800,000	16,800,000
Blanchard ESC Cafeteria Fund	338,407	0
Blanchard ESC Debt Service Fund	1,454,250	0
Bond Sinking Fund	1,668,557	0
System Project Debt Service Fund	5,446,333	0
Student Body Activities Fund	10,650,000	2,650,000
Self Insurance Fund	7,469,056	2,017,843
Total Budget Requirements	\$550,121,837	\$25,170,606

Tax Levies:

Permanent Rate	\$ 4.7743
Gap Bond Authorization	\$ 0.5038

Resolution to Adopt the BudgetAdoption of the 2006/07 Budget
School District No. 1J, Multnomah County, Oregon

3535 WHEREAS, The Tax Supervising and Conservation Commission of Multnomah County, Oregon held a public hearing on June 26, 2006, concerning the approved budget of School District No. 1J, Multnomah County, Oregon for the fiscal year beginning July 1, 2006; and

WHEREAS, The District has received notification of the certification by the Tax Supervising and Conservation Commission with no objections; therefore be it

RESOLVED, That the Board of Directors of School District No. 1J, Multnomah County, Oregon hereby adopts the budget for the fiscal year 2006/2007 in a total sum of \$554,256,699 now on file in the district administrative office; and be it further

RESOLVED, That for the fiscal year beginning July 1, 2006, the amounts shown below are hereby appropriated for the purposes indicated within the funds as listed:

General Fund (101)

Instruction	\$224,988,750
Support Services	147,653,049
Facilities Acquisition & Construction	3,000,000
Debt Service	895,153
Fund Transfers	8,734,140
Contingency	19,684,808
Total General Fund	<u>\$404,955,900</u>

Student Body Activity Fund (201)

Instruction	\$8,000,000
Unappropriated Ending Fund Balance**	2,650,000
Total Student Body Activity Fund	<u>\$10,650,000</u>

Cafeteria Fund (202)

Enterprise and Community Services	\$14,798,521
Fund Transfer	117,694
Contingency	66,021
Total Cafeteria Fund	<u>\$14,982,236</u>

BESC Cafeteria Fund (203)

Enterprise and Community Services	\$338,407
Total BESC Cafeteria Fund	<u>\$338,407</u>

Grant Fund (205)

Instruction	\$41,753,667
Support Services	30,997,141
Enterprise and Community Services	1,379,467
Total Grant Fund	<u>\$74,130,275</u>

PERS Rate Stabilization Reserve Fund (225)

Fund Transfers	\$2,000,000
Unappropriated Ending Fund Balance**	16,800,000
Total PERS Rate Stabilization Reserve Fund	<u>\$18,800,000</u>

<u>Special Revenue Funds (299)</u>	
Instruction	\$6,267,607
Support Services	1,101,475
Enterprise and Community Services	7,000
Building Acquisition and Construction	850,000
Unappropriated Ending Fund Balance**	<u>2,552,764</u>
Total Special Revenue Funds	<u>\$10,778,846</u>
<u>System Project Debt Service Fund (301)</u>	
Debt Service	<u>\$5,446,333</u>
Total System Project Debt Service Fund	<u>\$5,446,333</u>
<u>BESC Special Obligation Debt Service Fund (303)</u>	
Debt Service	<u>\$1,454,250</u>
Total BESC Special Obligation Debt Service Fund	<u>\$1,454,250</u>
<u>Bond Sinking Fund (304)</u>	
Debt Service	<u>\$1,668,557</u>
Total Bond Sinking Fund	<u>\$1,668,557</u>
<u>General Obligation Bond Debt Service Fund (305)</u>	
Unappropriated Ending Fund Balance**	<u>\$1,150,000</u>
Total General Obligation Bond Debt Service Fund	<u>\$1,150,000</u>
<u>Facilities Improvement/Technology Fund (402)</u>	
Facilities Acquisition and Construction	<u>\$2,297,977</u>
Total Facilities Improvement/Technology Fund	<u>\$2,297,977</u>
<u>Self Insurance Fund (601)</u>	
Support Services	\$4,468,626
Contingency	1,000,000
Unappropriated Ending Fund Balance**	<u>2,135,292</u>
Total Self Insurance Fund	<u>\$7,603,918</u>
TOTAL BUDGET	\$528,968,643
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	<u>\$25,288,056</u>
TOTAL BUDGET REQUIREMENTS*	<u>\$554,256,699</u>

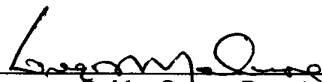
*Aggregate sum of budget requirements of all funds

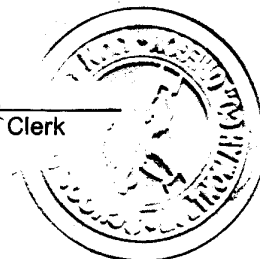
**Not included in the appropriation, but may be included in the accounting records for "balance" purposes. By definition an Unappropriated Fund Balance is not appropriated.

H. Franklin

I hereby certify that the foregoing is a full, true, and correct copy of resolution #3535 as adopted by the Board of Directors of School District No. 1J, Multnomah County, Oregon, at a meeting regularly held on June 26, 2006, and that the foregoing resolution now appears of record on the books of School District No. 1J, Multnomah County, Oregon and is in full force and effect.

Witness my hand and the seal of said School District this 7th day of July, 2006.


 Gregory C. MacCrone, Deputy Clerk
 School District No. 1J
 Multnomah County, Oregon



Resolution to Impose and Categorize Taxes

Imposing and Categorizing Taxes School District No. 1J, Multnomah County, Oregon

3534

WHEREAS, As part of the process for adopting a budget each year, Portland Public Schools Board of Education (like school boards throughout the state of Oregon) has the authority to decide the property tax rate to be levied; and

WHEREAS, The State Legislature in a special session on April 21, 2006, enacted Senate Bill 1106, which restored Portland Public School District's permanent property tax rate limit to \$5.2781 per \$1,000 of assessed valuation; and

WHEREAS, Senate Bill 1106 further authorizes that if the district does levy the maximum property tax rate, including the incremental portion commonly referred to as the "gap authorization," the incremental \$0.5038 per \$1,000 of assessed value will come directly to the school district and will not be offset in the State School Funding formula, as is the case with property taxes raised by the permanent tax rate in general; and

WHEREAS, The combined property tax rate including the "gap authorization" will have decreased from \$7.1792 per \$1,000 of assessed value in 2004-2005 to \$5.2781 in 2006-2007, a drop of nearly 28%; and

WHEREAS, Levying the gap authorization provides funding to maintain a full school year, to maintain reasonable class sizes, to preserve the staffing ratio and avoid significant cuts to teaching staff, and to better support teaching and learning for students; and

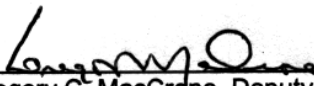
WHEREAS, The School Board held two public hearings the first week of June, one at a school on the eastside and the other on the westside, and has concluded that the citizens and taxpayers support the School Board in including the "gap authorization" in the permanent rate for 2006-2007; therefore be it

RESOLVED, That the Board of Education of School District No. 1J, Multnomah County, Oregon, hereby imposes the taxes provided for in the adopted budget at the rate of \$5.2781 per \$1,000 of assessed value for Permanent Rate Education for the tax year 2006-2007 upon the assessed value of all taxable property within the district.

H. Franklin

I hereby certify that the foregoing is a full, true, and correct copy of resolution #3534 as adopted by the Board of Directors of School District No. 1J, Multnomah County, Oregon, at a meeting regularly held on June 26, 2006, and that the foregoing resolution now appears of record on the books of School District No. 1J, Multnomah County, Oregon and is in full force and effect.

Witness my hand and the seal of said School District this 7th day of July, 2006.



Gregory C. MacCrone, Deputy Clerk
School District No. 1J
Multnomah County, Oregon



Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property for Education Districts **FORM ED-50**
2006-2007

To assessors of Multnomah, Clackamas, & Washington Counties

- File no later than JULY 15.
 - Be sure to read instructions in the 2006-2007 Notice of Property Tax Levy Forms and Instruction booklet
- Check here if this is an amended form.

The Portland Public School Dist 1J has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Mult., Clackamas, & Washington County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>501 N. Dixon</u>	<u>Portland</u>	<u>OR</u>	<u>97227</u>	<u>30-Jun-06</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date</small>
<u>Steve Olsen</u>	<u>Budget Manager</u>	<u>503-916-3364</u>	<u>solsen@pps.k12.or.us</u>	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-mail</small>	

CERTIFICATION - Check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.43

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	
1. Permanent rate limit tax (per \$1000)	1	5.2781	
2. Local option operating tax	2		
3. Local option capital project tax	3		Excluded from Measure 5 Limits Amount of Levy
4. Levy for "Gap Bonds"	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a		
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	5b		
5c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 5a + 5b) . . .	5c		

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	5.2781
7. Date received voter approval for rate limit if new district	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters

File with your assessor no later than JULY 15, unless granted an extension in writing.

GLOSSARY OF TERMS AND ACRONYMS

A

Abatement –	A complete or partial cancellation of a levy.
ADM (Average Daily Membership) –	Average daily membership is the measure that indicates the average number of students in membership (enrolled) on any given day. ADM is used for the purposes of distributing the State School Fund and other selected state and county funds.
ADM _r –	Resident Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district. Some resident students may attend school in another district. Kindergarten students are counted as half-time students.
ADM _w –	Weighted Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district (ADM _r) as of June 30 adjusted to reflect students with special needs. Kindergarten students are counted as half-time students.
Administrative Support Tables –	Besides using a Student:Teacher ratio to staff schools, schools are allocated FTE based on Administrative Support tables (shown in the Introductory Information section of this document). Administrative Support provides FTE for Principals and other administrative staff, such as vice principals, and secretarial/data staff.
Account Codes –	The account codes are the portion of the chartfield string that identify 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. Includes positions such as the Superintendent, Assistant Superintendents, Directors of Instruction, 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.
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 –	To divide an appropriation into amounts for certain periods or for specific purposes.
Alternative Education –	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.
Amortization of Debt –	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 budget that has been approved by the budget committee.
Assets –	Resources owned or held by a school district, which have monetary value.
ADs (Area Directors) –	Administrators assigned to high school clusters to help principals and teachers obtain everything from professional development to curriculum materials. They also assist parents and families with special needs of all types to assure the greatest level of academic achievement for students.
Assessed Valuation –	A valuation set upon real and personal property by a government as a basis for levying taxes.
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 is part of the NCLB Act.
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.

B

Board of Education –	Consists of the activities 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 Introductory 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.
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 –	Person designated to assemble budget material and information and to physically prepare the proposed budget.
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 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.
Chartfield String –	This is a complete budget string that consists of sections 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	DeptID	Program	Class	Proj/Grant
Sample Chartfield	511100	101	2235	11211	18000	G0640
	Certified Teacher	General Fund	Beaumont MS	Middle School Programs	Math	This field is only used if funding is from a project or a grant, such as Title I.

Class –	This is the portion of the chartfield string that identifies a certain group within a program. For example, program 11211 represents Middle School Programs. The class code indicates whether the expense or budget is for art, social studies, technology, etc.
Classified Employees –	There are two categories of classified employees: <ol style="list-style-type: none"> 1) non-licensed employees who are represented by a union, which includes teacher support personnel, educational assistants, library assistants, community agents, campus monitors, secretaries, data clerks, clerical, cafeteria staff, maintenance 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.
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 is 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 unissued.

D

DCU (District Council of Trade and Service Unions of school employees) –	Bargaining representative for selected workers of the school district including warehousemen, truck drivers, community agents, bus drivers, maintenance workers, and non-certified driver education instructors.
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 the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.
DeptID (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 whose IEPs require this level of staffing. EAs are primarily employed by Special Education, but also 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.
Employee Benefits –	Amounts paid by the school system in behalf of employees; these amounts are not included in the gross 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.
Expenditures –	Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

F

FTE (Full Time Equivalent) –	Full-time equivalent staff. 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. <i>Special Note:</i> FTE by Programs is shown in the Budget Detail section of this book.
Fall Enrollment –	Number of students enrolled in school on October 1 st .
Fiscal Year –	A 12-month period from July 1 - 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.
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 fund (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). <i>Special Note:</i> There is a table near the end of the Budget Detail section of this book showing the adopted budget by funds.

G

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.
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Head Start, continued: 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.

I

Indirect Costs – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

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 his or her unique needs.

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.

J

K

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 duration up to 60 working days per year in the same assignment.

Local Option Tax – Voter 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, 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 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.

N

NCLB (No Child Left Behind Act of 2001)	<p>The No Child Left Behind Act of 2001 (NCLB) expands the federal government’s role in elementary and secondary education. The NCLB reinforces the Elementary and Secondary Education Act of 1965 (ESEA) the main federal law regarding K-12 education. Through the ESEA, the federal government's role in K-12 education was primarily one of providing aid to disadvantaged students and investing in educational research and development. The NCLB emphasizes accountability by making federal aid for schools conditional on those schools meeting academic standards and abiding by policies set by the federal government.</p> <p>This new law sets strict requirements and deadlines for states to expand the scope and frequency of student testing, revamp their accountability system and guarantee that every classroom is staffed by a teacher qualified to teach in his or her subject area. The NCLB requires states to improve the quality of their schools from year to year. The percentage of students proficient in reading and math must continue to grow and the test-score gap between advantaged and disadvantaged students must narrow. The NCLB pushes state governments and educational systems to help low-achieving students in high-poverty schools meet the same academic performance standards that apply to all students.</p>
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O

OAR – (Oregon Administrative Rule)	Written to clarify 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

Paraeducator / Paraprofessional –	<p>As Part of the No Child Left Behind act, signed into law on January 8th, 2002, there are new requirements for paraprofessionals working in Title I schools or programs funded by Title I. Paraprofessionals currently employed with the district have until January 1, 2006 to meet one of the requirements; all new paraprofessionals must meet the requirements at the time of their hire. These requirements apply only to paraprofessionals who provide instructional support under the direction of teachers. The following job titles at PPS provide instructional aide and are thus required to meet the NCLB requirements:</p> <ul style="list-style-type: none">· 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 <p>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:</p> <ul style="list-style-type: none">· Playground supervision· Personal care services
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Paraeducator / Paraprofessional, continued:	· 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 teachers, counselors, and other professional educators employed in the Portland Public Schools.
PAT Contract, Article 20 B3, Special Education –	Beginning in 1999-2000, in addition to contractually provided planning days, special education unit members assigned to conference with parents and write IEPs shall be provided three days of released time, per year, for that purpose. A special education unit member may elect to use these days or the equivalent hours before or after the school year or outside his/her workday at this/her per diem hourly rate of pay.
PAT Contract, Article 20 B4, General Education –	Beginning in 1999-2000, unit members 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.
PFTCE (Portland Federation of Teachers and Classified Employees) –	The PFTCE represents teachers, classroom paraprofessionals, secretaries, clerks, certified occupational therapy assistants and licensed physical therapy assistants employed by Portland Public School District No. 1. In addition, under the District Council of Unions (DCU), PFTCE represents campus monitors, community agents, driver's ed instructors, and occupational and physical therapists.
Post Retirement Benefit –	The program provides health and welfare medical benefits to qualified retired District employees. Qualifications include that the employee have 15 years of employment with the District and must qualify for PERS retirement benefits. Benefits are afforded for 5 years upon qualifying, but not beyond age 65.
Prior Year Taxes –	Taxes levied for fiscal years preceding the current one. Revenues from these taxes are treated as nontax 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/GrantID –	The portion of a chartfield string that identifies a specific project account, grant account, special revenue account, or trust account within a given fund.
Property Taxes –	Ad valorem tax certified to the county assessor by a local government unit.
Proposed Budget –	Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee 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.

Q

R

Requirement –	The sum of all appropriated and unappropriated items in a 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; 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 is part of the NCLB act.

Revenues – Monies received or anticipated by a local government from either tax or non-tax sources.

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 is part of the NCLB act.

SEIU (Service Employees International Union) – This group represents Nutrition Services employees of Portland Public Schools.

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.

Staffing Ratio – The staffing ratio is the ratio of students to staff (e.g., 23.5:1) 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 Introductory Information section of this document.

State School Fund – The major appropriation of state support for public schools. The State School Fund is distributed to school districts on a per-student basis.

The state school funding formula credits districts with additional ADM for the following factors:

ADMr	1.00>	As of June 30
Plus:		
Special Education	1.00	December Count of IEP’s
English Second Language	.50	Year-to-date average – 6/30
Pregnant & Parenting	1.00	Year-to-date average – 6/30
Poverty Factor	.25	1990 Census data –adjusted
Foster Care/Neglected and Delinquent	.25	Dept. of Human Resources count

The formula also makes a weighting adjustment to consider the additional cost of operating remote small schools.

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

Tax Rate –	The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.
Title I –	<p>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 of Schoolwide programs.</p> <p>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(s) 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.</p> <p>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.</p>
Transfers –	Amounts distributed from one fund to finance activities in another fund. 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.
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V

W

Weighted 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 staff are valued as "half-weighted," though a full-time equivalent classified employee would still show as 1.0 FTE.
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X, Y & Z

2006/07 Budget Preparation

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