
Cover Illustration:

“Windows Abstract” by Alex Karouz, Anna Moore, and Frankie Wagen
Jackson Middle School

Ann Ott-Cooper, Teacher
John Ferraro, Administrator

About the cover:

The cover art is made of metal and glass and was created collaboratively by three students at Jackson Middle School as part of the Leonard Bernstein School of Artful Learning program. The subject matter of this project was the history of communication. After learning about different forms of communication, starting with cave paintings and going all the way up to the internet, the students designed their glass to reflect the results of their inquiry. The metal plates that sit above the glass are the remaining forms for extruding metal window and door frames. These pieces seemed to suit the technological theme of the unit. The inspiration for this unit was an opportunity to implement the Bernstein model as an integration tool for art and inquiry.



Portland Public Schools Nondiscrimination Statement

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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 2009/10 budget for the Portland Public Schools. Included are the budgets for the District's General Fund, Special Revenue Funds, Debt Service Funds, Capital Project 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 Budget Message is the Superintendent's letter of transmittal that focuses on the programs and policies implemented through the budget.

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.

The **Capital Budget** section provides information on the District's planned capital projects. Capital projects are typically large dollar, nonrecurring and have a useful life of many years. This section contains tables summarizing the planned expenditures and other cost and narrative information on the individual projects.

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

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



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March 16, 2009

To the Portland Public Schools Board of Education:

Tonight I present a budget proposal that reaffirms that student learning and success are the focus of everything we do in Portland Public Schools, whether we are in good times or bad times. Our focus on students has given Portland Public Schools the strength and purpose that has pulled us through so many hard times in the past – just as it will again.

While this budget reflects the serious economic difficulties and uncertainties we are all facing, it also recognizes that our families depend on our schools to help our children achieve and thrive – and that across our community, business owners and workers depend on our schools to help our city thrive too. No state or city can remain vibrant and economically competitive without strong schools.

Because there is so much at stake in what we do, we need to spend our dollars well, especially when we have fewer dollars to spend.

My budget proposal puts a high priority on proven strategies to help our students thrive and to succeed at the next level – whether that is learning to read in early grades, or staying on track in 8th and 9th grade, so that all our students graduate prepared for college or a career.

This means:

- We are protecting the length of our already too-short school year.
- We are keeping class sizes as low as our tight budget allows, especially at kindergarten.
- We are providing students more reliable and equitable access to art, music and physical education.
- We are preserving promising programs that keep students up to standards and get them back on track to graduate when we know they are falling behind.
- We are delivering consistent support to our schools, so they stay true to such critical goals as: more equitable access to core classes and programs across our school district.
- We are asking our school leaders and staff to come together with clarity and commitment to improve the way we do business and position Portland Public Schools for success. This will not be easy, given our reduced revenues. It will require tough choices and, in some cases, new ways to think about how we run our schools and our classrooms, so that we always put student learning first. But I am confident that our staff and our community will make the right choices to support all of our students.

To accomplish these goals, this budget depends on two critical factors:

First, I will ask Portland Public School employees -- many of whom have sacrificed raises and even endured pay cuts – to forego another increase this coming year to preserve all that we can for students.

Second, this budget depends on a state school fund appropriation that does not drop below \$6.41 billion. That means state leaders must deliver on their plans to use the full remaining federal stimulus funds and state reserves or increase revenues available for education by other means. This is a defining moment for public education in Oregon and this nation, and we must continue to advocate for the resources necessary to ensure each and every one of our students are successfully prepared for college, work, and life when they leave our schools.

This proposal is truly a collective effort. In addition to the hard work of our budget staff, hundreds of parents, community members and employees shared their ideas and priorities. I'm grateful for their input. Much in this budget reflects what they said.

The revenue picture

Since the Governor's first budget proposal in December, it was clear that with the worsening economy, school funding would fall significantly short of the level needed to continue our current programs, services and staffing.

As we started developing next year's budget, it looked like Portland Public Schools could face a shortfall as high as \$41.5 million – nearly a 10 percent cut.

Then came some rare good news.

Congress and President Obama delivered the federal economic stimulus bill – bringing the most significant increase in Federal investment in our schools in our lifetime. The governor and legislative leaders agreed to use stimulus money to protect the current school year and lessen the impact on schools in the next two years. Governor Kulongoski also announced his support for tapping the state's education stability and rainy day funds to minimize damage to Oregon students in the coming biennium.

But it will be summer before the state passes a budget for schools. Additional bad economic news could come. We need our leaders to hold fast to their commitments. As the Governor has said, in tough times, "children go to the front of the line."

At the same time, let me be clear: The \$6.41 billion schools are counting on from the state is a minimal level, not an adequate one. In fact, it falls short of what the state itself says is needed to ensure all students a quality education.

That amount also leaves PPS with a shortfall of almost \$15 million. This is a far cry from the devastating \$41 million gap we initially projected. Yet it means still more cuts to a school district that has been cutting for well over a decade.

And while we can stop staring down that \$41 million gap for now, we cannot forget it. Our uncertain economy, the temporary nature of the Federal Stimulus money and our state's difficulties in ensuring adequate and stable funding for schools, all mean that our budget challenges will continue – no matter how well we manage our money. The federal stimulus money is a two-year infusion, not a permanent fix.

A budget based on our core principles

As I have talked with our school leaders, our board, our staff and our community about our budget, it is clear to me that we share a commitment to a common set of core principles. And those principles have driven the choices inherent in this budget:

We are committed to sharing the sacrifice to preserve needed jobs.

With this budget, we are proposing that employees, with very few exceptions, give up their cost of living pay increase to maintain jobs in our schools.

We are working with our union leaders on this proposal, but we believe they understand the stark choices we face, and the trade-off of paying employees more, or paying more employees. The \$9 million we can save is enough to preserve the critical positions of approximately 140 teachers, classroom aides and other vital school-based staff.

Only about 300 of our employees – primarily nutrition services staff, maintenance workers, and bus and truck drivers – will receive cost of living increases next year. Those are already set in bargained contracts.

Top administrators and directors, for the second year in a row, will have their pay frozen completely. We know that, in years to come, this is not a sustainable strategy to continue to attract and maintain a strong and talented workforce.

These steps are not easy, but they are an appropriate response to our nation's current economic realities – and they are consistent with the feelings of many of our staff. Across the school district, I have heard from many administrators, principals, teachers, and other staff, who have said they would prefer to tighten our belts together than to have to lay off their colleagues and see students lose people they depend on at school.

We will organize for effectiveness, without crippling operations.

Over the years, we have chiseled away at our central operations in order to protect the classroom. This year, central operations must again accept a significant share of the cuts. This budget cuts roughly \$2.0 million from our administrative and central services functions (about 4 percent), including the elimination of more than 12 positions, in addition to pay freezes for managers. This will be a deep cut to central operations, and we will not go deeper now because we can not cripple our basic operations.

We will protect proven initiatives to improve student achievement.

Last month, I presented a framework of educational milestones to focus our work with students and to measure how well we are preparing them for success at the next level. Are we helping struggling students to stay engaged and to catch up when behind? Are we helping students who are on track keep up? Are we helping students who are ahead reach even higher?

One danger of budget cuts is that promising initiatives fall by the wayside. In this budget proposal, Portland Public Schools will not only stay the course in pursuing high-leverage strategies, we will prioritize our investments based on what our milestones tell us will best serve our students. In tough budget times like these, it is absolutely critical that we continue to push hard to improve student achievement for all, particularly students of color and students living in poverty, who are under-represented in our successes and over-represented in our system failures.

With this firm continued commitment, we will:

- Improve the quality of education in our schools;
- Increase the number of students of color who are meeting and exceeding academic milestones from pre-kindergarten through twelfth grade; and
- Increase the number of students who leave school with a diploma and who are adequately prepared for college, work and life.

Here are some of the strategic investments in this budget:

- We will maintain smaller kindergarten class sizes to help young children develop the skills and love of learning that will prepare them to succeed throughout their lives. We will also offer full-day kindergarten district wide.

- Kindergartners through fifth graders will have at least three enrichment classes per week and 6th through 8th graders at least five – whether art, technology, drama, dance, theater, PE or other classes. This will build on last year’s commitment to provide a basic level of enrichments to all of our students, regardless of the neighborhood in which they live or the school in which they are enrolled.
- Every school will have at least a 20 hour minimum library staffing so that all students have access to media and an opportunity to develop their research skills.
- We will ensure that every 8th grader who is ready will be able to take algebra throughout our middle schools and K8s, because we understand that access to higher level math is a precursor to success at the high school level and beyond.
- We will continue our research-based 8th to 9th grade transition initiative to help students successfully enter and stay engaged in high school, boosting their chances to graduate. These high impact investments, supporting students not on track to graduate on time, are showing results in bringing these students back on the path to successfully graduate on time with their peers.
- We will continue to provide counseling positions for all high schools and our larger K-8 and middle schools. We know that strapped schools often struggle to fund these positions – and counselors can make the difference for students at-risk of dropping out, or dealing with the challenges of tough times.
- Finally, we will continue to support programs that increase access of our students to success at the next level. This includes:
 - Every one of our high schools will provide at least one offering of: Advanced Placement, International Baccalaureate, and/or dual credit courses.
 - Training to ensure qualified staff can teach AP at Jefferson, District-supported staffing at our Cleveland and Lincoln IB programs, and funding for the dual credit partnership with Portland Community College in Roosevelt, Jefferson, and Marshall High Schools.
 - Continued support for our primary and middle-year International Baccalaureate programs in four K8 schools.

We will leverage all resources and partnerships.

Along with funding to stabilize the state schools budget, the federal stimulus package brought additional support for targeted populations. While the federal stimulus provides an increase of \$6.6 million for special education, as much as \$3.3 million may be available to keep many of our current teachers and other educators on the job working with special needs students.

I will come back before you in the near future to provide a detailed plan on how we intend to use federal stimulus funds to support targeted populations. But what I can tell you now is that we will target these funds to support proven programs and methods that raise student achievement for all students and help us close the achievement gap.

I believe that partnerships are vital to our success. That’s why we will contribute to Multnomah County’s SUN program at four schools. We will also maintain Outdoor School, using our funding through the educational service district, coupled with fees paid by some parents and \$54 per student provided by Metro.

We are making small reductions in school staff only as a last resort.

Most of our budget pays for the teachers and aides who work every day with our students in the classroom. By limiting pay and making other reductions, we are able to preserve more of those positions. But we cannot protect our classrooms entirely. Many schools will face staff cuts because over the years their enrollment has dropped – next year we will not have the luxury to continue to buffer them from cuts as much as in the past. In addition, we will pare back staffing at every school. We assign staff to schools based on a staff-to-student ratio and next year that ratio will go up slightly for every school.

Grade level	2008-09	2009-10	CHANGE
Kindergarten	Target maximum of 25 per classroom	Same target maximum	None
Elementary, K-8 and Middle Schools (Grades 1 to 8)	1 teaching position: 23.2 students	1 teaching position: 23.4 students	0.9 percent cut
High schools (Grades 9 to 12)	1 teaching position: 22.7 students	1 teaching position: 22.9 students	1.3 percent cut
PPS alternatives (ACCESS, Alliance, MLC)	1 teaching position: 15 students	1 teaching position: 17 students	11.8 percent cut

We must use our reserves wisely.

Let me say a word about our reserves.

Last year, I announced my budget proposal with the promise that we were on a glide-path toward sustainability. At that time, I proposed using \$5.6 million from reserves, down significantly from past years. Over the course of this current budget year, we have made decisions to use some more of those reserves. We paid for \$2 million in emergency repairs. We covered December's \$4.2 million reduction in the state school fund. And we transferred \$25.75 million into a capital improvement fund, in effect borrowing against our savings. This was a win-win temporary financing arrangement to start desperately needed building renovations and roof replacements. And that's why we have reserves – for unanticipated expenses, sudden cuts in funding and to leverage less expensive financing. It is also why we must manage our reserves wisely.

We expect to end this budget year with \$8.1 million in our reserves (alternately, a total \$34M – or 7.4% – if we choose quick replenishment by refinancing the capital improvement fund).

Unlike past years, this budget proposal leaves those reserves untouched for the coming school year, and thus available to cushion mid-year cuts, should such arise.

We have been fortunate not to have to cut the school year short, as so many Oregon districts will this June, thanks to our reserves. We want to be ready to maintain a full school year next year, also. With the great uncertainty we face – no two economists agree about when, and how fast the global economy will recover – I believe it is wise to be cautious and conservative with our reserve fund.

In closing

Our goal is to help Portland Public Schools navigate through these tough financial times with fiscal caution, shared sacrifice and our common value of putting our students and their achievement first in every decision. That means day in, day out, all of us must remain true to our goal of helping each and every one of our Portland Public Schools students live up to his or her potential. That also means that we must put special emphasis on helping those students of color, and students living in poverty, who the data tell us do not enjoy equal odds of success in our current system.

I know that this budget proposal is not the end of our conversation, but rather a continuation of the dialogue. Already, almost 200 employees and community members have emailed us their ideas for managing our budget. More than 1,000 have shared their priorities through an on-line survey. Hundreds more attended our four budget listening sessions for employees and for the public. This budget proposal is better for their input, and will evolve further as the Portland School Board moves the process forward.

I have great faith in Portland Public Schools – our students, staff, families and friends – and believe that through our shared sacrifice and our dedication, we will weather this financial storm and emerge a stronger and more successful school district.



Carole Smith, Superintendent
Portland Public Schools



May 21, 2009

To the Portland Public Schools Board of Education,

In March, I proposed a budget for next year that holds true to our values, maintains a full school year for our students and preserves critical initiatives to raise student achievement.

That budget includes some significant cuts and shared sacrifice on behalf of all of our employees, who are asked to forego any cost-of-living pay increases next year. Administrative and central support services took an additional hit, trimming another \$2 million after years of lean budgets. By adjusting the staffing ratio, we are adjusting the staffing ratio and reducing 20 teaching positions, but adding staff to schools to protect core programs and initiatives, such as ensuring that all 8th graders can take algebra, that all high schools offer rigorous courses to meet graduation requirements, or that every school offers its kids art or music and PE.

It was a tough budget, but a fair one. My goal was to sustain our drive to help every student succeed at the next level, and to reduce the achievement gap.

However, Oregon's economy worsened. Although the state's May revenue forecast indicated the freefall might be abating, the damage has been done and recovery is not near at hand. Facing a \$3.9 billion shortfall over the next two years, legislative leaders are developing a state budget for 2009-11 that includes \$6 billion for schools, with a \$400 million portion of these funds set aside in reserves for K-12 for the second year of the two-year budget.

In raw numbers, \$6 billion for K-12 schools is a quarter of a billion down from the last budget. And of course, Oregon school districts' costs – for supplies, materials, utilities, employee pay and health insurance – keep increasing. At \$6 billion, the budget will require cuts at school districts across Oregon. That figure is a grim reflection of the pain our communities are feeling across the state, and the immensely difficult choices that legislative leaders faced in putting together their budget plan.

Portland Public Schools thus is facing more difficult choices. The March budget proposal already cut more than \$14 million in expenses for next year. Under a \$6 billion budget, we must cut another \$18 million. We will move forward to balance our budget, mindful of our responsibilities to our staff, our community and most of all to our students.

Continued financial uncertainty

Economists stress that Oregon's financial outlook is foggy at best. Nobody is sure if the economy has hit bottom, and when it will rebound. We do not know if the state will actually have the revenue over the next two years to deliver the full \$6 billion the legislative leaders' budget proposes. They have deliberately held back \$400 million in reserves, earmarked for state schools – but only if the money materializes.

How do we plan for that level of uncertainty? How can we manage our budget through these challenging times while protecting the heart of our organization and our ability to persevere and rebound when times are better? How do we make sure that our decisions don't rob the students now in our schools of their best chance at success? I present for your consideration my proposal to amend the budget and manage our school district through these economic times with our mission intact and our focus clearly on our students.

Following our principles

I believe that Portland Public Schools can balance our budget for next year following the same fundamental principles that led to our proposed budget earlier this spring:

- We must share the sacrifice among all employee groups to preserve needed jobs.
- We must protect the length of our already too-short school year, and deliver the greatest possible education for our students.
- We must use our reserves wisely.
- Finally, we must simplify our organizational structure so that we provide stronger educational and organizational support to our schools.

Changing our organization to better support students, families and schools

The budget challenges we face demand that we focus on our core mission and that we find better and less costly ways of supporting the people who deliver instruction to our students: the teachers, staff and principals in our schools.

I have launched a major leadership and central services reorganization at Portland Public Schools. I want strong leadership closely connected to our students and families, and to our schools. That means we will dramatically simplify and streamline the PPS organizational structure. As many as 19 positions will be eliminated in the initial phase of the restructuring; other positions will be defined to support these goals. All told, the net reduction will result in 10.5 fewer senior and administrative positions in the central office. Eliminating these positions is projected to save our school district more than \$1 million at this stage of our reorganization, and possibly more after this effort is completed.

Before this reorganization, central administration accounted for less than 4 percent of our budget, now it will be even less. Let me be clear: I do not believe that our organization has been fat.

However, I do believe we can be more responsive and more connected to our students and families. These changes are intended to enhance the quality and consistency of services that students and schools receive – they are not intended to further decentralize a system that has suffered from inconsistency and inequity in educational programs.

By streamlining our organizational leadership, we are clarifying lines of authority and accountability. This is one instance where our educational and financial bottom lines converge.

Sharing the sacrifice among all employee groups to preserve needed jobs.

Well over 80 percent of our budget goes to our personnel – the employees who day in and day out deliver services to our schools and our students. When your budget is in your people, cutting millions of dollars comes down to a few choices:

- **Reducing the employee work year** – and usually students' school year along with it. Having every employee take a furlough, days of unpaid leave, reduces their pay.
- **Reducing employee compensation.** We already are not budgeting for cost-of-living increases for employees, and some employee groups will not receive step increases. At this point, benefit levels remain stable.
- **Reducing the number of employees.** My proposed budget took a scalpel to school staffing, and reduced a dozen positions in the central office. Past budgets have gone far deeper – cutting 245 full-time-equivalent positions from schools just four years ago.

All of those options are painful. Except for eliminating jobs, all require negotiation with our employee unions.

I propose that every PPS employee take a 5-day unpaid furlough in 2009-10, saving the school district \$6 million. I do not say this lightly, knowing that a furlough means employees will earn reduced pay. We must

negotiate this with our employee unions, but I believe this solution is far preferable to asking any employee group to work for free, or to work the same hours and days under a temporarily reduced pay rate.

I also believe this is far preferable to the alternative, which is to eliminate 70 to 100 jobs to save the same amount. To be clear: I propose that this apply to every employee in the school district – I will take unpaid furlough days, as will senior staff, those working in the central office, those working in schools: everyone.

Protecting the length of our already too-short school year, and delivering the greatest possible education for our students.

Oregon has one of the shortest school years in the nation. We know our students would benefit from more time with their teachers, and we know that students lose ground in their learning as summer stretches on.

Earlier this spring, the Portland School Board passed a calendar for next year that actually added five additional days of classroom instruction for students – by converting professional development days and one parent-teacher conference day into student days. (On-site professional development will be scheduled in a series of two-hour delayed openings.) Those five days were already in the paid work-year for school staff, so did not add cost to our budget. Unfortunately, with the new round of budget cuts, we can no longer afford to extend the school year for our students. I propose to convert those days – originally slated to add to the student school year – into furlough days.

Even with those furlough days, students next year will attend school for the same number of classroom days as in 2008-09. We will maintain the full school year for students, if not a full work-year for staff.

I also propose to maintain school staffing as is: No further cuts to the teaching ranks in our schools. We are continuing to offer smaller class sizes in kindergarten. We called for our principals to maintain our commitment to offer enrichment – arts, PE, music, dance, theater – and asked them to provide at least half-time staffing in their libraries. We committed to providing counselors at all high schools and at schools serving middle-grade students, and for our high schools to offer greater options for students to take rigorous courses and earn college credit. We know that the tight staffing in our schools made some of these goals a reach for schools; they barely have the teaching staff they need – and I will not ask them to water down our students' education, reduce their options and cut teaching jobs now.

Using our reserves wisely.

During the last major budget crisis of the early 2000s, Portland Public Schools went into the red – we exhausted our savings and then some. Since then, no matter the board or the superintendent, we have vowed to maintain a responsible and fiscally conservative course.

The budget I proposed in March left our reserves untouched to protect against future uncertainties. At this point, we anticipate ending this budget year with \$38 million in reserves, with almost \$26 million of that on loan to a capital improvement fund to jumpstart critical building projects.

The Portland School Board's policy is to maintain at least a 3 percent reserve fund. Far from a luxury, a 3 percent reserve offers less than two weeks of operating costs for the school district. We know how important reserves are; just this year as other school districts shaved days off the calendar or made mid-year layoffs, Portland Public Schools was able to tap its reserves to avoid such drastic mid-year measures.

We do not know what next year brings – nor the year after that. Will the Legislature pass the \$800 million in revenue measures that allowed the legislative leaders to commit \$6 billion to education? Will the economy recover on the timeline the state economist predicts? Will they be able to release the \$400 million to the State School Fund for 2010-11 or will we face harsh cuts in the second year of the biennium? Nobody knows for certain.

I believe now is the time to tap into our reserves – but not to spend them down and erode the security they offer for our future. I propose to take \$9 million from our reserves to balance next year's budget. That will

leave \$29 million in the fund, roughly 7 percent, to guard against the tremendous uncertainties we still face.

Through this combination of strategies, Portland Public Schools can manage through this financial morass. It will be difficult – and our employees, all employees, will be asked to sacrifice. We will have to negotiate with our unions, discussing the need to protect jobs and institute unpaid furloughs.

As we confront this additional \$18 million shortfall, I hope we can all remember what we are buying with our sacrifices: a stable and strong education for our students, and the continued strength of our school district and community.



Carole Smith, Superintendent
Portland Public Schools

(Superintendent Smith delivered a longer version of these remarks before the PPS Board of Education on May 21, 2009.)

Total District Resources and Requirements (by Fund Type)

Type	General Fund	Special Revenue	Debt Service	Capital Project	Internal Service	All Funds
Resources						
Beginning Balance	12,100,000	24,016,395	-	24,031,000	4,000,000	64,147,395
Revenue from Taxes	224,699,245	-	-	2,212,660	-	226,911,905
Tuition	350,000	5,230,454	-	-	-	5,580,454
Transportation Fees	-	-	-	-	-	-
Earnings on Investment	1,562,000	-	-	250,000	150,000	1,962,000
Food Service	-	3,669,760	-	-	-	3,669,760
Extra-curricular Activities	1,119,000	8,199,889	-	-	-	9,318,889
Community Services Activities	-	-	-	-	-	-
Other Local Sources	8,153,269	11,483,787	-	10,000,000	5,110,131	34,747,187
Intermediate Sources	7,766,000	-	-	-	-	7,766,000
State Sources	159,513,433	15,001,838	-	-	-	174,515,271
Federal Sources	7,500	94,549,163	-	-	-	94,556,663
Fund Transfers	2,000,000	25,000	6,479,702	-	-	8,504,702
Total Resources	\$ 417,270,447	\$ 162,176,286	\$ 6,479,702	\$ 36,493,660	\$ 9,260,131	\$ 631,680,226
Requirements by Program						
Instruction	243,882,415	86,729,531	-	-	-	330,611,946
Support Services	162,215,290	31,391,227	-	8,250,000	5,260,131	207,116,648
Enterprise and Community Services	-	19,498,067	-	-	-	19,498,067
Facilities Acq & Construction	400,000	1,310,185	-	25,243,660	-	26,953,845
Debt Service & Transfers Out	7,672,742	25,000	6,479,702	2,000,000	-	16,177,444
Contingency	3,100,000	2,922,276	-	1,000,000	3,000,000	10,022,276
Ending Fund Balance	-	20,300,000	-	-	1,000,000	21,300,000
Total Requirements	\$ 417,270,447	\$ 162,176,286	\$ 6,479,702	\$ 36,493,660	\$ 9,260,131	\$ 631,680,226
Requirements by Account						
Salaries and Benefits	337,040,420	83,393,958	-	865,551	497,602	421,797,531
Materials and Services	66,375,991	48,151,512	-	20,021,364	737,317	135,286,184
Capital Outlay and Other	3,081,294	7,383,540	-	12,606,745	4,025,212	27,096,791
Debt Service	1,193,040	-	6,479,702	-	-	7,672,742
Fund Transfers	6,479,702	25,000	-	2,000,000	-	8,504,702
Contingency	3,100,000	2,922,276	-	1,000,000	3,000,000	10,022,276
Ending Fund Balance	-	20,300,000	-	-	1,000,000	21,300,000
Total Requirements	\$ 417,270,447	\$ 162,176,286	\$ 6,479,702	\$ 36,493,660	\$ 9,260,131	\$ 631,680,226

Portland Public Schools - Board of Education: Finance, Audit & Operations Committee Report to Board of Education on Proposed 2009-10 Budget

Summary

In order to fill a \$32.3 million shortfall in the PPS budget, Superintendent Smith has proposed \$407.7 million of general fund expenditures in the 2009-10 school year. On the positive side, the budget includes a continued clarity on program expectations for students complemented by an improved and more disciplined staffing process to allocate staff to schools and support the programs. In addition, federal stimulus funds will provide supplemental targeted resources for some of the more disadvantaged students in the school district though increased funding under Title I and IDEA. Also, there is funding for the early stages of the long-term initiative to rebuild and remodel school buildings across PPS.

On the negative side, there is no painless way to find \$32.3 million in the budget. Superintendent Smith has outlined a thoughtful rationale for how to address this difficult situation and proposed the following reductions to balance the budget:

No cost-of-living pay increases	\$ 9.2 million
Cuts to central support services	\$ 3.0 million
Reductions in central staffing	\$ 2.0 million
Reductions in school staffing	\$ 2.0 million
Other funding for Outdoor School	\$ 1.1 million
Unpaid furlough 5 days for all staff	\$ 6.0 million
Spend reserves	\$ 9.0 million
	\$32.3 million

The review of the Finance, Audit & Operations Committee (“FAO”) is set out in more detail below and includes Notes where action is recommended.

It is the opinion of the FAO that the proposed budget represents a fair and reasonable balance of a number of important considerations that the Superintendent articulated in her budget messages. This is not a one-step plan but uses a number of responses to reach the overall funding target required. It is a comprehensive strategy that best positions PPS for subsequent years by minimizing the loss of jobs and maintaining programs for students to the best extent possible under the circumstances. The FAO recommends approval of the budget as proposed by the Superintendent.

Introduction

Approving the budget in a year when the legislature is still in session, and has not approved a budget for K-12 education, is usually an exercise fraught with uncertainty. This year has been challenging even by the usual standards. With state revenues dropping due to the recession, each of the recent revenue forecasts has brought bad news for schools.

The per student level of funding for K-12 education in Oregon in 2008 is 20% less than in 1990. In the current school year (2008-09) declining state revenues resulted in two cuts totaling \$8.3 million for PPS, which were funded by drawing against reserves in order to avoid disruption to schools and programs during the school year.

Superintendent Smith initially proposed a 2009-10 budget on March 16, 2009 that was predicated on state funding of \$6.4 billion for schools. This included proposed general fund expenditures of \$425.7 million – representing cuts totaling \$14.3 million from the level necessary for PPS to maintain services at the level

provided in 2008-09. After the May revenue forecast and the Ways and Means Co-chairs proposed funding for K-12 of \$6 billion, on May 21 Superintendent Smith presented a revised budget proposal that included general fund expenditures of \$407.7 million and further cuts of \$18 million.

The FAO has reviewed the proposed budget extensively with district staff. In addition to discussion on the cuts proposed in order to balance the budget, the FAO also looked at decisions and plans that lay behind the spending proposed in both the general fund and other funds budgets.

Budget Review Discussion

In each of the areas reviewed below the FAO approves of the decisions made and recommends no changes or action by the board unless specifically stated.

Central Services:

The proposed budget includes a total of \$5 million in cuts to central office budgets. The March proposal included \$2 million in savings with elimination of 12 jobs and \$1 million in other savings that included revising TOSA (Teacher on Special Assignment) activities to meet Title II-A eligibility. The second phase of the budget proposal added another \$3 million, with \$1 million coming through elimination of 14 positions in instructional leadership that will be partially offset by addition of some new positions, for a net loss of 10.5 jobs. There is another \$1 million for deferral of materials adoptions and a further \$1 million from to-be-determined cost reductions and budget tightening in central office and support functions. Superintendent Smith has accelerated plans for realignment of instructional support to schools, which is a constructive move.

FAO Note: While we generally agree with the proposals made by the Superintendent, there are concerns about materials adoptions budget made elsewhere in this report. In addition, FAO expressed some concern about the impact of these cuts on PPS's ability to move forward with its sustainability, facilities, and maintenance work in the way that we desire.

Curriculum Materials Adoption:

PPS has not spent enough money on textbooks and other curriculum materials for some considerable time. Thanks to the local option levy, there is some funding to make progress in this area. Staff reviewed plans and priorities with FAO across a number of subject areas. The budget as now proposed includes \$2.4 million for materials. Of this total, approximately \$1 million is ongoing annual expense for consumables, with the remainder dedicated to continuation and extension of current adoptions and for initial investment to support new adoptions.

As noted by the Citizen Budget Review Committee ("CBRC"), the level of spending now proposed meets the obligations of PPS under the terms of the local option levy.

FAO Note: The initial budget proposal was \$1 million higher. Given the depth of the current recession and the impact on PPS, the deferral of some purchases is a reasonable response to the current crisis. This is not expected to delay the process of new adoptions, the cycle for which takes two to three years. The challenge for longer-term budget planning is that \$2.4 million is not a sustainable level of funding for textbooks and materials. Over the next five years, the annual level of spending will have to be higher than \$2.4 million. This is an area of the budget that should be discussed in the fall of 2009 in advance of next year's budget proposal.

Restructure of Office of Teaching & Learning:

Certain staff (mostly TOSAs) have been realigned by clusters in order to be closer to schools and more readily able to provide support to teaching staff. There is also some increase in the level of clerical and administrative support to allow for professional staff to concentrate more extensively on support to schools. The redefinition of the roles and activities of the TOSAs results in close alignment with the eligibility criteria for Title II-A, and PPS has capacity in 2009-10 to use that source of funds for this work because a number of activities in the current year are not required in 2009-10. In addition, two TOSA positions were eliminated –

one for Arts and one of three for Science.

FAO Note: These are generally reasonable budget decisions. Three concerns remain. First, there should have been better communication about the planned changes. The situation was exacerbated by senior staff turnover. Second, board members are concerned about the capacity for PPS to support the continued restoration of arts programs and experiences for PPS students. In the current budget environment it is not possible to maintain the momentum we'd want to on some of the changes we have started to make. The subject of long-term plans for arts programs and experiences should be discussed at a board committee in the fall. In addition, FAO asks the Superintendent to work with community partners to identify a source of funding that would support an assessment and planning project for the arts similar to the successful work done for libraries in 2008-09. Third, in light of the TAG reorganization, there should be a report to the board via committee in the 2009-10 school year to provide an update on implementation of these changes and the current status of TAG services.

English Language Learners (ELL):

The budget for ELL is essentially unchanged from the current year. While additional funds could certainly be put to good use, staff gave assurance that funding is adequate to allow for full compliance with the requirements of the recent ODE audit. FAO requests board committee reports during the 2009-10 school year to provide updates on ELL compliance and improvement efforts.

Programs and Staffing:

What happens in classrooms across PPS is at the heart of what we care about as a school district. In this budget Superintendent Smith laid out increased expectations for baseline program requirements for all schools. These built upon the work of the prior year that, for example, required a minimum number of "enrichment" classes and added counselors in many schools. This coming year there are additional requirements (outlined in the document "Program Requirements for 2009-10" – a copy of which is attached to this report) including minimum levels of staffing for librarians and a number of more explicit expectations for grades 6-8, in both middle schools and K-8s.

Staffing for schools was accomplished by the same formula as used in prior years. The number of FTE allocated to schools was reduced because of three reasons: a small change to the staffing ratio; use of more accurate data on numbers of students; and reduction of non-formula allocations. Staff allocation to high schools was particularly impacted by these factors because of declining enrollment at HS grades. This allowed for \$2 million in savings through a reduction of 24 teaching positions. A pool of additional staff was retained in order to provide resources to schools that could not meet the program requirements from formula allocations – 21.7 FTE were allocated back to schools under a thoughtful, collaborative, transparent and well-managed process. Much good work has been done in this area, although there is more to be accomplished.

FAO Note: The committee discussed the issue of further reduction in staffing with senior staff. There were several key issues. In many schools reduction in staffing would compromise the ability to meet the program requirements and we would see an increase in the disparity among schools. While the arithmetic of fewer teachers leading to slightly higher class sizes works when analyzed at the level of the school district, it becomes much more problematic on a school-by-school, grade-by-grade, class-by-class basis. Finally, re-staffing schools at this stage of the year would be highly disruptive. For all of these reasons, FAO agrees with the Superintendent that further reductions in staffing in schools are not appropriate at this time. However, there is critical work to be done in the second half of 2009 to explore how reductions in staffing might be made in 2010-11, to avoid furlough days and reduce use of reserves again next year, which may include consolidations or other configuration changes, revision to program requirements, as well as further clarity about the long-term plan for HS configurations. This work should be completed in time to allow for public discussion of any proposals, with a timeline that allows for the possibility of changes to be proposed as part of the 2010-11 budget, if necessary.

Career Pathways:

The level of funding required for 2009-10 is the same as the current year. Work to create infrastructure to

support more extensive career exploration opportunities for students and to allow them to meet graduation requirements in 2011 has taken place, and will continue in 2009-10. Staff is developing multiple staffing scenarios to support these activities for students and will be presenting options to the board later this year for a level of spending that creates greater capacity for supporting this area of activity in subsequent years. However, in 2009-10 funding for these positions will be absorbed within the general fund because the Voluntary Public School Choice grant will not be able to support the 1.5 FTE required.

FAO Note: Staffing in high schools has been particularly hard hit under the proposed budget, for reasons discussed earlier. Under the circumstances the decision to maintain current staffing in this area for one more year is reasonable. The challenge for 2010-11 will be to create capacity, within the next budget, if that is recommended.

Compensation:

The proposed budget includes two major provisions that impact compensation for essentially all staff in PPS, which the Superintendent has defined as a principle of shared sacrifice. The elimination of all cost-of-living pay increases contributes \$9.2 million to offset the shortfall. The proposed five-day furlough means that none of the PPS staff would work for those 5 days, students would not be in school, and none of the PPS staff would be paid for those days, thus losing 5 days of income. This saves \$6 million. So \$15 million of the \$32 million needed to balance the budget is coming through reductions in compensation for all PPS staff and administration.

Both of these proposals are subject to bargaining with employee unions.

The proposed budget includes step increases for teachers whereby teachers who are not at the highest point of their salary scale would see a salary increase by virtue of moving to the next step on the scale. By definition this tends to benefit the lower-paid and less senior members of an employee group. Approximately 60% of teachers are already at the top of their respective salary scale and will not get a step increase and thus would get no salary increase. The CBRC made the suggestion of eliminating the step increases. This is another matter subject to bargaining.

The furlough days are 4 days that students would otherwise have been in school and 1 teacher professional development day. In the original 2009-10 school calendar there were 4 additional days in the classroom in comparison to 2008-09 because 4 days had been converted from other uses. So while the net result of the proposed budget is that students will be in the classroom the same numbers of days in 2009-10 as in 2008-09, the board had wanted students to have those additional 4 days in classrooms with their teachers.

The CBRC offered a suggestion for action relative to OEBC for teachers' health care benefits. In addition to being a subject of bargaining, this is a complex issue with legal questions of comparability, and timing issues of notice and eligibility. FAO is not suggesting any change to the proposed budget in regard to health care benefits for teachers or other employee groups.

FAO Note: It is imperative that staff work with employee representatives at the Health & Welfare Trust to move forward with appropriate actions relative to OEBC in order that all parties have the best information in a timely way to make constructive choices for the benefit of both the financial well-being of PPS and the health and welfare of its employees.

Title I Funds:

One bright spot in an otherwise bleak budget is the higher level of funding under Title I that results from the federal stimulus legislation (ARRA). PPS regular Title I funding will be slightly lower in 2009-10 because of the impact of updated 2000 census counts that showed lower numbers of people meeting the federal poverty criteria resident in PPS. However, in addition to the \$20.2 million in regular Title I funding there will be \$14.5 million through the ARRA to be used over the next two years. All of the rules and restrictions relative to Title I funds apply – in particular, the requirement that these funds be used to supplement and not supplant the general fund spending. The allocation of funds for Supplemental Educational Services is increased because

of the possibility that PPS has more schools in improvement status and is obligated to offer certain services. Funding for full-day kindergarten will be maintained. ARRA funds are expected to be used in support of four key reform areas that are focused on: standards and assessments; data systems; teacher effectiveness; and support for lowest performing schools. Reporting requirements under ARRA are stringent, with quarterly reporting on spending and effectiveness, which will result in higher administrative costs.

The incremental funding will be used to maintain pre-K services that could have been at risk given the higher costs for SES and full-day K. In addition, these funds will allow for increased funding for summer programs directed in alignment with the Milestones framework at struggling students at transition points (K-1, 5-6, 8-9) as well as funding to increase opportunities for and access to credit recovery programs for students entering grades 10-12. There is also funding for schools identified as failing to make adequate yearly progress – with funds for a variety of supports including professional learning communities, expanded professional development, new teacher supports, and discretionary funds for schools that can be used for coaching, release time and additional staff. There is also funding for improved family and community engagement with pre-K students.

FAO Note: The ARRA funds represent a great opportunity to move forward on some key interventions for some of the least advantaged of PPS students at a time when the general fund budget is under serious stress. However, the rules, requirements and restrictions for use of the ARRA funds are still emerging and becoming clear. Plans for use of these funds over the next two school years and the next three summers will develop with greater definition over time. Given the critical opportunity that these funds and other possible grant funds represent, it is important that there be a subsequent review and discussion in the fall with the board as a whole or via a committee on both the experience with expanded summer programs this year, and an updated status of the overall plan for these funds in light of greater clarity on the rules of engagement from the federal government and PPS numbers on AYP and improvement status schools. Given the 75% FRL threshold that PPS uses to determine Title I status for high schools, it will also be important to review the funding available for struggling students, especially those on FRL status, in non-Title I high schools to ensure that this new level of funding for Title I high schools does not create an inequity for students in need at other schools.

IDEA/Special Education:

This is the second area of the budget where PPS will benefit directly from increased federal funding, with an additional \$8.97 million to spend over the next two years. However, this increased level of federal funding still covers only 19.8% of what PPS spends on special education, and thus falls far short of the 40% promised by Congress when IDEA was first passed.

This extra funding is very timely because PPS is experiencing an increase in the number of students with autism and other serious challenges. Much of the increased funding will be used to sustain and expand existing programs and strategies to accommodate higher numbers of students. Some funds will be used to improve facilities for self-contained classrooms and to add capacity in one site. New curriculum materials, professional development on both new materials and new intervention strategies, are also to be funded. As with Title I, these additional funds are being put to good use in alignment with strategic priorities in critically needed ways.

FAO Note: With these funds, and to a lesser extent with the Title I funds, there is a real contradiction between the federal imperative to put them to immediate and focused use and the directive to “avoid the cliff” that will result when funding is no longer there after two years. In the case of the IDEA funding it is important for PPS to develop a strategy around describing the use of these funds, the overall funding of services under IDEA, and the effective use of these funds in order to communicate with federal legislators in support of extension of this level of funding.

In the case of Title I funds, there will need to be careful consideration given next year to the questions of how to sustain programs and services in 2011-12. One course of action that seems to merit research and exploration is to gain greater flexibility in how Supplemental Education Services funds can be used in support

of the needs of the students for whom they are intended, and how PPS can act to ensure accountability for effective use of these funds by contracted providers.

Cafeteria Fund (202):

This fund is primarily the budget for school meals. It is essentially a stand-alone fund. The fund is not charged for overhead or utilities. Revenue comes through federal grants and charges for meals. The proposed budget includes modest pay increases for employees, who are the lowest-paid in PPS. The budget is balanced through a \$0.10 increase in lunch prices.

Construction Excise Tax (404):

This tax provides a source of funds to for capital improvements. The board has agreed to use this money to service any debt incurred as part of our interim capital activity – up to \$25.75 million of which was approved by the board earlier this school year – which allows PPS to leverage the CET to immediately undertake a larger amount of critically-needed capital work in advance of long-term financing. There is already sufficient cash (\$2.2 million) accumulated in this fund to meet any obligations in 2009-10 and beyond.

21st Century Capital Projects (405):

This is the fund where the capital projects will be expensed. Some of the costs associated with the roof work this summer will be spent in the current year; the balance will be spent in the 2009-10 year, along with much of the remaining work approved already.

IT System Project Fund (407):

In this fund PPS will be financing much needed IT investments and upgrades via a new issue of COPS or other form of short-term debt. The new debt replaces existing matured debt and the level of debt service from the general fund does not increase. These plans are very positive and a welcome investment for our schools, including updated equipment (laptops, document readers, “smart” boards, etc.) for classrooms.

MESD Funding:

The focus was on two issues. The Superintendent proposes to save \$1 million by moving funding for Outdoor School to resolution dollars via MESD where there is capacity within the PPS allocation. This removes this cost from the general fund. MESD has decided that costs for Outdoor School will not be increased for PPS in the event of withdrawal of some other school districts. FAO affirms the importance of Outdoor School for students and is happy that it will continue as a 5-day program in 2009-10, drawing on an array of funding sources including MESD, Metro, fees paid by families, and funds from Friends of Outdoor School.

PPS is also proposing to bring certain evaluation services “in-house” rather than contract with MESD for evaluating children from birth to age 5. MESD will continue to provide intervention services for these children based upon the evaluations. There are operational and budget benefits for PPS, with savings of \$400,000 annually. There is recent experience to support this level of savings from such a change based upon the PPS experience with the program now housed at Youngson.

FAO Note: From a budget standpoint this change for evaluation services is clearly a right move. FAO has received assurances from staff that service provision for families will be seamless. Timing of communications with and notification of parent advisory groups earlier in the process would have been better practice. A mid-year report back to a board committee on progress and implementation would be appropriate.

Grants:

FAO Note: The larger grant programs were reviewed. The major concern from a budget point of view concerns sustainability and how programs can be built to last once grant funding has expired. There is a clear understanding of this issue moving forward but there are existing grants where the issue of continued funding

might present problems in years to come. This is a topic that should be reviewed at board committee in the fall.

Reserves:

By policy, the PPS board has a target of 3% of the general fund budget to be held in contingency or reserves. By practice in the past couple of years, the board has a target of 5%. Reserve funds serve many purposes, including covering funding risk, such as in the current year when state funding was reduced by \$8.3 million in mid-year. PPS school buildings are old and prudent capital investments have been reduced and deferred. Hence there is risk of systems and structural failures that could require capital or repair funds in excess of the \$3 million that is in the budget to cover emergency requirements and some routine preventive maintenance. Reserve funds allow for one-time funding to cover nonrecurring costs or to serve as bridge funding to alternate plans. To the extent that there are elements of the budget that require bargaining with employee groups, the reserve funds also provide a source of funds should outcomes not reflect assumptions. Use of funds in excess of the 5% target should be spread over several years to provide a "glide path" to a sustainable level of activity and funding.

Superintendent Smith has proposed to use \$9 million from reserves to balance the 2009-10 budget which would leave a reserve balance of \$29 million. That is \$9 million more than the 5% reserve level. While the current fiscal environment has shown even more clearly the need for reserves, this level of use is reasonable and PPS still has capacity to meet the possible short-term needs that may require additional funding.

FAO Note: FAO should review with the Superintendent and staff whether this level of reserve use requires that PPS look at external financing for the capital improvement projects approved this year and repay the inter-fund loan from the general fund.

Assumptions about State Funding:

The proposed budget assumes \$6.0 billion in state funding. Given that this level of funding is not yet approved by the legislature or the governor, and that it is reliant upon new or increased revenue proposals that are not approved either, and that any new revenue may be subject to electoral challenge, the question has been raised as to whether this is the right number to use for this budget.

FAO is strongly of the opinion that this is the correct number to use, for two reasons. At our urging, our state legislature is working hard to pass a budget at this level under very challenging circumstances and with competing demands for funding. Any proposal to raise revenue meets with opposition from some quarter. It would hardly be supportive of this hard work for the largest school district in the state to operate under the assumption that their efforts will be in vain.

Second, the cuts that are proposed at \$6 billion are bad enough. We do not want to go any deeper. If there is to be any change in the \$6 billion figure, we want it to be an increase.

The proposed budget also assumes that PPS continues to have the capacity to generate revenue through the Gap Tax that will provide \$17.7 million in 2009-10. PPS's ability to do so in 2009-10 is subject to reauthorization by the state legislature. It is reasonable to assume this will happen.

FAO Note: In the event that state revenue is higher than \$6 billion, high priority should be given to using a significant portion of that incremental revenue – not necessarily 100% of it – to reduce the number of furlough days. The reason that it might not be advisable to use all of the revenue to reduce the furlough is that reserves tend to be used to balance any variation in other factors in the budget. Some portion of the additional funds might be needed to replenish reserves depending upon what other events have transpired that might have reduced the reserves below the \$29 million level in the proposed budget.

Outside Contracts/Consultants:

FAO discussed this issue with staff. Outside consultants (organizations or individuals) can be the most cost-

effective way to obtain short-term, limited-scope, and/or specialized expertise and support. In the case of grant funding, use of consultants is common and is often explicitly described in the application. Short-term contracts are used for capacity-building projects and in situations that do not equate to fulltime and permanent positions.

FAO Note: PPS should have clearly defined operating protocols for use of outside consultants as well as transparent systems for approval and tracking of such expenditures. FAO will want to see year-to-year trend reports as part of the budget process going forward.

David Wynde, Chair
Ruth Adkins
Trudy Sargent
Finance, Audit & Operations Committee
June 4, 2009

Citizen Budget Review Committee for Portland Public Schools -

Budget Review of 2009-2010 Budget

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 Mark Murray, Budget Director for his 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

Budgets developed during an economic crisis can result in inherently inequitable situations. We believe that the Board's primary consideration in making budgetary decisions in such a climate should be to minimize the negative impact on our students' education. The CBRC agrees with Superintendent Smith's guiding principle of shared sacrifice; where at all possible, this sacrifice should not be shared by our children.

With this in mind, we have the following comments and suggestions:

- It is appropriate to use some of our reserves now in order to avoid additional cuts to an already inadequate budget. That said, this does not relieve of us of the responsibility to seek additional savings as outlined below. Such savings could allow us to maintain reserves to be used in an economy that may continue to decline.
- As negotiations between the Portland Association of Teachers (PAT) and PPS are currently in progress, we think it is important and appropriate for the CBRC to comment on specific matters that can be negotiated as a part of this bargaining session. While we respect the roles of the bargaining parties, we cannot, as responsible citizens, be silent about budget items that materially affect the education of students.
 - It is our understanding that in the 2010-2011 school year PPS will be required to join the Oregon Educator's Benefit Board's (OEBB) group insurance pool for all employees, including the teachers represented by PAT. This is a prudent step that should be implemented for the 2009-2010 school year. It is possible to make the move into the OEBB pool and maintain comparable levels of service and benefits for our teachers. Current contract language provides that all savings from benefits must be re-allocated to teacher salaries; this language will need to be amended or deleted. **Additional estimated savings: \$3.5M - \$7M**
 - Given the state of our economy, and the sacrifices being shared among all staff, we do not think it is appropriate to include a step increase for any employees. Negotiating the removal of such an increase will result in significant savings as well as sending a positive message to the community. **Additional estimated savings: \$1.5M - \$2M**

Total additional estimated savings in the aforementioned items are \$5M to \$9M. This amount equates to an additional 4.1 to 7.5 school days for our children.

- As is already included in the Superintendent's proposed budget, we support the one-time elimination of a cost of living increase (COLA). **Estimated savings: \$9.2M**
- We support the idea of shared sacrifice through a mandatory furlough for all employees. However, a fixed five day furlough inequitably impacts our lowest paid personnel. We recommend that additional consideration be given to a progressive approach.

- As we noted last year *“the CBRC is concerned that the decision to move towards a K-8 model was made without adequate consideration of the financial consequences.”* It is imperative that the financial implications of the High School Redesign process should be determined prior to moving forward.
- Employment, retention, and evaluation of teachers, principals, and administrators are large cost drivers. We strongly recommend that all parties work together to re-engineer the evaluation process to attract and retain only the best personnel to effectively educate all of our children.
- We appreciate and support the Superintendent’s focused strategic effort in the creation of the *Milestones Framework*. This outline supports and documents the desire for increased student achievement and shrinking the achievement gap. To that end, in future years a summary budget should be created that explicitly ties into each milestone.
- As we noted in previous years, *“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 2008-2009 PPS CBRC respectfully submits this report to the Board of Education.

Calvin Bohn - Student, Lincoln High School

Dick Cherry - Irvington Elementary School teacher and former PPS parent

John Durkheimer - Lawyer - private practice

Adrienne Enriquez, Co-Chair - Associate Dean of Admissions, Lewis & Clark College

Tom Fuller - Project manager and school volunteer

Will Fuller - Treasurer of Community & Parents for Public Schools; Retired
Account Manager

Ed Sloop - Construction Estimator and PPS parent

Phyllis Snyder - Business manager and PPS parent

Doug Wells, Co-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 2008-2009

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 2008-2009, revenue was spent in accordance with the Levy's stated goals. For budget year 2009-2010, 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 current year's deferral of curriculum adoptions as proposed by the Superintendent is in keeping with the intent of the original ballot statement.

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

Adrienne Enriquez, Co-Chair, Doug Wells, Co-Chair, Calvin Bohn, Dick Cherry, John Durkheimer, Tom Fuller, Will Fuller, Ed Sloop, Phyllis Snyder, and Tim Wood.

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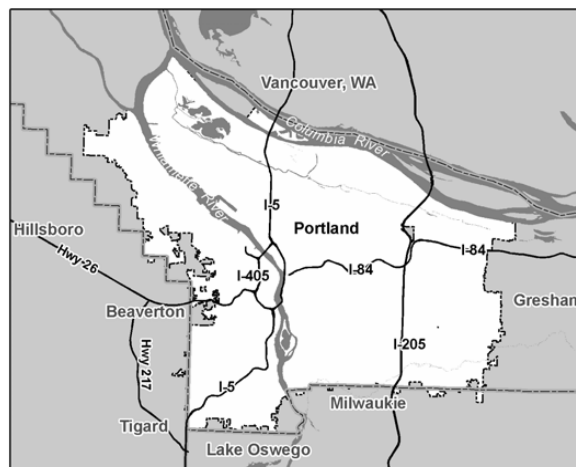
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District Overview



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. 575,930), Lake Oswego (pop. 36,590), and Milwaukie (pop. 20,915). The District maintains over 100 campuses with a total floor area of more than 9 million square feet. Please see the School Site Directory in the appendix for building location, age, and grade level information.



Student enrollment as of October 2008 was 46,046. 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 2008 Portland Public Schools Student Enrollment

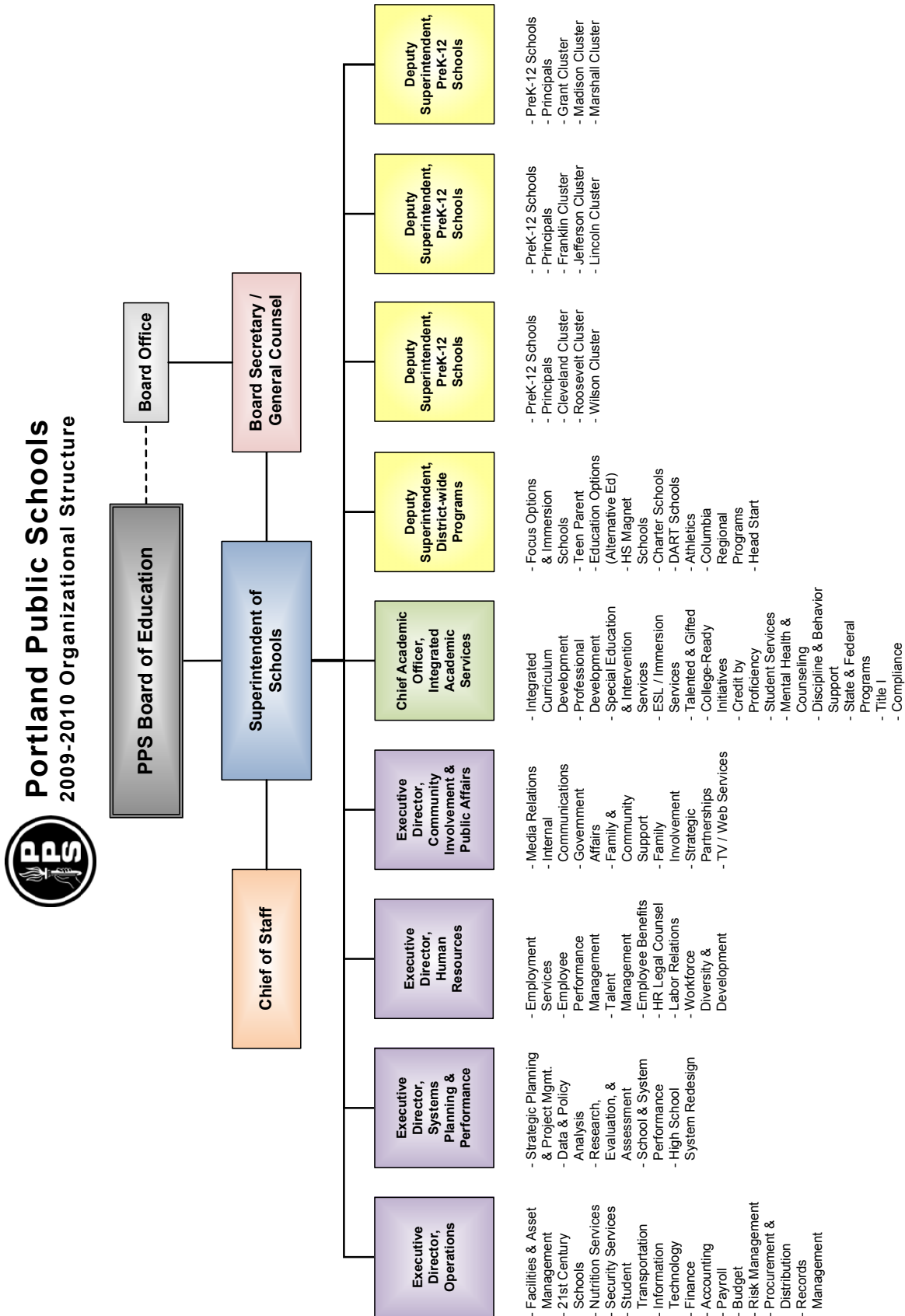
Program Type	Number of Schools / Programs	Enrollment	Enrollment Distribution
Regular School Programs			
Elementary / K-8 Schools	57	25,124	55%
Middle Schools	10	5,252	11%
High Schools	14	11,033	24%
Total Regular Schools & Programs	81	41,409	90%
Alternative Programs	5	1,587	3%
Total Regular & Alternative Programs	86	42,996	93%
Community-Based Programs	26	1,282	3%
Special Services Programs	21	522	1%
Charter School Programs	7	1,246	3%
Total Programs and Enrollment	140	46,046	100%

Source: PPS Enrollment Summaries - October 2008

Since 1997, the District has experienced constant yearly declines in enrollment. Enrollment counts from October 2008 show the total enrollment declined by 42 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 44,500 students by 2012. Additional detail regarding enrollment may be found at <http://www.mis.pps.k12.or.us> under Enrollment Reports.

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

2009-2010 PPS Organization Chart



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: 503-916-3741
radkins@pps.k12.or.us



Pam Knowles (Zone #5)
Service since: July 2009
Term expires: 6/13
Phone: 503-916-3904
pknowles@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: 6/13
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: 503-916-2158
dilafruz.williams@pps.k12.or.us



Martin Gonzalez (Zone #4)
Service Since: 08/08
Term expires: 6/13
Phone: 971-916-3741
mgonzalez@pps.k12.or.us



Henry Johnson
Student Representative
Grant High School
Term expires: 6/10
Phone: 503-916-3741
hjohnson@pps.k12.or.us

Employees

As an employer, Portland Public Schools staffs 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 approximately 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 approximately 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 plan for the five years 2005-2010 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:

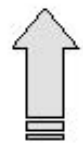
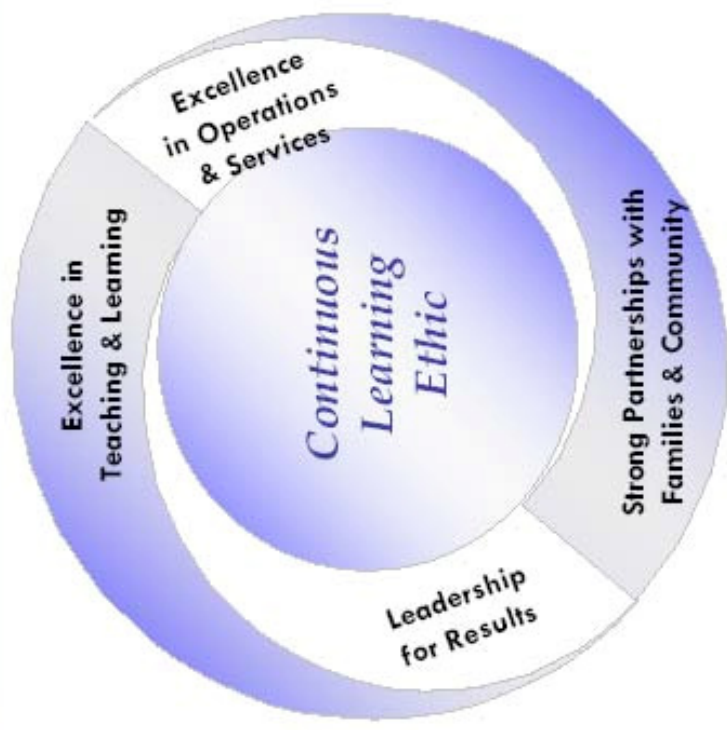
- Excellence in teaching and learning
- Leadership for results
- Excellence in operations and service
- Strong partnerships with parents and community
- Cultivating a continuous learning ethic among students and staff in every school and central office

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. Student 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)

Copyright Performance Fact Inc. (v1.6/12/05)

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

District Milestones Framework

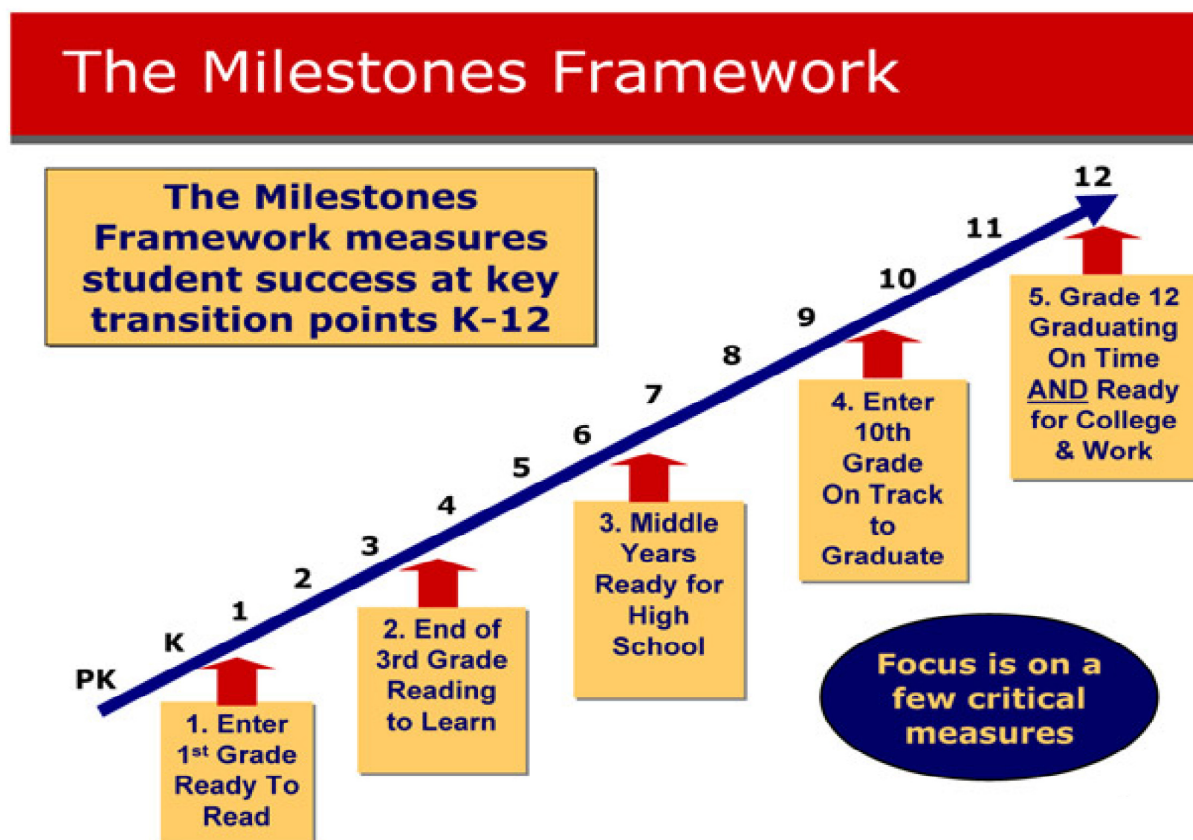
On February 23, 2009, Superintendent Carole Smith presented to the Board of Education a Milestones Framework for Portland Public Schools - a set of simple yet powerful measures of student progress that will frame and guide the alignment of the school district's educational priorities.

The Milestones Framework, designed in alignment with the Strategic Plan, defines indicators of success for students at key transition points in their education, from kindergarten through high school graduation. There are five milestones, with specific measurements behind them:

- All students to enter first grade ready to read.
- By the end of third grade, they should be reading to learn - that means able to understand varied content in different subject areas.
- During the middle years - 6th through 8th grade - all students should become ready for high school.
- All students should enter 10th grade with the credits they need to be on track to graduate.
- Finally, students should graduate on time, and be truly ready for college and work.

For each of the milestones, PPS will track not only the performance of all students on the underlying measures, but also that of each ethnic group. The next step is to set targets for improvement for all students and for reducing the gap between white students and students of color. The milestones will focus and drive the work of the district - helping it track the success of its efforts, focus its energy and dollars and set priorities for innovation and expansion.

To view the Superintendent's Milestones Framework presentation, please go to the following website:
<http://www.pps.k12.or.us/depts/communications/superpage/milestones.html>.

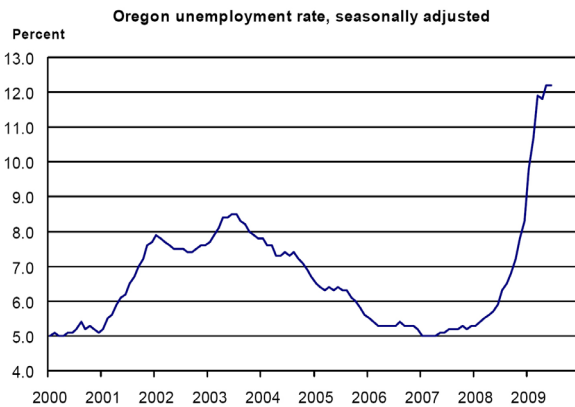


Financial Environment

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. During the year Trade, Transportation and Utilities, along with Education, Health Services and Hospitality accounted for the majority of the economy (46%). Overall, unemployment in the Portland metropolitan area rose to 12.1% in April 2009, up from 5.2% in January 2008. Shifts within industry sectors saw Trade, Transportation & Utilities increase by 4%, while Financial & Real Estate declined by 5%.

Employment by Industry	June 08	June 07
Trade, Transportation, & Utilities	24%	20%
Education, Health Services, & Hospitality	22%	21%
Government	14%	14%
Professional, Business & Other Services	13%	13%
Manufacturing	12%	12%
Information, Financial & Real Estate	9%	14%
Construction & Mining	6%	6%



Oregon Economy: In June 2009 Oregon’s unemployment rate increased to 12.2%, up from 5.9% in June 2008. Looking to the future, the state’s economic forecast predicted Oregon will likely follow the direction of recessionary trends in the US business cycle as it has in the past. As this report is issued in June, economic conditions have changed significantly throughout the region, and Oregon’s June’s unemployment rate has climbed to 12.2%, with the expectation it will escalate in a forecasted and prolonged recessionary cycle expected to continue through the next biennium.

Long term financial planning: The voters approved a five-year 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> provides citizen oversight of these funds to ensure the District uses local option property tax proceeds as legally required and promised to the voters.

The District does not have adequate funds for capital improvements. The only capital bond in PPS history raised \$196.7 million in 1995, and the levy expired in 2005. The Board commissioned a thorough facilities review process in 2006-07, and based upon the findings, has committed to a long-term program of comprehensive rebuilding and renovation that will eventually impact almost every school building. District staff are developing both interim and long-term facilities plans. As part of this planning, the Board will determine the appropriate financing strategy, a key component of which will be a capital bond levy to finance such projects as roof replacements, boiler upgrades, new pipe installations, and electrical upgrades, as well as remodeling, replacing, or building schools, since the average age of the school buildings in the District is over 60 years old.

Towards that end, the District has embarked upon a 21st Century Schools modernization program. As part of this program the District has created a new fund; Fund 405 - 21st Century Capital Projects to account for capital projects related to the program. Fund 405 was initially capitalized using an interfund loan of \$25,750,000 from the General Fund, with the intent of issuing bonds to repay the loan and provide capital for future projects. Please refer to the “Capital Projects” section of this document for more information.

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/tssc/>.

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 2009/10 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 2009/10 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 vast combination of different teams.

The Superintendent's Executive Committee 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.

-

FY 2009/10 Budget Development Calendar

<u>Nov 3 - Jan 30</u>	Portland Public Schools (PPS) internal budget development
Description:	This phase of budget development entails internal work by district staff, work sessions with the Citizen Budget Review Committee (CBRC), and work sessions with the Finance, Audit, and Operations (FAO) subcommittee of the PPS Board.
Outcome:	Recommendations to the Superintendent on the Proposed Budget.
<u>February 9</u>	Superintendent releases budget framework message
Description:	The Superintendent will release an initial message to PPS staff, the Portland community and members of the media. The message will discuss the current budget outlook as District staff prepares the proposed budget.
Outcome:	Inform community and staff about PPS' budget situation and the District's priorities
<u>March 16</u>	Board Meeting - Budget Message and Proposed Budget presented to the PPS Board sitting as the Budget Committee
Description:	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 passed on to the governing board prior to final adoption in June. The PPS Board members act as the Budget Committee members.
Outcome:	Initial sharing of the Proposed Budget with Budget Committee and the community. Proposed budget available on the web, with hard copies available at BESC.
<u>March 17 - June 2</u>	Finance, Audit and Operations Committee
Description:	Committee meets to discuss Budget on behalf of the full Board.
Outcome:	Recommendation to approve a budget for FY 2009-10.
<u>May 15</u>	State Revenue Forecast Released
Description:	State releases the June revenue forecast - expected to be lower than the March forecast.
Outcome:	Information sharing that will indicate whether additional budget reductions should be anticipated for FY 2001-09 and FY 2009-10.
<u>May 18</u>	Legislative Ways and Means Committee Releases Budget Proposal
Description:	Ways and Means will release a draft budget allocation for local school districts,
Outcome:	Information sharing that will indicate whether additional budget reductions should be anticipated for FY 2001-09 and FY 2009-10.
<u>May 21</u>	Budget Committee Work Session
Description:	Superintendent shares her version of an amended budget restructured to respond to the Ways and Means Committee draft budget.
Outcome:	Budget Committee discusses the Superintendents' proposed amendments.
<u>June 1</u>	Budget Committee Work Session
Description:	The Board sitting as the Budget Committee will discuss the Proposed Budget.
Outcome:	Preliminary recommendations on changes to be incorporated into an Approved Budget.
<u>June 8</u>	Budget Committee Meeting
Description:	The Board sitting as the Budget Committee will discuss the Proposed Budget including Superintendent's recommended amendments.
Outcome:	The Budget Committee will vote to 'approve' a budget and impose property taxes
<u>June 29</u>	Tax Supervising Conservation Commission (TSCC) public hearing on the Approved Budget
Description:	The TSCC receives input from the community and holds a Q&A session with the PPS Board.
Outcome:	Community input on the Approved Budget; TSCC certifies the Approved Budget.
<u>June 29</u>	Board Meeting
Description:	Board votes to adopt the FY 2009-10 budget and impose property taxes at a regularly scheduled Board meeting.
Outcome:	Adoption of the legal budget for FY 2009-10.
<u>July 15</u>	Budget Document Published
Outcome:	FY 2009-10 budget document available on the web, with hard copies available at the BESC.

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
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	Closed fund – history only
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.
307 IT Projects Debt Service	Debt repayment of Certificates of Participation (COPs).
400 Capital Project Funds	Accounts for financial resources to be used for the acquisition of technology or construction or renovation of major capital facilities.
402 Facilities Improvement I	Closed fund – history only
404 Construction Excise Tax	Accounts for the resources and requirements for school facility projects funded through the Construction Excise Tax.
405 21st Century Capital Fund	Accounts for the resources and requirements for 21st Century school facility projects.
407 IT System Project Fund	Accounts for IT activities related to the District's 21st Century Capital projects related to Teacher/Classroom Technology, Information Systems, and Technical Infrastructure.
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

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Staffing Overview

The general fund staffing formula is comprised of four components:

1. Administrative support – Recognition of the need for basic administrative support. This allocation is based on school size and configuration (K-5, K-8, K-12, middle and high schools). Positions staffed by this component include principals, assistant principals, counselors and clerical support.
2. Ratio Full Time Equivalent (FTE) – Staff allocation based on the number of students served. This component includes, but is not limited to, teachers, educational assistants, and library and technology staff. Ratio FTE does not include funding for kindergarten.
3. Kindergarten – Kindergarten teacher and assistant allocation based on the number of students served. The initial allocation, shown in this budget document, provides sufficient staff for a maximum class size of 26. Additional resources may be allocated in the fall based on actual students enrolled.
4. Socio-Economic factor – Staff allocation based on the socio-economic status (SES) of student population of the school (5% of non-administrative FTE).

General Information

Average Daily Membership (ADM) – School size, measured by average enrollment over a period of time, is referred to as Average Daily Membership. ADM reflects the number of students over the course of several months, so it is preferred to a school's enrollment on a single given day. 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, or if boundary changes or demographic factors require a new estimate.

Average Daily Membership (ADM) is calculated by

- a. multiplying the number of students at a school by the total number of days each student is enrolled, then
- b. dividing the above result by the total number of days school is in session. (Student absences do not affect this total.)

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.

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 configuration (K-5, K-8, K-12, middle or high schools). These tables have not changed from last year. In 2008/09 counselors were added to this table in an effort to move toward a goal of providing a counseling presence in all schools. Significant progress was made toward that objective, and despite the current fiscal challenges, these expansions are retained for 2009/10. Although each school's leadership retains some control over using the administrative support allocation, counselor positions are not convertible to other uses. However, a school principal may use a portion of the school's Ratio FTE component to provide additional counseling services.

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. For example, a 23.4 to 1 ratio provides 1.0 FTE for every 23.4 students enrolled. The table below shows the proposed FTE to ADM ratios, and three years of history for comparison. The increases in ratio shown for 2009/10 have created small changes in each school's allocation that have cumulatively resulted in a pool of approximately 20 FTE. This FTE pool will be allocated to schools through a rigorous process designed to determine those schools facing the greatest challenges in meeting district program requirements. The alternative education ratio, which applies to Alliance High School and the ACCESS program, has been increased from 15 to 1, to 17 to 1.

Staffing Ratio History

School Grade Span	Actual 2006/07	Actual 2007/08	Current 2008/09	Adopted 2009/10
K-5, K-8 and K-12 schools	23.5 to 1	23.5 to 1	23.2 to 1*	23.4 to 1*
High Schools (9-12)	22.7 to 1	22.7 to 1	22.7 to 1	22.9 to 1

*Prior to 2008/09, kindergarten staffing was calculated as part of Ratio FTE. Since then it has been calculated separately. See the section on kindergarten staffing below for more detail.

Kindergarten – Starting in 2008/09, the kindergarten allocation has been made separately from the ratio and in 0.5 FTE increments, rather than in continuous fractional units. In spite of the current fiscal challenges, maintaining manageable kindergarten class sizes remains a top priority; the current kindergarten staffing formula will be retained. The kindergarten allocation occurs in 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 sufficient staff to each school so that no class exceeds 26 ADM. If any class has more than 25 students when students enroll in the fall, additional resources will be allocated. Twenty-five will remain the District’s target for maximum kindergarten class size in 2009/10.

Socio-economic Status (SES) – The Socio-economic Status allocation is determined by each school’s percentage of students who are eligible for free or reduced meal prices. Five percent of the non-administrative 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 40%, the same cutoff used for eligibility for Title I funding for elementary and middle schools. 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 allocated according to the tables on the following page.**
2. **Ratio FTE for the 2009/10 school year** – At elementary schools, middle schools and K-12s all grades except Kindergarten and Pre-K will be staffed based on a 23.4:1 student to staff 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 district program requirements and site-based decisions.
3. **Half-day Kindergarten** – Starting in 2008/09, the kindergarten allocation has been made separately from the ratio and in 0.5 FTE increments, rather than in continuous fractional units. 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 sufficient staff to each school so that no class exceeds 26 ADM. If any class has more than 25 students when students enroll in the fall, additional resources will be allocated. With a few exceptions, a new section of kindergarten will be provided to schools with increased kindergarten enrollment. If a school only has only one section of kindergarten with more than 25 students, an educational assistant will be added instead of a full section. 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).
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

1. **Administrative Support is allocated according to the tables on the following page.**
2. **Ratio FTE for the 2009/10 school year** – High schools will be staffed based on a 22.9:1 student to staff 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 district program requirements and 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 is only 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

[^]ADM includes Kindergarten students weighted at half, Pre-Kindergarten are excluded.

*Counselor allocation to schools 350-499 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.

*A K-8 with two campuses (Beverly Cleary) receives an additional Assistant Principal.

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 additional 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	<200	200-299	300-399	400-499	500-599	600-699	700-799	800-899	900-1099	1100-1199	1,200-1,299	1,300-1,399	1,400-1,499	1,500-1,599
Principal	-	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Vice Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Secretary	0.75	0.75	0.75	1.00	1.00	1.50	1.50	1.50	1.50	1.75	1.75	2.00	2.00	2.00
Counselor	0.50	0.67	0.83	1.00	1.50	1.50	2.00	2.50	3.00	3.00	3.50	3.50	3.50	4.00
High School Total	2.25	2.42	2.58	4.00	4.50	5.00	5.50	7.00	7.50	7.75	8.25	8.50	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 are based on the summation of students at the campus.

FTE on all tables is shown in Licensed Equivalents, with Secretary represented as 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." For 2009/10 a rigorous process analyzing individual school situations will be applied to the allocation of approximately 20 FTE to those schools faced with the greatest difficulty in meeting district program requirements given their individual allocations under the formula.

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. 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. Title I elementary schools will continue to offer full-day kindergarten. In 2009/10 the method for allocating Title I funds for kindergarten will be based on the number of kindergarten students in each Title I eligible school. The intent of this change is to enable most if not all Title I schools to match the number of half-day sections funded by the general fund without tapping deeply into their school wide Title I allocation (described above). 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.

2009/10 School General Fund and Title I Staffing

Grade Span (09/09)	School / Program	Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Students Count for Staffing (K half weighted)	Administrative Support				Ratio FTE		SES Socio Economic Status TTE	NON-Formula		%Eligible for Free or Reduced Price Meals	Title-I Eligible, based on October Enrollment	Title-I		
					Principal	Assistant / Vice Principal	Secretary	Counselor	Gr. K Initial FTE at 26 to 0.5	Gr 1-12 FTE by Ratio		Administrative	Licensed			Title-I Dollars Allocated for School Programs	Title-I Dollars Allocated for K Program Support	Title-I Dollars Allocated for Pre-K Program Support
K-5	Abermethy	64	305	337	1.00	1.00	0.75	1.50	13.04	0.28			16.57	17%				
K-5	Ainsworth	97	432	481	1.00	1.00	0.88	2.00	18.47	0.13			22.48	6%				
K-5	Alameda	122	603	664	1.00	1.00	1.25	1.00	25.77	0.26			32.78	8%				
K-5	Atkinson	92	437	483	1.00	1.00	0.88	0.50	18.69	1.14			24.21	48%	257	186,325	174,800	
K-5	Bridlemile	70	394	429	1.00	1.00	0.88	1.50	16.86	0.28			20.52	13%				
K-5	Buckman	74	431	468	1.00	1.00	0.88	0.50	18.43	0.66			22.97	29%				
K-5	Capitol Hill	51	276	302	1.00	1.00	0.75	1.50	11.80	0.37			15.42	25%				
K-5	Chapman	91	435	480	1.00	1.00	0.88	0.50	18.58	0.58			23.54	25%				
PK-5	Chief Joseph	62	272	303	1.00	1.00	0.75	1.70	11.64	0.73			15.82	49%	182	131,950	117,800	
K-5	Duniway	58	352	381	1.00	1.00	0.75	1.50	15.05	0.21			18.51	12%				
K-5	Forest Park	86	414	457	1.00	1.00	0.88	2.00	17.69	0.02			21.59	1%				
K-5	Glencoe	77	410	449	1.00	1.00	0.88	0.50	17.53	0.60			22.01	27%				
K-5	Grout	55	288	316	1.00	1.00	0.75	1.50	12.31	1.09			16.65	70%	238	172,550	104,500	
K-5	James John	76	335	372	1.00	1.00	0.75	0.50	14.30	1.46			19.51	80%	322	236,670	144,400	
K-5	Kelly	86	396	439	1.00	1.00	0.88	0.50	16.92	1.65			22.95	76%	358	263,130	163,400	
K-5	Lewis	73	289	325	1.00	1.00	0.75	1.00	12.34	0.66			15.75	42%	145	105,125	138,700	
K-5	Llewellyn	91	332	377	1.00	1.00	0.75	0.50	14.19	0.42			18.36	22%				
K-5	Maplewood	62	283	314	1.00	1.00	0.75	1.00	12.08	0.31	0.11		15.25	20%				
K-5	Markham	78	310	349	1.00	1.00	0.75	1.50	13.25	0.94			17.44	55%	197	142,825	148,200	
PK-5	Richmond	115	416	473	1.00	1.00	0.88	2.00	17.77	0.34			21.99	14%				
K-5	Rieke	67	301	334	1.00	1.00	0.75	1.50	12.85	0.18			16.28	11%				
K-5	Rosa Parks	91	430	476	1.00	1.00	0.88	0.50	18.38	2.22			24.98	95%	477	350,595	172,900	
K-5	Sitton	65	276	309	1.00	1.00	0.75	1.50	11.80	1.22			16.27	80%	248	182,280	123,500	
K-5	Stephenson	60	280	310	1.00	1.00	0.75	1.50	11.98	0.07			15.30	5%				
K-5	Whitman	69	312	347	1.00	1.00	0.75	0.50	13.34	1.48			18.57	87%	320	235,200	131,100	
K-5	Woodmere	82	347	388	1.00	1.00	0.75	0.50	14.82	1.53			20.60	80%	320	235,200	155,800	
K-5	Woodstock	82	380	421	1.00	1.00	0.88	0.50	16.23	0.57			21.18	27%				
K-8	Arleta	45	379	402	1.00	1.00	1.00	0.50	16.21	1.31			22.02	66%	279	202,275	85,500	
K-8	Astor	50	392	417	1.00	1.00	1.00	0.50	16.74	0.99	0.77		23.00	48%	212	153,700	95,000	
PK-8	Beach	81	426	466	1.00	1.00	1.00	2.00	18.19	1.37			24.56	60%	290	210,250	153,900	
PK-8	Boise-Eliot	48	337	360	1.00	1.00	0.75	0.50	14.38	1.37			19.00	80%	337	247,695	91,200	
K-8	Bridger	55	287	315	1.00	1.00	0.75	0.50	12.27	1.15			17.17	74%	237	171,825	104,500	
K-8	Clarendon-Portsmouth	60	444	474	1.00	1.00	1.00	0.50	18.96	1.94			25.90	83%	416	305,760	114,000	

2009/10 School General Fund and Title I Staffing

Grade Span (09/09)	School / Program	Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Students Count for Staffing (K half weighted)	Administrative Support			Ratio FTE		SES Status TTE	NON-Formula		Total General Fund FTE	%Eligible for Free or Reduced Price Meals	Title-I Eligible, based on October Enrollment	Title-I		
					Principal	Assistant / Vice Principal	Secretary	Counselor	Gr. K Initial FTE at 26 to 0.5		Gr 1-12 FTE by Ratio	Socio Economic				Administrative	Licensed	Title-I Dollars Allocated for School Programs
K-8	Clark	73	641	678	1.00	1.00	1.25	1.00	1.50	27.41	2.66	0.11	35.82	80%	575	422,625	138,700	
K-8	Creston	48	313	337	1.00	1.00	0.75	0.50	1.00	13.38	1.06	0.11	17.80	67%	244	176,900	91,200	
K-8	Creative Science	48	260	283	1.00	1.00	0.50	0.40	1.00	11.09	0.55		14.54	40%		-	-	
PK-8	Faubion	51	341	367	1.00	1.00	0.75	0.50	1.00	14.58	1.25	0.50	19.58	69%	274	198,650	96,900	72,500
K-8	Hayhurst	60	310	340	1.00	1.00	0.75	0.50	1.25	13.24	0.43	1.33	18.50	26%		-	-	
K-8	Beverly Cleary	69	470	505	1.00	2.00	1.00	1.00	1.50	20.08	0.36	0.50	27.44	14%		-	-	
PK-8	Humboldt	37	225	244	1.00	1.00	0.50	0.30	1.00	9.62	1.20	0.70	14.32	100%	258	189,630	72,200	72,500
K-8	Irvington	57	419	447	1.00	1.00	1.00	0.50	1.50	17.89	0.75	1.00	24.64	35%		-	-	
PK-8	King	50	314	339	1.00	1.00	0.75	0.50	1.00	13.42	1.65	1.00	19.32	100%	398	292,530	95,000	72,500
K-8	Laurelhurst	64	617	649	1.00	1.00	1.25	1.00	1.50	26.35	0.34		32.44	11%		-	-	
K-8	Lee	50	393	417	1.00	1.00	1.00	1.00	1.00	16.77	1.47		22.24	72%	311	225,475	95,000	
K-8	Lent	70	479	513	1.00	1.00	1.00	1.00	1.50	20.45	2.10		28.05	83%	439	322,665	133,000	
K-8	Marysville	46	398	421	1.00	1.00	1.00	1.00	1.00	17.02	1.66		22.68	80%	351	257,985	87,400	
K-8	Ockley Green	25	302	314	1.00	1.00	0.75	0.50	1.00	12.89	1.12	1.22	18.48	73%	245	177,625	47,500	
K-8	Peninsula	46	342	365	1.00	1.00	0.75	0.50	1.00	14.62	1.40	1.00	20.27	78%	289	212,415	87,400	
K-8	Rigler	78	521	560	1.00	1.00	1.00	1.00	1.50	22.26	2.37		30.13	86%	452	332,220	148,200	
PK-8	Roseway Heights	68	501	535	1.00	1.00	1.00	1.00	1.50	21.40	1.01		27.91	39% *	218	158,050	129,200	
PK-8	Sabin	55	313	341	1.00	1.00	0.75	0.50	1.50	13.37	0.91	1.00	19.03	55%	198	143,550	104,500	72,500
K-8	Scott	65	522	554	1.00	1.00	1.00	1.00	1.50	22.32	2.28		30.10	84%	443	325,605	123,500	
K-8	Skyline	28	236	250	1.00	1.00	0.50	0.30	0.75	10.08	0.21	1.55	14.39	18%		-	-	
K-8	Sunnyside Env.	56	522	550	1.00	1.00	1.00	1.00	1.00	22.31	0.65		27.96	24%		-	-	
PK-8	Vernon	44	333	355	1.00	1.00	0.75	0.50	1.00	14.22	1.46	1.00	22.18	84%	330	242,550	83,600	72,500
K-8	Vestal	55	388	415	1.00	1.00	1.00	0.50	1.50	16.57	1.39		22.96	68%	292	211,700	104,500	
K-8	Winterhaven	25	318	331	1.00	1.00	0.75	0.50	0.50	13.60	0.19		16.54	12%		-	-	
PK-8	Woodlawn	60	383	413	1.00	1.00	1.00	0.50	1.25	16.39	1.56		22.70	77%	355	260,925	114,000	72,500
ELEMENTARY TOTAL		3761	21861	23742	58.00	19.00	49.43	24.00	82.95	934.19	57.56	1.00	13.04	1239.17	10507	\$7,684,455	\$3,971,000	\$652,500

2009/10 School General Fund and Title I Staffing

Grade Span (09/09)	School / Program	Gr K Student Count for Staffing	Gr 1-12 Students Count for Staffing	Total Students Count for Staffing (K half weighted)	Administrative Support			Ratio FTE		SES Status TTE	NON-Formula		Total General Fund FTE	%Eligible for Free or Reduced Price Meals	Title-I Eligible based on October Enrollment	Title-I				
					Principal	Assistant / Vice Principal	Secretary	Counselor	Gr. K Initial FTE at 26 to 0.5		Gr 1-12 FTE by Ratio	Socio Economic				Administrative	Licensed	Title-I Dollars Allocated for School Programs	Title-I Dollars Allocated for K Program Support	Title-I Dollars Allocated for Pre-K Program Support
6-8	Beaumont		435	435	1.00	1.00	1.00	0.50	18.59	0.71	0.31	23.11	35%							
6-8	da Vinci		436	436	1.00	1.00	1.00	0.50	18.63	0.39	0.25	22.77	18%							
6-8	George		390	390	1.00	1.00	1.00	0.50	16.67	1.70	1.00	21.87	89%	332	244,020					
6-8	Gray		416	416	1.00	1.00	1.00	0.50	17.76	0.43		21.69	21%							
6-8	Hosford		523	523	1.00	1.00	1.25	1.00	22.35	1.19		27.79	46%	245	159,740					
6-8	Jackson		680	680	1.00	1.00	1.50	1.00	29.06	0.74		34.30	22%							
6-8	Lane		419	419	1.00	1.00	1.00	0.50	17.90	1.72		23.12	83%	349	256,515					
6-8	Mt. Tabor		544	544	1.00	1.00	1.25	1.00	23.27	0.77		28.29	30%							
6-8	Sellwood		466	466	1.00	1.00	1.00	0.50	19.93	0.56		23.99	24%							
6-8	West Sylvan		841	841	1.00	2.00	1.50	1.00	35.93	0.35		41.78	9%							
MIDDLE SCHOOL TOTAL			5150	5150	10.00	10.00	11.50	7.00	220.09	8.56	1.00	0.56	268.71		926	\$660,275				
9-12	Benson		1125	1125	1.00	2.00	1.50	3.00	49.14	5.02	2.00	63.66	58%							
9-12	Cleveland		1506	1506	1.00	2.00	2.00	3.80	65.77		0.50	75.07	25%							
9-12	Franklin		999	999	1.00	2.00	1.50	2.00	43.64	3.67	2.57	56.38	48%							
9-12	Grant		1545	1545	1.00	2.00	2.00	4.00	67.45			76.45	23%							
6-11	Jefferson YWA		191	191	1.00	1.00	0.75	0.50	8.34	1.04	0.52	12.15	76%	117	85,679					
8-12	Jefferson Site		468	468	1.00	1.00	1.00	1.00	20.45	2.72	2.50	29.67	76%	361	265,394					
6-12	Jefferson		659	659	1.00	2.00	1.75	1.50	28.79	3.76	3.02	41.82	76%	478	351,073					
9-12	Lincoln		1335	1335	1.00	2.00	1.75	3.50	58.30		0.50	67.05								
9-12	Madison		800	800	1.00	1.00	1.50	2.00	34.95	4.01	1.00	0.59	46.05	65%						
9-12	PAIS		189	189	1.00	1.00	0.75	0.50	8.27	1.12	0.28	11.92	77%	144	105,840					
9-12	Biz Tech		269	269	1.00	1.00	0.75	0.67	11.75	1.59		15.76	77%	216	158,760					
9-12	RAA		301	301	1.00	1.00	0.75	0.83	13.16	1.79		17.53	77%	239	175,665					
Marshall Campus			760	760	3.00	3.00	2.25	2.00	33.18	4.50	0.28	45.21	77%	599	440,265					
9-12	ACT		255	255	1.00	1.00	0.75	0.47	11.14	1.50	0.20	15.06	77%	197	144,795					
9-12	POWER		209	209	1.00	1.00	0.75	0.67	9.13	1.23		12.78	77%	170	124,950					
9-12	SEIS		220	220	1.00	1.00	0.75	0.67	9.60	1.29		13.31	77%	173	127,155					
Roosevelt Campus			684	684	3.00	3.00	2.25	1.81	29.87	4.02	0.20	41.15	77%	540	396,900					
9-12	Wilson		1471	1471	1.00	2.00	2.00	3.50	64.22			72.72	17%							
HIGH SCHOOL TOTAL			10885	10885	8.00	21.00	18.50	27.11	475.31	24.98	1.00	0.66	585.56		1617	\$1,188,238				
9-12	Alliance		400	400	1.00	1.00	0.75		23.53			25.28	48%							
1-8	ACCESS		200	200	1.00	1.00	0.50		11.76			13.26	13%							
K-12	MLC	24	404	416	A	1.00	1.00	1.00	0.50	0.39		22.41	20%							
TOTAL			3785	38900	40792	79.00	51.00	81.93	59.11	83.45	1682.15	91.49	3.00	23.26	2154.39	13050	\$9,532,968	\$3,971,000	\$652,500	

2009/10 School General Fund FTE Allocations & Title IA Program Support Footnotes

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) Fall ADM, the average ADM from July 2008 through December 2008, is used as the base for staffing students for 2009/10.
 - 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 are applied ADM for 2009/10 SY when a school's students are projected to change. The general types of changes are:
 - a) Grade Span change adjustments are the net changes between the schools becoming K-8 and the affected middle schools, and the closure of the 8th grade academy at Madison.
 - i) 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 2009/10 SY.
 - ii) For middle schools, it is assumed that the incoming 6th grade will be similar to the current students, i.e., no adjustment is made for 6th grade. The current 6th and 7th grade students (ADM) are moved forward to the next grade at 100%.
 - a) Boundary change adjustments are based on Board Resolutions to change the boundaries of neighborhood schools.
 - i) Prior year boundary changes may continue to affect the number of the incoming students; therefore the ADM may be adjusted for this factor at certain elementary and middle schools.
 - ii) There are no adjustments made for new boundary changes for 2009/10 SY.
 - b) Expansion adjustments are based on:
 - ii) Programmatic changes, such as:
 - (2) Additions of new classes at existing focus options programs (e.g., Richmond adding additional sections of Japanese Immersion, ACCESS expansion), or
 - (3) New programs.
 - iii) Demographic changes that have not been fully captured in Fall ADM. An example would be a new housing development slated to open before or during the next school year. For neighborhoods where such expansions may occur, PPS received analytical 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.

Percentage Eligible for Free or Reduced Price Meals is the percent of October 2008 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. High schools where feeder pattern analysis is used to determine the percentage for Title I eligibility have that percentage shown are indicated by a "°". In cases where the percentage has recently fallen below the eligibility criteria for receiving Title I, the school may continue to receive Title I allocations in a 'bridge year' - this is indicated with a "**".

Title I notes:

School Program Title I allocations are based on enrollment - a count of students on October 1st, 2008, whereas ADM is average membership over time. The "Title I Eligible" is the number of students eligible for free and reduced priced meals at schools receiving Title IA funding. 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 Pre-K through 8 receive \$725/student; schools with grades 6 through 8 receive \$652/student; schools with grades 9-12 do not receive an allocation. The exception to these allocation rules is that all schools with a free & reduced price meal percentage greater than 75% receive \$735/student.

Schools receive an additional allocation to serve Kindergarten pupils. The allocation is based on the number of kindergarteners times \$1900. These funds can only be used for kindergarten staff to match the general fund allocation for ½ day kindergarten. In addition, all eligible schools serving Pre-Kindergarten pupils receive \$72,500 for early childhood education.

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 2009/10 school year. Although the proposed budget is released in March 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 2008/09	Proposed Budget 2009/10	Approved Budget 2009/10	Adopted Budget 2009/10	Change From Prior Year
11100	Elementary School Instruction	1,132.34	1,103.67	1,122.54	1,123.04	-9.30
11200	Middle School Instruction	452.18	465.34	452.59	454.26	2.08
11300	High School Instruction	543.83	520.46	497.18	494.02	-49.81
11400	Pre-Kindergarten Instruction	68.44	88.03	88.03	88.03	19.59
12100	Special Programs - TAG	4.00	4.00	4.00	4.00	0.00
12200	Special Programs - Restrictive Programs	393.20	361.24	382.47	382.47	-10.73
12500	Special Programs - Les Restrictive Programs	348.65	339.49	432.61	432.36	83.71
12600	Special Programs - Early Intervention	3.00	2.50	3.00	3.00	0.00
12700	Special Programs - Educationally Disadvantaged	3.43	3.08	3.08	3.08	-0.35
12800	Special Programs - Alternative Education	77.47	87.49	86.66	87.66	10.19
12900	Special Programs - Designated Programs	192.33	185.91	179.68	179.68	-12.65
14000	Special Programs - Summer School	0.25	0.25	0.25	0.25	0.00
	Total - Instruction Programs	3,219.12	3,161.46	3,252.09	3,251.85	32.73
21000	Instructional Support Services - Students	457.39	459.56	461.48	461.44	4.05
22000	Instructional Support Services - Staff	155.30	153.63	155.33	155.33	0.03
	Total - Instructional Support Services	612.69	613.19	616.81	616.77	4.08
23000	Executive Administration Services	24.55	25.00	32.20	32.20	7.65
24000	School Administration	394.35	398.41	363.16	362.16	-32.19
25100	Business Administration	59.23	59.03	59.03	59.03	-0.20
25400	Operation and Maintenance of Plant	399.23	395.73	403.23	403.23	4.00
25500	Student Transportation	96.73	92.48	92.48	92.48	-4.25
25700	Internal Services	25.00	25.00	27.00	27.00	2.00
	Total - Support Services General Administration	999.09	995.65	977.10	976.10	-22.99
26200	Planning, Research and Development	20.94	20.94	20.94	20.94	0.00
26300	Information Services	16.30	16.30	13.30	13.30	-3.00
26400	Human Resources	42.25	42.25	43.00	43.00	0.75
26600	Technology Services	71.35	72.55	73.05	73.05	1.70
26700	Records Management	3.00	3.00	3.00	3.00	0.00
	Total - Central Support	153.84	155.04	153.29	153.29	-0.55
31000	Food Services	183.27	172.61	169.36	169.36	-13.91
33000	Community Services	20.95	25.52	25.52	25.52	4.57
	Total - Enterprise and Community Services	204.22	198.13	194.88	194.88	-9.34
41000	Facilities Acquisition and Construction	0.00	4.00	6.00	8.00	8.00
	Total - Facilities Acquisition and Construction	0.00	4.00	6.00	8.00	8.00
	Total FTE	5,188.96	5,127.47	5,200.17	5,200.89	11.93

Staffing Summary by Program and Fund (Adopted)

Program Code	Program Name	Fund 101	Fund 202	Fund 203	Fund 205	Fund 299	Fund 405	Fund 601	Total All Funds
11100	Elementary School Instruction	939.99	-	-	112.82	70.23	-	-	1,123.04
11200	Middle School Instruction	425.86	-	-	25.64	2.76	-	-	454.26
11300	High School Instruction	466.30	-	-	24.01	3.71	-	-	494.02
11400	Pre-Kindergarten Instruction	2.16	-	-	81.24	4.63	-	-	88.03
12100	Special Programs - TAG	-	-	-	4.00	-	-	-	4.00
12200	Special Programs - Restrictive Programs	331.27	-	-	51.20	-	-	-	382.47
12500	Special Programs - Les Restrictive Programs	295.51	-	-	109.28	27.57	-	-	432.36
12600	Special Programs - Early Intervention	1.00	-	-	2.00	-	-	-	3.00
12700	Special Programs - Educationally Disadvantaged	-	-	-	3.08	-	-	-	3.08
12800	Special Programs - Alternative Education	9.00	-	-	78.22	0.44	-	-	87.66
12900	Special Programs - Designated Programs	174.51	-	-	5.17	-	-	-	179.68
14000	Special Programs - Summer School	-	-	-	-	0.25	-	-	0.25
Total - Instruction Programs		2,645.60	-	-	496.66	109.59	-	-	3,251.85
21000	Instructional Support Services - Students	369.83	-	-	91.16	0.45	-	-	461.44
22000	Instructional Support Services - Staff	90.47	-	-	60.83	4.03	-	-	155.33
Total - Instructional Support Services		460.30	-	-	151.99	4.48	-	-	616.77
23000	Executive Administration Services	32.20	-	-	-	-	-	-	32.20
24000	School Administration	339.65	-	-	19.03	3.48	-	-	362.16
25100	Business Administration	52.83	-	-	1.00	-	-	5.20	59.03
25400	Operation and Maintenance of Plant	403.23	-	-	-	-	-	-	403.23
25500	Student Transportation	92.48	-	-	-	-	-	-	92.48
25700	Internal Services	27.00	-	-	-	-	-	-	27.00
Total - Support Services General Administration		947.39	-	-	20.03	3.48	-	5.20	976.10
26200	Planning, Research and Development	20.94	-	-	-	-	-	-	20.94
26300	Information Services	13.30	-	-	-	-	-	-	13.30
26400	Human Resources	43.00	-	-	-	-	-	-	43.00
26600	Technology Services	71.30	-	-	1.75	-	-	-	73.05
26700	Records Management	3.00	-	-	-	-	-	-	3.00
Total - Central Support		151.54	-	-	1.75	-	-	-	153.29
31000	Food Services	-	168.36	1.00	-	-	-	-	169.36
33000	Community Services	-	-	-	25.52	-	-	-	25.52
Total - Enterprise and Community Services		-	168.36	1.00	25.52	-	-	-	194.88
41000	Facilities Acquisition and Construction	-	-	-	-	-	8.00	-	8.00
Total - Facilities Acquisition and Construction		-	-	-	-	-	-	-	8.00
Total FTE		4,204.83	168.36	1.00	695.95	117.55	8.00	5.20	5,200.89

Staffing Summary by Account and Fund (Adopted)

Account Code	Account Name	Fund 101	Fund 202	Fund 203	Fund 205	Fund 299	Fund 405	Fund 601	Total All Funds
511100	Licensed Salaries	2,487.93	-	-	364.24	70.74	-	-	2,922.91
511210	Classified - Represented	1,253.44	148.48	-	275.92	45.11	2.00	0.20	1,725.15
511220	Classified Non-Represented	263.01	16.81	1.00	26.98	1.30	4.00	4.00	317.10
511310	Administrators - Licensed	156.25	-	-	12.50	-	-	-	168.75
511320	Administrators - Non-Licensed	7.90	-	-	-	-	-	-	7.90
511420	Managerial - Non Represented	36.30	3.07	-	16.31	0.40	2.00	1.00	59.08
Total FTE		4,204.83	168.36	1.00	695.95	117.55	8.00	5.20	5,200.89

Employee Benefit Tables**Benefit Cost - Annual Cost by Account for All Funds Combined**

Account Code	Account Title	Actual 2006/07	Actual 2007/08	Current Budget 2008/09	Adopted Budget 2009/10
521000	PERS	263	1,005,077	1,041,763	1,044,353
521310	PERS UAL (Unfunded Actuarial Liability)	25,927,824	26,682,984	29,281,478	33,165,103
522000	Social Security - FICA	19,327,488	21,215,404	21,538,802	21,592,523
523100	Workers' Compensation	5,172,666	4,971,285	4,983,503	3,443,521
523200	Unemployment Compensation	256,456	274,777	281,535	282,315
524100	Group Health Insurance	48,389,622	55,055,913	60,963,578	63,621,851
524200	Other Employer Paid Benefits	382,204	776,265	412,182	413,166
524300	Retiree Health Insurance	3,749,188	4,017,493	4,110,694	4,120,951
524530	Early Retirement Benefits	3,869,708	4,148,328	2,607,194	2,615,279
		\$ 107,075,420	\$ 118,147,526	\$ 125,220,729	\$ 130,299,062

Benefit Rates - Percent of Base Salary or Wages

Account Code	Account Title	Actual 2006/07	Actual 2007/08	Current Budget 2008/09	Adopted Budget 2009/10
521000	PERS	0.80%	0.00%	0.37%	0.37%
521310	PERS UAL (Unfunded Actuarial Liability)	10.23%	10.63%	10.40%	11.75%
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%	23.68%
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%	47.86%

District Contribution to Employee Health Insurance by Employee Group

Employee Group	Actual 2006/07	Actual 2007/08	Current Budget 2008/09	Adopted Budget 2009/10
Amalgamated Transit Union (ATU)	\$ 9,350	\$ 9,350	\$ 9,815	\$ 10,355
District Council of Union (DCU)	9,350	9,350	9,815	10,355
Non-Represented Employees	9,350	9,350	9,815	10,355
Portland Association of Teachers (PAT)	9,954	11,417	13,303	13,781*
Portland Federation of Teachers and Classified Employees (PFTCE)	9,350	9,350	9,815	10,355
Service Employee International Union (SEIU)	9,350	9,350	9,815	10,355

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



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Budget Overview

Financial Planning Process

The initial step in the budget development process is updating the multi-year financial forecast for all funds, with an emphasis on the General Fund. The forecast enables the District to identify long-term financial and programmatic issues that have an impact on the annual budget. The District relies on this forecast to guide the financial decisions that are included in the budget.

General Fund Forecast and Budget

Background

The District's General Fund forecast begins with the preparation of multi-year revenue forecast. The initial forecast for the budget year under development takes place in November and December. This revenue forecast is used to develop the financial forecast and the budget. The financial forecast compares estimated annual resources with the projected costs of maintaining General Fund programs and departments at their current service levels. The revenue and financial forecast are updated whenever new information is available and when the proposed budget is released in March and again when the Adopted Budget is passed in late June.

In a normal economic environment this process would proceed fairly smoothly and would be rather technical in nature. This year the District is dealing with a severe recession that has hampered efforts to develop a stable forecast and a sustainable budget.

The vast majority of General Fund resources are controlled and allocated to schools by the State legislature. Given the state of the economy and a myriad of unknowns the District has built a forecast and a budget based upon resource allocation assumptions that are expected to remain uncertain through the time the budget is adopted in late June.

Major Assumptions

- The State will fund local schools at \$6 billion for the biennium.
- The District will receive approximately \$24.5 million in federal stimulus funds under the American Recovery and Reinvestment Act (ARRA) that can be used to fund General Fund programs and services. This \$24.5 million is included in the \$6 billion.
- The District will receive \$13.2 million (\$6.6 million in each year of the biennium) in federal stimulus funds to support special education programs under the IDEA grant.
- The Adopted Budget assumes that most employee groups will NOT receive a cost of living adjustment for FY 2009-10. This will save over 100 teaching positions and reduce General Fund costs by \$9.2 million.
- The Gap tax levy will be re-authorized by the state legislature. This levy produces \$17.7 million per year in property tax revenues that come directly to the District.
- The recession will last longer than two years.

Risks to the Forecast and Budget

- The federal government issues regulations on stimulus funds that limit their use.
- The District is not successful in its efforts to have represented employees agree to no cost of living adjustment.
- The State legislature does not authorize continuation of the Gap tax levy.
- All funds received through the ARRA will expire in June of 2011. This may affect the District's ability to maintain service levels in future years.

Other Funds

Significant changes in other funds are the result of the District's efforts to reinvest in capital infrastructure and information technology.

Fund 405, the 21st Century Capital Projects Fund added during FY 2008/09, was established to account for resources and expenditures for facility related capital projects and management.

A 21st Century Schools Department and related capital project fund have been initiated to develop the internal structures and external partnerships to renovate, modernize and/or rebuild the District's school buildings over the next several decades. To this end, it is anticipated the Board will discuss and determine in FY 2009/10 the nature, extent and timing of the first capital bond measure proposed for voter approval. This proposed budget appropriates \$22.1 million to continue funding for the initial projects. Project summaries can be found in the Capital section of this document.

The District is continuing its investment in information technology. This proposed budget appropriates \$10 million in borrowed funding to begin this multi year effort. The funds are appropriated in Fund 407, the IT System Project Fund.

It is the intent of the Board to issue debt in the amount of \$10 million after July 1, 2009. The debt proceeds will be used to fund District Information Technology projects within these major areas: Teacher/Classroom, Information Systems, and Technical Infrastructure as they relate to the District's vision of 21st Century Schools. A debt service fund, Fund 307, will capture the resources and requirements necessary to pay for the principal and interest on the borrowed funds.

Major Budget Decisions and Core Principals

This section summarizes the major budget decisions and how they align with the core principals that guided decisions.

1. Counting on the Oregon Legislature to Fund K-12 at \$6 Billion
Federal stimulus dollars and state reserves will lessen the shortfall in K-12 *\$24.5 million*
 Based on the Governor's proposal to use federal stimulus with the state's Rainy Day and Education Stability funds, applied 20% in 08-09, 40% in 09-10, 40% in 10-11.
2. Shared Sacrifice: Preserving Jobs
Eliminating Cost of Living Wage Increases *\$9.2 million*
 The budget proposal does not include cost of living adjustments (COLAS) for the superintendent, senior leaders, management, principals and other school and program administrators, professional and technical staff, teachers, educational assistants, secretaries, paraeducators and custodians. Only about 300 employees (mainly nutrition services staff, maintenance workers and bus and truck drivers) receive COLAs under already-bargained contracts.
3. Protect Core Programs
Small cuts to school staffing *\$2.0 million*
 Schools where enrollment has dropped will receive fewer staff. Staffing changes also cut roughly 1 percent of staff positions across-the-board, with alternative schools' staffing ratio moving from 15 to 17 students per teacher.
4. Don't Cripple Basic Operations - Organize for Effectiveness
Further Refinement of Service Delivery from Central Departments Supporting Schools *\$3.1 million*
 - Reduce outside contracts; add web developer for net savings in Communications
 - Reduce travel, outside contracts, materials and supplies for Board of Education Office, Chief Operating Officer, Chief Financial Officer, Security, Instructional Resource Center
 - Eliminate 12.4 positions and redistribute work load while maintaining service delivery in Budget, Facilities, and Transportation (\$588,000)
 - Use Certificates of Participation funding for Information Technology initiatives
 - Refocus Teachers on Special Assignment (TOSAs) into professional development with grant funding (\$500,000 in costs to Title IIA)
 - Realign service delivery model for TOSAs in ESL (\$400,000 in costs to Title IIA)
5. Effective Use of Partnerships
Evaluate Partnership Relationships for Effectiveness and Alignment with Milestones *\$1.0 million*
 - Multnomah Education Service District (MESD): include Outdoor School in resolution dollars, savings \$1.1 million in General Fund
 - Metro contribution of \$54 per student for Outdoor School saves \$189,000
 - PPS provides \$15,000 match to Multnomah County SUN Schools at four locations
 - Discontinue \$200,000 financial support for Multnomah County Touchstone program

6. Continue Progress on Key Initiatives Supporting the Milestones

The budget proposal continues key initiatives to reach student achievement milestones:

- Continue full-day kindergarten district-wide
- Continue small class sizes (25 or less) at kindergartens
- Initiatives to help students with transition to high school
- AVID, intensive college preparatory program for students at middle, high schools
- International Baccalaureate (Cleveland, Lincoln, Sabin, King, Vernon, Humboldt)
- Career Technical Education at Benson High School - 2 full-time equivalent positions
- Jefferson Dance Magnet Program - 2 full-time equivalent positions
- Provide algebra to all 8th graders
- Continue offering opportunities for enrichment
- Maintains counselor positions and assistant principals added in FY 2008/09.

7. Prudent Use of Temporary Resources

Maintain General Fund Reserves to be Prepared for Future Eventualities

The budget uses \$7.8 million in General Fund reserves, saving \$12.1 million in reserves to protect against future uncertainties.

Strategic Use of Title IA Funds through the Federal Stimulus

The federal stimulus package promises a \$14.5 million increase in Title IA funds to support education of students from low-income families. That money cannot be used to offset General Fund cuts, and exists in a separate fund. PPS will commit 85% of those funds to be spent through June, 2010, and 100% by September 2010, when the federal budget year ends.

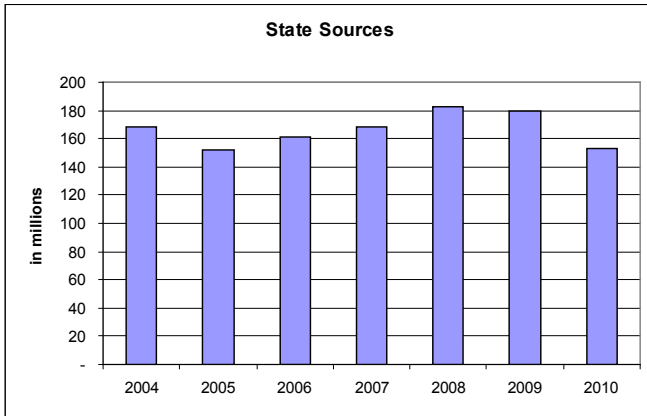
Strategic Use of IDEA Funds through the Federal Stimulus

The federal stimulus package includes \$13.2 million in funding over the next two years for the Individuals with Disabilities Education Act to support special education services. Half of that money may offset General Fund costs (see above).

Budget Summaries

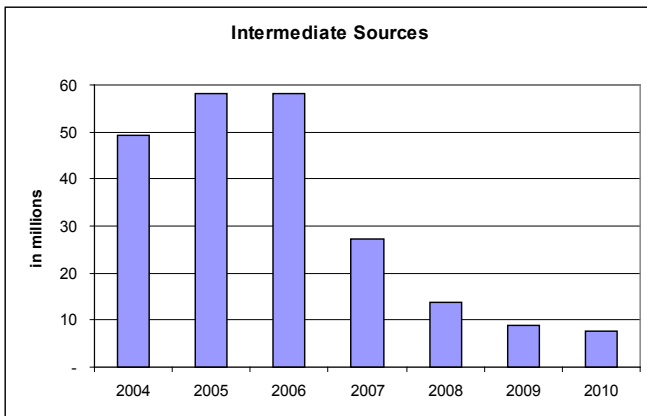
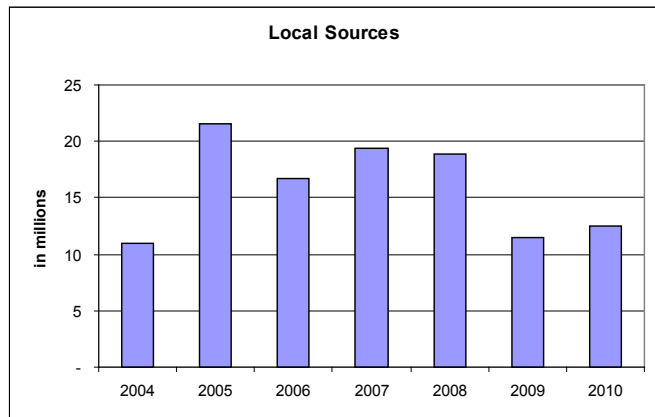
The following pages present different views of the PPS budget. There are various charts and graphs presenting the total District budget and separate presentations of the General Fund budget. The intent is to enhance understanding of the District's budget and financial structure.

Major District Resources – General Fund



State Sources: State School Fund General Support (SSF), the major source of State funding, is based upon estimates of weighted Average Daily Membership (ADM), teacher experience, student transportation costs, local revenues and other statutorily prescribed factors. Other State Sources include 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.

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



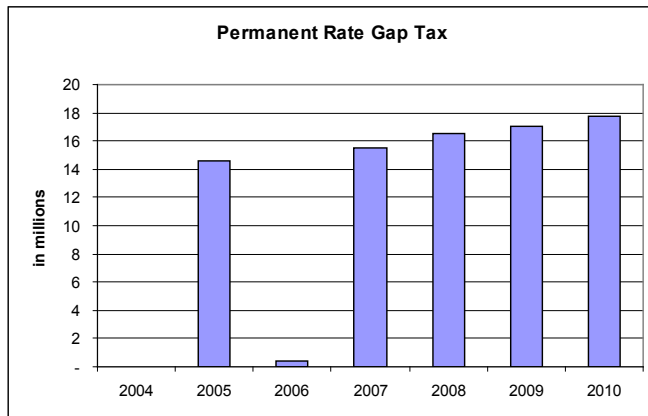
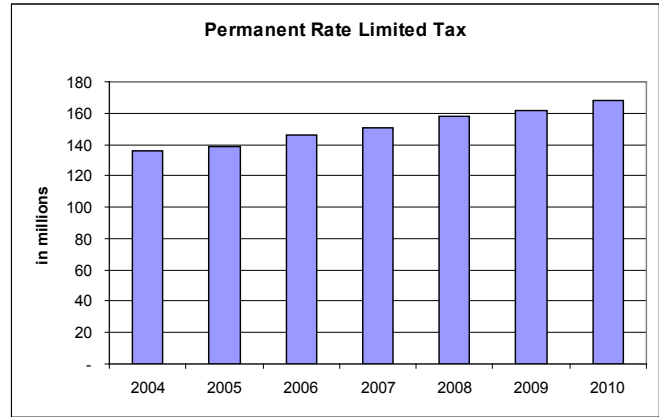
Intermediate Sources: Intermediate sources consist primarily of funding from the Multnomah Education Service District (MESD, www.mesd.k12.or.us), but also include all other city and county funding.

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.

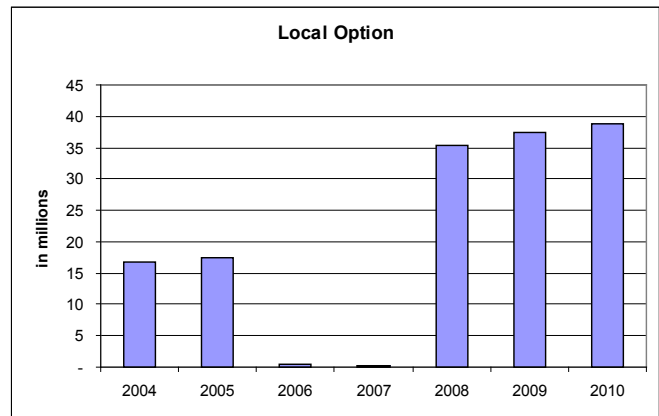
Property Taxes: The District’s property tax levy is based on a permanent tax rate per \$1,000 of assessed value. Under State law, assessed value is limited to an increase of three percent per year, plus new construction. The Portland Public Schools (PPS) permanent tax rate is currently \$5.2781 per \$1,000. 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 \$17 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 five-year levy went into effect for the 2007/08 fiscal year. This levy is expected to generate \$38.9 million in FY 2009/10.



Summary of Resources and Requirements

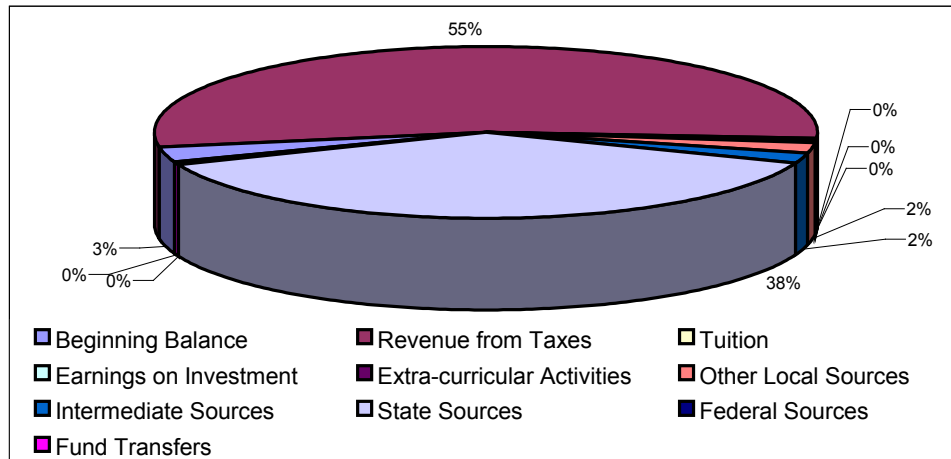
School district budgets in the state of Oregon are structured under guidelines from the Oregon Department of Education (ODE). This structure is a program hierarchy that aids in understanding the budget itself and what specific programs are supported by the budget. Program definitions may be found in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

District General Fund Resources

The primary resources for the District's General Fund are from revenue from taxes and state sources. For further detail on these sources see the Fund Detail section on page 71.

General Fund Resources by Major Account

Resource	Current Budget 2008/09	Proposed Budget 2009/10	Approved Budget 2009/10	Adopted Budget 2009/10	Percent of Total
Beginning Balance	49,385,070	8,100,000	12,100,000	12,100,000	1.9%
Revenue from Taxes	216,381,474	224,620,528	224,699,245	224,699,245	51.8%
Tuition	350,000	350,000	350,000	350,000	0.1%
Earnings on Investment	3,000,000	1,562,000	1,562,000	1,562,000	0.4%
Extra-curricular Activities	930,000	1,119,000	1,119,000	1,119,000	0.3%
Other Local Sources	7,235,000	8,153,269	8,153,269	8,153,269	1.9%
Intermediate Sources	8,878,770	7,766,000	7,766,000	7,766,000	1.8%
State Sources	180,079,571	153,514,000	159,513,433	159,513,433	35.4%
Federal Sources	7,500	26,607,500	7,500	7,500	6.1%
Fund Transfers	2,000,000	2,000,000	2,000,000	2,000,000	0.5%
Total Resources	\$ 468,247,385	\$ 433,792,297	\$ 417,270,447	\$ 417,270,447	100.0%

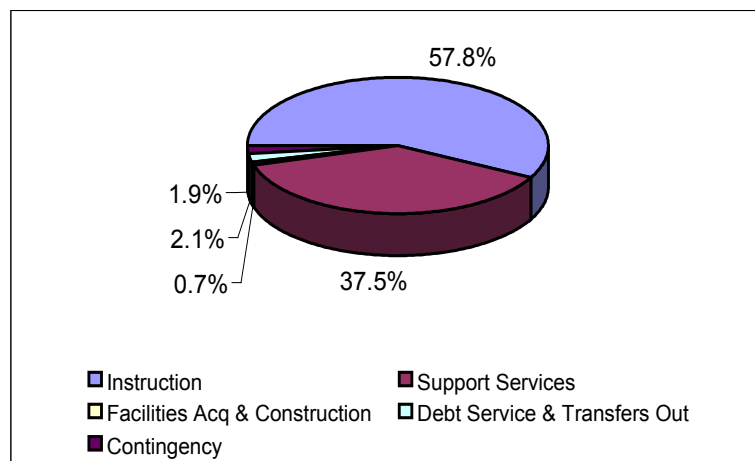


District General Fund Requirements

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 2009/10 is \$417,270,447.

District General Fund Requirements

General Fund	Current Budget 2008/09	Proposed Budget 2009/10	Approved Budget 2009/10	Adopted Budget 2009/10	Percent of Total
Instruction - Regular	179,044,575	178,452,121	172,813,871	172,686,322	41.14%
Instruction - Special Programs	71,866,011	68,860,904	71,097,399	71,196,093	15.87%
Instruction Subtotal	250,910,586	247,313,025	243,911,270	243,882,415	57.01%
Support Services - Instructional	44,084,691	43,427,951	42,308,615	42,390,985	10.01%
Support Services - General Admin	102,772,546	103,726,466	101,186,006	101,071,920	23.91%
Support Services - Central Activities	19,733,661	19,307,538	18,691,814	18,752,385	4.45%
Support Services Subtotal	166,590,898	166,461,955	162,186,435	162,215,290	38.37%
Facility Acquisition and Construction	4,150,000	3,150,000	400,000	400,000	0.73%
Debt Service	882,551	1,193,040	1,193,040	1,193,040	0.28%
Transfers Out	34,000,861	7,574,277	6,479,702	6,479,702	1.75%
Contingency	11,712,489	8,100,000	3,100,000	3,100,000	1.87%
Total General Fund Requirements	\$ 468,247,385	\$ 433,792,297	\$ 417,270,447	\$ 417,270,447	100.00%



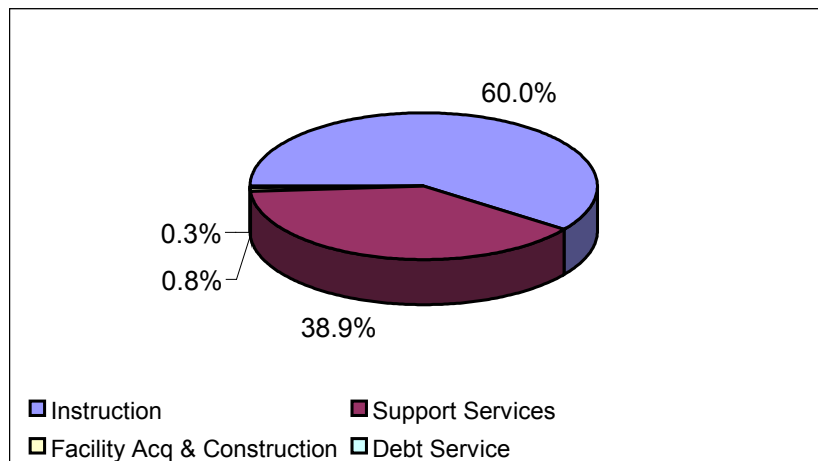
District Net General Fund Budget

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 2009/10 is \$408 million.

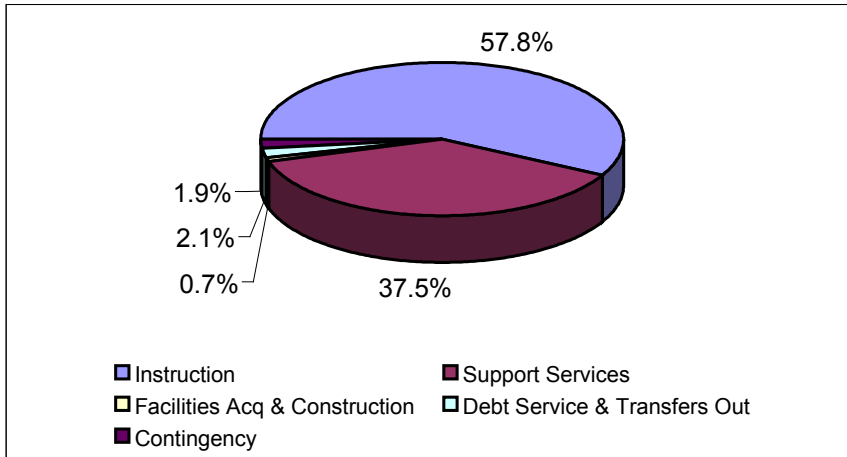
District Net General Fund Budget

General Fund	Current Budget 2008/09	Proposed Budget 2009/10	Approved Budget 2009/10	Adopted Budget 2009/10	Percent of Total
Instruction - Regular	179,044,575	178,452,121	172,813,871	172,686,322	42.7%
Instruction - Special Programs	71,866,011	68,860,904	71,097,399	71,196,093	16.5%
Instruction Subtotal	250,910,586	247,313,025	243,911,270	243,882,415	59.1%
Support Services - Instructional	44,084,691	43,427,951	42,308,615	42,390,985	10.4%
Support Services - General Admin	102,772,546	103,726,466	101,186,006	101,071,920	24.8%
Support Services - Central Activities	19,733,661	19,307,538	18,691,814	18,752,385	4.6%
Support Services Subtotal	166,590,898	166,461,955	162,186,435	162,215,290	39.8%
Facility Acquisition and Construction	4,150,000	3,150,000	400,000	400,000	0.8%
Debt Service	882,551	1,193,040	1,193,040	1,193,040	0.3%
General Fund Net Budget	\$ 422,534,035	\$ 418,118,020	\$ 407,690,745	\$ 407,690,745	100.0%



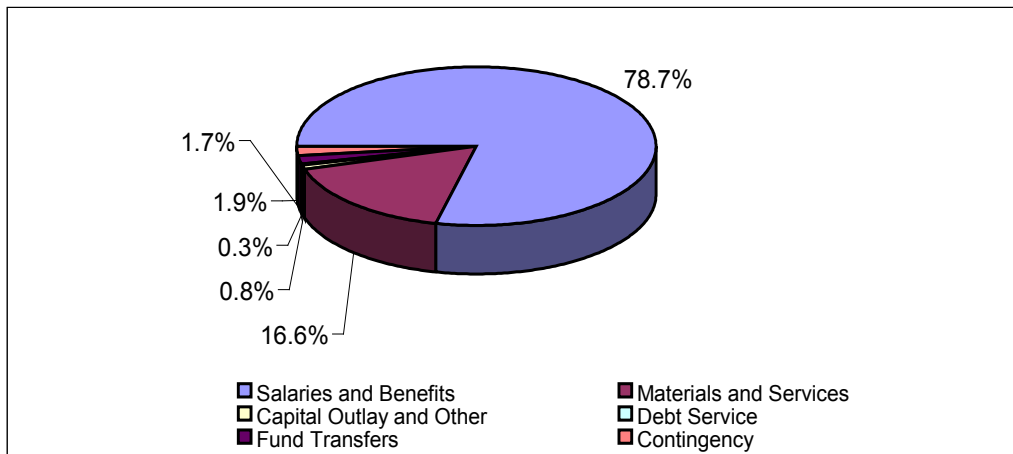
General Fund Expenditures by Major Program

Program Area	Current Budget 2008/09	Proposed Budget 2009/10	Approved Budget 2009/10	Adopted Budget 2009/10	Percent of Total
Instruction	250,910,586	247,313,025	243,911,270	243,882,415	57.0%
Support Services	166,590,898	166,461,955	162,186,435	162,215,290	38.4%
Facilities Acq & Construction	4,150,000	3,150,000	400,000	400,000	0.7%
Debt Service & Transfers Out	34,883,412	8,767,317	7,672,742	7,672,742	2.0%
Contingency	11,712,489	8,100,000	3,100,000	3,100,000	1.9%
Total Expenditures	\$ 468,247,385	\$ 433,792,297	\$ 417,270,447	\$ 417,270,447	100.0%



General Fund Expenditures by Major Account Category

Program Area	Current Budget 2008/09	Proposed Budget 2009/10	Approved Budget 2009/10	Adopted Budget 2009/10	Percent of Total
Salaries and Benefits	344,537,062	341,457,875	337,040,420	337,119,324	78.7%
Materials and Services	72,807,093	72,176,692	66,375,991	66,297,087	16.6%
Capital Outlay and Other	4,307,329	3,290,413	3,081,294	3,081,294	0.8%
Debt Service	882,551	1,193,040	1,193,040	1,193,040	0.3%
Fund Transfers	34,000,861	7,574,277	6,479,702	6,479,702	1.7%
Contingency	11,712,489	8,100,000	3,100,000	3,100,000	1.9%
Total Expenditures	\$ 468,247,385	\$ 433,792,297	\$ 417,270,447	\$ 417,270,447	100.0%



Total District Resources and Requirements (by Fund Type)

Type	General Fund	Special Revenue	Debt Service	Capital Project	Internal Service	All Funds
Resources						
Beginning Balance	12,100,000	24,016,395	-	24,031,000	4,000,000	64,147,395
Revenue from Taxes	224,699,245	-	-	2,212,660	-	226,911,905
Tuition	350,000	5,230,454	-	-	-	5,580,454
Transportation Fees	-	-	-	-	-	-
Earnings on Investment	1,562,000	-	-	250,000	150,000	1,962,000
Food Service	-	3,669,760	-	-	-	3,669,760
Extra-curricular Activities	1,119,000	8,199,889	-	-	-	9,318,889
Community Services Activities	-	-	-	-	-	-
Other Local Sources	8,153,269	11,483,787	-	10,000,000	5,110,131	34,747,187
Intermediate Sources	7,766,000	-	-	-	-	7,766,000
State Sources	159,513,433	15,001,838	-	-	-	174,515,271
Federal Sources	7,500	94,549,163	-	-	-	94,556,663
Fund Transfers	2,000,000	25,000	6,479,702	-	-	8,504,702
Total Resources	\$ 417,270,447	\$ 162,176,286	\$ 6,479,702	\$ 36,493,660	\$ 9,260,131	\$ 631,680,226
Requirements by Program						
Instruction	243,882,415	86,729,531	-	-	-	330,611,946
Support Services	162,215,290	31,391,227	-	8,250,000	5,260,131	207,116,648
Enterprise and Community Services	-	19,498,067	-	-	-	19,498,067
Facilities Acq & Construction	400,000	1,310,185	-	25,243,660	-	26,953,845
Debt Service & Transfers Out	7,672,742	25,000	6,479,702	2,000,000	-	16,177,444
Contingency	3,100,000	2,922,276	-	1,000,000	3,000,000	10,022,276
Ending Fund Balance	-	20,300,000	-	-	1,000,000	21,300,000
Total Requirements	\$ 417,270,447	\$ 162,176,286	\$ 6,479,702	\$ 36,493,660	\$ 9,260,131	\$ 631,680,226
Requirements by Account						
Salaries and Benefits	337,040,420	83,393,958	-	865,551	497,602	421,797,531
Materials and Services	66,375,991	48,151,512	-	20,021,364	737,317	135,286,184
Capital Outlay and Other	3,081,294	7,383,540	-	12,606,745	4,025,212	27,096,791
Debt Service	1,193,040	-	6,479,702	-	-	7,672,742
Fund Transfers	6,479,702	25,000	-	2,000,000	-	8,504,702
Contingency	3,100,000	2,922,276	-	1,000,000	3,000,000	10,022,276
Ending Fund Balance	-	20,300,000	-	-	1,000,000	21,300,000
Total Requirements	\$ 417,270,447	\$ 162,176,286	\$ 6,479,702	\$ 36,493,660	\$ 9,260,131	\$ 631,680,226

General Fund Summary of Requirements

Program Code	Program Name	Current Budget 2008/09	Adopted Budget 2009/10	Program Description
11100	Elementary School Instruction	\$65,665,759	\$66,393,512	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	40,935,216	38,967,527	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	52,217,488	47,120,680	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	206,112	204,603	Instructional classrooms and programs for pre-kindergarten students, teaching and support staff associated with these programs, and supplies and materials.
12000	Special Programs	71,866,011	71,196,093	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		\$250,910,586	\$243,882,415	
21000	Instructional Support Services - Students	34,185,537	33,186,160	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	9,899,154	9,204,825	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		\$44,084,691	\$42,390,985	
23000	General Administration Services	4,986,952	5,718,320	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	32,152,341	28,603,486	Activities associated with school direction and supervisory responsibility, including principals and others supporting the general administration of a school.
25000	Business Support Services	65,633,253	66,750,114	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	19,733,661	18,752,385	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		\$122,506,207	\$119,824,305	
41500	Facilities Acquisition & Construction	4,150,000	400,000	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	882,551	1,193,040	Lease/purchase agreements and servicing the debt of the district.
52000	Fund Transfers	34,000,861	6,479,702	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	11,712,489	3,100,000	Expenditures which cannot be foreseen or planned during the budget process.
Total - Facilities Acq. & Const. (and other uses)		\$50,745,901	\$11,172,742	
Total		\$468,247,385	\$417,270,447	

Total District Budget by Fund

Fund	Current Budget 2008/09	Proposed Budget 2009/10	Approved Budget 2009/10	Adopted Budget 2009/10	Percent of Total
101 General Fund	468,247,385	417,270,447	417,270,447	417,270,447	66.1%
201 Student Body Fund	10,600,000	11,500,000	11,500,000	11,500,000	1.8%
202 Cafeteria Fund	14,182,454	16,158,579	16,158,579	16,158,579	2.6%
203 BESC Cafeteria Fund	353,082	197,800	197,800	197,800	0.0%
205 Grants Fund	76,069,207	100,416,555	100,416,555	100,416,555	15.9%
225 PERS Rate Stabilization Fund	16,800,000	16,800,000	16,800,000	16,800,000	2.7%
299 Special Revenue Fund	12,696,315	17,103,352	17,103,352	17,103,352	2.7%
301 System Project Debt Service Fund	5,764,643	-	-	-	0.0%
304 Bond Sinking Fund Fund	1,671,790	1,667,686	1,667,686	1,667,686	0.3%
306 Settlement Debt Service Fund	664,428	3,669,428	3,669,428	3,669,428	0.6%
307 IT Projects Debt Service Fund	-	1,142,588	1,142,588	1,142,588	0.2%
404 Construction Excise Tax Fund	4,000,000	4,493,660	4,493,660	4,493,660	0.7%
405 21st Century Capital Projects Fund	25,750,000	21,750,000	21,750,000	21,750,000	3.4%
407 IT System Project Fund	-	10,250,000	10,250,000	10,250,000	1.6%
601 Self Insurance Fund	10,236,490	9,260,131	9,260,131	9,260,131	1.5%
Total District Budget by Fund	\$ 647,035,794	\$ 631,680,226	\$ 631,680,226	\$ 631,680,226	100.0%

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	Notes Payable	Certificates of Participation	SELP Loans	Custodial Settlement	Total
Principal:						
2009	9,711,957	41,891	5,175,000	768,205	-	15,697,053
2010	10,991,375	43,592	1,824,487	723,432	3,005,000	16,587,886
2011	11,058,547	1,992,283	1,865,925	693,573	3,435,000	19,045,328
2012	12,334,085	-	2,041,303	351,350	3,570,000	18,296,738
2013	12,604,095	-	2,135,081	145,724	3,705,000	18,589,900
2014-2018	58,861,357	-	1,104,045	179,477	1,375,000	61,519,879
2019-2023	94,667,086	-	-	-	-	94,667,086
2024-2028	265,105,000	-	-	-	-	265,105,000
Total Principal	475,333,502	2,077,766	14,145,841	2,861,761	15,090,000	509,508,870
Interest:						
2009	20,428,159	83,109	271,688	114,346	664,428	21,561,730
2010	21,549,637	81,408	371,237	80,260	664,428	22,746,970
2011	22,420,635	79,639	285,517	49,451	544,228	23,379,470
2012	24,006,495	-	195,859	25,492	406,828	24,634,674
2013	25,271,415	-	102,082	13,369	269,028	25,655,894
2014-2018	154,265,276	-	14,536	13,336	73,700	154,366,848
2019-2023	178,923,222	-	-	-	-	178,923,222
2024-2028	43,739,762	-	-	-	-	43,739,762
Total Interest	490,604,601	244,156	1,240,919	296,254	2,622,640	495,008,570

Interfund Transfers

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

Fund Transfers - FY 2009/10

From			To		
Fund Name	Fund No.	Amount	Fund Name	Fund No.	Amount
General Fund	101	3,669,428	Settlement Debt Svc	306	3,669,428
General Fund	101	1,142,588	IT Proj Debt Svc Fund	307	1,142,588
General Fund	101	1,667,686	Bond Sinking Fund	304	1,667,686
IT System Project Fund	407	2,000,000	General Fund	101	2,000,000
Cafeteria Fund	202	25,000	BESC Cafeteria Fund	203	25,000
Total Transfers From		\$ 8,504,702	Total Transfers To		\$ 8,504,702

Fund Transfers - FY 2008/09

From			To		
Fund Name	Fund No.	Amount	Fund Name	Fund No.	Amount
General Fund	101	25,750,000	21st Century Capital Proj	405	25,750,000
General Fund	101	5,764,643	System Project Debt Svc	301	5,764,643
Self Insurance	601	2,000,000	General Fund	101	2,000,000
General Fund	101	1,671,790	Bond Sinking Fund	304	1,671,790
General Fund	101	664,428	Settlement Debt Svc	306	664,428
General Fund	101	150,000	Student Body	201	150,000
Cafeteria Fund	202	77,000	BESC Cafeteria Fund	203	77,000
Total Transfers From		\$ 36,077,861	Total Transfers To		\$ 36,077,861

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 2009/10 services is presented on the following page.

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 2009/10.

Summary of MESD Allocation

FY 2009/10 Service Plan				
Service(s) Selected	Unit Type	Units Selected	Unit Cost	Plan Subtotal
Total Resources Available:				\$ 14,723,399
Department of Instructional Services				
Alpha School				
Service	Dollars			
Transit	Dollars		1,188,414	1,188,414 *
Curriculum Services				
Classroom Law	Dollars		25,627	25,627
Incarcerated Youth Program				
Service	Dollars		180,709	180,709
Helensview (Services for Pregnant and Parenting Students)				
Phoenix	Students	30.0	15,140	454,200
Non-English Speaking Students - Transit				
Transit	Dollars		2,859,897	2,859,897 *
Social/Emotional Skills				
Transit	Dollars		2,527,872	2,527,872 *
Student Assessment Services (formerly M&ER)				
SAS - Student Testing	Dollars		4,958	4,958
Turnaround School (Helensview)				
PPS Alternative Education Referrals	Students	49.0	9,677	474,173
PPS Special Education Referrals (PRIDE)	Students	10.0	15,966	159,660
Outdoor School	Dollars		1,214,439	1,214,439
Instructional Services Total:				\$ 9,089,949
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)	Students	10.0	40,049	400,490
Alt. Behavior Placements (Elem-MS or HS-Post)	Students	8.0	75,116	600,928
Related Services				
Resource Center Assistants - Transit	Dollars		702,986	702,986 *
Special Education Services Total:				\$ 1,950,772
Department of Health & Social Services				
Hearing	Dollars		60,186	60,186
Immunization	Dollars		75,588	75,588
School Nursing Services/Special Needs	Dollars		178,096	178,096
School Nursing Services/Registered Nurse	FTE	33.1	73,495	2,432,685
Health and Social Services Total:				\$ 2,746,554
Department of Technology Services				
Student Applications	Dollars		804,871	804,871
Technology Services Total:				\$ 804,871
Other Departments				
Administrative Support & District-Wide Services				
Curriculum Services - School Improvement	Dollars		105,200	105,200
Home School Notification	Dollars		12,697	12,697
Inter-District Delivery System (Pony)	Dollars		12,133	12,133
School Closure Network	Dollars		1,223	1,223
Other Departments Total:				\$ 131,253
All Services - Total Costs				\$ 14,723,399

* Indicates a transit funded service. Total value of Transit Plan services selected is \$7,525,537. Of that total, \$6,576,183 is in Instructional Services, and \$949,354 is in Special Education.

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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			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
376510 - Beginning Fund Balance	43,235,343	41,223,602	49,385,070	8,100,000	12,100,000	12,100,000
411111 - Current Year Taxes (Multnomah Co.)	144,454,025	151,718,831	156,378,171	162,409,984	162,409,984	162,409,984
411112 - Current Year Taxes (Clackamas Co.)	124,619	126,749	134,509	135,681	135,681	135,681
411113 - Current Year Taxes (Washington co.)	1,082,245	1,117,074	1,180,464	1,117,074	1,195,791	1,195,791
411114 - Current (Multnomah Co.) Cancel/Omit	206,614	443,403	-	-	-	-
411121 - Prior Year Taxes (Multnomah Co.)	4,043,793	3,774,924	4,113,122	4,301,930	4,301,930	4,301,930
411122 - Prior Year Taxes (Clackamas Co.)	2,669	2,918	2,900	3,326	3,326	3,326
411123 - Prior Year Taxes (Washington Co.)	16,077	17,678	17,871	20,146	20,146	20,146
411124 - Prior (Multnomah Co.) Cancel/Omit	10,513	7,268	-	-	-	-
411130 - Foreclosures	13,170	20,446	-	-	-	-
411140 - Payments in Lieu of Property Taxes	250,541	274,293	-	-	-	-
411170 - Other Property Taxes	33	21	-	-	-	-
411211 - Current Year Local Option (Multnomah Co.)	-	34,899,621	36,537,606	37,670,132	37,670,132	37,670,132
411212 - Current Year Local Option (Clackamas Co.)	-	33,038	31,428	35,661	35,661	35,661
411213 - Current Year Local Option (Washington Co.)	-	284,053	275,814	306,603	306,603	306,603
411221 - Prior Year Local Option (Multnomah Co.)	198,873	87,465	629,883	880,346	880,346	880,346
411222 - Prior Year Local Option (Clackamas Co.)	120	66	444	667	667	667
411223 - Prior Year Local Option (Washington Co.)	612	398	2,736	4,005	4,005	4,005
411231 - Penalties/Interest-LocalOpt (Multnomah Co.)	-	68,191	-	-	-	-
411232 - Penalties/Interest-LocalOpt (Clackamas Co.)	-	154	-	-	-	-
411233 - Penalties/Interest-LocalOpt (Washington Co.)	-	542	-	-	-	-
411311 - Current Year Gap Tax (Multnomah Co.)	15,243,090	16,009,687	16,501,544	17,138,050	17,138,050	17,138,050
411312 - Current Year Gap Tax (Clackamas Co.)	13,150	13,368	14,194	14,310	14,310	14,310
411313 - Current Year Gap Tax (Washington Co.)	114,201	117,875	124,566	126,182	126,182	126,182
411321 - Prior Year Gap Tax (Multnomah Co.)	167,652	343,690	434,030	454,611	454,611	454,611
411322 - Prior Year Gap Tax (Clackamas Co.)	88	203	306	269	269	269
411323 - Prior Year Gap Tax (Washington Co.)	486	1,172	1,886	1,551	1,551	1,551
411521 - Prior Year G.O. Bond (Multnomah Co.)	-	171,032	-	-	-	-
411522 - Prior Year G.O. Bond (Clackamas Co.)	-	116	-	-	-	-
411523 - Prior Year G.O. Bond (Washington Co.)	-	746	-	-	-	-
411901 - Penalties/Interest (Multnomah Co.)	381,064	333,989	-	-	-	-

General Fund - Resources by Account (Cont.)

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
411902 - Penalties/Interest (Clackamas Co.)	851	800	-	-	-	-
411903 - Penalties/Interest (Washington Co.)	2,219	2,413	-	-	-	-
412000 - Rev-Local Gov't Not Districts	6,000	3,925	-	-	-	-
Subtotal - Revenue from Taxes	166,332,705	209,876,149	216,381,474	224,620,528	224,699,245	224,699,245
413110 - Regular Day School-Tuition	39,111	673,486	35,000	135,000	135,000	135,000
413111 - Reg Tuition-Evening HS	142,887	136,919	130,000	130,000	130,000	130,000
413120 - Tuition-Other Districts (Special Education)	379,892	(449,554)	85,000	85,000	85,000	85,000
413310 - Summer School Tuition	-	3,100	-	-	-	-
413410 - Drivers Education-Tuition	118,943	66,343	100,000	-	-	-
Subtotal - Tuition	680,833	430,294	350,000	350,000	350,000	350,000
415100 - Interest on Investments	7,461,871	6,898,054	3,000,000	1,562,000	1,562,000	1,562,000
Subtotal - Earnings on Investment	7,461,871	6,898,054	3,000,000	1,562,000	1,562,000	1,562,000
417110 - Football Admissions	103,537	72,977	100,000	100,000	100,000	100,000
417120 - Basketball Admissions	69,853	68,314	60,000	60,000	60,000	60,000
417130 - Wrestling Admissions	7,972	5,794	8,000	8,000	8,000	8,000
417140 - Other Admissions	7,628	9,858	8,000	8,000	8,000	8,000
417410 - Pay to Play Fees	508,474	420,300	534,000	534,000	534,000	534,000
417420 - Other Activity Fees	17,067	20,257	25,000	25,000	25,000	25,000
417600 - Club Fund Raising	35,184	29,641	25,000	25,000	25,000	25,000
417700 - Outdoor School Fees	170,220	173,131	170,000	359,000	359,000	359,000
Subtotal - Extra-Curricular Activities	919,935	800,272	930,000	1,119,000	1,119,000	1,119,000
419110 - Civic Use of Buildings	692,449	858,910	550,000	800,000	800,000	800,000
419112 - CUB-Day Care	212,543	225,145	200,000	200,000	200,000	200,000
419120 - Community Parking Fees	13,253	23,746	10,000	20,000	20,000	20,000
419130 - Rent-Lease of Facilities	1,238,732	1,771,378	1,600,000	1,787,000	1,787,000	1,787,000
419200 - Contrib-Donation-Private Source	25,458	10,169	-	-	-	-
419600 - Recovery of Prior Years' Expenditure	1,107,707	919,473	-	-	-	-
419800 - Fees Charged to Grants	3,734,704	3,793,665	3,750,000	4,142,269	4,142,269	4,142,269
419910 - Miscellaneous	691,458	763,030	500,000	579,000	579,000	579,000
419920 - Jury Duty	2,979	3,051	-	-	-	-
419930 - Fingerprinting	30,411	10,997	-	-	-	-
419940 - Restitution	2,186	4,494	-	-	-	-
419950 - Sales, Royalties, and Events	20,647	126,836	25,000	25,000	25,000	25,000
419955 - Beverage Vending	54,799	1,976	-	-	-	-
419960 - Third Party Medical Reimbursement	39,812	747	100,000	100,000	100,000	100,000
419965 - Administrative Claiming	662,406	622,122	400,000	400,000	400,000	400,000
Subtotal - Other Revenue from Local Sources	8,529,544	9,135,739	7,135,000	8,053,269	8,053,269	8,053,269
421010 - County School Funds	133,626	127,876	133,600	125,000	125,000	125,000
421020 - Mult Ed Service Dist Apportionment	8,379,084	8,379,084	7,841,312	7,441,000	7,441,000	7,441,000
421991 - City of Portland Temporary Funding	11,003,324	2,045,527	-	-	-	-
421992 - Multnomah County Income Tax	4,379,104	3,111,242	903,858	200,000	200,000	200,000
421993 - Multnomah County - Temporary Funding	3,284,927	-	-	-	-	-
Subtotal - Intermediate Sources	27,180,065	13,663,730	8,878,770	7,766,000	7,766,000	7,766,000

General Fund - Resources by Account (Cont.)

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
431010 - SSF--General Support	164,182,040	168,437,645	166,175,906	152,000,000	156,304,045	156,304,045
431030 - Common School Fund	4,315,601	4,863,693	4,389,835	1,514,000	3,209,388	3,209,388
432040 - Driver Education	107,100	-	100,000	-	-	-
432990 - Restricted State Grants	-	9,541,650	9,413,830	-	-	-
Subtotal - State Sources	168,604,741	182,842,988	180,079,571	153,514,000	159,513,433	159,513,433
445080 - Fed Grants - State Pass Thru	-	-	-	26,600,000	-	-
448010 - Federal Forest Fees	7,394	6,717	7,500	7,500	7,500	7,500
Subtotal - Federal Sources	7,394	6,717	7,500	26,607,500	7,500	7,500
451100 - Bond Proceeds	2,125,000	15,090,000	-	-	-	-
451200 - Bond Premium	-	129,663	-	-	-	-
452100 - Interfund Transfers	2,000,000	1,145,977	2,000,000	2,000,000	2,000,000	2,000,000
453000 - Sale of Fixed Assets	1,796,989	1,616,010	100,000	100,000	100,000	100,000
Subtotal - Other Sources	5,921,989	17,981,650	2,100,000	2,100,000	2,100,000	2,100,000
Total Resources by Account	428,874,420	482,859,194	468,247,385	433,792,297	417,270,447	417,270,447

Components of the State School Fund

Name	Current 2008/09	Adopted 2009/10
SSF - General Support	166,175,906	156,304,045
Current Year Taxes (Total)	157,693,144	163,741,456
Prior Year Taxes (Total)	4,133,893	4,325,402
County School Funds	133,600	125,000
Common School Fund	4,389,835	3,209,388
Restricted State Grants	9,413,830	-
Federal Forest Fees	7,500	7,500
State School Fund Total	\$ 341,947,708	\$ 327,712,791

Tax Levy Reconciliation

Name	Current 2008/09	Adopted 2009/10
Fixed Rate Tax Levy - Subject to \$5 Limit*	168,556,617	175,873,848
Local Option Operating Tax Levy**	44,493,186	46,481,286
Permanent Rate Gap Tax Levy***	17,786,654	18,567,099
Total Taxes Levied	230,836,457	240,922,233
(Compression)	(7,367,362)	(7,987,764)
Total Taxes Imposed	223,469,095	232,934,469
(Delinquencies and Losses)	(12,290,800)	(13,980,791)
Total Taxes Collected	211,178,295	218,953,678
Taxes from Prior Years	5,203,179	5,666,850
Total Taxes to be Received	216,381,474	224,620,528

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

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

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

General Fund - Requirements by Program

Description by Program Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
Instruction Programs:						
1000A - Instructional Subs	6,499,360	6,397,853	-	-	-	-
11111 - Primary, 1-3	5,040,756	5,743,421	5,948,908	5,960,847	5,993,595	5,993,595
11112 - Primary, 1-3 Homeroom	32,329,012	34,161,480	36,356,078	36,353,002	34,907,864	34,911,043
11113 - K-5 Consolidated Budget	2,360,236	2,323,646	3,076,114	3,160,422	3,163,153	3,163,153
11119 - Kindergarten Homeroom	6,541,981	7,027,679	8,884,095	9,369,667	9,765,620	9,676,938
11121 - Intermediate, 4-5	5,963,174	9,311,531	8,641,689	8,450,533	8,415,208	8,415,208
11122 - Intermediate, 4-5 Homeroom	21,898,621	21,484,742	22,751,852	22,864,587	24,118,558	24,207,239
11131 - School Activities	-	24,208	27,023	26,844	26,336	26,336
Subtotal - Elementary School Instruction	80,633,139	86,474,559	85,685,759	86,185,902	86,390,334	86,393,512
11211 - Middle School Programs	28,748,416	30,916,496	36,535,435	35,382,727	33,892,091	34,084,167
11212 - Middle School Homeroom	2,032,132	3,946,234	3,811,830	5,731,194	4,339,189	4,296,625
11213 - MS Consolidated Budget	848,471	613,728	587,951	586,059	586,735	586,735
Subtotal - Middle School Instruction	31,629,018	35,476,458	40,935,216	41,699,980	38,818,015	38,967,527
11311 - High School Programs	42,775,425	50,668,394	46,710,573	44,821,002	41,967,790	41,687,551
11313 - HS Consolidated Budget	1,481,190	1,445,401	1,740,449	1,751,187	1,753,561	1,753,561
11321 - School Activities	130,990	244,026	189,466	192,757	189,230	189,230
11322 - Athletic Activities Svcs	3,521,958	3,543,603	3,577,000	3,592,761	3,490,338	3,490,338
Subtotal - High School Instruction	47,909,564	55,901,425	52,217,488	50,357,707	47,400,919	47,120,680
11401 - Early Childhood Ed Ctr (ECEC)	315,671	319,634	206,112	208,532	204,603	204,603
Subtotal - Pre-Kindergarten Instruction	315,671	319,634	206,112	208,532	204,603	204,603
12100 - Talented And Gifted (TAG)	652,600	547,527	591,626	188,319	188,754	188,754
Subtotal - Special Programs - TAG	652,600	547,527	591,626	188,319	188,754	188,754
12210 - Restrictive Programs	27,474	-	-	-	-	-
12211 - Functional Living Skills-MESD	137	-	60,000	60,000	60,000	60,000
12212 - SLC-Academic	9,622	-	-	-	-	-
12213 - SLC-Life Skills	4,756,591	6,079,606	6,188,927	3,223,602	6,004,600	6,004,600
12214 - SLC-Behavior	2,237,339	3,158,092	3,281,599	3,240,531	3,447,410	3,447,410
12218 - Behavioral & Transitional Prgs	8,514,263	9,367,550	8,962,345	9,035,349	8,262,925	8,262,925
12221 - SLC-Devel. Kindergarten	-	-	-	-	120,237	120,237
12230 - SLC-Life Skills/CTC	646,142	445,831	113,790	115,409	87,066	87,066
12241 - Life Skills With Nursing Svcs.	877,700	1,517,974	1,719,003	1,698,814	1,349,810	1,349,810
12261 - Home Instruction	-	-	116,374	117,132	117,653	117,653
12271 - Extended School Year	343,321	260,334	297,039	298,962	199,839	199,839
Subtotal - Restrictive Program Instruction	17,412,590	20,829,386	20,739,077	17,789,799	19,649,540	19,649,540
12501 - Resource Center Classrooms	106,405	-	187,455	189,196	191,565	191,565
12503 - Individual EAs - Gen Ed Clsm	2,834,156	3,948,376	3,362,999	3,224,268	3,180,206	3,180,206
12504 - Deaf/Hard of Hearing	487,938	464,504	524,341	524,341	524,341	524,341
12510 - Less Restrictive Programs	12,605,191	13,430,117	13,571,106	13,635,858	15,951,531	15,951,531
Subtotal - Less Restrictive Program Instruction	16,033,689	17,842,997	17,645,901	17,573,663	19,847,643	19,847,643
12603 - ECSE Evaluation	932,698	944,503	1,028,275	1,028,329	8,485	8,485
12607 - Portland Early Intervention Ed	-	-	-	-	38,884	38,884
Subtotal - Early Intervention Instruction	932,698	944,503	1,028,275	1,028,329	47,369	47,369

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
	2006/07	2007/08	2008/09	2009/10	2009/10	2009/10
12811 - Public Alternative Programs	4,937	1,583	150,000	150,000	111,000	111,000
12821 - Community-Based Programs	8,088,760	8,745,815	8,953,662	8,953,662	8,932,193	8,932,193
12831 - Delayed Expulsion School Couns	231,543	241,129	48,964	148,964	148,964	148,964
12832 - Classroom Alternative Ed	917,693	757,433	710,091	717,467	636,207	734,901
12833 - Evening Programs	395,742	316,515	298,050	299,792	300,990	300,990
12835 - Indian Education	156,518	219,638	181,790	184,076	181,982	181,982
12870 - Targeted Transition	-	1,129,510	1,236,903	1,238,145	1,238,145	1,238,145
12880 - Charter Schools	3,822,163	5,525,756	6,870,603	7,422,572	7,422,572	7,422,572
Subtotal - Alternative Ed. Instruction	13,617,357	16,937,381	18,450,063	19,114,678	18,972,053	19,070,747
12911 - ESL/Bilingual--Elem	7,112,157	7,699,893	8,706,488	8,425,280	7,775,735	7,775,735
12912 - ESL/Bilingual--Middle	1,950,262	1,380,632	1,161,616	1,168,749	1,261,406	1,261,406
12913 - ESL/Bilingual--High	2,186,394	2,324,216	2,547,066	2,559,612	2,445,451	2,445,451
12914 - Bilingual Assessment Svcs	420,926	390,554	412,144	420,138	396,259	396,259
12922 - Teen Parenting Services	461,993	510,420	448,990	455,832	378,016	378,016
12992 - Section 504/ADA Accom in PPS	29,943	81,841	134,765	136,505	135,173	135,173
Subtotal - Designated Program Instruction	12,161,675	12,387,556	13,411,069	13,166,116	12,392,040	12,392,040
14200 - Summer School, Middle	(10)	-	-	-	-	-
14300 - Summer School, High	34,554	-	-	-	-	-
14400 - Summer School, Primary K-3	14,738	-	-	-	-	-
Subtotal - Summer School Instruction	49,282	-	-	-	-	-
Subtotal - Instruction Programs	221,347,283	247,661,427	250,910,586	247,313,025	243,911,270	243,882,415
Support Services - Instructional:						
21120 - Attendance Services	171,752	120,573	52,492	53,310	52,436	52,436
21130 - Licensed Social Work Services	395,731	368,228	2,222,881	2,247,706	1,997,365	1,997,365
21141 - SPED Data Services	763,365	776,935	824,538	838,408	713,347	713,347
21150 - Student Safety	903,356	873,595	947,547	964,231	948,620	948,620
21191 - Child Development Services	837,626	1,413	-	-	-	-
21192 - Student Discipline Services	2,088,110	2,330,667	2,344,091	2,345,007	2,301,458	2,383,828
21193 - Drug and Alcohol Services	82,263	84,442	95,521	96,822	95,058	95,058
21210 - Service Area Direction	584,732	544,721	722,050	708,728	566,159	566,159
21220 - Counseling Services	4,875,906	6,544,802	7,474,844	7,520,014	7,587,140	7,587,140
21262 - Vocational Education	926,680	831,400	899,906	901,195	1,035,264	1,035,264
21330 - Dental Services	7,111	8,611	10,000	10,000	10,000	10,000
21400 - Psychological Services	112,649	-	-	-	-	-
21420 - Psychological Testing Services	3,990,514	3,604,751	4,385,894	4,405,773	4,208,607	4,208,607
21520 - Speech Pathology	5,392,201	6,075,700	6,082,960	6,157,401	6,461,129	6,461,129
21530 - Audiology	41,771	44,912	-	-	-	-
21590 - Other Speech Path/Audio Svcs.	693,290	236,945	255,459	252,475	203,132	203,132
21601 - Occupational Therapy	1,002,128	1,021,591	1,108,924	1,106,751	1,247,849	1,247,849
21602 - Physical Therapy	383,750	406,728	397,455	396,051	380,580	380,580
21603 - Adaptive Physical Education	405,633	428,994	428,104	427,826	475,794	475,794
21901 - Program Admin/Supervision	4,899,460	4,803,799	4,721,485	3,932,117	3,820,602	3,820,602
21902 - Administration	384,470	517	-	-	-	-
21903 - Collaborative Supports Team	54,386	197,177	222,998	225,142	-	-

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
21905 - Third Party Medical Reimburse	91,621	55,002	-	-	-	-
21906 - PAT, Article 20 B3, SpEd	580,162	753,153	716,129	720,792	723,999	723,999
21907 - PAT, Article 20 B4, GenEd	198,505	236,491	169,070	170,171	170,928	170,928
21908 - TAG Writing Plans	-	68,358	103,189	103,861	104,323	104,323
Subtotal - Instructional Support (Students)	29,867,171	30,419,503	34,185,537	33,583,781	33,103,790	33,186,160
22110 - Service Area Direction	39,459	131,042	170,491	170,491	170,491	170,491
22130 - Curriculum Development	2,326,398	2,173,274	1,910,421	1,671,256	1,260,635	1,260,635
22220 - Library/Media Services	3,797,362	3,855,138	3,735,267	3,792,138	3,837,375	3,837,375
22230 - Multimedia Services	343,459	304,871	296,238	297,353	235,262	235,262
22240 - Educational Television Service	262,321	281,922	274,327	280,852	589,456	589,456
22252 - Broadcasting	111,792	133,437	142,700	143,804	142,578	142,578
22291 - Textbook Services	1,062,837	475,761	501,583	496,690	486,629	486,629
22293 - Curriculum Distribution	3,818	2,969	-	-	-	-
22410 - Instr Staff Training Svcs	1,656,418	1,762,538	2,744,873	2,867,927	2,361,461	2,361,461
22420 - Portland Teacher Program	29,665	32,467	59,295	59,500	59,641	59,641
22430 - New Teacher Orientation	41,898	45,498	63,959	64,159	61,297	61,297
Subtotal - Instructional Support (Staff)	9,675,426	9,198,915	9,899,154	9,844,170	9,204,825	9,204,825
Subtotal - Support Services - Instructional	39,542,597	39,618,418	44,084,691	43,427,951	42,308,615	42,390,985
Support Services - General Admin:						
23100 - Board of Education Services	599,611	343,944	543,760	523,687	521,398	521,398
23210 - Office of Superintendent	925,961	835,331	723,968	728,259	723,025	723,025
23211 - Executive Administration	1,454,246	2,339,908	1,803,517	1,611,816	2,747,120	2,747,120
23212 - Assistant Superintendents	-	-	994,025	1,063,195	806,584	806,584
23292 - Legal Services	1,639,251	8,690,634	921,682	924,264	920,193	920,193
Subtotal - Executive Administrative Services	4,619,070	12,209,817	4,986,952	4,851,221	5,718,320	5,718,320
24101 - School Administrative Services	27,424,907	29,351,469	31,185,447	31,436,141	27,801,082	27,686,996
24102 - School Curriculum Svcs (VPs)	888,935	215,316	134,996	137,303	135,237	135,237
24103 - School Business Services	101,250	345,075	383,828	388,232	383,076	383,076
24901 - Graduation Services	87,228	78,647	85,458	85,506	35,565	35,565
24910 - PAPSA	218,701	368,662	362,612	362,612	362,612	362,612
Subtotal - School Administration	28,721,021	30,359,168	32,152,341	32,409,794	28,717,572	28,603,486
25100 - Direction of Business Support	520,531	348,624	398,409	381,769	377,332	377,332
25210 - Direction of Fiscal Services	164,580	273,547	369,862	358,106	334,285	334,285
25220 - Budgeting Services	764,903	727,585	744,140	717,031	708,850	708,850
25240 - Payroll Services	580,630	659,171	646,825	654,966	647,114	647,114
25250 - Financial Accounting Services	2,085,730	9,373,711	2,071,914	2,092,565	2,071,425	2,071,425
25260 - Internal Auditing Services	38,560	98,430	-	-	-	-
25270 - Property Accounting Services	111,157	-	-	-	-	-
25283 - Liability Claims	-	-	13,000	13,000	13,000	13,000
25287 - Mandated Health Services	47,354	33,518	61,668	61,812	61,674	61,674
25291 - Enrollment Services	624,572	638,052	684,950	693,537	675,440	675,440
25292 - Family Support Centers	202,000	213,386	244,277	246,453	244,061	244,061
Subtotal - Business Services	5,140,017	12,366,023	5,235,045	5,219,239	5,133,181	5,133,181

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
25410 - Service Area Direction	1,081,210	1,052,722	1,932,579	2,110,994	2,232,073	2,232,073
25411 - Project Management	699,989	1,482,021	1,243,771	1,052,390	3,988,867	3,988,867
25421 - Custodial Services	16,704,507	17,748,459	16,756,776	16,969,378	16,332,487	16,332,487
25423 - Utilities Services	10,705,183	12,013,595	11,607,688	11,522,956	11,522,956	11,522,956
25424 - Property Management	288,752	1,876,530	2,006,336	2,888,409	927,229	927,229
25441 - Workforce	6,676,648	6,790,897	6,669,938	6,806,385	6,811,214	6,811,214
25443 - Vehicle Operation/Maintenance	370,785	365,158	257,402	257,402	256,502	256,502
25460 - Security Services	477,654	490,250	572,838	557,096	553,224	553,224
25490 - Other Operations & Maintenance	50,960	54,347	-	-	-	-
Subtotal - Operations & Maintenance of Plant	37,055,688	41,873,979	41,047,328	42,165,010	42,624,552	42,624,552
25510 - Transportation Administration	238,196	487,175	455,378	438,356	433,808	433,808
25520 - Transportation Operations	13,932,930	13,641,987	11,502,564	11,584,734	11,531,985	11,531,985
25530 - Transportation Fleet Maint	1,156,579	299,332	1,667,476	1,583,047	1,576,591	1,576,591
25540 - Transportation Routing	1,587,506	1,697,432	2,640,664	2,397,856	2,392,495	2,392,495
25550 - Transportation Safety Training	118,839	298,640	40,264	-	-	-
Subtotal - Student Transportation	17,034,050	16,424,565	16,306,346	16,003,993	15,934,879	15,934,879
25710 - Service Area Direction	16,996	11,463	-	-	-	-
25720 - Purchasing Services	732,082	817,749	906,595	916,661	991,902	991,902
25730 - Warehousing/Distribution Svcs	562,016	739,056	759,467	774,312	705,166	705,166
25740 - Print/Publish/Duplicate Svcs	797,235	901,167	992,834	995,160	992,366	992,366
25790 - Other Internal Services	352,134	342,900	385,638	391,076	368,068	368,068
Subtotal - Internal Services	2,460,463	2,812,335	3,044,534	3,077,209	3,057,502	3,057,502
Subtotal - Support Services - General Admin	95,030,307	116,045,886	102,772,546	103,726,466	101,186,006	101,071,920
Support Services - Central Activities:						
26210 - Service Area Direction	1,375	2,020	-	-	-	-
26230 - Evaluation Services	1,486,981	1,440,465	1,630,396	1,645,316	1,518,862	1,518,862
26240 - Planning Services	-	-	693,555	700,385	672,103	732,674
26250 - Research Services	2,553	-	-	-	-	-
26260 - Grant Writing	308,478	327,154	186,282	56,885	112,232	112,232
Subtotal - Planning, Research, Development	1,799,387	1,769,639	2,510,233	2,402,586	2,303,197	2,363,768
26330 - Public Information Services	1,006,493	971,597	1,256,493	1,208,024	906,070	906,070
26331 - Volunteer Activities/Recogn	91,835	47,965	113,000	113,000	88,346	88,346
26340 - Management Information Service	-	352,303	394,936	398,383	374,098	374,098
26350 - Translation Services	83,562	107,027	163,823	165,273	158,088	158,088
Subtotal - Information Services	1,181,890	1,478,892	1,928,252	1,884,680	1,526,602	1,526,602
26410 - Service Area Direction	3,323,389	3,622,040	3,902,855	3,946,979	3,844,977	3,844,977
26420 - Recruitment and Placement Svcs	-	66,808	-	-	-	-
26491 - Staff Services	(1,431)	59,276	133,032	137,808	137,808	137,808
26492 - Non-Inst Staff Development	32,610	43,002	46,933	46,933	46,933	46,933
Subtotal - Staff Services	3,354,568	3,791,126	4,082,820	4,131,720	4,029,718	4,029,718
26610 - Service Area Direction	1,151,395	597,009	646,973	654,990	646,484	646,484
26620 - Systems Analysis Services	-	33	1,093,991	1,107,179	1,092,682	1,092,682
26631 - Student Information Systems	910,240	768,935	-	139,320	-	-
26632 - Business Information Systems	1,625,056	1,600,563	-	392,388	-	-

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
26634 - Web Information Systems	178,401	146,260	-	83,471	-	-
26635 - Programming Services	-	-	2,063,947	1,465,770	2,061,679	2,061,679
26641 - Technical Operations	5,028,328	5,540,104	4,053,285	4,085,401	4,051,889	4,051,889
26642 - Data Control/Entry	175,096	159,259	96,204	97,544	121,478	121,478
26697 - Technology Development	200,754	297,815	1,719,696	1,721,287	1,719,489	212,227
26698 - Infrastructure Development	1,499,920	1,536,918	-	-	-	1,507,262
26699 - Systems Development	311,731	727,719	1,279,469	879,469	879,469	879,469
26700 - Records Management Svcs	153,715	157,254	258,791	261,733	259,127	259,127
Subtotal - Technology Services	11,234,635	11,531,870	11,212,356	10,888,552	10,832,297	10,573,170
Subtotal - Support Services - Central Activities	17,570,480	18,571,526	19,733,661	19,307,538	18,691,814	18,752,385
Other Uses:						
41500 - Bldg Acquis/Constr/Improv Svcs	4,588,241	2,990,555	4,150,000	3,150,000	400,000	400,000
41910 - Relocation Projects	103,246	-	-	-	-	-
51100 - Long-Term Debt Service	-	945,052	882,551	1,193,040	1,193,040	1,193,040
51200 - Short-Term Debt Retirement	882,552	-	-	-	-	-
52100 - Fund Transfers	8,586,112	7,641,261	34,000,861	7,574,277	6,479,702	6,479,702
Subtotal - Other Uses	14,160,151	11,576,867	39,033,412	11,917,317	8,072,742	8,072,742
61100 - Operating Contingency	-	-	11,712,489	8,100,000	3,100,000	3,100,000
71100 - Ending Fund Balance	41,223,602	49,385,070	-	-	-	-
Total Requirements by Program	428,874,420	482,859,194	468,247,385	433,792,297	417,270,447	417,270,447

General Fund - Requirements by Account

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
511100 - Licensed Salaries	141,564,381	148,577,605	152,148,872	147,969,388	145,471,685	145,442,064
511210 - Classified - Represented	31,287,483	45,013,456	38,737,593	37,830,646	36,868,751	36,932,000
511220 - Classified - Non Represented	10,037,292	11,618,783	14,258,456	14,212,386	14,505,647	14,480,571
511310 - Administrators - Licensed	15,182,377	16,656,194	16,176,848	16,220,024	15,109,441	15,109,441
511320 - Administrators - NonLicensed	737,993	860,122	995,732	995,732	971,481	971,481
511410 - Managerial - Represented	50,453	-	-	-	-	-
511420 - Managerial - Non Represented	2,377,138	2,661,447	3,444,638	3,412,823	3,235,691	3,280,298
512100 - Substitutes - Licensed	4,895,251	5,097,847	4,982,259	4,978,109	4,986,114	4,986,114
512200 - Substitutes - Classified	581,756	812,474	545,799	545,799	545,799	545,799
512300 - Temporary Misc - Licensed	352,654	414,228	423,729	423,729	342,842	342,842
512400 - Temporary Misc - Classified	823,753	897,942	1,016,713	1,059,124	977,886	977,886
513100 - Extended Responsibility-LIC	1,902,432	1,592,115	2,025,845	2,002,361	1,962,198	1,962,198
513200 - Extended Responsibility-CLS	934,064	981,249	672,278	672,278	672,278	672,278
513300 - Extended Hours	1,625,716	1,985,384	1,875,071	1,969,030	1,814,730	1,814,730
513400 - Overtime Pay	428,570	1,019,089	593,408	597,408	597,408	597,408
Subtotal - Salaries	212,781,312	238,187,933	237,897,241	232,888,837	228,061,951	228,115,110
521000 - PERS	3,240	849,057	880,225	861,696	843,817	844,013
521310 - PERS UAL	21,618,659	22,397,878	24,741,287	27,364,455	26,797,323	26,803,570
522000 - Social Security - FICA	16,016,092	17,887,355	18,199,138	17,815,952	17,446,720	17,450,786
523100 - Workers' Compensation	4,282,565	4,164,788	4,210,787	2,841,231	4,036,742	4,037,682
523200 - Unemployment Compensation	212,589	230,415	237,875	232,945	228,100	228,153
524100 - Group Health Insurance	39,133,894	45,415,934	51,041,894	52,251,332	52,546,957	52,559,846
524200 - Other Employer Paid Benefits	314,742	653,253	351,079	344,060	337,245	337,321
524300 - Retiree Health Insurance	3,107,075	3,368,384	3,473,310	3,400,186	3,329,737	3,330,515
524400 - DCU Union Contract Items	1,858	6,043	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 Reimbursemnt	620,619	648,685	675,000	675,000	675,000	675,000
524520 - PAT Union Prof Improvement Fds	233,948	258,500	568,100	568,100	568,100	568,100
524530 - Early Retirement Benefits	3,257,172	3,527,666	2,236,193	2,189,148	2,143,795	2,144,295
524600 - PFTCE Union Contract Items	2,074	4,145	3,933	3,933	3,933	3,933
Subtotal - Employee Benefits	88,804,528	99,412,103	106,639,821	108,569,038	108,978,469	109,004,214
531100 - Instructional Services	1,468,693	2,579,801	2,576,301	1,633,301	1,562,390	1,562,390
531200 - Instr Program Improvement Svcs	60,478	31,909	89,400	89,400	44,400	44,400
531800 - Local Mtgs/Non-Instr Staff Dev	426,950	515,996	895,989	828,923	655,398	655,398
531900 - Other Instr Prof/Tech Svcs	1,202,179	1,696,383	1,951,742	1,996,033	822,640	822,640
Subtotal - Instructional Prof. & Technical Services	3,158,301	4,824,088	5,513,432	4,547,657	3,084,828	3,084,828
532100 - Cleaning Services	-	7,697	1,000	1,000	1,000	1,000
532200 - Repairs and Maintenance Svcs	3,298,576	2,600,572	4,543,206	5,543,206	3,546,706	3,546,706
532400 - Rentals	213,156	450,296	737,761	737,261	650,444	650,444
532410 - Leased Copy Machines	1,138,827	1,126,957	1,259,599	1,259,599	1,254,599	1,254,599
532500 - Electricity	3,233,844	3,372,907	3,389,532	3,439,891	3,439,891	3,439,891
532600 - Fuel	4,399,282	5,532,415	5,015,920	4,876,551	4,876,701	4,876,701
532700 - Water and Sewage	2,474,097	2,475,390	2,481,312	2,436,699	2,436,699	2,436,699

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
532800 - Garbage	640,161	689,594	767,453	816,344	816,344	816,344
532900 - Other Property Services	1,237,319	996,087	1,179,078	1,178,978	964,734	964,734
Subtotal - Property Services	16,635,262	17,251,914	19,374,861	20,289,529	17,987,118	17,987,118
533110 - Reimb - School Bus	8,789,387	8,357,737	8,495,055	8,495,055	8,395,055	8,395,055
533120 - Reimb - Taxi Cab	1,159,391	1,318,321	1,211,000	1,211,000	1,211,000	1,211,000
533130 - Reimb - In-Lieu	78,325	74,818	80,000	80,000	80,000	80,000
533140 - Reimb - Tri-Met	844,272	750,047	828,874	628,874	628,874	628,874
533150 - Reimb - Field Trips	535,324	126,895	18,150	18,150	18,150	18,150
533200 - Non-Reimb Student Transport	29,081	53,793	32,600	32,600	32,600	32,600
Subtotal - Transportation Services	11,435,779	10,681,611	10,665,679	10,465,679	10,365,679	10,365,679
534100 - Travel, Local in District	215,053	217,491	271,676	258,126	230,728	230,728
534200 - Travel, Out of District	353,441	538,913	375,157	356,016	288,282	288,282
534300 - Travel, Student Activities	110,294	39,535	55,295	60,295	57,614	57,614
534900 - Other Travel	17,728	1,294	1,020	1,020	1,020	1,020
Subtotal - Travel	696,517	797,233	703,148	675,457	577,644	577,644
535100 - Telephone	442,575	719,012	496,448	496,398	494,223	494,223
535300 - Postage	315,641	293,398	334,238	336,238	328,258	328,258
535400 - Advertising	35,775	38,365	33,211	32,711	32,711	32,711
535500 - Printing and Binding	1,321,726	1,234,857	749,112	778,835	746,931	746,931
535910 - Fax	-	-	1,862	1,862	1,862	1,862
535920 - Internet Fees	26,047	28,193	82,871	82,871	82,871	82,871
535990 - Misc Communication Services	673,381	754,631	586,601	586,601	586,601	586,601
Subtotal - Communications	2,815,145	3,068,455	2,284,343	2,315,516	2,273,457	2,273,457
536000 - Charter Schools	3,789,169	5,508,853	6,866,339	7,418,308	7,418,308	7,418,308
Subtotal - Charter Schools	3,789,169	5,508,853	6,866,339	7,418,308	7,418,308	7,418,308
537100 - Tuition to Other Dist InState	53,732	18,848	50,000	50,000	50,000	50,000
537300 - Tuition to Private Schools	8,120,221	8,279,095	8,792,087	8,802,087	8,802,087	8,802,087
537410 - Tuition - Fees College Credit	4,606	6,152	-	-	-	-
Subtotal - Tuition Payments	8,178,560	8,304,095	8,842,087	8,852,087	8,852,087	8,852,087
538100 - Audit Services	237,448	310,683	174,901	174,901	174,901	174,901
538200 - Legal Services	1,263,911	558,864	551,754	551,754	551,754	551,754
538300 - Architect and Engineering Svcs	270,727	175,923	12,265	12,265	2,307	2,307
538500 - Management Services	345,664	893,002	99,200	99,200	99,200	99,200
538600 - Data Processing Services	99,305	143,828	55,300	55,300	55,300	55,300
538800 - Election Services	179,222	-	100,000	100,000	100,000	100,000
538910 - Security Services	233,403	273,969	201,501	194,500	196,500	196,500
538920 - Staff Services	-	9,521	150	150	150	150
538930 - Secretarial/Clerical Services	451,914	380,782	60,279	60,279	48,688	48,688
538940 - Professional Moving Services	412,125	314,734	25,318	25,318	25,318	25,318
538950 - Professional Health Care Svcs	977,839	755,233	974,502	972,502	887,502	887,502
538960 - Professional Child Care Svcs	15,030	128,010	138,458	139,742	125,772	125,772
538970 - Graphic Arts Services	8,749	14,340	7,255	7,255	7,255	7,255
538980 - Laundering Services	39,460	48,265	89,313	89,313	91,312	91,312

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
538990 - Non-Instr Pers/Professional Sv	5,981,038	4,545,898	4,049,440	3,295,179	2,779,166	2,779,166
538992 - Custodial Services Contract	8,945,802	81,753	16,753	16,753	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	19,461,636	8,634,805	6,556,389	5,794,411	5,145,125	5,145,125
541000 - Consumable Supplies	3,646,718	3,403,024	6,191,773	5,964,996	5,926,427	5,847,523
541310 - Auto Parts, Batteries	109,266	104,479	100,775	100,775	96,746	96,746
541315 - Tires	14,022	14,708	20,006	20,006	20,006	20,006
541320 - Oil & Lubricants	979,390	1,336,526	21,576	21,576	16,747	16,747
541325 - Gas	-	(421,326)	113,700	113,700	113,700	113,700
541330 - Propane	-	-	397,452	397,452	397,452	397,452
541400 - Maintenance Materials	1,121,195	1,060,529	814,923	814,923	815,073	815,073
541500 - Inventory Adjustments	(17,856)	5,695	65,801	65,801	8,878	8,878
541600 - Interdepartmental Charges	(1,426,855)	(746,293)	85,900	144,819	146,819	146,819
541700 - Discounts Taken	(8,925)	(3,115)	-	-	-	-
542000 - Textbooks	1,135,841	-	-	-	-	-
542100 - Textbook Expansion	-	939,724	1,355,630	1,357,452	1,098,027	1,098,027
542200 - Textbook Adoption	-	7,971,550	1,555,680	1,555,680	805,680	805,680
542300 - Textbook Replacement	-	75,607	491,909	491,609	491,609	491,609
543000 - Library Books	382,262	244,039	227,596	225,596	223,546	223,546
544000 - Periodicals	61,134	77,785	71,375	71,125	82,705	82,705
546000 - Non-Consumable Supplies	197,957	657,971	196,883	191,008	179,120	179,120
546100 - Minor Equipment - Tagged	317,063	387,453	35,185	28,940	23,940	23,940
547000 - Computer Software	519,342	543,637	254,651	252,590	225,270	225,270
Subtotal - Supplies & Materials	7,030,555	15,651,992	12,000,815	11,818,048	10,671,745	10,592,841
552000 - Building Acquisition	171,220	312,627	1,150,000	150,000	150,000	150,000
553000 - Improvements - Not Buildings	-	-	4,500	4,500	4,500	4,500
Subtotal - Capital Outlay	171,220	312,627	1,154,500	154,500	154,500	154,500
554100 - Initial and Addl Equipment	119,850	1,328,812	194,879	192,379	135,973	135,973
554110 - Vehicles	4,500	73,871	-	-	-	-
Subtotal - Equipment	124,350	1,402,683	194,879	192,379	135,973	135,973
555010 - Computers	1,448,976	1,276,417	1,725,590	1,713,074	1,678,575	1,678,575
555020 - Printers	90,213	146,915	39,380	39,380	27,830	27,830
555090 - Misc Other Technology	587,611	1,456,023	119,992	118,266	94,428	94,428
Subtotal - Technology	2,126,799	2,879,356	1,884,962	1,870,720	1,800,833	1,800,833
556410 - Buses/Capital Bus Improvements	230,976	23,848	372,000	372,000	372,000	372,000
559000 - Other Capital Outlay	-	-	9,804	9,804	9,804	9,804
Subtotal - Other Capital Outlay	230,976	23,848	381,804	381,804	381,804	381,804
561000 - Redemption of Principal	699,226	781,684	768,203	900,524	900,524	900,524
562000 - Interest	-	-	-	178,168	178,168	178,168
562100 - Interest (Except Bus/Garage)	183,326	225,868	114,348	114,348	114,348	114,348
563000 - Fiscal Charges	53,903	204,571	88,602	88,602	88,602	88,602
563400 - Bad Debt Expense	10,020	38,225	-	-	-	-
563500 - Administrative Write-Off	97,162	(104,983)	-	-	-	-
564000 - Dues and Fees	479,642	537,651	552,492	552,318	469,377	469,377
565500 - Judgmnts&Settlemnts Against	43,597	7,247,943	-	-	-	-

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
565930 - Deductible Insurance Loss	-	4,297	-	-	-	-
567100 - Permits	49,040	62,857	24,590	24,590	24,705	24,705
567200 - Public Assessments	8,682	8,955	25,500	25,500	25,500	25,500
Subtotal - Other Accounts	1,624,598	9,007,068	1,573,735	1,884,050	1,801,224	1,801,224
571000 - Transfers to Other Funds	8,586,112	7,525,461	34,000,861	7,574,277	6,479,702	6,479,702
581000 - Operating Contingency	-	-	11,712,489	8,100,000	3,100,000	3,100,000
376520 - Ending Fund Balance	41,223,602	49,385,070	-	-	-	-
Total Requirements by Account	428,874,420	482,859,194	468,247,385	433,792,297	417,270,447	417,270,447

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			
			Current	Proposed	Approved	Adopted
	2006/07	2007/08	2008/09	2009/10	2009/10	2009/10
Resources by Account						
376510 - Beginning Fund Balance	3,508,253	3,424,182	2,650,000	3,500,000	3,500,000	3,500,000
417900 - Other Curricular Activities	7,177,591	7,962,877	7,800,000	8,000,000	8,000,000	8,000,000
452100 - Interfund Transfer (from Fund 101)	-	-	150,000	-	-	-
Total Resources by Account	10,685,844	11,387,059	10,600,000	11,500,000	11,500,000	11,500,000
Requirements by Program						
11321 - School Activities	7,261,662	8,134,504	8,000,000	8,000,000	8,000,000	8,000,000
71100 - Ending Fund balance	3,424,182	3,252,555	2,600,000	3,500,000	3,500,000	3,500,000
Total Requirements by Program	10,685,844	11,387,059	10,600,000	11,500,000	11,500,000	11,500,000
Requirements by Account						
541000 - Consumable Supplies	7,261,662	8,134,504	8,000,000	8,000,000	8,000,000	8,000,000
376520 - Ending Fund Balance	3,424,182	3,252,555	2,600,000	3,500,000	3,500,000	3,500,000
Total Requirements by Account	10,685,844	11,387,059	10,600,000	11,500,000	11,500,000	11,500,000

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 13,000 breakfasts, 21,000 lunches, and 4,000 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 (46,000 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			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
Resources by Account						
376510 - Beginning Fund Balance	200,281	795,617	795,618	794,119	794,119	794,119
416120 - Lunch	2,473,921	2,619,902	2,793,212	2,743,907	2,862,048	2,862,048
416310 - Contracts and Other Sales	415,442	514,832	542,325	582,828	634,912	634,912
419200 - Contributions, Donations, Private Source	6,900	8,500	8,400	11,220	11,851	11,851
419910 - Miscellaneous	14,121	7,878	3,150	8,160	8,619	8,619
419940 - Restitution	225	585	-	-	-	-
419950 - Sales, Royalties and Events	28,969	11,943	6,300	10,200	10,774	10,774
432990 - Restricted State Grant	5,525	10,577	6,300	6,575	6,575	6,575
445010 - Fed Reimburse-Breakfast	3,376,996	2,641,358	2,598,078	2,652,561	2,768,800	2,768,800
445020 - Fed Reimburse-Lunch	6,453,650	6,228,513	6,713,771	6,826,017	7,212,037	7,212,037
445030 - Fed Reimburse-Fresh Fruit & Vegetables	-	-	-	-	360,158	360,158
445040 - Fed Reimburse-Snacks	26,303	-	-	-	-	-
445060 - Fed Reimburse-Supper	-	593,888	573,300	665,122	764,178	764,178
445080 - Fed Grants State Pass Thru	715,948	918,740	142,000	900,000	724,508	724,508
452100 - Interfund Transfer (From Fund 101)	16,971	-	-	-	-	-
Total Resources by Account	13,735,252	14,352,333	14,182,454	15,200,709	16,158,579	16,158,579
Requirements by Program						
31100 - Food Services Administration	679,575	781,656	756,990	855,524	830,096	830,096
31200 - Food Preparation and Service	11,558,776	11,675,638	12,478,595	13,773,013	14,785,161	14,785,161
31300 - Food Delivery Services	421,475	432,868	460,547	354,976	380,195	380,195
31900 - Nutrition Education/Other	13,476	-	14,019	-	-	-
31910 - Summer Nutrition	148,639	343,213	395,303	150,766	138,127	138,127
52100 - Fund Transfers	117,694	77,000	77,000	66,430	25,000	25,000
71100 - Ending Fund Balance	795,617	1,041,958	-	-	-	-
Total Requirements by Program	13,735,252	14,352,333	14,182,454	15,200,709	16,158,579	16,158,579

Cafeteria Fund - Requirements by Account

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
Requirements by Account						
511200 - Classified Salaries	3,373	2,863,777	-	-	-	-
511210 - Classified - Represented	2,911,463	-	3,183,915	3,007,150	2,955,691	2,955,691
511220 - Classified - Non Represented	336,937	643,867	671,433	713,820	708,183	708,183
511320 - Administrators - NonLicensed	(278)	-	-	-	-	-
511410 - Managerial - Represented	241,575	-	-	-	-	-
511420 - Managerial - Non Represented	245,907	268,283	239,993	248,721	240,476	240,476
512400 - Temporary Misc - Classified	35,666	31,756	45,881	32,000	40,000	40,000
513300 - Extended Hours	20,521	15,623	23,000	18,452	10,000	10,000
513400 - Overtime Pay	22,879	18,720	23,648	14,014	14,103	14,103
Subtotal - Salaries	3,818,042	3,842,026	4,187,870	4,034,157	3,968,453	3,968,453
521000 - PERS	355	12,888	15,496	14,927	14,683	14,683
521310 - PERS UAL	379,372	370,241	435,538	474,013	466,293	466,293
522000 - Social Security - FICA	280,302	280,480	320,373	308,613	303,587	303,587
523100 - Workers' Compensation	78,590	71,047	74,126	49,216	70,241	70,241
523200 - Unemployment Compensation	3,816	3,809	4,188	4,033	3,969	3,969
524100 - Group Health Insurance	1,395,550	1,391,672	1,524,366	1,612,986	1,628,728	1,628,728
524200 - Other Employer Paid Benefits	29,988	28,612	5,862	5,648	5,556	5,556
524300 - Retiree Health Insurance	55,447	55,445	61,143	58,899	57,938	57,938
524530 - Early Retirement Benefits	108	582	-	-	-	-
Subtotal - Employee Benefits	2,223,528	2,214,777	2,441,092	2,528,335	2,550,995	2,550,995
531800 - Local Mtgs/Non-Instr Staff Dev	5,018	5,610	5,675	5,500	5,100	5,100
532200 - Repairs and Maintenance Svcs	82,089	71,013	91,936	80,410	96,400	96,400
532400 - Rentals	161,698	82,521	68,100	55,000	61,200	61,200
532410 - Leased Copy Machines	1,594	1,566	1,816	1,845	1,734	1,734
532900 - Other Property Services	-	68,131	-	77,220	71,604	71,604
534100 - Travel, Local in District	17,138	15,016	19,863	23,600	19,370	19,370
534200 - Travel, Out of District	9,240	11,125	11,350	17,600	12,240	12,240
535100 - Telephone	7,947	7,964	9,080	9,350	10,200	10,200
535300 - Postage	8,773	10,113	10,215	11,440	10,608	10,608
535400 - Advertising	-	950	-	-	-	-
535500 - Printing and Binding	31,330	42,758	37,228	49,400	45,587	45,587
535920 - Internet Fees	-	494	-	-	-	-
538940 - Professional Moving Services	-	1,120	-	-	-	-
538950 - Professional Health Care Svcs	53	334	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	73,865	9,350	83,990	12,760	11,832	11,832
538992 - Custodial Services Contract	26,950	-	-	-	-	-
538995 - Meal Services	62,295	87,787	106,690	105,110	31,507	31,507
Subtotal - Other Purchased Services	487,991	415,851	445,943	449,235	377,382	377,382
541000 - Consumable Supplies	330,842	446,732	376,026	550,000	457,044	457,044
541270 - Food Inventory Adjustm-NS Only	202,652	82,107	-	264,706	-	-
541400 - Maintenance Materials	-	126	-	-	-	-
541600 - Interdepartmental Charges	104,852	114,044	133,000	125,400	117,300	117,300

Cafeteria Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
541700 - Discounts Taken	-	(50)	-	-	-	-
543000 - Library Books	15	-	-	-	-	-
545100 - Purchased Food-NS Only	3,299,123	3,567,887	-	6,193,311	7,728,141	7,728,141
545240 - Fruit & Vegetables - NS Only	-	5,673	4,641,486	-	-	-
545300 - Donated Commodity -NS Only	2,295,628	2,449,234	1,762,450	900,000	724,508	724,508
546000 - Non-Consumable Supplies	2,449	1,693	-	1,925	7,140	7,140
547000 - Computer Software	1,452	259	-	-	-	-
Subtotal - Supplies and Materials	6,237,013	6,667,704	6,912,962	8,035,342	9,034,133	9,034,133
554100 - Initial and Addl Equipment	7,618	41,146	54,480	10,230	115,600	115,600
555010 - Computers	3,720	326	11,350	11,000	20,400	20,400
555090 - Misc Other Technology	553	5,532	1,135	11,000	6,120	6,120
564000 - Dues and Fees	43,476	46,013	50,622	54,980	60,496	60,496
Subtotal - Other Accounts	55,367	93,018	117,587	87,210	202,616	202,616
571000 - Transfers to Other Funds	117,694	77,000	77,000	66,430	25,000	25,000
376520 - Ending Fund Balance	795,617	1,041,958	-	-	-	-
Total Requirements by Account	13,735,252	14,352,333	14,182,454	15,200,709	16,158,579	16,158,579

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.

Since the time the Proposed Budget has been published, the decision has been made to offer more limited service options in the BESC Cafeteria for the upcoming year.

Description by Program or Account Code	Actual		Budget			
	2006/07	2007/08	Current 2008/09	Proposed 2009/10	Approved 2009/10	Adopted 2009/10
Resources by Account						
376510 - Beginning Fund Balance	(130,232)	(55,445)	-	-	-	-
416201 - A la Carte Sales	267,926	259,910	268,064	259,526	160,000	160,000
416300 - Special Functions	7,922	17,177	8,018	17,552	12,800	12,800
452100 - Interfund Transfer (From Fund 202)	117,694	77,000	77,000	66,430	25,000	25,000
Total Resources by Account	263,310	298,642	353,082	343,508	197,800	197,800
Requirements by Program						
31200 - Food Preparation and Service	318,755	295,582	353,082	343,508	197,800	197,800
71100 - Ending Fund Balance	(55,445)	3,060	-	-	-	-
Total Requirements by Program	263,310	298,642	353,082	343,508	197,800	197,800

BESC Cafeteria Fund - Requirements by Account

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
	2006/07	2007/08	2008/09	2009/10	2009/10	2009/10
Requirements by Account						
511210 - Classified - Represented	77,591	67,639	75,139	67,575	-	-
511220 - Classified - Non Represented	20,150	48,475	49,492	49,492	48,540	48,540
511410 - Managerial - Represented	24,749	-	-	-	-	-
512100 - Substitutes - Licensed	1,733	1,885	-	-	-	-
512400 - Temporary Misc - Classified	-	-	-	5,548	-	-
513400 - Overtime Pay	3,290	616	424	2,358	-	-
Subtotal - Salaries	127,513	118,615	125,055	124,973	48,540	48,540
521000 - PERS	(356)	402	463	462	180	180
521310 - PERS UAL	14,270	12,376	13,006	14,684	5,703	5,703
522000 - Social Security - FICA	9,478	8,797	9,567	9,560	3,713	3,713
523100 - Workers' Compensation	2,639	2,225	2,213	1,525	859	859
523200 - Unemployment Compensation	128	119	125	125	49	49
524100 - Group Health Insurance	42,009	43,662	39,262	41,419	10,355	10,355
524200 - Other Employer Paid Benefits	699	715	175	175	68	68
524300 - Retiree Health Insurance	1,862	1,732	1,826	1,825	709	709
524530 - Early Retirement Benefits	(18)	12	1,176	1,175	456	456
Subtotal - Employee Benefits	70,711	70,040	67,813	70,950	22,092	22,092
532200 - Repairs and Maintenance Svcs	2,334	-	2,000	-	-	-
532900 - Other Property Services	-	105	-	-	-	-
535500 - Printing and Binding	40	74	40	100	100	100
538995 - Meal Services	7,153	7,439	8,250	6,000	1,100	1,100
Subtotal - Other Purchased Services	9,527	7,617	10,290	6,100	1,200	1,200
541000 - Consumable Supplies	7,775	6,736	5,850	9,100	10,200	10,200
541210 - Bakery Products-NS Only	5,602	-	-	-	-	-
541220 - Dairy Products-NS Only	7,837	-	-	-	-	-
541240 - Fruit and Vegetables-NS Only	11,884	-	-	-	-	-
541250 - Meat-NS Only	12,443	-	-	-	-	-
541260 - Staples-NS Only	20,493	-	-	-	-	-
541270 - Food Inventory Adjustm-NS Only	4,240	(2,342)	-	4,230	1,373	1,373
541600 - Interdepartmental Charges	5,822	-	7,020	5,850	4,000	4,000
545100 - Purchased Food-NS Only	4,975	3,045	5,850	21,706	102,295	102,295
545210 - Bakery Products - NS Only	3,569	11,147	12,870	12,610	-	-
545220 - Dairy Products - NS Only	2,981	9,450	10,062	12,350	-	-
545240 - Fruit & Vegetables - NS Only	8,228	25,034	34,691	32,630	-	-
545250 - Meat - NS Only	4,935	12,022	14,976	15,730	-	-
545260 - Staples - NS Only	9,628	26,699	37,440	26,689	-	-
546000 - Non-Consumable Supplies	-	6,927	-	-	-	-
Subtotal - Supplies and Materials	110,411	98,719	128,759	140,895	117,868	117,868
559000 - Other Capital Outlay	-	-	20,593	-	7,500	7,500
Subtotal - Other Accounts	-	-	20,593	-	7,500	7,500
564000 - Dues and Fees	592	592	572	590	600	600
376520 - Ending Fund Balance	(55,445)	3,060	-	-	-	-
Total Requirements by Account	263,310	298,642	353,082	343,508	197,800	197,800

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			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
Resources by Account						
412000 - Rev-Local Gov't Not Districts	1,315,362	802,439	725,287	697,723	776,793	776,793
419200 - Contrib-Donation - Priv Source	3,452,399	9,595	5,936,461	3,198,600	2,963,600	2,963,600
419400 - Svc Provided-Oth Local Ed Agcy	110,202	4,336,743	-	-	-	-
432990 - Restricted State Grants	12,710,812	11,492,399	12,212,237	13,958,492	13,958,492	13,958,492
441000 - Unrestr Rev-Fed Govt Direct	10,100	460	50,056	280,056	280,056	280,056
443000 - Restr Rev-Fed Govt Direct	15,096,765	13,205,576	14,125,317	12,475,920	12,475,920	12,475,920
443100 - Restr Rev Fed Direct Stimulus	-	-	-	-	451,075	451,075
445080 - Fed Grants- State Pass Thru	40,073,853	36,798,568	41,695,921	47,515,465	44,088,862	44,088,862
445090 - Fed Stimulus - State Pass Thru	-	-	-	-	24,048,576	24,548,576
447000 - Fed Grants-Other Interm Agency	899,086	867,502	1,323,928	873,181	873,181	873,181
Total Resources by Account	73,668,579	67,513,282	76,069,207	78,999,437	99,916,555	100,416,555
Requirements by Program						
11111 - Primary, 1-3	1,024,889	1,420,903	1,397,054	1,322,936	3,641,660	3,641,661
11112 - Primary, 1-3 Homeroom	2,553,853	1,903,282	1,961,981	1,964,527	1,610,721	1,610,720
11113 - K-5 Consolidated Budget	8,902	-	-	-	-	-
11119 - Kindergarten Homeroom	2,849,931	3,477,986	3,598,645	3,247,268	3,183,689	3,183,692
11121 - Intermediate, 4-5	674,857	802,519	763,822	570,766	557,797	557,793
11122 - Intermediate, 4-5 Homeroom	1,542,030	1,107,337	1,263,521	1,114,111	1,099,444	1,099,443
11131 - School Activities	117,874	587,645	1,275,931	1,225,751	1,250,127	1,250,126
11211 - Middle School Programs	3,794,518	2,339,662	2,104,598	1,927,546	2,030,876	2,030,875
11212 - Middle School Homeroom	75,859	58,499	311,683	195,288	191,459	191,460
11221 - School Activities	72,715	34,560	27,094	13,701	13,700	13,700
11310 - High School Programs	(551)	-	-	-	-	-
11311 - High School Programs	2,895,281	2,383,757	3,046,911	2,907,794	3,165,563	3,165,565
11312 - High School Homeroom	12,000	-	-	-	-	-
11313 - HS Consolidated Budget	551	-	-	-	-	-
11320 - High School Extra-Cirricular	-	4,343	-	-	-	-
11321 - School Activities	275,544	36,412	38,316	46,350	46,350	46,350
11322 - Athletic Activities Svcs	191,083	182,530	245,323	147,850	147,850	147,850
11401 - Early Childhood Ed Ctr (ECEC)	935,703	875,072	1,078,172	572,599	561,797	561,798
11402 - HeadStart	3,739,058	3,980,928	4,367,694	6,291,956	6,763,893	6,763,891
12100 - Talented and Gifted (TAG)	-	-	-	427,956	419,933	419,933
12210 - Restrictive Programs	56,159	4	-	-	-	-
12213 - SLC-Life Skills	815,476	534,907	585,072	4,679,946	4,097,425	4,082,203
12214 - SLC-Behavior	125,554	104,995	99,157	72,436	80,909	80,909

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
	2006/07	2007/08	2008/09	2009/10	2009/10	2009/10
12218 - Behavioral & Transitional Prgs	1,335,236	1,192,451	684,846	670,813	3,235,273	3,235,097
12230 - SLC-Life Skills/CTC	54,454	360	7,500	-	-	-
12241 - Life Skills With Nursing Svcs.	33,002	33	500	-	-	-
12271 - Extended School Year	-	-	500	-	-	-
12282 - Behavior Intervntn Clsrn Diag	342,786	150,844	25,765	-	-	-
12501 - Resource Center Classrooms	-	-	500	-	-	-
12503 - Individual EAs - Gen Ed Clsrn	782,674	690,878	572,275	427,385	488,376	488,377
12504 - Deaf/Hard of Hearing	1,758,150	1,015	298,191	290,267	284,554	284,554
12505 - Vision Services	1,529,321	1,398,498	1,509,620	1,469,910	1,702,656	1,702,655
12506 - Interpreter Services	422,222	-	-	-	-	-
12508 - Deaf/Blind Program	9,056	6,400	-	-	-	-
12510 - Less Restrictive Programs	498,517	79,775	59,655	43,477	1,534,208	1,534,109
12511 - Deaf/HoH Itinerant Services	580,082	1,344,255	1,558,163	1,754,298	1,551,582	1,551,582
12512 - Autism Services	2,040,860	2,436,881	2,926,017	2,843,703	2,721,637	2,721,637
12607 - Portland Early Intervention Ed	346,417	231,218	277,823	245,563	208,079	208,080
12609 - Albina Head Start	8,673	-	-	-	-	-
12720 - Title I	1,835,922	1,902,548	1,918,963	3,092,642	18,222,744	18,222,741
12721 - Title I - Supplemental Ed Svcs	1,341,310	386,292	815,000	-	-	-
12722 - Title I - Teacher Prof Dev	41,653	132,235	5,000	-	-	-
12724 - Title I - Proj Return Homeless	161,398	192,018	186,375	171,908	169,161	169,161
12725 - Title I Summer School	36,947	110,577	395,628	-	-	-
12821 - Community-Based Programs	294,562	61,813	142,795	71,002	151,328	151,328
12832 - Classroom Alternative Ed	770	-	-	-	-	-
12835 - Indian Education	279,508	161,460	303,383	384,974	383,413	383,413
12870 - Targeted Transition	-	-	3,709	-	-	-
12880 - Charter Schools	136,401	160,861	89,989	10,000	122,000	122,000
12891 - Contract Programs	4,890,233	4,943,581	5,681,977	5,734,663	5,734,663	5,734,663
12911 - ESL/Bilingual--Elem	186,143	135,588	575,062	548,213	552,897	552,897
12912 - ESL/Bilingual--Middle	19,603	4,657	136,824	17,725	13,453	13,453
12913 - ESL/Bilingual--High	116,196	174,904	295,726	659,061	658,650	658,650
12914 - Bilingual Assessment Svcs	311,530	283,689	434,656	-	-	-
12922 - Teen Parenting Services	109,739	62,339	30,000	12,000	12,000	12,000
12930 - Migrant Education	405,179	380,673	427,353	236,877	236,874	236,874
12991 - Private School Instruction	770,305	917,729	966,066	-	-	-
14100 - Summer School, Intern 4-5	22,342	88,507	85,461	6,800	6,830	6,830
14200 - Summer School, Middle	28,531	40,007	81,103	52,677	52,904	52,904
14300 - Summer School, High	20,999	97,949	255,068	67,558	67,847	67,847
14400 - Summer School, Primary K-3	71,625	225,688	361,431	317,071	194,275	194,275
Subtotal - Total Instruction Programs	42,583,634	37,831,064	43,277,898	45,857,368	67,168,595	67,153,096
21120 - Attendance Services	59,918	-	51,408	1,411	22,354	22,354
21130 - Licensed Social Work Services	73,323	161,533	240,056	106,478	104,346	104,346
21141 - SPED Data Services	47,456	54,660	132,477	96,437	94,796	94,796
21150 - Student Safety	-	-	53,215	28,001	35,829	35,829
21191 - Child Development Services	120,472	129,777	187,744	88,317	86,629	86,629

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
21192 - Student Discipline Services	43,734	58,446	30,000	31,454	30,827	30,827
21193 - Drug and Alcohol Services	595,011	321,651	456,037	460,601	460,600	460,600
21210 - Service Area Direction	656	-	22,040	-	-	-
21220 - Counseling Services	269,191	516,925	687,252	566,893	667,004	667,004
21240 - Student Guidance Information	-	-	16,453	-	-	-
21262 - Vocational Education	542,604	421,051	136,552	93,661	97,248	97,247
21320 - Medical Services	54,735	30,339	174,841	4,216	4,214	4,214
21330 - Dental Services	7,865	8,222	30,335	1,054	1,054	1,054
21390 - Other Health Services	10,403	32,868	20,000	20,001	20,000	20,000
21400 - Psychological Services	86	-	-	-	-	-
21420 - Psychological Testing Services	324,847	380,627	391,720	292,321	286,548	286,548
21520 - Speech Pathology	483,959	631,248	768,939	609,775	601,972	601,972
21530 - Audiology	403,746	423,749	538,628	455,843	447,054	447,054
21590 - Other Speech Path/Audio Svcs.	918,277	508,222	714,268	520,961	511,067	511,068
21601 - Occupational Therapy	136,830	117,255	180,412	131,598	129,129	129,129
21602 - Physical Therapy	435,360	178,024	284,000	185,127	181,813	181,813
21603 - Adaptive Physical Education	592,294	629,389	794,537	833,929	757,652	757,651
21901 - Program Admin/Supervision	3,287,606	3,309,468	3,405,376	7,677,212	6,243,196	6,243,108
21902 - Administration	1,103,194	1,009,494	1,137,016	994,893	984,451	984,451
21903 - Collaborative Supports Team	235,963	276,907	464,376	250,935	145,541	145,541
22110 - Service Area Direction	1,476,956	1,479,427	1,373,513	2,401,338	2,396,827	2,396,824
22130 - Curriculum Development	6,323,590	7,036,924	6,389,825	5,963,289	5,543,899	5,543,899
22193 - SIP Development	-	33,370	42,960	31,939	31,940	31,942
22220 - Library/Media Services	880,511	675,103	1,187,409	760,302	751,598	751,599
22240 - Educational Television Service	75,369	499	63,745	-	-	-
22292 - Classroom Technology	9,620	90,040	71,935	13,000	13,000	13,000
22301 - Assessment System Design	46,674	229,725	162,685	100,000	100,000	100,000
22401 - Instructional Consultants	-	10,260	54,740	-	-	-
22402 - Instructional Specialists	-	108,553	393,522	788,686	459,197	459,196
22403 - Autistic Services	351,259	-	-	-	-	-
22410 - Instr Staff Training Svcs	5,249,686	4,536,194	4,813,766	4,092,688	4,957,740	4,957,737
22430 - New Teacher Orientation	54,416	74,511	171,668	394,702	366,465	366,466
23211 - Executive Administration	744	679	-	-	-	-
23295 - Strategic Planning	92,653	13,325	-	-	-	-
24101 - School Administrative Services	2,081,375	2,199,873	2,038,395	1,771,122	1,748,422	1,748,423
24102 - School Curriculum Svcs	-	(155)	-	-	-	-
24103 - School Business Services	148,909	28,571	-	-	-	-
25250 - Financial Accounting Services	(49,775)	(3,321)	-	-	-	-
25291 - Enrollment Services	2,330	79,203	174,260	71,409	70,504	70,504
25292 - Family Support Centers	-	1,577	-	-	-	-
25411 - Project Management	-	-	-	-	55,000	55,000
25430 - Care and Upkeep of Grounds	7,500	-	-	-	-	-
25520 - Transportation Operations	-	-	55,000	53,261	53,253	53,253

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
	2006/07	2007/08	2008/09	2009/10	2009/10	2009/10
25540 - Transportation Routing	23,616	-	-	-	-	-
26210 - Service Area Direction	801,940	159,107	52,657	-	-	-
26220 - Development Services	179,347	24,269	11,261	-	-	-
26230 - Evaluation Services	1,283,228	571,418	525,059	619,575	619,246	619,246
26240 - Planning Services	274,705	362,856	259,964	120,000	120,000	120,000
26250 - Research Services	(2,557)	-	115,000	50,000	50,000	50,000
26270 - Statistical Services	-	-	11,732	-	-	-
26330 - Public Information Services	-	-	495	-	-	-
26350 - Translation Services	-	-	16,656	17,450	17,526	17,526
26410 - Service Area Direction	-	19,439	107,713	-	-	-
26420 - Recruitment and Placement Svcs	-	235	-	-	-	-
26491 - Staff Services	(43,490)	-	-	-	-	-
26620 - Systems Analysis Services	-	-	85,988	319,694	316,957	316,957
26635 - Programming Services	-	-	193,887	-	-	-
26697 - Technology Development	94,879	171,130	67,863	15,308	18,043	18,043
26698 - Infrastructure Development	-	224,117	383,332	30,000	30,000	30,000
26699 - Systems Development	51,980	465,833	120,110	-	-	-
Subtotal - Total Support Service Programs	29,162,994	27,792,617	29,862,822	31,064,881	29,632,937	29,632,850
31200 - Food Preparation and Service	417,109	534,811	684,479	359,485	359,482	359,482
33000 - Community Svcs	1,504,843	1,354,790	2,244,008	1,717,703	2,755,540	2,755,542
Subtotal - Enterprise and Community Services	1,921,952	1,889,601	2,928,487	2,077,188	3,115,022	3,115,024
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	-	-	-	515,585
Subtotal - Other Uses	-	-	-	-	-	515,585
Total Requirements by Program	73,668,579	67,513,282	76,069,207	78,999,437	99,916,555	100,416,555

Grants Fund - Requirements by Account

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
Requirements by Account						
511100 - Licensed Salaries	20,744,404	20,569,891	21,144,988	22,832,394	20,523,551	20,523,551
511210 - Classified - Represented	6,728,847	6,126,818	6,239,921	5,698,727	6,863,390	6,863,390
511220 - Classified - Non Represented	1,410,431	1,352,256	1,501,942	1,384,390	1,365,075	1,365,075
511310 - Administrators - Licensed	1,026,246	1,105,065	1,161,421	1,185,936	1,160,091	1,160,091
511320 - Administrators - NonLicensed	76,615	77,776	63,694	-	-	-
511410 - Managerial - Represented	3,264	-	-	-	-	-
511420 - Managerial - Non Represented	966,472	1,230,139	1,640,733	1,308,175	1,449,746	1,449,746
512100 - Substitutes - Licensed	719,806	713,333	1,029,515	256,183	263,183	263,183
512200 - Substitutes - Classified	38,458	25,407	132,225	-	-	-
512300 - Temporary Misc - Licensed	493,517	408,895	1,068,084	948,388	834,388	834,388
512400 - Temporary Misc - Classified	548,883	432,127	750,226	336,896	338,261	338,261
513100 - Extended Responsibility-LIC	642,557	541,588	703,542	252,249	288,733	288,733
513200 - Extended Responsibility-CLS	99,938	54,356	117,595	2,500	2,500	2,500
513300 - Extended Hours	2,594,432	2,766,405	2,156,786	4,371,204	15,198,440	15,198,440
513400 - Overtime Pay	49,309	45,109	42,609	1,000	1,000	1,000
Subtotal - Salaries	36,143,179	35,449,165	37,753,281	38,578,042	48,288,358	48,288,358
521000 - PERS	(84)	124,319	185,278	142,744	178,675	178,675
521310 - PERS UAL	3,532,992	3,406,081	3,860,666	4,532,943	5,673,903	5,673,903
522000 - Social Security - FICA	2,725,278	2,644,731	3,065,467	2,951,218	3,694,076	3,694,076
523100 - Workers' Compensation	728,812	637,468	710,182	470,666	854,727	854,727
523200 - Unemployment Compensation	35,968	35,172	81,983	38,584	48,289	48,289
524100 - Group Health Insurance	7,032,536	6,968,734	7,792,864	8,192,821	8,351,547	8,351,547
524200 - Other Employer Paid Benefits	33,802	84,166	112,760	54,006	67,599	67,599
524300 - Retiree Health Insurance	527,000	514,870	586,482	563,246	705,017	705,017
524520 - PAT Union Prof Improvement Fds	468	-	1,014	-	-	-
524530 - Early Retirement Benefits	551,891	539,221	408,796	362,637	453,916	453,916
Subtotal - Employee Benefits	15,168,662	14,954,761	16,805,492	17,308,865	20,027,749	20,027,749
531100 - Instructional Services	2,216,712	1,300,543	1,695,939	1,259,216	2,816,379	2,816,379
531200 - Instr Program Improvement Svcs	1,178,075	1,537,797	1,647,468	2,153,725	2,226,311	2,226,311
531300 - Student Services	250,862	249,654	146,384	6,500	6,500	6,500
531800 - Local Mtgs/Non-Instr Staff Dev	868,161	551,754	719,864	1,357,638	1,385,383	1,385,383
531900 - Other Instr Prof/Tech Svcs	2,311,000	1,200,750	1,409,177	1,973,824	2,324,321	2,324,321
532100 - Cleaning Services	-	-	34,736	-	-	-
532200 - Repairs and Maintenance Svcs	126,850	93,165	70,056	1,500	1,500	1,500
532400 - Rentals	64,732	31,219	28,700	-	-	-
532410 - Leased Copy Machines	25,313	44,773	61,371	-	-	-
532900 - Other Property Services	45,137	74,897	213,616	26,000	26,000	26,000
533140 - Reimb - Tri-Met	6,634	16,569	2,000	-	-	-
533150 - Reimb - Field Trips	4,378	-	-	-	-	-
533200 - Non-Reimb Student Transport	111,597	227,741	262,304	83,587	83,580	83,580
534100 - Travel, Local in District	152,552	162,790	266,340	7,761	7,761	7,761
534200 - Travel, Out of District	639,429	845,076	748,383	332,139	257,719	257,719

Grants Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
534300 - Travel, Student Activities	78,269	125,469	172,445	16,700	16,700	16,700
535100 - Telephone	35,933	25,806	50,940	-	-	-
535300 - Postage	51,159	37,352	55,347	1,617	1,617	1,617
535400 - Advertising	93,211	10,343	16,970	-	-	-
535500 - Printing and Binding	169,657	54,107	104,697	25,993	25,993	25,993
535920 - Internet Fees	11	-	2,000	-	-	-
535990 - Misc Communication Services	2,264	-	2,025	-	-	-
536000 - Charter Schools	46,627	68,515	76,440	-	-	-
537100 - Tuition to Other Dist InState	6,236	973	-	-	-	-
537300 - Tuition to Private Schools	-	374	-	-	-	-
537410 - Tuition - Fees College Credit	-	-	1,000	-	-	-
538100 - Audit Services	979	-	500	-	-	-
538200 - Legal Services	1,464	1,622	-	-	-	-
538300 - Architect and Engineering Svcs	1,900	-	-	-	-	-
538500 - Management Services	1,124	-	23,780	17,780	17,780	17,780
538600 - Data Processing Services	-	-	6,000	-	-	-
538910 - Security Services	477	-	1,924	-	-	-
538930 - Secretarial/Clerical Services	74,218	28,455	10,427	-	-	-
538940 - Professional Moving Services	14,108	6,764	11,080	-	-	-
538950 - Professional Health Care Svcs	82,218	35,867	192,809	5,000	5,000	5,000
538960 - Professional Child Care Svcs	108,365	21,733	27,560	5,000	5,000	5,000
538970 - Graphic Arts Services	18,574	10,274	50	-	-	-
538980 - Laundering Services	10,872	9,731	12,907	250	250	250
538990 - Non-Instr Pers/Professional Sv	3,491,069	2,339,566	2,283,936	1,800,538	1,780,250	1,780,250
538995 - Meal Services	387,618	500,613	625,592	356,250	356,250	356,250
Subtotal - Other Purchased Services	12,677,785	9,614,291	10,984,767	9,431,018	11,344,294	11,344,294
541000 - Consumable Supplies	1,163,936	765,107	1,147,257	8,251,966	14,041,204	14,026,192
541400 - Maintenance Materials	1,357	-	-	-	-	-
541600 - Interdepartmental Charges	209,377	68,426	91,179	4,525	4,525	4,525
541700 - Discounts Taken	(4,036)	-	-	-	-	-
542000 - Textbooks	673,454	-	3,250	100	100	-
542100 - Textbook Expansion	-	306,815	602,287	264,192	266,781	266,881
542200 - Textbook Adoption	-	-	6,000	-	-	-
542300 - Textbook Replacement	-	49,337	25,000	-	-	-
543000 - Library Books	527,741	398,902	822,573	122,930	123,837	123,837
544000 - Periodicals	37,457	36,017	79,796	-	-	-
546000 - Non-Consumable Supplies	374,331	93,693	310,729	96,986	99,327	99,327
546100 - Minor Equipment - Tagged	534,308	335,253	78,902	2,068	2,068	2,068
547000 - Computer Software	1,044,350	569,415	546,846	93,767	93,767	93,767
Subtotal - Supplies and Materials	4,562,274	2,622,964	3,713,819	8,836,534	14,631,609	14,616,597
554100 - Initial and Addl Equipment	162,844	57,719	137,100	-	-	-
555010 - Computers	928,934	789,977	1,693,087	313,349	403,349	403,349
555020 - Printers	56,413	41,822	60,803	25,500	25,500	25,500

Grants Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
555090 - Misc Other Technology	397,935	392,951	705,790	43,129	43,154	43,154
552000 - Building Acquisition	-	-	-	-	-	500,000
Subtotal - Capital Outlay	1,546,127	1,282,468	2,596,780	381,978	472,003	472,003
563500 - Administrative Write-Off	(50,279)	(3,321)	-	-	-	-
564000 - Dues and Fees	66,750	34,276	82,064	150	150	150
565100 - Liability Insurance	-	1,687	-	-	-	-
565300 - Property Insurance Premiums	-	377	-	-	-	-
565400 - Student Insurance Premiums	1,462	1,478	4,049	-	-	-
567100 - Permits	3,175	-	-	-	-	-
567200 - Public Assessments	-	307	-	-	-	-
569000 - Grant Indirect Charges	3,549,444	3,554,828	4,128,955	4,462,850	5,152,392	5,167,404
Subtotal - Other Accounts	3,570,553	3,589,632	4,215,068	4,463,000	5,152,542	5,167,554
Total Requirements by Account	73,668,579	67,513,282	76,069,207	78,999,437	99,916,555	100,416,555

Grants Fund - Projected Grant Awards

Project	Grant Type	Amount
G0638 - Head Start - City of Portland	Revenue - Local Government (Not Districts)	263,186
G0861 - Mt Hood Cable Regulatory Comm	Revenue - Local Government (Not Districts)	15,037
G0880 - T.L.C. / T.N.T. Metro	Revenue - Local Government (Not Districts)	4,500
G0894 - DART Schools EI-ECSE Evaluatio	Revenue - Local Government (Not Districts)	90,000
G0919 - Mt Hood Cable - IP Telephone	Revenue - Local Government (Not Districts)	30,000
G0920 - Come Fly With Me	Revenue - Local Government (Not Districts)	750
G0956 - Bureau of Environmental Serv	Revenue - Local Government (Not Districts)	10,000
G0959 - Mt. Hood Cable - eTraining for	Revenue - Local Government (Not Districts)	5,000
G0960 - Mt. Hood Cable - Young Women's	Revenue - Local Government (Not Districts)	35,000
G0968 - Hosford MS: African Girls BB	Revenue - Local Government (Not Districts)	2,000
G0969 - City Extended Day / Golf, Swim	Revenue - Local Government (Not Districts)	202,250
G0976 - Boise-Elliot Community Connect	Revenue - Local Government (Not Districts)	40,000
G0999 - City of Portland Water Bureau	Revenue - Local Government (Not Districts)	50,000
G1030 - Skyline Native Plant Garden	Revenue - Local Government (Not Districts)	6,000
G1031 - Roosevelt High School Tennis C	Revenue - Local Government (Not Districts)	5,000
G1036 - Sunnyside School Nature in the	Revenue - Local Government (Not Districts)	5,000
G1037 - Skyline Waste Reduction Coordi	Revenue - Local Government (Not Districts)	13,070
	Subtotal	776,793
G0111 - Chrysalis /Trillium Family Prj	Contributions & Donations - Private Source(s)	600
G0121 - Lincoln African / American Stu	Contributions & Donations - Private Source(s)	12,000
G0148 - Chess For Success	Contributions & Donations - Private Source(s)	45,000
G0706 - Lokey Lab - Alameda	Contributions & Donations - Private Source(s)	13,000
G0713 - PPS Secondary Level Transform	Contributions & Donations - Private Source(s)	2,000,000
G0884 - Arnerich Massena Business-To-S	Contributions & Donations - Private Source(s)	15,000
G0921 - PSF: New Vision Grant 2008/09	Contributions & Donations - Private Source(s)	30,000
G0922 - PSF:Parent Involvement 2008/09	Contributions & Donations - Private Source(s)	28,000
G0944 - Nike Grant - Year 2	Contributions & Donations - Private Source(s)	700,000
G0966 - Oregon Small Schools Initiativ	Contributions & Donations - Private Source(s)	25,000
G0967 - Oregon Small Schools Initiativ	Contributions & Donations - Private Source(s)	30,000
G0990 - Oregon Small Schools Initiativ	Contributions & Donations - Private Source(s)	65,000
	Subtotal	2,963,600
G0974 - OLN School District Leadership	Restricted State Grants	30,000
G1021 - OLN School District Leadership	Restricted State Grants	90,000
G1022 - Head Start - State Funding	Restricted State Grants	3,311,488
G1024 - Columbia Regional - State Fund	Restricted State Grants	5,200,000
G1026 - Portland DART- State	Restricted State Grants	5,327,004
	Subtotal	13,958,492
G0108 - Impact Aid - PI 874 Project	Unrestricted Revenue - Federal Government Direct	50,056
G0964 - Portland Roadmap to Superior P	Unrestricted Revenue - Federal Government Direct	230,000
	Subtotal	280,056
G0677 - Roosevelt Cluster Gear Up Part	Restricted Revenue - Federal Government Direct	357,687
G0687 - Teaching American History	Restricted Revenue - Federal Government Direct	40,000
G0718 - Striving Readers Project	Restricted Revenue - Federal Government Direct	4,700,000
G0783 - Migrant Even Start Program	Restricted Revenue - Federal Government Direct	13,374
G0856 - Elementary School Counseling	Restricted Revenue - Federal Government Direct	400,000
G0882 - Voluntary Public School Choice	Restricted Revenue - Federal Government Direct	1,903,985

Grants Fund - Projected Grant Awards (Cont.)

Project	Grant Type	Amount
G0887 - Smaller Learning Communities (Restricted Revenue - Federal Government Direct	500,000
G0937 - Head Start - Federal Funding	Restricted Revenue - Federal Government Direct	770,000
G0947 - Indian Education Program	Restricted Revenue - Federal Government Direct	100,000
G0965 - Improving Libraries - Improvin	Restricted Revenue - Federal Government Direct	250,000
G1016 - Indian Education	Restricted Revenue - Federal Government Direct	195,000
G1023 - Head Start - Federal Funding	Restricted Revenue - Federal Government Direct	3,245,874
	Subtotal	12,475,920
G1035 - Head Start - Federal Funding -	Restricted Revenue - Federal Direct Stimulus	451,075
	Subtotal	451,075
G0339 - Child Care Food Prog - Head St	Federal Grants - State Pass Thru	350,000
G0533 - Comm Serv/Skills for Success	Federal Grants - State Pass Thru	2,096
G0885 - Title IIB - Math & Science Par	Federal Grants - State Pass Thru	50,000
G0902 - Title IA/ID - School Improve	Federal Grants - State Pass Thru	2,000
G0903 - Title IA/ID - School Improve	Federal Grants - State Pass Thru	10,500
G0904 - Title IA/ID - School Improve	Federal Grants - State Pass Thru	12,500
G0905 - Title IA/ID - School Improve	Federal Grants - State Pass Thru	12,500
G0923 - Title V-B Charter Sch-Emerald	Federal Grants - State Pass Thru	10,000
G0926 - Title I - Central Office	Federal Grants - State Pass Thru	1,500,000
G0927 - Title IIA - Teacher Quality	Federal Grants - State Pass Thru	750,000
G0928 - Title IID - Education through	Federal Grants - State Pass Thru	150,000
G0929 - Title III - Lang Instruction	Federal Grants - State Pass Thru	400,000
G0930 - Title IC - Migrant Education	Federal Grants - State Pass Thru	58,000
G0931 - Title IC - Migrant Ed Summer	Federal Grants - State Pass Thru	7,500
G0932 - Title IV - Safe & Drug-Free S	Federal Grants - State Pass Thru	200,000
G0934 - McKinney Homeless Grant	Federal Grants - State Pass Thru	20,000
G0939 - Carl Perkins	Federal Grants - State Pass Thru	50,000
G0942 - I.D.E.A.	Federal Grants - State Pass Thru	3,600,000
G0943 - AP Incentive Pgm - Gregory Hei	Federal Grants - State Pass Thru	5,000
G0945 - Title IC - Migrant Ed. Summer	Federal Grants - State Pass Thru	15,000
G0948 - 21st Century Community Learnin	Federal Grants - State Pass Thru	200,000
G0954 - Title II to Title IV	Federal Grants - State Pass Thru	200,000
G0955 - Title II to Title V	Federal Grants - State Pass Thru	15,000
G0963 - 21st Century Community Learnin	Federal Grants - State Pass Thru	250,000
G0970 - Title IIB - Math & Science Par	Federal Grants - State Pass Thru	75,000
G0971 - Regional Traumatic Brain Injur	Federal Grants - State Pass Thru	20,000
G0973 - Enhancement & Extended Assess.	Federal Grants - State Pass Thru	30,000
G0975 - Humboldt Beacon School Reading	Federal Grants - State Pass Thru	120,000
G0977 - Title IA/ID - Sch Impr - ACT	Federal Grants - State Pass Thru	94,621
G0978 - Title IA/ID - Sch Impt - BizTe	Federal Grants - State Pass Thru	93,589
G0979 - Title IA/ID - Sch Imp - George	Federal Grants - State Pass Thru	68,046
G0980 - Title IA/ID - Sch Impt - Lane	Federal Grants - State Pass Thru	104,972
G0981 - Title IA/ID - Sch Imp - POWER	Federal Grants - State Pass Thru	92,448
G0982 - Title IA/ID - Sch Impt - Sitto	Federal Grants - State Pass Thru	96,684
G0983 - Title IA/ID - Sch Imp - SEIS	Federal Grants - State Pass Thru	92,124
G0984 - IDEA Enhancement Grant 08-09	Federal Grants - State Pass Thru	20,000
G0985 - School Improvement-Stimulus	Federal Grants - State Pass Thru	250,000

Grants Fund - Projected Grant Awards (Cont.)

Project	Grant Type	Amount
G0991 - Title IA/ID - School Improve	Federal Grants - State Pass Thru	50,000
G0992 - Title IA/ID - School Improve	Federal Grants - State Pass Thru	80,000
G0993 - Title IA/ID - School Improve	Federal Grants - State Pass Thru	60,000
G0994 - Title IA/ID - School Improve	Federal Grants - State Pass Thru	80,000
G0995 - Title IA/ID - School Improve	Federal Grants - State Pass Thru	70,000
G0996 - Title IA/ID - School Improve	Federal Grants - State Pass Thru	100,000
G0997 - Title IA/ID - School Improve	Federal Grants - State Pass Thru	90,000
G0998 - I.D.E.A. Part B Section 611 Re	Federal Grants - State Pass Thru	10,525
G1000 - Title I - School Budgets	Federal Grants - State Pass Thru	10,223,000
G1001 - Title I - Central	Federal Grants - State Pass Thru	8,708,000
G1002 - Title ID	Federal Grants - State Pass Thru	65,758
G1003 - Title IC - Migrant Education	Federal Grants - State Pass Thru	106,000
G1004 - Title IC - Migrant Ed - Presch	Federal Grants - State Pass Thru	12,000
G1005 - Title IC - Summer	Federal Grants - State Pass Thru	25,000
G1006 - Title IIA - Teacher Quality	Federal Grants - State Pass Thru	3,000,000
G1007 - Title IID - Education through	Federal Grants - State Pass Thru	185,000
G1008 - Title III - Lang. Instruction	Federal Grants - State Pass Thru	595,000
G1009 - Title IV-A Safe & Drug-Free Sc	Federal Grants - State Pass Thru	260,000
G1012 - Carl Perkins	Federal Grants - State Pass Thru	950,000
G1014 - Oregon Commission for the Blin	Federal Grants - State Pass Thru	41,500
G1015 - I.D.E.A.	Federal Grants - State Pass Thru	4,319,564
G1017 - Teen Parent Services - State G	Federal Grants - State Pass Thru	12,000
G1018 - Special Ed - SPR&I	Federal Grants - State Pass Thru	23,000
G1019 - Regional Autism Training	Federal Grants - State Pass Thru	8,000
G1020 - 21st Century Community Learnin	Federal Grants - State Pass Thru	757,276
G1025 - Columbia Regional - Federal Fu	Federal Grants - State Pass Thru	4,800,000
G1027 - Portland DART - Federal	Federal Grants - State Pass Thru	317,659
G1032 - Title V-B Charter School - Th	Federal Grants - State Pass Thru	56,000
G1033 - Title V-B Charter School - Th	Federal Grants - State Pass Thru	56,000
	Subtotal	44,088,862
G0986 - IDEA - Stimulus 09/10	Federal Stimulus - State Pass Thru	9,248,156
G0987 - Title I Stimulus	Federal Stimulus - State Pass Thru	14,569,092
G0988 - Title IID - Stimulus	Federal Stimulus - State Pass Thru	600,000
G1011 - McKinney Homeless Grant	Federal Stimulus - State Pass Thru	51,000
G1034 - McKinney Homeless Grant - Stim	Federal Stimulus - State Pass Thru	80,328
	Subtotal	24,548,576
G0004 - Inner-City Youth Institute - T	Federal Grants - Other Interm Agency	3,000
G0038 - Inner-City Youth Institute	Federal Grants - Other Interm Agency	3,000
G0782 - Project Success	Federal Grants - Other Interm Agency	50,000
G0792 - Foreign Language Immersion Prj	Federal Grants - Other Interm Agency	59,245
G0833 - Mandarin Chinese Flagship Grnt	Federal Grants - Other Interm Agency	407,936
G0940 - Starbase	Federal Grants - Other Interm Agency	50,000
G1013 - Starbase	Federal Grants - Other Interm Agency	300,000
	Subtotal	873,181
Total - All Projected Grant Awards		\$100,416,555

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			
	2006/07	2007/08	Current 2008/09	Proposed 2009/10	Approved 2009/10	Adopted 2009/10
Resources by Account						
376510 - Beginning Fund Balance	18,800,000	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000
Total Resources by Account	18,800,000	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000
Requirements by Program						
52100 - Fund Transfers	2,000,000	-	-	-	-	-
71100 - Ending Fund Balance	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000
Total Requirements by Program	18,800,000	16,800,000	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	-	-	-	-	-
376520 - Ending Fund Balance	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000
Total Requirements by Account	18,800,000	16,800,000	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			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
376510 - Beginning Fund Balance	3,114,741	4,194,124	-	-	-	2,922,276
412000 - Rev-Local Gov't Not Districts	467,333	(11,014)	234,378	95,387	95,387	95,387
413110 - Regular Day Tuition	2,625,662	3,266,682	4,452,417	4,680,454	4,680,454	4,680,454
413310 - Summer School Tuition	343,955	113,893	-	550,000	550,000	550,000
415100 - Interest on Investments	5,967	(5,967)	-	-	-	-
417420 - Other Activity Fees	215,120	207,477	225,000	199,889	199,889	199,889
419200 - Contrib-Donation - Priv Source	2,781,577	3,109,086	3,592,902	4,486,098	4,486,098	4,486,098
419400 - Svc Provided-Oth Local Ed Agcy	-	-	5,603	15,225	15,225	15,225
419410 - Svc Provided-Other Dist in State	929,570	1,051,693	2,208,738	2,430,000	2,430,000	2,430,000
419500 - Textbook Sales	5,445	833	14,763	7,088	7,088	7,088
419910 - Miscellaneous	1,005,676	408,239	-	-	-	-
419920 - Jury Duty	20	-	-	-	-	-
419950 - Sales, Royalties and Events	126,890	132,902	170,341	175,895	175,895	175,895
419960 - Third Party Medical Reimburse	103,651	62,572	370,000	300,000	300,000	300,000
432990 - Restricted State Grants	762,505	131,144	1,025,351	1,036,771	1,036,771	1,036,771
442000 - Unrestr Rev-Fed Gov Thru State	-	-	21,822	-	-	-
445080 - Fed Grants-State Pass Thru	2,830	4,315	-	-	-	-
447000 - Fed Grants-Other Intern Agency	-	-	-	1,812	1,812	1,812
453000 - Sale of Fixed Assets	-	-	375,000	202,457	202,457	202,457
Total Resources by Account	12,490,942	12,665,979	12,696,315	14,181,076	14,181,076	17,103,352

Special Revenue Fund - Requirements by Program

Description by Program Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
1111 - Primary, 1-3	169,143	236,538	434,767	1,784,532	1,814,849	1,814,849
1112 - Primary, 1-3 Homeroom	377,963	405,715	619,218	690,402	681,776	681,776
1113 - K-5 Consolidated Budget	17,539	-	-	-	-	-
1119 - Kindergarten Homeroom	2,944,690	3,126,399	3,291,136	3,990,704	3,989,998	3,989,998
1121 - Intermediate, 4-5	120,024	178,923	242,791	193,923	190,442	190,442
1122 - Intermediate, 4-5 Homeroom	343,206	374,786	307,722	286,683	281,607	281,607
1131 - School Activities	238,002	301,110	337,052	259,599	257,968	257,968
11211 - Middle School Programs	149,214	186,461	190,475	177,240	174,298	174,298
11212 - Middle School Homeroom	15,105	12,906	755	755	755	755
11213 - MS Consolidated Budget	-	-	10,000	-	-	-
11221 - School Activities	36,563	40,780	27,519	22,000	22,000	22,000
11311 - High School Programs	221,492	301,413	317,888	363,846	359,033	359,033
11312 - High School Homeroom	7,934	3,843	9,085	4,085	4,085	4,085
11313 - HS Consolidated Budget	434	-	5,000	-	-	-
11321 - School Activities	2,125	4,583	24,474	16,620	16,620	16,620
11322 - Athletic Activities Svcs	305,539	52,721	180,504	12,480	12,480	12,480
11401 - Early Childhood Ed Ctr (ECEC)	125,457	315,254	321,912	329,724	329,725	329,725
11402 - HeadStart	7,941	11,837	74,901	68,228	68,228	68,228
12100 - Talented and Gifted (TAG)	-	6,697	1,000	-	-	-
12214 - SLC-Behavior	25,056	26,367	52,457	60,864	60,864	60,864
12218 - Behavioral & Transitional Prgs	-	2,796	22,195	7,195	7,195	7,195
12230 - SLC-Life Skills/CTC	-	-	10,000	-	-	-
12504 - Deaf/Hard of Hearing	138,709	975,177	1,360,459	1,369,482	1,380,131	1,380,131
12505 - Vision Services	-	-	4,889	4,259	4,259	4,259
12506 - Interpreter Services	35,244	502,733	620,247	660,516	649,869	649,869
12811 - Public Alternative Programs	-	105,590	35,538	30,000	30,000	30,000
12821 - Community-Based Programs	96,024	39,266	93,888	79,514	80,888	80,888
12835 - Indian Education	(27)	-	-	-	-	-
12870 - Targeted Transition	-	553	-	-	-	-
12891 - Contract Programs	300	3,533	394,697	401,948	401,948	401,948
12892 - Alternative Ed-Instruc Support	58,076	54,231	262,457	202,457	202,457	202,457
12911 - ESL/Bilingual--Elem	8,997	1	5,000	-	-	-
12921 - Parent Ed/Pregnancy Prevent	-	-	-	-	-	-
12922 - Teen Parenting Services	52,818	-	784	784	784	784
12930 - Migrant Education	463	3,860	4,843	4,176	4,176	4,176
14300 - Summer School, High	238,837	267,870	531,373	550,000	550,000	550,000
14400 - Summer School, Primary K-3	-	1,094	54,695	-	-	-
Subtotal - Instructional Programs	5,736,866	7,543,037	9,795,026	11,572,016	11,576,435	11,576,435
21110 - Service Area Direction	-	1,484	1,494	1,016	1,016	1,016
21150 - Student Safety	1,888	-	5,000	-	-	-
21210 - Service Area Direction	9,820	72,415	70,985	65,771	65,771	65,771
21220 - Counseling Services	63,852	16,549	21,673	15,412	15,112	15,112
21262 - Vocational Education	4,361	8,420	21,128	2,100	2,100	2,100
21530 - Audiology	90,563	122,914	175,350	123,194	123,194	123,194

Special Revenue Fund - Requirements by Program (Cont.)

Description by Program Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
21901 - Program Admin/Supervision	99,894	141,659	251,322	252,169	252,169	252,169
21902 - Administration	501	12,755	12,227	-	-	-
22110 - Service Area Direction	11,126	114,222	149,599	135,792	135,792	135,792
22130 - Curriculum Development	2,396	2,488	8,032	3,172	3,172	3,172
22210 - Service Area Direction	-	-	11,894	4,782	4,782	4,782
22220 - Library/Media Services	111,837	203,212	199,972	185,116	182,048	182,048
22240 - Educational Television Service	28,007	32,458	42,849	26,312	26,312	26,312
22291 - Textbook Services	21,640	91	2,869	2,306	2,306	2,306
22410 - Instr Staff Training Svcs	4,988	5,416	20,199	3,198	3,199	3,199
23210 - Office of Superintendent	-	26,945	176,789	264,000	264,000	264,000
23212 - Assistant Superintendents	9,636	4,838	13,056	10,841	10,842	10,842
23295 - Strategic Planning	31,668	(2,798)	-	-	-	-
24101 - School Administrative Services	74,404	86,306	73,922	62,609	61,557	61,557
24102 - School Curriculum Svcs (VPs)	138,271	198,461	219,191	269,498	269,497	269,497
24900 - Other School Support Admin	2,086	-	-	-	-	-
24901 - Graduation Services	-	6,812	2,000	-	-	-
25250 - Financial Accounting Services	(4,952)	43,703	15,000	-	-	-
25411 - Project Management	990	731	301	3,059	3,059	3,059
25422 - Environmental Health-Safety	798,375	210,063	449,738	1,007,500	252,500	252,500
25424 - Property Management	-	1,884	563	-	-	-
25460 - Security Services	-	100	-	-	-	-
25710 - Service Area Direction	-	1,158	1,000	-	-	-
26230 - Evaluation Services	-	4,445	19,822	19,000	19,000	19,000
26240 - Planning Services	30,292	3,948	-	-	-	-
26250 - Research Services	4	-	-	-	-	-
26270 - Statistical Services	-	164	336	336	336	336
26330 - Public Information Services	-	3,091	46,462	40,000	40,000	40,000
26331 - Volunteer Activities/Recogn	62,548	171,265	613	613	613	613
26491 - Staff Services	17,453	17,150	20,561	20,000	20,000	20,000
26610 - IT Service Area Direction	-	-	409	-	-	-
Subtotal - Support Service Programs	1,611,648	1,512,345	2,034,364	2,517,796	1,758,377	1,758,377
31200 - Food Preparation and Service	-	14,184	-	-	-	-
31900 - Nutrition Education/Other	-	-	6,960	6,960	6,960	6,960
33000 - Community Svcs	13,851	33,480	46,781	44,704	44,704	44,704
Subtotal - Enterprise and Community Services	13,851	47,665	53,741	51,664	51,664	51,664
41500 - Bldg Acquis/Constr/Improv Svcs	934,452	150,435	758,497	39,600	794,600	794,600
61100 - Contingency	-	-	-	-	-	2,922,276
71100 - Ending Fund Balance	4,194,124	3,412,498	-	-	-	-
Total Requirements by Program	12,490,942	12,665,979	12,696,315	14,181,076	14,181,076	17,103,352

Special Revenue Fund - Requirements by Account

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
	2006/07	2007/08	2008/09	2009/10	2009/10	2009/10
511100 - Licensed Salaries	2,413,984	3,262,716	4,825,857	3,789,958	3,690,075	3,733,530
511210 - Classified - Represented	786,367	1,382,633	1,216,058	1,164,377	1,134,552	1,140,616
511220 - Classified - Non Represented	137,322	103,886	112,030	106,166	103,698	54,179
511310 - Administrators - Licensed	15,757	-	-	-	-	-
511420 - Managerial - Non-Represented	-	-	64,756	36,161	35,358	35,358
512100 - Substitutes - Licensed	14,450	24,690	20,435	2,000	17,000	17,000
512200 - Substitutes - Classified	1,377	8,504	5,890	5,800	5,800	5,800
512300 - Temporary Misc - Licensed	166,686	145,387	373,754	9,876	9,843	9,843
512400 - Temporary Misc - Classified	64,934	89,823	114,888	16,370	16,370	16,370
513100 - Extended Responsibility-LIC	13,210	11,695	10,000	-	-	-
513200 - Extended Responsibility-CLS	651	-	-	-	-	-
513300 - Extended Hours	76,089	58,229	43,118	668,174	668,173	668,173
513400 - Overtime Pay	26,333	7,542	9,353	4,000	4,000	4,000
Subtotal - Salaries	3,717,161	5,095,103	6,796,139	5,802,882	5,684,869	5,684,869
521000 - PERS	(2,891)	17,973	19,891	21,465	21,027	21,027
521310 - PERS UAL	365,009	482,420	550,279	681,841	667,971	667,971
522000 - Social Security - FICA	279,818	379,471	414,928	443,918	434,889	434,889
523100 - Workers' Compensation	75,561	92,335	101,315	70,794	100,622	100,622
523200 - Unemployment Compensation	3,733	5,069	6,436	5,801	5,684	5,684
524100 - Group Health Insurance	767,029	1,212,585	1,263,142	1,428,132	1,428,306	1,428,306
524200 - Other Employer Paid Benefits	1,102	7,043	10,128	8,119	7,960	7,960
524300 - Retiree Health Insurance	54,542	74,321	81,623	84,722	83,003	83,003
524530 - Early Retirement Benefits	57,137	77,974	52,702	54,545	53,440	53,440
Subtotal - Employee Benefits	1,601,040	2,349,190	2,500,444	2,799,337	2,802,901	2,802,902
531100 - Instructional Services	8,388	9,498	13,225	22,686	22,392	22,392
531200 - Instr Program Improvement Svcs	615	39,707	5,000	2,500	2,500	2,500
531300 - Student Services	40,352	14,465	2,000	2,000	2,000	2,000
531800 - Local Mtgs/Non-Instr Staff Dev	6,597	(15,162)	8,120	3,400	3,738	3,738
531900 - Other Instr Prof/Tech Svcs	29,456	37,472	28,100	2,100	2,100	2,100
532200 - Repairs and Maintenance Svcs	878,766	191,565	409,320	394,162	94,162	94,162
532400 - Rentals	887	766	1,705	705	705	705
532410 - Leased Copy Machines	754	494	669	-	-	-
532500 - Electricity	785	908	11,000	11,000	11,000	11,000
532600 - Fuel	-	715	240	-	-	-
532700 - Water and Sewage	-	86	30	-	-	-
532900 - Other Property Services	73,646	13,723	18,821	10,900	10,900	10,900
533110 - Reimb - School Bus	-	1,398	-	-	-	-
533140 - Reimb - Tri-Met	17,453	17,348	-	5,232	5,232	5,232
533150 - Reimb - Field Trips	361	-	-	1,757	1,757	1,757
533200 - Non-Reimb Student Transport	13,098	16,383	33,989	30,778	30,618	30,618
534100 - Travel, Local in District	2,024	2,927	13,057	8,797	8,797	8,797
534200 - Travel, Out of District	9,405	39,274	42,000	8,750	8,750	8,750
534300 - Travel, Student Activities	8,146	(8,940)	22,015	20,952	20,952	20,952
535100 - Telephone	903	1,955	2,393	1,000	1,000	1,000
535300 - Postage	1,440	4,353	6,710	1,400	1,400	1,400

Special Revenue Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
535400 - Advertising	-	1,545	-	-	-	-
535500 - Printing and Binding	2,887	2,265	2,997	2,001	2,001	2,001
535920 - Internet Fees	752	-	4,000	2,000	2,000	2,000
537100 - Tuition to Other Dist InState	1,500	500	2,500	-	-	-
537300 - Tuition to Private Schools	-	2,593	500	-	-	-
538100 - Audit Services	-	-	1,000	-	-	-
538300 - Architect and Engineering Svcs	133,907	100,606	207,800	226,368	126,368	126,368
538500 - Management Services	41,006	3,683	3,500	-	-	-
538930 - Secretarial/Clerical Services	12,866	-	-	-	-	-
538940 - Professional Moving Services	1,650	543	-	-	-	-
538970 - Graphic Arts Services	816	2,000	1,000	-	-	-
538990 - Non-Instr Pers/Professional Sv	159,778	376,926	118,313	39,775	39,775	39,775
538995 - Meal Services	-	-	500	-	-	-
Subtotal - Other Purchased Services	1,448,237	859,593	960,004	798,263	398,147	398,147
541000 - Consumable Supplies	209,054	205,623	1,342,004	3,940,376	4,054,992	4,054,990
541400 - Maintenance Materials	72	-	446,750	441,750	91,750	91,750
541600 - Interdepartmental Charges	120,853	40,657	11,300	6,000	6,000	6,000
541700 - Discounts Taken	(69)	-	-	-	-	-
542000 - Textbooks	59,506	-	-	-	-	-
542100 - Textbook Expansion	-	7,720	15,000	-	-	-
542300 - Textbook Replacement	-	-	1,750	1,750	1,750	1,750
543000 - Library Books	16,358	3,016	24,901	3,651	3,651	3,651
544000 - Periodicals	1,935	2,854	5,000	-	-	-
546000 - Non-Consumable Supplies	285,376	140,172	98,625	99,550	99,500	99,500
546100 - Minor Equipment - Tagged	40,351	11,211	7,500	-	-	-
547000 - Computer Software	2,905	31,386	5,500	4,250	4,250	4,250
Subtotal - Supplies and Materials	736,339	442,638	1,958,330	4,497,327	4,261,893	4,261,891
553000 - Improvements - Not Buildings	524,984	-	-	-	-	-
554100 - Initial and Addl Equipment	11,858	19,285	146,320	23,650	773,650	773,650
555010 - Computers	20,379	86,300	24,002	13,939	13,939	13,939
555020 - Printers	2,224	9,654	500	250	250	250
555090 - Misc Other Technology	7,263	21,960	55,083	5,000	5,000	5,000
559000 - Other Capital Outlay	34,998	-	-	-	-	-
Subtotal - Capital Outlay	601,707	137,198	225,905	42,839	792,839	792,839
563400 - Bad Debt Expense	158	44,301	2,000	-	-	-
563500 - Administrative Write-Off	(5,106)	(1,189)	15,000	-	-	-
564000 - Dues and Fees	5,141	79,785	17,108	6,912	6,912	6,912
565300 - Property Insurance Premiums	5,000	-	-	-	-	-
565930 - Deductible Insurance Loss	-	4,500	-	-	-	-
567100 - Permits	1,732	3,991	12,250	12,250	12,250	12,250
569000 - Grant Indirect Charges	185,409	238,371	208,635	221,266	221,265	221,266
Subtotal - Other Accounts	192,334	369,759	254,993	240,428	240,427	240,428
581000 - Contingency	-	-	-	-	-	2,922,276
376520 - Ending Fund Balance	4,194,124	3,412,498	-	-	-	-
Total Requirements by Account	12,490,942	12,665,979	12,696,315	14,181,076	14,181,076	17,103,352

Special Revenue Fund - Projected Special Revenue Accounts

Project	Grant Type	Amount
	Beginning Fund Balance	2,922,276
S0030 - Oasis Intergeneration	Revenue - Local Government (Not Districts)	1,387
S0211 - City of Ptld - Green Investmen	Revenue - Local Government (Not Districts)	26,500
S0223 - Environmental Health and Sfty	Revenue - Local Government (Not Districts)	7,500
S0226 - Transition Center	Revenue - Local Government (Not Districts)	60,000
	Subtotal	95,387
S0001 - Full Day Kindergarten Program	Regular Day Tuition	3,934,035
S0052 - Portland DART Schools Tuition	Regular Day Tuition	75,000
S0054 - Third Party Medical-Contract P	Regular Day Tuition	325,074
S0197 - Fee-for-Service Pre-Kindergart	Regular Day Tuition	329,725
S0225 - GED Testing	Regular Day Tuition	16,620
	Subtotal	4,680,454
S0115 - Summer Scholars Program	Summer School Tuition	550,000
	Subtotal	550,000
S0171 - Capitol Hill ExAcademy	Other Activity Fees	198,927
S0188 - Stephenson After School Academ	Other Activity Fees	962
	Subtotal	199,889
S0029 - Inquiry-Based Science For Elem	Contributions & Donations - Private Source(s)	10,842
S0038 - Grant High - Terrell Brandon G	Contributions & Donations - Private Source(s)	4,085
S0040 - PPS Systems Training Projec	Contributions & Donations - Private Source(s)	269,497
S0068 - Meyer's Worms Pits	Contributions & Donations - Private Source(s)	3,059
S0072 - Florida Citrus	Contributions & Donations - Private Source(s)	6,960
S0075 - Athletic Participation Fund	Contributions & Donations - Private Source(s)	12,480
S0082 - Cash Contributions	Contributions & Donations - Private Source(s)	302,000
S0083 - Foundation Funds	Contributions & Donations - Private Source(s)	3,476,732
S0117 - Teen Parent / Child Developmen	Contributions & Donations - Private Source(s)	784
S0118 - TLC / TNT Donations	Contributions & Donations - Private Source(s)	22,000
S0126 - Project Return Homeless	Contributions & Donations - Private Source(s)	1,530
S0128 - Improving Achievement in Scien	Contributions & Donations - Private Source(s)	8,724
S0129 - Chapman Kindergarten Scholarsh	Contributions & Donations - Private Source(s)	16,499
S0133 - Donald Chapman Memorial Fund	Contributions & Donations - Private Source(s)	59,511
S0134 - Steve Brown Memorial Schlrshp	Contributions & Donations - Private Source(s)	6,754
S0146 - Improving Achievement In Math	Contributions & Donations - Private Source(s)	14,024
S0150 - Immersion/Dual Language Suppor	Contributions & Donations - Private Source(s)	2,690
S0154 - Exploring Electricity and Elec	Contributions & Donations - Private Source(s)	62
S0167 - Project: Community Care	Contributions & Donations - Private Source(s)	613
S0173 - Grout - Study of Fish Habitat	Contributions & Donations - Private Source(s)	3,776
S0178 - Music & Literacy - Marysville	Contributions & Donations - Private Source(s)	6,940
S0182 - 2006 All City Honor Bank	Contributions & Donations - Private Source(s)	10,000
S0189 - Artists for the Arts - Vernon	Contributions & Donations - Private Source(s)	815
S0190 - Social Venture Partner - Clark	Contributions & Donations - Private Source(s)	4,236
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)	86,293
S0208 - Head Start - Opus Foundation	Contributions & Donations - Private Source(s)	35,486

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

Project	Grant Type	Amount
S0209 - NASA Explorer Schools Project	Contributions & Donations - Private Source(s)	482
S0210 - Community Based Alt Schools	Contributions & Donations - Private Source(s)	15,000
S0217 - SUN / ESIS Program Fees	Contributions & Donations - Private Source(s)	336
S0218 - Capitol Hill - Community Learn	Contributions & Donations - Private Source(s)	32,808
S0219 - Arleta School - Mobile Lab	Contributions & Donations - Private Source(s)	1,183
S0222 - Street of Eames - Beach Prog	Contributions & Donations - Private Source(s)	31,598
S0224 - Harriet Tubman Math Int Prgm	Contributions & Donations - Private Source(s)	14,512
	Subtotal	4,486,098
S0036 - Interactive Math Program NW	Services Provided - Other Local Education Agency	5,603
S0081 - Regional Inservice	Services Provided - Other Local Education Agency	9,622
	Subtotal	15,225
S0031 - L.E.A. Billings - Deaf / Hard	Services Provided - Other Districts in State	1,900,000
S0163 - Deaf/HOH EI-ECSE Classrm	Services Provided - Other Districts in State	130,000
S0166 - Special Projects	Services Provided - Other Districts in State	400,000
	Subtotal	2,430,000
S0006 - Ed Media Textbooks	Textbook Sales and Rentals	2,306
S0026 - Curriculum Publications	Textbook Sales and Rentals	4,782
	Subtotal	7,088
S0005 - SpecEd SpecProg Voc Ed	Sales, Royalties and Events	55,609
S0023 - Television Services	Sales, Royalties and Events	26,312
S0125 - Tri-Met Tickets	Sales, Royalties and Events	20,000
S0170 - DART - Student Activities	Sales, Royalties and Events	1,874
S0204 - Wilcox Partners Coffee Cart	Sales, Royalties and Events	2,100
S0206 - Audiology Equipment - Non Medi	Sales, Royalties and Events	70,000
	Subtotal	175,895
S0027 - Regional Durable Medical Equip	Third Party Medical Reimbursement	50,000
S0085 - Third Party Medical-30% Incent	Third Party Medical Reimbursement	225,000
S0086 - Columbia Regional - Third Part	Third Party Medical Reimbursement	25,000
	Subtotal	300,000
S0021 - FACILITIES Imprvmt Projs	Restricted State Grants	1,000,000
S0073 - Advance Placement (Ap) Fee Pay	Restricted State Grants	36,771
	Subtotal	1,036,771
S0153 - PAVTEC Professional Developmen	Federal Grants - Other Intern Agency	1,812
	Subtotal	1,812
S0142 - Benson House	Sale of Fixed Assets	202,457
	Subtotal	202,457
Total - All Projected Grant Awards		\$17,103,352

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).

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.

At the time of the Proposed Budget this fund was considered for use with a new series of COPs to be issued in FY 2009/10. After further consideration it was decided to create a new fund (Fund 307 - IT Projects Debt Service Fund) for this purpose in order to maintain historical data integrity.

The obligations related to the original intent of this fund will be completed as of March 2009.

Description by Program or Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
Resources by Account						
452100 - Interfund Transfer (from Fund 101)	5,446,333	5,444,708	5,764,643	2,237,163	-	-
Total Resources by Account	5,446,333	5,444,708	5,764,643	2,237,163	-	-
Requirements by Program						
51100 - Long-Term Debt Service	5,446,333	5,444,708	5,764,643	2,237,163	-	-
Total Requirements by Program	5,446,333	5,444,708	5,764,643	2,237,163	-	-
Requirements by Account						
561000 - Redemption of Principal	4,750,000	4,955,000	5,175,000	1,824,488	-	-
562100 - Interest	696,333	489,708	589,643	412,675	-	-
Total Requirements by Account	5,446,333	5,444,708	5,764,643	2,237,163	-	-

Fund 303 – BESC Special Obligation Debt Service Fund

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

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			
			Current	Proposed	Approved	Adopted
	2006/07	2007/08	2008/09	2009/10	2009/10	2009/10
Resources by Account						
452100 - Interfund Transfer (from Fund 101)	1,454,250	-	-	-	-	-
Total Resources by Account	1,454,250	-	-	-	-	-
Requirements by Program						
51100 - Long-Term Debt Service	1,454,250	-	-	-	-	-
Total Requirements by Program	1,454,250	-	-	-	-	-
Requirements by Account						
561000 - Redemption of Principal	1,385,000	-	-	-	-	-
562100 - Interest	69,250	-	-	-	-	-
Total Requirements by Account	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			
	2006/07	2007/08	Current 2008/09	Proposed 2009/10	Approved 2009/10	Adopted 2009/10
Resources by Account						
452100 - Interfund Transfer (from Fund 101)	1,668,557	1,669,177	1,671,790	1,667,686	1,667,686	1,667,686
Total Resources by Account	1,668,557	1,669,177	1,671,790	1,667,686	1,667,686	1,667,686
Requirements by Program						
51100 - Long-Term Debt Service	1,668,557	1,669,177	1,671,790	1,667,686	1,667,686	1,667,686
Total Requirements by Program	1,668,557	1,669,177	1,671,790	1,667,686	1,667,686	1,667,686
Requirements by Account						
561000 - Redemption of Principal	1,205,000	1,250,000	1,305,000	1,360,000	1,360,000	1,360,000
562100 - Interest (Except Bus/Garage)	463,557	419,177	366,790	307,686	307,686	307,686
Total Requirements by Account	1,668,557	1,669,177	1,671,790	1,667,686	1,667,686	1,667,686

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			
	2006/07	2007/08	Current 2008/09	Proposed 2009/10	Approved 2009/10	Adopted 2009/10
Resources by Account						
376510 - Beginning Fund Balance	707,405	1,145,978	-	-	-	-
411121 - Prior Year Taxes (Multnomah Co.)	393,270	-	-	-	-	-
411122 - Prior Year Taxes (Clackamas Co.)	204	-	-	-	-	-
411123 - Prior Year Taxes (Washington Co.)	1,133	-	-	-	-	-
415100 - Interest on Investments	43,966	-	-	-	-	-
Total Resources by Account	1,145,978	1,145,978	-	-	-	-
Requirements by Program						
52100 - Fund Transfer (to Fund 101)	-	1,145,978	-	-	-	-
71100 - Ending Fund Balance	1,145,978	-	-	-	-	-
Total Requirements by Program	1,145,978	1,145,978	-	-	-	-
Requirements by Account						
571000 - Transfers to Other Funds (Fund 101)	-	1,145,978	-	-	-	-
376520 - Ending Fund Balance	1,145,978	-	-	-	-	-
Total Requirements by Account	1,145,978	1,145,978	-	-	-	-

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			
	2006/07	2007/08	Current 2008/09	Proposed 2009/10	Approved 2009/10	Adopted 2009/10
Resources by Account						
452100 - Interfund Transfer (from Fund 101)	-	411,576	664,428	3,669,428	3,669,428	3,669,428
Total Resources by Account	-	411,576	664,428	3,669,428	3,669,428	3,669,428
Requirements by Program						
51100 - Long-Term Debt Service	-	411,576	664,428	3,669,428	3,669,428	3,669,428
Total Requirements by Program	-	411,576	664,428	3,669,428	3,669,428	3,669,428
Requirements by Account						
561000 - Redemption of Principal	-	-	-	3,005,000	3,005,000	3,005,000
562100 - Interest	-	411,576	664,428	664,428	664,428	664,428
Total Requirements by Account	-	411,576	664,428	3,669,428	3,669,428	3,669,428

Schedule of Debt Service

Fiscal Year	Series 2007A			Series 2007B			Both Series		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009			-			-			-
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	808,400	10,818,400	5,080,000	1,149,812	6,229,812	15,090,000	1,958,212	17,048,212

Fund 307 – IT Projects Debt Service Fund

The IT Projects Debt Service Fund was created for the purpose of capturing the General Fund debt repayment (principal and interest) of Certificates of Participation (COPs), the proceeds from which are spent in Fund 407.

It is the intent of the Board to issue Certificates of Participation in the amount of \$10 million after July 1, 2009. The COPs will be used to fund District IT projects within these major areas: Teacher/Classroom, Information Systems, and Technical Infrastructure.

This fund will be officially created as part of the 2009/10 Adopted Budget process.

Description by Program or Account Code	Actual		Budget			
	2006/07	2007/08	Current 2008/09	Proposed 2009/10	Approved 2009/10	Adopted 2009/10
Resources by Account						
452100 - Interfund Transfer (from Fund 101)	-	-	-	-	1,142,588	1,142,588
Total Resources by Account	-	-	-	-	1,142,588	1,142,588
Requirements by Program						
51100 - Long-Term Debt Service	-	-	-	-	1,142,588	1,142,588
Total Requirements by Program	-	-	-	-	1,142,588	1,142,588
Requirements by Account						
561000 - Redemption of Principal	-	-	-	-	892,588	892,588
562100 - Interest	-	-	-	-	250,000	250,000
Total Requirements by Account	-	-	-	-	1,142,588	1,142,588

Fund 402 – Facilities Improvement/Technology Fund

As a result of Board Resolution No. 3930, this fund was 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			
	2006/07	2007/08	Current 2008/09	Proposed 2009/10	Approved 2009/10	Adopted 2009/10
Resources by Account						
376510 - Beginning Fund Balance	1,987,001	-	-	-	-	-
415100 - Interest on Investments	19,720	-	-	-	-	-
Total Resources by Account	2,006,721	-	-	-	-	-
Requirements by Program						
41500 - Bldg Acquis/Constr/Improv Svcs	2,006,721	-	-	-	-	-
Total Requirements by Program	2,006,721	-	-	-	-	-
511210 - Classified - Represented	4,535	-	-	-	-	-
511220 - Classified - Non Represented	(2,531)	-	-	-	-	-
511320 - Administrators - NonLicensed	2,825	-	-	-	-	-
Subtotal - Salaries	4,830	-	-	-	-	-
521310 - PERS UAL	280	-	-	-	-	-
522000 - Social Security - FICA	220	-	-	-	-	-
523100 - Workers' Compensation	65	-	-	-	-	-
523200 - Unemployment Compensation	3	-	-	-	-	-
524100 - Group Health Insurance	3,067	-	-	-	-	-
524200 - Other Employer Paid Benefits	(6)	-	-	-	-	-
524300 - Retiree Health Insurance	42	-	-	-	-	-
524530 - Early Retirement Benefits	44	-	-	-	-	-
Subtotal - Employee Benefits	3,715	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	1,674,651	-	-	-	-	-
532900 - Other Property Services	46,502	-	-	-	-	-
538100 - Audit Services	5,500	-	-	-	-	-
538300 - Architect and Engineering Svcs	60,243	-	-	-	-	-
538500 - Management Services	87,533	-	-	-	-	-
538940 - Professional Moving Services	2,207	-	-	-	-	-
538970 - Graphic Arts Services	107	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	74,567	-	-	-	-	-
538992 - Custodial Services Contract	1,476	-	-	-	-	-
Subtotal - Other Purchased Services	1,952,786	-	-	-	-	-
541000 - Consumable Supplies	289	-	-	-	-	-
541600 - Interdepartmental Charges	70,404	-	-	-	-	-
Subtotal - Supplies and Materials	70,693	-	-	-	-	-
555010 - Computers	8,764	-	-	-	-	-
567100 - Permits	(34,067)	-	-	-	-	-
Subtotal - Other Accounts	(25,303)	-	-	-	-	-
Total Requirements by Account	2,006,721	-	-	-	-	-

Fund 404 – Construction Excise Fund

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

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

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			
	2006/07	2007/08	Current 2008/09	Proposed 2009/10	Approved 2009/10	Adopted 2009/10
Resources by Account						
376510 - Beginning Fund Balance	-	-	1,000,000	2,281,000	2,281,000	2,281,000
411301 - Construct Excise Tax - Cty Ptd	-	68,653	2,983,000	2,195,660	2,195,660	2,195,660
411302 - Construct Excise Tax - Lk Oswg	-	-	2,000	2,000	2,000	2,000
411303 - Construct Excise Tax - Wash Ct	-	-	15,000	15,000	15,000	15,000
Total Resources by Account	-	68,653	4,000,000	4,493,660	4,493,660	4,493,660
Requirements by Program						
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	3,500,000	3,493,660	3,493,660	3,493,660
61100 - Operating Contingency	-	68,653	500,000	1,000,000	1,000,000	1,000,000
Total Requirements by Program	-	68,653	4,000,000	4,493,660	4,493,660	4,493,660
Requirements by Account						
532200 - Repairs and Maintenance Svcs	-	-	3,500,000	3,493,660	3,493,660	3,493,660
581000 - Operating Contingency	-	68,653	500,000	1,000,000	1,000,000	1,000,000
Total Requirements by Account	-	68,653	4,000,000	4,493,660	4,493,660	4,493,660

Fund 405 – 21st Century Capital Projects Fund

This Capital Projects Fund accounts for the resources and requirements for projects related to the 21st Century Schools project.

A 21st Century Schools Department and related capital project fund have been initiated to develop the internal structures and external partnerships to renovate, modernize and/or rebuild the District's school buildings over the next several decades. To this end, it is anticipated the Board will discuss and determine in FY 2009-10 the nature, extent and timing of the first capital bond measure proposed for voter approval.

The creation of the fund was authorized by the Board of Directors per Resolution 4042 on February 23, 2009. The initial capital for the fund was provided by an Interfund loan from the General Fund, which was authorized by the Board of Directors per Resolution 4043 on February 24, 2009, with the intent of the Board to repay the loan to the General Fund no later than February 28, 2011.

Description by Program or Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
Resources by Account						
376510 - Beginning Fund Balance	-	-	-	22,133,000	21,750,000	21,750,000
452100 - Interfund Transfers	-	-	25,750,000	-	-	-
Total Resources by Account	-	-	25,750,000	22,133,000	21,750,000	21,750,000
Requirements by Program						
41100 - Service Area Direction			100,000	614,287	865,551	865,551
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	5,400,000	21,518,713	20,884,449	20,884,449
61100 - Operating Contingency	-	-	20,250,000	-	-	-
Total Requirements by Program	-	-	25,750,000	22,133,000	21,750,000	21,750,000

21st Century Capital Projects Fund - Requirements by Account

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
Requirements by Account						
511210 - Classified - Represented	-	-	-	-	-	39,020
511220 - Classified - Non Represented	-	-	-	207,583	269,786	269,786
511420 - Managerial - Non Represented	-	-	-	109,000	183,046	183,046
512400 - Temporary Misc - Classified	-	-	-	146,791	146,791	146,791
Subtotal - Salaries	-	-	-	463,374	599,623	599,623
521000 - PERS	-	-	-	1,714	2,219	2,363
521310 - PERS UAL	-	-	-	54,446	70,456	75,041
522000 - Social Security - FICA	-	-	-	35,448	45,871	48,856
523100 - Workers' Compensation	-	-	-	5,653	10,613	11,304
523200 - Unemployment Compensation	-	-	-	463	600	639
524100 - Group Health Insurance	-	-	-	41,419	62,129	72,484
524200 - Other Employer Paid Benefits	-	-	-	649	839	894
524300 - Retiree Health Insurance	-	-	-	6,765	8,755	9,324
524530 - Early Retirement Benefits	-	-	-	4,356	5,636	6,003
Subtotal - Employee Benefits	-	-	-	150,913	207,118	226,908
531800 - Local Mtgs/Non-Instr Staff Dev	-	-	-	10,000	14,000	14,000
532200 - Repairs and Maintenance Svcs	-	-	5,500,000	-	-	-
534100 - Travel, Local in District	-	-	-	5,000	7,000	7,000
534200 - Travel, Out of District	-	-	-	5,000	7,000	7,000
535100 - Telephone	-	-	-	4,500	4,500	4,500
535300 - Postage	-	-	-	10,000	8,000	8,000
535400 - Advertising	-	-	-	20,000	10,000	10,000
535500 - Printing and Binding	-	-	-	10,000	4,000	4,000
535990 - Misc Communication Services	-	-	-	3,000	3,000	3,000
538300 - Architect and Engineering Svcs	-	-	-	800,000	1,050,000	1,050,000
538990 - Non-Instr Pers/Professional Sv	-	-	-	7,185,014	7,203,014	7,144,204
Subtotal - Other Purchased Services	-	-	5,500,000	8,052,514	8,310,514	8,251,704
541000 - Architect and Engineering Svcs	-	-	-	10,000	12,000	12,000
544000 - Periodicals	-	-	-	2,000	2,000	2,000
546000 - Non-Consumable Supplies	-	-	-	11,000	9,000	9,000
547000 - Computer Software	-	-	-	3,000	3,000	3,000
Subtotal - Supplies and Materials	-	-	-	26,000	26,000	26,000
552000 - Building Acquisition	-	-	-	13,432,199	12,598,745	12,598,745
555010 - Computers	-	-	-	5,000	5,000	5,000
Subtotal - Capital Outlay	-	-	-	13,437,199	12,603,745	12,603,745
564000 - Dues and Fees	-	-	-	3,000	3,000	3,000
581000 - Operating Contingency	-	-	20,250,000	-	-	-
Total Requirements by Account	-	-	25,750,000	22,133,000	21,750,000	21,750,000

Fund 407 – IT System Project Fund

It is the intent of the Board to issue Certificates of Participation (COPs) in the amount of \$10 million after July 1, 2009. The COPs will be used to fund District Information Technology projects within these major areas: Teacher/Classroom Technology (laptops, projectors, document cameras), Information Systems (software applications, new systems), and Technical Infrastructure (core hardware and network services) as they relate to the District's vision of 21st Century Schools.

Description by Program or Account Code	Actual		Budget			
	2006/07	2007/08	Current 2008/09	Proposed 2009/10	Approved 2009/10	Adopted 2009/10
Resources by Account						
415100 - Interest on Investments	-	-	-	250,000	250,000	250,000
451100 - Bond Proceeds	-	-	-	10,000,000	10,000,000	10,000,000
Total Resources by Account	-	-	-	10,250,000	10,250,000	10,250,000
Requirements by Program						
22292 - Classroom Technology	-	-	-	5,850,000	5,850,000	5,850,000
26698 - Infrastructure Developments	-	-	-	1,600,000	1,600,000	1,600,000
26699 - Systems Development	-	-	-	800,000	800,000	800,000
52100 - Fund Transfers	-	-	-	2,000,000	2,000,000	2,000,000
Total Requirements by Program	-	-	-	10,250,000	10,250,000	10,250,000
Requirements by Account						
538990 - Non-Instr Pers/Professional Sv	-	-	-	8,000,000	8,000,000	8,000,000
541000 - Consumable Supplies	-	-	-	250,000	250,000	250,000
571000 - Transfers to Other Funds	-	-	-	2,000,000	2,000,000	2,000,000
Total Requirements by Account	-	-	-	10,250,000	10,250,000	10,250,000

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.

Description by Program or Account Code	Actual		Budget			
	2006/07	2007/08	Current 2008/09	Proposed 2009/10	Approved 2009/10	Adopted 2009/10
Resources by Account						
376510 - Beginning Fund Balance	2,380,945	5,035,396	5,096,375	4,000,000	4,000,000	4,000,000
415100 - Interest on Investments	263,089	300,212	150,000	150,000	150,000	150,000
419600 - Recovery PY Expenditure	141,352	10,454	30,000	30,000	30,000	30,000
419700 - Services Provided Other Funds	5,088,308	4,958,618	4,960,115	5,260,772	5,080,131	5,080,131
431990 - Oth Unrestrict Grants-In-Aid	3,727	-	-	-	-	-
Total Resources by Account	7,877,421	10,304,680	10,236,490	9,440,772	9,260,131	9,260,131
Requirements by Program						
25281 - Service Area Direction	-	168,409	368,615	374,911	370,252	370,252
25282 - EAIP Worksite Modifications	17,489	(11,420)	16,000	86,327	86,551	86,551
25283 - Liability Claims	323,589	807,782	1,153,015	1,184,680	1,184,680	1,184,680
25284 - Property/Fire Loss	1,463,614	1,084,746	1,055,288	1,126,382	1,126,382	1,126,382
25285 - Worker's Compensation	762,313	2,150,842	2,301,049	2,325,336	2,150,334	2,150,334
25286 - Worksite Safety	275,020	146,875	342,523	343,136	341,932	341,932
52100 - Fund Transfers	-	-	2,000,000	-	-	-
61100 - Operating Contingency	-	-	3,000,000	3,000,000	3,000,000	3,000,000
71100 - Ending Fund Balance	5,035,396	5,957,446	-	1,000,000	1,000,000	1,000,000
Total Requirements by Program	7,877,421	10,304,680	10,236,490	9,440,772	9,260,131	9,260,131

Self Insurance Fund - Requirements by Account

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
			2008/09	2009/10	2009/10	2009/10
511210 - Classified - Represented	40,470	5,711	227,818	6,057	5,941	5,941
511220 - Classified - Non Represented	114,536	163,274	-	227,818	223,436	223,436
511420 - Managerial - Non Represented	52,426	24,174	85,949	85,949	84,296	84,296
512200 - Substitutes - Classified	-	-	-	40,707	40,707	40,707
512300 - Temporary Misc - Licensed	11,897	-	-	-	-	-
512400 - Temporary Misc - Classified	3,901	316	492	492	492	492
513300 - Extended Hours	177	-	2,561	2,561	2,561	2,561
513400 - Overtime Pay	38	19	-	-	-	-
Subtotal - Salaries	223,446	193,495	316,820	363,584	357,433	357,433
521000 - PERS	-	438	1,172	1,345	1,323	1,323
521310 - PERS UAL	17,522	13,988	32,950	42,721	41,998	41,998
522000 - Social Security - FICA	16,520	14,569	24,237	27,814	27,344	27,344
523100 - Workers' Compensation	4,498	3,422	5,607	4,436	6,327	6,327
523200 - Unemployment Compensation	222	194	317	364	357	357
524100 - Group Health Insurance	18,605	23,326	49,077	53,742	53,742	53,742
524200 - Other Employer Paid Benefits	1,871	2,476	444	509	500	500
524300 - Retiree Health Insurance	3,262	2,742	4,625	5,308	5,218	5,218
524530 - Early Retirement Benefits	3,418	2,873	2,978	3,418	3,360	3,360
Subtotal - Employee Benefits	65,917	64,027	121,407	139,657	140,169	140,169
531800 - Local Mtgs/Non-Instr Staff Dev	501	262	1,198	500	500	500
532200 - Repairs and Maintenance Svcs	31,506	7,108	64,425	64,425	64,425	64,425
532410 - Leased Copy Machines	281	-	-	174	174	174
532900 - Other Property Services	11,700	5,000	174	60,699	60,699	60,699
534100 - Travel, Local in District	1,737	1,112	60,699	1,000	1,000	1,000
534200 - Travel, Out of District	790	509	2,076	4,500	4,500	4,500
534900 - Other Travel	1,117	-	3,500	-	-	-
535100 - Telephone	711	227	-	889	889	889
535300 - Postage	96	22	889	136	136	136
535400 - Advertising	610	-	136	-	-	-
535500 - Printing and Binding	235	440	-	297	297	297
538200 - Legal Services	20,761	14,559	297	80,000	80,000	80,000
538910 - Security Services	7,221	1,404	80,000	5,583	5,583	5,583
538920 - Staff Services	-	1,614	5,583	-	-	-
538930 - Secretarial/Clerical Services	33,703	15,339	21,630	-	-	-
538990 - Non-Instr Pers/Professional Sv	269,947	302,035	345,657	385,657	385,657	385,657
538992 - Custodial Services Contract	-	-	451	-	-	-
Subtotal - Other Purchased Services	380,916	349,631	586,715	603,860	603,860	603,860
541000 - Consumable Supplies	3,255	2,101	22,901	21,501	21,501	21,501
541400 - Maintenance Materials	1,471	-	-	-	-	-
541600 - Interdepartmental Charges	105,508	39,607	89,051	88,503	88,503	88,503
541700 - Discounts Taken	(44)	-	-	-	-	-
542000 - Textbooks	190	-	-	-	-	-
543000 - Library Books	-	-	448	250	250	250
544000 - Periodicals	497	282	246	246	246	246

Self Insurance Fund - Requirements by Account (Cont.)

Description by Account Code	Actual		Budget			
	2006/07	2007/08	Current	Proposed	Approved	Adopted
	2006/07	2007/08	2008/09	2009/10	2009/10	2009/10
546000 - Non-Consumable Supplies	7,025	20,911	6,305	22,000	22,000	22,000
546100 - Minor Equipment - Tagged	16,109	3,505	1,756	756	756	756
547000 - Computer Software	92	344	201	201	201	201
Subtotal - Supplies and Materials	134,102	66,750	120,908	133,457	133,457	133,457
555010 - Computers	1,259	4,432	-	-	-	-
555090 - Misc Other Technology	7,966	1,284	-	-	-	-
564000 - Dues and Fees	2,013	12,971	1,500	1,850	1,850	1,850
565100 - Liability Insurance	13,061	335,960	401,633	441,796	441,796	441,796
565300 - Property Insurance Premiums	555,007	627,847	660,940	727,034	727,034	727,034
565500 - Judgmnts&Settlemnts Against	4,848	(35,368)	540,054	-	-	-
565910 - Worker's Comp Claim Expense	383,752	1,809,010	1,936,699	1,936,699	1,761,697	1,761,697
565915 - Workers' Comp Recovery	(9,497)	(32,386)	-	-	-	-
565920 - Worker's Comp Assessment	81,905	90,431	101,187	101,187	101,187	101,187
565930 - Deductible Insurance Loss	612,541	859,150	448,627	991,648	991,648	991,648
565945 - Property Damage Recovery	(54,123)	-	-	-	-	-
565946 - Fire Loss Recovery	450,000	-	-	-	-	-
565947 - Auto Loss Recovery	(11,088)	-	-	-	-	-
Subtotal - Other Accounts	2,037,644	3,673,332	4,090,640	4,200,214	4,025,212	4,025,212
571000 - Transfers to Other Funds	-	-	2,000,000	-	-	-
581000 - Operating Contingency	-	-	3,000,000	3,000,000	3,000,000	3,000,000
376520 - Budgeted Ending Fund Balance	5,035,396	5,957,446	-	1,000,000	1,000,000	1,000,000
Total Requirements by Account	7,877,421	10,304,680	10,236,490	9,440,772	9,260,131	9,260,131

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Capital Budget

The District budgets major construction activities in its capital improvement budget. Projects are generally large dollar, nonrecurring, and have a useful life of many years. The projects identified for FY 2009/10 were approved by the Board at their regular meeting of February 9, 2009, as part of an interim borrowing package.

A 21st Century Schools Department and related capital project fund have been initiated to develop the internal structures and external partnerships to renovate, modernize and/or rebuild the District's school buildings over the next several decades. To this end, it is anticipated the Board will discuss and determine in FY 2009/10 the nature, extent and timing of the first capital bond measure proposed for voter approval.

The activities of the 21st Century Project are recorded in Fund 405. The creation of the fund was authorized by the Board of Directors per Resolution 4042 on February 23, 2009. The initial capital for the fund was provided by an Interfund loan from the General Fund, which was authorized by the Board of Directors per Resolution 4043 on February 24, 2009, with the intent of the Board to repay the loan to the General Fund no later than February 28, 2011.

21st Century Projects

PPS completed a thorough assessment of its facilities in 2008, an evaluation that produced comprehensive data about the condition of each school building. The assessment identified deficiencies in all school facilities, and pointed to both short-term actions and a long-term program of rebuilding and renovation.

The assessment found that almost all of Portland Public Schools' facilities, on average more than 20 years older than other comparable school districts, are at or near the end of their useful life. Most major building systems require replacement. Designed and built in a different era, Portland's schools do not meet the needs of students and teachers in a 21st century learning environment. PPS needs to completely rebuild and modernize its school buildings.

IT Projects

The District's Information Technology Department funds major technical investment projects in its capital budget using revenue from the District's issuance of debt instruments such as Lines of Credit (LOCs) or Certificates of Participation (CoPs); funds borrowed by the District are repaid using the District's General Fund over a period of years.

The first wave of funding, beginning in July 2009, is intended to total \$25 million and is available over 7 fiscal years. The current long-term plan has the District able to borrow an additional \$15 million in 2016.

The PPS Information Technology Executive Committee (ITEC) is the supervisory and advisory committee responsible for the prioritizing and governance of funded Information Technology projects and initiatives. The committee is responsible for ensuring projects support the District's vision of 21st Century Schools.

The ITEC expects to direct dollars to the following categories of investment:

- Teacher/Classroom Technology (50%): Technology hardware standards for all PPS classrooms which may include laptop computer, projector, document camera and audio amplification system. Implementation will be annual and iterative per Instructional Leadership direction. All classrooms should receive a technology refresh every 5-7 years.
- Information Systems (25%) – Software applications and implementation that support district operations. Investments may include upgrades to existing systems, introduction of new systems and other development efforts.
- Technical Infrastructure (25%) - Core hardware and network services used to interconnect computers and other technology devices that support operations and instruction. Investments may include data center improvements, wireless access for schools, core network enhancements and green computing initiatives.

The activities of the Information Technology Department projects will be recorded in Fund 407. The creation of this fund was authorized by the board of Directors per Resolution No. 4106 on June 29, 2009.

Summary of Expenditures by Account (All Projects)

Expenditure Category		FY 2008-09 Current	FY 2009-10 Adopted	Future Years Costs	Total (All Years)
511000	CIP Management	35,000	614,255	-	649,255
538990	Contracted Services	1,200,000	6,920,500	2,800,000	10,920,500
551000	Land Acquisition	-	-	-	-
552000	Building Acquisition	2,500,000	12,598,745	-	15,098,745
553000	Improvements - Not Buildings	-	-	-	-
554100	Initial & Additional Eqpt Purchase	302,332	6,066,046	1,105,000	7,473,378
555010	Computers	-	1,250,000	5,000,000	6,250,000
555090	Miscellaneous Other Technology	-	1,913,000	2,400,000	4,313,000
559000	Other Capital Outlay	-	605,000	510,000	1,115,000
Total Expenditures		\$ 4,037,332	\$ 29,967,546	\$ 11,815,000	\$ 45,819,878

Summary of 21st Century Projects

Project Title	Life Cycle (in years)	FY 2008-09 Current	FY 2009-10 Adopted	Future Years Costs	Total (All Years)
Schematic Designs for Rebuilding Two Schools	N/A	-	1,750,000	-	1,750,000
Design Renovations to Two Swing Sites	20 Years	-	1,500,000	-	1,500,000
Modular Classrooms	20 Years	-	1,487,545	-	1,487,545
Rooftop Mechanical Systems Replacement	15-20 Years	-	450,000	-	450,000
Re-Roof Buildings at Numerous School Sites	20-30 Years	3,735,000	12,092,955	-	15,827,955
Demonstration Classrooms	15 Years	-	1,000,000	-	1,000,000
Total - All Projects		\$ 3,735,000	\$ 18,280,500	\$ -	\$ 22,015,500

Summary of IT Projects

Project Title	Life Cycle (in years)	FY 2008-09 Current	FY 2009-10 Adopted	Future Years Costs	Total (All Years)
Security Audit	1 Year	-	60,000	-	60,000
Identity Management	5 Years	-	81,000	-	81,000
Time & Attendance	N/A	-	250,000	-	250,000
PS HRMS Enhancements	10 Years	-	100,000	-	100,000
District Wide In/Out Phone Service	5-10 Years	302,332	2,551,046	-	2,853,378
Tech Bundles	5-10 Years	-	1,600,000	6,400,000	8,000,000
Instructional Mgmt System (IMS)	5-10 Years	-	2,000,000	4,230,000	6,230,000
K-8 Labs	5 Years	-	1,200,000	-	1,200,000
District Wide Wireless Network	5-7 Years	-	1,000,000	1,000,000	2,000,000
Web Redesign	5-10 Years	-	170,000	-	170,000
Data Cent.HVAC & Fire Supp.	25 Years	-	1,200,000	-	1,200,000
Enterprise Monitoring	5 Years	-	300,000	-	300,000
eCommerce	5-10 Years	-	75,000	-	75,000
FAM Upgrade	5-10 Years	-	200,000	185,000	385,000
Green Computing Initiatives	5-7 Years	-	500,000	-	500,000
PeopleSoft HRMS Upgrade	5-10 Years	-	400,000	-	400,000
Total - All Projects		\$ 302,332	\$ 11,687,046	\$ 11,815,000	\$ 23,804,378

21st Century Project Summaries

Project: Schematic Designs for Rebuilding Two Schools

Life Cycle: N/A

Description:

Schematic design work efforts for two, as yet unidentified, school renovation or replacement projects.

Justification:

Initiate design activities, including public processes, to ensure earliest possible start date on two school renovations once funding is available.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	1,750,000	-	1,750,000
Operating and Maintenance Costs	-	-	-	-

Project: Design Renovations to Two Swing Sites

Life Cycle: 20 Years

Description:

Develop construction documents to renovate (09-10) two swing sites, yet to be identified, including improvements to heating systems, roofs, accessibility, safety & security, and modular buildings to improve capacity.

Justification:

Due to extensive work required to upgrade PPS school buildings, entire schools will need to relocate temporarily into different buildings while construction is completed. These buildings that will temporarily house entire schools are called "swing space".

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	1,500,000	-	1,500,000
Operating and Maintenance Costs	-	-	-	-

Project: Modular Classrooms

Life Cycle: 20 Years

Description:

Procure and install up to six modular buildings to provide up to 12 additional classrooms at sites to be determined.

Justification:

Classroom additions will help alleviate severe overcrowding at worst-case campuses.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	1,487,545	-	1,487,545
Operating and Maintenance Costs	-	-	-	-

21st Century Project Summaries

Project: Rooftop Mechanical Systems Replacement

Life Cycle: 7-25 Years

Description:

Replace inoperable and irreparable rooftop mechanical units on school buildings being re-roofed

Justification:

Rooftop Mechanical system components have been identified during the course of roof design that are irreparable and require replacement.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	450,000	-	450,000
Operating and Maintenance Costs	-	-	-	-

Project: Re-Roof Buildings at Numerous School Sites

Life Cycle: 20-30 Years

Description:

Re-roof and structurally upgrade roof systems, as required, for numerous individual builings. To be accomplished in two phases- summers of 2009 and 2010. Sites currently identified include Ainsworth, Alameda, Atkinson, Winterhaven at Brooklyn, Pioneer at Columbia Transportation, Creston, Grant, Jackson, Lane, Laurelhurst, Lent, Roosevelt, Roseway Heights, Scott, Sitton, Tubman, Wilson and Woodstock.

Justification:

Roofs are aged beyond their useful life requiring constant attention and patching to limit water intrusion as best possible given available resources. Roof replacement will protect the district's investment in these school buildings and improve the quality of the learning environment.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	3,735,000	12,092,955	-	15,827,955
Operating and Maintenance Costs	-	-	-	-

Project: Demonstration Classrooms

Life Cycle: 15 Years

Description:

Design and construct modifications to three existing classrooms to demonstrate materials, technology, furnishings and fixtures to support 21st Century teaching and learning

Justification:

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	1,000,000	-	1,000,000
Operating and Maintenance Costs	-	-	-	-

IT Project Summaries

Project: Security Audit

Life Cycle: 1 Year

Description:

Initiate an independent security audit for PPS network, servers, applications, web and access control procedures, change management control, password polices, data integrity and desktop management.

Justification:

Upon completion of the audit, the district will be better prepared to provide appropriate and safe student access to the internet, more secure systems supporting teaching and learning, and a more compliant and secure data network. This will ensure that students' confidential information is secure and Federal & State law regarding information and access are implemented and followed.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	60,000	-	60,000
Operating and Maintenance Costs	-	-	-	-

Project: Identity Management

Life Cycle: 20 Years

Description:

Collates data from multiple systems into a single, authoritative source for user's technology data e.g. username/password, location, phone numbers.

Justification:

Will increase account accuracy and efficiency in provisioning accounts and making changes. It also provides the infrastructure for student portfolios.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	81,000	-	81,000
Operating and Maintenance Costs	-	-	-	-

Project: Time & Attendance

Life Cycle: 20 Years

Description:

Design and development of improvements to PeopleSoft functionality to meet PPS requirements, and implementation of School Timekeeper function. Implementation of WebClock module for positive pay employees and implementation of Self-service time entry for Central Office employees.

Justification:

The PeopleSoft Time and Attendance project will provide automated employee timekeeping, using the PeopleSoft system, for more efficient school and central office business processes and greater accuracy of payroll data. Third party data entry for timesheets will no longer be necessary, thus saving the District an estimated \$61,000 in year one; and \$102,000 in year two.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	250,000	-	250,000
Operating and Maintenance Costs	-	-	-	-

IT Project Summaries

Project: PS HRMS Enhancements

Life Cycle: 7-25 Years

Description:

Provide enhanced functionality to PeopleSoft HR modules for PERS Interface, Principal Evaluation, and Staffing Management Tool

Justification:

Efficiencies in school staffing processes and in managing administrator performance evaluations will support effective instructional leadership in the schools to improve student achievement. These efficiencies will also allow schools to realize cost-savings and to accurately allocate resources toward teaching and learning.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	100,000	-	100,000
Operating and Maintenance Costs	-	-	-	-

Project: District Wide In/Out Phone Service

Life Cycle: 5-10 Years

Description:

PPS IT is implementing a 21st century Voice over IP (VoIP) solution, bringing phone service to the entire district in a centrally managed model at a lower over all cost of support. VoIP allows the district to leverage its existing network infrastructure enabling future classroom technology such as video conferencing, public address, and integration to educational Internet applications. VoIP is feature rich and provides multi-lingual services to PPS schools and the community.

Justification:

District wide in/out phone service VoIP enables teachers to more effectively communicate with parents and district employees and spend more time focused on education. This enables direct communication with parents from the classroom and allows teachers to be more accessible. Future expansion will enable teachers to leverage integrated educational technologies.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	302,332	2,551,046	-	3,674,978
Operating and Maintenance Costs	-	-	-	-

Project: Tech Bundles

Life Cycle: 20 Years

Description:

Equip PPS classrooms with Technology Bundles that directly support effective instruction and student learning. A bundle could include laptop, data projector, document camera, interactive whiteboard, wireless tablet, clickers, speakers, or voice amplification system. A support and sustainability model will be included to ensure staff are effectively prepared to integrate the technology into the classroom.

Justification:

Technology Bundles will address the inequities relative to the access to technology tools and resources in the classrooms within the district. Our new standard establishes a baseline bundle of 21st century tools and resources that effectively enable students and staff to communicate, collaborate, and apply skills and knowledge in a technology-mediated environment.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	1,600,000	6,400,000	8,000,000
Operating and Maintenance Costs	-	-	-	-

IT Project Summaries

Project: Instructional Mgmt System (IMS)

Life Cycle: 20 Years

Description:

In collaboration with the Office of Teaching and Learning, develop requirements for and implement an enterprise instructional management system (IMS) that is comprehensive and web-based to provide consistency and continuity,

Justification:

An IMS will provide staff, students, and parents with access to resources to more effectively support teaching, learning and data-driven decisions. For example, assessment resources will assist in determining appropriate student placement, progress and content mastery mediated via an intuitive, web-based gradebook; curriculum will be available in digital format and searchable by Curriculum Standards, by subject and/or by grade level; and a data reporting component will provide data-driven decision opportunities for instruction, the curriculum "repository", lesson development component and the assessments component.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	2,000,000	4,230,000	6,230,000
Operating and Maintenance Costs	-	-	-	-

Project: K-8 Labs

Life Cycle: 7-25 Years

Description:

Create a minimum technology standard of two computer labs in every K-8, either a dedicated classroom or mobile lab (Mac or PC). A standard computer lab consists of 30 computers.

Justification:

Standardizing K8 computer labs provides equity of technology and will increase overall achievement by enhancing curriculum and instruction with technology. The K-8 Labs initiative strategically aligns with the 5-Year Technology Plan Goal 1.3 and Goal 2.2.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	1,200,000	-	1,200,000
Operating and Maintenance Costs	-	-	-	-

Project: District Wide Wireless Network

Life Cycle: 20-30 Years

Description:

Provide a baseline of ubiquitous, safe, secure and equitable access to wireless services via the PPS wide area network while complying with federal regulations such as the Child Internet Protection Act (CIPA).

Justification:

All of the 21st century classroom technologies ultimately rely on internet access to recognize their full value. A wireless environment in the schools enables more users access to the Internet and improves the value of the other components of the 21st century classroom. A wireless environment in the schools enables more users access to the Internet and improves the value of the other classroom components and enables students to work in groups on computers anywhere in the classroom.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	1,000,000	1,000,000	2,000,000
Operating and Maintenance Costs	-	-	-	-

IT Project Summaries

Project: **Web Redesign**

Life Cycle: 5-10 Years

Description:

Implement and migrate all district web content, including departments and schools to one new content management system, RedDot. Decommission two legacy content management systems when fully migrated.

Justification:

By putting all web sites under the Portland Public Schools umbrella and on one content management system, a stable foundation will be created for building our web presence. It will enable the District to communicate effectively with schools, teachers, parents and the community in real time about important district initiatives and announcements from the superintendent or local events. As a result, students, parents and the Portland Public Schools community will use the web as never before.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	170,000	-	170,000
Operating and Maintenance Costs	-	-	-	-

Project: **Data Cent.HVAC & Fire Supp.**

Life Cycle: 20 Years

Description:

Upgrade Data Center HVAC and install Fire Suppression controls to ensure all district systems and IT infrastructure are protected and the environmental controls are properly maintained.

Justification:

Implementing proper environmental controls ensures critical systems are maintained optimally, providing high availability improving teaching and learning. In the event of a fire, PPS must protect its critical computing environment through the implementation of fire suppression measures.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	1,200,000	-	1,200,000
Operating and Maintenance Costs	-	-	-	-

Project: **Enterprise Monitoring**

Life Cycle: 20 Years

Description:

Identify and implement an Enterprise Monitoring solution for critical district systems.

Justification:

PPS IT infrastructure is the backbone of the districts critical systems, including central office and educational systems. The internet and these systems are increasingly relied upon district wide as an integral part of education as well as day-to-day operations. Implementing monitoring ensures systems and access to them are highly-available and perform optimally so that teaching and learning are improved.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	300,000	-	300,000
Operating and Maintenance Costs	-	-	-	-

IT Project Summaries

Project: eCommerce

Life Cycle: 7-25 Years

Description:

Implement eCommerce system to receive and process on-line payment transactions.

Justification:

Implementation of an eCommerce system will facilitate payment to PPS for school activity fees, building reservations, library and textbook fees, tickets to school events, and fundraisers through a web-based interface.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	75,000	-	75,000
Operating and Maintenance Costs	-	-	-	-

Project: FAM Upgrade

Life Cycle: 20-30 Years

Description:

Upgrade and enhance the existing Facility Center software. This software is used to manage the work performed on PPS buildings and building fixed assets as well as manage the records of PPS facilities.

Justification:

Through improved efficiencies in facilities management, buildings should be repaired/improved more quickly and at less cost. In addition, this should aid Finance in tracking assets to be in compliance with GASB accounting requirements, thus helping PPS be in compliance with federal obligations for receiving funds.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	200,000	185,000	385,000
Operating and Maintenance Costs	-	-	-	-

Project: Green Computing Initiatives

Life Cycle: 5-7 Years

Description:

Support a well maintained and highly-available central computing systems while remaining environmentally conscious and reducing recurring costs to PPS and tax payers. This will be achieved through the procurement of an efficient virtualized hardware and software environment.

Justification:

By implementing green computing initiatives, PPS IT can provide a higher level of support to the schools and reduce recurring costs putting more money directly into teaching and learning initiatives.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	500,000	-	500,000
Operating and Maintenance Costs	-	-	-	-

IT Project Summaries

Project: PeopleSoft HRMS Upgrade

Life Cycle: 5-10 Years

Description:

Upgrade HR/Payroll system to version 9.1 which was released in December, 2006 and provides improvements to increase efficiencies, support best business practices, reduce operational costs, and reduce payroll errors.

Justification:

Upgrade of the system is mandated due to Oracle's end of support for our currently installed version in December, 2009 followed by end of support for tax updates in December, 2010.

Description	Current 2008/09	Adopted 2009-10	Future Years Costs	Project Total
Total Expenditures	-	400,000	-	400,000
Operating and Maintenance Costs	-	-	-	-

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Budget Committee Resolution to Approve the 09/10 Budget

RESOLUTION No. 4096

Budget Committee Approval of the FY 2009-10 Budget and Imposition of Property Taxes

RECITALS

- A. Oregon Local Budget Law, ORS 294.401 requires the Portland Public Schools ("District") Budget Committee to hold one or more meetings to receive the budget message and the budget document; and to provide members of the public with an opportunity to comment upon the budget document.
- B. Oregon Local Budget Law, ORS 294.406 requires each legal jurisdiction's Budget Committee approve a budget and specify *ad valorem* property tax rate for all funds.
- C. Oregon Local Budget Law, ORS 294.411, requires submission of the budget document to the Tax Supervising Conservation Commission ("TSCC") by May 15 of each year. The District requested an extension of this delivery date to June 9, 2009, which the TSCC granted on April 9, 2009.
- D. On March 16, 2009, the Budget Committee received the Superintendent's budget message and Proposed budget document.
- E. The Board of Education ("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.
- F. On May 21, 2009 the Budget Committee received the Superintendent's revised Proposed Budget.
- G. On June 1, 2009, the Budget Committee held a public hearing to receive public comment on the proposed budget. The Budget Committee received testimony and a report on the Local Option Levy and testimony and budget recommendations from the CBRC.
- H. The Finance, Audit and Operations Committee ("FAO") reviewed and discussed the Superintendent's revised Proposed Budget. FAO submitted a report and recommendations on the budget to the Budget Committee.
- I. The FAO voted unanimously to recommend the Budget Committee approve the budget as revised by the Superintendent.

RESOLUTION

- 1. The Budget Committee approves the Superintendent's Proposed Budget as described in the Finance, Audit and Operations committee report.
- 2. The Budget Committee approves a fixed rate tax levy of \$4.7743 per \$1,000 of assessed valuation for operations during tax year 2009-10.
- 3. The Budget Committee approves a permanent Gap Tax Levy rate of \$0.5038 per \$1,000 of assessed valuation for operations during tax year 2009-10.
- 4. The Budget Committee approves local option property tax rate of \$1.2500 per \$1,000 of assessed valuation for operations during tax year 2009-10.
- 5. The Budget Committee directs submittal of this approved budget to the TSCC by June 9, 2009, in accordance with ORS 294.411.

H. Franklin/M. Murray

TSCC Certification Letter



Tax Supervising & Conservation Commission

PO Box 8428
Portland, Oregon
97207-8428

Telephone (503) 988-3054

Fax: (503) 988-3053

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

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

June 29, 2009

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 29, 2009 to review, discuss and conduct a public hearing on the Portland School District's 2009-10 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.

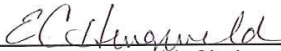
The budget was submitted timely on June 9, 2009. The Commission hereby certifies the budget by a majority vote with no objections or recommendations. Estimates were judged to be reasonable for the purpose shown and the document was found to be in substantial compliance with Local Budget Law. The budget estimates and levy amounts, as shown in the approved budget, are shown on the attached page.

Please file a complete copy of the adopted budget with the Commission no later than July 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

Commissioners

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



Roslyn Elms Sutherland, Commissioner

Steven B. Nance, Commissioner

Board of Directors
Portland Public School District #1

June 29, 2009
Page 2

	Budget Estimates	Unappropriated Portion
General Fund	\$417,270,447	\$0
Cafeteria Fund	16,158,579	0
Grants Fund	99,916,555	0
Special Revenue Fund	14,181,076	0
PERS Rate Stabilization Reserve Fund	16,800,000	16,800,000
Blanchard ESC Cafeteria Fund	197,800	0
Bond Sinking Fund	1,667,686	0
Settlement Debt Service Fund	3,669,428	0
System Project Debt Service Fund	0	0
Student Body Activities Fund	11,500,000	3,500,000
IT Projects Debt Service Fund	1,142,588	0
Construction Excise Fund	4,493,660	0
21st Century Fund	21,750,000	0
Self Insurance Fund	9,260,131	1,000,000
System Project Fund	10,250,000	0
Total Budget Requirements	\$628,257,950	\$21,300,000
Tax Levies:		
Permanent Rate	\$ 4.7743 / \$1,000 AV	
Gap Bond Authorization	\$ 0.5038 / \$1,000 AV	
Local Option	\$ 1.2500 / \$1,000 AV	

Board Resolution to Impose & Categorize Taxes

RESOLUTION No. 4107

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

RECITALS

- A. ORS 310.060 requires a school district (or other entity “authorized to levy or impose a tax on property”) to provide written notice to its county assessor of the district’s intent to impose property taxes. This notification must include two copies of a lawfully adopted resolution categorizing the taxes.
- B. Oregon Local Budget Law (ORS 294.435) requires that before the Measure 5 constitutional limits can be tested, taxes on property must be categorized in one of three classes: General Government, Education, or Excluded from Limitation.

RESOLUTION

- 1. The Board of Education (“Board”) imposes the taxes provided for in the Adopted Budget at the permanent rate of \$4.7743 per \$1,000 of assessed value for operations during the tax year 2009-10.
- 2. The Board imposes the taxes provided for in the Adopted Budget at the permanent gap levy rate of \$0.5038 per \$1,000 of assessed value for operations during the tax year 2009-10.
- 3. 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 2009-10.
- 4. These taxes are hereby imposed and categorized as Education for tax year 2009-10 upon the assessed value of all taxable property in the District, as follows:

Education

Permanent Rate Tax Levy	\$4.7743/\$1,000 of assessed valuation
Permanent Rate Gap Tax Levy	\$0.5038/\$1,000 of assessed valuation
Local Option Rate	\$1.2500/\$1,000 of assessed valuation

H. Franklin / M. Murray

Board Resolution to Adopt the 09/10 Budget

RESOLUTION No. 4108

Adoption of the 2009-10 Budget for School District No. 1J, Multnomah County, Oregon

RECITALS

- A. On June 8, 2009, by way of Resolution No. 4096, and under the provisions of Oregon Local Budget Law (ORS Ch. 294), the Budget Committee for School District No. 1J, Multnomah County, Oregon ("District"), approved the FY 2009-10 budget.
- B. As directed by ORS 294.411, the District submitted the Approved Budget to the Tax Supervising Conservation Commission ("TSCC") of Multnomah County, Oregon, by June 9, 2009.
- C. The TSCC held a public hearing on the Approved Budget on June 29, 2009.
- A. The TSCC certified the approved budget with no objections.

RESOLUTION

- 1. The District's Board of Education ("Board") hereby adopts the budget for the fiscal year 2009-10 in a total sum of \$631,680,226.
- 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 15, 2009.
- 3. The Board appropriates for the fiscal year beginning July 1, 2009, the expenditure amounts summarized by program in Attachment A to this resolution.

H. Franklin/M. Murray

ATTACHMENT "A" TO RESOLUTION No. 4108

Adopted Budget for FY 2009-10

Fund	Instruction	Support Services	Enterprise and Community Services	Facilities Acq & Construction	Debt Service	Transfers Out	Contingency	Ending Fund Balance	Fund Total
Fund 101	243,882,415	162,215,290	-	400,000	1,193,040	6,479,702	3,100,000	-	417,270,447
Fund 201	8,000,000	-	-	-	-	-	-	3,500,000	11,500,000
Fund 202	-	-	16,133,579	-	-	25,000	-	-	16,158,579
Fund 203	-	-	197,800	-	-	-	-	-	197,800
Fund 205	67,153,096	29,632,850	3,115,024	515,585	-	-	-	-	100,416,555
Fund 225	-	-	-	-	-	-	-	16,800,000	16,800,000
Fund 299	11,576,435	1,758,377	51,664	794,600	-	-	2,922,276	-	17,103,352
Fund 304	-	-	-	-	1,667,686	-	-	-	1,667,686
Fund 306	-	-	-	-	3,669,428	-	-	-	3,669,428
Fund 307	-	-	-	-	1,142,588	-	-	-	1,142,588
Fund 404	-	-	-	3,493,660	-	-	1,000,000	-	4,493,660
Fund 405	-	-	-	21,750,000	-	-	-	-	21,750,000
Fund 407	-	8,250,000	-	-	-	2,000,000	-	-	10,250,000
Fund 601	-	5,260,131	-	-	-	-	3,000,000	1,000,000	9,260,131
Total	\$ 330,611,946	\$ 207,116,648	\$ 19,498,067	\$ 26,953,845	\$ 7,672,742	\$ 8,504,702	\$ 10,022,276	\$ 21,300,000	\$ 631,680,226

Glossary of Terms and Acronyms

A

Abatement - A complete or partial cancellation of a levy.

ADM (Average Daily Membership) - Average daily membership is the measure that indicates the average number of students in membership (enrolled) on any given day. ADM is used for the purposes of distributing the State School Fund and other selected state and county funds.

ADM-r (Resident Average Daily Membership) - Year-to-date average of daily student enrollment for students residing within the district. Some resident students may attend school in another district. Kindergarten students are counted as half-time students.

ADM-w (Weighted Average Daily Membership) - Year-to-date average of daily student enrollment for students residing within the district (ADM_r) as of June 30 adjusted to reflect students with special needs. Kindergarten students are counted as half-time students.

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

Account Codes - The account codes are the portion of the chartfield string that 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.

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.

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.

ARRA (American Recovery and Reinvestment Act of 2009) - Federal legislation enacted in early 2009 with the goals of creating jobs and helping state and local governments prevent deep cuts in basic services, including K-12 education. Over the next biennium, ARRA invests \$53.6 billion nationally to stabilize state and local education budgets, and an additional \$25 billion to support low income students and students with disabilities.

Assessed Valuation - A valuation set upon real and personal property by a government as a basis for levying taxes.

Assets - Resources owned or held by a school district, which have monetary value.

Audit - The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

AYP (Adequate Yearly Progress) - Adequate Yearly Progress is the measure of the extent to which students in a school, taken as a whole, and certain groups within a school, demonstrate proficiency in at least reading/language arts and mathematics. It also measures the progress of schools under other academic indicators, such as the graduation or school attendance rate. This is part of the NCLB Act.

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.

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

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

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

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.

Dept ID (Department ID) - The portion of the chartfield string that identifies a specific school or department that is part of a given program.

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

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

E

EA (Educational Assistant) - Educational Assistants are classified employees who work along side or under the direction of a certified staff member. In some cases they work within a classroom or with groups of children, while in other cases they are assigned to work one-on-one with students who'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

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

Federal Stimulus - See ARRA (American Recovery and Reinvestment Act) above.

Finance, Audit & Operations Committee (FAO) - A committee reporting to the Board of Directors responsible for reviewing issues that relate to operations, 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.

FTE (Full Time Equivalent) - One FTE is defined as a regular staff position scheduled to work eight hours per day. FTE does not count people, but positions. Two individuals who each work half time (4 hours per day) equal 1.0 FTE

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The State chart of accounts is as follows:

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

G

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

GAP Bonds - Any portion of a local government's property tax levy that is used to repay qualified taxing district obligations. Qualified taxing district obligations include principal and interest on any bond or formal, written borrowing of moneys issued before December 5, 1996, for which ad valorem property tax revenues have been pledged or explicitly committed or that are secured by a covenant to levy. Also included are pension and disability plan obligations that commit property taxes and impose property taxes to fulfill those obligations.

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

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

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

H

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

I

IEP (Individualized Education Plan) - By law, each student with a special education placement must have an IEP. The IEP must include certain information about the child and the educational program designed to meet his or her unique needs.

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

Interfund Loans - Loans made by one fund to another and authorized by resolution or ordinance.

Interfund Transfers - Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

L

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

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

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

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

ADM _r		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.

I

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 79) and the Other Funds (beginning on page 83) 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. Activity 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.
- EDUCATIONAL ASSISTANTS includes special education paraeducators, certified occupational therapy assistants, interpreters, library assistants, licensed physical therapy assistants, licensed practical nurses.
- SECRETARIAL. Secretaries, principals' secretaries, school secretaries, administrative secretaries, and director secretaries. Temporary 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, 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
- DEPUTY SUPERINTENDENTS
- ADMINISTRATORS– LICENSED includes program and departmental 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 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

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

512200 Substitute - Classified

- EDUCATIONAL ASSISTANTS - SUBSTITUTES for positions listed in account 511210.
- SPECIAL ED PARAEDUCATORS - SUBSTITUTES for positions listed in account 511210.
- SECRETARIAL - SUBSTITUTES for positions listed in account 511210.
- CLERICAL - SUBSTITUTES for positions listed in account 511210.
- 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 that 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 compensation. 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 to licensed staff for positions listed in the PAT Union Agreement, Appendix C.

513200 Extended Responsibility (ER) - Classified

- Compensation to classified staff performing ER responsibilities when no certificated employee is willing to accept assignment listed in Appendix C of the PAT Union Agreement.

513300 Extended Hours

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

513400 Overtime Pay

- Compensation to non-certificated District personnel for authorized time in excess of regular hours.
- SPORTING EVENT SUPPORT PERSONNEL. Compensation for District staff that perform jobs such as gatekeepers, game officials, ticket takers, and security officers. (Account 531900 used for Game Expenses for non-district personnel.)

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 564000 used for dues or membership fees.)

524530 Early Retirement Benefits

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

524600 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 Local Meetings / Non-Instructional Staff Development

- Training fees for workshops, conferences, seminars and other staff development activities attended by non-instructional personnel excluding travel related costs. Meals or refreshments for working business meetings.

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. Includes consultant services, accounting and financial advisors, individually or as a team, to assist management in performing systematic studies and other services to enhance District effectiveness.

538600 Data Processing Services

- Non-payroll services performed by persons, organizations, or other agencies qualified to process data. This includes data processing organizations contracted to perform a specific task on a short-term basis.

538800 Election Services

- Ballots, poll books, and publications of official notices.

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

538910 Security Services

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

538920 Staff Services

- Non-payroll services performed by qualified persons to assist in employing and assigning staff, including specialists in personnel counseling and guidance. (Used only in Funds 202/203 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.

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 Oil and Lubricants - Student Transportation only**

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

541325 Gas - Student Transportation only

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

541330 Propane - Student Transportation only

- Bulk purchases for student transportation vehicles.

541400 Maintenance Materials

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

541500 Inventory Adjustments

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

541600 Interdepartmental Charges

- INTERDEPARTMENT IMPROVEMENT REQUESTS. Work order costs that are initiated and funded by departments and schools for minor improvement requests.
- 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 Nutrition Staples - NS only****545300 Donated Commodities - NS only**

- Market value of food products received through the State from the USDA (US Department of Agriculture).

Non-Consumable Supplies - Expenditures for items that are equipment, or are "equipment like," but which fail one or more of the tests for classification as Account 554100.

546000 Non-Consumable Supplies

- MINOR EQUIPMENT. Equipment items costing between \$150 and \$2,499 such as furniture, fixtures, VCRs, projectors, TVs, camcorders, computer monitors, printers, zip drives, hard drives, modems, cabling, memory, etc.

546100 Minor Equipment - Tagged for Inventory Purposes**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

- Initial and additional improvement of sites, and adjacent ways after acquisition by the District. Consists of work as grading, landscaping, seeding, planting; new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields; furnishing and installing fixed playground apparatus, flagpoles, gateways, fences, demolition work and underground storage tanks which are not part of building service systems. Use accounts 559000 or 567200 as appropriate for special assessments against the District for capital improvement such as streets, curbs, and drains.

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

- Automobiles, trucks, vans, etc.

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

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

560000 - Other Accounts

Amounts paid for goods and services not otherwise classified. This includes expenditures for the retirement of debt, the payment of interest on debt, and payment of dues and fees.

561000 Redemption of Principal

- Expenditures that are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.

562000 Interest

- Interest expense on indebtedness. Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions.

562100 Interest (Except Bus/Garage)**562200 Interest - Bus/Garage****563000 Fiscal Charges**

- BOND TRUSTEE FEES, including bank service fees, check printing, deposit slips, deposit bags, etc.

563400 Bad Debt Expense**563500 Administrative Write-Off**

- Used only by the Accounting Department

564000 Dues and Fees

- Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered such as professional certifications, fingerprinting, miscellaneous fees, etc. (Do NOT include Internet fees, which should be charged to account 535920)

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.

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

1000A - Instructional Substitutes

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 and K-8 schools

11119 - Kindergarten Homeroom

11121 - Intermediate Program; Grades 4-5 or grades 4-6 in a K-8 school

11122 - Intermediate Homeroom

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

11200 Middle School Instruction

11211 - Middle School Program; Grades 6-8

11212 - Middle School Homeroom

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

11221 - Middle School Extracurricular Activities

11300 High School Instruction

11311 - High School Program; Grades 9-12

11312 - High School Homeroom

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

11321 - High School Extracurricular Activities

11322 - High School Athletic Activities

11400 Pre-Kindergarten Instruction

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

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

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

12100 Programs for the Talented and Gifted

12100 - Talented and Gifted (TAG)

12200 Restrictive Programs for Students with Disabilities

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

12210 - Restrictive Programs

12211 - Functional Living Skills – MESD

12212 - SLC-Academic

12213 - SLC-Life Skills

12214 - SLC-Behavior

12215 - SLC-ILC-Intensive Learning Center

12216 - Deaf/Hard of Hearing Classroom

12218 - Behavioral & Transitional Programs

12221 - SLC-Development Kindergarten

12230 - SLC-Life Skills/CTC

- 12241 - Life Skills with Nursing Services
- 12251 - Direction Services
- 12253 - Out of District Programs
- 12261 - Home Instruction
- 12271 - Extended School Year
- 12282 - Behavior Intervention Classroom
- 12291 - Skilled Nursing Care Facilities
- 12292 - Assistive Technology Services
- 12293 - Other Individualized Instruction

12500 Less Restrictive Programs for Students with Disabilities

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

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

12600 Early Intervention

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

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

12700 Educationally Disadvantaged

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

- 12720 - Title I: Federal program that provides additional support for schools that serve low-income students
- 12721 - Title I: Supplemental Educational Services; programs for students attending schools failing to meet Adequate Yearly Progress (AYP) as defined by the No Child Left Behind Act of 2001 (NCLB)
- 12722 - Title I: Teacher Professional Development
- 12723 - Title I: 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.

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

- 12832 - Classroom Alternative Education
- 12833 - Evening Programs
- 12835 - Indian Education
- 12870 - Targeted Transition
- 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
- 12921 - Parent Education / Pregnancy Prevention
- 12922 - Teen Parenting Services
- 12930 - Migrant Education
- 12991 - Private School Instruction; provided by District staff in area private schools
- 12992 - Section 504/Americans with Disabilities Act (ADA) Accommodation

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

- 14100 - Summer School 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, Special Education; extended time provided to teachers for the development of Individual Education Plans (IEP) for SPED students

21907 - PAT, Article 20 B4, General Education; extended time provided to teachers for the development of Individual Education Plans (IEP) for Special Education students

21908 - PAT, Article 20 B5; 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

22293 - Curriculum Development

22300 Assessment and Testing

22301 - Assessment System Design

22305 - Assessment Reporting

22400 Instructional Staff Development

22401 - Instructional Consultants

22402 - Instructional Specialists

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
- 22440 - Occupational Therapists/Physical Therapists

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

23100 Board of Education Services

- 23100 - Board of Education Services

23200 Executive Administration Services

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

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

24100 Office of the Principal Services

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

24900 Other 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 - Direction of Business Support

25200 Fiscal Services

- 25210 - Direction of Fiscal Services
- 25220 - Budgeting Services
- 25240 - Payroll Services
- 25250 - Financial Accounting Services
- 25260 - Internal Auditing Services
- 25270 - Property Accounting Services
- 25281 - Service Area Direction
- 25282 - Employer-at-injury Program (EAIP) Worksite Modifications
- 25283 - Liability Claims
- 25284 - Property/Fire Loss
- 25285 - Worker's Compensation
- 25286 - Worksite Safety
- 25287 - Mandated Health Services
- 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 - 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 - Special Education 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
- 26211 - Evaluation Services Direction
- 26212 - Grant Writing Direction
- 26220 - Development Services
- 26230 - Evaluation Services
- 26240 - Planning Services
- 26250 - Research Services
- 26260 - Grant Writing Services
- 26270 - Statistical Services

26300 Information Services

- 26320 - Internal Information Services
- 26330 - Public Information Services
- 26331 - Volunteer Activities and Recognition
- 26340 - Management Information Services
- 26350 - Interpretation and Translation Services

26400 Staff Services

- 26410 - Service Area Direction
- 26420 - Recruitment and Placement Services
- 26430 - Staff Accounting Services
- 26440 - Staff Benefits
- 26491 - Staff Services
- 26492 - Non-Instructional Staff Development
- 26493 - Staff Relations and Negotiations

26600 Technology Services

- 26610 - IT Service Area Direction
- 26620 - Systems Analysis Services
- 26631 - Student Information Systems
- 26632 - Business Information Systems
- 26634 - Web Information Systems

- 26635 - Programming Services
- 26641 - Operations Services
- 26642 - Data Control and Entry
- 26691 - Central Telecommunications Services
- 26697 - Technical Training Services
- 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.

- 41100 - Service Area Direction
- 41200 - Site Acquisition and Development
- 41500 - Building Acquisition, Construction, and Improvement Services
- 41905 - Capital Bond Planning
- 41910 - Relocation Projects

50000 - Other Uses

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

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

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, 14 secondary schools, and 5 alternative programs. The following pages are a school directory which lists the year the current school building was built, the address and phone number, the grade levels being served 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 / PreK-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

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

Harrison Park
Constructed 1949
2225 SE 87th 503-916-5700
K-8

Hayhurst - Const. 1954
5037 SW Iowa 503-916-6300
K-5 (Odyssey - History Focus)

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

Irrington - 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-8

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 503-916-6275
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 - Const. 1927
4013 NE 18th 503-916-6181
PK-8 (ACCESS - TAG)

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 503-916-6226
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 / Alternative

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, Science
& Technology and Young Women's
Academy @ 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, and Technology (ACT)
- Spanish English International School (SEIS)
- Pursuit of Wellness Education @ Roosevelt (POWER)

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

ACCESS @ Sabin - Const. 1927
4013 NE 18th 503-916-6482
K-8 (Alternative - TAG)

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

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

Creative Science Program @ Clark - Constructed 1955
1231 SE 92nd 503-916-6431
K-8 (Alternative - Science Focus)

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

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



Employee Salary Schedules

Acct. Code	Position/Job Title	Salary Schedule	Page
511100	Classroom Teachers	Teacher PAT Salary Schedule	180
	Non-Classroom (Support) Personnel - Licensed	Teacher PAT Salary Schedule	180
511210	Support Personnel - Non Licensed	DCU Salary Schedules	176 - 179
	Educational Assistants (General & ESL)	General & ESL Educational Assistant Salary Schedules	182 - 183
	Paraeducators	Special Education Paraeducator Salary Schedules	183
	Secretarial / Clerical	PFTCE Salary Schedules	181 - 184
	Classified Staff	PFTCE Salary Schedules	181 - 184
	Cafeteria Staff	SEIU Nutrition Services Salary Schedule	185
	Maintenance Workers	DCU Maintenance Worker Salary Schedule	178 - 179
	Bus Drivers	Bus Driver Salary Schedule	176
	Truck Drivers	Truck Driver Salary Schedule	176
	Custodians	SEIU Custodian Salary Schedule	185
511220	Confidential Secretaries/Admin. Assistants	Confidential Secretaries Salary Schedule	186
	Specialists - Non-Licensed	Non-Represented Employee Salary Schedule	187
511310	Superintendent	Contract salary determined by the Board of Education	-
	Administrators - Licensed	Non-Represented Employee Salary Schedule	187
	Directors/Asst. Directors/Supvs/Mgrs - Licensed	Non-Represented Employee Salary Schedule	187
	Principals	Building/Program Administrator Salary Schedule	186
	Vice Principals/Asst. Princ./Asst. Admin.	Building/Program Administrator Salary Schedule	186
511320	Administrators - Non Licensed	Non-Represented Employee Salary Schedule	187
511410	Cafeteria Managers	Non-Represented Employee Salary Schedule	187
511420	Directors/Asst. Directors/Supvs/Mgrs - Non Lic.	Non-Represented Employee Salary Schedule	187

Amalgamated Transit Union (ATU)
 Contract - Appendix A
 Bus Driver - Hourly Rate Salary Schedule
 (Effective 07/01/2009)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Bus Driver	\$13.67	\$14.47	\$15.27	\$16.08	-----	-----	-----	-----
Five (5) Year Longevity	-----	-----	-----	-----	\$16.89	-----	-----	-----
Ten-Year Longevity	-----	-----	-----	-----	-----	\$17.78	-----	-----
Fifteen-Year Longevity	-----	-----	-----	-----	-----	-----	\$18.62	-----
Twenty-Year Longevity	-----	-----	-----	-----	-----	-----	-----	\$19.54

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 01/01/2009)

Description	Hourly Rate
Truck Driver / Warehouseman (Base)	\$20.22
Truck Driver Leadman *	\$20.82
Warehouse Foreman **	\$22.24
General Foreman ***	\$23.25
Sub Driver ****	\$18.20

* 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 01/01/2009)

Description	Hourly Wage
Shop Assistant	\$15.58
Bus Fueler	\$20.50
Serviceman	\$20.50
Mechanic	\$23.77
Lead Mechanic	\$24.47

District Council of Unions (DCU)
 Contract - Appendix C
 Television Services - Hourly Rate Salary Schedule
 (Effective 01/01/2009)

Description	Step 1	Step 2	Step 3	Step 4	Step 5
Production Assistant	\$11.50	\$13.43	\$15.35	\$17.27	\$19.19
Producer	\$12.79	\$14.92	\$17.07	\$19.19	\$21.32
Master Control Operator	\$12.79	\$14.92	\$17.07	\$19.19	\$21.32
TV Technician	\$12.79	\$14.92	\$17.07	\$19.19	\$21.32
Production Manager	\$24.23	-----	-----	-----	-----
Assistant Engineer	\$24.23	-----	-----	-----	-----
Chief Engineer	\$26.75	-----	-----	-----	-----

District Council of Unions (DCU)

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

(Effective 01/01/2009)

Description	Level	Craft Code	Hourly Wage
Roofer	Journeyman	67	\$19.32
	Leadman		\$19.90
	Asst. Foreman		\$20.57
	Foreman		\$21.25
Carpet / Linoleum Layer	Journeyman	80	\$19.94
	Leadman		\$20.53
	Asst. Foreman		\$21.23
	Foreman		\$21.93
Laborer	Journeyman	41	\$19.96
	Leadman		\$20.55
	Asst. Foreman		\$21.25
	Foreman		\$21.96
Painter	Journeyman	45	\$19.96
	Leadman		\$20.55
	Asst. Foreman		\$21.25
	Foreman		\$21.96
Tile Setter	Journeyman	10	\$21.18
	Leadman		\$21.82
	Asst. Foreman		\$22.55
	Foreman		\$23.30
Cement Mason	Journeyman	10	\$22.46
	Leadman		\$23.14
	Asst. Foreman		\$23.93
	Foreman		\$24.70
Plasterer	Journeyman	10	\$22.54
	Leadman		\$23.22
	Asst. Foreman		\$24.01
	Foreman		\$24.80
Glazier	Journeyman	20	\$24.35
	Leadman		\$25.08
	Asst. Foreman		\$25.94
	Foreman		\$26.79
Carpenter	Journeyman	40	\$24.50
	Leadman		\$25.24
	Asst. Foreman		\$26.10
	Foreman		\$26.96
Hardware	Journeyman	38	\$24.50
	Leadman		\$25.24
	Asst. Foreman		\$26.10
	Foreman		\$26.96

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

Brick Mason	Journeyman	10	\$25.00
	Leadman		\$25.74
	Asst. Foreman		\$26.62
	Foreman		\$27.50
Machinist	Journeyman	55	\$25.02
	Leadman		\$25.77
	Asst. Foreman		\$26.64
	Foreman		\$27.52
Electronic Technician	Journeyman	95	\$26.23
	Leadman		\$27.02
	Asst. Foreman		\$27.94
	Foreman		\$28.86
Musical Instrument Repair	Journeyman	96	\$26.23
	Leadman		\$27.02
	Asst. Foreman		\$27.94
	Foreman		\$28.86
Sheet Metal Worker	Journeyman	65	\$27.91
	Leadman		\$28.74
	Asst. Foreman		\$29.72
	Foreman		\$30.69
Electrician	Journeyman	50	\$29.81
	Leadman		\$30.70
	Asst. Foreman		\$31.74
	Foreman		\$32.78
Plumber	Journeyman	60	\$30.53
	Leadman		\$31.45
	Asst. Foreman		\$32.51
	Foreman		\$33.58
Steamfitter	Journeyman	59	\$30.53
	Leadman		\$31.45
	Asst. Foreman		\$32.51
	Foreman		\$33.58
Rovers	Starting Level		\$14.14
	1st Anniversary		\$15.15
	2nd Anniversary		\$16.16
	3rd Anniversary		\$17.17
	4th Anniversary		\$18.18
Groundskeeper		85	\$19.96
Mason Tender			\$19.96
Plumber's Helper			\$19.96
Motor Winder			\$23.25
Machinist Helper			\$21.64

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 07/01/2009)

Description	Grade	Status	Step 1	Step 2	Step 3	Step 4	Step 5
Food Service Assistant	342	Non-Certified	\$10.36	\$10.67	\$10.88	\$11.08	\$11.30
	343	Certified	\$10.52	\$10.83	\$11.04	\$11.24	\$11.46
Cook, Baker, Dessert Specialist	344	Non-Certified	\$12.99	\$13.38	\$13.63	\$13.90	\$14.16
	345	Certified	\$13.15	\$13.54	\$13.79	\$14.06	\$14.32
Elementary / Middle School Lead, Roving Lead, Summer Monitor	348	Non-Certified	\$13.72	\$14.13	\$14.40	\$14.68	\$14.95
	349	Certified	\$13.88	\$14.29	\$14.56	\$14.84	\$15.11
High School / Central Kitchen Lead	350	Non-Certified	\$15.03	\$15.49	\$15.78	\$16.09	\$16.39
	351	Certified	\$15.19	\$15.65	\$15.94	\$16.25	\$16.55
Substitute Worker	352	Non-Certified	\$9.25	-----	-----	-----	-----

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



09/10 Annual Budget

(Position Vacant), Chief Financial Officer

Budget Office

Sara Bottomley, Senior 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
Shawn Helm, Analyst

Document Publishing

Portland Public Schools Publication Technologies

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