



Amended Budget

For the fiscal year 2010/11
School District No. 1, Multnomah County, Oregon

Portland Public Schools



Cover Illustration:

"My Colorful World" by Daniela Vivas-Giraldo
Harriet Tubman Leadership Academy for Young Women

Jennifer Coomes, Teacher
Aurora Lora, Administrator

Statement by the artist:

"The inspiration for this artwork was to show light reflecting from many points of view. The subject was taken from a still life in the classroom with added hands and background.

I really like this piece because the colors are bright and are blended well. I would do this type of art again because I like how I can put different things and different colors together to show a little bit of my personality."

Portland Public Schools Nondiscrimination Statement



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

Board of Education Policy 1.80.020-P



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Budget Document User's Guide

This budget document contains the complete fiscal year 2010/11 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 **Introduction** contains the Budget Message, which 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 & District educational milestones, 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 Details** 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 **Department Summaries** section, new for 2010/11, provides information on the District's major central operational departments. This section presents background on each department, as well as a summary of each department's accomplishment during the past year and goals for the upcoming year. Also contained in this section are tables detailing actual and budgeted expenditures by account.

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, 5) salary schedules for every employee group, and 6) other documents required by local budget law.

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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Amended Budget – Response to State Revenue Shortfall

On Monday, May 24, the Board of Education, sitting in their role as the Budget Committee, voted to approve a \$455.7 million general fund budget. That budget added back dollars to the Proposed Budget to preserve special education staffing, services to students learning English, curriculum support, and transportation services, while reducing expected PPS spending on employee health insurance and leaving slightly less in reserves.

“We support the Superintendent’s strategy to maintain teaching jobs, a full school year and important investments in student achievement,” said David Wynde, chairman of the Board’s Finance, Audit, and Operations Committee. “We have the reserves to cushion state budget cuts this year. But even at this level of spending, there are many hard choices that had to be made and services we really want to provide for our students that we simply cannot afford.”

“Looking into the future - as the state economy recovers slowly at best, and the federal stimulus money is ending - we know we have further difficult choices and budget reductions ahead. We must start those conversations this fall, and advocate strongly with our federal and state leaders for as much funding support as possible before we have to make cuts in the 2011/12 school year.”

On Tuesday, May 25, the Governor of Oregon released the latest 2009-11 biennium revenue forecast. That forecast has resulted in \$562 million in across-the-board cuts to state spending. The loss of revenue to Portland Public Schools is estimated at \$19.4 million.

The Portland School Board’s FAO committee met to discuss the District’s response to this revenue shortfall. David Wynde, the committee chair stated, “Working with the Superintendent and her team, we must act now to rebalance our budget. Our guidance to staff takes into account that our approved budget for next year already uses \$16 million from reserves and that the forecast for the state’s next two-year budget is also grim. There is also the possibility that the state’s revenues will continue to drop, forcing further reductions after the start of the next school year.

With that in mind, the Board committee directed staff to develop a revised PPS budget for next year that covers this \$19 million by cuts in spending. We acknowledged that, while we will look hard at central office, these cuts will likely include substantial reductions to staffing in schools.”

Implementing a \$19.4 million budget reduction requires significant work within the District including discussions and agreements with represented employee groups. This work was not completed in time for the full Board to deliberate on and adopt a reduced budget prior to June 30, 2010.

On June 21, 2010, considering that budget restructuring was not yet completed, the Board adopted a budget as approved by the Budget Committee on May 24, 2010. This budget document contains those decisions but does not incorporate decisions on how the District will address the revenue shortfall.

On June 23, 2010 the FAO committee met to discuss options for re-balancing the fiscal year 2010-11 budget as recommended by the Superintendent. Those recommendations were brought forward for discussion by the full Board on June 29, 2010. No decisions were made on that date. Discussions with the FAO and the full board will continue. It is the Board’s intent to amend the Budget at the July 19th meeting.





March 15, 2010

To the Portland Public Schools Board of Education:

If we want better results for our 46,000 students – higher achievement and a smaller achievement gap – we must dedicate our limited dollars where they will make the most difference.

I believe that this budget proposal that I present to you today keeps faith with our core Milestones strategies and our promises to the community. It delivers a full school year, preserves teaching jobs, and puts much needed classroom materials in the hands of our teachers and students, all in keeping with our promises to the community.

This budget proposal also protects on-going investments that are designed to prepare students for success at the next level: Limiting kindergarten class sizes, focusing intensive efforts to improve reading and writing at all schools, continuing our work to support the middle-grade program and supporting high-priority and high pay-off efforts to ensure our high school students graduate with the skills they need for future success.

There are not many new initiatives in this budget. In this economy, maintaining and building upon past commitments is in itself a victory.

Priorities focused on achieving results

Together, the Portland School Board and I have adopted a Milestones Framework, a set of measures at key transition points from kindergarten through graduation. The Milestones are a way of thinking: educating students with an eye toward what they need to succeed at the next level. They help us track achievement, target supports and focus our limited dollars using timely levers to boost success.

These are the Milestones, and the budget priorities aligned to support greater success:

Ready to read – At the beginning of **first grade**, all students should be ready to read, so they have a foundation for future academic success.

With federal support, we will maintain our growing **Headstart early childhood program** – our site at North Portland’s Sitton Elementary opened in January -- to help more students enter school ready to succeed.

We will maintain the smaller target **kindergarten class size** – no more than 25 -- for the third straight year, adding teaching positions to add more kindergarten classes where enrollment demands and space allows.

We continue to offer **full-day kindergarten** at all schools, with support from parents at many schools, scholarships for low-income parents and federal funding at most schools.

With support from the Nike School Innovation Fund and federal funding, hundreds of our youngest students will again benefit from a **Summer Academy** experience. After using just over a month of their vacation to accelerate their learning, they will join their classmates in the fall with new confidence in their reading skills.

Reading to learn – By the end of **third grade**, students should be reading to gain an understanding of their world, in a variety of subjects.

We will add staff at our smaller elementary and K-8 schools to meet **core program requirements for library and enrichments** – again with strategic scheduling when possible so grade-level teachers may meet regularly to plan and support their specific students.

Ready for high school – In **middle grades**, students should have strong attendance habits and the writing and math skills to grasp more demanding content in high school.

We have defined **core program requirements** for the middle grades at our K-8 and middle schools. We will guarantee access to algebra and world language for high school credit to all students, we will support science education, library staffing and other enrichments, especially where schools are small and struggle to maintain the full program.

Every 6th to 8th grader will have access to a **counselor** at his or her school – because early adolescents need that advice, support and leadership development.

These investments move us further toward full and supported implementation of our K-8 school program. We have made some progress – attendance is increasing, state assessments scores have risen in math, reading and writing, and more students are taking algebra and earning high school credit by 8th grade. But the work continues.

Using federal and grant funding, we are expanding the **Summer Academy** program for students during their key transition summers – the ones between 5th and 6th grades and in the summer before 9th grade. Those targeted programs help hundreds of students hone their core academics, develop organizational and leadership skills, and provide a bridge between grades, with proven results.

On track to graduate – When entering **10th grade**, students will have passed core subjects with strong grades and have enough credits be on the road to graduation.

For the fourth year, Portland Public Schools is using key indicators such as middle school assessments, grades and attendance to identify students who could use focused attention and support to ensure they stay on track to graduate with their classmates. Through school-based initiatives, such as summer programs, afterschool support programs and mentoring, these **Academic Priority** students – just about 40 percent of incoming freshman – get the focus they need to earn stronger grades and the credits necessary to graduate.

PPS again will offer the **ACT Explore test for all 9th graders**, a tool to help students identify their strengths and interests and to help them start to chart a course for their education and eventual college and career options. AVID, a college readiness program, will serve more than 500 students on the Roosevelt Campus, at Madison High School, the Renaissance Arts Academy, Jefferson's Young Women's Academy, two middle schools and six K-8 schools.

Graduate from high school on time – Students should have the skills needed for **college or a career**.

All juniors will again be offered the **ACT test**, which serves as an assessment not only for the skills needed for higher education, but also of those needed for demanding careers.

The budget continues to dedicate extra teaching staff – above the regular formula positions – to continue district-wide focus programs such as Benson’s career-technical offerings and the Jefferson dance program.

Finally, we will continue the planning and implementation of our **High School System Design**, with major changes to begin in the following September of 2011. On each high school campus, a half-time position will support **career-related learning, on-line classes or the advanced, college-credit-bearing program**, whether International Baccalaureate or Advanced Placement.

The budget supports further progress in elements of the design, as noted above, and through existing staff and grant funding continues the major design effort.

Closing the achievement gaps at all levels

We will offer more consistent and higher teacher staffing in our English as a Second Language program, to provide daily language instruction.

In our services to special education students, we will shift resources to more often provide the services some students need closer to home and with fewer transitions between schools.

We will continue our five-year effort, paid through the voter-approved local option levy, to put new classroom materials in the hands of teachers and students across our schools. This upcoming year will bring new materials in elementary math, middle to high school world languages and further curriculum tools for high school teachers.

As I share the priorities that my budget proposal funds, I cannot leave out the central and overarching investment it makes: the investment in our employees, our teachers, school staff and leaders.

Our work on “Courageous Conversations” extends to all employee groups, raising awareness of the racial inequities throughout our school system and challenging us to eliminate the effect of racism within our schools and create truly equitable results for all students. Classified staff, teachers, school administrators, central support staff and program and district leaders alike are receiving this vital training.

Our school administrators will keep working in “professional learning communities” that allow them to tap the expertise of their colleagues to confront student achievement challenges. They analyze data, research, and use structured problem solving tools. They come up with a plan, work the plan, and bring back results to the PLC to analyze. The PLC offers a supportive group to help them examine teaching and learning – and improve their practice and results for students.

Fifty-three of our elementary, K-8 and middle schools continue to benefit from the Portland Leadership Collaborative, sponsored by the Nike School Innovation Fund. Teams of teacher leaders, principals and assistant principals receive intensive training and support to examine their students' writing skills and their own instruction, and to jointly develop and execute strategies for improvement tailored to the unique needs of their own schools.

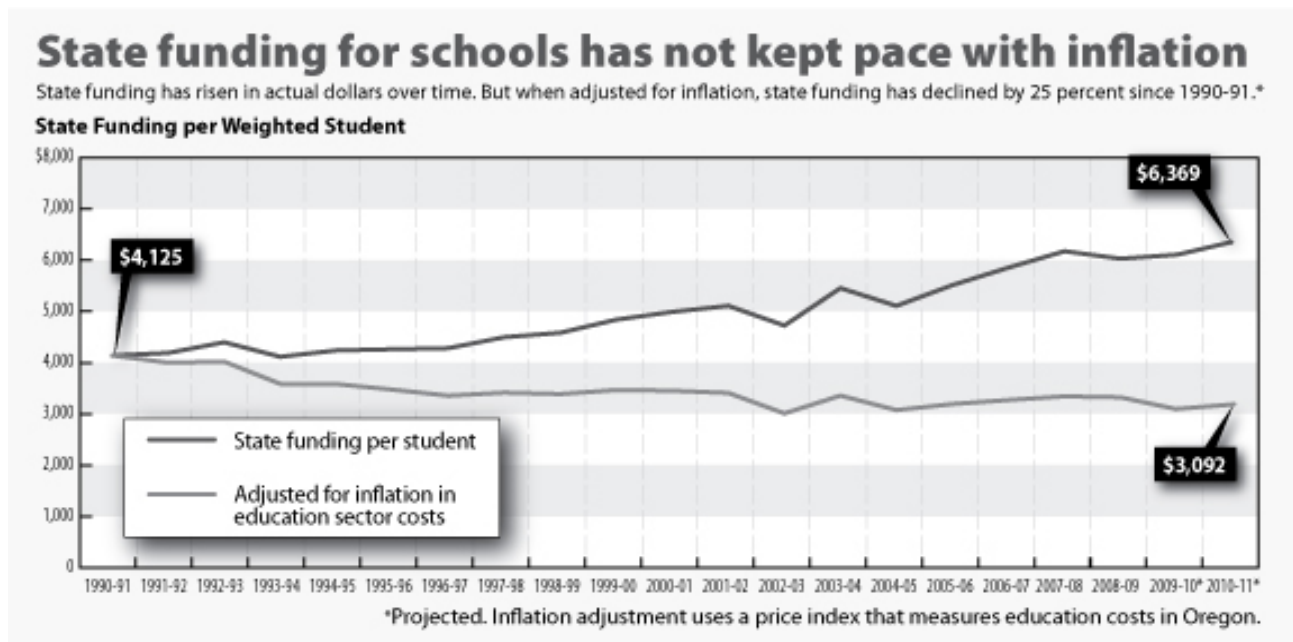
Weathering the financial storm

We have been able to fund all of these priorities with support from many quarters:

- Oregon voters in January supported two tax measures that saved the state from making deep cuts in the middle of the biennium, and legislators in February's session scrambled to maintain the promised \$6 billion State School Fund for 2009-11. Thank you all.
- The federal government continues to stabilize vital state services, with stimulus dollars that are paying for 324 teaching positions in our PPS schools this year.
- Our PPS employees in 2009-10 agreed to give up any cost-of-living raise, preserving funding that has kept our class sizes stable and our school year whole. We are pleased to have settled a contract with our largest group of employees – our teachers – that offers a fair and appropriate increase in compensation in this budget.
- And the Portland School Board over the years has prudently managed its reserves, and thus starts the year with a substantial beginning balance, including a fund dedicated to protect the school district from rising costs in employee retirement plans. This budget proposes to spend just over \$14 million from our reserves to protect critical programs.

That support – from our governments at all levels, our parents, voters and community, and from our own staff – means that tonight, I can propose a \$445 million General Fund budget.

Make no mistake, this is far from a plush budget. Over the last 20 years, state funding for K-12 education has lost ground to inflation – costs have risen eroding the value of our per-student funding by 25 percent since 1990.



Source: Oregon Department of Education

Once again, we faced a significant shortfall of \$14 million. Because we have managed our budget tightly, which has allowed us to accrue a healthy level of reserves, I am proposing to use a portion of those reserves to protect vital programs. That's what reserves are for – to brace essential programs against the stresses of lean budget times.

Once again, we are making difficult tradeoffs within tight central management functions to protect the classroom -- proposing to further starve our maintenance budget so we can pay for fire protection system inspectors, and to trim some transportation services to pay for higher fuel costs.

I am proposing this budget confident in the priorities we share: That a full school year and stable class sizes matter. That we must strive to support our teachers and school leaders in their professional growth to be as effective as possible. That critical support programs and initiatives, well-targeted, can make an astounding difference in our students' education. And that together we can and will push through these difficult times and pursue excellence for all.

Thank you for your consideration of this budget proposal. I look forward to hearing from the community and discussing the details.



Carole Smith, Superintendent
Portland Public Schools

Total District Resources and Requirements (by Fund Type) - Amended Budget

Type	General Fund	Special Revenue	Debt Service	Capital Project	Internal Service	All Funds
Resources by Account						
Beginning Balance	28,330,606	25,094,821	-	19,629,129	8,000,000	81,054,556
Revenue from Taxes	232,893,866	1,783,640	-	817,000	-	235,494,506
Tuition	350,000	4,713,000	-	-	-	5,063,000
Earnings on Investment	700,000	-	-	30,000	75,000	805,000
Food Service	-	3,582,572	-	-	-	3,582,572
Extra-curricular Activities	1,119,000	8,031,922	-	-	-	9,150,922
Other Local Sources	9,866,999	9,682,508	-	-	6,102,391	25,651,898
Intermediate Sources	7,446,629	-	-	-	-	7,446,629
State Sources	140,553,918	17,342,921	-	-	62,500	157,959,339
Federal Sources	14,369,000	87,740,707	-	-	-	102,109,707
Other Sources	1,336,901	165,000	6,664,938	-	-	8,166,839
Total Resources	\$ 436,966,919	\$ 158,137,091	\$ 6,664,938	\$ 20,476,129	\$ 14,239,891	\$ 636,484,968
Requirements by Program						
Instruction	253,571,452	78,661,899	-	-	-	332,233,351
Support Services	171,701,961	34,283,433	-	4,937,037	11,239,891	222,162,322
Enterprise and Community Services	-	19,253,130	-	-	-	19,253,130
Facilities Acq & Construction	1,263,606	1,292,262	-	11,203,532	-	13,759,400
Debt Service & Transfers Out	9,929,900	-	6,664,938	1,236,901	-	17,831,739
Contingency	500,000	3,226,190	-	3,098,659	3,000,000	9,824,849
Ending Fund Balance	-	21,420,177	-	-	-	21,420,177
Total Requirements	\$ 436,966,919	\$ 158,137,091	\$ 6,664,938	\$ 20,476,129	\$ 14,239,891	\$ 636,484,968
Requirements by Account						
Salaries and Benefits	349,496,361	80,592,556	-	778,312	516,331	431,383,560
Materials and Services	73,829,542	45,121,686	-	8,932,752	6,593,533	134,477,513
Capital Outlay	2,725,127	1,792,260	-	6,429,505	-	10,946,892
Debt Service & Other	3,750,951	5,984,222	6,664,938	-	4,130,027	20,530,138
Fund Transfers	6,664,938	-	-	1,236,901	-	7,901,839
Contingency	500,000	3,226,190	-	3,098,659	3,000,000	9,824,849
Ending Fund Balance	-	21,420,177	-	-	-	21,420,177
Total Requirements	\$ 436,966,919	\$ 158,137,091	\$ 6,664,938	\$ 20,476,129	\$ 14,239,891	\$ 636,484,968

Citizen Budget Review Committee for Portland Public Schools Budget Review of 2010/11 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.

Our work is made easier with support from PPS staff, particularly those who attend our meetings and/or provide information in response to our requests. We thank them for their responsiveness and especially 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 and accountability
- Alignment of the budget with the District's Strategic Plan process
- Inclusion and acknowledgement of the needs and interests of the community

The CBRC urges the Board of Education to approve the Superintendent's proposed budget.

While the budget has been held stable from last year, we recognize that it is fragile and far from ideal. 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 and inequitable impact on our students' education.

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

- We recognize and thank Oregon voters who passed Measures 66 and 67, providing some relief to school budgets and preventing further cuts of greater than \$35 million from PPS' revenues.
- In each of the last two years, we noted "*the CBRC is concerned that the decision to move towards a K-8 model was made without adequate consideration of the financial consequences,*" and last year we remarked "*it is imperative that the financial implications of the High School Redesign process should be determined prior to moving forward.*" We are heartened by the Redesign team's efforts to that end and trust that appropriate steps are being taken to ensure adequate funding of all new initiatives. However, given that we have not been provided cost estimates and funding sources for this project, we are unable to provide direct feedback on its fiscal prudence. We recommend an oversight committee, including citizens, be formed to provide ongoing public accountability.
- We note that two departments critical to the success of PPS' most fragile students continue to undergo restructuring that will impact staffing and other budgetary concerns. With respect to these changes,
 - We applaud the work of Integrated Student Support, and specifically Special Education (SPED) staff, for their work in retooling their programs to serve more students more efficiently and at a lower overall cost. We have concerns that PPS may be fiscally penalized for serving students with the highest needs and encourage the Board to seek appropriate federal and/or state funds to cover the shortfall.
 - We remain frustrated that we were, once again, unable to secure access to information about changes to the English as a Second Language (ESL) department and possible ensuing budget implications.

- We are pleased that PPS now publishes some detailed departmental budgets, as we have requested in recent years. However, to continue these improvements in transparency, we recommend the following:
 - Departments should explicitly tie expenditures and line-items to their goals.
 - Detailed budgets should be available for additional departments; in particular, we would like to see budgets for educational departments.
 - Programs covering multiple resource and requirement categories (e.g. ESL, SPED, and TAG) should be summarized in tables that show all resources and requirements totaling to the entire program, particularly the outside resources for the program.
 - Similar to the Oregon Department of Education's practice, tables in the budget document should be made available in spreadsheet or other electronic form so that interested members of the public may do their own analyses.
- We have great concern for future budgets, especially that of 2011/12, when PPS (and all Oregon districts) will reach a financial cliff: ARRA funds will no longer be available and our Local Option Levy will expire. While we support the use of reserves for the 2010/11 budget, we note that this practice is not sustainable and urge the Board to plan carefully for future years.

The 2009/10 PPS CBRC respectfully submits this report to the Board of Education.

Calvin Bohn	Lincoln High School student
Dick Cherry	Irvington Elementary School teacher and former PPS parent
Adrienne Enríquez, chair	Associate Dean of Admissions/Director of Multicultural Recruitment, Lewis & Clark College
Tom Fuller	Project manager and school volunteer
Will Fuller	Treasurer of Community & Parents for Public Schools; retired account manager
Phil Johnson	Small business owner and PPS parent
Roger Kirchner	Retired state/federal public servant; PPS graduate and parent
Ralph Leftwich	School volunteer
Ed Sloop	Construction estimator and PPS parent
Phyllis Snyder	Business manager and PPS parent
Kathleen Taylor	PPS parent

Finance, Audit & Operations Committee Report to the Board of Education

Superintendent Smith proposed a 2010/11 budget that was crafted to maintain strategic investments in alignment with our Milestones framework, deliver a full school year, and preserve teaching jobs. This budget, which she characterized as a “hold steady” proposal was presented despite a forecast \$14.4 million shortfall from the level of revenue that would be needed to maintain these service levels. She indicated to the PPS community in her budget message that she felt that this was a reasonable proposal in light of the fact that PPS was expected to enter 2010-11 with \$48 million in general fund reserves. Using \$14.4 million of these reserves to avoid cuts that would jeopardize instructional initiatives and programs was, she proposed, the right thing to do. Even at this level of spending there are many hard choices that had to be made and a significant number of highly desirable services for students that are not possible to fund.

The FAOC supports the overall budget strategy outlined by Supt. Smith and the proposed use of reserves in 2010/11 to maintain levels of service in support of students. The committee recommends approval of the budget with the five changes outlined below in the areas of transportation, special education, ESL/ELL services, student custodians and health insurance.

In addition, there are a number of areas of follow up work that the committee is recommending that the board of education direct the Superintendent and her staff to complete.

Sustainability

Clearly, spending \$14.4 million more than revenue is not a sustainable strategy. The 2011/12 budget is likely to have to include spending cuts and the result of decades of fiscal austerity and the PPS response to that is that a significant amount of that reduction may come from staffing in schools.

Follow Up: The FAOC recommends that the board direct the Superintendent to initiate the 2011/12 budget process in the summer of 2010 with the goal of identifying a set of likely high level decisions for balancing the budget as soon as possible. In particular, PPS should identify the most likely options for school staffing scenarios by November 15, 2010. PPS should review this information with state legislators, parents, and other community partners in order to inform 2011-13 biennium funding for K-12 and to allow time for PPS to prepare for and implement whatever changes are required to accommodate the reduced spending that could result.

Special Education

The FAOC spent substantial time in review and discussion of Special Education topics, which also featured in hearings and testimony to the full board. Included in the proposed budget was development of a self contained classroom continuum model, which should reduce movement of students between schools during their K-8 experience, at a cost increase of \$1.1 million. FAOC supports this proposal.

However, reduction in federal stimulus funds created a shortfall of \$3.7 million that required adjustments and reductions. The proposed budget addressed this in several ways – one of which was a 30-minute reduction in the workday for para-educators. FAOC does not support this reduction in hours for para-educators given the overall decision to “hold steady” on school staffing and not cut teaching positions or reduce the number of school days. If the proposed budget had included a more equitable set of measures to balance the budget in general then FAOC might likely have supported this proposal. Staff has identified alternative funding for some of the cost of restoring the 30 minutes.

Action: Add back an additional \$600,000 to cover the balance of the cost of adding back this time in the workday.

Follow Up: The FAOC was able to get more complete information on the funding for various special education services and programs this year, but this is an area where the committee would like to continue to review financial and budgetary information with staff in advance of a proposed budget for 2011/12. This analysis should be completed and reviewed with the board through appropriate committee(s) before December 31, 2010.

Special Education Resources

Special Education Resource Allocation

Source	Actual 2006/07	Actual 2007/08	Actual 2008/09	Estimated 2009/10	Forecast 2010/11
SSF - IEP Students Capped at 11% of ADMr ¹	26,592,600	28,037,479	27,081,845	27,761,768	29,315,088
SSF - Students on IEP above 11% of ADMr ¹	2,980,664	4,355,576	4,609,585	3,725,272	3,793,293
Allowed Cost ³	4,519,970	5,500,000	5,500,000	5,939,190	4,770,000
MESD Services - through the General Fund	1,333,126	1,077,632	1,127,377	1,127,377	1,127,377
Additional General Fund Discretionary Allocation	19,958,620	22,173,503	20,658,709	17,941,542	24,793,227
Total General Fund Allocation	55,384,980	61,144,190	58,977,516	56,495,149	63,798,985
IDEA - PPS SPED Grants ²	8,328,873	7,218,125	8,376,986	9,776,284	8,450,981
ARRA - IDEA - SPED Dep't ²	-	-	1,389,953	4,675,985	2,677,448
Subtotal Other Funds	8,328,873	7,218,125	9,766,939	14,452,269	11,128,429
Total SpEd Resources	63,713,853	68,362,315	68,744,455	70,947,418	74,927,414

1 Source: State School Fund Grant Estimates from ODE - <http://www.ode.state.or.us/search/results/?id=344>

2 Source: PPS Grants Accounting

3 Source: ODE Reports and PPS Forecast Model

The FAOC notes that PPS is currently forecast to spend \$74.9 million on provision of SpEd services in 2010/11. Federal funds, through IDEA, funds \$11.1 million or 15% of that total – which is substantially less than the 40% level that was promised when the legislation creating this mandate was approved. FAOC has no intent to question PPS' obligation to provide these services – an obligation that we accept unequivocally. But current federal funding is so woefully short of the level promised that it results in a substantial funding subsidy from the remaining general education budget (more than \$20 million in 2010/11).

Follow Up: The FAOC recommends that PPS undertake a vigorous communication strategy with Oregon's federal delegation on this topic as soon as possible, and in any event before September 30, 2010, to identify the substantial financial impact on PPS and to press for action in Washington DC to improve federal funding in this area.

ELL/ESL Programs

The FAOC spent significant time on this topic, which was the subject of much public comment. The proposed budget included the addition of 12 ESL teachers to implement a staffing model that assured a level of instruction and support in all schools. The FAOC strongly supports this move.

Given the overall budget situation, the proposed budget required that this increased staffing be funded within current resource levels. This resulted in a requirement to eliminate 23 FTE of educational assistants, although the intent was to try to find ways to reduce the impact by review of other funding sources. This reallocation had not taken place at the time the budget proposal was published.

The FAOC reviewed overall funding sources for these programs and noted that the budget for ESL/ELL approximately equaled the amount of the additional 0.5 weighting per student in the state school fund (\$13.2 million) and the MESD allocation for non-English speaking students (\$2.5 million). In contrast to the budget for special education program and services, there is no "subsidy" from the SSF basic allocation per student. The FAOC does not support the elimination of the 23 FTE.

Action: Add back the incremental cost of funding the assured level of service and support. Increase in cost of \$1,058,000.

Follow Up: The FAOC was able to get more complete information on the funding for various ESL/ELL services and programs this year, but this is an area where the committee would like to continue to review financial and budgetary information with staff in advance of a proposed budget for 2011/12. In addition, especially in light of the recent audit of these programs and the challenges in reaching compliance faced by PPS, it would be appropriate to conduct a more comprehensive budgetary review to align resources with required programs and to determine if the current level of funding is appropriate. This analysis should be completed and reviewed with the board through appropriate committee(s) before December 31, 2010.

School staffing

Acting on questions raised by board members the committee reviewed information on several topics including: counselors in K-5 schools; new requirement to use 0.5 FTE in high schools to support IB or AP or other components of the core program proposed in high school system design (on-line learning, AVID, credit by proficiency, credit recovery lab); business managers in high schools. The FAOC is not recommending any changes to the proposed budget.

Central staffing for curriculum and instruction

The committee was briefed on the reallocation of existing resources to support implementation of various initiatives and materials adoptions. The FAOC is concerned about TOSA staffing in three subject areas: PE/Health; Russian language immersion; Art. Committee members are not proposing to change individual staffing decisions but seek assurance from the Superintendent that resources will be found to provide a minimal level of staffing in each of these areas. Clarification on this topic should be provided to the FAOC before June 9, 2010.

Transportation

The proposed budget included elimination of a number of non-mandated transportation services. The FAOC reviewed the proposed changes. We agree with the Superintendent and her staff that this an area that calls for review and may be appropriate for cuts. PPS has developed a number of one-off practices and provisions. However, we think that PPS should develop clear criteria for the provision of transportation and that any changes should be proposed with adequate lead time for public discussion and notification to affected students and families. The FAOC does not support the elimination of non-mandated transportation in the 2010/11 budget.

Action: Add back the cost of transportation services that had been proposed for elimination, which adds \$513,000 in net cost to PPS.

Follow Up: A more systematic review of transportation practices should be undertaken with proposals brought to the board via committee. Work can begin immediately and changes may be implemented as approved. In any event any changes to be implemented in the 2011/12 school year should be presented to the board by December 31, 2010.

Facilities: Student Custodians

The proposed budget includes 4 additional FTE in Facilities for fire alarm testing technicians. In order to balance the budget a number of cuts were proposed including elimination of the student custodian program, which saves \$350,000. FAOC did not want to eliminate this program completely and asked staff to operate a scaled back summer program.

Action: Add \$175,000 to fund this.

Health Insurance

The FAOC discussed the underlying assumptions for cost increases for all employee groups. For a number of bargaining units and for non-represented employees the proposed budget assumed a 9% increase in PPS costs. The FAOC revised the assumption for cost increases.

Action: The FAOC changed the assumption to an increase of \$50/employee/month. Cost saving of \$453,000.

Use of Reserves

The proposed budget had end-of-year reserves of \$33.4 million. The five changes recommended by the FAOC result in a net increase in spending of \$1.9 million. In addition, staff has identified a \$1.1 million reduction to forecast MESD revenues. These two factors are almost offset by a higher forecast ending balance for 2009-10 (\$2 million) and an additional \$0.5 million in forecast grant revenue in 2010/11. The net impact of all of these factors is that ending reserves of \$32.9 million will be \$0.5 million lower than in the proposed budget, which is still an adequate amount to cover unforeseen needs or changes to forecast costs and revenues, to offset any mid-year reductions in state funding, and even perhaps to provide some cushion for the 2011-13 biennium.

Finance, Audit and Operations Committee:

David Wynde, Chair

Dilafroz Williams

Pam Knowles

May 13, 2010

FY 2010/11 Amended Budget Process

On May 24, 2010 the Budget Committee **approved** the FY 2010/11 budget and imposed taxes.

On May 25, 2010, the State of Oregon released an updated biennium revenue forecast. State budget reductions caused by Oregon's stagnant economy led to an additional \$19.4 million in revenues lost to PPS.

On June 21, 2010, the Board **adopted** the budget as approved by the Budget Committee and imposed taxes. The Board adopted this budget without implementing decisions responding to the \$19.4 million loss of State School Fund revenues. The Board agreed that an amended budget would be brought forward for Board action after due consideration and discussion of how to re-balance the FY 2010-11 budget.

On June 23, 2010, the Finance, Audit, and Operations Committee (FAOC) met to discuss options for re-balancing the FY 2010-11 budget.

On June 29, 2010, and July 19, 2010, the full Board met to discuss options for re-balancing the FY 2010-11 budget.

Anticipating federal support to save teaching jobs, Superintendent Carole Smith asked the Board to agree to an amended budget that does not cut as deeply into teaching ranks as previously feared. Discussion with the Board resulted in the following budget cuts, totaling just over \$13 million and a \$6 million reduction in contingency/reserves:

- **Central operations and supports:** \$3.1 million, including up to 25 full-time employees.
- **Special Education and English as a Second Language:** \$4.6 million reduction, including up to the equivalent of 52 full-time teaching positions. PPS will ensure compliance with federal and state regulations.
- **School staffing:** \$5.6 million reduction, including the equivalent of approximately 62 full-time teaching positions.

On August 5, 2010 the U.S. Senate took action to approve legislation that contained \$10 billion in dedicated funding for local school districts or approximately \$9 million for Portland Public Schools. Senate approval came after significant support and leadership from Oregon Senators Ron Wyden and Jeff Merkley.

The following week, in an unprecedented one day special session, the U.S. House of Representatives (already adjourned for the August recess), gave its approval to the "EduJobs" package with support of Portland area Congressmen Earl Blumenauer, David Wu and Kurt Schrader. The package was signed into law by President Obama later the same day.

On August 26, 2010, the State of Oregon released an updated biennium revenue forecast that in resulted in further reductions in resources available to the District for the remaining 10 months of the biennium. The loss of revenue to the District is estimated at an additional \$9.1 million.

During late August 2010, the Superintendent discussed additional re-balancing actions with Board members and directed District staff to re-balance the budget and prepare a budget amendment resolution for Board consideration.

On September 27, 2010 the Board voted to **amend** budget. The amended budget was re-balanced through the use of contingency/reserves. No additional reductions were implemented.

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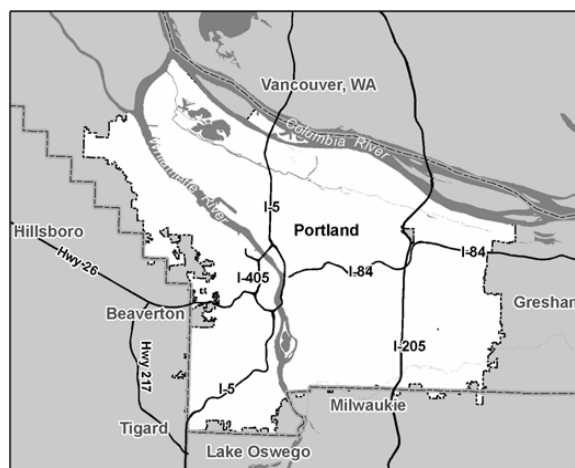
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District Overview



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. 562,690), Lake Oswego (pop. 36,350), and Milwaukie (pop. 20,835). 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 2009 was 46,596. 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 not duplicated.

October 2009 Portland Public Schools Student Enrollment

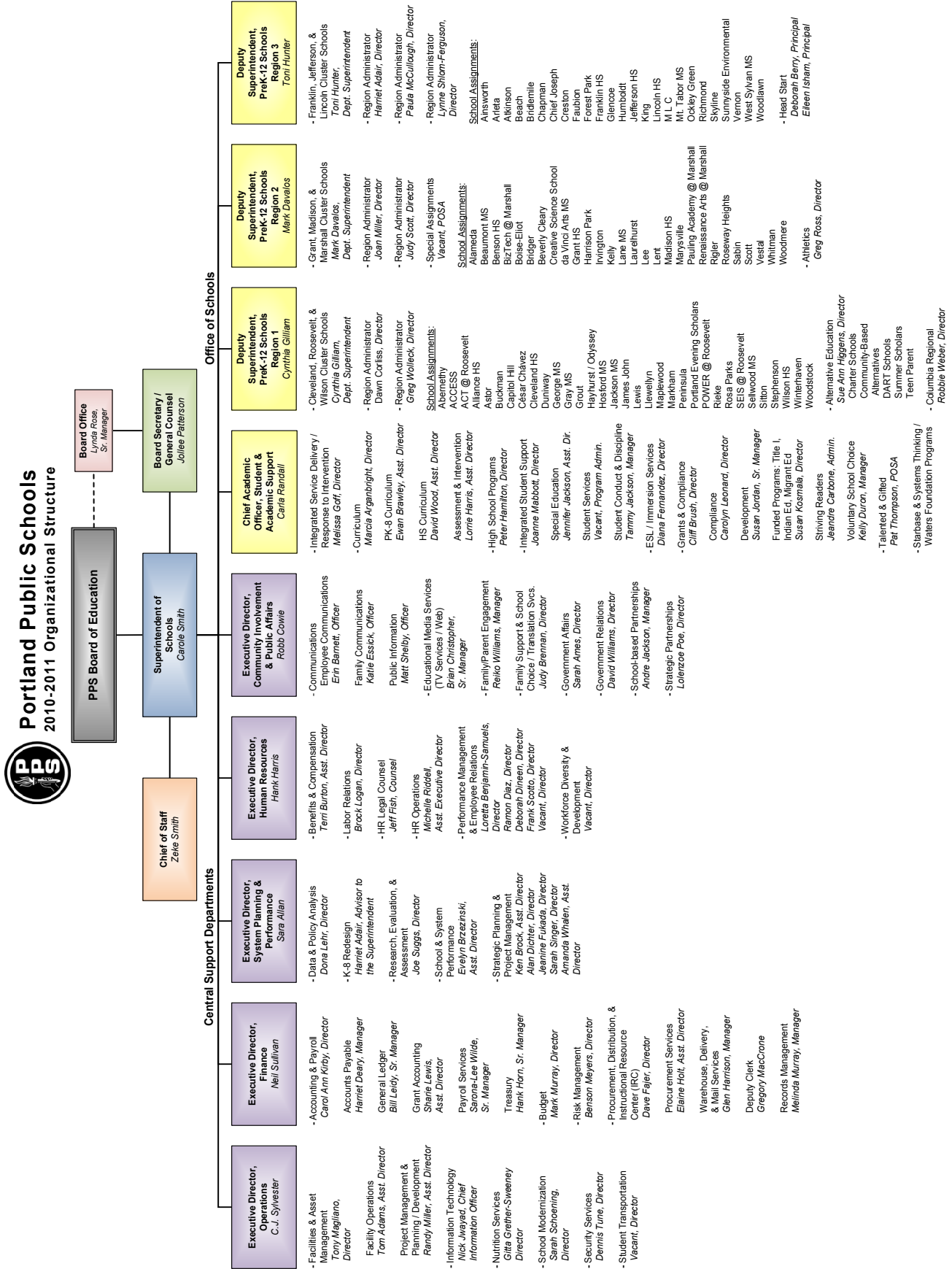
Program Type	Number of Schools / Programs	Enrollment	Enrollment Distribution
Regular School Programs			
Elementary / K-8 Schools	58	25,629	55.00%
Middle Schools	10	5,211	11.18%
High Schools	14	11,034	23.68%
Total Regular Schools & Programs	82	41,874	89.87%
Alternative Programs	5	1,642	3.52%
Total Regular & Alternative Programs	87	43,516	93.39%
Community-Based Programs	24	1,206	2.59%
Special Services Programs	18	500	1.07%
Charter School Programs	7	1,374	2.95%
Total Programs and Enrollment	136	46,596	100.00%

Source: PPS Enrollment Summaries - October 2009

From 1997 to 2008, the District generally experienced constant yearly declines in enrollment. However, enrollment counts from October 2009 show the total enrollment increased by 550 students from the previous year. Based on demographic studies, it is anticipated that the enrollment will level off at about 46,000 students by 2020. 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 schools, middle schools, 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 K-8 schools. This reconfiguration process was completed during the 2008/09 school year. Summary information about each school may be found at <http://www.mis.pps.k12.or.us> under School Profiles.

2010/11 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 46,500 students, and make recommendations on the operation of the District.

The School Board holds public meetings twice monthly to consider, discuss, and determine which direction the district will proceed on a wide range 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. Meeting dates may be obtained at <http://www.pps.k12.or.us/departments/board/index.htm> under the tab for meetings & agendas for the Board of Education. 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. A student Board Representative, selected by the high school student body, serves as an unofficial voting member for one year to represent the students and report on various activities.



Ruth Adkins (Zone #1)

Service since: July 2007
Term expires: June 2011
Phone: 503-916-3741
radkins@pps.k12.or.us



Pam Knowles (Zone #5)

Service since: July 2009
Term expires: June 2013
Phone: 503-916-3904
pknowles@pps.k12.or.us



David Wynde (Zone #2)

Service since: July 2003
Term expires: June 2011
Phone: 503-916-6153
dwynde@pps.k12.or.us



Trudy Sargent (Zone #6)

Service since: July 2005
Term expires: June 2013
Phone: 503-916-6655
tsargent@pps.k12.or.us



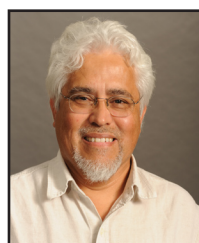
Bobbie Regan (Zone #3)

Service since: July 2003
Term expires: June 2011
Phone: 503-292-0659
bregan@pps.k12.or.us



Dilafruz Williams (Zone #7)

Service since: July 2003
Term expires: June 2011
Phone: 503-916-2158
dwillia1@pps.k12.or.us



Martin Gonzalez (Zone #4)

Service since: August 2008
Term expires: June 2013
Phone: 971-916-3741
mgonzalez@pps.k12.or.us



Dina Yazdani

Student Representative
Lincoln High School
Term expires: June 2011
Phone: 503-916-3741
dyazdani@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. 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). Together, these employee groups represent over 91 percent of all District employees and provide or directly support classroom instruction for students.

District Milestones Framework

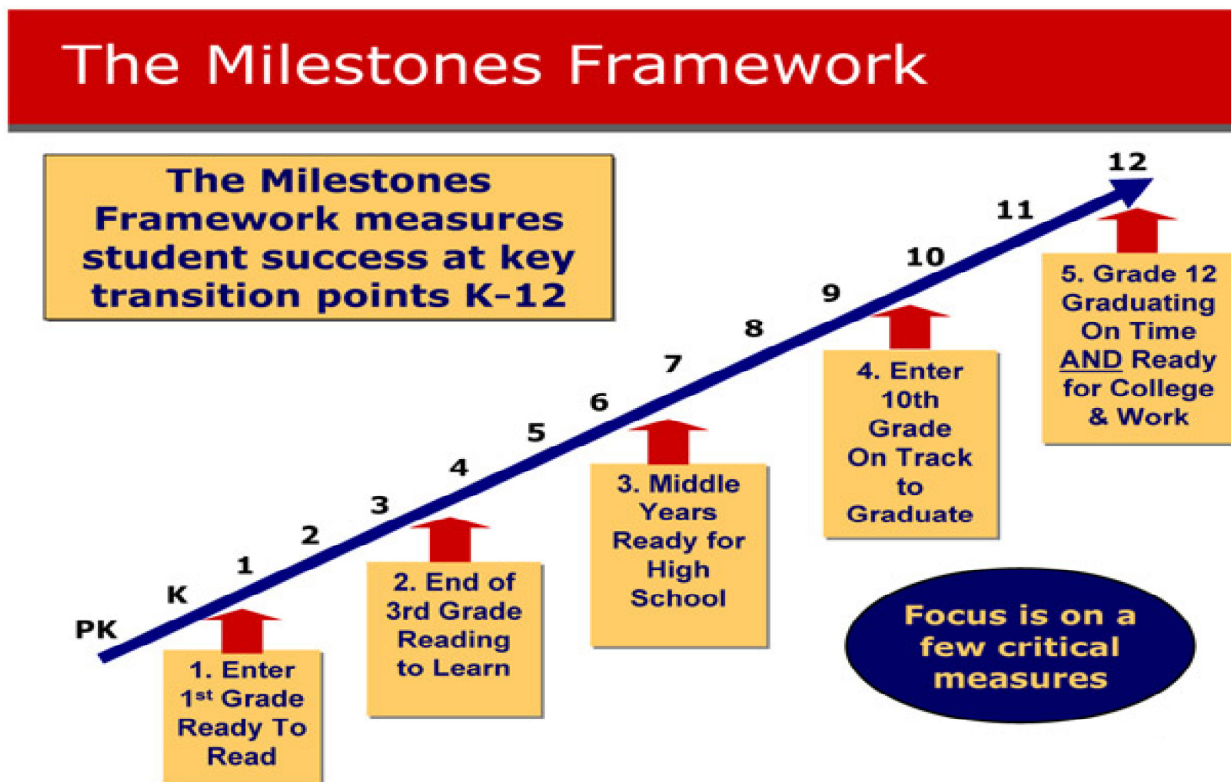
On February 23, 2009, Superintendent Carole Smith presented to the Board of Education a Milestones Framework for Portland Public Schools - a set of simple yet powerful measures of student progress that frames and guides the alignment of the school district's educational priorities.

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/departments/milestones/index.htm>.



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.

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 shaped the focus at Portland Public Schools. Developing this plan we called "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:

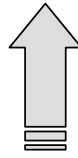
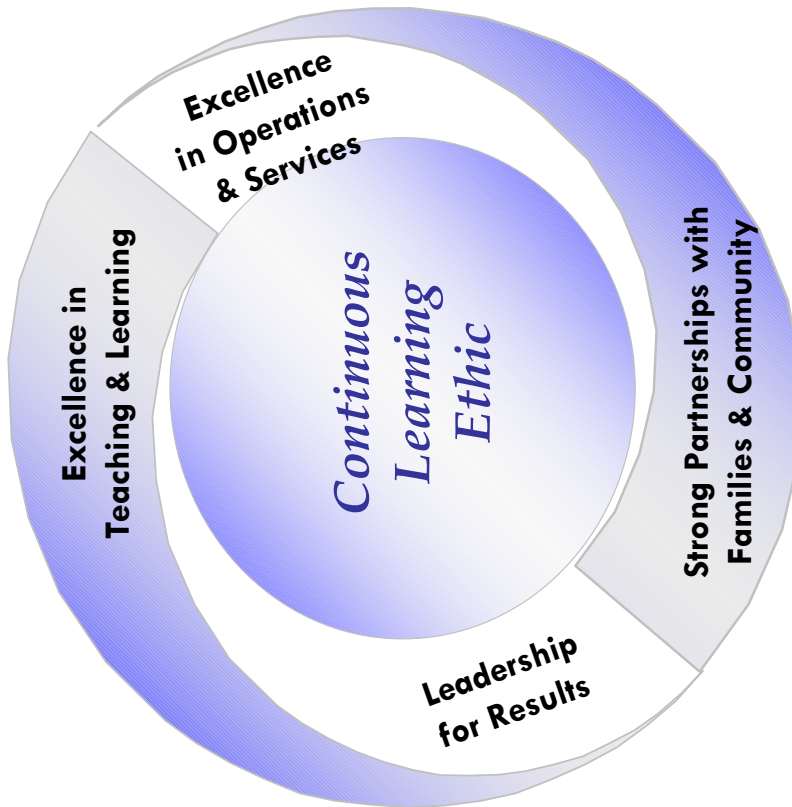
- Excellence in teaching and learning
- Leadership for results
- Excellence in operations and service
- Strong partnerships with parents and community
- Cultivating a continuous learning ethic among students and staff in every school and central office

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 District is currently revising the Strategic Plan for 2010-2015. The following two pages show an overview of the current 2005-2010 Strategic Alignment Plan.

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



The GOAL

By the end of elementary, middle and high school ...
 Every student by name meets or exceeds academic standards, and is fully prepared to make productive life decisions.

The VITAL SIGNS of Student Progress

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



TIMELESS IDEALS (CORE VALUES)

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

1. EXCELLENCE IN TEACHING & LEARNING

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

5. CONTINUOUS LEARNING ETHIC

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

2. EXCELLENCE IN OPERATIONS & SERVICES

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

4. LEADERSHIP FOR RESULTS

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

3. STRONG PARTNERSHIPS WITH FAMILIES & COMMUNITY

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

Financial Environment

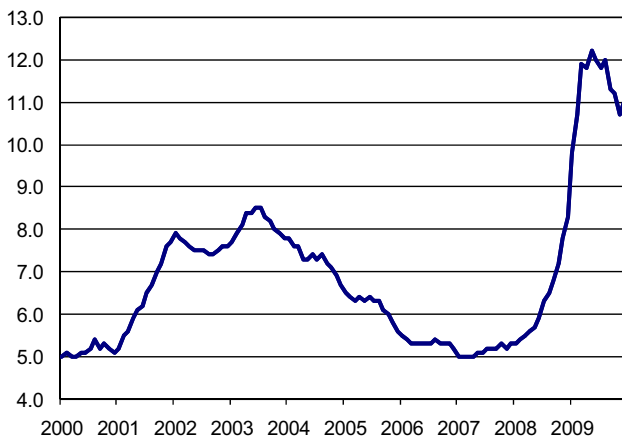
The information presented in the budget document is perhaps best understood when it is considered from the broader perspective of the specific environment within which the District operates.

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 (44%). Overall, unemployment in the Portland metropolitan area rose to 10.9% in January 2010, up from 9.2% in January 2009. Shifts within industry sectors saw Professional & Business Services and Other Services increase by 3%, while Trade, Transportation, and Utilities declined by 3%.

Employment by Industry	June 09	June 08
Trade, Transportation, & Utilities	21%	24%
Education, Health Services, & Hospitality	23%	22%
Government	15%	14%
Professional & Business Services and Other Services	16%	13%
Manufacturing	11%	12%
Information Services & Financial Activities	9%	9%
Construction, Mining, & Logging	5%	6%

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

% Oregon Unemployment Rate - Seasonally Adjusted



Source: Oregon Employment Department

Oregon Economy: In January 2010 Oregon’s unemployment rate increased to 10.7%, up from 9.9% in January 2009. 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.

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.pps.k12.or.us/departments/budget/1118.htm> 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 currently 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 school buildings in the District is over 60 years old.

Towards that end, the District has embarked upon a facilities 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/tsccl> .

Detail on ODE requirements can be found in the Oregon Administrative Rules (OAR), at: http://arcweb.sos.state.or.us/rules/OARS_500/OAR_581/581_023.html .

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

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 public notice and public hearing.

Budget Officer and Budget Committee

To ensure participation in the budget process, Local Budget Law requires that a budget officer be appointed and a budget committee consisting of Board members and members of the public be formed. 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 performs the citizen oversight required by the ballot measure. They 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 2010/11 Proposed Budget

The Superintendent is responsible for overseeing the preparation of the Proposed Budget for presentation to the Board of Education, acting in their capacity as the Budget Committee. The Proposed Budget is the final product of an extensive, collaborative process of budget development, analysis, and revision. For FY 2010/11, 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 the Executive Committee advised the Superintendent on District priorities and how these might be funded. The Superintendent gathered input from a vast combination of different teams and resources to prepare the proposed budget.

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 Pre-K to12 education consistent with the Milestones Framework and 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 objectives 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.

2010/11 Budget Development Calendar

Nov 3 – Mar 3 Description: Outcome:	Portland Public Schools (PPS) internal budget development This phase of budget development entails internal work by district staff, work sessions with the Executive Committee, and work with members of the Finance, Audit, and Operations (FAO) subcommittee of the PPS Board. Recommendations to the Superintendent on the Proposed Budget.
December 7 Description: Outcome:	Finance, Audit and Operations Committee – Preliminary Financial Forecast Committee meets to discuss financial and operational issues on behalf of the full Board. Direction to staff and/or recommendations for Board action.
December 23 Description: Outcome:	Internal: Preliminary Capital Improvement Plan (CIP) Due to Budget Office Support department preliminary capital plan and budgets are due to the Budget Office. Review by the Budget Office and discussion with the departments.
January 13 Description: Outcome:	Finance, Audit and Operations Committee Committee meets to discuss financial and operational issues on behalf of the full Board. Direction to staff and/or recommendations for Board action.
January 20 Description: Outcome:	Internal: District Staffing Team (DST) - Preliminary Report to Superintendent Oral report to the Superintendent outlining probable staffing recommendations from the DST for the 2010-11 school year. Oral report to the Superintendent.
January 25 Description: Outcome:	Citizens Budget Review Committee (CBRC) Initial meeting for the FY 2010-11 budget development season. Organization and operations decided.
January 27 Description: Outcome:	Finance, Audit and Operations Committee Committee meets to discuss financial and operational issues on behalf of the full Board. Direction to staff and/or recommendations for Board action.
February 8 Description: Outcome:	Board Meeting Board votes on mid-year budget amendments. Authorization to amend the FY 2009-10 budget.
February 10 Description: Outcome:	Internal: Capital Improvement Plan (CIP) Due to Budget Office Support department capital plan and budgets are due to the Budget Office. Review by the Budget Office and discussion with the internal decision-makers.
February 10 Description: Outcome:	Finance, Audit and Operations Committee Committee meets to discuss financial and operational issues on behalf of the full Board. Direction to staff and/or recommendations for Board action.
February 22 Description: Outcome:	Citizens Budget Review Committee (CBRC) Committee meets to discuss budget issues for the FY 2010-11 budget. Information sharing, no recommendations.
February 22 Description: Outcome:	Board Meeting Board conducts normal District business.
February 24 Description: Outcome:	Finance, Audit and Operations Committee Committee meets to discuss financial and operational issues on behalf of the full Board. Direction to staff and/or recommendations for Board action.
March 3 Description: Outcome:	Internal: Superintendent's Proposed Budget Decisions Superintendent finalizes initial decisions to be incorporated into the FY 2010-11 Proposed Budget. Direction to staff to produce the Proposed Budget.
March 8 Description: Outcome:	Citizens Budget Review Committee (CBRC) Committee meets to discuss budget issues for the FY 2010-11 budget. <i>Agenda Items: Preliminary Capital Budget; Title I background; District Staffing Team Report</i> Information sharing, no recommendations.
March 8 Description:	Board Meeting Board conducts normal District business.

2010/11 Budget Development Calendar (Cont.)

Outcome:	
March 10	Finance, Audit and Operations Committee
Description:	Committee meets to discuss financial and operational issues on behalf of the full Board. <i>Budget Discussion: Develop FAO budget work session schedule and topics</i>
Outcome:	Direction to staff and/or recommendations for Board action. <i>Budget: Work session schedule and special topics identified</i>
March 15	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.
March 18	Citizens Budget Review Committee (CBRC)
Description:	Committee meets to discuss budget issues for the FY 2010-11 budget. <i>Tentative Agenda Items: Overview of Proposed Budget; staffing; funds other than the general fund</i>
Outcome:	Information sharing, no recommendations.
March 22	Citizens Budget Review Committee (CBRC)
Description:	Committee meets to discuss budget issues for the FY 2010-11 budget. <i>Tentative Agenda Items: Local Option Levy Expenditures; High School Redesign, Health Insurance</i>
Outcome:	Information sharing, no recommendations.
March 31	Finance, Audit and Operations Committee
Description:	Committee meets to discuss financial and operational issues on behalf of the full Board. This session will involve discussion on the FY 2010-11 Proposed Budget. <i>Tentative Budget Agenda Items: All Funds other than the General Fund or Staffing</i>
Outcome:	Direction to staff and/or recommendations for Board action. <i>Budget: FAO preliminary agreement on funds other than the General Fund</i>
April 1	Citizens Budget Review Committee (CBRC)
Description:	Committee meets to discuss budget issues for the FY 2010-11 budget. <i>Tentative Agenda Items: To be Decided</i>
Outcome:	Information sharing, no recommendations.
April 5	Board Meeting
Description:	Board conducts normal District business.
Outcome:	Direction to staff and/or recommendations for Board action.
April 5 (tentative)	Citizens Budget Review Committee (CBRC)
Description:	Committee meets to discuss budget issues for the FY 2010-11 budget. <i>Tentative Agenda Items: To be Decided</i>
Outcome:	Information sharing, no recommendations.
April 12	Board Meeting/Budget Committee Meeting
Description:	Board conducts normal District business. <i>- The Board, sitting as the Budget Committee holds a public hearing and deliberates on the FY 2010-11 Proposed Budget.</i>
Outcome:	Direction to staff and/or recommendations for Board action. <i>Direction to the FAO on the Proposed Budget</i>
April 14	Finance, Audit and Operations Committee
Description:	Committee meets to discuss financial and operational issues on behalf of the full Board. This session will involve discussion on the FY 2010-11 Proposed Budget.
Outcome:	Direction to staff and/or recommendations for Board action.
April 15 (tentative)	Citizens Budget Review Committee (CBRC)
Description:	Committee meets to discuss budget issues for the FY 2010-11 budget. <i>Tentative Agenda Items: Finalize recommendations and reports</i>
Outcome:	<i>Recommendations and report on the Proposed Budget and a report on previous year expenditures of Local Option Levy.</i>

2010/11 Budget Development Calendar (Cont.)

April 19 (tentative)	Citizens Budget Review Committee (CBRC)
Description:	Committee meets to discuss budget issues for the FY 2010-11 budget. <i>Tentative Agenda Items: to be decided</i>
Outcome:	
April 22	Finance, Audit and Operations Committee
Description:	Committee meets to discuss financial and operational issues on behalf of the full Board. This session will involve discussion on the FY 2010-11 Proposed Budget. <i>Budget Discussion: CBRC presents recommendations to the FAO</i>
Outcome:	Direction to staff and/or recommendations for Board action.
April 26	Board Meeting
Description:	Board conducts normal District business. - <i>CBRC presents recommendations to the Budget Committee</i> - <i>The Board, sitting as the Budget Committee deliberates on the FY 2010-11 Proposed Budget.</i>
Outcome:	Direction to staff and/or recommendations for Board action. <i>Direction to the FAO on the Proposed Budget</i>
April 28	Finance, Audit and Operations Committee
Description:	Committee meets to discuss financial and operational issues on behalf of the full Board. <i>Budget Discussion: FAO discusses and considers feedback from the Budget Committee</i>
Outcome:	Direction to staff and/or recommendations for Board action. <i>Final Recommendations on the Approved Budget</i>
May 10	Board Meeting/Budget Committee
Description:	Board conducts normal District business. . - <i>The Budget Committee deliberates on the FY 2010-11 Proposed Budget.</i>
Outcome:	<i>The Budget Committee votes to approve the FY 2010-11 budget and impose property taxes.</i>
May 12	Finance, Audit and Operations Committee
	Committee meets to discuss financial and operation issues on behalf of the full Board. Direction to staff and/or recommendations for Board action.
May 15	Approved Budget to the Tax Supervising Conservation Commission (TSSC)
Description:	TSSC is a citizen committee appointed by the Governor. The committee is responsible for ensuring budgets of local governments and school districts within Multnomah County comply with Local Budget Law (ORS 294)
Outcome:	Delivery of approved budget to the Commission.
May 26	Finance, Audit and Operations Committee
	Committee meets to discuss financial and operational issues on behalf of the full Board. Direction to staff and/or recommendations for Board action.
June 9	Finance, Audit and Operations Committee
Description:	Committee meets to discuss financial and operational issues on behalf of the full Board. - <i>Budget: Reviews proposed amendments to the FY 2009/10 Revised Budget</i> - <i>Budget: Review proposed changes to the FY 2010/11 Approved Budget</i>
Outcome:	Direction to staff and/or recommendations for Board action. - <i>Budget: Recommendation to the full Board on proposed amendments to the FY 2009/10 Revised Budget.</i> - <i>Budget: Recommendation to the full Board on proposed amendments to the FY 2010/11 Approved Budget.</i>
June 21	TSSC Hearing
Description:	The TSSC holds a public hearing on the PPS FY 2010-11 approved budget. Public testimony is solicited at this hearing. The hearing takes place in the PPS Board room.
Outcome:	The TSSC certifies the PPS FY 2010-11 approved budget.
June 21	Board Meeting – Board Adopts FY 2010-11 Budget
Description:	After the TSSC meeting the PPS Board deliberates on the FY 2010-11 budget.
Outcome:	Board adopts the budget and imposes property taxes.
July 2	Adopted Budget Document Released
Description:	The budget book is released on the web with hard copies available at the BESC.
Outcome:	

Portland Public Schools Program Structure

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

Program Type	Program Description
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	Dedicated revenues such as: Federal, State and Local Grants and Private Donations.
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 existing facilities.
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.

Portland Public Schools Fund Structure

Fund Types	Budgeted Funds	Fund Components
General Fund	101 - General	The primary day-to-day operating fund of the District.
Special Revenue Funds	201 - Student Body Activity 202 - Cafeteria Fund 203 - BESC Cafeteria Fund 205 - Grants Fund 225 - PERS Rate Stabilization 299 - Special Revenue Fund	Dedicated revenues such as: Federal, State and Local Grants and Private Donations.
Debt Service Funds	301 - System Project Debt Service 303 - BESC Special Obligation Debt 304 - Bond Sinking Fund 305 - G.O. Bond Debt Service 306 - Settlement Debt Service 307 - IT Projects Debt Service	Accounts for the payment of principal and interest on certain long-term debt.
Capital Projects Funds	402 - Facilities Improvement/Technology 404 - Construction Excise Fund 405 - 21st Century Capital Projects Fund 407 - IT Systems Project Fund	Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities.
Internal Service Fund	601 - Self Insurance Fund	Accounts for services furnished by one department or agency to another department or agency on a cost-reimbursement basis.

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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, Vice 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) – In all cases in which staffing is allocated based on school size Average Daily Membership is used. The number reflects the District's best estimate of the number of students likely to be enrolled over the course of an entire school year, so it is preferred to a school's actual 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, changes in transfer policy, 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.)

In previous years, kindergarten students were weighted 0.5 in the calculation of student count for staffing, consistent with treatment in State School Funding formula. This year the weighting has been increased to 0.75 to reflect the fact that most of these students are at school for the full day.

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). 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 2010/11. Further, the change in the weighting of kindergartners from 0.5 to 0.75 will result in increased counseling services in six schools. 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 in 2009/10 will continue to result in small changes in each school's allocation yielding a pool of approximately 20 FTE. These FTE were reallocated to schools facing the highest challenges in meeting district program requirements. In 2010/11 this pool will be targeted for core program requirements in K-8 schools. For 2010/11 the high school ratio is increased from 22.9 to 23.2 to provide for the inclusion of a 0.5 FTE to support school system design at each campus. This change is budget neutral.

Staffing Ratio History

School Grade Span	Actual 2007/08	Actual 2008/09	Actual 2009/10	Proposed 2010/11	Amended 2010/11
K-5, K-8 and K-12 schools	23.5 to 1	23.2 to 1	23.4 to 1*	23.4 to 1*	24.24 to 1*
High Schools (9-12)	22.7 to 1	22.7 to 1	22.9 to 1	23.2 to 1	24.03 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 so 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 2010/11.

Socio-Economic Status (SES) – Socio-Economic Status rank is determined by each school’s percentage of students who are eligible for free or reduced meal prices. Five percent of the 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. **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.
2. **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 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).
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 are eligible for free and reduced price meals.

High Schools

1. **Administrative Support according to the tables on the following page:** This table has an additional row for 2010/11 to reflect 0.5 FTE (licensed equivalent) for each high school campus to support high school system design work. This could include such items as advanced course and core requirements coordination, transition planning, or career pathways development. This adjustment is budget neutral, as it is offset by an increase in the ratio portion of the formula.
2. **Ratio FTE for the 2010/11 school year:** High schools will be staffed based on a 23.2:1 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 will only be applied to high schools that have a percentage equal to or greater than 40% free and reduced price meal percentage. This minimum requirement (floor) is designed to concentrate the allocation of the SES factor to higher poverty schools, particularly since Title I allocations go only to those high schools with free and reduced price meal percentages of 75% or more, whereas in elementary and middle schools, Title I is allocated to schools with free and reduced price meal percentages of 40% or greater.

Administrative Support Tables

Elementary Schools

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

[^]ADM includes Kindergarten students weighted .75, Pre-Kindergarten is 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 .75, Pre-Kindergarten is 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	900-999	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	4.00	4.00
HS System Design Support	0.16	0.17	0.17	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
High School Total	2.41	2.59	2.75	4.50	5.00	5.50	6.00	7.50	8.00	8.25	8.75	9.00	9.50	9.50

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 2010/11 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 2010/11 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 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).

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.

2010/11 School Staffing Summary Table

Grade Span	School / Program	Gen. Fund	Special Ed.*		ESL*		Title I (dollars)		% FRM Eligible
		Equivalent FTE	Lic. FTE *	Cls FTE	Lic. FTE	Cls FTE	School Based	Central / K	
K - 5	Abernethy	19.30	1.00	-	-	-	-	-	18%
K - 5	Ainsworth	25.95	0.50	-	-	-	-	-	6%
K - 5	Alameda	34.34	2.50	7.88	-	-	-	-	9%
K - 5	Atkinson	22.74	1.50	4.38	2.00	0.88	179,800	163,400	51%
K - 5	Bridlemile	20.61	2.00	3.50	0.50	-	-	-	14%
K - 5	Buckman	23.00	3.00	4.38	0.50	-	-	-	34%
K - 5	Capitol Hill	16.74	2.00	3.50	1.00	-	-	-	25%
K - 5	Chapman	25.46	2.50	4.38	0.50	-	-	-	31%
PK- 5	Chief Joseph	17.04	1.00	-	1.00	-	141,375	153,900	52%
K - 5	Duniway	19.35	1.00	-	-	-	-	-	14%
K - 5	Forest Park	21.59	0.50	-	0.50	-	-	-	3%
K - 5	Glencoe	22.00	0.50	0.88	1.00	-	-	-	28%
K - 5	Grout	17.33	2.50	7.88	2.00	0.88	182,700	153,900	73%
K - 5	James John	18.58	2.00	1.75	2.50	0.88	237,405	133,000	84%
K - 5	Kelly	23.55	1.00	0.88	3.50	1.75	268,275	214,700	78%
K - 5	Lewis	17.99	1.50	4.38	1.00	-	117,450	115,900	43%
K - 5	Llewellyn	21.31	1.50	4.38	-	-	-	-	26%
K - 5	Maplewood	15.82	1.00	-	0.50	-	-	-	24%
K - 5	Markham	18.13	3.00	5.25	2.00	0.88	160,950	153,900	59%
PK- 5	Richmond	26.68	0.50	-	0.50	-	-	-	15%
K - 5	Rieke	16.75	0.50	0.88	-	-	-	-	14%
PK - 5	Rosa Parks	22.28	1.50	0.88	2.50	1.31	323,400	134,900	95%
K - 5	Sitton	15.38	3.00	6.13	2.00	0.88	177,135	115,900	83%
K - 5	Stephenson	15.39	0.50	0.88	-	-	-	-	9%
K - 5	Whitman	18.14	1.00	-	2.50	0.88	240,345	142,500	88%
K - 5	Woodmere	19.31	1.00	-	3.00	1.31	249,165	117,800	85%
K - 5	Woodstock	22.25	0.50	0.88	1.00	0.44	-	-	27%
K - 8	Arleta	21.20	3.50	4.38	1.50	0.44	218,225	100,700	72%
K - 8	Astor	24.15	3.00	3.50	0.50	-	186,325	104,500	56%
PK- 8	Beach	27.78	1.50	-	2.50	0.88	233,450	180,500	60%
K - 8	Boise-Eliot	22.74	1.50	0.88	1.00	-	258,720	133,000	84%
K - 8	Bridger	18.50	3.00	3.50	2.50	0.88	171,100	123,500	71%
K - 8	César Chávez	25.17	1.50	-	4.50	2.19	317,520	131,100	89%
K - 8	Harrison Park	36.76	3.50	2.63	5.00	2.63	440,265	161,500	82%
K - 8	Creston	18.20	1.00	-	1.50	0.44	174,725	108,300	72%
K - 8	Creative Science	16.91	1.00	-	0.50	-	91,350	96,900	42%
PK- 8	Faubion	20.11	1.00	0.88	1.50	0.44	224,175	117,800	78%
K - 8	Hayhurst	19.50	1.50	-	0.50	-	-	-	26%
K - 8	Beverly Cleary	29.79	2.00	3.50	-	-	-	-	16%
PK- 8	Humboldt	14.88	1.00	-	1.00	-	202,125	66,500	100%
K - 8	Irvington	26.55	3.50	6.13	-	-	-	-	35%
PK- 8	King	17.30	3.00	5.25	1.50	0.44	246,960	85,500	100%
K - 8	Laurelhurst	34.04	1.50	-	-	-	-	-	14%
K - 8	Lee	25.04	3.50	7.00	2.50	0.88	257,985	123,500	77%
K - 8	Lent	29.11	3.50	7.00	4.00	1.75	347,655	184,300	86%
K - 8	Marysville	24.06	1.50	0.88	2.50	0.88	274,155	85,500	86%
K - 8	Ockley Green	18.34	3.00	3.50	1.00	-	159,500	95,000	74%

2010/11 School Staffing Summary Table

Grade Span	School / Program	Gen. Fund	Special Ed.*		ESL*		Title I (dollars)		% FRM Eligible
		Equivalent FTE	Lic. FTE *	Cls FTE	Lic. FTE	Cls FTE	School Based	Central / K	
K - 8	Peninsula	20.25	3.50	7.00	1.50	0.44	234,465	89,300	85%
K - 8	Rigler	31.50	1.50	-	4.50	2.19	374,115	171,000	85%
K - 8	Roseway Heights	27.84	4.00	6.13	1.00	0.44	174,725	146,300	42%
PK-8	Sabin	18.56	1.50	-	-	-	129,050	134,900	51%
K - 8	Scott	30.00	2.50	2.63	4.50	2.19	362,355	159,600	88%
K - 8	Skyline	16.65	1.00	-	-	-	-	-	22%
K - 8	Sunnyside Env.	29.02	2.00	-	0.50	-	-	-	28%
PK-8	Vernon	21.03	1.00	-	1.00	-	230,790	106,400	79%
K - 8	Vestal	23.32	3.00	5.25	2.00	0.88	223,300	106,400	71%
K - 8	Winterhaven	16.63	1.00	-	-	-	-	-	10%
PK-8	Woodlawn	23.66	3.00	6.13	1.50	0.44	257,985	121,600	78%
ELEMENTARY TOTAL		1285.59	107.50	139.13	80.50	28.44	8,069,020	4,533,400	
6 - 8	Beaumont	22.84	2.00	2.63	-	-	-	-	36%
6 - 8	da Vinci	24.22	2.00	1.75	-	-	-	-	23%
6 - 8	George	21.34	3.50	6.13	1.50	0.44	246,225	-	86%
5 - 8	Gray	21.73	2.50	2.63	-	-	-	-	23%
6 - 8	Hosford	27.56	4.00	6.13	1.00	-	161,696	-	45%
6 - 8	Jackson	30.50	3.00	2.63	1.00	0.44	-	-	28%
6 - 8	Lane	22.67	2.00	0.88	1.50	0.44	250,635	-	86%
6 - 8	Mt. Tabor	30.20	2.00	4.38	1.00	-	-	-	33%
6 - 8	Sellwood	25.83	2.50	2.63	-	-	-	-	30%
6 - 8	West Sylvan	42.92	1.50	0.88	0.50	-	-	-	9%
MIDDLE SCHOOL TOTAL		269.81	25.00	30.63	6.50	1.31	658,556	-	
9 - 12	Benson	62.28	3.00	-	1.00	0.44	-	-	62%
9 - 12	Cleveland	75.24	6.00	7.00	1.00	0.44	-	-	26%
9 - 12	Franklin	55.28	6.50	7.00	1.50	0.44	-	-	47%
9 - 12	Grant	75.92	6.50	7.00	0.50	0.44	-	-	22%
6 - 12	Jefferson YWA	14.35	1.50	0.88	-	-	-	-	77%
8 - 12	Jefferson Site	27.67	4.50	3.50	1.00	0.44	-	-	77%
6 - 12	Jefferson	42.02	6.00	4.38	1.00	0.44	347,655	-	77%
9 - 12	Lincoln	68.00	1.50	-	0.50	0.44	-	-	11%
9 - 12	Madison	48.30	6.50	4.38	2.00	0.88	-	-	68%
9 - 12	PAIS	11.47	-	-	-	-	124,950	-	81%
9 - 12	Biz Tech	17.28	-	-	-	-	173,460	-	83%
9 - 12	RAA	17.17	-	-	-	-	171,990	-	81%
	Marshall Campus	45.92	6.00	3.50	2.50	0.88	-	-	81%
9 - 12	ACT	17.05	-	-	-	-	158,025	-	79%
9 - 12	POWER	13.86	-	-	-	-	124,950	-	81%
9 - 12	SEIS	14.56	-	-	-	-	123,480	-	84%
	Roosevelt Campus	45.47	5.00	3.50	1.50	0.44	-	-	84%
9 - 12	Wilson	71.10	6.00	7.88	1.00	0.44	-	-	19%
HIGH SCHOOL TOTAL		722.94	53.00	44.63	12.50	5.25	1,224,510	-	
9 - 12	Alliance	25.28	-	-	1.00	-	-	-	29%
1 - 8	ACCESS	13.30	-	-	-	-	-	-	14%
K - 12	MLC	23.40	2.00	-	-	-	-	-	22%
TOTAL		2340.33	187.50	214.38	100.50	35.00	9,952,086	4,533,400	

2010/11 School General Fund Staffing

Grade Span (10-11)	School / Program	K-12 Students Count for Staffing	Gr K Student Count for Staffing	Gr 1-12 Students Count for Staffing	Total Students Count for Staffing (Gr. K weighted 0.75)	Administrative Support					Ratio FTE		Non-Formula		Total General Fund FTE	%Eligible for Free or Reduced Price Meals	Amended Ratio Changes		Total General Fund Budget						
						Principal	Assistant / Vice Principal	Secretary	Counselor	Basic Support	HS System Design Support	Gr. K Initial FTE at 26 to 0.5	Gr 1-12 FTE by Ratio	Socio Economic Status FTE			Administrative	Licensed		Enrollment Estimate	FTE Change				
K-5	Abernethy	430	85	345	409	1.00	1.00	0.75	0.75	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	19.30	18%	339	-0.26	19.04	
K-5	Ainsworth	553	89	464	530	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	25.95	6%	457	-0.96	24.99	
K-5	Alameda	764	125	639	732	1.00	1.00	1.00	1.25	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	34.34	9%	635	-1.08	33.26	
K-5	Atkinson	464	70	394	446	1.00	1.00	0.88	0.88	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	22.74	51%	392	-0.66	22.08	
K-5	Bridlemile	461	64	397	445	1.00	1.00	0.88	0.88	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	20.61	14%	392	-0.77	19.84	
K-5	Buckman	486	81	405	466	1.00	1.00	0.88	0.88	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	23.00	34%	402	-0.69	22.31	
K-5	Capitol Hill	370	75	295	351	1.00	1.00	0.75	0.75	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	16.74	25%	295	-0.44	16.30	
K-5	Chapman	550	100	450	525	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	25.46	31%	450	-0.67	24.79	
PK-5	Chief Joseph	369	80	290	349	1.00	1.00	0.75	0.75	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	17.04	52%	290	-0.43	16.61	
K-5	Duniway	438	70	367	420	1.00	1.00	0.88	0.88	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	19.35	14%	363	-0.71	18.64	
K-5	Forest Park	508	84	424	487	1.00	1.00	0.88	0.88	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	21.59	3%	424	-0.63	20.96	
K-5	Glencoe	467	69	398	450	1.00	1.00	0.88	0.88	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	22.00	28%	394	-0.78	21.22	
K-5	Groat	372	81	291	352	1.00	1.00	0.75	0.75	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	17.33	73%	291	-0.43	16.90	
K-5	James John	382	67	314	365	1.00	1.00	0.75	0.75	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	18.58	84%	314	-0.47	18.11	
K-5	Kelly	495	96	398	471	1.00	1.00	0.88	0.88	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	23.55	78%	398	HH	23.55	
K-5	Lewis	377	61	317	362	1.00	1.00	0.75	0.75	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	17.99	43%	317	-0.47	17.52	
K-5	Llewellyn	464	80	384	444	1.00	1.00	0.88	0.88	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	21.31	26%	382	-0.66	20.65	
K-5	Maplewood	344	58	286	329	1.00	1.00	0.75	0.75	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	15.82	24%	282	-0.60	15.22	
K-5	Markham	394	81	313	374	1.00	1.00	0.75	0.75	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	18.13	59%	313	-0.46	17.67	
PK-5	Richmond	573	110	463	546	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.79	26.68	15%	454	-1.08	25.60	
K-5	Rieke	379	68	311	362	1.00	1.00	0.75	0.75	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	16.75	14%	305	-0.69	16.06	
PK-5	Rosa Parks	457	71	386	439	1.00	1.00	0.88	0.88	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	22.28	95%	375	-1.05	21.23	
K-5	Silton	304	52	252	291	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	15.38	83%	252	-0.37	15.01	
K-5	Stephenson	329	54	274	315	1.00	1.00	0.75	0.75	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	15.39	9%	273	-0.44	14.95	
K-5	Whitman	379	75	303	360	1.00	1.00	0.75	0.75	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	18.14	88%	303	-0.45	17.69	
K-5	Woodmere	392	62	330	376	1.00	1.00	0.75	0.75	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	19.31	85%	326	-0.65	18.66	
K-5	Woodstock	454	79	375	434	1.00	1.00	0.88	0.88	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	22.25	27%	372	-0.69	21.56	
PK/K - 5 Total		11954	2088	9866	11432	27.00	4.00	22.55	11.00	47.50	42.164	19.54	3.78	557.01	9791	-16.60	540.41								
K-8	Arlata	416	50	366	403	1.00	1.00	0.75	0.75	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	21.20	72%	391	0.48	21.68	
K-8	Astor	475	55	419	461	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	24.15	56%	412	-0.90	23.25	
PK-8	Beach	561	86	475	540	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	27.78	60%	466	-1.07	26.71	
K-8	Boise-Eliot	446	70	377	429	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	22.74	84%	377	-0.56	22.18	
K-8	Bridger	378	63	315	363	1.00	1.00	0.75	0.75	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	18.50	71%	318	HH	18.50	

2010/11 School General Fund Staffing

Grade Span (10-11)	School / Program	K-12 Students for Staffing	Gr K Student Count for Staffing	Gr 1-12 Students Count for Staffing	Total Students Count for Staffing (Gr. K weighted 0.75)	Administrative Support				Ratio FTE		SES	Non-Formula		Total General Fund FTE	%Eligible for Free or Reduced Price Meals	Amended Ratio Changes		Total General Fund
						Principal	Assistant / Vice Principal	Secretary	Counselor	Basic Support	HS System Design Support		Gr. K Initial FTE at 26 to 0.5	Gr 1-12 FTE by Ratio			Socio Economic Status FTE	Administrative	
K-8	César Chávez	484	57	427	470	1.00	1.00	1.00	0.50	0.50	1.50	18.24	1.93	25.17	89%	427	-0.63	24.54	
K-8	Harrison Park	726	75	651	708	1.00	1.00	1.25	1.00	1.00	2.00 +	27.84	2.67	36.76	82%	649	-1.07	35.69	
K-8	Creston	354	42	311	343	1.00	1.00	0.75	0.50	0.50	1.50 +	13.31	1.14	18.20	72%	311	-0.46	17.74	
K-8	Creative Science	350	51	299	337	1.00	1.00	0.75	0.50	0.50	1.00	12.77	0.64	16.91	42%	260	-2.05	14.86	
PK-8	Faubion	409	59	350	394	1.00	1.00	0.75	0.50	0.50	1.00	14.96	1.40	20.11	78%	333	-1.22	18.89	
K-8	Hayhurst	403	50	353	390	1.00	1.00	0.75	0.50	0.50	1.00	15.07	0.46	0.72	19.50	26%	347	-0.73	18.77
K-8	Beverly Cleary	595	85	509	573	1.00	2.00	1.00	1.00	1.00	2.00	21.77	0.42	0.60	29.79	16%	509	-0.75	29.04
PK-8	Humboldt	268	35	233	259	1.00	1.00	0.50	0.40	0.40	1.00	9.96	1.19	0.83	14.88	100%	227	HH	14.88
K-8	Irvington	524	51	473	511	1.00	1.00	0.50	0.40	0.40	1.50 +	20.21	0.84	26.55	35%	473	-0.70	25.85	
PK-8	King	302	39	262	292	1.00	1.00	0.50	0.40	0.40	1.00	11.21	1.34	1.85	17.30	100%	260	HH	17.30
K-8	Laurelhurst	712	72	640	694	1.00	1.00	1.25	1.00	1.00	1.50	27.36	0.43	0.50	34.04	14%	623	-1.65	32.39
K-8	Lee	474	65	409	458	1.00	1.00	1.00	0.50	0.50	1.50	17.46	1.58	1.00	25.04	77%	404	-0.80	24.24
K-8	Lent	577	76	501	558	1.00	1.00	1.00	1.00	1.00	1.50	21.41	2.20	29.11	86%	504	-0.62	28.49	
K-8	Manysville	444	44	400	433	1.00	1.00	1.00	0.50	0.50	1.00	17.10	1.71	0.75	24.06	86%	380	-1.42	22.64
K-8	Ockley Green	315	50	265	303	1.00	1.00	0.75	0.50	0.50	1.00	11.33	1.01	2.75	18.34	74%	269	HH	18.34
K-8	Peninsula	376	47	329	365	1.00	1.00	0.75	0.50	0.50	1.00	14.08	1.42	1.50	20.25	85%	329	-0.49	19.76
K-8	Rigler	620	78	542	600	1.00	1.00	1.00	1.00	1.00	2.00	23.15	2.35	31.50	85%	513	-1.94	29.56	
K-8	Roseway Heights	575	77	498	556	1.00	1.00	1.00	1.00	1.00	1.50	21.28	1.06	27.84	42%	498	-0.74	27.10	
PK-8	Sabin	352	48	304	340	1.00	1.00	0.75	0.50	0.50	1.50 +	13.00	0.79	1.02	18.56	51%	296	-0.79	17.77
K-8	Scott	584	76	509	565	1.00	1.00	1.00	1.00	1.00	2.00 +	21.73	2.27	30.00	88%	485	-1.72	28.28	
K-8	Skyline	318	39	280	309	1.00	1.00	0.50	0.40	0.40	0.75 +	11.95	0.31	1.74	16.65	22%	280	-0.42	16.23
K-8	Sunnyside Env.	592	59	533	577	1.00	1.00	1.00	1.00	1.00	1.50	22.77	0.75	29.02	28%	527	-1.02	28.00	
PK-8	Vernon	405	56	348	390	1.00	1.00	0.75	0.50	0.50	1.50	14.87	1.41	1.00	21.03	79%	321	-1.61	19.42
K-8	Vestal	440	56	384	426	1.00	1.00	1.00	0.50	0.50	1.50	16.43	1.39	0.50	23.32	71%	399	0.02	23.34
K-8	Winterhaven	345	24	321	339	1.00	1.00	0.75	0.50	0.50	0.50	13.72	0.16	16.63	10%	321	-0.48	16.15	
PK-8	Woodlawn	452	64	388	436	1.00	1.00	1.00	0.50	0.50	1.50	16.60	1.56	0.50	23.66	78%	391	-0.47	23.19
PK/K - 8 Total		14274	1801	12472	13823	31.00	19.00	27.25	20.20	20.20	43.25	533.00	39.22	15.66	728.58	12302	-23.82	704.76	
ELEMENTARY TOTAL		26228	3890	22339	25256	58.00	23.00	49.80	31.20	31.20	90.75	954.64	58.76	19.44	1285.59	22094	-40.42	1245.17	
6-8	Beaumont	436	436	436	436	1.00	1.00	1.00	0.50	0.50	18.62	0.72	22.84	36%	438	-0.56	22.28		
6-8	da Vinci	473	473	473	473	1.00	1.00	1.00	0.50	0.50	20.20	0.52	24.22	23%	455	-1.43	22.79		
6-8	George	392	392	392	392	1.00	1.00	1.00	0.50	0.50	16.74	1.60	21.34	86%	383	HH	21.34		
5-8	Gray	405	405	405	405	1.00	1.00	1.00	0.50	0.50	17.29	0.44	21.73	23%	408	-0.46	21.27		
6-8	Hosford	519	519	519	519	1.00	1.00	1.25	1.00	1.00	22.20	1.11	27.56	45%	544	0.24	27.80		

2010/11 School General Fund Staffing

Grade Span (10-11)	School / Program	K-12 Students for Staffing	Gr K Student Count for Staffing	Gr 1-12 Students Count for Staffing	Total Students Count for Staffing (Gr. K weighted 0.75)	Administrative Support				HS System Design Support	Ratio FTE		SES	Non-Formula		Total General Fund FTE	%Eligible for Free or Reduced Price Meals	Amended Ratio Changes		Total General Fund Budget
						Principal	Assistant / Vice	Secretary	Counselor		Gr. K Initial FTE at 26 to 0.5	Gr 1-12 FTE by Ratio		Administrative	Licensed			FTE Change	Enrollment	
6-8	Jackson	593	593	593	593	1.00	1.00	1.25	1.00		25.33	0.75	0.17	30.50	28%	586	-1.16	29.34		
6-8	Lane	409	409	409	409	1.00	1.00	1.00	0.50		17.50	1.67		22.67	86%	393	-1.29	21.38		
6-8	Mt. Tabor	580	580	580	580	1.00	1.00	1.25	1.00		24.80	0.90	0.25	30.20	33%	580	-0.86	29.34		
6-8	Sellwood	489	489	489	489	1.00	1.00	1.25	1.00		20.88	0.70		25.83	30%	484	-0.91	24.92		
6-8	West Sylvan	867	867	867	867	1.00	2.00	1.50	1.00		37.05	0.37		42.92	9%	855	-1.78	41.14		
MIDDLE SCHOOL TOTAL		5162	5162	5162	5162	10.00	10.00	11.50	7.50		220.61	8.78	1.42	269.81		5126	-8.20	261.61		
9-12	Benson	1087	1087	1087	1087	1.00	2.00	1.50	2.50	0.50	46.87	4.91	3.00	62.28	62%	1028	-4.09	58.19		
9-12	Cleveland	1525	1525	1525	1525	1.00	2.00	2.00	4.00	0.50	65.74			75.24	26%	1543	-1.53	73.71		
9-12	Franklin	1026	1026	1026	1026	1.00	2.00	1.50	2.50	0.50	44.21	3.52	0.05	55.28	47%	1077	0.61	55.89		
9-12	Grant	1541	1541	1541	1541	1.00	2.00	2.00	4.00	0.50	66.42			75.92	22%	1563	-1.37	74.55		
6-12	Jefferson YWA	219	219	219	219	1.00	1.00	0.75	0.50		9.45	1.23	1.42	14.35	77%	210	HH	14.35		
8-12	Jefferson Site	434	434	434	434	1.00	1.00	1.00	1.00	0.50	18.73	2.44	2.00	27.67	77%	438	HH	27.67		
6-12	Jefferson	654	654	654	654	1.00	2.00	1.75	1.50	0.50	28.18	3.67	3.42	42.02	77%	648	HH	42.02		
9-12	Lincoln	1375	1375	1375	1375	1.00	2.00	1.75	3.50	0.50	59.25			68.00	11%	1375	-2.03	65.97		
9-12	Madison	838	838	838	838	1.00	1.00	1.50	2.00	0.50	36.11	4.16	1.03	48.30	68%	866	-0.07	48.23		
9-12	PAIS	174	174	174	174	1.00	1.00	0.75	0.50	0.16	7.52	1.04	0.50	11.47	81%	152	-1.20	10.27		
9-12	Biz Tech	282	282	282	282	1.00	1.00	0.75	0.67	0.17	12.13	1.71	0.85	17.28	83%	258	HH	17.28		
9-12	RAA	285	285	285	285	1.00	1.00	0.75	0.67	0.17	12.28	1.70	0.60	17.17	81%	259	-1.50	15.67		
	Marshall Campus	741	741	741	741	3.00	2.25	1.84	1.84	0.50	31.93	4.45	1.95	45.92	81%	669	-2.69	43.23		
9-12	ACT	265	265	265	265	1.00	0.75	0.67	0.17	0.17	11.43	1.53	1.50	17.05	79%	246	HH	17.05		
9-12	POWER	202	202	202	202	1.00	0.75	0.50	0.17	0.17	8.73	1.21	1.50	13.86	81%	205	HH	13.86		
9-12	SEIS	196	196	196	196	1.00	0.75	0.50	0.16	0.16	8.44	1.21	2.50	14.56	84%	192	HH	14.56		
	Roosevelt Campus	664	664	664	664	3.00	2.25	1.67	1.67	0.50	28.60	3.95	5.50	45.47	84%	643		45.47		
9-12	Wilson	1418	1418	1418	1418	1.00	2.00	2.00	3.50	0.50	61.10		1.00	71.10	19%	1443	-1.05	70.05		
HIGH SCHOOL TOTAL		10867	10867	10867	10867	8.00	21.00	18.50	27.01	5.00	468.41	24.66	15.95	589.53		10855	-12.23	577.30		
9-12	Alliance	400	400	400	400	1.00		0.75			23.53			25.28	29%	400	-0.82	24.46		
1-8	ACCESS	201	201	201	201	1.00		0.50			11.80			13.30	14%	201	-0.41	12.89		
K-12	MLC	439	439	433	433	1.00	1.00	1.25	1.00	0.50	17.70	0.45	0.50	23.40	22%	414	-0.61	22.79		
TOTAL		43297	39115	39383	42319	79.00	55.00	82.30	66.71	5.00	1696.69	92.65	1.00	37.32	2206.92	39089	-62.69	2144.23		

2010/11 School General Fund FTE Allocation 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 2009 through December 2009, is used as the base for staffing students for 2010/11.
 - b) Pre-Kindergarten ADM is excluded from this calculation, since Pre-K is not staffed under this formula.
 - c) For 2010/11, kindergarten ADM is weighted 0.75, to reflect the fact that most kindergarteners attend school for the full day. This is a change from previous years, when kindergarten was weighted 0.5 consistent with Oregon State School treatment. (Note: The Oregon State School Fund formula is the major source of general fund revenues and is based on school-year ADM which includes kindergarten half-weighted and does not include Pre-K.)
- 2) Adjustments are applied ADM for 2010/11 school year when a school's students are projected to change. The general types of changes are:
 - a) Grade Span change adjustments are allocations to reflect the impact of increasing or decreasing the grade span of a school.
 - b) 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 2010/11 school year.
 - c) Expansion adjustments are based on:
 - i) Programmatic changes, such as:
 - (1) Additions of new classes at existing focus options programs (e.g., Richmond adding additional sections of Japanese Immersion, or
 - (2) New programs.
 - ii) 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 2009 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.

Other School Staffing not shown. Programs such as Special Education or ESL/Bilingual, where allocations are derived from other sources and determined by different factors, are not shown. More information on these programs will be provided in the Adopted Budget.

2010/11 School Special Education Staffing

Grade Span	School / Program	Learning Centers					Designated Classrooms			Note(s)
		Students			Teachers	Paras	Student Range	Teachers	Paras	
		K-5	6-8	9-12						
K - 5	Abernethy	31.00	-	-	1.00	-	-	-	-	
K - 5	Ainsworth	13.00	-	-	0.50	-	-	-	-	
K - 5	Alameda	19.00	-	-	0.50	0.88	24-30	2.00	7.00	2 CB-A
K - 8	Arleta	43.00	15.00	-	1.50	0.88	24-30	2.00	3.50	2 B-F
K - 8	Astor	47.00	14.00	-	2.00	-	12-15	1.00	3.50	1 CB-F
K - 5	Atkinson	22.00	-	-	0.50	0.88	12-15	1.00	3.50	1 ISC-A
PK- 8	Beach	27.00	10.00	-	1.50	-	-	-	-	
K - 8	Beverly Cleary	26.00	13.00	-	1.00	0.88	12-15	1.00	2.63	1 ISC-A
K - 8	Boise-Eliot	41.00	15.00	-	1.50	0.88	-	-	-	
K - 8	Bridger	26.00	5.00	-	1.00	-	24-30	2.00	3.50	2 B-E
K - 5	Bridlemile	33.00	-	-	1.00	-	12-15	1.00	3.50	1 ISC-F
K - 5	Buckman	35.00	-	-	1.00	0.88	24-30	2.00	3.50	2 B-E
K - 5	Capitol Hill	30.00	-	-	1.00	-	12-15	1.00	3.50	1 CB-A
K - 8	César Chávez	30.00	20.00	-	1.50	-	-	-	-	
K - 5	Chapman	26.00	-	-	0.50	0.88	24-30	2.00	3.50	2 B-F
PK- 5	Chief Joseph	27.00	-	-	1.00	-	-	-	-	
K - 8	Creative Science	25.00	7.00	-	1.00	-	-	-	-	
K - 8	Creston	19.00	7.00	-	1.00	-	-	-	-	
K - 5	Duniway	28.00	-	-	1.00	-	-	-	-	
PK- 8	Faubion	26.00	18.00	-	1.00	0.88	-	-	-	
K - 5	Forest Park	16.00	-	-	0.50	-	-	-	-	
K - 5	Glencoe	24.00	-	-	0.50	0.88	-	-	-	
K - 5	Grout	25.00	-	-	0.50	0.88	24-30	2.00	7.00	2 CB-F
K - 8	Harrison Park	73.00	19.00	-	2.50	0.88	12-15	1.00	1.75	1 B-E
K - 8	Hayhurst	29.00	8.00	-	1.50	-	-	-	-	
PK- 8	Humboldt	17.00	7.00	-	1.00	-	-	-	-	
K - 8	Irvington	35.00	25.00	-	1.50	0.88	24-30	2.00	5.25	2 ISC-A
K - 5	James John	33.00	-	-	1.00	-	12-15	1.00	1.75	1 B-E
K - 5	Kelly	40.00	-	-	1.00	0.88	-	-	-	
PK- 8	King	21.00	5.00	-	1.00	-	24-30	2.00	5.25	2 ISC-A
K - 8	Laurelhurst	31.00	13.00	-	1.50	-	-	-	-	
K - 8	Lee	29.00	17.00	-	1.50	-	24-30	2.00	7.00	2 CB-A
K - 8	Lent	37.00	12.00	-	1.50	-	24-30	2.00	7.00	2 ISC-F
K - 5	Lewis	25.00	-	-	0.50	0.88	12-15	1.00	3.50	1 CB-A
K - 5	Llewellyn	24.00	-	-	0.50	0.88	12-15	1.00	3.50	1 CB-A
K - 5	Maplewood	28.00	-	-	1.00	-	-	-	-	
K - 5	Markham	30.00	-	-	1.00	-	24-30	2.00	5.25	2 ISC-A
K - 8	Marysville	42.00	18.00	-	1.50	0.88	-	-	-	
K - 8	Ockley Green	18.00	11.00	-	1.00	-	24-30	2.00	3.50	2 B-E
K - 8	Peninsula	31.00	7.00	-	1.50	-	24-30	2.00	7.00	2 CB-F
PK- 5	Richmond	10.00	-	-	0.50	-	-	-	-	
K - 5	Rieke	18.00	-	-	0.50	0.88	-	-	-	
K - 8	Rigler	32.00	18.00	-	1.50	-	-	-	-	
PK - 5	Rosa Parks	58.00	-	-	1.50	0.88	-	-	-	
K - 8	Roseway Heights	26.00	13.00	-	1.00	0.88	36-45	3.00	5.25	3 B-F
PK- 8	Sabin	35.00	17.00	-	1.50	-	-	-	-	
K - 8	Scott	29.00	11.00	-	1.50	-	12-15	1.00	2.63	1 ISC-A
K - 5	Sitton	30.00	-	-	1.00	-	24-30	2.00	6.13	2 Total: 1 ISC-A, 1 ISC-F
K - 8	Skyline	21.00	9.00	-	1.00	-	-	-	-	
K - 5	Stephenson	25.00	-	-	0.50	0.88	-	-	-	

2010/11 School Special Education Staffing

Grade Span	School / Program	Learning Centers					Designated Classrooms			Note(s)
		Students			Teachers	Paras	Student Range	Teachers	Paras	
		K-5	6-8	9-12						
K - 8	Sunnyside Env.	29.00	28.00	-	2.00	-	-	-	-	
PK- 8	Vernon	14.00	9.00	-	1.00	-	-	-	-	
K - 8	Vestal	23.00	11.00	-	1.00	-	24-30	2.00	5.25	2 ISC-A
K - 5	Whitman	30.00	-	-	1.00	-	-	-	-	
K - 8	Winterhaven	10.00	6.00	-	1.00	-	-	-	-	
PK- 8	Woodlawn	21.00	22.00	-	1.00	0.88	24-30	2.00	5.25	2 Total: 1 CB-A, 1 CB-T
K - 5	Woodmere	32.00	-	-	1.00	-	-	-	-	
K - 5	Woodstock	24.00	-	-	0.50	0.88	-	-	-	
ELEMENTARY TOTAL		1,649.00	410.00		62.50	19.25		45.00	119.88	
6 - 8	Beaumont	-	27	-	1.00	-	12-15	1.00	2.63	1 ISC-A
6 - 8	da Vinci	-	31	-	1.00	-	12-15	1.00	1.75	1 CB-T
6 - 8	George	-	56	-	1.50	0.88	24-30	2.00	5.25	2 Total: 1 ISC-F, 1 B-E
5 - 8	Gray	-	57	-	1.50	0.88	12-15	1.00	1.75	1 B-E
6 - 8	Hosford	-	77	-	2.00	0.88	24-30	2.00	5.25	2 Total: 1 ISC-F, 1 B-E
6 - 8	Jackson	-	69	-	2.00	-	12-15	1.00	2.63	1 ISC-A
6 - 8	Lane	-	77	-	2.00	0.88	-	-	-	
6 - 8	Mt. Tabor	-	40	-	1.00	0.88	12-15	1.00	3.50	1 ISC-F
6 - 8	Sellwood	-	53	-	1.50	0.88	12-15	1.00	1.75	1 B-E
6 - 8	West Sylvan	-	56	-	1.50	0.88	-	-	-	
MIDDLE SCHOOL TOTAL			543		15.00	6.13		10.00	24.50	
9 - 12	Benson	-	-	104	3.00	-	-	-	-	
9 - 12	Cleveland	-	-	105	3.00	-	45-60	3.00	7.00	3 Total: 1 ISC-A, 1 ISC-F, 1 B-F
9 - 12	Franklin	-	-	117	3.50	-	45-60	3.00	7.00	3 Total: 1 ISC-A, 1 ISC-F, 1 B-F
9 - 12	Grant	-	-	125	3.50	-	45-60	3.00	7.00	3 Total: 1 ISC-A, 1 ISC-F, 1 B-F
6 - 12	Jefferson YWA	-	-	26	0.50	-	15-20	1.00	0.88	1 B-F
8 - 12	Jefferson Site	-	-	88	2.50	-	30-40	2.00	3.50	2 Total: 1 ISC-A, 1 B-E
6 - 12	Jefferson	-	-	114	3.00	-	-	3.00	4.38	
9 - 12	Lincoln	-	-	54	1.50	-	-	-	-	
9 - 12	Madison	-	-	127	3.50	-	45-60	3.00	4.38	3 Total: 1 ISC-A, 1 B-E, 1 B-F
9 - 12	PAIS	-	-	-	-	-	-	-	-	
9 - 12	Biz Tech	-	-	-	-	-	-	-	-	
9 - 12	RAA	-	-	-	-	-	-	-	-	
	Marshall Campus	-	-	138	4.00	-	30-40	2.00	3.50	2 Total: 1 ISC-A, 1 B-E
9 - 12	ACT	-	-	-	-	-	-	-	-	
9 - 12	POWER	-	-	-	-	-	-	-	-	
9 - 12	SEIS	-	-	-	-	-	-	-	-	
	Roosevelt Campus	-	-	113	3.00	-	30-40	2.00	3.50	2 Total: 1 ISC-A, 1 B-E
9 - 12	Wilson	-	-	111	3.00	-	45-60	3.00	7.88	3 Total: 2 ISC-A, 1 B-F
HIGH SCHOOL TOTAL				1108	31.00			22.00	44.63	
9 - 12	Alliance	-	-	-	-	-	-	-	-	
1 - 8	ACCESS	-	-	-	-	-	-	-	-	
K - 12	MLC	-	-	23	2.00	-	-	-	-	
TOTAL		1649	953	1131	110.50	25.38		77.00	189.00	

Notes:

ISC-A = Intensive Skills Center Academic
 ISC-F = Intensive Skills Center Functional
 CB-A = Communication Behavior Academic
 CB-F = Communication Behavior Functional

CB-T = CB Team
 B-E = Behavior External
 B-F = Behavior Fragile

Special Education and English as a Second Language (ESL)

Both Special Education and ESL/Bilingual programs provide 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. Allocations of teachers and assistants are made on the basis of the best information available at the time staffing is done. Depending upon the resources available, these allocations may be adjusted based on updated information at the beginning of the school year.

SPECIAL EDUCATION STAFFING

Special Education staff includes Learning Center teachers, Speech Pathologists, School Psychologists, Motor Team staff (Adaptive PE, Physical Therapists, and Occupational Therapists), and other specialists. Special Education services also include classrooms located in various schools, designated for the support of special student populations. The methods for allocating teachers and para educators for these various settings are described below.

Learning Center Teachers (K-12) and Para educators (K-8)

Learning Center teachers are allocated in .5 FTE increments, rounded to the nearest 0.5 FTE. On average, the student to teacher caseload is 35:1. Para educators are allocated where effective caseload (due to rounding) is greater than 35 students. Where effective teacher caseload is less than 35:1, no para educator is allocated. If student numbers at a school increase (or decline), teacher and/or Para educator, allocations may be adjusted, depending on the availability of resources. In order to accommodate level of planning across the K-8 span, FTE are allocated separately by K-5 and 6-8 student populations.

Learning Center Students	Teacher FTE	Learning Center Students	Paraeducators (K-8 only) @ .875 FTE
1-26	0.50	1-17	-
		18-26	1.00
27-43	1.00	27-35	-
		36-43	1.00
44-61	1.50	44-52	-
		53-61	1.00
62-78	2.00	62-70	-
		71-78	1.00
79-96	2.50	79-88	-
		89-96	1.00
97-113	3.00	97-105	-
		106-113	1.00
114-131	3.50	114-122	-
		123-131	1.00
132-148	4.00	132-140	-
		141-148	1.00
149-166	4.50	149-157	-
		158-166	1.00

High School Para educator (9-12)

The 2009-10 school year was the first year the high school Learning Centers had para educators assigned to them. These para educator positions were eliminated due to budget cuts for the 2010-11 school year. For the upcoming school year, as in past years, para educators will be assigned to high schools students as required by Individual Education Plans (IEP) that include the need for adult assistance. This year all para educators for adult assistance in high schools and K-8 will be allocated from an FTE pool held centrally.

CONTINUUM CLASSROOMS – GRADES K THROUGH 8

Behavior Classrooms

Fragile B and Externalizing B Classrooms (12 to 15 students) receive allocations as follows:

Position Type	K-2	3-5	6-8w/others [^]	6-8 only	2 or more classes
Teacher	1.00	1.00	1.00	1.00	-
Para (@ .875)	2.00	2.00	2.00	2.00	-
QMHP*	0.25	0.25	0.25	0.50	-
Special Ed. Coordinator ^{^^}	-	-	-	-	1.00

* QMHP – Qualified Mental Health Professional

[^] A 6-8 class in school with other classes in continuum. 6-8 only indicates that not part of continuum within the building.

^{^^}Special Education Coordinator FTE is held and allocated centrally and does not appear in the receiving school's SMT.

Communication Behavior Classrooms (CB)

Functional CB Classrooms

Each Functional CB Classroom (12 to 15 students) is allocated one teacher and four para educators. If a school has a

Position Type	K-2, K-5	3-5	2 or more classes
Teacher	1.00	1.00	-
Para (@ .875 FTE)	4.00	4.00	-
Special Education	-	-	1.00

continuum, that is, more than 1 classroom, then a Special Education Coordinator is also allocated.

*Special Education Coordinator FTE is held and allocated centrally and does not appear in the receiving school's Staffing Management Tool (SMT).

Academic CB Classrooms and CB Teams

Each Academic CB Classroom (12 to 15 students) receives a teacher and four para educators. If a school is assigned a CB Team (15 to 20 students), the allocation for the team is 1 teacher, two para educators and 1 speech language pathologist. When there are more than two classrooms in a school (a continuum) or a classroom and a team, the school is also allocated a Special Education Coordinator.

Position Type	K-2	3-5	2 or more classes	Team
Teacher	1.00	1.00	-	1.00
Para (@ .875)	4.00	4.00	-	2.00
Speech/Language	-	-	-	1.00
Special Education	-	-	1.00	-

*Special Education Coordinator FTE is held and allocated centrally and does not appear in the receiving school's SMT.

Intensive Skills Centers

Intensive Skills – Functional

Intensive Skills – Functional classrooms (12 to 15 students) are each allocated one teacher and four para educators at all grade levels. These classrooms were previously referred to as Life Skills with Nursing classrooms.

Position Type	K-2, K-5	3-5, 4-6	6-8, 7-8
Teacher	1.00	1.00	1.00
Para (@.875)	4.00	4.00	4.00

Intensive Skills – Academic

Intensive Skills – Academic classrooms (12 to 15 students) are allocated one teacher and three para educators. When there are more than two classrooms at one school, a 0.5 Special Education Coordinator is also allocated.

Position Type	K-2, K-5	3-5, 4-6	6-8, 7-8	2 or more classes
Teacher	1.00	1.00	1.00	-
Para (@.875)	3.00	3.00	3.00	-
Special Education	-	-	-	0.50

*Special Education Coordinator FTE is held and allocated centrally and does not appear in the receiving school's SMT.

CONTINUUM CLASSROOMS – GRADES 9-12**Behavior Classrooms**

Social Emotional/Behavioral classrooms (15 to 20 students) in high schools are allocated 1 teacher and one para educator per classroom.

Intensive Skills-A and Intensive Skills-F Classrooms (formally LS and LS-N)

Intensive Skills-A classrooms (up to 15 students) in high schools are allocated 1 teacher and three para educators per classroom. Intensive Skills-F classrooms (up to 15 students) in high schools are allocated 1 teacher and four para educators per classroom.

OTHER SPECIAL EDUCATION STAFFING**School Psychologists (K-12)**

School Psychologists are allocated based on a ratio of 150:1 (150 students with IEPs) to one full time equivalent (FTE), with an adjustment for overall school enrollment. The school size adjustment is based on the total students for staffing used for general fund allocations. Schools with more than 500 students receive an additional 0.1 FTE added to the ratio result. Similarly, schools with more than 1000 students receive a 0.2 FTE adjustment and those with more than 1500 students receive a 0.3 FTE adjustment. Allocations are rounded to the nearest .2 FTE so that psychologists' schedules will be divided into full days at each school that they serve. These FTE are held and allocated centrally and do not appear in the receiving school's SMT.

In an effort to address some factors that the formula did not adequately consider, and to distribute limited FTE in a manner most likely to benefit students, the following exceptions were added to the formula:

- **High School:** FTE is determined by the formula but is capped at 1.0. **Rationale-** High Schools have fewer initial evaluations, the majority of their cases involve counseling and re-evaluations via file review.
- **Middle School/K-8:** FTE determined by formula with minimum of .4. **Rationale-** Despite some smaller middle and K-8 schools, complexity of needs supports minimum of 2 days per week.
- **K-12:** FTE determined by formula with a minimum of .6. **Rationale-** Significant grade span requires interacting with multiple teams and competing schedules.

Speech and Language Pathologists (K-12)

Speech and Language Pathologists are allocated based on a ratio of 55:1 (that is, 55 students receiving speech services to one FTE). This ratio result is adjusted by an addition of .1 FTE for each CB classroom at the school(s) served (except in schools where a CB team is also located). Allocations are rounded to the nearest .2 FTE to provide for full days at each school, reducing lost service due to time spent in travel between buildings. These FTE are held and allocated centrally and do not appear in the school's SMT. This allocation is separate from the allocation of Speech and Language Pathologists to schools with Communication/Behavior Teams, which do appear in the receiving school's SMT.

2010/11 School ESL Staffing

Grade Span	School/ Program	Students	Teachers *	Weighted Students	EAs
K - 5	Abernethy	5	-	7.50	-
K - 5	Ainsworth	8	-	10.50	-
K - 5	Alameda	1	-	1.00	-
K - 8	Arleta	62	1.50	70.50	0.438
K - 8	Astor	23	0.50	26.00	-
K - 5	Atkinson	98	2.00	130.00	0.875
PK- 8	Beach	106	2.50	136.00	0.875
K - 8	Beverly Cleary	8	-	10.00	-
K - 8	Boise-Eliot	32	1.00	37.50	-
K - 8	Bridger	111	2.50	144.00	0.875
K - 5	Bridlemile	24	0.50	30.50	-
K - 5	Buckman	12	0.50	16.00	-
K - 5	Capitol Hill	36	1.00	45.50	-
K - 8	César Chávez	213	4.50	273.00	2.188
K - 5	Chapman	20	0.50	30.50	-
PK- 5	Chief Joseph	35	1.00	42.50	-
K - 8	Creative Science	14	0.50	18.50	-
K - 8	Creston	74	1.50	94.50	0.438
K - 5	Duniway	4	-	5.50	-
PK- 8	Faubion	65	1.50	75.50	0.438
K - 5	Forest Park	14	0.50	18.00	-
K - 5	Glencoe	32	1.00	41.00	-
K - 5	Grout	82	2.00	110.00	0.875
K - 8	Harrison Park	239	5.00	300.00	2.625
K - 8	Hayhurst	24	0.50	28.50	-
PK- 8	Humboldt	31	1.00	41.00	-
K - 8	Irvington	9	-	11.50	-
K - 5	James John	112	2.50	141.50	0.875
K - 5	Kelly	159	3.50	202.00	1.750
PK- 8	King	50	1.50	64.00	0.438
K - 8	Laurelhurst	8	-	9.50	-
K - 8	Lee	104	2.50	131.00	0.875
K - 8	Lent	175	4.00	215.50	1.750
K - 5	Lewis	41	1.00	47.00	-
K - 5	Llewellyn	8	-	10.00	-
K - 5	Maplewood	10	0.50	13.00	-
K - 5	Markham	95	2.00	124.50	0.875
K - 8	Marysville	113	2.50	145.00	0.875
K - 8	Ockley Green	28	1.00	36.50	-
K - 8	Peninsula	70	1.50	84.50	0.438
PK- 5	Richmond	14	0.50	17.00	-
K - 5	Rieke	9	-	12.00	-
K - 8	Rigler	209	4.50	266.00	2.188
PK - 5	Rosa Parks	113	2.50	153.50	1.313
K - 8	Roseway Heights	40	1.00	50.50	0.438
PK- 8	Sabin	8	-	12.50	-
K - 8	Scott	212	4.50	268.00	2.188
K - 5	Sitton	78	2.00	103.50	0.875

2010/11 School ESL Staffing

Grade Span	School/Program	Students	Teachers *	Weighted Students	EAs
K - 8	Skyline	7	-	9.00	-
K - 5	Stephenson	8	-	9.50	-
K - 8	Sunnyside Env.	14	0.50	18.50	-
PK - 8	Vernon	39	1.00	46.00	-
K - 8	Vestal	88	2.00	116.50	0.875
K - 5	Whitman	102	2.50	124.50	0.875
K - 8	Winterhaven	-	-	-	-
PK - 8	Woodlawn	67	1.50	84.00	0.438
K - 5	Woodmere	140	3.00	183.00	1.313
K - 5	Woodstock	44	1.00	54.50	0.438
ELEMENTARY TOTAL		3,547	80.50	4,507.50	28.438
6 - 8	Beaumont	2	-	2.00	-
6 - 8	da Vinci	-	-	-	-
6 - 8	George	54	1.50	62.50	0.438
5 - 8	Gray	8	-	10.00	-
6 - 8	Hosford	37	1.00	46.50	-
6 - 8	Jackson	40	1.00	50.00	0.438
6 - 8	Lane	53	1.50	61.50	0.438
6 - 8	Mt. Tabor	28	1.00	34.50	-
6 - 8	Sellwood	7	-	9.00	-
6 - 8	West Sylvan	12	0.50	13.00	-
MIDDLE SCHOOL TOTAL		241	6.50	289.00	1.313
9 - 12	Benson	30	1.00	32.50	0.438
9 - 12	Cleveland	45	1.00	57.00	0.438
9 - 12	Franklin	56	1.50	62.50	0.438
9 - 12	Grant	14	0.50	18.00	0.438
6 - 12	Jefferson YWA	-	-	2.00	-
8 - 12	Jefferson Site	34	1.00	42.50	0.438
6 - 12	Jefferson	34	1.00	44.50	0.438
9 - 12	Lincoln	14	0.50	17.50	0.438
9 - 12	Madison	89	2.00	117.50	0.875
9 - 12	PAIS	-	-	-	-
9 - 12	Biz Tech	-	-	-	-
9 - 12	RAA	-	-	-	-
	Marshall Campus	104	2.50	126.00	0.875
9 - 12	ACT	-	-	-	-
9 - 12	POWER	-	-	-	-
9 - 12	SEIS	-	-	-	-
	Roosevelt Campus	74	1.50	85.00	0.438
9 - 12	Wilson	30	1.00	36.00	0.438
HIGH SCHOOL TOTAL		490	12.50	596.50	5.250
9 - 12	Alliance	27	1.00	28.00	-
1 - 8	ACCESS	-	-	-	-
K - 12	MLC	1	-	1.00	-
TOTAL		4,306	100.50	5,422.00	35.000

* Itinerant FTE not shown in Teacher column

ENGLISH AS A SECOND LANGUAGE (ENGLISH LANGUAGE DEVELOPMENT) STAFFING

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.

In order to provide maximum support for English language development (ELD) instruction within the budget constraints, the teacher allocation for ELL staffing was changed for 2010-11. Teachers were allocated in 0.5 FTE increments. The table below describes ELL teacher allocations.

EL Students	Teacher Allocations
Fewer than 10	Itinerant or Clustering model
24-Oct	0.5 FTE
25-49	1.0 FTE
50-74	1.5 FTE
75-99	2.0 FTE
100-124	2.5 FTE
125-149	3.0 FTE
150-174	3.5 FTE
175-199	4.0 FTE
200-224	4.5 FTE

Bilingual educational assistant (EA) staffing is based on an ELL student number with extra weighting of students testing at the lower two of four levels of language proficiency testing (ELPA levels 1 and 2). This allocation model is described in the table below:

Weighted Students	EA Allocation (.875 FTE considered full time)
Fewer than 50	No EA allocation
50-99	.438 FTE (half time EA)
100-149	.875 FTE (1 EA)
150-199	1.313 FTE (1.5 EA)
200-249	1.75 FTE (2 EA)
250-299	2.188 FTE (2.5 EA)
300-349	2.625 FTE (3 EA)

English Learner student projections for 2010-11 were developed by ESL Department based on a roll forward of students by grade and estimates of students moving through proficiency levels. Numbers of ELPA level 1 and 2 students were used to weight the count used for allocation of educational assistants. This count is based on data as of 3-16-10. Weighted projections for bilingual EA allocations are based on the same student projection used for teacher allocations plus an extra .5 weight for each current ELPA level 1 and 2 student. Student projections were updated June 15, 2010. To the extent that resources are available, staffing will be adjusted to reflect differences between October enrollment and the projections initially used for staffing.

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 2010/11 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	Final 2009/10	Amended 2010/11	Change From PY
11100	Elementary School Instruction	1,108.68	1,120.44	11.76
11200	Middle School Instruction	444.19	439.43	-4.76
11300	High School Instruction	515.51	506.94	-8.57
11400	Pre-Kindergarten Instruction	87.55	101.83	14.28
12200	Special Programs - Restrictive Programs	391.81	438.05	-99.27
12500	Special Programs - Les Restrictive Programs	423.28	292.54	-417.28
12600	Special Programs - Early Intervention	6.50	6.00	-3.02
12700	Special Programs - Educationally Disadvantaged	3.08	3.48	88.20
12800	Special Programs - Alternative Education	83.93	91.28	87.15
12900	Special Programs - Designated Programs	180.24	171.08	2,990.83
	Total - Instruction Programs	3,244.77	3,171.07	2,659.32
21000	Instructional Support Services - Students	460.06	457.34	178.13
22000	Instructional Support Services - Staff	172.95	180.85	-151.55
	Total - Instructional Support Services	633.01	638.19	26.58
23000	Executive Administration Services	23.20	21.40	39.32
24000	School Administration	352.78	343.63	60.85
25100	Business Administration	61.05	62.52	29.75
25400	Operation and Maintenance of Plant	404.23	413.63	-379.23
25500	Student Transportation	90.80	90.80	866.18
25700	Internal Services	27.00	25.00	-6.26
	Total - Support Services General Administration	959.06	956.98	610.61
26200	Planning, Research and Development	22.94	20.74	19.55
26300	Information Services	16.40	15.95	56.65
26400	Human Resources	43.49	42.49	-40.49
26600	Technology Services	73.10	73.05	82.13
26700	Records Management	3.00	3.00	178.98
	Total - Central Support	158.93	155.23	296.82
31000	Food Services	172.68	181.98	33.31
33000	Community Services	25.52	24.01	-15.02
	Total - Enterprise and Community Services	198.20	205.99	18.29
41000	Facilities Acquisition and Construction	6.80	10.50	5,131.16
	Total - Facilities Acquisition and Construction	6.80	10.50	5,131.16
	Total FTE	5,200.77	5,137.96	8,742.78

Staffing Summary by Program and Fund (Amended)

Program Code	Program Name	Fund 101	Fund 202	Fund 205	Fund 299	Fund 405	Fund 407	Fund 601	Total All Funds
11100	Elementary School Instruction	923.20	-	134.33	62.91	-	-	-	1,120.44
11200	Middle School Instruction	409.12	-	26.82	3.49	-	-	-	439.43
11300	High School Instruction	474.00	-	27.43	5.51	-	-	-	506.94
11400	Pre-Kindergarten Instruction	1.68	-	95.64	4.51	-	-	-	101.83
12200	Special Programs - Restrictive Programs	381.08	-	56.97	-	-	-	-	438.05
12500	Special Programs - Les Restrictive Programs	170.70	-	90.57	31.27	-	-	-	292.54
12600	Special Programs - Early Intervention	4.00	-	2.00	-	-	-	-	6.00
12700	Special Programs - Educationally Disadvantaged	-	-	3.48	-	-	-	-	3.48
12800	Special Programs - Alternative Education	5.50	-	85.78	-	-	-	-	91.28
12900	Special Programs - Designated Programs	158.33	-	12.75	-	-	-	-	171.08
	Total - Instruction Programs	2,527.61	-	535.77	107.69	-	-	-	3,171.07
21000	Instructional Support Services - Students	366.91	-	90.43	-	-	-	-	457.34
22000	Instructional Support Services - Staff	113.25	-	62.17	5.43	-	-	-	180.85
	Total - Instructional Support Services	480.16	-	152.60	5.43	-	-	-	638.19
23000	Executive Administration Services	21.40	-	-	-	-	-	-	21.40
24000	School Administration	325.27	-	13.28	5.08	-	-	-	343.63
25100	Business Administration	53.87	-	2.00	1.25	-	-	5.40	62.52
25400	Operation and Maintenance of Plant	411.63	-	-	2.00	-	-	-	413.63
25500	Student Transportation	90.80	-	-	-	-	-	-	90.80
25700	Internal Services	25.00	-	-	-	-	-	-	25.00
	Total - Support Services General Administration	927.97	-	15.28	8.33	-	-	5.40	956.98
26200	Planning, Research and Development	20.74	-	-	-	-	-	-	20.74
26300	Information Services	15.80	-	0.15	-	-	-	-	15.95
26400	Human Resources	42.49	-	-	-	-	-	-	42.49
26600	Technology Services	72.05	-	-	-	-	1.00	-	73.05
26700	Records Management	3.00	-	-	-	-	-	-	3.00
	Total - Central Support	154.08	-	0.15	-	-	1.00	-	155.23
31000	Food Services	-	181.98	-	-	-	-	-	181.98
33000	Community Services	-	-	24.01	-	-	-	-	24.01
	Total - Enterprise and Community Services	-	181.98	24.01	-	-	-	-	205.99
41000	Facilities Acquisition and Construction	-	-	-	-	10.50	-	-	10.50
	Total - Facilities Acquisition and Construction	-	-	-	-	10.50	-	-	10.50
	Total FTE	4,089.82	181.98	727.81	121.45	10.50	1.00	5.40	5,137.96

Staffing Summary by Account and Fund (Amended)

Account Code	Account Name	Fund 101	Fund 202	Fund 205	Fund 299	Fund 405	Fund 407	Fund 601	Total All Funds
511100	Licensed Salaries	2,457.48	-	413.62	74.06	-	-	-	2,945.16
511210	Classified - Represented	1,173.57	162.98	270.59	45.52	-	-	0.40	1,653.06
511220	Classified Non-Represented	255.67	16.00	18.05	0.92	9.50	1.00	4.00	305.14
511310	Administrators - Licensed	157.25	-	9.70	0.25	-	-	-	167.20
511320	Administrators - Non-Licensed	6.90	-	-	-	-	-	-	6.90
511420	Managerial - Non Represented	38.95	3.00	15.85	0.70	1.00	-	1.00	60.50
Total FTE		4,089.82	181.98	727.81	121.45	10.50	1.00	5.40	5,137.96

Total FTE (All Funds)

Fund	Fund Name	Actual 2007/08	Actual 2008/09	Final 2009/10	Amended 2010/11
101	General Fund	4,173.24	4,248.99	4,206.84	4,089.82
202	Cafeteria Fund	161.64	168.21	171.68	181.98
203	BESC Cafeteria Fund	4.00	4.00	1.00	-
205	Grants Fund	655.05	652.71	691.70	727.81
299	Dedicated Resource Fund	113.21	117.32	117.55	121.45
405	School Modernization Fund	-	4.00	6.80	10.50
407	IT System Project Fund	-	-	-	1.00
601	Self Insurance Fund	2.00	5.00	5.20	5.40
Total FTE		5,109.14	5,200.23	5,200.77	5,137.96

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

Account Code	Account Title	Actual 2007/08	Actual 2008/09	Final 2009/10	Amended 2010/11
521000	PERS	1,005,077	(1,051)	888,719	857,081
521310	PERS UAL (Unfunded Actuarial Liability)	26,682,984	28,931,864	33,572,895	30,941,794
522000	Social Security - FICA	21,215,404	20,991,402	22,033,795	22,607,898
523100	Workers' Compensation	4,971,285	5,075,758	5,106,935	4,935,281
523200	Unemployment Compensation	274,777	269,091	323,746	295,547
524100	Group Health Insurance	55,055,913	59,625,807	65,824,336	68,090,924
524200	Other Employer Paid Benefits	776,265	842,893	428,960	254,415
524300	Retiree Health Insurance	4,017,493	4,084,910	4,237,215	4,314,702
524530	Early Retirement Benefits	4,148,328	2,426,393	2,686,988	2,008,346
		\$ 118,147,526	\$ 122,247,065	\$ 135,103,589	\$ 134,305,988

Benefit Rates - Percent of Base Salary or Wages

Account Code	Account Title	Actual 2007/08	Actual 2008/09	Final 2009/10	Amended 2010/11
521000	PERS	0.80%	0.00%	0.37%	0.29%
521310	PERS UAL (Unfunded Actuarial Liability)	10.23%	10.63%	10.40%	10.47%
522000	Social Security - FICA	7.53%	7.65%	7.65%	7.65%
523100	Workers' Compensation	2.02%	1.97%	1.77%	1.67%
523200	Unemployment Compensation	0.10%	0.10%	0.10%	0.10%
524100	Group Health Insurance	18.94%	18.00%	19.72%	23.04%
524200	Other Employer Paid Benefits	0.14%	0.14%	0.14%	0.08%
524300	Retiree Health Insurance	1.46%	1.46%	1.46%	1.46%
524530	Early Retirement Benefits	1.50%	1.53%	1.53%	0.69%
		42.72%	41.48%	43.14%	45.45%

District Contribution to Employee Health Insurance by Employee Group

Employee Group	Actual 2007/08	Actual 2008/09	Final 2009/10	Amended 2010/11
Amalgamated Transit Union (ATU)	\$ 9,350	\$ 9,815	\$ 10,355	\$ 10,953
District Council of Union (DCU)	9,350	9,815	10,355	10,953
Non-Represented Employees	9,350	9,815	10,355	10,953
Portland Association of Teachers (PAT)	11,417	13,303	13,781	14,901
Portland Federation of Teachers and Classified Employees (PFTCE)	9,350	9,815	10,355	10,953
Service Employee International Union (SEIU)	9,350	9,815	10,355	10,953

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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 a 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 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 continues to deal with the impacts of the recent recession, which has hampered efforts to develop a stable forecast and a sustainable budget.

The vast majority of General Fund resources, over \$341 million, or greater than 80%, are controlled and allocated to schools by the State legislature. Given the condition of the local, state, regional and national economies and a other unknowns the Amended Budget is based upon the most recent state revenue forecast, released in late August.

Forecast Summary

General Fund resources are forecast at \$436.9 million, inclusive of a Beginning Balance of \$28.3 million

General Fund expenditures are forecasted at \$436.9 million, inclusive of excess reserves.

Risks to the Forecast and Budget

- The State legislature allocates less than \$6.0 billion for the K12 education budget.
- The federal government issues regulations on stimulus funds that limit their use.
- 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.
- The recession, although officially over, does not improve or perhaps deteriorates.

Major Budget Assumptions

- The State will fund local schools at \$5.7 billion for the 09-11 biennium, based upon the August 2010 forecast.
- The District will receive approximately \$14.4 million in federal stimulus funds under the American Recovery and Reinvestment Act (ARRA) that can be used to fund General Fund programs and services.
- The Amended Budget incorporates the recent labor agreement with the District's largest union, the Portland Association of Teachers.
- The General Fund will be balanced through the judicious use of reserves and a limited number of service reductions.

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.

An Office of School Modernization department and related capital project fund were 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 a capital bond measure proposed for voter approval. The FY 2010/11 proposed budget appropriates \$7.8 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 \$7.8 million in borrowed funding to continue this multi year effort. The funds are appropriated in fund 407, the IT System Project Fund.

Major Budget Decisions and Core Principals

This section summarizes the major budget decisions and how they align with the core principals and primary performance measures of the District. The first section highlights decisions that directly support District educational Milestones. The second section highlights some of the major budget assumptions and decisions directly supporting the other principles guiding budget development.

The District's will continue to fund previously identified priorities that support the educational milestones. Program reductions are limited. Rather, the Proposed Budget relies on the use of General Fund reserves and federal stimulus dollars.

Milestones

1. Enter First Grade Ready to Read
 - All- day Kindergarten – continue Title I I funding support at \$4.4 million.
 - Control kindergarten class size – limit maximum class size to 25 or provide an additional Educational Assistant.
 - Continue summer programs for K-1 students – funded through Title I
 - Continue Instructional Supports for K-1 teachers - funded through Title I
2. End of 3rd Grade Reading to Learn
 - Continue Summer Programs for 2nd – 3rd students - funded through Title I
 - Continue instructional support for grade 2-3 teachers - funded through Title I
3. Middle years - Ready for High School
 - Continue summer programs for 5th – 7th grade students
 - Continue after school/extended day programs for 5th – 7th grade students or schools struggling to meet Annual Yearly Progress
 - Continue to advance equity of opportunity through investment in core programs at 6th – 8th grade for all schools
 - Provide the opportunity for studying algebra to all 8th graders
 - Continue instructional support for 6th - 7th grade teachers
 - Continue social/emotional supports for 6th – 8th grade students through judicious assignment of counselors and other advisory type personnel
4. Enter 10th Grade On Track to Graduate
 - Continue 8th – 9th grade summer programs
 - Continue credit recovery and credit-by-proficiency initiatives
 - Continue 9th grade academy resources
 - Continue targeted allocations for Key Results and Academic Priority efforts - AVID, intensive college preparatory program for students at middle, high schools
 - Continue instructional support for 9th grade teachers
 - Continue social/emotional supports for 6th – 8th grade students through judicious assignment of counselors and other advisory type personnel

- Continue the English Language Development (ELD) program redesign
5. Graduate On Time and Ready for College and Work
 - 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
 - Continue core program support for small high schools
 - Allocate funds to support High School redesign for community high schools and focus schools

Budget Principles

1. Protect Core Programs
2. Prudent Use of Reserves

The Amended Budget uses 27.8 million of General Fund reserves that are in excess of the Board policy of three percent.
3. Strategic Use of Title IA Funds through the Federal Stimulus

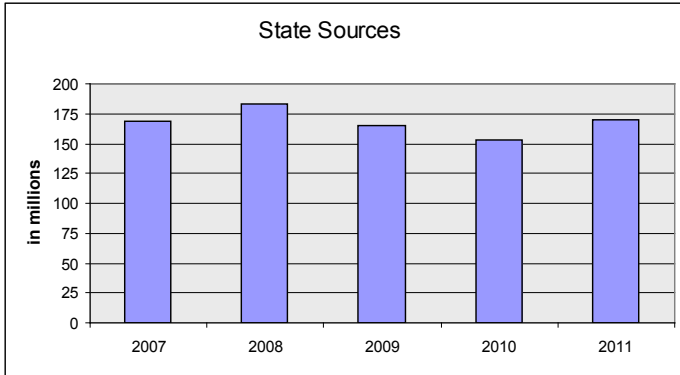
The Amended Budget includes \$14.5 million in Title IA funds to support education of students from low-income families. That money cannot be used to offset General Fund cuts, and exists in a separate fund. PPS will commit 25% of those funds to be spent through June, 2010, and 100% by September 2010, when the federal budget year ends.
4. Strategic Use of IDEA Funds through the Federal Stimulus

The federal stimulus package included \$4.6 million in funding over two years for the Individuals with Disabilities Education Act to support special education services. Half of that money may offset General Fund costs.

Budget Summaries

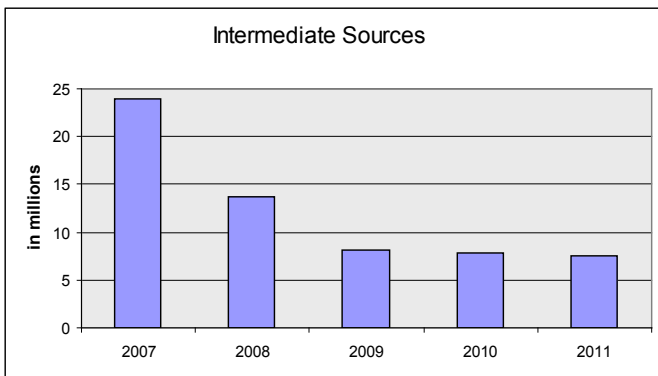
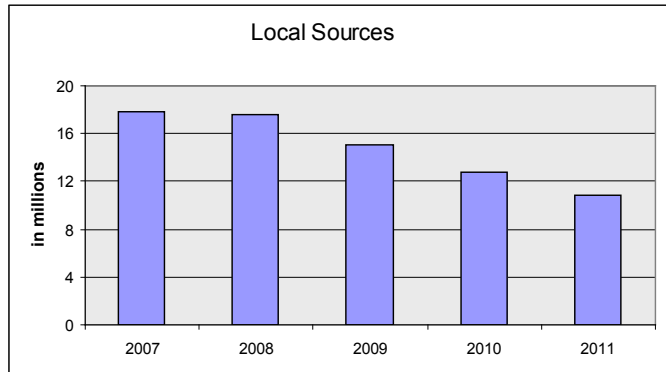
The following pages present different views of the PPS budget. There are various charts and graphs presenting the total District budget and separate presentations of the General Fund budget. The intent is to enhance understanding of the District's budget and financial structure.

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.



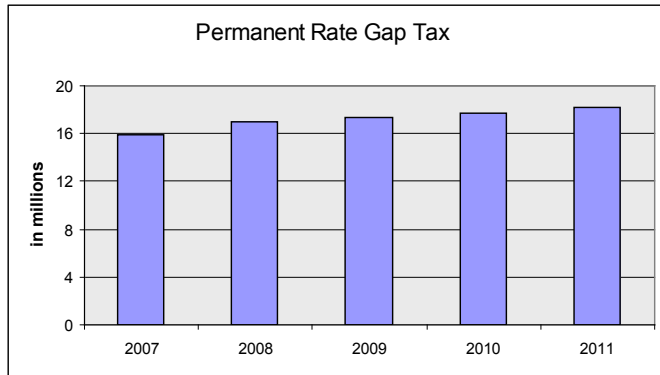
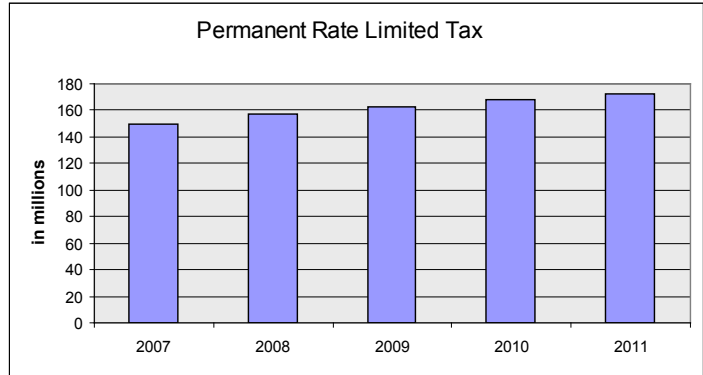
Intermediate Sources: Intermediate sources consist primarily of funding from the Multnomah Education Service District (MESD, www.mesd.k12.or.us), but also include all other city and county funding.

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 between FY 2006/07 and FY 2008/09 primarily reflect the expiration of Multnomah County Income Tax and temporary funding provided by the City of Portland.

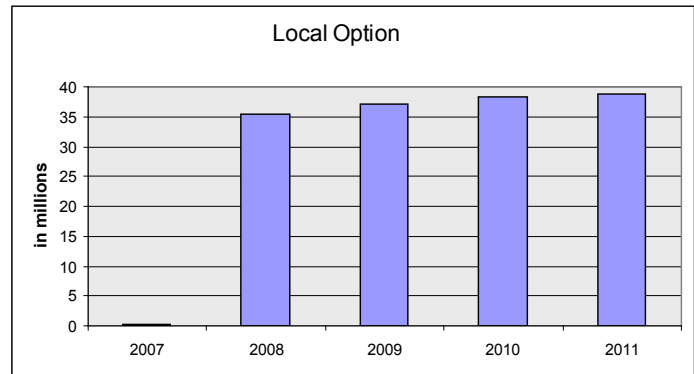
Property Taxes: The District’s property tax levy is based on a permanent tax rate per \$1,000 of assessed value. Under State law, assessed value is limited to an increase of three percent per year, plus new construction. The Portland Public Schools (PPS) permanent tax rate is currently \$5.2781 per \$1,000. 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 Fund (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.

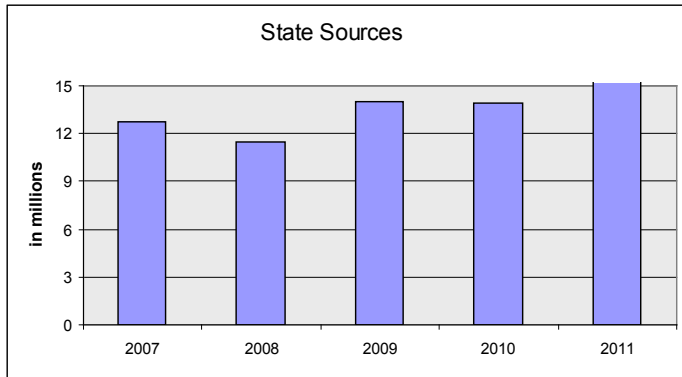


2. Permanent Rate Gap Tax: The State legislature allowed that \$0.5038 of the permanent tax rate be exempt from offset in the State School Fund calculation. This ‘Gap Tax’ raises approximately \$17 million per year. These revenues are identified on the General Fund Resources page as “Permanent Rate Gap Tax-Senate Bill 1106 (\$0.5038 per \$1,000).”

3. Local Option: 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 \$38.7 million in FY 2010/11.



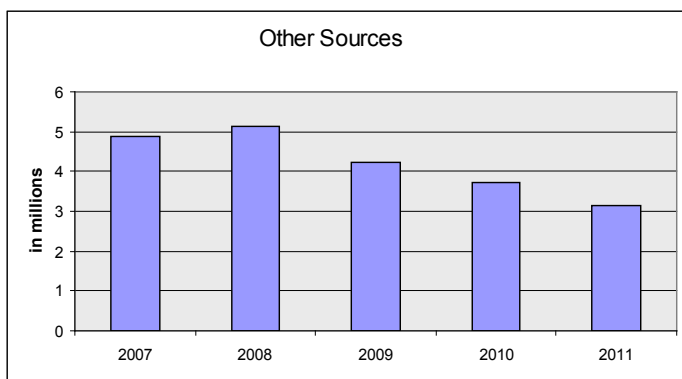
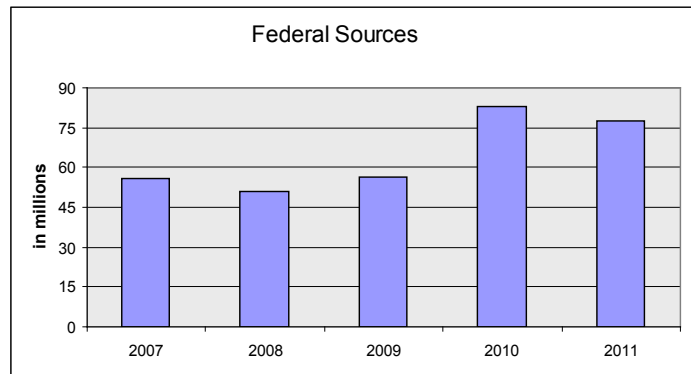
Major District Resources – Grant Fund



State Sources: Primarily comprises grants for special instruction including Head Start and Special Education programs.

Federal Sources: The bulk of the federal funding comes from the federal Title IA program, which supports schools with high percentages of economically disadvantaged students. Other grants support Head Start, the Striving Readers program, and Special Education programs.

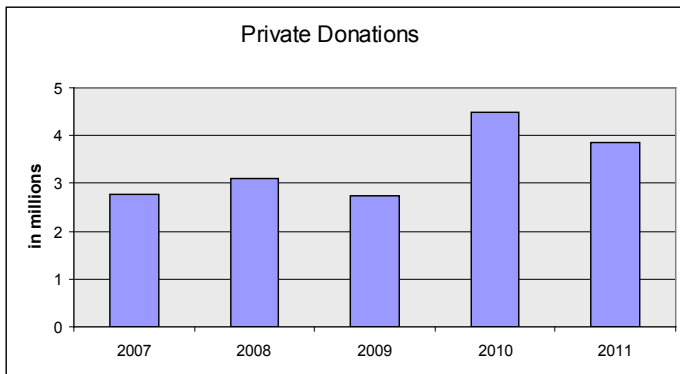
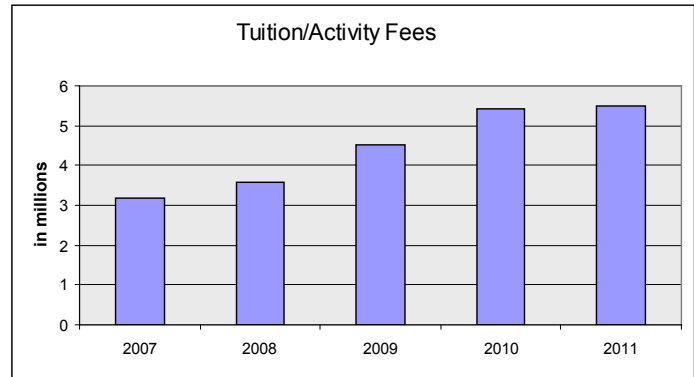
A portion of funds from the American Recovery and Reinvestment Act of 2009 is included in the Grant Fund.



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

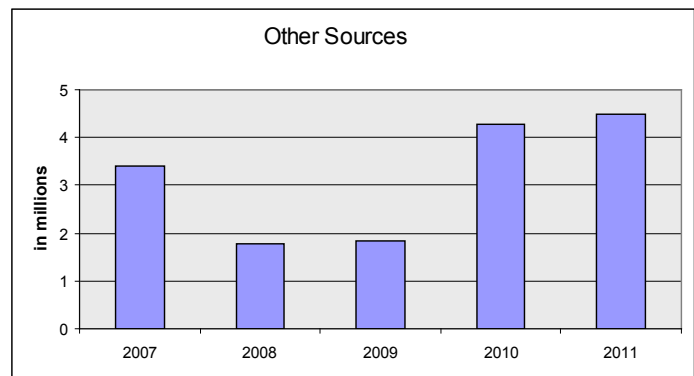
Major District Resources – Special Revenue Fund

Tuition/Activity Fees: Tuition paid for the District's full-day kindergarten program accounts for nearly \$4 million in special revenue every year. Other components include tuition and fees paid for after school programs, summer programs, and special education programs.



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

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



Summary of Requirements by Program

Program Code	Program Name	General Fund		All Funds	
		Final 2009/10	Amended 2010/11	Final 2009/10	Amended 2010/11
11100	Elementary School Instruction	85,659,586	92,361,940	102,070,321	109,981,460
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	38,567,783	40,124,980	41,843,235	43,521,629
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	48,728,547	50,486,605	60,803,029	62,450,473
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	140,307	147,765	7,017,574	8,189,623
Instructional classrooms and programs for pre-kindergarten students, teaching and support staff associated with these programs, and supplies and materials.					
12000	Special Programs	71,114,239	70,450,162	112,205,834	107,605,730
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		244,210,462	253,571,452	323,939,993	331,748,915
21000	Instructional Support Services - Students	33,063,659	35,401,475	45,510,005	48,934,254
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	11,275,742	11,981,880	28,659,129	29,651,059
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		44,339,401	47,383,355	74,169,134	78,585,313
23000	Executive Administration Services	4,191,764	3,887,275	4,601,610	4,343,606
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	28,188,865	28,784,181	30,397,367	30,278,611
Activities associated with school direction and supervisory responsibility, including principals and others supporting the general administration of a school.					
25000	Business Support Services	65,281,161	70,842,516	75,271,478	82,691,872
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	20,083,922	20,804,634	36,667,361	27,339,398
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		117,745,712	124,318,606	146,937,816	144,653,487

Summary of Requirements by Program (Cont.)

Program Code	Program Name	General Fund		All Funds	
		Final 2009/10	Proposed 2010/11	Final 2009/10	Proposed 2010/11
31000	Food Services	-	-	17,746,009	16,581,259
Activities associated with providing food preparation and service to students, staff, and the general public, financed primarily through sales and the US Department of Agriculture.					
33000	Community Services	-	-	2,933,060	2,622,986
Activities associated with providing goods and services to students and the general public, financed primarily through user fees or community programs.					
Total - Enterprise & Community Services		-	-	20,679,069	19,204,245
41500	Facilities Acquisition & Construction	175,000	1,263,606	30,761,561	13,799,602
Activities associated with the acquisition of land and buildings, major remodeling and construction of buildings, installation or extension of service systems, and major improvements to sites.					
51000	Debt Service	1,193,040	3,264,962	7,629,237	9,929,900
Lease/purchase agreements and servicing the debt of the district.					
52000	Fund Transfers	6,436,197	6,664,938	7,529,645	7,901,839
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	24,054,437	500,000	30,975,978	9,824,849
Expenditures which cannot be foreseen or planned during the budget process.					
70000	Ending Fund Balance	-	-	21,300,000	21,420,177
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.					
Total - Facilities Acq. & Const. (and other uses)		31,858,674	11,693,506	76,896,421	41,456,190
Total - All Programs		\$ 438,154,249	\$ 436,966,919	\$ 663,922,433	\$ 637,068,327

Total District Budget by Fund

Fund	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11	Percent of Total
101 General Fund	438,154,249	452,807,051	455,670,426	436,966,919	69.7%
201 Student Body Activity Fund	11,500,000	11,300,000	11,300,000	11,300,000	1.7%
202 Cafeteria Fund	16,875,131	16,852,430	17,357,200	17,500,000	2.6%
203 BESC Cafeteria Fund	197,800	170,907	-	-	0.0%
205 Grants Fund	100,416,555	95,090,490	95,466,794	95,466,794	14.6%
225 PERS Rate Stabilization Reserve Fund	16,800,000	16,800,000	16,800,000	16,800,000	2.6%
299 Dedicated Resource Fund	17,103,352	17,070,297	17,070,297	17,070,297	2.6%
301 System Project Debt Service Fund	-	-	-	-	0.0%
304 Bond Sinking Fund	1,667,686	1,665,856	1,665,856	1,665,856	0.3%
306 Settlement Debt Service Fund	3,669,428	3,979,228	3,979,228	3,979,228	0.6%
307 IT Projects Debt Service Fund	1,099,083	1,019,854	1,019,854	1,019,854	0.2%
404 Construction Excise Fund	4,243,548	3,567,000	3,567,000	3,567,000	0.5%
405 School Modernization Fund	24,532,093	7,874,056	7,874,056	9,123,433	1.2%
407 IT System Project Fund	15,234,400	7,785,696	7,785,696	7,785,696	1.2%
601 Self Insurance Fund	12,429,108	13,644,688	14,239,891	14,239,891	2.1%
Total District Budget by Fund	\$ 663,922,433	\$ 649,627,553	\$ 653,796,298	\$ 636,484,968	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	Certificates of Participation	Notes Payable	SELP Loans	Total
Principal:					
2010	10,991,375	-	43,592	723,433	11,758,400
2011	11,058,547	-	1,992,282	693,575	13,744,404
2012	12,334,085	-	-	351,344	12,685,429
2013-2017	59,388,544	-	-	325,207	59,713,751
2018-2022	81,262,706	-	-	-	81,262,706
2023-2027	257,326,288	-	-	-	257,326,288
2028	33,260,000	-	-	-	33,260,000
Principal Total	465,621,545	-	2,035,874	2,093,559	469,750,978
Interest:					
2010	21,549,637	-	81,408	80,261	21,711,306
2011	22,420,635	-	79,640	49,451	22,549,726
2012	24,006,495	-	-	25,492	24,031,987
2013-2017	144,365,273	-	-	26,705	144,391,978
2018-2022	179,533,922	-	-	-	179,533,922
2023-2027	76,428,198	-	-	-	76,428,198
2028	1,872,282	-	-	-	1,872,282
Interest Total	470,176,442	-	161,048	181,909	470,519,399
Total Debt Service	935,797,987	-	2,196,922	2,275,468	940,270,377

Summary of Resources and Requirements (All Funds)

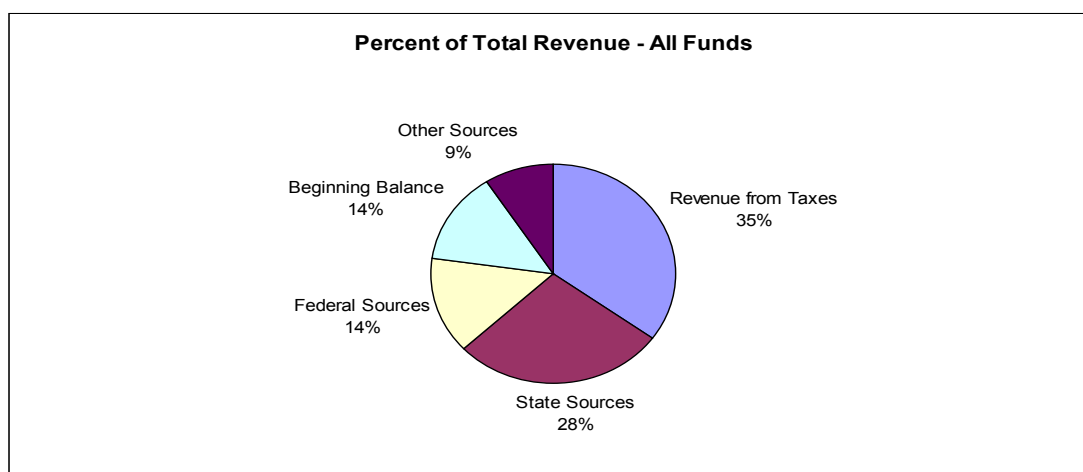
School district budgets in the state of Oregon are structured under guidelines from the Oregon Department of Education (ODE). This structure is a program hierarchy that aids in understanding the budget itself and what specific programs are supported by the budget. Program definitions may be found in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

District Resources - All Funds Combined

The primary resources for the District are revenue from taxes and state sources. For further detail on these sources see the Fund Detail section starting on page 81.

Resources by Major Account (All Funds)

Resource	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11	Percent of Total
Beginning Balance	78,820,952	71,974,573	75,905,179	81,054,556	11.1%
Revenue from Taxes	228,093,779	231,776,366	232,353,839	235,494,506	35.7%
Tuition	3,880,459	5,613,000	5,063,000	5,063,000	0.9%
Earnings on Investment	1,974,476	805,000	805,000	805,000	0.1%
Food Service Sales	3,461,650	3,505,326	3,562,572	3,582,572	0.5%
Extra-curricular Activities	9,320,147	9,150,922	9,150,922	9,150,922	1.4%
Other Local Sources	30,020,942	25,558,696	25,643,899	25,651,898	3.9%
Intermediate Sources	7,766,000	7,494,059	7,446,629	7,446,629	1.2%
State Sources	169,597,697	194,055,618	194,055,913	157,959,339	29.9%
Federal Sources	105,280,682	92,730,155	92,879,407	102,109,707	14.3%
Other Sources	25,705,649	6,963,838	6,929,938	8,166,839	1.1%
Total Resources	\$ 663,922,433	\$ 649,627,553	\$ 653,796,298	\$ 636,484,968	100.0%

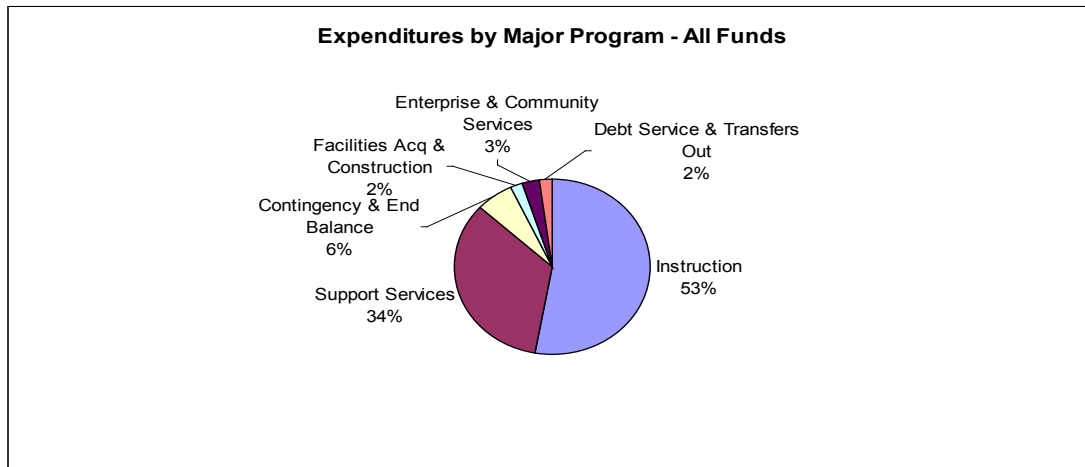


District Requirements - All Funds Combined

The District's primary focus is on the programs supported through the allocation of the discretionary resources within these funds. The total budget for FY 2010/11 is \$637,068,327.

District Requirements (All Funds)

Description	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11	Percent of Total
Instruction - Regular	211,734,159	228,449,373	228,943,739	224,311,595	35.17%
Instruction - Special Programs	112,205,834	114,129,351	114,943,482	107,921,756	17.57%
Instruction Subtotal	323,939,993	342,578,724	343,887,221	332,233,351	52.73%
Support Services - Instructional	74,169,134	79,459,478	78,588,330	77,680,594	12.23%
Support Services - General Admin	110,270,455	117,051,861	118,396,418	117,142,243	18.02%
Support Services - Central Activities	36,667,361	25,688,883	27,675,133	27,339,485	3.95%
Support Services Subtotal	221,106,950	222,200,222	224,659,881	222,162,322	34.20%
Enterprise & Community Services	20,679,069	18,737,705	19,114,048	19,253,130	2.88%
Facility Acquisition and Construction	30,761,561	12,732,725	13,663,924	13,759,400	1.96%
Debt Service & Transfers Out	15,158,882	14,328,075	14,522,916	17,831,739	2.21%
Contingency	30,975,978	17,632,886	16,531,849	9,824,849	2.71%
Ending Fund Balance	21,300,000	21,417,216	21,416,459	21,420,177	3.30%
Total District Requirements	\$ 663,922,433	\$ 649,627,553	\$ 653,796,298	\$ 636,484,968	100.00%



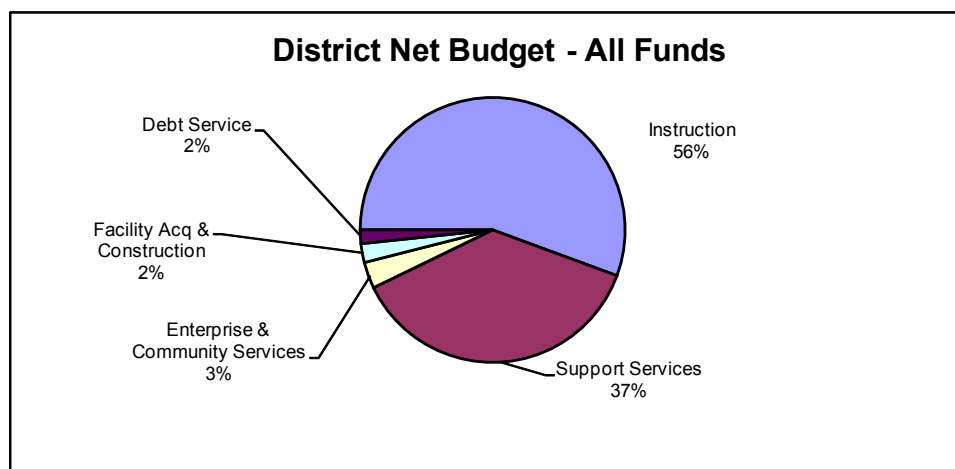
District Net Budget - All Funds Combined

The figures in the District 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, Contingency and Ending Fund Balance. The District's net budget for all funds for operating and capital requirements in FY 2010/11 is \$597 million.

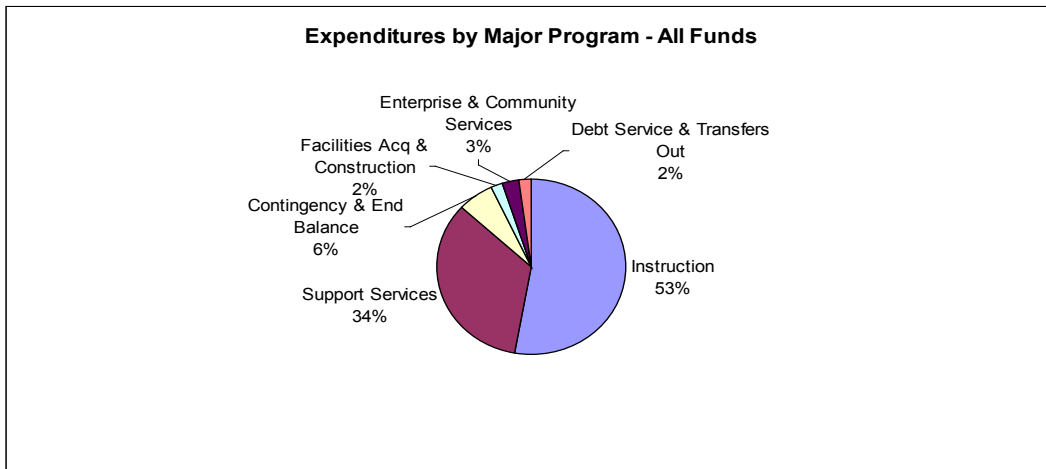
District Net Budget (All Funds)

Description	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11	Percent of Total
Instruction - Regular	211,734,159	228,449,373	228,943,739	224,311,595	37.8%
Instruction - Special Programs	112,205,834	114,129,351	114,943,482	107,921,756	18.9%
Instruction Subtotal	323,939,993	342,578,724	343,887,221	332,233,351	56.7%
Support Services - Instructional	74,169,134	79,459,478	78,588,330	77,680,594	13.2%
Support Services - General Admin	110,270,455	117,051,861	118,396,418	117,142,243	19.4%
Support Services - Central Activities	36,667,361	25,688,883	27,675,133	27,339,485	4.3%
Support Services Subtotal	221,106,950	222,200,222	224,659,881	222,162,322	36.8%
Enterprise & Community Services	20,679,069	18,737,705	19,114,048	19,253,130	3.1%
Facility Acquisition and Construction	30,761,561	12,732,725	13,663,924	13,759,400	2.1%
Debt Service	7,629,237	7,857,978	7,857,978	9,929,900	1.3%
Total District Net Budget	\$ 604,116,810	\$ 604,107,354	\$ 609,183,052	\$ 597,338,103	100.0%



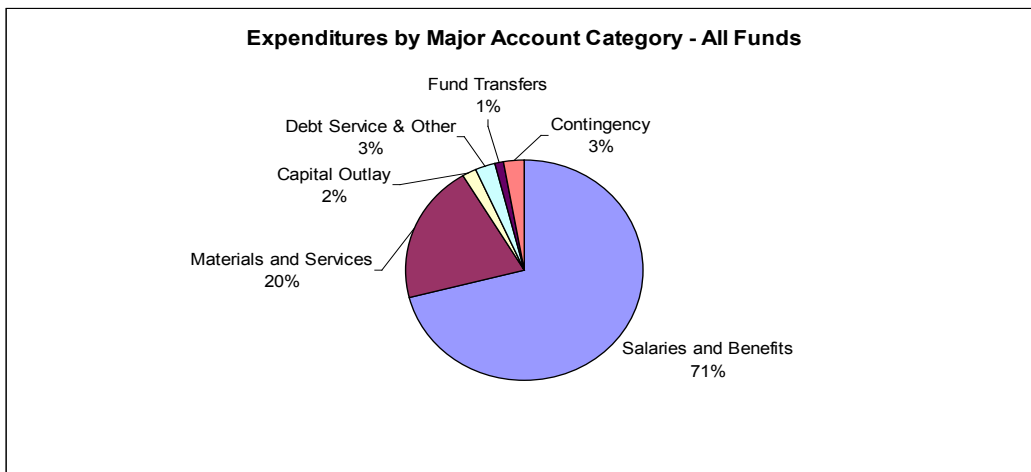
Expenditures by Major Program (All Funds)

Program Area	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Instruction	301,170,034	301,458,502	323,939,993	342,578,724	343,887,221	332,233,351
Support Services	207,888,025	197,033,737	221,106,950	222,200,222	224,659,881	222,162,322
Enterprise & Community Services	15,466,223	16,385,793	20,679,069	18,737,705	19,114,048	19,253,130
Facilities Acq & Construction	3,140,989	6,899,370	30,761,561	12,732,725	13,663,924	13,759,400
Debt Service & Transfers Out	16,188,773	44,453,361	15,158,882	14,328,075	14,522,916	17,831,739
Contingency	-	-	30,975,978	17,632,886	16,531,849	9,824,849
Ending Fund Balance	79,921,240	80,472,592	21,300,000	21,417,216	21,416,459	21,420,177
Total Expenditures	\$ 623,775,284	\$ 646,703,355	\$ 663,922,433	\$ 649,627,553	\$ 653,796,298	\$ 636,484,968



Expenditures by Major Account Category (All Funds)

Program Area	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Salaries and Benefits	401,951,236	403,111,764	421,535,787	446,203,438	446,560,787	431,383,560
Materials and Services	103,996,379	101,864,618	144,751,357	127,268,996	132,626,675	134,477,513
Capital Outlay	6,090,900	7,335,465	19,976,427	12,034,934	11,419,823	10,946,892
Debt Service & Other	24,213,068	18,256,011	17,853,239	18,599,986	18,575,767	20,530,138
Fund Transfers	7,602,461	35,662,905	7,529,645	6,470,097	6,664,938	7,901,839
Contingency	-	-	30,975,978	17,632,886	16,531,849	9,824,849
Ending Fund Balance	79,921,240	80,472,592	21,300,000	21,417,216	21,416,459	21,420,177
Total Expenditures	\$ 623,775,284	\$ 646,703,355	\$ 663,922,433	\$ 649,627,553	\$ 653,796,298	\$ 636,484,968



Summary of Resources and Requirements (General Fund)

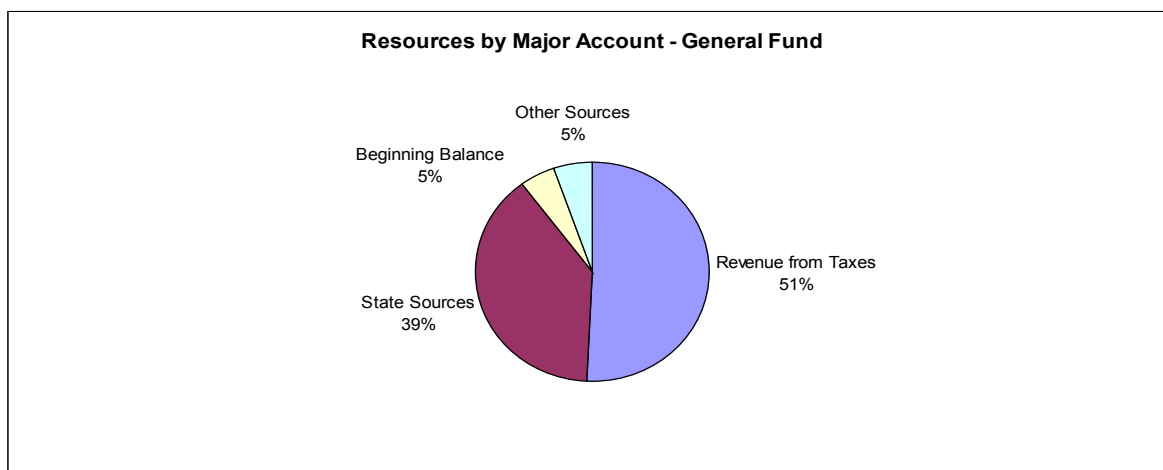
School district budgets in the state of Oregon are structured under guidelines from the Oregon Department of Education (ODE). This structure is a program hierarchy that aids in understanding the budget itself and what specific programs are supported by the budget. Program definitions may be found in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

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 81.

Resources by Major Account (All Funds)

Resource	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11	Percent of Total
Beginning Balance	78,820,952	71,974,573	75,905,179	81,054,556	11.1%
Revenue from Taxes	228,093,779	231,776,366	232,353,839	235,494,506	35.7%
Tuition	3,880,459	5,613,000	5,063,000	5,063,000	0.9%
Earnings on Investment	1,974,476	805,000	805,000	805,000	0.1%
Food Service Sales	3,461,650	3,505,326	3,562,572	3,582,572	0.5%
Extra-curricular Activities	9,320,147	9,150,922	9,150,922	9,150,922	1.4%
Other Local Sources	30,020,942	25,558,696	25,643,899	25,651,898	3.9%
Intermediate Sources	7,766,000	7,494,059	7,446,629	7,446,629	1.2%
State Sources	169,597,697	194,055,618	194,055,913	157,959,339	29.9%
Federal Sources	105,280,682	92,730,155	92,879,407	102,109,707	14.3%
Other Sources	25,705,649	6,963,838	6,929,938	8,166,839	1.1%
Total Resources	\$ 663,922,433	\$ 649,627,553	\$ 653,796,298	\$ 636,484,968	100.0%

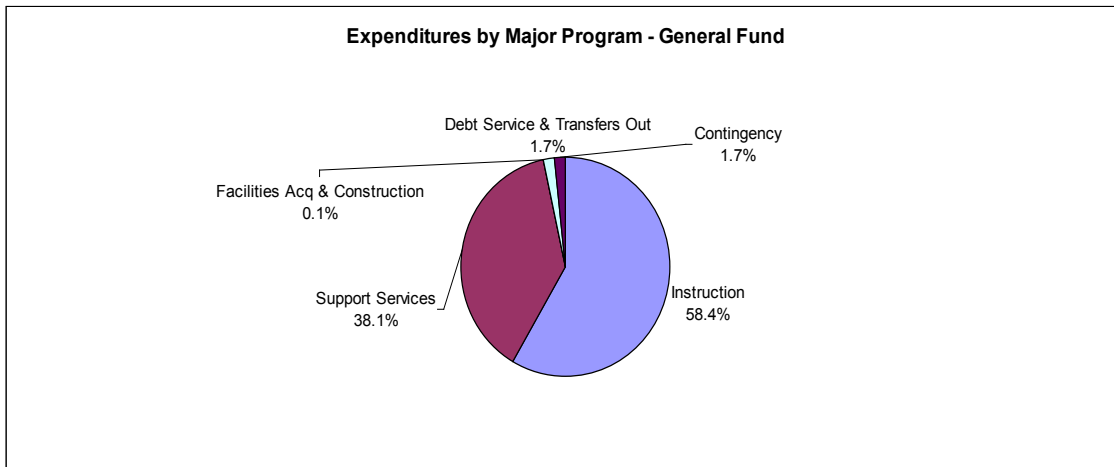


District General Fund Requirements

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 2010/11 is \$436,966,919.

District Requirements (General Fund)

General Fund	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11	Percent of Total
Instruction - Regular	173,096,223	188,031,927	187,753,434	183,121,290	41.53%
Instruction - Special Programs	71,114,239	76,529,227	77,471,888	70,450,162	16.90%
Instruction Subtotal	244,210,462	264,561,154	265,225,322	253,571,452	58.43%
Support Services - Instructional	44,339,401	48,591,636	48,291,091	47,383,355	10.73%
Support Services - General Admin	97,661,790	103,870,406	104,768,147	103,513,972	22.94%
Support Services - Central Activities	20,083,922	20,204,618	21,140,282	20,804,634	4.46%
Support Services Subtotal	162,085,113	172,666,660	174,199,520	171,701,961	38.13%
Facility Acquisition and Construction	175,000	250,000	1,180,606	1,263,606	0.06%
Debt Service & Transfers Out	7,629,237	7,629,237	7,857,978	9,929,900	1.68%
Contingency	24,054,437	7,700,000	7,207,000	500,000	1.70%
Total General Fund Requirements	\$ 438,154,249	\$ 452,807,051	\$ 455,670,426	\$ 436,966,919	100.00%



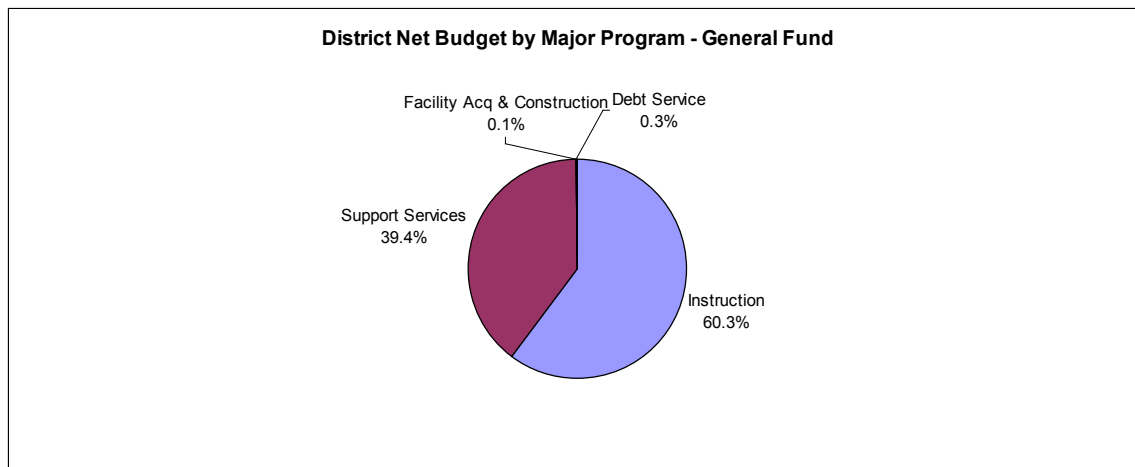
District Net General Fund Budget

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 2010/11 is \$430 million.

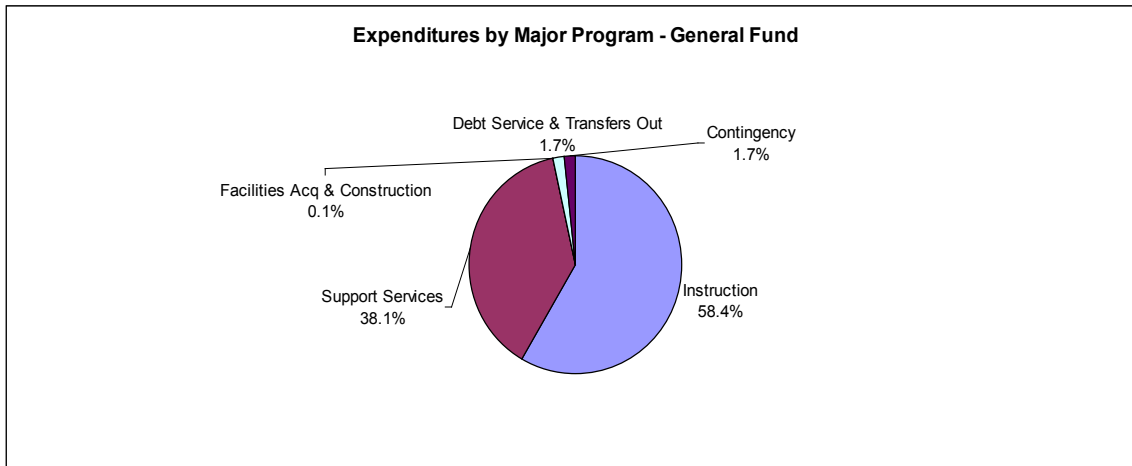
District Net Budget (General Fund)

General Fund	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11	Percent of Total
Instruction - Regular	173,096,223	188,031,927	187,753,434	183,121,290	42.9%
Instruction - Special Programs	71,114,239	76,529,227	77,471,888	70,450,162	17.4%
Instruction Subtotal	244,210,462	264,561,154	265,225,322	253,571,452	60.3%
Support Services - Instructional	44,339,401	48,591,636	48,291,091	47,383,355	11.1%
Support Services - General Admin	97,661,790	103,870,406	104,768,147	103,513,972	23.7%
Support Services - Central Activities	20,083,922	20,204,618	21,140,282	20,804,634	4.6%
Support Services Subtotal	162,085,113	172,666,660	174,199,520	171,701,961	39.4%
Facility Acquisition and Construction	175,000	250,000	1,180,606	1,263,606	0.1%
Debt Service	1,193,040	1,193,040	1,193,040	3,264,962	0.3%
General Fund Net Budget	\$ 407,663,615	\$ 438,670,854	\$ 441,798,488	\$ 429,801,981	100.0%



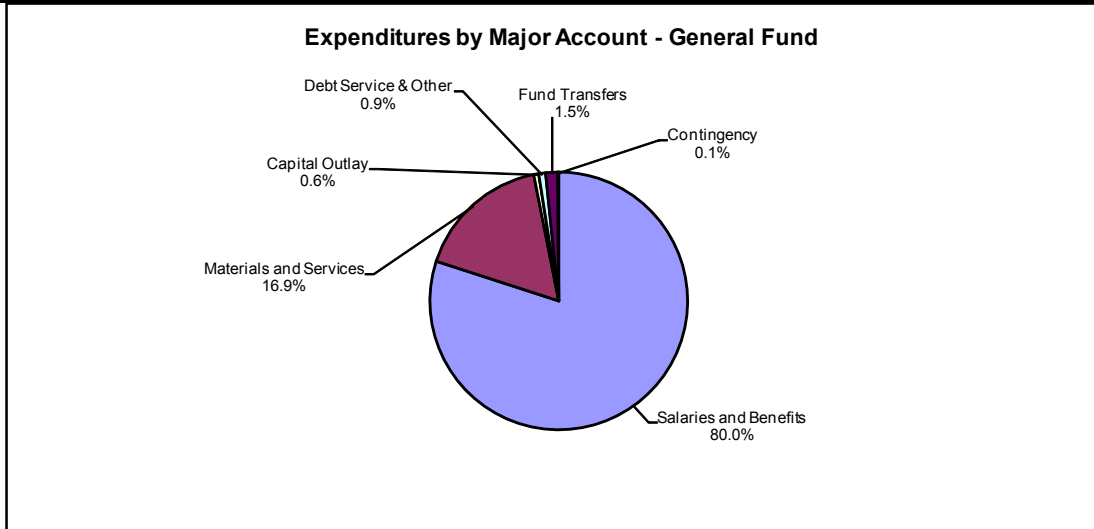
Expenditures by Major Program (General Fund)

Program Area	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Instruction	247,661,428	244,417,532	244,210,462	264,561,154	265,225,322	253,571,452
Support Services	174,235,829	162,775,928	162,085,113	172,666,660	174,199,520	171,701,961
Facilities Acq & Construction	2,990,555	3,926,884	175,000	250,000	1,180,606	1,263,606
Debt Service & Transfers Out	8,586,313	34,640,457	7,629,237	7,629,237	7,857,978	9,929,900
Contingency	-	-	24,054,437	7,700,000	7,207,000	500,000
Ending Fund Balance	49,385,070	24,209,964	-	-	-	-
Total Expenditures	\$ 482,859,194	\$ 469,970,764	\$ 438,154,249	\$ 452,807,051	\$ 455,670,426	\$ 436,966,919



Expenditures by Major Account Category (General Fund)

Program Area	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Salaries and Benefits	337,600,038	335,273,981	337,205,161	364,034,452	364,756,521	349,496,361
Materials and Services	74,723,045	69,980,576	66,295,752	70,520,081	72,347,326	73,829,542
Capital Outlay	4,618,513	4,650,620	2,361,091	2,307,198	2,898,061	2,725,127
Debt Service & Other	9,007,068	2,222,718	1,801,611	1,809,123	1,796,580	3,750,951
Fund Transfers	7,525,461	33,632,905	6,436,197	6,436,197	6,664,938	6,664,938
Contingency	-	-	24,054,437	7,700,000	7,207,000	500,000
Ending Fund Balance	49,385,070	24,209,964	-	-	-	-
Total Expenditures	\$ 482,859,194	\$ 469,970,764	\$ 438,154,249	\$ 452,807,051	\$ 455,670,426	\$ 436,966,919



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 2010/11

Amount	Source Fund	Destination Fund	Purpose
1,665,856	101 General Fund	304 Bond Sinking Fund	Debt Service
3,979,228	101 General Fund	306 Settlement Debt Service Fund	Debt Service
1,019,854	101 General Fund	307 IT Projects Debt Service Fund	Debt Service
1,236,901	405 School Modernization Fund	101 General Fund	Restate Energy Projects
\$ 7,901,839	Total Transfers		

Fund Transfers - FY 2009/10

Amount	Source Fund	Destination Fund	Purpose
1,667,686	101 General Fund	304 Bond Sinking Fund	Debt Service
3,669,428	101 General Fund	306 Settlement Debt Service Fund	Debt Service
1,099,083	101 General Fund	307 IT Projects Debt Service Fund	Debt Service
60,550	202 Cafeteria Fund	203 BESC Cafeteria Fund	Annual Transfer
1,032,898	407 IT System Project Fund	101 General Fund	Repayment for IT work funded from Fund 101
\$ 7,529,645	Total Transfers		

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 2010/11 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 **assumed** MESD allocation for 2010/11 which is based upon FY2009/10 budget figures. Fiscal Year 2010/11 figures have not been received from MESD as of March 4, 2010.

Summary of MESD Allocation

2010/11 Service Plan				
Service(s) Selected	Unit Type	Units Selected	Unit Cost	Plan Subtotal
Total Resources Available:				\$ 14,209,458
Department of Instructional Services				
Alpha School				
Service	Dollars			
Transit	Dollars		1,188,414	1,188,414 T
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		2,499,905	2,499,905 T
Social/Emotional Skills				
Transit	Dollars		2,736,386	2,736,386 T
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	865,574
Instructional Services Total:				\$ 8,589,606
Early Childhood Evaluation Services				
Transit	Dollars		246,368	246,368 T
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 T
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		164,498	164,498
School Nursing Services/Registered Nurse	FTE	33.1	73,495	2,432,685
Health and Social Services Total:				\$ 2,732,956
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				\$ 14,209,458

T Indicates a transit funded service. Total value of transit plan services selected is as follows:

Instructional Services:	6,424,705
Special Education Services:	949,354
Transit Plan Total:	\$ 7,374,059

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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.

Note: Beginning Fund Balance for 2008/09 differs from the Ending Fund Balance in 2007/08 as the result of a restatement of the originally reported amount. This was the result of a correction of originally stated liabilities.

General Fund - Resources by Account

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
376510 - Beginning Fund Balance	41,223,602	54,504,622	24,209,964	22,100,000	24,430,606	28,330,606
411111 - Current Year Taxes (Multnomah Co.)	151,718,831	158,225,847	162,409,984	167,625,769	167,625,769	167,290,000
411112 - Current Year Taxes (Clackamas Co.)	126,749	129,633	135,681	140,038	140,038	139,000
411113 - Current Year Taxes (Washington co.)	1,117,074	1,150,276	1,195,791	1,234,194	1,234,194	1,219,000
411114 - Current (Multnomah Co.) Cancel/Omit	443,403	319,389	-	-	-	-
411121 - Prior Year Taxes (Multnomah Co.)	3,774,924	2,464,055	4,301,930	3,754,515	3,834,714	4,625,000
411122 - Prior Year Taxes (Clackamas Co.)	2,918	2,911	3,326	2,903	2,903	5,016
411123 - Prior Year Taxes (Washington Co.)	17,678	16,134	20,146	17,582	17,582	30,000
411124 - Prior (Multnomah Co.) Cancel/Omit	7,268	6,365	-	-	-	-
411130 - Foreclosures	20,446	-	-	-	-	-
411140 - Payments in Lieu of Property Taxes	274,293	277,508	-	-	-	-
411170 - Other Property Taxes	21	6	-	-	-	-
411211 - Current Year Local Option (Multnomah Co.)	34,899,621	36,369,524	36,980,132	37,955,146	37,955,146	39,853,000
411212 - Current Year Local Option (Clackamas Co.)	33,038	33,790	35,661	35,931	35,931	37,500
411213 - Current Year Local Option (Washington Co.)	284,053	292,496	306,603	308,923	308,923	320,300
411221 - Prior Year Local Option (Multnomah Co.)	87,465	314,052	880,346	397,888	397,888	927,300
411222 - Prior Year Local Option (Clackamas Co.)	66	39	667	301	301	500
411223 - Prior Year Local Option (Washington Co.)	398	226	4,005	1,810	1,810	2,100
411231 - Penalties/Interest-LocalOpt (Multnomah Co.)	68,191	31,583	-	-	-	-
411232 - Penalties/Interest-LocalOpt (Clackamas Co.)	154	145	-	-	-	-
411233 - Penalties/Interest-LocalOpt (Washington Co.)	542	350	-	-	-	-
411311 - Current Year Gap Tax (Multnomah Co.)	16,009,687	16,696,321	17,138,050	17,655,268	17,655,268	17,800,000
411312 - Current Year Gap Tax (Clackamas Co.)	13,368	13,672	14,310	14,742	14,742	14,500
411313 - Current Year Gap Tax (Washington Co.)	117,875	121,378	126,182	129,990	129,990	129,900
411321 - Prior Year Gap Tax (Multnomah Co.)	343,690	260,012	454,611	396,413	396,413	499,000
411322 - Prior Year Gap Tax (Clackamas Co.)	203	260	269	235	235	250
411323 - Prior Year Gap Tax (Washington Co.)	1,172	1,374	1,551	1,352	1,352	1,500
411521 - Prior Year G.O. Bond (Multnomah Co.)	171,032	45,237	-	-	-	-
411522 - Prior Year G.O. Bond (Clackamas Co.)	116	68	-	-	-	-
411523 - Prior Year G.O. Bond (Washington Co.)	746	425	-	-	-	-

General Fund - Resources by Account (Cont.)

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
411901 - Penalties/Interest (Multnomah Co.)	333,989	152,179	-	-	-	-
411902 - Penalties/Interest (Clackamas Co.)	800	614	-	-	-	-
411903 - Penalties/Interest (Washington Co.)	2,413	1,520	-	-	-	-
412000 - Rev-Local Gov't Not Districts	3,925	(158)	-	-	-	-
Subtotal - Revenue from Taxes	209,876,149	216,927,231	224,009,245	229,673,000	229,753,199	232,893,866
413110 - Regular Day School-Tuition	673,486	20,275	135,000	135,000	135,000	135,000
413111 - Reg Tuition-Evening HS	136,919	118,505	130,000	130,000	130,000	130,000
413120 - Tuition-Other Districts (Special Education)	(449,554)	20,055	85,000	85,000	85,000	85,000
413310 - Summer School Tuition	3,100	1,550	-	-	-	-
413410 - Drivers Education-Tuition	66,343	-	-	-	-	-
Subtotal - Tuition	430,294	160,385	350,000	350,000	350,000	350,000
415100 - Interest on Investments	6,898,054	3,237,454	1,562,000	700,000	700,000	700,000
Subtotal - Earnings on Investment	6,898,054	3,237,454	1,562,000	700,000	700,000	700,000
417110 - Football Admissions	72,977	61,280	100,000	100,000	100,000	100,000
417120 - Basketball Admissions	68,314	71,135	60,000	60,000	60,000	60,000
417130 - Wrestling Admissions	5,794	3,878	8,000	8,000	8,000	8,000
417140 - Other Admissions	9,858	9,628	8,000	8,000	8,000	8,000
417410 - Pay to Play Fees	420,300	502,232	534,000	534,000	534,000	534,000
417420 - Other Activity Fees	20,257	19,367	25,000	25,000	25,000	25,000
417600 - Club Fund Raising	29,641	22,756	25,000	25,000	25,000	25,000
417700 - Outdoor School Fees	173,131	182,240	359,000	359,000	359,000	359,000
Subtotal - Extra-Curricular Activities	800,272	872,516	1,119,000	1,119,000	1,119,000	1,119,000
419110 - Civic Use of Buildings	858,910	831,069	800,000	800,000	800,000	800,000
419112 - CUB-Day Care	225,145	200,967	200,000	200,000	200,000	200,000
419120 - Community Parking Fees	23,746	28,692	20,000	20,000	20,000	20,000
419130 - Rent-Lease of Facilities	1,771,378	2,014,714	1,787,000	1,515,000	1,515,000	1,515,000
419200 - Contrib-Donation-Private Source	10,169	1,278	-	-	-	-
419600 - Recovery of Prior Years' Expenditure	919,473	1,649,128	855,793	-	-	-
419800 - Fees Charged to Grants	3,793,665	4,239,584	4,142,269	5,000,000	5,500,000	5,500,000
419910 - Miscellaneous	763,030	757,801	1,379,000	1,299,000	1,299,000	1,306,999
419920 - Jury Duty	3,051	1,550	-	-	-	-
419930 - Fingerprinting	10,997	42,739	-	-	-	-
419940 - Restitution	4,494	20,113	-	-	-	-
419950 - Sales, Royalties, and Events	126,836	91,592	25,000	25,000	25,000	25,000
419955 - Beverage Vending	1,976	-	-	-	-	-
419960 - Third Party Medical Reimbursement	747	1,943	100,000	100,000	100,000	100,000
419965 - Administrative Claiming	622,122	575,711	400,000	400,000	400,000	400,000
Subtotal - Other Revenue from Local Sources	9,135,739	10,456,881	9,709,062	9,359,000	9,859,000	9,866,999
421010 - County School Funds	127,876	112,290	125,000	120,000	120,000	120,000
421020 - Mult Ed Service Dist Apportionment	8,379,084	7,735,429	7,441,000	7,374,059	7,326,629	7,326,629
421991 - City of Portland Temporary Funding	2,045,527	-	-	-	-	-
421992 - Multnomah County Income Tax	3,111,242	260,601	200,000	-	-	-
Subtotal - Intermediate Sources	13,663,729	8,108,320	7,766,000	7,494,059	7,446,629	7,446,629
431010 - SSF--General Support	168,437,645	147,523,586	150,024,045	173,000,000	173,000,000	136,900,000
431015 - SSF-School Day Restoration	-	3,852,756	-	-	-	-
431030 - Common School Fund	4,863,693	3,717,103	3,209,388	3,650,492	3,650,492	3,653,918

General Fund - Resources by Account (Cont.)

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
432990 - Restricted State Grants	9,541,650	9,413,831	-	-	-	-
Subtotal - State Sources	182,842,988	164,507,276	153,233,433	176,650,492	176,650,492	140,553,918
445090 - Fed Stimulus - State Pass Thru	-	8,815,582	12,166,000	5,254,000	5,254,000	14,361,500
447000 - Fed Grants-Other Intern Agency	-	20	-	-	-	-
448010 - Federal Forest Fees	6,717	5,477	7,500	7,500	7,500	7,500
Subtotal - Federal Sources	6,717	8,821,079	12,173,500	5,261,500	7,500	14,369,000
451100 - Bond Proceeds	15,090,000	-	-	-	-	-
451200 - Bond Premium	129,663	-	-	-	-	-
452100 - Interfund Transfers	1,145,977	2,000,000	1,032,898	-	-	1,236,901
453000 - Sale of Fixed Assets	1,616,010	375,000	2,989,147	100,000	100,000	100,000
Subtotal - Other Sources	17,981,650	2,375,000	4,022,045	100,000	100,000	1,336,901
Total Resources by Account	482,859,194	469,970,764	438,154,249	452,807,051	455,670,426	436,966,919

General Fund - Requirements by Program

Description by Program Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Instruction Programs:						
1000A - Instructional Subs	6,397,853	5,918,412	-	-	-	-
11111 - Primary, 1-3	5,743,421	6,402,371	6,136,738	7,312,281	7,588,642	7,567,017
11112 - Primary, 1-3 Homeroom	34,161,480	33,939,283	37,509,749	40,054,169	40,090,126	38,477,604
11113 - K-5 Consolidated Budget	2,323,646	2,583,602	3,281,885	3,334,398	3,337,069	3,548,203
11119 - Kindergarten Homeroom	7,027,679	8,315,711	8,384,986	9,716,246	9,632,334	10,188,373
11121 - Intermediate, 4-5	9,311,531	6,404,436	8,113,905	9,306,807	9,301,776	9,233,006
11122 - Intermediate, 4-5 Homeroom	21,484,742	21,510,526	22,207,860	25,215,793	25,287,664	23,322,079
11131 - School Activities	24,208	26,409	24,463	25,658	25,658	25,658
Subtotal - Elementary School Instruction	86,474,559	85,100,749	85,659,586	94,965,352	95,263,269	92,361,940
11211 - Middle School Programs	30,916,496	34,289,774	34,046,949	36,329,591	36,375,099	35,904,639
11212 - Middle School Homeroom	3,946,234	3,871,184	3,988,879	6,027,344	5,628,579	3,749,732
11213 - MS Consolidated Budget	613,728	534,892	531,955	529,873	529,873	470,609
Subtotal - Middle School Instruction	35,476,458	38,695,850	38,567,783	42,886,808	42,533,551	40,124,980
11311 - High School Programs	50,668,395	44,114,302	43,545,389	44,766,530	44,542,141	45,372,627
11313 - HS Consolidated Budget	1,445,401	1,693,923	1,564,443	1,557,410	1,557,410	1,405,576
11321 - School Activities	244,026	195,443	97,018	102,435	102,386	102,386
11322 - Athletic Activities Svcs	3,543,603	3,621,357	3,521,697	3,605,811	3,606,913	3,606,016
Subtotal - High School Instruction	55,901,426	49,625,026	48,728,547	50,032,186	49,808,850	50,486,605
11401 - Early Childhood Ed Ctr (ECEC)	319,634	243,261	140,307	147,581	147,764	147,765
Subtotal - Pre-Kindergarten Instruction	319,634	243,261	140,307	147,581	147,764	147,765
12100 - Talented And Gifted (TAG)	547,527	589,153	259,675	257,327	257,327	257,327
Subtotal - Special Programs - TAG	547,527	589,153	259,675	257,327	257,327	257,327
12211 - Functional Living Skills-MESD	-	119,746	60,000	60,000	60,000	60,000
12212 - SLC-Academic	-	1,260	-	-	-	-
12213 - SLC-Life Skills	6,079,606	6,252,244	6,325,556	6,752,964	6,735,878	7,334,727
12214 - SLC-Behavior	3,158,092	3,182,081	3,603,459	4,496,937	4,482,648	3,787,868
12218 - Behavioral & Transitional Prgs	9,367,550	8,871,994	7,748,653	9,005,313	9,004,745	8,222,625
12221 - SLC-Devel. Kindergarten	-	-	170,867	184,402	184,143	-
12230 - SLC-Life Skills/CTC	445,831	860,047	44,850	44,850	44,850	44,850
12241 - Life Skills With Nursing Svcs.	1,517,974	1,552,403	1,563,859	1,614,754	1,611,646	3,114,146
12261 - Home Instruction	-	3,762	117,577	115,976	115,976	316,447
12271 - Extended School Year	260,334	285,447	199,711	197,015	197,015	197,015
12282 - Behavior Intervntn Classroom Diag	-	-	-	-	-	702,801
Subtotal - Restrictive Program Instruction	20,829,386	21,128,984	19,834,532	22,472,211	22,436,901	23,077,678
12501 - Resource Center Classrooms	-	28,442	205,731	212,207	160,895	160,895
12503 - Individual EAs - Gen Ed Clsrm	3,948,376	2,518,800	3,477,915	3,709,636	3,693,094	1,989,493
12504 - Deaf/Hard of Hearing	464,504	572,374	524,341	524,341	524,341	524,341
12510 - Less Restrictive Programs	13,430,117	13,989,614	15,183,648	16,877,235	16,949,593	11,550,987
12511 - Deaf/HoH Itinerant Services	-	-	-	-	-	-
Subtotal - Less Restrictive Program Instruction	17,842,997	17,109,230	19,391,635	21,323,419	21,327,923	14,225,716
12603 - ECSE Evaluation	944,503	964,818	8,480	8,363	8,363	8,363
12607 - Portland Early Intervention Ed	-	1,863	374,407	393,490	393,231	341,918
Subtotal - Early Intervention Instruction	944,503	966,681	382,887	401,853	401,594	350,281
12811 - Public Alternative Programs	1,583	138,707	150,000	150,000	150,000	150,000

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
12821 - Community-Based Programs	8,745,815	9,072,096	8,972,193	8,972,193	8,972,193	8,972,193
12831 - Delayed Expulsion School Couns	241,129	50,000	148,964	148,964	70,000	72,124
12832 - Classroom Alternative Ed	757,433	679,821	356,207	399,564	319,403	319,402
12833 - Evening Programs	316,515	314,578	292,588	298,404	298,404	261,478
12835 - Indian Education	219,638	155,741	182,591	188,489	187,824	187,824
12870 - Targeted Transition	1,129,510	1,159,678	1,301,592	1,301,820	1,302,623	1,302,623
12880 - Charter Schools	5,525,756	6,634,125	7,422,572	7,422,572	7,422,572	7,401,769
12891 - Contract Programs	-	-	-	-	-	91,946
Subtotal - Alternative Ed. Instruction	16,937,381	18,204,746	18,826,707	18,882,006	18,723,019	18,759,359
12911 - ESL/Bilingual--Elem	7,699,893	8,150,200	7,864,587	8,371,435	9,985,978	7,941,150
12912 - ESL/Bilingual--Middle	1,380,632	1,143,528	1,128,589	1,196,049	1,044,865	1,818,362
12913 - ESL/Bilingual--High	2,324,216	2,529,440	2,371,319	2,509,259	2,327,297	2,347,305
12914 - Bilingual Assessment Svcs	390,554	422,005	434,969	463,921	283,181	283,181
12922 - Teen Parenting Services	510,420	388,781	326,244	344,426	343,649	343,649
12992 - Section 504/ADA Accom in PPS	81,841	119,897	293,095	307,321	340,154	343,353
Subtotal - Designated Program Instruction	12,387,556	12,753,851	12,418,803	13,192,411	14,325,124	13,077,000
Subtotal - Instruction Programs	247,661,428	244,417,532	244,210,462	264,561,154	265,225,322	253,571,452
Support Services - Instructional:						
21120 - Attendance Services	120,573	58,076	52,725	56,489	58,880	58,880
21130 - Licensed Social Work Services	368,228	1,609,858	2,278,125	2,873,575	2,872,019	1,122,256
21141 - SPED Data Services	776,935	820,515	678,121	716,634	713,008	708,698
21150 - Student Safety	873,595	917,163	954,490	1,013,329	1,007,546	925,878
21191 - Child Development Services	1,413	-	-	-	-	-
21192 - Student Discipline Services	2,330,667	2,226,528	2,183,344	2,312,151	2,328,578	2,328,586
21193 - Drug and Alcohol Services	84,442	102,781	-	-	-	-
21210 - Service Area Direction	544,721	738,491	565,915	578,787	589,562	629,011
21220 - Counseling Services	6,544,802	7,324,163	7,509,363	8,516,946	8,537,452	8,609,376
21262 - Vocational Education	831,400	856,838	792,378	834,048	932,020	1,101,961
21330 - Dental Services	8,611	10,000	10,000	10,000	10,000	10,000
21420 - Psychological Testing Services	3,604,751	4,333,308	4,089,713	4,345,301	4,345,301	4,475,536
21520 - Speech Pathology	6,075,700	6,471,801	6,380,815	6,800,860	6,798,868	6,651,814
21530 - Audiology	44,912	(37)	-	-	-	-
21580 - Access Services - SPED Tech	-	-	464,040	489,071	488,812	488,814
21590 - Other Speech Path/Audio Svcs.	236,945	249,141	200	200	200	200
21601 - Occupational Therapy	1,021,591	1,026,883	1,232,884	1,300,469	1,304,293	1,430,035
21602 - Physical Therapy	406,728	368,737	385,174	406,408	406,279	433,013
21603 - Adaptive Physical Education	428,994	451,551	429,940	451,018	450,241	402,566
21604 - Feeding Team - Training	-	-	77,310	82,246	82,246	-
21901 - Program Admin/Supervision	4,803,799	3,979,682	4,051,369	4,228,549	4,147,959	4,948,314
21902 - Administration	517	21,499	-	-	-	-
21903 - Collaborative Supports Team	197,177	230,015	-	-	-	-
21905 - Third Party Medical Reimburse	55,002	33,919	-	-	-	-
21906 - PAT, Article 20 B3, SpEd	753,153	786,119	723,533	774,886	774,886	774,886
21907 - PAT, Article 20 B4, GenEd	236,491	265,842	170,818	256,981	256,981	256,981

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
21908 - TAG Writing Plans	68,358	102,153	33,402	44,670	44,670	44,670
Subtotal - Instructional Support (Students)	30,419,503	32,985,025	33,063,659	36,092,618	36,149,801	35,401,475
22110 - Service Area Direction	131,042	139,678	241,728	181,728	241,728	241,728
22130 - Curriculum Development	2,173,274	1,807,384	1,173,521	1,517,015	1,423,861	1,477,268
22220 - Library/Media Services	3,855,138	3,625,027	3,702,043	3,922,377	3,838,459	3,888,317
22230 - Multimedia Services	304,871	257,637	235,159	310,025	309,248	242,465
22240 - Educational Television Service	281,922	282,090	590,827	598,847	598,237	558,024
22252 - Broadcasting	133,437	130,386	142,523	145,453	145,223	145,223
22291 - Textbook Services	475,761	416,450	484,001	502,707	501,153	446,431
22292 - Classroom Technology/Services	-	-	251,624	267,664	266,752	318,625
22293 - Curriculum Distribution	2,969	-	-	-	-	-
22402 - Instructional Specialists	-	-	676,600	1,169,818	1,169,818	1,169,822
22410 - Instr Staff Training Svcs	1,762,538	2,141,988	3,656,819	3,763,342	3,526,769	3,394,456
22420 - Portland Teacher Program	32,467	33,549	59,620	59,187	59,187	38,666
22430 - New Teacher Orientation	45,498	57,692	61,277	60,855	60,855	60,855
Subtotal - Instructional Support (Staff)	9,198,915	8,891,881	11,275,742	12,499,018	12,141,290	11,981,880
Subtotal - Support Services - Instructional	39,618,418	41,876,907	44,339,401	48,591,636	48,291,091	47,383,355
Support Services - General Admin:						
23100 - Board of Education Services	343,944	423,955	484,256	526,774	489,113	382,248
23210 - Office of Superintendent	835,331	508,494	723,026	735,565	734,788	718,255
23211 - Executive Administration	2,339,908	1,124,327	777,975	798,547	686,966	675,341
23212 - Assistant Superintendents	-	773,573	1,286,313	1,318,009	1,327,570	1,223,957
23292 - Legal Services	8,690,634	1,339,250	920,194	927,373	929,504	887,474
Subtotal - Executive Administrative Services	12,209,817	4,169,599	4,191,764	4,306,268	4,167,941	3,887,275
24101 - School Administrative Services	29,351,469	29,766,188	27,271,275	28,764,075	28,587,164	27,913,232
24102 - School Curriculum Svcs (VPs)	215,316	147,790	135,170	143,341	142,564	142,564
24103 - School Business Services	345,075	450,295	334,998	345,720	344,814	344,814
24901 - Graduation Services	78,647	56,661	84,810	84,709	84,709	84,709
24910 - PAPSA	368,662	327,906	362,612	362,612	362,612	298,862
Subtotal - School Administration	30,359,168	30,748,840	28,188,865	29,700,457	29,521,863	28,784,181
25100 - Direction of Business Support	348,624	231,145	518,574	533,415	532,379	293,006
25210 - Direction of Fiscal Services	273,547	391,728	390,648	398,250	400,409	329,919
25220 - Budgeting Services	727,585	755,843	708,825	748,227	792,084	792,084
25240 - Payroll Services	659,171	646,276	697,115	714,766	698,982	698,982
25250 - Financial Accounting Services	9,373,711	2,285,992	2,071,429	2,220,652	2,230,453	2,089,188
25260 - Internal Auditing Services	98,430	119,048	-	-	-	-
25283 - Liability Claims	-	-	13,000	13,000	13,000	13,000
25287 - Mandated Health Services	33,518	37,471	65,668	66,000	93,998	93,998
25291 - Enrollment Services	638,052	645,548	671,461	671,463	665,187	664,650
25292 - Family Support Centers	213,386	212,159	244,061	219,955	219,411	217,786
Subtotal - Business Services	12,366,023	5,325,212	5,380,781	5,585,728	5,645,903	5,192,613
25410 - Service Area Direction	1,052,722	1,487,881	1,879,549	1,940,366	1,896,061	1,826,457
25411 - Project Management	1,482,021	1,494,585	3,215,532	4,052,876	4,045,486	4,590,198
25421 - Custodial Services	17,748,459	16,394,560	16,324,688	16,491,318	16,489,555	16,489,555
25423 - Utilities Services	12,013,594	10,873,657	10,622,956	10,919,192	10,919,192	10,919,192

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
25424 - Property Management	1,876,530	2,030,419	1,076,575	1,084,956	1,078,078	1,078,078
25440 - Maintenance	-	79	-	-	-	-
25441 - Workforce	6,790,897	7,240,523	6,976,306	7,299,635	7,466,348	7,484,711
25442 - Other Funded Work	-	-	-	2,889,147	2,289,147	2,289,147
25443 - Vehicle Operation/Maintenance	365,158	650,672	256,502	256,502	238,886	238,886
25460 - Security Services	490,250	528,054	553,225	575,302	568,238	565,988
25490 - Other Operations & Maintenance	54,347	34,111	-	-	-	-
Subtotal - Operations & Maintenance of Plant	41,873,978	40,734,540	40,905,333	45,509,294	44,990,991	45,482,212
25510 - Transportation Administration	487,175	445,072	423,310	435,965	434,929	434,929
25520 - Transportation Operations	13,641,987	12,141,251	11,563,105	11,673,723	12,829,717	12,716,469
25530 - Transportation Fleet Maint	299,332	1,639,993	1,556,215	1,645,662	1,643,720	1,643,720
25540 - Transportation Routing	1,697,432	2,493,569	2,392,249	1,881,549	2,408,316	2,408,316
25550 - Transportation Safety Training	298,640	101,704	-	-	-	-
Subtotal - Student Transportation	16,424,565	16,821,590	15,934,879	15,636,899	17,316,682	17,203,434
25710 - Service Area Direction	11,463	21,205	-	-	-	-
25720 - Purchasing Services	817,749	1,033,411	984,576	1,015,230	1,012,381	1,012,381
25730 - Warehousing/Distribution Svcs	739,056	921,986	715,397	740,200	737,610	683,858
25740 - Print/Publish/Duplicate Svcs	901,167	824,099	992,244	998,915	998,397	891,639
25790 - Other Internal Services	342,900	299,241	367,951	377,415	376,379	376,379
Subtotal - Internal Services	2,812,335	3,099,942	3,060,168	3,131,760	3,124,767	2,964,257
Subtotal - Support Services - General Admin	116,045,885	100,899,723	97,661,790	103,870,406	104,768,147	103,513,972
Support Services - Central Activities:						
26210 - Service Area Direction	2,020	-	-	-	-	-
26230 - Evaluation Services	1,440,465	1,357,224	1,518,864	1,557,719	1,553,964	1,475,835
26240 - Planning Services	-	393,483	1,063,527	1,088,756	1,093,375	954,296
26260 - Grant Writing	327,154	236,217	132,166	135,652	135,393	135,393
Subtotal - Planning, Research, Development	1,769,639	1,986,924	2,714,557	2,782,127	2,782,732	2,565,524
26330 - Public Information Services	971,597	1,112,975	1,308,223	1,331,327	1,362,835	1,332,324
26331 - Volunteer Activities/Recogn	47,965	78,343	88,346	88,346	88,346	53,555
26340 - Management Information Service	352,303	386,006	374,098	383,257	382,480	374,706
26350 - Translation Services	107,027	97,937	158,088	159,762	160,375	160,375
Subtotal - Information Services	1,478,892	1,675,260	1,928,755	1,962,692	1,994,036	1,920,960
26410 - Service Area Direction	3,622,040	3,552,149	3,996,329	4,059,259	4,059,979	3,951,576
26420 - Recruitment and Placement Svcs	66,808	3,000	-	-	-	-
26491 - Staff Services	59,276	126,006	137,810	137,810	137,810	137,810
26492 - Non-Inst Staff Development	43,002	51,258	46,933	46,933	46,933	46,933
Subtotal - Staff Services	3,791,126	3,732,414	4,181,072	4,244,002	4,244,722	4,136,319
26610 - IT Service Area Direction	597,009	702,682	807,314	828,986	827,173	882,480
26620 - Systems Analysis Services	33	1,001,738	612,459	634,906	633,029	784,484
26631 - Student Information Services	768,935	311	-	-	-	-
26632 - Business Information Services	1,600,563	165,029	-	-	-	-
26634 - Web Information Systems	146,260	-	-	-	-	-
26635 - Programming Services	-	1,820,060	2,573,437	2,880,384	3,784,505	3,581,180
26641 - Operations Services	5,540,104	4,291,077	3,606,022	3,764,372	3,755,307	3,596,456
26642 - Data Control/Entry	159,259	91,644	111,244	115,526	128,320	128,320

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
26691 - Central Telecom Services	-	504,537	932,244	932,244	932,244	932,244
26697 - Technical Training Services	297,815	136,608	138,050	142,412	142,024	142,024
26698 - Infrastructure Development	1,536,918	2,440,123	1,500,000	1,510,000	1,510,000	1,310,000
26699 - Systems Development	727,719	1,237,299	719,640	139,900	139,900	558,353
26700 - Records Management Svcs	157,254	213,591	259,128	267,067	266,290	266,290
Subtotal - Technology Services	11,531,870	12,604,700	11,259,538	11,215,797	12,118,792	12,181,831
Subtotal - Support Services - Central Activities	18,571,526	19,999,298	20,083,922	20,204,618	21,140,282	20,804,634
41500 - Bldg Acquis/Constr/Improv Svcs	2,990,555	3,926,884	175,000	250,000	1,180,606	1,263,606
51100 - Long-Term Debt Service	945,052	1,007,552	1,193,040	1,193,040	1,193,040	3,264,962
51200 - Short-Term Debt Retirement	-	-	-	-	-	-
52100 - Fund Transfers	7,641,261	33,632,905	6,436,197	6,436,197	6,664,938	6,664,938
Subtotal - Other Uses	11,576,867	38,567,340	7,804,237	7,879,237	9,038,584	11,193,506
61100 - Operating Contingency	-	-	24,054,437	7,700,000	7,207,000	500,000
71100 - Ending Fund Balance	49,385,070	24,209,964	-	-	-	-
Total Requirements by Program	482,859,194	469,970,764	438,154,249	452,807,051	455,670,426	436,966,919

General Fund - Requirements by Account

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
511100 - Licensed Salaries	148,577,606	148,799,556	144,578,221	159,837,717	160,962,464	154,041,509
511210 - Classified - Represented	45,013,456	37,793,691	36,937,953	39,622,169	39,417,755	37,037,726
511220 - Classified - Non Represented	11,618,783	13,178,246	14,634,895	15,437,458	15,820,457	14,822,294
511310 - Administrators - Licensed	16,656,194	16,575,246	15,779,397	16,477,678	16,763,434	15,850,786
511320 - Administrators - NonLicensed	860,122	621,642	859,681	884,515	853,964	852,220
511420 - Managerial - Non Represented	2,661,447	3,320,698	3,223,989	3,429,010	2,984,299	3,739,848
512100 - Substitutes - Licensed	5,097,847	4,949,965	5,145,841	5,302,492	5,336,492	5,383,581
512200 - Substitutes - Classified	812,474	823,067	552,025	552,025	552,025	555,441
512300 - Temporary Misc - Licensed	414,228	445,058	254,249	254,249	261,249	285,921
512400 - Temporary Misc - Classified	897,942	856,252	952,334	655,080	783,745	803,848
513100 - Extended Responsibility-LIC	1,592,115	1,765,611	2,023,137	2,092,064	2,092,064	2,076,771
513200 - Extended Responsibility-CLS	981,249	1,013,566	668,906	668,906	668,906	667,686
513300 - Extended Hours	1,985,384	1,872,588	1,953,311	2,388,847	2,186,979	2,512,180
513400 - Overtime Pay	1,019,089	1,097,242	572,206	558,034	560,539	549,066
Subtotal - Salaries	238,187,934	233,112,429	228,136,145	248,160,244	249,244,372	239,178,877
521000 - PERS	849,057	-	661,589	719,703	722,852	693,654
521310 - PERS UAL	22,397,878	24,205,996	26,806,013	25,982,429	26,095,936	25,042,060
522000 - Social Security - FICA	17,887,355	17,493,034	17,452,398	18,984,275	19,067,206	18,297,192
523100 - Workers' Compensation	4,164,788	4,225,525	4,038,072	4,144,230	4,162,338	3,994,245
523200 - Unemployment Compensation	230,415	223,797	228,156	248,181	249,261	239,202
524100 - Group Health Insurance	45,415,934	48,935,339	52,802,149	58,454,217	58,088,448	55,149,479
524200 - Other Employer Paid Benefits	653,253	701,749	337,337	216,525	217,405	209,345
524300 - Retiree Health Insurance	3,368,384	3,403,768	3,330,794	3,623,145	3,638,973	3,492,023
524400 - DCU Union Contract Items	6,043	5,297	8,000	8,000	8,000	8,000
524500 - PAT Union Contract Items	-	337	13,000	13,000	13,000	13,000
524510 - PAT Union Tuition Reimbursemnt	648,685	689,275	675,000	725,000	725,000	725,000
524520 - PAT Union Prof Improvement Fds	258,500	225,121	568,100	1,039,259	800,000	800,000
524530 - Early Retirement Benefits	3,527,666	2,051,847	2,144,475	1,712,311	1,719,797	1,650,351
524600 - PFTCE Union Contract Items	4,145	467	3,933	3,933	3,933	3,933
Subtotal - Employee Benefits	99,412,103	102,161,552	109,069,016	115,874,208	115,512,149	110,317,484
531100 - Instructional Services	2,579,801	2,448,091	1,821,422	1,761,422	1,682,458	1,913,130
531200 - Instr Program Improvement Svcs	31,909	45,573	39,919	39,919	39,919	39,269
531300 - Student Services	-	66	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	515,996	507,233	586,474	585,034	540,215	503,908
531900 - Other Instr Prof/Tech Svcs	1,696,383	331,083	734,781	788,981	772,286	785,719
Subtotal - Instructional Prof. & Technical Services	4,824,088	3,332,046	3,182,596	3,175,356	3,034,878	3,242,026
532100 - Cleaning Services	7,697	847	1,000	1,000	927	1,077
532200 - Repairs and Maintenance Svcs	2,600,572	4,052,339	2,205,096	5,818,101	6,138,225	6,770,385
532400 - Rentals	450,296	746,216	841,315	841,315	840,261	837,103
532410 - Leased Copy Machines	1,126,957	965,110	1,142,654	1,156,494	1,142,545	1,139,559
532500 - Electricity	3,372,907	3,217,695	3,150,008	3,189,996	3,189,996	3,189,996
532600 - Fuel	5,532,415	4,482,514	4,399,586	4,464,956	4,464,945	4,464,945
532700 - Water and Sewage	2,475,390	2,442,898	2,436,699	2,609,230	2,609,230	2,609,230
532800 - Garbage	689,594	841,756	683,342	701,689	699,286	699,286
532900 - Other Property Services	996,087	1,442,125	1,588,985	1,793,450	1,742,382	1,747,669
Subtotal - Property Services	17,251,914	18,191,499	16,448,685	20,576,231	20,827,797	21,459,250

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
533110 - Reimb - School Bus	8,357,737	8,426,418	8,439,921	8,385,956	9,565,231	9,497,639
533120 - Reimb - Taxi Cab	1,318,321	1,377,627	1,211,000	1,211,000	1,211,000	1,211,000
533130 - Reimb - In-Lieu	74,818	44,751	80,000	80,000	80,000	80,000
533140 - Reimb - Tri-Met	750,047	618,756	629,374	100,794	629,374	625,974
533150 - Reimb - Field Trips	126,895	527,998	18,873	18,873	18,873	16,764
533200 - Non-Reimb Student Transport	53,793	142,825	31,100	31,100	31,093	30,293
Subtotal - Transportation Services	10,681,611	11,138,376	10,410,268	9,827,723	11,535,571	11,461,670
534100 - Travel, Local in District	217,491	218,827	209,600	208,649	204,278	208,998
534200 - Travel, Out of District	538,913	408,536	371,378	367,258	367,163	193,597
534300 - Travel, Student Activities	39,535	106,125	37,550	37,550	37,550	40,115
534900 - Other Travel	1,294	-	-	-	-	-
Subtotal - Travel	797,233	733,487	618,528	613,457	608,991	442,710
535100 - Telephone	719,012	395,282	1,048,656	1,046,532	1,047,262	1,051,085
535300 - Postage	293,398	328,374	340,990	345,661	342,160	324,367
535400 - Advertising	38,365	40,530	34,941	34,941	34,645	28,395
535500 - Printing and Binding	1,234,857	1,115,442	751,713	710,303	703,425	748,699
535910 - Fax	-	155	1,862	1,862	1,862	1,811
535920 - Internet Fees	28,193	63,515	82,671	82,671	82,671	82,871
535990 - Misc Communication Services	754,631	681,740	25,201	25,201	25,201	26,201
Subtotal - Communications	3,068,455	2,625,038	2,286,034	2,247,171	2,237,226	2,263,429
536000 - Charter Schools	5,508,853	6,634,012	7,418,308	7,418,308	7,418,308	7,401,769
Subtotal - Charter Schools	5,508,853	6,634,012	7,418,308	7,418,308	7,418,308	7,401,769
537100 - Tuition to Other Dist InState	18,848	58,143	50,000	50,000	50,000	50,000
537300 - Tuition to Private Schools	8,279,095	8,494,005	8,760,366	8,802,087	8,760,366	8,760,366
537410 - Tuition - Fees College Credit	6,152	3,901	-	-	-	-
Subtotal - Tuition Payments	8,304,095	8,556,050	8,810,366	8,852,087	8,810,366	8,810,366
538100 - Audit Services	310,683	239,200	294,901	294,901	294,901	194,901
538200 - Legal Services	558,864	725,097	551,754	551,754	551,754	551,754
538300 - Architect and Engineering Svcs	175,923	771,915	62,623	67,198	2,139	2,139
538500 - Management Services	893,002	372,856	154,982	242,315	97,892	97,892
538600 - Data Processing Services	143,828	121,197	118,000	118,000	118,000	118,000
538800 - Election Services	-	74,474	100,000	100,000	100,000	100,000
538910 - Security Services	273,969	220,347	196,813	222,713	222,277	222,024
538920 - Staff Services	9,521	-	150	150	139	139
538930 - Secretarial/Clerical Services	380,782	422,432	36,188	36,188	36,188	31,020
538940 - Professional Moving Services	314,734	229,380	110,663	115,759	28,314	28,066
538950 - Professional Health Care Svcs	755,233	1,990,156	887,502	887,502	887,357	885,157
538960 - Professional Child Care Svcs	128,010	103,047	130,458	130,458	130,458	130,458
538970 - Graphic Arts Services	14,340	2,569	7,255	7,755	7,037	7,037
538980 - Laundering Services	48,265	77,255	91,412	91,412	85,163	85,413
538990 - Non-Instr Pers/Professional Sv	4,545,897	3,827,787	2,926,211	2,243,919	3,318,739	3,146,223
538992 - Custodial Services Contract	81,753	-	-	-	-	-
538995 - Meal Services	-	122	-	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	8,634,804	9,177,832	5,668,912	5,110,024	5,880,358	5,600,223

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
541000 - Consumable Supplies	3,403,024	3,713,388	5,821,191	6,061,948	6,069,341	6,408,596
541310 - Auto Parts, Batteries	104,479	100,746	96,746	96,746	96,746	96,746
541315 - Tires	14,708	9,141	20,006	20,006	20,006	20,006
541320 - Oil & Lubricants	1,336,526	21,210	17,147	17,147	17,117	17,117
541325 - Gas	(421,326)	(342,277)	113,700	113,700	113,700	113,700
541330 - Propane	-	905,950	397,452	397,452	397,452	397,452
541400 - Maintenance Materials	1,060,529	1,065,103	809,273	809,273	638,580	638,582
541500 - Inventory Adjustments	5,695	24,633	8,878	8,878	8,878	8,878
541600 - Interdepartmental Charges	(746,293)	(587,580)	253,315	327,165	97,049	77,368
541700 - Discounts Taken	(3,115)	(5,927)	-	-	-	-
542100 - Textbook Expansion	939,724	1,232,929	381,939	197,982	182,982	496,922
542200 - Textbook Adoption	7,971,550	1,978,189	1,004,340	2,400,000	2,120,000	3,835,562
542300 - Textbook Replacement	75,607	89,037	1,584,586	1,740,350	1,740,350	52,300
543000 - Library Books	244,039	210,871	119,595	114,940	109,590	111,447
544000 - Periodicals	77,785	42,810	62,160	50,012	54,805	122,566
545200 - Food Inventory Adj.-NS Only	-	(2,300)	-	-	-	-
546000 - Non-Consumable Supplies	657,971	167,334	201,481	217,199	196,930	197,604
546100 - Minor Equipment - Tagged	387,453	322,229	13,124	13,124	13,124	11,816
547000 - Computer Software	543,637	646,750	547,122	113,802	117,181	541,437
Subtotal - Supplies & Materials	15,651,992	9,592,236	11,452,055	12,699,724	11,993,831	13,148,099
552000 - Building Acquisition	312,627	94,785	-	-	600,000	600,000
553000 - Improvements - Not Buildings	-	-	4,500	1,500	1,500	1,500
Subtotal - Capital Outlay	312,627	94,785	4,500	1,500	601,500	601,500
554100 - Initial and Addl Equipment	1,328,812	373,028	116,827	104,204	104,204	98,306
554110 - Vehicles	73,871	262,599	-	-	-	-
Subtotal - Equipment	1,402,683	635,627	116,827	104,204	104,204	98,306
555010 - Computers	1,276,417	1,656,994	1,661,833	1,648,513	1,650,741	1,471,807
555020 - Printers	146,915	47,528	23,930	19,930	21,930	25,864
555090 - Misc Other Technology	1,456,023	1,855,002	144,197	123,247	109,882	117,846
Subtotal - Technology	2,879,356	3,559,524	1,829,960	1,791,690	1,782,553	1,615,517
556410 - Buses/Capital Bus Improvements	23,848	360,684	400,000	400,000	400,000	400,000
559000 - Other Capital Outlay	-	-	9,804	9,804	9,804	9,804
Subtotal - Other Capital Outlay	23,848	360,684	409,804	409,804	409,804	409,804
561000 - Redemption of Principal	781,684	811,208	900,524	900,524	900,524	2,972,446
562000 - Interest	-	-	178,168	178,168	178,168	178,168
562100 - Interest (Except Bus/Garage)	225,868	196,344	114,348	114,348	114,348	114,348
563000 - Fiscal Charges	204,571	111,282	88,602	88,602	88,602	23,002
563400 - Bad Debt Expense	38,225	50,957	-	-	-	-
563500 - Administrative Write-Off	(104,983)	138,776	-	-	-	-
564000 - Dues and Fees	537,651	472,938	462,686	467,476	466,492	414,541
565500 - Judgmnts&Settlemnts Against	7,247,943	428,732	-	-	-	-
565930 - Deductible Insurance Loss	4,297	-	-	-	-	-
567100 - Permits	62,857	2,873	31,783	34,505	22,946	22,946
567200 - Public Assessments	8,955	9,608	25,500	25,500	25,500	25,500
Subtotal - Other Accounts	9,007,068	2,222,718	1,801,611	1,809,123	1,796,580	3,750,951

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
571000 - Transfers to Other Funds	7,525,461	33,632,905	6,436,197	6,436,197	6,664,938	6,664,938
581000 - Operating Contingency	-	-	24,054,437	7,700,000	7,207,000	500,000
376520 - Ending Fund Balance	49,385,070	24,209,964	-	-	-	-
Total Requirements by Account	482,859,194	469,970,764	438,154,249	452,807,051	455,670,426	436,966,919

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 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Resources by Account						
376510 - Beginning Fund Balance	3,424,182	3,252,555	3,500,000	3,500,000	3,500,000	3,500,000
417900 - Other Curricular Activities	7,962,877	7,523,972	8,000,000	7,800,000	7,800,000	7,800,000
452100 - Interfund Transfer (from Fund 101)	-	100,000	-	-	-	-
Total Resources by Account	11,387,059	10,876,527	11,500,000	11,300,000	11,300,000	11,300,000
Requirements by Program						
11321 - School Activities	8,134,504	7,636,141	8,000,000	8,000,000	8,000,000	8,000,000
71100 - Ending Fund balance	3,252,555	3,240,386	3,500,000	3,300,000	3,300,000	3,300,000
Total Requirements by Program	11,387,059	10,876,527	11,500,000	11,300,000	11,300,000	11,300,000
Requirements by Account						
541000 - Consumable Supplies	8,134,504	7,636,141	8,000,000	8,000,000	8,000,000	8,000,000
376520 - Ending Fund Balance	3,252,555	3,240,386	3,500,000	3,300,000	3,300,000	3,300,000
Total Requirements by Account	11,387,059	10,876,527	11,500,000	11,300,000	11,300,000	11,300,000

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.

For the 2010/11 Budget, this fund also now includes the activities of the former Fund 203 - BESC Cafeteria Fund.

Description by Program or Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Resources by Account						
376510 - Beginning Fund Balance	795,617	1,041,958	1,568,631	1,568,631	1,568,631	1,568,631
416120 - Lunch	2,619,902	2,619,869	2,700,800	2,748,319	2,810,565	2,810,565
416120 - A la Carte Sales	-	-	-	-	130,230	150,230
416300 - Special Functions	-	-	-	-	6,777	6,777
416310 - Contracts and Other Sales	514,832	584,458	623,600	620,000	615,000	615,000
419200 - Contributions, Donations, Private Source	8,500	25,400	10,000	10,000	10,000	10,000
419910 - Miscellaneous	7,878	14,307	4,800	10,000	9,460	9,460
419940 - Restitution	585	540	-	-	540	540
419950 - Sales, Royalties and Events	11,943	14,141	10,000	10,000	5,000	5,000
432990 - Restricted State Grant	10,577	6,575	69,600	64,158	64,453	64,453
445010 - Fed Reimburse-Breakfast	2,641,358	2,568,028	2,587,500	2,627,724	2,636,379	2,636,379
445020 - Fed Reimburse-Lunch	6,228,513	6,564,947	7,381,600	7,278,798	7,495,365	7,495,365
445030 - Fed Reimburse-Fresh Fruit & Vegetables	-	-	253,700	754,800	300,000	422,800
445060 - Fed Reimburse-Supper	593,888	676,880	730,900	210,000	754,800	754,800
445080 - Fed Grants State Pass Thru	918,740	935,642	934,000	950,000	950,000	950,000
Total Resources by Account	14,352,333	15,052,745	16,875,131	16,852,430	17,357,200	17,500,000
Requirements by Program						
31100 - Food Services Administration	781,656	820,886	850,359	876,131	865,483	861,784
31200 - Food Preparation and Service	11,675,638	12,093,051	15,430,245	14,016,947	13,916,357	13,915,742
31220 - BESC Deli	-	-	-	-	170,519	190,519
31230 - Fresh Fruit & Vegetable Program	-	-	-	-	299,385	422,781
31300 - Food Delivery Services	432,868	428,610	395,094	491,567	410,530	410,530
31910 - Summer Nutrition	343,213	111,566	138,883	116,669	378,467	378,467
52100 - Fund Transfers	77,000	30,000	60,550	33,900	-	-
71100 - Ending Fund Balance	1,041,958	1,568,632	-	1,317,216	1,316,459	1,320,177
Total Requirements by Program	14,352,333	15,052,745	16,875,131	16,852,430	17,357,200	17,500,000

Cafeteria Fund - Requirements by Account

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Requirements by Account						
511210 - Classified - Represented	2,863,777	2,930,272	3,016,591	3,323,821	3,436,266	3,455,555
511220 - Classified - Non Represented	643,867	684,842	680,617	767,362	726,808	726,808
511420 - Managerial - Non Represented	268,283	248,566	305,916	261,739	258,645	255,590
512400 - Temporary Misc - Classified	31,756	28,577	40,000	38,330	36,665	36,665
513300 - Extended Hours	15,623	13,531	21,000	15,046	21,040	21,040
513400 - Overtime Pay	18,720	18,370	17,000	19,503	20,527	20,527
Subtotal - Salaries	3,842,026	3,924,158	4,081,124	4,425,801	4,499,951	4,516,185
521000 - PERS	12,888	18	11,836	12,835	13,050	13,097
521310 - PERS UAL	370,241	399,692	479,532	463,381	471,146	472,845
522000 - Social Security - FICA	280,480	287,783	312,206	338,574	344,246	345,487
523100 - Workers' Compensation	71,047	72,574	72,235	73,910	75,149	75,420
523200 - Unemployment Compensation	3,809	3,860	4,081	4,427	4,499	4,515
524100 - Group Health Insurance	1,391,672	1,419,783	1,667,128	1,625,742	1,862,145	1,862,145
524200 - Other Employer Paid Benefits	28,612	36,148	5,714	3,541	3,600	3,613
524300 - Retiree Health Insurance	55,445	56,484	59,584	64,617	65,699	65,937
524530 - Early Retirement Benefits	582	58	-	-	321	321
Subtotal - Employee Benefits	2,214,777	2,276,400	2,612,316	2,587,027	2,839,855	2,843,380
531800 - Local Mtgs/Non-Instr Staff Dev	5,610	2,441	3,000	2,514	2,539	2,539
532100 - Cleaning Services	-	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	71,013	83,791	146,000	86,305	87,143	187,143
532400 - Rentals	82,521	54,166	80,000	82,400	83,200	83,200
532410 - Leased Copy Machines	1,566	1,055	2,000	1,087	1,097	1,097
532900 - Other Property Services	68,131	70,407	120,000	72,519	73,223	173,223
534100 - Travel, Local in District	15,016	15,099	20,000	15,552	15,703	15,703
534200 - Travel, Out of District	11,125	2,341	10,000	2,411	2,435	2,435
535100 - Telephone	7,964	7,148	7,500	7,362	7,434	7,434
535300 - Postage	10,113	6,393	10,000	6,585	6,649	6,649
535400 - Advertising	950	3,100	1,800	3,193	3,224	3,224
535500 - Printing and Binding	42,758	33,492	30,000	34,471	34,913	34,913
535920 - Internet Fees	494	-	-	-	-	-
538930 - Secretarial/Clerical Services	-	1,392	300	1,434	1,448	1,448
538940 - Professional Moving Services	1,120	2,429	-	2,502	2,526	2,526
538950 - Professional Health Care Svcs	334	941	500	969	979	979
538990 - Non-Instr Pers/Professional Sv	9,350	4,828	14,000	4,973	5,021	9,021
538995 - Meal Services	87,787	82,376	42,000	17,480	20,200	20,200
Subtotal - Other Purchased Services	415,851	371,399	487,100	341,757	347,734	551,734
541000 - Consumable Supplies	446,732	442,625	465,000	402,979	419,244	422,944
541270 - Food Inventory Adjustm-NS Only	82,107	-109,862	80,000	(185)	(187)	(187)
541400 - Maintenance Materials	126	-	-	-	-	-
541600 - Interdepartmental Charges	114,044	115,039	137,000	118,490	123,761	123,761
541700 - Discounts Taken	(50)	(242)	-	-	-	-
543000 - Library Books	-	61	-	-	-	-
545100 - Purchased Food-NS Only	3,567,887	3,960,563	7,598,241	5,636,433	6,047,673	6,163,293
545240 - Fruit & Vegetables - NS Only	5,672	-	-	-	-	-
545300 - Donated Commodity -NS Only	2,449,234	2,200,874	934,000	1,184,775	950,000	950,000

Cafeteria Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
546000 - Non-Consumable Supplies	1,693	12,268	20,000	12,636	12,759	112,759
547000 - Computer Software	259	9,265	10,000	9,543	9,636	5,636
Subtotal - Supplies and Materials	6,667,703	6,630,591	9,244,241	7,364,671	7,562,886	7,778,206
554100 - Initial and Addl Equipment	41,146	97,480	310,000	206,000	208,000	208,000
554110 - Vehicles	-	-	-	-	-	124,597
555010 - Computers	326	89,697	9,000	92,388	93,285	93,285
555020 - Printers	-	4,269	-	-	-	-
555090 - Misc Other Technology	5,532	8,265	800	4,397	4,440	4,440
559000 - Other Capital Outlay	-	-	-	420,513	424,594	-
564000 - Dues and Fees	46,013	51,855	70,000	58,760	59,996	59,996
Subtotal - Other Accounts	93,018	251,566	389,800	782,058	790,315	490,318
571000 - Transfers to Other Funds	77,000	30,000	60,550	33,900	-	-
376520 - Ending Fund Balance	1,041,958	1,568,632	-	1,317,216	1,316,459	1,320,177
Total Requirements by Account	14,352,333	15,052,745	16,875,131	16,852,430	17,357,200	17,500,000

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.

As of the 2010/11 Approved Budget all of the activities of the BESC Deli are now be included in Fund 202 - Cafeteria Fund.

This fund was closed effective July 1, 2010.

Description by Program or Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Resources by Account						
376510 - Beginning Fund Balance	(55,445)	3,060	-	-	-	-
416201 - A la Carte Sales	259,910	246,373	124,450	130,230	-	-
416300 - Special Functions	17,177	13,053	12,800	6,777	-	-
452100 - Interfund Transfer (From Fund 202)	77,000	30,000	60,550	33,900	-	-
Total Resources by Account	298,642	292,486	197,800	170,907	-	-
Requirements by Program						
31200 - Food Preparation and Service	295,582	289,666	197,800	170,907	-	-
71100 - Ending Fund Balance	3,060	2,820	-	-	-	-
Total Requirements by Program	298,642	292,486	197,800	170,907	-	-

BESC Cafeteria Fund - Requirements by Account

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Requirements by Account						
511210 - Classified - Represented	67,639	69,068	-	45,464	-	-
511220 - Classified - Non Represented	48,475	49,848	48,541	-	-	-
512100 - Substitutes - Licensed	1,885	-	-	-	-	-
513400 - Overtime Pay	616	694	-	1,025	-	-
Subtotal - Salaries	118,615	119,610	48,541	46,489	-	-
521000 - PERS	402	-	141	135	-	-
521310 - PERS UAL	12,376	13,154	5,704	4,867	-	-
522000 - Social Security - FICA	8,797	8,686	3,713	3,556	-	-
523100 - Workers' Compensation	2,225	2,225	859	776	-	-
523200 - Unemployment Compensation	119	119	49	46	-	-
524100 - Group Health Insurance	43,662	44,788	10,355	16,818	-	-
524200 - Other Employer Paid Benefits	715	811	68	37	-	-
524300 - Retiree Health Insurance	1,732	1,744	709	679	-	-
524530 - Early Retirement Benefits	12	1	456	321	-	-
Subtotal - Employee Benefits	70,040	71,528	22,054	27,235	-	-
532900 - Other Property Services	105	-	-	-	-	-
535500 - Printing and Binding	74	23	100	117	-	-
538995 - Meal Services	7,439	6,527	1,100	2,600	-	-
Subtotal - Other Purchased Services	7,617	6,550	1,200	2,717	-	-
541000 - Consumable Supplies	6,736	4,645	10,200	12,360	-	-
541260 - Staples-NS Only	-	99	-	-	-	-
541270 - Food Inventory Adjustm-NS Only	(2,342)	2,530	1,373	-	-	-
541600 - Interdepartmental Charges	-	2,659	4,000	4,120	-	-
545100 - Purchased Food-NS Only	3,045	10,735	102,332	77,270	-	-
545210 - Bakery Products - NS Only	11,147	10,123	-	-	-	-
545220 - Dairy Products - NS Only	9,450	9,791	-	-	-	-
545240 - Fruit & Vegetables - NS Only	25,034	20,403	-	-	-	-
545250 - Meat - NS Only	12,022	9,704	-	-	-	-
545260 - Staples - NS Only	26,699	20,699	-	-	-	-
Subtotal - Supplies and Materials	91,792	91,388	117,905	93,750	-	-
559000 - Other Capital Outlay	-	-	7,500	-	-	-
Subtotal - Other Accounts	-	-	7,500	-	-	-
563400 - Bad Debt Expense	6,927	-	-	-	-	-
564000 - Dues and Fees	592	590	600	716	-	-
376520 - Ending Fund Balance	3,060	2,820	-	-	-	-
Total Requirements by Account	298,642	292,486	197,800	170,907	-	-

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 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Resources by Account						
412000 - Rev-Local Gov't Not Districts	802,439	1,436,045	1,776,793	1,197,725	1,694,999	1,694,999
415100 - Interest on Investments	9,595	26,862	-	-	-	-
419200 - Contrib-Donation - Priv Source	4,336,743	2,757,376	3,463,600	1,968,572	2,013,572	2,013,572
419410 - Svc Provided-Oth Dist in State	-	-	-	495	495	495
419800 - Fees Charged to Grants	-	-	-	-	-	-
432990 - Restricted State Grants	11,492,399	13,973,429	13,958,492	16,277,968	16,277,968	16,277,968
441000 - Unrestr Rev-Fed Govt Direct	460	-	524,065	455,000	455,000	455,000
443000 - Restr Rev-Fed Govt Direct	13,205,576	13,621,379	12,614,412	12,393,680	12,393,680	12,393,680
445080 - Fed Grants- State Pass Thru	36,798,568	40,782,326	39,128,860	45,611,854	45,445,884	45,445,884
445090 - Fed Stimulus - State Pass Thru	-	1,389,953	27,522,415	15,332,134	15,332,134	15,332,134
447000 - Fed Grants-Other Intern Agency	867,502	464,910	1,427,918	1,853,062	1,853,062	1,853,062
Total Resources by Account	67,513,282	74,452,280	100,416,555	95,090,490	95,466,794	95,466,794

Requirements by Program						
11111 - Primary, 1-3	1,420,903	1,306,970	1,369,847	990,334	988,079	988,079
11112 - Primary, 1-3 Homeroom	1,903,282	1,978,576	1,605,893	1,847,158	1,879,072	1,879,072
11119 - Kindergarten Homeroom	3,477,986	3,487,476	4,894,180	4,839,826	4,837,308	4,837,308
11121 - Intermediate, 4-5	802,519	742,046	654,237	1,476,809	1,478,162	1,478,162
11122 - Intermediate, 4-5 Homeroom	1,107,337	1,078,479	1,009,941	1,235,824	1,235,889	1,235,889
11131 - School Activities	587,645	1,108,864	1,575,314	1,365,809	1,365,542	1,365,542
11211 - Middle School Programs	2,339,662	1,995,383	2,725,480	2,394,143	3,022,008	3,022,008
11212 - Middle School Homeroom	58,499	242,588	186,493	73,661	73,667	73,667
11221 - School Activities	34,560	26,772	22,662	34,700	34,700	34,700
11311 - High School Programs	2,383,757	2,962,599	3,086,635	2,968,224	3,076,223	3,076,223
11313 - HS Consolidated Budget	-	-	-	-	-	-
11320 - High School Extra-Cirricular	4,343	-	-	-	-	-
11321 - School Activities	36,412	47,420	20,370	86,662	86,662	86,662
11322 - Athletic Activities Svcs	182,530	195,440	197,127	149,158	149,158	149,158
11401 - Early Childhood Ed Ctr (ECEC)	875,072	1,067,022	779,075	913,984	913,870	913,870
11402 - HeadStart	3,980,928	4,321,900	5,723,250	6,730,431	6,738,901	6,738,901
12210 - Restrictive Programs	4	-	-	-	-	-
12213 - SLC-Life Skills	534,907	579,256	997,987	947,781	945,337	945,337
12214 - SLC-Behavior	104,995	74,425	69,372	115,092	114,262	114,262
12218 - Behavioral & Transitional Prgs	1,192,451	653,756	3,052,363	2,488,268	2,407,948	2,407,948
12221 - SLC-Devel. Kindergarten	-	-	33,652	-	-	-
12230 - SLC-Life Skills/CTC	360	3,870	-	-	-	-
12241 - Life Skills With Nursing Svcs.	33	203	-	-	-	-

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
12271 - Extended School Year	-	149	-	-	-	-
12282 - Behavior Intervntn Clsrm Diag	150,844	23,265	-	-	-	-
12501 - Resource Center Classrooms	-	214	-	-	-	-
12503 - Individual EAs - Gen Ed Clsrm	690,878	1,708,863	713,704	640,001	635,592	635,592
12504 - Deaf/Hard of Hearing	1,015	1,026,918	132,563	47,688	47,688	47,688
12505 - Vision Services	1,398,498	1,495,112	1,821,128	1,843,819	1,843,578	1,843,578
12506 - Interpreter Services	-	610,092	-	-	-	-
12508 - Deaf/Blind Program	6,400	-	-	-	-	-
12510 - Less Restrictive Programs	79,775	264,843	1,474,103	121,385	121,588	121,588
12511 - Deaf/HoH Itinerant Services	1,344,255	1,513,072	1,816,035	1,861,751	1,863,953	1,863,953
12512 - Autism Services	2,436,881	2,868,853	4,470,280	5,493,273	5,492,489	5,492,489
12607 - Portland Early Intervention Ed	231,218	247,420	201,697	203,323	203,319	203,319
12720 - Title I	1,902,548	1,309,861	6,205,353	6,758,640	6,751,908	6,751,908
12721 - Title I - Supplemental Ed Svcs	386,292	629,463	2,022,153	2,005,177	2,003,361	2,003,361
12722 - Title I - Teacher Prof Dev	132,235	4,336	-	-	-	-
12724 - Title I - Proj Return Homeless	192,018	174,421	191,577	186,698	186,490	186,490
12725 - Title I Summer School	110,577	434,546	2,432,643	-	-	-
12821 - Community-Based Programs	61,813	108,555	97,931	58,874	58,874	58,874
12835 - Indian Education	161,460	269,579	292,239	253,191	253,191	253,191
12870 - Targeted Transition	-	5,233	-	-	-	-
12880 - Charter Schools	160,861	76,499	266,671	45,000	45,000	45,000
12891 - Contract Programs	4,943,581	5,591,578	6,520,914	8,057,198	8,057,198	8,057,198
12911 - ESL/Bilingual--Elem	135,588	440,324	646,654	993,699	993,713	993,713
12912 - ESL/Bilingual--Middle	4,657	13,326	134,958	64,850	64,850	64,850
12913 - ESL/Bilingual--High	174,904	232,572	92,000	160,324	160,310	160,310
12914 - Bilingual Assessment Svcs	283,689	356,193	347,878	-	-	-
12922 - Teen Parenting Services	62,339	29,997	22,000	22,000	22,000	22,000
12930 - Migrant Education	380,673	459,859	215,034	191,078	190,800	190,800
12991 - Private School Instruction	917,729	941,447	2,319,562	493,749	493,744	493,744
14100 - Summer School, Intern 4-5	88,507	13,303	167,367	15,914	15,914	15,914
14200 - Summer School, Middle	40,007	11,103	92,614	187,552	187,552	187,552
14300 - Summer School, High	97,949	122,411	269,904	197,309	197,309	197,309
14400 - Summer School, Primary K-3	225,688	254,013	182,256	228,069	228,069	228,069
Subtotal - Total Instruction Programs	37,831,065	43,110,463	61,153,096	58,788,426	59,465,278	59,465,278
21120 - Attendance Services	-	26,218	179,607	221,299	221,217	221,217
21130 - Licensed Social Work Services	161,533	181,853	140,361	159,923	161,936	161,936
21141 - SPED Data Services	54,660	89,252	187,268	161,833	161,002	161,002
21150 - Student Safety	-	50,297	79,814	74,617	74,167	74,167
21191 - Child Development Services	129,777	178,835	155,537	130,877	130,791	130,791
21192 - Student Discipline Services	58,446	28,391	73,870	126,631	126,641	126,641
21193 - Drug and Alcohol Services	321,651	385,274	228,594	52,294	52,294	52,294
21210 - Service Area Direction	-	18,776	2,520	46,202	46,202	46,202
21220 - Counseling Services	516,925	609,114	898,560	347,565	342,898	342,898
21240 - Student Guidance Information	-	247	-	-	-	-
21262 - Vocational Education	421,051	128,021	28,109	131,516	-	-
21320 - Medical Services	30,339	156,239	114,606	4,212	4,212	4,212

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
21330 - Dental Services	8,222	4,914	37,193	1,053	1,053	1,053
21390 - Other Health Services	32,868	18,215	336,437	153,644	153,646	153,646
21420 - Psychological Testing Services	380,627	311,754	256,154	506,934	508,674	508,674
21520 - Speech Pathology	631,248	729,914	703,445	687,873	687,858	687,858
21530 - Audiology	423,749	510,692	516,852	522,528	522,627	522,627
21590 - Other Speech Path/Audio Svcs.	508,222	730,324	649,900	591,123	590,027	590,027
21601 - Occupational Therapy	117,255	122,642	146,572	153,976	153,696	153,696
21602 - Physical Therapy	178,024	280,452	326,547	308,482	308,210	308,210
21603 - Adaptive Physical Education	629,389	708,098	778,257	698,850	698,835	698,835
21604 - Feeding Team - Training	-	-	87,210	109,333	109,330	109,330
21901 - Program Admin/Supervision	3,309,468	3,759,987	5,466,122	5,728,660	5,813,023	5,813,023
21902 - Administration	1,009,494	1,023,412	610,213	1,442,488	1,443,819	1,443,819
21903 - Collaborative Supports Team	276,907	320,146	93,522	202,184	202,216	202,216
22110 - Service Area Direction	1,479,427	1,935,794	1,400,397	6,069,907	6,108,962	6,108,962
22130 - Curriculum Development	7,036,924	6,388,073	5,544,245	3,799,848	3,411,711	3,411,711
22191 - MultiCultural/MultiEthnic Svcs	-	-	28,325	-	-	-
22193 - SIP Development	33,370	37,844	2,649	31,635	31,635	31,635
22220 - Library/Media Services	675,103	1,115,847	763,898	587,808	584,976	584,976
22240 - Educational Television Service	499	57,983	45,342	-	-	-
22292 - Classroom Technology	90,040	59,641	20,265	10,000	10,000	10,000
22301 - Assessment System Design	229,725	3,107	-	-	-	-
22401 - Instructional Consultants	10,260	-	-	-	-	-
22402 - Instructional Specialists	108,553	258,016	965,392	753,626	753,629	753,629
22410 - Instr Staff Training Svcs	4,536,194	4,738,912	8,034,486	5,853,387	5,817,915	5,817,915
22430 - New Teacher Orientation	74,511	93,014	68,058	448,813	315,055	315,055
23211 - Executive Administration	679	-	-	-	-	-
23294 - School Standards/Accredits	-	-	46,000	-	-	-
23295 - Strategic Planning	13,325	-	-	-	-	-
24101 - School Administrative Services	2,199,873	2,017,100	1,882,464	1,266,587	1,080,849	1,080,849
24102 - School Curriculum Svcs	(155)	-	-	-	-	-
24103 - School Business Services	28,571	-	-	-	-	-
25250 - Financial Accounting Services	(3,321)	-	-	-	-	-
25291 - Enrollment Services	79,203	120,570	316,416	136,572	142,179	142,179
25292 - Family Support Centers	1,577	-	-	-	-	-
25411 - Project Management	-	-	55,000	40,000	40,000	40,000
25520 - Transportation Operations	-	9,836	-	53,266	53,266	53,266
26210 - Service Area Direction	159,107	52,260	-	-	-	-
26220 - Development Services	24,269	6,165	-	-	-	-
26230 - Evaluation Services	571,418	492,734	1,001,149	538,628	549,378	549,378
26240 - Planning Services	362,856	141,439	23,247	-	-	-
26250 - Research Services	-	30,000	-	-	-	-
26260 - Grant Writing	-	-	50,000	-	-	-
26270 - Statistical Services	-	-	50,157	25,000	25,000	25,000
26330 - Public Information Services	-	-	495	495	495	495
26340 - Management Information Service	-	-	-	17,800	17,800	17,800
26350 - Translation Services	-	737	4,201	17,277	17,277	17,277

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
26410 - Service Area Direction	19,439	86,557	4,195	-	-	-
26420 - Recruitment and Placement Svcs	235	-	-	-	-	-
26620 - Systems Analysis Services	-	30,868	52,674	77,361	33,194	33,194
26634 - Web Information Systems	-	-	105,000	-	-	-
26635 - Programming Services	-	193,887	-	-	-	-
26697 - Technology Development	171,130	73,030	116,692	21,308	-	-
26698 - Infrastructure Development	224,117	308,074	874,981	334,659	831,933	831,933
26699 - Systems Development	465,833	97,368	79,852	96,901	96,901	96,901
Subtotal - Total Support Service Programs	27,792,616	28,721,925	33,632,850	32,744,975	32,436,529	32,436,529
31200 - Food Preparation and Service	534,811	620,079	726,668	394,477	394,476	394,476
33000 - Community Svcs	1,354,790	1,999,813	2,888,356	2,629,922	2,637,746	2,637,746
Subtotal - Enterprise and Community Services	1,889,601	2,619,892	3,615,024	3,024,399	3,032,222	3,032,222
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	2,015,585	532,690	532,765	532,765
Subtotal - Other Uses	-	-	2,015,585	532,690	532,765	532,765
Total Requirements by Program	67,513,282	74,452,280	100,416,555	95,090,490	95,466,794	95,466,794

Grants Fund - Requirements by Account

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Requirements by Account						
511100 - Licensed Salaries	20,569,891	21,483,554	25,631,854	24,631,356	24,655,483	24,655,483
511210 - Classified - Represented	6,126,818	7,534,090	8,343,576	7,563,902	7,464,249	7,464,249
511220 - Classified - Non Represented	1,352,256	1,411,491	1,153,349	1,002,518	847,489	847,489
511310 - Administrators - Licensed	1,105,065	1,198,467	1,293,572	701,504	578,864	578,864
511320 - Administrators - NonLicensed	77,776	54,305	33,633	-	-	-
511420 - Managerial - Non Represented	1,230,139	1,517,369	1,344,521	1,404,966	1,402,574	1,402,574
512100 - Substitutes - Licensed	713,333	725,107	874,047	344,082	344,082	344,082
512200 - Substitutes - Classified	25,407	26,347	33,069	26,500	26,500	26,500
512300 - Temporary Misc - Licensed	408,895	720,843	1,782,829	642,590	642,590	642,590
512400 - Temporary Misc - Classified	432,127	458,661	899,707	327,133	457,833	457,833
513100 - Extended Responsibility-LIC	541,588	703,544	588,892	126,378	126,378	126,378
513200 - Extended Responsibility-CLS	54,356	85,965	31,763	-	-	-
513300 - Extended Hours	2,766,405	2,121,495	2,893,150	8,125,553	7,778,253	7,778,253
513400 - Overtime Pay	45,109	40,854	46,794	2,000	2,300	2,300
Subtotal - Salaries	35,449,165	38,082,091	44,950,756	44,898,482	44,326,595	44,326,595
521000 - PERS	124,319	(1,139)	190,380	130,222	128,563	128,563
521310 - PERS UAL	3,406,081	3,847,809	5,467,898	4,700,895	4,641,010	4,641,010
522000 - Social Security - FICA	2,644,731	2,849,344	3,726,600	3,434,748	3,391,006	3,391,006
523100 - Workers' Compensation	637,468	689,774	873,202	749,813	740,268	740,268
523200 - Unemployment Compensation	35,172	36,696	84,454	44,902	44,326	44,326
524100 - Group Health Insurance	6,968,734	8,230,203	9,805,620	9,484,969	9,380,963	9,380,963
524200 - Other Employer Paid Benefits	84,166	94,144	75,894	35,911	35,450	35,450
524300 - Retiree Health Insurance	514,870	554,226	742,831	655,521	647,158	647,158
524520 - PAT Union Prof Improvement Fds	-	300	-	-	-	-
524530 - Early Retirement Benefits	539,221	333,286	475,493	309,812	305,879	305,879
Subtotal - Employee Benefits	14,954,761	16,634,643	21,442,372	19,546,793	19,314,623	19,314,623
531100 - Instructional Services	1,300,543	1,562,271	8,484,889	5,117,964	5,117,964	5,117,964
531200 - Instr Program Improvement Svcs	1,537,797	1,465,621	2,409,359	1,079,246	1,183,556	1,183,556
531300 - Student Services	249,654	95,348	139,247	6,500	2,431	2,431
531800 - Local Mtgs/Non-Instr Staff Dev	551,754	505,942	1,201,328	1,264,833	1,223,493	1,223,493
531900 - Other Instr Prof/Tech Svcs	1,200,750	1,288,582	558,001	2,593,178	2,467,624	2,467,624
532200 - Repairs and Maintenance Svcs	93,165	73,043	1,181,135	-	-	-
532400 - Rentals	31,219	18,815	8,290	2,000	2,000	2,000
532410 - Leased Copy Machines	44,773	64,096	38,736	21,500	21,500	21,500
532900 - Other Property Services	74,897	161,094	76,310	37,590	37,590	37,590
533140 - Reimb - Tri-Met	16,569	4,920	16,000	-	-	-
12930 - Migrant Education	-	-	397	-	-	-
533200 - Non-Reimb Student Transport	227,741	269,644	244,504	107,084	120,584	120,584
534100 - Travel, Local in District	162,790	172,470	278,034	180,010	180,510	180,510
534200 - Travel, Out of District	845,076	595,127	558,268	364,456	420,455	420,455
534300 - Travel, Student Activities	125,469	164,286	143,747	44,448	44,448	44,448
534900 - Other Travel	-	-	4,435	500	500	500
535100 - Telephone	25,806	29,218	59,818	17,100	17,600	17,600
535300 - Postage	37,352	54,081	30,551	7,393	9,166	9,166

Grants Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
535400 - Advertising	10,343	54,549	18,500	2,500	2,700	2,700
535500 - Printing and Binding	54,107	44,840	170,180	74,561	76,386	76,386
535910 - Fax	-	7	-	-	-	-
535920 - Internet Fees	-	-	22,166	2,000	2,000	2,000
535990 - Misc Communication Services	-	14,156	2,140	-	-	-
536000 - Charter Schools	68,515	18,186	91,522	-	-	-
537100 - Tuition to Other Dist InState	973	-	-	-	-	-
537300 - Tuition to Private Schools	374	-	-	-	-	-
537410 - Tuition - Fees College Credit	-	568	-	-	-	-
538100 - Audit Services	-	357	-	-	-	-
538200 - Legal Services	1,622	-	-	-	-	-
538500 - Management Services	-	8,500	23,780	21,197	21,197	21,197
538600 - Data Processing Services	-	4,800	-	-	-	-
538910 - Security Services	-	2,911	-	-	-	-
538930 - Secretarial/Clerical Services	28,455	823	-	-	-	-
538940 - Professional Moving Services	6,764	11,370	3,000	-	-	-
538950 - Professional Health Care Svcs	35,867	151,448	137,329	5,000	5,000	5,000
538960 - Professional Child Care Svcs	21,733	31,217	22,440	26,890	26,890	26,890
538970 - Graphic Arts Services	10,274	1,842	-	-	-	-
538980 - Laundering Services	9,731	9,459	17,200	250	250	250
538990 - Non-Instr Pers/Professional Sv	2,339,566	2,278,005	3,789,919	2,446,785	2,524,188	2,524,188
538995 - Meal Services	500,613	570,655	670,700	391,250	391,250	391,250
539100 - Pass Through	-	205	-	-	-	-
Subtotal - Other Purchased Services	9,614,291	9,728,453	20,401,925	13,814,235	13,899,282	13,899,282
541000 - Consumable Supplies	765,107	1,027,917	3,624,262	8,759,150	9,365,670	9,365,670
541400 - Maintenance Materials	-	-	-	-	-	-
541600 - Interdepartmental Charges	68,426	41,282	71,182	54,725	54,725	54,725
541700 - Discounts Taken	-	(13)	-	-	-	-
542100 - Textbook Expansion	306,815	349,742	239,404	292,240	292,240	292,240
542200 - Textbook Adoption	-	3,683	59,400	-	-	-
542300 - Textbook Replacement	49,337	23,327	-	-	-	-
543000 - Library Books	398,902	838,188	302,491	87,606	87,806	87,806
544000 - Periodicals	36,017	105,516	107,419	9,659	10,659	10,659
546000 - Non-Consumable Supplies	93,693	320,364	1,059,280	460,194	954,982	954,982
546100 - Minor Equipment - Tagged	335,253	84,844	52,182	9,500	9,500	9,500
547000 - Computer Software	569,415	540,127	423,132	168,772	168,772	168,772
Subtotal - Supplies and Materials	2,622,964	3,334,978	5,938,752	9,841,846	10,944,354	10,944,354
553000 - Improvements - Not Buildings	-	-	15,000	-	-	-
554100 - Initial and Addl Equipment	57,719	145,195	158,635	90,735	90,735	90,735
555010 - Computers	789,977	1,607,885	674,216	525,174	526,674	526,674
555020 - Printers	41,822	27,761	62,958	44,600	44,600	44,600
555030 - Software Capital Expense	-	-	-	-	-	-
555090 - Misc Other Technology	392,951	623,835	386,882	157,194	157,194	157,194
552000 - Building Acquisition	-	-	1,100,000	500,000	500,000	500,000
Subtotal - Capital Outlay	1,282,468	2,404,678	2,382,691	1,317,703	1,319,203	1,319,203

Grants Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
563500 - Administrative Write-Off	(3,321)	(12)	-	-	-	-
564000 - Dues and Fees	34,276	77,925	119,047	106,723	108,003	108,003
565100 - Liability Insurance	1,687	-	-	-	-	-
565300 - Property Insurance Premiums	377	-	-	-	-	-
565400 - Student Insurance Premiums	1,478	1,880	4,560	-	150	150
567100 - Permits	-	258	-	-	-	-
567200 - Public Assessments	307	-	-	-	-	-
569000 - Grant Indirect Charges	3,554,828	4,187,386	5,161,452	5,564,708	5,554,584	5,554,584
Subtotal - Other Accounts	3,589,632	4,267,438	5,285,059	5,671,431	5,662,737	5,662,737
Total Requirements by Account	67,513,282	74,452,280	100,416,555	95,090,490	95,466,794	95,466,794

Grants Fund - Projected Grant Awards

Source	Grant Type	Amount
G0039 - T.L.T. / T.L.C. - City of Ptlid	Revenue - Local Government (Not Districts)	19,000
G0168 - Jefferson H.S. - Jordan Fundam	Revenue - Local Government (Not Districts)	312
G0760 - Growing a Knowledge Base	Revenue - Local Government (Not Districts)	4,722
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)	20,000
G0957 - Mt. Hood Cable - Richmond Mobi	Revenue - Local Government (Not Districts)	20,000
G0959 - Mt. Hood Cable - eTraining for	Revenue - Local Government (Not Districts)	9,000
G0960 - Mt. Hood Cable - Young Women's	Revenue - Local Government (Not Districts)	10,000
G0961 - Mt. Hood Cable - Jefferson	Revenue - Local Government (Not Districts)	30,000
G0999 - City of Portland Water Bureau	Revenue - Local Government (Not Districts)	40,000
G1037 - Skyline Waste Reduction Coordi	Revenue - Local Government (Not Districts)	7,000
G1041 - Skyline School Native Plant Ga	Revenue - Local Government (Not Districts)	3,000
G1044 - Head Start - City of Portland	Revenue - Local Government (Not Districts)	347,474
G1045 - Mt Hood Cable - IP Telephone P	Revenue - Local Government (Not Districts)	314,659
G1047 - Mt Hood Cable - Telling Our St	Revenue - Local Government (Not Districts)	3,000
G1061 - City Extended Day / Golf, Swim	Revenue - Local Government (Not Districts)	225,058
G1065 - Hosford MS Language Lab Projec	Revenue - Local Government (Not Districts)	50,000
G1104 - Mt. Hood Cable - I-Net Edge D	Revenue - Local Government (Not Districts)	95,000
G1105 - Mt Hood Cable - IP Telephone P	Revenue - Local Government (Not Districts)	402,274
	Subtotal	1,694,999
G0111 - Chrysalis /Trillium Family Prj	Contributions & Donations - Private Source(s)	1,900
G0121 - Lincoln African / American Stu	Contributions & Donations - Private Source(s)	17,000
G0148 - Chess For Success	Contributions & Donations - Private Source(s)	48,000
G0706 - Lokey Lab - Alameda	Contributions & Donations - Private Source(s)	10,000
G0713 - PPS Secondary Level Transform	Contributions & Donations - Private Source(s)	500,000
G0757 - Cafeteria Composters	Contributions & Donations - Private Source(s)	2,072
G0789 - NikeGO PE Program	Contributions & Donations - Private Source(s)	6,100
G0884 - Americh Massena Business-To-S	Contributions & Donations - Private Source(s)	38,000
G0921 - PSF: New Vision Grant 2008/09	Contributions & Donations - Private Source(s)	25,000
G0922 - PSF:Parent Involvement 2008/09	Contributions & Donations - Private Source(s)	20,000
G1049 - PSF: Equity Grant 2009-10	Contributions & Donations - Private Source(s)	200,000
G1064 - DART RACC Grant	Contributions & Donations - Private Source(s)	500
G1106 - PSF: Equity Grant 2010-11	Contributions & Donations - Private Source(s)	545,000
G1148 - NIKE School Innovation Grants	Contributions & Donations - Private Source(s)	600,000
	Subtotal	2,013,572
G0172 - Frontier School (Hola Hola) Pr	Services Provided to Other Districts in State	495
	Subtotal	495
G1022 - Head Start - State Funding	Restricted State Grants	3,633,065
G1024 - Columbia Regional - State Fund	Restricted State Grants	5,664,515
G1026 - Portland DART- State	Restricted State Grants	6,888,388
G1141 - OLN School District Leadership	Restricted State Grants	92,000
	Subtotal	16,277,968
G0108 - Impact Aid - PI 874 Project	Unrestricted Revenue - Federal Government Direct	25,000
G0964 - Portland Roadmap to Superior P	Unrestricted Revenue - Federal Government Direct	430,000
	Subtotal	455,000

Grants Fund - Projected Grant Awards (Cont.)

Source	Grant Type	Amount
G0677 - Roosevelt Cluster Gear Up Part	Restricted Revenue - Federal Government Direct	365,500
G0718 - Striving Readers Project	Restricted Revenue - Federal Government Direct	4,000,000
G0882 - Voluntary Public School Choice	Restricted Revenue - Federal Government Direct	3,000,000
G0887 - Smaller Learning Communities (Restricted Revenue - Federal Government Direct	750,000
G1016 - Indian Education	Restricted Revenue - Federal Government Direct	50,000
G1023 - Head Start - Federal Funding	Restricted Revenue - Federal Government Direct	1,900,000
G1060 - Technical Assistance for Stude	Restricted Revenue - Federal Government Direct	224,989
G1136 - Indian Education	Restricted Revenue - Federal Government Direct	203,191
G1144 - Head Start - Federal Funding	Restricted Revenue - Federal Government Direct	1,900,000
	Subtotal	12,393,680
G0339 - Child Care Food Prog - Head St	Federal Grants - State Pass Thru	385,000
G0533 - Comm Serv/Skills for Success	Federal Grants - State Pass Thru	1,440
G0953 - Reading First	Federal Grants - State Pass Thru	75,000
G0972 - AP Fee Payment Program	Federal Grants - State Pass Thru	46,202
G0975 - Humboldt Beacon School Reading	Federal Grants - State Pass Thru	25,000
G0977 - Title IA/ID - Sch Impr - ACT	Federal Grants - State Pass Thru	40,000
G0978 - Title IA/ID - Sch Impt - BizTe	Federal Grants - State Pass Thru	30,000
G0979 - Title IA/ID - Sch Imp - George	Federal Grants - State Pass Thru	5,000
G0980 - Title IA/ID - Sch Impt - Lane	Federal Grants - State Pass Thru	50,000
G0981 - Title IA/ID - Sch Imp - POWER	Federal Grants - State Pass Thru	30,000
G0982 - Title IA/ID - Sch Impt - Sitto	Federal Grants - State Pass Thru	75,000
G0983 - Title IA/ID - Sch Imp - SEIS	Federal Grants - State Pass Thru	40,000
G1001 - Title I - Central	Federal Grants - State Pass Thru	2,832,468
G1002 - Title ID	Federal Grants - State Pass Thru	46,296
G1003 - Title IC - Migrant Education	Federal Grants - State Pass Thru	11,207
G1004 - Title IC - Migrant Ed - Presch	Federal Grants - State Pass Thru	1,313
G1005 - Title IC - Summer	Federal Grants - State Pass Thru	1,800
G1006 - Title IIA - Teacher Quality	Federal Grants - State Pass Thru	683,821
G1007 - Title IID - Education through	Federal Grants - State Pass Thru	33,194
G1009 - Title IV-A Safe & Drug-Free Sc	Federal Grants - State Pass Thru	50,394
G1010 - Title IIA transfer to IV	Federal Grants - State Pass Thru	9,225
G1011 - Carl Perkins - 09-10 Alignmen	Federal Grants - State Pass Thru	20,000
G1012 - Carl Perkins	Federal Grants - State Pass Thru	100,000
G1015 - I.D.E.A.	Federal Grants - State Pass Thru	1,200,000
G1020 - 21st Century Community Learnin	Federal Grants - State Pass Thru	100,000
G1025 - Columbia Regional - Federal Fu	Federal Grants - State Pass Thru	6,504,168
G1027 - Portland DART - Federal	Federal Grants - State Pass Thru	199,021
G1033 - Title V-B Charter School - Th	Federal Grants - State Pass Thru	10,000
G1052 - ARRA - LTCT - IDEA Part B, 611	Federal Grants - State Pass Thru	93,707
G1053 - Portland DART - Federal	Federal Grants - State Pass Thru	93,926
G1054 - Portland DART - Federal - Titl	Federal Grants - State Pass Thru	281,656
G1056 - Title IIB - Math & Science Par	Federal Grants - State Pass Thru	120,000
G1057 - 21st Century Community Learnin	Federal Grants - State Pass Thru	100,000
G1058 - 21st Century Community Learnin	Federal Grants - State Pass Thru	150,000
G1077 - Sch Imprvmt G Funds - George	Federal Grants - State Pass Thru	20,000
G1078 - Sch Imprvmt G Fds - Jefferson	Federal Grants - State Pass Thru	26,950

Grants Fund - Projected Grant Awards (Cont.)

Source	Grant Type	Amount
G1079 - Sch Imprvmt G Funds - Kelly	Federal Grants - State Pass Thru	26,950
G1080 - Sch Imprvmt G Funds - King	Federal Grants - State Pass Thru	22,000
G1081 - Sch Imprvmt G Funds - Sitton	Federal Grants - State Pass Thru	26,950
G1082 - Sch Imprvmt G Funds - SEIS	Federal Grants - State Pass Thru	26,950
G1083 - Sch Imprvmt G Funds - POWER	Federal Grants - State Pass Thru	26,950
G1084 - Sch Imprvmt G Funds - Bridger	Federal Grants - State Pass Thru	22,000
G1085 - ARRA - Sch Imprvmt - POWER	Federal Grants - State Pass Thru	33,050
G1090 - IDEA Enhancement Grant 09-10	Federal Grants - State Pass Thru	6,000
G1091 - Title V-B Charter School (Gold	Federal Grants - State Pass Thru	35,000
G1092 - School Improvement - ACT	Federal Grants - State Pass Thru	31,400
G1093 - School Improvement - Biz Tech	Federal Grants - State Pass Thru	31,975
G1094 - School Improvement - Bridger	Federal Grants - State Pass Thru	33,000
G1095 - School Improvement - George	Federal Grants - State Pass Thru	34,375
G1096 - School Improvement - Jefferson	Federal Grants - State Pass Thru	40,750
G1097 - School Improvement - Kelly	Federal Grants - State Pass Thru	36,700
G1098 - School Improvement - King	Federal Grants - State Pass Thru	34,975
G1099 - School Improvement - POWER	Federal Grants - State Pass Thru	30,525
G1100 - School Improvement - Sitton	Federal Grants - State Pass Thru	32,725
G1101 - School Improvement - SEIS	Federal Grants - State Pass Thru	30,625
G1120 - Title I - School Budgets	Federal Grants - State Pass Thru	8,500,000
G1121 - Title I - Central	Federal Grants - State Pass Thru	8,800,000
G1122 - Title ID	Federal Grants - State Pass Thru	46,296
G1123 - Title IC - Migrant Education	Federal Grants - State Pass Thru	105,657
G1124 - Title IC - Migrant Ed - Presch	Federal Grants - State Pass Thru	8,755
G1125 - Title IC - Migrant Summer	Federal Grants - State Pass Thru	12,000
G1126 - Title IIA - Teacher Quality	Federal Grants - State Pass Thru	3,466,496
G1128 - Title III - Lang. Instruction	Federal Grants - State Pass Thru	618,000
G1131 - Carl Perkins - 10-11 Alignmen	Federal Grants - State Pass Thru	71,904
G1132 - Carl Perkins 10-11 Alignment g	Federal Grants - State Pass Thru	581,771
G1134 - Oregon Commission for the Blin	Federal Grants - State Pass Thru	41,500
G1135 - I.D.E.A.	Federal Grants - State Pass Thru	7,200,000
G1137 - Teen Parent Services - State G	Federal Grants - State Pass Thru	22,000
G1138 - Special Ed - SPR&I	Federal Grants - State Pass Thru	22,381
G1139 - Regional Autism Training	Federal Grants - State Pass Thru	8,000
G1140 - 21st Century Community Learnin	Federal Grants - State Pass Thru	479,950
G1142 - 21st Century Community Learnin	Federal Grants - State Pass Thru	499,991
G1143 - 21st Century Community Learnin	Federal Grants - State Pass Thru	567,957
G1145 - Title IIB - Math & Science Par	Federal Grants - State Pass Thru	298,138
G1146 - Enhancement & Extended Assess.	Federal Grants - State Pass Thru	19,800
G1147 - IDEA Enhancement Grant 09-10	Federal Grants - State Pass Thru	20,600
	Subtotal	45,445,884
G0946 - Head Start ARRA Expansion	Federal Stimulus - State Pass Thru	240,340
G0985 - ARRA - Title ID - Stimulus	Federal Stimulus - State Pass Thru	23,168
G0986 - IDEA - Stimulus 09/10	Federal Stimulus - State Pass Thru	2,500,000
G0987 - ARRA - Title IA - Stimulus	Federal Stimulus - State Pass Thru	10,000,000
G1034 - McKinney Homeless Grant - Stim	Federal Stimulus - State Pass Thru	20,000

Grants Fund - Projected Grant Awards (Cont.)

Source	Grant Type	Amount
G1035 - Head Start - Federal Funding -	Federal Stimulus - State Pass Thru	150,000
G1042 - ARRA - Columbia Regional (Stim	Federal Stimulus - State Pass Thru	2,053,376
G1066 - ARRA- School Improvement - ACT	Federal Stimulus - State Pass Thru	33,050
G1067 - ARRA - Sch Imprmnt - Biztech	Federal Stimulus - State Pass Thru	33,050
G1068 - ARRA - Sch Imprmnt - Bridger	Federal Stimulus - State Pass Thru	33,050
G1069 - ARRA - Sch Imprmnt - George	Federal Stimulus - State Pass Thru	30,000
G1070 - ARRA - Sch Imprmnt - Jefferson	Federal Stimulus - State Pass Thru	33,050
G1071 - ARRA - Sch Imprmnt - Kelly	Federal Stimulus - State Pass Thru	33,050
G1072 - ARRA - Sch Imprmnt - King	Federal Stimulus - State Pass Thru	30,000
G1073 - ARRA - Sch Imprmnt - Sitton	Federal Stimulus - State Pass Thru	33,050
G1074 - ARRA - Sch Imprmnt - SEIS	Federal Stimulus - State Pass Thru	33,050
G1075 - Sch Imprmnt - ACT	Federal Stimulus - State Pass Thru	26,950
G1076 - Sch Imp G Fds - Biztech	Federal Stimulus - State Pass Thru	26,950
	Subtotal	15,332,134
G0004 - Inner-City Youth Institute - T	Federal Grants - Other Intern Agency	3,000
G0038 - Inner-City Youth Institute	Federal Grants - Other Intern Agency	3,000
G0782 - Project Success	Federal Grants - Other Intern Agency	50,000
G0938 - Foreign Language Assistance Pr	Federal Grants - Other Intern Agency	450,000
G1013 - Starbase	Federal Grants - Other Intern Agency	100,000
G1059 - Mandarin Chinese Flagship Gran	Federal Grants - Other Intern Agency	517,062
G1087 - Morrison Center DUCS Program	Federal Grants - Other Intern Agency	410,000
G1133 - Starbase	Federal Grants - Other Intern Agency	320,000
	Subtotal	1,853,062
Total - All Projected Grant Awards		\$95,466,794

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 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Resources by Account						
376510 - Beginning Fund Balance	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000
Total Resources by Account	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000
Requirements by Program						
52100 - Fund Transfers	-	-	-	-	-	-
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	16,800,000	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)	-	-	-	-	-	-
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	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000

Fund 299 – Dedicated Resource 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

Effective July 1, 2010 this fund was renamed from the “Special Revenue Fund” to the “Dedicated Resource Fund.”

Dedicated Resource Fund - Resources by Account

Description by Program or Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
376510 - Beginning Fund Balance	4,194,124	3,412,498	2,922,276	3,226,190	3,226,190	3,226,190
412000 - Rev-Local Gov't Not Districts	(11,014)	93,826	95,081	88,641	88,641	88,641
413110 - Regular Day Tuition	3,266,682	3,843,377	2,953,518	4,718,000	4,168,000	4,168,000
413111 - Reg Tuition-Evening HS	-	695	-	-	-	-
413310 - Summer School Tuition	113,893	480,719	576,941	545,000	545,000	545,000
415100 - Interest on Investments	(5,967)	-	-	-	-	-
417420 - Other Activity Fees	207,477	186,685	201,147	231,922	231,922	231,922
419200 - Contrib-Donation - Priv Source	3,109,086	2,737,244	4,380,581	3,849,032	3,849,032	3,849,032
419400 - Svc Provided-Oth Local Ed Agcy	-	-	15,000	15,225	15,225	15,225
419410 - Svc Provided-Other Dist in State	1,051,693	633,371	2,828,762	2,869,000	2,869,000	2,869,000
419500 - Textbook Sales	833	467	-	4,901	4,901	4,901
419600 - Recovery PY Expenditure	-	1,377	-	-	-	-
419910 - Miscellaneous	408,239	571,855	1,500,000	-	-	-
419950 - Sales, Royalties and Events	132,902	110,869	78,292	186,283	186,283	186,283
419960 - Third Party Medical Reimburse	62,572	46,548	310,714	169,000	719,000	719,000
432990 - Restricted State Grants	131,144	2,000	1,036,771	1,000,500	1,000,500	1,000,500
445080 - Fed Grants-State Pass Thru	4,315	4,188	-	-	-	-
447000 - Fed Grants-Other Intern Agency	-	-	1,812	1,603	1,603	1,603
453000 - Sale of Fixed Assets	-	368,484	202,457	165,000	165,000	165,000
Total Resources by Account	12,665,979	12,494,203	17,103,352	17,070,297	17,070,297	17,070,297

Dedicated Resource Fund - Requirements by Program

Description by Program Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
11111 - Primary, 1-3	236,538	205,713	417,221	1,065,175	1,062,264	1,062,264
11112 - Primary, 1-3 Homeroom	405,715	482,826	578,380	560,292	560,292	560,292
11119 - Kindergarten Homeroom	3,126,399	3,361,252	3,528,454	3,716,499	3,716,499	3,716,499
11121 - Intermediate, 4-5	178,923	241,271	318,713	61,573	61,523	61,523
11122 - Intermediate, 4-5 Homeroom	374,786	298,481	254,512	359,820	359,820	359,820
11131 - School Activities	301,110	238,853	204,043	231,077	231,077	231,077
11211 - Middle School Programs	186,461	162,585	317,762	233,063	234,591	234,591
11212 - Middle School Homeroom	12,906	(16)	4,036	755	755	755
11213 - MS Consolidated Budget	-	4,762	-	-	-	-
11221 - School Activities	40,780	15,614	19,019	31,000	31,000	31,000
11311 - High School Programs	301,413	276,936	595,169	476,061	477,835	477,835
11312 - High School Homeroom	3,843	6,106	1,877	1,700	1,700	1,700
11313 - HS Consolidated Budget	-	1,605	-	-	-	-
11321 - School Activities	4,583	8,825	-	-	-	-
11322 - Athletic Activities Svcs	52,721	7,200	173,304	172,480	172,480	172,480
11401 - Early Childhood Ed Ctr (ECEC)	315,254	274,115	322,268	350,000	350,000	350,000
11402 - HeadStart	11,837	5,988	52,674	51,228	51,228	51,228
12100 - Talented and Gifted (TAG)	6,697	3,745	-	-	-	-
12213 - SLC-Life Skills	-	-	28,830	13,000	13,000	13,000
12214 - SLC-Behavior	26,367	3,484	16,554	24,913	24,913	24,913
12218 - Behavioral & Transitional Prgs	2,796	17,834	6,449	3,790	3,790	3,790
12230 - SLC-Life Skills/CTC	-	6,583	46,311	38,210	38,210	38,210
12504 - Deaf/Hard of Hearing	975,177	-	1,828,949	1,744,513	1,748,535	1,748,535
12505 - Vision Services	-	-	4,889	4,261	4,261	4,261
12506 - Interpreter Services	502,733	-	699,813	695,487	691,465	691,465
12811 - Public Alternative Programs	105,590	1	-	-	-	-
12821 - Community-Based Programs	39,266	86,460	46,302	46,287	46,287	46,287
12870 - Targeted Transition	553	-	-	-	-	-
12872 - Transition Center	-	-	85,000	-	-	-
12891 - Contract Programs	3,533	16,083	416,933	633,000	633,000	633,000
12892 - Alternative Ed-Instruc Support	54,231	73,401	189,056	165,000	165,000	165,000
12911 - ESL/Bilingual--Elem	1	1,274	-	-	-	-
12922 - Teen Parenting Services	-	-	784	784	784	784
12930 - Migrant Education	3,860	-	6,954	4,176	4,176	4,176
14300 - Summer School, High	267,870	472,965	412,179	545,000	512,136	512,136
14400 - Summer School, Primary K-3	1,094	20,418	-	-	-	-
Subtotal - Instructional Programs	7,543,037	6,294,367	10,576,435	11,229,144	11,196,621	11,196,621
21110 - Service Area Direction	1,484	-	-	-	-	-
21150 - Student Safety	-	1,911	-	-	-	-
21210 - Service Area Direction	72,415	14,872	260	260	260	260
21220 - Counseling Services	16,549	16,849	19,949	-	-	-
21262 - Vocational Education	8,420	9,990	2,621	6,800	6,800	6,800
21530 - Audiology	122,914	88,474	116,879	121,196	121,196	121,196
21901 - Program Admin/Supervision	141,659	56,824	209,367	107,565	107,565	107,565
21902 - Administration	12,755	89	-	-	-	-
22110 - Service Area Direction	114,222	8,781	134,343	158,855	158,855	158,855

Dedicated Resource Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
22130 - Curriculum Development	2,488	2,360	5,673	7,991	7,991	7,991
22210 - Service Area Direction	-	10,093	1,801	1,801	1,801	1,801
22220 - Library/Media Services	203,212	202,433	197,489	257,191	257,452	257,452
22230 - Multimedia Services	-	-	200	-	-	-
22240 - Educational Television Service	32,458	25,697	31,786	35,000	35,000	35,000
22291 - Textbook Services	91	479	2,858	3,100	3,100	3,100
22304 - Assessment-GED Testing	-	-	25,931	20,000	20,000	20,000
22410 - Instr Staff Training Svcs	5,416	4,450	110,249	28,962	28,962	28,962
23210 - Office of Superintendent	26,945	27,111	304,315	429,000	429,000	429,000
23211 - Executive Administration	-	-	58,200	26,000	26,000	26,000
23212 - Assistant Superintendents	4,838	6,025	1,331	1,331	1,331	1,331
23295 - Strategic Planning	(2,798)	-	-	-	-	-
24101 - School Administrative Services	86,306	54,607	116,891	119,647	151,909	151,909
24102 - School Curriculum Svcs (VPs)	198,461	171,045	209,147	190,000	190,000	190,000
24901 - Graduation Services	6,812	985	-	-	-	-
25250 - Financial Accounting Services	43,703	12,519	-	-	-	-
25291 - Enrollment Services	-	-	50	-	-	-
25411 - Project Management	731	43	3,102	3,102	3,102	3,102
25422 - Environmental Health-Safety	210,063	153,329	60,000	62,045	62,045	62,045
25430 - Care and Upkeep of Grounds	-	-	26,641	26,641	26,641	26,641
25424 - Property Management	1,884	-	-	-	-	-
25441 - Workforce	-	-	100,000	182,576	182,058	182,058
25460 - Security Services	100	-	-	-	-	-
25710 - Service Area Direction	1,158	40	-	-	-	-
26230 - Evaluation Services	4,445	36	-	-	-	-
26240 - Planning Services	3,948	-	-	-	-	-
26270 - Statistical Services	164	-	336	336	336	336
26330 - Public Information Services	3,091	-	-	-	-	-
26331 - Volunteer Activities/Recogn	171,265	114	499	7,000	7,000	7,000
26491 - Staff Services	17,150	17,624	18,050	18,500	18,500	18,500
26697 - Technical Training Services	-	-	409	-	-	-
Subtotal - Support Service Programs	1,512,345	886,779	1,757,968	1,814,899	1,846,904	1,846,904
31200 - Food Preparation and Service	14,184	-	-	-	-	-
31900 - Nutrition Education/Other	-	-	6,960	6,960	6,960	6,960
33000 - Community Svcs	33,480	22,122	44,704	34,125	34,125	34,125
Subtotal - Enterprise and Community Services	47,665	22,122	51,664	41,085	41,085	41,085
41500 - Bldg Acquis/Constr/Improv Svcs	150,435	460,227	1,794,600	758,979	759,497	759,497
61100 - Contingency	-	-	2,922,276	3,226,190	3,226,190	3,226,190
71100 - Ending Fund Balance	3,412,498	4,830,709	-	-	-	-
Total Requirements by Program	12,665,979	12,494,203	17,103,352	17,070,297	17,070,297	17,070,297

Dedicated Resource Fund - Requirements by Account

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
511100 - Licensed Salaries	3,262,716	3,105,239	5,051,875	4,177,724	4,234,593	4,234,593
511210 - Classified - Represented	1,382,633	699,883	1,171,407	1,294,080	1,303,392	1,303,392
511220 - Classified - Non Represented	103,886	106,971	224,805	119,782	56,054	56,054
511310 - Administrators - Licensed	-	-	-	-	22,965	22,965
511410 - Managerial - Represented	-	-	-	-	-	-
511420 - Managerial - Non-Represented	-	-	68,318	64,548	64,548	64,548
512100 - Substitutes - Licensed	24,690	11,536	19,792	16,896	16,896	16,896
512200 - Substitutes - Classified	8,504	873	5,800	4,000	4,000	4,000
512300 - Temporary Misc - Licensed	145,387	318,984	282,025	8,500	8,500	8,500
512400 - Temporary Misc - Classified	89,823	96,437	103,855	34,870	34,870	34,870
513100 - Extended Responsibility-LIC	11,695	9,326	2,079	-	-	-
513300 - Extended Hours	58,229	37,517	22,745	834,464	810,286	810,286
513400 - Overtime Pay	7,542	7,244	6,191	-	-	-
Subtotal - Salaries	5,095,103	4,394,010	6,958,892	6,554,864	6,556,104	6,556,104
521000 - PERS	17,973	70	21,906	19,007	19,012	19,012
521310 - PERS UAL	482,420	435,072	697,575	686,295	686,427	686,427
522000 - Social Security - FICA	379,471	328,602	463,242	501,452	501,547	501,547
523100 - Workers' Compensation	92,335	80,004	105,066	109,465	109,485	109,485
523200 - Unemployment Compensation	5,069	4,325	6,018	6,555	6,554	6,554
524100 - Group Health Insurance	1,212,585	958,801	1,412,856	1,574,746	1,566,441	1,566,441
524200 - Other Employer Paid Benefits	7,043	6,654	8,563	5,248	5,248	5,248
524300 - Retiree Health Insurance	74,321	64,138	88,862	95,698	95,715	95,715
524530 - Early Retirement Benefits	77,974	38,200	57,270	45,231	45,240	45,240
Subtotal - Employee Benefits	2,349,190	1,915,866	2,861,358	3,043,697	3,035,669	3,035,669
531100 - Instructional Services	9,498	3,699	41,324	22,351	22,351	22,351
531200 - Instr Program Improvement Svcs	39,707	3,702	-	-	-	-
531300 - Student Services	14,465	-	6,754	2,000	2,000	2,000
531800 - Local Mtgs/Non-Instr Staff Dev	(15,162)	7,369	63,800	28,708	28,708	28,708
531900 - Other Instr Prof/Tech Svcs	37,472	19,703	12,000	6,000	6,000	6,000
532100 - Cleaning Services	-	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	191,565	375,012	357,940	311,522	311,522	311,522
532400 - Rentals	766	1,119	3,000	1,500	1,500	1,500
532410 - Leased Copy Machines	494	538	313	-	-	-
532500 - Electricity	908	429	200	200	200	200
532600 - Fuel	715	20	-	-	-	-
532700 - Water and Sewage	86	-	100	100	100	100
532900 - Other Property Services	13,723	15,280	14,865	16,865	16,865	16,865
533110 - Reimb - School Bus	1,398	-	-	-	-	-
533140 - Reimb - Tri-Met	17,348	-	-	3,287	3,287	3,287
533200 - Non-Reimb Student Transport	16,383	32,071	27,041	25,723	25,723	25,723
534100 - Travel, Local in District	2,927	358	7,015	8,650	8,650	8,650
534200 - Travel, Out of District	39,274	37,668	13,146	6,823	6,823	6,823
534300 - Travel, Student Activities	(8,940)	1,364	2,000	17,063	17,063	17,063
535100 - Telephone	1,955	2,635	1,428	800	800	800
535300 - Postage	4,353	5,455	3,486	1,450	1,450	1,450
535400 - Advertising	1,545	-	-	-	-	-

Dedicated Resource Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
535500 - Printing and Binding	2,265	1,775	4,000	3,500	3,500	3,500
535920 - Internet Fees	-	3,119	5,000	2,500	2,500	2,500
537100 - Tuition to Other Dist InState	500	1,500	-	-	-	-
537300 - Tuition to Private Schools	2,593	80	-	-	-	-
537410 - Tuition-Fees College Credit	-	-	68,011	67,660	67,660	67,660
538100 - Audit Services	-	750	-	-	-	-
538300 - Architect and Engineering Svcs	100,606	80,030	466,506	20,000	20,000	20,000
538500 - Management Services	3,683	2,521	-	-	-	-
538940 - Professional Moving Services	543	-	-	-	-	-
538970 - Graphic Arts Services	2,000	623	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	376,926	106,087	167,029	54,134	54,134	54,134
538995 - Meal Services	-	150	-	-	-	-
Subtotal - Other Purchased Services	859,593	703,058	1,264,958	600,836	600,836	600,836
541000 - Consumable Supplies	205,623	191,047	1,684,827	2,749,201	2,755,989	2,755,989
541400 - Maintenance Materials	-	198,791	960,000	460,000	460,000	460,000
541600 - Interdepartmental Charges	40,657	5,821	54,094	51,000	51,000	51,000
541700 - Discounts Taken	-	(45)	-	-	-	-
542100 - Textbook Expansion	7,720	2,203	1,331	1,325	1,325	1,325
542300 - Textbook Replacement	-	-	1,750	1,500	1,500	1,500
543000 - Library Books	3,016	1,920	2,100	1,500	1,500	1,500
544000 - Periodicals	2,854	1,315	-	-	-	-
546000 - Non-Consumable Supplies	140,172	84,736	67,206	72,210	72,210	72,210
546100 - Minor Equipment - Tagged	11,211	2,679	-	-	-	-
547000 - Computer Software	31,386	1,197	5,000	3,750	3,750	3,750
Subtotal - Supplies and Materials	442,638	489,666	2,776,308	3,340,486	3,347,274	3,347,274
554100 - Initial and Addl Equipment	19,285	8,299	70,000	29,735	29,735	29,735
554110 - Vehicles	-	-	-	-	-	-
555010 - Computers	86,300	24,191	8,000	8,000	8,000	8,000
555020 - Printers	9,654	379	-	-	-	-
555090 - Misc Other Technology	21,960	46,651	10,000	5,000	5,000	5,000
Subtotal - Capital Outlay	137,198	79,521	88,000	42,735	42,735	42,735
563400 - Bad Debt Expense	44,301	1,111	-	-	-	-
563500 - Administrative Write-Off	(1,189)	11,393	-	-	-	-
564000 - Dues and Fees	79,785	13,796	2,504	6,887	6,887	6,887
565930 - Deductible Insurance Loss	4,500	-	-	-	-	-
567100 - Permits	3,991	2,357	-	-	-	-
569000 - Grant Indirect Charges	238,371	52,718	229,056	254,602	254,602	254,602
Subtotal - Other Accounts	369,759	81,373	231,560	261,489	261,489	261,489
581000 - Contingency	-	-	2,922,276	3,226,190	3,226,190	3,226,190
376520 - Ending Fund Balance	3,412,498	4,830,709	-	-	-	-
Total Requirements by Account	12,665,979	12,494,203	17,103,352	17,070,297	17,070,297	17,070,297

Dedicated Resource Fund - Projected Dedicated Resource Accounts

Source	Dedicated Resource Type	Amount
	Beginning Fund Balance	3,226,190
S0030 - Oasis Intergeneration	Revenue - Local Government (Not Districts)	2,000
S0226 - Transition Center	Revenue - Local Government (Not Districts)	60,000
S0232 - Marysville Park - Landscape Es	Revenue - Local Government (Not Districts)	26,641
	Subtotal	88,641
S0001 - Full Day Kindergarten Program	Regular Day Tuition	3,700,000
S0052 - Portland DART Schools Tuition	Regular Day Tuition	80,000
S0197 - Fee-for-Service Pre-Kindergart	Regular Day Tuition	350,000
S0225 - GED Testing	Regular Day Tuition	20,000
S0230 - Spec Proj/Early Entry:TAG(NF)	Regular Day Tuition	18,000
	Subtotal	4,168,000
S0115 - Summer Scholars Program	Summer School Tuition	545,000
	Subtotal	545,000
S0171 - Capitol Hill ExAcademy	Other Activity Fees	230,000
S0188 - Stephenson After School Academ	Other Activity Fees	262
S0220 - SLIP Testing for Non-ESL Stude	Other Activity Fees	1,400
S0229 - Credit-by-Exam: Ed Options (N	Other Activity Fees	260
	Subtotal	231,922
S0029 - Inquiry-Based Science For Elem	Contributions & Donations - Private Source(s)	1,331
S0038 - Grant High - Terrell Brandon G	Contributions & Donations - Private Source(s)	1,700
S0040 - PPS Systems Training Projec	Contributions & Donations - Private Source(s)	190,000
S0068 - Meyer's Worms Pits	Contributions & Donations - Private Source(s)	3,102
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)	300,000
S0083 - Foundation Funds	Contributions & Donations - Private Source(s)	2,800,000
S0117 - Teen Parent / Child Developmen	Contributions & Donations - Private Source(s)	784
S0118 - TLC / TNT Donations	Contributions & Donations - Private Source(s)	20,000
S0126 - Project Return Homeless	Contributions & Donations - Private Source(s)	2,500
S0128 - Improving Achievement in Scien	Contributions & Donations - Private Source(s)	7,600
S0129 - Chapman Kindergarten Scholarsh	Contributions & Donations - Private Source(s)	16,499
S0130 - Prof Tech Ed Special Projects	Contributions & Donations - Private Source(s)	1,950
S0132 - Rosemond Bell Discretionary Fd	Contributions & Donations - Private Source(s)	234
S0133 - Donald Chapman Memorial Fund	Contributions & Donations - Private Source(s)	68,000
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)	2,691
S0157 - Save Spring Sports	Contributions & Donations - Private Source(s)	160,000
S0167 - Project: Community Care	Contributions & Donations - Private Source(s)	7,000
S0173 - Grout - Study of Fish Habitat	Contributions & Donations - Private Source(s)	3,000
S0178 - Music & Literacy - Marysville	Contributions & Donations - Private Source(s)	8,884
S0182 - 2006 All City Honor Bank	Contributions & Donations - Private Source(s)	14,000
S0189 - Artists for the Arts - Vernon	Contributions & Donations - Private Source(s)	815
S0190 - Social Venture Partner - Clark	Contributions & Donations - Private Source(s)	1,521
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

Dedicated Resource Fund - Projected Dedicated Resource Accounts (Cont.)

Source	Dedicated Resource Type	Amount
S0199 - Chapman S.O.A.R.S. Program	Contributions & Donations - Private Source(s)	20,000
S0202 - TLC/TNT - Juan Young Trust	Contributions & Donations - Private Source(s)	11,000
S0208 - Head Start - Opus Foundation	Contributions & Donations - Private Source(s)	35,486
S0209 - NASA Explorer Schools Project	Contributions & Donations - Private Source(s)	5,300
S0215 - Districtwide Music Program	Contributions & Donations - Private Source(s)	252
S0217 - SUN / ESIS Program Fees	Contributions & Donations - Private Source(s)	336
S0218 - Capitol Hill - Community Learn	Contributions & Donations - Private Source(s)	23,000
S0222 - Street of Eames - Beach Prog	Contributions & Donations - Private Source(s)	22,500
S0224 - Harriet Tubman Math Int Prgrm	Contributions & Donations - Private Source(s)	10,000
S0227 - Environmental Action Program	Contributions & Donations - Private Source(s)	2,600
S0228 - Council of Great City Schools	Contributions & Donations - Private Source(s)	26,000
S0233 - Marysville - Fire Recovery Don	Contributions & Donations - Private Source(s)	5,000
S0238 - Sunnyside- Dr. Ellen Hisiosky	Contributions & Donations - Private Source(s)	11,942
	Subtotal	3,849,032
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	2,200,000
S0163 - Deaf/HOH EI-ECSE Classrm	Services Provided - Other Districts in State	240,000
S0166 - Special Projects	Services Provided - Other Districts in State	429,000
	Subtotal	2,869,000
S0006 - Ed Media Textbooks	Textbook Sales and Rentals	3,100
S0026 - Curriculum Publications	Textbook Sales and Rentals	1,801
	Subtotal	4,901
S0005 - SpecEd SpecProg Voc Ed	Sales, Royalties and Events	42,000
S0023 - Television Services	Sales, Royalties and Events	35,000
S0125 - Tri-Met Tickets	Sales, Royalties and Events	18,500
S0170 - DART - Student Activities	Sales, Royalties and Events	3,000
S0204 - Wilcox Partners Coffee Cart	Sales, Royalties and Events	6,800
S0206 - Audiology Equipment - Non Medi	Sales, Royalties and Events	53,000
S0234 - Green Thumb Green House	Sales, Royalties and Events	14,983
S0235 - Garden Works	Sales, Royalties and Events	2,000
S0236 - Making it Works	Sales, Royalties and Events	2,000
S0237 - Solar Waffle Works	Sales, Royalties and Events	9,000
	Subtotal	186,283
S0027 - Regional Durable Medical Equip	Third Party Medical Reimbursement	65,000
S0054 - Third Party Medical-Contract P	Third Party Medical Reimbursement	550,000
S0085 - Third Party Medical-30% Incent	Third Party Medical Reimbursement	75,000
S0086 - Columbia Regional - Third Part	Third Party Medical Reimbursement	29,000
	Subtotal	719,000
S0021 - FACILITIES Imprvmt Projs	Restricted State Grants	1,000,000
S0191 - New Columbia - Energy Efficien	Restricted State Grants	500
	Subtotal	1,000,500
S0153 - PAVTEC Professional Developmen	Federal Grants - Other Interm Agency	1,603
	Subtotal	1,603

Dedicated Resource Fund - Projected Dedicated Resource Accounts (Cont.)

Source	Dedicated Resource Type	Amount
S0142 - Benson House	Sale of Fixed Assets	165,000
	Subtotal	165,000
Total - All Projected Dedicated Resource Awards		\$17,070,297

Fund 301 – System Project Debt Service Fund

The System Project Debt Service Fund was created for the purpose of capturing the General Fund 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 & equipment for District facilities.

The obligations related to the original intent of this fund were paid off in Fiscal Year 2008/09.

Description by Program or Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Resources by Account						
452100 - Interfund Transfer (from Fund 101)	5,444,708	5,446,688	-	-	-	-
Total Resources by Account	5,444,708	5,446,688	-	-	-	-
Requirements by Program						
51100 - Long-Term Debt Service	5,444,708	5,446,688	-	-	-	-
Total Requirements by Program	5,444,708	5,446,688	-	-	-	-
Requirements by Account						
561000 - Redemption of Principal	4,955,000	5,175,000	-	-	-	-
562100 - Interest	489,708	271,688	-	-	-	-
Total Requirements by Account	5,444,708	5,446,688	-	-	-	-

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 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Resources by Account						
452100 - Interfund Transfer (from Fund 101)	1,669,177	1,671,790	1,667,686	1,665,856	1,665,856	1,665,856
Total Resources by Account	1,669,177	1,671,790	1,667,686	1,665,856	1,665,856	1,665,856
Requirements by Program						
51100 - Long-Term Debt Service	1,669,177	1,671,790	1,667,686	1,665,856	1,665,856	1,665,856
Total Requirements by Program	1,669,177	1,671,790	1,667,686	1,665,856	1,665,856	1,665,856
Requirements by Account						
561000 - Redemption of Principal	1,250,000	1,305,000	1,360,000	1,425,000	1,425,000	1,425,000
562100 - Interest (Except Bus/Garage)	419,177	366,790	307,686	240,856	240,856	240,856
Total Requirements by Account	1,669,177	1,671,790	1,667,686	1,665,856	1,665,856	1,665,856

Schedule of Debt Service

Fiscal Year	Principal	Interest	Total Debt Service
2010/11	1,425,000	240,856	1,665,856
2011/12	1,500,000	167,254	1,667,254
2012/13	1,580,000	87,184	1,667,184
Total	4,505,000	495,294	5,000,294

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 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Resources by Account						
452100 - Interfund Transfer (from Fund 101)	411,576	664,428	3,669,428	3,979,228	3,979,228	3,979,228
Total Resources by Account	411,576	664,428	3,669,428	3,979,228	3,979,228	3,979,228
Requirements by Program						
51100 - Long-Term Debt Service	411,576	664,428	3,669,428	3,979,228	3,979,228	3,979,228
Total Requirements by Program	411,576	664,428	3,669,428	3,979,228	3,979,228	3,979,228
Requirements by Account						
561000 - Redemption of Principal	-	-	3,005,000	3,435,000	3,435,000	3,435,000
562100 - Interest (Except Bus/Garage)	411,576	664,428	664,428	544,228	544,228	544,228
Total Requirements by Account	411,576	664,428	3,669,428	3,979,228	3,979,228	3,979,228

Schedule of Debt Service

Fiscal Year	Principal	Interest	Total Debt Service
2010/11	3,435,000	544,228	3,979,228
2011/12	3,570,000	406,828	3,976,828
2012/13	3,705,000	269,028	3,974,028
2013/14	1,375,000	73,700	1,448,700
Total	12,085,000	1,293,784	13,378,784

Fund 307 – IT Projects Debt Service Fund

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

The Board of Education issued debt in the amount of \$15 million in October 2009. The proceeds fund District Information Technology projects within these major areas: Teacher/Classroom, Information Systems, and Technical Infrastructure.

This fund was created on June 29, 2009 per Board Resolution No. 4106.

Description by Program or Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Resources by Account						
452100 - Interfund Transfer (from Fund 101)	-	-	1,099,083	1,019,854	1,019,854	1,019,854
Total Resources by Account	-	-	1,099,083	1,019,854	1,019,854	1,019,854
Requirements by Program						
51100 - Long-Term Debt Service	-	-	1,099,083	1,019,854	1,019,854	1,019,854
Total Requirements by Program	-	-	1,099,083	1,019,854	1,019,854	1,019,854
Requirements by Account						
561000 - Redemption of Principal	-	-	769,000	536,000	536,000	536,000
562100 - Interest (Except Bus/Garage)	-	-	330,083	483,854	483,854	483,854
Total Requirements by Account	-	-	1,099,083	1,019,854	1,019,854	1,019,854

Schedule of Debt Service

Fiscal Year	Principal	Interest	Total Debt Service
2010/11	536,000	483,854	1,019,854
2011/12	148,000	465,630	613,630
2012/13	154,000	460,598	614,598
2013/14	1,132,000	455,362	1,587,362
2014/15	2,291,000	416,874	2,707,874
2015/16	2,369,000	338,980	2,707,980
2016/17	2,449,000	258,434	2,707,434
2017/18	2,533,000	175,168	2,708,168
2018/19	2,619,000	89,046	2,708,046
Total	14,231,000	3,143,946	17,374,946

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 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Resources by Account						
376510 - Beginning Fund Balance	-	68,653	2,030,888	2,750,000	2,750,000	2,750,000
411301 - Construct Excise Tax - Cty Ptd	68,653	1,957,124	2,195,660	800,000	800,000	800,000
411302 - Construct Excise Tax - Lk Oswg	-	-	2,000	2,000	2,000	2,000
411303 - Construct Excise Tax - Wash Ct	-	5,111	15,000	15,000	15,000	15,000
Total Resources by Account	68,653	2,030,888	4,243,548	3,567,000	3,567,000	3,567,000
Requirements by Program						
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	3,493,660	3,317,000	3,317,000	3,317,000
61100 - Operating Contingency	-	-	749,888	250,000	250,000	250,000
71100 - Ending Fund Balance	68,653	2,030,888	-	-	-	-
Total Requirements by Program	68,653	2,030,888	4,243,548	3,567,000	3,567,000	3,567,000
Requirements by Account						
532200 - Repairs and Maintenance Svcs	-	-	3,493,660	3,317,000	3,317,000	3,317,000
581000 - Operating Contingency	-	-	749,888	250,000	250,000	250,000
376520 - Ending Fund Balance	68,653	2,030,888	-	-	-	-
Total Requirements by Account	68,653	2,030,888	4,243,548	3,567,000	3,567,000	3,567,000

Fund 405 – School Modernization Fund

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

An Office of School Modernization 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 23, 2009, with the intent of the Board to repay the loan to the General Fund no later than February 28, 2011.

Effective July 1, 2010 this fund was renamed from the "21st Century Capital Projects Fund" to the "School Modernization Fund."

Description by Program or Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Resources by Account						
376510 - Beginning Fund Balance	-	-	23,282,716	7,874,056	7,874,056	9,123,433
415100 - Interest on Investments	-	44,975	12,476	-	-	-
432990 - Restricted State Grants	-	-	1,236,901	-	-	-
452100 - Interfund Transfers	-	25,750,000	-	-	-	-
Total Resources by Account	-	25,794,975	24,532,093	7,874,056	7,874,056	9,123,433

Requirements by Program						
41100 - Service Area Direction	-	-	855,894	520,972	629,144	692,318
41500 - Bldg Acquis/Constr/Improv Svcs	-	2,512,259	22,426,822	7,353,084	7,244,912	7,194,214
52100 - Fund Transfers	-	-	-	-	-	1,236,901
61100 - Operating Contingency	-	-	1,249,377	-	-	-
71100 - Ending Fund Balance	-	23,282,716	-	-	-	-
Total Requirements by Program	-	25,794,975	24,532,093	7,874,056	7,874,056	9,123,433

Requirements by Account						
511210 - Classified - Represented	-	1,120	-	-	-	-
511220 - Classified - Non Represented	-	7,094	377,577	272,994	296,614	339,274
511420 - Managerial - Non Represented	-	4,122	106,904	-	55,590	55,590
512400 - Temporary Misc - Classified	-	-	146,791	-	-	-
513400 - Overtime Pay	-	-	-	118,254	118,254	118,254
Subtotal - Salaries	-	12,336	631,272	391,248	470,458	513,118
521000 - PERS	-	-	1,831	1,135	1,364	1,488
521310 - PERS UAL	-	1,310	74,174	40,964	49,257	53,723
522000 - Social Security - FICA	-	942	48,292	29,930	35,990	39,254
523100 - Workers' Compensation	-	219	11,174	6,534	7,857	8,569
523200 - Unemployment Compensation	-	12	631	391	470	513
524100 - Group Health Insurance	-	0	72,485	42,045	53,257	64,210
524200 - Other Employer Paid Benefits	-	22	884	313	376	410
524300 - Retiree Health Insurance	-	180	9,217	5,712	6,869	7,492

School Modernization Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
524530 - Early Retirement Benefits	-	182	5,934	2,700	3,246	3,541
Subtotal - Employee Benefits	-	2,868	224,622	129,724	158,686	179,200
531800 - Local Mtgs/Non-Instr Staff Dev	-	307	14,000	-	-	-
531900 - Other Instr Prof/Tech Svcs	-	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	-	1,991,183	-	488,816	488,816	488,816
534100 - Travel, Local in District	-	-	7,000	-	-	-
534200 - Travel, Out of District	-	1,811	7,000	-	-	-
535100 - Telephone	-	165	4,500	-	-	-
535300 - Postage	-	-	8,000	-	-	-
535400 - Advertising	-	-	10,000	-	-	-
535500 - Printing and Binding	-	174	4,000	-	-	-
535990 - Misc Communication Services	-	200	3,000	-	-	-
538200 - Legal Services	-	-	-	25,000	25,000	25,000
538300 - Architect and Engineering Svcs	-	334,953	1,050,000	111,000	111,000	111,000
538500 - Management Services	-	112,577	-	70,000	70,000	70,000
538910 - Security Services	-	-	-	-	-	-
538930 - Secretarial/Clerical Services	-	-	-	-	-	-
538940 - Professional Moving Services	-	10,523	-	-	-	-
538970 - Graphic Arts Services	-	4,411	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	-	5,976	8,686,577	2,323,268	2,215,096	2,164,398
Subtotal - Other Purchased Services	-	2,462,281	9,794,077	3,018,084	2,909,912	2,859,214
541000 - Architect and Engineering Svcs	-	174	12,000	75,000	75,000	75,000
541600 - Interdepartmental Charges	-	1,949	-	-	-	-
544000 - Periodicals	-	196	2,000	-	-	-
546000 - Non-Consumable Supplies	-	479	9,000	-	-	-
547000 - Computer Software	-	-	3,000	-	-	-
Subtotal - Supplies and Materials	-	2,797	26,000	75,000	75,000	75,000
552000 - Building Acquisition	-	-	12,598,745	4,060,000	4,060,000	4,060,000
554100 - Initial and Addl Equipment	-	-	-	180,000	180,000	180,000
555010 - Computers	-	-	5,000	20,000	20,000	20,000
Subtotal - Capital Outlay	-	-	12,603,745	4,260,000	4,260,000	4,260,000
564000 - Dues and Fees	-	935	3,000	-	-	-
567100 - Permits	-	31,043	-	-	-	-
571000 - Transfers to Other Funds	-	-	-	-	-	1,236,901
581000 - Operating Contingency	-	-	1,249,377	-	-	-
376520 - Ending Fund Balance	-	23,282,716	-	-	-	-
Total Requirements by Account	-	25,794,975	24,532,093	7,874,056	7,874,056	9,123,433

Fund 407 – IT System Project Fund

This fund accounts for the resources & requirements supporting District Information Technology projects, primarily these major areas: Teacher/Classroom Technology (laptops, projectors, document cameras), Information Systems (software applications, new systems), and Technical Infrastructure (core hardware and network services) as they relate to the District's school modernization efforts.

To fund these projects, the Board issued debt in the amount of \$15 million. This borrowing was authorized per Board Resolution No. 4155 on October 5, 2009.

This fund was created on June 29, 2009 per Board Resolution No. 4106.

Description by Program or Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Resources by Account						
376510 - Beginning Fund Balance	-	-	-	7,755,696	7,755,696	7,755,696
415100 - Interest on Investments	-	-	250,000	30,000	30,000	30,000
451100 - Bond Proceeds	-	-	14,984,400	-	-	-
Total Resources by Account	-	-	15,234,400	7,785,696	7,785,696	7,785,696
Requirements by Program						
22292 - Classroom Technology	-	-	-	-	-	-
26698 - Infrastructure Developments	-	-	12,436,502	3,409,000	3,493,147	3,493,147
26699 - Systems Development	-	-	1,765,000	920,000	1,443,890	1,443,890
52100 - Fund Transfers	-	-	1,032,898	-	-	-
61100 - Operating Contingency	-	-	-	3,456,696	2,848,659	2,848,659
71100 - Ending Fund Balance	-	-	-	-	-	-
Total Requirements by Program	-	-	15,234,400	7,785,696	7,785,696	7,785,696
Requirements by Account						
511220 - Classified - Non Represented	-	-	-	-	61,303	61,303
521000 - PERS	-	-	-	-	178	178
521310 - PERS UAL	-	-	-	-	6,418	6,418
522000 - Social Security - FICA	-	-	-	-	4,690	4,690
523100 - Workers' Compensation	-	-	-	-	1,024	1,024
523200 - Unemployment Compensation	-	-	-	-	61	61
524100 - Group Health Insurance	-	-	-	-	10,953	10,953
524200 - Other Employer Paid Benefits	-	-	-	-	49	49
524300 - Retiree Health Insurance	-	-	-	-	895	895
524530 - Early Retirement Benefits	-	-	-	-	423	423
538990 - Non-Instr Pers/Professional Sv	-	-	12,002,902	945,000	2,681,538	2,681,538
541000 - Consumable Supplies	-	-	-	-	-	-
554100 - Initial and Addl Equipment	-	-	-	1,283,000	-	-
555010 - Computers	-	-	2,198,600	1,363,000	2,169,505	2,169,505
555090 - Misc Other Technology	-	-	-	728,000	-	-
559000 - Other Capital Outlay	-	-	-	10,000	-	-
571000 - Transfers to Other Funds	-	-	1,032,898	-	-	-
581000 - Operating Contingency	-	-	-	3,456,696	2,848,659	2,848,659
376520 - Ending Fund Balance	-	-	-	-	-	-
Total Requirements by Account	-	-	15,234,400	7,785,696	7,785,696	7,785,696

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.

There will be significant activity within this fund as the District continues to deal with the November 2009 Marysville School fire.

Description by Program or Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
Resources by Account						
376510 - Beginning Fund Balance	5,035,396	5,957,446	4,506,477	6,400,000	8,000,000	8,000,000
415100 - Interest on Investments	300,212	167,998	150,000	75,000	75,000	75,000
419600 - Recovery PY Expenditure	10,454	44,496	30,000	-	-	-
419700 - Services Provided Other Funds	4,958,618	4,985,642	5,080,131	5,107,188	5,102,391	5,102,391
419910 - Miscellaneous	-	-	2,600,000	2,000,000	1,000,000	1,000,000
431992 - Return to Work	-	-	-	-	-	-
432990 - Restricted State Grants	-	-	62,500	62,500	62,500	62,500
Total Resources by Account	10,304,680	11,155,582	12,429,108	13,644,688	14,239,891	14,239,891
Requirements by Program						
25281 - Service Area Direction	168,409	335,246	370,054	388,131	387,095	387,095
25282 - EAIP Worksite Modifications	(11,420)	30,478	86,518	85,830	85,830	85,830
25283 - Liability Claims	807,782	650,689	1,184,680	1,193,298	1,193,298	1,193,298
25284 - Property/Fire Loss	1,084,746	865,237	5,233,142	6,279,991	6,879,991	6,879,991
25285 - Worker's Compensation	2,150,841	2,626,927	2,212,834	2,294,830	2,291,328	2,291,328
25286 - Worksite Safety	146,875	140,529	341,880	314,798	314,539	314,539
25530 - Transportation Fleet Maint	-	-	-	87,810	87,810	87,810
52100 - Fund Transfers	-	2,000,000	-	-	-	-
61100 - Operating Contingency	-	-	2,000,000	3,000,000	3,000,000	3,000,000
71100 - Ending Fund Balance	5,957,446	4,506,477	1,000,000	-	-	-
Total Requirements by Program	10,304,680	11,155,582	12,429,108	13,644,688	14,239,891	14,239,891

Self Insurance Fund - Requirements by Account

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
511210 - Classified - Represented	5,711	798	5,941	11,655	11,655	11,655
511220 - Classified - Non Represented	163,274	209,726	223,437	232,374	232,374	232,374
511420 - Managerial - Non Represented	24,174	86,232	84,297	87,668	87,668	87,668
512200 - Substitutes - Classified	-	353	40,707	40,707	40,707	40,707
512300 - Temporary Misc - Licensed	-	-	-	-	-	-
512400 - Temporary Misc - Classified	316	781	492	492	492	492
513300 - Extended Hours	-	-	2,561	2,561	2,561	2,561
513400 - Overtime Pay	19	1,377	-	-	-	-
Subtotal - Salaries	193,495	299,267	357,435	375,457	375,457	375,457
521000 - PERS	438	-	1,036	1,089	1,089	1,089
521310 - PERS UAL	13,988	28,832	41,999	39,311	39,311	39,311
522000 - Social Security - FICA	14,569	23,010	27,344	28,722	28,722	28,722
523100 - Workers' Compensation	3,422	5,437	6,327	6,270	6,270	6,270
523200 - Unemployment Compensation	194	281	357	376	376	376
524100 - Group Health Insurance	23,326	36,893	53,743	58,028	56,733	56,733
524200 - Other Employer Paid Benefits	2,476	3,365	500	300	300	300
524300 - Retiree Health Insurance	2,742	4,369	5,218	5,482	5,482	5,482
524530 - Early Retirement Benefits	2,873	2,818	3,360	2,591	2,591	2,591
Subtotal - Employee Benefits	64,027	105,005	139,884	142,169	140,874	140,874
531800 - Local Mtgs/Non-Instr Staff Dev	262	371	500	500	500	500
532200 - Repairs and Maintenance Svcs	7,108	16,890	474,425	468,167	468,167	468,167
532410 - Leased Copy Machines	-	-	174	174	174	174
532900 - Other Property Services	5,000	4,518	45,699	41,816	41,816	41,816
533110 - Reimb - School Bus	-	-	325,000	325,000	325,000	325,000
534100 - Travel, Local in District	1,112	819	1,000	1,000	1,000	1,000
534200 - Travel, Out of District	509	1,822	4,500	4,500	4,500	4,500
534900 - Other Travel	-	-	-	-	-	-
535100 - Telephone	227	817	889	889	889	889
535300 - Postage	22	78	136	136	136	136
535400 - Advertising	-	-	-	-	-	-
535500 - Printing and Binding	440	158	297	297	297	297
538200 - Legal Services	14,559	13,453	80,000	60,000	60,000	60,000
538910 - Security Services	1,404	3,861	105,583	105,583	105,583	105,583
538920 - Staff Services	1,614	-	-	-	-	-
538930 - Secretarial/Clerical Services	15,339	893	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	302,035	263,078	3,544,917	4,590,604	5,190,604	5,190,604
538992 - Custodial Services Contract	-	-	-	-	-	-
Subtotal - Other Purchased Services	349,631	306,758	4,583,120	5,598,666	6,198,666	6,198,666
541000 - Consumable Supplies	2,101	24,424	181,501	179,201	179,201	179,201
541100 - Loss Prevention	-	-	50,000	44,000	44,000	44,000
541400 - Maintenance Materials	-	970	-	-	-	-
541600 - Interdepartmental Charges	39,607	62,952	68,503	60,403	60,403	60,403
541700 - Discounts Taken	-	-	-	-	-	-
542000 - Textbooks	-	-	-	-	-	-
543000 - Library Books	-	-	250	250	250	250
544000 - Periodicals	282	30	246	246	246	246

Self Insurance Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2007/08	Actual 2008/09	Final 2009/10	Proposed 2010/11	Adopted 2010/11	Amended 2010/11
546000 - Non-Consumable Supplies	20,911	19,906	22,000	109,810	109,810	109,810
546100 - Minor Equipment - Tagged	3,505	-	756	756	756	756
547000 - Computer Software	344	11,700	201	201	201	201
Subtotal - Supplies and Materials	66,750	119,983	323,457	394,867	394,867	394,867
555010 - Computers	4,432	-	-	-	-	-
555020 - Printers	-	340	-	-	-	-
555090 - Misc Other Technology	1,284	596	-	-	-	-
564000 - Dues and Fees	12,971	1,746	1,850	1,850	1,850	1,850
565100 - Liability Insurance	335,960	242,646	441,796	477,410	477,410	477,410
565300 - Property Insurance Premiums	627,847	601,356	727,034	799,737	799,737	799,737
565500 - Judgmnts&Settlemnts Against	(35,368)	11	-	-	-	-
565910 - Worker's Comp Claim Expense	1,809,010	2,286,460	1,761,697	1,761,697	1,758,195	1,758,195
565915 - Workers' Comp Recovery	(32,386)	-	-	-	-	-
565920 - Worker's Comp Assessment	90,431	80,301	101,187	101,187	101,187	101,187
565930 - Deductible Insurance Loss	859,150	604,634	991,648	991,648	991,648	991,648
565945 - Property Damage Recovery	-	-	-	-	-	-
565946 - Fire Loss Recovery	-	-	-	-	-	-
565947 - Auto Loss Recovery	-	-	-	-	-	-
Subtotal - Other Accounts	3,673,332	3,818,091	4,025,212	4,133,529	4,130,027	4,130,027
571000 - Transfers to Other Funds	-	2,000,000	-	-	-	-
581000 - Operating Contingency	-	-	2,000,000	3,000,000	3,000,000	3,000,000
376520 - Budgeted Ending Fund Balance	5,957,446	4,506,477	1,000,000	-	-	-
Total Requirements by Account	10,304,680	11,155,582	12,429,108	13,644,688	14,239,891	14,239,891



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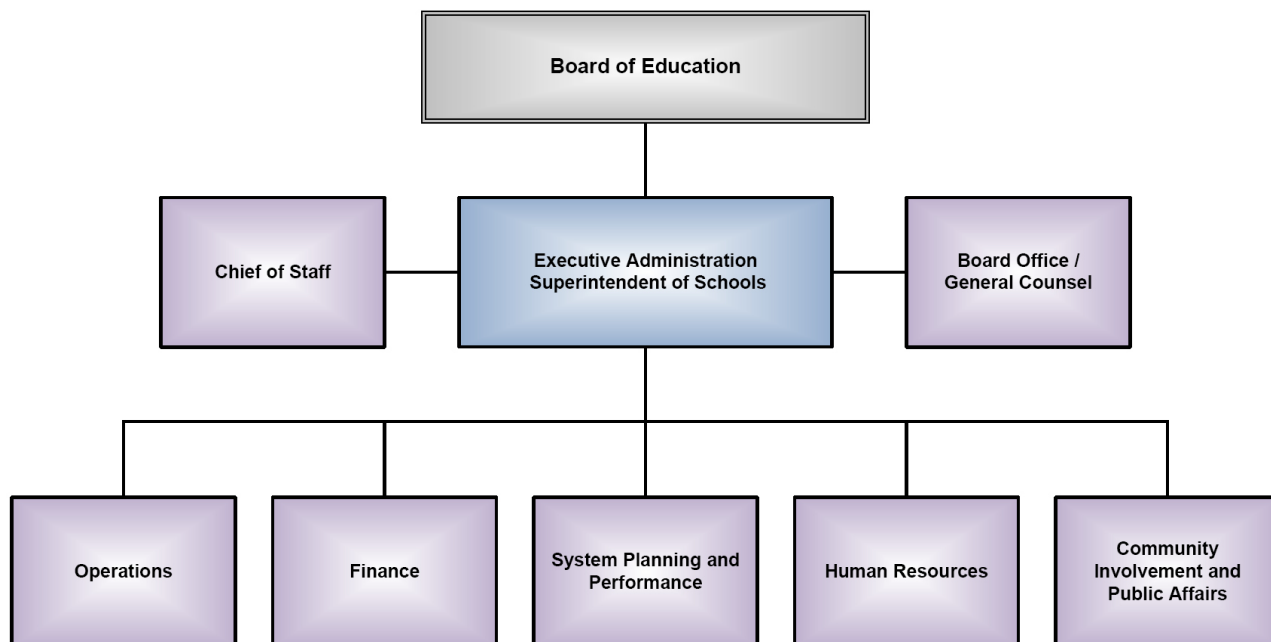


Departmental Summaries

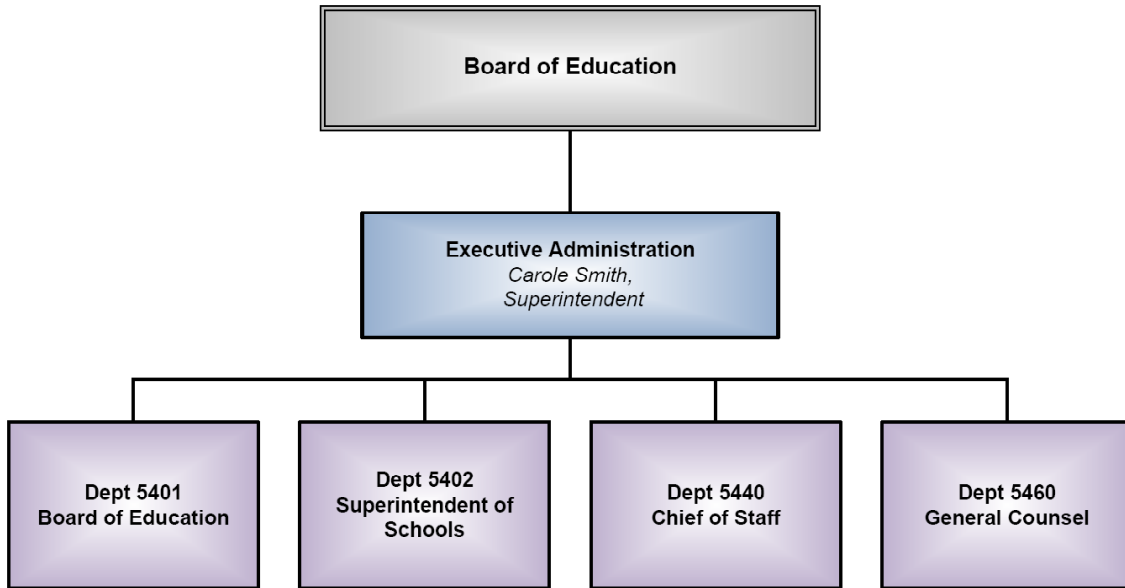
New for 2010/11, this section provides information on the District's major central operational departments. The section presents a brief overview of each department, as well as a summary of each department's accomplishments during the past year and goals for the upcoming year. Also contained in this section are tables that provide a high level financial summary by department as well as actual and budgeted expenditures by account.

This section has been added as 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.

Central Operating Departments - Organizational Overview



Department Summary for Executive Administration



Central Office: Executive Administration

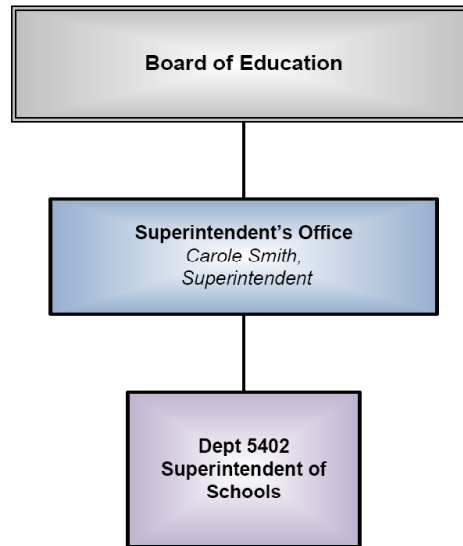
Overview: The four departments comprising Executive Administration include Board of Education support services, Superintendent of Schools, Chief of Staff, and General Counsel.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	1,788,884	1,757,595	1,584,094	76.8%
Other	566,874	477,475	477,475	23.2%
Total Resources	2,355,758	2,235,070	2,061,569	100.0%
Requirements				
Salaries & Benefits	1,206,598	1,190,806	1,174,158	57.0%
Materials & Services	1,062,605	958,996	802,143	38.9%
Capital Outlay	10,008	10,008	10,008	0.5%
Debt Service & Other	76,547	75,260	75,260	3.7%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	2,355,758	2,235,070	2,061,569	100.0%
Positions				
General Fund	9.70	9.40	9.40	100.0%
Other	-	-	-	0.0%
Total Positions	9.70	9.40	9.40	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511220 - Classified - Non Represented	373,910	-	376,502	-	371,379	-
511310 - Administrators - Licensed	186,346	-	193,800	-	190,000	-
511320 - Administrators - NonLicensed	240,582	-	238,476	-	233,800	-
512200 - Substitutes - Classified	15,751	-	15,751	-	15,751	-
512300 - Temporary Misc - Licensed	25,979	-	25,979	-	25,979	-
512400 - Temporary Misc - Classified	14,059	-	14,059	-	14,059	-
513300 - Extended Hours	-	10,300	-	-	-	-
513400 - Overtime Pay	7,407	-	7,407	-	7,407	-
521000 - PERS	2,506	30	2,529	-	2,489	-
521310 - PERS UAL	101,524	1,210	91,296	-	89,872	-
524100 - Group Health Insurance	103,550	-	105,423	-	105,423	-
52**** - Other Employer Paid Benefits	122,203	1,241	119,584	-	117,999	-
Salaries & Benefits Total	1,193,817	12,781	1,190,806	-	1,174,158	-
531800 - Local Mtgs/Non-Instr Staff Dev	76,101	59,857	29,101	25,870	29,101	25,870
531900 - Other Instr Prof/Tech Svcs	2,061	-	2,061	-	2,061	-
534100 - Travel, Local in District	7,107	-	7,107	-	7,107	-
534200 - Travel, Out of District	36,996	-	36,996	-	18,499	-
535100 - Telephone	3,510	-	3,510	-	3,510	-
535300 - Postage	5,814	-	5,814	-	5,814	-
535500 - Printing and Binding	8,731	-	8,731	-	8,731	-
535910 - Fax	434	-	434	-	434	-
538100 - Audit Services	120,000	-	120,000	-	20,000	-
538200 - Legal Services	1,750	-	1,750	-	1,750	-
538930 - Secretarial/Clerical Services	2,040	-	2,040	-	2,040	-
538990 - Non-Instr Pers/Professional Sv	179,358	47,345	198,080	23,225	159,724	23,225
541000 - Consumable Supplies	42,420	444,079	42,420	426,855	42,420	426,855
542100 - Textbook Expansion	1,100	-	1,100	-	1,100	-
543000 - Library Books	5,783	-	5,783	-	5,783	-
544000 - Periodicals	610	-	610	-	610	-
546000 - Non-Consumable Supplies	2,240	-	2,240	-	2,240	-
547000 - Computer Software	15,269	-	15,269	-	15,269	-
Materials & Services Total	511,324	551,281	483,046	475,950	326,193	475,950
554100 - Initial and Addl Equipment	5,508	-	5,508	-	5,508	-
555010 - Computers	2,000	-	2,000	-	2,000	-
555020 - Printers	1,700	-	1,700	-	1,700	-
555090 - Misc Other Technology	800	-	800	-	800	-
564000 - Dues and Fees	73,735	-	73,735	-	73,735	-
569000 - Grant Indirect Charges	-	2,812	-	1,525	-	1,525
Capital Outlay & Other Total	83,743	2,812	83,743	1,525	83,743	1,525
Central Office Total	1,788,884	566,874	1,757,595	477,475	1,584,094	477,475



Department Name: Superintendent of Schools
Department Number: 5402

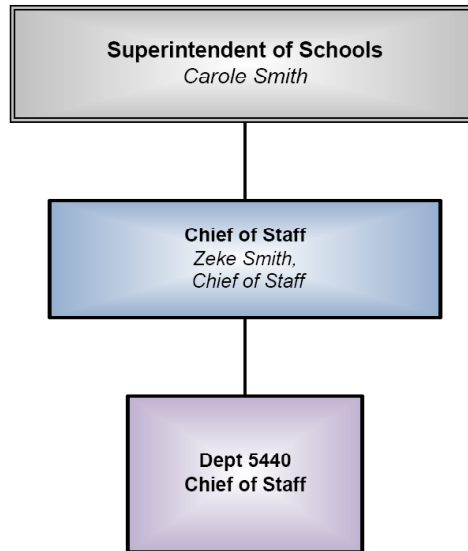
Overview: The chief administrative officer of the District is the Superintendent, who is appointed by the Board of Education. The Superintendent of Schools oversees and directs all staff of Portland Public Schools, specifically the Executive Level members who manage the twelve major entities that make up the operational and educational departments of the District. The Superintendent is also responsible for the general education and well-being of the student population.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	723,026	734,788	718,255	61.4%
Other	508,674	451,605	451,605	38.6%
Total Resources	1,231,700	1,186,393	1,169,860	100.0%
Requirements				
Salaries & Benefits	469,393	468,374	457,451	39.1%
Materials & Services	706,355	663,354	657,744	56.2%
Capital Outlay	5,640	5,640	5,640	0.5%
Debt Service & Other	50,312	49,025	49,025	4.2%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	1,231,700	1,186,393	1,169,860	100.0%
Positions				
General Fund	3.00	3.00	3.00	100.0%
Other	-	-	-	0.0%
Total Positions	3.00	3.00	3.00	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511220 - Classified - Non Represented	104,077	-	109,300	-	104,177	-
511310 - Administrators - Licensed	186,346	-	193,800	-	190,000	-
512200 - Substitutes - Classified	12,000	-	12,000	-	12,000	-
512300 - Temporary Misc - Licensed	25,979	-	25,979	-	25,979	-
513300 - Extended Hours	-	10,300	-	-	-	-
521000 - PERS	952	30	989	-	963	-
521310 - PERS UAL	38,587	1,210	35,711	-	34,777	-
524100 - Group Health Insurance	31,065	-	32,859	-	32,859	-
52**** - Other Employer Paid Benefits	57,606	1,241	57,736	-	56,696	-
Salaries & Benefits Total	456,612	12,781	468,374	-	457,451	-
531800 - Local Mtgs/Non-Instr Staff Dev	9,756	1,657	9,756	-	9,756	-
534100 - Travel, Local in District	1,785	-	1,785	-	1,785	-
534200 - Travel, Out of District	11,220	-	11,220	-	5,610	-
535100 - Telephone	3,510	-	3,510	-	3,510	-
535300 - Postage	1,510	-	1,510	-	1,510	-
535500 - Printing and Binding	5,100	-	5,100	-	5,100	-
535910 - Fax	128	-	128	-	128	-
538930 - Secretarial/Clerical Services	2,040	-	2,040	-	2,040	-
538990 - Non-Instr Pers/Professional Sv	144,819	47,345	144,819	23,225	144,819	23,225
541000 - Consumable Supplies	32,029	444,079	32,029	426,855	32,029	426,855
543000 - Library Books	765	-	765	-	765	-
547000 - Computer Software	612	-	612	-	612	-
Materials & Services Total	213,274	493,081	213,274	450,080	207,664	450,080
554100 - Initial and Addl Equipment	2,040	-	2,040	-	2,040	-
555010 - Computers	2,000	-	2,000	-	2,000	-
555020 - Printers	800	-	800	-	800	-
555090 - Misc Other Technology	800	-	800	-	800	-
564000 - Dues and Fees	47,500	-	47,500	-	47,500	-
569000 - Grant Indirect Charges	-	2,812	-	1,525	-	1,525
Capital Outlay & Other Total	53,140	2,812	53,140	1,525	53,140	1,525
Department Total	723,026	508,674	734,788	451,605	718,255	451,605



Department Name: Chief of Staff
Department Number: 5440

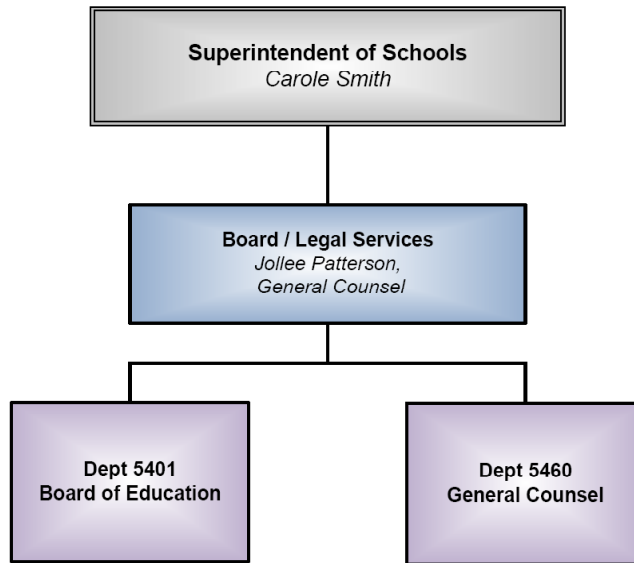
Overview: Responsible for the day-to-day operations and programs of the District and provides supervision of District operations, personnel, and the activities of departments and offices which have a direct relationship to planning and development functions. Also responsible for working with the senior level staff, including the Deputy Superintendents, Chief Academic Officer, and Executive Directors in assuring the sound functioning and articulation of schools and departments.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	261,412	254,194	246,121	100.0%
Other	-	-	-	0.0%
Total Resources	261,412	254,194	246,121	100.0%
Requirements				
Salaries & Benefits	229,483	222,265	219,449	89.2%
Materials & Services	29,829	29,829	24,572	10.0%
Capital Outlay	900	900	900	0.4%
Debt Service & Other	1,200	1,200	1,200	0.5%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	261,412	254,194	246,121	100.0%
Positions				
General Fund	2.00	2.00	2.00	100.0%
Other	-	-	-	0.0%
Total Positions	2.00	2.00	2.00	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511220 - Classified - Non Represented	44,162	-	46,379	-	46,379	-
511320 - Administrators - NonLicensed	124,067	-	117,300	-	115,000	-
521000 - PERS	488	-	475	-	468	-
521310 - PERS UAL	19,767	-	17,137	-	16,896	-
524100 - Group Health Insurance	20,710	-	21,906	-	21,906	-
52**** - Other Employer Paid Benefits	20,289	-	19,068	-	18,800	-
Salaries & Benefits Total	229,483	-	222,265	-	219,449	-
531800 - Local Mtgs/Non-Instr Staff Dev	8,000	-	11,000	-	11,000	-
531900 - Other Instr Prof/Tech Svcs	2,061	-	2,061	-	2,061	-
534100 - Travel, Local in District	2,772	-	2,772	-	2,772	-
534200 - Travel, Out of District	10,515	-	10,515	-	5,258	-
535300 - Postage	20	-	20	-	20	-
535500 - Printing and Binding	61	-	61	-	61	-
538990 - Non-Instr Pers/Professional Sv	3,000	-	-	-	-	-
541000 - Consumable Supplies	2,000	-	2,000	-	2,000	-
542100 - Textbook Expansion	1,100	-	1,100	-	1,100	-
544000 - Periodicals	100	-	100	-	100	-
546000 - Non-Consumable Supplies	200	-	200	-	200	-
Materials & Services Total	29,829	-	29,829	-	24,572	-
555020 - Printers	900	-	900	-	900	-
564000 - Dues and Fees	1,200	-	1,200	-	1,200	-
Capital Outlay & Other Total	2,100	-	2,100	-	2,100	-
Department Total	261,412	-	254,194	-	246,121	-



Department Name: Board of Education
Department Number: 5401

Overview: Portland Public Schools is guided by a seven-member Board of Education, which is responsible for the education of all children residing within the school district. Members are elected by all voters living within the district’s boundaries. Board members serve four-year terms without compensation and may be re-elected. Student concerns are represented by a one-year non-official voting position held by a high school student, who is selected by the Superintendent’s Student Advisory Committee (SuperSAC). Board activities and member support is provided by this department.

FY 2009/10 Goals and Major Achievements:

- Oversee, in collaboration with other stakeholders, the development of a PPS equity policy and ensure that it is communicated and accessible to all PPS staff.
- Provide the opportunity to all Board members for targeted professional development around cultural competency and equity to prepare the Board in leading and supporting the District equity work.
- Create structures and processes to significantly increase opportunities for Board members to visit schools and engage in dialog with school staff in order to enhance their connection to schools and the transparency of the Board’s work.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	434,256	389,113	282,248	91.6%
Other	58,200	25,870	25,870	8.4%
Total Resources	492,456	414,983	308,118	100.0%
Requirements				
Salaries & Benefits	190,036	194,893	194,893	63.3%
Materials & Services	276,365	194,035	87,170	28.3%
Capital Outlay	2,040	2,040	2,040	0.7%
Debt Service & Other	24,015	24,015	24,015	7.8%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	492,456	414,983	308,118	100.0%
Positions				
General Fund	2.00	2.00	2.00	100.0%
Other	-	-	-	0.0%
Total Positions	2.00	2.00	2.00	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511220 - Classified - Non Represented	121,896	-	126,771	-	126,771	-
512400 - Temporary Misc - Classified	7,140	-	7,140	-	7,140	-
513400 - Overtime Pay	7,407	-	7,407	-	7,407	-
521000 - PERS	396	-	410	-	410	-
521310 - PERS UAL	16,032	-	14,796	-	14,796	-
524100 - Group Health Insurance	20,710	-	21,906	-	21,906	-
52**** - Other Employer Paid Benefits	16,455	-	16,463	-	16,463	-
Salaries & Benefits Total	190,036	-	194,893	-	194,893	-
531800 - Local Mtgs/Non-Instr Staff Dev	55,132	58,200	5,132	25,870	5,132	25,870
534100 - Travel, Local in District	1,020	-	1,020	-	1,020	-
534200 - Travel, Out of District	13,731	-	13,731	-	6,866	-
535300 - Postage	4,080	-	4,080	-	4,080	-
535500 - Printing and Binding	2,040	-	2,040	-	2,040	-
535910 - Fax	255	-	255	-	255	-
538100 - Audit Services	120,000	-	120,000	-	20,000	-
541000 - Consumable Supplies	4,700	-	4,700	-	4,700	-
544000 - Periodicals	510	-	510	-	510	-
546000 - Non-Consumable Supplies	2,040	-	2,040	-	2,040	-
547000 - Computer Software	14,657	-	14,657	-	14,657	-
Materials & Services Total	218,165	58,200	168,165	25,870	61,300	25,870
554100 - Initial and Addl Equipment	2,040	-	2,040	-	2,040	-
564000 - Dues and Fees	24,015	-	24,015	-	24,015	-
Capital Outlay & Other Total	26,055	-	26,055	-	26,055	-
Department Total	434,256	58,200	389,113	25,870	282,248	25,870

Department Name: General Counsel
Department Number: 5460

Overview: The General Counsel's office provides legal advice and training to principals, central office staff, and the Board of Education. Duties also include assistance to the Superintendent and Board of Education on the development of key District Policies and Administrative Directives.

FY 2009/10 Goals and Major Achievements:

- Work with Student and Academic Support (SAS) leadership to ensure that the new PPS equity and discipline policies are broadly communicated to all staff.
- Develop legal guidelines for services to sexual diversity students (gay, lesbian, bi-sexual, transgendered, questioning) across grade levels and communicate to full PPS community.
- Improve resolution time on legal issues and reduce external litigation via increased consistency and depth of legal service to schools through greater collaboration among in-house legal services.

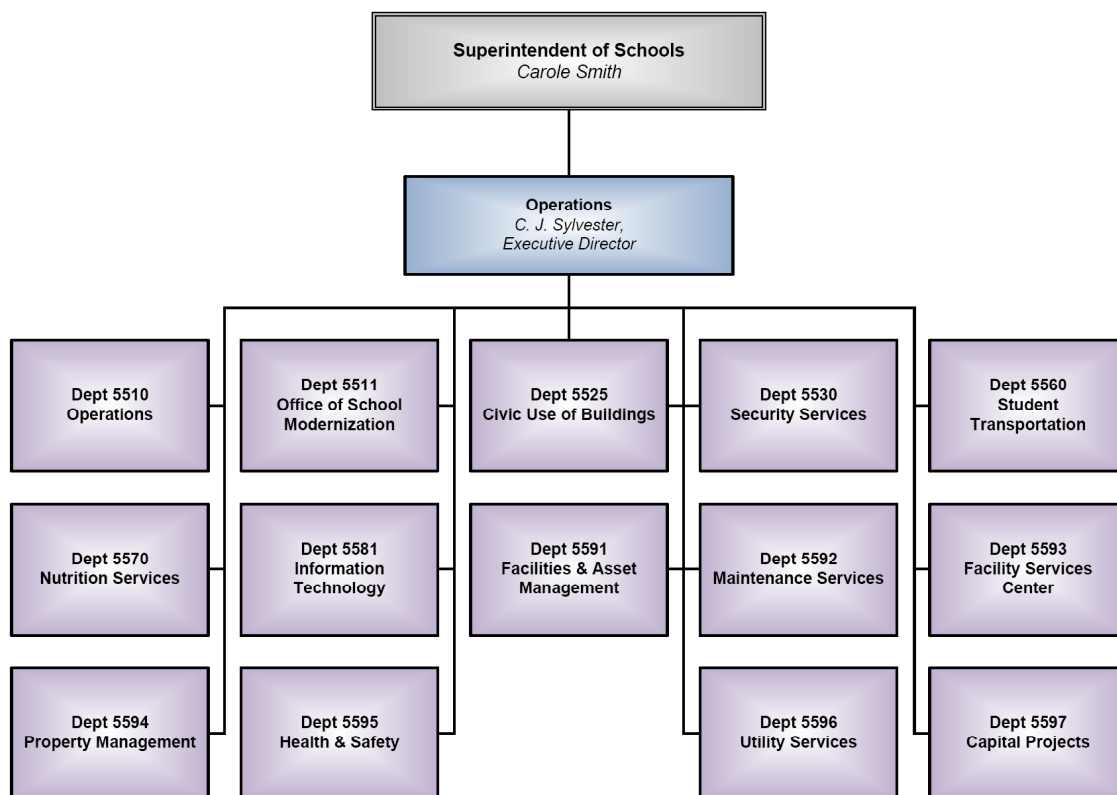
Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	370,190	379,500	337,470	100.0%
Other	-	-	-	0.0%
Total Resources	370,190	379,500	337,470	100.0%
Requirements				
Salaries & Benefits	317,686	305,274	302,365	89.6%
Materials & Services	50,056	71,778	32,657	9.7%
Capital Outlay	1,428	1,428	1,428	0.4%
Debt Service & Other	1,020	1,020	1,020	0.3%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	370,190	379,500	337,470	100.0%
Positions				
General Fund	2.70	2.40	2.40	100.0%
Other	-	-	-	0.0%
Total Positions	2.70	2.40	2.40	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511220 - Classified - Non Represented	103,775	-	94,052	-	94,052	-
511320 - Administrators - NonLicensed	116,515	-	121,176	-	118,800	-
512200 - Substitutes - Classified	3,751	-	3,751	-	3,751	-
512400 - Temporary Misc - Classified	6,919	-	6,919	-	6,919	-
521000 - PERS	670	-	655	-	648	-
521310 - PERS UAL	27,138	-	23,652	-	23,403	-
524100 - Group Health Insurance	31,065	-	28,752	-	28,752	-
52**** - Other Employer Paid Benefits	27,853	-	26,317	-	26,040	-
Salaries & Benefits Total	317,686	-	305,274	-	302,365	-
531800 - Local Mtgs/Non-Instr Staff Dev	3,213	-	3,213	-	3,213	-
534100 - Travel, Local in District	1,530	-	1,530	-	1,530	-
534200 - Travel, Out of District	1,530	-	1,530	-	765	-
535300 - Postage	204	-	204	-	204	-
535500 - Printing and Binding	1,530	-	1,530	-	1,530	-
535910 - Fax	51	-	51	-	51	-
538200 - Legal Services	1,750	-	1,750	-	1,750	-
538990 - Non-Instr Pers/Professional Sv	31,539	-	53,261	-	14,905	-
541000 - Consumable Supplies	3,691	-	3,691	-	3,691	-
543000 - Library Books	5,018	-	5,018	-	5,018	-
Materials & Services Total	50,056	-	71,778	-	32,657	-
554100 - Initial and Addl Equipment	1,428	-	1,428	-	1,428	-
564000 - Dues and Fees	1,020	-	1,020	-	1,020	-
Capital Outlay & Other Total	2,448	-	2,448	-	2,448	-
Department Total	370,190	-	379,500	-	337,470	-

Department Summary for Operations



Central Office: Operations

Overview: The fourteen departments comprising Operations include Operations, School Modernization, Civic Use of Buildings, Security Services, Student Transportation, Nutrition Services, Information Technology, Facilities and Asset Management, Maintenance Services, Facility Services Center, Property Management, Health and Safety, Utility Services, and Capital Projects.

FY 2009/10 Goals and Major Achievements:

- Provide professional development in cultural competency to district and contract employees, including Courageous Conversations or equivalent.
- Develop and implement a fully matrix-based organization to support teaching and learning in a way that is understood and embraced by the education community as measured by survey results.
- Develop and implement systematic internal processes to provide information and structures for decision-making that support student achievement.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	69,347,261	76,674,648	76,852,528	66.5%
Other	64,319,300	37,433,232	38,678,822	33.5%
Total Resources	133,666,561	114,107,880	115,531,350	100.0%
Requirements				
Salaries & Benefits	42,997,893	45,063,832	44,525,253	38.5%
Materials & Services	70,119,491	56,294,529	57,219,746	49.5%
Capital Outlay	17,271,261	9,500,418	9,300,418	8.1%
Debt Service & Other	185,203	150,442	150,373	0.1%
Fund Transfers	1,093,448	-	1,236,901	1.1%
Contingency	1,999,265	3,098,659	3,098,659	2.7%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	133,666,561	114,107,880	115,531,350	100.0%
Positions				
General Fund	570.33	581.73	575.23	74.6%
Other	182.73	194.48	195.48	25.4%
Total Positions	753.06	776.21	770.71	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511100 - Licensed Salaries	29,841	29,566	32,644	-	32,644	-
511210 - Classified - Represented	15,641,240	3,171,591	16,686,879	3,586,387	16,624,622	3,586,387
511220 - Classified - Non Represented	6,195,340	1,170,560	6,574,953	1,084,725	6,209,368	1,127,385
511320 - Administrators - NonLicensed	124,970	-	129,968	-	127,420	-
511420 - Managerial - Non Represented	843,636	412,820	873,198	314,235	873,198	311,180
512100 - Substitutes - Licensed	12,702	-	12,702	-	12,702	-
512400 - Temporary Misc - Classified	391,103	186,791	256,013	36,665	256,013	36,665
513300 - Extended Hours	36,000	24,220	36,000	51,040	36,000	51,040
513400 - Overtime Pay	447,885	17,000	446,218	138,781	446,218	138,781
521000 - PERS	68,797	14,167	72,641	15,114	71,392	15,229
521310 - PERS UAL	2,787,416	571,350	2,622,584	545,679	2,577,523	549,825
524100 - Group Health Insurance	5,640,883	1,770,843	6,104,670	1,948,261	6,033,475	1,959,214
52**** - Other Employer Paid Benefits	2,860,963	548,209	2,918,160	576,315	2,868,020	580,952
Salaries & Benefits Total	35,080,776	7,917,117	36,766,630	8,297,202	36,168,595	8,356,658
531800 - Local Mtgs/Non-Instr Staff Dev	28,980	40,033	28,711	2,539	28,711	2,539
532100 - Cleaning Services	1,000	-	927	-	927	-
532200 - Repairs and Maintenance Svcs	2,104,585	4,288,583	6,048,853	4,262,959	6,676,843	4,262,959
532400 - Rentals	732,374	80,000	731,320	83,200	731,320	83,200
532410 - Leased Copy Machines	14,800	2,000	14,691	1,097	14,691	1,097
532500 - Electricity	3,150,008	-	3,189,996	-	3,189,996	-
532600 - Fuel	4,399,586	-	4,464,945	-	4,464,945	-
532700 - Water and Sewage	2,436,699	-	2,609,230	-	2,609,230	-
532800 - Garbage	680,265	-	696,209	-	696,209	-
532900 - Other Property Services	1,559,304	120,000	1,713,007	173,223	1,717,907	173,223
533110 - Reimb - School Bus	8,335,966	-	9,461,276	-	9,398,726	-
533120 - Reimb - Taxi Cab	1,201,000	-	1,201,000	-	1,201,000	-
533130 - Reimb - In-Lieu	80,000	-	80,000	-	80,000	-
533140 - Reimb - Tri-Met	624,874	-	624,874	-	624,874	-
533200 - Non-Reimb Student Transport	100	18,050	93	18,408	93	18,408
534100 - Travel, Local in District	39,598	27,000	38,276	15,703	38,276	15,703
534200 - Travel, Out of District	27,972	17,000	25,757	2,435	12,879	2,435
535100 - Telephone	896,845	12,000	896,975	7,434	896,975	7,434
535300 - Postage	4,460	18,000	4,359	6,649	4,359	6,649
535400 - Advertising	4,380	11,800	4,184	3,224	4,184	3,224
535500 - Printing and Binding	562,403	34,100	562,180	36,413	562,180	36,413
535920 - Internet Fees	81,521	20,166	81,521	-	81,521	-
535990 - Misc Communication Services	-	3,000	-	-	-	-
538200 - Legal Services	-	-	-	25,000	-	25,000
538300 - Architect and Engineering Svcs	62,623	1,070,000	2,139	131,000	2,139	131,000
538500 - Management Services	73,782	-	16,692	70,000	16,692	70,000
538600 - Data Processing Services	115,500	-	115,500	-	115,500	-
538910 - Security Services	136,000	-	161,464	-	161,464	-
538920 - Staff Services	150	-	139	-	139	-

Expenditures by Account (Cont.)

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
538930 - Secretarial/Clerical Services	-	300	-	1,448	-	1,448
538940 - Professional Moving Services	96,715	-	14,366	2,526	14,366	2,526
538950 - Professional Health Care Svcs	23,369	500	23,224	979	23,224	979
538960 - Professional Child Care Svcs	4,686	-	4,686	-	4,686	-
538970 - Graphic Arts Services	5,980	-	5,762	-	5,762	-
538980 - Laundering Services	90,412	-	84,163	-	84,163	-
538990 - Non-Instr Pers/Professional Sv	855,645	20,778,854	1,507,797	4,996,615	1,507,797	4,945,917
538995 - Meal Services	-	43,100	-	20,200	-	20,200
541000 - Consumable Supplies	1,551,190	627,920	1,432,348	544,930	1,432,348	544,930
541270 - Food Inventory Adjustm-NS Only	-	81,373	-	(187)	-	(187)
541310 - Auto Parts, Batteries	96,746	-	96,746	-	96,746	-
541315 - Tires	20,006	-	20,006	-	20,006	-
541320 - Oil & Lubricants	10,400	-	10,370	-	10,370	-
541325 - Gas	113,700	-	113,700	-	113,700	-
541330 - Propane	397,452	-	397,452	-	397,452	-
541400 - Maintenance Materials	807,473	1,000,000	636,782	460,000	636,782	460,000
541600 - Interdepartmental Charges	163,054	191,000	6,788	173,761	6,788	173,761
543000 - Library Books	1,890	-	1,860	-	1,860	-
544000 - Periodicals	2,775	22,400	2,770	-	2,770	-
545100 - Purchased Food-NS Only	-	7,700,573	-	6,163,293	-	6,163,293
545300 - Donated Commodity -NS Only	-	934,000	-	950,000	-	950,000
546000 - Non-Consumable Supplies	44,340	840,933	43,387	920,633	43,387	920,633
546100 - Minor Equipment - Tagged	1,490	8,371	1,490	-	1,490	-
547000 - Computer Software	473,337	13,000	37,396	5,636	455,849	5,636
Materials & Services Total	32,115,435	38,004,056	37,215,411	19,079,118	38,191,326	19,028,420
552000 - Building Acquisition/Improvmt	-	12,598,745	600,000	4,060,000	600,000	4,060,000
554100 - Initial and Addl Equipment	29,882	391,900	28,882	398,000	28,882	398,000
554110 - Vehicles	-	-	-	124,597	-	124,597
555010 - Computers	1,536,712	2,212,600	1,525,940	2,288,640	1,325,940	2,288,640
555020 - Printers	980	-	980	-	980	-
555090 - Misc Other Technology	81,585	1,553	45,135	18,440	45,135	18,440
556410 - Buses/Capital Bus Improvements	400,000	-	400,000	-	400,000	-
559000 - Other Capital Outlay	9,804	7,500	9,804	-	9,804	-
564000 - Dues and Fees	60,304	73,809	58,920	59,996	58,920	59,996
567100 - Permits	31,783	-	22,946	-	22,946	-
569000 - Grant Indirect Charges	-	19,307	-	8,580	-	8,511
571000 - Transfers to Other Funds	-	1,093,448	-	-	-	1,236,901
581000 - Operating Contingency	-	1,999,265	-	3,098,659	-	3,098,659
Capital Outlay & Other Total	2,151,050	18,398,127	2,692,607	10,056,912	2,492,607	11,293,744
Central Office Total	69,347,261	64,319,300	76,674,648	37,433,232	76,852,528	38,678,822

Department Name: Operations**Department Number: 5510**

Overview: Operations manages support services including transportation, nutrition, technology, building maintenance, and security and capital project management to empower the best of teaching and learning.

FY 2009/10 Goals and Major Achievements:

- Begin professional development in cultural competency for Operations staff in support of District equity goals.
- Initiated organizational development changes to better support teaching and learning and worked to increase public confidence by building public-private partnerships, organizational capacity to manage capital projects, and regularly communicating with stakeholders.
- Developed a Facilities and Financing Plan for safe, stable, and sustainable schools.

FY 2010/11 Goals and Major Initiatives:

- Continue professional development in cultural competency for Operations staff in support of District equity goals.
- Implement a fully matrixed and integrated operations support service to support teaching and learning and improve internal business processes and develop structures for decision-making that provide excellent service in support of student achievement.
- Develop strong external partnerships that serve the District in accomplishing educational goals and, under Board direction, develop specific facilities modernization plans for an initial facilities bond and begin to implement any voter-approved capital program.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	518,574	532,379	293,006	100.0%
Other	-	-	-	0.0%
Total Resources	518,574	532,379	293,006	100.0%
Requirements				
Salaries & Benefits	461,007	474,812	236,939	80.9%
Materials & Services	57,567	57,567	56,067	19.1%
Capital Outlay	-	-	-	0.0%
Debt Service & Other	-	-	-	0.0%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	518,574	532,379	293,006	100.0%
Positions				
General Fund	4.00	4.00	2.00	100.0%
Other	-	-	-	0.0%
Total Positions	4.00	4.00	2.00	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511220 - Classified - Non Represented	213,135	-	222,128	-	48,246	-
511320 - Administrators - NonLicensed	124,970	-	129,968	-	127,420	-
521000 - PERS	981	-	1,021	-	509	-
521310 - PERS UAL	39,727	-	36,864	-	18,392	-
524100 - Group Health Insurance	41,420	-	43,812	-	21,906	-
52**** - Other Employer Paid Benefits	40,774	-	41,019	-	20,466	-
Salaries & Benefits Total	461,007	-	474,812	-	236,939	-
531800 - Local Mtgs/Non-Instr Staff Dev	3,000	-	3,000	-	3,000	-
534200 - Travel, Out of District	3,000	-	3,000	-	1,500	-
535100 - Telephone	1,500	-	1,500	-	1,500	-
535300 - Postage	2,000	-	2,000	-	2,000	-
535500 - Printing and Binding	1,250	-	1,250	-	1,250	-
538970 - Graphic Arts Services	2,000	-	2,000	-	2,000	-
538990 - Non-Instr Pers/Professional Sv	41,213	-	41,213	-	41,213	-
541000 - Consumable Supplies	1,204	-	1,204	-	1,204	-
541600 - Interdepartmental Charges	2,000	-	2,000	-	2,000	-
543000 - Library Books	200	-	200	-	200	-
546000 - Non-Consumable Supplies	100	-	100	-	100	-
547000 - Computer Software	100	-	100	-	100	-
Materials & Services Total	57,567	-	57,567	-	56,067	-
Department Total	518,574	-	532,379	-	293,006	-

Department Name: Office of School Modernization
Department Number: 5511

Overview: Manages design and construction of major capital improvement projects in two broad categories: (1) infrastructure stabilization, asset protection and program improvements including warm, safe and dry projects like roof replacements and fire & life safety work as well as basic improvements to the learning environments such as adequate power to science labs, and (2) complete renovations, modernizations and/or replacements of school buildings.

FY 2009/10 Goals and Major Achievements:

- Complete specific facilities modernization plans for an initial facilities bond.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	-	-	-	0.0%
Other	24,532,093	7,874,056	9,123,433	100.0%
Total Resources	24,532,093	7,874,056	9,123,433	100.0%
Requirements				
Salaries & Benefits	855,894	629,144	692,318	7.6%
Materials & Services	9,820,077	2,984,912	2,934,214	32.2%
Capital Outlay	12,603,745	4,260,000	4,260,000	46.7%
Debt Service & Other	3,000	-	-	0.0%
Fund Transfers	-	-	1,236,901	13.6%
Contingency	1,249,377	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	24,532,093	7,874,056	9,123,433	100.0%
Positions				
General Fund	-	-	-	0.0%
Other	6.80	9.50	10.50	100.0%
Total Positions	6.80	9.50	10.50	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511220 - Classified - Non Represented	-	377,577	-	296,614	-	339,274
511420 - Managerial - Non Represented	-	106,904	-	55,590	-	55,590
512400 - Temporary Misc - Classified	-	146,791	-	-	-	-
513400 - Overtime Pay	-	-	-	118,254	-	118,254
521000 - PERS	-	1,831	-	1,364	-	1,488
521310 - PERS UAL	-	74,174	-	49,257	-	53,723
524100 - Group Health Insurance	-	72,485	-	53,257	-	64,210
52**** - Other Employer Paid Benefits	-	76,132	-	54,808	-	59,779
Salaries & Benefits Total	-	855,894	-	629,144	-	692,318
531800 - Local Mtgs/Non-Instr Staff Dev	-	14,000	-	-	-	-
532200 - Repairs and Maintenance Svcs	-	-	-	488,816	-	488,816
534100 - Travel, Local in District	-	7,000	-	-	-	-
534200 - Travel, Out of District	-	7,000	-	-	-	-
535100 - Telephone	-	4,500	-	-	-	-
535300 - Postage	-	8,000	-	-	-	-
535400 - Advertising	-	10,000	-	-	-	-
535500 - Printing and Binding	-	4,000	-	-	-	-
535990 - Misc Communication Services	-	3,000	-	-	-	-
538200 - Legal Services	-	-	-	25,000	-	25,000
538300 - Architect and Engineering Svcs	-	1,050,000	-	111,000	-	111,000
538500 - Management Services	-	-	-	70,000	-	70,000
538990 - Non-Instr Pers/Professional Sv	-	8,686,577	-	2,215,096	-	2,164,398
541000 - Consumable Supplies	-	12,000	-	75,000	-	75,000
544000 - Periodicals	-	2,000	-	-	-	-
546000 - Non-Consumable Supplies	-	9,000	-	-	-	-
547000 - Computer Software	-	3,000	-	-	-	-
Materials & Services Total	-	9,820,077	-	2,984,912	-	2,934,214
552000 - Building Acquisition/Improvmt	-	12,598,745	-	4,060,000	-	4,060,000
554100 - Initial and Addl Equipment	-	-	-	180,000	-	180,000
555010 - Computers	-	5,000	-	20,000	-	20,000
564000 - Dues and Fees	-	3,000	-	-	-	-
571000 - Transfers to Other Funds	-	-	-	-	-	1,236,901
581000 - Operating Contingency	-	1,249,377	-	-	-	-
Capital Outlay & Other Total	-	13,856,122	-	4,260,000	-	5,496,901
Department Total	-	24,532,093	-	7,874,056	-	9,123,433

Department Name: Civic Use of Buildings
Department Number: 5525

Overview: Civic Use of Buildings (CUB) manages District property, enabling individuals and groups to use school gyms, auditoriums, cafeterias, classrooms, and outside areas for minimal fees.

FY 2009/10 Goals and Major Achievements:

- Completed renewal of rate structure and Civic Use of Buildings (CUB) processes.

FY 2010/11 Goals and Major Initiatives:

- Participate in District-lead professional development efforts in Courageous Conversations or equivalent.
- Develop training and professional developments plan for Management, administrative and labor work force to provide a responsive workforce that delivers equitable and seamless service to our schools to help school staff focus more on the instructional core.
- Review key performance measures to ensure they remain relevant to our mission, goals and objectives.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	120,359	123,635	123,635	100.0%
Other	-	-	-	0.0%
Total Resources	120,359	123,635	123,635	100.0%
Requirements				
Salaries & Benefits	115,323	118,965	118,965	96.2%
Materials & Services	5,036	4,670	4,670	3.8%
Capital Outlay	-	-	-	0.0%
Debt Service & Other	-	-	-	0.0%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	120,359	123,635	123,635	100.0%
Positions				
General Fund	2.00	2.00	2.00	100.0%
Other	-	-	-	0.0%
Total Positions	2.00	2.00	2.00	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
	511210 - Classified - Represented	76,240	-	79,290	-	79,290
521000 - PERS	221	-	230	-	230	-
521310 - PERS UAL	8,958	-	8,302	-	8,302	-
524100 - Group Health Insurance	20,710	-	21,906	-	21,906	-
52**** - Other Employer Paid Benefits	9,194	-	9,237	-	9,237	-
Salaries & Benefits Total	115,323	-	118,965	-	118,965	-
535500 - Printing and Binding	36	-	33	-	33	-
541000 - Consumable Supplies	5,000	-	4,637	-	4,637	-
Materials & Services Total	5,036	-	4,670	-	4,670	-
Department Total	120,359	-	123,635	-	123,635	-

Department Name: Security Services
Department Number: 5530

Overview: Liaison with local law enforcement, provide district-wide security including fingerprinting and background checks on all employees and contractors, issuing ID badges, school volunteers, manage alarm contract and codes, oversees and maintains contract with private security company for alarm monitoring and security officer response, and Campus Crimestoppers program. Follow-up, investigate and oversee complaints of employee misconduct.

FY 2009/10 Goals and Major Achievements:

- Facilitated training of District Leadership in Emergency Crisis Response Management and worked with Risk Management and Grants office to prepare a grant requesting funds to establish a position of Emergency Crisis Response Manager.
- Processed 2,089 fingerprint-based (Jan1 to Dec 31) criminal background checks and 6,347 volunteer (08/09) background checks and conducted site specific evaluations of high risk areas such as computer labs.
- Respond to incident or crisis at schools working as the liaison between the district, law enforcement, fire bureau and other community partners.

FY 2010/11 Goals and Major Initiatives:

- Continue work to establish an Emergency Crisis Response Management office under Security Services. This position would develop a district wide and school specific response plans to emergencies.
- Develop new ways to communicate and share information with School Resource Officers since their decentralization and the elimination their supervisory sergeant.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	470,261	491,302	489,052	100.0%
Other	-	-	-	0.0%
Total Resources	470,261	491,302	489,052	100.0%
Requirements				
Salaries & Benefits	299,557	303,684	303,684	62.1%
Materials & Services	164,304	183,368	181,118	37.0%
Capital Outlay	5,000	3,250	3,250	0.7%
Debt Service & Other	1,400	1,000	1,000	0.2%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	470,261	491,302	489,052	100.0%
Positions				
General Fund	4.00	3.90	3.90	100.0%
Other	-	-	-	0.0%
Total Positions	4.00	3.90	3.90	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	33,619	-	36,134	-	36,134	-
511220 - Classified - Non Represented	173,368	-	175,142	-	175,142	-
513400 - Overtime Pay	1,020	-	1,020	-	1,020	-
521000 - PERS	603	-	616	-	616	-
521310 - PERS UAL	24,441	-	22,227	-	22,227	-
524100 - Group Health Insurance	41,420	-	43,812	-	43,812	-
52**** - Other Employer Paid Benefits	25,086	-	24,733	-	24,733	-
Salaries & Benefits Total	299,557	-	303,684	-	303,684	-
531800 - Local Mtgs/Non-Instr Staff Dev	2,500	-	2,500	-	2,500	-
532400 - Rentals	1,000	-	1,000	-	1,000	-
534100 - Travel, Local in District	2,000	-	2,000	-	2,000	-
534200 - Travel, Out of District	4,500	-	4,500	-	2,250	-
535100 - Telephone	2,000	-	2,000	-	2,000	-
535300 - Postage	100	-	100	-	100	-
535400 - Advertising	500	-	500	-	500	-
535500 - Printing and Binding	1,000	-	1,000	-	1,000	-
538910 - Security Services	130,000	-	155,900	-	155,900	-
541000 - Consumable Supplies	16,667	-	9,831	-	9,831	-
541600 - Interdepartmental Charges	3,787	-	3,787	-	3,787	-
544000 - Periodicals	250	-	250	-	250	-
Materials & Services Total	164,304	-	183,368	-	181,118	-
554100 - Initial and Addl Equipment	3,000	-	2,000	-	2,000	-
555010 - Computers	1,000	-	700	-	700	-
555090 - Misc Other Technology	1,000	-	550	-	550	-
564000 - Dues and Fees	1,400	-	1,000	-	1,000	-
Capital Outlay & Other Total	6,400	-	4,250	-	4,250	-
Department Total	470,261	-	491,302	-	489,052	-

Department Name: Student Transportation
Department Number: 5560

Overview: Provide safe and efficient student transportation. Ensure that all state and federal mandates are met. Coordinate with the city on transportation related issues and student safety.

FY 2009/10 Goals and Major Achievements:

- Maintained or increased service levels after the elimination of six positions while achieving no complaints to the Superintendent's Office during the start of school.
- Expanded the Tri-Met Youth Pass Program to a district-wide model.
- In conjunction with Procurement, began development of an RFP for Transportation Services.

FY 2010/11 Goals and Major Initiatives:

- Complete Transportation RFP process and award contract for service to begin in 2012.
- Complete collective bargaining agreement with ATU (Bus Driver's union).
- Install and utilize GPS to promote efficiency and reduce operating costs, and streamline the Tri-Met Youth Pass Program to ensure the model is fiscally responsible.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	15,934,879	17,316,682	17,203,434	100.0%
Other	-	-	-	0.0%
Total Resources	15,934,879	17,316,682	17,203,434	100.0%
Requirements				
Salaries & Benefits	4,461,585	4,703,962	4,656,763	27.1%
Materials & Services	11,045,747	12,185,173	12,119,124	70.4%
Capital Outlay	421,568	421,568	421,568	2.5%
Debt Service & Other	5,979	5,979	5,979	0.0%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	15,934,879	17,316,682	17,203,434	100.0%
Positions				
General Fund	90.80	91.80	90.80	100.0%
Other	-	-	-	0.0%
Total Positions	90.80	91.80	90.80	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	2,149,682	-	2,304,963	-	2,275,353	-
511220 - Classified - Non Represented	311,876	-	324,352	-	324,352	-
511420 - Managerial - Non Represented	165,951	-	172,589	-	172,589	-
512400 - Temporary Misc - Classified	8,000	-	8,000	-	8,000	-
513300 - Extended Hours	36,000	-	36,000	-	36,000	-
513400 - Overtime Pay	35,000	-	35,000	-	35,000	-
521000 - PERS	7,849	-	8,354	-	8,268	-
521310 - PERS UAL	318,014	-	301,631	-	298,531	-
524100 - Group Health Insurance	1,102,807	-	1,177,448	-	1,166,495	-
52**** - Other Employer Paid Benefits	326,406	-	335,625	-	332,175	-
Salaries & Benefits Total	4,461,585	-	4,703,962	-	4,656,763	-
531800 - Local Mtgs/Non-Instr Staff Dev	4,100	-	4,100	-	4,100	-
532200 - Repairs and Maintenance Svcs	4,902	-	4,902	-	4,902	-
532400 - Rentals	980	-	980	-	980	-
532410 - Leased Copy Machines	10,000	-	10,000	-	10,000	-
532500 - Electricity	5,910	-	5,910	-	5,910	-
532600 - Fuel	3,706	-	3,706	-	3,706	-
532700 - Water and Sewage	569	-	569	-	569	-
532800 - Garbage	190	-	190	-	190	-
532900 - Other Property Services	15,020	-	15,020	-	15,020	-
533110 - Reimb - School Bus	8,335,966	-	9,461,276	-	9,398,726	-
533120 - Reimb - Taxi Cab	1,201,000	-	1,201,000	-	1,201,000	-
533130 - Reimb - In-Lieu	80,000	-	80,000	-	80,000	-
533140 - Reimb - Tri-Met	624,874	-	624,874	-	624,874	-
534100 - Travel, Local in District	6,998	-	6,998	-	6,998	-
534200 - Travel, Out of District	6,998	-	6,998	-	3,499	-
535100 - Telephone	3,922	-	3,922	-	3,922	-
535300 - Postage	980	-	980	-	980	-
535400 - Advertising	980	-	980	-	980	-
535500 - Printing and Binding	10,784	-	10,784	-	10,784	-
538940 - Professional Moving Services	1,961	-	1,961	-	1,961	-
538950 - Professional Health Care Svcs	21,369	-	21,369	-	21,369	-
538960 - Professional Child Care Svcs	4,686	-	4,686	-	4,686	-
538970 - Graphic Arts Services	980	-	980	-	980	-
538980 - Laundering Services	4,412	-	4,412	-	4,412	-
538990 - Non-Instr Pers/Professional Sv	1,000	-	1,000	-	1,000	-
541000 - Consumable Supplies	32,353	-	32,353	-	32,353	-
541310 - Auto Parts, Batteries	96,746	-	96,746	-	96,746	-
541315 - Tires	20,006	-	20,006	-	20,006	-
541320 - Oil & Lubricants	6,000	-	6,000	-	6,000	-
541325 - Gas	113,700	-	113,700	-	113,700	-
541330 - Propane	397,452	-	397,452	-	397,452	-
543000 - Library Books	490	-	490	-	490	-

Expenditures by Account (Cont.)

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
544000 - Periodicals	2,205	-	2,205	-	2,205	-
546000 - Non-Consumable Supplies	7,842	-	21,958	-	21,958	-
546100 - Minor Equipment - Tagged	490	-	490	-	490	-
547000 - Computer Software	16,176	-	16,176	-	16,176	-
Materials & Services Total	11,045,747	-	12,185,173	-	12,119,124	-
554100 - Initial and Addl Equipment	5,882	-	5,882	-	5,882	-
555010 - Computers	4,412	-	4,412	-	4,412	-
555020 - Printers	980	-	980	-	980	-
555090 - Misc Other Technology	490	-	490	-	490	-
556410 - Buses/Capital Bus Improvements	400,000	-	400,000	-	400,000	-
559000 - Other Capital Outlay	9,804	-	9,804	-	9,804	-
564000 - Dues and Fees	5,489	-	5,489	-	5,489	-
567100 - Permits	490	-	490	-	490	-
Capital Outlay & Other Total	427,547	-	427,547	-	427,547	-
Department Total	15,934,879	-	17,316,682	-	17,203,434	-

Department Name: Nutrition Services
Department Number: 5570

Overview: Department employs approximately 240 staff including registered dietitians, child nutrition program managers and school specialists, food service leads and assistants and central distribution personnel. 11,000 school breakfasts, 21,000 school lunches and 1,700 suppers are served daily. School meals meet the Dietary Guidelines for Americans by featuring whole grains, fresh fruits and vegetables, nonfat and 1% milk. The department purchases local products whenever possible to support Farm to School and the local economy. Nutrition Services is committed to school environments that increase healthy choices for students and limit access to minimally nutritious snacks and beverages to support life long wellness.

FY 2009/10 Goals and Major Achievements:

- Maintained self-funded Nutrition Services operation by managing costs.
- Added on-line training modules to develop highly skilled staff.
- Strengthened Farm to School efforts and built connections with School Garden and Wellness programs through community partnerships.

FY 2010/11 Goals and Major Initiatives:

- Maintain self-funded Nutrition Services operation by managing costs.
- Implement resource conservation plan to eliminate styrofoam and decrease waste.
- Continue building partnerships to expand Farm to School, local purchasing, wellness and school garden programs.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	-	-	-	0.0%
Other	17,151,791	16,190,466	16,186,748	100.0%
Total Resources	17,151,791	16,190,466	16,186,748	100.0%
Requirements				
Salaries & Benefits	6,764,035	7,363,283	7,359,565	45.5%
Materials & Services	9,857,406	8,336,440	8,336,440	51.5%
Capital Outlay	399,200	430,322	430,322	2.7%
Debt Service & Other	70,600	60,421	60,421	0.4%
Fund Transfers	60,550	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	17,151,791	16,190,466	16,186,748	100.0%
Positions				
General Fund	-	-	-	0.0%
Other	172.68	181.98	181.98	100.0%
Total Positions	172.68	181.98	181.98	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	-	3,016,591	-	3,455,555	-	3,455,555
511220 - Classified - Non Represented	-	729,158	-	726,808	-	726,808
511420 - Managerial - Non Represented	-	305,916	-	258,645	-	255,590
512400 - Temporary Misc - Classified	-	40,000	-	36,665	-	36,665
513300 - Extended Hours	-	21,000	-	21,040	-	21,040
513400 - Overtime Pay	-	17,000	-	20,527	-	20,527
521000 - PERS	-	11,977	-	13,106	-	13,097
521310 - PERS UAL	-	485,236	-	473,165	-	472,845
524100 - Group Health Insurance	-	1,677,483	-	1,862,145	-	1,862,145
52**** - Other Employer Paid Benefits	-	459,674	-	495,627	-	495,293
Salaries & Benefits Total	-	6,764,035	-	7,363,283	-	7,359,565
531800 - Local Mtgs/Non-Instr Staff Dev	-	3,000	-	2,539	-	2,539
532200 - Repairs and Maintenance Svcs	-	146,000	-	187,143	-	187,143
532400 - Rentals	-	80,000	-	83,200	-	83,200
532410 - Leased Copy Machines	-	2,000	-	1,097	-	1,097
532900 - Other Property Services	-	120,000	-	173,223	-	173,223
534100 - Travel, Local in District	-	20,000	-	15,703	-	15,703
534200 - Travel, Out of District	-	10,000	-	2,435	-	2,435
535100 - Telephone	-	7,500	-	7,434	-	7,434
535300 - Postage	-	10,000	-	6,649	-	6,649
535400 - Advertising	-	1,800	-	3,224	-	3,224
535500 - Printing and Binding	-	30,100	-	36,413	-	36,413
538930 - Secretarial/Clerical Services	-	300	-	1,448	-	1,448
538940 - Professional Moving Services	-	-	-	2,526	-	2,526
538950 - Professional Health Care Svcs	-	500	-	979	-	979
538990 - Non-Instr Pers/Professional Sv	-	14,000	-	9,021	-	9,021
538995 - Meal Services	-	43,100	-	20,200	-	20,200
541000 - Consumable Supplies	-	482,160	-	427,944	-	427,944
541270 - Food Inventory Adjustm-NS Only	-	81,373	-	(187)	-	(187)
541600 - Interdepartmental Charges	-	141,000	-	123,761	-	123,761
545100 - Purchased Food-NS Only	-	7,700,573	-	6,163,293	-	6,163,293
545300 - Donated Commodity -NS Only	-	934,000	-	950,000	-	950,000
546000 - Non-Consumable Supplies	-	20,000	-	112,759	-	112,759
547000 - Computer Software	-	10,000	-	5,636	-	5,636
Materials & Services Total	-	9,857,406	-	8,336,440	-	8,336,440
554100 - Initial and Addl Equipment	-	381,900	-	208,000	-	208,000
554110 - Vehicles	-	-	-	124,597	-	124,597
555010 - Computers	-	9,000	-	93,285	-	93,285
555090 - Misc Other Technology	-	800	-	4,440	-	4,440
559000 - Other Capital Outlay	-	7,500	-	-	-	-
564000 - Dues and Fees	-	70,600	-	59,996	-	59,996
569000 - Grant Indirect Charges	-	-	-	425	-	425
571000 - Transfers to Other Funds	-	60,550	-	-	-	-

Expenditures by Account (Cont.)

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
	Capital Outlay & Other Total	-	530,350	-	490,743	-
Department Total	-	17,151,791	-	16,190,466	-	16,186,748

Department Name: Information Technology
Department Number: 5581

Overview: Provide and support technology programs and solutions for district students and staff, including major operating systems such as financial, human resources, student information, and e-mail systems.

FY 2009/10 Goals and Major Achievements:

- District-wide Voice Over Internet Protocol (VOIP): Delivered in/out phone service plus standard public address system to every classroom and school.
- District-wide Wireless Access: Adopted standards and initially deployed district-wide wireless access in all buildings and schools for filtered access to PPS Wide Area Network (WAN).
- Green IT Initiatives: Developed road-map for efficient and sustainable technology adoptions from Central Data Center to classroom based workstation. Deployed several Data Center technologies in support of road-map including "Virtualization" which reduces number of centrally managed servers.

FY 2010/11 Goals and Major Initiatives:

- Deliver Teacher Software Portfolio: Deploy Phase I of "PPS EdBox" which includes release of a district-wide, web based Grade Book application and pilot of an online Curriculum Management Tool.
- Deliver Teacher Technology Bundle: Deploy Phase I of "PPS Tech Bundle" initiative which ensures each classroom has consistent, PPS-specific set of hardware tools and professional development that aligns with instructional goals. Phase I targets 10-12 schools for Tech Bundles in 2010-11.
- Enhance and Streamline Service Operations: Extend district Information Technology Infrastructure Library (ITIL) methodology from Service Desk to other key areas of IT including Application Development, Project Management and Service Level Management.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	11,881,410	12,722,580	12,678,860	59.2%
Other	16,432,725	8,743,349	8,743,280	40.8%
Total Resources	28,314,135	21,465,929	21,422,140	100.0%
Requirements				
Salaries & Benefits	6,337,612	6,654,280	6,392,234	29.8%
Materials & Services	17,109,461	8,180,374	8,598,700	40.1%
Capital Outlay	3,809,248	3,769,250	3,569,250	16.7%
Debt Service & Other	24,916	13,366	13,297	0.1%
Fund Transfers	1,032,898	-	-	0.0%
Contingency	-	2,848,659	2,848,659	13.3%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	28,314,135	21,465,929	21,422,140	100.0%
Positions				
General Fund	71.55	73.55	71.05	98.6%
Other	1.25	1.00	1.00	1.4%
Total Positions	72.80	74.55	72.05	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511100 - Licensed Salaries	29,841	29,566	32,644	-	32,644	-
511210 - Classified - Represented	38,120	-	40,815	-	40,815	-
511220 - Classified - Non Represented	3,890,761	63,825	4,177,621	61,303	3,985,918	61,303
511420 - Managerial - Non Represented	389,033	-	404,595	-	404,595	-
512100 - Substitutes - Licensed	12,702	-	12,702	-	12,702	-
512400 - Temporary Misc - Classified	26,455	-	28,680	-	28,680	-
513300 - Extended Hours	-	3,220	-	-	-	-
513400 - Overtime Pay	7,236	-	7,236	-	7,236	-
521000 - PERS	12,744	340	13,643	178	13,087	178
521310 - PERS UAL	516,312	11,352	492,540	6,418	472,469	6,418
524100 - Group Health Insurance	744,683	19,691	809,759	10,953	782,376	10,953
52**** - Other Employer Paid Benefits	529,932	11,799	548,051	7,142	525,718	7,142
Salaries & Benefits Total	6,197,819	139,793	6,568,286	85,994	6,306,240	85,994
531800 - Local Mtgs/Non-Instr Staff Dev	15,680	23,033	15,680	-	15,680	-
532200 - Repairs and Maintenance Svcs	6,575	-	6,575	-	6,575	-
532410 - Leased Copy Machines	3,300	-	3,300	-	3,300	-
532900 - Other Property Services	1,270,996	-	1,468,109	-	1,473,009	-
534100 - Travel, Local in District	12,400	-	12,400	-	12,400	-
534200 - Travel, Out of District	12,174	-	10,054	-	5,027	-
535100 - Telephone	852,923	-	852,923	-	852,923	-
535300 - Postage	200	-	200	-	200	-
535400 - Advertising	200	-	200	-	200	-
535500 - Printing and Binding	546,302	-	546,302	-	546,302	-
535920 - Internet Fees	81,521	20,166	81,521	-	81,521	-
538600 - Data Processing Services	115,500	-	115,500	-	115,500	-
538940 - Professional Moving Services	350	-	350	-	350	-
538990 - Non-Instr Pers/Professional Sv	522,803	12,078,277	1,264,353	2,772,498	1,264,353	2,772,498
541000 - Consumable Supplies	164,661	78,985	164,661	31,003	164,661	31,003
541320 - Oil & Lubricants	4,000	-	4,000	-	4,000	-
541600 - Interdepartmental Charges	1,000	-	1,000	-	1,000	-
543000 - Library Books	800	-	800	-	800	-
544000 - Periodicals	250	20,400	250	-	250	-
546000 - Non-Consumable Supplies	-	811,933	-	807,874	-	807,874
546100 - Minor Equipment - Tagged	1,000	8,371	1,000	-	1,000	-
547000 - Computer Software	455,661	-	19,821	-	438,274	-
Materials & Services Total	4,068,296	13,041,165	4,568,999	3,611,375	4,987,325	3,611,375
554100 - Initial and Addl Equipment	21,000	-	21,000	-	21,000	-
555010 - Computers	1,524,800	2,198,600	1,514,800	2,175,355	1,314,800	2,175,355
555090 - Misc Other Technology	64,095	753	44,095	14,000	44,095	14,000
564000 - Dues and Fees	5,400	209	5,400	-	5,400	-
569000 - Grant Indirect Charges	-	19,307	-	7,966	-	7,897
571000 - Transfers to Other Funds	-	1,032,898	-	-	-	-

Expenditures by Account (Cont.)

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
	581000 - Operating Contingency	-	-	-	2,848,659	-
Capital Outlay & Other Total	1,615,295	3,251,767	1,585,295	5,045,980	1,385,295	5,045,911
Department Total	11,881,410	16,432,725	12,722,580	8,743,349	12,678,860	8,743,280

Department Name: Facilities & Asset Management
Department Number: 5591

Overview: The Facilities and Asset Management (FAM) division supports classroom teaching and learning by providing a safe and healthy environment that is conducive to learning for students and staff. FAM provides a diverse array of support services to teachers and students in the District; Maintenance and Custodial Services, Health & Safety, Energy Conservation, Property Management, and Project Management.

FY 2009/10 Goals and Major Achievements:

- Completed: Implementation of K-8 restructuring, renewal of rate structure and CUB processes, identification & alignment of craft work priorities/needs, established new hiring rules for custodians, implemented new work order tracking system.
- Underway: Negotiation with Portland Parks Bureau for joint-use agreement, assist in development of Long-Range Facilities Plan, prepare District for a large capital initiative, establish transparency and routine business practices.
- Ongoing: Cultivate partnerships to meet Federal, State, and Local regulations, complete Energy Services Corp. (ESCO) performance contracting pilot project, complete high intensity discharge (HID) projects.

FY 2010/11 Goals and Major Initiatives:

- Develop a training and professional development plan for management, administrative and labor work force, and provide a responsive workforce that delivers equitable and seamless service to schools.
- Refine internal contracting, property management, project management and maintenance processes to aide in internal decision-making, and develop a district-wide sustainability plan and incentives for energy conservation to create learning environments that improve condition for teaching and learning.
- Collaborate with Portland Public Parks to make our schools “Centers of our Communities,” strengthening parent, public and employee involvement and confidence in our schools, with a focus on reaching under-represented communities.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	1,886,405	1,924,164	1,923,840	100.0%
Other	-	-	-	0.0%
Total Resources	1,886,405	1,924,164	1,923,840	100.0%
Requirements				
Salaries & Benefits	1,697,000	1,743,227	1,743,227	90.6%
Materials & Services	181,005	170,643	170,319	8.9%
Capital Outlay	3,500	3,246	3,246	0.2%
Debt Service & Other	4,900	7,048	7,048	0.4%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	1,886,405	1,924,164	1,923,840	100.0%
Positions				
General Fund	19.98	19.98	19.98	100.0%
Other	-	-	-	0.0%
Total Positions	19.98	19.98	19.98	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	61,680	-	66,441	-	66,441	-
511220 - Classified - Non Represented	925,938	-	968,239	-	968,239	-
511420 - Managerial - Non Represented	188,746	-	201,557	-	201,557	-
512400 - Temporary Misc - Classified	27,860	-	12,860	-	12,860	-
513400 - Overtime Pay	510	-	510	-	510	-
521000 - PERS	3,494	-	3,623	-	3,623	-
521310 - PERS UAL	141,556	-	130,833	-	130,833	-
524100 - Group Health Insurance	201,922	-	213,584	-	213,584	-
52**** - Other Employer Paid Benefits	145,294	-	145,580	-	145,580	-
Salaries & Benefits Total	1,697,000	-	1,743,227	-	1,743,227	-
531800 - Local Mtgs/Non-Instr Staff Dev	2,000	-	1,855	-	1,855	-
532200 - Repairs and Maintenance Svcs	10,000	-	9,273	-	9,273	-
532400 - Rentals	58,394	-	57,667	-	57,667	-
533200 - Non-Reimb Student Transport	100	-	93	-	93	-
534100 - Travel, Local in District	3,500	-	3,246	-	3,246	-
534200 - Travel, Out of District	700	-	649	-	325	-
535100 - Telephone	2,000	-	4,637	-	4,637	-
535300 - Postage	300	-	278	-	278	-
535400 - Advertising	700	-	649	-	649	-
535500 - Printing and Binding	700	-	649	-	649	-
538300 - Architect and Engineering Svcs	2,307	-	2,139	-	2,139	-
538500 - Management Services	18,000	-	16,692	-	16,692	-
538940 - Professional Moving Services	10,000	-	9,273	-	9,273	-
538970 - Graphic Arts Services	3,000	-	2,782	-	2,782	-
538990 - Non-Instr Pers/Professional Sv	35,117	-	31,562	-	31,562	-
541000 - Consumable Supplies	3,687	-	3,419	-	3,419	-
541400 - Maintenance Materials	1,500	-	1,391	-	1,391	-
541600 - Interdepartmental Charges	27,700	-	23,184	-	23,184	-
543000 - Library Books	200	-	185	-	185	-
546000 - Non-Consumable Supplies	1,000	-	927	-	927	-
547000 - Computer Software	100	-	93	-	93	-
Materials & Services Total	181,005	-	170,643	-	170,319	-
555010 - Computers	3,500	-	3,246	-	3,246	-
564000 - Dues and Fees	900	-	3,339	-	3,339	-
567100 - Permits	4,000	-	3,709	-	3,709	-
Capital Outlay & Other Total	8,400	-	10,294	-	10,294	-
Department Total	1,886,405	-	1,924,164	-	1,923,840	-

Department Name: Maintenance Services
Department Number: 5592

Overview: Responsible for maintaining warm, safe, and dry buildings that are conducive to teaching and learning by providing preventive maintenance, emergency repairs, and routine repairs.

FY 2009/10 Goals and Major Achievements:

- Completed identification and alignment of craft work priorities and needs.
- Implemented new Work Order Tracking System.

FY 2010/11 Goals and Major Initiatives:

- Participate in District-lead professional development efforts in Courageous Conversations or equivalent.
- Develop a training and professional development plan for Management, administrative and labor work force, and provide a responsive workforce that delivers equitable and seamless service to our schools to help school staff focus more on the instructional core
- Review key performance measures to ensure they remain relevant to our mission, goals and objectives.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	7,216,916	9,996,852	9,996,852	98.2%
Other	528,923	182,058	182,058	1.8%
Total Resources	7,745,839	10,178,910	10,178,910	100.0%
Requirements				
Salaries & Benefits	5,937,138	6,675,907	6,675,907	65.6%
Materials & Services	1,802,601	3,497,346	3,497,346	34.4%
Capital Outlay	-	-	-	0.0%
Debt Service & Other	6,100	5,657	5,657	0.1%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	7,745,839	10,178,910	10,178,910	100.0%
Positions				
General Fund	75.00	83.00	83.00	97.6%
Other	2.00	2.00	2.00	2.4%
Total Positions	77.00	85.00	85.00	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	3,950,347	150,000	4,465,091	130,832	4,465,091	130,832
512400 - Temporary Misc - Classified	63,021	-	56,440	-	56,440	-
513400 - Overtime Pay	40,800	-	40,800	-	40,800	-
521000 - PERS	11,757	-	13,231	379	13,231	379
521310 - PERS UAL	476,365	-	477,676	13,698	477,676	13,698
524100 - Group Health Insurance	755,915	-	909,100	21,906	909,100	21,906
52**** - Other Employer Paid Benefits	488,933	-	531,511	15,243	531,511	15,243
Salaries & Benefits Total	5,787,138	150,000	6,493,849	182,058	6,493,849	182,058
532200 - Repairs and Maintenance Svcs	371,045	378,923	2,633,232	-	2,633,232	-
532400 - Rentals	4,000	-	3,709	-	3,709	-
532410 - Leased Copy Machines	1,500	-	1,391	-	1,391	-
532800 - Garbage	10,256	-	9,511	-	9,511	-
532900 - Other Property Services	138,534	-	128,468	-	128,468	-
534100 - Travel, Local in District	1,600	-	1,484	-	1,484	-
535100 - Telephone	20,000	-	18,547	-	18,547	-
535300 - Postage	200	-	171	-	171	-
535500 - Printing and Binding	20	-	19	-	19	-
538920 - Staff Services	150	-	139	-	139	-
538950 - Professional Health Care Svcs	2,000	-	1,855	-	1,855	-
538990 - Non-Instr Pers/Professional Sv	300	-	278	-	278	-
541000 - Consumable Supplies	115,000	-	106,644	-	106,644	-
541320 - Oil & Lubricants	200	-	185	-	185	-
541400 - Maintenance Materials	805,823	-	635,252	-	635,252	-
541600 - Interdepartmental Charges	(67,000)	-	(62,132)	-	(62,132)	-
543000 - Library Books	50	-	46	-	46	-
546000 - Non-Consumable Supplies	20,000	-	18,547	-	18,547	-
Materials & Services Total	1,423,678	378,923	3,497,346	-	3,497,346	-
564000 - Dues and Fees	6,000	-	5,564	-	5,564	-
567100 - Permits	100	-	93	-	93	-
Capital Outlay & Other Total	6,100	-	5,657	-	5,657	-
Department Total	7,216,916	528,923	9,996,852	182,058	9,996,852	182,058

Department Name: Facility Services Center
Department Number: 5593

Overview: Formerly Custodial Services, responsible for the daily operation, light maintenance and cleanliness of District buildings, covering 9,193,868 gross square feet of space.

FY 2009/10 Goals and Major Achievements:

- Established new hiring rules for custodians.

FY 2010/11 Goals and Major Initiatives:

- Participate in District-lead professional development efforts in Courageous Conversations or equivalent.
- Develop a training and professional development plan for management, administrative and labor work force.
- Provide a responsive workforce that delivers equitable and seamless service to our schools to help school staff focus more on the instructional core and review key performance measures to ensure we are relevant to our mission, goals and objectives.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	17,392,299	17,572,278	17,521,361	100.0%
Other	-	-	-	0.0%
Total Resources	17,392,299	17,572,278	17,521,361	100.0%
Requirements				
Salaries & Benefits	15,821,553	16,115,665	16,064,748	91.7%
Materials & Services	1,538,746	1,426,938	1,426,938	8.1%
Capital Outlay	2,000	1,855	1,855	0.0%
Debt Service & Other	30,000	27,820	27,820	0.2%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	17,392,299	17,572,278	17,521,361	100.0%
Positions				
General Fund	301.00	301.50	300.50	100.0%
Other	-	-	-	0.0%
Total Positions	301.00	301.50	300.50	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	9,331,552	-	9,694,145	-	9,661,498	-
511220 - Classified - Non Represented	512,461	-	532,959	-	532,959	-
511420 - Managerial - Non Represented	99,906	-	94,457	-	94,457	-
512400 - Temporary Misc - Classified	258,697	-	142,963	-	142,963	-
513400 - Overtime Pay	361,652	-	361,652	-	361,652	-
521000 - PERS	30,636	-	31,396	-	31,301	-
521310 - PERS UAL	1,241,301	-	1,133,500	-	1,130,082	-
524100 - Group Health Insurance	2,711,296	-	2,863,343	-	2,852,390	-
52**** - Other Employer Paid Benefits	1,274,052	-	1,261,250	-	1,257,446	-
Salaries & Benefits Total	15,821,553	-	16,115,665	-	16,064,748	-
531800 - Local Mtgs/Non-Instr Staff Dev	1,000	-	927	-	927	-
532100 - Cleaning Services	1,000	-	927	-	927	-
532200 - Repairs and Maintenance Svcs	63,000	-	58,422	-	58,422	-
532600 - Fuel	150	-	139	-	139	-
532900 - Other Property Services	106,856	-	99,092	-	99,092	-
534100 - Travel, Local in District	6,000	-	5,564	-	5,564	-
535100 - Telephone	10,000	-	9,273	-	9,273	-
535300 - Postage	300	-	278	-	278	-
535400 - Advertising	2,000	-	1,855	-	1,855	-
535500 - Printing and Binding	200	-	185	-	185	-
538910 - Security Services	6,000	-	5,564	-	5,564	-
538980 - Laundering Services	86,000	-	79,751	-	79,751	-
538990 - Non-Instr Pers/Professional Sv	40,000	-	37,094	-	37,094	-
541000 - Consumable Supplies	1,194,540	-	1,107,744	-	1,107,744	-
541320 - Oil & Lubricants	200	-	185	-	185	-
541400 - Maintenance Materials	150	-	139	-	139	-
541600 - Interdepartmental Charges	20,000	-	18,547	-	18,547	-
544000 - Periodicals	50	-	46	-	46	-
546000 - Non-Consumable Supplies	1,300	-	1,206	-	1,206	-
Materials & Services Total	1,538,746	-	1,426,938	-	1,426,938	-
555010 - Computers	2,000	-	1,855	-	1,855	-
564000 - Dues and Fees	10,000	-	9,273	-	9,273	-
567100 - Permits	20,000	-	18,547	-	18,547	-
Capital Outlay & Other Total	32,000	-	29,675	-	29,675	-
Department Total	17,392,299	-	17,572,278	-	17,521,361	-

Department Name: Property Management
Department Number: 5594

Overview: Policy and planning support to PPS' long-range plans, develops and manages real estate and special projects, and manages FAM's community and government liaison activities. Manages the leasing and sales of district facilities, and provides analysis of program and staff relocations. Oversees Civic Use of Buildings activities.

FY 2009/10 Goals and Major Achievements:

- Completed renewal of rate structure and Civic Use of Buildings (CUB) processes.
- Assist with development of Long-Range Facilities Plan.

FY 2010/11 Goals and Major Initiatives:

- Negotiate with Portland Parks Bureau for joint-use agreement.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	953,832	945,228	945,228	100.0%
Other	-	-	-	0.0%
Total Resources	953,832	945,228	945,228	100.0%
Requirements				
Salaries & Benefits	120,512	123,956	123,956	13.1%
Materials & Services	833,090	821,058	821,058	86.9%
Capital Outlay	-	-	-	0.0%
Debt Service & Other	230	214	214	0.0%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	953,832	945,228	945,228	100.0%
Positions				
General Fund	1.00	1.00	1.00	100.0%
Other	-	-	-	0.0%
Total Positions	1.00	1.00	1.00	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511220 - Classified - Non Represented	88,765	-	92,315	-	92,315	-
521000 - PERS	257	-	268	-	268	-
521310 - PERS UAL	10,430	-	9,665	-	9,665	-
524100 - Group Health Insurance	10,355	-	10,953	-	10,953	-
52**** - Other Employer Paid Benefits	10,705	-	10,755	-	10,755	-
Salaries & Benefits Total	120,512	-	123,956	-	123,956	-
532200 - Repairs and Maintenance Svcs	5,000	-	4,637	-	4,637	-
532400 - Rentals	667,500	-	667,500	-	667,500	-
532900 - Other Property Services	200	-	185	-	185	-
534100 - Travel, Local in District	1,600	-	1,484	-	1,484	-
535300 - Postage	180	-	167	-	167	-
535500 - Printing and Binding	511	-	474	-	474	-
538940 - Professional Moving Services	3,000	-	2,782	-	2,782	-
538990 - Non-Instr Pers/Professional Sv	134,899	-	125,097	-	125,097	-
541600 - Interdepartmental Charges	20,000	-	18,547	-	18,547	-
546000 - Non-Consumable Supplies	200	-	185	-	185	-
Materials & Services Total	833,090	-	821,058	-	821,058	-
564000 - Dues and Fees	115	-	107	-	107	-
567100 - Permits	115	-	107	-	107	-
Capital Outlay & Other Total	230	-	214	-	214	-
Department Total	953,832	-	945,228	-	945,228	-

Department Name: Health and Safety
Department Number: 5595

Overview: Provide professional consultation to administrators, teacher, student and building staff on issues relating to environmental health and safety, energy efficiency, resource management and emergency preparedness.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	224,966	199,750	199,472	82.4%
Other	3,102	42,750	42,750	17.6%
Total Resources	228,068	242,500	242,222	100.0%
Requirements				
Salaries & Benefits	117,212	156,947	156,947	64.8%
Materials & Services	78,856	55,689	55,411	22.9%
Capital Outlay	1,000	927	927	0.4%
Debt Service & Other	31,000	28,937	28,937	11.9%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	228,068	242,500	242,222	100.0%
Positions				
General Fund	1.00	1.00	1.00	100.0%
Other	-	-	-	0.0%
Total Positions	1.00	1.00	1.00	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511220 - Classified - Non Represented	79,036	-	82,197	-	82,197	-
512400 - Temporary Misc - Classified	7,070	-	7,070	-	7,070	-
513300 - Extended Hours	-	-	-	30,000	-	30,000
521000 - PERS	250	-	259	87	259	87
521310 - PERS UAL	10,117	-	9,346	3,141	9,346	3,141
524100 - Group Health Insurance	10,355	-	10,953	-	10,953	-
52**** - Other Employer Paid Benefits	10,384	-	10,399	3,495	10,399	3,495
Salaries & Benefits Total	117,212	-	120,224	36,723	120,224	36,723
531800 - Local Mtgs/Non-Instr Staff Dev	700	-	649	-	649	-
532200 - Repairs and Maintenance Svcs	1,300	-	1,206	-	1,206	-
532400 - Rentals	500	-	464	-	464	-
532800 - Garbage	22,821	-	21,163	-	21,163	-
532900 - Other Property Services	2,300	-	2,133	-	2,133	-
534100 - Travel, Local in District	5,500	-	5,100	-	5,100	-
534200 - Travel, Out of District	600	-	556	-	278	-
535100 - Telephone	4,500	-	4,173	-	4,173	-
535300 - Postage	200	-	185	-	185	-
535500 - Printing and Binding	1,600	-	1,484	-	1,484	-
538990 - Non-Instr Pers/Professional Sv	29,763	-	7,200	-	7,200	-
541000 - Consumable Supplies	2,000	3,102	1,855	5,838	1,855	5,838
541600 - Interdepartmental Charges	2,000	-	1,855	-	1,855	-
543000 - Library Books	150	-	139	-	139	-
544000 - Periodicals	20	-	19	-	19	-
546000 - Non-Consumable Supplies	500	-	464	-	464	-
547000 - Computer Software	1,300	-	1,206	-	1,206	-
Materials & Services Total	75,754	3,102	49,851	5,838	49,573	5,838
555010 - Computers	1,000	-	927	-	927	-
564000 - Dues and Fees	31,000	-	28,748	-	28,748	-
569000 - Grant Indirect Charges	-	-	-	189	-	189
Capital Outlay & Other Total	32,000	-	29,675	189	29,675	189
Department Total	224,966	3,102	199,750	42,750	199,472	42,750

Department Name: Utility Services
Department Number: 5596

Overview: Provides utility services to the District's 103 campuses and 311 buildings.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	10,622,956	10,919,192	10,919,192	92.9%
Other	1,368,050	830,453	830,453	7.1%
Total Resources	11,991,006	11,749,645	11,749,645	100.0%
Requirements				
Salaries & Benefits	-	-	-	0.0%
Materials & Services	11,981,006	11,739,645	11,739,645	99.9%
Capital Outlay	10,000	10,000	10,000	0.1%
Debt Service & Other	-	-	-	0.0%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	11,991,006	11,749,645	11,749,645	100.0%
Positions				
General Fund	-	-	-	0.0%
Other	-	-	-	0.0%
Total Positions	0.00	0.00	0.00	0.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
532200 - Repairs and Maintenance Svcs	-	270,000	-	270,000	-	270,000
532500 - Electricity	3,144,098	-	3,184,086	-	3,184,086	-
532600 - Fuel	4,395,730	-	4,461,100	-	4,461,100	-
532700 - Water and Sewage	2,436,130	-	2,608,661	-	2,608,661	-
532800 - Garbage	646,998	-	665,345	-	665,345	-
533200 - Non-Reimb Student Transport	-	18,050	-	18,408	-	18,408
538300 - Architect and Engineering Svcs	-	20,000	-	20,000	-	20,000
541000 - Consumable Supplies	-	-	-	2,045	-	2,045
541400 - Maintenance Materials	-	1,000,000	-	460,000	-	460,000
541600 - Interdepartmental Charges	-	50,000	-	50,000	-	50,000
Materials & Services Total	10,622,956	1,358,050	10,919,192	820,453	10,919,192	820,453
554100 - Initial and Addl Equipment	-	10,000	-	10,000	-	10,000
Capital Outlay & Other Total	-	10,000	-	10,000	-	10,000
Department Total	10,622,956	1,368,050	10,919,192	830,453	10,919,192	830,453

Department Name: Capital Projects
Department Number: 5597

Overview: Develops and oversees capital improvement programming and spending as part of the Facilities and Asset Management Department.

FY 2009/10 Goals and Major Achievements:

- Work toward preparing District for large Capital initiative.
- Collaborate to develop Office of School Modernization.

FY 2010/11 Goals and Major Initiatives:

- Continue work on creating learning environments that improve conditions for teaching and learning.

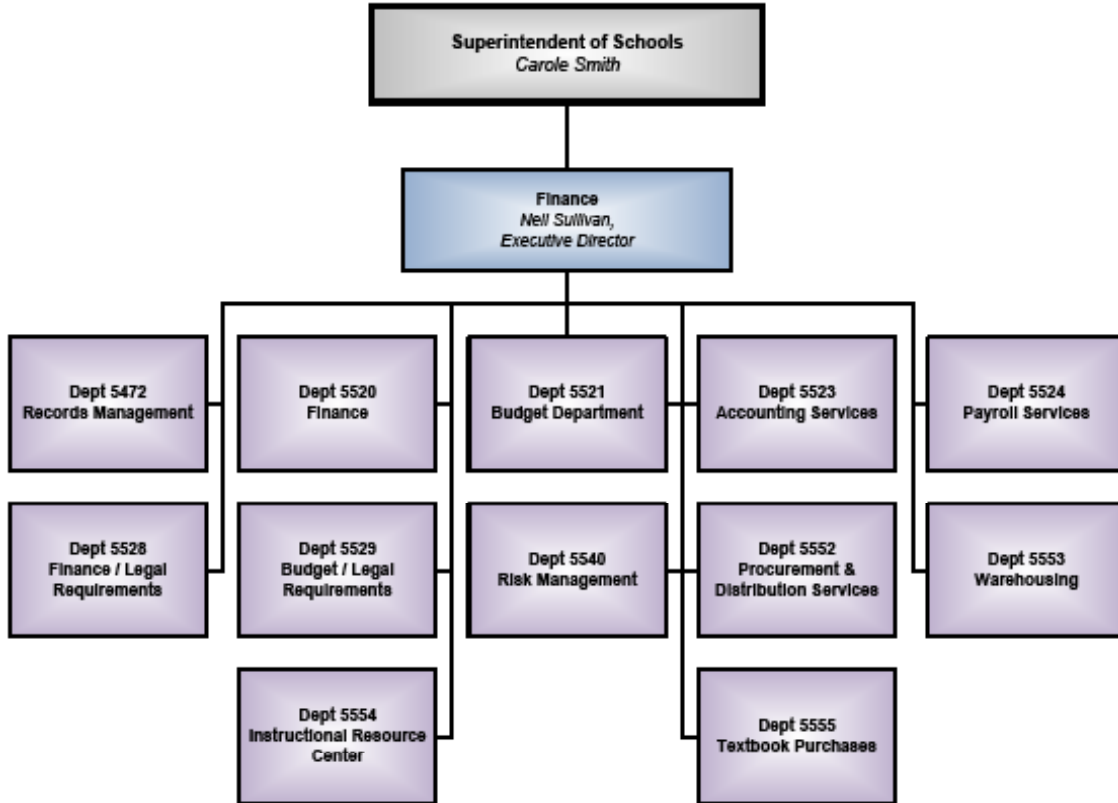
Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	2,124,404	3,930,606	4,558,596	56.1%
Other	4,302,616	3,570,100	3,570,100	43.9%
Total Resources	6,427,020	7,500,706	8,128,696	100.0%
Requirements				
Salaries & Benefits	9,465	-	-	0.0%
Materials & Services	5,644,589	6,650,706	7,278,696	89.5%
Capital Outlay	16,000	600,000	600,000	7.4%
Debt Service & Other	7,078	-	-	0.0%
Fund Transfers	-	-	-	0.0%
Contingency	749,888	250,000	250,000	3.1%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	6,427,020	7,500,706	8,128,696	100.0%
Positions				
General Fund	-	-	-	0.0%
Other	-	-	-	0.0%
Total Positions	0.00	0.00	0.00	0.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	-	5,000	-	-	-	-
513400 - Overtime Pay	1,667	-	-	-	-	-
521000 - PERS	5	19	-	-	-	-
521310 - PERS UAL	195	588	-	-	-	-
524100 - Group Health Insurance	-	1,184	-	-	-	-
52**** - Other Employer Paid Benefits	203	604	-	-	-	-
Salaries & Benefits Total	2,070	7,395	-	-	-	-
532200 - Repairs and Maintenance Svcs	1,642,763	3,493,660	3,330,606	3,317,000	3,958,596	3,317,000
532900 - Other Property Services	25,398	-	-	-	-	-
538300 - Architect and Engineering Svcs	60,316	-	-	-	-	-
538500 - Management Services	55,782	-	-	-	-	-
538940 - Professional Moving Services	81,404	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	50,550	-	-	-	-	-
541000 - Consumable Supplies	16,078	51,673	-	3,100	-	3,100
541600 - Interdepartmental Charges	153,567	-	-	-	-	-
546000 - Non-Consumable Supplies	13,398	-	-	-	-	-
Materials & Services Total	2,099,256	3,545,333	3,330,606	3,320,100	3,958,596	3,320,100
552000 - Building Acquisition/Improvmt	-	-	600,000	-	600,000	-
555090 - Misc Other Technology	16,000	-	-	-	-	-
567100 - Permits	7,078	-	-	-	-	-
581000 - Operating Contingency	-	749,888	-	250,000	-	250,000
Capital Outlay & Other Total	23,078	749,888	600,000	250,000	600,000	250,000
Department Total	2,124,404	4,302,616	3,930,606	3,570,100	4,558,596	3,570,100

Department Summary for Finance



Central Office: Finance

Overview: The twelve departments comprising Finance include Records Management, Finance, Budget, Accounting, Payroll, Finance/Legal Requirements, Budget/Legal Requirements, Risk Management, Procurement and Distribution Services, Warehousing, Instructional Resource Center, and Textbook Purchases.

FY 2009/10 Goals and Major Achievements:

- Develop and implement a fully matrix-based organization to support teaching and learning in a way that is understood and embraced by the education community as measured by survey results.
- Develop and implement systematic internal processes to provide information and structures for decision-making that support student achievement.

FY 2010/11 Goals and Major Initiatives:

- Complete updates to District Financial Policies.
- Complete update to procurement policies & procedures.
- Increase public confidence by building strong partnerships, organizational capacity and regular communication to ensure public engagement and support for safe, healthy and functional learning environments, as evidenced by voter approval of a bond measure.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	55,402,536	51,425,301	40,634,284	57.8%
Other	25,963,335	29,602,448	29,617,155	42.2%
Total Resources	81,365,871	81,027,749	70,251,439	100.0%
Requirements				
Salaries & Benefits	18,184,889	24,353,550	21,789,232	31.0%
Materials & Services	18,782,511	27,555,234	24,048,554	34.2%
Capital Outlay	13,441	13,776	12,776	0.0%
Debt Service & Other	11,894,396	12,233,251	14,235,939	20.3%
Fund Transfers	6,436,197	6,664,938	6,664,938	9.5%
Contingency	26,054,437	10,207,000	3,500,000	5.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	81,365,871	81,027,749	70,251,439	100.0%
Positions				
General Fund	106.93	163.02	134.73	95.5%
Other	6.20	6.40	6.40	4.5%
Total Positions	113.13	169.42	141.13	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511100 - Licensed Salaries	1,858,377	52,457	5,404,894	-	3,794,275	-
511210 - Classified - Represented	864,271	5,941	935,658	25,873	877,310	25,873
511220 - Classified - Non Represented	2,442,651	223,437	2,740,147	273,258	2,579,270	273,258
511320 - Administrators - NonLicensed	117,692	-	122,400	-	135,000	-
511420 - Managerial - Non Represented	556,898	84,297	502,885	87,668	497,428	87,668
512100 - Substitutes - Licensed	4,748,195	-	4,938,297	-	4,938,297	-
512200 - Substitutes - Classified	515,600	40,707	515,600	40,707	515,600	40,707
512400 - Temporary Misc - Classified	109,088	492	110,413	492	138,155	492
513100 - Extended Responsibility-LIC	61,863	-	64,363	-	64,363	-
513300 - Extended Hours	731,065	2,561	906,419	2,561	947,265	2,561
513400 - Overtime Pay	31,415	-	31,415	-	24,757	-
521000 - PERS	34,909	1,282	47,190	1,249	42,085	1,249
521310 - PERS UAL	1,414,520	47,638	1,703,729	45,080	1,519,375	45,080
524100 - Group Health Insurance	1,403,389	67,524	2,289,801	67,614	1,880,844	67,614
52**** - Other Employer Paid Benefits	2,719,746	48,874	3,445,678	50,159	3,240,547	50,159
Salaries & Benefits Total	17,609,679	575,210	23,758,889	594,661	21,194,571	594,661
531100 - Instructional Services	-	2,800	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	196,853	500	199,853	500	192,927	500
532200 - Repairs and Maintenance Svcs	-	474,425	-	468,167	-	468,167
532400 - Rentals	26,900	-	26,900	-	26,900	-
532410 - Leased Copy Machines	8,761	174	8,761	174	8,761	174
532900 - Other Property Services	15,132	45,699	14,826	41,816	14,826	41,816
533110 - Reimb - School Bus	-	325,000	-	325,000	-	325,000
534100 - Travel, Local in District	14,559	1,000	14,559	1,000	14,559	1,000
534200 - Travel, Out of District	134,925	4,500	134,925	4,500	67,463	4,500
535100 - Telephone	612	889	612	889	612	889
535300 - Postage	139,310	136	140,481	136	138,741	136
535400 - Advertising	10,124	-	10,024	-	10,024	-
535500 - Printing and Binding	24,779	297	22,789	297	65,239	297
535910 - Fax	1,020	-	1,020	-	1,020	-
538100 - Audit Services	174,901	-	174,901	-	174,901	-
538200 - Legal Services	550,004	80,000	550,004	60,000	550,004	60,000
538500 - Management Services	61,200	-	61,200	-	61,200	-
538800 - Election Services	100,000	-	100,000	-	100,000	-
538910 - Security Services	30,000	105,583	30,000	105,583	30,000	105,583
538930 - Secretarial/Clerical Services	6,968	-	6,968	-	1,800	-
538990 - Non-Instr Pers/Professional Sv	152,227	3,544,917	466,108	5,190,604	459,475	5,190,604
541000 - Consumable Supplies	1,333,436	8,198,840	6,439,480	8,798,191	2,547,052	8,812,898
541100 - Loss Prevention	-	50,000	-	44,000	-	44,000
541320 - Oil & Lubricants	6,747	-	6,747	-	6,747	-
541500 - Inventory Adjustments	8,878	-	8,878	-	8,878	-
541600 - Interdepartmental Charges	3,461	68,503	3,461	60,403	3,461	60,403
542100 - Textbook Expansion	222,336	-	23,379	-	343,379	-
542200 - Textbook Adoption	1,004,340	-	2,120,000	-	3,835,562	-

Expenditures by Account (Cont.)

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
542300 - Textbook Replacement	1,569,236	-	1,725,000	-	40,000	-
543000 - Library Books	21,118	250	13,387	250	13,387	250
544000 - Periodicals	10,517	246	6,517	246	73,017	246
546000 - Non-Consumable Supplies	13,414	22,000	12,914	109,810	16,914	109,810
546100 - Minor Equipment - Tagged	4,000	756	4,000	756	4,000	756
547000 - Computer Software	10,037	201	15,017	201	10,475	201
Materials & Services Total	5,855,795	12,926,716	12,342,711	15,212,523	8,821,324	15,227,230
554100 - Initial and Addl Equipment	9,026	-	9,026	-	8,026	-
555010 - Computers	3,800	-	4,500	-	4,500	-
555090 - Misc Other Technology	615	-	250	-	250	-
561000 - Redemption of Principal	900,524	5,134,000	900,524	5,396,000	2,972,446	5,396,000
562000 - Interest	178,168	-	178,168	-	178,168	-
562100 - Interest (Except Bus/Garage)	114,348	1,302,197	114,348	1,268,938	114,348	1,268,938
563000 - Fiscal Charges	88,602	-	88,602	-	23,002	-
564000 - Dues and Fees	125,845	1,850	130,845	1,850	127,211	1,850
565100 - Liability Insurance	-	441,796	-	477,410	-	477,410
565300 - Property Insurance Premiums	-	727,034	-	799,737	-	799,737
565910 - Worker's Comp Claim Expense	-	1,761,697	-	1,758,195	-	1,758,195
565920 - Worker's Comp Assessment	-	101,187	-	101,187	-	101,187
565930 - Deductible Insurance Loss	-	991,648	-	991,648	-	991,648
567200 - Public Assessments	25,500	-	25,500	-	25,500	-
569000 - Grant Indirect Charges	-	-	-	299	-	299
571000 - Transfers to Other Funds	6,436,197	-	6,664,938	-	6,664,938	-
581000 - Operating Contingency	24,054,437	2,000,000	7,207,000	3,000,000	500,000	3,000,000
Capital Outlay & Other Total	31,937,062	12,461,409	15,323,701	13,795,264	10,618,389	13,795,264
Central Office Total	55,402,536	25,963,335	51,425,301	29,602,448	40,634,284	29,617,155

Department Name: Records Management
Department Number: 5472

Overview: Records Management provides the District support and legal compliance for the retention and disposition of public records in their custody. The records maintained by the schools and offices of the Portland Public Schools are, by law, public records and must be retained for minimum time periods established by the Oregon Secretary of State, Archives Division.

FY 2009/10 Goals and Major Achievements:

- Reorganization/Realignment from Chief Financial Officer (CFO) to Procurement & Distribution Department.

FY 2010/11 Goals and Major Initiatives:

- Warehouse storage area reconfiguration.
- Customer Service Initiatives.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	259,128	266,290	266,290	100.0%
Other	-	-	-	0.0%
Total Resources	259,128	266,290	266,290	100.0%
Requirements				
Salaries & Benefits	233,010	240,172	240,172	90.2%
Materials & Services	25,863	25,863	25,863	9.7%
Capital Outlay	-	-	-	0.0%
Debt Service & Other	255	255	255	0.1%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	259,128	266,290	266,290	100.0%
Positions				
General Fund	3.00	3.00	3.00	100.0%
Other	-	-	-	0.0%
Total Positions	3.00	3.00	3.00	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	30,289	-	32,647	-	32,647	-
511220 - Classified - Non Represented	106,887	-	111,162	-	111,162	-
512400 - Temporary Misc - Classified	25,551	-	25,551	-	25,551	-
521000 - PERS	472	-	491	-	491	-
521310 - PERS UAL	19,120	-	17,732	-	17,732	-
524100 - Group Health Insurance	31,065	-	32,859	-	32,859	-
52**** - Other Employer Paid Benefits	19,626	-	19,730	-	19,730	-
Salaries & Benefits Total	233,010	-	240,172	-	240,172	-
531800 - Local Mtgs/Non-Instr Staff Dev	635	-	635	-	635	-
532400 - Rentals	8,819	-	8,819	-	8,819	-
532900 - Other Property Services	816	-	816	-	816	-
534100 - Travel, Local in District	408	-	408	-	408	-
538990 - Non-Instr Pers/Professional Sv	9,373	-	9,373	-	9,373	-
541000 - Consumable Supplies	2,976	-	2,976	-	2,976	-
541600 - Interdepartmental Charges	1,000	-	1,000	-	1,000	-
543000 - Library Books	120	-	120	-	120	-
544000 - Periodicals	120	-	120	-	120	-
546000 - Non-Consumable Supplies	663	-	663	-	663	-
547000 - Computer Software	933	-	933	-	933	-
Materials & Services Total	25,863	-	25,863	-	25,863	-
564000 - Dues and Fees	255	-	255	-	255	-
Capital Outlay & Other Total	255	-	255	-	255	-
Department Total	259,128	-	266,290	-	266,290	-

Department Name: Finance
Department Number: 5520

Overview: Manages general financial operations of Portland Public Schools, including Accounting Services, Payroll Services, Budget, Risk Management, Procurement and Distribution Services, Instructional Resource Center, Records Management, and Deputy Clerk Services.

FY 2009/10 Goals and Major Achievements:

- Develop and implement a fully matrix-based organization to support teaching and learning in a way that is understood and embraced by the education community as measured by survey results.
- Develop and implement systematic internal processes to provide information and structures for decision-making that support student achievement.

FY 2010/11 Goals and Major Initiatives:

- Increase public confidence by building strong partnerships, organizational capacity and regular communication to ensure public engagement and support for safe, healthy and functional learning environments, as evidenced by voter approval of a bond measure.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	303,824	311,013	240,523	100.0%
Other	-	-	-	0.0%
Total Resources	303,824	311,013	240,523	100.0%
Requirements				
Salaries & Benefits	232,996	240,185	179,328	74.6%
Materials & Services	64,198	64,198	55,565	23.1%
Capital Outlay	5,100	5,100	4,100	1.7%
Debt Service & Other	1,530	1,530	1,530	0.6%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	303,824	311,013	240,523	100.0%
Positions				
General Fund	2.00	2.00	1.00	100.0%
Other	-	-	-	0.0%
Total Positions	2.00	2.00	1.00	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511220 - Classified - Non Represented	50,819	-	53,369	-	-	-
511320 - Administrators - NonLicensed	117,692	-	122,400	-	135,000	-
512400 - Temporary Misc - Classified	2,550	-	2,550	-	2,550	-
521000 - PERS	496	-	517	-	399	-
521310 - PERS UAL	20,100	-	18,670	-	14,401	-
524100 - Group Health Insurance	20,710	-	21,906	-	10,953	-
52**** - Other Employer Paid Benefits	20,629	-	20,773	-	16,025	-
Salaries & Benefits Total	232,996	-	240,185	-	179,328	-
531800 - Local Mtgs/Non-Instr Staff Dev	1,500	-	1,500	-	1,500	-
532410 - Leased Copy Machines	510	-	510	-	510	-
534100 - Travel, Local in District	1,500	-	1,500	-	1,500	-
535100 - Telephone	510	-	510	-	510	-
535300 - Postage	357	-	357	-	357	-
535500 - Printing and Binding	1,530	-	1,530	-	1,530	-
535910 - Fax	1,020	-	1,020	-	1,020	-
538990 - Non-Instr Pers/Professional Sv	51,719	-	51,719	-	45,086	-
541000 - Consumable Supplies	3,686	-	3,686	-	1,686	-
543000 - Library Books	510	-	510	-	510	-
544000 - Periodicals	357	-	357	-	357	-
547000 - Computer Software	999	-	999	-	999	-
Materials & Services Total	64,198	-	64,198	-	55,565	-
554100 - Initial and Addl Equipment	5,100	-	5,100	-	4,100	-
564000 - Dues and Fees	1,530	-	1,530	-	1,530	-
Capital Outlay & Other Total	6,630	-	6,630	-	5,630	-
Department Total	303,824	-	311,013	-	240,523	-

Department Name: Budget Department
Department Number: 5521

Overview: Development of short and long term financial forecasts; preparation of PPS budget as required by law; development and production of budget documents; financial and budget analysis in support of all operating departments and schools; monitor, control, and revise budgets during fiscal year; development and maintenance of staffing allocations; distribution and maintenance of school and department budgets in financial system; budget training for all PPS personnel as needed.

FY 2009/10 Goals and Major Achievements:

- Continue improvements to the budget document including development of a Capital Budget section and a Budget by Department section.
- Participate in District-lead professional development efforts in Courageous Conversations About Race.

FY 2010/11 Goals and Major Initiatives:

- Continue the compilation of existing operations, policies, and procedures into a formal Budget Manual.
- Expand use of the budget modeling tool, Budget Build, to the Grant Accounting department.
- Update and/or develop appropriate financial and budget policies.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	681,593	792,084	792,084	100.0%
Other	-	-	-	0.0%
Total Resources	681,593	792,084	792,084	100.0%
Requirements				
Salaries & Benefits	598,359	708,850	708,850	89.5%
Materials & Services	79,059	80,724	80,724	10.2%
Capital Outlay	3,165	1,500	1,500	0.2%
Debt Service & Other	1,010	1,010	1,010	0.1%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	681,593	792,084	792,084	100.0%
Positions				
General Fund	6.60	7.80	7.80	100.0%
Other	-	-	-	0.0%
Total Positions	6.60	7.80	7.80	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511220 - Classified - Non Represented	311,624	-	388,860	-	388,860	-
511420 - Managerial - Non Represented	105,961	-	110,200	-	110,200	-
512400 - Temporary Misc - Classified	2,000	-	3,325	-	3,325	-
513400 - Overtime Pay	5,109	-	5,109	-	5,109	-
521000 - PERS	1,232	-	1,472	-	1,472	-
521310 - PERS UAL	50,063	-	53,135	-	53,135	-
524100 - Group Health Insurance	71,107	-	87,625	-	87,625	-
52**** - Other Employer Paid Benefits	51,263	-	59,124	-	59,124	-
Salaries & Benefits Total	598,359	-	708,850	-	708,850	-
531800 - Local Mtgs/Non-Instr Staff Dev	6,429	-	6,429	-	6,429	-
532410 - Leased Copy Machines	1,300	-	1,300	-	1,300	-
532900 - Other Property Services	306	-	-	-	-	-
535400 - Advertising	1,600	-	1,500	-	1,500	-
535500 - Printing and Binding	8,490	-	8,000	-	8,000	-
538990 - Non-Instr Pers/Professional Sv	52,202	-	56,083	-	56,083	-
541000 - Consumable Supplies	4,162	-	4,162	-	4,162	-
543000 - Library Books	300	-	-	-	-	-
546000 - Non-Consumable Supplies	3,000	-	2,500	-	2,500	-
547000 - Computer Software	1,270	-	750	-	750	-
Materials & Services Total	79,059	-	80,724	-	80,724	-
555010 - Computers	2,800	-	1,500	-	1,500	-
555090 - Misc Other Technology	365	-	-	-	-	-
564000 - Dues and Fees	1,010	-	1,010	-	1,010	-
Capital Outlay & Other Total	4,175	-	2,510	-	2,510	-
Department Total	681,593	-	792,084	-	792,084	-

Department Name: Accounting Services
Department Number: 5523

Overview: Responsible for processing Accounts Payable, Accounts Receivable, Cash and Investment Management, District-wide Financial Reporting, General Ledger, Grant Accounting, School Accounting, and System Analysis for PeopleSoft Financials.

FY 2009/10 Goals and Major Achievements:

- Received the Government Finance Officers Association (GFOA) and Association of School Business Officials (ASBO) Certificate of Excellence in Financial Reporting for the 29th consecutive year.
- A monthly process to reconcile the PERS withholding liability was implemented.
- Research and develop an online payment system; currently in the Request for Proposal (RFP) phase of completion.

FY 2010/11 Goals and Major Initiatives:

- Develop a District Accounting Manual and update any existing District policies.
- Restart the Medicaid billing process for Special Education, Columbia Regional, and Day and Residential Treatment (DART).
- Develop a senior leadership financial information packet that includes information about investments, cash, accounts payable, grants, general ledger, audit, and payroll.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	1,712,646	1,871,670	1,796,005	71.7%
Other	93,171	692,742	707,449	28.3%
Total Resources	1,805,817	2,564,412	2,503,454	100.0%
Requirements				
Salaries & Benefits	1,756,510	1,885,973	1,843,980	73.7%
Materials & Services	48,073	670,205	654,874	26.2%
Capital Outlay	-	2,000	2,000	0.1%
Debt Service & Other	1,234	6,234	2,600	0.1%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	1,805,817	2,564,412	2,503,454	100.0%
Positions				
General Fund	21.02	22.02	21.97	95.6%
Other	1.00	1.00	1.00	4.4%
Total Positions	22.02	23.02	22.97	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511100 - Licensed Salaries	-	52,457	-	-	-	-
511210 - Classified - Represented	94,994	-	99,964	14,218	99,964	14,218
511220 - Classified - Non Represented	841,125	-	931,014	40,884	908,826	40,884
511420 - Managerial - Non Represented	192,441	-	200,139	-	194,682	-
512400 - Temporary Misc - Classified	39,842	-	39,842	-	39,842	-
513400 - Overtime Pay	8,840	-	8,840	-	2,182	-
521000 - PERS	3,414	246	3,711	160	3,612	160
521310 - PERS UAL	138,326	5,639	133,995	5,769	130,403	5,769
524100 - Group Health Insurance	217,662	13,781	241,040	10,881	241,040	10,881
52**** - Other Employer Paid Benefits	141,975	5,768	149,098	6,418	145,099	6,418
Salaries & Benefits Total	1,678,619	77,891	1,807,643	78,330	1,765,650	78,330
531100 - Instructional Services	-	2,800	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	7,926	-	10,926	-	4,000	-
532410 - Leased Copy Machines	6,426	-	6,426	-	6,426	-
534100 - Travel, Local in District	1,020	-	1,020	-	1,020	-
534200 - Travel, Out of District	1,224	-	1,224	-	612	-
535300 - Postage	510	-	2,510	-	770	-
535400 - Advertising	1,224	-	1,224	-	1,224	-
535500 - Printing and Binding	2,550	-	11,050	-	3,500	-
538930 - Secretarial/Clerical Services	6,968	-	6,968	-	1,800	-
541000 - Consumable Supplies	1,925	12,480	1,925	614,412	1,925	629,119
541600 - Interdepartmental Charges	2,000	-	2,000	-	2,000	-
544000 - Periodicals	510	-	4,510	-	1,010	-
547000 - Computer Software	510	-	6,010	-	1,468	-
Materials & Services Total	32,793	15,280	55,793	614,412	25,755	629,119
555010 - Computers	-	-	2,000	-	2,000	-
564000 - Dues and Fees	1,234	-	6,234	-	2,600	-
Capital Outlay & Other Total	1,234	-	8,234	-	4,600	-
Department Total	1,712,646	93,171	1,871,670	692,742	1,796,005	707,449

Department Name: Payroll Services
Department Number: 5524

Overview: Responsible for managing and coordinating the payroll functions of the District, including production and distribution of weekly and monthly payroll for employees of PPS.

FY 2009/10 Goals and Major Achievements:

- Completed the 1st phase of the Time and Attendance system implementation.
- Employee over-payments have been reduced through developing system and process edits.

FY 2010/11 Goals and Major Initiatives:

- Complete Phase II & III of the Time and Attendance system implementation.
- Develop the payroll section of the Accounting Manual and update any existing District policies, including a training document for new & existing employees.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	647,115	668,982	668,982	100.0%
Other	-	-	-	0.0%
Total Resources	647,115	668,982	668,982	100.0%
Requirements				
Salaries & Benefits	629,717	651,584	651,584	97.4%
Materials & Services	16,990	16,990	16,990	2.5%
Capital Outlay	-	-	-	0.0%
Debt Service & Other	408	408	408	0.1%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	647,115	668,982	668,982	100.0%
Positions				
General Fund	8.50	8.50	8.50	100.0%
Other	-	-	-	0.0%
Total Positions	8.50	8.50	8.50	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	17,923	-	19,237	-	19,237	-
511220 - Classified - Non Represented	337,982	-	429,761	-	429,761	-
511420 - Managerial - Non Represented	73,355	-	-	-	-	-
513400 - Overtime Pay	7,243	-	7,243	-	7,243	-
521000 - PERS	1,266	-	1,323	-	1,323	-
521310 - PERS UAL	51,289	-	47,768	-	47,768	-
524100 - Group Health Insurance	88,017	-	93,101	-	93,101	-
52**** - Other Employer Paid Benefits	52,642	-	53,151	-	53,151	-
Salaries & Benefits Total	629,717	-	651,584	-	651,584	-
531800 - Local Mtgs/Non-Instr Staff Dev	918	-	918	-	918	-
532400 - Rentals	612	-	612	-	612	-
535400 - Advertising	291	-	291	-	291	-
538990 - Non-Instr Pers/Professional Sv	5,260	-	5,260	-	5,260	-
541000 - Consumable Supplies	8,379	-	8,379	-	8,379	-
544000 - Periodicals	1,530	-	1,530	-	1,530	-
Materials & Services Total	16,990	-	16,990	-	16,990	-
564000 - Dues and Fees	408	-	408	-	408	-
Capital Outlay & Other Total	408	-	408	-	408	-
Department Total	647,115	-	668,982	-	668,982	-

Department Name: Finance / Legal Requirements
Department Number: 5528

Overview: This department is financial only. The department budget includes the General Fund contingency/ reserve; fund level transfers for debt service; funds budgeted for outside legal costs and independent audit; elections services; and other financial management costs.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	32,767,961	16,129,265	11,428,587	43.8%
Other	14,436,197	14,664,938	14,664,938	56.2%
Total Resources	47,204,158	30,794,203	26,093,525	100.0%
Requirements				
Salaries & Benefits	50,000	30,000	30,000	0.1%
Materials & Services	8,917,125	8,917,125	8,917,125	34.2%
Capital Outlay	-	-	-	0.0%
Debt Service & Other	7,746,399	7,975,140	9,981,462	38.3%
Fund Transfers	6,436,197	6,664,938	6,664,938	25.5%
Contingency	24,054,437	7,207,000	500,000	1.9%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	47,204,158	30,794,203	26,093,525	100.0%
Positions				
General Fund	-	-	-	0.0%
Other	-	-	-	0.0%
Total Positions	0.00	0.00	0.00	0.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
524100 - Group Health Insurance	50,000	-	30,000	-	30,000	-
Salaries & Benefits Total	50,000	-	30,000	-	30,000	-
535500 - Printing and Binding	1,020	-	1,020	-	1,020	-
538100 - Audit Services	174,901	-	174,901	-	174,901	-
538200 - Legal Services	550,004	-	550,004	-	550,004	-
538500 - Management Services	61,200	-	61,200	-	61,200	-
538800 - Election Services	100,000	-	100,000	-	100,000	-
538910 - Security Services	30,000	-	30,000	-	30,000	-
541000 - Consumable Supplies	-	8,000,000	-	8,000,000	-	8,000,000
Materials & Services Total	917,125	8,000,000	917,125	8,000,000	917,125	8,000,000
561000 - Redemption of Principal	900,524	5,134,000	900,524	5,396,000	2,972,446	5,396,000
562000 - Interest	178,168	-	178,168	-	178,168	-
562100 - Interest (Except Bus/Garage)	114,348	1,302,197	114,348	1,268,938	114,348	1,268,938
563000 - Fiscal Charges	88,602	-	88,602	-	23,002	-
564000 - Dues and Fees	3,060	-	3,060	-	3,060	-
567200 - Public Assessments	25,500	-	25,500	-	25,500	-
571000 - Transfers to Other Funds	6,436,197	-	6,664,938	-	6,664,938	-
581000 - Operating Contingency	24,054,437	-	7,207,000	-	500,000	-
Capital Outlay & Other Total	31,800,836	6,436,197	15,182,140	6,664,938	10,481,462	6,664,938
Department Total	32,767,961	14,436,197	16,129,265	14,664,938	11,428,587	14,664,938

Department Name: Budget / Legal Requirements
Department Number: 5529

Overview: This department is financial only. The department budget holds school Consolidated Budget carryover from the prior fiscal year for distribution in the Fall after enrollment is finalized; approved Sabbatical Leave funds for teachers; and approved paid leaves of absence for licensed and classified staff.

Note: Total FTE shown includes FTE set aside for distribution during the upcoming school year as school enrollment and needs becomes apparent.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	3,142,145	8,478,141	6,174,502	100.0%
Other	-	-	-	0.0%
Total Resources	3,142,145	8,478,141	6,174,502	100.0%
Requirements				
Salaries & Benefits	2,730,837	7,878,236	5,580,580	90.4%
Materials & Services	411,308	599,905	593,922	9.6%
Capital Outlay	-	-	-	0.0%
Debt Service & Other	-	-	-	0.0%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	3,142,145	8,478,141	6,174,502	100.0%
Positions				
General Fund	30.81	84.70	59.46	100.0%
Other	-	-	-	0.0%
Total Positions	30.81	84.70	59.46	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
	511100 - Licensed Salaries	1,858,377	-	5,404,894	-	3,794,275
513300 - Extended Hours	-	-	-	-	40,846	-
521000 - PERS	5,389	-	15,675	-	11,122	-
521310 - PERS UAL	218,359	-	565,892	-	401,537	-
524100 - Group Health Insurance	424,593	-	1,262,105	-	886,007	-
52**** - Other Employer Paid Benefits	224,119	-	629,670	-	446,793	-
Salaries & Benefits Total	2,730,837	-	7,878,236	-	5,580,580	-
541000 - Consumable Supplies	411,308	-	599,905	-	593,922	-
Materials & Services Total	411,308	-	599,905	-	593,922	-
Department Total	3,142,145	-	8,478,141	-	6,174,502	-

Department Name: Risk Management
Department Number: 5540

Overview: Collaborate with all other operations departments and education services throughout the district to establish a safe environment for students, staff and the community. Responsible for the management and administration of the district’s workers’ compensation, liability, property, and auto and student insurance programs, including the selection and purchase of insurance policies, managing claims, developing policies and procedures, evaluating contractual risk, loss control and school outreach.

FY 2009/10 Goals and Major Achievements:

- Lead and coordinate the district’s Marysville fire claim for the betterment of everyone involved.
- Fully implement a return-to-work program throughout the district that supports the teaching and learning environment.
- Complete a minimum of eighteen school-based safety committee consultations and six hazard safety inspections.

FY 2010/11 Goals and Major Initiatives:

- Coordinate and provide leadership regarding the closure of the Marysville fire claim and approved district plans for a re-built school.
- Develop and implement a plan to reduce workers’ compensation related costs by 5%.
- Coordinate and lead a district-wide effort to initiate a “Safety Awareness” campaign.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	-	-	-	0.0%
Other	11,429,108	14,239,891	14,239,891	100.0%
Total Resources	11,429,108	14,239,891	14,239,891	100.0%
Requirements				
Salaries & Benefits	497,319	516,331	516,331	3.6%
Materials & Services	4,906,577	6,593,533	6,593,533	46.3%
Capital Outlay	-	-	-	0.0%
Debt Service & Other	4,025,212	4,130,027	4,130,027	29.0%
Fund Transfers	-	-	-	0.0%
Contingency	2,000,000	3,000,000	3,000,000	21.1%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	11,429,108	14,239,891	14,239,891	100.0%
Positions				
General Fund	-	-	-	0.0%
Other	5.20	5.40	5.40	100.0%
Total Positions	5.20	5.40	5.40	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	-	5,941	-	11,655	-	11,655
511220 - Classified - Non Represented	-	223,437	-	232,374	-	232,374
511420 - Managerial - Non Represented	-	84,297	-	87,668	-	87,668
512200 - Substitutes - Classified	-	40,707	-	40,707	-	40,707
512400 - Temporary Misc - Classified	-	492	-	492	-	492
513300 - Extended Hours	-	2,561	-	2,561	-	2,561
521000 - PERS	-	1,036	-	1,089	-	1,089
521310 - PERS UAL	-	41,999	-	39,311	-	39,311
524100 - Group Health Insurance	-	53,743	-	56,733	-	56,733
52**** - Other Employer Paid Benefits	-	43,106	-	43,741	-	43,741
Salaries & Benefits Total	-	497,319	-	516,331	-	516,331
531800 - Local Mtgs/Non-Instr Staff Dev	-	500	-	500	-	500
532200 - Repairs and Maintenance Svcs	-	474,425	-	468,167	-	468,167
532410 - Leased Copy Machines	-	174	-	174	-	174
532900 - Other Property Services	-	45,699	-	41,816	-	41,816
533110 - Reimb - School Bus	-	325,000	-	325,000	-	325,000
534100 - Travel, Local in District	-	1,000	-	1,000	-	1,000
534200 - Travel, Out of District	-	4,500	-	4,500	-	4,500
535100 - Telephone	-	889	-	889	-	889
535300 - Postage	-	136	-	136	-	136
535500 - Printing and Binding	-	297	-	297	-	297
538200 - Legal Services	-	80,000	-	60,000	-	60,000
538910 - Security Services	-	105,583	-	105,583	-	105,583
538990 - Non-Instr Pers/Professional Sv	-	3,544,917	-	5,190,604	-	5,190,604
541000 - Consumable Supplies	-	181,501	-	179,201	-	179,201
541100 - Loss Prevention	-	50,000	-	44,000	-	44,000
541600 - Interdepartmental Charges	-	68,503	-	60,403	-	60,403
543000 - Library Books	-	250	-	250	-	250
544000 - Periodicals	-	246	-	246	-	246
546000 - Non-Consumable Supplies	-	22,000	-	109,810	-	109,810
546100 - Minor Equipment - Tagged	-	756	-	756	-	756
547000 - Computer Software	-	201	-	201	-	201
Materials & Services Total	-	4,906,577	-	6,593,533	-	6,593,533
564000 - Dues and Fees	-	1,850	-	1,850	-	1,850
565100 - Liability Insurance	-	441,796	-	477,410	-	477,410
565300 - Property Insurance Premiums	-	727,034	-	799,737	-	799,737
565910 - Worker's Comp Claim Expense	-	1,761,697	-	1,758,195	-	1,758,195
565920 - Worker's Comp Assessment	-	101,187	-	101,187	-	101,187
565930 - Deductible Insurance Loss	-	991,648	-	991,648	-	991,648
581000 - Operating Contingency	-	2,000,000	-	3,000,000	-	3,000,000
Capital Outlay & Other Total	-	6,025,212	-	7,130,027	-	7,130,027
Department Total	-	11,429,108	-	14,239,891	-	14,239,891

Department Name: Procurement & Distribution Services

Department Number: 5552

Overview: Procurement administers the policies, procedures and systems for the District to obtain goods/ services required to conduct business and achieve its mission goals. Services include the Procurement Card Program, technical support for intermediate and formal procurements and contracts processing and execution, purchase order approval and processing, master contract maintenance, operations & maintenance of PeopleSoft Purchasing module, Group Transportation Services (GTS) contract tracking, and EZ Contracts systems and applications.

FY 2009/10 Goals and Major Achievements:

- Department reorganization to include Instructional Materials procurement, Deputy Clerk Services, and Records Management functions.
- Review and plan Implementation of targeted online e-commerce vendors and cooperative contract catalogs.
- Prepare procurement/contracting infrastructure for Capital Construction Program.

FY 2010/11 Goals and Major Initiatives:

- Procurement Rule Rewrite Approval & Completion of Procurement and Contracting Procedures Manual.
- Implementation and rollout of several major online e-commerce vendors with cooperative contracts for agency use.
- Procure and rollout instructional material support for several critical curriculum adoptions.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	1,219,494	1,255,799	1,255,799	100.0%
Other	-	-	-	0.0%
Total Resources	1,219,494	1,255,799	1,255,799	100.0%
Requirements				
Salaries & Benefits	1,127,522	1,163,827	1,163,827	92.7%
Materials & Services	82,149	82,149	82,149	6.5%
Capital Outlay	3,926	3,926	3,926	0.3%
Debt Service & Other	5,897	5,897	5,897	0.5%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	1,219,494	1,255,799	1,255,799	100.0%
Positions				
General Fund	14.00	14.00	14.00	100.0%
Other	-	-	-	0.0%
Total Positions	14.00	14.00	14.00	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	69,466	-	74,608	-	74,608	-
511220 - Classified - Non Represented	530,059	-	551,261	-	551,261	-
511420 - Managerial - Non Represented	185,141	-	192,546	-	192,546	-
512400 - Temporary Misc - Classified	1,855	-	1,855	-	1,855	-
513400 - Overtime Pay	5,223	-	5,223	-	5,223	-
521000 - PERS	2,296	-	2,394	-	2,394	-
521310 - PERS UAL	93,030	-	86,429	-	86,429	-
524100 - Group Health Insurance	144,970	-	153,342	-	153,342	-
52**** - Other Employer Paid Benefits	95,482	-	96,169	-	96,169	-
Salaries & Benefits Total	1,127,522	-	1,163,827	-	1,163,827	-
531800 - Local Mtgs/Non-Instr Staff Dev	2,185	-	2,185	-	2,185	-
532400 - Rentals	15,818	-	15,818	-	15,818	-
534100 - Travel, Local in District	3,865	-	3,865	-	3,865	-
535400 - Advertising	7,009	-	7,009	-	7,009	-
538990 - Non-Instr Pers/Professional Sv	33,673	-	33,673	-	33,673	-
541000 - Consumable Supplies	8,277	-	8,277	-	8,277	-
546000 - Non-Consumable Supplies	5,202	-	5,202	-	5,202	-
547000 - Computer Software	6,120	-	6,120	-	6,120	-
Materials & Services Total	82,149	-	82,149	-	82,149	-
554100 - Initial and Addl Equipment	3,926	-	3,926	-	3,926	-
564000 - Dues and Fees	5,897	-	5,897	-	5,897	-
Capital Outlay & Other Total	9,823	-	9,823	-	9,823	-
Department Total	1,219,494	-	1,255,799	-	1,255,799	-

Department Name: Warehousing
Department Number: 5553

Overview: Provides daily delivery support to BESC and over 90 district school and program sites. The 100,000 square foot warehouse holds over 500 retail items for classroom/office supply support, 750+ science kits, and more than 2,000 line items of instructional material for classroom support.

FY 2009/10 Goals and Major Achievements:

- Completion of Re-Warehousing Plan.
- Implementation of Instructional Materials and Science Kit processing areas.
- Implement Instructional Materials pickup/return program for District.

FY 2010/11 Goals and Major Initiatives:

- Support material movement needs for BESC moves and new modular furniture.
- Review retail inventory stocking plan & adjust for warehouse catalog.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	1,097,917	1,128,558	1,074,806	100.0%
Other	-	-	-	0.0%
Total Resources	1,097,917	1,128,558	1,074,806	100.0%
Requirements				
Salaries & Benefits	919,556	950,197	896,445	83.4%
Materials & Services	178,211	178,211	178,211	16.6%
Capital Outlay	-	-	-	0.0%
Debt Service & Other	150	150	150	0.0%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	1,097,915	1,128,558	1,074,806	100.0%
Positions				
General Fund	14.00	14.00	13.00	100.0%
Other	-	-	-	0.0%
Total Positions	14.00	14.00	13.00	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	480,808	-	502,372	-	467,408	-
511220 - Classified - Non Represented	131,143	-	136,388	-	136,388	-
512400 - Temporary Misc - Classified	12,212	-	12,212	-	12,212	-
521000 - PERS	1,811	-	1,888	-	1,787	-
521310 - PERS UAL	73,339	-	68,157	-	64,496	-
524100 - Group Health Insurance	144,970	-	153,342	-	142,389	-
52**** - Other Employer Paid Benefits	75,273	-	75,838	-	71,765	-
Salaries & Benefits Total	919,556	-	950,197	-	896,445	-
531800 - Local Mtgs/Non-Instr Staff Dev	414	-	414	-	414	-
532400 - Rentals	1,447	-	1,447	-	1,447	-
532900 - Other Property Services	8,839	-	8,839	-	8,839	-
534100 - Travel, Local in District	1,356	-	1,356	-	1,356	-
535300 - Postage	137,614	-	137,614	-	137,614	-
535500 - Printing and Binding	307	-	307	-	307	-
541000 - Consumable Supplies	10,198	-	10,198	-	10,198	-
541320 - Oil & Lubricants	6,747	-	6,747	-	6,747	-
541500 - Inventory Adjustments	8,878	-	8,878	-	8,878	-
541600 - Interdepartmental Charges	250	-	250	-	250	-
546000 - Non-Consumable Supplies	2,161	-	2,161	-	2,161	-
Materials & Services Total	178,211	-	178,211	-	178,211	-
564000 - Dues and Fees	150	-	150	-	150	-
Capital Outlay & Other Total	150	-	150	-	150	-
Department Total	1,097,917	-	1,128,558	-	1,074,806	-

Department Name: Instructional Resource Center
Department Number: 5554

Overview: The Instructional Resource Center (IRC) consists of Library Services, Textbook Services, and Multimedia Services. The department serves the BESC and district schools and programs. The IRC is a matrix service organization between Student and Academic Support and the Procurement Department.

FY 2009/10 Goals and Major Achievements:

- Implementation, maintenance and management of Science Kit processing program.
- Support new and existing curriculum adoptions.

FY 2010/11 Goals and Major Initiatives:

- Support new and existing curriculum adoptions.
- Complete physical move and setup of the IRC in BESC.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	571,066	656,379	534,874	99.1%
Other	4,859	4,877	4,877	0.9%
Total Resources	575,925	661,256	539,751	100.0%
Requirements				
Salaries & Benefits	476,413	525,726	404,221	74.9%
Materials & Services	98,162	133,881	133,881	24.8%
Capital Outlay	1,250	1,250	1,250	0.2%
Debt Service & Other	100	399	399	0.1%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	575,925	661,256	539,751	100.0%
Positions				
General Fund	7.00	7.00	6.00	100.0%
Other	-	-	-	0.0%
Total Positions	7.00	7.00	6.00	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	170,791	-	206,830	-	183,446	-
511220 - Classified - Non Represented	133,012	-	138,332	-	53,012	-
512400 - Temporary Misc - Classified	21,683	-	21,683	-	40,075	-
521000 - PERS	944	-	1,063	-	802	-
521310 - PERS UAL	38,245	-	38,409	-	28,953	-
524100 - Group Health Insurance	72,485	-	76,671	-	65,718	-
52**** - Other Employer Paid Benefits	39,253	-	42,738	-	32,215	-
Salaries & Benefits Total	476,413	-	525,726	-	404,221	-
531800 - Local Mtgs/Non-Instr Staff Dev	550	-	550	-	550	-
532400 - Rentals	204	-	204	-	204	-
532410 - Leased Copy Machines	525	-	525	-	525	-
532900 - Other Property Services	5,171	-	5,171	-	5,171	-
534100 - Travel, Local in District	560	-	560	-	560	-
535100 - Telephone	102	-	102	-	102	-
535500 - Printing and Binding	882	-	882	-	882	-
538990 - Non-Instr Pers/Professional Sv	-	-	35,000	-	35,000	-
541000 - Consumable Supplies	42,369	4,859	43,369	4,578	43,369	4,578
541600 - Interdepartmental Charges	211	-	211	-	211	-
542100 - Textbook Expansion	23,379	-	23,379	-	23,379	-
543000 - Library Books	12,757	-	12,757	-	12,757	-
546000 - Non-Consumable Supplies	2,388	-	2,388	-	2,388	-
546100 - Minor Equipment - Tagged	4,000	-	4,000	-	4,000	-
547000 - Computer Software	205	-	205	-	205	-
Materials & Services Total	93,303	4,859	129,303	4,578	129,303	4,578
555010 - Computers	1,000	-	1,000	-	1,000	-
555090 - Misc Other Technology	250	-	250	-	250	-
564000 - Dues and Fees	100	-	100	-	100	-
569000 - Grant Indirect Charges	-	-	-	299	-	299
Capital Outlay & Other Total	1,350	-	1,350	299	1,350	299
Department Total	571,066	4,859	656,379	4,877	534,874	4,877

Department Name: Textbook Purchases

Department Number: 5555

Overview: Support and purchase of District-wide textbook adoptions.

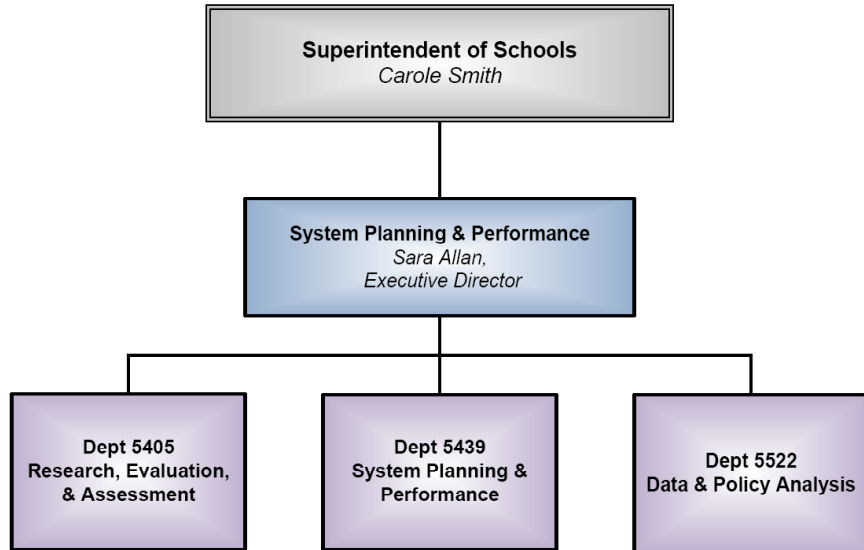
Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	2,925,000	3,970,000	4,847,007	100.0%
Other	-	-	-	0.0%
Total Resources	2,925,000	3,970,000	4,847,007	100.0%
Requirements				
Salaries & Benefits	-	-	11,445	0.2%
Materials & Services	2,925,000	3,970,000	4,835,562	99.8%
Capital Outlay	-	-	-	0.0%
Debt Service & Other	-	-	-	0.0%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	2,925,000	3,970,000	4,847,007	100.0%
Positions				
General Fund	-	-	-	0.0%
Other	-	-	-	0.0%
Total Positions	0.00	0.00	0.00	0.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
512400 - Temporary Misc - Classified	-	-	-	-	9,350	-
521000 - PERS	-	-	-	-	27	-
521310 - PERS UAL	-	-	-	-	979	-
52**** - Other Employer Paid Benefits	-	-	-	-	1,089	-
Salaries & Benefits Total	-	-	-	-	11,445	-
535300 - Postage	829	-	-	-	-	-
535500 - Printing and Binding	10,000	-	-	-	50,000	-
541000 - Consumable Supplies	126,207	-	125,000	-	516,000	-
542100 - Textbook Expansion	198,957	-	-	-	320,000	-
542200 - Textbook Adoption	1,004,340	-	2,120,000	-	3,835,562	-
542300 - Textbook Replacement	1,569,236	-	1,725,000	-	40,000	-
543000 - Library Books	7,431	-	-	-	-	-
544000 - Periodicals	8,000	-	-	-	70,000	-
546000 - Non-Consumable Supplies	-	-	-	-	4,000	-
Materials & Services Total	2,925,000	-	3,970,000	-	4,835,562	-
Department Total	2,925,000	-	3,970,000	-	4,847,007	-

Department Summary for System Planning and Performance



Central Office: System Planning and Performance

Overview: The three departments comprising System Planning and Performance include Research, Evaluation, & Assessment, System Planning & Performance, and Data & Policy Analysis.

FY 2009/10 Goals and Major Achievements:

- Deepen the organization’s understanding of what cultural competency looks like in practice by identifying and reporting on system level markers of cultural competence yearly and instituting an ongoing process for sharing internal success stories in closing the achievement gap via Leadership Academy and other forums.
- Implement a set of web based, user friendly tools and analytical reports that are used by the majority of instructional leaders, enabling them to be more effective. Design and facilitate a strategic planning process resulting in a 2010-2015 Strategic Plan that is understood and endorsed by the Board of Education, Superintendent, staff, and community.
- Create a set of survey tools to enhance our ability to and gather feedback and report on progress on how well we are meeting the needs of staff, parents and community.

FY 2010/11 Goals and Major Initiatives:

- Complete high school redesign recommendations with implementation to begin in September 2011.
- Complete elementary-middle enrollment project recommendations by January 2010, including recommended steps towards building equitable 6-8 programs & structures by September 2010.
- Complete district staffing team recommendations on resource allocation modifications for special education, elementary, and middle school programs for implementation in the next budget/staffing cycle.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	2,956,489	3,382,116	3,123,144	93.0%
Other	278,019	234,483	234,476	7.0%
Total Resources	3,234,508	3,616,599	3,357,620	100.0%
Requirements				
Salaries & Benefits	2,656,364	3,008,363	2,777,462	82.7%
Materials & Services	562,650	591,149	563,078	16.8%
Capital Outlay	2,200	2,200	2,200	0.1%
Debt Service & Other	13,294	14,887	14,880	0.4%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	3,234,508	3,616,599	3,357,620	100.0%
Positions				
General Fund	24.94	28.74	26.74	99.4%
Other	0.15	0.15	0.15	0.6%
Total Positions	25.09	28.89	26.89	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511100 - Licensed Salaries	-	-	211,342	-	211,342	-
511210 - Classified - Represented	105,313	380	110,694	-	74,560	-
511220 - Classified - Non Represented	872,691	30,299	794,608	-	794,608	-
511310 - Administrators - Licensed	240,328	13,500	249,941	-	132,340	-
511320 - Administrators - NonLicensed	-	-	114,750	-	112,500	-
511420 - Managerial - Non Represented	545,601	1,713	565,328	13,650	565,328	13,650
512100 - Substitutes - Licensed	24,950	-	24,950	-	24,950	-
512300 - Temporary Misc - Licensed	2,055	-	2,055	-	2,055	-
512400 - Temporary Misc - Classified	35,505	-	35,505	-	23,255	-
513100 - Extended Responsibility-LIC	15,413	-	15,413	-	15,413	-
513300 - Extended Hours	34,160	-	34,160	-	34,160	-
513400 - Overtime Pay	5,000	-	5,000	-	2,500	-
521000 - PERS	5,455	76	6,275	40	5,781	40
521310 - PERS UAL	221,019	2,646	226,544	1,429	208,669	1,429
524100 - Group Health Insurance	268,193	2,072	343,013	-	321,106	-
52**** - Other Employer Paid Benefits	226,849	3,146	252,076	1,590	232,186	1,590
Salaries & Benefits Total	2,602,532	53,832	2,991,654	16,709	2,760,753	16,709
531800 - Local Mtgs/Non-Instr Staff Dev	4,560	-	4,560	-	4,560	-
531900 - Other Instr Prof/Tech Svcs	7,650	-	44,155	166,917	42,209	166,917
532400 - Rentals	-	1,000	-	1,000	-	1,000
532410 - Leased Copy Machines	4,000	-	4,000	-	4,000	-
532800 - Garbage	3,077	-	3,077	-	3,077	-
534100 - Travel, Local in District	2,450	-	2,450	-	2,450	-
534200 - Travel, Out of District	12,250	5,480	12,250	5,480	6,125	5,480
534900 - Other Travel	-	4,435	-	500	-	500
535100 - Telephone	1,000	-	1,000	-	1,000	-
535300 - Postage	10,620	-	10,620	-	10,620	-
535400 - Advertising	-	500	-	500	-	500
535500 - Printing and Binding	2,200	500	2,200	500	2,200	500
538600 - Data Processing Services	2,500	-	2,500	-	2,500	-
538930 - Secretarial/Clerical Services	5,000	-	5,000	-	5,000	-
538990 - Non-Instr Pers/Professional Sv	273,034	180,988	273,034	10,000	253,034	10,000
541000 - Consumable Supplies	12,651	18,500	12,651	18,500	12,651	18,500
541600 - Interdepartmental Charges	1,250	-	1,250	-	1,250	-
543000 - Library Books	600	-	600	-	600	-
544000 - Periodicals	755	-	755	-	755	-
546000 - Non-Consumable Supplies	4,650	-	4,650	-	4,650	-
547000 - Computer Software	3,000	-	3,000	-	3,000	-
Materials & Services Total	351,247	211,403	387,752	203,397	359,681	203,397
554100 - Initial and Addl Equipment	2,200	-	2,200	-	2,200	-
564000 - Dues and Fees	510	-	510	-	510	-
569000 - Grant Indirect Charges	-	12,784	-	14,377	-	14,370
Capital Outlay & Other Total	2,710	12,784	2,710	14,377	2,710	14,370
Central Office Total	2,956,489	278,019	3,382,116	234,483	3,123,144	234,476

Department Name: Research, Evaluation, & Assessment
Department Number: 5405

Overview: This department oversees the administration of district-wide testing programs (statewide assessment, English proficiency tests for English language learners) and other tests used by a large number of schools. RE&A provides reports of results to a wide variety of audiences such as State Report Cards and Adequate Yearly Progress (AYP) reports (both issued by the Oregon Department of Education), monitors student completion of work samples, early childhood literacy assessments, common literacy assignments, and other local assessments. RE&A produces reports for school administrators summarizing course grades and conduct program evaluations. Also provided are reports required by external funding sources (National Science Foundation, for example), as well as internally identified programs about which we want objective analyses of implementation and/or impact, along with providing support to schools and departments that want to conduct paper-based or electronic surveys. The department assists with the implementation of School Board policy by reviewing all requests to conduct research with students or staff in PPS.

FY 2009/10 Goals and Major Achievements:

- Implement web-based tools to assist director, administrator, and teacher dashboards and automated Adequate Yearly Progress (AYP) approximation reports.
- Provide easy to use and flexible electronic grading and reporting system tools to instructional leaders.
- Creation of survey tools to enhance our ability to gather feedback and report on progress on how well PPS is meeting the needs of students, parents, staff, and community.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	1,518,864	1,553,964	1,475,835	99.3%
Other	47,673	10,653	10,646	0.7%
Total Resources	1,566,537	1,564,617	1,486,481	100.0%
Requirements				
Salaries & Benefits	1,307,237	1,270,832	1,215,649	81.8%
Materials & Services	254,017	290,522	267,576	18.0%
Capital Outlay	2,100	2,100	2,100	0.1%
Debt Service & Other	3,183	1,163	1,156	0.1%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	1,566,537	1,564,617	1,486,481	100.0%
Positions				
General Fund	14.04	13.54	12.54	100.0%
Other	-	-	-	0.0%
Total Positions	14.04	13.54	12.54	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	105,313	380	110,694	-	74,560	-
511220 - Classified - Non Represented	614,923	30,299	614,277	-	614,277	-
511420 - Managerial - Non Represented	92,192	1,713	95,880	-	95,880	-
512100 - Substitutes - Licensed	24,950	-	24,950	-	24,950	-
512300 - Temporary Misc - Licensed	2,055	-	2,055	-	2,055	-
512400 - Temporary Misc - Classified	11,005	-	11,005	-	11,005	-
513100 - Extended Responsibility-LIC	15,413	-	15,413	-	15,413	-
513300 - Extended Hours	34,160	-	34,160	-	34,160	-
521000 - PERS	2,610	26	2,634	-	2,530	-
521310 - PERS UAL	105,751	1,060	95,113	-	91,330	-
524100 - Group Health Insurance	155,324	5	158,819	-	147,866	-
52**** - Other Employer Paid Benefits	108,541	1,517	105,832	-	101,623	-
Salaries & Benefits Total	1,272,237	35,000	1,270,832	-	1,215,649	-
531800 - Local Mtgs/Non-Instr Staff Dev	3,060	-	3,060	-	3,060	-
531900 - Other Instr Prof/Tech Svcs	7,650	-	44,155	-	42,209	-
532410 - Leased Copy Machines	4,000	-	4,000	-	4,000	-
532800 - Garbage	3,077	-	3,077	-	3,077	-
534100 - Travel, Local in District	1,500	-	1,500	-	1,500	-
534200 - Travel, Out of District	2,000	-	2,000	-	1,000	-
535300 - Postage	10,500	-	10,500	-	10,500	-
535500 - Printing and Binding	1,000	-	1,000	-	1,000	-
538600 - Data Processing Services	2,500	-	2,500	-	2,500	-
538930 - Secretarial/Clerical Services	5,000	-	5,000	-	5,000	-
538990 - Non-Instr Pers/Professional Sv	183,404	10,000	183,404	10,000	163,404	10,000
541000 - Consumable Supplies	11,021	-	11,021	-	11,021	-
541600 - Interdepartmental Charges	1,000	-	1,000	-	1,000	-
543000 - Library Books	500	-	500	-	500	-
544000 - Periodicals	255	-	255	-	255	-
546000 - Non-Consumable Supplies	4,550	-	4,550	-	4,550	-
547000 - Computer Software	3,000	-	3,000	-	3,000	-
Materials & Services Total	244,017	10,000	280,522	10,000	257,576	10,000
554100 - Initial and Addl Equipment	2,100	-	2,100	-	2,100	-
564000 - Dues and Fees	510	-	510	-	510	-
569000 - Grant Indirect Charges	-	2,673	-	653	-	646
Capital Outlay & Other Total	2,610	2,673	2,610	653	2,610	646
Department Total	1,518,864	47,673	1,553,964	10,653	1,475,835	10,646

Department Name: System Planning & Performance
Department Number: 5439

Overview: Oversees the short and long term planning of District goals and objectives. Departments and programs under this umbrella include Data & Policy Analysis, Research, Evaluation, & Assessment, high school redesign, K-8 redesign, school & systems performance, and overall strategic planning and project management for the District.

FY 2009/10 Goals and Major Achievements:

- Deepen the organization's understanding of what cultural competency looks like in practice by identifying and reporting on system level markers of cultural competence yearly and instituting an ongoing process for sharing internal success stories in closing the achievement gap via Leadership Academy and other forums.
- Implement a set of web based, user friendly tools and analytical reports that are used by the majority of instructional leaders, enabling them to be more effective. Development will include online tools to improve Electronic Student Information System (eSIS) input processes and data quality, director, administrator, and teacher dashboards and automated Annual Yearly Progress (AYP) approximation reports, easy to use and flexible electronic grading and reporting system, and FTE allocation and staffing support tools.
- Create a set of survey tools to enhance our ability to and gather feedback and report on progress on how well we are meeting the needs of staff, parents and community.

FY 2010/11 Goals and Major Initiatives:

- Complete high school redesign recommendations with implementation to begin in September 2011.
- Complete elementary-middle enrollment project recommendations by January 2010, including recommended steps towards building equitable 6-8 programs & structures by September 2011.
- Complete district staffing team recommendations on resource allocation modifications for special education, elementary, and middle school programs for implementation in the next budget/staffing cycle.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	1,063,527	1,445,672	1,272,603	85.0%
Other	230,346	223,830	223,830	15.0%
Total Resources	1,293,873	1,669,502	1,496,433	100.0%
Requirements				
Salaries & Benefits	1,039,409	1,419,431	1,251,362	83.6%
Materials & Services	244,253	236,247	231,247	15.5%
Capital Outlay	100	100	100	0.0%
Debt Service & Other	10,111	13,724	13,724	0.9%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	1,293,873	1,669,502	1,496,433	100.0%
Positions				
General Fund	7.90	12.20	11.20	98.7%
Other	0.15	0.15	0.15	1.3%
Total Positions	8.05	12.35	11.35	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511100 - Licensed Salaries	-	-	211,342	-	211,342	-
511220 - Classified - Non Represented	133,227	-	50,808	-	50,808	-
511310 - Administrators - Licensed	240,328	13,500	249,941	-	132,340	-
511320 - Administrators - NonLicensed	-	-	114,750	-	112,500	-
511420 - Managerial - Non Represented	365,910	-	378,449	13,650	378,449	13,650
512400 - Temporary Misc - Classified	17,000	-	17,000	-	8,500	-
521000 - PERS	2,194	50	2,965	40	2,593	40
521310 - PERS UAL	88,885	1,586	107,034	1,429	93,596	1,429
524100 - Group Health Insurance	81,804	2,067	151,335	-	140,381	-
52**** - Other Employer Paid Benefits	91,229	1,629	119,098	1,590	104,144	1,590
Salaries & Benefits Total	1,020,577	18,832	1,402,722	16,709	1,234,653	16,709
531800 - Local Mtgs/Non-Instr Staff Dev	1,000	-	1,000	-	1,000	-
531900 - Other Instr Prof/Tech Svcs	-	-	-	166,917	-	166,917
532400 - Rentals	-	1,000	-	1,000	-	1,000
534100 - Travel, Local in District	750	-	750	-	750	-
534200 - Travel, Out of District	10,000	5,480	10,000	5,480	5,000	5,480
534900 - Other Travel	-	4,435	-	500	-	500
535100 - Telephone	1,000	-	1,000	-	1,000	-
535300 - Postage	120	-	120	-	120	-
535400 - Advertising	-	500	-	500	-	500
535500 - Printing and Binding	200	500	200	500	200	500
538990 - Non-Instr Pers/Professional Sv	27,630	170,988	27,630	-	27,630	-
541000 - Consumable Supplies	1,200	18,500	1,200	18,500	1,200	18,500
541600 - Interdepartmental Charges	250	-	250	-	250	-
543000 - Library Books	100	-	100	-	100	-
544000 - Periodicals	500	-	500	-	500	-
546000 - Non-Consumable Supplies	100	-	100	-	100	-
Materials & Services Total	42,850	201,403	42,850	193,397	37,850	193,397
554100 - Initial and Addl Equipment	100	-	100	-	100	-
569000 - Grant Indirect Charges	-	10,111	-	13,724	-	13,724
Capital Outlay & Other Total	100	10,111	100	13,724	100	13,724
Department Total	1,063,527	230,346	1,445,672	223,830	1,272,603	223,830

Department Name: Data & Policy Analysis
Department Number: 5522

Overview: Compilation and transformation of detailed and dispersed data from district data collection systems into information for district decision makers and to meet state reporting requirements. Examples include school profiles and enrollment analysis, demographics, mapping and student neighborhood characteristics, teacher qualifications, staff characteristics, student discipline data, attendance characteristics, student mobility, enrollment projections, free and reduced price meal participation rates, staffing allocations, program participation and financial data. Responsibilities include data verification, documentation, interpretation and analysis to improve understanding and appropriate use of data. This department also serves as a resource to the State in improving design, definition, and quality of state data collections. Other functions include provision of data and modeling required for allocation of staffing resources for schools and management of internal and external data requests. Staff contributes information and analyses on issues identified by district leadership.

FY 2009/10 Goals and Major Achievements:

- Develop and implement more effective FTE allocation and staffing tools.
- Complete elementary-middle enrollment project recommendations, including recommended steps towards building equitable 6-8 programs & structures.
- Complete district staffing team recommendations on resource allocation modifications for special education, elementary, and middle school programs for implementation in the next budget/staffing cycle.

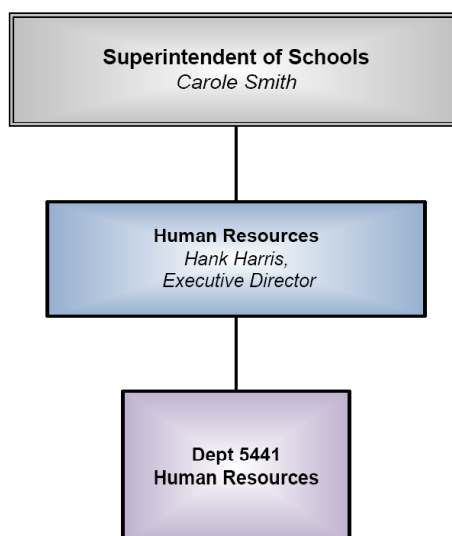
Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	374,098	382,480	374,706	100.0%
Other	-	-	-	0.0%
Total Resources	374,098	382,480	374,706	100.0%
Requirements				
Salaries & Benefits	309,718	318,100	310,451	82.9%
Materials & Services	64,380	64,380	64,255	17.1%
Capital Outlay	-	-	-	0.0%
Debt Service & Other	-	-	-	0.0%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	374,096	382,480	374,706	100.0%
Positions				
General Fund	3.00	3.00	3.00	100.0%
Other	-	-	-	0.0%
Total Positions	3.00	3.00	3.00	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
	511220 - Classified - Non Represented	124,541	-	129,523	-	129,523
511420 - Managerial - Non Represented	87,499	-	90,999	-	90,999	-
512400 - Temporary Misc - Classified	7,500	-	7,500	-	3,750	-
513400 - Overtime Pay	5,000	-	5,000	-	2,500	-
521000 - PERS	651	-	676	-	658	-
521310 - PERS UAL	26,383	-	24,397	-	23,743	-
524100 - Group Health Insurance	31,065	-	32,859	-	32,859	-
52**** - Other Employer Paid Benefits	27,079	-	27,146	-	26,419	-
Salaries & Benefits Total	309,718	-	318,100	-	310,451	-
531800 - Local Mtgs/Non-Instr Staff Dev	500	-	500	-	500	-
534100 - Travel, Local in District	200	-	200	-	200	-
534200 - Travel, Out of District	250	-	250	-	125	-
535500 - Printing and Binding	1,000	-	1,000	-	1,000	-
538990 - Non-Instr Pers/Professional Sv	62,000	-	62,000	-	62,000	-
541000 - Consumable Supplies	430	-	430	-	430	-
Materials & Services Total	64,380	-	64,380	-	64,255	-
Department Total	374,098	-	382,480	-	374,706	-

Department Summary for Human Resources



Central Office: Human Resources

Department Name: Human Resources

Department Number: 5441

Overview: Responsible for recruitment, hiring, and staffing of all District employees; labor relations; compensation and benefits for staff; workforce diversity and development; performance management; verification of licensure for certificated staff; substitute management.

FY 2009/10 Goals and Major Achievements:

- Complete a pre-and post-audit of the climate of culture and inclusion in two central office departments, and identify and provide specific professional development that will support the expansion of a culturally competent department.
- Demonstrate an improvement in resources and support to district applicants, employees, and managers, in order to help school staff focus on the instructional core. Goals will be reached by reorganizing the HR department to align with the four district regions, improving and maintaining HR internal and external websites, increasing customer satisfaction with HR services, and implementing PeopleSoft employee self-service function
- Develop and begin implementation of a plan which will place more of our highly successful principals into high-needs assignments.

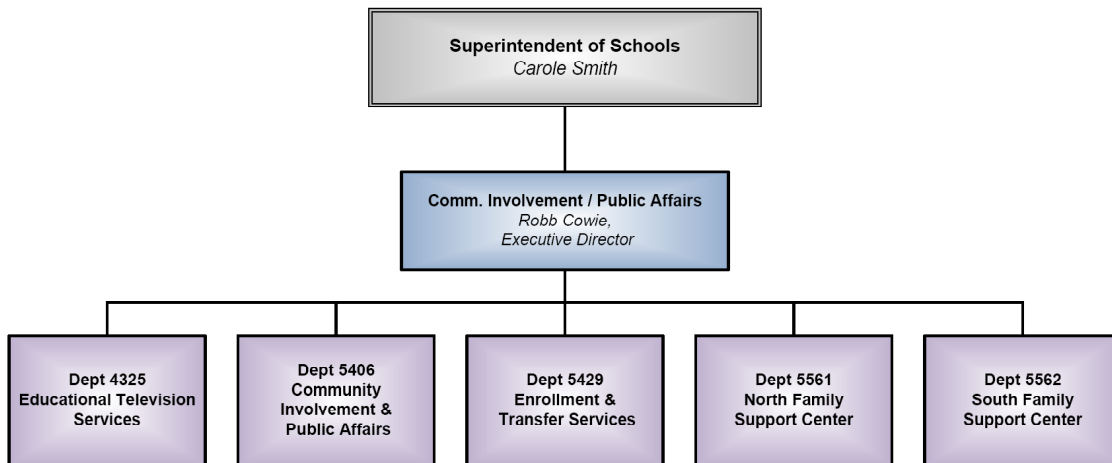
Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	4,122,415	4,186,853	4,023,138	100.0%
Other	4,297	635	635	0.0%
Total Resources	4,126,712	4,187,488	4,023,773	100.0%
Requirements				
Salaries & Benefits	3,813,890	3,928,328	3,817,319	94.9%
Materials & Services	296,962	243,300	190,594	4.7%
Capital Outlay	5,100	5,100	5,100	0.1%
Debt Service & Other	10,760	10,760	10,760	0.3%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	4,126,712	4,187,488	4,023,773	100.0%
Positions				
General Fund	43.99	43.99	42.99	100.0%
Other	-	-	-	0.0%
Total Positions	43.99	43.99	42.99	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	66,216	-	69,033	-	69,696	-
511220 - Classified - Non Represented	1,560,376	-	1,632,375	-	1,479,442	-
511320 - Administrators - NonLicensed	120,239	-	127,500	-	125,000	-
511420 - Managerial - Non Represented	844,819	-	872,493	-	953,695	-
512300 - Temporary Misc - Licensed	12,330	-	12,330	-	12,330	-
512400 - Temporary Misc - Classified	55,641	-	55,241	-	55,241	-
513300 - Extended Hours	20,303	-	20,303	-	12,134	-
513400 - Overtime Pay	26,176	-	26,176	-	26,176	-
521000 - PERS	7,847	-	8,165	-	7,928	-
521310 - PERS UAL	317,967	-	294,777	-	286,220	-
524100 - Group Health Insurance	455,619	-	481,933	-	470,980	-
52**** - Other Employer Paid Benefits	326,357	-	328,002	-	318,477	-
Salaries & Benefits Total	3,813,890	-	3,928,328	-	3,817,319	-
531800 - Local Mtgs/Non-Instr Staff Dev	54,181	189	54,181	-	19,390	-
532400 - Rentals	14,309	-	14,309	-	14,309	-
534100 - Travel, Local in District	2,384	-	2,384	-	2,384	-
534200 - Travel, Out of District	14,791	-	14,791	-	7,396	-
535100 - Telephone	3,765	-	3,765	-	3,765	-
535300 - Postage	1,502	-	1,502	-	1,502	-
535400 - Advertising	4,494	-	4,494	-	4,494	-
535500 - Printing and Binding	12,703	-	12,703	-	12,703	-
538500 - Management Services	20,000	-	20,000	-	20,000	-
538930 - Secretarial/Clerical Services	17,270	-	17,270	-	17,270	-
538950 - Professional Health Care Svcs	3,630	-	3,630	-	3,630	-
538990 - Non-Instr Pers/Professional Sv	108,688	4,006	58,688	-	48,688	-
541000 - Consumable Supplies	12,617	102	12,617	635	12,097	635
541600 - Interdepartmental Charges	1,300	-	1,300	-	1,300	-
543000 - Library Books	629	-	629	-	629	-
544000 - Periodicals	1,347	-	1,347	-	1,347	-
546000 - Non-Consumable Supplies	13,441	-	13,441	-	13,441	-
547000 - Computer Software	5,614	-	5,614	-	5,614	-
Materials & Services Total	292,665	4,297	242,665	635	189,959	635
554100 - Initial and Addl Equipment	5,100	-	5,100	-	5,100	-
564000 - Dues and Fees	10,760	-	10,760	-	10,760	-
Capital Outlay & Other Total	15,860	-	15,860	-	15,860	-
Central Office Total	4,122,415	4,297	4,186,853	635	4,023,138	635

Department Summary for Community Involvement and Public Affairs



Central Office: Community Involvement and Public Affairs

Overview: The five departments comprising Community Involvement and Public Affairs include Educational Television (Media) Services, Community Involvement & Community Affairs, Enrollment & Transfer Services, and the two Family Support Centers (North and South).

FY 2009/10 Goals and Major Achievements:

- Inform families and community members about student achievement Milestones and encourage effective parent involvement in helping students prepare for success at the next level of education, and build strong partnerships that support Portland Public Schools' educational and operational goals.
- Foster strong and supportive relationships between families and schools by developing tools that promote effective school-based communication and family engagement, including the increased availability of interpretation/translation services to non-English-speaking families and access to services that keep families healthy and stable.
- Increase enrollment in Portland Public Schools by providing accessible school choice and enrollment information and opportunities while promoting informed and authentic student, family, community, and staff involvement in school district decision-making.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	3,118,704	3,091,076	3,018,190	67.8%
Other	613,913	1,479,045	1,430,574	32.2%
Total Resources	3,732,617	4,570,121	4,448,764	100.0%
Requirements				
Salaries & Benefits	3,100,230	3,159,234	2,949,558	66.3%
Materials & Services	583,528	1,334,092	1,426,111	32.1%
Capital Outlay	18,123	1,500	1,500	0.0%
Debt Service & Other	30,736	75,295	71,595	1.6%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	3,732,617	4,570,121	4,448,764	100.0%
Positions				
General Fund	32.88	33.75	31.40	89.8%
Other	5.43	4.55	3.55	10.2%
Total Positions	38.31	38.30	34.95	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511100 - Licensed Salaries	-	5,731	-	-	-	-
511210 - Classified - Represented	289,495	69,850	302,971	67,272	245,907	39,645
511220 - Classified - Non Represented	1,301,193	193,187	1,416,744	148,983	1,300,729	148,983
511310 - Administrators - Licensed	55,667	-	58,042	-	-	-
511320 - Administrators - NonLicensed	113,986	-	120,870	-	118,500	-
511420 - Managerial - Non Represented	92,225	-	95,914	-	208,114	-
512300 - Temporary Misc - Licensed	-	1,000	-	1,500	-	1,500
512400 - Temporary Misc - Classified	30,641	5,300	17,217	-	17,217	-
513300 - Extended Hours	700	1,166	700	-	700	-
513400 - Overtime Pay	15,264	2,084	5,264	-	5,264	-
521000 - PERS	5,507	792	5,853	631	5,500	551
521310 - PERS UAL	223,153	31,627	211,255	22,799	198,555	19,906
524100 - Group Health Insurance	342,427	57,795	371,445	51,343	355,015	40,390
52**** - Other Employer Paid Benefits	229,037	32,403	235,063	25,368	220,932	22,150
Salaries & Benefits Total	2,699,295	400,935	2,841,338	317,896	2,676,433	273,125
531800 - Local Mtgs/Non-Instr Staff Dev	24,098	3,700	22,098	-	22,098	-
532200 - Repairs and Maintenance Svcs	10,600	-	1,600	-	1,600	-
532400 - Rentals	721	-	721	-	721	-
532410 - Leased Copy Machines	2,000	-	2,000	-	2,000	-
532900 - Other Property Services	1,819	-	1,819	-	1,819	-
533110 - Reimb - School Bus	250	-	250	-	250	-
534100 - Travel, Local in District	8,161	522	4,161	500	4,161	500
534200 - Travel, Out of District	8,325	975	6,325	-	3,163	-
535100 - Telephone	5,287	558	4,287	500	4,287	500
535300 - Postage	6,992	4,000	6,992	-	6,992	-
535400 - Advertising	2,040	12,200	2,040	-	2,040	-
535500 - Printing and Binding	54,774	4,000	19,774	-	19,774	-
535910 - Fax	204	-	204	-	204	-
535990 - Misc Communication Services	2,000	-	2,000	-	2,000	-
538930 - Secretarial/Clerical Services	1,850	-	1,850	-	1,850	-
538970 - Graphic Arts Services	1,275	-	1,275	-	1,275	-
538990 - Non-Instr Pers/Professional Sv	200,110	54,500	124,110	790,376	219,291	790,376
541000 - Consumable Supplies	48,469	58,720	30,665	296,753	30,665	296,753
541400 - Maintenance Materials	1,100	-	1,100	-	1,100	-
541600 - Interdepartmental Charges	4,403	-	4,403	-	4,403	-
543000 - Library Books	3,652	-	1,408	-	1,408	-
544000 - Periodicals	4,102	-	102	-	102	-
546000 - Non-Consumable Supplies	2,974	45,342	2,974	-	2,974	-
547000 - Computer Software	3,805	-	3,805	-	3,805	-
Materials & Services Total	399,011	184,517	245,963	1,088,129	337,982	1,088,129
553000 - Improvements - Not Buildings	4,500	-	1,500	-	1,500	-
554100 - Initial and Addl Equipment	11,623	-	-	-	-	-
555020 - Printers	2,000	-	-	-	-	-

Expenditures by Account (Cont.)

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
564000 - Dues and Fees	2,275	144	2,275	-	2,275	-
569000 - Grant Indirect Charges	-	28,317	-	73,020	-	69,320
Capital Outlay & Other Total	20,398	28,461	3,775	73,020	3,775	69,320
Central Office Total	3,118,704	613,913	3,091,076	1,479,045	3,018,190	1,430,574

Department Name: Educational Television (Media) Services

Department Number: 4325

Overview: Educational Media Services supplies educational and public affairs programming via cable television and web streaming to students, staff and community members. EMS' goals are to promote greater parent involvement, support staff development and make school district governance more transparent and participatory by producing accessible and interactive multi-media content, including: originally produced educational programming, school board meetings, news and public affairs shows and student performances. EMS is also responsible for providing web and graphic design support to schools and PPS departments.

FY 2009/10 Goals and Major Achievements:

- Provide consistent, high-quality web and publication content through new web pages, template designs, standards and school newsletter designs.
- Provide redesigned and informative web content for PPS employees that promote staff involvement, access to grants and other opportunities that support staff and schools.
- Produce and broadcast original programming on TV28 and via web streaming (such as school board meetings), and enhance student involvement in program production (including the student-led news show, "Video Pulse").

FY 2010/11 Goals and Major Initiatives:

- Support the completion of the migration of all PPS schools and departments to PPS' new web site, and ensure updated, informative and accurate web content, consistent with defined web standards.
- Provide parents and community members a participatory role on issues related to educational technology, web and other educational media content.
- Provide greater access to educational media content in ways that span languages and bridge the digital divide among families in our school district.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	590,827	598,237	558,024	94.1%
Other	77,128	34,825	34,825	5.9%
Total Resources	667,955	633,062	592,849	100.0%
Requirements				
Salaries & Benefits	572,863	592,273	552,060	93.1%
Materials & Services	83,469	38,654	38,654	6.5%
Capital Outlay	11,623	-	-	0.0%
Debt Service & Other	-	2,135	2,135	0.4%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	667,955	633,062	592,849	100.0%
Positions				
General Fund	8.00	8.00	7.25	100.0%
Other	-	-	-	0.0%
Total Positions	8.00	8.00	7.25	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	154,700	-	162,494	-	135,713	-
511220 - Classified - Non Represented	240,161	-	249,766	-	243,698	-
521000 - PERS	1,145	-	1,196	-	1,100	-
521310 - PERS UAL	46,396	-	43,164	-	39,724	-
524100 - Group Health Insurance	82,840	-	87,624	-	87,624	-
52**** - Other Employer Paid Benefits	47,621	-	48,029	-	44,201	-
Salaries & Benefits Total	572,863	-	592,273	-	552,060	-
532400 - Rentals	204	-	204	-	204	-
532900 - Other Property Services	1,513	-	1,513	-	1,513	-
534100 - Travel, Local in District	395	-	395	-	395	-
541000 - Consumable Supplies	2,900	31,786	2,523	32,690	2,523	32,690
541600 - Interdepartmental Charges	503	-	503	-	503	-
544000 - Periodicals	102	-	102	-	102	-
546000 - Non-Consumable Supplies	612	45,342	612	-	612	-
547000 - Computer Software	112	-	112	-	112	-
Materials & Services Total	6,341	77,128	5,964	32,690	5,964	32,690
554100 - Initial and Addl Equipment	11,623	-	-	-	-	-
569000 - Grant Indirect Charges	-	-	-	2,135	-	2,135
Capital Outlay & Other Total	11,623	-	-	2,135	-	2,135
Department Total	590,827	77,128	598,237	34,825	558,024	34,825

Department Name: Community Involvement & Public Affairs
Department Number: 5406

Overview: Responsible for promoting active and effective family engagement; fostering and sustaining strong partnerships with private and public organizations to support schools and classroom learning; promoting student voice and leadership; keeping families, community members and staff informed about Portland Public Schools; and representing the needs of PPS schools and families in policy-making arenas. The department is also responsible for staffing the school district’s main phone line and providing customer service to families and other visitors at the school district’s central offices.

FY 2009/10 Goals and Major Achievements:

- Develop a school climate assessment tool and family engagement web site. Help schools integrate best practices for family engagement into school improvement plans.
- Provide meaningful opportunities for students, staff and community members to be involved in and inform proposals to improve equity and student achievement in Portland’s high school system.
- Increase student involvement in school district decision-making and increase diverse representation on Superintendent’s Student Advisory Committee.

FY 2010/11 Goals and Major Initiatives:

- Implement partnership frameworks with post-secondary institutions and expand community partnerships in support of Milestone goals and major educational initiatives.
- Complete a comprehensive review of district-wide parent involvement strategies and promote coordinated family engagement efforts that support student achievement across schools and PPS departments.
- Increase volunteerism in support of schools and students, in alignment with PPS Milestone goals.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	1,524,657	1,581,556	1,551,045	97.8%
Other	167,075	34,896	34,896	2.2%
Total Resources	1,691,732	1,616,452	1,585,941	100.0%
Requirements				
Salaries & Benefits	1,387,798	1,391,785	1,267,093	79.9%
Materials & Services	295,042	223,582	317,763	20.0%
Capital Outlay	-	-	-	0.0%
Debt Service & Other	8,892	1,085	1,085	0.1%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	1,691,732	1,616,452	1,585,941	100.0%
Positions				
General Fund	13.40	14.40	12.80	100.0%
Other	2.00	-	-	0.0%
Total Positions	15.40	14.40	12.80	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	54,101	26,405	56,555	-	26,272	-
511220 - Classified - Non Represented	654,795	61,998	752,077	-	642,130	-
511310 - Administrators - Licensed	55,667	-	58,042	-	-	-
511320 - Administrators - NonLicensed	113,986	-	120,870	-	118,500	-
511420 - Managerial - Non Represented	-	-	-	-	112,200	-
512300 - Temporary Misc - Licensed	-	1,000	-	1,500	-	1,500
512400 - Temporary Misc - Classified	18,500	-	15,500	-	15,500	-
513300 - Extended Hours	700	-	700	-	700	-
513400 - Overtime Pay	2,000	-	2,000	-	2,000	-
521000 - PERS	2,609	257	2,917	4	2,660	4
521310 - PERS UAL	105,721	10,388	105,301	157	96,041	157
524100 - Group Health Insurance	139,792	20,710	158,819	-	142,389	-
52**** - Other Employer Paid Benefits	108,508	10,661	117,168	175	106,865	175
Salaries & Benefits Total	1,256,379	131,419	1,389,949	1,836	1,265,257	1,836
531800 - Local Mtgs/Non-Instr Staff Dev	16,313	200	16,313	-	16,313	-
532200 - Repairs and Maintenance Svcs	600	-	600	-	600	-
532400 - Rentals	517	-	517	-	517	-
532900 - Other Property Services	306	-	306	-	306	-
533110 - Reimb - School Bus	250	-	250	-	250	-
534100 - Travel, Local in District	1,230	500	1,230	500	1,230	500
534200 - Travel, Out of District	2,000	-	2,000	-	1,000	-
535100 - Telephone	1,377	500	1,377	500	1,377	500
535300 - Postage	3,060	-	3,060	-	3,060	-
535400 - Advertising	2,040	-	2,040	-	2,040	-
535500 - Printing and Binding	50,000	-	15,000	-	15,000	-
535910 - Fax	204	-	204	-	204	-
538970 - Graphic Arts Services	1,275	-	1,275	-	1,275	-
538990 - Non-Instr Pers/Professional Sv	148,830	-	123,830	-	219,011	-
541000 - Consumable Supplies	30,882	26,584	20,455	31,995	20,455	31,995
541600 - Interdepartmental Charges	600	-	600	-	600	-
543000 - Library Books	2,244	-	-	-	-	-
544000 - Periodicals	4,000	-	-	-	-	-
546000 - Non-Consumable Supplies	1,530	-	1,530	-	1,530	-
Materials & Services Total	267,258	27,784	190,587	32,995	284,768	32,995
564000 - Dues and Fees	1,020	-	1,020	-	1,020	-
569000 - Grant Indirect Charges	-	7,872	-	65	-	65
Capital Outlay & Other Total	1,020	7,872	1,020	65	1,020	65
Department Total	1,524,657	167,075	1,581,556	34,896	1,551,045	34,896

Department Name: Enrollment & Transfer Services
Department Number: 5429

Overview: Enrollment and Transfer Services manages the school district’s School Choice Lottery system, along with maintaining and providing information to the public about schools and programs within PPS, including early education options, neighborhood schools, focus option schools, high school options, alternative education, special services and before/after school child care. ETS also provides interpretation and translation support to families for schools and PPS departments.

FY 2009/10 Goals and Major Achievements:

- Increase access to educational information for non-English speaking families by making interpretation and translation services more available to schools.
- Promote summer enrollment opportunities. Help families make informed school choices and support their students at key grade transitions through district-wide Ready, Set, Connect programs.
- Provide staff support to the Superintendent’s Advisory Committee on Enrollment and Transfer (SACET).

FY 2010/11 Goals and Major Initiatives:

- Provide information and support to families on issues related to potential changes in high school enrollment.
- Continue to enhance the availability of interpretation and translation services for families and schools.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	759,159	691,872	691,335	33.7%
Other	363,528	1,361,629	1,360,853	66.3%
Total Resources	1,122,687	2,053,501	2,052,188	100.0%
Requirements				
Salaries & Benefits	953,570	944,869	944,869	46.0%
Materials & Services	148,620	1,040,481	1,039,944	50.7%
Capital Outlay	-	-	-	0.0%
Debt Service & Other	20,497	68,151	67,375	3.3%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	1,122,687	2,053,501	2,052,188	100.0%
Positions				
General Fund	9.38	9.25	9.25	72.3%
Other	3.43	3.55	3.55	27.7%
Total Positions	12.81	12.80	12.80	100.0%

Expenditures by Account

Account Description	Final Budget		Adopted Budget		Amended Budget	
	2009/10		2010/11		2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511100 - Licensed Salaries	-	5,731	-	-	-	-
511210 - Classified - Represented	80,694	40,804	83,922	39,645	83,922	39,645
511220 - Classified - Non Represented	278,565	131,189	282,123	148,983	282,123	148,983
511420 - Managerial - Non Represented	92,225	-	95,914	-	95,914	-
512400 - Temporary Misc - Classified	12,141	5,300	1,717	-	1,717	-
513400 - Overtime Pay	13,264	2,084	3,264	-	3,264	-
521000 - PERS	1,383	526	1,354	547	1,354	547
521310 - PERS UAL	56,034	20,740	48,888	19,749	48,888	19,749
524100 - Group Health Insurance	98,049	36,029	102,000	40,390	102,000	40,390
52**** - Other Employer Paid Benefits	57,512	21,300	54,398	21,975	54,398	21,975
Salaries & Benefits Total	689,867	263,703	673,580	271,289	673,580	271,289
531800 - Local Mtgs/Non-Instr Staff Dev	2,285	3,500	2,285	-	2,285	-
532410 - Leased Copy Machines	2,000	-	2,000	-	2,000	-
534100 - Travel, Local in District	536	-	536	-	536	-
534200 - Travel, Out of District	1,075	975	1,075	-	538	-
535100 - Telephone	510	58	510	-	510	-
535300 - Postage	832	4,000	832	-	832	-
535400 - Advertising	-	12,200	-	-	-	-
535500 - Printing and Binding	1,774	4,000	1,774	-	1,774	-
538930 - Secretarial/Clerical Services	1,850	-	1,850	-	1,850	-
538990 - Non-Instr Pers/Professional Sv	51,280	54,500	280	790,376	280	790,376
541000 - Consumable Supplies	5,385	350	5,385	232,068	5,385	232,068
541600 - Interdepartmental Charges	300	-	300	-	300	-
543000 - Library Books	378	-	378	-	378	-
546000 - Non-Consumable Supplies	832	-	832	-	832	-
Materials & Services Total	69,037	79,583	18,037	1,022,444	17,500	1,022,444
564000 - Dues and Fees	255	144	255	-	255	-
569000 - Grant Indirect Charges	-	20,098	-	67,896	-	67,120
Capital Outlay & Other Total	255	20,242	255	67,896	255	67,120
Department Total	759,159	363,528	691,872	1,361,629	691,335	1,360,853

Department Name: North Family Support Center
Department Number: 5561

Overview: Provide enrollment information and assessment to families of all new students who speak a language other than English at home. Support Centers are the primary point of entry to English as a Second language (ESL) services for the school district and also provide referrals for clothing, food, health care, housing and other resources and educational services. Other services enhance student readiness and school success by bridging cultural and language barriers, strengthening families and connecting them to needed resources in the school district and in the community.

FY 2009/10 Goals and Major Achievements:

- Increase enrollments of non-English speaking families and increase home language surveys, improving the school district’s ability to provide appropriate language supports.
- Increase access to health care benefits, immunizations and other services.
- Host back to school fair for Spanish-speaking families, immunization clinic, kindergarten readiness fair and other activities that encourage parent involvement.

FY 2010/11 Goals and Major Initiatives:

- Continue to increase home language surveys and improve PPS data on needs for language services among PPS families.
- Enhance involvement in school district decisions among diverse communities of language, ethnicity and culture.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	121,702	109,377	108,877	100.0%
Other	5,973	47,695	-	0.0%
Total Resources	127,675	157,072	108,877	100.0%
Requirements				
Salaries & Benefits	95,709	137,539	92,768	85.2%
Materials & Services	27,631	15,609	15,109	13.9%
Capital Outlay	3,500	500	500	0.5%
Debt Service & Other	835	3,424	500	0.5%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	127,675	157,072	108,877	100.0%
Positions				
General Fund	1.05	1.05	1.05	100.0%
Other	-	1.00	-	0.0%
Total Positions	1.05	2.05	1.05	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511210 - Classified - Represented	-	2,641	-	27,627	-	-
511220 - Classified - Non Represented	63,836	-	66,389	-	66,389	-
513300 - Extended Hours	-	1,008	-	-	-	-
521000 - PERS	185	8	193	80	193	-
521310 - PERS UAL	7,501	480	6,951	2,893	6,951	-
524100 - Group Health Insurance	10,873	1,056	11,501	10,953	11,501	-
52**** - Other Employer Paid Benefits	7,698	423	7,734	3,218	7,734	-
Salaries & Benefits Total	90,093	5,616	92,768	44,771	92,768	-
531800 - Local Mtgs/Non-Instr Staff Dev	2,000	-	2,000	-	2,000	-
532200 - Repairs and Maintenance Svcs	5,000	-	-	-	-	-
534100 - Travel, Local in District	2,000	22	1,000	-	1,000	-
534200 - Travel, Out of District	3,000	-	1,000	-	500	-
535100 - Telephone	600	-	600	-	600	-
535300 - Postage	2,000	-	2,000	-	2,000	-
535500 - Printing and Binding	1,500	-	1,500	-	1,500	-
535990 - Misc Communication Services	1,000	-	1,000	-	1,000	-
541000 - Consumable Supplies	5,251	-	1,251	-	1,251	-
541400 - Maintenance Materials	1,100	-	1,100	-	1,100	-
541600 - Interdepartmental Charges	1,500	-	1,500	-	1,500	-
543000 - Library Books	530	-	530	-	530	-
547000 - Computer Software	2,128	-	2,128	-	2,128	-
Materials & Services Total	27,609	22	15,609	-	15,109	-
553000 - Improvements - Not Buildings	3,500	-	500	-	500	-
564000 - Dues and Fees	500	-	500	-	500	-
569000 - Grant Indirect Charges	-	335	-	2,924	-	-
Capital Outlay & Other Total	4,000	335	1,000	2,924	1,000	-
Department Total	121,702	5,973	109,377	47,695	108,877	-

Department Name: South Family Support Center
Department Number: 5562

Overview: Provide enrollment information and assessment to families of all new students who speak a language other than English at home. Support Centers are the primary point of entry to English as a Second Language (ESL) services for the school district and also provide referrals for clothing, food, health care, housing and other resources and educational services. Other services enhance student readiness and school success by bridging cultural and language barriers, strengthening families and connecting them to needed resources in the school district and in the community.

FY 2009/10 Goals and Major Achievements:

- Increase enrollments of non-English speaking families and increased home language surveys, improving the school district’s ability to provide appropriate supports.
- Increase access to health care benefits, immunizations and other services.
- Help organize back to school fair for Spanish-speaking families at the North Family Support Center, host immunization clinic, kindergarten readiness fair and other activities that encourage parent involvement.

FY 2010/11 Goals and Major Initiatives:

- Continue to increase home language surveys and improve PPS data on needs for language services among PPS families.
- Enhance involvement in school district decisions among diverse communities of language, ethnicity and culture.

Financial Summary

Description	Final 2009/10	Adopted 2010/11	Amended 2010/11	Percent of Total
Resources				
General Fund	122,359	110,034	108,909	100.0%
Other	209	-	-	0.0%
Total Resources	122,568	110,034	108,909	100.0%
Requirements				
Salaries & Benefits	90,290	92,768	92,768	85.2%
Materials & Services	28,766	15,766	14,641	13.4%
Capital Outlay	3,000	1,000	1,000	0.9%
Debt Service & Other	512	500	500	0.5%
Fund Transfers	-	-	-	0.0%
Contingency	-	-	-	0.0%
Ending Fund Balance	-	-	-	0.0%
Total Requirements	122,568	110,034	108,909	100.0%
Positions				
General Fund	1.05	1.05	1.05	100.0%
Other	-	-	-	0.0%
Total Positions	1.05	1.05	1.05	100.0%

Expenditures by Account

Account Description	Final Budget 2009/10		Adopted Budget 2010/11		Amended Budget 2010/11	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
511220 - Classified - Non Represented	63,836	-	66,389	-	66,389	-
513300 - Extended Hours	-	158	-	-	-	-
521000 - PERS	185	1	193	-	193	-
521310 - PERS UAL	7,501	19	6,951	-	6,951	-
524100 - Group Health Insurance	10,873	-	11,501	-	11,501	-
52**** - Other Employer Paid Benefits	7,698	19	7,734	-	7,734	-
Salaries & Benefits Total	90,093	197	92,768	-	92,768	-
531800 - Local Mtgs/Non-Instr Staff Dev	3,500	-	1,500	-	1,500	-
532200 - Repairs and Maintenance Svcs	5,000	-	1,000	-	1,000	-
534100 - Travel, Local in District	4,000	-	1,000	-	1,000	-
534200 - Travel, Out of District	2,250	-	2,250	-	1,125	-
535100 - Telephone	2,800	-	1,800	-	1,800	-
535300 - Postage	1,100	-	1,100	-	1,100	-
535500 - Printing and Binding	1,500	-	1,500	-	1,500	-
535990 - Misc Communication Services	1,000	-	1,000	-	1,000	-
541000 - Consumable Supplies	4,051	-	1,051	-	1,051	-
541600 - Interdepartmental Charges	1,500	-	1,500	-	1,500	-
543000 - Library Books	500	-	500	-	500	-
547000 - Computer Software	1,565	-	1,565	-	1,565	-
Materials & Services Total	28,766	-	15,766	-	14,641	-
553000 - Improvements - Not Buildings	1,000	-	1,000	-	1,000	-
555020 - Printers	2,000	-	-	-	-	-
564000 - Dues and Fees	500	-	500	-	500	-
569000 - Grant Indirect Charges	-	12	-	-	-	-
Capital Outlay & Other Total	3,500	12	1,500	-	1,500	-
Department Total	122,359	209	110,034	-	108,909	-



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Capital Budget

The District budgets capital project activities in its capital improvement budget. Projects are generally large dollar, non-recurring, and have a useful life of many years.

The Office of School Modernization 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. It is anticipated the Board will discuss and determine in FY 2009/10 the nature, extent and timing of a 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.

School Modernization 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 almost all school facilities, and recommended 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.

Information Technology Projects

The District's Information Technology (IT) 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 General Fund resources over a period of years.

The first wave of funding is intended to total \$25 million over 7 fiscal years. The District borrowed the initial \$15 million in September 2009. The current plan assumes the District will borrow an additional \$10 million in a future year.

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.

IT capital projects and purchases are managed within the District's IT Department. The activities of the IT Department capital 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.

Facilities & Asset Management Projects

The District's Facilities & Asset Management Department (FAM) also funds other smaller capital projects, as needed, in the normal course of operations.

Financial Summary of All Capital Projects

Summary of Capital Projects

Project Title	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Total (All Years)
Total for all IT Capital Projects	3,989,553	7,595,455	5,773,943	8,187,000	25,545,951
Total for all School Modernization Capital Projects	2,512,259	15,408,660	7,829,081	-	25,750,000
Total for all Facilities & Asset Management Capital Projects	-	30,000	930,606	-	960,606
Total - All Projects	6,501,812	23,034,115	14,533,630	8,187,000	52,256,557

Summary of Resources - All Capital Projects

Funding Source	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Total (All Years)
101 General Fund	1,847,726	169,000	1,349,059	-	3,365,785
205 Grants Fund	1,396,047	810,649	-	-	2,206,696
299 Special Revenue Fund	-	-	-	-	-
404 Construction Excise Fund	-	-	-	-	-
405 School Modernization Fund	2,512,259	15,408,660	7,829,081	-	25,750,000
407 IT System Project Fund	-	6,445,806	4,937,037	8,187,000	19,569,843
- Other	745,780	200,000	418,453	-	1,364,233
Total Resources	6,501,812	23,034,115	14,533,630	8,187,000	52,256,557

Summary of Expenditures - All Capital Projects

Expenditure Category	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Total (All Years)
Salaries & Benefits	15,204	694,688	606,968	-	1,316,860
Purchased Services	3,016,796	15,056,058	4,100,183	-	22,173,037
Supplies & Materials	2,797	208,387	1,430,937	-	1,642,122
Capital Outlay	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Building Acquisition	-	1,152,845	5,098,816	-	6,251,661
Improvements - Not Buildings	-	-	-	-	-
Initial & Additional Eqpt Purchase	-	673,299	180,000	1,000,000	1,853,299
Computers & Other Technology	3,450,490	4,931,882	3,113,200	7,187,000	18,682,572
Other Capital Outlay	16,525	316,955	3,526	-	337,006
Total Expenditures	6,501,812	23,034,115	14,533,630	8,187,000	52,256,557

Financial Summary of School Modernization Projects

Summary of School Modernization Projects

Project Title	Life Cycle (in years)	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
Modular Classrooms	20 Years	71,534	1,161,195	1,254,816	-	2,487,545
Program Investment Projects	20-40 Years	-	600,000	2,055,573	-	2,655,573
Partnership Projects	10-30 Years	-	200,000	2,100,000	-	2,300,000
Community Schools	2 Years	-	200,000	1,000,000	-	1,200,000
Rooftop Mechanical Systems Replacement	15-20 Years	-	8	50,000	-	50,008
OSM Program Planning & Development	On-going	39,579	2,326,229	1,368,692	-	3,734,500
Re-Roof Buildings at Numerous School Sites	20-30 Years	2,398,646	10,921,228	-	-	13,319,875
Design Renovations to Two Swing Sites	20 Years	2,500	-	-	-	2,500
Total - All Projects		2,512,259	15,408,660	7,829,081	-	25,750,000

Summary of Resources - School Modernization Projects

Funding Source	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
101 General Fund	-	-	-	-	-
205 Grants Fund	-	-	-	-	-
299 Special Revenue Fund	-	-	-	-	-
404 Construction Excise Fund	-	-	-	-	-
405 School Modernization Fund	2,512,259	15,408,660	7,829,081	-	25,750,000
407 IT System Project Fund	-	-	-	-	-
- Other	-	-	-	-	-
Total Resources	2,512,259	15,408,660	7,829,081	-	25,750,000

Summary of Expenditures - School Modernization Projects

Expenditure Category	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
Salaries & Benefits	15,204	651,688	520,974	-	1,187,866
Purchased Services	2,477,733	13,216,528	2,534,291	-	18,228,552
Supplies & Materials	2,797	208,387	75,000	-	286,185
Capital Outlay					
Land Acquisition	-	-	-	-	-
Building Acquisition	-	1,152,845	4,498,816	-	5,651,661
Improvements - Not Buildings	-	-	-	-	-
Initial & Additional Eqpt Purchase	-	76,299	180,000	-	256,299
Computers & Other Technology	-	88,795	20,000	-	108,795
Other Capital Outlay	16,525	14,117	-	-	30,642
Total Expenditures	2,512,259	15,408,660	7,829,081	-	25,750,000

School Modernization Project Summaries

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.

Impact to Operating Budget:

Additional building area requiring custodial and maintenance services.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
Expenditure Category					
Purchased Services	55,009	281,691	96,000		432,700
Capital Outlay					
Building Acquisition	-	742,845	1,098,816	-	1,841,661
Initial & Additional Eqpt Purchase	-	56,299	60,000	-	116,299
Computers & Other Technology	-	66,243	-	-	66,243
Other Capital Outlay	16,525	14,117	-	-	30,642
Total Expenditures	71,534	1,161,195	1,254,816	-	2,487,545
Operating and Maintenance Expenditures					
	-	-	-	-	-
Funding Source (s)					
405 School Modernization Fund	71,534	1,161,195	1,254,816	-	2,487,545
Total Resources	71,534	1,161,195	1,254,816	-	2,487,545

Program Investment Projects

Life Cycle: 20-40 Years

Description:

This group of projects will support educational programming such as classroom and facilities upgrades, science classrooms, covered play structures, campus improvements or other priorities for curriculum support.

Justification:

Prior to the initiation of a funded, large scale capital improvements effort, emphasis will be placed on projects that provide tangible support of educational programs, community partnerships, planning for sites, and development of district systems to support and manage a large capital program. Funding for these projects and efforts is intended to be reimbursed from a future capital bond.

Impact to Operating Budget:

No significant change overall.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
Expenditure Category					
Purchased Services		170,000	335,573		505,573
Capital Outlay					
Building Acquisition		410,000	1,700,000		2,110,000
Initial & Additional Eqpt Purchase		20,000	20,000		40,000
Total Expenditures	-	600,000	2,055,573	-	2,655,573
Operating and Maintenance Expenditures					
	-	-	-	-	-
Funding Source (s)					
405 School Modernization Fund	-	600,000	2,055,573	-	2,655,573
Total Resources	-	600,000	2,055,573	-	2,655,573

School Modernization Project Summaries

Partnership Projects

Life Cycle: 10-30 Years

Description:

Projects that support community engagement and partnerships may include early childhood education spaces, parent centers, or other projects.

Justification:

Our schools are central to our communities. Projects that reflect and support partnerships and community engagement are an important part of the capital program.

Impact to Operating Budget:

To be determined with final identification of projects.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Purchased Services		180,000	300,000		480,000
<i>Capital Outlay</i>					
Building Acquisition	-		1,700,000	-	1,700,000
Initial & Additional Eqpt Purchase	-	-	100,000	-	100,000
Computers & Other Technology	-	20,000	-	-	20,000
Total Expenditures	-	200,000	2,100,000	-	2,300,000
Operating and Maintenance Expenditures	-	-	-	-	-
<i>Funding Source (s)</i>					
405 School Modernization Fund	-	200,000	2,100,000	-	2,300,000
Total Resources	-	200,000	2,100,000	-	2,300,000

Community Schools

Life Cycle: 2 Years

Description:

This effort will fund professional services to develop planning and framework for community high school sites. These plans will serve as guides for capital projects funded by a future bond program.

Justification:

Community engagement, pride in, and sense of ownership of schools are important factors in support of student achievement. These plans will guide capital projects at school sites.

Impact to Operating Budget:

None

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Purchased Services	-	200,000	1,000,000	-	1,200,000
Total Expenditures	-	200,000	1,000,000	-	1,200,000
Operating and Maintenance Expenditures	-	-	-	-	-
<i>Funding Source (s)</i>					
405 School Modernization Fund	-	200,000	1,000,000	-	1,200,000
Total Resources	-	200,000	1,000,000	-	1,200,000

School Modernization Project Summaries

Rooftop Mechanical Systems Replacement

Life Cycle: 15-20 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.

Impact to Operating Budget:

New mechanical system components will provide some relief to the District's underfunded facilities program. Reduces number of work orders.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Purchased Services	-	8	50,000	-	50,008
Total Expenditures	-	8	50,000	-	50,008
Operating and Maintenance Expenditures	-	-	-	-	-
<i>Funding Source (s)</i>					
405 School Modernization Fund	-	8	50,000	-	50,008
Total Resources	-	8	50,000	-	50,008

OSM Program Planning & Development

Life Cycle: On-going

Description:

Personnel, Supplies, Preconstruction Support Services, Phase I, Assessments

Justification:

To plan for bond issue as well as coordinate and implement School Modernization capital projects.

Impact to Operating Budget:

None

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Salaries & Benefits	13,802	588,111	520,974	-	1,122,887
Purchased Services	24,735	1,532,521	752,718	-	2,309,974
Supplies & Materials	1,042	203,045	75,000	-	279,087
Capital Outlay					
Computers & Other Technology	-	2,552	20,000	-	22,552
Total Expenditures	39,579	2,326,229	1,368,692	-	3,734,500
Operating and Maintenance Expenditures	-	-	-	-	-
<i>Funding Source (s)</i>					
405 School Modernization Fund	39,579	2,326,229	1,368,692	-	3,734,500
Total Resources	39,579	2,326,229	1,368,692	-	3,734,500

School Modernization Project Summaries

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 buildings. 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.

Impact to Operating Budget:

New roofs will provide some relief to the District's underfunded maintenance program. Reduces number of work orders.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Salaries & Benefits	1,402	63,577	-	-	64,979
Purchased Services	2,395,489	10,852,309	-	-	13,247,797
Supplies & Materials	1,756	5,342	-	-	7,098
Total Expenditures	2,398,646.47	10,921,228.03	-	-	13,319,875
Operating and Maintenance Expenditures	-	-	-	-	-
<i>Funding Source (s)</i>					
405 School Modernization Fund	2,398,646	10,921,228	-	-	13,319,875
Total Resources	2,398,646	10,921,228	-	-	13,319,875

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".

Impact to Operating Budget:

None anticipated. Cost of operating swing space will replace costs of operation in existing school building.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Purchased Services	2,500	-	-	-	2,500
Total Expenditures	2,500	-	-	-	2,500
Operating and Maintenance Expenditures	-	-	-	-	-
<i>Funding Source (s)</i>					
405 School Modernization Fund	2,500	-	-	-	2,500
Total Resources	2,500	-	-	-	2,500

Financial Summary of IT Capital Projects

Summary of IT Projects

Project Title	Life Cycle (in years)	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
District Wide In/Out Phone Service	5-10 Years	3,866,138	3,319,518	-	-	7,185,656
Tech Bundles	5-10 Years	-	-	1,181,609	7,187,000	8,368,609
Ed-Box Instructional Mgmt System (IMS)	5-10 Years	-	830,858	798,890	-	1,629,748
District Wide Wireless Network	5-7 Years	-	597,000	1,350,083	1,000,000	2,947,083
Green Computing Initiatives	5-7 Years	-	362,210	86,789	-	448,999
Data Cent.HVAC & Fire Supp.	25 Years	-	-	450,373	-	450,373
Enterprise Monitoring	5 Years	-	-	200,000	-	200,000
eCommerce	5-10 Years	-	-	75,000	-	75,000
FAM Upgrade	5-10 Years	44,700	171,814	224,293	-	440,807
PeopleSoft HRMS Upgrade	5-10 Years	-	-	300,000	-	300,000
Identity Management	5 Years	-	-	270,000	-	270,000
District Wide Account Management, Computer Life	5 Years	-	322,000	836,906	-	1,158,906
Time & Attendance	5 Years	-	344,704	-	-	344,704
K-8 Labs	5 Years	-	1,310,351	-	-	1,310,351
Web Redesign	5-10 Years	78,715	337,000	-	-	415,715
Total - All Projects		3,989,553	7,595,455	5,773,943	8,187,000	25,545,951

Summary of Resources - IT Projects

Funding Source	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
101 General Fund	1,847,726	139,000	418,453	-	2,405,179
205 Grants Fund	1,396,047	810,649	-	-	2,206,696
299 Special Revenue Fund	-	-	-	-	-
404 Construction Excise Fund	-	-	-	-	-
405 21st Century Capital Projects Fund	-	-	-	-	-
407 IT System Project Fund	-	6,445,806	4,937,037	8,187,000	19,569,843
- Other (E-Rate)	745,780	200,000	418,453	-	1,364,233
Total Resources	3,989,553	7,595,455	5,773,943	8,187,000	25,545,951

Summary of Expenditures - IT Projects

Expenditure Category	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
Salaries & Benefits	-	43,000	85,994	-	128,994
Purchased Services	539,063	1,812,604	1,244,666	-	3,596,333
Supplies & Materials	-	-	1,350,083	-	1,350,083
Capital Outlay	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Building Acquisition	-	-	-	-	-
Improvements - Not Buildings	-	-	-	-	-
Initial & Additional Eqpt Purchase	-	597,000	-	1,000,000	1,597,000
Computers & Other Technology	3,450,490	4,843,087	3,093,200	7,187,000	18,573,777
Other Capital Outlay	-	299,764	-	-	299,764
Total Expenditures	3,989,553	7,595,455	5,773,943	8,187,000	25,545,951

IT Project Summaries

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 multilingual 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.

Impact to Operating Budget:

Recurring support & maintenance costs are calculated at \$65K annually and will be reflected in the IT General Fund budget. Assumption of 5% increases to maintenance in years after 2010

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Purchased Services	539,063	750,000	-	-	1,289,063
Capital Outlay					
Computers & Other Technology	3,327,075	2,384,518	-	-	5,711,593
Other Capital Outlay	-	185,000	-	-	185,000
Total Expenditures	3,866,138	3,319,518	-	-	7,185,656
Operating and Maintenance Expenditures	-	-	65,000	359,482	424,482
<i>Funding Source (s)</i>					
101 General Fund	1,803,026	-	-	-	1,803,026
205 Grants Fund	1,317,332	810,649	-	-	2,127,981
407 IT System Project Fund	-	2,508,869	-	-	2,508,869
- Other (E-Rate)	745,780	-	-	-	745,780
Total Resources	3,866,138	3,319,518	-	-	7,185,656

Identity Management

Life Cycle: 5 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

Impact to Operating Budget:

Solution determined, currently reviewing implementation proposals. Ongoing maintenance costs placeholder at \$46K with 5% annual increases. Hardware refresh every four years, estimated at \$12k. Opportunity cost savings due to efficiencies expected at 1FTE

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Purchased Services	-	-	70,000	-	70,000
Capital Outlay					
Computers & Other Technology	-	-	200,000	-	200,000
Total Expenditures	-	-	270,000	-	270,000
Operating and Maintenance Expenditures	-	-	-	213,220	213,220
<i>Funding Source (s)</i>					
407 IT System Project Fund	-	-	270,000	-	270,000
Total Resources	-	-	270,000	-	270,000

IT Project Summaries

Tech Bundles

Life Cycle: 5-10 Years

Description:

Equip PPS classrooms with Technology Bundles that directly support effective instruction and student learning. A bundle will likely include laptop, data projector, document camera, speakers and could include wireless tablet or interactive response system ("clickers"). 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,

Impact to Operating Budget:

Opportunity costs for support including service desk & training personnel, consumable replacements (i.e. projector bulbs).

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Capital Outlay					
Computers & Other Technology	-	-	1,181,609	7,187,000	8,368,609
Total Expenditures	-	-	1,181,609	7,187,000	8,368,609
Operating and Maintenance Expenditures	-	-	-	-	-

Funding Source(s)

407 IT System Project Fund	-	-	1,181,609	7,187,000	8,368,609
Total Resources	-	-	1,181,609	7,187,000	8,368,609

District Wide Wireless Network

Life Cycle: 5-7 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, enables students to work in groups on computers anywhere in the classroom and improves the value of the other components of the 21st century classroom. While the project budget is fully funded using IT Capital Budget funds, the IT Department is seeking project expense reimbursement through the federal E-Rate program and anticipates between \$500k-\$1M in approved E-Rate reimbursement for this project. All capital project funds offset by these federal reimbursements will be redispersed to other District approved IT capital projects per IT Executive Committee governance.

Impact to Operating Budget:

\$18K annually for SmartNet costs. ~5% increase annually. Opportunity costs for support including WAN, service desk & training personnel.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Supplies & Materials					
	-	-	1,350,083	-	1,350,083
Capital Outlay					
Initial & Additional Eqpt Purchase	-	597,000	-	1,000,000	1,597,000
Total Expenditures	-	597,000	1,350,083	1,000,000	2,947,083
Operating and Maintenance Expenditures	-	-	18,000	99,549	117,549

Funding Source(s)

407 IT System Project Fund	-	597,000	1,350,083	1,000,000	2,947,083
Total Resources	-	597,000	1,350,083	1,000,000	2,947,083

IT Project Summaries

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.

Impact to Operating Budget:

Green computing initiatives will result in a reduction in operating costs with a small recurring maintenance fee of approximately \$13500 the first year with a 5% increase each year after.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Purchased Services	-	45,000		-	45,000
Capital Outlay					
Computers & Other Technology	-	317,210	86,789	-	403,999
Total Expenditures	-	362,210	86,789	-	448,999
Operating and Maintenance Expenditures	-	-	-	58,190	58,190
<i>Funding Source (s)</i>					
407 IT System Project Fund	-	362,210	86,789	-	448,999
Total Resources	-	362,210	86,789	-	448,999

Data Cent.HVAC & Fire Supp.

Life Cycle: 25 Years

Description:

Upgrade Data Center design, HVAC and install Fire Suppression controls to ensure all district systems and IT infrastructure are protected and the environmental controls are properly maintained. Project work may continue in fiscal year 2011 but is not expected to incur additional expenses as a

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.

Impact to Operating Budget:

Project in progress. Ongoing maintenance costs placeholder at \$40K with 5% annual increases.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Purchased Services	-	-	450,373	-	450,373
Supplies & Materials	-	-	-	-	-
Capital Outlay					
Computers & Other Technology	-	-	-	-	-
Total Expenditures	-	-	450,373	-	450,373
Operating and Maintenance Expenditures	-	-	-	221,220	221,220
<i>Funding Source (s)</i>					
407 IT System Project Fund	-	-	450,373	-	450,373
Total Resources	-	-	450,373	-	450,373

IT Project Summaries

Enterprise Monitoring

Life Cycle: 5 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.

Impact to Operating Budget:

Vendor not currently selected. Currently reviewing proposals. Ongoing maintenance costs placeholder at \$40K with 5% annual increases.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Purchased Services	-	-	200,000	-	200,000
Total Expenditures	-	-	200,000	-	200,000

Operating and Maintenance Expenditures	-	-	-	763,944	763,944
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Funding Source(s)

407 IT System Project Fund	-	-	200,000	-	200,000
Total Resources	-	-	200,000	-	200,000

FAM Upgrade

Life Cycle: 5-10 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

Impact to Operating Budget:

Annual maintenance cost, \$55,000 in the 2nd year, additional 5% each year after.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Purchased Services	-	94,400	224,293	-	318,693
Capital Outlay					
Computers & Other Technology	44,700	77,414	-	-	122,114
Total Expenditures	44,700	171,814	224,293	-	440,807

Operating and Maintenance Expenditures	-	-	-	790,489	790,489
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Funding Source(s)

101 General Fund	44,700	-	-	-	44,700
407 IT System Project Fund	-	171,814	224,293	-	396,107
Total Resources	44,700	171,814	224,293	-	440,807

IT Project Summaries

eCommerce

Life Cycle: 5-10 Years

Description:

Implement eCommerce system to receive and process on-line payment transactions. Project work may continue in fiscal year 2011 but is not expected to incur additional expenses as a result.

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.

Impact to Operating Budget:

Vendor not currently selected. Currently reviewing upgrade proposals. Ongoing maintenance costs placeholder at \$15K with 5% annual increases.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<u>Expenditure Category</u>					
Capital Outlay					
Computers & Other Technology	-		75,000	-	75,000
Total Expenditures	-	-	75,000	-	75,000
Operating and Maintenance Expenditures	-	-	15,000	87,105	102,105
<u>Funding Source (s)</u>					
407 IT System Project Fund	-		75,000	-	75,000
Total Resources	-	-	75,000	-	75,000

District Wide Account Management, Computer Lifecycle Management & Messaging

Life Cycle: 5 Years

Description:

Implement a robust and scalable technical environment so that students, educators, and district employees will have access to relevant content at anytime from anywhere. This will ensure equitable access to technology across the district and create an environment that is positioned to support

Justification:

In order for classroom based 21st century technology to work successfully, the backend infrastructure must be stable and scale to support the evolving needs. By implementing the appropriate technical infrastructure, PPS will be well positioned to support a 21st century computing environment that leverages modern applications and brings technology services directly to all schools across the district.

Impact to Operating Budget:

\$68K annual maintenance costs. Additional 5% each year after. Hardware refresh every four years.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<u>Expenditure Category</u>					
Purchased Services					
	-	200,000		-	200,000
Capital Outlay					
Computers & Other Technology	-	122,000	836,906	-	958,906
Total Expenditures	-	322,000	836,906	-	1,158,906
Operating and Maintenance Expenditures	-	-	67,650	392,842	460,492
<u>Funding Source (s)</u>					
101 General Fund	-	122,000	418,453	-	540,453
- Other (E-Rate reimbursements) & Energy Trust Reiml	-	200,000	418,453	-	618,453
Total Resources	-	322,000	836,906	-	1,158,906

IT Project Summaries

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

Impact to Operating Budget:

HW refresh of \$8K in years 4 and 5.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Purchased Services	-	-	300,000	-	300,000
Capital Outlay					
Computers & Other Technology	-	-	-	-	-
Total Expenditures	-	-	300,000	-	300,000

Operating and Maintenance Expenditures	-	-	-	16,000	16,000
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Funding Source (s)

407 IT System Project Fund	-	-	300,000	-	300,000
Total Resources	-	-	300,000	-	300,000

Ed-Box Instructional Mgmt System (IMS)

Life Cycle: 5-10 Years

Description:

In collaboration with the Student Academic Support, the IT Department has developed requirements for the purchase and implementation of an enterprise instructional management system (IMS) that is comprehensive and web-based to provide consistency and continuity, meaningful data for decision-making in student learning and staff development, and improvement of teaching. The IMS will initially include a a web-based gradebook and curriculum management module and will eventually likely include access to classroom data, online collaboration tools, professional development tracking, and assesment resources.

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.

Impact to Operating Budget:

Ongoing maintenance cost, \$80k in YR 3, \$120K in YR 4 and beyond. Additional 1.0 FTE Functional Lead / Curriculum Mgr.,

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Salaries & Benefits	-	43,000	85,994	-	128,994
Purchased Services	-	71,500	-	-	71,500
Capital Outlay					
Computers & Other Technology	-	716,358	712,896	-	1,429,254
Total Expenditures	-	830,858	798,890	-	1,629,748

Operating and Maintenance Expenditures	-	-	-	319,900	319,900
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Funding Source (s)

407 IT System Project Fund	-	830,858	798,890	-	1,629,748
Total Resources	-	830,858	798,890	-	1,629,748

IT Project Summaries

Time & Attendance

Life Cycle: 5 Years

Description:

Project development is complete and the project is in the pilot phase. Further enhancements will be completed by District FTE. 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. Due to the complex nature of the system enhancements the actual development costs are expected to reach \$344,704, exceeding the original project budget. The PS HRMS Enhancements project budget was transferred to this Time & Attendance project budget to cover the increased project expenses. The PS HRMS enhancements were completed in-house by District staff and did not incur capital expenses.

Impact to Operating Budget:

1.0 FTE PeopleSoft Developer

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Purchased Services	-	344,704	-	-	344,704
Total Expenditures	-	344,704	-	-	344,704

Operating and Maintenance Expenditures	-	-	-	-	-
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Funding Source(s)

407 IT System Project Fund	-	344,704	-	-	344,704
Total Resources	-	344,704	-	-	344,704

K-8 Labs

Life Cycle: 5 Years

Description:

This project has been completed. 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.

Impact to Operating Budget:

Opportunity costs for support including service desk & training personnel.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Purchased Services	-	22,000	-	-	22,000
Capital Outlay					
Computers & Other Technology	-	1,173,587	-	-	1,173,587
Other Capital Outlay	-	114,764	-	-	114,764
Total Expenditures	-	1,310,351	-	-	1,310,351

Operating and Maintenance Expenditures	-	-	-	-	-
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Funding Source(s)

407 IT System Project Fund	-	1,310,351	-	-	1,310,351
Total Resources	-	1,310,351	-	-	1,310,351

IT Project Summaries

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. The scope of this project increased due to additional school support required for webpage conversion. As a result of the increased project scope, the project timeline has also been extended and the project budget has been adjusted.

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.

Impact to Operating Budget:

Ongoing maintenance cost, additional 1.0 FTE Web Master. Ongoing development cost, additional Developer 1.0 FTE. Annual licensing and maintenance costs.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Purchased Services	-	285,000	-	-	285,000
Capital Outlay					
Computers & Other Technology	78,715	52,000	-	-	130,715
Total Expenditures	78,715	337,000	-	-	415,715

Operating and Maintenance Expenditures	-	-	-	-	-
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Funding Source (s)

101	General Fund	-	17,000	-	-	17,000
205	Grants Fund	78,715	-	-	-	78,715
407	IT System Project Fund	-	320,000	-	-	320,000
Total Resources		78,715	337,000	-	-	415,715

Facilities & Asset Management Project Summaries

Modulars 10-11

Life Cycle: 20 Years

Description:

Procure 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.

Impact to Operating Budget:

Additional building area requiring custodial and maintenance services.

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Capital Outlay					
Building Acquisition	-	-	600,000	-	600,000
Total Expenditures	-	-	600,000	-	600,000
Operating and Maintenance Expenditures	-	-	-	-	-
<i>Funding Source (s)</i>					
101 General Fund					
	-	-	600,000	-	600,000
Total Resources	-	-	600,000	-	600,000

Jackson Fire Alarm Upgrades

Life Cycle: 5 Years

Description:

Design and install a new, code compliant fire alarm system that satisfies requirements for permitting at Jackson ES

Justification:

The fire alarm system needed updates

Impact to Operating Budget:

None

Description	Prior Years Actuals	Final 2009/10	Amended 2010/11	Future Years Costs	Project Total
<i>Expenditure Category</i>					
Purchased Services					
	-	26,926	321,226	-	348,152
Supplies & Materials					
	-	-	5,854	-	5,854
Capital Outlay					
Other Capital Outlay	-	3,074	3,526	-	6,600
Total Expenditures	-	30,000	330,606	-	360,606
Operating and Maintenance Expenditures	-	-	-	-	-
<i>Funding Source (s)</i>					
101 General Fund					
	-	30,000	330,606	-	360,606
Total Resources	-	30,000	330,606	-	360,606



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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.

Adopted Budget - The final version of the budget that has been adopted by the Board of Education acting in their capacity as the Budget Committee for PPS after a hearing with the Tax Supervising and Conservation Commission (TSCC) and meeting all requirements under local budget law.

Ad Valorem Taxes - Taxes levied on the assessed valuation of real and personal property which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

Ad Valorem Taxes Levied by School System - Taxes levied by a school system on the assessed valuation of real and personal property located within the school system which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property.

Allocations - An appropriation divided into amounts used for certain periods or for specific purposes.

Alternative Education - 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 Board of Education acting in their capacity as the Budget Committee for PPS.

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 biennium, ARRA will invest \$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 by the Board of Education 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 - Purchases relating to or being an asset of PPS that add to the long-term net worth of the District.

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 twelve citizens, which serves to provide a community voice in the budgeting process.

Chartfield String - This is a complete chart of accounts consisting of elements that identify the Fund (3 digits), Program (5 digits), Department ID (4 digits), Class (5 digits), Account (6 digits) and Project/Grant ID— if needed (5 digits).

Account	Fund	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.

Education Options - See Alternative Education.

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, and 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 Executive Director of Operations and the Executive Director of Finance for the District.

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

Fixed Assets - Asset of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

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

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

The State chart of accounts is as follows:

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

G

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

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

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

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

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

H

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

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, some benefits are not associated with these positions. Note however, that a LTHT employee with multiple jobs may easily surpass 20 hours per week and thus earn full benefits.

M

Measure 5 - Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.

Measure 47 - Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.

Measure 50 - Initiative referred by legislature and approved by voters to clarify and implement Measure 47.

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/Grant ID - 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 submitted by the Superintendent and 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 (the Board); it has lower legal status than an ordinance.

Resources - Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Restructuring - A school identified for restructuring is a school that has not made AYP for five years. The first year of restructuring may be used for planning; the plan for the reconstituted school must be implemented no later than the second year. This 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 IEPs
English Second Language	.50	Year-to-date average – 6/30
Pregnant & Parenting	1.00	Year-to-date average – 6/30
Poverty Factor	.25	1990 Census data –adjusted
Foster Care/Neglected and Delinquent	.25	Dept. of Human Resources counts

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

Supplemental Budget - Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

Supplemental Educational Services - Supplemental educational services are additional academic services designed to increase the academic achievement of low-income students in low-performing schools. These services may include tutoring, remediation, or other educational interventions that are consistent with the content and instructional used by the Local Educational Agency (LEA) and are aligned with the State's academic content standards. Supplemental education services must be provided outside of the regular school day. Supplemental educational services must be high quality, research-based, and specifically designed to increase student academic achievement.

T

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

Tax Supervising and Conservation Commission (TSCC) - The Tax Supervising and Conservation Commission is an independent, impartial panel of citizen volunteers established to monitor the financial affairs of local governments. The Oregon Legislature created the Commission in 1919 (Chapter 375), with the first Commission being organized in 1921. The Commission has jurisdiction over all local governments that are required to follow local budget law and which have more real market value within Multnomah County than in any other county. The Commission presently oversees the budgeting and taxing activities of thirty-nine municipal corporations, including Oregon's largest: city (Portland), county (Multnomah), school district (Portland), community college (PCC), education service district (Multnomah), port (Portland), mass transit district (Tri-Met), regional government (Metro), and urban renewal agency (Portland Development Commission). In total, these 39 entities employ more than 29,000 full time equivalent positions (FTE) and have budgets totaling over \$9 billion.

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

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

U

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

W

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



Descriptions of Account Codes for Expenditures

The following pages show the account codes which correspond to the State's chart of accounts and which correspond to the detail in both the General Fund Requirements by Account (page 91) and the Other Funds (beginning on page 95) 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

- CLASSROOM TEACHERS. Teachers of general education, ESL/bilingual teachers, teachers of special education, and media specialists (librarians).
- TEACHER SUPPORT PERSONNEL – LICENSED. Behavior management specialists, child development specialists, educational audiologists, home/hospital teachers, speech/language pathologists, occupational therapists, physical therapists, school psychologists, social workers, and student management specialists.
- COUNSELORS and work experience coordinators.
- OTHER SALARIED – LICENSED. Teachers on special assignment (TOSA), Achievement Coordinators, Instructional Support Specialists, and Curriculum Guide Leaders.

511210 Classified - Represented

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

511220 Non-Represented Staff

- 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 OFFICER
- 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 Fund 202/203 and in Grants.)

511420 Directors / Program Administrators

- 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. Personnel are NOT permanent or regular part-time and are paid on an hourly basis. (Account 538900 used for contracted secretarial/ clerical services.)
- STUDENT WORKERS

Additional Salary - Compensation paid to District employees in temporary or permanent positions for work performed in addition to normal earnings. This includes additional pay for classified overtime, extended hours for licensed staff, and activities such as coaching, supervision of extracurricular activities, etc.

513100 Extended Responsibility (ER) - Licensed

- Compensation to licensed staff for positions listed in the PAT Union Agreement, Appendix C.

513200 Extended Responsibility (ER) - Classified

- Compensation to classified staff performing ER responsibilities when no certificated employee is willing to accept assignment listed in Appendix 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

- 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. Rentals for both temporary and long-range use. Some examples are administrative offices, garages, warehouse space, auditorium facilities, parking lots, classroom space, and playground space.
- RENTAL OF EQUIPMENT AND VEHICLES. Rentals for both temporary and long-range use. This includes bus and other vehicle rentals when operated by the District, and similar rental agreements such as for cable systems. Under such arrangements, ownership of the asset (i.e. equipment or vehicle) DOES NOT revert to the District at the end of the agreement.
- LEASE-PURCHASE OF EQUIPMENT AND VEHICLES. Lease-purchase of equipment and vehicles where the ownership of the asset (i.e. equipment or vehicle) DOES revert to the District at the end of the lease-purchase agreement.

532410 Leased Copy Machines

- Leasing or renting copy machines and the supplies to operate copy machines.

Energy/Utility Services - Expenditures for energy, such as natural gas, oil, gasoline, and including services received from public or private utility companies, as well as expenditures for utility services supplied by public or private organizations.

532500 Electricity**532600 Fuel**

- NATURAL GAS.
- OIL FOR HEATING.

532700 Water and Sewage

532800 Garbage

- DISPOSAL SERVICES. Pickup and handling of garbage by non-District employees.

532900 Other Property Services

- CONTRACTED BUILDING UPKEEP. Non-payroll services provided by outside vendors for repairs and maintenance of buildings.
- CONTRACTED EQUIPMENT SERVICES. Non-payroll services provided by outside vendors for repairs and maintenance of instructional and non-instructional equipment.
- TRANSPORTATION EQUIPMENT UPKEEP. Non-payroll services provided by outside vendors for repairs and maintenance of District buses.

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

533110 Reimbursable - School Bus**533120 Reimbursable - Taxi Cab****533130 Reimbursable - In-Lieu****533140 Reimbursable - Tri-Met 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 stamps, postage machine rentals, etc.

535400 Advertising

- Printed announcements in professional periodicals and newspapers or announcements broadcast by way of radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, legal requirements, and the sale of property.

535500 Printing and Binding

- Printing/copying/binding 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

- Non-payroll dental, vision, and/or medical services, etc.

538960 Professional Child Care Services

- Non-payroll services performed by qualified persons, organizations, or other agencies to provide child care services.

538970 Graphic Arts Services

- Non-payroll services performed by persons, organizations, or other agencies qualified in any form of visual artistic representation including painting, drawing, photography, etc.

538980 Laundering Services

- Non-payroll services relating to cleaning and/or laundering.

538990 Non-Instructional Personal / Professional Services

- PERSONAL/PROFESSIONAL SERVICES. Includes non-payroll personal/professional service contracts, outside consultant service contracts, appraisal services, etc., not listed elsewhere.

538992 Custodial Services Contract**538995 Meal Services**

- NUTRITION SERVICES MEALS FOR HEAD START. 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, pencils, pens, pre-printed forms, and computer cables. Cafeteria supplies such as small utensils, aprons, straws, napkins. Custodial supplies such as brooms, mops, soap, and garden hoses. Maintenance Shop supplies such as flashlights, batteries, sandpaper, drill bits, and adhesive. Printing supplies such as paper, and ink. Miscellaneous items such as uniforms and costumes. Equipment costing less than \$150.
- CUSTODIAL NON-CLEANING SUPPLIES. Non-cleaning supplies such as floor finish, gum seal, hand soap, paint, paper towels, rock salt, toilet tissue, etc.
- AUDIOVISUAL SUPPLIES. Audiovisual, graphic, and photographic supplies, blank audio and visual tapes, overhead transparency film, mounting tissue, laminating supplies, film processing, etc.

541100 Loss Prevention

Cafeteria Needs - Expenditures that support the various needs of the 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.
- Internal printing charges through Imaging Services department.

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 for 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 not requiring asset tagging.

546100 Minor Equipment - Tagged for Inventory Purposes

- MINOR EQUIPMENT. Equipment items costing between \$150 and \$2,499 such as furniture, fixtures, VCRs, DVD players, projectors, televisions, camcorders, modems, cabling, etc.

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

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

551000 Land Acquisitions

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

551100 Land Improvements**551200 Infrastructure****552000 Building Acquisitions and Improvements**

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

553000 Improvements - Not Buildings

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

553100 Leasehold Improvements

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

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

554100 Initial & Additional Equipment Purchase

- Any equipment purchase costing \$2,500 or more such as machinery, furniture and fixtures, and vehicles (Account series 555000 used for technology related items.)

554110 Vehicles

- Automobiles, trucks, vans, etc.

Technology - Expenditures related to technology needs.

555010 Computers

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

555020 Printers

555030 Software Capital Expense

- Purchase and upgrades of individual software programs in excess of \$2,500.

555090 Miscellaneous Other Technology

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

556410 Buses/Capital Bus Improvements

559000 Other Capital Outlay

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

560000 - Other Accounts

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

561000 Redemption of Principal

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

562000 Interest

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

562100 Interest (Except Bus/Garage)

562200 Interest - Bus/Garage

563000 Fiscal Charges

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

563400 Bad Debt Expense

563500 Administrative Write-Off

- Used only by the Accounting Department

564000 Dues and Fees

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

564100 Bond Issuance CostInsurance 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**565920 Workers' Comp Assessment**

- Assessment fees as established by the Workers' Compensation Board. (This account is used only by Fund 601 Self-Insurance.)

565930 Deductible Insurance Loss

- Costs resulting from automobile accidents, fire loss, building damage, etc., which are not reimbursable by insurance. Also recorded here are any expenditure made in lieu of liability insurance, and accident coverage. (This account is only used by Fund 601 Self-Insurance.)

565945 Property Damage Recovery**565946 Fire Loss Recovery****565947 Auto Loss Recovery****565948 Liability Loss Recovery**Taxes and Licenses**567100 Permits**

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

567200 Public Assessments

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

568000 PERS UAL Lump Payment

569000 Grant Indirect Charges

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

570000 - Transfers

571000 Transfers to Other Funds

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

572000 Pass-Through

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

Other Uses of Funds

581000 Operating Contingency

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
- 1000B - Unassigned Teachers

11110 Elementary and K-8 School Instruction

- 11111 - Primary Program; Grades 1-3
- 11112 - Primary Homeroom; Grades 1-3
- 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; Grades 4-5 or grades 4-6 in a K-8 school
- 11131 - Elementary Extracurricular Activities; K-5 and K-8 schools

11210 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

11310 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 Programs

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

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

12100 Programs for the Talented and Gifted

- 12100 - Talented and Gifted (TAG)

12200 Restrictive Programs for Students with Disabilities

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

- 12210 - Restrictive Programs
- 12211 - Functional Living Skills
- 12212 - Comm Behavior - Academic
- 12213 - Intensive Skills - Academic
- 12214 - Communication Behavior - Functional
- 12215 - SLC-ILC-Intensive Learning Center
- 12216 - Deaf/Hard of Hearing Classroom
- 12217 - Social Emotional - Behavior
- 12218 - Social Emotional - Intensive

- 12219 - Social Emotional - Fragile
- 12221 - SLC-Developmental Kindergarten
- 12230 - Life Skills/CTP
- 12241 - Intensive Life Skills - Functional
- 12242 - Intensive Skills - Academic
- 12251 - Direction Services
- 12253 - Out of District Programs
- 12261 - Home Instruction
- 12271 - Extended School Year
- 12282 - Behavior Intervention Classroom Diagnosis
- 12291 - Skilled Nursing Care Facilities
- 12292 - Assistive Technology Services
- 12293 - Other Individualized Instruction

12500 Less Restrictive Programs for Students with Disabilities

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

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

12600 Early Intervention

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

- 12601 - SKIP Screening (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 (PEIP)
- 12609 - Albina Head Start
- 12613 - PEIP Peer Tuition

12700 Educationally Disadvantaged

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

- 12710 - Remediation
- 12720 - Title I: Federal program that provides additional support for schools that serve low-income students
- 12721 - Title I: Supplemental Educational Services; programs for students attending schools failing to meet Adequate Yearly Progress (AYP) as defined by the No Child Left Behind Act of 2001 (NCLB)
- 12722 - Title I: Teacher Professional Development
- 12723 - Title I: 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
- 12893 - CEIS (Coordinated Early Intervention Services)

12900 Designated Programs

Special learning experiences for other students with special needs, including English as Second Language (ESL) and English Language Learner (ELL) 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 Services Area Direction
- 21120 - Attendance Services; assessment of attendance patterns and response to attendance problems
- 21130 - Social Work Services
- 21131 - Behavior Intervention
- 21141 - Special Education (SPED) Data Services
- 21150 - Student Safety; campus 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

- 21400 - Psychological Services
- 21420 - Psychological Testing Services

21500 Speech Pathology and Audiology Services

- 21520 - Speech Pathology; identification and guidance of students with speech and language disorders
- 21530 - Audiology; identification and guidance of students with hearing loss
- 21580 - Access Services - Special Education (SPED) Technology
- 21590 - Other Speech Pathology and Audiology Services

21600 Other Student Treatment Services

- 21601 - Occupational Therapy
- 21602 - Physical Therapy
- 21603 - Adaptive Physical Education
- 21604 - Feeding Team - Training

21900 Student Support - Service Direction

- 21901 - Program Administration/Supervision
- 21902 - Administration
- 21903 - Collaborative Supports Team
- 21905 - Third Party Medical Reimbursement
- 21906 - 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; writing TAG 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
- 22131 - Curriculum Development - K-5
- 22132 - Curriculum Development - 6-8
- 22133 - Curriculum Development - HS
- 22191 - Multicultural/Multiethnic Services
- 22192 - School Improvement Funds
- 22193 - School Improvement Plan (SIP) Development
- 22194 - Immersion Support & Administrative Services

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 Distribution

22300 Assessment and Testing

- 22301 - Assessment System Design
- 22304 - General Equivalency Diploma (GED) Testing
- 22305 - Assessment Reporting

22400 Instructional Staff Development

- 22401 - Instructional Consultants
- 22402 - Instructional Specialists
- 22403 - Autistic Services
- 22410 - Instructional Staff Training Services
- 22411 - Instructional Staff Training - K-5
- 22412 - Instructional Staff Training - 6-8
- 22413 - Instructional Staff Training - HS
- 22420 - Portland Teacher Program; recruits 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 - Deputy 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 School Administration Support

- 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 - Risk Management 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 Centers

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 Services
- 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 Communication 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
- 31220 - BESC Deli
- 31230 - Fresh Fruit & Vegetable Program
- 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
- 54100 - PERS UAL

60000 - Contingencies

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

- 61100 - Operating Contingency

70000 - Unappropriated Ending Fund Balance

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

- 71100 - Ending Fund Balance

School Site Directory

The district operates 58 schools that have elementary or K-8 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

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

César Chávez
Constructed 1927
5103 N Willis 503-916-5666
K-8

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

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

Creative Science School
Constructed 1955
1231 SE 92nd 503-916-6431
K-8 (Science Focus)

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 - Constructed 1954
5037 SW Iowa 503-916-6300
K-5

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

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

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

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

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

Laurelhurst - Constructed 1923
840 NE 41st 503-916-6210
K-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 @ Rose City Park
Constructed 1921
2334 NE 57th 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

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-8

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 - Constructed 1927
4013 NE 18th 503-916-6181
PK-8 (ACCESS - TAG)

Scott - Constructed 1949
6700 NE Prescott 503-916-6369
K-8

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 14th 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
9-12 (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

1-8 (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

10-12

3) Focus HS @ Madison

2735 NE 82nd 503-916-5220

9-12

4) Marshall Night HS @ Marshall

3905 SE 91st 503-916-5248

10-12

Head Start - Program Office**Sacajawea Site** - Constructed 1952

4800 NE 74th 503-916-5724

Pre-K Only

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	298
	Counselors - MS/HS Librarians	Teacher PAT Salary Schedule	299
	Non-Classroom (Support) Personnel - Licensed	Teacher PAT Salary Schedule	298
511210	Bus Drivers	ATU Bus Driver Salary Schedule	294
	Bus Mechanics	DCU Salary Schedule	295
	Cafeteria Staff	SEIU Nutrition Services Salary Schedule	304
	Classified Staff	PFTCE Salary Schedules	300 - 303
	Custodians	SEIU Custodian Salary Schedule	304
	Educational Assistants (General & ESL)	General & ESL Educational Assistant Salary Schedules	301 - 302
	Maintenance Workers	DCU Maintenance Worker Salary Schedule	296 - 297
	Paraeducators	Special Education Paraeducator Salary Schedules	302
	Secretarial / Clerical	PFTCE Salary Schedules	300 - 303
	Television Services	DCU Salary Schedule	295
	Truck Drivers	DCU Truck Driver Salary Schedule	294
	511220	Confidential Secretaries/Admin. Assistants	Confidential Secretaries Salary Schedule
Specialists - Non-Licensed		Non-Represented Employee Salary Schedule	307
511310	Administrators - Licensed	Non-Represented Employee Salary Schedule	307
	Directors/Asst. Directors/Supvs/Mgrs - Licensed	Non-Represented Employee Salary Schedule	307
	Principals	Building/Program Administrator Salary Schedule	305
	Principals - Licensed Retired	Retired Licensed Administrator Salary Schedule	306
	Superintendent	Contract salary determined by the Board of Education	-
	Vice Principals/Asst. Princ./Asst Admin	Building/Program Administrator Salary Schedule	305
	Vice Principals/Asst. Princ./Asst Admin - Retired	Retired Licensed Administrator Salary Schedule	306
511320	Administrators - Non Licensed	Non-Represented Employee Salary Schedule	307
511410	Cafeteria Managers	Non-Represented Employee Salary Schedule	307
511420	Directors/Asst. Directors/Supvs/Mgrs - Non Lic.	Non-Represented Employee Salary Schedule	307

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 01/01/2010)

Description	Hourly Rate
Truck Driver / Warehouseman (Base)	\$20.62
Truck Driver Leadman *	\$21.24
Warehouse Foreman **	\$22.68
General Foreman ***	\$23.72
Sub Driver ****	\$18.56

- * 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 01/01/2010)

Description	Hourly Wage
Shop Assistant	\$15.89
Bus Fueler	\$20.91
Serviceman	\$20.91
Mechanic	\$24.25
Lead Mechanic	\$24.96

District Council of Unions (DCU)
 Contract - Appendix C
 Television Services - Hourly Rate Salary Schedule
 (Effective 01/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5
Production Assistant	\$11.73	\$13.70	\$15.66	\$17.62	\$19.57
Producer	\$13.05	\$15.22	\$17.41	\$19.57	\$21.75
Master Control Operator	\$13.05	\$15.22	\$17.41	\$19.57	\$21.75
TV Technician	\$13.05	\$15.22	\$17.41	\$19.57	\$21.75
Production Manager	\$24.71	-----	-----	-----	-----
Assistant Engineer	\$24.71	-----	-----	-----	-----
Chief Engineer	\$27.29	-----	-----	-----	-----

District Council of Unions (DCU)

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

(Effective 01/01/2010)

Description	Level	Craft Code	Hourly Wage
Roofer	Journeyman	67	\$19.71
	Leadman		\$20.30
	Asst. Foreman		\$20.98
	Foreman		\$21.68
Carpet / Linoleum Layer	Journeyman	80	\$20.34
	Leadman		\$20.94
	Asst. Foreman		\$21.65
	Foreman		\$22.37
Laborer	Journeyman	41	\$20.36
	Leadman		\$20.96
	Asst. Foreman		\$21.68
	Foreman		\$22.40
Painter	Journeyman	45	\$20.36
	Leadman		\$20.96
	Asst. Foreman		\$21.68
	Foreman		\$22.40
Tile Setter	Journeyman	10	\$21.60
	Leadman		\$22.26
	Asst. Foreman		\$23.00
	Foreman		\$23.77
Cement Mason	Journeyman	10	\$22.91
	Leadman		\$23.60
	Asst. Foreman		\$24.41
	Foreman		\$25.19
Plasterer	Journeyman	10	\$22.99
	Leadman		\$23.68
	Asst. Foreman		\$24.49
	Foreman		\$25.30
Glazier	Journeyman	20	\$24.84
	Leadman		\$25.58
	Asst. Foreman		\$26.46
	Foreman		\$27.33
Carpenter	Journeyman	40	\$24.99
	Leadman		\$25.74
	Asst. Foreman		\$26.62
	Foreman		\$27.50
Hardware	Journeyman	38	\$24.99
	Leadman		\$25.74
	Asst. Foreman		\$26.62
	Foreman		\$27.50

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

Brick Mason	Journeyman	10	\$25.50
	Leadman		\$26.25
	Asst. Foreman		\$27.15
	Foreman		\$28.05
Machinist	Journeyman	55	\$25.52
	Leadman		\$26.29
	Asst. Foreman		\$27.17
	Foreman		\$28.07
Electronic Technician	Journeyman	95	\$26.76
	Leadman		\$27.56
	Asst. Foreman		\$28.50
	Foreman		\$29.44
Musical Instrument Repair	Journeyman	96	\$26.75
	Leadman		\$27.56
	Asst. Foreman		\$28.50
	Foreman		\$29.44
Sheet Metal Worker	Journeyman	65	\$28.47
	Leadman		\$29.31
	Asst. Foreman		\$30.31
	Foreman		\$31.30
Electrician	Journeyman	50	\$30.41
	Leadman		\$31.31
	Asst. Foreman		\$32.37
	Foreman		\$33.44
Plumber	Journeyman	60	\$31.14
	Leadman		\$32.08
	Asst. Foreman		\$33.16
	Foreman		\$34.25
Steamfitter	Journeyman	59	\$31.14
	Leadman		\$32.08
	Asst. Foreman		\$33.16
	Foreman		\$34.25
Rovers	Starting Level		\$14.42
	1st Anniversary		\$15.45
	2nd Anniversary		\$16.48
	3rd Anniversary		\$17.51
	4th Anniversary		\$18.54
Groundskeeper		85	\$20.36
Mason Tender			\$20.36
Plumber's Helper			\$20.36
Motor Winder			\$23.72
Machinist Helper			\$22.07

Portland Association of Teachers (PAT)
 Contract - Appendix A-3
 Teacher (190 Day) Annual Rate Salary Schedule
 (Effective 07/01/2010)

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	\$35,886	\$37,501	\$39,188	\$40,953	\$42,794	\$44,721	\$46,734	\$48,837
B	\$37,106	\$38,775	\$40,522	\$42,345	\$44,251	\$46,243	\$48,320	\$50,495
C	\$38,369	\$40,095	\$41,897	\$43,785	\$45,755	\$47,815	\$49,964	\$52,214
D	\$39,672	\$41,459	\$43,322	\$45,274	\$47,309	\$49,440	\$51,665	\$53,987
E	\$41,021	\$42,866	\$44,796	\$46,813	\$48,920	\$51,120	\$53,420	\$55,824
F	\$42,417	\$44,323	\$46,318	\$48,403	\$50,581	\$52,856	\$55,236	\$57,723
G	\$43,856	\$45,830	\$47,893	\$50,050	\$52,300	\$54,654	\$57,116	\$59,686
H	\$45,349	\$47,391	\$49,523	\$51,751	\$54,080	\$56,513	\$59,058	\$61,713
I	\$46,892	\$49,002	\$51,206	\$53,510	\$55,918	\$58,433	\$61,064	\$63,812
J	\$48,486	\$50,667	\$52,946	\$55,329	\$57,820	\$60,421	\$63,141	\$65,980
K	\$50,133	\$52,390	\$54,748	\$57,209	\$59,786	\$62,478	\$65,287	\$68,226
L	\$52,961	\$55,293	\$57,733	\$60,278	\$62,940	\$65,722	\$68,632	\$71,668

Add \$1,500 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)
 Contract - Appendix A-5
 Counselor and MS / HS Librarian (200 Day) Annual Rate Salary Schedule
 (Effective 07/01/2010)

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	\$37,775	\$39,475	\$41,250	\$43,109	\$45,046	\$47,075	\$49,194	\$51,408
B	\$39,059	\$40,816	\$42,655	\$44,574	\$46,580	\$48,677	\$50,864	\$53,153
C	\$40,389	\$42,206	\$44,102	\$46,089	\$48,163	\$50,331	\$52,594	\$54,962
D	\$41,760	\$43,641	\$45,602	\$47,657	\$49,798	\$52,042	\$54,384	\$56,828
E	\$43,180	\$45,122	\$47,154	\$49,277	\$51,495	\$53,810	\$56,231	\$58,762
F	\$44,650	\$46,656	\$48,756	\$50,951	\$53,243	\$55,638	\$58,143	\$60,761
G	\$46,165	\$48,242	\$50,414	\$52,684	\$55,053	\$57,531	\$60,122	\$62,827
H	\$47,736	\$49,885	\$52,129	\$54,475	\$56,927	\$59,488	\$62,166	\$64,961
I	\$49,360	\$51,581	\$53,901	\$56,326	\$58,861	\$61,509	\$64,277	\$67,171
J	\$51,037	\$53,334	\$55,733	\$58,241	\$60,863	\$63,601	\$66,465	\$69,453
K	\$52,771	\$55,147	\$57,629	\$60,220	\$62,933	\$65,766	\$68,724	\$71,817
L	\$55,748	\$58,203	\$60,772	\$63,450	\$66,253	\$69,181	\$72,244	\$75,440

Add \$1,500 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 07/01/2010)

Substitute Type	Daily Wage
Half Day *	\$84.74
Full Day	\$169.47
Extended Rate ** (Daily)	\$188.87

* 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
Assistive 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

Retired Licensed Administrator
 Hourly Rate Salary Schedule
 (Effective 07/01/2007)

Schedule 1 - Limited Term for Leaves or Vacancies (more than one week)

Description	Hourly Wage
Assistant Principal	\$47.00
Vice Principal	\$49.00
Elementary Principal	\$52.00
Small School Admin or Principal	\$52.00
K-8 / Middle School Principal	\$54.00
High School Principal	\$56.00
Program Administrator	\$50.00
Area Director / High School Director	\$58.00
Special Projects at Central Level	\$49.00
Special Projects at Area or High School Director Level	\$55.00

Schedule 2 - Temporary Substitute on Short-term Basis (less than one week)

Description	Hourly Wage
Assistant Principal	\$45.00
Vice Principal	\$47.00
Elementary Principal	\$48.00
Small School Admin or Principal	\$48.00
K-8 / Middle School Principal	\$50.00
High School Principal	\$52.00
Program Administrator	\$47.00

Non-Represented Employee
Annual Rate Salary Schedule
(Effective 07/01/2009)

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
Executive Director	H	260	\$112,500	<----- Approved Pay Range ----->						\$135,000
Region Director										
CAO / Deputy Supt.	I	260	\$115,000	<----- Approved Pay Range ----->						\$150,000

RESOLUTION No. 4274**Budget Committee Approval of the FY 2010-11 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.
- D. 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.
- E. On March 15, 2010, the Budget Committee received the Superintendent’s budget message and Proposed budget document.
- F. On April 12, 2010, the Budget Committee held a public hearing to receive public comment on the proposed budget.
- G. On April 26, 2010, the Budget Committee received testimony and a report on the Local Option Levy and testimony and budget recommendations from the CBRC.
- H. ORS 457.010(4)(a) provides the opportunity for a school district to exclude from urban renewal divide-the-taxes that amount with a statutory rate limit on July 1, 2003, that is greater than \$4.50 per \$1,000 of assessed value, to the extent that the rate limit was increased under section 11 (5)(d), Article XI of the Oregon Constitution and, property tax revenue from said increase is excluded from local revenues, as that term is used in ORS Chapter 327, and provided that the school district notifies the county assessor of the rate to be excluded for the current fiscal year not later than July 15.
- I. Portland Public Schools has a statutory rate limit that in is in excess of the \$4.50 limitation that includes an increase under section 11 (5)(d), Article XI of the Oregon Constitution.
- J. The Finance, Audit and Operations (“FAO”) Committee reviewed and discussed the Superintendent’s revised Proposed Budget. FAO submitted a report and recommendations on the proposed budget to the Budget Committee.
- K. The FAO voted unanimously to recommend the Budget Committee approve the budget as revised by the committee.

RESOLUTION

- 1. The Budget Committee approves the Budget as revised and described in the Finance, Audit and Operations committee report.
- 2. The Budget Committee approves the budget for the fiscal year 2010-11 in a total sum of \$653,796,298.

3. The Budget Committee approves appropriations for the fiscal year beginning July 1, 2010, in the expenditure amounts summarized by program in Attachment A to this resolution.
4. The Budget Committee affirms that Fund balances currently in Special Revenue Fund 225, PERS Rate Stabilization Fund, shall remain in the Special Revenue Fund.
5. The Budget Committee resolves that the District imposes the taxes provided for in the approved budget:
 - a. At the rate of \$5.2781 per \$1,000 of assessed value for operations;
 - b. At the rate of \$1.2500 per \$1,000 of assessed value for local option tax; and that these taxes are hereby imposed and categorized for tax year 2010-11 upon the assessed value of all taxable property within the district.
6. Taxes are hereby imposed and categorized as Education for tax year 2010-11 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

7. The Budget Committee further resolves that it is the intent of the District to notify the county assessor that the \$0.5038 per \$1,000 Gap Tax Levy be excluded from division of taxes calculations.
8. The Budget Committee directs submittal of this approved budget to the TSCC by May 28, 2010, in accordance with ORS 294.411 and the extension as granted by the TSCC.

M. W. Murray

Attachment A

Fund	Instruction	Support Services	Enterprise & Community Services	Facilities Acquisition & Construction	Debt Service & Transfers Out	Contingency	Ending Fund Balance	Fund Total
Fund 101	265,225,322	174,199,520	-	1,180,606	7,857,978	7,207,000	-	455,670,426
Fund 201	8,000,000	-	-	-	-	-	3,300,000	11,300,000
Fund 202	-	-	16,040,741	-	-	-	1,316,459	17,357,200
Fund 205	59,465,278	32,436,529	3,032,222	532,765	-	-	-	95,466,794
Fund 225	-	-	-	-	-	-	16,800,000	16,800,000
Fund 299	11,196,621	1,846,904	41,085	759,497	-	3,226,190	-	17,070,297
Fund 304	-	-	-	-	1,665,856	-	-	1,665,856
Fund 306	-	-	-	-	3,979,228	-	-	3,979,228
Fund 307	-	-	-	-	1,019,854	-	-	1,019,854
Fund 404	-	-	-	3,317,000	-	250,000	-	3,567,000
Fund 405	-	-	-	7,874,056	-	-	-	7,874,056
Fund 407	-	4,937,037	-	-	-	2,848,659	-	7,785,696
Fund 601	-	11,239,891	-	-	-	3,000,000	-	14,239,891
Total	\$ 343,887,221	\$ 224,659,881	\$ 19,114,048	\$ 13,663,924	\$ 14,522,916	\$ 16,531,849	\$ 21,416,459	\$ 653,796,298

RESOLUTION No. 4297Adoption of the 2010/11 Budget for School District No. 1J, Multnomah County, Oregon**RECITALS**

- A. On May 24, 2010, by way of Resolution No. 4274, 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 2010/11 budget and imposed taxes.
- B. Per ORS 294.411, and an extension granted, the District submitted the Approved Budget to the Tax Supervising Conservation Commission ("TSCC") of Multnomah County, Oregon, by May 28, 2010.
- C. On May 25, 2010 the State of Oregon released an updated biennium revenue forecast that resulted in a significant reduction in resources available to the District for the remaining thirteen months of the biennium. The loss of revenue to the District is estimated at \$19.4 million.
- D. Implementing a \$19.4 million budget reduction requires significant work within the District including discussions and agreements with represented employee groups. This work will not be completed in time for the Board to deliberate on and adopt a reduced budget prior to June 30, 2010,
- E. Given the late date of the revenue forecast the District has not and will not adjust the FY 2009-10 budget. Considering that budget restructuring has not yet been completed the Board will adopt a budget as approved the Budget Committee on May 10, 2010.
- F. Board policy 8.10.030-AD establishes the guidelines to assure consistent and detailed communication between the Superintendent and the Board regarding fiscal issues. Communication is essential under circumstances that could result in significant reductions or reallocations of funding after the Board has adopted the budget.
- G. The Board, working through the Finance, Audit and Operations committee, the Superintendent and staff, will finalize restructuring of the FY 2010-11 budget and amend the budget at the Board meeting scheduled for July 19, 2010.
- H. The TSCC held a public hearing on the Approved Budget on June 21, 2010 and certified the approved budget with no objections

RESOLUTION

- 1. The District's Board of Education hereby adopts the budget for the fiscal year 2010-11 in a total amount of \$653,796,298.
- 2. The Board appropriates for the fiscal year beginning July 1, 2010, the expenditure amounts summarized by program in Attachment A to this resolution.
- 3. 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, 2010.
- 4. Consistent with Board policy 8.10.030-AD the Board directs the Superintendent to work through the Finance, Audit and Operations committee to bring recommended budget adjustments to the Board at the July 19, 2010 Board meeting. The budget adjustments shall incorporate recommendations addressing the revenue shortfall.

- 5. The Board resolves that the District hereby imposes the taxes provided for in the adopted budget:
 - a. At the rate of \$5.2781 per \$1,000 of assessed value for operations;
 - b. At the rate of \$1.2500 per \$1,000 of assessed value for local option tax; and that these taxes are hereby imposed and categorized for tax year 2010-2011 upon the assessed value of all taxable property within the district.

- 6. These taxes are hereby imposed and categorized as Education for tax year 2010/11 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

M. W. Murray

Attachment A to Resolution 4297

Fund	Instruction	Support Services	Enterprise & Community Services	Facilities Acquisition & Construction	Debt Service & Transfers Out	Contingency	Ending Fund Balance	Fund Total
Fund 101	265,225,322	174,199,520	-	1,180,606	7,857,978	7,207,000	-	455,670,426
Fund 201	8,000,000	-	-	-	-	-	3,300,000	11,300,000
Fund 202	-	-	16,040,741	-	-	-	1,316,459	17,357,200
Fund 205	59,465,278	32,436,529	3,032,222	532,765	-	-	-	95,466,794
Fund 225	-	-	-	-	-	-	16,800,000	16,800,000
Fund 299	11,196,621	1,846,904	41,085	759,497	-	3,226,190	-	17,070,297
Fund 304	-	-	-	-	1,665,856	-	-	1,665,856
Fund 306	-	-	-	-	3,979,228	-	-	3,979,228
Fund 307	-	-	-	-	1,019,854	-	-	1,019,854
Fund 404	-	-	-	3,317,000	-	250,000	-	3,567,000
Fund 405	-	-	-	7,874,056	-	-	-	7,874,056
Fund 407	-	4,937,037	-	-	-	2,848,659	-	7,785,696
Fund 601	-	11,239,891	-	-	-	3,000,000	-	14,239,891
Total	\$ 343,887,221	\$ 224,659,881	\$ 19,114,048	\$ 13,663,924	\$ 14,522,916	\$ 16,531,849	\$ 21,416,459	\$ 653,796,298

RESOLUTION No. 4315

Amendment to Resolution No. 4297 (“Adoption of the 2010-11 Budget for School District No. 1J, Multnomah County, Oregon”)

RECITALS

- A. On June 21, 2010, by way of Resolution No. 4297, the Board of Education (“Board”) for School District No. 1J, Multnomah County, Oregon (“District”) adopted the FY 2010-11 budget and imposed taxes.
- B. On July 12, 2010, the Oregon Department of Revenue (“DOR”) advised the District’s Budget Office of needed corrections to the language imposing and categorizing property taxes for the FY 2010-11 budget.
- C. Specifically, the DOR advised that the \$0.5038 per \$1,000 of Assessed Value Gap Tax Levy should be included as part of the total Permanent Rate Tax Levy.
- D. ORS 457.010(4)(a) provides the opportunity for a school district to exclude from urban renewal divide-the-taxes that amount with a statutory rate limit on July 1, 2003, that is greater than \$4.50 per \$1,000 of assessed value, to the extent that the rate limit was increased under section 11 (5)(d), Article XI of the Oregon Constitution and, property tax revenue from said increase is excluded from local revenues, as that term is used in ORS Chapter 327, and provided that the school district notifies the county assessor of the rate to be excluded for the current fiscal year not later than July 15.
- E. The District has a statutory rate limit that in is in excess of the \$4.50 limitation that includes an increase under section 11 (5)(d), Article XI of the Oregon Constitution.

RESOLUTION

- 1. The Board resolves that the District hereby imposes the taxes provided for in the adopted budget:
 - a. At the permanent rate of \$5.2781 per \$1,000 of assessed value for operations;
 - b. At the rate of \$1.2500 per \$1,000 of assessed value for local option tax supporting operations; and that these taxes are hereby imposed and categorized for tax year 2010-2011 upon the assessed value of all taxable property within the District.

- 2. These taxes are hereby imposed and categorized as Education for tax year 2010/11 upon the assessed value of all taxable property in the District, as follows:

Education

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

- 3. The Board further resolves that the \$0.5038 per \$1,000 Gap Tax Levy amount be excluded from division of taxes calculations.

M. W. Murray / N. Sullivan

RESOLUTION No. 4344

Amending the 2010-11 Budget for School District No. 1J, Multnomah County, Oregon

RECITALS

- A. On May 24, 2010, by way of Resolution No. 4274, the Budget Committee for School District No. 1J, Multnomah County, Oregon (“District”), approved the FY 2010-11 budget and imposed taxes.
- B. On May 25, 2010, the State of Oregon released an updated biennium revenue forecast that resulted in a significant reduction in resources available to the District for the remaining 13 months of the biennium. The loss of revenue to the District was estimated at \$19.4 million.
- C. The Tax Supervising and Conservation Commission (“TSCC”) held a public hearing on the FY 2010-11 Approved Budget on June 21, 2010, and certified it with no objections.
- D. Board Policy 8.10.030-AD, “Budget Reallocations – Post Budget Adoption,” establishes the guidelines to ensure consistent and detailed communication on fiscal issues between the Superintendent and the Board of Education (“Board”). Communication is essential under circumstances that could result in significant reductions or reallocations of funding after the Board has adopted the budget.
- E. On June 21, 2010, the Board adopted a budget approved by the Finance, Audit and Operations (“FAO”) Committee on May 10, 2010.
- F. On June 23, 2010, the FAO Committee met to discuss options for re-balancing the FY 2010-11 budget.
- G. On June 29, 2010, and July 19, 2010, the Board met to discuss options for re-balancing the FY 2010-11 budget.
- H. On July 19, 2010, the Board directed the Superintendent and staff to re-balance the budget and bring a budget amendment resolution to the Board .
- I. On August 5, 2010 the U.S. Senate took action to approve legislation that contained \$10 billion in dedicated funding for local school districts or approximately \$9 million for Portland Public Schools. Senate approval came after significant support and leadership from Oregon Senators Ron Wyden and Jeff Merkley.
- J. The following week, in an unprecedented one day special session, the U.S. House of Representatives (already adjourned for the August Recess), gave its approval to the “EduJobs” package with support of Portland area Congressmen Earl Blumenauer, David Wu and Kurt Schrader. The package was signed into law by President Obama later the same day.
- K. On August 26, 2010, the State of Oregon released an updated biennium revenue forecast that in resulted in further reductions in resources available to the District for the remaining 10 months of the biennium. The loss of revenue to the District is estimated at an additional \$9.1 million.
- L. During late August 2010, the Superintendent discussed additional re-balancing actions with Board members and directed District staff to re-balance the budget and prepare a budget amendment resolution for Board consideration.

RESOLUTION

1. The Board hereby amends the FY 2010-11 Adopted Budget, as summarized in Attachment A.
2. The Board further directs District staff to prepare and distribute an updated budget document.

M. W. Murray / N. Sullivan

Attachment A

Fund 101 - General Fund	Adopted Budget	This Amendment	Revised Budget #1
Resources			
Beginning Balance	24,430,606	3,900,000	28,330,606
Revenue from Taxes	229,753,199	3,140,667	232,893,866
Tuition	350,000	-	350,000
Earnings on Investment	700,000	-	700,000
Extra-curricular Activities	1,119,000	-	1,119,000
Other Local Sources	9,859,000	7,999	9,866,999
Intermediate Sources	7,446,629	-	7,446,629
State Sources	176,650,492	(36,096,574)	140,553,918
Federal Sources	5,261,500	9,107,500	14,369,000
Other Sources	100,000	1,236,901	1,336,901
Total Resources	455,670,426	(18,703,507)	436,966,919
Requirements			
Instruction	265,225,322	(11,653,870)	253,571,452
Support Services	174,199,520	(2,497,559)	171,701,961
Facilities Acq & Construction	1,180,606	83,000	1,263,606
Debt Service & Transfers Out	7,857,978	2,071,922	9,929,900
Contingency	7,207,000	(6,707,000)	500,000
Total Requirements	455,670,426	(18,703,507)	436,966,919

Fund 202 - Cafeteria Fund	Adopted Budget	This Amendment	Revised Budget #1
Resources			
Beginning Balance	1,568,631	-	1,568,631
Local Sources	3,587,572	20,000	3,607,572
State Sources	64,453	-	64,453
Federal Sources	12,136,544	122,800	12,259,344
Total Resources	17,357,200	142,800	17,500,000
Requirements			
Food Services	16,040,741	139,082	16,179,823
Ending Fund Balance	1,316,459	3,718	1,320,177
Total Requirements	17,357,200	142,800	17,500,000

Fund 405 - School Modernization Fund	Adopted Budget	This Amendment	Revised Budget #1
Resources			
Beginning Balance	7,874,056	1,249,377	9,123,433
Total Resources	7,874,056	1,249,377	9,123,433
Requirements			
Service Area Direction	629,144	63,174	692,318
Facilities Acq & Construction	7,244,912	(50,698)	7,194,214
Transfers to Other Funds	-	1,236,901	1,236,901
Total Requirements	7,874,056	1,249,377	9,123,433

Notice of Budget Committee Hearing

The Oregonian
EST. 1850

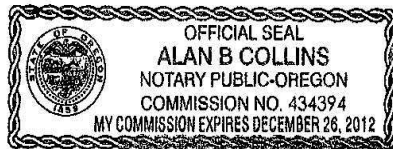
Practically Indispensable.

1320 SW Broadway, Portland, OR 97201-3499

Affidavit of Publication

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

4/1/2010, 4/7/2010



Jeri Hesse
Principal Clerk of the Publisher:

4/8/10
Subscribed and sworn to before me this date:

Alan B. Collins
Notary:

Ad Order Number: 0002951002

NOTICE OF BUDGET COMMITTEE MEETING
A meeting of the Budget Committee of Portland Public School District 1J, Multnomah County, Oregon, regarding the budget for the fiscal year July 1, 2010 to June 30, 2011, will be held at the Madison High School library, 2735 NE 82nd Avenue. The meeting will take place on Monday, April 12, 2010 at 7:00 PM. This is a public meeting where the Committee will take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget may be inspected or obtained in the Portland Public Schools Budget Office at 501 N. Dixon Street, Portland, Oregon, between the hours of 8:00 AM and 5:00 PM. Copies are also available on the World Wide Web at:
<http://www.pps.k12.or.us/departments/budget/1116.htm>

Notice of TSCC Hearing

The Oregonian
EST. 1850

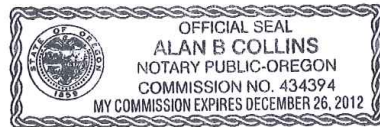
Practically Indispensable.

1320 SW Broadway, Portland, OR 97201-3499

Affidavit of Publication

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

6/14/2010



Jeri Allen
Principal Clerk of the Publisher:

6/15/10
Subscribed and sworn to before me this date:

Alan B. Collins
Notary:

Ad Order Number: 0002990249

NOTICE OF BUDGET HEARING and BUDGET SUMMARY

A public hearing will be held by the Tax Supervising Conservation Commission on the budget approved by the budget committee for Portland Public Schools, District 1J, Multnomah County, Oregon for the fiscal year July 1, 2010 through June 30, 2011. The hearing will be held in the Board Auditorium at the Blanchard Education Service Center (BESC), 501 North Dixon Street, Portland, Oregon, on the 21st day of June at 6:00 PM. The purpose of the hearing is to discuss the budget with interested persons. A copy of the budget may be inspected or obtained in the Budget Office at the BESC during business hours of 8:00 AM through 5:00 PM, or at the District website <http://www.pps.k12.or.us/departments/budget/index.htm>.

Summary of Budget Requirements as Approved

General Fund	101	\$455,670,426
Special Revenue	201,202,205,225,299	\$157,994,291
Debt Service	304,306,307	\$6,664,938
Capital Project	404,405,407	\$19,226,752
Internal Service	601	\$14,239,891
All Funds		\$653,796,298

Rate per \$1,000 Assessed Value

Ad Valorem Tax	2009/10	2010/11	Change in Rate
Fixed Tax Rate	5.2781	5.2781	0.0000
Local Option Levy	1.2500	1.2500	0.0000

Form ED-50 Notice of Property Tax & Certification of Intent to Impose a Tax

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

**FORM ED-50
2010-2011**

To assessor of **Washington, Multnomah & Clackamas** Counties

- File no later than JULY 15.
- Be sure to read instructions in the 2010-2011 Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

The Portland Public Schools District Name has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Wash., Multnomah & Clackamas County Name Counties. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>501 N. Dixon Street</u> Mailing Address of District	<u>Portland</u> City	<u>OR</u> State	<u>97227</u> Zip	<u></u> Date
<u>Matthew J. Makara</u> Contact Person	<u>Budget Analyst</u> Title	<u>(503) 916-3196</u> Daytime Telephone	<u>mmakara@pps.k12.or.us</u> Contact Person E-mail	

CERTIFICATION - Check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	
1. Permanent rate limit tax (per \$1000)	1	5.2781	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	1.2500	
3. Local option capital project tax	3		
4. Levy for "Gap Bonds"	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a		
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	5b		
5c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 5a + 5b)	5c		

PART II: RATE LIMIT CERTIFICATION

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

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters
Operating	November 7, 2006	2008	2012	1.2500

150-504-075-6 (Rev. 12-09)

(see the back for worksheet for lines 5a, 5b, and 5c)

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

Cost Per Student

	2007/08 Actual	2008/09 Actual	2009/10 Current	2010/11 Proposed	2010/11 Adopted	2010/11 Amended
Student Count (ADMw Extended)	52,538	52,320	52,833	53,040	53,040	53,040
Direct Classroom - All Funds	285,255,338	285,777,539	93,240,179	319,823,419	321,139,886	308,563,799
Classroom Support - All Funds	114,008,963	118,076,982	75,283,059	136,155,521	134,952,157	134,233,343
Building Support - All Funds	87,638,461	88,277,515	48,636,142	96,615,010	100,081,106	100,500,583
Central Support - All Funds	37,621,520	22,745,996	23,898,831	30,922,701	31,488,001	30,455,552
Debt, Capital, Transfers - All Funds	19,329,762	51,352,731	9,676,303	27,060,800	28,186,840	31,631,341
Contingency - All Funds	79,921,240	80,472,592	21,300,000	39,050,102	37,948,308	31,245,026
Net Operating by DBI Category - All Funds	524,524,282	514,878,032	241,058,211	583,516,651	587,661,150	573,753,277
Cost Per Student - All Funds	9,984	9,841	4,563	11,001	11,080	10,817
Direct Classroom - General Fund	243,849,590	240,574,323	54,262,783	260,827,250	261,490,365	249,837,392
Classroom Support - General Fund	73,789,424	76,468,955	40,550,749	82,025,997	81,547,911	79,901,596
Building Support - General Fund	72,485,493	73,047,181	34,758,806	75,226,683	77,284,942	77,565,444
Central Support - General Fund	31,772,750	17,103,000	18,703,229	19,147,884	19,101,624	17,968,981
Debt, Capital, Transfers - General Fund	11,576,867	38,567,340	996,805	7,879,237	9,038,584	11,193,506
Contingency - General Fund	49,385,070	24,209,964	0	7,700,000	7,207,000	500,000
Net Operating by DBI Category - General Fund	421,897,257	407,193,459	148,275,567	437,227,814	439,424,842	425,273,413
Cost per Student - General Fund	8,030	7,783	2,806	8,243	8,285	8,018

Presented in the above table are various ways to view cost-per-student data for Portland Public Schools.

PPS believes the most appropriate figures are for Net Operating Budget by DBI Category. Along with those figures, PPS believes the most appropriate figure for measuring student count is for ADMw Extended.

Definitions:

Net Operating Budget

The Net Operating budget eliminates double-counting and non-operating requirements such as capital, transfers out, debt service, contingency and reserves, and worker's compensation.

ADM

The student measure most often used in Oregon for planning and financial purposes is Average Daily Membership (ADM). ADM is the measure that indicates the average number of students in membership on any given day during the reporting period.

ADM is determined by dividing the total days membership of the instructional unit by the total number of days the instructional unit was in session (total session days).

$$\text{ADM} = \text{Total days membership} \div \text{total session days}$$

ADMw

Weights for different student populations, such as 'students in ESL programs', are added by law to ADMr to obtain weighted average daily membership (ADMw), which is the basis for making State School Fund payments. The formula uses the higher of the current year ADMw or prior year ADMw. ADMw Extended is the term for the higher of the two years.



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