



Annual Budget

For the fiscal year 2008/09
School District No. 1, Multnomah County, Oregon

Portland Public Schools



Cover Illustration:

“Park Memories” by Tanisha Bell
Renaissance Arts Academy, Class of 2008

Melody Rockwell, Teacher
Frederic Locke, Administrator

Special thanks to Samae Horner for her support.

Artist's Statement:

“Knowing that this piece would reach many eyes around Portland I wanted it to have an impact. This painting is a part of a larger group of paintings from students all around Multnomah County in a traveling show titled, “Picturing Here 2008”. The only guideline given to our painting class was to create art about the community surrounding us. My community is made up of many different atmospheres and genres clashing, yet at the same time mixing together smoothly. To communicate this I used two different mediums; acrylic paint and oil pastel. In addition, I chose various colors. These colors are there specifically to eliminate racial identity and highlight a fun environment. These artistic choices I feel made each of the characters (my closest friends) unique by having them each do something different. As a result, by joining each character, a bus stop and the tree together in the same “nameless” park they become connected and share their lives as they do in my community.

As an artist the people and things around me are from where I mostly draw my inspiration and motivation. Because I find that it is hard to escape the life I live everyday, I felt strongly that I needed to put a lot of heart into the painting. I enjoy not only conveying my own feelings into my art but, also what I actually see from others. For example, I am able to see my family as strangers and dig at their connections with each other by painting abstractly, while imagining lines as the strings attaching them. I love art and how many possibilities there are. It has helped me realize who I am and who I can be. As a senior soon to be graduating, I look forward to the day when I can share my art with thousands of others and not only will people know my name but really look and think about my art and finally, be inspired.”



Portland Public Schools Nondiscrimination Statement

Portland Public Schools recognizes the diversity and worth of all individuals and groups and their roles in society. All individuals and groups shall be treated with fairness in all activities, programs and operations, without regard to age, color, creed, disability, marital status, national origin, race, religion, sex, or sexual orientation.

Board of Education Policy 1.80.020-P



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Budget Document User's Guide

This budget document contains the complete fiscal year 2008/09 budget for the Portland Public Schools. Included are the budgets for the District's General Fund, Special Revenue Funds, Debt Service Funds and Internal Service Funds. The budget document is divided into sections that are intended to facilitate navigation, improve readability and enhance understanding of the District.

The **Introduction** section contains the Budget Message, which is the Superintendent's letter of transmittal that focuses on the programs and policies implemented through the budget. This message is followed by the reports and recommendations submitted by the Citizen Budget Review Committee (CBRC) and Finance, Audit & Operations Committee (FAO).

This **District Overview** contains a profile of the District, a summary of the current strategic plan, and a District organization chart. This section also contains information regarding the financial environment in which the District operates, the structure of the budget, the budget development calendar and a description of the budget development process. You will also find a summary of debt obligations here.

The **Staffing Overview** section presents a discussion on school staffing formulas and how they are applied. This section also contains various tables presenting different views of District staffing and tables on fringe benefits rates.

The **Budget Overview** section contains graphs and/or tables presenting different views of the District budget. Tables are available on the major revenue sources, total District budget, the General Fund budget and Internal Transfers.

The **Fund Detail** section includes resources and two presentations of detailed budget requirements by fund. First are budgeted resources, followed by expenditures detailed by program, and then expenditures detailed by account code.

Included in the **Appendices** are 1) Resolutions to Approve the Budget and Impose Taxes, 2) a Glossary of Terms, 3) a listing and description of expenditure accounts, 4) a listing of expenditure program codes and descriptions, 5) a school site directory, and 6) salary schedules for every employee group.

This document is part of a major redesign effort to enhance the clarity and understanding of the information presented. As part of this on-going effort feedback is always welcome. Please send any comments or suggestions to budgetoffice@pps.k12.or.us.



Introduction

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February 25, 2008

To the Portland Public Schools Board of Education:

I am pleased to submit to you a proposed budget for the 2008-09 school year that delivers on our promises – those made to our schools, our voters and most of all our students.

This budget builds on the foundation of past investments, by:

- Maintaining or improving our teacher staffing ratio at schools, with a push for increased enrichment and rigor for students in their classes.
- Building on the promise of our high school strategies, supporting small schools where student achievement is rising, and helping all students enter high school ready to achieve.
- Dedicating staffing so that every high school and middle-school age student has access to a counselor.
- Adding staff to bring average kindergarten class sizes to 21, with a goal of having no more than 25 students in any kindergarten class.
- Continuing our investment in new materials for teachers and students in their classrooms.

This budget, a proposed \$427 million General Fund spending plan, is far from flush. But by setting clear priorities and continuing targeted strategies that are increasing student achievement, it leads us both toward financial sustainability *and* continued momentum for student achievement.

My commitment is to build a school district that fully challenges and supports every one of our students. The budget choices outlined in this document reflect that commitment, and will move Portland Public Schools toward accelerating achievement for all students and decreasing the achievement gap.

A stable, but inadequate, budget

Portland Public Schools is facing a second year of relative budget stability after more than a decade of sweeping cuts. That stability is thanks to the community's overwhelming support for the local option funding and the increase in state funding afforded by the improved economy. Our revenue outlook also is brighter because of our gradually stabilizing enrollment. Most of our budget is allocated by the state based on the number of students we serve. Although our high school enrollment continues to drop, our youngest grades are growing – so thanks also to our families for their continuing commitment to our schools.

We cannot help but recognize, however, that the stability is fragile, and that we have stabilized at a low level of service. State funding per student still has not recovered from the drastic cuts of the statewide recession, and falls far below the state's own measure of a quality education model. Oregon still ranks low among the 50 states in terms of state support for teachers' professional development, for full-day kindergarten and average state spending for our students.

Spending From Reserves

(Difference from beginning balance to contingency)

Year	Reserve Draw-Down
2005/06	\$12.5 million (Adopted Budget)
2006/07	\$10.7 million (Adopted Budget)
2007/08	\$7.4 million (Adopted Budget)
2008/09	\$5.6 million (Adopted Budget)

Each spring over the last three years, the Portland School Board has examined the pressing needs of our students and schools, the size of our reserves and the anticipated revenue for the upcoming school year. And each June, they have adopted budgets that have used budget reserves to maintain teaching positions and programs for our students.

We have been fortunate in the last few years: Our departments have spent less than budgeted, and we have received one-time revenues and other funding unanticipated when the budgets were adopted. Those factors have helped to maintain General Fund reserves above the School Board established 5 percent minimum. This budget proposal, if adopted, would spend \$5.6 million from reserves, significantly less than in recent years. (A \$23.4 million reserve, roughly 5.5 percent of annual spending, would remain.) This continues our budget glide path toward true sustainability within the year-by-year projected revenues.

Keeping our promises

In the last several years, Portland Public Schools has embarked on ambitious reforms to raise student achievement. This budget continues and builds on those strategies, targeting funding toward initiatives under way and pushing further in key areas. We have made promises to our students, teachers and staff, families and the broader community – and we must deliver.

Upgrading classroom materials

With the local option funding, Portland Public Schools promised a \$20 million infusion of new classroom materials for students and teachers over five years. In 2007-08, we spent more than \$10 million to jumpstart the effort, adopting new materials in 13 areas. This coming year, those first new materials will be fully integrated into our classrooms, and the proposed budget includes \$2.4 million for classroom materials, including new adoptions for middle school social studies, PE and health.

Dedication to counseling

We believe that counselors are a vital part of our school communities, and especially for those with adolescent students seeking guidance and support to chart their course in school and life. Under this budget, every school serving students in 6th through 12th grade will receive dedicated staffing for counseling services. The federal government eliminated the Medicaid program through which we had intended to fund counseling. Nonetheless, our commitment to counseling continues. This budget dedicates counselor staffing to all K8s and middle schools, with larger schools receiving a full-time counselor and smaller schools sharing counselors.

High schools in the past have paid for counselors out of their general teaching staff allocation. This budget proposal provides a dedicated counselor for every 400 students *separate from* the teaching staff assigned based on student enrollment – in effect freeing up 30 staff positions across all PPS high schools, and giving principals greater flexibility in their teaching ranks.

Supporting high school success

Our high schools are making great strides, whether small schools, focus options or large comprehensives. We are fine-tuning our staffing formulas to create greater consistency, to balance staffing among high schools and grades K-8, and to start right-sizing our formulas as we move toward adequate levels of teachers and staff for all of our schools. The budget proposal supports the progress being made in each of our high schools, not only through the additional staffing noted above (as counselors are funded separately), but through many strategic investments to maintain programs and momentum:

- **Easing student transitions.** The budget includes funding to continue programs that help 8th grade students make the transition to high school, as well as the AVID program, which bridges middle and high school grades to help students at 13 schools on the path toward college.
- **Principals as instructional leaders.** The budget supports partial funding for school business managers at Franklin, Jefferson, Lincoln, Marshall and Wilson. The school business managers oversee operations at the school so principals can focus on coaching and mentoring the teaching staff.
- **Rigor and college-preparedness.** In addition to the rigorous programs offered at all our high school campuses, this budget supports Advanced Placement courses, dual credit programs at Jefferson and Roosevelt through our on-going partnership with Portland Community College, and coordinators for the International Baccalaureate programs at Cleveland and Lincoln. Through AP, IB, dual-credit and other programs, students at every neighborhood high school will have access to demanding courses that truly prepare them for higher education and college credit.
- **Added staffing.** The budget also includes added positions to maintain leadership and programs, including: Benson's career-technical programs; partial support for a vice principal at Grant; Jefferson's citywide dance magnet; an additional instructional leader at Roosevelt; and academy administrators on the Jefferson and Madison campuses.

Lowering kindergarten class sizes

Under a new kindergarten staffing model proposed in this budget, the target is to have no more than 25 students in any classroom. Overall, this is expected to bring average class sizes down to roughly 21 students.

Enriching curriculum through 8th grade

An additional \$1.35 million is included in the staffing formula for elementary, middle and K8 schools to enrich the curriculum. Support for enrichment is built in to this budget – not added on through scattered grants, as it was in 2007-08. That staffing formula change will give each school a slight boost in teaching staff, with a directive to offer every student at least three periods a week of enrichment classes, whether art, dance, theater, world languages, music, or PE. As begun this year, the goal is to have students attend blocks of enrichment classes so their teachers may meet in teams for on-site professional development focused on their students' achievement.

Strengthening our K-8 schools

Our 28 emerging K-8 schools will benefit from the initiatives above: the kindergarten staffing, counseling services and enriched curriculum. But implementing the K-8 reconfiguration with integrity requires on-going attention and additional investment. This budget proposal adds support to ensure that K-8s will offer algebra to their oldest students, and will help the new K-8s buy library books and materials needed for their upper grades. It also continues funding to build the International Baccalaureate program at four K-8s (King, Sabin, Skyline and Vernon). As Portland Public Schools starts to improve funding for its facilities – whether through Construction Excise Tax collections next year, or through a possible capital bond measure – we will dedicate some funding to our K-8s’ renovations, space needs and educational priorities such as science labs.

Managing costs and cutting spending

To invest in the priorities above, our school district must carefully manage costs. In the following areas, this budget cuts spending or takes other action to make the most of limited budget dollars:


- **Freezing pay for top administrators** of central departments and programs.
- **Managing health care costs.** All PPS employees contribute to their monthly health care premiums, and the school district, union representatives and health insurance providers have worked to keep costs down. For all employees except teachers, the school district has capped its monthly health care premium costs at \$779 for two years, saving our schools millions of dollars each year. This budget allows a modest increase of 6 percent to a cap of \$826 per employee per month next fall.
- **Reducing administration** and eliminating vacant positions in the Office of Teaching and Learning and ESL/Bilingual Services, for savings of more than \$400,000.
- **Cutting custodial costs.** The new three-year contract freezes custodians’ wages and introduces a new, market-based wage scale for new employees. The school district is also restructuring the staff and service plan for custodians for a net \$1 million budget reduction from this year to next.
- **Recouping savings from reduced insurance premiums** in the Self-Insurance Fund, with \$2 million saved through aggressive marketing now available to support schools directly.

Developing this budget proposal has allowed me to consider our priorities, unpack our past decisions, evaluate our direction and focus our energy to deliver on our promises. Principals from each level, my senior management team and many others have engaged with me as we considered new approaches and funding formulas. Now we enter a more public discussion involving the School Board, PPS employees, students, families and community members. Let us know: Did we hit the mark? I look forward to the conversation.

Sincerely,



Carole Smith, Superintendent

	<h2>Portland Public Schools</h2>	
<p>501 North Dixon Street / Portland, Oregon 97227-1804 Mailing Address: P. O. Box 3107 / Portland, Oregon 97208-3107 Telephone: (503) 916-3200 / FAX: (503) 916-3110</p>		<p><i>Carole Smith, Superintendent</i></p>

July 1, 2008

To the School Board and PPS Community:

In the last few years, Portland Public Schools has been able to stabilize our budget. Instead of fighting perpetual battles to maintain funding, or wrangling on how to slash services and costs, we have been able to again direct our energy where it belongs: to the central mission of supporting our schools and educating our youth.

Since becoming superintendent in October, I have worked to make the most of the opportunity before us and to build on the momentum to increase student achievement. We have incredibly talented staff in our schools, a strong central team, and fabulous community support. I felt our challenge was to focus our time, talent, and resources on providing high quality instruction for every student, in every classroom, every day.

I invited our school principals to join me in tackling the work, asking them to serve on four action teams devoted to pressing issues:

- Implementing strong preK-8 schools, with consistent and rigorous programs and support
- Designing a high school system to meet our students' 21st century needs
- Bringing strength and consistency to our many efforts to accelerate student achievement
- Bringing discussions of equity to the forefront of reform discussions, so that every student has the opportunity to succeed

The action teams will continue their work in the new fiscal year. At the same time, I am reconfiguring the central office, moving to the next stage of district reform. I will create one department, under a Chief Academic Officer, by merging three offices:

- The Office of Teaching and Learning, which has led our curriculum efforts and professional development to improve instructional practice
- The Office of Schools, which has placed an intense emphasis on accountability, leadership development, and continuing improvement to our schools serving pre-kindergarten through eighth grade
- The Office of High Schools, funded with a two-year grant, which has brought a new and much-needed focus on our high schools, digging deep into data to spur reform, supporting new models and starting to weave together a true secondary system

My goal is to bring our efforts together into a seamless operation providing educational leadership and support for teaching and learning in all of our schools.

The Chief Academic Officer will work with me to create a strong and coherent system of support and accountability for our efforts in improving instructional practice, managing day-to-day operations and leading change in all of our schools, from pre-K through high school. Our capacity to support the work of our teachers, principals, and schools has grown immensely in the last few years of high-profile work in the three separate offices. But together, under one chief, the work will be stronger.

Three assistant superintendents will work under the Chief Academic Officer, responsible for:

- Curriculum, instruction, and student support
- Managing pre-kindergarten to eighth-grade education
- Managing high schools

Area directors for preK-8 schools will be grouped with the high school directors covering the same neighborhoods, increasing the coordination of curriculum and support for the students as they move through the grades.

Additionally, staff now working in Research and Evaluation, Compliance, Grants, and Project Management will be brought together as a new System Planning and Performance group in the Office of the Superintendent, reporting to the Chief of Staff.

This restructuring will be carried out utilizing the staff and resources included in this budget; we are not adding administrative costs or jobs, but rather redeploying and streamlining those we have to better serve students.

Portland Public Schools' central office must continue to evolve in our quest to improve education for all students. These changes will bring greater coordination across our entire preK-12 system, greater alignment between the schools within each preK-12 cluster, and enhance our ability to deliver stronger outcomes for students.



Carole Smith, Superintendent
Portland Public Schools

General Fund Budget Summary

Resources	Amount	Percent of Total
Beginning Fund Balance	29,000,000	6.4%
State School Fund*	346,101,669	76.6%
Property Taxes - Permanent Rate Gap Tax	17,076,526	3.8%
Local Option Property Taxes	37,477,911	8.3%
MESD	7,841,312	1.7%
Sale of Assets	100,000	0.0%
Other Misc./Local Sources	11,515,000	2.5%
Transfers from Other Funds	2,903,858	0.6%
Total Resources	\$ 452,016,276	100.0%

* Refer to detail summary after General Fund Resources by Account

Expenditures by Account	Amount	Percent of Total
Licensed Salaries	\$ 153,950,038	35.9%
Classified Salaries - PFTCE & DCU	27,980,102	6.5%
Classified Salaries - SEIU	9,316,956	2.2%
Administrators + Non-Represented Salaries	34,502,460	8.0%
Other Salaries	11,624,047	2.7%
Total Salaries and Wages	237,373,603	55.4%
PERS	25,565,130	6.0%
Health Insurance	50,711,827	11.8%
Contract Benefits (Early Retire/Retiree Health)	7,315,357	1.7%
Other Benefits (FICA, WC, Unemp)	22,597,931	5.3%
Total Benefits	106,190,245	24.8%
Services and Supplies	53,892,933	12.6%
Charter School Payments	6,866,339	1.6%
Tuition for At Risk & SpEd Students	9,865,640	2.3%
Capital Outlay - Computers/Buses	2,312,724	0.5%
Capital Repairs - In Lieu of Bonds	3,000,000	0.7%
Debt Service/Transfers	9,101,362	2.1%
Total Non-personnel Costs	85,038,998	19.8%
Total Expenditures by Account	428,602,846	100.0%
Operating Contingency	23,413,430	
Total General Fund Budget	\$ 452,016,276	

General Fund Budget Summary (Cont.)

Expenditures by Program	Amount	Percent of Total
Elementary School Instruction	\$ 87,202,954	20.3%
Middle School Instruction	37,534,027	8.8%
High School Instruction	51,862,214	12.1%
Special Programs:		
Special Education	40,120,647	9.4%
Alternative Education	12,346,782	2.9%
English as a Second Language	12,762,811	3.0%
Talented and Gifted	526,791	0.1%
Teen Parenting	533,747	0.1%
Charter Schools	6,883,207	1.6%
Total Instruction Programs	249,773,180	58.3%
Instructional Support Services:		
Students	33,132,694	7.7%
Staff	13,607,924	3.2%
Total Instructional Support Services	46,740,618	10.9%
Executive Administration Services	5,458,497	1.3%
School Administration	30,781,654	7.2%
Business Administration	5,235,461	1.2%
Operations & Maintenance of Plant	40,022,107	9.3%
Student Transportation	16,336,346	3.8%
Internal Services	3,016,284	0.7%
Total Support Services General Administration	100,850,349	23.5%
Planning, Research & Development	1,849,276	0.4%
Information Services	2,043,290	0.5%
Human Resources	4,032,316	0.9%
Technology Services	10,953,664	2.6%
Records Management	258,791	0.1%
Total Central Support	19,137,337	4.5%
Building Acquisition & Improvement	3,000,000	0.7%
Debt Service/Transfers	9,101,362	2.1%
Total Expenditures by Program	428,602,846	100.0%
Operating Contingency	23,413,430	
Total General Fund Budget	\$ 452,016,276	

Citizen Budget Review Committee for Portland Public Schools Budget Review of April 14, 2008

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.

We thank Heidi Franklin, Chief Financial Officer and Mark Murray, Budget Director for their assistance to our committee during its deliberations.

We reviewed the Superintendent's proposed budget in three general areas:

- General fiscal prudence/accountability
- Alignment of the budget with the District's Strategic Plan process
- Inclusion and acknowledgement of the needs and interests of the community

The CBRC urges the Board of Education to PASS the Superintendent's proposed budget. Equity in education requires adequate funding and staffing. Fragile budgets such as this one create inherently inequitable situations. When there are inadequate resources, funding of high-priority concerns leads to under-funding of other critical areas.

With this in mind, we have the following comments:

- **The CBRC continues to recommend that the Board of Education maintain a minimum 5% general fund contingency level.** In the current budget, the reserve level is approximately 5.5%. We recognize that there will be demands on these funds. We believe, however, that a 5% reserve level should be maintained as a minimum.
- **The CBRC renews our recommendation that the District and its union partners must aggressively make additional cost savings in Health & Welfare Trust benefits.** We recommend that a side-by-side cost and benefit comparison of all plans be made generally available during the upcoming round of collective bargaining. Transparency such as this will allow the District, unions, and their members to make more informed decisions. We support strong benefit plans and options that empower employees. PPS and its partners should continue to look for market options that lower premiums and still protect both the District and employees.

- **The CBRC recommends continued refinement of administrative support allocations.** We applaud the Superintendent’s efforts to improve administrative staffing allocations. This included some mandated positions and a more graduated formulaic approach. We remain concerned that the unevenness of allocations based on school size creates inequities. (e.g. “The cliff” - a K-5 with 489 students receives 1.88 FTE, one with over 500 receives 4.0 FTE) The CBRC recommends population breaks be set at points that will result in similarly configured schools receiving similar administrative support.
- **The CBRC is concerned that the decision to move towards a K-8 model was made without adequate consideration of the financial consequences.** As a result, much of the articulated vision (e.g. facility upgrades) remains under-funded in the current budget.
- **The CBRC recommends that PPS publish detailed departmental budgets.** This will allow more effective fiscal management by PPS employees and greater understanding by the public.

The 2007-2008 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.

Calvin Bohn	– Student, Lincoln High School
Dick Cherry	– Irvington Elementary School teacher and PPS parent
John Durkheimer	– Lawyer – private practice
Adrienne Enriquez	– Associate Dean of Admissions, Lewis & Clark College
Tom Fuller	– Project manager and school volunteer
Will Fuller	– Treasurer of Community & Parents for Public Schools; Account Manager, Multiport Services (Business Information Systems)
Michele Schultz	– Social Worker; Portland Council PTA; and PPS parent
Phyllis Snyder	– Business manager and PPS parent
Doug Wells, Chair	– Chief Operating Officer, Oregon Ballet Theatre; President, Community & Parents for Public Schools; and PPS parent
Tim Wood	– Pension consultant and PPS parent

Citizen Budget Review Committee for Portland Public Schools Local Option Review of 2007-2008

The Citizen Budget Review Committee (CBRC) conducted a general review of District expenditures of the Local Option Levy (Levy) funds for Portland Public Schools (PPS). We reviewed the expenditure of Levy funds in three general areas:

- General fiscal prudence/accountability
- Alignment of the Levy expenditures with the District's Strategic Plan process
- Inclusion and acknowledgement of the needs and interests of the community

The CBRC finds that in fiscal year 2007-2008, revenue was spent in accordance with the Levy's stated goals. For budget year 2008-2009, spending of Levy revenue appears to meet an acceptable level of fiscal prudence and accountability.

We have the following comments:

- The CBRC considered the seven stated goals as presented in the Voter's Pamphlet: teaching positions; preventing increases in class size so students receive more individual attention from teachers; replacing out of date textbooks and workbooks; modernizing teaching materials, science labs, equipment; continuing vocational and technical training; providing extra assistance to at-risk kids; and ensuring more kids have access to physical education, music, and art classes.
- The CBRC acknowledges that Levy funds provide stability by replacing expired revenues. Some taxpayers expected that the Levy would be used primarily to fund system-wide enhancements. Public information about the value and use of Levy funds could have been clearer. Taxpayers need to judge both the current Levy and future measures against realistic expectations.
- The CBRC believes that the speed and quantity of the thirteen curriculum adoptions may not have allowed adequate time for effective integration and proper management of new materials.

The CBRC respectfully submits this report to the Board of Education.

Doug Wells, Chair, Calvin Bohn, Dick Cherry, John Durkheimer, Adrienne Enriquez, Tom Fuller, Will Fuller, Michele Schultz, Phyllis Snyder, and Tim Wood.

Portland Public Schools FY 2008/09 Budget Report

from the Finance, Audit, & Operations Committee

The Superintendent's Proposed Budget is the second in the current legislative biennium. It is also the second time in over a decade a Superintendent has been able to propose a budget that is based on relatively stable albeit inadequate funding. While the budget process did not require a focus on reductions in spending, it did require a focus on the district's key priorities in the use of limited reserves to continue or expand those initiatives which have yielded results in student achievement.

The Proposed Budget for 2008/09 allocates resources to further the goals of the District's five-year Strategic Plan; increase enrichment; increase access to counseling services; reduce kindergarten class size; and continue investment in new materials for the classroom all with the goal to increase academic achievement for all students from kindergarten through high school.

The budget begins to rebalance the need for centralized decision-making that ensures a basic level of programs in all schools versus site-based decisions that adjust programs to the needs of a particular location or population. The Superintendent has done a masterful job of balancing these differing approaches to programs in her proposals regarding kindergarten, counseling services and enrichment, which are discussed in more detail below.

The Proposed Budget moves the District along the path to a sustainable budget through the judicious use of reserves and one-time funds to support important on-going programs. This approach enables the District to rebuild and reinvest in educational program capacity in a number of areas such as: counseling services, International Baccalaureate programs, Advanced Placement programs, Algebra in middle school grades, and enrichment classes at all schools serving students in grades K-8.

Revenue Expectations

The phrase "fragile stability" has been used to characterize the PPS budget this year. We are very grateful for the stability: unlike recent years, we are not waiting to see the outcome of deliberations in the state legislature, we are not looking at an alternative budget in case voters decide not support a funding measure, and we are not going "cap in hand" to other jurisdictions to ask for one-time money to fill a hole in our funding. This increases the opportunity for the Superintendent and her staff to focus on thoughtful evaluation of programs and spending priorities.

State Funding: Revenue expectations that form the basis for the Superintendent's Proposed Budget are based upon the second year allocations from the Legislature. The amount to be received through the State School Fund grant is \$345.7 million, a 3.5 percent increase over FY 2007/08. This increased funding from the state is most welcome. It is a beginning toward recovering from the significant reduction in real dollar funding levels for PPS that have occurred in the years since passage of Measure 5 in 1990.

Local Option: FY 2008/09 is the second year of collections for the five-year local option property tax levy approved by the voters in November 2006. At \$1.25 per \$1,000 of assessed value, the local option will generate approximately \$37.4 million. The Board is extremely grateful for this generous support from the Portland community, which maintains funding for approximately 430 teaching positions each year and allows us to provide up-to-date teaching materials.

Gap Reauthorization: The Legislature in the previous legislative session reauthorized the District's gap funding. FY 2008/09 will be the third year of this three-year authorization. PPS has budgeted \$17.1 million of revenue which comes directly to Portland Public Schools and is not offset in the State School Fund formula.

Grants and Special Revenues: The Proposed Budget continues PPS success in obtaining funds from the federal and state government and other public and private granting agencies. These funds supplement the General Fund. The FY 2008/09 Proposed Budget includes over \$134.4 million from these sources. We note that the use of these funds is restricted and therefore there are significant limits to the Board's or the Superintendent's discretion as to the use of these funds.

Federal and State Mandates: In addition, PPS is required to provide programs and services that are mandated by the federal or state government without either government fully funding the mandated services. These mandates put pressure on limited general fund dollars and restrict the provision of general education services.

For example, federal legislation mandates access to a free and appropriate public education for all students regardless of disability. PPS supports this principle unreservedly. However, when this legislation was passed the federal government also indicated a target federal funding level of 40% of the costs of what is now known as special education. Current federal funding level is only about 14%. The shortfall from 40% costs PPS approximately \$16 million each year – funding which has to come from elsewhere within our budget. FAO strongly recommends that PPS legislative advocacy efforts include this issue as a high priority – particularly with members of the Oregon congressional delegation.

PPS is disproportionately impacted by the number of students who have high levels of need. The state funding formula includes several features that partially mitigate this impact: special education students are "double weighted" in the funding formula and there is a special allocation toward the cost of students for whom per student cost is greater than \$30,000. In 2006-07, the latest year for which figures are available, the unfunded budget impact for PPS of the 426 high cost special needs students was \$9.8 million. PPS enrolls more high cost special needs students, and incurs a significantly higher unreimbursed expense, than other large school districts in Oregon, even after adjusting for enrollment.

In summary, the revenue available from all sources is significantly below the level needed for the district to fund programs and activities at the State of Oregon Quality Education Model level or at the level the Superintendent and the Board view as the reasonable educational structure to meet the needs of all students effectively. In fact the budget as proposed uses approximately \$5.6 million in reserves and \$2.0 million in other one-time resources to help fund important on-going programs and activities. This is not sustainable but considering the improvement in the level of PPS's general fund reserves and the ability to maintain a 5% minimum for the two previous fiscal years and in the Proposed Budget, the FAO supports this use of one-time funds.

Comments and Specific Recommendations

The Board's Finance, Audit, and Operations (FAO) committee recommends the Board approve the Superintendent's Proposed Budget with minor amendments. In Section A below we affirm our support for specific elements of the Superintendent's Proposed Budget and provide clarifying comments. In section B we list our recommendations for changes to the budget.

A. Support of Superintendent's Proposed Budget Recommendations

- **Upgrading classroom materials** – Next year's budget includes over \$3.5 million for curriculum materials, textbooks, science lab equipment, and educational software. This is in addition to over \$10 million expended in FY 2007/08, both of which sums count toward the total of \$20 million in expenditures promised over the five years of the local option levy. We appreciate the Superintendent's move to a more strategic approach to curriculum materials adoptions which is structured to ensure effective integration of these materials into the classroom and to provide effective training for teachers.

- **Dedication to Counselors** – The Superintendent’s Proposed Budget continues the investment in counseling services begun in FY 2007-08 and expands that investment by modifying staffing allocations for administrative support to ensure counseling services to all sixth through twelve grades. The proposed budget also enhances counseling services at the high schools. This investment is made in spite of the loss of a major revenue source – medical reimbursement through the federal government, which eliminates \$1 million in current funding and what was anticipated to be \$2 million in future years to support this expanded level of counseling staffing.

The FAO supports the Superintendent’s proposal to continue and expand on this investment in a manner that ensures increased success of our students.

- **Lowering kindergarten class sizes** – The staffing tables have been restructured to consider kindergarten separately. This approach enables PPS to ensure more teachers and/or educational assistants, thus targeting class sizes at no greater than 25 and providing greater certainty and predictability regarding the number of sections each school can offer to better serve our students and families at their first entry point into our public schools.
- **Enriching the curriculum** – Support for “enrichment” (i.e., classes in addition to the core subjects of language arts, mathematics, social studies, and science), which should be part of the basic educational model and funding and not called enrichment at all, is built into this budget. At least three enrichment classes every week at every elementary and K-8 school is required rather than recommended. The proposed budget includes \$1.35 million to add 14 FTE to support this mandate. This commitment to the arts, music, dance, world languages, theater, and PE is certainly needed and applauded.
- **Strengthening K-8 schools** – In addition to the additional staffing to support the “enrichment” mandate and providing a level of staffing for counselors despite the federal funding loss, the Proposed Budget continues support of the K-8 reconfiguration process through the addition of algebra offerings, additional library books and materials, continued funding to build International Baccalaureate programs at four K-8s and limited funds for capital needs.

We recognize that one purpose of reconfiguring schools to a K-8 model was to address student achievement in the middle level years, and we support the Superintendent’s proposal to allocate increased administrative staffing to K-8 schools due to the increased complexities and challenges they face.

- **Supporting high school success** – The FAO supports the Superintendent’s focus on increasing graduation rates by continuing funds for 8th grade transition to high school. This work includes specific teaching strategies district-wide as well as programs such as AVID and Step-Up. We also support funding business managers at a targeted number of high schools which will allow those principals to focus on instructional leadership. The FAO supports continuation and expansion of Advanced Placement courses and the addition of coordinators for International Baccalaureate programs.
- **Managing costs and cutting spending** - The Superintendent’s budget manages costs and aligns resources by freezing the pay of top administrators, capping monthly costs for health insurance for all employees except teachers at \$826 per employee per month, and reducing custodial and administrative costs.
- **Computers and capital investments** – The budget continues limited funding to replace out-dated computers and only \$3 million from the General Fund for pressing capital maintenance needs. We recognize that these amounts are too low to meet current and future needs that are estimated at \$20 million per year. FY 2008/09 will be the first full year for the Construction Excise Tax which was approved by the state legislature during the previous session. This resource is expected to add millions of dollars that may be used to protect and enhance our capital assets.

The Board and PPS staff are engaged in the development and adoption of a long-term facilities plan. The Board has committed, in principle, to a program of significant investment in rebuilding and remodeling PPS school buildings. Any decision to generate additional funds to be spent in 2008/09 will be covered by an amendment to the budget.

B. FAO Recommends the Following Changes to the Superintendent's Proposed Budget

1. The FAO supports the Superintendent's intent to fund one full time position to analyze the state of our school libraries and make recommendations about appropriate structuring, staffing and funding of libraries. The Superintendent has committed existing funds within her Proposed Budget to this effort. A report shall be delivered to the Board prior to the Superintendent's FY 2009/10 Proposed Budget.
2. The Citizens Budget Review Committee (CBRC), school parents, and others expressed concern that the unevenness of administrative staffing allocations (including counselors) based on school size can create inequities in K-5 and K-8 schools. The FAO acknowledges this apparent inequity, in particular the dramatic difference in administrative staffing level at certain school size thresholds (the "cliff"). After discussion with the Superintendent, FAO recommends adding 0.5 FTE for a counselor to each K-5 school that has a student count for staffing of more than 350 (and less than 500) and a free-and-reduced-meals percentage of more than 20%. This will cost \$450,000.
3. The FAO recommends that the Proposed Budget be amended to provide additional incremental staffing to support eight additional sections of full-day kindergarten at certain Title I schools in the amount of \$340,000. FAO recognizes and supports the Superintendent's budget that added ten positions and \$870,000 to support full-day Kindergarten and is structured to ensure rational class sizes. However FAO believes it is desirable to fund additional Kindergarten staffing in an amount necessary to ensure full-day sections for all children at all Title I schools. But, given the resource challenges faced by PPS, the cost is prohibitive. This recommendation addresses some of the challenges and inequities in access and funding by allocating funds sufficient for an additional half-day section at those schools most challenged in meeting this need.

All three of the above recommendations are contingent upon identification of appropriate funding by the Superintendent and her staff from within the current proposed expenditure levels and are not intended to increase the use of reserves above the current proposed level.

C. Use Reserves Strategically

The Board has successfully established and maintained a minimum reserve level in the General Fund of 5% of total expenditures for the previous two fiscal years. The FAO recommends the Board continue to support a minimum 5% reserve in the General Fund.

The FAO recommendation is based on the belief that the purpose of reserves is to protect the District from local district-level surprises and unpredictable events that may have an otherwise negative impact on the District. It is not the intention that reserves become so large as to protect the District from economic downturns at the State level or from failure of the state legislature to fund schools at appropriate and sustainable levels.

FAO does not recommend building up unreasonably high reserves, particularly given the need to continue investment in on-going initiatives that improve student achievement. The FAO recommends no further use of reserves in light of the following uncertainties and commitments:

- Amounts needed to implement agreements made during collective bargaining, specifically the licensed (PAT) employees.
- Any unforeseen expenditures or any unforeseen loss of revenues which may need to be covered by reserves.
- Board policy that revenues from the disposition of real property be dedicated to capital needs.
- The lack of a capital bond to support the district's capital needs.
- The Board's commitment in Resolution 3896 to set aside \$2.0 million from General Fund reserves to support the Great Fields initiative.

D. Summary and Conclusions

The FAO commends the Superintendent for the alignment of this budget with the educational priorities of the District while recognizing that revenues are not at a level sufficient to fund a reasonable educational structure that meets the needs of all students effectively.

The FAO thanks the Superintendent and staff for their high level of effort, their collaborative approach to the budget development, extensive detailed analysis, and their responsiveness to Board, Citizens Budget Review Committee, and other community requests for information.

The FAO also thanks the CBRC for their significant time and effort to provide helpful suggestions to inform our decision-making on budget matters. We especially appreciate the suggestion for refinement of administrative support allocations and suggestions for improvement of financial communications through suggested enhancements to the budget document. We look forward to implementing these improvements in the coming year.

We thank the CBRC for their review and report on the application of Local Option Levy expenditures. The CBRC determined the revenues were spent in accordance with stated goals of the levy and that levy expenditures in the FY 2008/09 Proposed Budget “meet an acceptable level of fiscal prudence and accountability.”

The FAO Committee unanimously recommends approval of the Superintendent’s Proposed Budget as amended in B 1, 2, and 3, above.

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District Overview



Established in 1851, Portland Public Schools is the largest and oldest school district in the State of Oregon. Located in northwestern Oregon at the confluence of the Columbia and Willamette Rivers, the District's boundaries are generally the same as the City of Portland. The District covers an area over 152 square miles and has a population in excess of 500,000, including portions of the cities of Portland (pop. 562,690), Lake Oswego (pop. 36,350), and Milwaukie (pop. 20,835). The District maintains over 100 facilities with a total floor area of close to 9.5 million square feet. Please see the School Site Directory in the appendix for building location, age, and grade level information.

Student enrollment as of October 2007 was 46,088. Enrollment counts are compiled annually on or about the first of October as required by the State. An enrolled student is defined as a student who attends one or more schools or programs within the District. Regardless of the number of schools or programs attended, each student is counted only once; the counts are unduplicated.



October 2007 Portland Public Schools Student Enrollment

Program Type	Number of Schools / Programs	Enrollment	Enrollment Distribution
Regular School Programs			
Elementary School Programs	57	24,404	53%
Middle Schools	11	5,665	12%
High Schools	17	11,629	25%
Total Regular Schools & Programs	85	41,698	90%
Alternative Programs	4	1,432	3%
Total Regular Schools & Programs	89	43,130	94%
Community-Based Programs	25	1,342	3%
Special Services Programs	16	539	1%
Total Charter Programs	7	1,077	2%
Total Programs and Enrollment	137	46,088	100%

Source: PPS Enrollment Summaries - October 2007

Since 1997, the District has experienced constant yearly declines in enrollment. Enrollment counts from October 2007 show the total enrollment declined by 260 students from the previous year. Based on demographic studies, it is anticipated that the enrollment will decrease annually by about 400 to 800 students over the next few years and that, unless the situation changes greatly, enrollment will level off at about 44,000 students by 2012. Additional detail regarding enrollment may be found at <http://www.mis.pps.k12.or.us/docs/pg/10309> under Enrollment Summaries.

The District currently classifies its schools in the following categories; elementary, middle, and high schools, and alternative programs. Over twenty schools are in the process of being reconfigured from K-5 elementary, which feed to a 6-8 middle school program, to PreK-8 schools. This reconfiguration process will be completed by the 2009-2010 school year. Summary information about each school may be found at <http://www.mis.pps.k12.or.us/docs/pg/10310> under School Profiles.



The Board of Education

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

The Board establishes guidelines and regulations concerning organization, general policies, and major plans and procedures for the school district. They are legally responsible for the education of all children residing within the 152-square-mile school district. The Board mandates the Superintendent to manage a budget, direct over 5,000 employees, supervise approximately 46,000 students, and 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 on a wide variety of issues. The meetings are generally held in the auditorium of the school district's Blanchard Education Service Center, 501 North 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 by zones to represent the entire District. School board members serve four-year terms without compensation and may be re-elected.



Ruth Adkins (Zone #1)

Service since: July 2007
Term expires: 6/11
Phone: 503-351-9278
radkins@pps.k12.or.us



Sonja Henning (Zone #5)

Service since: July 2005
Term expires: 6/09
Phone: 503-916-6654
shenning@pps.k12.or.us



David Wynde (Zone #2)

Service since: July 2003
Term expires: 6/11
Phone: 503-916-6153
david.wynde@pps.k12.or.us



Trudy Sargent (Zone #6)

Service since: July 2005
Term expires: 6/09
Phone: 503-916-6655
tsargent@pps.k12.or.us



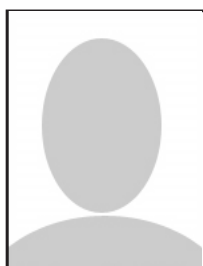
Bobbie Regan (Zone #3)

Service since: July 2003
Term expires: 6/11
Phone: 503-292-0659
bobbie.regan@pps.k12.or.us



Dilafruz Williams (Zone #7)

Service since: July 2003
Term expires: 6/11
Phone: 503-775-2158
dilafruz.williams@pps.k12.or.us



Vacant (Zone #4)

Term expires: 6/09
Board of Education to appoint a new director to finish this term; Dan Ryan resigned 06/08.



Olin Stickler

Student Representative
Grant High School
Term expires: 06/09
ostickle@pps.k12.or.us

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 representing over 48 percent of the total number of employees. Educational assistants, including paraeducators, are the next largest group of employees followed by classroom/school support staff (counselors, student management specialists, instructional specialists), and school administration (principals, vice principals). These employees providing or directly supporting instruction for students represent over 43 percent of all employees.

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 plan for the 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:

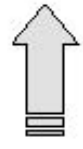
- Excellence in teaching and learning
- Leadership for results
- Excellence in operations and service
- Strong partnerships with parents and community
- Cultivating a continuous learning ethic among students and staff in every school and central office

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**

- Student attendance
- Student responsibility for learning & successful participation in a global society
- Student meeting or exceeding standards in core subjects
- Student participation in the arts, cultural and extracurricular activities
- Closing “achievement gap” while accelerating learning for all students of all backgrounds, ‘conditions’ or ‘circumstances’
- High school graduation rate
- 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.

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 expedited 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).

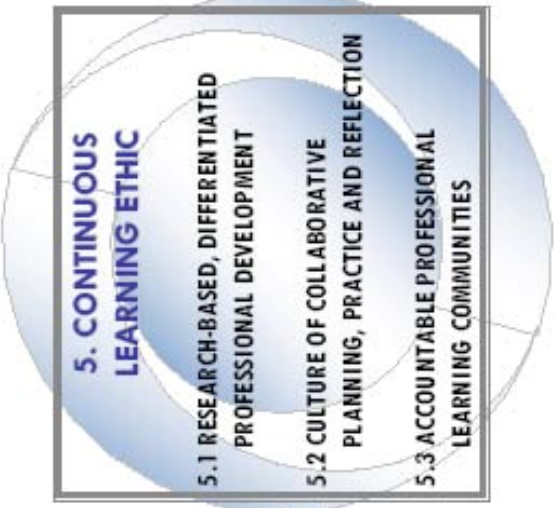


TIMELESS IDEALS (CORE VALUES)

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



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

Financial Environment

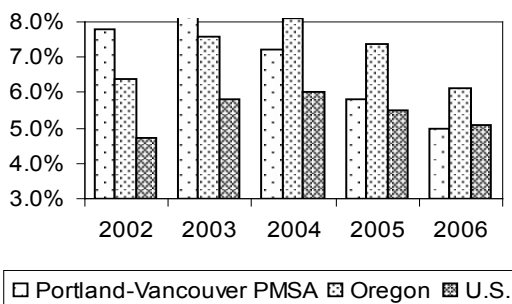
The information presented in the budget document is perhaps best understood when it is considered from the broader perspective of the specific environment within which the District operates.

Local economy: Portland, known as the “City of Roses,” and the surrounding metropolitan area has a widely diversified economy. Its centralized location and excellent transportation facilities have established the area as a major distribution point on the West Coast for wholesale trade and high tech exports. Education, Health Services and Hospitality form the largest sector (21%) followed by Trade, Transportation & Utilities (20%).

Education, Health Services, & Hospitality	21%
Trade, Transportation, & Utilities	20%
Information, Financial & Real Estate	14%
Government	14%
Professional, Business & Other Services	13%
Manufacturing	12%
Construction & Mining	6%

The Portland metropolitan area’s unemployment rate as of June 2007 was 4.8%, down from the recessionary peak of 8.8% in June 2003. Most sectors of the economy followed seasonal trends. Over the past year, the area has added 18,000 jobs, a 1.8% increase. Construction has slowed considerably from the rapid growth of recent years, with employment slightly higher than levels a year ago.

Average Annual Unemployment Rates



The State of Oregon’s unemployment rate was 5.1% in June 2007, down from a high of 8.4% during the recession in June 2003. Looking to the future, the state’s official economic forecast predicts continued job growth, but at a slower pace of 1.2 percent to 1.8 percent.

Long term financial planning: The voters approved a local option property tax levy on November 7, 2006. The assessment of \$1.25 per \$1,000 of assessed value began in the 2007/08 school year. The local option levy will generate from \$33 million to \$38 million per year. The Citizen Budget Review Committee (CBRC) <http://www.budget.pps.k12.or.us/docs/pg/10658> will provide citizen oversight of these funds to ensure the District uses local option property tax proceeds as legally required and promised to the voters.

The Board continues to evaluate the best timing for asking voters to approve a possible capital bond levy. Capital bond levies have typically provided for such projects as roof replacements, boiler upgrades, new pipe installations, and electrical upgrades as well as remodeling, replacing, or building schools. These upgrades are critical, since the average age of the school buildings in Portland Public Schools is over 60 years. The FY 2008/09 Approved Budget includes \$4.5 million in the General Fund to maintain minimum levels of investment in buildings and technology, with \$3 million for facilities improvements and another \$1.5 million for computer and technology upgrades.

The District's Budget Structure

Program Structure

The program structure is as defined by the Oregon Department of Education. A summary listing is presented here. A detail presentation of the program structure can be found in the Appendices.

1000 Instruction	Activities dealing directly with the teaching of students.
2000 Supporting Services	Services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction.
3000 Enterprise/Community Services	Operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that costs of providing goods and services are financed through user charges and community programs.
4000 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.
5000 Other Uses	Servicing of debt, transfers between funds and apportionment of funds from an Educational Service District.
6000 Contingency	Expenditure which cannot be foreseen and planned in the budget process because of an unusual or extraordinary event.

Fund Structure

The budgetary fund structure used by the District is presented below. Data on the funds can be found in the Fund Detail section of this document.

100 General Funds	Includes all activities of the District that are supported by property taxes and other non-dedicated revenues such as the State School Fund.
101 General Fund	The primary operating fund of the District.
200 Special Revenue Funds	Account for revenues from specific sources which are legally restricted to specific purposes or are designated for specific uses.
201 Student Body Fund	Accounts for the receipts, disbursements, and cash balances of the various schools' student body funds
202 Cafeteria Fund	Provides for all costs associated with operating federally funded child nutrition programs in Portland schools.
203 BESC Cafeteria Fund	Accounts for the revenues and expenditures of the cafeteria at the BESC (PPS District headquarters building).
205 Grants Fund	Resources and requirements for restricted Federal and State grants received by the District.
225 PERS Rate Stabilization	Accounts for the reserve funds needed to minimize large fluctuations in the PERS UAL rate assessed against PPS salaries and wages.
299 Special Revenue Fund	Accounts for revenues from specific sources which are legally restricted to specific purposes or are designated for specific uses.
300 Debt Service Funds	Established to account for the payment of principal and interest on all long-term debt.
301 System Project Debt Service	Debt repayment of Certificates of Participation (COPs).
303 BESC Special Obligation	Closed fund – history only
304 Bond Sinking Fund	Debt service payments for the 2004 limited tax general obligation bond refunding bonds. This issue refunded the 1998 bond issue.
305 General Obligation Fund	Closed fund – history only
306 Settlement Debt Service	Debt service payments on bonds issued to pay for the settlement of the custodial litigation.
400 Capital Project Fund	Accounts for financial resources to be used for the acquisition of technology or construction or renovation of major capital facilities.
401 System Project Fund	Closed fund – history only
402 Facilities Improvement I	Fund will be closed as of July 1, 2008
403 Facilities Improvement II	Closed fund – history only
404 Construction Excise Tax	Accounts for the resources and requirements for school facility projects funded through the Construction Excise Tax.
600 Internal Service Funds	Captures the finances and accounts for services furnished by one internal department to another internal department on a cost-reimbursement basis
601 Self-Insurance Fund	Accounts for self-insurance programs in the areas of workers' compensation, liability claims, and property/fire loss

Budget Development Calendar: FY 2008/09

Date	Description
Nov 1 – Feb 8	Portland Public School (PPS) internal budget development Outcome: Recommendations to the Superintendent on the Proposed Budget.
February 25	<p>This phase of budget development entails internal work by District staff.</p> <p>Superintendent presents the Proposed Budget to the PPS Board sitting as the Budget Committee at Blanchard Education Service Center (BESC) Outcome: Initial sharing of the Proposed Budget with the Budget Committee and community. There will be no community input at this session.</p> <p>Under Oregon state law each local jurisdiction including school districts must have a budget committee. The Budget Committee deliberates on the Proposed Budget and approves a budget that is then passed on to the Tax Supervising and Conservation Commission (TSCC) and the governing board prior to final adoption in June. The PPS board members are the Budget Committee members.</p>
March 18	Public Hearing on the Proposed Budget at BESC Outcome: Community input to the Proposed Budget. The Budget Committee (PPS Board) will hold a session to receive input from the community. No final decisions will be made at this session.
April 14	CBRC presents to the Full Board Outcome: The Citizens Budget Review Committee (CBRC) presents its recommendations to the Board on the Proposed Budget. The CBRC will also provide its first report as the citizen oversight for the local option property tax levy funds.
April 28	Budget Committee votes to approve a budget Outcome: The Board sitting as the Budget Committee discusses the Proposed Budget and votes to Approve a budget and impose property taxes.
May 15	Final decisions are made at this session. Budget delivered to the Tax Supervising and Conservation Commission (TSCC). Outcome: Satisfies the legal requirement to submit an Approved Budget document to this advisory board by May 15. http://www.co.multnomah.or.us/orgs/tsccl/abouttsccl.html
June 23	TSCC public hearing on the Approved Budget at BESC Outcome: TSCC holds a public hearing. The hearing entails a question and answer session with the PPS Superintendent, CFO and Board sitting with the TSCC board. The TSCC board also receives input from the community.
June 23	PPS Board votes to Adopt a budget. Outcome: Adoption of the legal budget for FY 2008/09.
July 15	This vote is held at a regularly scheduled Board meeting. It is open to the community. Budget Document published Outcome: FY 2008/09 Adopted Budget document available on the web http://www.budget.pps.k12.or.us/ , with hard copies available at the District office: 510 N. Dixon Street, Portland, Oregon.

The Budget Process

The District's fiscal year spans 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 State School Fund (SSF).

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

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

Local Budget Law provides a method of estimating revenues, expenditures and proposed taxes and offers an approach for outlining the programs and services to be provided by the schools to implement fiscal policies and financial decisions.

The structure of school budgets in the State of Oregon is further defined by the Oregon Department of Education (ODE). The ODE, through the administrative rule process, defines the structure of the budget and the classification system to be used. The budget forms defined by ODE present the planned resources and requirements the District budgets to carry out its educational mission.

Further information on specific requirements for the budget process and budget document may be found at the Tax Supervising Conservation website - <http://www.co.multnomah.or.us/orgs/tsccl> . Detail on ODE requirements can be found in the Oregon Administrative Rules (OAR), at: http://arcweb.sos.state.or.us/rules/OARS_500/OAR_581/581_023.html .

The District's budget is reviewed and certified by the Tax Supervising and Conservation Commission (TSCC). The TSCC is unique to Multnomah County. The TSCC is a five-member citizen board appointed by the Governor. The TSCC reviews the budgets of all governmental jurisdictions in Multnomah County. The Commission, together with the State Department of Revenue, is responsible for ensuring the District budget complies with Local Budget Law.

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 various phases with three distinct products.

- Proposed Budget preparation – primarily internal as staff works to assist the Superintendent prepare a budget for the upcoming fiscal year. The outcome is the Superintendent's Proposed Budget document, also called the Budget Book.
- Approved Budget – the Board, sitting as the Budget Committee, reviews and discusses the Proposed Budget. The Budget Committee refines the Proposed Budget and votes to approve a budget and impose property taxes. This stage also involves budget review and input from the Citizen Budget Review Committee and the Finance, Audit and Operations subcommittee of the Board. These committees perform separate review and analysis of the Proposed Budget and provide recommendations to the Budget Committee.

The Approved Budget is then passed to the Board in their capacity as final decision-makers for the District. This version of the budget is also passed to the TSCC for their review and certification.

- Adopted Budget – The TSCC certifies the Approved Budget. Successful completion of that action includes a public hearing held by TSCC. The Board further refines the budget prior to final adoption in late June, but no later than June 30. The outcome is a legally adopted budget as published in the Budget Book.
- Amending the Budget – Local Budget Law defines procedures and controls on allowed changes to the budget during the fiscal year, commonly referred to as supplemental budgets. In supplemental budgets, the District may increase appropriations. The size of the increase determines whether a minor or major supplemental budget process is required.
 - The minor supplemental budget process (increase in any fund must be less than ten percent) provides the Board the opportunity to change the budget during the year. Minor supplemental budgets are scheduled as needed, usually in the fall, after school begins and staff movement has been finalized, and again in the spring.

A major supplemental budget process (any fund increase of ten percent or more) occurs as needed. Major Supplemental budgets are infrequent and normally timed to coincide with the minor supplemental budget actions. Major supplemental budget actions require a TSCC hearing.

Budget Officer and Budget Committee

To ensure participation in the budget process, Local Budget Law requires that a budget officer be appointed and a budget committee consisting of Board members and members of the public be formed. For local jurisdictions with greater than 200,000 in population such as PPS, the elected body is the Budget Committee, with no citizen members. The District's budget officer prepares the Proposed Budget under the direction of the Superintendent. The Budget Committee then reviews, revises and approves a budget before it is formally adopted by the governing body.

The District is not required to have a budget committee composed of citizen members. However, the Board has established a Citizen Budget Review Committee (CBRC) composed of eight to twelve citizens to advise the Board on the budget. The CBRC has an additional charge as a result of the passage of a Local Option Levy in November 2006. The CBRC will perform the citizen oversight required by the ballot measure. They will monitor and advise the Board to ensure expenditures are made in accordance with levy language and intent.

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

Preparing the FY 2008/09 Proposed Budget

The Superintendent is responsible for overseeing the preparation of the Proposed Budget for presentation to the Board sitting as the Budget Committee. The Proposed Budget is the final product of an extensive, collaborative process of budget development, analysis, and revision. For FY 2008/09 the Superintendent structured a bottom-up approach to priority identification and the development of budget recommendations.

Various work teams composed of District employees including support staff, teachers and principals, and Area Directors advised the Superintendent on District priorities and how these might be funded. This year the Superintendent gathered input from a combination of eight different teams.

The Senior Leadership Team (SLT) reviewed and discussed the proposals from the various teams. Their charge was to ensure a proper, consolidated, district wide approach to the delivery of high quality K-12 education consistent with the Strategic Plan of the District. The output consisted of recommended priorities to be funded as well as discussion and recognition of priorities which were not recommended for funding or were recommended for funding when additional resources become available.

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 as outlined in the Staffing section of this document. Staffing is then adjusted to provide classroom personnel and building support. Additional detail on staffing formulas can be found in the Staffing section of this document.

In addition to staff, each school receives limited funds for supplies, equipment, field trips, textbooks, audiovisual and library materials, etc. These funds are referred to as a "Consolidated Budget" and are allocated to each school on a per student basis.

Long-Term Debt

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

Fiscal Year	Limited Tax Pension and Refunding Bonds	Certificates of Participation	Notes Payable	SELP Loans	Total
Principal:					
2008	9,502,172	4,955,000	47,235	734,456	15,238,863
2009	9,711,957	5,175,000	41,891	768,203	15,697,051
2010	10,991,375	-	43,592	723,433	11,758,400
2011	11,058,547	-	1,992,282	693,575	13,744,404
2012	12,334,085	-	-	351,344	12,685,429
2013-2017	59,388,544	-	-	325,207	59,713,751
2018-2022	81,262,706	-	-	-	81,262,706
2023-2027	257,326,288	-	-	-	257,326,288
2028	33,260,000	-	-	-	33,260,000
Principal Total	484,835,674	10,130,000	2,125,000	3,596,218	500,686,892
Interest:					
2008	19,770,332	489,708	77,765	148,096	20,485,901
2009	20,428,159	589,643	83,109	114,348	21,215,259
2010	21,549,637	-	81,408	80,261	21,711,306
2011	22,420,635	-	79,640	49,451	22,549,726
2012	24,006,495	-	-	25,492	24,031,987
2013-2017	144,365,273	-	-	26,705	144,391,978
2018-2022	179,533,922	-	-	-	179,533,922
2023-2027	76,428,198	-	-	-	76,428,198
2028	1,872,282	-	-	-	1,872,282
Interest Total	510,374,933	1,079,351	321,922	444,353	512,220,559
Total Debt Service	995,210,607	11,209,351	2,446,922	4,040,571	1,012,907,451

Sources of Funding, 2009

Fiscal Year	Limited Tax Pension and Refunding Bonds	Certificates of Participation	Notes Payable	SELP Loans	Total
Fund 101	27,803,898 *	-	125,000	882,551	28,811,449
Fund 301	-	5,764,643	-	-	5,764,643
Fund 304	1,671,790	-	-	-	1,671,790
Fund 306	664,428	-	-	-	664,428
Total Debt Service	30,140,116	5,764,643	125,000	882,551	36,912,310

*The District records the proceeds of the debt to Oregon PERS as prepaid pension costs and amortizes it as a pension expense over the life of the bonds. Payment of yearly principal and interest is budgeted as part of the cost of Instruction and Support Services. These costs are also reflected, to a lesser extent, in funds 202,203,205,299 and 601 as well.

Staffing Overview

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Staffing Overview

As in previous years, the general fund staffing formula is comprised of three components:

1. Administrative support – Recognition of the need for basic administrative support. This allocation is based on size and school configurations –elementary schools, K-8 schools, K-12 schools, middle schools, and high schools. This category includes principals, assistant principals, counselors and clerical support.
2. Ratio Full Time Equivalent (FTE) – Staff allocation based on the number of students served.
3. Socio-Economic factor – Staff allocation based on the socio-economic status (SES) of student population of the school (5% of non-administrative FTE).

School size is determined by average enrollment (referred to as Average Daily Membership or ADM). Kindergarten students are weighted at 0.5, according to state funding rules. Pre-K students are not funded through the general fund staffing formula. FTE allocations are measured in licensed equivalents for comparability.

General Information

Average Daily Membership - In all cases where students are being counted for staffing purposes, the desired measurement is the school's Average Daily Membership (ADM, see Definitions section below), as opposed to the school's enrollment on any given day. For general fund staffing purposes, ADM for kindergarten students is half-weighted, since staff is allocated only for the half-day program. Adjustments are made to historical ADM if there is a change in school configuration (e.g., adding a grade), a new school or program or a program expansion (e.g., Young Women's Academy), or if boundary changes or demographic factors require a new estimate (e.g., new housing development near Humboldt Elementary). Additional details regarding ADM are found in the Definitions section below.

Administrative Support - The Administrative Support Tables indicate the number and type of positions that are allocated to each school depending on size (measured in ADM) and level (elementary, K-8, K-12, middle or high schools). The elementary schools (K-5) table has not changed from last year. However, the tables for elementary schools, middle schools and high schools reflect changes in the allocation of counselors. In 2008/09 the K-8 size cutoff for receiving a full 1.0 FTE counselor has been increased from 400 to 500. This is consistent with the middle school allocation. K-8 and middle schools that fall in the size range 300-499 will each be allocated a 0.5 FTE for counseling services; while schools under 300 will receive smaller allocations. Counselors have also been expanded for PK/K-5 schools. In past years, a counselor was allocated to elementary schools with 500 or more students. The allocation for 2008-09 provides for a 0.5 FTE counselor for all PK/K-5 schools with between 350 and 499 students, if the school's percentage of students eligible for free and reduced price meals exceeds 20% of the student body. Overall there are increased allocations of counseling services to K-5, K-8 and middle schools. Counselor FTE has also been added to the High School Administrative Support Table at approximately a 400:1 student to counselor ratio. Allocations to campuses containing more than one school will be based on the summation of students at the campus. Counselor positions are not convertible to other uses. In previous years, high schools have allocated a portion of their ratio FTE for counseling service. With this change there is a more consistent treatment of counseling services among school types.

Ratio FTE - The major portion of each school's allocation of FTE comes from this component of the formula, which is based on the number of students as measured by ADM. The ratios for Elementary schools (1-5 and 1-8), 1-12 and middle schools will be 1.0 Licensed Equivalent FTE for every 23.2 ADM. This is a reduction in the ratio from 23.5:1 in the 2007/08 year. This reduction in the ratio provides more staff for each school in 2008/09 than would have been allocated at the 2007/08 ratio. For high schools (usually 9-12, but also 8-12 and 6-12) the ratio remains at 1.0 licensed equivalent FTE for each 22.7 ADM.

Kindergarten - For the past several years the staffing of kindergarten has been combined with the elementary school ratio with kindergarten students half weighted. However, for 2008/09, the kindergarten allocation will be made separately and in discrete 0.5 FTE rather than in continuous fractional units. The reasons for this change are twofold. It is difficult to closely project how many kindergarten students will enroll at each school. Although the average enrollment in the district is fairly predictable, the year-to-year variance of kindergarten students by school is substantial, with a change up or down of 8 to 10 students not unusual. Secondly, lowering kindergarten class size is a district priority. In order to accomplish this goal within existing resources and given enrollment uncertainty, the kindergarten allocation has been divided into two phases – an initial allocation as part of the regular spring staff allocation process, and a secondary allocation to lower class size once enrollment becomes firm. The initial allocation, contained in this budget document, provides a teacher such that no class would exceed 29 students, based on known ADM. When students are enrolled in the fall, if any class has more than 25 students, additional resources will be allocated. In most cases, this would mean that a new section of kindergarten would be provided. If a school only has only one section of kindergarten with more than 25 students, an educational assistant will be added. Similarly, exceptions to the maximum class size of 25 may occur where a school facility does not have room for an additional section, or if there are programmatic reasons for a slightly larger class size (as in an immersion program).

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. For elementary and middle schools, the SES factor will be allocated to all schools based on the percentage of students eligible for free or reduced price meals without limitation. For high schools, the SES factor will only be applied to schools that have a percentage equal to or above the district average free and reduced price meal percentage of 43.5%. This floor is designed to concentrate the allocation of the SES factor to higher poverty schools; particularly since Title I allocations go only to those high schools with free and reduced price meal percentages of 75% or more.

Elementary Schools, Middle Schools, and K-12

1. **Administrative Support is according to the following tables.**
2. **Ratio FTE for the 2008/09 school year:** At elementary schools, middle schools and K-12s all grades except Kindergarten and Pre-K will be staffed based on a 23.2:1 student to teacher ratio. This does not imply a class size of 23 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. **Half-day Kindergarten** will be staffed separately from other grades. The initial allocation of FTE will be based on the projected number of students. For the first 29 students, the school will be allocated 0.5 FTE. For schools with 30 to 58 students, 1.0 FTE will be allocated. As schools grow in size, an extra 0.5 FTE will be allocated when average class size would exceed 29. When fall enrollment becomes certain, and where space permits, schools with more than one section of kindergarten and average class sizes greater than 25 will be allocated another 0.5 FTE to provide an additional kindergarten section. Schools with one section of kindergarten, but with more than 25 students will be allocated FTE for an educational assistant. This is a new process designed to lower average class size for kindergarten. Title I and Fee For Service funded full day classes will be coordinated with the half-day funding.
4. **Socio-Economic Status factor:** Five percent overall of non-administrative staffing is allocated to schools based on the proportion of students at the school who are eligible for free and reduced price meals.

High Schools

Using the school's ADM as a measure of student count, high schools are staffed based on the following:

1. **Administrative Support according to the following tables.**
2. **Ratio FTE for the 2008/09 school year:** high schools will be staffed based on a 22.7:1 student to teacher ratio. This does not imply a class size of 22 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:** Five percent overall of non-administrative staffing is allocated to schools based on the proportion of students at the school who qualify for free and reduced price meals. The SES factor will only be applied to high schools that have a percentage equal to or greater than 40% free and reduced price meal percentage. This minimum requirement (floor) is designed to concentrate the allocation of the SES factor to higher poverty schools, particularly since Title I allocations go only to those high schools with free and reduced price meal percentages of 75% or more, whereas in elementary and middle schools, Title I is allocated to schools with free and reduced price meal percentages of 40% or greater.

Administrative Support Tables**Elementary Schools**

FTE Allocated by School ADM	<299	300-349	350-399	400-499	500-599	>600
Principal/Assistant Principal	1.00	1.00	1.00	1.00	2.00	2.00
Secretary	0.50	0.75	0.75	0.88	1.00	1.25
Counselor*	-	-	0.50	0.50	1.00	1.00
Elementary School Total	1.50	1.75	2.25	2.38	4.00	4.25

*Counselor allocation to schools 350 to 499 Requires Free & Reduced Meal percentages >20%

K-8 Schools

FTE Allocated by School ADM*	<250	250-299	300-399	400-499	500-599	>600
Principal	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal	-	-	-	1.00	1.00	1.00
Secretary	0.50	0.50	0.75	1.00	1.00	1.25
Counselor	0.30	0.40	0.50	0.50	1.00	1.00
K-8 School Total	1.80	1.90	2.25	3.50	4.00	4.25

*ADM includes Kindergarten students weighted at half, Pre-Kindergarten are excluded.

Middle Schools

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
Secretary	1.00	1.00	1.25	1.50	1.50	1.50
Counselor	0.50	0.50	1.00	1.00	1.00	1.00
Middle School Total	2.50	3.50	4.25	4.50	4.50	4.50

*A middle school with two campuses (West Sylvan) receives an extra Assistant Principal

K-12 Schools

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
Secretary	1.00	1.00	1.25	1.50	1.50	1.50
Counselor	0.50	0.50	1.00	1.00	1.00	1.00
K-12 School Total	2.50	3.50	4.25	4.50	4.50	4.50

High Schools

FTE Allocated by School ADM	<300	300-399	400-499	500-599	600-799	800-899	900-999	1,000-1,249	1,250-1,299	1,300-1,400	1,401-1,599	1,551-1,750
Principal	-	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Vice Principal	1.00	1.00	0.50	0.50	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Secretary	0.75	0.75	1.00	1.00	0.50	1.50	1.50	1.50	1.75	1.75	2.00	2.00
Counselor	0.67	0.75	1.00	1.00	1.00	2.00	2.00	3.00	3.00	3.50	3.50	4.00
High School Total	2.42	2.50	3.50	3.50	3.50	5.50	6.50	7.50	7.75	8.25	8.50	9.00

Note: Alliance High School and Portland Evening HS are allocated staff on a different basis and do not receive administrative support based on this table. Counselor allocations to campuses containing more than one school will be based on the summation of students at the campus.

Note: FTE (on all tables) shown in Licensed Equivalent, with Secretary half the weight of certified FTE.

Allocations Outside the Formula

Formula-based allocations cannot always reflect special circumstances. As a result it is sometimes necessary to make additional allocations to account for unusual or transitioning situations. These allocations are shown in the tables attached in the column labeled "Non-Formula."

Definitions

Average Daily Membership - This measure indicates the average number of students enrolled over some time period. 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 0.5 FTE is needed to hire a full-time classified staff person.

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 provide 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 elementary, middle, and K-8 schools where at least 40% 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. In 2008/09, only those high schools with 75% or more of the students qualifying for free or reduced price meals will receive Title IA funding.

The Title IA budget is structured to reflect the Superintendent's and Board's priorities on full-day kindergarten and maintaining pre-kindergarten options. Again in 2008/09, 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.

2008/09 School General Fund and Title I Staffing

Grade Span (08-09)	School / Program	Gr K Student Count for Staffing	Gr 1-12 Students Count for Staffing	Total Students Count for Staffing	Administrative Support			Ratio FTE	SES Socio Economic Status FTE	Non-Formula		%Eligible for Free or Reduced Price Meals	Title-I			
					Principal	Asstnt / Vice Principal	Secretary			Counselor	Gr. K Initial FTE at 29 to 0.5		Gr 1-12 FTE by Ratio	Administrative	Licensed	Total General Fund FTE
K - 5	Abernethy	56	291	348	A	1.00	1.00	12.56	0.34			15.65	22%			
K - 5	Ainsworth	93	401	494	F	1.00	1.00	17.27	0.13			21.27	6%			
K - 5	Alameda	121	594	715	F ^A	1.00	1.00	25.61	0.29			32.64	9%			
K - 5	Atkinson	81	449	530	A	1.00	1.00	19.36	1.17			24.90	49%	256	\$	43,500
K - 5	Bridlemile	74	386	460	A	1.00	1.00	16.63	0.27			20.28	13%			
K - 5	Buckman	76	416	492	A	1.00	1.00	17.94	0.59			22.41	27%			
K - 5	Capitol Hill	66	287	353	F	1.00	1.00	12.36	0.50			16.12	32%			
K - 5	Chapman	76	402	478	A	1.00	1.00	17.35	0.56			21.78	26%			
PK-5	Chief Joseph	67	278	344	F ^A	1.00	1.00	11.97	0.79			16.00	52%	187	135,575	145,000
K - 5	Duniway	60	356	416	F ^A	1.00	1.00	15.77	0.23			18.75	12%			
K - 5	Forest Park	74	431	505	A	1.00	1.00	18.57	0.02			21.96	1%			
K - 5	Glencoe	65	434	499	A	1.00	1.00	18.71	0.62			23.20	27%			
K - 5	Grout	70	306	376	F ^A	1.00	1.00	13.19	1.13			18.07	68%	237	171,825	43,500
K - 5	James John	68	371	438	A	1.00	1.00	15.97	1.59			21.44	81%	347	255,045	80,000
K - 5	Kelly	90	390	480	F ^A	1.00	1.00	16.80	1.64			22.81	77%	358	263,130	80,000
K - 5	Lewis	49	268	317	F ^A	1.00	1.00	11.56	0.65			15.21	46%	142	102,950	43,500
K - 5	Llewellyn	74	292	365	F ^A	1.00	1.00	12.57	0.34			15.66	21%			
K - 5	Maplewood	54	253	306	A	1.00	1.00	10.89	0.25			13.64	18%			
K - 5	Markham	63	294	356	A	1.00	1.00	12.67	0.80			17.22	51%	177	128,325	43,500
PK-5	Richmond	89	339	428	F ^A	1.00	1.00	14.63	0.25			18.63	14%			
K - 5	Rieke	64	272	336	F ^A	1.00	1.00	11.73	0.11			15.08	7%			
K - 5	Rosa Parks	77	418	495	F ^A	1.00	1.00	18.00	2.03			23.91	91%	444 ^	326,340	80,000
K - 5	Sitton	60	249	309	F	1.00	1.00	10.73	1.12			15.34	82%	258	189,630	80,000
K - 5	Stephenson	51	271	323	A	1.00	1.00	11.69	0.05			14.24	3%			
K - 5	Whitman	60	321	381	A	1.00	1.00	13.86	1.44			19.04	84%	310	227,850	80,000
K - 5	Woodmere	68	344	412	A	1.00	1.00	14.83	1.45			20.03	79%	329	241,815	80,000
K - 5	Woodstock	80	356	436	F ^A	1.00	1.00	15.35	0.53			20.13	27%			
K - 8	Arleta	37	396	433	F ^A	1.00	1.00	17.07	1.48			23.05	73%	283	205,175	43,500
PK-8	Astor	58	364	422	F ^A	1.00	1.00	15.69	0.89			19.83	46%	176	127,600	43,500
PK-8	Beach	72	353	426	F ^A	1.00	1.00	15.24	1.11			19.59	58%	248	179,800	145,000
PK-8	Boise-Eliot	62	331	393	F ^A	1.00	1.00	14.26	1.36			19.37	77%	317	232,995	152,500

2008/09 School General Fund and Title I Staffing

Grade Span (08-09)	School / Program	Gr K Student Count for Staffing	Gr 1-12 Students Count for Staffing	Total Students Count for Staffing	Administrative Support			Ratio FTE Gr. K Initial FTE at 29 to 0.5	SES Socio Economic Status FTE	Non-Formula		%Eligible for Free or Reduced Price Meals	Title-I Eligible, based on October Enrollment	Title-I	
					Principal	Asst / Vice Principal	Secretary			Counselor	Administrative			Licensed	Title-I Dollars Allocated for School Programs
K - 8	Bridger	48	284	332 F [^]	1.00	1.00	0.50	1.00	12.25	1.08	16.58	72% †	209 †	151,525	43,500
K - 8	Clarendon-Portsmouth	44	490	534 F [^]	1.00	1.00	1.00	1.00	21.12	2.15	28.27	86%	504	370,440	80,000
K - 8	Clark	89	642	731 F [^]	1.00	1.00	1.25	1.00	27.67	2.68	36.60	80%	686 ^	504,210	80,000
K - 8	Creston	40	302	342 F [^]	1.00	1.00	0.75	0.50	13.03	1.02	17.30	65%	218	158,050	43,500
K - 8	CSS	26	188	214 F [^]	1.00	1.00	0.50	0.30	8.10	0.31	11.21	31% †			
PK-8	Faubion	51	318	369 F [^]	1.00	1.00	0.75	0.50	13.72	1.16	18.13	70%	247	179,075	145,000
K - 8	Hayhurst	43	288	331 A	1.00	1.00	0.75	0.50	12.43	0.46	16.14	31%			
K - 8	Hollyood-Fernwood	74	473	547 F [^]	1.00	2.00	1.00	1.00	20.40	0.34	27.24	14%			
PK-8	Humboldt	30	244	274 F [^]	1.00	1.00	0.50	0.40	10.51	1.21	14.62	96%	225	165,375	152,500
K - 8	Irvington	60	460	520 F [^]	1.00	1.00	1.00	0.50	19.96	0.93	25.89	39% *	196	142,100	43,500
PK-8	King	56	348	404 F	1.00	1.00	0.75	0.50	14.99	1.69	20.93	92%	417	306,495	152,500
K - 7	Laurelhurst	70	538	608 F [^]	1.00	1.00	1.00	1.00	23.17	0.34	29.01	13%			
K - 8	Lee	54	355	408 F [^]	1.00	1.00	0.75	0.75	15.28	1.29	19.83	70%	257	186,325	43,500
K - 8	Lent	76	448	524 F [^]	1.00	1.00	1.00	0.50	19.31	1.93	26.25	82%	388	285,180	80,000
K - 8	Marysville	67	402	469 F [^]	1.00	1.00	1.00	1.00	17.33	1.66	23.49	79%	320	235,200	80,000
K - 8	Ockley Green	19	318	337 F [^]	1.00	1.00	0.75	0.50	13.71	1.16	18.62	73%	283	205,175	43,500
K - 8	Peninsula	49	307	355 F [^]	1.00	1.00	0.75	0.50	13.23	1.31	17.79	81%	265	194,775	80,000
K - 7	Rigler	75	495	570 F [^]	1.00	1.00	1.00	1.00	21.32	2.25	29.07	87%	487	357,945	80,000
K - 8	Roseway Heights	55	473	528 F [^]	1.00	1.00	1.00	1.00	20.40	1.09	26.49	45%	294	213,150	43,500
PK-8	Sabin	45	304	348 F [^]	1.00	1.00	0.75	0.50	13.09	1.03	18.36	65% †	221 †	160,225	116,000
K - 7	Scott	86	472	558 F [^]	1.00	1.00	1.00	1.00	20.35	2.02	27.87	81%	434	318,990	80,000
K - 8	Skyline	25	259	284 F [^]	1.00	1.00	0.50	0.40	11.15	0.22	15.02	17%			
K - 8	Sunnyside Env.	58	497	555 F [^]	1.00	1.00	1.00	1.00	21.44	0.56	27.00	22%			
PK-8	Vernon	54	381	435 F [^]	1.00	1.00	1.00	0.50	16.42	1.68	23.60	85%	383	281,505	152,500
K - 8	Vestal	65	375	440 F [^]	1.00	1.00	1.00	0.50	16.16	1.31	22.98	66%	257	186,325	43,500
K - 8	Winterhaven	26	310	336 A	1.00	1.00	0.75	0.50	13.76	0.21	16.97	13%			
PK-8	Woodlawn	68	371	439 F [^]	1.00	1.00	1.00	0.50	16.00	1.67	22.67	84%	358	263,130	152,500
ELEMENTARY TOTAL		3607	24862	24862	58.00	17.00	47.50	23.60	79.50	56.52	5.50	1205.22	10718	\$7,838,850	\$2,919,000

2008/09 School General Fund and Title I Staffing

Grade Span (08-09)	School / Program	Gr K Student Count for Staffing	Gr 1-12 Students Count for Staffing	Total Students Count for Staffing	Administrative Support			SES Socio Economic Status FTE	Non-Formula		Total General Fund FTE	%Eligible for Free or Reduced Price Meals	Title-I		
					Principal	Asstnt / Vice	Secretary		Counselor	Administrative			Licensed	Title-I Eligible, based on October Enrollment	Title-I Dollars Allocated for School Programs
6-8	Beaumont	441	441	F [^]	1.00	1.00	1.00	0.50	19.58	0.85	23.92	39% *	181	118,012	
6-8	da Vinci	448	448	A [^]	1.00	1.00	1.00	0.50	19.31	0.47	23.29	21%	354 [^]	260,190	
6-8	George	438	438	F [^]	1.00	1.00	1.00	0.50	18.90	1.87	24.26	88%	354 [^]	260,190	
6-8	Gray	438	438	A	1.00	1.00	1.00	0.50	18.88	0.50	22.88	24%	242	157,784	
6-8	Hosford	534	534	F [^]	1.00	1.00	1.25	1.00	23.02	1.22	28.49	47%	242	157,784	
6-8	Jackson	711	711	F	1.00	1.00	1.50	1.00	30.66	0.70	35.85	20%	395	290,325	
6-8	Lane	476	476	F [^]	1.00	1.00	1.00	0.50	20.52	1.88	25.89	81%	395	290,325	
6-8	Mt. Tabor	575	575	F [^]	1.00	1.00	1.25	1.00	24.80	0.74	29.79	27%	395	290,325	
6-8	Sellwood	457	457	F [^]	1.00	1.00	1.00	0.50	19.69	0.51	24.20	23%	395	290,325	
6-8	West Sylvan	891	891	A	1.00	2.00	1.50	1.00	38.41	0.30	44.21	7%	395	290,325	
MIDDLE SCHOOL TOTAL		5410	10,000	11,000	11.50	7.00	233.76	9.04	0.50	282.80	1172	\$ 826,311			
9-12	Benson	1200	1200	F	1.00	2.00	1.50	3.00	52.85	5.22	2.00	67.57	57%		
9-12	Cleveland	1565	1565	F [^]	1.00	2.00	2.00	4.00	68.95	23%	0.50	78.45	23%		
9-12	Franklin	1107	1107	F [^]	1.00	2.00	1.50	3.00	48.75	3.96	3.24	63.45	46% [^]		
9-12	Grant	1627	1627	F	1.00	2.00	2.00	4.00	71.66	0.50	81.16	22%	513	377,055	
9-12	Jefferson	830	830	F [^]	1.00	1.00	1.50	2.00	36.56	4.64	2.50	51.20	73% *	513	377,055
9-12	Lincoln	1401	1401	F	1.00	2.00	2.00	3.50	61.71	1.00	71.21	8%	513	377,055	
9-12	Madison	956	956	F [^]	1.00	1.00	1.50	2.50	42.12	4.91	3.00	56.03	67% [^]		
9-12	PAIS	221	221	F	1.00	1.00	0.75	0.67	9.71	1.13	0.17	13.43	75% ^o	164 ^o	120,540
9-12	Biz Tech	254	254	F	1.00	1.00	0.75	0.67	11.20	1.50	0.33	15.45	77%	201	147,735
9-12	RAA	286	286	F	1.00	1.00	0.75	0.67	12.59	1.68	0.36	17.26	77%	225	165,375
9-12	Marshall Campus	761	761	F	3.00	2.25	2.00	4.32	33.51	4.32	0.86	45.93	225	165,375	
9-12	ACT	274	274	F	1.00	1.00	0.75	0.67	12.05	1.38	0.17	16.02	79% ^o	220 ^o	161,700
9-12	POWER	229	229	F	1.00	1.00	0.75	0.67	10.08	1.30	0.17	13.97	79% ^o	181 ^o	133,035
9-12	SEIS	216	216	F	1.00	1.00	0.75	0.67	9.51	1.36	0.16	13.45	82%	182	133,770
9-12	Roosevelt Campus	718	718	F	3.00	2.25	2.00	4.00	31.65	4.04	0.50	43.44	404	313,770	
9-12	Wilson	1520	1520	F	1.00	2.00	2.00	4.00	66.96	0.50	76.46	17%	404	313,770	
HIGH SCHOOL TOTAL		11684	8,000	20,000	18.50	30.00	514.71	27.09	5.50	11.10	724.48	1686	\$1,239,210		
9-12	Alliance	400	400	A [^]	1.00	0.75	26.67	58%							
1-8	ACCESS	151	151	F [^]	1.00	0.50	11.56	6% [†]							
K-12	MLC	24	412	436	A	1.00	1.00	1.25	1.00	0.50	17.78	0.42	22.94	20%	
TOTAL		3631	42944	42944	79.00	49.00	1720.08	93.06	5.50	17.10	2264.11	13576	\$9,904,371	\$2,919,000	

2008-09 School General Fund FTE Allocations & Title IA Program Support Footnotes

General Fund FTE is “licensed equivalent” FTE: that is, classified staff are half-weighted and licensed and administrative staff are full-weighted.

Students for General Fund Allocations:

- 1) The general fund allocation computation begins with an estimate of student count based on Average Daily Membership (ADM). ADM is a count of the number of students enrolled each school day, and averaged over some time span.
 - a) Two time periods of ADM are used for staffing – Annual and Fall:
 - i) Annual ADM (flagged by an “A”) is used when enrollment has declined or been stable. The use of annual ADM serves to buffer schools from enrollment declines. Annual ADM is the average of the Spring ADM of the 2006/07 SY and the Fall ADM of the 2007/08 SY – essentially the average ADM from January 2007 to December 2007.
 - ii) Fall ADM (flagged by an “F”) is used for schools in which significant changes have occurred in the school’s student population between the 2006/07 SY and the 2007/08 SY. Fall ADM is the average ADM from July 2007 through December 2007.
 - b) Pre-Kindergarten ADM is excluded from this calculation, since Pre-K is not staffed under this formula.
 - c) Kindergarten ADM is half-weighted, since only half day kindergarten is staffed in the general fund (Note: The Oregon State School Fund formula is the major source of general fund revenues and is based on lagged prior school-year ADM which includes kindergarten half-weighted and does not include Pre-K.)
- 2) Adjustments (flagged by a “^”) are applied ADM for 2008/09 SY when a school’s students are projected to change. The general types of changes are:
 - a) Closure / Merger adjustments are the result of the planned conversion of elementary and middle Schools into K-8s. At high schools this also includes the closing of the Franklin 8th grade academy and the opening of the Madison 8th grade academy.
 - b) Grade Span change adjustments are the net changes between the schools becoming K-8 and the affected middle schools.
 - iii) For the schools moving to K-8, it is assumed that 100% of students in the highest grade will attend the K-8 school for the 2008/09 SY.
 - iv) For the affected middle schools, this shows the results of assumptions that schools going K-8 do not send students to their neighborhood middle school, where grade 7th and 8th are replaced by grade 6th and 7th. It is assumed that the incoming 6th grade will be similar to the current students feeding the middle schools and therefore no adjustment has been made in 6th grade.
 - d) Boundary change adjustments are based on Board Resolutions to change the boundaries of neighborhood schools.
 - v) Prior year boundary may continue to affect the number of the incoming students; therefore the ADM has been adjusted at elementary and middle Schools.
 - vi) There are no new boundary changes for 2008/09 SY.
 - e) Expansion adjustments are based on:
 - vii) Programmatic changes, which are
 - (1) Additions of new classes at existing focus options programs (e.g., Richmond adding additional sections of Japanese Immersion), or
 - (2) Openings of new programs.
 - viii) Demographic changes that have not been captured in ADM (Fall or Annual).
 - (1) Demographic changes reflected in new housing developments were noted for some areas. For these neighborhood expansions, PPS received assistance from the PSU Population Research Center to determine the probability of new students in these areas. The potential for lagged impacts on student numbers resulting from prior year boundary changes was also examined by demographers.
- 3) Adjustment symbols for Kindergarten FTE. Column titled “Gr. K. Initial FTE at 29 to 0.5” has flags that indicate changes that have been made since the Proposed Budget.
 - a) The symbol “-“ indicates that FTE allocated for kindergarten has been reduced, because the school believes the enrollment will be less than required to qualify for an extra section. All of these reductions are 0.5 FTE. If the enrollment required materializes when school begins, the FTE allocation will be reinstated.
 - b) The symbol “+” indicates that FTE has been added under the formula given evidence that enrollment will warrant it.
 - c) The symbol “‡” indicates that FTE has been added in order to provide improved access to full-day programs in certain Title I schools. This is described more fully in the Title I section below.

2008-09 School General Fund FTE Allocations & Title IA Program Support Footnotes

Percentage Eligible for Free or Reduced Price Meals is the percent of October 2007 enrollment, unless otherwise noted. This percentage is used in the calculation of General Fund Socio-Economic Status FTE and is used as the eligibility criteria for allocating Title I to schools. If the percentage has been adjusted for mergers and closures it has been indicated by a “^”. For programs that are relocating (Creative Science from Bridger and ACCESS from Sabin) the percentages have been adjusted based on the counts of meal eligible students in each program, indicated by a “†”. High schools where feeder pattern analysis is used to determine the percentage for Title I eligibility have that percentage shown are indicated by a “o” - this feeder pattern analysis was not applied when calculating Socio-Economic Status FTE. If the percentage is below the eligibility criteria for receiving Title I, but the school will continue to receive Title I allocations in a ‘bridge year’ - this is indicated with a “*”.

Title I notes:

Title I allocations are based on enrollment - a count of students on October 1st, 2007, whereas ADM is average membership over time. “Title I Eligible” is the number of students eligible for free and reduced priced meals at schools receiving Title IA. Counts of Title I eligible have been adjusted in a similar manner to the process described in the previous paragraph.

Base Title I dollars equal the eligible number of students multiplied by a per-student allocation for each grade span that reflects the district’s priorities. Schools with grades Pre-K through 5 or and Pre-K through 8 receive \$725/student, \$652/student for grades 6-8, and \$0/student for grades 9-12. Exception: all schools with a free & reduced price meal percentage greater than 75% receive \$735/student.

Schools receive an additional allocation to serve Pre-Kindergarten and Kindergarten pupils. The allocation is based on students served, free and reduced price meal percentages, and historical disadvantage. Schools receive \$40,000, \$72,500 or \$80,000 for Kindergarten. In addition, all eligible schools serving Pre-Kindergarten pupils receive \$72,500 for early childhood education. Although it is not required that they do so, Title I schools can utilize their School Program Title I allocation to provide for full-day kindergarten. For schools that would need to allocate more than 1/3 of their school program allocation in order to provide full day classes for all kindergarten students, a general fund allocation has been added to facilitate providing full day kindergarten to more students. This addition is indicated by the symbol “‡” shown in the table above.

Other School Staffing not shown:

Programs such as Special Education or ESL/Bilingual, where allocations are derived from other sources & determined by different factors, are not shown.

Staffing Tables

Staffing allocations presented in these summaries are very preliminary and should not be considered final. Assignments to the various programs can and will change as the District progresses through the various phases of budget development and the spring staffing process for the 2008/09 school year. Although the proposed budget is released in February and the budget is adopted in late June, final staffing allocations will not be completed until after the beginning of the school year. The budget will be adjusted at that time.

Staffing Summary by Program (All Funds Combined)

Program Code	Program Name	Current Budget 2007/08	Adopted Budget 2008/09	Change From Prior Year
11100	Elementary School Instruction	1,110.72	1,136.78	26.06
11200	Middle School Instruction	443.66	425.76	-17.90
11300	High School Instruction	567.80	545.41	-22.39
11400	Pre-Kindergarten Instruction	82.10	70.46	-11.64
12100	Special Programs - TAG	4.00	4.00	0.00
12200	Special Programs - Restrictive Programs	395.34	392.89	-2.45
12500	Special Programs - Les Restrictive Programs	340.61	344.35	3.74
12600	Special Programs - Early Intervention	3.00	3.00	0.00
12700	Special Programs - Educationally Disadvantaged	2.73	3.43	0.70
12800	Special Programs - Alternative Education	80.78	85.57	4.79
12900	Special Programs - Designated Programs	194.69	191.08	-3.61
14000	Special Programs - Summer School	0.50	0.25	-0.25
	Total - Instruction Programs	3,225.93	3,202.98	-22.95
21000	Instructional Support Services - Students	419.13	436.10	16.97
22000	Instructional Support Services - Staff	156.19	157.56	1.37
	Total - Instructional Support Services	575.32	593.66	18.34
23000	Executive Administration Services	27.65	30.00	2.35
24000	School Administration	370.85	371.51	0.66
25100	Business Administration	57.73	58.98	1.25
25400	Operation and Maintenance of Plant	392.05	392.25	0.20
25500	Student Transportation	97.04	97.04	0.00
25700	Internal Services	25.00	25.00	0.00
	Total - Support Services General Administration	970.32	974.78	4.46
26200	Planning, Research and Development	20.86	16.31	-4.55
26300	Information Services	16.30	17.40	1.10
26400	Human Resources	41.00	41.00	0.00
26600	Technology Services	65.93	71.80	5.87
26700	Records Management	3.00	3.00	0.00
	Total - Central Support	147.09	149.51	2.42
31000	Food Services	176.00	187.59	11.59
33000	Community Services	17.66	20.95	3.29
	Total - Enterprise and Community Services	193.66	208.54	14.88
	Total FTE	5,112.32	5,129.47	10.45

Staffing Summary by Program and Fund (Adopted)

Program Code	Program Name	Fund 101	Fund 202	Fund 203	Fund 205	Fund 299	Fund 601	Total All Funds
11100	Elementary School Instruction	923.60	-	-	135.99	77.19	-	1,136.78
11200	Middle School Instruction	394.00	-	-	29.19	2.57	-	425.76
11300	High School Instruction	518.68	-	-	22.32	4.41	-	545.41
11400	Pre-Kindergarten Instruction	4.18	-	-	61.24	5.04	-	70.46
12100	Special Programs - TAG	4.00	-	-	-	-	-	4.00
12200	Special Programs - Restrictive Programs	347.83	-	-	45.06	-	-	392.89
12500	Special Programs - Les Restrictive Programs	242.91	-	-	75.18	26.26	-	344.35
12600	Special Programs - Early Intervention	-	-	-	3.00	-	-	3.00
12700	Special Programs - Educationally Disadvantaged	-	-	-	3.43	-	-	3.43
12800	Special Programs - Alternative Education	16.93	-	-	68.64	-	-	85.57
12900	Special Programs - Designated Programs	183.24	-	-	7.84	-	-	191.08
14000	Special Programs - Summer School	-	-	-	-	0.25	-	0.25
Total - Instruction Programs		2,635.37	-	-	451.89	115.72	-	3,202.98
21000	Instructional Support Services - Students	355.64	-	-	79.77	0.69	-	436.10
22000	Instructional Support Services - Staff	94.23	-	-	57.99	5.34	-	157.56
Total - Instructional Support Services		449.87	-	-	137.76	6.03	-	593.66
23000	Executive Administration Services	30.00	-	-	-	-	-	30.00
24000	School Administration	353.56	-	-	12.89	5.06	-	371.51
25100	Business Administration	52.98	-	-	1.00	-	5.00	58.98
25400	Operation and Maintenance of Plant	392.25	-	-	-	-	-	392.25
25500	Student Transportation	97.04	-	-	-	-	-	97.04
25700	Internal Services	25.00	-	-	-	-	-	25.00
Total - Support Services General Administration		950.83	-	-	13.89	5.06	5.00	974.78
26200	Planning, Research and Development	16.31	-	-	-	-	-	16.31
26300	Information Services	17.40	-	-	-	-	-	17.40
26400	Human Resources	41.00	-	-	-	-	-	41.00
26600	Technology Services	71.25	-	-	0.55	-	-	71.80
26700	Records Management	3.00	-	-	-	-	-	3.00
Total - Central Support		148.96	-	-	0.55	-	-	149.51
31000	Food Services	-	183.27	4.32	-	-	-	187.59
33000	Community Services	-	-	-	20.95	-	-	20.95
Total - Enterprise and Community Services		-	183.27	4.32	20.95	-	-	208.54
Total FTE		4,185.03	183.27	4.32	625.04	126.81	5.00	5,129.47

Employee Benefit Tables

Benefit Cost - Annual Cost by Account for All Funds Combined

Account Code	Account Title	Actual 2005/06	Actual 2006/07	Current Budget 2007/08	Adopted Budget 2008/09
521000	PERS	1,955,207	-	1,014,971	1,039,863
521310	PERS UAL (Unfunded Actuarial Liability)	25,073,938	27,250,556	28,529,265	29,227,773
522000	Social Security - FICA	18,462,907	19,799,677	20,985,327	21,499,315
523100	Workers' Compensation	4,941,724	5,126,446	4,855,448	4,974,342
523200	Unemployment Compensation	244,949	259,284	274,292	281,000
524100	Group Health Insurance	46,417,674	49,280,578	54,093,235	60,635,041
524200	Other Employer Paid Benefits	338,977	373,692	411,629	411,473
524300	Retiree Health Insurance	3,578,567	3,786,215	4,005,044	4,103,142
524530	Early Retirement Benefits	3,689,016	3,869,751	4,132,521	2,602,381
		\$ 104,702,959	\$ 109,746,199	\$ 118,301,732	\$ 124,774,330

Benefit Rates - Percent of Base Salary or Wages

Account Code	Account Title	Actual 2005/06	Actual 2006/07	Current Budget 2007/08	Adopted Budget 2008/09
521000	PERS	0.80%	0.00%	0.37%	0.37%
521310	PERS UAL (Unfunded Actuarial Liability)	10.23%	10.63%	10.40%	10.40%
522000	Social Security - FICA	7.53%	7.65%	7.65%	7.65%
523100	Workers' Compensation	2.02%	1.97%	1.77%	1.77%
523200	Unemployment Compensation	0.10%	0.10%	0.10%	0.10%
524100	Group Health Insurance	18.94%	18.00%	19.72%	21.60%
524200	Other Employer Paid Benefits	0.14%	0.14%	0.14%	0.14%
524300	Retiree Health Insurance	1.46%	1.46%	1.46%	1.46%
524530	Early Retirement Benefits	1.50%	1.53%	1.53%	0.94%
		42.72%	41.48%	43.14%	44.43%

District Contribution to Employee Health Insurance by Employee Group

Employee Group	Actual 2005/06	Actual 2006/07	Current Budget 2007/08	Adopted Budget 2008/09
Amalgamated Transit Union (ATU)	\$ 9,304	\$ 9,350	\$ 9,350	\$ 9,815
District Council of Union (DCU)	9,304	9,350	9,350	9,815
Non-Represented Employees	9,304	9,350	9,350	9,815
Portland Association of Teachers (PAT)	10,632	9,954	11,417	13,303*
Portland Federation of Teachers and Classified Employees (PFTCE)	9,168	9,350	9,350	9,815
Service Employee International Union (SEIU)	9,304	9,350	9,350	9,815

* Based on estimate of composite premium cost increases and existing contract language. Contract is currently under negotiation.

Budget Overview

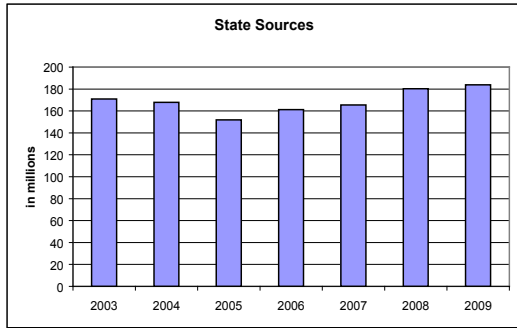
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Budget Overview

The following pages present different views of the PPS budget. There are various charts and graphs presenting the total District budget and separate presentations of the General Fund budget. The intent is to enhance understanding of the District's budget and financial structure.

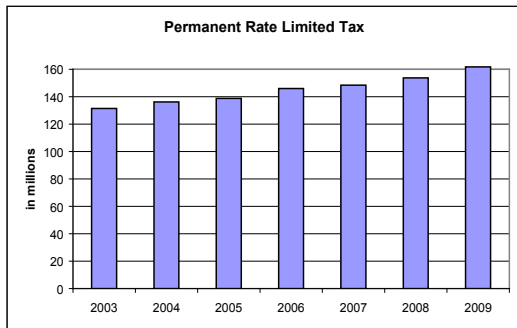
Major District Resources – General Fund



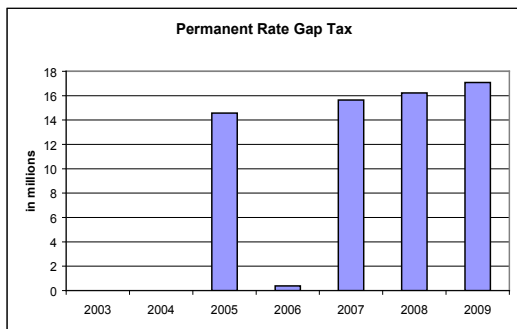
State Sources: State School Fund General Support (SSF), the major source of State funding, is based upon estimates of Average Daily Membership (ADM), teacher experience, student transportation costs, local revenues and other statutorily prescribed factors. Other State Sources include reimbursement for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

From FY 2004/05 through FY 2008/09 the SSF has increased at an average rate of 5% per year

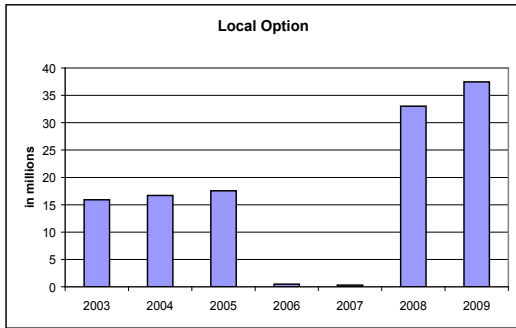
Property Taxes: The District's property tax levy is based on a permanent tax rate per \$1,000 of assessed value. Under State law, assessed value is limited to an increase of three percent per year, plus new construction. The Portland Public Schools (PPS) permanent tax rate is currently \$5.2781 per \$1,000. The District also has a voter-approved Local Option Levy, which is assessed at \$1.2500 per \$1,000 of assessed value.



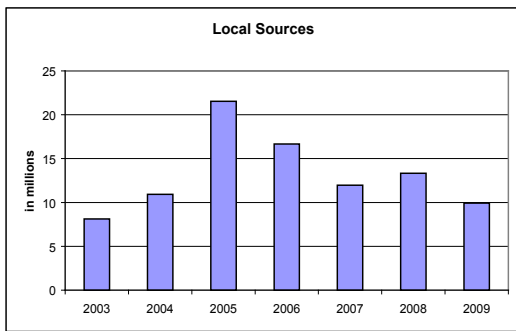
1. Permanent Rate Limited Tax: \$4.7743 per \$1,000 in assessed value is considered "local revenue" under the State School Funding (SSF) formula. The amount generated through the permanent rate property tax levy is offset by reductions to the funds received from the State as part of the State School Fund grant.



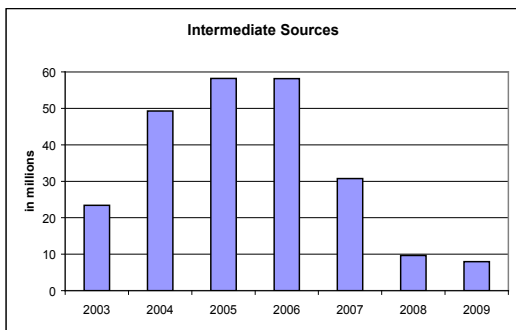
2. Permanent Rate Gap Tax: The State legislature allowed that \$0.5038 of the permanent tax rate could be exempt from offset in the State School Fund calculation. This 'Gap Tax' raises approximately \$16 million per year. These revenues are identified on the General Fund Resources page as "Permanent Rate Gap Tax-Senate Bill 1106 (\$0.5038 per \$1,000)." Gap Taxes levied prior to 2004-05 were used to service the underlying debt.



3. Local Option: PPS had a local option levy from the years 2000 through 2005. The local option levy was not renewed for two years. On November 7, 2006, the citizens of Portland Public Schools voted by a 63% margin to authorize the Board to assess a new Local Option Educational Levy at the rate of \$1.2500 per \$1,000 of Assessed Value. The levy went into effect for the 2007/08 fiscal year. This levy is expected to generate \$37.5 million in FY 2008/09.



Local Sources: Local sources are a combination of income from (but not limited to) student tuition, athletic events, rental/lease of public facilities, interest earnings, and income from the sale of property. Administrative Claiming, a form of Medicaid billing, has been eliminated from the Federal budget effective July 1, 2008, which results in a loss of \$2.0 million in anticipated revenues.



Intermediate Sources: Intermediate sources consist primarily of funding from the Multnomah Education Service District (MESD, www.mesd.k12.or.us), but also include all other city and county funding.

MESD is a county-wide agency that provides specific support services that are common to all districts in the county such as school nurses or county-wide alternative schools, primarily Special Education. PPS provides many of those services for itself, for which it receives 'transit' funding (defined as cash) from MESD.

The significant reductions in FY 2006/07 and FY 2007/08 reflect the expiration of Multnomah County Income Tax and temporary funding provided by the City of Portland.

General Fund Resources by Major Account

Resource	Current Budget 2007/08	Proposed Budget 2008/09	Approved Budget 2008/09	Adopted Budget 2008/09	Percent of Total
Beginning Balance	41,388,019	29,000,000	29,000,000	29,000,000	6.4%
Revenue from Taxes	202,979,664	216,381,474	216,381,474	216,381,474	47.9%
Tuition	320,000	320,000	320,000	350,000	0.1%
Transportation Fees	-	-	-	-	0.0%
Earnings on Investment	5,500,000	3,000,000	3,000,000	3,000,000	0.7%
Food Service	-	-	-	-	0.0%
Extra-curricular Activities	930,000	930,000	930,000	930,000	0.2%
Community Services Activities	-	-	-	-	0.0%
Other Local Sources	6,585,000	7,235,000	7,235,000	7,235,000	1.6%
Intermediate Sources	11,638,328	7,974,912	8,878,770	8,878,770	2.0%
State Sources	180,238,150	183,827,866	183,827,866	184,233,532	40.8%
Federal Sources	1,200	7,500	7,500	7,500	0.0%
Fund Transfers	16,378,996	2,000,000	2,000,000	2,000,000	0.4%
Total Resources	\$ 465,959,357	\$ 450,676,752	\$ 451,580,610	\$ 452,016,276	100.0%

General Fund Resources - Alternate View

Resource	Actual Resources 2004/05	Actual Resources 2005/06	Actual Resources 2006/07	Current Budget 2007/08	Adopted Budget 2008/09
Beginning Fund Balance	13,190,954	31,836,517	43,235,343	41,388,019	29,000,000
State School Fund	290,720,402	307,379,852	318,362,089	334,011,109	346,101,669
Property Taxes - Perm. Rate Gap Tax	14,573,785	386,932	15,538,667	16,223,029	17,076,526
Local Option Property Taxes	17,550,735	466,473	199,605	33,013,876	37,477,911
MESD	7,120,883	6,514,435	8,379,084	8,376,328	7,841,312
Sale of Assets	8,446,406	380,672	1,796,989	100,000	100,000
Other Miscellaneous/Local Sources	13,170,382	16,375,374	20,695,288	13,335,000	11,515,000
Transfers from Other Funds	-	2,000,000	2,000,000	1,300,000	2,000,000
Community Partners					
City	4,122,040	4,104,548	11,003,324	-	-
County	-	-	3,284,927	-	-
County I-Tax	46,820,607	47,383,412	4,379,104	1,133,000	903,858
Total Resources	\$ 415,716,194	\$ 416,828,215	\$ 428,874,420	\$ 448,880,361	\$ 452,016,276

Summary of Resources and Requirements

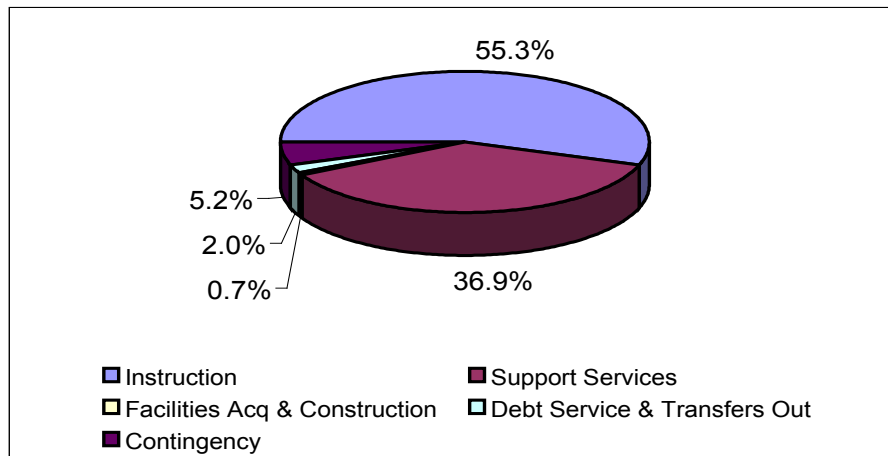
School district budgets in the state of Oregon are structured under guidelines from the Oregon Department of Education (ODE). This structure is a program hierarchy that aids in understanding the budget itself and what specific programs are supported by the budget. Program definitions may be found in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

District General Fund Requirements

The District's primary focus is on the programs supported through the allocation of the discretionary resources within this fund. The total General Fund budget for FY 2008/09 is \$452,016,276.

District General Fund Requirements

General Fund	Current Budget 2007/08	Proposed Budget 2008/09	Approved Budget 2008/09	Adopted Budget 2008/09	Percent of Total
Instruction - Regular	181,420,974	177,737,154	176,664,411	176,599,195	39.07%
Instruction - Special Programs	69,828,770	73,403,834	73,110,946	73,173,985	16.19%
Instruction Subtotal	251,249,744	251,140,988	249,775,357	249,773,180	55.26%
Support Services - Instructional	40,710,652	45,177,155	46,449,878	46,740,618	10.34%
Support Services - General Admin	115,341,279	100,753,104	100,602,189	100,850,349	22.31%
Support Services - Central Activities	18,599,389	18,090,840	19,238,395	19,137,337	4.23%
Support Services Subtotal	174,651,320	164,021,099	166,290,461	166,728,304	36.89%
Facility Acquisition and Construction	3,000,000	3,000,000	3,000,000	3,000,000	0.66%
Debt Service	1,007,552	882,551	882,551	882,551	0.20%
Transfers Out	7,679,782	8,218,811	8,250,861	8,218,811	1.82%
Contingency	28,370,959	23,413,303	23,381,380	23,413,430	5.18%
Total General Fund Requirements	\$ 465,959,357	\$ 450,676,752	\$ 451,580,610	\$ 452,016,276	100.00%



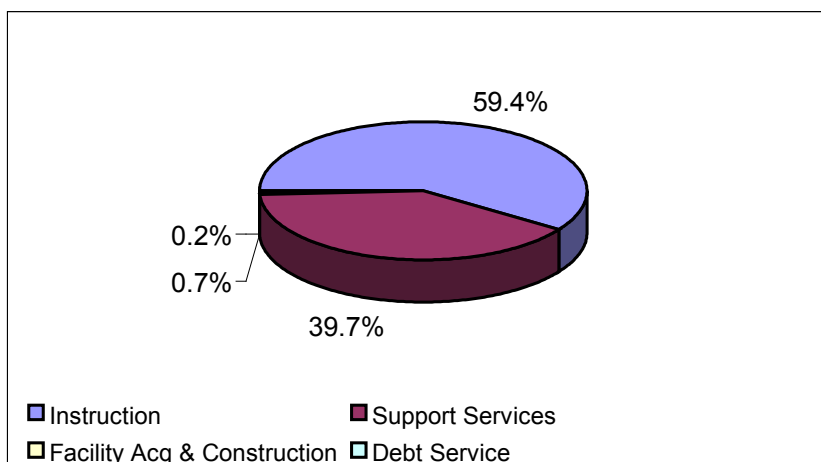
District Net General Fund Budget

The figures in the District General Fund Budget table on the previous page include internal transactions such as fund level transfers and a Contingency account that functions as a reserve.

The table below shows the net General Fund budget, excluding the Transfers Out and Contingency. The District's net General Fund budget for operating and capital requirements in FY 2008/09 is \$420 million.

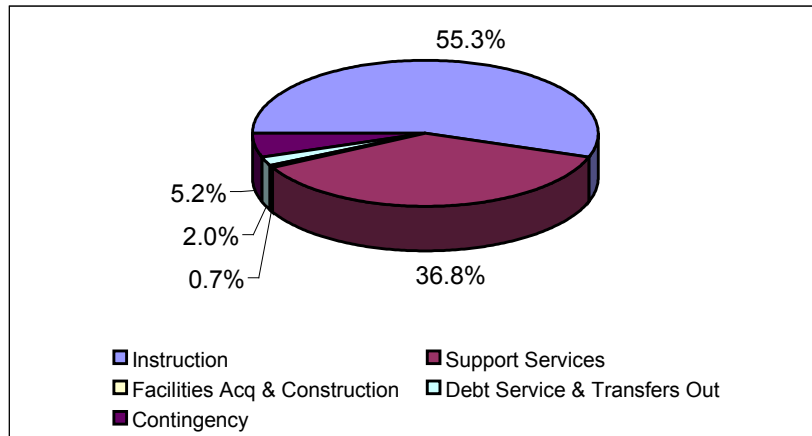
District Net General Fund Budget

General Fund	Current Budget 2007/08	Proposed Budget 2008/09	Approved Budget 2008/09	Adopted Budget 2008/09	Percent of Total
Instruction - Regular	181,420,974	177,737,154	176,664,411	176,599,195	42.0%
Instruction - Special Programs	69,828,770	73,403,834	73,110,946	73,173,985	17.4%
Instruction Subtotal	251,249,744	251,140,988	249,775,357	249,773,180	59.4%
Support Services - Instructional	40,710,652	45,177,155	46,449,878	46,740,618	11.1%
Support Services - General Admin	115,341,279	100,753,104	100,602,189	100,850,349	24.0%
Support Services - Central Activities	18,599,389	18,090,840	19,238,395	19,137,337	4.6%
Support Services Subtotal	174,651,320	164,021,099	166,290,461	166,728,304	39.7%
Facility Acquisition and Construction	3,000,000	3,000,000	3,000,000	3,000,000	0.7%
Debt Service	1,007,552	882,551	882,551	882,551	0.2%
General Fund Net Budget	\$ 429,908,616	\$ 419,044,638	\$ 419,948,369	\$ 420,384,035	100.0%



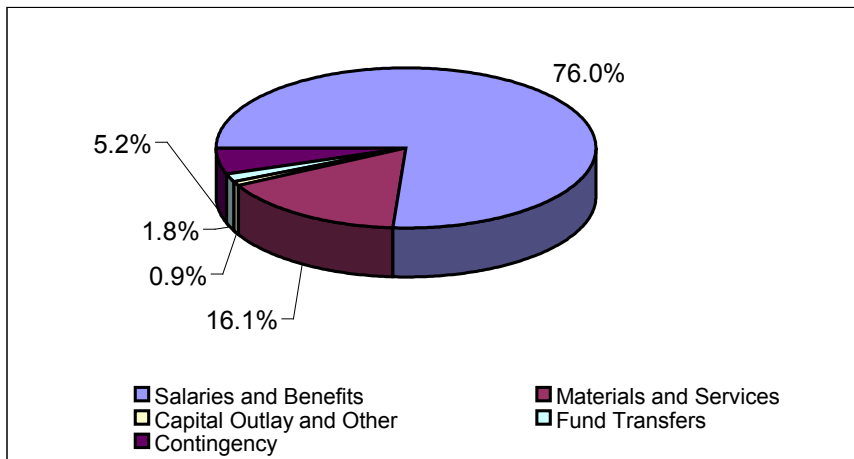
General Fund Expenditures by Major Program

Program Area	Current Budget 2007/08	Proposed Budget 2008/09	Approved Budget 2008/09	Adopted Budget 2008/09	Percent of Total
Instruction	251,249,744	251,140,988	249,775,357	249,773,180	55.3%
Support Services	174,651,320	164,021,099	166,290,461	166,728,304	36.9%
Facilities Acq & Construction	3,000,000	3,000,000	3,000,000	3,000,000	0.7%
Debt Service & Transfers Out	8,687,334	9,101,362	9,133,412	9,101,362	2.0%
Contingency	28,370,959	23,413,303	23,381,380	23,413,430	5.2%
Total Expenditures	\$ 465,959,357	\$ 450,676,752	\$ 451,580,610	\$ 452,016,276	100.0%



General Fund Expenditures by Major Account Category

Program Area	Current Budget 2007/08	Proposed Budget 2008/09	Approved Budget 2008/09	Adopted Budget 2008/09	Percent of Total
Salaries and Benefits	338,319,257	343,783,123	343,153,779	343,563,848	76.0%
Materials and Services	78,682,816	71,250,762	72,772,834	72,791,285	16.1%
Capital Outlay and Other	12,906,543	4,010,753	4,021,756	4,028,902	0.9%
Fund Transfers	7,679,782	8,218,811	8,250,861	8,218,811	1.8%
Contingency	28,370,959	23,413,303	23,381,380	23,413,430	5.2%
Total Expenditures	\$ 465,959,357	\$ 450,676,752	\$ 451,580,610	\$ 452,016,276	100.0%



Total District Resources and Requirements by Fund Type

	General Fund	Special Revenue	Debt Service	Capital Project	Internal Service	All Funds
Resources						
Beginning Balance	29,000,000	23,171,068	-	1,000,000	5,096,375	58,267,443
Revenue from Taxes	216,381,474	959,665	-	3,000,000	-	220,341,139
Tuition	350,000	4,452,417	-	-	-	4,802,417
Transportation Fees	-	-	-	-	-	-
Earnings on Investment	3,000,000	-	-	-	150,000	3,150,000
Food Service	-	3,611,619	-	-	-	3,611,619
Extra-curricular Activities	930,000	8,025,000	-	-	-	8,955,000
Community Services Activities	-	-	-	-	-	-
Other Local Sources	7,235,000	12,691,658	-	-	4,990,115	24,916,773
Intermediate Sources	8,878,770	-	-	-	-	8,878,770
State Sources	184,233,532	13,243,888	-	-	-	197,477,420
Federal Sources	7,500	67,244,193	-	-	-	67,251,693
Fund Transfers	2,000,000	227,000	8,100,861	-	-	10,327,861
Total Resources	\$ 452,016,276	\$ 133,626,508	\$ 8,100,861	\$ 4,000,000	\$ 10,236,490	\$ 607,980,135
Requirements by Program						
Instruction	249,773,180	58,127,620	-	-	-	307,900,800
Support Services	166,728,304	37,147,178	-	-	5,236,490	209,111,972
Enterprise and Community Services	-	15,940,764	-	-	-	15,940,764
Facilities Acq & Construction	3,000,000	8,497	-	3,500,000	-	6,508,497
Debt Service & Transfers Out	9,101,362	77,000	8,100,861	-	2,000,000	19,279,223
Contingency	23,413,430	2,925,450	-	500,000	3,000,000	29,838,880
Ending Fund Balance	-	19,400,000	-	-	-	19,400,000
Total Requirements	\$ 452,016,276	\$ 133,626,508	\$ 8,100,861	\$ 4,000,000	\$ 10,236,490	\$ 607,980,135
Requirements by Account						
Salaries and Benefits	343,563,848	63,076,871	-	-	438,227	407,078,946
Materials and Services	72,791,285	42,035,935	-	3,500,000	707,623	119,034,843
Capital Outlay and Other	3,146,351	6,111,252	-	-	4,090,640	13,348,243
Debt Service	882,551	-	8,100,861	-	-	8,983,412
Fund Transfers	8,218,811	77,000	-	-	2,000,000	10,295,811
Contingency	23,413,430	2,925,450	-	500,000	3,000,000	29,838,880
Ending Fund Balance	-	19,400,000	-	-	-	19,400,000
Total Requirements	\$ 452,016,276	\$ 133,626,508	\$ 8,100,861	\$ 4,000,000	\$ 10,236,490	\$ 607,980,135

Total District Requirements by Fund

Fund	Current Budget 2007/08	Proposed Budget 2008/09	Approved Budget 2008/09	Adopted Budget 2008/09	Percent of Total
101 General	465,959,357	450,676,752	451,580,610	452,016,276	74.3%
201 Student Body	10,950,000	11,450,000	10,600,000	10,600,000	1.7%
202 Cafeteria	14,719,015	14,182,456	14,182,454	14,182,454	2.3%
203 BESC Cafeteria	346,668	353,082	353,082	353,082	0.1%
205 Grants	79,781,517	76,069,207	76,069,207	76,069,207	12.5%
225 PERS Rate Stabilization	16,800,000	16,800,000	16,800,000	16,800,000	2.8%
299 Special Revenue	13,109,297	15,621,765	15,621,765	15,621,765	2.6%
301 System Project Debt Service	5,444,708	5,764,643	5,764,643	5,764,643	0.9%
304 Bond Sinking Fund	1,669,178	1,671,790	1,671,790	1,671,790	0.3%
306 Settlement Debt Service	675,000	632,378	664,428	664,428	0.1%
404 Construction Excise Tax	-	4,000,000	4,000,000	4,000,000	0.7%
601 Self Insurance	7,135,448	10,252,953	10,251,014	10,236,490	1.7%
Total District Revenues	\$ 616,590,188	\$ 607,475,026	\$ 607,558,993	\$ 607,980,135	100.0%

General Fund Summary of Requirements

Program Code	Program Name	Current Budget 2007/08	Adopted Budget 2008/09	Program Description
11100	Elementary School Instruction	\$84,415,043	\$86,863,503	Instructional classrooms and programs for kindergarten through fifth grade students, teaching and support staff associated with these programs, and supplies and materials.
11200	Middle School Instruction	36,923,048	37,534,027	Instructional classrooms and programs for sixth through eighth grade students, teaching and support staff associated with these programs, supplies and materials, and extra curricular and athletic activities.
11300	High School Instruction	59,760,526	51,862,214	Instructional classrooms and programs for ninth through twelfth grade students, teaching and support staff associated with these programs, supplies and materials, and extra curricular and athletic activities.
11400	Pre-Kindergarten Instruction	322,357	339,451	Instructional classrooms and programs for pre-kindergarten students, teaching and support staff associated with these programs, and supplies and materials.
12000	Special Programs	69,828,770	73,173,985	TAG, Special Education, Alternative Education, English as a Second Language Programs, teaching and support staff associated with these programs, and supplies and materials.
Total - Instruction Programs		\$251,249,744	\$249,773,180	
21000	Instructional Support Services - Students	30,765,365	33,132,694	Activities designed to assess or improve the success and wellbeing of students and supplement instruction, including social work, student safety, guidance, health services, psychological services, speech pathology, and student treatment.
22000	Instructional Support Services - Staff	9,945,287	13,607,924	Activities associated with assisting instructional staff with the content and process of providing learning experiences for students, including curriculum and professional development.
Total - Instructional Support Services		\$40,710,652	\$46,740,618	
23000	General Administration Services	13,165,853	5,458,497	Activities associated with the overall general administrative or executive responsibility for the entire district, including the School Board, Office of the Superintendent, and executive administration.
24000	School Administration	30,739,284	30,781,654	Activities associated with school direction and supervisory responsibility, including principals and others supporting the general administration of a school.
25000	Business Support Services	71,436,142	64,610,198	Activities associated with purchasing, paying for, transporting, exchanging, and maintaining goods and services for the district, including financial services, utilities, maintenance, custodial services, and student transportation.
26000	Central Support Services	18,599,389	19,137,337	Activities that support each of the other instructional and supporting service programs, including public information services, human resources, technology services, and non-instructional staff development.
Total - Non-Instructional Support Services		\$133,940,668	\$119,987,686	
41500	Facilities Acquisition & Construction	3,000,000	3,000,000	Activities associated with the acquisition of land and buildings, major remodeling and construction of buildings, installation or extension of service systems, and major improvements to sites.
51000	Debt Service	1,007,552	882,551	Lease/purchase agreements and servicing the debt of the district.
52000	Fund Transfers	7,679,782	8,218,811	Transfers of General Fund money to restricted or internal service accounts for such services as student activities, insurance, asset replacement, and debt services.
60000	Contingency	28,370,959	23,413,430	Expenditures which cannot be foreseen or planned during the budget process.
Total - Facilities Acq. & Const. (and other uses)		\$40,058,293	\$35,514,792	
Total		\$465,959,357	\$452,016,276	

Interfund Transfers

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

The FY 2008/09 budget includes a one-time-only transfer of excess reserves from the Self Insurance Fund (601) to the General Fund (101). This transfer, a recapture of previous year's accumulated savings, is possible due to significant reductions in insurance premiums.

Fund Transfers - FY 2008/09

From			To		
Fund Name	Fund No.	Amount	Fund Name	Fund No.	Amount
General Fund	101	\$ 150,000	Student Body	201	\$ 150,000
General Fund	101	5,764,643	System Project Debt Svc	301	5,764,643
General Fund	101	1,671,790	Bond Sinking Fund	304	1,671,790
General Fund	101	664,428	Settlement Debt Svc	306	664,428
Cafeteria Fund	202	77,000	BESC Cafeteria Fund	203	77,000
Self Insurance	601	2,000,000	General Fund	101	2,000,000
Total Transfers From		\$ 10,327,861	Total Transfers To		\$ 10,327,861

Table updated for approved budget 5/9/2008

Fund Transfers - FY 2007/08

From			To		
Fund Name	Fund No.	Amount	Fund Name	Fund No.	Amount
General Fund	101	\$ 150,000	Student Body	201	\$ 150,000
General Fund	101	4,320	Cafeteria Fund	202	4,320
General Fund	101	5,444,708	System Project Debt Svc	301	5,444,708
General Fund	101	1,669,178	Bond Sinking Fund	304	1,669,178
General Fund	101	411,576	Settlement Debt Svc	306	411,576
Cafeteria Fund	202	77,000	BESC Cafeteria Fund	203	77,000
GO Bond Debt Svc	305	1,300,000	General Fund	101	1,300,000
Total Transfers From		\$ 9,056,782	Total Transfers To		\$ 9,056,782

Multnomah Education Service District Allocation

Multnomah Education Service District (MESD) is a public agency responsible for a variety of direct and indirect educational services to eight Multnomah County school districts as well as other public and private agencies and schools in the region. MESD's services are those best managed on a regional basis either because they are too costly for an individual district to support, or because demand for the service within a single district is limited.

MESD's core services are funded by the State School Fund, local property taxes, contracts and grants. The state allocates support to all Education Service Districts (ESD) in the state by granting each ESD a fixed share of the total Education Service District funding formula revenue. The ESD then allocates these funds to the participating local school districts.

The broad categories of services are Instructional Services, Special Education Services, Health and Social Services, Technology Services, and Administrative Services. There are 50 separate "resolution" services and programs from which component districts choose to spend their annual allocation. In addition, numerous programs are operated on a contracted or fee-for-service basis. Several grant-funded projects are also managed by MESD. A summary of the 2008/09 services is presented on the following pages.

The ESD determines the mix of services to be provided through discussions with advisory committees comprised of local school district representatives. The unit cost or actual cost for each of the services is determined by MESD.

Each participating local school district selects from a menu of services, the total cost of which shall not exceed the district's dollar allocation. Transit dollars are received from MESD as General Fund revenues in support of services that the District provides for itself. Transit dollars may be used to contract for additional services from MESD.

The table on the following page details the MESD allocation for 2008/09.

MESD Allocation Service Selected	FY 2008/09 Service Plan			
	Unit	Unit Cost	Units Selected	Service Plan Subtotal
Total Resources Available:				\$ 13,227,584
Department of Instructional Services				
Alpha School Transit	Dollars	\$ 1,188,414		1,188,414
Curriculum Services Classroom Law	Dollars	\$ 26,408		26,408
Incarcerated Youth Program Service	Dollars	\$ 165,861		165,861
Helensview Phoenix (Svcs for Pregnant & Parenting Students) Service	Student	\$ 12,224	30	366,720
Social/Emotional Skills Transit	Dollars	\$ 2,736,386		2,736,386
Student Assessment Services (formerly M&ER) SAS - Student Testing	Dollars	\$ 5,003		5,003
Turnaround School (Helensview) PPS Alternative Education Referrals	Student	\$ 7,972	49	390,628
PPS Special Education Referrals (PRIDE)	Student	\$ 13,196	10	131,960
Instructional Service Total:				\$ 5,011,380
Department of Special Education Services				
Early Childhood Evaluation Services Transit	Dollars	\$ 246,368		246,368
Functional Living Skills Levels 2 and 3 (Elem or MS or HS or Post Sec) X 1	Student	\$ 29,768	10	297,680
Alt. Behavior Placements (Elem-MS or HS-Post) X 1	Student	\$ 61,829	8	494,632
Non-English Speaking Students - Transit Transit	Dollars	\$ 2,859,897		2,859,897
Related Services Resource Center Assist - Transit	Dollars	\$ 839,858		839,858
School Nursing School Nursing Svcs/Spec Need	Dollars	\$ 189,809		189,809
Special Education Service Total:				\$ 4,928,244
Department of Health & Social Services				
Hearing	Dollars	\$ 81,575		81,575
Immunization	Dollars	\$ 66,707		66,707
School Nursing Services/RN	FTE	\$ 76,733	33.1	2,539,862
Health & Social Services Total:				\$ 2,688,144
Department of Technology Services				
Student Applications	Dollars	\$ 599,815		599,815
Technology Services Total:				\$ 599,815
Total Costs - All Services				\$ 13,227,583
Transit Funded Services				
(included in above totals)				
Department of Instructional Services				
Alpha School	Dollars	\$ 1,188,414		\$ 1,188,414
Social/Emotional Skills	Dollars	\$ 2,736,386		2,736,386
Instructional Service Total:				3,924,800
Department of Special Education Services				
Early Childhood Evaluation Services	Dollars	\$ 246,368		246,368
Non-English Speaking Students - Transit	Dollars	\$ 2,859,897		2,859,897
Special Education Services Total:				3,106,265
Total Costs - Transit Funded				\$ 7,031,065

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Fund 101 – General Fund

The General Fund includes all activities of the District that are supported by the State School Fund including property taxes as well as other non-dedicated revenues. The General Fund affords the District the most flexibility or discretion when appropriating dollars in support of specific programs, departments and initiatives. This fund is considered a Major Governmental Fund.

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

Fund requirements are presented in two separate tables affording different views of the budget. The first view is by Program Code and the second is by Account Code, both as defined in the State Program Budgeting and Accounting Manual for School Districts and Education Service Districts in Oregon. Comprehensive definitions of the program and account codes are included in the appendices.

General Fund - Resources by Account

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
376510 - Beginning Fund Balance	31,836,517	43,235,343	41,388,019	29,000,000	29,000,000	29,000,000
411111 - Current Year Taxes (Multnomah Co.)	140,243,251	144,454,025	148,542,117	156,378,171	156,378,171	156,378,171
411112 - Current Year Taxes (Clackamas Co.)	121,764	124,619	127,769	134,509	134,509	134,509
411113 - Current Year Taxes (Washington co.)	1,043,236	1,082,245	1,121,311	1,180,464	1,180,464	1,180,464
411114 - Current (Multnomah Co.) Cancel/Omit	394,229	206,614	-	-	-	-
411121 - Prior Year Taxes (Multnomah Co.)	3,645,130	4,043,793	3,931,707	4,113,122	4,113,122	4,113,122
411122 - Prior Year Taxes (Clackamas Co.)	2,550	2,669	2,772	2,900	2,900	2,900
411123 - Prior Year Taxes (Washington Co.)	19,152	16,077	17,083	17,871	17,871	17,871
411124 - Prior (Multnomah Co.) Cancel/Omit	8,144	10,513	-	-	-	-
411130 - Foreclosures	76,679	13,170	-	-	-	-
411140 - Payments in Lieu of Property Taxes	236,799	250,541	-	-	-	-
411170 - Other Property Taxes	72	33	-	-	-	-
411211 - Current Year Local Option (Multnomah Co.)	-	-	32,666,525	36,537,606	36,537,606	36,537,606
411212 - Current Year Local Option (Clackamas Co.)	-	-	28,098	31,428	31,428	31,428
411213 - Current Year Local Option (Washington Co.)	-	-	246,592	275,814	275,814	275,814
411221 - Prior Year Local Option (Multnomah Co.)	454,442	198,873	72,296	629,883	629,883	629,883
411222 - Prior Year Local Option (Clackamas Co.)	372	120	51	444	444	444
411223 - Prior Year Local Option (Washington Co.)	2,541	612	314	2,736	2,736	2,736
411231 - Penalties/Interest-LocalOpt (Multnomah Co.)	340	-	-	-	-	-
411241 - Foreclosures-Local Option (Multnomah Co.)	8,778	-	-	-	-	-
411311 - Current Year Gap Tax (Multnomah Co.)	-	15,243,090	15,674,658	16,501,544	16,501,544	16,501,544
411312 - Current Year Gap Tax (Clackamas Co.)	-	13,150	13,483	14,194	14,194	14,194
411313 - Current Year Gap Tax (Washington Co.)	-	114,201	118,324	124,566	124,566	124,566
411321 - Prior Year Gap Tax (Multnomah Co.)	384,642	167,652	414,471	434,030	434,030	434,030
411322 - Prior Year Gap Tax (Clackamas Co.)	271	88	292	306	306	306
411323 - Prior Year Gap Tax (Washington Co.)	2,019	486	1,801	1,886	1,886	1,886
411901 - Penalties/Interest (Multnomah Co.)	249,909	381,064	-	-	-	-
411902 - Penalties/Interest (Clackamas Co.)	1,563	851	-	-	-	-
411903 - Penalties/Interest (Washington Co.)	1,326	2,219	-	-	-	-
412000 - Rev-Local Gov't Not Districts	6,000	6,000	-	-	-	-
Subtotal - Revenue from Taxes	146,903,209	166,332,705	202,979,664	216,381,474	216,381,474	216,381,474

General Fund - Resources by Account (Cont.)

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
			2007/08	2008/09	2008/09	2008/09
413110 - Regular Day School-Tuition	29,538	39,111	35,000	35,000	35,000	35,000
413111 - Reg Tuition-Evening HS	115,898	142,887	100,000	100,000	100,000	130,000
413120 - Tuition-Other Districts (Special Education)	181,570	379,892	85,000	85,000	85,000	85,000
413410 - Drivers Education-Tuition	106,981	118,943	100,000	100,000	100,000	100,000
Subtotal - Tuition	433,987	680,833	320,000	320,000	320,000	350,000
415100 - Interest on Investments	5,025,247	7,461,871	5,500,000	3,000,000	3,000,000	3,000,000
Subtotal - Earnings on Investment	5,025,247	7,461,871	5,500,000	3,000,000	3,000,000	3,000,000
417110 - Football Admissions	71,741	103,537	100,000	100,000	100,000	100,000
417120 - Basketball Admissions	63,207	69,853	60,000	60,000	60,000	60,000
417130 - Wrestling Admissions	7,738	7,972	8,000	8,000	8,000	8,000
417140 - Other Admissions	6,309	7,628	8,000	8,000	8,000	8,000
417410 - Pay to Play Fees	559,780	508,474	534,000	534,000	534,000	534,000
417420 - Other Activity Fees	45,196	17,067	25,000	25,000	25,000	25,000
417600 - Club Fund Raising	38,649	35,184	25,000	25,000	25,000	25,000
417700 - Outdoor School Fees	156,136	170,220	170,000	170,000	170,000	170,000
Subtotal - Extra-Curricular Activities	948,756	919,935	930,000	930,000	930,000	930,000
419110 - Civic Use of Buildings	559,404	692,449	550,000	550,000	550,000	550,000
419112 - CUB-Day Care	201,083	212,543	200,000	200,000	200,000	200,000
419120 - Community Parking Fees	11,235	13,253	10,000	10,000	10,000	10,000
419130 - Rent-Lease of Facilities	940,746	1,238,732	1,000,000	1,600,000	1,600,000	1,600,000
419200 - Contrib-Donation-Private Source	2,756	25,458	-	-	-	-
419600 - Recovery of Prior Years' Expenditure	3,218,806	1,107,707	-	-	-	-
419800 - Fees Charged to Grants	2,844,110	3,734,704	2,900,000	3,750,000	3,750,000	3,750,000
419910 - Miscellaneous	743,361	691,458	500,000	500,000	500,000	500,000
419920 - Jury Duty	2,836	2,979	-	-	-	-
419930 - Fingerprinting	32,715	30,411	-	-	-	-
419940 - Restitution	8,816	2,186	-	-	-	-
419950 - Sales, Royalties, and Events	68,154	20,647	25,000	25,000	25,000	25,000
419955 - Beverage Vending	228,317	54,799	-	-	-	-
419960 - Third Party Medical Reimbursement	196,238	39,812	100,000	100,000	100,000	100,000
419965 - Administrative Claiming	816,815	662,406	1,200,000	400,000	400,000	400,000
Subtotal - Other Revenue from Local Sources	9,875,392	8,529,544	6,485,000	7,135,000	7,135,000	7,135,000
421010 - County School Funds	129,115	133,626	129,000	133,600	133,600	133,600
421020 - Mult Ed Service Dist Apportionment	6,514,435	8,379,084	8,376,328	7,841,312	7,841,312	7,841,312
421991 - City of Portland Temporary Funding	4,104,548	11,003,324	2,000,000	-	-	-
421992 - Multnomah County Income Tax	47,383,412	4,379,104	1,133,000	-	903,858	903,858
421993 - Multnomah County - Temporary Funding	-	3,284,927	-	-	-	-
Subtotal - Intermediate Sources	58,131,510	27,180,065	11,638,328	7,974,912	8,878,770	8,878,770
431010 - SSF--General Support	157,061,375	164,182,040	175,748,315	179,338,031	179,338,031	169,738,671
431030 - Common School Fund	4,135,436	4,315,601	4,389,835	4,389,835	4,389,835	4,389,835
432040 - Driver Education	85,989	107,100	100,000	100,000	100,000	100,000
432990 - Restricted State Grants	-	-	-	-	-	10,005,026
Subtotal - State Sources	161,282,800	168,604,741	180,238,150	183,827,866	183,827,866	184,233,532

General Fund - Resources by Account (Cont.)

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
			2007/08	2008/09	2008/09	2008/09
448010 - Federal Forest Fees	10,125	7,394	1,200	7,500	7,500	7,500
Subtotal - Federal Sources	10,125	7,394	1,200	7,500	7,500	7,500
451100 - Bond Proceeds	-	2,125,000	15,078,996	-	-	-
452100 - Interfund Transfers	2,000,000	2,000,000	1,300,000	2,000,000	2,000,000	2,000,000
453000 - Sale of Fixed Assets	380,672	1,796,989	100,000	100,000	100,000	100,000
Subtotal - Other Sources	2,380,672	5,921,989	16,478,996	2,100,000	2,100,000	2,100,000
Total Resources by Account	416,828,215	428,874,420	465,959,357	450,676,752	451,580,610	452,016,276

Tax Levy Reconciliation

Name	Adopted 2007/08	Adopted 2008/09
Fixed Rate Tax Levy - Subject to \$5 Limit*	160,110,307	168,556,617
Local Option Operating Tax Levy**	41,919,838	44,493,186
Permanent Rate Gap Tax Levy***	16,895,372	17,786,654
Total Taxes Levied	218,925,517	230,836,457
(Compression)	(8,831,467)	(7,367,362)
Total Taxes Imposed	210,094,050	223,469,095
(Delinquencies and Losses)	(11,555,173)	(12,290,800)
Total Taxes Collected	198,538,877	211,178,295
Taxes from Prior Years	4,440,787	5,203,179
Total Taxes to be Received	202,979,664	216,381,474

* \$4.773 per \$1,000 Assessed Value

** \$1.25 per \$1,000 Assessed Value

*** \$0.5038 per \$1,000 Assessed Value

Components of the State School Fund

Name	Current 2007/08	Adopted 2008/09
SSF - General Support	175,748,315	169,738,671
Current Year Taxes (Total)	149,791,197	157,693,144
Prior Year Taxes (Total)	3,951,562	4,133,893
County School Funds	129,000	133,600
Common School Fund	4,389,835	4,389,835
Restricted State Grants	-	10,005,026
Federal Forest Fees	1,200	7,500
State School Fund Total	334,011,109	346,101,669

General Fund - Requirements by Program

Description by Program Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
Instruction Programs:						
1000A - Instructional Subs	6,141,382	6,499,360	-	-	-	-
11111 - Primary, 1-3	5,100,263	5,040,756	5,411,263	5,596,729	5,574,149	5,574,805
11112 - Primary, 1-3 Homeroom	31,218,817	32,329,012	35,569,048	36,383,935	36,148,455	36,416,942
11113 - K-5 Consolidated Budget	2,044,643	2,360,236	3,031,764	3,080,191	3,083,796	3,488,769
11119 - Kindergarten Homeroom	6,132,601	6,541,981	7,461,017	9,394,826	9,633,934	9,489,446
11121 - Intermediate, 4-5	4,317,568	5,963,174	10,670,251	9,432,359	8,923,906	8,931,065
11122 - Intermediate, 4-5 Homeroom	20,240,866	21,898,621	22,247,402	23,090,929	22,971,776	22,937,361
11131 - School Activities	(233)	-	24,298	25,219	25,113	25,115
Subtotal - Elementary School Instruction	75,195,906	80,633,139	84,415,043	87,004,188	86,361,128	86,863,503
11211 - Middle School Programs	33,147,372	28,748,416	32,618,448	32,910,399	32,780,389	32,962,754
11212 - Middle School Homeroom	1,348,527	2,032,132	3,625,967	4,597,912	4,531,779	4,072,447
11213 - MS Consolidated Budget	939,670	848,471	678,633	678,633	677,493	498,826
Subtotal - Middle School Instruction	35,435,568	31,629,018	36,923,048	38,186,944	37,989,661	37,534,027
11311 - High School Programs	41,270,471	42,775,425	54,367,616	46,776,248	46,561,846	46,780,901
11313 - HS Consolidated Budget	1,421,485	1,481,190	1,723,581	1,723,525	1,721,028	1,390,007
11321 - School Activities	199,058	130,990	174,288	184,277	183,547	183,550
11322 - Athletic Activities Svcs	3,234,053	3,521,958	3,495,041	3,521,150	3,507,756	3,507,756
Subtotal - High School Instruction	46,125,068	47,909,564	59,760,526	52,205,200	51,974,176	51,862,214
11401 - Early Childhood Ed Ctr (ECEC)	278,568	315,671	322,357	340,822	339,445	339,451
Subtotal - Pre-Kindergarten Instruction	278,568	315,671	322,357	340,822	339,445	339,451
12100 - Talented And Gifted (TAG)	565,545	652,600	514,019	528,823	526,793	526,791
Subtotal - Special Programs - TAG	565,545	652,600	514,019	528,823	526,793	526,791
12210 - Restrictive Programs	7,624,809	27,474	-	-	-	-
12211 - Functional Living Skills-MESD	83,483	137	76,434	76,434	76,434	76,434
12212 - SLC-Academic	3,397	9,622	-	-	-	-
12213 - SLC-Life Skills	1,041,271	4,756,591	5,861,875	6,101,055	6,078,358	6,078,358
12214 - SLC-Behavior	688,048	2,237,339	3,351,610	3,437,373	3,426,895	3,426,896
12215 - SLC-ILC-Intensive Learning Ctr	-	-	-	-	-	-
12218 - Behavioral & Transitional Prgs	6,645,024	8,514,263	9,028,099	9,446,059	9,410,613	9,411,916
12221 - SLC-Devel. Kindergarten	30	-	-	-	-	-
12230 - SLC-Life Skills/CTC	765,360	646,142	470,724	489,665	488,021	488,020
12241 - Life Skills With Nursing Svcs.	1,113,622	877,700	1,889,684	1,919,244	1,915,797	1,915,795
12261 - Home Instruction	-	-	122,633	122,633	122,073	122,074
12271 - Extended School Year	70,628	343,321	298,966	298,966	297,548	297,547
12291 - Skilled Nursng Care Facilities	64,024	-	-	-	-	-
Subtotal - Restrictive Program Instruction	18,099,696	17,412,590	21,100,025	21,891,429	21,815,739	21,817,040
12501 - Resource Center Classrooms	26,168	106,405	401,924	408,643	407,505	407,504
12503 - Individual EAs - Gen Ed Clsm	604,489	2,834,156	3,306,292	3,411,168	3,399,335	3,399,334
12504 - Deaf/Hard of Hearing	270,605	487,938	-	-	-	-
12510 - Less Restrictive Programs	13,776,209	12,605,191	12,950,604	13,623,063	13,568,074	13,570,677
Subtotal - Less Restrictive Program Instruction	14,677,473	16,033,689	16,658,820	17,442,874	17,374,913	17,377,515

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
			2007/08	2008/09	2008/09	2008/09
12603 - ECSE Evaluation	-	932,698	876,133	876,133	876,091	876,092
12607 - Portland Early Intervention Ed	26,635	-	-	-	-	-
Subtotal - Early Intervention Instruction	26,635	932,698	876,133	876,133	876,091	876,092
12811 - Public Alternative Programs	-	4,937	-	150,000	150,000	150,000
12821 - Community-Based Programs	7,713,302	8,088,760	8,807,606	9,055,606	8,953,662	8,953,662
12831 - Delayed Expulsion School Couns	262,746	231,543	240,835	252,275	251,430	251,430
12832 - Classroom Alternative Ed	975,541	917,693	790,013	1,271,182	1,285,210	1,281,739
12833 - Evening Programs	838,056	395,742	232,223	232,223	231,260	291,262
12835 - Indian Education	164,618	156,518	177,982	182,541	181,791	181,790
12870 - Targeted Transition	-	-	1,237,707	1,237,707	1,236,899	1,236,899
12880 - Charter Schools	3,621,673	3,822,163	6,216,276	6,886,276	6,883,207	6,883,207
Subtotal - Alternative Ed. Instruction	13,575,936	13,617,357	17,702,642	19,267,810	19,173,459	19,229,989
12911 - ESL/Bilingual--Elem	6,584,862	7,112,157	8,356,531	8,537,706	8,504,052	8,505,353
12912 - ESL/Bilingual--Middle	2,075,397	1,951,972	1,424,260	1,488,366	1,482,377	1,482,376
12913 - ESL/Bilingual--High	2,342,185	2,186,394	2,237,513	2,341,695	2,332,276	2,333,581
12914 - Bilingual Assessment Svcs	399,529	420,926	424,668	443,199	441,501	441,501
12922 - Teen Parenting Services	415,219	461,993	484,159	535,799	533,746	533,747
12992 - Section 504/ADA Accom in PPS	26,557	29,943	50,000	50,000	50,000	50,000
Subtotal - Designated Program Instruction	11,843,748	12,163,385	12,977,131	13,396,765	13,343,951	13,346,558
14200 - Summer School, Middle	7,643	(10)	-	-	-	-
14300 - Summer School, High	11,599	34,554	-	-	-	-
14400 - Summer School, Primary K-3	11,305	14,738	-	-	-	-
Subtotal - Summer School Instruction	30,547	49,282	-	-	-	-
Subtotal - Instruction Programs	215,854,691	221,348,993	251,249,744	251,140,988	249,775,357	249,773,180
Support Services - Instructional:						
21120 - Attendance Services	185,590	171,752	120,717	266,912	265,818	265,816
21130 - Licensed Social Work Services	399,733	395,731	429,432	450,382	448,561	519,331
21141 - SPED Data Services	581,839	763,365	751,981	774,490	771,611	771,612
21150 - Student Safety	864,453	903,356	934,230	962,494	958,974	958,973
21191 - Child Development Services	1,054,348	837,626	-	-	-	-
21192 - Student Discipline Services	2,502,147	2,088,110	2,241,601	2,240,031	2,230,847	2,230,850
21193 - Drug and Alcohol Services	76,083	82,263	85,776	90,305	89,936	89,936
21210 - Service Area Direction	510,800	584,732	580,155	591,182	589,340	724,380
21220 - Counseling Services	4,820,507	4,875,906	6,632,743	7,480,356	7,749,603	7,750,882
21262 - Vocational Education	894,425	926,680	870,347	904,446	900,845	900,843
21330 - Dental Services	7,111	7,111	8,611	8,611	8,611	8,611
21400 - Psychological Services	4,017,760	112,649	-	-	-	-
21420 - Psychological Testing Services	1,555,273	3,990,514	4,174,063	4,384,631	4,366,852	4,373,754
21520 - Speech Pathology	4,982,512	5,392,201	5,828,040	6,141,291	6,116,566	6,116,567
21530 - Audiology	53,906	41,771	44,814	48,581	48,380	48,380
21590 - Other Speech Path/Audio Svcs.	473,970	693,290	282,880	293,313	292,165	292,164
21601 - Occupational Therapy	1,046,760	1,002,128	1,052,481	1,097,375	1,092,925	1,092,924
21602 - Physical Therapy	325,483	383,750	396,133	410,778	409,116	409,116
21603 - Adaptive Physical Education	356,090	405,633	214,624	221,565	220,686	220,686

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
21901 - Program Admin/Supervision	5,529,023	4,899,460	4,409,711	4,529,490	4,649,368	4,649,368
21902 - Administration	1,069,549	384,470	587,773	587,773	587,752	587,751
21903 - Collaborative Supports Team	60,920	54,386	126,118	132,887	132,362	132,362
21905 - Third Party Medical Reimburse	142,150	91,621	-	-	-	-
21906 - PAT, Article 20 B3, SpEd	636,179	580,162	719,569	719,569	716,130	716,129
21907 - PAT, Article 20 B4, GenEd	190,892	198,505	169,882	169,882	169,069	169,070
21908 - TAG Writing Plans	-	-	103,684	103,684	103,187	103,189
Subtotal - Instructional Support (Students)	32,337,505	29,867,171	30,765,365	32,610,028	32,918,703	33,132,694
22110 - Service Area Direction	28,574	39,459	194,812	170,491	170,491	170,491
22130 - Curriculum Development	1,715,314	2,326,398	2,514,764	2,363,449	2,346,793	2,342,580
22220 - Library/Media Services	3,866,157	3,797,362	3,756,777	3,831,434	3,816,401	3,905,298
22230 - Multimedia Services	326,966	343,459	290,718	297,311	296,240	296,239
22240 - Educational Television Service	281,269	262,321	278,224	277,684	276,618	268,161
22252 - Broadcasting	149,490	111,792	140,618	143,115	142,700	142,700
22291 - Textbook Services	1,482,564	1,062,837	528,250	2,930,280	3,929,084	3,929,082
22293 - Curriculum Distribution	-	3,818	-	-	-	-
22410 - Instr Staff Training Svcs	1,826,518	1,656,418	2,034,405	2,346,644	2,346,872	2,347,395
22420 - Portland Teacher Program	28,763	29,665	59,446	59,446	59,294	59,295
22430 - New Teacher Orientation	13,275	41,898	147,273	147,273	146,683	146,683
22450 - PAPSA	405,173	-	-	-	-	-
Subtotal - Instructional Support (Staff)	10,124,064	9,675,426	9,945,287	12,567,127	13,531,175	13,607,924
Subtotal - Support Services - Instructional	42,461,569	39,542,597	40,710,652	45,177,155	46,449,878	46,740,618
Support Services - General Admin:						
23100 - Board of Education Services	274,305	599,611	539,164	544,581	543,760	543,760
23210 - Office of Superintendent	989,850	925,961	1,039,871	1,054,761	1,044,335	723,968
23211 - Executive Administration	1,022,328	1,454,246	2,635,315	2,662,590	2,627,911	2,610,927
23212 - Assistant Superintendents	96	-	-	-	-	658,160
23240 - State and Federal Relations	218	-	-	-	-	-
23292 - Legal Services	1,131,905	1,639,251	8,951,503	926,982	921,680	921,682
23293 - Operational Support Services	178,816	-	-	-	-	-
Subtotal - Executive Administrative Services	3,597,519	4,619,070	13,165,853	5,188,914	5,137,686	5,458,497
24101 - School Administrative Services	25,839,517	27,424,907	29,679,169	29,745,831	29,706,065	29,706,909
24102 - School Curriculum Svcs (VPs)	1,395,679	888,935	189,932	195,612	194,868	194,866
24103 - School Business Services	-	101,250	422,078	433,672	431,811	431,809
24901 - Graduation Services	63,139	87,228	85,493	85,493	85,458	85,458
24910 - PAPSA	-	218,701	362,612	362,612	362,612	362,612
Subtotal - School Administration	27,298,334	28,721,021	30,739,284	30,823,220	30,780,813	30,781,654
25100 - Direction of Business Support	348,681	520,531	396,414	405,142	398,408	398,409
25210 - Direction of Fiscal Services	153,100	164,580	368,037	375,533	369,863	369,862
25220 - Budgeting Services	440,748	764,903	732,711	750,964	744,138	744,140
25240 - Payroll Services	615,636	580,630	629,658	649,473	646,824	646,825
25250 - Financial Accounting Services	1,817,906	2,060,356	10,235,096	2,082,754	2,071,915	2,071,914
25260 - Internal Auditing Services	49,225	38,560	-	-	-	-
25270 - Property Accounting Services	131,047	111,157	-	-	-	-

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
25283 - Liability Claims	-	-	13,000	13,000	13,000	13,000
25287 - Mandated Health Services	16,849	47,354	61,823	62,131	62,084	62,086
25291 - Enrollment Services	622,469	624,572	688,414	687,701	684,947	684,948
25292 - Family Support Centers	-	202,000	361,701	241,964	244,279	244,277
Subtotal - Business	4,195,662	5,114,642	13,486,854	5,268,662	5,235,457	5,235,461
25410 - Service Area Direction	804,857	1,081,210	1,094,696	1,112,610	1,105,997	1,090,130
25411 - Project Management	738,594	699,989	786,099	797,897	795,247	811,113
25421 - Custodial Services	12,192,380	16,589,557	17,803,575	17,745,422	17,709,008	17,709,010
25423 - Utilities Services	10,268,691	10,705,183	10,683,378	11,607,688	11,607,688	11,607,688
25424 - Property Management	344,749	288,752	1,879,909	1,040,068	1,038,450	1,038,451
25441 - Workforce	6,873,096	6,676,648	7,009,662	6,895,176	6,871,285	6,871,284
25442 - Other Funded Work	231,346	-	-	-	-	-
25443 - Vehicle Operation/Maintenance	396,876	370,785	257,402	257,402	257,402	257,402
25460 - Security Services	498,165	477,654	565,894	574,084	572,838	572,838
25490 - Other Operations & Maintenance	55,650	50,960	64,267	64,267	64,190	64,191
Subtotal - Operations & Maintenance of Plant	32,404,404	36,940,738	40,144,882	40,094,614	40,022,105	40,022,107
25510 - Transportation Administration	316,017	238,196	504,632	515,954	511,166	493,884
25520 - Transportation Operations	14,752,414	13,932,930	11,266,154	12,766,931	12,832,120	11,826,818
25530 - Transportation Fleet Maint	1,106,090	1,156,579	1,103,732	1,114,176	1,112,630	1,104,886
25540 - Transportation Routing	1,426,325	1,587,506	1,695,395	1,706,048	1,704,435	2,585,086
25550 - Transportation Safety Training	82,119	118,839	242,149	247,789	246,892	325,672
Subtotal - Student Transportation	17,682,965	17,034,050	14,812,062	16,350,898	16,407,242	16,336,346
25710 - Service Area Direction	19,332	16,996	-	-	-	-
25720 - Purchasing Services	828,779	732,082	859,747	881,732	878,343	878,345
25730 - Warehousing/Distribution Svcs	641,921	585,552	757,354	763,206	760,484	757,879
25740 - Print/Publish/Duplicate Svcs	1,156,578	797,235	988,220	993,754	992,833	992,834
25790 - Other Internal Services	347,554	352,134	387,023	388,104	387,226	387,226
Subtotal - Internal Services	2,994,164	2,483,999	2,992,344	3,026,796	3,018,886	3,016,284
Subtotal - Support Services - General Admin	88,173,048	94,913,519	115,341,279	100,753,104	100,602,189	100,850,349
Support Services - Central Activities:						
26210 - Service Area Direction	26,005	1,375	-	-	-	-
26230 - Evaluation Services	1,279,248	1,486,981	1,735,609	1,772,646	1,760,776	1,488,170
26250 - Research Services	-	2,553	-	-	-	-
26260 - Grant Writing	282,814	308,478	354,502	362,383	361,107	361,106
Subtotal - Planning, Research, Development	1,588,067	1,799,387	2,090,111	2,135,029	2,121,883	1,849,276
26330 - Public Information Services	921,190	1,006,493	1,164,714	1,262,519	1,255,535	1,379,096
26331 - Volunteer Activities/Recogn	33,823	91,835	75,000	105,360	105,360	105,360
26340 - Management Information Service	-	-	388,343	396,250	394,936	394,936
26350 - Translation Services	101,196	83,562	161,454	164,371	163,897	163,898
Subtotal - Information Services	1,056,208	1,181,890	1,789,511	1,928,500	1,919,728	2,043,290

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
26410 - Service Area Direction	2,755,047	3,323,389	3,784,654	3,829,736	3,803,893	3,852,351
26420 - Recruitment and Placement Svcs	-	-	150,000	-	-	-
26491 - Staff Services	61,973	(2,717)	121,810	133,032	133,032	133,032
26492 - Non-Instr Staff Development	23,003	32,610	46,933	46,933	46,933	46,933
Subtotal - Staff Services	2,840,023	3,353,282	4,103,397	4,009,701	3,983,858	4,032,316
26610 - Service Area Direction	548,476	1,151,395	597,474	609,283	606,736	611,152
26631 - Student Information Systems	786,408	910,240	869,753	1,050,197	897,408	897,429
26632 - Business Information Systems	1,459,065	1,625,056	1,765,508	1,796,826	1,791,345	1,791,347
26634 - Web Information Systems	250,639	178,401	256,582	311,611	260,900	255,993
26641 - Technical Operations	5,468,681	5,028,328	4,134,368	3,837,429	4,197,030	4,197,029
26642 - Data Control/Entry	143,374	175,096	104,995	108,015	107,579	107,578
26697 - Technology Development	178,899	200,754	1,804,284	1,814,651	1,813,667	1,813,667
26698 - Infrastructure Development	1,523,110	1,499,920	-	-	-	-
26699 - Systems Development	311,317	311,731	829,469	229,831	1,279,469	1,279,469
26700 - Records Management Svcs	149,614	153,715	253,937	259,767	258,792	258,791
Subtotal - Technology Services	10,819,584	11,234,635	10,616,370	10,017,610	11,212,926	11,212,455
Subtotal - Support Services - Central Activities	16,303,881	17,569,194	18,599,389	18,090,840	19,238,395	19,137,337
Other Uses:						
31200 - Food Preparation and Service	-	-	-	-	-	-
33000 - Community Svcs	-	-	-	-	-	-
41500 - Bldg Acquis/Constr/Improv Svcs	551,168	4,588,241	3,000,000	3,000,000	3,000,000	3,000,000
41905 - Capital Bond Planning	-	-	-	-	-	-
41910 - Relocation Projects	665,805	103,246	-	-	-	-
51100 - Long-Term Debt Service	882,552	-	1,007,552	882,551	882,551	882,551
51200 - Short-Term Debt Retirement	-	882,552	-	-	-	-
52100 - Fund Transfers	8,700,157	8,702,475	7,679,782	8,218,811	8,250,861	8,218,811
Subtotal - Other Uses	10,799,683	14,276,514	11,687,334	12,101,362	12,133,412	12,101,362
61100 - Operating Contingency	-	-	28,370,959	23,413,303	23,381,380	23,413,430
71100 - Ending Fund Balance	43,235,343	41,223,602	-	-	-	-
Total Requirements by Program	416,828,215	428,874,420	465,959,357	450,676,752	451,580,610	452,016,276

General Fund - Requirements by Account

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
511100 - Licensed Salaries	139,943,153	141,564,381	147,587,149	153,881,511	153,814,113	153,950,038
511200 - Classified Salaries	27,864,170	(1,585)	-	-	-	-
511210 - Classified - Represented	5,396	31,287,483	43,202,096	37,324,166	37,387,325	37,297,058
511220 - Classified - Non Represented	8,877,111	10,037,292	12,995,682	12,959,519	13,695,925	13,763,458
511310 - Administrators - Licensed	13,929,952	15,182,377	16,632,753	16,497,743	16,461,999	16,465,421
511320 - Administrators - NonLicensed	884,888	737,993	958,232	976,779	958,232	1,101,464
511410 - Managerial - Represented	-	50,453	-	-	-	-
511420 - Managerial - Non Represented	2,569,947	2,377,138	2,986,681	3,225,165	2,987,346	3,172,117
512100 - Substitutes - Licensed	4,667,998	4,895,251	4,963,528	4,938,888	4,938,888	4,961,214
512200 - Substitutes - Classified	482,453	581,756	597,163	597,163	551,776	552,556
512300 - Temporary Misc - Licensed	302,301	352,654	459,168	459,413	459,413	469,485
512400 - Temporary Misc - Classified	768,616	823,753	722,061	671,371	697,808	670,988
513100 - Extended Responsibility-LIC	1,685,017	1,902,432	2,003,106	1,999,523	1,999,523	1,954,598
513200 - Extended Responsibility-CLS	828,891	934,064	669,123	669,623	669,623	656,299
513300 - Extended Hours	1,516,284	1,625,716	1,968,811	1,776,372	1,881,057	1,757,401
513400 - Overtime Pay	396,827	430,155	608,264	596,264	595,856	601,506
Subtotal - Salaries	204,723,006	212,781,312	236,353,817	236,573,500	237,098,884	237,373,603
521000 - PERS	1,542,467	3,240	874,387	875,342	877,266	878,299
521310 - PERS UAL	21,044,477	21,618,659	23,831,041	24,603,626	24,658,284	24,686,831
522000 - Social Security - FICA	15,421,417	16,016,092	18,074,999	18,097,888	18,138,065	18,159,100
523100 - Workers' Compensation	4,122,460	4,282,565	4,055,864	4,187,341	4,196,650	4,201,498
523200 - Unemployment Compensation	204,974	212,589	229,139	236,537	237,099	237,333
524100 - Group Health Insurance	37,851,969	39,134,318	46,441,737	50,518,013	50,639,187	50,711,827
524200 - Other Employer Paid Benefits	279,683	314,742	338,786	349,247	349,938	350,359
524300 - Retiree Health Insurance	2,989,269	3,107,075	3,345,533	3,453,977	3,461,644	3,465,653
524400 - DCU Union Contract Items	4,031	1,858	8,000	8,000	8,000	8,000
524500 - PAT Union Contract Items	-	-	13,000	13,000	13,000	13,000
524510 - PAT Union Tuition Reimbursemt	537,662	620,619	675,000	675,000	675,000	675,000
524520 - PAT Union Prof Improvement Fds	212,651	233,948	568,100	568,100	568,100	568,100
524530 - Early Retirement Benefits	3,130,829	3,257,172	3,505,921	3,619,619	2,228,730	2,231,312
524600 - PFTCE Union Contract Items	3,871	2,074	3,933	3,933	3,933	3,933
Subtotal - Employee Benefits	87,345,761	88,804,953	101,965,440	107,209,623	106,054,895	106,190,245
531100 - Instructional Services	1,250,730	1,468,693	2,819,746	2,711,144	2,665,095	2,645,095
531200 - Instr Program Improvement Svcs	14,826	60,478	25,120	25,120	25,120	25,120
531300 - Student Services	525	-	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	280,354	426,950	536,014	821,118	821,118	822,288
531900 - Other Instr Prof/Tech Svcs	2,279,627	1,202,179	2,314,505	2,279,375	2,279,375	2,238,459
Subtotal - Instructional Prof. & Technical Services	3,826,062	3,158,301	5,695,385	5,836,757	5,790,708	5,730,962
532100 - Cleaning Services	-	21	1,000	1,000	1,000	1,000
532200 - Repairs and Maintenance Svcs	1,259,626	3,275,594	3,561,826	3,561,706	3,560,906	3,558,206
532400 - Rentals	212,283	213,156	777,267	777,279	777,279	777,279
532410 - Leased Copy Machines	1,109,661	1,138,827	1,153,314	1,153,314	1,153,314	1,218,859
532500 - Electricity	3,148,648	3,233,844	3,363,552	3,389,532	3,389,532	3,389,532

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
532600 - Fuel	4,269,395	4,399,282	4,395,238	5,015,920	5,015,920	5,015,920
532700 - Water and Sewage	2,219,640	2,474,097	2,238,479	2,481,312	2,481,312	2,481,312
532800 - Garbage	677,550	640,161	742,638	777,453	777,453	777,453
532900 - Other Property Services	1,374,434	1,237,319	1,240,499	1,237,399	1,237,399	1,231,478
Subtotal - Property Services	14,271,236	16,612,301	17,473,813	18,394,915	18,394,115	18,451,039
533110 - Reimb - School Bus	9,271,233	8,789,387	7,826,055	8,826,055	8,826,055	8,826,055
533120 - Reimb - Taxi Cab	1,054,757	1,159,391	1,211,000	1,211,000	1,211,000	1,211,000
533130 - Reimb - In-Lieu	68,724	78,325	80,000	80,000	80,000	80,000
533140 - Reimb - Tri-Met	797,950	844,272	504,000	904,000	904,000	904,000
533150 - Reimb - Field Trips	634,410	535,324	24,200	21,500	21,500	18,150
533200 - Non-Reimb Student Transport	(5,293)	29,081	10,380	10,380	10,380	7,600
Subtotal - Transportation Services	11,821,781	11,435,779	9,655,635	11,052,935	11,052,935	11,046,805
534100 - Travel, Local in District	170,795	215,032	223,557	222,548	222,548	241,763
534200 - Travel, Out of District	367,903	353,441	372,269	360,035	364,035	378,252
534300 - Travel, Student Activities	40,224	110,294	53,847	48,507	48,507	60,314
534900 - Other Travel	-	17,728	1,020	1,020	1,020	1,020
Subtotal - Travel	578,922	696,495	650,693	632,110	636,110	681,349
535100 - Telephone	692,956	442,575	451,415	451,398	452,058	449,338
535300 - Postage	326,858	315,641	339,666	339,723	339,223	347,736
535400 - Advertising	42,734	35,775	30,111	30,111	30,111	27,711
535500 - Printing and Binding	1,291,154	1,321,726	787,706	753,703	752,703	751,883
535910 - Fax	385	-	2,762	2,762	2,762	2,762
535920 - Internet Fees	29,456	26,047	82,371	82,371	82,371	82,871
535990 - Misc Communication Services	628,277	673,381	587,442	587,442	587,442	587,442
Subtotal - Communications	3,011,819	2,815,145	2,281,473	2,247,510	2,246,670	2,249,743
536000 - Charter Schools	3,401,805	3,789,169	6,196,339	6,866,339	6,866,339	6,866,339
Subtotal - Charter Schools	3,401,805	3,789,169	6,196,339	6,866,339	6,866,339	6,866,339
537100 - Tuition to Other Dist InState	2,231	53,732	76,434	76,434	76,434	76,434
537300 - Tuition to Private Schools	7,471,147	8,120,221	9,541,206	9,789,206	9,789,206	9,789,206
537410 - Tuition - Fees College Credit	-	4,606	-	-	-	-
Subtotal - Tuition Payments	7,473,378	8,178,560	9,617,640	9,865,640	9,865,640	9,865,640
538100 - Audit Services	143,564	237,448	174,901	174,901	174,901	174,901
538200 - Legal Services	694,189	1,263,911	801,754	551,754	551,754	551,754
538300 - Architect and Engineering Svcs	307,249	270,727	57,265	57,265	57,265	57,265
538500 - Management Services	124,970	345,664	99,200	99,200	99,200	99,200
538600 - Data Processing Services	26,164	99,380	55,300	55,300	55,300	55,300
538800 - Election Services	-	179,222	100,000	100,000	100,000	100,000
538910 - Security Services	214,983	233,403	201,501	201,501	201,501	201,501
538920 - Staff Services	-	(75)	150	150	150	150
538930 - Secretarial/Clerical Services	391,557	451,914	57,844	55,351	60,279	60,279
538940 - Professional Moving Services	288,110	412,125	48,119	28,318	28,318	28,318
538950 - Professional Health Care Svcs	253,441	977,839	43,569	43,569	43,569	43,569
538960 - Professional Child Care Svcs	14,429	15,030	140,742	140,742	140,742	140,742

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
538970 - Graphic Arts Services	4,553	8,749	7,255	7,255	7,255	7,255
538980 - Laundering Services	88,366	39,460	91,313	91,313	91,313	91,313
538990 - Non-Instr Pers/Professional Sv	4,868,266	5,866,088	5,716,513	3,636,537	4,452,227	4,297,735
538992 - Custodial Services Contract	10,725,879	8,945,802	81,753	81,753	81,753	81,753
Subtotal - Non-Instruct. Prof. & Tech. Services	18,145,720	19,346,686	7,677,179	5,324,909	6,145,527	5,991,035
541000 - Consumable Supplies	3,234,845	3,646,718	7,117,775	6,087,540	7,026,120	7,327,249
541310 - Auto Parts, Batteries	140,382	109,266	66,775	66,775	66,775	66,775
541315 - Tires	24,462	14,022	14,706	14,706	14,706	14,706
541320 - Gas, Oil, and Lubricants	533,529	979,390	208,028	208,028	208,028	65,576
541325 - Gas	-	-	-	-	-	75,000
541330 - Propane	-	-	-	-	-	67,452
541400 - Maintenance Materials	1,120,608	1,121,195	814,923	814,923	814,923	814,923
541500 - Inventory Adjustments	17,583	5,681	65,801	65,801	65,801	65,801
541600 - Interdepartmental Charges	(1,421,147)	(1,426,855)	152,987	152,987	152,987	133,900
541700 - Discounts Taken	(15,473)	(8,925)	-	-	-	-
542000 - Textbooks	1,223,079	1,135,841	-	-	-	-
542100 - Textbook Expansion	-	-	3,005,364	2,777,875	2,536,340	2,358,945
542200 - Textbook Adoption	-	-	6,570,681	-	-	-
542300 - Textbook Replacement	-	-	80,000	-	-	41,609
543000 - Library Books	216,938	382,262	192,971	191,157	236,157	235,451
544000 - Periodicals	49,905	61,134	75,181	75,181	75,181	72,795
546000 - Non-Consumable Supplies	160,893	197,957	748,834	261,348	264,446	256,389
546100 - Minor Equipment - Tagged	140,864	317,063	14,190	14,190	14,190	14,190
547000 - Computer Software	606,058	519,342	306,443	299,136	299,136	297,612
Subtotal - Supplies & Materials	6,032,527	7,054,091	19,434,659	11,029,647	11,774,790	11,908,373
552000 - Building Acquisition	3,831	171,220	-	-	-	-
553000 - Improvements - Not Buildings	-	192	4,500	4,500	4,500	4,500
Subtotal - Capital Outlay	3,831	171,412	4,500	4,500	4,500	4,500
554100 - Initial and Addl Equipment	116,439	119,658	1,354,677	194,677	194,677	188,527
554110 - Vehicles	-	4,500	240,000	-	-	-
Subtotal - Equipment	116,439	124,158	1,594,677	194,677	194,677	188,527
555010 - Computers	1,433,863	1,448,976	1,870,269	1,788,391	1,791,391	1,786,274
555020 - Printers	105,618	90,213	46,830	38,330	38,330	39,480
555090 - Misc Other Technology	424,748	587,611	89,007	89,007	89,007	105,166
Subtotal - Technology	1,964,229	2,126,799	2,006,106	1,915,728	1,918,728	1,930,920
556410 - Buses/Capital Bus Improvements	503,202	230,976	372,000	372,000	372,000	372,000
559000 - Other Capital Outlay	12,000	-	9,804	9,804	9,804	9,804
Subtotal - Other Capital Outlay	515,202	230,976	381,804	381,804	381,804	381,804
561000 - Redemption of Principal	671,449	702,226	734,457	768,203	768,203	768,203
562100 - Interest (Except Bus/Garage)	211,103	180,326	273,095	114,348	114,348	114,348
563000 - Fiscal Charges	50,371	53,903	88,602	88,602	88,602	88,602
563400 - Bad Debt Expense	9,594	10,020	-	-	-	-
563500 - Administrative Write-Off	(10,332)	94,771	-	-	-	-

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
			2007/08	2008/09	2008/09	2008/09
564000 - Dues and Fees	425,795	479,642	470,656	487,801	495,804	496,908
565500 - Judgmnts&Settlemnts Against	267,199	43,597	7,297,556	-	-	-
567100 - Permits	27,457	49,040	29,590	29,590	29,590	29,590
567200 - Public Assessments	8,361	8,682	25,500	25,500	25,500	25,500
Subtotal - Other Accounts	1,660,997	1,622,206	8,919,456	1,514,044	1,522,047	1,523,151
571000 - Transfers to Other Funds	8,700,157	8,702,475	7,679,782	8,218,811	8,250,861	8,218,811
581000 - Operating Contingency	-	-	28,370,959	23,413,303	23,381,380	23,413,430
376520 - Ending Fund Balance	43,235,343	41,223,602	-	-	-	-
Total Requirements by Account	416,828,215	428,874,420	465,959,357	450,676,752	451,580,610	452,016,276

Fund 201 – Student Body Activity Fund

The Student Body Activity Fund accounts for the receipts, disbursements, and cash balances of the various schools' student body funds. The resources are primarily generated by students, student groups, PTAs, booster clubs, fundraising activities and donations. The individual schools are responsible for managing their school's fund.

Description by Program or Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
			2007/08	2008/09	2008/09	2008/09
Resources by Account						
376510 - Beginning Fund Balance	3,254,517	3,508,253	3,000,000	3,500,000	2,650,000	2,650,000
417900 - Other Curricular Activities	7,123,378	7,177,591	7,800,000	7,800,000	7,800,000	7,800,000
452100 - Interfund Transfer (from Fund 101)	120,828	-	150,000	150,000	150,000	150,000
Total Resources by Account	10,498,723	10,685,844	10,950,000	11,450,000	10,600,000	10,600,000
Requirements by Program						
11321 - School Activities	6,990,470	7,261,662	8,300,000	8,000,000	8,000,000	8,000,000
71100 - Ending Fund balance	3,508,253	3,424,182	2,650,000	3,450,000	2,600,000	2,600,000
Total Requirements by Program	10,498,723	10,685,844	10,950,000	11,450,000	10,600,000	10,600,000
Requirements by Account						
541000 - Consumable Supplies	6,990,470	7,261,662	8,300,000	8,000,000	8,000,000	8,000,000
376520 - Ending Fund Balance	3,508,253	3,424,182	2,650,000	3,450,000	2,600,000	2,600,000
Total Requirements by Account	10,498,723	10,685,844	10,950,000	11,450,000	10,600,000	10,600,000

Fund 202 – Cafeteria Fund

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

On average per day, students eat 14,000 breakfasts, 20,000 lunches, 12,000 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 (45,000 student meal accounts, collection of district socio-economic data, technical support of a web-based department enterprise system); human resource management (recruiting, hiring, training, performance reviews, progressive discipline, union negotiations); and contract meal service to outside agencies.

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

Description by Program or Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
			2007/08	2008/09	2008/09	2008/09
Resources by Account						
376510 - Beginning Fund Balance	1,118,347	200,281	500,000	795,618	795,618	795,618
416120 - Lunch	2,308,429	2,473,921	3,042,996	2,793,212	2,793,212	2,793,212
416310 - Contracts and Other Sales	414,860	415,442	488,677	542,325	542,325	542,325
419200 - Contributions, Donations, Private Source	-	6,900	-	8,400	8,400	8,400
419910 - Miscellaneous	16,506	14,121	20,000	3,150	3,150	3,150
419940 - Restitution	13,000	225	-	-	-	-
419950 - Sales, Royalties and Events	48,663	28,969	15,000	6,300	6,300	6,300
432990 - Restricted State Grant	5,278	5,525	5,600	6,300	6,300	6,300
445010 - Fed Reimburse-Breakfast	3,488,868	3,376,996	3,348,998	2,598,080	2,598,078	2,598,078
445020 - Fed Reimburse-Lunch	6,004,217	6,453,650	6,832,304	6,713,771	6,713,771	6,713,771
445040 - Fed Reimburse-Snacks	62,429	26,303	-	-	-	-
445060 - Fed Reimburse-Supper	-	-	461,120	573,300	573,300	573,300
445080 - Fed Grants State Pass Thru	-	715,948	-	142,000	142,000	142,000
452100 - Interfund Transfer (From Fund 101)	4,664	16,971	4,320	-	-	-
453000 - Sale of Fixed Assets	54,000	-	-	-	-	-
Total Resources by Account	13,539,261	13,735,252	14,719,015	14,182,456	14,182,454	14,182,454

Requirements by Program						
22130 - Curriculum Development	-	-	-	-	-	-
31100 - Food Services Administration	621,203	679,575	759,698	760,429	756,991	756,990
31200 - Food Preparation and Service	11,960,870	11,558,776	13,013,379	12,467,635	12,476,011	12,478,595
31300 - Food Delivery Services	485,063	421,475	547,542	463,131	463,130	460,547
31900 - Nutrition Education/Other	43,376	13,476	-	14,019	14,017	14,019
31910 - Summer Nutrition	228,468	148,639	321,396	390,920	395,304	395,303
52100 - Fund Transfers	-	117,694	77,000	77,000	77,000	77,000
61100 - Operating Contingency	-	-	-	9,322	-	-
71100 - Ending Fund Balance	200,281	795,617	-	-	-	-
Total Requirements by Program	13,539,261	13,735,252	14,719,015	14,182,456	14,182,454	14,182,454

Cafeteria Fund - Requirements by Account

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
Requirements by Account						
511200 - Classified Salaries	3,007,816	3,373	-	-	-	-
511210 - Classified - Represented	135	2,911,463	3,215,143	3,058,475	3,188,155	3,183,915
511220 - Classified - Non Represented	155,101	336,937	596,174	662,314	671,434	671,433
511320 - Administrators - NonLicensed	14,620	(278)	-	-	-	-
511400 - Managerial - Classified	505,383	-	-	-	-	-
511410 - Managerial - Represented	-	241,575	63,184	-	-	-
511420 - Managerial - Non Represented	222,218	245,907	231,488	235,112	239,993	239,993
512400 - Temporary Misc - Classified	4,586	35,666	16,957	148,211	45,881	45,881
513300 - Extended Hours	28,774	20,521	48,189	23,000	23,000	23,000
513400 - Overtime Pay	32,379	22,879	47,042	23,648	23,648	23,648
Subtotal - Salaries	3,971,011	3,818,042	4,218,177	4,150,760	4,192,111	4,187,870
521000 - PERS	38,354	355	15,607	15,358	15,511	15,496
521310 - PERS UAL	387,716	379,372	438,690	431,679	435,980	435,538
522000 - Social Security - FICA	292,450	280,302	322,690	317,533	320,696	320,373
523100 - Workers' Compensation	81,864	78,590	74,662	73,469	74,200	74,126
523200 - Unemployment Compensation	3,942	3,816	4,219	4,152	4,192	4,188
524100 - Group Health Insurance	1,405,182	1,395,550	1,574,402	1,521,341	1,524,367	1,524,366
524200 - Other Employer Paid Benefits	30,291	29,988	5,905	5,811	5,869	5,862
524300 - Retiree Health Insurance	57,451	55,447	61,586	60,602	61,205	61,143
524530 - Early Retirement Benefits	4,680	108	-	-	-	-
Subtotal - Employee Benefits	2,301,931	2,223,528	2,497,761	2,429,945	2,442,020	2,441,092
531800 - Local Mtgs/Non-Instr Staff Dev	4,356	5,018	9,900	5,675	5,675	5,675
532200 - Repairs and Maintenance Svcs	148,077	82,089	145,750	91,936	91,936	91,936
532400 - Rentals	182,923	161,698	220,000	68,100	68,100	68,100
532410 - Leased Copy Machines	1,376	1,594	1,650	1,816	1,816	1,816
532900 - Other Property Services	64,613	-	-	-	-	-
534100 - Travel, Local in District	21,417	17,138	17,050	19,863	19,863	19,863
534200 - Travel, Out of District	5,690	9,240	16,500	11,350	11,350	11,350
535100 - Telephone	10,077	7,947	9,900	9,080	9,080	9,080
535300 - Postage	6,732	8,773	9,900	10,215	10,215	10,215
535500 - Printing and Binding	34,484	31,330	38,280	37,228	37,228	37,228
538300 - Architect and Engineering Svcs	3,155	-	-	-	-	-
538950 - Professional Health Care Svcs	70	53	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	19,806	73,865	88,000	83,990	83,990	83,990
538992 - Custodial Services Contract	30,623	26,950	33,000	-	-	-
538995 - Meal Services	59,687	62,295	116,820	106,690	106,690	106,690
Subtotal - Other Purchased Services	593,086	487,991	706,750	445,943	445,943	445,943
541000 - Consumable Supplies	570,545	330,842	495,330	376,026	376,026	376,026
541210 - Bakery Products-NS Only	8,147	-	-	-	-	-
541220 - Dairy Products-NS Only	8,688	-	-	-	-	-
541240 - Fruit and Vegetables-NS Only	19,826	-	-	-	-	-
541250 - Meat-NS Only	4	-	-	-	-	-
541260 - Staples-NS Only	108	-	-	-	-	-

Cafeteria Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
541270 - Food Inventory Adjustm-NS Only	(78,441)	202,652	-	-	-	-
541500 - Inventory Adjustments	(396)	-	-	-	-	-
541600 - Interdepartmental Charges	187,588	104,852	165,000	102,150	133,000	133,000
541700 - Discounts Taken	(31)	-	-	-	-	-
543000 - Library Books	-	15	-	-	-	-
545100 - Purchased Food-NS Only	3,468,462	3,299,123	3,871,735	4,680,423	4,636,317	4,641,486
545200 - Food Inventory Adj.-NS Only	1,912	-	-	-	-	-
545300 - Donated Commodity -NS Only	2,095,670	2,295,628	2,310,000	1,793,300	1,762,450	1,762,450
546000 - Non-Consumable Supplies	28,217	2,449	9,900	-	-	-
547000 - Computer Software	428	1,452	49,500	-	-	-
Subtotal - Supplies and Materials	6,310,726	6,237,013	6,901,465	6,951,899	6,907,793	6,912,962
554100 - Initial and Addl Equipment	135,237	7,618	27,500	54,480	54,480	54,480
555010 - Computers	500	3,720	16,500	11,350	11,350	11,350
555020 - Printers	4,171	-	-	-	-	-
555090 - Misc Other Technology	225	553	5,500	1,135	1,135	1,135
559000 - Other Capital Outlay	-	-	218,202	-	-	-
564000 - Dues and Fees	22,092	43,476	50,160	50,622	50,622	50,622
Subtotal - Other Accounts	162,225	55,367	317,862	117,587	117,587	117,587
571000 - Transfers to Other Funds	-	117,694	77,000	77,000	77,000	77,000
581000 - Operating Contingency	-	-	-	9,322	-	-
376520 - Ending Fund Balance	200,281	795,617	-	-	-	-
Total Requirements by Account	13,539,261	13,735,252	14,719,015	14,182,456	14,182,454	14,182,454

Fund 203 – BESC Cafeteria Fund

This fund accounts for the revenues and expenditures of the cafeteria at the Blanchard Education Service Center (PPS District headquarters building). The fund operates as a Special Revenue Fund which means the revenues may only be used to support services provided by the program or department within this fund.

Revenue from this fund is generated from cash received for meal services at the “Dixon Street Diner” restaurant. These meal services include daily breakfast and lunch as well as coffee service.

Description by Program or Account Code	Actual		Budget			
	2005/06	2006/07	Current 2007/08	Proposed 2008/09	Approved 2008/09	Adopted 2008/09
Resources by Account						
376510 - Beginning Fund Balance	(39,010)	(130,232)	(69,956)	-	-	-
416201 - A la Carte Sales	256,568	267,926	331,410	268,064	268,064	268,064
416300 - Special Functions	124,493	7,922	8,214	8,018	8,018	8,018
452100 - Interfund Transfer (From Fund 202)	-	117,694	77,000	77,000	77,000	77,000
Total Resources by Account	342,051	263,310	346,668	353,082	353,082	353,082
Requirements by Program						
31200 - Food Preparation and Service	472,283	318,755	346,668	353,082	353,082	353,082
71100 - Ending Fund Balance	(130,232)	(55,445)	-	-	-	-
Total Requirements by Program	342,051	263,310	346,668	353,082	353,082	353,082
Requirements by Account						
511200 - Classified Salaries	154,042	-	-	-	-	-
511210 - Classified - Represented	-	77,591	66,892	68,494	75,139	75,139
511220 - Classified - Non Represented	-	20,150	-	49,492	49,492	49,492
511400 - Managerial - Classified	43,434	-	-	-	-	-
511410 - Managerial - Represented	-	24,749	-	-	-	-
511420 - Managerial - Non Represented	-	-	48,285	-	-	-
512100 - Substitutes - Licensed	-	1,733	-	-	-	-
512200 - Substitutes - Classified	268	-	6,505	-	-	-
512400 - Temporary Misc - Classified	-	-	-	7,528	-	-
513400 - Overtime Pay	6,041	3,290	2,600	424	424	424
Subtotal - Salaries	203,784	127,513	124,282	125,938	125,055	125,055
521000 - PERS	2,215	(356)	460	466	463	463
521310 - PERS UAL	21,449	14,270	12,925	13,098	13,006	13,006
522000 - Social Security - FICA	15,077	9,478	9,508	9,634	9,567	9,567
523100 - Workers' Compensation	4,255	2,639	2,200	2,229	2,213	2,213
523200 - Unemployment Compensation	204	128	124	126	125	125
524100 - Group Health Insurance	68,214	42,009	37,400	39,262	39,262	39,262
524200 - Other Employer Paid Benefits	1,288	699	174	176	175	175
524300 - Retiree Health Insurance	2,975	1,862	1,815	1,839	1,826	1,826
524530 - Early Retirement Benefits	(71)	(18)	1,902	1,927	1,176	1,176
Subtotal - Employee Benefits	115,606	70,711	66,508	68,757	67,812	67,813
532200 - Repairs and Maintenance Svcs	-	2,334	1,750	2,000	2,000	2,000
532400 - Rentals	3,054	-	-	-	-	-
535500 - Printing and Binding	26	40	63	41	40	40

BESC Cafeteria Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
538990 - Non-Instr Pers/Professional Sv	1,740	-	-	-	-	-
538995 - Meal Services	8,705	7,153	12,500	8,250	8,250	8,250
Subtotal - Other Purchased Services	13,524	9,527	14,313	10,291	10,290	10,290
541000 - Consumable Supplies	8,637	7,775	10,000	6,148	5,850	5,850
541210 - Bakery Products-NS Only	21,190	5,602	-	-	-	-
541220 - Dairy Products-NS Only	9,753	7,837	-	-	-	-
541240 - Fruit and Vegetables-NS Only	18,654	11,884	-	-	-	-
541250 - Meat-NS Only	21,034	12,443	-	-	-	-
541260 - Staples-NS Only	39,634	20,493	-	-	-	-
541270 - Food Inventory Adjustm-NS Only	7,318	4,240	-	-	-	-
541600 - Interdepartmental Charges	4,101	5,822	3,750	7,020	7,020	7,020
545100 - Purchased Food-NS Only	8,131	4,975	9,255	5,850	5,850	5,850
545210 - Bakery Products - NS Only	-	3,569	11,250	12,870	12,870	12,870
545220 - Dairy Products - NS Only	-	2,981	15,000	10,062	10,062	10,062
545240 - Fruit & Vegetables - NS Only	-	8,228	25,000	34,691	34,691	34,691
545250 - Meat - NS Only	-	4,935	25,000	14,976	14,976	14,976
545260 - Staples - NS Only	-	9,628	37,500	37,440	37,440	37,440
546000 - Non-Consumable Supplies	365	-	500	-	-	-
Subtotal - Supplies and Materials	138,818	110,411	137,255	129,057	128,759	128,759
559000 - Other Capital Outlay	-	-	3,710	18,467	20,595	20,593
Subtotal - Other Accounts	-	-	3,710	18,467	20,595	20,593
564000 - Dues and Fees	550	592	600	572	572	572
376520 - Ending Fund Balance	(130,232)	(55,445)	-	-	-	-
Total Requirements by Account	342,051	263,310	346,668	353,082	353,082	353,082

Fund 205 – Grants Fund

This fund captures the resources and requirements for grants received by the District.

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

Description by Program or Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
			2007/08	2008/09	2008/09	2008/09
Resources by Account						
412000 - Rev-Local Gov't Not Districts	1,016,606	1,315,362	1,122,122	725,287	725,287	725,287
419200 - Contrib-Donation - Priv Source	1,119,726	3,452,399	7,236,909	5,936,461	5,936,461	5,936,461
419400 - Svc Provided-Oth Local Ed Agcy	85,381	110,202	-	-	-	-
419410 - Svc Provided-Oth Dist in State	-	-	-	-	-	-
432990 - Restricted State Grants	10,439,030	12,710,812	13,076,570	12,212,237	12,212,237	12,212,237
441000 - Unrestr Rev-Fed Govt Direct	43,181	10,100	1,853	50,056	50,056	50,056
442000 - Unrestr Rev-Fed Govt Thru St	-	-	-	-	-	-
443000 - Restr Rev-Fed Govt Direct	10,069,019	15,096,765	13,679,979	14,125,317	14,125,317	14,125,317
445080 - Fed Grants- State Pass Thru	37,055,723	40,073,853	43,274,787	41,695,921	41,695,921	41,695,921
447000 - Fed Grants-Other Intern Agency	860,777	899,086	1,389,297	1,323,928	1,323,928	1,323,928
Total Resources by Account	60,689,443	73,668,579	79,781,517	76,069,207	76,069,207	76,069,207

Requirements by Program						
11111 - Primary, 1-3	715,711	1,024,889	1,771,625	1,501,359	1,495,347	1,495,343
11112 - Primary, 1-3 Homeroom	1,712,130	2,553,853	2,005,002	1,807,049	1,782,061	1,782,049
11113 - K-5 Consolidated Budget	5,863	8,902	-	-	-	-
11119 - Kindergarten Homeroom	2,782,746	2,849,931	3,573,186	3,838,620	3,842,278	3,842,281
11121 - Intermediate, 4-5	613,387	674,857	806,618	871,388	867,911	867,908
11122 - Intermediate, 4-5 Homeroom	1,061,896	1,542,030	1,269,292	1,269,735	1,265,991	1,265,989
11131 - School Activities	118,202	117,874	505,859	866,001	866,441	866,442
11211 - Middle School Programs	2,688,476	3,794,518	3,071,458	2,333,076	2,323,801	2,323,809
11212 - Middle School Homeroom	92,596	75,859	58,123	66,212	65,949	65,948
11221 - School Activities	72,178	72,715	42,289	22,998	23,000	23,000
11310 - High School Programs	-	(551)	-	-	-	-
11311 - High School Programs	1,471,642	2,895,281	2,766,641	2,294,434	2,287,607	2,287,604
11312 - High School Homeroom	330,832	12,000	-	74	168	168
11313 - HS Consolidated Budget	-	551	-	-	-	-
11320 - High School Extra-Cirricular	-	-	-	-	-	-
11321 - School Activities	150,865	275,544	47,000	16,926	16,832	16,832
11322 - Athletic Activities Svcs	180,468	191,083	245,887	220,287	220,287	220,287
11401 - Early Childhood Ed Ctr (ECEC)	688,402	935,703	915,058	648,206	647,074	647,071
11402 - HeadStart	3,736,958	3,739,058	4,198,256	2,664,426	2,666,728	2,666,731
12210 - Restrictive Programs	1,497,591	56,159	10	-	-	-
12211 - Functional Living Skills-MESD	-	-	-	-	-	-
12212 - SLC-Academic	-	-	-	-	-	-
12213 - SLC-Life Skills	134,599	815,476	698,475	565,598	563,461	563,461

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
12214 - SLC-Behavior	13,952	125,554	119,369	140,907	140,817	140,817
12215 - SLC-ILC-Intensive Learning Ctr	-	-	-	-	-	-
12218 - Behavioral & Transitional Prgs	633,006	1,335,236	1,520,146	1,663,650	1,657,599	1,657,599
12221 - SLC-Devel. Kindergarten	-	-	-	-	-	-
12230 - SLC-Life Skills/CTC	76,442	54,454	500	-	-	-
12241 - Life Skills With Nursing Svcs.	12,197	33,002	50	-	-	-
12271 - Extended School Year	305,799	-	-	-	-	-
12282 - Behavior Intervntn Clsmr Diag	340,679	342,786	174,109	9,999	10,000	10,000
12501 - Resource Center Classrooms	-	-	-	-	-	-
12503 - Individual EAs - Gen Ed Clsmr	158,983	782,674	891,103	1,873,389	1,866,241	1,866,242
12504 - Deaf/Hard of Hearing	1,824,657	1,758,150	1,500	-	-	-
12505 - Vision Services	1,569,577	1,529,321	1,533,042	1,548,072	1,532,133	1,529,476
12506 - Interpreter Services	-	422,222	-	-	-	-
12508 - Deaf/Blind Program	3,648	9,056	1,400	-	-	-
12510 - Less Restrictive Programs	1,257,836	498,517	112,704	270,228	270,043	270,042
12511 - Deaf/HoH Itinerant Services	-	580,082	1,419,485	1,351,927	1,346,210	1,346,168
12512 - Autism Services	-	2,040,860	2,614,366	2,714,583	2,697,745	2,697,739
12607 - Portland Early Intervention Ed	398,268	346,417	309,116	146,604	146,031	146,031
12609 - Albina Head Start	2,820	8,673	-	-	-	-
12720 - Title I	2,024,069	1,835,922	2,615,602	1,954,797	2,008,275	2,008,277
12721 - Title I - Supplemental Ed Svcs	1,049,916	1,341,310	693,320	-	-	-
12722 - Title I - Teacher Prof Dev	75,430	41,653	200,000	85,669	85,345	85,344
12723 - Title I - HR Training on NCLB	(333)	-	-	-	-	-
12724 - Title I - Proj Return Homeless	78,966	161,398	385,728	142,667	142,144	142,145
12725 - Title I Summer School	69,016	36,947	51,585	-	-	-
12821 - Community-Based Programs	162,219	294,562	50,822	65,000	65,000	65,000
12832 - Classroom Alternative Ed	21,294	770	-	-	-	-
12835 - Indian Education	416,572	279,508	263,038	344,147	344,040	344,042
12880 - Charter Schools	134,900	136,401	201,494	-	-	-
12891 - Contract Programs	4,648,893	4,890,233	5,220,116	5,764,469	5,764,471	5,764,471
12892 - Alternative Ed-Instruc Support	-	-	-	-	-	-
12911 - ESL/Bilingual--Elem	169,492	186,143	296,631	34,044	33,906	33,907
12912 - ESL/Bilingual--Middle	46,691	19,603	12,619	10,198	10,162	10,162
12913 - ESL/Bilingual--High	62,411	116,196	197,430	23,429	23,318	23,317
12914 - Bilingual Assessment Svcs	338,253	311,530	320,829	751,809	752,092	752,091
12922 - Teen Parenting Services	99,130	109,739	56,532	47,948	47,838	47,838
12930 - Migrant Education	615,422	405,179	704,635	572,054	572,012	571,998
12991 - Private School Instruction	702,315	770,305	1,048,127	1,814,212	1,814,409	1,814,410
14100 - Summer School, Intern 4-5	8,358	22,342	117,128	15,356	15,284	15,283
14200 - Summer School, Middle	128,410	28,531	43,222	575	575	575
14300 - Summer School, High	-	20,999	297,665	-	-	-
14400 - Summer School, Primary K-3	4,420	71,625	239,338	-	-	-
Subtotal - Total Instruction Programs	35,508,248	42,583,634	43,687,530	40,332,122	40,280,628	40,277,898

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
21120 - Attendance Services	73,403	59,918	-	-	-	-
21130 - Licensed Social Work Services	76,943	73,323	202,901	122,624	122,438	122,439
21131 - Behavior Interventn Specialist	-	-	-	-	-	-
21141 - SPED Data Services	18,277	47,456	66,266	78,341	78,260	78,259
21170 - Migrant ID/Recruitment	781	-	-	-	-	-
21191 - Child Development Services	141,828	120,472	152,364	143,652	143,074	143,074
21192 - Student Discipline Services	20,275	43,734	75,000	-	-	-
21193 - Drug and Alcohol Services	917,211	595,011	411,441	510,099	510,075	510,089
21210 - Service Area Direction	7,119	656	-	-	-	-
21220 - Counseling Services	192,671	269,191	569,475	945,171	944,963	944,963
21262 - Vocational Education	529,129	542,604	455,711	543,673	543,788	543,787
21320 - Medical Services	48,288	54,735	70,509	36,261	36,255	36,255
21330 - Dental Services	8,314	7,865	9,952	-	-	-
21390 - Other Health Services	-	10,403	54,779	33,784	33,781	33,781
21400 - Psychological Services	-	86	-	-	-	-
21420 - Psychological Testing Services	377,723	324,847	467,798	556,243	553,896	553,895
21520 - Speech Pathology	277,700	483,959	672,430	1,046,212	1,042,095	1,042,097
21530 - Audiology	437,060	403,746	469,713	495,075	493,121	495,879
21590 - Other Speech Path/Audio Svcs.	294,985	918,277	546,982	622,698	622,012	621,998
21601 - Occupational Therapy	347,705	136,830	171,428	222,922	222,717	222,718
21602 - Physical Therapy	111,324	435,360	177,705	179,175	178,647	178,642
21603 - Adaptive Physical Education	496,812	592,294	673,898	946,868	943,250	943,249
21901 - Program Admin/Supervision	2,192,665	3,287,606	3,122,112	4,556,608	4,607,377	4,607,335
21902 - Administration	565,632	1,103,194	1,107,518	1,232,619	1,250,205	1,250,209
21903 - Collaborative Supports Team	381,917	235,963	289,911	335,112	334,652	334,654
22110 - Service Area Direction	1,355,116	1,476,956	1,610,020	3,017,245	3,015,779	3,015,781
22130 - Curriculum Development	3,733,331	6,323,590	7,052,710	5,719,523	5,732,230	5,732,240
22193 - SIP Development	-	-	33,830	-	-	-
22210 - Service Area Direction	-	-	-	-	-	-
22220 - Library/Media Services	271,383	880,511	663,319	901,268	899,172	899,179
22240 - Educational Television Service	56,322	75,369	561	-	-	-
22292 - Classroom Technology	38,517	9,620	103,975	55,000	55,000	55,000
22301 - Assessment System Design	-	46,674	440,586	257,996	257,996	257,996
22401 - Instructional Consultants	-	-	65,000	-	-	-
22402 - Instructional Specialists	-	-	170,000	-	-	-
22403 - Autistic Services	1,943,138	351,259	-	-	-	-
22410 - Instr Staff Training Svcs	6,156,267	5,249,686	6,597,501	6,199,836	6,194,022	6,194,027
22430 - New Teacher Orientation	70,815	54,416	91,415	-	-	-
23210 - Office of Superintendent	-	-	-	-	-	-
23211 - Executive Administration	3,492	744	1,000	-	-	-
23294 - School Standards/Accredits	17,150	-	-	-	-	-
23295 - Strategic Planning	-	92,653	74,126	-	-	-
24101 - School Administrative Services	1,637,939	2,081,375	2,312,497	1,852,215	1,848,489	1,848,484
24103 - School Business Services	-	148,909	94,023	-	-	-

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
25220 - Budgeting Services	-	-	-	-	-	-
25250 - Financial Accounting Services	-	(49,775)	-	-	-	-
25291 - Enrollment Services	-	2,330	86,264	70,762	70,481	70,479
25422 - Environmental Health-Safety	3,248	-	-	-	-	-
25430 - Care and Upkeep of Grounds	-	7,500	-	-	-	-
25441 - Workforce	-	-	-	-	-	-
25460 - Security Services	8,824	-	-	-	-	-
25490 - Other Operations & Maintenance	4,100	-	-	-	-	-
25540 - Transportation Routing	-	23,616	-	-	-	-
26210 - Service Area Direction	409,627	801,940	142,170	136,097	136,097	136,097
26220 - Development Services	-	179,347	35,530	-	-	-
26230 - Evaluation Services	-	1,283,228	1,883,565	712,059	711,757	711,757
26240 - Planning Services	-	274,705	1,026,943	2,500,000	2,500,000	2,500,000
26250 - Research Services	-	(2,557)	100,000	-	-	-
26270 - Statistical Services	-	-	-	-	-	-
26330 - Public Information Services	-	-	495	-	-	-
26350 - Translation Services	-	-	29,717	-	-	-
26410 - Service Area Direction	-	-	48,796	-	-	-
26420 - Recruitment and Placement Svcs	6,688	-	1,000	38,261	38,261	38,261
26491 - Staff Services	10,517	(43,490)	-	-	-	-
26632 - Business Information Systems	-	-	-	-	-	-
26634 - Web Information Systems	52,453	-	-	-	-	-
26641 - Technical Operations	-	-	-	-	-	-
26697 - Technology Development	268,997	94,879	224,722	183,920	183,912	183,912
26698 - Infrastructure Development	-	-	350,000	-	-	-
26699 - Systems Development	-	51,980	526,705	56,274	56,288	56,288
Subtotal - Total Support Service Programs	23,565,685	29,162,994	33,534,363	34,307,593	34,360,087	34,362,822
31200 - Food Preparation and Service	354,936	417,109	797,349	252,318	252,318	252,318
33000 - Community Svcs	1,260,573	1,504,843	1,762,275	1,177,174	1,176,174	1,176,169
Subtotal - Enterprise and Community Services	1,615,508	1,921,952	2,559,624	1,429,492	1,428,492	1,428,487
Total Requirements by Program	60,689,442	73,668,579	79,781,517	76,069,207	76,069,207	76,069,207

Grants Fund - Requirements by Account

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
			2007/08	2008/09	2008/09	2008/09
Requirements by Account						
511100 - Licensed Salaries	18,128,405	20,744,404	22,185,663	19,152,580	19,152,577	19,155,495
511200 - Classified Salaries	5,830,500	-	-	-	-	-
511210 - Classified - Represented	726	6,728,847	6,861,319	6,071,595	6,072,399	6,072,402
511220 - Classified - Non Represented	1,248,477	1,410,431	1,484,171	1,095,358	1,095,358	1,095,358
511310 - Administrators - Licensed	528,981	1,026,246	1,213,210	713,579	710,484	710,483
511320 - Administrators - NonLicensed	61,032	76,615	127,814	51,589	51,589	51,589
511410 - Managerial - Represented	-	3,264	25,808	-	-	-
511420 - Managerial - Non Represented	499,155	966,472	1,514,498	723,870	709,993	709,995
512100 - Substitutes - Licensed	644,128	719,806	1,010,145	381,522	381,522	381,522
512200 - Substitutes - Classified	6,708	38,458	55,340	39,500	39,500	39,500
512300 - Temporary Misc - Licensed	498,013	493,517	435,684	116,637	116,637	116,637
512400 - Temporary Misc - Classified	898,099	548,883	514,627	468,616	468,616	468,616
513100 - Extended Responsibility-LIC	542,916	642,557	577,336	279,426	279,426	279,426
513200 - Extended Responsibility-CLS	111,819	99,938	78,496	22,811	22,811	22,811
513300 - Extended Hours	2,308,807	2,594,432	2,989,477	4,096,769	4,096,778	4,096,778
513400 - Overtime Pay	93,895	49,309	60,696	37,843	37,843	37,843
Subtotal - Salaries	31,401,661	36,143,179	39,134,284	33,251,695	33,235,534	33,238,455
521000 - PERS	310,589	(84)	171,757	123,036	122,971	122,986
521310 - PERS UAL	3,132,024	3,532,992	3,759,293	3,458,170	3,456,496	3,456,792
522000 - Social Security - FICA	2,375,738	2,725,278	3,336,144	2,543,756	2,542,518	2,542,741
523100 - Workers' Compensation	635,355	728,812	779,826	588,562	588,269	588,329
523200 - Unemployment Compensation	31,291	35,968	44,254	33,257	33,236	33,242
524100 - Group Health Insurance	6,155,783	7,032,536	7,199,024	6,898,109	6,898,600	6,899,418
524200 - Other Employer Paid Benefits	21,753	33,802	95,375	46,546	46,530	46,527
524300 - Retiree Health Insurance	458,541	527,000	640,568	485,483	485,239	485,290
524520 - PAT Union Prof Improvement Fds	-	468	-	-	-	-
524530 - Early Retirement Benefits	479,840	551,891	671,881	508,742	312,414	312,439
Subtotal - Employee Benefits	13,600,914	15,168,662	16,698,120	14,685,661	14,486,272	14,487,764
531100 - Instructional Services	1,615,600	2,216,712	1,609,307	2,017,510	2,026,224	2,026,224
531200 - Instr Program Improvement Svcs	413,363	1,178,075	2,078,492	2,253,092	2,285,667	2,285,667
531300 - Student Services	277,106	250,862	304,679	48,545	48,545	48,545
531800 - Local Mtgs/Non-Instr Staff Dev	444,663	868,161	1,018,239	1,571,715	1,571,715	1,571,715
531900 - Other Instr Prof/Tech Svcs	743,164	2,311,000	1,350,353	2,105,555	2,105,555	2,105,555
532200 - Repairs and Maintenance Svcs	114,497	126,850	124,091	20,905	20,905	20,905
532400 - Rentals	48,677	64,732	40,000	9,250	9,250	9,250
532410 - Leased Copy Machines	36,642	25,313	44,200	29,800	29,800	29,800
532800 - Garbage	-	-	-	-	-	-
532900 - Other Property Services	81,700	45,137	95,740	45,740	73,824	73,824
533110 - Reimb - School Bus	-	-	1,500	-	-	-
533140 - Reimb - Tri-Met	-	6,634	4,650	-	-	-
533150 - Reimb - Field Trips	1,133	4,378	2,750	-	-	-

Grants Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
533200 - Non-Reimb Student Transport	109,167	111,597	168,774	90,132	90,132	90,132
534100 - Travel, Local in District	137,345	152,552	187,458	163,305	163,305	163,305
534200 - Travel, Out of District	501,864	639,429	705,319	355,735	355,735	355,735
534300 - Travel, Student Activities	91,031	78,269	106,316	55,666	55,666	55,666
535100 - Telephone	41,489	35,933	40,398	29,443	29,443	29,443
535300 - Postage	54,406	51,159	45,282	34,772	34,772	34,772
535400 - Advertising	69,318	93,211	13,150	2,000	2,000	2,000
535500 - Printing and Binding	80,827	169,657	151,665	69,405	69,405	69,405
535910 - Fax	-	-	-	-	-	-
535920 - Internet Fees	109	11	2,250	2,250	2,250	2,250
535990 - Misc Communication Services	1,545	2,264	250	-	-	-
536000 - Charter Schools	23,773	46,627	78,110	-	-	-
537100 - Tuition to Other Dist InState	30,417	6,236	1,473	-	-	-
537300 - Tuition to Private Schools	30,334	-	874	-	-	-
538100 - Audit Services	1,050	979	200	-	-	-
538200 - Legal Services	1,940	1,464	5,000	-	-	-
538300 - Architect and Engineering Svcs	3,369	1,900	-	-	-	-
538500 - Management Services	203	1,124	20,000	-	-	-
538600 - Data Processing Services	390	-	-	-	-	-
538910 - Security Services	1,842	477	-	-	-	-
538920 - Staff Services	-	-	-	-	-	-
538930 - Secretarial/Clerical Services	10,813	74,218	40,000	-	-	-
538940 - Professional Moving Services	8,563	14,108	10,963	-	-	-
538950 - Professional Health Care Svcs	53,857	82,218	84,563	4,192	4,192	4,192
538960 - Professional Child Care Svcs	101,094	108,365	21,300	70,600	70,600	70,600
538970 - Graphic Arts Services	44,188	18,574	15,000	-	-	-
538980 - Laundering Services	14,170	10,872	9,070	4,070	4,070	4,070
538990 - Non-Instr Pers/Professional Sv	1,855,240	3,491,069	3,199,216	4,180,605	4,204,215	4,204,215
538992 - Custodial Services Contract	400	-	-	-	-	-
538995 - Meal Services	338,809	387,618	476,132	250,925	250,925	250,925
539100 - Pass Through	205,036	-	-	-	-	-
Subtotal - Other Purchased Services	7,589,137	12,677,785	12,056,764	13,415,212	13,508,195	13,508,195
541000 - Consumable Supplies	938,404	1,163,936	3,991,586	8,160,445	8,283,055	8,278,642
541210 - Bakery Products - NS Only	-	-	500	-	-	-
541310 - Auto Parts, Batteries	-	-	-	-	-	-
541320 - Gas, Oil, and Lubricants	-	-	-	-	-	-
541400 - Maintenance Materials	-	1,357	500	-	-	-
541600 - Interdepartmental Charges	63,106	209,377	74,972	53,700	53,700	53,700
541700 - Discounts Taken	(6,631)	(4,036)	-	-	-	-
542000 - Textbooks	1,359,263	673,454	436,680	-	-	-
542100 - Textbook Expansion	-	-	289,410	787,915	787,915	787,915
542300 - Textbook Replacement	-	-	15,000	-	-	-
543000 - Library Books	456,998	527,741	328,299	84,716	84,716	84,716

Grants Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
			2007/08	2008/09	2008/09	2008/09
544000 - Periodicals	43,955	37,457	34,084	19,070	19,070	19,070
546000 - Non-Consumable Supplies	205,491	374,331	131,330	67,900	67,900	67,900
546100 - Minor Equipment - Tagged	291,498	534,308	316,312	20,162	20,162	20,162
547000 - Computer Software	620,190	1,044,350	519,442	149,542	149,542	149,542
Subtotal - Supplies and Materials	3,972,274	4,562,274	6,138,115	9,343,450	9,466,060	9,461,647
553000 - Improvements - Not Buildings	-	-	-	-	-	-
554100 - Initial and Addl Equipment	196,847	162,844	113,052	74,887	74,887	74,887
555010 - Computers	993,887	928,934	646,497	242,697	242,697	242,697
555020 - Printers	69,439	56,413	43,504	56,750	56,750	56,750
555090 - Misc Other Technology	196,663	397,935	326,151	653,289	653,289	653,289
561000 - Redemption of Principal	-	-	-	-	-	-
Subtotal - Capital Outlay	1,456,834	1,546,127	1,129,204	1,027,623	1,027,623	1,027,623
563500 - Administrative Write-Off	(24,178)	(50,279)	-	-	-	-
564000 - Dues and Fees	55,858	66,750	38,653	23,961	23,961	23,961
565100 - Liability Insurance	-	-	5,000	-	-	-
565300 - Property Insurance Premiums	-	-	1,000	-	-	-
565400 - Student Insurance Premiums	1,478	1,462	3,661	885	885	885
565500 - Judgmnts&Settlemnts Against	-	-	-	-	-	-
567100 - Permits	1,023	3,175	-	-	-	-
567200 - Public Assessments	-	-	500	-	-	-
569000 - Grant Indirect Charges	2,634,441	3,549,444	4,576,216	4,320,720	4,320,677	4,320,677
Subtotal - Other Accounts	2,668,622	3,570,553	4,625,030	4,345,566	4,345,523	4,345,523
Total Requirements by Account	60,689,443	73,668,579	79,781,517	76,069,207	76,069,207	76,069,207

Grants Fund - Projected Grant Awards

Project	Grant Type	Amount
G0099 - Pathways Program - Bilingual T	Contributions & Donations - Private Source(s)	425
G0111 - Chrysalis /Trillium Family Prj	Contributions & Donations - Private Source(s)	2,000
G0121 - Lincoln African / American Stu	Contributions & Donations - Private Source(s)	12,000
G0148 - Chess For Success	Contributions & Donations - Private Source(s)	58,000
G0658 - Oregon Small Schools Initiativ	Contributions & Donations - Private Source(s)	150,000
G0661 - Oregon Small Schools Initiativ	Contributions & Donations - Private Source(s)	220,000
G0706 - Lokey Lab - Alameda	Contributions & Donations - Private Source(s)	55,000
G0713 - PPS Secondary Level Transform	Contributions & Donations - Private Source(s)	1,300,000
G0789 - NikeGO PE Program	Contributions & Donations - Private Source(s)	16,536
G0813 - Gates Grants/PSF 2nd Level	Contributions & Donations - Private Source(s)	500,000
G0877 - Social Services at Roosevelt C	Contributions & Donations - Private Source(s)	75,000
G0884 - Arnerich Massena Business-To-S	Contributions & Donations - Private Source(s)	45,000
G0895 - Arts Education Fast Track Gran	Contributions & Donations - Private Source(s)	2,500
G0943 - Gates Grant - 3rd Part	Contributions & Donations - Private Source(s)	2,500,000
G0944 - Nike Grant - Year 2	Contributions & Donations - Private Source(s)	1,000,000
	Subtotal	5,936,461
G0339 - Child Care Food Prog - Head St	Federal Grants - State Pass Thru	250,000
G0788 - Reading First	Federal Grants - State Pass Thru	200,060
G0803 - Title IA/ID - Sch Imp - Benson	Federal Grants - State Pass Thru	33,457
G0804 - Title IA/ID - Sch Imp - BinnsM	Federal Grants - State Pass Thru	23,625
G0805 - Title IA/ID - Sch Imp - George	Federal Grants - State Pass Thru	8,760
G0806 - Title IA/ID - Sch Imp - GregHt	Federal Grants - State Pass Thru	10,883
G0807 - Title IA/ID - Sch Imp - Kellog	Federal Grants - State Pass Thru	19,588
G0808 - Title IA/ID - Sch Imp - LaneMS	Federal Grants - State Pass Thru	20,476
G0809 - Title IA/ID - Sch Imp - Madisn	Federal Grants - State Pass Thru	33,523
G0810 - Title IA/ID - Sch Imp - Ockley	Federal Grants - State Pass Thru	11,520
G0811 - Title IA/ID - Sch Imp - Portsm	Federal Grants - State Pass Thru	7,597
G0812 - Title IA/ID - Sch Imp - Tubman	Federal Grants - State Pass Thru	13,215
G0815 - Title I - Central Budgets	Federal Grants - State Pass Thru	700,000
G0816 - Title IIA - Teacher Quality	Federal Grants - State Pass Thru	585,652
G0817 - Title IID - Education through	Federal Grants - State Pass Thru	30,652
G0818 - Title III - Lang. Instruction	Federal Grants - State Pass Thru	135,200
G0819 - Title IC - Migrant Education	Federal Grants - State Pass Thru	8,279
G0821 - Title IV -A - Safe & Drug Free	Federal Grants - State Pass Thru	82,754
G0822 - Title V - Innovative Programs	Federal Grants - State Pass Thru	31,476
G0823 - McKinney Homeless Grant	Federal Grants - State Pass Thru	19,600
G0826 - Portland DART - Federal	Federal Grants - State Pass Thru	342,200
G0832 - Columbia Regional - Federal	Federal Grants - State Pass Thru	4,615,341
G0834 - Carl Perkins	Federal Grants - State Pass Thru	173,813
G0835 - Title II to Title IV	Federal Grants - State Pass Thru	80,438
G0838 - Reading First	Federal Grants - State Pass Thru	579,850
G0842 - I.D.E.A	Federal Grants - State Pass Thru	3,051,675
G0879 - 21st Century Community Learnin	Federal Grants - State Pass Thru	100,000
G0885 - Title IIB - Math & Science Par	Federal Grants - State Pass Thru	321,000
G0897 - AP Incentive Pgm - Madison & R	Federal Grants - State Pass Thru	3,000

Grants Fund - Projected Grant Awards (Cont.)

Project	Grant Type	Amount
G0898 - AP Incentive Pgm - Roosevelt &	Federal Grants - State Pass Thru	3,000
G0899 - Title IA/ID - School Improveme	Federal Grants - State Pass Thru	11,117
G0900 - Title IA/ID - School Improveme	Federal Grants - State Pass Thru	10,275
G0901 - Title IA/ID - School Improveme	Federal Grants - State Pass Thru	11,226
G0902 - Title IA/ID - School Improveme	Federal Grants - State Pass Thru	9,109
G0903 - Title IA/ID - School Improveme	Federal Grants - State Pass Thru	8,154
G0904 - Title IA/ID - School Improveme	Federal Grants - State Pass Thru	8,824
G0905 - Title IA/ID - School Improveme	Federal Grants - State Pass Thru	9,210
G0906 - Enhancement & Extended Assess.	Federal Grants - State Pass Thru	51,529
G0909 - Title IC - Migrant Education -	Federal Grants - State Pass Thru	15,000
G0925 - Title I - School Budgets	Federal Grants - State Pass Thru	10,501,596
G0926 - Title I - Central Office	Federal Grants - State Pass Thru	5,698,404
G0927 - Title IIA - Teacher Quality	Federal Grants - State Pass Thru	3,229,669
G0928 - Title IID - Education through	Federal Grants - State Pass Thru	153,260
G0929 - Title III - Lang Instruction	Federal Grants - State Pass Thru	675,998
G0930 - Title IC - Migrant Education	Federal Grants - State Pass Thru	165,575
G0931 - Title IC - Migrant Ed Summer	Federal Grants - State Pass Thru	47,400
G0932 - Title IV - Safe & Drug-Free S	Federal Grants - State Pass Thru	283,296
G0933 - Title V - Innovative Programs	Federal Grants - State Pass Thru	104,621
G0934 - McKinney Homeless Grant	Federal Grants - State Pass Thru	45,400
G0935 - Title ID	Federal Grants - State Pass Thru	34,023
G0936 - Teen Parent Svices - State Gr	Federal Grants - State Pass Thru	20,000
G0939 - Carl Perkins	Federal Grants - State Pass Thru	625,000
G0941 - Oregon Commission / Blind	Federal Grants - State Pass Thru	41,500
G0942 - I.D.E.A.	Federal Grants - State Pass Thru	7,629,187
G0945 - Title IC - Preschool	Federal Grants - State Pass Thru	25,000
G0948 - 21st Century Community Learnin	Federal Grants - State Pass Thru	757,276
G0950 - Special Ed - SPR&I	Federal Grants - State Pass Thru	19,638
G0951 - Regional Autism Training	Federal Grants - State Pass Thru	8,000
	Subtotal	41,695,921
G0004 - Inner-City Youth Institute - T	Federal Grants - Other Interm Agency	3,000
G0038 - Inner-City Youth Institute	Federal Grants - Other Interm Agency	5,000
G0447 - Project T.R.I.A.D. Mini Grants	Federal Grants - Other Interm Agency	1,213
G0782 - Project Success	Federal Grants - Other Interm Agency	50,000
G0792 - Foreign Language Immersion Prj	Federal Grants - Other Interm Agency	349,833
G0833 - Mandarin Chinese Flagship Grnt	Federal Grants - Other Interm Agency	120,573
G0836 - Starbase	Federal Grants - Other Interm Agency	40,000
G0839 - Gear-up Roosevelt	Federal Grants - Other Interm Agency	23,500
G0840 - Gear-up Marshall	Federal Grants - Other Interm Agency	21,298
G0841 - Gear-up Madison	Federal Grants - Other Interm Agency	15,000
G0938 - Mandarin Chinese Flagship Grt	Federal Grants - Other Interm Agency	394,511
G0940 - Starbase	Federal Grants - Other Interm Agency	300,000
	Subtotal	1,323,928
G0427 - Voluntary Public School Choice	Restricted Revenue - Federal Government Direct	350,000
G0504 - Partnerships in Character Edu	Restricted Revenue - Federal Government Direct	10,000

Grants Fund - Projected Grant Awards (Cont.)

Project	Grant Type	Amount
G0671 - Ptlid Early Reading 1st Init	Restricted Revenue - Federal Government Direct	350,000
G0677 - Roosevelt Cluster Gear Up Part	Restricted Revenue - Federal Government Direct	320,961
G0687 - Teaching American History	Restricted Revenue - Federal Government Direct	300,950
G0718 - Striving Readers Project	Restricted Revenue - Federal Government Direct	5,976,973
G0783 - Migrant Even Start Program	Restricted Revenue - Federal Government Direct	431,334
G0827 - Indian Education Program	Restricted Revenue - Federal Government Direct	103,920
G0830 - Head Start - Federal Funding	Restricted Revenue - Federal Government Direct	726,859
G0856 - Elementary School Counseling	Restricted Revenue - Federal Government Direct	844,697
G0882 - Voluntary Public School Choice	Restricted Revenue - Federal Government Direct	2,211,518
G0887 - Smaller Learning Communities (Restricted Revenue - Federal Government Direct	592,000
G0937 - Head Start - Federal Funding	Restricted Revenue - Federal Government Direct	1,504,597
G0947 - Indian Education Program	Restricted Revenue - Federal Government Direct	209,868
G0952 - Head Start - City of Portland	Restricted Revenue - Federal Government Direct	191,640
	Subtotal	14,125,317
G0825 - Portland DART - State	Restricted State Grants	5,319,771
G0829 - Head Start - State Funding	Restricted State Grants	1,594,262
G0831 - Columbia Regional - State	Restricted State Grants	5,041,990
G0883 - School Based Tobacco Preventn	Restricted State Grants	50,000
G0886 - OLN School District Leadership	Restricted State Grants	56,214
G0949 - School Based Tobacco Prevent	Restricted State Grants	150,000
	Subtotal	12,212,237
G0039 - T.L.T. / T.L.C. - City of Ptlid	Revenue - Local Government (Not Districts)	20,000
G0501 - City Extended Day / Golf, Swim	Revenue - Local Government (Not Districts)	220,287
G0759 - Mt Hood Cable Regulatory Comm	Revenue - Local Government (Not Districts)	115,000
G0861 - Mt Hood Cable Regulatory Comm	Revenue - Local Government (Not Districts)	20,000
G0894 - DART Schools EI-ECSE Evaluatio	Revenue - Local Government (Not Districts)	100,000
G0946 - Mt Hood Cable Regulatory Comm	Revenue - Local Government (Not Districts)	250,000
	Subtotal	725,287
G0108 - Impact Aid - PI 874 Project	Unrestricted Revenue - Federal Government Direct	50,056
	Subtotal	50,056
Total - All Projected Grant Awards		76,069,207

Fund 225 – PERS Rate Stabilization Reserve Fund

The PERS (Public Employees Retirement System) 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 reserve funds needed to minimize large fluctuations in the PERS rate assessed against PPS salaries and wages to repay the PERS UAL (Unfunded Actuarial Liability) borrowing relative to the District's participation in the Oregon School Boards Association Pension Bond Program of October 31, 2002 and April 30, 2003

The resources of the fund are Beginning Balance from the previous year's unspent funds (Ending Balance) and interfund transfers from the General Fund based upon estimated needs as determined by calculations provided by staff and financial consultants.

Requirements of the fund are recorded as fund transfers in an amount determined adequate to manage rate increases.

Description by Program or Account Code	Actual		Budget			
	2005/06	2006/07	Current 2007/08	Proposed 2008/09	Approved 2008/09	Adopted 2008/09
Resources by Account						
376510 - Beginning Fund Balance	20,800,000	18,800,000	16,800,000	16,800,000	16,800,000	16,800,000
Total Resources by Account	20,800,000	18,800,000	16,800,000	16,800,000	16,800,000	16,800,000
Requirements by Program						
52100 - Fund Transfers	2,000,000	2,000,000	-	-	-	-
71100 - Ending Fund balance	18,800,000	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000
Total Requirements by Program	20,800,000	18,800,000	16,800,000	16,800,000	16,800,000	16,800,000
Requirements by Account						
571000 - Transfers to Other Funds (to Fund 101)	2,000,000	2,000,000	-	-	-	-
376520 - Ending Fund Balance	18,800,000	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000
Total Requirements by Account	20,800,000	18,800,000	16,800,000	16,800,000	16,800,000	16,800,000

Fund 299 – Special Revenue Fund

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

Resources are generated by tuition, contributions and donations from private sources, sales and royalties, Third Party Medical Reimbursement and many other categories.

The resources fund multiple programs and initiatives such as full-day Kindergarten, other K-12 educational program support, program interpreters, special education programs and volunteer activities

Special Revenue Fund - Resources by Account

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
			2007/08	2008/09	2008/09	2008/09
376510 - Beginning Fund Balance	4,798,563	3,114,741	1,000,000	2,925,450	2,925,450	2,925,450
412000 - Rev-Local Gov't Not Districts	9,060	467,333	25,065	234,378	234,378	234,378
413110 - Regular Day Tuition	2,184,346	2,625,662	3,282,579	4,452,417	4,452,417	4,452,417
413310 - Summer School Tuition	249,590	343,955	450,000	-	-	-
415100 - Interest on Investments	-	5,967	-	-	-	-
417420 - Other Activity Fees	166,540	215,120	152,000	225,000	225,000	225,000
419200 - Contrib-Donation - Priv Source	2,566,582	2,781,577	4,168,286	3,592,902	3,592,902	3,592,902
419400 - Svc Provided-Oth Local Ed Agcy	-	-	5,603	5,603	5,603	5,603
419410 - Svc Provided-Other Dist in State	449,648	929,570	2,486,000	2,208,738	2,208,738	2,208,738
419420 - Svc Provided-Oth Dist out of State	-	-	-	-	-	-
419500 - Textbook Sales	3,757	5,445	32,937	14,763	14,763	14,763
419910 - Miscellaneous	492,727	1,005,676	499,000	-	-	-
419920 - Jury Duty	-	20	-	-	-	-
419950 - Sales, Royalties and Events	81,204	126,890	146,504	170,341	170,341	170,341
419960 - Third Party Medical Reimburse	172,494	103,651	521,000	370,000	370,000	370,000
421991 - City of Portland	-	-	-	-	-	-
432990 - Restricted State Grants	30,000	762,505	-	1,025,351	1,025,351	1,025,351
442000 - Unrestr Rev-Fed Gov Thru State	-	-	-	21,822	21,822	21,822
445080 - Fed Grants-State Pass Thru	1,955	2,830	11,718	-	-	-
447000 - Fed Grants-Other Intern Agency	-	-	28,605	-	-	-
453000 - Sale of Fixed Assets	-	-	300,000	375,000	375,000	375,000
Total Resources by Account	11,206,466	12,490,942	13,109,297	15,621,765	15,621,765	15,621,765

Special Revenue Fund - Requirements by Program

Description by Program Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
			2007/08	2008/09	2008/09	2008/09
11111 - Primary, 1-3	181,281	169,143	368,107	269,907	268,940	268,939
11112 - Primary, 1-3 Homeroom	402,416	377,963	501,442	538,711	546,073	546,074
11113 - K-5 Consolidated Budget	-	17,539	-	-	-	-
11119 - Kindergarten Homeroom	2,419,192	2,944,690	3,202,936	3,858,015	3,857,519	3,857,520
11121 - Intermediate, 4-5	138,812	120,024	182,466	179,484	178,921	178,923
11122 - Intermediate, 4-5 Homeroom	325,381	343,206	475,828	333,956	332,663	332,666
11131 - School Activities	207,516	238,002	312,695	342,387	342,279	342,277
11211 - Middle School Programs	107,003	149,214	280,991	111,520	111,186	111,187
11212 - Middle School Homeroom	6,833	15,105	14,715	104,612	104,201	104,201
11221 - School Activities	23,997	36,563	67,028	44,286	44,287	44,287
11311 - High School Programs	248,139	221,492	344,469	338,700	337,501	337,503
11312 - High School Homeroom	4,695	7,934	4,585	4,084	4,084	4,084
11313 - HS Consolidated Budget	-	434	-	-	-	-
11321 - School Activities	3,398	2,125	7,500	-	-	-
11322 - Athletic Activities Svcs	65,466	305,539	102,387	196,052	195,914	195,914
11401 - Early Childhood Ed Ctr (ECEC)	-	125,457	310,536	425,622	425,328	425,328
11402 - HeadStart	1,680	7,941	55,907	56,357	56,357	56,357
12100 - Talented and Gifted (TAG)	-	-	7,500	-	-	-
12214 - SLC-Behavior	44,551	25,056	24,452	14,030	14,030	14,030
12218 - Behavioral & Transitional Prgs	-	-	24,506	14,925	14,925	14,925
12501 - Resource Center Classrooms	6,769	-	-	-	-	-
12504 - Deaf/Hard of Hearing	761,343	138,709	1,499,065	1,384,279	1,386,111	1,386,111
12505 - Vision Services	-	-	4,889	1,705	1,705	1,705
12506 - Interpreter Services	471,369	35,244	496,172	535,723	533,889	533,889
12607 - Portland Early Intervention Ed	-	-	-	-	-	-
12811 - Public Alternative Programs	-	-	146,234	-	-	-
12821 - Community-Based Programs	50,026	96,024	102,446	52,243	52,243	52,243
12835 - Indian Education	1,734	(27)	-	-	-	-
12870 - Targeted Transition	-	-	1,000	-	-	-
12891 - Contract Programs	160,673	300	87,338	404,554	404,554	404,554
12892 - Alternative Ed-Instruc Support	60,426	58,076	40,000	375,000	375,000	375,000
12911 - ESL/Bilingual--Elem	11,038	8,997	-	-	-	-
12921 - Parent Ed/Pregnancy Prevent	-	-	-	-	-	-
12922 - Teen Parenting Services	73,300	52,818	784	784	784	784
12930 - Migrant Education	-	463	5,167	667	667	667
14100 - Summer School, Intern 4-5	-	-	-	-	-	-
14300 - Summer School, High	300,721	238,837	325,326	260,410	260,555	260,553
Subtotal - Instructional Programs	6,077,760	5,736,866	8,996,471	9,848,013	9,849,716	9,849,721
21110 - Service Area Direction	-	-	2,500	2,759	2,759	2,759
21150 - Student Safety	-	1,888	-	-	-	-
21191 - Child Development Services	(10,513)	-	-	-	-	-
21210 - Service Area Direction	35,528	9,820	117,792	25,351	25,351	25,351
21220 - Counseling Services	75,185	63,852	85,565	32,865	32,717	32,715
21262 - Vocational Education	8,822	4,361	28,976	20,575	20,575	20,575

Special Revenue Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
21520 - Speech Pathology	-	-	-	-	-	-
21530 - Audiology	29,534	90,563	240,626	104,156	104,156	104,156
21601 - Occupational Therapy	(62)	-	-	-	-	-
21603 - Adaptive Physical Education	6,500	-	-	-	-	-
21901 - Program Admin/Supervision	827	99,894	127,091	74,642	74,642	74,642
21902 - Administration	-	501	300,722	271,319	271,319	271,319
22110 - Service Area Direction	118,872	11,126	310,107	137,950	137,886	137,886
22130 - Curriculum Development	660	2,396	8,270	2,691	2,691	2,691
22210 - Service Area Direction	-	-	11,894	11,894	11,894	11,894
22220 - Library/Media Services	181,982	111,837	204,002	242,417	241,488	241,483
22240 - Educational Television Service	9,445	28,007	100,099	55,001	55,000	55,000
22291 - Textbook Services	3,497	21,640	2,127	2,869	2,869	2,869
22410 - Instr Staff Training Svcs	6,242	4,988	11,812	-	-	-
23210 - Office of Superintendent	-	-	298,738	288,738	288,738	288,738
23212 - Assistant Superintendents	540	9,636	17,893	16,452	16,452	16,452
23295 - Strategic Planning	-	31,668	-	-	-	-
24101 - School Administrative Services	79,372	74,404	88,481	128,651	128,091	128,093
24102 - School Curriculum Svcs (VPs)	256,964	138,271	286,986	199,999	200,000	200,000
24900 - Other School Support Admin	-	2,086	-	-	-	-
24901 - Graduation Services	-	-	10,000	-	-	-
25250 - Financial Accounting Services	32,279	(4,952)	-	-	-	-
25411 - Project Management	-	990	5,000	-	-	-
25422 - Environmental Health-Safety	918,342	798,375	260,000	1,000,000	1,000,000	1,000,000
25430 - Care and Upkeep of Grounds	4,632	-	-	-	-	-
25460 - Security Services	-	-	150	-	-	-
25490 - Other Operations & Maintenance	2,810	-	-	-	-	-
25710 - Service Area Direction	-	-	1,000	-	-	-
26230 - Evaluation Services	-	-	20,000	-	-	-
26240 - Planning Services	-	30,292	5,000	-	-	-
26250 - Research Services	-	4	-	-	-	-
26270 - Statistical Services	-	-	500	-	-	-
26330 - Public Information Services	-	-	50,000	-	-	-
26331 - Volunteer Activities/Recogn	6,884	62,548	215,400	150,585	150,583	150,583
26491 - Staff Services	13,329	17,453	19,053	17,150	17,150	17,150
Subtotal - Support Service Programs	1,781,671	1,611,648	2,829,784	2,786,064	2,784,361	2,784,356
31200 - Food Preparation and Service	-	-	20,000	-	-	-
31900 - Nutrition Education/Other	-	-	7,465	7,465	7,465	7,465
33000 - Community Svcs	21,031	13,851	103,794	46,276	46,276	46,276
Subtotal - Enterprise and Community Services	21,031	13,851	131,259	53,741	53,741	53,741
41500 - Bldg Acquis/Constr/Improv Svcs	211,263	934,452	151,783	8,497	8,497	8,497
61100 - Contingency	-	-	1,000,000	2,925,450	2,925,450	2,925,450
71100 - Ending Fund Balance	3,114,741	4,194,124	-	-	-	-
Total Requirements by Program	11,206,466	12,490,942	13,109,297	15,621,765	15,621,765	15,621,765

Special Revenue Fund - Requirements by Account

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
511100 - Licensed Salaries	2,818,855	2,413,984	3,962,769	3,523,325	3,523,324	3,523,325
511200 - Classified Salaries	1,007,730	-	-	-	-	-
511210 - Classified - Represented	266	786,367	1,376,578	1,492,649	1,485,471	1,485,469
511220 - Classified - Non Represented	42,765	137,322	113,766	108,343	108,343	108,343
511310 - Administrators - Licensed	60,852	15,757	-	20,505	20,505	20,505
512100 - Substitutes - Licensed	10,223	14,450	26,000	16,000	16,000	16,000
512200 - Substitutes - Classified	2,214	1,377	24,796	24,796	24,796	24,796
512300 - Temporary Misc - Licensed	37,839	166,686	161,760	107,016	107,016	107,016
512400 - Temporary Misc - Classified	76,522	64,934	108,005	59,293	59,293	59,293
513100 - Extended Responsibility-LIC	12,604	13,210	20,000	-	-	-
513200 - Extended Responsibility-CLS	2,904	651	-	-	-	-
513300 - Extended Hours	83,091	76,089	63,521	437,585	437,585	437,585
513400 - Overtime Pay	12,143	26,333	12,448	12,448	12,448	12,448
Subtotal - Salaries	4,168,007	3,717,161	5,869,643	5,801,960	5,794,781	5,794,780
521000 - PERS	52,159	(2,891)	18,795	21,473	21,441	21,447
521310 - PERS UAL	417,952	365,009	538,240	603,402	602,657	602,656
522000 - Social Security - FICA	312,682	279,818	400,939	443,846	443,301	443,297
523100 - Workers' Compensation	84,584	75,561	94,097	102,696	102,568	102,569
523200 - Unemployment Compensation	3,984	3,733	5,245	5,802	5,795	5,795
524100 - Group Health Insurance	862,232	767,029	1,373,727	1,413,545	1,411,089	1,411,091
524200 - Other Employer Paid Benefits	975	1,102	7,198	8,116	8,113	8,106
524300 - Retiree Health Insurance	60,763	54,542	76,443	84,710	84,604	84,605
524530 - Early Retirement Benefits	63,711	57,137	80,237	88,766	54,471	54,476
Subtotal - Employee Benefits	1,859,042	1,601,040	2,594,921	2,772,356	2,734,037	2,734,042
531100 - Instructional Services	21,220	8,388	5,000	-	-	-
531200 - Instr Program Improvement Svcs	(960)	615	50,000	-	-	-
531300 - Student Services	40,111	40,352	19,000	1,500	1,500	1,500
531800 - Local Mtgs/Non-Instr Staff Dev	11,518	6,597	12,150	12,660	12,660	12,660
531900 - Other Instr Prof/Tech Svcs	30,496	29,456	40,955	35,880	35,880	35,880
532200 - Repairs and Maintenance Svcs	574,955	878,766	223,647	1,189,366	1,189,366	1,189,366
532400 - Rentals	6,290	887	1,000	-	-	-
532410 - Leased Copy Machines	327	754	1,350	1,350	1,350	1,350
532500 - Electricity	-	785	1,000	-	-	-
532600 - Fuel	-	-	1,000	-	-	-
532700 - Water and Sewage	-	-	500	-	-	-
532800 - Garbage	-	-	-	-	-	-
532900 - Other Property Services	27,540	73,646	32,900	32,900	32,900	32,900
533110 - Reimb - School Bus			5,000			
533140 - Reimb - Tri-Met	23,079	17,453	20,000	5,000	5,000	5,000
533150 - Reimb - Field Trips	567	361	2,070	2,050	2,050	2,050
533200 - Non-Reimb Student Transport	14,966	13,098	9,785	9,485	9,485	9,485
534100 - Travel, Local in District	2,424	2,024	11,907	8,650	8,650	8,650

Special Revenue Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
534200 - Travel, Out of District	3,102	9,405	18,500	3,500	3,500	3,500
534300 - Travel, Student Activities	5,776	8,146	15,134	73,166	73,166	73,166
535100 - Telephone	2,261	903	1,900	1,100	1,100	1,100
535300 - Postage	3,255	1,440	5,055	3,455	3,455	3,455
535400 - Advertising	-	-	5,000	5,000	5,000	5,000
535500 - Printing and Binding	1,591	2,887	3,000	3,000	3,000	3,000
535920 - Internet Fees	907	752	-	-	-	-
537100 - Tuition to Other Dist InState	-	1,500	5,000	5,500	5,500	5,500
537300 - Tuition to Private Schools	40	-	32,236	26,822	26,822	26,822
537410 - Tuition - Fees College Credit	-	-	500	-	-	-
538300 - Architect and Engineering Svcs	310,079	133,907	112,688	-	-	-
538500 - Management Services	59,960	41,006	5,000	-	-	-
538910 - Security Services	180	-	-	-	-	-
538930 - Secretarial/Clerical Services	26,760	12,866	-	-	-	-
538940 - Professional Moving Services	449	1,650	500	-	-	-
538970 - Graphic Arts Services	2,378	816	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	55,731	159,778	305,112	193,204	193,204	193,204
538992 - Custodial Services Contract	336	-	-	-	-	-
Subtotal - Other Purchased Services	1,225,336	1,448,237	946,889	1,613,588	1,613,588	1,613,588
541000 - Consumable Supplies	252,349	209,054	1,711,595	1,727,625	1,773,126	1,773,123
541400 - Maintenance Materials	20,031	72	-	30,000	30,000	30,000
541600 - Interdepartmental Charges	11,766	120,853	46,818	31,818	31,818	31,818
541700 - Discounts Taken	(277)	(69)	-	-	-	-
542000 - Textbooks	48,700	59,506	3,628	-	-	-
542100 - Textbook Expansion	-	-	10,000	3,608	3,608	3,608
543000 - Library Books	5,591	16,358	19,921	19,884	19,884	19,884
544000 - Periodicals	1,000	1,935	5,000	-	-	-
546000 - Non-Consumable Supplies	45,681	285,376	145,511	71,618	71,618	71,618
546100 - Minor Equipment - Tagged	5,557	40,351	7,000	7,000	7,000	7,000
547000 - Computer Software	9,774	2,905	33,000	17,500	17,500	17,500
Subtotal - Supplies and Materials	400,170	736,339	1,982,473	1,909,053	1,954,554	1,954,551
553000 - Improvements - Not Buildings	-	524,984	-	-	-	-
554100 - Initial and Addl Equipment	10,687	11,858	65,036	47,036	47,036	47,036
555010 - Computers	54,257	20,379	86,002	47,000	47,000	47,000
555020 - Printers	2,860	2,224	15,000	15,000	15,000	15,000
555090 - Misc Other Technology	110,467	7,263	60,083	47,500	47,500	47,500
559000 - Other Capital Outlay	-	34,998	68,000	-	-	-
Subtotal - Capital Outlay	178,271	601,707	294,121	156,536	156,536	156,536
563000 - Fiscal Charges	-	-	1,000	-	-	-
563400 - Bad Debt Expense	32,279	158	-	-	-	-
563500 - Administrative Write-Off	-	(5,106)	-	-	-	-
564000 - Dues and Fees	15,463	5,141	5,850	250	250	250
565300 - Property Insurance Premiums	-	5,000	5,000	5,000	5,000	5,000

Special Revenue Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
			2007/08	2008/09	2008/09	2008/09
565930 - Deductible Insurance Loss	-	-	5,000	-	-	-
567100 - Permits	3,914	1,732	5,000	-	-	-
569000 - Grant Indirect Charges	209,243	185,409	399,400	437,572	437,568	437,568
Subtotal - Other Accounts	260,899	192,334	420,250	442,822	442,818	442,818
581000 - Contingency	-	-	1,000,000	2,925,450	2,925,450	2,925,450
376520 - Ending Fund Balance	3,114,741	4,194,124	-	-	-	-
Total Requirements by Account	11,206,466	12,490,942	13,109,297	15,621,765	15,621,765	15,621,765

Special Revenue Fund - Projected Special Revenue Accounts

Project	Grant Type	Amount
	Beginning Fund Balance	2,925,450
S0029 - Inquiry-Based Science For Elem	Contributions & Donations - Private Source(s)	16,452
S0030 - Oasis Intergeneration	Contributions & Donations - Private Source(s)	1,500
S0038 - Grant High - Terrell Brandon G	Contributions & Donations - Private Source(s)	4,084
S0040 - PPS Systems Training Projec	Contributions & Donations - Private Source(s)	200,000
S0068 - Meyer's Worms Pits	Contributions & Donations - Private Source(s)	3,591
S0072 - Florida Citrus	Contributions & Donations - Private Source(s)	7,465
S0083 - Foundation Funds	Contributions & Donations - Private Source(s)	2,335,351
S0097 - Vestal Sch - Private Donations	Contributions & Donations - Private Source(s)	1,847
S0100 - Portland Rockies Project	Contributions & Donations - Private Source(s)	499
S0115 - Summer Scholars Program	Contributions & Donations - Private Source(s)	290,000
S0117 - Teen Parent / Child Developmen	Contributions & Donations - Private Source(s)	784
S0118 - TLC / TNT Donations	Contributions & Donations - Private Source(s)	16,000
S0126 - Project Return Homeless	Contributions & Donations - Private Source(s)	1,500
S0128 - Improving Achievement in Scien	Contributions & Donations - Private Source(s)	15,739
S0129 - Chapman Kindergarten Scholarsh	Contributions & Donations - Private Source(s)	16,499
S0132 - Rosemond Bell Discretionary Fd	Contributions & Donations - Private Source(s)	2,285
S0133 - Donald Chapman Memorial Fund	Contributions & Donations - Private Source(s)	51,011
S0134 - Steve Brown Memorial Schlrshp	Contributions & Donations - Private Source(s)	6,754
S0146 - Improving Achievement In Math	Contributions & Donations - Private Source(s)	14,024
S0157 - Save Spring Sports	Contributions & Donations - Private Source(s)	160,000
S0167 - Project: Community Care	Contributions & Donations - Private Source(s)	150,583
S0170 - DART - Student Activities	Contributions & Donations - Private Source(s)	2,137
S0173 - Grout - Study of Fish Habitat	Contributions & Donations - Private Source(s)	4,070
S0178 - Music & Literacy - Marysville	Contributions & Donations - Private Source(s)	12,508
S0181 - Roosevelt Sound System	Contributions & Donations - Private Source(s)	697
S0182 - 2006 All City Honor Bank	Contributions & Donations - Private Source(s)	8,076
S0185 - PPS Professional Library	Contributions & Donations - Private Source(s)	647
S0186 - Social Venture Partner - Kelly	Contributions & Donations - Private Source(s)	6,035
S0189 - Artists for the Arts - Vernon	Contributions & Donations - Private Source(s)	815
S0190 - Social Venture Partner - Clark	Contributions & Donations - Private Source(s)	7,013
S0194 - AED - Sub-Grant (Youth Innovat	Contributions & Donations - Private Source(s)	10,364
S0195 - PSF: bal of Kellogg Foundatn	Contributions & Donations - Private Source(s)	13,423
S0199 - Chapman S.O.A.R.S. Program	Contributions & Donations - Private Source(s)	78,000
S0202 - TLC/TNT - Juan Young Trust	Contributions & Donations - Private Source(s)	11,000
S0208 - Head Start - Opus Foundation	Contributions & Donations - Private Source(s)	35,486
S0210 - Community Based Alt Schools	Contributions & Donations - Private Source(s)	26,956
S0212 - TLC-TnT - Meyer Memorial	Contributions & Donations - Private Source(s)	10,000
S0214 - Pauling Academy - Jordan Funda	Contributions & Donations - Private Source(s)	9,507
S0215 - Districtwide Music Program	Contributions & Donations - Private Source(s)	1,700
S0216 - MLC Special Projects	Contributions & Donations - Private Source(s)	3,000
S0217 - SUN / ESIS Program Fees	Contributions & Donations - Private Source(s)	500
S0218 - Capitol Hill - Community Learn	Contributions & Donations - Private Source(s)	20,000
S0219 - Arleta School - Mobile Lab	Contributions & Donations - Private Source(s)	35,000
	Subtotal	3,592,902

Special Revenue Fund - Projected Special Revenue Accounts (Cont.)

Project	Grant Type	Amount
S0171 - Capitol Hill ExAcademy	Other Activity Fees	200,000
S0188 - Stephenson After School Academ	Other Activity Fees	25,000
	Subtotal	225,000
S0001 - Full Day Kindergarten Program	Regular Day Tuition	3,700,000
S0052 - Portland DART Schools Tuition	Regular Day Tuition	51,667
S0054 - Third Party Medical-Contract P	Regular Day Tuition	350,750
S0197 - Fee-for-Service Pre-Kindergart	Regular Day Tuition	350,000
	Subtotal	4,452,417
S0021 - FACILITIES Imprvmt Projs	Restricted State Grants	1,000,000
S0073 - Advance Placement (Ap) Fee Pay	Restricted State Grants	25,351
	Subtotal	1,025,351
S0082 - Cash Contributions	Revenue - Local Government (Not Districts)	226,578
S0211 - City of Ptld - Green Investmen	Revenue - Local Government (Not Districts)	7,800
	Subtotal	234,378
S0142 - Benson House	Sale of Fixed Assets	375,000
	Subtotal	375,000
S0005 - SpecEd SpecProg Voc Ed	Sales, Royalties and Events	30,000
S0023 - Television Services	Sales, Royalties and Events	55,000
S0125 - Tri-Met Tickets	Sales, Royalties and Events	17,150
S0150 - Immersion/Dual Language Suppor	Sales, Royalties and Events	2,691
S0204 - Wilcox Partners Coffee Cart	Sales, Royalties and Events	5,500
S0206 - Audiology Equipment - Non Medi	Sales, Royalties and Events	60,000
	Subtotal	170,341
S0031 - L.E.A. Billings - Deaf / Hard	Services Provided - Other Districts in State	1,800,000
S0163 - Deaf/HOH EI-ECSE Classrm	Services Provided - Other Districts in State	120,000
S0166 - Special Projects	Services Provided - Other Districts in State	288,738
	Subtotal	2,208,738
S0036 - Interactive Math Program NW	Services Provided - Other Local Education Agency	5,603
	Subtotal	5,603
S0006 - Ed Media Textbooks	Textbook Sales and Rentals	2,869
S0026 - Curriculum Publications	Textbook Sales and Rentals	11,894
	Subtotal	14,763
S0027 - Regional Durable Medical Equip	Third Party Medical Reimburse	40,000
S0085 - Third Party Medical-30% Incent	Third Party Medical Reimburse	330,000
	Subtotal	370,000
S0086 - Columbia Regional - Third Part	Unrestricted Revenue - Federal Government Thru State	21,822
	Subtotal	21,822
Total - All Projected Special Revenue Accounts		15,621,765

Fund 301 – System Project Debt Service Fund

The System Project Debt Service Fund was created for the purpose of capturing the General Fund support, interest income, and debt repayment (principal and interest) of Certificates of Participation (COPs). (The proceeds from which are spent in Fund 401.)

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.) These COPs funded the enterprise-wide computer systems, and furniture and equipment for District facilities. The obligations of this fund will be completed as of March 2009.

Description by Program or Account Code	Actual		Budget			
	2005/06	2006/07	Current 2007/08	Proposed 2008/09	Approved 2008/09	Adopted 2008/09
Resources by Account						
452100 - Interfund Transfer (from Fund 101)	5,445,420	5,446,333	5,444,708	5,764,643	5,764,643	5,764,643
Total Resources by Account	5,445,420	5,446,333	5,444,708	5,764,643	5,764,643	5,764,643
Requirements by Program						
51100 - Long-Term Debt Service	5,445,420	5,446,333	5,444,708	5,764,643	5,764,643	5,764,643
Total Requirements by Program	5,445,420	5,446,333	5,444,708	5,764,643	5,764,643	5,764,643
Requirements by Account						
561000 - Redemption of Principal	4,555,000	4,750,000	4,955,000	5,175,000	5,175,000	5,175,000
562100 - Interest	889,920	696,333	489,708	589,643	589,643	589,643
563000 - Fiscal Charges	500	-	-	-	-	-
Total Requirements by Account	5,445,420	5,446,333	5,444,708	5,764,643	5,764,643	5,764,643

Fund 303 – BESC Special Obligation Debt Service Fund

This fund was closed effective July 1, 2007 per Board Resolution No. 3727.

The Fund accounted for the debt service payments applicable to the advance refunding of the Blanchard Education Service Center bond issue. The Blanchard Education Service Center houses District administration, operations, instructional support, nutrition services, facilities and asset management.

Description by Program or Account Code	Actual		Budget			
	2005/06	2006/07	Current 2007/08	Proposed 2008/09	Approved 2008/09	Adopted 2008/09
Resources by Account						
452100 - Interfund Transfer (from Fund 101)	1,455,250	1,454,250	-	-	-	-
Total Resources by Account	1,455,250	1,454,250	-	-	-	-
Requirements by Program						
51100 - Long-Term Debt Service	1,455,250	1,454,250	-	-	-	-
Total Requirements by Program	1,455,250	1,454,250	-	-	-	-
Requirements by Account						
561000 - Redemption of Principal	1,320,000	1,385,000	-	-	-	-
562100 - Interest	135,250	69,250	-	-	-	-
Total Requirements by Account	1,455,250	1,454,250	-	-	-	-

Fund 304 – Bond Sinking Fund

The Bond Sinking Fund accounts for the principal and interest payments for the 2004 limited tax general obligation bond refunding bonds. This issue refunded the 1998 bond issue.

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 (PERS).

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 the 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 revenue 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 the 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 budgets to allow school districts to spend future state revenue in the current year. Spending based on accrual results in a negative General Fund ending balance under Generally Accepted Accounting Principals (GAAP).

Description by Program or Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
			2007/08	2008/09	2008/09	2008/09
Resources by Account						
452100 - Interfund Transfer (from Fund 101)	1,673,995	1,668,557	1,669,178	1,671,790	1,671,790	1,671,790
Total Resources by Account	1,673,995	1,668,557	1,669,178	1,671,790	1,671,790	1,671,790
Requirements by Program						
51100 - Long-Term Debt Service	1,673,995	1,668,557	1,669,178	1,671,790	1,671,790	1,671,790
Total Requirements by Program	1,673,995	1,668,557	1,669,178	1,671,790	1,671,790	1,671,790
Requirements by Account						
561000 - Redemption of Principal	1,175,000	1,205,000	1,250,000	1,305,000	1,305,000	1,305,000
562100 - Interest (Except Bus/Garage)	498,995	463,557	419,178	366,790	366,790	366,790
Total Requirements by Account	1,673,995	1,668,557	1,669,178	1,671,790	1,671,790	1,671,790

Fund 305 – G.O. Bond Debt Service Fund

As a result of Board Resolution No. 3727, this fund closed effective July 1, 2007.

This fund accounted 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 included property tax receipts levied for the bonded debt. Requirements of the Fund were 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 were transferred to the General Fund per State of Oregon Local Budget Law.

Description by Program or Account Code	Actual		Budget			
	2005/06	2006/07	Current 2007/08	Proposed 2008/09	Approved 2008/09	Adopted 2008/09
Resources by Account						
376510 - Beginning Fund Balance	(221,949)	707,405	1,300,000	-	-	-
411121 - Prior Year Taxes (Multnomah Co.)	897,908	393,270	-	-	-	-
411122 - Prior Year Taxes (Clackamas Co.)	627	204	-	-	-	-
411123 - Prior Year Taxes (Washington Co.)	4,705	1,133	-	-	-	-
411130 - Foreclosures	17,000	-	-	-	-	-
411901 - Penalties & Interest (Multnomah Co.)	659	-	-	-	-	-
415100 - Interest on Investments	8,455	43,966	-	-	-	-
Total Resources by Account	707,405	1,145,978	1,300,000	-	-	-
Requirements by Program						
52100 - Fund Transfer (to Fund 101)	-	-	1,300,000	-	-	-
71100 - Ending Fund Balance	707,405	1,145,978	-	-	-	-
Total Requirements by Program	707,405	1,145,978	1,300,000	-	-	-
Requirements by Account						
571000 - Transfers to Other Funds (Fund 101)	-	-	1,300,000	-	-	-
376520 - Ending Fund Balance	707,405	1,145,978	-	-	-	-
Total Requirements by Account	707,405	1,145,978	1,300,000	-	-	-

Fund 306 – Settlement Debt Service Fund

This fund accounts for the debt service payments on revenue bonds issued to pay for the settlement of the custodial litigation.

In April, 2007, the Board of Education passed a resolution agreeing to pay \$14.5 million for settlement of claims of the 280 custodial plaintiffs who were laid off in 2002. Bond proceeds were used to pay custodians, the plaintiffs' attorneys' fees and costs, the employer's taxes on the portion of the settlement characterized as back wages, and certain other expenses. The Bond will be repaid over a seven year period using resources transferred from the General Fund.

Description by Program or Account Code	Actual		Budget			
	2005/06	2006/07	Current 2007/08	Proposed 2008/09	Approved 2008/09	Adopted 2008/09
Resources by Account						
452100 - Interfund Transfer (from Fund 101)	-	-	675,000	632,378	664,428	664,428
Total Resources by Account	-	-	675,000	632,378	664,428	664,428
Requirements by Program						
51100 - Long-Term Debt Service	-	-	675,000	632,378	664,428	664,428
Total Requirements by Program	-	-	675,000	632,378	664,428	664,428
Requirements by Account						
561000 - Redemption of Principal	-	-	-	-	-	-
562100 - Interest	-	-	675,000	632,378	664,428	664,428
Total Requirements by Account	-	-	675,000	632,378	664,428	664,428

Schedule of Debt Service

Fiscal Year	Series 2007A		Total Debt Service	Series 2007B		Total Debt Service	Both Series		Total Debt Service
	Principal	Interest		Principal	Interest		Principal	Interest	
2008	-	244,928	244,928	-	166,648	166,648	-	411,576	411,576
2009	-	395,400	395,400	-	269,028	269,028	-	664,428	664,428
2010	3,005,000	395,400	3,400,400	-	269,028	269,028	3,005,000	664,428	3,669,428
2011	3,435,000	275,200	3,710,200	-	269,028	269,028	3,435,000	544,228	3,979,228
2012	3,570,000	137,800	3,707,800	-	269,028	269,028	3,570,000	406,828	3,976,828
2013	-	-	-	3,705,000	269,028	3,974,028	3,705,000	269,028	3,974,028
2014	-	-	-	1,375,000	73,700	1,448,700	1,375,000	73,700	1,448,700
Total	10,010,000	1,448,728	11,458,728	5,080,000	1,585,488	6,665,488	15,090,000	3,034,216	18,124,216

Fund 401 – System Project Fund

As a result of Board Resolution No. 3727, this fund was closed effective July 1, 2007.

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 HR, Finance, 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. This 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 2005-06.

Description by Program or Account Code	Actual		Budget			
	2005/06	2006/07	Current 2007/08	Proposed 2008/09	Approved 2008/09	Adopted 2008/09
Resources by Account						
376510 - Beginning Fund Balance	418,573	-	-	-	-	-
415100 - Interest on Investments	6,810	-	-	-	-	-
Total Resources by Account	425,383	-	-	-	-	-
Requirements by Program						
25250 - Financial Accounting Services	2,000	-	-	-	-	-
26641 - Technical Operations	3,862	-	-	-	-	-
26699 - Systems Development	419,521	-	-	-	-	-
Total Requirements by Program	425,383	-	-	-	-	-
Requirements by Account						
511220 - Classified - Non Represented	93,131	-	-	-	-	-
511320 - Administrators-Non Licensed	4,286	-	-	-	-	-
Subtotal - Salaries	97,417	-	-	-	-	-
521000 - PERS	402	-	-	-	-	-
521310 - PERS UAL	10,638	-	-	-	-	-
522000 - Social Security - FICA	7,390	-	-	-	-	-
523100 - Workers' Compensation	1,962	-	-	-	-	-
523200 - Unemployment Compensation	97	-	-	-	-	-
524100 - Group Health Insurance	16,496	-	-	-	-	-
524200 - Other Employer Paid Benefits	1,167	-	-	-	-	-
524300 - Retiree Health Insurance	1,422	-	-	-	-	-
524530 - Early Retirement Benefits	1,490	-	-	-	-	-
Subtotal - Employee Benefits	41,064	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	6,985	-	-	-	-	-
532900 - Other Property Services	6,750	-	-	-	-	-
535300 - Postage	41	-	-	-	-	-
535500 - Printing and Binding	311	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	76,955	-	-	-	-	-
Subtotal - Other Purchased Services	91,042	-	-	-	-	-
547000 - Computer Software	165,036	-	-	-	-	-
Subtotal - Supplies and Materials	165,036	-	-	-	-	-
554100 - Initial and Addl Equipment	15,953	-	-	-	-	-
555090 - Misc Other Technology	12,871	-	-	-	-	-
Subtotal - Capital Outlay	28,824	-	-	-	-	-
563000 - Fiscal Charges	2,000	-	-	-	-	-
Subtotal - Other Accounts	2,000	-	-	-	-	-
Total Requirements by Account	425,383	-	-	-	-	-

Fund 402 – Facilities Improvement/Technology Fund

This fund will be closed effective July 1, 2008.

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 financed 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 completed in 2006/07.

Description by Program or Account Code	Actual		Budget			
	2005/06	2006/07	Current 2007/08	Proposed 2008/09	Approved 2008/09	Adopted 2008/09
Resources by Account						
376510 - Beginning Fund Balance	5,600,329	1,987,001	-	-	-	-
415100 - Interest on Investments	81,389	19,720	-	-	-	-
419600 - Recovery Prior Year Expenditure	5,379	-	-	-	-	-
Total Resources by Account	5,687,097	2,006,721	-	-	-	-
Requirements by Program						
26698 - Infrastructure Development	206,170	-	-	-	-	-
41500 - Bldg Acquis/Constr/Improv Svcs	3,493,925	2,006,721	-	-	-	-
71100 - Ending Fund Balance	1,987,001	-	-	-	-	-
Total Requirements by Program	5,687,097	2,006,721	-	-	-	-

Facilities Improvement/Technology Fund - Requirements by Account

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
			2007/08	2008/09	2008/09	2008/09
511200 - Classified Salaries	45,184	-	-	-	-	-
511210 - Classified - Represented	-	4,535	-	-	-	-
511220 - Classified - Non Represented	61,408	(2,531)	-	-	-	-
511320 - Administrators - NonLicensed	48,899	2,825	-	-	-	-
511420 - Managerial - Non Represented	35,663	-	-	-	-	-
512400 - Temporary Misc - Classified	4,329	-	-	-	-	-
513400 - Overtime Pay	1,016	-	-	-	-	-
Subtotal - Salaries	196,499	4,830	-	-	-	-
521000 - PERS	2,641	-	-	-	-	-
521310 - PERS UAL	20,994	280	-	-	-	-
522000 - Social Security - FICA	14,562	220	-	-	-	-
523100 - Workers' Compensation	3,974	65	-	-	-	-
523200 - Unemployment Compensation	196	3	-	-	-	-
524100 - Group Health Insurance	28,827	3,067	-	-	-	-
524200 - Other Employer Paid Benefits	1,573	(6)	-	-	-	-
524300 - Retiree Health Insurance	2,869	42	-	-	-	-
524530 - Early Retirement Benefits	3,006	44	-	-	-	-
Subtotal - Employee Benefits	78,643	3,715	-	-	-	-
532200 - Repairs and Maintenance Svcs	1,872,544	1,674,651	-	-	-	-
532800 - Garbage	320	-	-	-	-	-
532900 - Other Property Services	216,645	46,502	-	-	-	-
535400 - Advertising	312	-	-	-	-	-
538100 - Audit Services	-	5,500	-	-	-	-
538300 - Architect and Engineering Svcs	188,989	60,243	-	-	-	-
538500 - Management Services	187,148	87,533	-	-	-	-
538910 - Security Services	220	-	-	-	-	-
538940 - Professional Moving Services	4,039	2,207	-	-	-	-
538970 - Graphic Arts Services	8,333	107	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	160,793	74,567	-	-	-	-
538992 - Custodial Services Contract	970	1,476	-	-	-	-
Subtotal - Other Purchased Services	2,640,313	1,952,786	-	-	-	-
541000 - Consumable Supplies	25,437	289	-	-	-	-
541600 - Interdepartmental Charges	357,181	70,404	-	-	-	-
547000 - Computer Software	806	-	-	-	-	-
Subtotal - Supplies and Materials	383,423	70,693	-	-	-	-
552000 - Building Acquisition	88,227	-	-	-	-	-
554100 - Initial and Addl Equipment	55,515	-	-	-	-	-
555010 - Computers	73,976	8,764	-	-	-	-
555090 - Misc Other Technology	128,014	-	-	-	-	-
564000 - Dues and Fees	5,298	-	-	-	-	-
567100 - Permits	50,188	(34,067)	-	-	-	-
376520 - Ending Fund Balance	1,987,001	-	-	-	-	-
Subtotal - Other Accounts	2,388,219	(25,303)	-	-	-	-
Total Requirements by Account	5,687,097	2,006,721	-	-	-	-

Fund 403 – Facilities Improvement II

As a result of Board Resolution No. 3727, this fund was closed effective July 1, 2007.

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 completed in 2005-06.

Description by Program or Account Code	Actual		Budget			
	2005/06	2006/07	Current 2007/08	Proposed 2008/09	Approved 2008/09	Adopted 2008/09
Resources by Account						
376510 - Beginning Fund Balance	1,362,594	-	-	-	-	-
415100 - Interest on Investments	242,998	-	-	-	-	-
Total Resources by Account	1,605,592	-	-	-	-	-
Requirements by Program						
25250 - Financial Accounting Services	6,630	-	-	-	-	-
26698 - Infrastructure Development	30,000	-	-	-	-	-
41500 - Bldg Acquis/Constr/Improv Svcs	1,568,962	-	-	-	-	-
Total Requirements by Program	1,605,592	-	-	-	-	-

Facilities Improvement II Fund - Requirements by Account

Description by Account Code	Budget					
	Actual		Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
512400 - Temporary Misc - Classified	3,836	-	-	-	-	-
Subtotal - Salaries	3,836	-	-	-	-	-
521000 - PERS	(9)	-	-	-	-	-
521310 - PERS UAL	(117)	-	-	-	-	-
522000 - Social Security - FICA	293	-	-	-	-	-
523100 - Workers' Compensation	83	-	-	-	-	-
523200 - Unemployment Compensation	4	-	-	-	-	-
524200 - Other Employer Paid Benefits	(1)	-	-	-	-	-
524300 - Retiree Health Insurance	56	-	-	-	-	-
524530 - Early Retirement Benefits	59	-	-	-	-	-
Subtotal - Employee Benefits	369	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	1,118,473	-	-	-	-	-
532900 - Other Property Services	73,964	-	-	-	-	-
535400 - Advertising	154	-	-	-	-	-
535990 - Misc Communication Services	-	-	-	-	-	-
538300 - Architect and Engineering Svcs	41,600	-	-	-	-	-
538500 - Management Services	65,344	-	-	-	-	-
538910 - Security Services	780	-	-	-	-	-
538940 - Professional Moving Services	7,586	-	-	-	-	-
538970 - Graphic Arts Services	758	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	25,303	-	-	-	-	-
538992 - Custodial Services Contract	418	-	-	-	-	-
Subtotal - Other Purchased Services	1,334,380	-	-	-	-	-
541000 - Consumable Supplies	8,250	-	-	-	-	-
541600 - Interdepartmental Charges	225,583	-	-	-	-	-
Subtotal - Supplies and Materials	233,833	-	-	-	-	-
555010 - Computers	21,605	-	-	-	-	-
555090 - Misc Other Technology	4,940	-	-	-	-	-
Subtotal - Capital Outlay	26,545	-	-	-	-	-
563000 - Fiscal Charges	6,630	-	-	-	-	-
Subtotal - Other Accounts	6,630	-	-	-	-	-
Total Requirements by Account	1,605,592	-	-	-	-	-

Fund 404 – Construction Excise Fund

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

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

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

Description by Program or Account Code	Actual		Budget			
	2005/06	2006/07	Current 2007/08	Proposed 2008/09	Approved 2008/09	Adopted 2008/09
Resources by Account						
376510 - Beginning Fund Balance	-	-	-	1,000,000	1,000,000	1,000,000
411301 - Construct Excise Tax - Cty Ptd	-	-	-	2,983,000	2,983,000	2,983,000
411302 - Construct Excise Tax - Lk Oswg	-	-	-	2,000	2,000	2,000
411303 - Construct Excise Tax - Wash Ct	-	-	-	15,000	15,000	15,000
419130 - Rent-Lease of Facilities	-	-	-	-	-	-
Total Resources by Account	-	-	-	4,000,000	4,000,000	4,000,000
Requirements by Program						
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	-	3,500,000	3,500,000	3,500,000
61100 - Operating Contingency	-	-	-	500,000	500,000	500,000
Total Requirements by Program	-	-	-	4,000,000	4,000,000	4,000,000
Requirements by Account						
532200 - Repairs and Maintenance Svcs	-	-	-	3,500,000	3,500,000	3,500,000
571000 - Transfers to Other Funds	-	-	-	-	-	-
581000 - Operating Contingency	-	-	-	500,000	500,000	500,000
Total Requirements by Account	-	-	-	4,000,000	4,000,000	4,000,000

Fund 601 – Self Insurance Fund

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 payments of insurance premiums and claims for various losses as well as administration of risk management for the District.

Previous successful efforts to reduce and control costs have allowed PPS to budget a one-time-only transfer of excess reserves to the General Fund.

Description by Program or Account Code	Actual		Current 2007/08	Proposed 2008/09	Approved 2008/09	Adopted 2008/09
	2005/06	2006/07				
Resources by Account						
376510 - Beginning Fund Balance	1,375,824	2,380,945	2,000,000	5,112,838	5,100,554	5,096,375
415100 - Interest on Investments	189,273	263,089	250,000	150,000	150,000	150,000
419600 - Recovery PY Expenditure	1,117,984	141,352	30,000	30,000	30,000	30,000
419700 - Services Provided Other Funds	4,920,103	5,088,308	4,855,448	4,960,115	4,970,460	4,960,115
431990 - Oth Unrestrict Grants-In-Aid	-	3,727	-	-	-	-
Total Resources by Account	7,603,184	7,877,421	7,135,448	10,252,953	10,251,014	10,236,490
Requirements by Program						
25281 - Service Area Direction	-	-	363,238	384,692	383,139	368,615
25282 - EAIP Worksite Modifications	12,562	17,489	9,330	16,000	16,000	16,000
25283 - Liability Claims	1,288,610	323,589	1,030,776	1,153,015	1,153,015	1,153,015
25284 - Property/Fire Loss	1,034,508	1,463,614	1,036,038	1,055,288	1,055,288	1,055,288
25285 - Worker's Compensation	2,556,224	762,313	2,192,054	2,301,049	2,301,049	2,301,049
25286 - Worksite Safety	330,335	275,020	340,473	342,909	342,523	342,523
52100 - Fund Transfers	-	-	-	2,000,000	2,000,000	2,000,000
61100 - Operating Contingency	-	-	1,000,000	3,000,000	3,000,000	3,000,000
71100 - Ending Fund Balance	2,380,945	5,035,396	1,163,539	-	-	-
Total Requirements by Program	7,603,184	7,877,421	7,135,448	10,252,953	10,251,014	10,236,490

Self Insurance Fund - Requirements by Account

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
511200 - Classified Salaries	11,543	-	-	-	-	-
511210 - Classified - Represented	13,665	40,470	-	-	-	-
511220 - Classified - Non Represented	87,168	114,536	159,890	235,592	235,592	227,818
511310 - Administrators - Licensed	26,497	-	-	-	-	-
511320 - Administrators - NonLicensed	128,467	-	-	-	-	-
511420 - Managerial - Non Represented	87,317	52,426	150,476	90,000	90,000	85,949
512300 - Temporary Misc - Licensed	-	11,897	-	-	-	-
512400 - Temporary Misc - Classified	478	3,901	492	492	492	492
513300 - Extended Hours	2,486	177	2,561	2,561	2,561	2,561
513400 - Overtime Pay	-	38	-	-	-	-
Subtotal - Salaries	357,621	223,446	313,419	328,645	328,645	316,820
521000 - PERS	6,389	-	1,159	1,216	1,216	1,172
521310 - PERS UAL	38,805	17,522	32,596	34,179	34,179	32,950
522000 - Social Security - FICA	23,299	16,520	23,977	25,141	25,141	24,237
523100 - Workers' Compensation	7,187	4,498	5,548	5,817	5,817	5,607
523200 - Unemployment Compensation	257	222	313	329	329	317
524100 - Group Health Insurance	28,971	18,605	46,750	49,077	49,077	49,077
524200 - Other Employer Paid Benefits	2,248	1,871	439	460	460	444
524300 - Retiree Health Insurance	5,221	3,262	4,576	4,798	4,798	4,625
524530 - Early Retirement Benefits	5,472	3,418	4,795	5,028	3,089	2,978
Subtotal - Employee Benefits	117,849	65,917	120,153	126,045	124,107	121,407
531800 - Local Mtgs/Non-Instr Staff Dev	1,163	501	1,198	1,198	1,198	1,198
532200 - Repairs and Maintenance Svcs	62,549	31,506	64,425	64,425	64,425	64,425
532400 - Rentals	-	-	-	-	-	-
532410 - Leased Copy Machines	168	281	174	174	174	174
532900 - Other Property Services	58,931	11,700	60,699	60,699	60,699	60,699
534100 - Travel, Local in District	2,015	1,737	2,076	2,076	2,076	2,076
534200 - Travel, Out of District	1,435	790	1,478	3,500	3,500	3,500
534900 - Other Travel	-	1,117	-	-	-	-
535100 - Telephone	863	711	889	889	889	889
535300 - Postage	132	96	136	136	136	136
535400 - Advertising	-	610	-	-	-	-
535500 - Printing and Binding	289	235	297	297	297	297
535910 - Fax	103	-	-	-	-	-
538200 - Legal Services	30,146	20,761	31,051	80,000	80,000	80,000
538910 - Security Services	5,317	7,221	5,583	5,583	5,583	5,583
538930 - Secretarial/Clerical Services	21,000	33,703	21,630	21,630	21,630	21,630
538990 - Non-Instr Pers/Professional Sv	317,756	269,947	327,288	345,657	345,657	345,657
538992 - Custodial Services Contract	438	-	451	451	451	451
Subtotal - Other Purchased Services	502,305	380,916	517,375	586,715	586,715	586,715

Self Insurance Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2005/06	2006/07	Current	Proposed	Approved	Adopted
	2005/06	2006/07	2007/08	2008/09	2008/09	2008/09
541000 - Consumable Supplies	22,234	3,255	22,901	22,901	22,901	22,901
541400 - Maintenance Materials	-	1,471	-	-	-	-
541600 - Interdepartmental Charges	85,530	105,508	88,096	89,051	89,051	89,051
541700 - Discounts Taken	(8)	(44)	-	-	-	-
542000 - Textbooks	-	190	-	-	-	-
543000 - Library Books	435	-	448	448	448	448
544000 - Periodicals	239	497	246	246	246	246
546000 - Non-Consumable Supplies	4,390	7,025	6,305	6,305	6,305	6,305
546100 - Minor Equipment - Tagged	1,705	16,109	1,756	1,756	1,756	1,756
547000 - Computer Software	(4,745)	92	201	201	201	201
Subtotal - Supplies and Materials	109,780	134,102	119,953	120,908	120,908	120,908
555010 - Computers	5,260	1,259	-	-	-	-
555090 - Misc Other Technology	-	7,966	-	-	-	-
564000 - Dues and Fees	2,102	2,013	750	1,500	1,500	1,500
565100 - Liability Insurance	389,935	13,061	401,633	401,633	401,633	401,633
565300 - Property Insurance Premiums	565,274	555,007	641,690	660,940	660,940	660,940
565500 - Judgmnts&Settlemnts Against	524,324	4,848	476,178	540,054	540,054	540,054
565910 - Worker's Comp Claim Expense	2,131,200	383,752	1,830,944	1,936,699	1,936,699	1,936,699
565915 - Workers' Comp Recovery	(15,605)	(9,497)	-	-	-	-
565920 - Worker's Comp Assessment	98,240	81,905	101,187	101,187	101,187	101,187
565930 - Deductible Insurance Loss	435,560	612,541	448,627	448,627	448,627	448,627
565945 - Property Damage Recovery	(878)	(54,123)	-	-	-	-
565946 - Fire Loss Recovery	-	450,000	-	-	-	-
565947 - Auto Loss Recovery	(728)	(11,088)	-	-	-	-
Subtotal - Other Accounts	4,134,685	2,037,644	3,901,009	4,090,640	4,090,640	4,090,640
571000 - Transfers to Other Funds	-	-	-	2,000,000	2,000,000	2,000,000
581000 - Operating Contingency	-	-	1,000,000	3,000,000	3,000,000	3,000,000
376520 - Budgeted Ending Fund Balance	2,380,945	5,035,396	1,163,539	-	-	-
Total Requirements by Account	7,603,184	7,877,421	7,135,448	10,252,953	10,251,014	10,236,490



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Resolution to Approve the Budget & Establish Tax Rates

RESOLUTION No. 3891

Approval of the FY 2008-09 Budget and Establishment of Property Tax Rates

RECITALS

- A. Oregon Local Budget Law (ORS 294.401) requires the Budget Committee of the Board of Education ("Board") to hold one or more meetings (1) to receive the budget message and the budget document; and (2) to provide members of the public with an opportunity to comment upon the budget document.
- B. ORS 294.406 requires that each legal jurisdiction's Budget Committee approve a budget and specify *ad valorem* property tax rate for all funds.
- C. ORS 294.411 requires submission of the budget document to the Tax Supervising Conservation Commission ("TSCC") by May 15 of each year.
- D. The Superintendent delivered the budget message and budget document to the Budget Committee on February 25, 2008.
- E. The Budget Committee held a public hearing on March 18, 2008, to receive public comment on the Proposed Budget.
- F. The Board appointed a Citizen Budget Review Committee ("CBRC") to review the Proposed Budget and expenditures of the Local Option Levy. The CBRC acts in an advisory capacity to the Board.
- G. On April 14, 2008, the CBRC delivered testimony and budget recommendations to the Budget Committee.
- H. Also on April 14, 2008, the CBRC delivered testimony and a report on the Local Option Levy to the Budget Committee.
- I. On April 28, 2008, the Finance, Audit and Operation ("FAO") delivered a report and recommendations to the Budget Committee.

RESOLUTIONS

- 1. The Budget Committee hereby approves the Superintendent's Proposed Budget as amended in the Finance, Audit and Operations Committee report to the Board and summarized in this resolution's Attachment A.
- 2. The Budget Committee hereby approves a maximum fixed rate tax of \$5.2781 per \$1,000 of assessed valuation for operations during tax year 2008-09.
- 3. The Budget Committee approves maximum local option property tax rate of \$1.2500 per \$1,000 of assessed valuation for operations during tax year 2008-09.
- 4. The Budget Committee directs submission of this approved budget to the TSCC by May 15, 2008, in accordance with ORS 294.411.

M. Murray

ATTACHMENT "A" TO RESOLUTION No. 3891

Summary of Budget Requirements as Approved

Program	Approved 2008/09
Instruction	307,905,701
Support Services	208,685,923
Enterprise and Community Services	15,940,768
Facilities Acq & Construction	6,508,497
Debt Service & Transfers Out	19,311,273
Contingency	29,806,830
Ending Fund Balance	19,400,000
Total	\$ 607,558,993

Tax Rate Imposed

Ad Valorem Tax	Rate per \$1,000 Assessed Value		Change in Rate
	2007/08	2008/09	
Fixed Tax Rate	5.2781	5.2781	0.0000
Local Option Levy	1.2500	1.2500	0.0000

TSCC Certification Letter



Tax Supervising & Conservation Commission

PO Box 8428
Portland, Oregon
97207-8428

Telephone (503) 988-3054

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TSCC@co.multnomah.or.us

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www.co.multnomah.or.us/orgs/
/tsccl

June 23, 2008

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 23, 2008 to review, discuss and conduct a public hearing on the Portland School District's 2008-09 Approved 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 budget was submitted timely on May 15, 2008. The Commission hereby certifies by a majority vote that it has three recommendations to make with respect to the budget, which will require a written response.

Recommendation: Violation of Public Notice Requirements

ORS 294.401 (5) states "When notice of a meeting of the budget committee is published by publication in a newspaper, the notice satisfies the requirements of this section if the notice is published on not fewer than two occasions separated by at least five days,..."

On February 29, 2008 and again on March 1, 2008, the District published notice of a budget committee hearing on March 18, 2008. Because only one day separated the public notices, and not the required five days, the District is in violation of ORS 294.401 (5).

Recommendation: Expenditures Exceed Appropriations

The audit report notes the following over-expenditures in 2006-07:

General Fund: Facilities Acquisition and Construction	\$1,691,487
Grant Fund: Instruction	829,966

Local Budget Law does not allow the expenditure of monies beyond the legal authority. All funds need to be closely monitored throughout the year to ensure appropriations are in place prior to expending monies.

Recommendation – June 30, 2007 Negative Ending Fund Balance

BESC Cafeteria Fund	- \$55,445
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Negative ending fund balances are a violation of local budget law. Steps need to be taken and policies and procedures developed to track revenues and expenditures during the year more closely to prevent negative ending fund balances in the future.

Commissioners

Elizabeth Hengeveld, Chair
Carl Farrington
Terry McCall
Steven B. Nance
Dr. Roslyn Elms Sutherland

Board of Directors
Portland Public School District #1

June 23, 2008
Page 2

Aside from the above exceptions, 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 15, 2008. 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

Elizabeth Hengeveld, Chair




Carl Farrington, Commissioner



Terry McCall, Commissioner



Roslyn Elms Sutherland, Commissioner



Steven B. Nance, Commissioner

	<u>Budget Estimates</u>	<u>Unappropriated Portion</u>
General Fund	\$451,580,610	\$0
Cafeteria Fund	14,182,454	0
Grants Fund	76,069,207	0
Special Revenue Fund	15,621,765	0
PERS Rate Stabilization Reserve Fund	16,800,000	16,800,000
Blanchard ESC Cafeteria Fund	353,082	0
Bond Sinking Fund	1,671,790	0
Settlement Debt Service Fund	664,428	0
System Project Debt Service Fund	5,764,643	0
Student Body Activities Fund	10,600,000	2,600,000
Construction Excise Fund	4,000,000	0
Self Insurance Fund	10,251,014	0
Total Budget Requirements	\$607,558,993	\$19,400,000

Tax Levies:

Permanent Rate	\$ 4.7743 / \$1,000 AV
Gap Bond Authorization	\$ 0.5038 / \$1,000 AV
Local Option	\$ 1.2500 / \$1,000 AV

Resolution to Adopt the Budget

RESOLUTION No. 3932

Adoption of the 2008-09 Budget for
School District No. 1J, Multnomah County, Oregon

RECITALS

- A. The District Budget Committee, under the provisions of ORS 294, Local Budget Law, approved the FY 2008-09 budget per resolution 3891 on April 28, 2008.
- B. Per ORS 294.411 the District submitted the Approved Budget to the Tax Supervising Conservation Commission (TSCC) of Multnomah County, Oregon by May 15, 2008.
- C. The TSCC held a public hearing on the District Approved Budget on June 23, 2008.
- D. The Tax Supervising and Conservation Commission certified the approved budget with no objections.

RESOLUTIONS

- 1. The Board of Directors of School District No. 1J, Multnomah County, Oregon, hereby adopts the budget for the fiscal year 2008-09 in a total sum of \$607,980,135.
- 2. The budget document shall be available in the District administrative office and available on-line at the District's website no later than July 11, 2008.
- 3. The Board appropriates the expenditure amounts summarized by program in Attachment A for the fiscal year beginning July 1, 2008.

H. Franklin / M. Murray

Attachment "A" to Resolution No. 3932

General Fund (101)	
Instruction	249,773,180
Support Services	166,728,304
Facilities Acq & Construction	3,000,000
Debt Service	882,551
Transfers Out	8,250,861
Contingency	23,381,380
Total General Fund	\$ 452,016,276
Student Body Activity Fund (201)	
Instruction	8,000,000
Unappropriated Ending Fund Balance	2,600,000
Total Student Body Activity Fund	\$ 10,600,000
Cafeteria Fund (202)	
Enterprise and Community Services	14,105,454
Transfers Out	77,000
Total Cafeteria Fund	\$ 14,182,454
BESC Cafeteria Fund (203)	
Enterprise and Community Services	353,082
Total BESC Cafeteria Fund	\$ 353,082
Grant Fund (205)	
Instruction	40,277,898
Support Services	34,362,822
Enterprise and Community Services	1,428,487
Total Grant Fund	\$ 76,069,207
PERS Rate Stabilization Reserve Fund (225)	
Unappropriated Ending Fund Balance	16,800,000
Total PERS Rate Stabilization Reserve Fund	\$ 16,800,000
Special Revenue Funds (299)	
Instruction	9,849,721
Support Services	2,784,356
Enterprise and Community Services	53,741
Facilities Acq & Construction	8,497
Contingency	2,925,450
Total Special Revenue Funds	\$ 15,621,765
System Project Debt Service Fund (301)	
Debt Service	5,764,643
Total System Project Debt Service Fund	\$ 5,764,643
Bond Sinking Fund (304)	
Debt Service	1,671,790
Total Bond Sinking Fund	\$ 1,671,790
Settlement Debt Service Fund (306)	
Debt Service	664,428
Total Settlement Debt Service Fund	\$ 664,428
Construction Excise Fund (404)	
Facilities Acq & Construction	3,500,000
Contingency	500,000
Total Construction Excise Fund	\$ 4,000,000
Self Insurance Fund (601)	
Support Services	5,236,490
Transfers Out	2,000,000
Contingency	3,000,000
Total Self Insurance Fund	\$ 10,236,490
TOTAL BUDGET	\$ 588,580,135
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$ 19,400,000
TOTAL BUDGET REQUIREMENTS	\$ 607,980,135

Resolution to Impose & Categorize Taxes

RESOLUTION No. 3931

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

RECITALS

- A. ORS 310.060 requires taxing entities to provide the county assessor written notice of their intent to impose property taxes (using Oregon Department of Revenue Form ED-50) accompanied by a copy of the taxing entity's Board resolution imposing those taxes.
- B. ORS 294 (Local Budget Law) requires that before Measure 5 constitutional limits can be tested, taxes on property must be placed in one of three categories: General Government, Education, or Excluded from Limitation.

RESOLUTIONS

- 1. The Board of Education ("Board") imposes the taxes provided for in the Adopted Budget at the permanent rate of \$5.2781 per \$1,000 of assessed value for operations during the tax year 2008-09.
- 2. The Board imposes local option property taxes provided for in the Adopted Budget at the rate of \$1.2500 per \$1,000 of assessed value for operations during the tax year 2008-09.
- 3. These taxes are hereby imposed and categorized as Education for tax year 2008-09 upon the assessed value of all taxable property in the District, as follows:

Education

Permanent Rate	\$5.2781/\$1,000 of assessed valuation
Local Option Rate	\$1.2500/\$1,000 of assessed valuation

H. Franklin / M. Murray



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.

ADMr (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.

ADMw (Weighted Average Daily Membership) - Year-to-date average of daily student enrollment for students residing within the district (ADMr) 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 identifies the nature of the expenditure. A complete list of the chart of accounts, with descriptions of products or services is shown in the Introductory Information section of this book.

Accrual Basis - The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Accrue - To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Accrued Liabilities - Amounts owed but not yet due; for example, accrued interest on bonds or notes.

Accrued Revenues - Levies made or other revenue earned and not collected regardless of whether due or not.

Administrators, Licensed - Persons assigned to administrative or supervisory positions who meet standards of eligibility established and who have training or licensure relevant to specific positions within the District. This includes positions such as the Superintendent, Assistant Superintendents, 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 - An appropriation divided into amounts used 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 - The gradual payment of an amount owed according to a specified schedule of times and amounts.

Appropriation - A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Approved Budget - The version of the budget that has been approved by the 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.

Bridge Year - A transition period during which a program or department might receive some form of interim funding. In regards to Title I, a bridge year refers to a period during which a school may not meet the eligibility criteria to receive funding, but may continue to receive funding if they were eligible to receive Title I funding the previous year and are expected to be eligible to receive Title I funding in the following year.

Budget - Written report showing the local government's comprehensive financial plan for one fiscal year or for a 24-month budget period. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the school board.

Budget Calendar - The District's fiscal year spans from July 1 through June 30. Within this time period, the budget is developed incorporating input from the Board of Education, the Superintendent and staff, the public, and information from the State Legislature regarding the level of School Support Funding (SSF.) Budgeting is not simply something done once a year. It is a continuous process taking 12 months to complete a cycle. The budgeting process has five parts. The budget is (1) prepared, (2) approved, (3) adopted, (4) executed, and (5) reviewed by audit. The budget must be prepared far enough in advance so that it can be adopted before June 30. After adopting the budget the District makes the necessary appropriations and certifies the tax levy to the county assessor.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the school board, which is the appropriating body. The budget document contains a message from the superintendent, together with a summary of the proposed expenditures, the means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

Budget Officer - 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.

CBRC (Citizen Budget Review Committee) - A panel, generally comprised of up to ten citizens, which serves to provide a community voice in the budgeting process.

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
511100	101	2235	11211	18000	G0640
Certified Teacher	General Fund	Beaumont MS	Middle School Programs	Math	

(Project/Grant 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:

- 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.

Construction Excise Tax - In 2007, the Oregon State Legislature passed a law (SB1036) that allows school boards, in cooperation with cities and counties, to tax new residential and non-residential development in order to help school districts pay for a portion of the cost of new or expanded school facilities.

Contingency - A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

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

Corrective Action - A school identified for corrective action is a Title I school that has not made adequate yearly progress (AYP) for four years. This 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 un-issued.

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 a fund's liabilities 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 who's 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) - 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

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

Finance, Audit & Operations Committee (FAO) - A committee reporting to the Board of Directors responsible for reviewing matters that relate to operating, financial and audit issues. Membership is comprised of select members of the Board as well as the Chief Operating Officer and Chief Financial Officer of The District.

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 funds (numbered in the 100 series),
- Special Revenue funds (numbered in the 200 series),
- Debt Service funds (numbered in the 300 series),
- Capital Projects funds (numbered in the 400 series),
- Enterprise funds (numbered in the 500 series),
- Internal Service funds (numbered in the 600 series), and
- Fiduciary funds (numbered in the 700 series).

G

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.

GAAP (Generally Accepted Accounting Principles) - A widely accepted set of rules, conventions, standards, and procedures for recording and reporting financial information, as established by the Government Accounting Standards Board.

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

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund. It covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities, and other general expenses.

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

H

Head Start - Head Start and Early Head Start are comprehensive child development programs that serve children from birth to age 5, pregnant women, and their families. They are child-focused programs and have the overall goal of increasing the school readiness of young children in low-income families. Section 645 of the Head Start Act (42 U.S.C. 9840) establishes income eligibility for participation in Head Start programs by reference to the official poverty line, adjusted annually in accordance with changes in the Consumer Price Index. Beginning with a task force recommendation in 1964 for the development of a federally sponsored preschool program to meet the needs of disadvantaged children, Head Start has grown to serve children from birth to age 5 and their families.

H

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.

L

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

Liabilities - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Licensed Employees - Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists.

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

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 - Paraeducator / Paraprofessional: 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. These requirements apply only to paraprofessionals who provide instructional support under the direction of teachers and must be met at the time of hire. The following job titles at PPS provide instructional aid and are thus required to meet the NCLB requirements:

- ESL Bilingual Assistants
- Certified Nursing Assistants
- Community Agents
- Educational Assistants
- Instructional Technology Assistants
- Library or Media Center Assistants
- Special Education Paraeducators, Levels I, II and III

However, paraeducators who have one of the above job titles, but do NOT provide any instructional assistance may not be required to meet the requirements. Paraprofessionals who work in the following areas may not be required to meet the requirements:

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

PAT (Portland Association of Teachers) - The Portland Association of Teachers represents 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 has 15 years of employment with the District and must qualify for PERS retirement benefits. Benefits are afforded for 5 years upon qualifying, but not beyond age 65.

Prior Year Taxes - Taxes levied for fiscal years preceding the current one. Revenues from these taxes are treated as non-tax resources in the current budget.

Program Budget - A budget based on the programs of a local government.

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

Project/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.

R

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

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

Resolution - A formal order of a governing body; 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.

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

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 counts

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 - Title I, Part A provides federal dollars to help supplement educational opportunities for children who live in high poverty areas who are most at risk of failing to meet the state's challenging content and performance standards. There are two types of programs: Targeted Assistance and Schoolwide. Most of the schools that qualify for Title I in this district have Schoolwide programs. A Targeted Assistance program is one in which individual students are targeted to receive Title I services. Students are identified based upon multiple, objective, educationally related criteria. Services may be delivered in a number of ways such as in-class instruction, pull out instruction, extended day, week or year programming. The Title I teacher are responsible for providing extra services to the identified children, coordinating with other school personnel involved with the children and involving parents in the planning, implementation and evaluation of the Title I program. A Title I school is eligible to become a schoolwide program when the poverty level, (determined by free and reduced lunch counts, AFDC, census or Medicaid) is at or above 40%. A schoolwide program is designed with the knowledge that there is a link between poverty and low achievement; therefore, when there are large numbers of disadvantaged students, interventions will be more successful when they are implemented "schoolwide." A schoolwide program has more flexibility in the use of Title I funds and in the delivery of services. Staff paid with Title I funds are free to work with all students in the building, for there are no students identified as "Title I." The school works together to develop its curriculum and instruction to raise the achievement of all students.

Transfers - Amounts distributed from one fund to finance activities in another fund. These are shown as an expenditure in the originating fund and revenue in the receiving fund.

U

Unappropriated Ending Fund Balance (UEFB) – Amount budgeted to carryover to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

W

Weighted FTE (also referred to as Licensed Equivalent FTE) - Staff allocations for the schools primarily consist of licensed staff, (i.e., certified teachers). The allocation also includes administrative staff - Principals who are licensed administrators, and secretaries who are classified staff. For staffing purposes only, school administrators can convert FTE which was allocated for licensed staff to classified staff FTE at a 1:2 ratio. For example, 1.0 licensed FTE could be used to hire 2 full-time classified employees who are represented by a union. Therefore, classified employees are valued as "half-weighted," though a full-time equivalent classified employee would still show as 1.0 position FTE.



Descriptions of Account Codes for Expenditures

The following pages show the account codes which correspond to the State's chart of accounts and which correspond to the detail in both the General Fund Requirements by Account (page 69) and the Other Funds (beginning on page 73) of the Fund Detail section of this document. These account codes describe the type of expenditures for which funds have been budgeted and expensed.

510000 – Salaries

Amounts paid to employees of the District who are considered to be in a position of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the District.

Regular Salaries - Full-time, part time, and prorated 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).
- TEACHER SUPPORT PERSONNEL – LICENSED. behavior management specialists, child development specialists, educational audiologists, home/hospital teachers, speech/language pathologists, occupational therapists, physical therapists, school psychologists, social workers, and student management specialists.
- COUNSELORS and work experience coordinators.
- OTHER SALARIED – LICENSED. Teachers on special assignment (TOSA).

511210 Classified - Represented

- TEACHER SUPPORT PERSONNEL – NON-LICENSED includes positions such as: campus monitors, community agents, and student management assistants.
- TEMPORARY EDUCATIONAL ASSISTANTS. 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 (limited term employees) should be charged to account 512400. Contracted secretarial services should be charged to account 538900.
- CLERICAL. Clerks, computer operators, data processing couriers, dispatchers, high school bookkeepers, receptionists, switchboard operators, warehousepersons, and word processors.
- CAFETERIA STAFF. Cafeteria substitutes, central kitchen lead person, cooks, dessert makers, food service assistants, and snack bar manager.
- MAINTENANCE WORKERS (except apprentices) charged to work orders.
- DRIVERS - BUS AND TRUCK also includes food service delivery drivers.

511220 Classified - Non Represented

- SPECIALISTS – NON-LICENSED includes analysts, staffing specialists, functional leads, technical support staff, confidential secretaries, etc.
- OTHER SALARIES – NON-LICENSED includes assistant supervisors, coordinators, print press operators, radio and television staff and videographers, hourly performing arts staff, and positions not specified elsewhere.

511310 Administrators - Licensed

- SUPERINTENDENT
- CHIEF ACADEMIC OFFICERS
- ASSISTANT SUPERINTENDENTS
- ADMINISTRATORS – LICENSED includes high school directors and area directors.
- ASSISTANT DIRECTORS / SUPERVISORS / MANAGERS – LICENSED such as assistant directors, project/program directors, managers, and supervisors.
- PRINCIPALS and administrative or supervisory substitutes defined in the PAT agreement.
- VICE PRINCIPALS / ASSISTANT VICE PRINCIPALS / ASSISTANT PRINCIPALS

511320 Administrators – Non-Licensed

- ADMINISTRATORS – NON-LICENSED. Includes Cabinet level administrators who oversee multiple departments and other district operations. (Other managers and supervisors are now coded to 511420 below.)

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

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

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 LEAVES. Substitutes for teachers attending seminars, meetings, or conferences that falls within the guidelines of the PAT Professional Agreement.
- CONFERENCE LEAVES. Substitutes for teachers attending conferences.
- PAT - SABBATICAL LEAVES. 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 Temporary Misc – Licensed

- TEMPORARY WORKERS – LICENSED personnel required for specific jobs or to help in peak-load periods. Personnel are NOT permanent or regular part-time and are paid on an hourly basis.

512400 Temporary Misc – Classified

- TEMPORARY WORKERS – NON-LICENSED personnel required for specific jobs or to help in peak-load periods. Personnel are NOT permanent or regular part-time and are paid on an hourly basis (Account 538900 used for contracted secretarial/ clerical services.)
- STUDENT WORKERS

Additional Salary - 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. This 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 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 that perform jobs such as gatekeepers, game officials, ticket takers, and security officers. (Account 531900 used for Game Expenses for non-district personnel.)

520000 - Associated Payroll Costs

Amounts paid by the District on behalf of employees; these amounts are not included in the gross salary but are in addition to that amount and, while not paid directly to employees, are part of the cost of personnel services.

521000 PERS

- RETIREMENT CONTRIBUTIONS. Employer's share of the Public Employees Retirement System (PERS) contributions paid by the District.

521310 PERS UAL

- Unfunded Actuarial Liability amount of Public Employees Retirement System.

522000 Social Security-FICA

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

523100 Workers' Compensation

- Amounts paid by the District to provide workers' compensation insurance for employees.

523200 Unemployment Compensation

- Amounts paid by the District to provide unemployment compensation for employees.

Contractual Employee Benefits - Amounts paid by the District resulting from negotiated agreement between the Board and the employee groups. Examples of expenditures would be health insurance, long-term disability, and tuition reimbursement.

524100 Group Health Insurance

- Employees' and employer's share of the health and welfare plan contributions paid by the District.

524200 Other Employer Paid Benefits

- This 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. Membership dues should NOT be charged to this account; refer to account 564000.

524500 PAT Union Contract Items

- PERSONAL (OWNED) AUTO DAMAGE. Compensation paid to teachers who sustain personal (owned) automobile damage caused by an accident while the employee is in the course and scope of District employment.
- PERSONAL PROPERTY LOSS. Compensation made to teachers when clothing or other personal property, excluding automobile, is damaged or destroyed as the result of any unwarranted assault on the teacher's person suffered during the course of employment.

524510 PAT Union Tuition Reimbursement

- This account is used 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 (Account 56400 used 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

Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge who are not employees of the District.

Instructional, Professional, And Technical Services - Services in support of the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support, and contracted instructional services.

531100 Instructional Services

- Non-payroll services performed by qualified persons or organizations providing one or more of the following: learning experiences for students, assistance to teachers and supervisors in enhancing the quality of the teaching process, student and parent solving problems to supplement the teaching process.

531200 Instructional Program Improvement Services

- Non-payroll services performed by persons qualified to assist teachers and supervisors in enhancing the quality of the teaching process. Includes curriculum consultants, in-service training specialists, etc.

531300 Student Services

- 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.

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

532100 Cleaning Services

- Services purchased to clean buildings or equipment other than those provided by District employees.

532200 Repairs and Maintenance Services

- CONTRACTED RENOVATION/ REMODELING. Contractor costs for the renovation and remodeling of existing structures.

532400 Rentals

- RENTAL OF LAND AND BUILDINGS 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.

Student Transportation Services - Contracted costs incurred in transporting students to and from instructional programs during the school term including District expenditures associated with: (a) Home-to-school transportation of students as scheduled by the local school board; (b) Student transportation between educational facilities either within or across district boundaries, if the facilities are used as part of the regularly scheduled instructional program approved by the board; (c) Student transportation for in-state field trips when such represents an extension of classroom activities for instructional purposes, and shall include out-of-state destinations within 50 miles of the Oregon border.

533110 Reimbursable – School Bus

533120 Reimbursable – Taxi Cab

533130 Reimbursable – In-Lieu

533140 Reimbursable – Tri-Met Bus Tickets

533150 Reimbursable – Field Trips

533160 Reimbursable – Athletic Event Trips

533200 Non-Reimbursable Student Transportation

- **STUDENT ACTIVITY EXPENSES.** Includes only transportation cost for field trips for non-educational purposes not allowed for reimbursement by the state. Includes contract payments for transporting students on student activity trips, interscholastic athletic events, out-of-state field trips, or non-instructional field trips.

Travel – Expenditures for transportation, meals, hotels, and other travel related expenses for the District.

534100 Travel, Local in District

- **LOCAL TRAVEL AND MILEAGE.** Reimbursement for mileage incurred within the 25-mile limitation by a District employee when conducting District business. Includes parking fees and taxi fares within the confines of the District.

534200 Travel, Out of District

- **OUT-OF-TOWN TRAVEL.** Payments for employee travel costs such as lodging, meals, and transportation incurred outside the 25-mile limitation when conducting District business, such as attending conferences and meetings. (Account 531800 used for costs of workshops and seminars for training purposes. Account 524500 used for conferences covered by PAT Union Agreement. Account 564000 used for dues and membership fees).

534300 Travel, Student Activities

- **STUDENT ACTIVITY EXPENSES.** Student activities such as conferences, workshops, registration fees, entry fees, performance tickets, lodging and meals. (Account 533200 used for Non-Instructional transportation expenses related to these activities.)

534900 Other Travel

- **INTERVIEW EXPENSE.** Travel costs such as lodging, meals, and transportation incurred by a prospective employee for the District. Advance permission to use this account must be obtained from the Human Resources Department.

Communication – Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes internet, telephone and fax services, as well as postage and postage machine rental.

535100 Telephone

- Telephone services, 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 requirements, and the sale of property.

535500 Printing and Binding

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

535910 Fax

- Fax rental/use charges.

535920 Internet Fees**535990 Miscellaneous Communication Services****536000 Charter Schools**

Tuition – Expenditures to reimburse other educational agencies for instructional services rendered to students residing in the legal boundaries of the District.

537100 Tuition Payments to Other Districts In State**537300 Tuition Payments to Private Schools****537410 Tuition Fees for College Credit*****Non-Instructional Professional and Technical Services*****538100 Audit Services**

- Fees paid to independent auditors, fees paid to actuaries, audit filing fees paid to the Secretary of State, and related costs.

538200 Legal Services

- Services of outside legal counsel.

538300 Architect and Engineering Services

- Expenditures for professional services of licensed professionals for consultation regarding the District's facilities.

538400 Negotiation Services

- Expenditures for services performed in negotiating contracts with any labor group.

538500 Management Services

- Services performed by persons qualified to assist management in policy matters or the general operation of the District. 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.

Other Non-Instructional Professional and Technical Services – Includes professional and technical services other than educational and instructional services that require specialized knowledge and skills.

538910 Security Services

- Non-payroll security services such as armored car services and school registration security.

538920 Staff Services

- Non-payroll services performed by qualified persons to assist in employing and assigning staff. 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

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

Cafeteria Needs – Expenditures that support the various needs of the Nutrition Services Department.

541210 Bakery Products - NS only**541220 Dairy Products - NS only****541230 Donated Commodities - NS only****541240 Fruits and Vegetables - NS only****541250 Meat - NS only****541260 Nutrition Staples - NS only****541270 Food Inventory Adjustment - NS only**

Other Consumable Supplies – Expenditures that support the various needs of the District.

541310 Auto Parts and Batteries – Student Transportation only**541315 Tires – Student Transportation only**

541320 Gas, Oil, and Lubricants – 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.

542100 Textbook Expansion

- Textbook purchases that are unique and outside the basic curriculum. Special one-time purchases to support expansion of classrooms, reconfiguration to K-8 schools, additional classrooms, individual school-based requirements, etc. Textbooks purchased against grants should be charged to this account.

542200 Textbook Adoption

- New curriculum adoption purchases at the District level.

542300 Textbook Replacement

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

543000 Library Books

- LIBRARY AND REFERENCE BOOKS 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.

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 Adjustments - NS only**

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

545210 Bakery Products - NS only**545220 Dairy Products - NS only****545240 Fruits and Vegetables - NS only****545250 Meat - NS only****545260 Staples - NS only****545300 Donated Commodities - 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, emulator boards, multi-protocol adapter boards, interface boards, font cartridges, etc.

550000 - Capital Outlay

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 Acquisitions

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

552000 Building Acquisitions

- 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 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.

Equipment – Expenditures for the initial, additional, and replacement items of equipment. An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles that meets all of the following conditions:

1. It has an anticipated useful life of more than 1 year.
2. It is of significant value, measured as original cost or estimated market value of \$2,500 or more.
3. It retains its original shape and appearance with use.
4. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit.
5. It does not lose its identity through incorporation into a different or more complex unit or substance.

554100 Initial & Additional Equipment Purchase

- Any equipment purchase costing \$2500 or more such as machinery, furniture and fixtures, and vehicles (*Account series 555000 used for technology related items.*)

554110 Vehicles

Technology

555010 Computers

- 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**556410 Buses/Capital Bus Improvements****559000 Other Capital Outlay**

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

- 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)

Insurance and Judgments**565100 Liability Insurance**

- Premiums for insurance coverage against losses. (This account is only used by Fund 601 Self-Insurance.)

565200 Fidelity Bond Premiums

- Expenditures for bonds guaranteeing the District against losses resulting from the actions of the CFO, employees, or other persons of the District. Also record here any expenditures (not judgments) made in lieu of liability bonds.

565300 Property Insurance Premiums

- Premiums for insurance coverage on property against loss and damage. Charge to Program 25410 for buildings and Program 25510 for school buses. (This account is only used by Fund 601 Self-Insurance and Grant Funds.)

565400 Student Insurance Premiums

- Expenditures for premiums on student accident insurance for students playing sports who are not covered by any other insurance program.

565500 Judgments and Settlements Against the District

- Expenditures from current funds for all judgments against the District that are not covered by liability insurance, but are of a type that might have been covered by insurance.

Other Insurance and Judgments**565910 Workers' Comp Claim Expense**

- Compensation made on behalf of employees due to a work-related accident. (This account is only used by Fund 601 Self-Insurance.)

565915 Workers' Comp Recovery (Used 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 only used by Fund 601 Self-Insurance.)

565945 Property Damage Recovery (Used by Fund 601 Self-Insurance.)**565946 Fire Loss Recovery (Used by Fund 601 Self-Insurance.)****565947 Auto Loss Recovery (Used by Fund 601 Self-Insurance.)****565948 Liability Loss Recovery (Used by Fund 601 Self-Insurance.)**Taxes and Licenses**567100 Permits**

- Permit costs for buildings, elevators, OSHA, FCC, etc.

567200 Public Assessments

- Property taxes and assessments charged by other governmental agencies for improvements to District properties or adjacent properties. (Use account 559000 for capital improvement assessments to District properties.)

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

- Covers administrative overhead expense. (This account only used by Grants.)

570000 - Transfers**571000 Transfers to Other Funds**

- Transactions conveying money from one fund to another, generally in the form of payments from the General Fund to some other fund (used only with Budget Office approval). They are not recorded as expenditures.

572000 Pass-Through

- Used by Grants only to record pass-through of federal monies to other entities.

Other Uses of Funds**581000 Operating Contingency****582000 Reserved for Next Year**



Descriptions of Program Codes

10000 – Instruction

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

11000 – Regular Programs – Instructional activities designed primarily to prepare fully prepare students to make productive life decisions as citizens, family members, and workers.

11100 Elementary School Instruction

- 11111 – Primary Program. Grades 1-3.
- 11112 – Primary Homeroom.
- 11113 – Elementary Consolidated Budget. Supplies, textbooks, extended hours, etc., in K-5, K-6 and K-8 schools.
- 11119 – Kindergarten Homeroom.
- 11121 – Intermediate Program. Grades 4-5 or grades 4-6 in a K-6 school.
- 11122 – Intermediate Homeroom.
- 11131 – Elementary Extracurricular Activities. K-5, K-6 and K-8 schools.

11200 Middle School Instruction

- 11211 – Middle School Program. Grades 6-8.
- 11212 – Middle School Homeroom.
- 11213 – High School Consolidated Budget. Supplies, textbooks, extended hours, etc., in middle schools.
- 11221 – Middle School Extracurricular Activities.

11300 High School Instruction

- 11311 – High School Program. Grades 9-12.
- 11312 – High School Homeroom.
- 11313 – High School Consolidated Budget. Supplies, textbooks, extended hours, etc., in high schools.
- 11321 – High School Extracurricular Activities.
- 11322 – High School Athletic Activities.

11400 Pre-Kindergarten Instruction

- 11401 – Early Childhood Education Centers (ECEC). Educational programs for pre-kindergarten pupils in select schools.
- 11402 – Head Start. Federal program that provides services to low-income pre-kindergarten pupils and their families.

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

12100 Programs for the Talented and Gifted

- 12100 – Talented And Gifted (TAG).

12200 Restrictive Programs for Students with Disabilities

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

- 12210 – Restrictive Programs.
- 12211 – Functional Living Skills – 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.
- 12221 – SLC-Devel. Kindergarten.

- 12230 – SLC-Life Skills/CTC.
- 12241 – Life Skills with Nursing Services.
- 12261 – Home Instruction.
- 12271 – Extended School Year.
- 12282 – Behavior Intervention Classroom.
- 12291 – Skilled Nursing 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.
- 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.

- 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 educational opportunities.

- 12712 – Extended School Year.
- 12720 – Title I. Federal program that provides additional support for schools that serve low-income students.
- 12721 – Title I: Supplemental Educational Services. Supplemental programs for students attending schools failing to meet Adequate Yearly Progress (AYP) as defined by the No Child Left Behind Act of 2001 (NCLB).
- 12722 – Title I: Teacher Professional Development.
- 12723 – Title I: HR Training on NCLB.
- 12724 – Title I: Project Return Homeless. Program designed to remove barriers to school enrollment and provide stability in school for students in homeless living situations.
- 12725 – Title I: Summer School.
- 12726 – Title I: School Choice Transportation.
- 12727 – Title I: Performance Assistance.
- 12728 – Title I: Accelerated Learning.

12800 Alternative Education

Learning experiences for students who are at risk of dropping out of school, are not succeeding in a regular classroom setting, or may be more successful in a non-traditional setting. Also includes enrichment programs for talented and gifted students provided in an alternative setting.

- 12811 – Public Alternative Programs. Alternative programs provided by other public agencies.
- 12821 – Community-Based Programs.
- 12822 – Direction Services.
- 12831 – Delayed Expulsion School Counseling.
- 12832 – Classroom Alternative Education.
- 12833 – Evening Programs.
- 12835 – Indian Education.
- 12880 – Charter Schools.
- 12891 – Contract Programs.
- 12892 – Alternative Education Instructional Support

12900 Designated Programs

Special learning experiences for other students with special needs, including English Language Learners (ESL students), teen parents and migrant education.

- 12911 – ESL/Bilingual in K-5, K-6 and K-8 schools.
- 12912 – ESL/Bilingual in middle schools.
- 12913 – ESL/Bilingual in high schools.
- 12914 – Bilingual Assessment Services.
- 12922 – Teen Parenting Services.
- 12930 – Migrant Education.
- 12991 – Private School Instruction. Instruction provided by District staff in area private schools.
- 12992 – Section 504/Americans with Disabilities Act (ADA) Accommodation.

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

- 14100 – Summer School for grades 4-5.
- 14200 – Summer School for grades 6-8.
- 14300 – Summer School for grades 9-12.
- 14400 – Summer School for grades K-3.

20000 – Support Services

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

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

21100 Attendance and Social Work Services

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

21200 Guidance Services

- 21210 – Service Area Direction.
- 21220 – Counseling Services.
- 21240 – Student Guidance Information Services.
- 21262 – Vocational Education Placement Services.

21300 Health Services

- 21320 – Medical Services.
- 21330 – Dental Services.
- 21390 – Other Health Services.

21400 Psychological Services

- 21420 – Psychological Testing Services.

21500 Speech Pathology and Audiology Services

- 21520 – Speech Pathology. Identification and guidance of students with speech and language disorders.
- 21530 – Audiology. Identification and guidance of students with hearing loss.
- 21590 – Other Speech Pathology and Audiology Services.

21600 Other Student Treatment Services

- 21601 – Occupational Therapy.
- 21602 – Physical Therapy.
- 21603 – Adaptive Physical Therapy.

21900 Student Support Services Direction

- 21901 – Program Administration/Supervision.
- 21902 – Administration.
- 21903 – Collaborative Supports Team.
- 21905 – Third Party Medical Reimbursement
- 21906 – PAT, Article 20 B3, SPED. Extended days provided to teachers for the development of Individual Education Plans (IEP) for SPED students.
- 21907 – PAT, Article 20 B4, General Education.
- 21908 – TAG Writing Plans.

22000 – Instructional Staff Support Services – Activities associated with assisting instructional staff with the content and process of providing learning experiences for students.

22100 Improvement of Instruction Services

- 22110 – Service Area Direction.
- 22130 – Curriculum Development.
- 22191 – Multicultural/Multiethnic Services.
- 22192 – School Improvement Funds.
- 22193 – School Improvement Plan (SIP) Development.

22200 Educational Media Services

- 22210 – Service Area Direction.
- 22220 – Library/Media Services
- 22230 – Multimedia Services
- 22240 – Educational Television Service
- 22251 – KBPS Programming and Production. KBPS is Benson Polytechnic High School's on-campus radio station.
- 22252 – KBPS Broadcasting.
- 22253 – KBPS Program Information.
- 22254 – KBPS Fundraising.
- 22255 – KBPS Underwriting Grant Canvassing.
- 22256 – KBPS Management and General Support.
- 22257 – KBPS National Program Acquisition.
- 22291 – Textbook Services
- 22292 – Classroom Technology Services

22300 Assessment and Testing

- 22301 – Assessment System Design.

22400 Instructional Staff Development

- 22403 – Autistic Services.
- 22410 – Instructional Staff Training Services.
- 22420 – Portland Teacher Program. Recruits and supports teacher candidates of color in their professional training.
- 22430 – New Teacher Orientation.

23000 – General Administration Support Services – Activities associated with the overall general administrative or executive responsibility for the entire district.

23100 Board of Education Services

- 23100 – Board of Education Services.

23200 Executive Administration Services

- 23210 – Office of Superintendent.
- 23211 – Executive Administration.
- 23212 – Assistant Superintendents.
- 23240 – State and Federal Relations.
- 23292 – Legal Services.
- 23293 – Operational Support Services.
- 23294 – School Standards/Accredits.
- 23295 – Strategic Planning

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

24100 Office of the Principal Services

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

24900 Other Support Services

- 24901 – Graduation Services.
- 24910 – Portland Association of Public School Administrators (PAPSA).

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

25100 Direction of Business Support Services

- 25100 – Office of the Chief Financial Officer.

25200 Fiscal Services

- 25210 – Direction of Fiscal Services.
- 25220 – Budgeting Services.
- 25240 – Payroll Services.
- 25250 – Financial Accounting Services.
- 25260 – Internal Auditing Services.
- 25270 – Property Accounting Services.
- 25281 – Direction of Risk Management Services.
- 25282 – Employer-at-injury Program (EAIP) Worksite Modifications.
- 25283 – Liability Claims.
- 25284 – Property/Fire Loss.
- 25285 – Worker's Compensation.
- 25286 – Worksite Safety.
- 25291 – Enrollment Services.
- 25292 – Family Support Center.

25400 Operation and Maintenance of Plant Services

- 25410 – Service Area Direction.
- 25411 – Project Management.
- 25421 – Custodial Services.
- 25422 – Environmental Health and Safety.
- 25423 – Utilities Services.
- 25424 – Property Management.
- 25430 – Care and Upkeep of Grounds.
- 25441 – Maintenance Workforce.
- 25442 – Other Funded work.
- 25443 – Vehicle Operation/Maintenance.
- 25460 – Property Security Services.
- 25490 – Other Operations and Maintenance.

25500 Student Transportation Services

- 25510 – Transportation Administration.
- 25520 – Student Transportation Operations.
- 25530 – Fleet Maintenance.
- 25540 – Routing.
- 25550 – Safety and Training.
- 25580 – SPED Transportation Services.

25700 Internal Services

- 25710 – Service Area Direction.
- 25720 – Purchasing Services.
- 25730 – Warehousing/Distribution Services.
- 25740 – Printing, Publishing and Duplicating Services.
- 25790 – Other Internal Services.

26000 – Central Support Services – Activities that support each of the other instructional and supporting service programs.

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

- 26210 – Service Area Direction.
- 26220 – Development Services. Activities associated with using the products of research for the improvement of educational programs.
- 26230 – Evaluation Services.
- 26240 – Planning Services.
- 26250 – Research Services.
- 26260 – Grant Writing Services.
- 26270 – Statistical Services.
- 26290 – Other Planning, Research, Development and Evaluation Services.

26300 Information Services

- 26320 – Internal Information Services.
- 26330 – Public Information Services.
- 26331 – Volunteer Activities and Recognition.
- 26350 – Interpretation and Translation Services.

26400 Staff Services

- 26410 – Service Area Direction.
- 26420 – Recruitment and Placement Services.
- 26430 – Staff Accounting Services.
- 26491 – Other Staff Services.
- 26492 – Non-Instructional Staff Development.
- 26493 – Staff Relations and Negotiations.

26600 Technology Services

- 26610 – Service Area Direction.
- 26620 – Systems Analysis Services.
- 26631 – Student Information Systems.
- 26632 – Business Information Systems.
- 26634 – Web Information Systems.
- 26641 – Technical Operations.
- 26642 – Data Control and Entry.
- 26697 – Instructional Technology Development.
- 26698 – Infrastructure Development.
- 26699 – Systems Development.

26700 Records Management Services

- 26700 – Records Management Services.

30000 – Enterprise and Community Services

Activities financed and operated similarly to private business enterprises, providing goods and services to students or the general public and financed primarily through user fees or community programs. PPS uses these programs only in funds 202, 203, 205 and 299.

31000 Food Services

- 31100 – Food Services Administration.
- 31200 – Food Preparation and Service.
- 31300 – Food Delivery Services.
- 31900 – Nutrition Education/Other.
- 31910 – Summer Nutrition.

33000 Community Services

- 33000 – Community Services.

40000 – Facilities Acquisition and Construction

Activities associated with the acquisition of land and buildings, major remodeling and construction of buildings and major additions to buildings, initial installation or extension of service systems and other built-in equipment, and major improvements to sites.

- 41500 – Building Acquisition, Construction, and Improvement Services.
- 41910 – Relocation Projects.

50000 – Other Uses

Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by the Educational Service District (ESD).

- 51100 – Long-Term Debt Service.
- 51200 – Short-Term Debt Retirement.
- 52100 – Fund Transfers.

60000 – Contingencies

Expenditures which cannot be foreseen and planned in the budget process.

- 61100 – Operating Contingency.

70000 – Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund.

- 71100 – Ending Fund Balance.



School Site Directory

The district operates 57 schools that have elementary school programs, 10 middle schools, 17 secondary schools (at 11 campuses), and 5 alternative programs. The following pages are a 2008-2009 school directory, which lists the year the current school building was built, the address and phone number, the grade levels served for each school, and information about special programs or opportunities at each school. While the construction date reflects the year of initial construction (or date of the oldest existing building on that campus), many schools have since undergone major additions and renovations.

Elementary / K-8 Schools

Abernethy - Constructed 1924
2421 SE Orange 503-916-6190
K-5 (Year-Round School)

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

Alameda - Constructed 1921
2732 NE Fremont 503-916-6036
PK-5

Arlita - Constructed 1929
5109 SE 66th 503-916-6330
K-8

Astor - Constructed 1949
5601 N Yale 503-916-6244
K-8

Atkinson - Constructed 1953
5800 SE Division 503-916-6333
K-5 (Dual Language / Spanish Immersion)

Beach - Constructed 1928
1710 N Humboldt 503-916-6236
PK-8 (Dual Language / Spanish Immersion)

Boise-Eliot - Constructed 1926
620 N Fremont 503-916-6171
PK-8

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

Bridlemile - Constructed 1956
4300 SW 47th Dr. 503-916-6292
K-5

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

Capitol Hill Constructed 1917
8401 SW 17th 503-916-6303
K-5

Chapman - Constructed 1923
1445 NW 26th 503-916-6295
K-5

Chief Joseph - Constructed 1949
2409 N Saratoga 503-916-6255
PK-5

Clarendon-Portsmouth
Constructed 1927
5103 N Willis 503-916-5666
K-8

Clark @ Binnsmead
Constructed 1949
2225 SE 87th 503-916-5700
K-8

Beverly Cleary School
Hollywood Campus - Const. 1959
Fernwood Campus - Const. 1911
3560 NE Hollywood Ct. 503-916-6766
1915 NE 33rd 503-916-6480
K-8

Creative Science @ Clark
- Constructed 1955
1231 SE 92nd 503-916-6431
K-8

Creston - Constructed 1946
4701 SE Bush 503-916-6340
K-8

Duniway - Constructed 1926
7700 SE Reed College Pl.
503-916-6343
K-5

Faubion - Constructed 1950
3039 NE Portland Blvd.
503-916-5686
PK-8

Forest Park - Constructed 1998
9935 NW Durrett 503-916-5400
K-5

Glencoe - Constructed 1923
825 SE 51st 503-916-6207
K-5

Grout - Constructed 1927
3119 SE Holgate Blvd. 503-916-6209
K-5

Hayhurst / Odyssey - Const. 1954
5037 SW Iowa 503-916-6300
K-8 (Odyssey - History Focus)

Humboldt - Constructed 1959
4915 N Gantenbein 503-916-5468
PK-8

Irvington - Constructed 1932
1320 NE Brazee 503-916-6185
K-8

James John - Constructed 1929
7439 N Charleston 503-916-6266
K-5

Kelly - Constructed 1957
9030 SE Cooper 503-916-6350
K-5

King - Constructed 1925
4906 NE 6th 503-916-6456
PK-8

Laurelhurst - Constructed 1923
840 NE 41st 503-916-6210
K-7

Lee - Constructed 1952
2222 NE 92nd 503-916-6144
K-8

Lent - Constructed 1948
5105 SE 97th 503-916-6322
K-8

Lewis - Constructed 1952
4401 SE Evergreen 503-916-6360
K-5

Llewellyn - Constructed 1928
6301 SE 14th 503-916-6216
K-5

Maplewood - Constructed 1948
7452 SW 52nd 503-916-6308
K-5

Markham - Constructed 1950
10531 SW Capitol Hwy 503-916-5681
K-5

Marysville - Constructed 1921
7733 SE Raymond 503-916-6363
K-8

Ockley Green - Constructed 1925
6031 N Montana 503-916-5660
K-8

Peninsula - Constructed 1952
8125 N Emerald 503-916-6257
K-8 (Year-Round School)

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

Rieke - Constructed 1959
1405 SW Vermont 503-916-5768
K-5

Rigler - Constructed 1931
5401 NE Prescott 503-916-6451
K-7

Rosa Parks - Constructed 2006
8960 N. Woolsey 503-916-6250
K-5

Roseway Heights - Const. 1923
7334 NE Siskiyou 503-916-5600
K-8

Sabin / ACCESS - Const. 1927
4013 NE 18th 503-916-6181
PK-8 (ACCESS - Talented & Gifted)

Scott - Constructed 1949
6700 NE Prescott 503-916-6369
K-7

Sitton - Constructed 1949
9930 N Smith 503-916-6277
K-5

Skyline - Constructed 1939
11536 NW Skyline 503-916-5212
K-8

Stephenson - Constructed 1964
2627 SW Stephenson 503-916-6318
K-5

Sunnyside Environmental
Constructed 1925
3421 SE Salmon 503-916-6266
K-8

Vernon - Constructed 1931
2044 NE Killingsworth 503-916-6415
PK-8

Vestal - Constructed 1929
161 NE 82nd 503-916-6437
K-8

Whitman - Constructed 1954
7326 SE Flavel 503-916-6370
K-5

Winterhaven - Constructed 1930
3830 SE 14 503-916-6200
K-8

Woodlawn - Constructed 1926
7200 NE 11th 503-916-6282
PK-8

Woodmere - Constructed 1954
7900 SE Duke 503-916-6373
K-5

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

Middle Schools

Beaumont - Constructed 1926
4043 NE Fremont 503-916-5610
6-8

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

George - Constructed 1950
10000 N Burr 503-916-6262
6-8

Gray - Constructed 1951
5505 SW 23rd 503-916-5676
6-8

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

Jackson - Constructed 1964
10625 SW 35th 503-916-5680
6-8

Lane - Constructed 1926
7200 SE 60th 503-916-6355
6-8

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

Sellwood - Constructed 1913
8300 SE 15th 503-916-5656
6-8

West Sylvan - Constructed 1953
East Sylvan Site - Constructed 1933
8111 SW West Slope Dr. 503-916-5690
1849 SW 58th 503-916-5560
6-8 (Spanish Immersion)

Secondary / Special Schools

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

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

Franklin - Constructed 1915
5405 SE Woodward 503-916-5140
9-12 (Law & Public Service and
World Language Institute)

Grant - Constructed 1923
2245 NE 36th 503-916-5160
9-12 (Institute for Math & Science and
Japanese Immersion)

Jefferson - Constructed 1909
Tubman Campus - Constructed 1954
5210 N Kerby 503-916-5180
2231 N Flint 503-916-5630
6-12 (Academy of Arts & Technology,
Academy of Science & Technology,
Young Men's Academy,
Young Women's Academy
@ Harriet Tubman Campus)

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

Madison - Constructed 1955
2735 NE 82nd 503-916-5220
8-12 (Health Services, Speech
& Communications)

Marshall Campus - Const. 1959
3905 SE 91st 503-916-5240
9-12
- BizTech High
- Pauling Academy of
Integrated Sciences (PAIS)
- Renaissance Arts Academy

Roosevelt Campus - Const. 1921
6941 N Central 503-916-5260
9-12
- Arts, Communication, & Tech (ACT)
- Spanish English Intl. School (SEIS)
- Pursuit of Wellness Education
@ Roosevelt (POWER)

Wilson - Constructed 1954
1151 SW Vermont 503-916-5280
9-12

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

Alliance High School (Alternative
Programs for HS Students with four
satellite campuses):

1) Meek Professional/Technical HS
Constructed 1954
4039 NE Alberta Ct. 503-916-5747
10-12 (Vocational/Professional/
Technical)

2) Portland Night HS @ Benson
546 NE 12th 503-916-6486
9-12

3) Focus HS @ Madison
2735 NE 82nd 503-916-5220
9-12

4) Marshall Night HS @ Marshall
3905 SE 91st 503-916-5248
9-12



Employee Salary Schedules

Acct. Code	Position/Job Title	Salary Schedule	Page
511100	Classroom Teachers	Teacher PAT Salary Schedule	162
	Non-Classroom (Support) Personnel - Licensed	Teacher PAT Salary Schedule	162
511210	Support Personnel - Non Licensed	DCU Salary Schedules	158 - 161
	Educational Assistants (General & ESL)	General & ESL Educational Assistant Salary Schedules	164 - 165
	Paraeducators	Special Education Paraeducator Salary Schedules	165
	Secretarial / Clerical	PFTCE Salary Schedules	163 - 166
	Classified Staff	PFTCE Salary Schedules	163 - 166
	Cafeteria Staff	SEIU Nutrition Services Salary Schedule	167
	Maintenance Workers	DCU Maintenance Worker Salary Schedule	160 - 161
	Bus Drivers	Bus Driver Salary Schedule	158
	Truck Drivers	Truck Driver Salary Schedule	158
	Custodians	SEIU Custodian Salary Schedule	167
511220	Confidential Secretaries/Admin. Assistants	Confidential Secretaries Salary Schedule	168
	Specialists - Non-Licensed	Non-Represented Employee Salary Schedule	169
511310	Superintendent	Salary determined by the Board of Education (Contract)	-
	Administrators - Licensed	Non-Represented Employee Salary Schedule	169
	Directors/Asst. Directors/Supvs/Mgrs - Licensed	Non-Represented Employee Salary Schedule	169
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511320	Administrators - Non Licensed	Non-Represented Employee Salary Schedule	169
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Amalgamated Transit Union (ATU)
 Contract - Appendix A
 Bus Driver - Hourly Rate Salary Schedule
 (Effective 07/01/2007)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Bus Driver	\$13.01	\$13.78	\$14.53	\$15.30	-----	-----	-----	-----
Five (5) Year Longevity	-----	-----	-----	-----	\$16.07	-----	-----	-----
Ten-Year Longevity	-----	-----	-----	-----	-----	\$16.92	-----	-----
Fifteen-Year Longevity	-----	-----	-----	-----	-----	-----	\$17.72	-----
Twenty-Year Longevity	-----	-----	-----	-----	-----	-----	-----	\$18.60

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

District Council of Unions (DCU)
 Contract - Appendix A
 Truck Driver & Warehouseman - Hourly Rate Salary Schedule
 (Effective 09/10/2007)

Description	Hourly Rate
Truck Driver / Warehouseman (Base)	\$20.02
Truck Driver Leadman *	\$20.62
Warehouse Foreman **	\$22.02
General Foreman ***	\$23.02
Sub Driver ****	\$18.02

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

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

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

**** Sub Driver = Base Rate Times Ninety Percent (90%)

District Council of Unions (DCU)
 Contract - Appendix B
 Bus Mechanic - Hourly Rate Salary Schedule
 (Effective 09/10/2007)

Description	Hourly Wage
Shop Assistant	\$15.43
Bus Fueler	\$20.30
Serviceman	\$20.30
Mechanic	\$23.53
Lead Mechanic	\$24.23

District Council of Unions (DCU)
 Contract - Appendix C
 Television Services - Hourly Rate Salary Schedule
 (Effective 09/10/2007)

Description	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	\$16.90	\$19.00	\$21.11
Master Control Operator	\$12.66	\$14.77	\$16.90	\$19.00	\$21.11
TV Technician	\$12.66	\$14.77	\$16.90	\$19.00	\$21.11
Production Manager	\$23.99	-----	-----	-----	-----
Assistant Engineer	\$23.99	-----	-----	-----	-----
Chief Engineer	\$26.49	-----	-----	-----	-----

District Council of Unions (DCU)

Contract - Appendix D

Maintenance Worker - Hourly Rate Salary Schedule

(Effective 09/10/2007)

Description	Level	Craft Code	Hourly Wage
Roofer	Journeyman	67	\$19.13
	Leadman		\$19.70
	Asst. Foreman		\$20.37
	Foreman		\$21.04
Carpet / Linoleum Layer	Journeyman	80	\$19.74
	Leadman		\$20.33
	Asst. Foreman		\$21.02
	Foreman		\$21.71
Laborer	Journeyman	41	\$19.76
	Leadman		\$20.35
	Asst. Foreman		\$21.04
	Foreman		\$21.74
Painter	Journeyman	45	\$19.76
	Leadman		\$20.35
	Asst. Foreman		\$21.04
	Foreman		\$21.74
Tile Setter	Journeyman	10	\$20.97
	Leadman		\$21.60
	Asst. Foreman		\$22.33
	Foreman		\$23.07
Cement Mason	Journeyman	10	\$22.24
	Leadman		\$22.91
	Asst. Foreman		\$23.69
	Foreman		\$24.46
Plasterer	Journeyman	10	\$22.32
	Leadman		\$22.99
	Asst. Foreman		\$23.77
	Foreman		\$24.55
Glazier	Journeyman	20	\$24.11
	Leadman		\$24.83
	Asst. Foreman		\$25.68
	Foreman		\$26.52
Carpenter	Journeyman	40	\$24.26
	Leadman		\$24.99
	Asst. Foreman		\$25.84
	Foreman		\$26.69

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

Hardware	Journeyman	38	\$24.26
	Leadman		\$24.99
	Asst. Foreman		\$25.84
	Foreman		\$26.69
Brick Mason	Journeyman	10	\$24.75
	Leadman		\$25.49
	Asst. Foreman		\$26.36
	Foreman		\$27.23
Machinist	Journeyman	55	\$24.77
	Leadman		\$25.51
	Asst. Foreman		\$26.38
	Foreman		\$27.25
Musical Instrument Repair	Journeyman	96	\$25.97
	Leadman		\$26.75
	Asst. Foreman		\$27.66
	Foreman		\$28.57
Sheet Metal Worker	Journeyman	65	\$27.63
	Leadman		\$28.46
	Asst. Foreman		\$29.43
	Foreman		\$30.39
Electrician	Journeyman	50	\$29.51
	Leadman		\$30.40
	Asst. Foreman		\$31.43
	Foreman		\$32.46
Plumber	Journeyman	60	\$30.23
	Leadman		\$31.14
	Asst. Foreman		\$32.19
	Foreman		\$33.25
Steamfitter	Journeyman	59	\$30.23
	Leadman		\$31.14
	Asst. Foreman		\$32.19
	Foreman		\$33.25
Rovers	Starting Level		\$14.00
	1st Anniversary		\$15.00
	2nd Anniversary		\$16.00
	3rd Anniversary		\$17.00
	4th Anniversary		\$18.00
Groundskeeper		85	\$19.76
Mason Tender			\$19.76
Plumber's Helper			\$19.76
Motor Winder			\$23.02
Electronic Technician			\$25.97
Machinist Helper			\$21.43

Portland Association of Teachers (PAT)
 Contract - Appendix A-3
 Teacher Annual Rate Salary Schedule
 (Effective 07/01/2007)

Level	Educational Credit							
	BA + 0	BA + 15	BA + 30	BA + 45	BA + 60 or MA + 0	BA + 75 or MA + 15	BA + 90 or MA + 30	BA + 105 or MA + 45
A	\$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.

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

Portland Association of Teachers (PAT)
 Substitute Teacher Daily Rate Salary Schedule
 (Effective 07/01/2007)

Substitute Type	Daily Wage
Half Day *	\$81.19
Full Day	\$162.37
Extended Rate ** (Daily)	\$181.54

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

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

Portland Federation of Teachers and Classified Employees (PFTCE)
 Grade Placements for Classified Salary Schedules
 (Effective 07/01/2008)

GRADE C

Clerk III

GRADE D

Clerk II

Department Receptionist

Secretary

GRADE F

Administrative Secretary II

Chief Switchboard Operator

Clerk I

School Secretary

Senior Clerk III

Senior Data Entry Operator

GRADE G

Administrative Secretary I

Book Clerk

Computer Operator

High School Bookkeeper

Library Asst (work w/Media Spec.)

Orthopedic Equipment Technician

Senior Clerk II

Student Attendance Monitor

Vice Principal's Secretary

GRADE H

Administrative Clerk

Instructional Technology Assistant

Library Assistant

Project Assistant

Special Ed Records Clerk

GRADE I

Administrative Professional

Dispatcher - School Police

Library Clerk

Senior Administrative Secretary III

Senior Clerk I

Transportation Route Scheduler

GRADE J

Chief Clerk II

Finance Clerk II

Human Resources Representative

Principal's Secretary - Elem / K-8

Principal's Secretary - Middle

Principal's Secretary - Night School

Principal's Secretary - Small School

Security Technician

Senior Administrative Secretary II

Special Ed Records Manager

GRADE K

Area / Region Director Secretary

Chief Clerk I

Electronic Publishing Technician

Finance Clerk I

Payroll Benefits Clerk

Principal's Secretary - High School

Senior Administrative Secretary I

Special Ed Assistant Trainer

Portland Federation of Teachers and Classified Employees (PFTCE)
 Contract - Appendix B
 12-Month (260 Day) Classified Employee - Hourly Rate Salary Schedule
 (Effective 07/01/2008)

Grade Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
C	\$12.08	\$12.65	\$13.19	\$13.73	\$14.27	\$14.85	\$15.39	\$15.93
D	\$12.65	\$13.19	\$13.73	\$14.27	\$14.85	\$15.39	\$15.93	\$16.48
F	\$13.73	\$14.27	\$14.85	\$15.39	\$15.93	\$16.48	\$17.03	\$17.57
G	\$14.27	\$14.85	\$15.39	\$15.93	\$16.48	\$17.03	\$17.57	\$18.13
H	\$14.85	\$15.39	\$15.93	\$16.48	\$17.03	\$17.57	\$18.13	\$18.69
I	\$15.39	\$15.93	\$16.48	\$17.03	\$17.57	\$18.13	\$18.69	\$19.24
J	\$15.93	\$16.48	\$17.03	\$17.57	\$18.13	\$18.69	\$19.24	\$19.78
K	\$16.48	\$17.03	\$17.57	\$18.13	\$18.69	\$19.24	\$19.78	\$20.31

Portland Federation of Teachers and Classified Employees (PFTCE)
 Contract - Appendix C
 10-Month (200 & 210 Day) Classified Employee - Hourly Rate Salary Schedule
 (Effective 07/01/2008)

Grade Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
C	\$12.51	\$13.07	\$13.63	\$14.22	\$14.79	\$15.33	\$15.91	\$16.49
D	\$13.07	\$13.63	\$14.21	\$14.79	\$15.33	\$15.91	\$16.49	\$17.05
F	\$14.14	\$14.79	\$15.33	\$15.91	\$16.49	\$17.05	\$17.63	\$18.18
G	\$14.79	\$15.33	\$15.91	\$16.49	\$17.05	\$17.63	\$18.18	\$18.75
H	\$15.33	\$15.91	\$16.49	\$17.05	\$17.63	\$18.18	\$18.75	\$19.32
I	\$15.91	\$16.49	\$17.05	\$17.63	\$18.18	\$18.75	\$19.32	\$19.89
J	\$16.49	\$17.05	\$17.63	\$18.18	\$18.75	\$19.32	\$19.89	\$20.48
K	\$17.05	\$17.63	\$18.18	\$18.75	\$19.32	\$19.89	\$20.48	\$21.04

Portland Federation of Teachers and Classified Employees (PFTCE)
 Contract - Appendix D
 General Educational Assistant - Hourly Rate Salary Schedule
 (Effective 07/01/2008)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
General Ed Assistant	\$11.71	\$12.29	\$12.87	\$13.46	\$14.04	\$14.65	\$15.21	\$15.79	\$16.38

Portland Federation of Teachers and Classified Employees (PFTCE)
 Contract - Appendix E
 Special Education Paraeducator - Hourly Rate Salary Schedule
 (Effective 07/01/2008)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Paraeducator 1	\$14.34	\$14.94	\$15.52	\$16.12	\$16.71	\$17.30	\$17.89	\$18.48	\$19.07
Paraeducator 2	\$13.76	\$14.34	\$14.94	\$15.52	\$16.12	\$16.71	\$17.30	\$17.89	\$18.48
Paraeducator 3	\$13.16	\$13.76	\$14.34	\$14.94	\$15.52	\$16.12	\$16.71	\$17.30	\$17.89
Therap. Coach	\$15.06	\$15.68	\$16.30	\$16.92	\$17.53	\$18.16	\$18.79	\$19.41	\$20.02

Portland Federation of Teachers and Classified Employees (PFTCE)
 Contract - Appendix E-1
 ESL/Bilingual Educational Assistant - Hourly Rate Salary Schedule
 (Effective 07/01/2008)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
ESL/Bilingual EA	\$12.43	\$12.99	\$13.59	\$14.18	\$14.79	\$15.35	\$15.94	\$16.52	\$17.14

Portland Federation of Teachers and Classified Employees (PFTCE)
 Contract - Appendix F
 Certified Nursing Assistant (CNA) & Licensed Practical Nurse (LPN) - Hourly Rate Salary Schedule
 (Effective 07/01/2008)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Spec Ed CNA & LPN	\$15.03	\$15.64	\$16.22	\$16.82	\$17.43	\$18.03	\$18.62	\$19.22	\$19.81

Portland Federation of Teachers and Classified Employees (PFTCE)
 Contract - Appendix G
 Licensed Physical Therapy Assistant (LPTA) & Certified
 Occupational Therapy Assistant (COTA) - Hourly Rate Salary Schedule
 (Effective 07/01/2008)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Spec Ed LPTA & COTA	\$19.74	\$20.42	\$21.08	\$21.73	\$22.40	\$23.04

Portland Federation of Teachers and Classified Employees (PFTCE)
 Contract - Appendix G-1
 Assistive Technology Practitioners (Special Ed)
 (Effective 07/01/2008)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Asstive Technology Practitioner	\$21.75	\$22.37	\$23.04	\$23.73	\$24.44	\$25.15

Portland Federation of Teachers and Classified Employees (PFTCE)
 Contract - Appendix H
 Sign Language Interpreter - Hourly Rate Salary Schedule
 (Effective 07/01/2008)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
COC or AA	\$18.04	\$18.67	\$19.31	\$19.94	\$20.57	\$21.20
BA/BS	\$18.67	\$19.31	\$19.94	\$20.57	\$21.20	\$21.84
BA/BS or AA plus RID CT or RID CI	\$19.31	\$19.94	\$20.57	\$21.20	\$21.84	\$22.47
BA/BS or AA plus RID CT & RID CI	\$19.94	\$20.57	\$21.20	\$21.84	\$22.47	\$23.10

COC: Certificate of Completion (Interpreter Program)
 AA: Associate's Degree (Interpreter Program)
 BA/BS: Bachelor of Art/Science
 RID CT: Registry of Interpreters for the Deaf - Certificate of Transliteration
 RID CI: Registry of Interpreters for the Deaf - Certificate of Interpretation

Portland Federation of Teachers and Classified Employees (PFTCE)
 Contract - Appendix 1
 Community Agent (190 Day) - Hourly Rate Salary Schedule
 (Effective 07/01/2008)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Longevity
Community Agent	\$15.10	\$15.55	\$16.00	\$16.46	\$16.91	\$17.37	\$17.82	\$18.26	\$18.99
+ \$265 Annual *	\$15.27	\$15.72	\$16.17	\$16.64	\$17.09	\$17.55	\$17.99	\$18.43	\$19.17

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

Portland Federation of Teachers and Classified Employees (PFTCE)

Contract - Appendix 2

Campus Monitor (190 Day) - Hourly Rate Salary Schedule

Effective (07/01/2008)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Longevity
Campus Monitor	\$15.12	\$15.56	\$16.02	\$16.46	\$16.90	\$17.37	\$17.82	\$18.28	\$19.00
+ \$265 Annual *	\$15.30	\$15.73	\$16.19	\$16.64	\$17.08	\$17.55	\$17.99	\$18.45	\$19.18

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

Service Employees International Union (SEIU)

Contract - Appendix A

Nutrition Services - Hourly Rate Salary Schedule

(Effective 02/25/2008)

Description	Grade	Status	Step 1	Step 2	Step 3	Step 4	Step 5
Food Service Assistant	342	Non-Certified	\$9.86	\$10.16	\$10.35	\$10.55	\$10.75
	343	Certified	\$10.02	\$10.32	\$10.51	\$10.71	\$10.91
Cook, Baker, Dessert Specialist	344	Non-Certified	\$12.36	\$12.73	\$12.98	\$13.23	\$13.47
	345	Certified	\$12.52	\$12.89	\$13.14	\$13.39	\$13.63
Elementary / Middle School Lead, Roving Lead, Summer Monitor	348	Non-Certified	\$13.06	\$13.45	\$13.71	\$13.97	\$14.23
	349	Certified	\$13.22	\$13.61	\$13.87	\$14.13	\$14.39
High School / Central Kitchen Lead	350	Non-Certified	\$14.31	\$14.74	\$15.02	\$15.31	\$15.60
	351	Certified	\$14.47	\$14.90	\$15.18	\$15.47	\$15.76
Substitute Worker	352	Non-Certified	\$8.75	-----	-----	-----	-----

Service Employees International Union (SEIU)

Contract - Appendix B

Custodian - Hourly Rate Salary Schedule

(Effective 2/25/2008)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Custodian	\$12.92	\$13.25	\$13.61	\$13.96	\$14.32	\$14.68	\$15.06	\$15.45	\$15.84	\$16.25
Head Cust B	\$14.92	\$15.30	\$15.69	\$16.09	\$16.51	\$16.93	\$17.42	\$17.87	\$18.33	\$18.80
Head Cust C	\$16.43	\$16.86	\$17.29	\$17.73	\$18.19	\$18.65	\$19.13	\$19.62	\$20.12	\$20.64
Head Cust D	\$18.08	\$18.55	\$19.02	\$19.51	\$20.01	\$20.52	\$21.05	\$21.59	\$22.14	\$22.71
Part Time	\$11.01	-----	-----	-----	-----	-----	-----	-----	-----	-----

Confidential Secretary (260 Day)
 Annual Rate Salary Schedule
 (Effective 07/01/2007)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Conf. Administrative Asst	\$41,089	\$42,321	\$43,590	\$44,899	\$46,245	\$47,633	\$49,062	\$50,533
Conf. Executive Asst	\$45,028	\$46,841	\$49,328	\$51,815	\$54,302	\$56,789	\$59,276	\$61,763

Licensed Building / Program Administrator
 Annual Rate Salary Schedule
 (Effective 07/01/2008)

Description	Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
High School Principal	230	\$101,952	\$104,297	\$106,696	\$109,150	\$111,033	\$113,808
Middle School Principal	230	\$94,948	\$97,322	\$99,755	\$102,249	\$104,320	\$106,928
K-8 Principal	230	\$94,948	\$97,322	\$99,755	\$102,249	\$104,320	\$106,928
Elementary Principal	230	\$92,345	\$94,222	\$96,035	\$97,967	\$100,125	\$102,428
Principal Special Programs	230	\$92,345	\$94,222	\$96,035	\$97,967	\$100,125	\$102,428
Small School Administrator	230	\$92,345	\$94,222	\$96,035	\$97,967	\$100,125	\$102,428
Vice Principal	230	\$87,741	\$90,057	\$92,434	\$94,875	\$97,049	\$99,611
Vice Principal Special Program	230	\$87,741	\$90,057	\$92,434	\$94,875	\$97,049	\$99,611
Assistant Principal	215	\$78,843	\$80,814	\$82,834	\$84,905	\$86,352	\$88,510
Asst Principal Special Programs	215	\$78,843	\$80,814	\$82,834	\$84,905	\$86,352	\$88,510
Admin - Special Programs	225	\$85,049	\$87,685	\$90,404	\$93,206	\$95,723	\$98,690
Asst Admin - Special Programs	210	\$73,300	\$75,792	\$78,369	\$81,034	\$83,291	\$86,123

Non-Represented Employee
 Annual Rate Salary Schedule
 (Effective 07/01/2008)

Description	Grade	Work Days	Step1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Specialist	A	260	\$33,825	\$35,584	\$37,434	\$39,549	\$41,477	\$43,774	\$45,849	\$48,233
		225	\$29,159	\$30,676	\$32,271	\$34,094	\$35,756	\$37,736	\$39,525	\$41,581
		210	\$27,216	\$28,631	\$30,119	\$31,821	\$33,372	\$35,220	\$36,890	\$38,809
		200	\$25,920	\$27,267	\$28,685	\$30,305	\$31,783	\$33,543	\$35,134	\$36,960
		190	\$24,624	\$25,904	\$27,251	\$28,790	\$30,194	\$31,866	\$33,377	\$35,112
Senior Specialist	B	260	\$41,030	\$42,999	\$45,291	\$47,226	\$49,492	\$51,973	\$54,358	\$56,966
		225	\$35,370	\$37,068	\$39,044	\$40,712	\$42,666	\$44,804	\$46,860	\$49,109
		210	\$33,012	\$34,597	\$36,441	\$37,998	\$39,821	\$41,817	\$43,736	\$45,835
		200	\$31,440	\$32,949	\$34,705	\$36,188	\$37,925	\$39,826	\$41,653	\$43,652
		190	\$29,868	\$31,302	\$32,970	\$34,379	\$36,029	\$37,834	\$39,571	\$41,470
Analyst	C	260	\$50,592	\$53,098	\$55,142	\$57,568	\$60,101	\$62,745	\$65,506	\$68,388
Coordinator		225	\$43,614	\$45,774	\$47,536	\$49,628	\$51,811	\$54,091	\$56,470	\$58,955
Resource Specialist		210	\$40,706	\$42,723	\$44,367	\$46,319	\$48,357	\$50,485	\$52,706	\$55,025
		200	\$38,768	\$40,688	\$42,254	\$44,113	\$46,054	\$48,081	\$50,196	\$52,405
		190	\$36,829	\$38,654	\$40,142	\$41,908	\$43,752	\$45,677	\$47,686	\$49,784
Functional Lead	D	260	\$59,490	\$61,988	\$64,591	\$67,493	\$70,132	\$73,077	\$76,146	\$79,344
Senior Analyst		225	\$51,284	\$53,438	\$55,682	\$58,184	\$60,458	\$62,998	\$65,643	\$68,400
Manager		210	\$47,865	\$49,875	\$51,970	\$54,305	\$56,428	\$58,798	\$61,267	\$63,840
Program Manager		200	\$45,586	\$47,500	\$49,495	\$51,719	\$53,741	\$55,998	\$58,350	\$60,800
		190	\$43,307	\$45,125	\$47,021	\$49,133	\$51,054	\$53,198	\$55,432	\$57,760
Senior Manager	E	260	\$69,417	\$72,054	\$74,793	\$77,636	\$80,586	\$83,647	\$86,826	\$90,125
Senior Program Mgr		225	\$59,842	\$62,116	\$64,477	\$66,927	\$69,470	\$72,110	\$74,850	\$77,694
PeopleSoft Adv Dev	EIT	260	\$72,775	\$75,505	\$78,336	\$81,273	\$84,321	\$87,483	\$90,764	-----
Assistant Director	F	260	\$79,771	\$82,803	\$85,949	\$89,215	\$92,605	\$96,125	\$99,779	\$103,568
Program Director		225	\$68,768	\$71,382	\$74,094	\$76,909	\$79,832	\$82,866	\$86,016	\$89,283
		210	\$64,183	\$66,623	\$69,155	\$71,782	\$74,509	\$77,342	\$80,282	\$83,331
Director	G	260	\$89,434	<----- Approved Pay Range ----->						\$112,431
Area / HS Director	H	260	\$112,500	<----- Approved Pay Range ----->						\$125,000
Chief	I	260	\$115,000	<----- Approved Pay Range ----->						\$145,000



08/09 Budget Preparation

Heidi Franklin, Chief Financial Officer

Budget Office

Sara Andon, Budget Analyst
Hilary Jones, Senior Budget Analyst
Matthew J. Makara, Budget Analyst
Mark W. Murray, Budget Director
David Stone, Senior Budget Specialist
Terry Stonecipher, Senior Budget Analyst
Andy Wheeler, Budget Analyst

Data & Policy Analysis

Dona Lehr, Director
Karen Finch, Analyst
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Document Publishing

Portland Public Schools Publication Technologies

Special thanks to Sharie Lewis, Assistant Controller, and the Grant Accounting staff.
