



# Annual Budget

For the fiscal year 2011/12  
School District No. 1J, Multnomah County, Oregon

Portland Public Schools



Cover Illustration:

"A Starry Night Skiing" by Jacqueline LaRoche  
Meriwether Lewis Elementary School

Lynne Leake, Teacher  
Tim Lauer, Administrator

Statement by the artist:

*I was skiing with my family at Meadows.  
I was going up the Magic Carpet and looked out the window  
and saw the Starry Night. WOW! I thought...  
This is an amazing sky.*

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## **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 2011/12 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.

### Volume I

The **Budget Message** is the Superintendent's letter of transmittal that focuses on the programs and policies implemented through the budget.

This **District Overview** contains a profile of the District, a summary of the current strategic plan and 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 Detail** section includes resources and two presentations of detailed budget requirements by fund. First are budgeted resources, followed by expenditures detailed by program, and then expenditures detailed by account code.

Included in the **Appendices** are 1) 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) Board resolutions and miscellaneous publications / forms.

At the time of this printing, final decisions as to the exact capital projects which will be pursued in 2011/12 have not been made. As decisions become final this document will be revised to include a Capital Plan section and will be posted on the District's website.

### Volume II

Published separately this year will be the **Departmental Summaries**. This provides information on the District's major central operational and educational departments. This document 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 document are tables detailing actual and budgeted expenditures by account. At the time of this printing, Volume II is still incomplete due to the Central Administration Offices being reorganized to reflect the reductions and redesign of services and programs for 2011/12. It is expected to be available at a time in the near future.

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](mailto:budget@pps.k12.or.us).



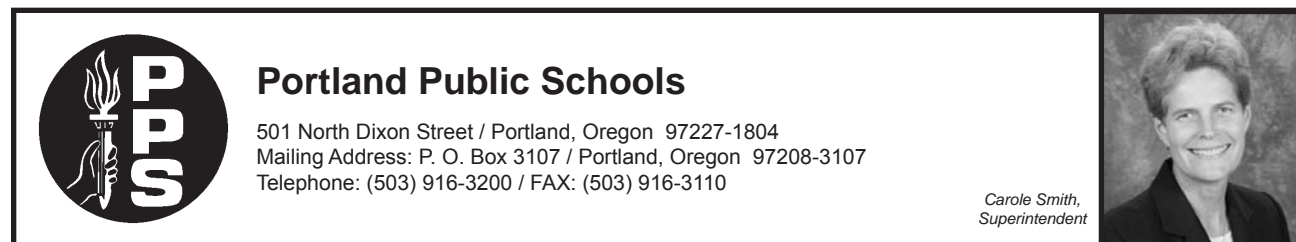


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April 25, 2011

### **To The Portland Public Schools Board of Education:**

As I present this budget to you and to our broader community today, we have two courses before us:

If voters approve the expanded local option levy on the May election ballot Portland Public Schools could still offer the defined core program for all students at all levels — even as class sizes in many schools and grades may increase. Even with the additional funding, the budget makes significant, targeted reductions to services and staff based on ruthless prioritizing and shared concessions by all employees.

If voters turn down the levy, the budget presents a plan for \$19 million in additional reductions. It would eliminate more than 200 further positions in the schools. This would mean a 10 percent to 13 percent reduction in school staffing. Class sizes would increase; electives and enrichment classes would be reduced or eliminated altogether in many schools. Portland Public Schools could no longer offer the programs and support that students now receive.

We will not know until after the May 17 election which course voters will decide. The base budget I propose to the Portland School Board tonight includes the renewed local option funding, but I also propose a “B” budget, including greater reductions, if the levy is not passed.

### **State budget cuts mean reductions for PPS schools**

We have known for a long time that next year will be tough for our schools — because of anticipated state budget cuts and with federal money drying up.

Only six years ago, 45 percent of the state’s General Fund went to K-12 education. This year, the Oregon Legislature passed a \$5.7 billion state budget for schools. That’s 39 percent of the state budget. With ever greater demand from the expanding prison system and for human services needs in this wretched economy, legislators’ priorities have shifted: Our schools are paying the price.

The State School Fund for 2011-13 will be \$1 billion short of the amount legislative analysts say would maintain current K-12 schools.

The state budget cuts leave Portland Public Schools almost \$40 million short of continuing all our General Fund services.

Federal stimulus dollars — which bolstered the state’s budget and boosted support for special education and lower-income students in recent years — also are being eliminated. The impact of those resources decreasing results in a double or triple hit to schools that serve the highest share of students who need the additional support.

## **The base budget, if the levy passes**

To reduce the impact of state budget cuts, the Portland School Board has referred a local option measure to the May ballot. The operating levy would maintain more than 600 teaching positions across all PPS schools, including 200 that would otherwise be eliminated under state budget reductions.

That local option levy would raise more than \$60 million next year — roughly \$19 million more than the local option levy it would replace. The new rate, \$1.99 per \$1,000 of taxable assessed property value, would be 74 cents higher than under the current levy it would replace, and would cost the typical homeowner an additional \$106 a year.

If the levy passes, the PPS shortfall would be roughly \$20 million.

## **Prudent use of reserves**

I am recommending that we strategically spend or apply some of the money we have prudently set aside to protect our district's finances. Transfers from our self-insurance fund and PERS rate stabilization fund will reduce the shortfall by \$2.9 million. I further propose to spend \$3.7 million from our reserves, leaving a 5.2 percent reserve, just over the Portland School Board's 5 percent practice.

That would whittle the shortfall to roughly \$13 million — a gap that must be made up through a net reduction in spending on programs, services and staff.

Overall, PPS spends almost three-quarters of our general fund budget directly in schools – for classroom teachers and specialists, educational assistants, school leaders, and classroom materials for our students.

Another 16 percent of the budget pays for transportation, building maintenance and operations, and other vital direct services to schools.

Finally, 4 percent of the budget pays for administration, such as payroll, accounting, security services, legal services, human resources, community engagement, budgeting, and district program managers and leadership support. (The other 8 percent covers debt and capital payments and the contingency fund.)

Over the last 15 or more years, PPS has been in cutback mode more often than not. Our administration costs are half the national average for big-city school districts. We run a lean operation in our offices, and in our schools. Yet we need to cut more.

## **Building a budget from the ground up**

It is critical to set priorities and support those programs and services that show evidence they are vital to improving our students' success. As we move through these reductions, there will be programs and services that people care about that we can no longer afford. We cannot keep pretending to do more with less.

This year, we approached budgeting based on our highest priorities. Those are to meet our district Milestones for student success, and to support student achievement through key strategies that we have identified as we develop a new strategic plan for the school district. They are:

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- Effective educators
- Rigorous common core program
- Targeted student supports
- Shared leadership & accountability

A district team of school leaders from every grade level met regularly over several months to review and prioritize the elements of school staffing: school administrators, secretaries and other support staff, teachers, counselors, librarians and aides. The analysis was deep, identifying the minimum staffing level needed to maintain the core program and supports, not only school by school, but using class-by-class data within each school.

Another team, a cross-departmental group of central staff, met to prioritize every service and program within the central office, from educational services, such as special education, ESL or curriculum, to other operational supports.

Rather than spreading the cut from the top down — asking all managers to propose a certain dollar figure or percentage reduction — this allowed us to build from the bottom up. We focused on what we could afford to maintain, and even on some new initiatives that will help us meet our goals.

We will let go of some valuable work, but what we keep, we must do well.

### **Investing in proven strategies**

I am recommending to the Portland School Board that we continue to invest in strategies that are at the core of our developing strategic plan for the district.

#### ***Effective Educators***

Under my budget proposal:

- We will develop a more diverse, culturally competent workforce, maintaining our Courageous Conversations professional development and our workforce diversity recruitment, placement and retention initiatives.
- We will invest in orientation and mentoring for new teachers, and in improving teacher and principal feedback and evaluation systems.

#### ***Rigorous Common Core Program***

We will invest in rigorous and effective programs in our **high schools**:

- We will maintain rigorous college-credit-bearing courses at community high schools, and invest in the startup of the Jefferson High School – Middle College for Advanced Studies focus high school.
- We will preserve support for career-related learning at all schools and provide instructional coaches to ensure consistent, rigorous instruction across schools.

In our **elementary and middle grades**, we will support new curriculum:

- We will offer professional development to support the adoption of new K-5 math curriculum, and new science curriculum for grades 6 to 8.

Giving students a successful start remains a priority of our **early childhood** programs:

- We will maintain full-day kindergarten districtwide, with a target class size limit of 25 students.
- Our Head Start and pre-kindergarten programs at higher poverty schools will continue, and we will develop an early childhood center with our community partners.

## Targeted Student Supports

We know that equity does not mean equal. We must target effective support to help those students with the greatest needs, and the schools that serve them. Under this budget proposal:

- We will maintain **partnerships with culturally specific community organizations** to provide wrap around supports to students such as SUN after school programs, mentoring, case management and parent engagement supports.
- We will sustain our investment in **engaging families** to support student learning, but will realign that work to more effectively and efficiently support our Milestone goals.
- We will maintain the **Striving Readers** support program at 11 schools.
- We will expand the **Response to Intervention** system for both behavior and academic improvement. We will provide at-school assessment, intervention and progress monitoring of individual children. Through RTI, we tailor the support students receive to their particular needs, ensuring that more students stay on track to succeed in school.
- Our federal **Title I funding** to support students from lower-income homes will be more than \$7 million less than last year. Under new guidelines the grant can no longer be used to maintain smaller class sizes, but Title I will continue to support full-day kindergarten and the Response to Intervention expansion. With the federal funding cuts, the per-student allocation to schools will be reduced by more than 40 percent.
- PPS will maintain its support for our **English Language Learners**. There will be no reductions in the ESL budget, but we will redesign programs to offer more direct support to students in their home schools.
- We will see a loss in funding of approximately \$3.4 million to **special education** as federal stimulus dollars expire and federal grant under the Individuals with Disabilities Education Act funding is reduced. Portland Public Schools will, however, maintain its general fund allocation for special education and will not fall below the funding necessary for our required maintenance of effort. And there is some good news. Through a redesign in special education services, we are improving staffing in our Learning Resource Centers. The centers provide and coordinate services for special education students who are in general education classrooms, making it possible for many students to continue excelling with their peers.

I recommend these General Fund investments, which total \$3.5 million, to the Portland School Board because I believe they will pay off in greater student success.

## Reserves, reductions to fund high-priority strategies

With those critical priorities covered, how do I propose to close the budget gap?

All employees are making concessions, and will share the sacrifice of forgoing cost-of-living adjustments. That reduces the shortfall by more than \$6 million.

We will also be budgeting for our high schools based on teachers teaching six classes. This will mean a real reduction in staff for our high schools, but we can cut costs while preserving programs for students. This saves \$4 million.

This budget proposes the following actions to close the remaining shortfall:

- Central operational and administrative services will take larger proportional cut than other areas. This budget proposes reductions of 5 percent to 10 percent in our finance, Information Technology, human resources, board support, facilities, budget, community involvement,

and research and evaluation functions. That will cut costs by \$1.5 million.

- Central education departments will reduce costs by almost \$1.2 million through cuts to various services. An additional \$800,000 will be cut from these areas: rental costs for high school graduation ceremonies, reduction of Outdoor School from five to three days, and shifting some costs for curriculum and program development to grant funding.

Finally, more than three-quarters of our budget goes directly to schools. It pays for direct classroom needs — teachers, educational aides, classroom materials — as well as school administration, secretaries, counselors and librarians. I have no choice but to recommend to the board targeted cuts to some services and staffing in our schools:

- Reducing staffing in our K-5 elementary schools by roughly 3 percent, eliminating almost 13 teaching positions overall. With fewer program requirements and staff planning time outside the school day, elementary schools are better able to absorb this reduction than our schools serving middle-grade students. \$1.1 million.
- Reducing staffing in our alternative programs, Alliance High School and ACCESS. \$200,000.
- Dropping the number of slots PPS contracts for with our community-based alternative schools by 10 percent. \$875,000.
- In past years, we have set aside as many as 20 teaching positions, which then were distributed to schools that needed extra staff to meet their program requirements. We will cut these positions to 10 for next year, limiting our ability to help schools with particular challenges in offering the full program to students. \$1 million.

These reductions are not easy to recommend, and they would be felt by schools, staff and students. But based on the staffing team's deep analysis, they are targeted to do the least harm to our students' success. If the local option levy passes, we would be able to maintain the core program at every grade, and with limited impact on class sizes in most schools and most grades.

### **Budget 'B,' if the levy is not expanded**

The local option levy on the ballot would fund more than 600 teaching positions, including more than 200 that would be reduced under the state budget. If the measure is not passed, those positions would be unfunded.

Based on school-by-school analysis, that means:

- Schools would have 10 percent to 14 percent fewer teaching positions than during the current school year.
- Class sizes would increase at every school, generally averaging more than 30 in elementary grades and 30 to 35 in middle grades.
- Most elementary and K-8 schools would offer many classrooms that blend grades — such as a second/third grade split — to accommodate the reduction in teachers.
- High schools would offer fewer electives and have higher class sizes for core courses.
- Elementary and K-8 schools would reduce or eliminate specialist teachers, such as in music, PE, art, drama and library.
- Across all schools, PPS would not enforce core program requirements – including enrichment, core academic courses (except as needed to meet state diploma standards) and elective requirements.
- Schools unable to meet even minimal program requirements would be closed or consolidated.
- Schools would lose instructional leaders, counselors, librarians or all of these.

There is not much more I can say at this point about the challenge Portland Public Schools would face if the local option levy is not approved. All I can do is share the information we have about the budget, with and without that funding, and trust voters to make their decisions.

Whether the levy passes or not, as the members of the Portland School Board consider my budget proposal and as they hear from our community, one thing is clear: We must keep our focus, and our priority, on what matters most -- our students and their success.



Carole Smith, Superintendent  
Portland Public Schools





June 27, 2011

### To the Portland Public Schools Board of Education:

This spring I presented a budget that acknowledged two major questions facing our school district and our community: Would local voters approve a renewal of our current local option and raise \$19 million to save more than 200 teaching positions jeopardized by further state education funding cuts? Would voters also approve a six-year, \$548 million school construction bond to modernize our aging and deteriorating schools? Today we know the answer to those questions, and the answers are incorporated into this revised budget.

### Local option levy protects class sizes and promising strategies

We are grateful for the Portland community's support for a renewal of the local option levy, which will keep class size increases down and maintain programs for students. As a result, we can balance our operating budget through a mix of added local option revenue, employee concessions, central office reductions and cautious use of reserves. These steps will enable us to maintain our investment in our strategic priorities: supporting effective educators, ensuring a rigorous common program at all schools, providing targeted supports to keep students on track and fostering stronger parent involvement.

These strategies are showing promise. This year, preliminary data shows gains in student achievement across all grades, subjects and racial and ethnic groups.

- **Early reading:** Five out of ten third graders exceeded state reading standards (and another four out of ten met the standards). At this key milestone, the achievement gap dropped by nine points – we saw gains for African-American, Hispanic and Native American students.
- **Math:** K-5, K-8 and middle schools produced significant gains in students meeting or exceeding math benchmarks, *even after the state raised the bar for student performance.*
- **Writing:** We saw a 10 percent increase in seventh grade writing across PPS (this is a key indicator of long-term academic success). All racial and ethnic groups showed significant improvement, particularly Native American, Hispanic and Asian and Pacific Islander students, who all saw double-digit gains.
- **High school:** Students who entered high school on-track also rose for the fourth year in a row – an indicator of better preparation at middle grades. High school math scores also increased by double-digits.

While strong student achievement growth is positive, we recognize that we need to sustain this progress to ensure that every student graduates from Portland Public Schools prepared to contribute to a thriving community.

Without the renewal of the local option, our schools would have faced devastating 10 percent to 14 percent cuts, with class sizes swelling to more than 30 students in elementary grades and 30 to 35 in middle grades.

Even with renewal of the local option, inadequate state education funding – as well as the expiration of federal stimulus dollars – means that we still must find ways to sustain our across-the-board student achievement gains with fewer resources. As a result, we will continue to look for ways to operate with maximum efficiency, so we can maintain stable programs at all our schools and invest in strategies that are improving student learning.

### **Modernizing our outdated and inadequate school buildings**

This May, voters defeated a proposed school construction bond by a razor-thin margin of less than 700 votes. In a challenging and uncertain economy, we recognize that this was a difficult decision for many people. As a result of this outcome, we will not go forward with the capital projects proposed in my original budget.

However, this is not the end of the conversation about the inadequate condition of our schools. As our community weighed the question of upgrading schools over the past several months, bond supporters and opponents alike all acknowledged one thing: Portland's schools must be improved to provide safer, more secure and more effective learning environments for students and teachers.

At the same time, I recognize that our plans to address the scale of our urgent school facilities needs must reflect the scope of our community's willingness to support these upgrades. Modern classrooms are necessary to help Portland students successfully compete. However, before we can make these needed safety, security and educational improvements, Portlanders must have a greater opportunity to weigh in on any future bond proposals, so we can be confident that our plans mirror our community's hopes and ambitions for its students and its schools.

As a school district, that means we need to go back and re-engage our community to ascertain how we move forward. School board members and I have been meeting with bond supporters and critics to determine how and when we should address our urgent school modernization needs. We are listening closely to all perspectives.

In the meantime, we will continue to take needed steps to address our important facilities priorities. This fall, staff will bring the school board options on how to fulfill our responsibility to repair or replace the burned Marysville K-8. We will also finalize a new facilities capital renewal plan and policy to ensure that when we initiate a school modernization program in the future, we have dedicated resources to properly maintain and protect them.

With these budgetary changes, we can finalize our budget and start the 2011-2012 school year focused on what counts: helping all students meet learning milestones, regardless of their race or socio-economic status.



Carole Smith, Superintendent  
Portland Public Schools

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

Type	General Fund	Special Revenue	Debt Service	Capital Project	Internal Service	All Funds
<b>Resources by Account</b>						
Beginning Balance	28,225,423	27,795,239	-	22,200,798	3,000,000	81,221,460
Revenue from Taxes	259,509,000	919,741	-	1,004,000	-	261,432,741
Tuition	350,000	4,355,000	-	-	-	4,705,000
Earnings on Investment	600,000	-	-	43,000	15,000	658,000
Food Service	-	3,743,452	-	-	-	3,743,452
Extra-curricular Activities	670,000	8,254,000	-	-	-	8,924,000
Other Local Sources	8,950,744	9,243,845	34,673,326	-	3,415,207	56,283,122
Intermediate Sources	6,915,000	-	-	-	-	6,915,000
State Sources	156,804,000	15,122,598	-	-	262,500	172,189,098
Federal Sources	7,000	71,848,158	-	-	-	71,855,158
Other Sources	5,270,000	-	7,988,919	-	-	13,258,919
<b>Total Resources</b>	<b>\$ 467,301,167</b>	<b>\$ 141,282,033</b>	<b>\$ 42,662,245</b>	<b>\$ 23,247,798</b>	<b>\$ 6,692,707</b>	<b>\$ 681,185,950</b>
<b>Requirements by Program</b>						
Instruction	254,456,703	64,559,455	-	-	-	319,016,158
Support Services	177,021,524	28,712,929	-	2,117,561	2,922,707	210,774,721
Enterprise and Community Services	550,000	20,381,625	-	-	-	20,931,625
Facilities Acq & Construction	3,109,593	4,740,650	-	17,877,658	-	25,727,901
Debt Service & Transfers Out	7,604,088	1,900,000	42,662,245	677,347	3,270,000	56,113,680
Contingency	24,559,259	-	-	2,575,232	500,000	27,634,491
Ending Fund Balance	-	20,987,374	-	-	-	20,987,374
<b>Total Requirements</b>	<b>\$ 467,301,167</b>	<b>\$ 141,282,033</b>	<b>\$ 42,662,245</b>	<b>\$ 23,247,798</b>	<b>\$ 6,692,707</b>	<b>\$ 681,185,950</b>
<b>Requirements by Account</b>						
Salaries and Benefits	354,289,762	66,258,327	-	2,441,160	213,020	423,202,269
Materials and Services	76,098,944	42,250,137	-	15,585,838	538,500	134,473,419
Capital Outlay	2,176,375	4,954,779	-	1,929,274	-	9,060,428
Debt Service & Other	2,865,255	4,931,416	42,662,245	38,947	2,171,187	52,669,050
Fund Transfers	7,311,572	1,900,000	-	677,347	3,270,000	13,158,919
Contingency	24,559,259	-	-	2,575,232	500,000	27,634,491
Ending Fund Balance	-	20,987,374	-	-	-	20,987,374
<b>Total Requirements</b>	<b>\$ 467,301,167</b>	<b>\$ 141,282,033</b>	<b>\$ 42,662,245</b>	<b>\$ 23,247,798</b>	<b>\$ 6,692,707</b>	<b>\$ 681,185,950</b>



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

Superintendent Smith proposed a 2011/12 budget that addressed yet another biennium of reduced State funding for K-12 education resulting in a \$39.7 million shortfall for Portland Public Schools (“PPS”). Her proposal was crafted to maintain focus and alignment with our Milestones framework, to deliver a full school year, and to preserve teaching jobs. For the first time it was based upon a comprehensive prioritization process which informed choices about what to preserve, where to increase investment, and what had to be cut.

The board of education (“board”), sitting as the budget committee, has met on four occasions to review the budget proposal with Supt. Smith and her staff, and scheduled a public hearing and provided the opportunity for public comment at board meetings.

Based upon state funding for K-12 education of \$5.7 billion for the 2011-13 biennium, PPS was faced with a \$39.7 million shortfall from the level of revenue that would be needed to maintain these service levels. In anticipation of this shortfall, PPS took a number of actions including placing a renewal of the local option levy, with increased capacity, on the ballot for May 17. This new five-year levy is at the maximum amount allowable, and represents an increase over the current levy, which would have expired in June 2012. Passage of the levy funds more than 600 teaching positions each year. Passage this year allows for preservation of 200 teaching positions in 2011/12. With the passage of the new local option levy, the fifth year of the current levy will lapse. We are enormously grateful to the voters of PPS for this support.

Also on the ballot in this election was a \$548 million capital bond, to fund desperately needed investments in rebuilding, remodeling and making safety upgrades at PPS school buildings, but the capital bond was narrowly defeated, by fewer than 900 votes. Losing the capital bond requires a review of capital spending plans for 2011/12 and beyond. It is too early to determine all of the decisions that follow from this outcome, and all of the associated budget implications for 2011/12. At this point there are some high level changes that have been made to the proposed budget (as reviewed below). Further adjustments may come to the board of education in due course.

### **The Finance, Audit, and Operations Committee (“FAOC”) supports the budget strategy outlined by Supt. Smith and recommends approval of the budget as proposed, with the changes as a consequence of the election outcome of the capital bond noted above.**

The 2011/12 budget starts with the provision of our defined core program for students at all levels. Beyond that there are a number of exceedingly tough choices that had to be made to balance the budget in the face of the \$39.7 million shortfall outlined above.

**The local option levy:** The early renewal of the local option levy provides \$19 million of additional funding for PPS in 2011/12 over the amount that would have been raised in the final year of the current levy. Without this local funding the ability of PPS to provide a full school year and to offer the core program for our students would be questionable. Districts across the state are being forced to eliminate days and weeks of instruction. It is impossible to overstate the importance of this levy for PPS and our gratitude to PPS voters for their support.

**Employee agreements:** Contract negotiations with Portland teachers resulted in a new contract for 2011-13. We are pleased to have settled this contract in advance of the expiration of the current contract. Importantly for the budget, that contract provided for no cost-of-living adjustments (“COLA”) and for budgeting high school teachers to teach six periods. When the COLA provision is extended to all PPS employees, these two factors result in \$10.4 million in additional savings for PPS. These provisions represent a very significant economic contribution by PPS teachers and staff at all levels in the school district. We are grateful to our staff for all that they do to educate our children and, in this context, very appreciative of their contribution in helping to balance this budget. Even after these major elements there remained \$10.3 million to be found to balance the budget.

**Budget process and priority-based budgeting:** The budget development process was fundamentally different this year as Supt. Smith described in her budget message. The process focused on effective educators, a rigorous common core program, targeted student supports, and shared leadership & accountability. Building from the bottom up, with a focus on key strategies, was a very different approach from prior years where cuts were made from the top down. We commend the superintendent and her staff for this difficult work and strongly support continued use and development of this priority-based approach.

Under this approach, the budget work reflects the policy and priority discussions and decisions that take place throughout the year, unlike previous years when the budget discussion framed the program conversations. For example, earlier this school year the board reviewed its auditor’s report on English as a Second Language/English Language Learners services. As part of that discussion the board recommended that funding for these services should be highly prioritized and that there should be a goal of no reduction in the overall level of funding. The proposed budget meets that goal.

**Priority investments:** The prioritization process generated some areas where there is a need for additional funding. These items were ranked high in the process, higher than some existing programs and services. These include: implementation of new principal and teacher evaluation processes; K-5 math and 6-8 science curriculum materials adoptions, with related professional development; maintaining Striving Readers, SUN schools, and culturally specific family engagement programs in certain locations; support and mentoring for new teachers; and effective implementation for Response to Intervention. In several cases these uses of general fund resources were driven by reductions and changes in federal funding through Title I. These changes require a total of \$3.5 million in funding. Many of these topics were reviewed in the budget committee meetings held by the board.

**Budget reductions:** When it came time to make cuts, the prioritization process rankings informed those decisions. Some existing programs and services were ranked lower than the items mentioned above. To be clear, all of the items recommended for reduction are important and needed. However, at current funding levels there are many very important programs and services that we cannot fund or can only fund at levels that are not what we need them to be. All of the proposed cuts have real consequences and have impacts on kids and on our ability to provide services and supports to operate effectively. We are out of painless options and have been for years.

In addition to staffing reductions in high schools as a consequence of budgeting for teachers to teach six periods (which saves \$4 million), other reductions include: raising the staffing ratio for



K-5 schools to cut 3% of positions (\$1.1 million); cutting the set-aside staffing pool for all schools by 50% (\$1 million); eliminating jobs in central departments providing supports to schools (\$1.2 million); eliminating jobs in other central office departments (\$1.5 million); reducing Outdoor School to a 3-day program (\$0.6 million); and reducing the number of alternative education slots with community-based organizations (\$0.9 million). Board members expressed concern over all of these decisions and other areas which are not funded. In the final analysis, this committee accepts the prioritization made by PPS staff.

**Special Education:** The proposed budget meets the maintenance of effort requirement for special education because the level of general fund spending is not lower than in 2010/11. The federal government is reducing its funding for special education, however, in part through elimination of American Recovery and Reinvestment Act (“ARRA”) federal stimulus funding. This results in lower overall funding for special education, as with most other programs in PPS. PPS staff outlined the plans for addressing this funding shortfall. As with so many areas of our operations these are unpleasant and deeply disappointing choices that are forced upon us. The federal government continues to be woefully short of the 40% funding level for special education promised when the Individuals with Disabilities Education Act, the original legislative mandate, was passed. This is not just an issue for parents of kids receiving special education services. This is an issue for all of us who care about public education and we urge all citizens to demand action from our federal delegation to rectify this shameful situation.

**Capital Bond:** The capital bond that was not passed would have provided the funding for a significant number of capital projects – large and small – in all PPS school buildings to make them more safe and secure, and to bring the learning environments and building spaces up-to-date. Some of these projects would have been funded in 2011/12 and the proposed budget reflected that activity. The PPS capital program and facilities staff team is reviewing these capital program requirements. At this time the budget is being revised in three ways: removing the capital bond tax receipts; eliminating the line item for bond proceeds; and taking out the transfer of these two sources of funding to various budget funds. PPS’ urgent capital needs, not least of which is the rebuilding of Marysville School, have not gone away. A capital bond remains the only source of capital funding for the district, without using the operating budget/general fund, and we’ve been forced to make cuts in seven out of the last eight years. The limited funds available in the operating budget cannot address all of the needs of our school buildings. PPS staff will identify the priorities and develop options for addressing our most serious capital needs. Meeting these needs may require more use of the general fund budget which could result in more operating budget cuts.

**Title I Funding:** PPS will have less Title I funding next year because ARRA funding is not continuing and because the federal poverty level as measured by the census indicates lower numbers of eligible students in PPS, despite the fact that the number of students on free and reduced-priced meals (another but less stringent poverty measure) is increasing. Staff reviewed priorities with the budget committee. These include: targeted supports for students and families, especially in academic priority zone schools; early childhood programs – largely focused on ensuring full-day kindergarten, but with some support for pre-K, Head Start, and home-based ELL programs; and limited discretionary school allocations.

**Reserves:** This budget includes \$22 million in unassigned contingency: this is our reserves. It is 5.0% of our spending for 2011/12, which is the target level for PPS. We have heard a few suggestions that we should avoid some of the proposed reductions by using reserves. The FAO committee recommends that the board not do so. There are many reasons why it is important for PPS to maintain adequate reserves and there are also sound reasons to draw upon reserves from time-to-time. For example, in the past we have been able to use reserves to avoid mid-year budget cuts when the state revenue forecast has been lower than expected. With the failure of the capital bond PPS has to evaluate some very urgent capital needs. Until there is greater clarity on that front it would be inadvisable to draw reserves below 5%. In addition, there is little prospect for an improvement – in real terms – in funding for K-12 education in Oregon in the immediate future. Any use of one-time money for operations is unsustainable.

Finance, Audit and Operations Committee:

David Wynde, Chair  
Pam Knowles  
Bobbie Regan

May 20, 2011



## **Citizen Budget Review Committee for Portland Public Schools Budget Review of 2011/12 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 wish to publicly acknowledge Mark and recognize the very real loss to the District upon his retirement.

PPS, though granted an exemption in ORS 294.341(1), has recognized the value of citizen review in its budgeting process. CBRC has tried to fulfill its responsibility to review the Superintendent's proposed budget by providing recommendations. This year, CBRC confronted unusual, perhaps unnecessary, time constraints occasioned by a 3-month delay in the appointment of its members as well as a delay in the delivery of the draft budget. To fulfill the spirit of Oregon's local government budgeting statutes and the commitment made to PPS constituents, CBRC should be appointed promptly in the fall and requests a minimum of eight weeks to review the draft budget.

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.**

We believe our first order of business is to remind our fellow citizens that while 2011/12 revenues fall critically short, the funding crisis affecting our schools is not new. For decades we have witnessed a systematic disinvestment in Oregon's public schools, and we applaud PPS for having continually weathered the storm. In this year of cuts, coupled with the loss of American Recovery and Reinvestment Act (federal stimulus funds), we continue to believe that PPS' duty is to provide the very best educational opportunities for all students.

We have been particularly encouraged by the newly instituted priority-based budgeting process. While recognizing that implementation of a new system is often fraught with difficulties, we applaud PPS' initial endeavor in the process and recommend continued efforts to identify the most economical and educationally beneficial policies for all PPS students.

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

- We recognize and thank Portland voters who passed Measure 26-122, preventing even deeper cuts to the district's operating budget. We express our disappointment at the failure of Measure 26-121 that would have provided facilities funding to replace and modernize selected schools and make critically necessary improvements and repairs in all PPS schools. The defeat of the facilities bond makes it likely PPS will be faced with significant "unexpected" repairs to its facilities in the next budget cycle which will divert funds from the classrooms.

- We believe it is prudent to invest in those efforts and initiatives that have the greatest impact on ensuring educational parity and integrity of programming:
  - We are dismayed by the PPS graduation rate. However, we have been encouraged by recent efforts to stem the tide and support continued investment in proven and promising programs with an emphasis on early intervention, as well as those that effectively move students along the Milestones continuum.
  - We endorse current efforts to creatively schedule teachers, staff, and students such that programs and student experiences are maintained to the greatest possible degree. We recommend that PPS investigate scheduling software options and invest in professional development.
- In each of the last three 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 in the last two, we remarked “*it is imperative that the financial implications of the High School Redesign process should be determined prior to moving forward.*” We have been provided some cost estimates and funding sources for this project, but remain concerned about unanticipated financial impact. We again recommend that an oversight committee, including citizens and district representatives, be formed to provide ongoing public accountability.
- We are pleased that PPS now publishes detailed departmental budgets, as requested in recent years, and we urge continued and improved transparency.
- We support the prudent use of reserves in the 2011/12 budget. We affirm the Board’s current practice of maintaining a minimum of 5% reserve that provides a prudent cushion above the minimum Policy Reserve of 3%.
- The District has looming principal and interest obligations of greater than half a billion dollars for the PPS PERS Unfunded Actuarial Liability debt. We are troubled by the fact that no debt service fund exists within the current budget, eliminating a consistent reminder that these obligations will come due in the not-too-distant future. We recommend both the addition of a debt service fund and a clear plan for meeting the increased obligations from 2017 to 2028.

The 2010/11 PPS CBRC respectfully submits this report to the Board of Education.

Adrienne Enríquez, co-chair	College Access Challenge Grant Program Manager, Oregon University System
Ed Sloop, co-chair	Construction estimator and PPS parent
Dick Cherry	Irvington Elementary School teacher and former PPS parent
Tom Fuller	Project manager and school volunteer
Steve Holland	Finance Manager, The Campbell Group
Roger Kirchner	Retired state/federal public servant; PPS graduate and parent
Ralph Leftwich	School volunteer
Phyllis Snyder	Business manager and PPS parent
Kathleen Taylor	State auditor and PPS parent

## **Citizen Budget Review Committee for Portland Public Schools Local Option Review of 2010/11**

The Citizen Budget Review Committee (CBRC) conducted a general review of District expenditures of the Local Option Levy (Levy) funds for Portland Public Schools (PPS).

We reviewed the expenditure of Levy funds in three general areas:

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

**The CBRC finds that in fiscal year 2010/11, revenue was spent in accordance with the Levy's stated goals and spending of Levy revenue appears to meet an acceptable level of fiscal prudence and accountability.**

**We have the following comments:**

- The CBRC considered the seven stated goals as presented in the Voter's Pamphlet: teaching positions; preventing increases in class size so students receive more individual attention from teachers; replacing out of date textbooks and workbooks; modernizing teaching materials, science labs, equipment; continuing vocational and technical training; providing extra assistance to at-risk kids; and ensuring more kids have access to physical education, music, and art classes.
- The CBRC acknowledges that Levy funds provide stability by replacing expired revenues. Some taxpayers expected that the Levy would be used primarily to fund system-wide enhancements. Public information about the value and use of Levy funds could have been clearer. Taxpayers need to judge both the current Levy and future measures against realistic expectations.
- The CBRC believes that based on expenditures of \$18,612,130 for curriculum adoptions through the first four years of the Levy, and the \$1,878,695 proposed in the 2011/12 Budget, the district will have spent \$20,490,825 on curriculum adoptions during the five year term of the Levy thereby exceeding the planned \$20 million.
- With the successful passage of the May 17, 2011 Local Option Levy, this report concludes CBRC's annual review of the November, 2006 Levy.

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

Adrienne Enriquez, Co-Chair; Ed Sloop, Co-Chair; Dick Cherry; Tom Fuller; Steve Holland; Roger Kirchner; Ralph Leftwich; Phyllis Snyder; and Kathleen Taylor.



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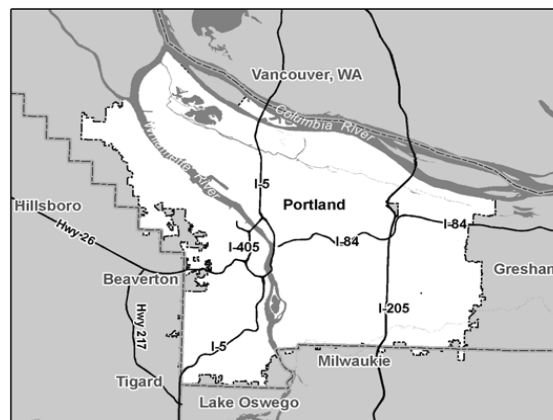
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## District Overview



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. 583,835), Lake Oswego (pop. 36,845), and Milwaukie (pop. 20,930). The District maintains over 100 campuses with 311 buildings and a total floor area of more than 9 million square feet. Please see the School Site Directory in the appendix for building location, age, and grade level information.



Student enrollment as of October 2010 was 46,803. 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 2010 Portland Public Schools Student Enrollment

Program Type	Number of Schools / Programs	Enrollment	Enrollment Distribution
Regular School Programs			
Elementary / K-8 Schools	58	25,874	55.28%
Middle Schools	10	5,142	10.99%
High Schools	14	10,978	23.46%
<b>Total Regular Schools &amp; Programs</b>	<b>82</b>	<b>41,994</b>	<b>89.73%</b>
Alternative Programs	5	1,661	3.55%
<b>Total Regular &amp; Alternative Programs</b>	<b>87</b>	<b>43,655</b>	<b>93.27%</b>
Community-Based Programs	25	1,275	2.72%
Special Services Programs	16	387	0.83%
Charter School Programs	7	1,486	3.18%
<b>Total Programs and Enrollment</b>	<b>135</b>	<b>46,803</b>	<b>100.00%</b>

Source: PPS Enrollment Summaries - October 2010

From 1997 to 2008, the District generally experienced constant yearly declines in enrollment. However, enrollment counts from October 2010 show the total enrollment increased by 207 students from the previous year. Based on demographic studies conducted by Portland State University, it is anticipated that enrollment will level off at about 50,200 students by the 2020/21 school year under the PSU Medium Growth Scenario. Additional detail regarding enrollment may be found at <http://www.pps.k12.or.us/departments/data-analysis/> 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.pps.k12.or.us/departments/data-analysis/> under School Profiles.





## The Board of Education

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

The Board establishes guidelines and regulations concerning organization, general policies, and major plans and procedures for the school district. They are legally responsible for the education of all children residing within the 152-square-mile school district. The Board mandates the Superintendent to manage a budget, direct over 5,000 employees, supervise approximately 46,800 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. Meetings are generally held in the auditorium of the school district's Blanchard Education Service Center, 501 North Dixon, 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.

In May 2011, an election for four of the seven elected Board positions took place. All voters living within the District boundaries (including most of the City of Portland and portions of unincorporated Multnomah, Clackamas, and Washington Counties) elect the Board members by zones 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



**Matt Morton ( Zone #2)**  
Service since: July 2011  
Term expires: June 2015  
Phone: 503-916-3741  
mmorton@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



**Greg Belisle ( Zone #7)**  
Service since: July 2011  
Term expires: June 2015  
Phone: 503-916-3741  
gbelisle@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



**Henry Li**  
Student Representative  
Wilson High School  
Term expires: June 2012  
Phone: 503-916-3741  
hli@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**

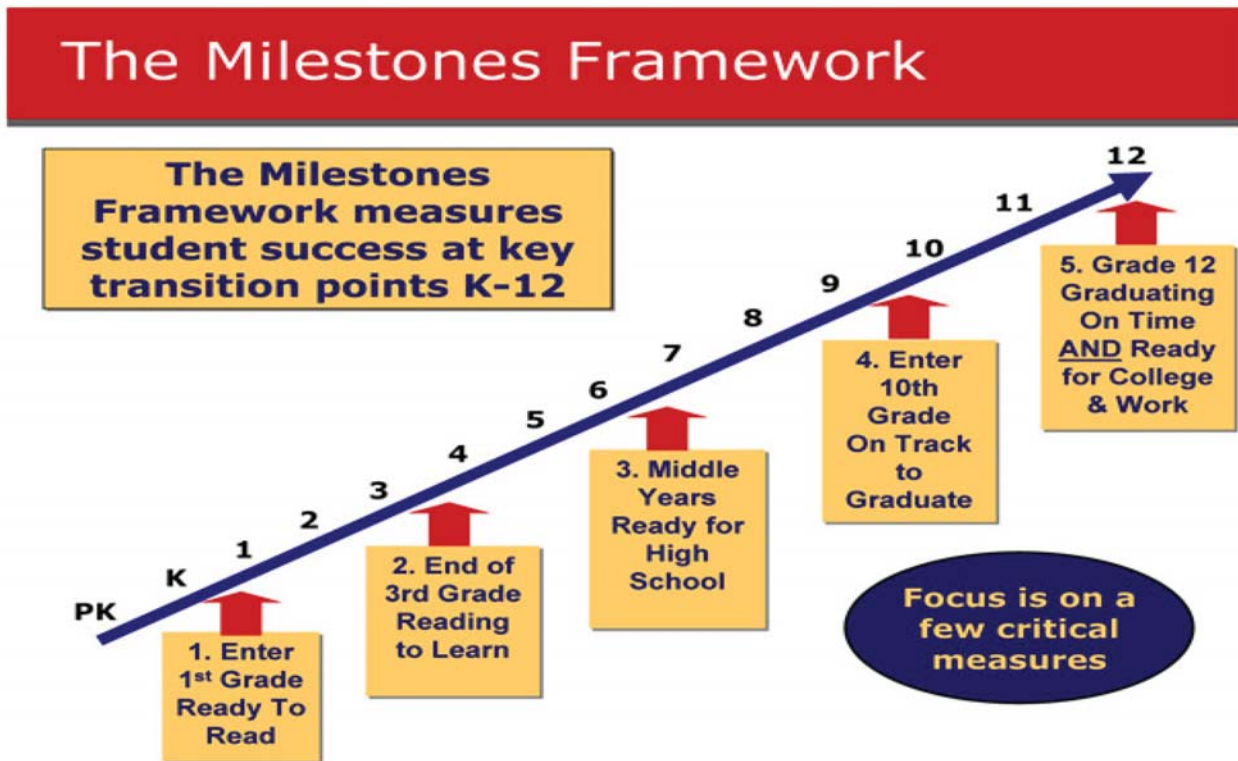
On February 23, 2009, Superintendent Carole Smith presented to the Board of Education a Milestones Framework for Portland Public Schools - a set of simple yet powerful measures of student progress that frames and guides the alignment of the school district’s educational priorities.

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>.



## Milestones Results for 2009/10

The first batch of results is in for Milestones, the student performance initiative that Portland Public Schools launched in the 2009/10 school year. The good news: PPS improved across all five measures for all students in 2009/10, except seventh-grade writing and ACT college entrance exam scores. But much work remains to ensure all students graduate on time and well-equipped for the future. Writing, especially, is a weak spot, and achievement gaps still loom large. (The achievement gap is the degree to which race or income predicts academic success). The Milestones initiative helps PPS focus its efforts on meeting students' needs. For the five Milestones measures, PPS sorts the data by racial subgroups to look for achievement gaps. While Hispanic and white students are showing solid progress at most milestones, schools need to do more to help other groups of students improve, particularly African-American and Native American students. A summary is below;

### 1. Students entering first grade should be ready to read

Result: 76 percent of students met this measure. This is a 6 percent gain from 2007/08, the most recent available.  
How it's measured: Teachers evaluate students' ability to recognize letter names, sounds and parts of words.  
Racial achievement gap: The largest gap exists between Hispanic and white students (28 percent).

### 2. By the end of third grade, students should be reading to learn

Result: 46 percent of third-graders met this measure, an increase of 4 percent from 2008/09.  
How it's measured: Third-graders must exceed the benchmark on a state reading test. Students who exceed (not merely meet) this measure are far more likely to succeed in eighth grade and demonstrate readiness for high school.  
Racial achievement gap: The largest gap exists between black and white students (43 percent).

### 3. Students should be ready for high school

This milestone has three parts:

- (1) Seventh-graders must meet the state writing benchmark: In 2009/10, 52 percent of seventh-graders met this benchmark, a decline of 3 percent from the previous year. Racial achievement gap: For the seventh-grade writing benchmark, the largest gap is between black and white students (33 percent).
- (2) Students must pass algebra by the start of high school: In 2009/10, 57 percent of eighth-graders passed algebra, an increase of 13 percent. Racial achievement gap: For eighth-grade algebra, the largest gap is also between black and white students (26 percent).
- (3) Attendance must be 90 percent or greater: In 2009/10, 83 percent of seventh-graders met this mark, a 1 percent increase. Racial achievement gap: For attendance, the largest gap is between American Indian/Alaskan Native and Asian students (39 percent).

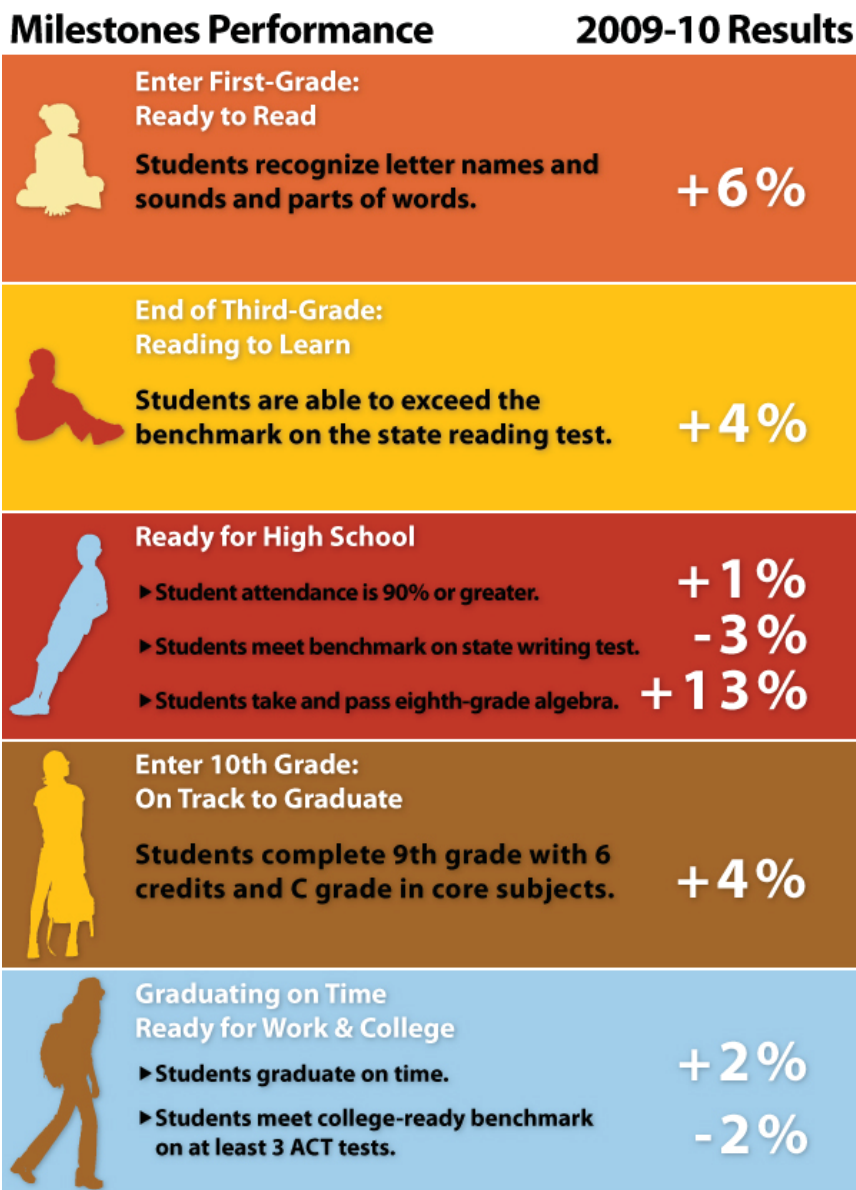
### 4. Sophomores should be on track to graduate

Result: 54 percent of students met this milestone, an increase of 3 percent from 2008/09.  
How it's measured: Students must enter 10th grade with six or more credits and earn a "C" or above in core subjects (science, social studies, math and English).  
Racial achievement gap: The largest gap exists between Native American and white students (34 percent).

### 5. Students should graduate on time, equipped for work and college

This milestone has two parts:

- (1) Students must meet "college ready" benchmarks on the ACT test. In 2009/10, 23 percent of sophomores scored "college ready" on three of four ACT tests, a decline of 2 percent from the previous year. Racial achievement gap: For the ACT test, the largest gap is between black and white students (29 percent).
- (2) Students must graduate within four years. In 2009/10, 66 percent of students from PPS' nine neighborhood campuses graduated on time, a 2 percent decrease. Racial achievement gap: For the graduation rate, the largest gap is between Asian/Pacific Islander and Hispanic students (38 percent).



**District Strategic Plan**

Every five years, the leaders of Portland Public Schools update the school district’s Strategic Plan - a guide for student success. A new plan is due this year, and the work that’s been done to date offers a glimpse of what to expect from PPS through 2016.

The 2011-2016 Strategic Plan will incorporate the following elements:

- Build on the district’s Milestones framework and equity of access to a rigorous program of study.
- Continue to incorporate the goal that “all students by name, regardless of race or class, meet or exceed academic milestones, and graduate on time, ready for postsecondary education and training.”
- Identify the steps that PPS must take for students of all races and income levels to achieve academic excellence.

### The Plan Focuses on Four Areas:

While many students graduate well-prepared for college and career, Portland Public Schools has tolerated low achievement from many for too long. And, too often, poor outcomes for students are highly predictable based on race and family income. The proposed plan, which the Portland School Board is set to adopt in June, comprises four “action areas”:

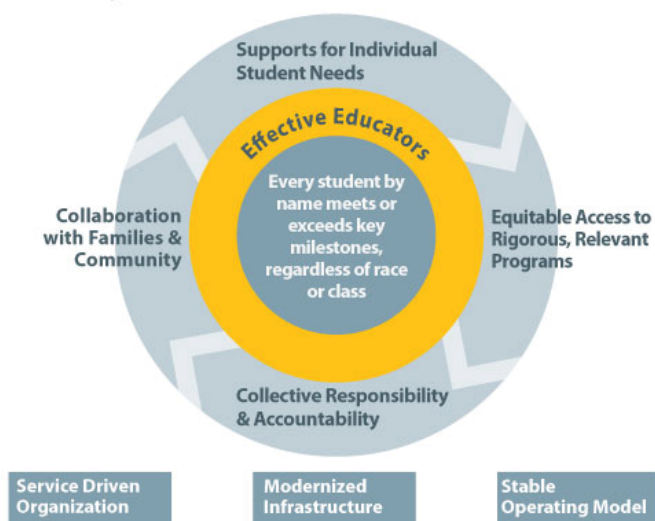
- **Effective Educators** - Hire and develop diverse, culturally competent educators who hold high expectations of all students. Create opportunities for staff at all schools to collaborate to continually improve their teaching.
- **Individual and Team Accountability** - Create a culture where teachers, principals and central administrators are collectively and individually responsible for the progress of students of all races and income levels. Provide schools on a regular basis the data needed to help educators better understand and adjust the effectiveness of their instruction.
- **Rigorous Common Core Program** - Raise standards and expectations for all students. Provide access to the same rigorous program requirements to all students, from early childhood through 12th grade. Give teachers flexibility to make the curriculum relevant and accessible to all students so that all can learn and excel.
- **Targeted Student Supports** - Assess all students regularly to monitor progress. Provide resources to prevent students from falling behind and to intervene with those that do to get back on track. Invest in early childhood education and partnerships with families and community organizations to support the whole student.

### Stakeholders and Survey Help Guide Decisions:

Those developing the plan are designing action plans in each area, including specific steps, working in collaboration with a diverse set of key stakeholders. There will be opportunities for broad public input when a first draft of the plan is completed. Stakeholders include the Portland School Board; teachers, principals and administrators; curriculum and family engagement employees; representatives from parent groups such as the Portland Council PTA, Stand for Children, and Community & Parents for Public Schools; non-profits that provide services to students such as Self Enhancement Inc., Latino Network, and Catholic Charities; business and foundation leaders; and leaders in communities of color, including communities where English is not the first language. Ultimately, the plan will guide all that the school district does, from hiring to community partnerships.

PPS Strategic Plan 2011-2016

### Priority Areas for Action





## Financial Environment

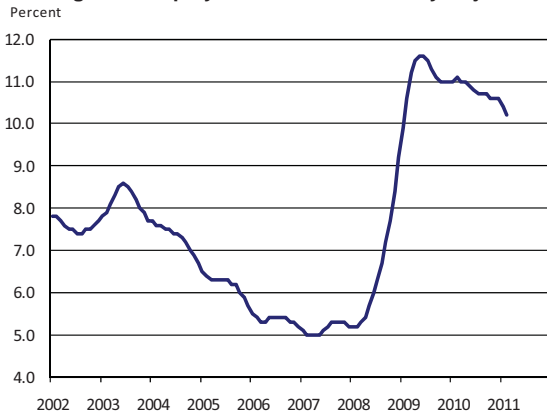
The information presented in the budget document is perhaps best understood when it is considered from the broader perspective of the specific environment within which the District operates.

**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, & Utilities, along with Education, Health Services, and Hospitality accounted for the majority of the economy (43%). Overall, unemployment in the Portland metropolitan area fell slightly to 10.4% in January 2011, down from 10.9% in January 2010. Shifts within industry sectors saw Professional & Business Services and Other Services increase by 1%, while Construction, Mining, & Logging declined by 1%.

Portland Area Employment by Industry	Jan 2011	Jan 2010
Trade, Transportation, & Utilities	19%	19%
Education, Health Services, & Hospitality	24%	24%
Government	16%	16%
Professional & Business Services and Other Services	17%	16%
Manufacturing	11%	11%
Information Services & Financial Activities	9%	9%
Construction, Mining, & Logging	4%	5%

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

**Oregon Unemployment Rate - Seasonally Adjusted**



Source: Oregon Employment Department

**Oregon Economy:** In January 2011 Oregon’s unemployment rate decreased to 10.4%, down from 10.7% in January 2010. 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 and capital 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 generates 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 Board authorized the submission to the voters of a renewed local option property tax levy that is an increase over the current levy. The proposed levy, which was approved by voters on May 17, 2011, would implement an assessment of \$1.99 per \$1,000 of assessed value, beginning with the 2011/12 school year. The Adopted Budget includes the funds that would be generated from this levy.

The Board also authorized the submission of a capital General Obligation Bond levy to the voters, which did not pass, on May 17, 2011. The levy was sized at \$548 million and would have been assessed at a rate of \$2.00 per \$1,000 of assessed value.

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 has developed both interim and long-term facilities plans. As part of this planning, the Board determined the appropriate financing strategy, a key component of which will be the 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. More information on the facilities bond can be found here: <http://www.pps.k12.or.us/departments/schoolmodernization/index.htm>

## 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 (TSCC) 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](http://arcweb.sos.state.or.us/rules/OARS_500/OAR_581/581_023.html).

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. This phase of budget development requires public participation and at least one public hearing. 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 District's Approved budget is reviewed and certified by the TSCC. Unique to Multnomah County, the TSCC is a five-member citizen board appointed by the Governor that reviews the budgets of all governmental jurisdictions in Multnomah County. The Commission, together with the State Department of Revenue, is responsible for ensuring the District budget complies with Local Budget Law.

The TSCC certifies the Approved Budget. 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 within the guidelines defined in Local Budget Law. The size of the increase determines whether a minor or major supplemental budget process is required.
  - The minor supplemental budget process (increase in any fund must be less than ten percent) provides the Board the opportunity to change the budget during the year. Minor supplemental budgets are scheduled as needed, usually in the fall or winter, after school begins and staff movement has been finalized, and again in the spring.
  - A major supplemental budget process (any fund increase of ten percent or more) 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 perform 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 2011/12 Budget: Priority-based Budgeting

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.

Portland Public Schools embarked on a Priority-based Budget process for the development of the 2011/12 annual budget. The process involves and encompasses every department in the District and focuses on identifying the relative value of the District's programs, services, functions and activities structured as Decision Units. This process initially ignores the cost or source of funding for the particular Decision Unit. The results of the process were used to build the Superintendent's Proposed Budget. Additional [Budget Documents](#) have been posted on the District website that details the implementation of Priority-based Budgeting in the development of the Annual Budget.

### Desired Outcomes

- Identify organizational priorities and target outcomes
- Review entire budget and align Decision Units (programs, services, functions and activities) with a District priority
- Invest in high priorities, cut low priorities
- Continue efforts to identify efficiencies and cost saving measures in all programs, services, functions and activities

### Summary

The organization identified priorities and target outcomes based upon eight District priorities. The priorities were developed by the Board in consultation with the Superintendent.

1. Improve Milestones outcomes – <http://www.pps.k12.or.us/departments/milestones/index.htm> or see District Milestones Framework earlier in this section of the document
2. Successful implementation of High School System Design - <http://www.pps.k12.or.us/departments/high-school-system/index.htm>
3. Improve ELL and Special Education Services
4. Increase cultural competence and diversity of staff
5. Build shared leadership and accountability for results
6. Measure and report on effectiveness of schools and programs
7. Design and implement Capital Improvement Plan – refer to the Capital Budget section of this document
8. Deepen community and student engagement



Departments prepared packages of 'Decision Units' that were structured to capture a program, service, function, or activity. The departments submitted narratives that describe the Decision Unit intent, anticipated outcomes, and evidence of success in relation to the identified priorities. The Priority-based Budgeting process was divided into two disciplines, with each discipline determining if the submitted Decision Units were Red, Orange or Yellow. The definition of color, which represents relative priority, is different for each discipline. The two disciplines are:

1. Central Education, Operations, and Finance
2. School Staffing

### **Central Education, Operations, and Finance**

The organization, through the use of a cross functional team titled the Central Vetting Team, reviewed the entire set of submitted Decision Units, ensuring alignment of each with one of the identified priorities. The Central Vetting Team is composed of managers and others with direct experience at the program or service level. Although the submitters made the initial judgment of color, the Central Vetting Team could and did determine a Decision Units color. Color determination could also be changed by members of the Superintendent's Executive Committee.

- Red – Essential operational Decision Units (programs and services and) required for schools to run and people to work; legally mandated services
- Orange – Decision Units (programs and services) targeted at district priorities that PPS believes have a significant impact on student outcomes
- Yellow – Other Decision Units (programs and services) that are beneficial but not specifically targeted at District priorities

After vetting by the Central Vetting Team, budget resources were re-aligned to invest in high priorities and to cut or reduce lower priorities. This process was particularly useful when the limited resources required eliminating the gap between revenue and expenditures included inevitable program reductions – assuring that the programs that continue are most strongly aligned with stated priorities.

An added benefit of this Priority-based Budgeting is the participation of persons not normally involved in the budget development process. Those who did participate learned more about the full mix of programs, services, functions and activities.

### **School Level Staffing**

PPS engaged the services of an existing District Staffing Team to wrestle with the school level staffing prioritization. For this discipline the colors are defined as:

- Red
  - A teacher in front of students all day
  - Large class size increase versus current class size
  - Increase in SPED and ELL caseloads
  - Reduction in enrichment classes and electives
  - Reduction in school administrators and other supports
- Orange
  - Moderate class size increases
  - Preserve full-day kindergarten, and preserve pre-kindergarten
  - Maintain status quo for SPED and ELL caseloads
  - Maintain most core program requirements
  - Maintain status quo for school administrators and other school supports
- Yellow
  - Maintain current or reduced class sizes
  - Reduced SPED and ELL caseloads
  - Expand the core program requirements beyond current level
  - Provide additional school administration and/or other supports

The results of both these teams were presented to two additional groups prior to finalizing the Proposed Budget. The prioritization results were presented to and discussed with the Board and another important group titled 'Critical Friends'. The Critical Friends group is composed of leadership from each represented employee group and leaders from the Portland Association of Public School Administrators (PAPSA). The feedback and prioritization results from all groups was shared and discussed with the Superintendent's Executive Committee, which assisted the Superintendent in finalizing the budget recommendations.

**2011/12 Budget Development Calendar**

Date		Activity
March 1 - April 15	Description: Outcome:	<b>Citizen's Budget Review committee (CBRC)</b> Discuss Budget process, forecast, and Priority-based Budgeting Recommendations on Proposed Budget
1-Mar	Description: Outcome:	<b>FAO</b> Discuss initial staffing recommendations Feedback to Superintendent and staff on staffing recommendations
2-Mar		<b>District Staffing Team</b>
14-Mar		<b>Board Meeting</b>
15-Mar	Description: Outcome:	<b>ExComm</b> Discuss Proposed Budget staffing recommendations Feedback/direction on staffing recommendations for Proposed Budget
15-Mar	Description: Outcome:	<b>FAO</b> Discuss Proposed Budget staffing recommendations Feedback/direction on staffing recommendations for Proposed Budget
16-Mar		<b>District Staffing Team</b>
17-Mar		<b>SAC</b>
Mar 21 - Mar 25		SPRING BREAK
22-Mar	Description: Outcome:	<b>ExComm</b> Discuss Proposed Budget recommendations Recommendations for Proposed Budget
28-Mar		<b>Board Meeting</b>
29-Mar	Description: Outcome:	<b>ExComm</b> Discuss Proposed Budget recommendations Final recommendations for Proposed Budget
31-Mar		<b>SAC</b>
Mar 31 - Apr 6	Description: Outcome:	<b>Board Members</b> Discuss Priority-based Budget Submittals Feedback on budget submittals
5-Apr	Description: Outcome:	<b>FAO</b> Final discussion on Proposed Budget Feedback/direction on Proposed Budget
6-Apr		<b>District Staffing Team</b>
7-Apr	Description: Outcome:	<b>Superintendent's Budget</b> <b>Decisions on Proposed Budget</b>
April 4 - April 22		Technical Budget Development and Production
11-Apr		<b>TSCC Hearing at Board Meeting</b>
	Description: Outcome:	TSCC hearing on local option levy (s) Public feedback on proposed levies
14-Apr		<b>SAC</b>
19-Apr		<b>FAO</b>
20-Apr		<b>District Staffing Team</b>

**2011/12 Budget Development Calendar**

<b>Date</b>		<b>Activity</b>
25-Apr <b>Monday</b>	<b>OPTION 1</b> Description: Outcome:	<b>Board Meeting (Budget Committee)</b> Budget Committee receives the Proposed Budget No discussion - Budget Message Only
28-Apr <b>THURSDAY</b>	<b>OPTION 2</b> Description: Outcome:	<b>Board Meeting (Budget Committee)</b> Budget Committee receives the Proposed Budget No discussion - Budget Message Only
26-Apr	Description: Outcome:	<b>Staffing</b> Release of initial SMT load 2011-12 SMT with Allocated FTE available in PeopleSoft
28-Apr		<b>SAC</b>
3-May		<b>FAO</b>
April 25 - May 5	Description: Outcome:	<b>Staffing</b> 2011-12 Staffing Finalized in SMT Sites/Departments/Central complete SMT balancing
5-May	Description: Outcome:	<b>Staffing - Leadership Meeting</b> 2011-12 Staffing Work session Sites/Departments/Central complete SMT balancing
6-May		<b>Staffing</b> SMT Submittals due to HR by NOON
9-May <b>Monday</b>	<b>OPTION 1</b> Description: Outcome:	<b>Board Meeting (Budget Committee)</b> Budget Committee Public Hearing - Discuss Approved Feedback to Budget Committee from the public
14-May <b>SATURDAY</b>	<b>NEW - OPTION 2</b> Description: Outcome:	<b>Board Meeting (Budget Committee)</b> Budget Committee Public Hearing - Discuss Approved Feedback to Budget Committee from the public
12-May	Description: Outcome:	State Revenue Forecast Update multi-year forecast
12-May		<b>SAC</b>
13-May	Description: Outcome:	<b>Staffing</b> Sites Review Plan "B" Plans to Deputy Supervisor for approval
May 18 - May 24		<b>Staffing</b> Certified (PAT) Phase I Vacancies Posted Internally
<b>17-May</b>		<b>Tax Election</b>
17-May	Description: Outcome:	<b>FAO</b> Work session on Approved Recommendations on Approved Budget
18-May	Description: Outcome:	Results of Tax Election Update multi-year forecast
May 18 - May 24	Description:	<b>Staffing</b> Certified Vacancies Posted Internally
23-May	Description: Outcome:	<b>Board Meeting (Budget Committee)</b> Budget Committee discusses the Approved Budget Budget Committee votes to approve a budget

**2011/12 Budget Development Calendar**

Date		Activity
May 25 - June 2	Description: Outcome:	<b>Staffing</b> Phase I Interviews Requisitions to fill due June 3
June 3 - June 24	Description: Outcome:	<b>Staffing</b> Phase II -Internal Vacancies Posted Interview and selection process completed
June 3 - Ongoing	Description: Description:	<b>Staffing</b> Phase II - External - Vacancies Posted Begin PAT & PFTCE lay off analysis and notifications
24-May		<b>FAO</b>
26-May		<b>SAC</b>
30-May		Memorial Day Weekend
3-Jun		Approved Budget delivered to TSCC
7-Jun	Description: Outcome:	<b>FAO</b> Discuss amendments to 10/11 budget Recommendation to amend the FY 2010-11 budget
13-Jun	Description: Outcome:	<b>Board Meeting</b> Discuss amendments to 10/11 budget Vote to amend 10/11 budget
16-Jun		<b>SAC</b>
21-Jun	Description: Outcome:	<b>FAO</b> Discuss changes from Approved to Adopted Budget Recommendations on Adopted Budget
27-Jun	Description: Outcome:	<b>Board Meeting</b> TSCC Hearing on Approved; Board discussion on Approved  TSCC certifies the Approved Budget: Board votes to adopt the FY 2011-12 budget
30-Jun		<b>SAC</b>

### Portland Public Schools Program Structure

The program structure is as defined by the Oregon Department of Education. A more detailed description 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	304 - Bond Sinking Fund 306 - Settlement Debt Service Fund 307 - IT Systems Project Debt Service Fund 308 - PERS UAL Debt Service Fund 309 - SELP Debt Service Fund 320 - Full Faith & Credit Debt Service Fund 350 - GO Bonds Debt Service Fund	Accounts for the payment of principal and interest on certain long-term debt.
Capital Projects Funds	404 - Construction Excise Fund 405 - School Modernization Fund 407 - IT Systems Project Fund 420 - Full Faith & Credit Funds 450 - GO Bonds Funds 480 - Recovery Funds	Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities.
Internal Service Fund	601 - Self Insurance Fund	Accounts for services furnished by one department or agency to another department or agency on a cost-reimbursement basis.



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## Staffing Overview

The general fund staffing formula is comprised of four components:

1. **Administrative Support** – Staff allocation based on the need for basic administrative support. This allocation depends 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 and other non-instructional 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. Approximately five percent of the non-administrative FTE allocation is based on this SES factor.

### General Information

**Average Daily Membership (ADM)** – Staffing is based on projections of average daily membership. This number reflects the District's best estimate of the number of students likely to be enrolled over the course of an entire school year, and so it is preferred over a school's enrollment on a single given day. Adjustments are made to account for changes in school configuration (e.g., adding a grade), a new school or program or a program expansion, changes in transfer policy or boundaries, or changing demographic factors.

Average Daily Membership 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 result by the total number of days school is in session. (Student absences do not affect this total.)

**Licensed Full-time Equivalent (FTE)** - For purposes of tracking and balancing staffing allocations at the school level, positions are designated in licensed full-time equivalents, where one teacher 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 types of positions allocated to each school depending on size (measured in ADM) and configuration (K-5, K-8, K-12, middle or high schools). Counselors were added to this table in 2008/09 supporting efforts to provide a counseling presence in all schools.

Significant progress has been made toward that objective and, despite the current fiscal challenges these expansions are retained for 2011/12. Although each school's leadership retains some control over use of 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 for additional counseling services.

**Ratio FTE** – The major portion of each school's FTE allocation comes from this component of the formula, which is based on the number of students as measured by ADM. For example, a 25 to 1 ratio provides 1.0 FTE for every 25 students enrolled. The following table shows the proposed FTE to ADM ratios, and four years of history for comparison.

A small pool of approximately 10 FTE has been set aside to be reallocated to schools facing the highest challenges in meeting district program requirements. In 2011/12 this pool will be targeted for core program requirements in K-8 schools.

There were two ratio changes for 2011/12.

1. The K-5 ratio was increased from 24.24:1 to 25.0:1.
2. The high school ratio was changed from 24.03:1 to 29.1:1.

This increase was comprised of two elements. First, the ratio was increased from 24.03 to 25.57 to provide for additional FTE in the Administrative Staffing Table. This division more accurately reflects the number of non-instructional positions required for high school operations and is a budget-neutral category change.

Additionally, it is agreed that high school teaching schedules will provide for teaching a 6 of 8 schedule (over two days) rather than the currently more common approach of a 7 period day, with teachers generally teaching 5 periods. This approach can provide the same number of sections to students with a lower number of FTE. This efficiency gain is partially recaptured by increasing the ratio from 25.57:1 to 29.1:1.

**Staffing Ratio History**

School Grade Span	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Adopted 2011/12
K-5 Schools	23.5 to 1*	23.2 to 1	23.4 to 1	24.24 to 1	25.00 to 1
K-8 and K-12 Schools	23.5 to 1*	23.2 to 1	23.4 to 1	24.24 to 1	24.24 to 1
Middle Schools (6-8)	23.5 to 1	23.2 to 1	23.4 to 1	24.24 to 1	24.24 to 1
High Schools (9-12)	22.7 to 1	22.7 to 1	22.9 to 1	24.03 to 1	29.10 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.

^The increase in ratio incorporates budget neutral changes between categories resulting in a ratio of 25.57 to 1, as well as recapture of efficiency savings associated with change to a teaching schedule of 6 rather than 5.

**Kindergarten** – Since 2008/09, the kindergarten allocation has been separate from the ratio and in 0.5 FTE increments, rather than in continuous fractional units.

In spite of the current fiscal challenges, maintaining manageable kindergarten class sizes remains a top priority. The kindergarten allocation occurs in two phases – an initial allocation as part of the regular spring staff allocation process, and a secondary allocation to adjust class size once fall enrollment becomes firm. The District’s target for maximum kindergarten class size in 2011/12 will remain at twenty-five students.

**Socio-Economic Status (SES)** – Socio-Economic Status allocation is determined based on each school’s percentage of students who are eligible for free or reduced meal prices. Approximately five percent of the non-administrative FTE allocation is based on this SES factor. The SES FTE will be allocated proportionally among all regular schools according to the percentage of students eligible for free or reduced price meals.

## Elementary Schools, Middle Schools, and K-12

1. **Administrative Support according to the tables on the following pages:** For elementary, middle and K-12 schools these tables will remain unchanged for the 2011/12 school year.
2. **Ratio FTE for the 2011/12 school year**
  - 2.1. K-5 elementary schools are staffed on a 25.0:1 student to staff ratio (all grades except Kindergarten and Pre-K).
  - 2.2. K-8 elementary schools, middle schools and K-12s (all grades except Kindergarten and Pre-K) are staffed based on a 24.24:1 student to staff ratio.  
This does not imply a class size of 24 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, the number of students in each grade, and site-based decisions.
3. **Half-day Kindergarten:**
  - 3.1. The kindergarten allocation is made separately from the ratio and in 0.5 FTE increments, rather than in continuous fractional units. The initial allocation, contained in this budget document, provides sufficient staff to each school so that no class exceeds 26 ADM.
  - 3.2. If average kindergarten class size exceeds 25 students when students enroll in the fall, additional resources will be allocated. With few exceptions, a new section of kindergarten will be provided to schools with increased kindergarten enrollment which exceeds the target maximum class size of 25 students..  
If a school has only one section of kindergarten with more than 25 students, a part-time 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 space for an additional section, or if there are programmatic reasons for a slightly larger class size (as in an immersion program).
  - 3.3. Full day kindergarten programs are now provided in all elementary schools, with the second half day provided by a parent pay (fee for service) program or by grant funding (Title 1, described below).
4. **Socio-Economic Status factor:** Approximately 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 been expanded for 2011/12 to more accurately reflect the positions (most of which are non-instructional) necessary to operate a high school. This adjustment is budget neutral, as it is offset by an increase in the ratio portion of the formula from 24.03:1 to 25.57:1. Additionally, during the review of the Proposed Budget, it was decided to add .5 FTE to the High School Administrative Support Table to assure the availability of study hall supervision at all high schools.
2. **Ratio FTE for the 2011/12 school year:** High schools will be staffed based on a 29.1:1 student to staff ratio.  
  
This does not imply a class size of 29 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.  
  
As described above, part of the increase in ratio results from the budget neutral changes which shifted FTE from the ratio to the Administrative Support table. The remainder of the increase reflects the decision to move toward a 6 of 8 teaching schedule from the currently more common 5 of 7 teaching schedule. The efficiencies associated with the 6 of 8 schedule allow for the same number of sections to be provided for students with fewer FTE. The recapture of these efficiency gains is incorporated in the higher ratio.
3. **Socio-Economic Status factor:** Approximately 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.

In prior years the SES factor was applied to high schools with 40% or more of their students eligible for free and reduced price meals. This minimum requirement (floor) was designed to concentrate the allocation of the SES factor to higher poverty schools. The intent in 2011/12 is for this allocation to be used to provide academic supports for struggling students. The broader distribution is in recognition that there are struggling students at all schools, not only those with high poverty rates.

### Administrative Support Tables

#### Elementary Schools

FTE Allocated by School ADM^	<299	300-349	350-399	400-499	500-599	600-699	700-799
Principal/Assistant Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal					1.00	1.00	1.00
Secretary	0.50	0.75	0.75	0.88	1.00	1.25	1.50
Counselor*	-	-	0.50	0.50	1.00	1.00	1.00
<b>Elementary School Total</b>	<b>1.50</b>	<b>1.75</b>	<b>2.25</b>	<b>2.38</b>	<b>4.00</b>	<b>4.25</b>	<b>4.50</b>

^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	600-699	700-799
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal*	-	-	-	1.00	1.00	1.00	1.00
Secretary	0.50	0.50	0.75	1.00	1.00	1.25	1.50
Counselor	0.30	0.40	0.50	0.50	1.00	1.00	1.00
<b>K-8 School Total</b>	<b>1.80</b>	<b>1.90</b>	<b>2.25</b>	<b>3.50</b>	<b>4.00</b>	<b>4.25</b>	<b>4.50</b>

^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	800-899
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
<b>Middle School Total</b>	<b>2.50</b>	<b>3.50</b>	<b>4.25</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>

\*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	800-899
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
<b>K-12 School Total</b>	<b>2.50</b>	<b>3.50</b>	<b>4.25</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>

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

**High Schools**

FTE Allocated by School ADM	400-499	500-599	600-699	700-899	900-1099	1100-1199	1,200-1,299	1,300-1,399	1,400-1,499	1,500-1,599	1,600-1,699
Principal	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	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Secretary	1.00	1.00	1.50	1.50	1.50	1.50	1.75	1.75	2.00	2.00	2.00
Counselor	1.00	1.50	1.50	2.00	2.50	3.00	3.00	3.50	3.50	4.00	4.00
Career Coordination	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Campus Monitor	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Bookkeeper	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Study Hall Support	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Other Basic Support	0.95	1.15	1.35	1.55	2.05	2.25	2.35	2.55	2.65	2.85	2.85
<b>High School Total</b>	<b>6.70</b>	<b>7.40</b>	<b>8.10</b>	<b>8.80</b>	<b>10.80</b>	<b>11.50</b>	<b>11.85</b>	<b>12.55</b>	<b>12.90</b>	<b>13.60</b>	<b>13.60</b>

Notes: Administrative Support table was expanded to more accurately reflect the amount of non-instructional staffing required to operate a high school. This was a cost neutral change, that is, reflects a shift from ratio to Administrative categories of FTE. This increase in administrative support FTE requires an increase in the ratio from 24.03 to 25.57:1. All Community Comprehensive High Schools plus Benson High School and Jefferson High School Middle College (focus schools) are staffed based on this table.

A change was made to this table during review of the Proposed Budget which provides for an additional .5 FTE for each high school to assist with Study Hall monitoring, given the change in scheduling and availability of licensed staff to provide these services.

Alliance HS and Portland Evening HS are allocated staff on a different basis and do not receive administrative support based on this table.

Allocations to campuses containing more than one school are based on the summation of students at the campus.

FTE is shown in Licensed Equivalents, with Secretary, Campus Monitor and Bookkeeper represented as half the weight of certified FTE.

**Allocations Outside the Formula**

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

For the fall of 2011/12 a rigorous process of analyzing individual school situations was applied to determine the allocation of approximately 10 FTE to those schools faced with the greatest difficulty in meeting district program requirements given their individual allocations under the formula.

Other adjustments may be necessary for non-standard programs including High School Focus Options (Benson H.S., Jefferson H.S. Middle College) and Alternative programs such as Alliance High School and ACCESS. These schools require different staffing than regular programs. These differences are shown in the tables as non-formula FTE adjustments.

**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 Members' priorities on full-day kindergarten and maintaining pre-kindergarten options. Title I elementary schools will continue to offer full-day kindergarten. In 2011/12 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.

### 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. Both programs are supported by the General Fund and by Grant/Special Revenue funds.

Special Education staff includes Learning Center teachers, Speech Pathologists, School Psychologists, Paraeducators, Motor Team staff (Adaptive PE, Physical Therapists, and Occupational Therapists), and other specialists.

Special Education services also include classrooms located in various schools, designated for the support of special student populations. The methods for allocating teachers and paraeducators for these various settings are described below.

Allocations of teachers and assistants are made on the basis of the best information available at the time staffing is completed in the spring. Depending upon the resources available, these allocations may be adjusted based on updated information at the beginning of the school year.

### Learning Center Teachers (K-12) and Paraeducators (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 28:1 for schools with the following grade configurations: K-5, K-8, K-12, and 6-12 schools. For middle schools (grades 6-8), the average caseload is 30:1; and 32:1 for high schools (9-12).

Paraeducators are allocated to K-8 schools where, due to rounding, the effective caseload is greater than 28 students. Allocations are based on current (spring) projections of the number of eligible students who will be attending specific schools in the fall. As mentioned above, these allocations may be adjusted based on updated information at the beginning of the school year. Paraeducators are scheduled for 35 hours per week, thus full-time paraeducators are allocated at .875 FTE.

### Learning Center Allocation Tables

Student to Teacher Ratio / School Type					
28.0:1 K-5, K-8*, 6-12, K-12		30.0:1 6-8 and "Other"		32.0:1 High School	
Learning Center Students	Teacher FTE	Learning Center Students	Teacher FTE	Learning Center Students	Teacher FTE
1 to 20	0.5	1 to 22	0.5	1 to 23	0.5
21 to 34	1	23 to 37	1	24 to 39	1
35 to 48	1.5	38 to 52	1.5	40 to 55	1.5
49 to 62	2	53 to 67	2	56 to 71	2
63 to 76	2.5	68 to 82	2.5	72 to 87	2.5
77 to 90	3	83 to 97	3	88 to 103	3
91 to 104	3.5	98 to 112	3.5	104 to 119	3.5
105 to 118	4	113 to 127	4	120 to 135	4
119 to 132	4.5	128 to 142	4.5	136 to 151	4.5
133 to 146	5	143 to 157	5	152 to 167	5
147 to 160	5.5	158 to 172	5.5	168 to 183	5.5
161 to 174	6	173 to 187	6	184 to 199	6
175 to 188	6.5	188 to 202	6.5	200 to 215	6.5
189 to 202	7	203 to 217	7	216 to 231	7
203 to 216	7.5	218 to 232	7.5	232 to 247	7.5
217 to 230	8	233 to 247	8	248 to 263	8
231 to 244	8.5	248 to 262	8.5	264 to 279	8.5
245 to 258	9	263 to 277	9	280 to 295	9
259 to 272	9.5	278 to 292	9.5	296 to 300	9.5
273 to 286	10	293 to 300	10		
287 to 300	10.5				

K-8 Schools - 28:1 Ratio			
Learning Center Students	Teacher FTE	Learning Center Students	Paras (K-8 only) @ .875
1 to 20	0.50	1-14	-
		15-20	1.00
21 to 34	1.00	21-28	-
		29-34	1.00
35 to 48	1.50	35-42	-
		43-48	1.00
49 to 62	2.00	49-56	-
		57-62	1.00
63 to 76	2.50	63-70	-
		71-76	1.00
77 to 90	3.00	77-84	-
		85-90	1.00
91 to 104	3.50	91-98	-
		99-104	1.00
105 to 118	4.00	105-112	-
		113-118	1.00
119 to 132	4.50	119-126	-
		127-132	1.00
133 to 146	5.00	133-140	-
		141-146	1.00
147 to 160	5.50	147-154	-
		155-160	1.00
161 to 174	6.00	161-168	-
		169-174	1.00
175 to 188	6.50	175-182	-
		183-188	1.00
189 to 202	7.00	189-196	-
		197-202	1.00
203 to 216	7.50	203-210	-
		211-216	1.00
217 to 230	8.00	217-224	-
		225-230	1.00
231 to 244	8.50	231-238	-
		239-244	1.00
245 to 258	9.00	245-252	-
		253-258	1.00
259 to 272	9.50	259-266	-
		267-272	1.00
273 to 286	10.00	273-280	-
		281-286	1.00
287 to 300	10.50	287-294	-
		295-300	1.00

**Paraeducators**

For 2011/12, paraeducators will be assigned to students as required by Individual Education Plans (IEP) that include the need for adult assistance. All paraeducators for adult assistance in all grades K-12 will be allocated from an FTE pool controlled by the central Special Education department. Only K-8 schools will have paraeducators assigned by formula to learning centers.

**DESIGNATED SPECIAL EDUCATION CLASSROOMS – GRADES K THROUGH 8****Behavior Classrooms**

Fragile B and Externalizing B Classrooms Grades K- 8 All School Types (up to 15 students)

- 1 Teacher
- 2 Paraeducators

Fragile B and Externalizing B Classrooms High School (up to 20 students)

- 1 Teacher
- 1 Paraeducator

Transitional B – Day Treatment Classroom High School (up to 15 students)

- 1 Teacher
- 1 Paraeducator
- 1 Qualified Mental Health Professional (QMHP)

**Communication Behavior Classrooms (CB)**

Academic, Functional and Team CB Classrooms Grades K-8 (up to 15 students)

- CB Academic and Functional
- 1 Teacher
- 3 Paraeducators

- CB Team
- 1 Teacher
- 2 Paraeducators

**Intensive Skills Centers**

Intensive Skills – Academic and Functional classrooms Grades K-12 (up to 15 students).

- Intensive Skills – Academic
- 1 Teacher
- 3 Paraeducators

- Intensive Skills - Functional
- 1 Teacher
- 3 Paraeducators



## OTHER SPECIAL EDUCATION STAFFING

### Special Education Coordinators/Qualified Mental Health Professionals (QMHP)

Each of the six schools which have two or more behavior classrooms were provided either a special education coordinator or a QMHP, based on each school's choice as to which best met their needs.

### School Psychologists (K-12)

School Psychologists are allocated based on a ratio of 155:1 (155 students with Individual Education Plans (IEP's) to one full time equivalent (FTE)), with an adjustment for overall school enrollment, and for the number of behavior classrooms.

The school size is based on the total students for staffing used for general fund allocations.

- Schools with 500-999 students receive an additional 0.1 FTE added to the ratio result.
- Schools with 1000-1499 students receive a 0.2 FTE adjustment and
- Schools with 1500 or more students receive a 0.3 FTE adjustment.
- Further, one tenth FTE (0.1) is added for each behavior classroom at the school.

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 allocation.

### 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). An additional .1 FTE is added to the allocation for each Communication Behavior (CB) and Intensive Skills classroom at a school (except in high schools). 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.

## 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.

The table below describes ELL teacher allocation for 2011/12. At schools with low numbers of students, services are provided by teachers on an itinerant basis or by school based staff with specific ELD training.

Schools with 15 students and above are allocated teachers in 0.5 FTE increments. Additionally, 6.0 ELD Instructional Specialists will assist schools with their program delivery model, and will be assigned 0.5 FTE each to the 12 schools with the largest ELL populations.

EL Students	Teacher Allocations
1-2	0.10
3-4	0.15
5-6	0.20
7-14	0.25
15-29	0.50
30-49	1.00
50-74	1.50
75-99	2.00
100-129	2.50
130-159	3.00
160-189	3.50
190-219	4.00
220-249	4.50
250-279	5.00

### ELL Teacher Allocations

Bilingual educational assistant (EA) staffing is based on the number of ELL students with extra weighting allotted to 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:

#### Bilingual Educational Assistant Allocations

Weighted EL Students	EA Allocation (.875 FTE considered full)
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 2011/12 were developed by ESL Department based on a roll forward of 2010/11 students by grade and estimates of students moving through the 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 4/05/11.

Weighted projections for bilingual EA allocations are based on the same student projection used for teacher allocations plus an extra 0.5 weight for each current ELPA level 1 and 2 student. To the extent that resources are available, staffing will be adjusted to reflect differences between October enrollment and the projections initially used for staffing.

## 2011/12 School General Fund Staffing

Grade Span (11-12)	School / Program	Gr K-12 Student Count	Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Students Count (Gr. K weighted 0.75)	Administrative				Ratio FTE		Socio Economic Status FTE	Non-Formula	Total General Fund FTE
						Principal	Assistant / Vice Principal	Secretary	Counselor	Kindergarten Allocation	Gr 1-12 FTE by Ratio			
K - 5	Abernethy	433	66	367	417	1.00	-	0.88	-	1.50	14.68	0.28	-	18.34
K - 5	Ainsworth	579	94	485	556	1.00	1.00	1.00	1.00	2.00	19.40	0.14	-	25.54
K - 5	Alameda	778	125	653	747	1.00	1.00	1.25	1.00	2.50	26.12	0.32	-	33.19
K - 5	Atkinson	478	73	405	460	1.00	-	0.88	0.50	1.50	16.20	0.96	-	21.04
K - 5	Bridlemile	443	57	386	429	1.00	-	0.88	-	1.50	15.44	0.28	-	19.09
K - 5	Buckman	489	72	417	471	1.00	-	0.88	0.50	1.50	16.68	0.79	-	21.34
K - 5	Capitol Hill	336	50	286	324	1.00	-	0.75	-	1.00	11.44	0.37	-	14.56
K - 5	Chapman	550	100	450	525	1.00	1.00	1.00	1.00	2.00	18.00	0.66	-	24.66
K - 5	Chief Joseph	415	81	334	395	1.00	-	0.75	0.50	1.50	13.36	0.88	-	17.99
K - 5	Duniway	442	66	376	426	1.00	-	0.88	-	1.50	15.04	0.29	-	18.70
K - 5	Forest Park	479	60	419	464	1.00	-	0.88	-	1.50	16.76	0.03	-	20.16
K - 5	Glencoe	470	80	390	450	1.00	-	0.88	0.50	1.50	15.60	0.58	-	20.05
K - 5	Grout	385	78	307	366	1.00	-	0.75	0.50	2.00	12.28	1.10	-	17.63
K - 5	James John	399	68	331	382	1.00	-	0.75	0.50	1.50	13.24	1.41	-	18.40
K - 5	Kelly	543	113	430	515	1.00	1.00	1.00	1.00	2.50	17.20	1.78	-	25.48
K - 5	Lewis	389	62	327	374	1.00	-	0.75	0.50	1.00	13.08	0.69	-	17.02
K - 5	Llewellyn	520	83	437	499	1.00	-	1.00	0.50	1.50	17.56	0.54	-	22.10
K - 5	Maplewood	336	51	285	323	1.00	-	0.75	-	1.00	11.40	0.35	-	14.50
K - 5	Markham	387	71	316	369	1.00	-	0.75	0.50	1.50	12.64	0.92	-	17.31
K - 5	Richmond	600	100	500	575	1.00	1.00	1.00	1.00	2.50	20.00	0.35	-	26.85
K - 5	Rieke	361	53	308	348	1.00	-	0.75	-	1.50	12.32	0.14	-	15.71
K - 5	Rosa Parks	396	61	335	381	1.00	-	0.75	0.50	1.50	13.40	1.63	-	18.78
K - 5	Sitton	322	62	260	307	1.00	-	0.75	-	1.50	10.40	1.14	-	14.79
K - 5	Stephenson	339	49	290	327	1.00	-	0.75	-	1.00	11.60	0.14	-	14.49
K - 5	Whitman	341	58	283	327	1.00	-	0.75	-	1.50	11.32	1.23	-	15.80
K - 5	Woodmere	393	67	326	376	1.00	-	0.75	0.50	1.50	13.04	1.43	-	18.22
K - 5	Woodstock	503	91	412	480	1.00	-	0.88	0.50	2.00	16.48	0.58	-	21.43
	<b>PK/K - 5 Total</b>	<b>12,106</b>	<b>1,991</b>	<b>10,115</b>	<b>11,608</b>	<b>27.00</b>	<b>5.00</b>	<b>23.00</b>	<b>11.00</b>	<b>43.50</b>	<b>404.68</b>	<b>18.98</b>	<b>-</b>	<b>533.15</b>
K - 8	Arleta	418	52	366	405	1.00	1.00	1.00	0.50	1.38	15.10	1.18	-	21.16
K - 8	Astor	456	48	408	444	1.00	1.00	1.00	0.50	1.00	16.83	1.09	0.08	22.50
K - 8	Beach	552	96	456	528	1.00	1.00	1.00	1.00	2.00	18.81	1.32	0.40	26.53
K - 8	Boise-Eliot	422	62	360	407	1.00	1.00	1.00	0.50	1.50	14.85	1.51	-	21.36
K - 8	Bridger	393	61	332	378	1.00	-	0.75	0.50	1.50	13.70	1.10	1.20	19.75
K - 8	César Chávez	478	69	409	461	1.00	1.00	1.00	0.50	1.50	16.87	1.83	0.35	24.06
K - 8	Harrison Park	738	84	654	717	1.00	1.00	1.25	1.00	2.00	26.98	2.74	-	35.97
K - 8	Creston	370	51	319	357	1.00	-	0.75	0.50	1.00	13.16	1.10	-	17.51
K - 8	Creative Science	369	49	320	357	1.00	-	0.75	0.50	1.00	13.20	0.63	-	17.08
K - 8	Faubion	410	58	352	396	1.00	-	0.75	0.50	1.00	14.52	1.38	-	19.15
K - 8	Hayhurst	412	48	364	400	1.00	1.00	1.00	0.50	1.50	15.02	0.47	-	20.49
K - 8	Beverly Cleary	640	91	549	617	1.00	2.00	1.25	1.00	1.50	22.65	0.39	-	29.79
K - 8	Humboldt	212	26	186	206	1.00	-	0.50	0.30	0.50	7.67	0.82	1.30	12.09
K - 8	Irvington	519	58	461	505	1.00	1.00	1.00	1.00	1.00	19.02	0.86	-	24.87
K - 8	King	276	45	231	265	1.00	-	0.50	0.40	1.00	9.53	1.10	1.00	14.53
K - 8	Laurelhurst	693	69	624	676	1.00	1.00	1.25	1.00	1.50	25.74	0.43	-	31.92
K - 8	Lee	472	48	424	460	1.00	1.00	1.00	0.50	1.00	17.49	1.60	-	23.59
K - 8	Lent	597	80	517	577	1.00	1.00	1.00	1.00	1.50	21.33	2.23	0.35	29.41

**2011/12 School General Fund Staffing**

Grade Span (11-12)	School / Program	Gr K-12 Student Count	Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Students Count (Gr. K weighted 0.75)	Administrative				Ratio FTE		Socio Economic Status FTE	Non-Formula	Total General Fund FTE
						Principal	Assistant / Vice Principal	Secretary	Counselor	Kindergarten Allocation	Gr 1-12 FTE by Ratio			
K - 8	Marysville	401	43	358	390	1.00	-	0.75	0.50	1.00	14.77	1.46	1.35	20.83
K - 8	Ockley Green	327	50	277	315	1.00	-	0.75	0.50	1.00	11.43	1.09	1.55	17.31
K - 8	Peninsula	362	36	326	353	1.00	-	0.75	0.50	1.00	13.45	1.32	1.00	19.02
K - 6	Rigler	540	92	448	517	1.00	1.00	1.00	1.00	2.00	18.48	2.37	0.25	27.10
K - 8	Roseway Heights	565	65	500	549	1.00	1.00	1.00	1.00	1.50	20.63	0.99	-	27.12
K - 8	Sabin	374	72	302	356	1.00	-	0.75	0.50	1.50	12.46	0.69	1.00	17.90
K - 8	Scott	562	80	482	542	1.00	1.00	1.00	1.00	2.00	19.88	2.10	0.36	28.35
K - 8	Skyline	274	30	244	267	1.00	-	0.50	0.40	0.50	10.07	0.23	1.11	13.81
K - 8	Sunnyside Env.	596	58	538	582	1.00	1.00	1.00	1.00	1.00	22.19	0.68	-	27.88
K - 8	Vernon	470	60	410	455	1.00	1.00	1.00	0.50	1.50	16.91	1.16	1.00	24.07
K - 8	Vestal	456	53	403	443	1.00	1.00	1.00	0.50	1.50	16.63	1.52	0.37	23.51
K - 8	Winterhaven	350	24	326	344	1.00	-	0.75	0.50	0.50	13.45	0.11	-	16.31
K - 8	Woodlawn	461	61	400	446	1.00	1.00	1.00	0.50	1.50	16.50	1.59	-	23.09
PK/K - 8 Total		14,165	1,819	12,346	13,710	31.00	20.00	28.00	20.10	39.88	509.32	37.09	12.67	698.05
ELEMENTARY TOTAL		26,271	3,810	22,461	25,319	58.00	25.00	51.00	31.10	83.38	914.00	56.06	12.67	1,231.20
6 - 8	Beaumont	469	0	469	469	1.00	1.00	1.00	0.50	-	19.35	0.76	-	23.61
6 - 8	da Vinci	472	0	472	472	1.00	1.00	1.00	0.50	-	19.47	0.58	-	23.55
6 - 8	George	382	0	382	382	1.00	-	1.00	0.50	-	15.76	1.54	1.70	21.50
6 - 8	Gray	428	0	428	428	1.00	1.00	1.00	0.50	-	17.66	0.45	-	21.61
6 - 8	Hosford	547	0	547	547	1.00	1.00	1.25	1.00	-	22.57	1.19	1.10	29.10
6 - 8	Jackson	522	0	522	522	1.00	1.00	1.25	1.00	-	21.53	0.64	-	26.42
6 - 8	Lane	416	0	416	416	1.00	1.00	1.00	0.50	-	17.16	1.65	1.00	23.31
6 - 8	Mt. Tabor	595	0	595	595	1.00	1.00	1.25	1.00	-	24.55	0.92	-	29.70
6 - 8	Sellwood	476	0	476	476	1.00	1.00	1.00	0.50	-	19.64	0.73	-	23.87
6 - 8	West Sylvan	852	0	852	852	1.00	2.00	1.50	1.00	-	35.15	0.46	-	41.11
MIDDLE SCHOOL TOTAL		5,159	0	5,159	5,159	10.00	10.00	11.25	7.00	-	212.83	8.93	3.78	263.79
2 - 8	ACCESS	200	0	200	200	1.00	-	0.50	0.30	-	8.25	-	2.00	12.05
K - 12	MLC	440	23	417	434	1.00	1.00	1.25	1.00	0.50	17.20	0.52	-	22.47

### 2011/12 School General Fund Staffing

Grade Span (11-12)	School / Program	Gr 1-12 Student Count for Staffing	Administrative Support									FTE by Ratio	Socio Economic Status FTE	Non-Formula	Total General Fund FTE
			Principal	Vice Principal	Secretary	Counselor	Career Coordination	Campus Monitor	Bookkeeper	Study Hall Support	Other Basic Support				
9-12	Benson	873	1.00	1.00	1.50	2.00	0.50	0.50	0.25	0.50	1.55	30.00	3.04	4.71	46.55
9-12	Cleveland	1,551	1.00	2.00	2.00	4.00	0.50	0.50	0.25	0.50	2.85	53.30	2.38	0.50	69.78
9-12	Franklin	1,428	1.00	2.00	2.00	4.00	0.50	0.50	0.25	0.50	2.65	49.07	3.64	-	66.12
9-12	Grant	1,626	1.00	2.00	2.00	4.00	0.50	0.50	0.25	0.50	2.85	55.88	2.15	-	71.63
6-12	Jefferson YWA	233	-	1.00	0.50	0.50	-	-	-	-	-	10.52	0.73	-	13.25
9-12	Jefferson Site	435	1.00	1.00	1.00	1.00	0.50	0.50	0.25	0.50	0.95	14.95	1.86	3.00	26.51
6-12	Jefferson	668	1.00	2.00	1.50	1.50	0.50	0.50	0.25	0.50	0.95	25.46	2.59	3.00	39.76
9-12	Lincoln	1,425	1.00	2.00	2.00	3.50	0.50	0.50	0.25	0.50	2.65	48.97	1.02	0.50	63.39
9-12	Madison	1,263	1.00	2.00	1.75	4.00	0.50	0.50	0.25	0.50	2.35	43.40	4.59	-	60.84
9-12	ACT	243	-	1.00	0.75	0.67	0.17	0.17	0.08	0.17	0.42	8.35	0.90	-	12.66
9-12	POWER	243	-	1.00	0.75	0.67	0.17	0.17	0.08	0.17	0.42	8.35	1.12	-	12.89
9-12	SEIS	243	-	1.00	0.75	0.67	0.17	0.17	0.08	0.17	0.42	8.35	1.14	-	12.91
9-12	Roosevelt Campus	729	-	3.00	2.25	2.00	0.50	0.50	0.25	0.50	1.25	25.05	3.16	-	38.46
9-12	Wilson	1,405	1.00	2.00	2.00	3.50	0.50	0.50	0.25	0.50	2.65	48.28	1.61	-	62.79
<b>HIGH SCHOOL TOTAL</b>		<b>10,968</b>	<b>8.00</b>	<b>18.00</b>	<b>17.00</b>	<b>28.50</b>	<b>4.50</b>	<b>4.50</b>	<b>2.25</b>	<b>4.50</b>	<b>19.75</b>	<b>379.42</b>	<b>24.17</b>	<b>8.71</b>	<b>519.30</b>
9-12	Alliance	400	1.00	0.50	1.00	1.00	0.50	0.50	0.25	-	0.95	13.75	-	3.00	22.45

### 2011/12 School General Fund Staffing Summary

Description	Gr K-12 Student Count	Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Students Count for Staffing (Gr. K weighted 0.75)	Administrative Support	Ratio FTE		Socio Economic Status FTE	Non-Formula	Total General Fund FTE
						Kindergarten Allocation	Gr 1-12 FTE by Ratio			
ELEMENTARY TOTAL	26,271	3,810	22,461	25,319	165.10	83.38	914.00	56.06	12.66	1,231.20
MIDDLE SCHOOL TOTAL	5,159	-	5,159	5,159	38.25	-	212.83	8.93	3.78	263.79
HIGH SCHOOL TOTAL	10,968	-	10,968	10,968	107.00	-	379.42	24.17	8.71	519.30
ALTERNATIVE TOTAL	1,040	23	1,017	1,034	11.75	0.50	39.20	0.52	5.00	56.97
<b>TOTAL</b>	<b>43,438</b>	<b>3,833</b>	<b>39,605</b>	<b>42,480</b>	<b>322.10</b>	<b>83.88</b>	<b>1,545.45</b>	<b>89.68</b>	<b>30.15</b>	<b>2,071.26</b>

Alliance High School, ACCESS (2-8), and MLC (Metropolitan Learning Center, K-12) are Alternative Programs.

**2011/12 School Special Education Staffing**

School Profile	School Name	Learning Centers			School Psychologist FTE	Speech Pathologist FTE	Designated Classrooms		
		Projected 2011/12 Students	Teacher FTE	Para-educator FTE			Licensed FTE	Classified FTE	Classrooms
K-5	Abernethy	28	1.00	-	0.40	0.80	-	-	
	Ainsworth	13	0.50	-	0.40	0.60	-	-	
	Alameda	21	1.00	-	0.60	1.60	2.00	5.250	CB-A(2)
	Atkinson	21	1.00	-	0.40	1.00	1.00	3.500	ISC-F
	Bridlemile	27	1.00	-	0.20	0.80	1.00	3.500	ISC-F
	Buckman	26	1.00	-	0.60	0.80	2.00	3.500	B-E(2)
	Capitol Hill	21	1.00	-	0.40	1.00	1.00	2.625	CB-A
	Chapman	21	1.00	-	0.80	0.60	2.00	3.500	B-E(2)
	Chief Joseph	33	1.00	-	0.40	1.00	-	-	
	Duniway	24	1.00	-	0.20	0.40	-	-	
	Forest Park	11	0.50	-	0.20	0.40	-	-	
	Glencoe	17	0.50	-	0.20	0.60	-	-	
	Grout	23	1.00	-	0.40	1.00	2.00	5.250	CB-F(2)
	James John	26	1.00	-	0.60	0.80	1.00	1.750	B-E
	Kelly	35	1.50	-	0.60	1.20	-	-	
	Lewis	35	2.00	-	0.40	1.00	1.00	2.625	CB-A
	Llewellyn	30	1.00	-	0.60	1.20	1.00	2.625	CB-A
	Maplewood	21	1.00	-	0.20	0.40	-	-	
	Markham	21	1.00	-	0.40	1.00	2.00	3.500	ISC-A
	Richmond	9	0.50	-	0.20	0.20	-	-	
	Rieke	16	0.50	-	0.20	0.40	-	-	
	Rosa Parks	41	1.50	-	0.40	0.80	-	-	
	Silton	25	1.00	-	0.60	1.40	2.00	5.250	ISC-A, ISC-F
	Stephenson	21	1.00	-	0.20	0.60	-	-	
	Whitman	35	1.50	-	0.40	0.40	-	-	
	Woodmere	21	1.00	-	0.40	0.80	-	-	
	Woodstock	21	1.00	-	0.40	0.60	-	-	
<b>K-5 Total</b>		<b>643</b>	<b>27.00</b>	<b>-</b>	<b>10.80</b>	<b>21.40</b>	<b>18.00</b>	<b>42.875</b>	
K-8	Arlita	49	2.00	-	0.80	1.00	2.00	3.500	B-F(2)
	Astor	71	2.50	0.875	0.60	1.20	1.00	2.625	CB-F
	Beach	31	1.00	0.875	0.40	0.80	-	-	
	Beverly Cleary	30	1.00	0.875	0.60	0.80	1.00	1.750	ISC-A
	Boise-Eliot	41	1.50	-	0.40	1.00	1.00	2.625	CB-A
	Bridger	33	1.00	0.875	0.60	1.00	2.00	3.500	B-E(2)
	César Chávez	47	1.50	0.875	0.40	1.00	-	-	
	Creative Science	28	1.00	-	0.20	0.40	-	-	
	Creston	21	1.00	-	0.40	0.60	-	-	
	Faubion	33	1.00	0.875	0.40	0.80	-	-	
	Harrison Park	91	3.50	-	1.00	1.60	1.00	1.750	B-E
	Hayhurst/Odyssey	25	1.00	-	0.20	0.40	-	-	
	Humboldt	16	0.50	0.875	0.20	0.20	-	-	
	Irvington	42	1.50	-	0.80	1.40	2.00	3.500	ISC-A(2)
	King	21	1.00	-	0.40	1.00	2.00	3.500	ISC-A(2)
	Laurelhurst	54	2.00	-	0.80	1.20	-	-	
	Lee	47	1.50	0.875	0.60	1.60	2.00	5.250	CB-A(2)
	Lent	50	2.00	-	0.80	1.60	2.00	7.000	ISC-F(2)

### 2011/12 School Special Education Staffing

School Profile	School Name	Learning Centers			School Psychologist FTE	Speech Pathologist FTE	Designated Classrooms		
		Projected 2011/12 Students	Teacher FTE	Para-educator FTE			Licensed FTE	Classified FTE	Classrooms
	Marysville	54	2.00	-	0.60	0.80	-	-	
	Ockley Green	37	1.50	-	0.60	0.40	2.00	3.500	B-E(2)
	Peninsula	32	1.00	0.875	0.40	1.20	2.00	5.250	CB-F(2)
	Rigler	37	1.50	-	0.60	1.20	-	-	
	Roseway Heights	32	1.00	0.875	1.00	0.80	3.00	5.250	B-F(3)
	Sabin	22	1.00	-	0.40	0.80	-	-	
	ACCESS	17	0.50	0.875	0.10	0.00	-	-	
	Scott	37	1.50	-	0.60	1.20	1.00	1.750	ISC-A
	Skyline	33	1.00	0.875	0.20	0.60	-	-	
	Sunnyside Environmental	51	2.00	-	0.60	0.60	-	-	
	Vernon	30	1.00	0.875	0.20	0.40	-	-	
	Vestal	42	1.50	-	0.60	1.40	2.00	3.500	ISC-A(2)
	Winterhaven	22	1.00	-	0.20	0.40	-	-	
	Woodlawn	45	1.50	0.875	0.60	1.20	2.00	5.260	CB-A (2)
<b>K-8 Total</b>		<b>1,221</b>	<b>44.50</b>	<b>12.250</b>	<b>16.30</b>	<b>28.60</b>	<b>28.00</b>	<b>59.510</b>	
<b>6-8</b>	Beaumont	32	1.00	-	0.40	0.80	2.00	3.500	ISC-A(2)
	da Vinci	38	1.50	-	0.20	0.20	1.00	1.750	CB-T
	George	74	2.50	-	0.80	1.20	2.00	5.250	B-E, ISC-F
	Gray	53	2.00	-	0.60	0.60	1.00	1.750	B-F
	Hosford	74	2.50	-	0.80	1.00	2.00	5.250	B-E, ISC-F
	Jackson	70	2.50	-	0.80	1.20	2.00	5.250	ISC-A, ISC-F
	Lane	92	3.00	-	0.80	0.80	-	-	
	Mt Tabor	42	1.50	-	0.60	0.80	1.00	3.500	ISC-F
	Sellwood	42	1.50	-	0.40	0.60	-	-	
	West Sylvan	49	1.50	-	0.60	0.80	-	-	
<b>6-8 Total</b>		<b>566</b>	<b>19.50</b>	<b>-</b>	<b>6.00</b>	<b>8.00</b>	<b>11.00</b>	<b>26.250</b>	
<b>9-12</b>	Benson	97	3.00	-	0.80	0.40	-	-	
	Cleveland	129	4.00	-	1.40	1.00	3.00	7.000	B-E, ISC-A, ISC-F
	Franklin	168	5.50	-	1.60	1.40	3.00	7.000	B-E, ISC-A, ISC-F
	Grant	133	4.00	-	1.60	1.20	3.00	7.000	B-E, CB-A, ISC-A, ISC-F
	Jefferson	49	1.50	-	0.60	0.60	2.00	3.500	B-E, ISC-A
	Lincoln	69	2.00	-	0.60	0.40	1.00	0.875	B-I
	Madison	215	6.50	-	2.20	2.00	4.00	7.000	B-E, B-F, ISC-A, ISC-F
	Roosevelt	146	4.50	-	1.40	1.40	2.00	3.500	B-E, ISC-A
	Wilson	147	4.50	-	1.60	1.00	3.00	6.125	B-F, ISC-A, ISC-F
<b>9-12 Total</b>		<b>1,153</b>	<b>35.50</b>	<b>-</b>	<b>11.80</b>	<b>9.40</b>	<b>21.00</b>	<b>42.000</b>	
<b>6-12</b>	Young Women's Academy	26	1.00	-	0.40	0.00	1.00	0.875	B-F
<b>K-12</b>	Metro Learning Center	71	2.50	-	0.60	0.60	-	-	
<b>Other</b>		<b>164</b>	<b>13.00</b>	<b>-</b>	<b>7.10</b>	<b>6.30</b>	<b>-</b>	<b>-</b>	
<b>Grand Total</b>		<b>3,844</b>	<b>143.00</b>	<b>12.250</b>	<b>53.00</b>	<b>74.30</b>	<b>79.00</b>	<b>171.510</b>	

**Designated Classroom Types**

Behavior Classrooms

B-E Behavior-Externalizing

B-F Behavior-Fragile

B-I Behavior-Intensive

Communications Behavior Classrooms

CB-A Communications Behavior-Academic

CB-F Communications Behavior-Functional

CB-T Communications Behavior-Team

Intensive Skills

ISC-A Intensive Skills-Academic

ISC-F Intensive Skills-Functional

**2011/12 School ESL Staffing**

School Profile	School Name	Projected 2011-12 ELL Students	Teacher FTE	EA FTE
K-5	Abernethy	1	0.10	-
	Ainsworth	7	0.25	-
	Alameda	1	0.10	-
	Atkinson	82	2.00	0.875
	Bridlemile	14	0.25	-
	Buckman	20	0.50	-
	Capitol Hill	18	0.50	-
	Chapman	19	0.50	-
	Chief Joseph	26	0.50	-
	Duniway	3	0.15	-
	Forest Park	20	0.50	-
	Glencoe	25	0.50	-
	Grout	75	2.00	0.438
	James John *	102	2.50	0.875
	Kelly *	197	4.00	1.750
	Lewis	19	0.50	-
	Llewellyn	18	0.50	-
	Maplewood	11	0.25	-
	Markham	84	2.00	0.875
	Richmond	12	0.25	-
	Rieke	9	0.25	-
	Rosa Parks *	119	2.50	0.875
	Sitton *	100	2.50	0.875
	Stephenson	8	0.25	-
	Whitman	98	2.00	0.875
	Woodmere *	126	2.50	1.313
	Woodstock	54	1.50	0.438
<b>K-5 Total</b>		<b>1,268</b>	<b>29.35</b>	<b>9.188</b>
K-8	Arleta	42	1.00	0.438
	Astor	17	0.50	-
	Beach	96	2.00	0.875
	Beverly Cleary	5	0.20	-
	Boise-Eliot	27	0.50	-
	Bridger	88	2.00	0.875
	César Chávez *	225	4.50	2.188
	Creative Science	10	0.25	-
	Creston	65	1.50	0.438
	Faubion	48	1.00	0.438
	Harrison Park *	240	4.50	2.188
	Hayhurst/Odyssey	13	0.25	-
	Humboldt	23	0.50	-
	Irvington	19	0.50	-
	King	61	1.50	0.438
	Laurelhurst	8	0.25	-
	Lee	98	2.00	0.875
	Lent *	192	4.00	1.750
	Marysville	84	2.00	0.875
	Ockley Green	42	1.00	-



**2011/12 School ESL Staffing**

School Profile	School Name	Projected 2011-12 ELL Students	Teacher FTE	EA FTE
	Peninsula	66	1.50	0.438
	Rigler *	205	4.00	2.188
	Roseway Heights	30	1.00	-
	Sabin/Access	10	0.25	-
	Scott *	200	4.00	2.188
	Skyline	6	0.20	-
	Sunnyside Environmental	14	0.25	-
	Vernon	52	1.50	-
	Vestal	77	2.00	0.875
	Winterhaven	-	-	-
	Woodlawn	76	2.00	0.438
<b>K-8 Total</b>		<b>2,139</b>	<b>46.65</b>	<b>17.500</b>
6-8	Beaumont	3	0.15	-
	da Vinci	-	-	-
	George	72	1.50	0.438
	Gray	11	0.25	-
	Hosford	44	1.00	0.438
	Jackson	24	0.50	-
	Lane	68	1.50	0.438
	Mt Tabor	25	0.50	-
	Sellwood	5	0.20	-
	West Sylvan	20	0.50	-
<b>6-8 Total</b>		<b>272</b>	<b>6.10</b>	<b>1.313</b>
9-12	Benson	45	1.00	-
	Cleveland	49	1.00	0.438
	Franklin *	127	2.50	1.313
	Grant	15	0.50	-
	Jefferson H.S.	43	1.00	0.438
	Jefferson Young Womens Acad	7	0.25	-
	Lincoln	24	0.50	-
	Madison *	170	3.50	1.750
	Roosevelt	89	2.00	0.875
	Wilson	42	1.00	0.438
	Marshall	-	-	-
<b>9-12 Total</b>		<b>611</b>	<b>13.25</b>	<b>5.250</b>
6-12	Alliance H.S.	11	0.25	-
K-12	Metro. Learning Center	-	-	-
<b>Other</b>		<b>11</b>	<b>0.25</b>	<b>-</b>
<b>Grand Total</b>		<b>4,301</b>	<b>95.60</b>	<b>33.250</b>

\* These 12 schools will each have an additional .5 FTE ELD Instructional Specialist.

The FTE for these positions will be held centrally, not in the schools' allocation.

**2011/12 Title I Allocations**

Grade Span	School / Program	% FRM Eligible	Title I (dollars)	
			School Based	Central/K
K - 5	Abernethy	15%	-	-
K - 5	Ainsworth	6%	-	-
K - 5	Alameda	9%	-	-
K - 5	Atkinson	46%	96,300	167,200
K - 5	Bridlemile	14%	-	-
K - 5	Buckman	37%	-	-
K - 5	Capitol Hill	25%	-	-
K - 5	Chapman	28%	-	-
PK- 5	Chief Joseph	50%	87,312	155,800
K - 5	Duniway	15%	-	-
K - 5	Forest Park	1%	-	-
K - 5	Glencoe	29%	-	-
K - 5	Grout	68%	104,432	150,100
K - 5	James John	82%	141,050	131,100
K - 5	Kelly	78%	172,732	216,600
K - 5	Lewis	41%	69,336	115,900
K - 5	Llewellyn	24%	-	-
K - 5	Maplewood	24%	-	-
K - 5	Markham	56%	89,452	134,900
PK- 5	Richmond	14%	-	-
K - 5	Rieke	9%	-	-
PK - 5	Rosa Parks	95%	178,808	117,800
K - 5	Sitton	84%	111,538	121,600
K - 5	Stephenson	9%	-	-
K - 5	Whitman	84%	126,728	112,100
K - 5	Woodmere	85%	144,522	117,800
K - 5	Woodstock	27%	-	-
K - 8	Arleta	64%	118,128	100,700
K - 8	Astor	54%	102,292	91,200
PK- 8	Beach	56%	133,964	182,400
K - 8	Boise-Eliot	82%	139,314	110,200
K - 8	Bridger	65%	101,436	117,800
K - 8	César Chávez	88%	182,714	131,100
K - 8	Harrison Park	84%	273,854	163,400
K - 8	Creston	68%	101,008	117,800
K - 8	Creative Science	39%	50,932	95,000
PK- 8	Faubion	77%	134,540	110,200
K - 8	Hayhurst	26%	-	-
K - 8	Beverly Cleary	14%	-	-
PK- 8	Humboldt	88%	99,820	38,000
K - 8	Irvington	37%	-	-
PK- 8	King	93%	124,992	85,500
K - 8	Laurelhurst	14%	-	-
K - 8	Lee	76%	151,032	96,900
K - 8	Lent	86%	208,320	152,000
K - 8	Marysville	82%	144,088	81,700
K - 8	Ockley Green	77%	103,292	72,200
K - 8	Peninsula	82%	128,030	70,300
K - 8	Rigler	85%	184,884	176,700

**2011/12 Title I Allocations**

Grade Span	School / Program	% FRM Eligible	Title I (dollars)	
			School Based	Central/K
K - 8	Roseway Heights	40%	93,732	123,500
PK - 8	Sabin	43%	67,196	138,700
K - 8	Scott	86%	198,772	150,100
K - 8	Skyline	19%	-	-
K - 8	Sunnyside Env.	26%	-	-
PK - 8	Vernon	73%	150,598	115,900
K - 8	Vestal	75%	147,560	96,900
K - 8	Winterhaven	7%	-	-
PK - 8	Woodlawn	79%	163,184	119,700
<b>ELEMENTARY TOTAL</b>			<b>4,624,236</b>	<b>4,278,800</b>
6 - 8	Beaumont	35%	-	-
6 - 8	da Vinci	26%	-	-
6 - 8	George	86%	136,276	-
5 - 8	Gray	23%	-	-
6 - 8	Hosford	46%	97,405	-
6 - 8	Jackson	26%	-	-
6 - 8	Lane	85%	146,258	-
6 - 8	Mt. Tabor	33%	-	-
6 - 8	Sellwood	33%	-	-
6 - 8	West Sylvan	12%	-	-
<b>MIDDLE SCHOOL TOTAL</b>			<b>379,939</b>	<b>-</b>
9 - 12	Benson	62%	-	-
9 - 12	Cleveland	27%	-	-
9 - 12	Franklin	45%	-	-
9 - 12	Grant	23%	-	-
6 - 12	Jefferson YWA	55%	-	-
8 - 12	Jefferson Site	75%	-	-
6 - 12	Jefferson	69%	185,318	-
9 - 12	Lincoln	13%	-	-
9 - 12	Madison	64%	-	-
9 - 12	ACT	65%	91,140	-
9 - 12	POWER	81%	83,762	-
9 - 12	SEIS	83%	65,100	-
	Roosevelt Campus	83%	-	-
9 - 12	Wilson	20%	-	-
<b>HIGH SCHOOL TOTAL</b>			<b>425,320</b>	<b>-</b>
9 - 12	Alliance	60%	-	-
1 - 8	ACCESS	10%	-	-
K - 12	MLC	26%	-	-
<b>TOTAL</b>			<b>5,429,495</b>	<b>4,278,800</b>

## District-Wide FTE 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 2011/12 school year. Although the proposed budget is released in April and the budget is adopted in late June, final staffing allocations will not be completed until after the beginning of the school year. The budget will be adjusted at that time.

### Staffing Summary by Program (All Funds Combined)

Program Code	Program Name	Current 2010/11	Adopted 2011/12	Change From PY
11100	Elementary School Instruction	1,072.84	1,059.14	(13.70)
11200	Middle School Instruction	451.21	448.75	(2.46)
11300	High School Instruction	446.49	454.74	8.25
11400	Pre-Kindergarten Instruction	104.33	104.33	-
12200	Special Programs - Restrictive Programs	387.20	387.20	-
12500	Special Programs - Les Restrictive Programs	318.77	318.77	-
12600	Special Programs - Early Intervention	13.00	13.00	-
12700	Special Programs - Educationally Disadvantaged	3.57	3.57	-
12800	Special Programs - Alternative Education	85.84	81.56	(4.28)
12900	Special Programs - Designated Programs	164.63	164.63	-
	Total - Instruction Programs	3,047.88	3,035.69	(12.19)
21000	Instructional Support Services - Students	412.04	412.67	0.63
22000	Instructional Support Services - Staff	205.91	205.01	(0.90)
	Total - Instructional Support Services	617.95	617.68	(0.27)
23000	Executive Administration Services	20.69	24.78	4.09
24000	School Administration	333.99	335.49	1.50
25100	Business Administration	59.57	59.57	-
25400	Operation and Maintenance of Plant	412.63	413.63	1.00
25500	Student Transportation	90.95	90.95	-
25700	Internal Services	24.00	24.00	-
	Total - Support Services General Administration	941.83	948.42	6.59
26200	Planning, Research and Development	19.79	18.39	(1.40)
26300	Information Services	15.95	15.95	-
26400	Human Resources	39.79	39.79	-
26600	Technology Services	73.30	72.30	(1.00)
26700	Records Management	2.50	2.50	-
	Total - Central Support	151.33	148.93	(2.40)
31000	Food Services	219.85	219.85	-
33000	Community Services	17.62	17.62	-
	Total - Enterprise and Community Services	237.47	237.47	-
41000	Facilities Acquisition and Construction	28.50	16.75	(11.75)
	Total - Facilities Acquisition and Construction	28.50	16.75	(11.75)
	<b>Total FTE</b>	<b>5,024.96</b>	<b>5,004.94</b>	<b>(20.02)</b>

**Staffing Summary by Program and Fund (Adopted)**

Program Code	Program Name	Fund 101	Fund 202	Fund 205	Fund 299	Fund 405	Fund 407	Fund 420	Fund 601	Total
11100	Elementary School Instruction	908.53	-	87.49	63.12	-	-	-	-	1,059.14
11200	Middle School Instruction	431.04	-	14.84	2.87	-	-	-	-	448.75
11300	High School Instruction	436.16	-	11.61	6.97	-	-	-	-	454.74
11400	Pre-Kindergarten Instruction	0.04	-	100.10	4.19	-	-	-	-	104.33
12200	Special Programs - Restrictive Programs	356.41	-	30.79	-	-	-	-	-	387.20
12500	Special Programs - Les Restrictive Programs	219.49	-	71.28	28.00	-	-	-	-	318.77
12600	Special Programs - Early Intervention	11.00	-	2.00	-	-	-	-	-	13.00
12700	Special Programs - Educationally Disadvantaged	-	-	3.57	-	-	-	-	-	3.57
12800	Special Programs - Alternative Education	4.50	-	71.54	5.52	-	-	-	-	81.56
12900	Special Programs - Designated Programs	156.00	-	8.63	-	-	-	-	-	164.63
	Total - Instruction Programs	2,523.17	-	401.85	110.67	-	-	-	-	3,035.69
21000	Instructional Support Services - Students	345.32	-	67.30	0.05	-	-	-	-	412.67
22000	Instructional Support Services - Staff	121.71	-	77.57	5.73	-	-	-	-	205.01
	Total - Instructional Support Services	467.03	-	144.87	5.78	-	-	-	-	617.68
23000	Executive Administration Services	24.78	-	-	-	-	-	-	-	24.78
24000	School Administration	316.98	-	11.72	6.79	-	-	-	-	335.49
25100	Business Administration	54.52	-	2.00	1.25	-	-	-	1.80	59.57
25400	Operation and Maintenance of Plant	410.63	-	1.00	2.00	-	-	-	-	413.63
25500	Student Transportation	90.95	-	-	-	-	-	-	-	90.95
25700	Internal Services	24.00	-	-	-	-	-	-	-	24.00
	Total - Support Services General Administration	921.86	-	14.72	10.04	-	-	-	1.80	948.42
26200	Planning, Research and Development	18.39	-	-	-	-	-	-	-	18.39
26300	Information Services	15.80	-	0.15	-	-	-	-	-	15.95
26400	Human Resources	39.79	-	-	-	-	-	-	-	39.79
26600	Technology Services	70.05	-	-	-	-	2.25	-	-	72.30
26700	Records Management	2.50	-	-	-	-	-	-	-	2.50
	Total - Central Support	146.53	-	0.15	-	-	2.25	-	-	148.93
31000	Food Services	-	219.85	-	-	-	-	-	-	219.85
33000	Community Services	-	-	17.62	-	-	-	-	-	17.62
	Total - Enterprise and Community Services	-	219.85	17.62	-	-	-	-	-	237.47
41000	Facilities Acquisition and Construction	-	-	-	-	13.75	-	3.00	-	16.75
	Total - Facilities Acquisition and Construction	-	-	-	-	13.75	-	3.00	-	16.75
	<b>Total FTE</b>	<b>4,058.59</b>	<b>219.85</b>	<b>579.21</b>	<b>126.49</b>	<b>13.75</b>	<b>2.25</b>	<b>3.00</b>	<b>1.80</b>	<b>5,004.94</b>

**Staffing Summary by Account and Fund (Adopted)**

Account Code	Account Name	Fund 101	Fund 202	Fund 205	Fund 299	Fund 405	Fund 407	Fund 420	Fund 601	Total
511100	Licensed Salaries	2,426.83	-	319.06	76.60	-	0.50	-	-	2,822.99
511210	Classified - Represented	1,185.98	198.85	200.47	48.27	-	-	2.00	0.40	1,635.97
511220	Classified Non-Represented	248.33	19.00	37.52	0.92	10.25	1.75	1.00	0.90	319.67
511310	Administrators - Licensed	152.60	-	8.79	-	-	-	-	-	161.39
511320	Administrators - Non-Licensed	6.90	-	-	-	-	-	-	-	6.90
511420	Managerial - Non Represented	37.95	2.00	13.37	0.70	3.50	-	-	0.50	58.02
<b>Total FTE</b>		<b>4,058.59</b>	<b>219.85</b>	<b>579.21</b>	<b>126.49</b>	<b>13.75</b>	<b>2.25</b>	<b>3.00</b>	<b>1.80</b>	<b>5,004.94</b>

**Total FTE (All Funds)**

Fund	Fund Name	Actual 2008/09	Actual 2009/10	Current 2010/11	Adopted 2011/12
101	General Fund	4,248.99	4,205.83	4,053.04	4,058.59
202	Cafeteria Fund	168.21	168.93	219.85	219.85
203	BESC Cafeteria Fund	4.00	1.00	-	-
205	Grants Fund	652.71	695.95	593.03	579.21
299	Dedicated Resource Fund	117.32	117.55	126.49	126.49
405	School Modernization Fund	4.00	6.80	25.50	13.75
407	IT System Project Fund	-	-	2.25	2.25
420	Full Faith & Credit Fund	-	-	3.00	3.00
601	Self Insurance Fund	5.00	5.20	1.80	1.80
<b>Total FTE</b>		<b>5,200.23</b>	<b>5,201.26</b>	<b>5,024.96</b>	<b>5,004.94</b>

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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 just prior to when the proposed budget is released in April 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 \$334 million, or greater than 76%, are controlled and allocated to schools by the State legislature. Given the condition of the local, state, regional and national economy and a myriad of unknowns the District has built a forecast and a budget based upon resource allocation assumptions that may change up through the time the budget is adopted in late June.

### Forecast Summary

Given the uncertainties of District finances PPS initially had developed a Budget A and a Budget B. The significant difference was the assumed passage of a Local Option Levy that would increase revenues by \$19.1 million in the first year. Budget A assumed passage of the levy; Budget B assumed the levy would not pass. Both budgets also assumed the expiration of federal stimulus funding. This is a loss of \$14.1 million from FY 2010/11 to FY 2011/12.

General Fund requirements are \$467.3 million, inclusive of a Beginning Balance of \$28.2 million. This includes passage of an increased Local Option Levy of \$19.1 million and a biennial State School Fund allocation of \$5.7 billion split 50% in 2011/12 and 50% in 2012/13.

The District's current operating budget forecast, prior to re-balancing the 2011/12 budget revealed an on-going shortfall of over \$39 million annually with contingency/reserves of \$24.6 million. The Budget decisions are structured to manage this shortfall through reductions and judicious use of one-time-only resources.

General Fund requirements are forecasted at \$467.3 million, inclusive the \$24.6 million in contingency/reserves. The contingency includes two separate obligated contingencies: liability and property insurance (\$1.5 million); and, the great field's projects (\$1.3 million). The unobligated contingency is \$22 million.

**Other Funds**

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.

Funds have been created to manage repayment of the PERS UAL debt (308) and SELP debt (309).

Funds have been established to account for projects funded by Full Faith and Credit borrowings (420), which also has a companion debt service fund in the 300 series.

Funds for the Marysville School fire insurance reimbursement are captured in fund 480, Insurance Recovery Funds.

The District is restructuring the Self Insurance Fund, fund 601. This fund will now account for Worker's Compensation activity only. All other insurance related activity will be moved to the General Fund. This move will include liability, property/ fire loss, and worksite safety.

The Grants fund, Fund 205, is reduced by \$18.9 million. The reduction is primarily due to the end of federal stimulus funds, specifically IDEA and Title I allocations from the America Reinvestment and Recovery Act (ARRA). Over the previous three budget years these stimulus funds were used to protect teaching positions.

**Major Budget Decisions and Core Principals**

This section summarizes the major budget decisions.

The District is completing a major restructuring of the high school system. When completed the restructuring will close one high school, establish a system of seven comprehensive high schools, and two focus schools.

The District will eliminate or reduce some educational programs that support the educational milestones, using the prioritization work to focus on those programs that are expected to bring about the best results for PS students and families.

**Budget Principles**

1. Fund our priorities – programs that show evidence they are vital to accomplishing the priorities
2. The Milestones Framework is more critical than ever
3. Focus and tighten investment in Staff/professional development
4. Maximize investment in the classroom
5. Realize efficiencies in central department reductions
6. Effective implementation of teacher evaluation, support, and mentoring
7. No reduction from current level of investment in English Language Learners
8. Reductions in Special Education that will ensure our Maintenance of Effort but show improved services
9. Target the use Title I funds through the Response to Intervention effort

Re-balancing the Budget

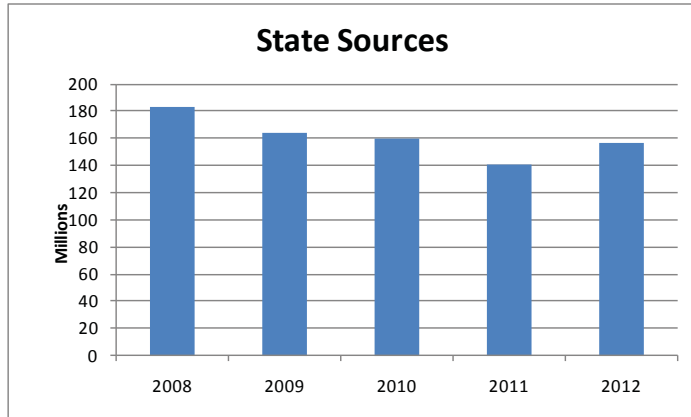
The table below summarizes the major decisions that helped re-balance the budget from the starting point of the multi-year forecast to the Proposed Budget. This list is not intended to be exhaustive. The table does not capture all technical changes to the budget from Proposed to Adopted. As an example, the Proposed Budget moved resources and requirements from fund 601, the Self Insurance fund to fund 101, the General Fund. That budget restructuring is not captured in this table.

Budget Balancing Options	Amount
<b>Initial Operating Shortfall</b>	
Local Option Levy renewal/expansion	19,100,000
Interfund transfers - self insurance, PERS rate stabilization	3,400,000
<b>Additional Resources</b>	<b>\$ 22,500,000</b>
<b>Priority Adds</b>	
Principal & Teacher Evaluation Rollout	300,000
K5 Math Adoption - Professional Development	800,000
6-8 Science Adoption - Professional Development	300,000
Jefferson Middle College Implementation	150,000
Maintain Striving Readers Programs at 11 Schools	460,000
Maintain SUN Schools at 3 Existing Schools	150,000
Maintain Academic Priority Zone culturally specific family engagement	550,000
Response to Intervention Implementation Costs	500,000
New Teacher Support & Mentoring	340,000
<b>Total - Priority Adds</b>	<b>\$ 3,550,000</b>
<b>Reductions</b>	
No cost of living adjustment (COLA) for all employees	(6,400,000)
High school teaching six periods	(4,000,000)
Cuts in central operations departments	(1,468,000)
Reduce Outdoor School to 3-day program	(625,000)
Cut graduation space rental (Memorial Coliseum)	(52,000)
Reduce program protection school staffing set-aside by half	(1,000,000)
Cuts to various other central education supports	(1,150,000)
Move Int'l Baccalaureate primary and middle years program to grant	(132,000)
Reduce staffing at district alternative schools, through ratio	(203,000)
Reduce student slots at community-based alternative schools by 10%	(875,000)
Reduce staffing in K-5 schools by 3% (student-to-staff ratio up to 25:1)	(1,100,000)
<b>Total Reductions</b>	<b>\$ (17,005,000)</b>

## 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.

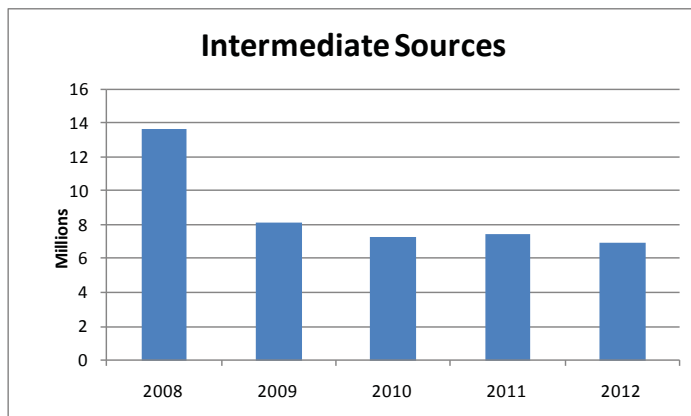
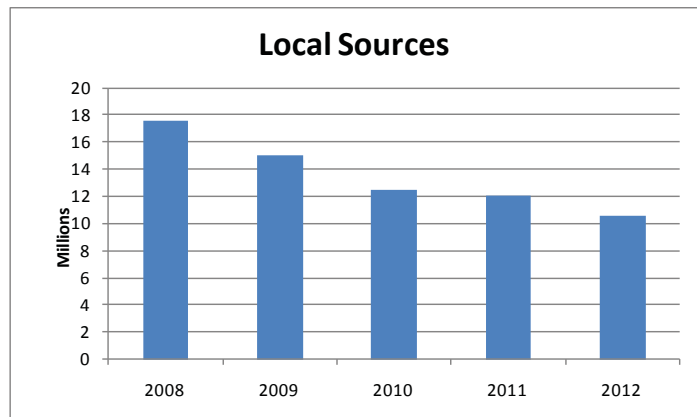
### Major District Resources – General Fund



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

The State operates on a biennial budget calendar and typically distributes 49% of school funds for the first year, and 51% for the second year of the biennium, in order to respond to annual increases in costs. The State Legislature has decided to allocate the funds on a 50%/50% basis for the 2011/13 biennium, which accounts for part of the increase shown in the chart to the left.

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



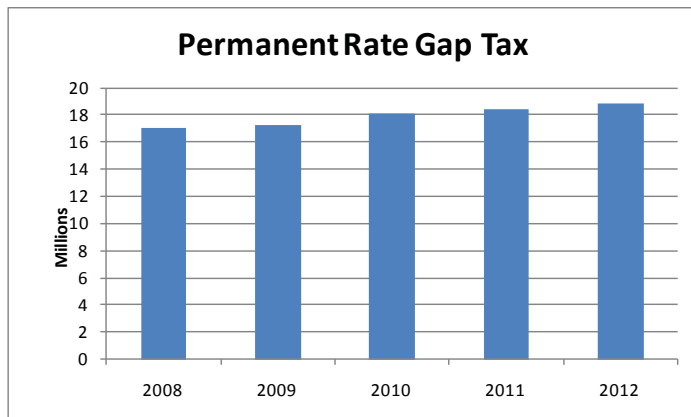
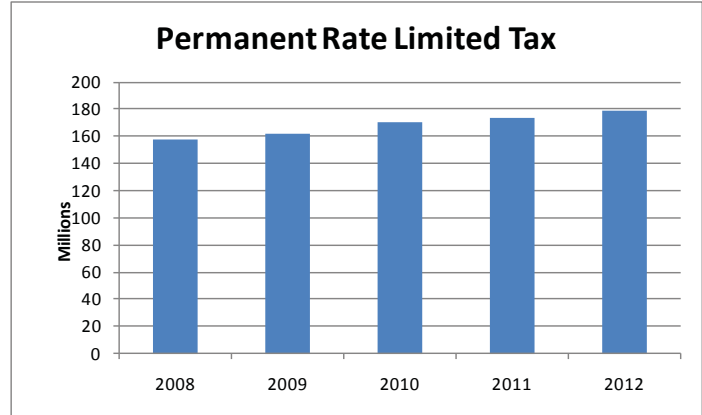
**Intermediate Sources:** Intermediate sources consist primarily of funding through the Multnomah Education Service District (MESD, [www.mesd.k12.or.us](http://www.mesd.k12.or.us)), but also include all other city and county funding.

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

The significant reductions from FY 2007/08 to 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 currently assessed at \$1.2500 per \$1,000 of assessed value.

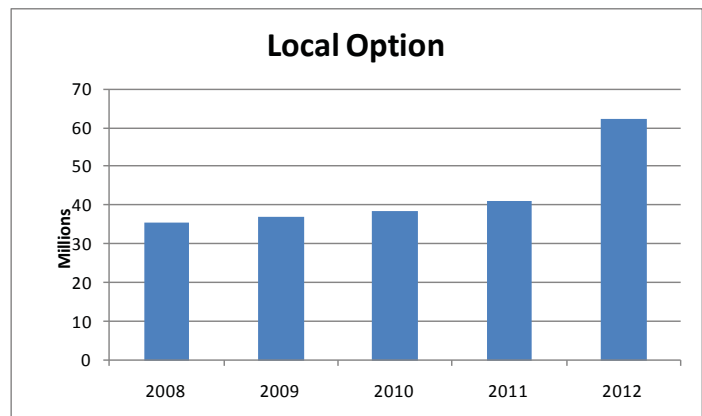
**1. Permanent Rate Limited Tax:** \$4.7743 per \$1,000 in assessed value is considered “local revenue” under the State School Fund (SSF) formula.



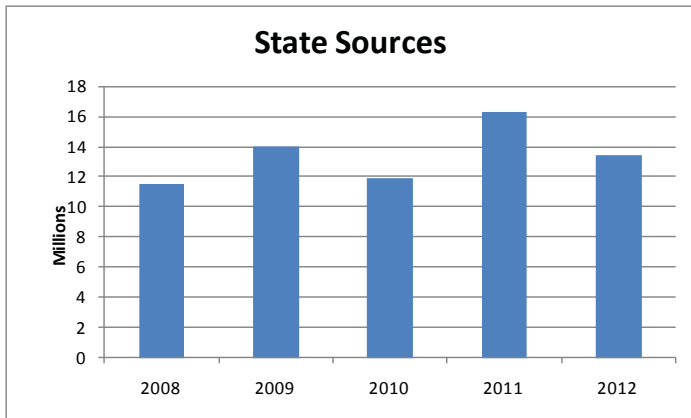
**2. Permanent Rate Gap Tax:** The State legislature allowed that \$0.5038 of the permanent tax rate could be exempt from offset in the State School Fund calculation. This ‘Gap Tax’ raises approximately \$17 million per year. These revenues are identified on the General Fund Resources page as “Permanent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

**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 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 expires at the end of the 2010/11 fiscal year.

The District submitted a renewal Local Option Educational Levy to the voters, which was passed on May 17, 2011. The new rate will be \$1.9900 per \$1,000 AV. The renewal levy will approximately generate \$61 million in FY 2011/12.



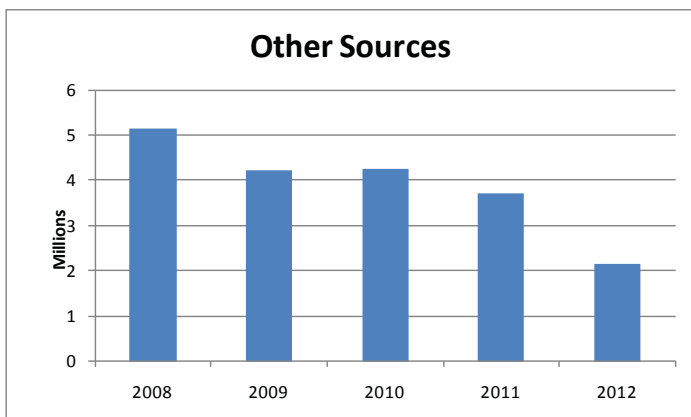
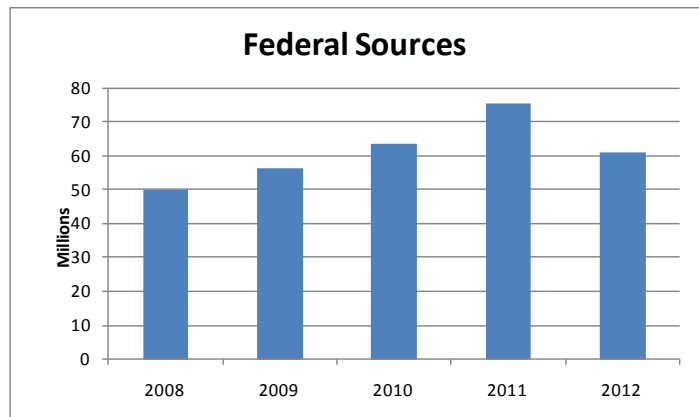
## Major District Resources – Grant Fund



**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. PPS receives about \$17 million per year for Title IA. Other grants support Head Start and Special Education programs.

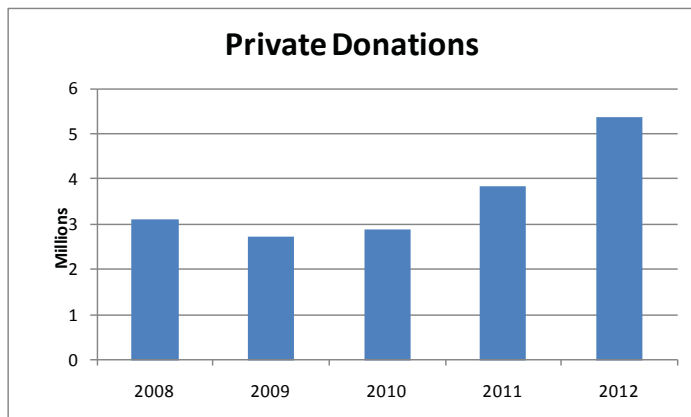
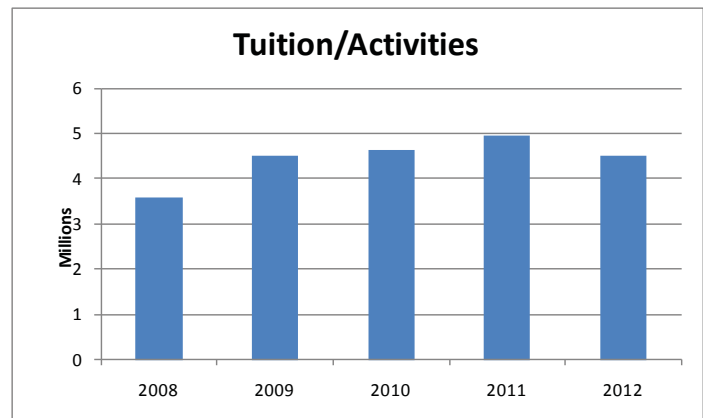
Funds from the American Recovery and Reinvestment Act of 2009 expire in FY 2011/12.



**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 from private and corporate foundations.

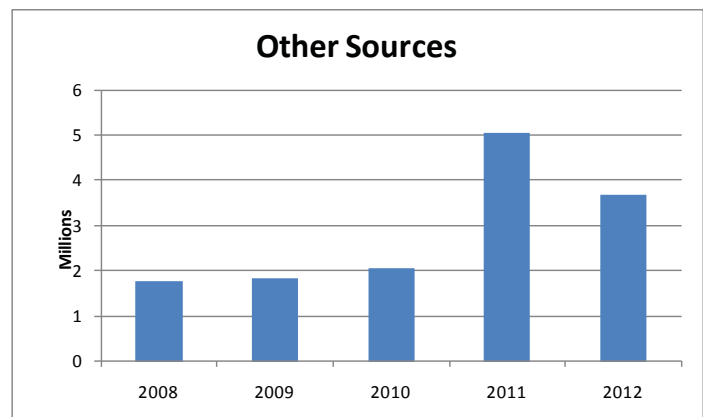
## Major District Resources – Dedicated Resource Fund

**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 Resources and Requirements (All Funds)**

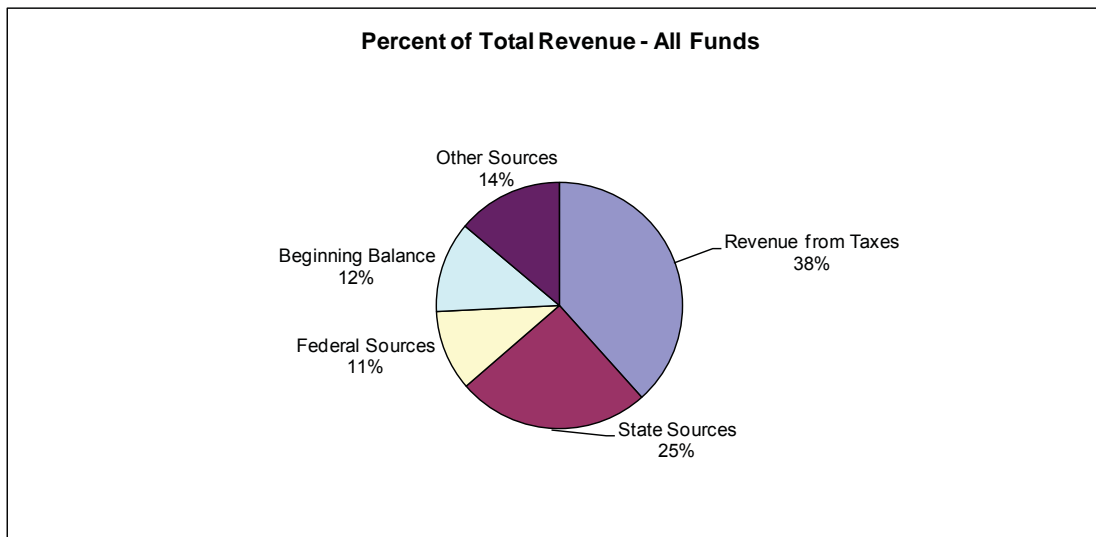
School district budgets in the state of Oregon are structured under guidelines from the Oregon Department of Education (ODE). This structure is a program hierarchy that aids in understanding the budget itself and what specific programs are supported by the budget. Program definitions may be found in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

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

Resource	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12	Percent of Total
Beginning Balance	84,414,998	73,038,334	74,348,334	81,221,460	11.9%
Revenue from Taxes	235,564,506	334,771,814	261,182,741	261,432,741	38.4%
Tuition	5,063,000	4,705,000	4,705,000	4,705,000	0.7%
Earnings on Investment	825,000	638,000	638,000	658,000	0.1%
Food Service Sales	3,596,535	3,743,452	3,743,452	3,743,452	0.5%
Extra-curricular Activities	9,150,922	8,924,000	8,924,000	8,924,000	1.3%
Other Local Sources	25,665,438	21,341,052	56,038,122	56,283,122	8.3%
Intermediate Sources	7,446,629	6,915,000	6,915,000	6,915,000	1.0%
State Sources	157,956,820	171,839,098	172,189,098	172,189,098	25.3%
Federal Sources	102,172,100	73,758,747	73,758,747	71,855,158	10.5%
Other Sources	59,666,839	377,241,373	12,882,405	13,258,919	1.9%
<b>Total Resources</b>	<b>\$ 691,522,787</b>	<b>\$ 1,076,915,870</b>	<b>\$ 675,324,899</b>	<b>\$ 681,185,950</b>	<b>100.0%</b>



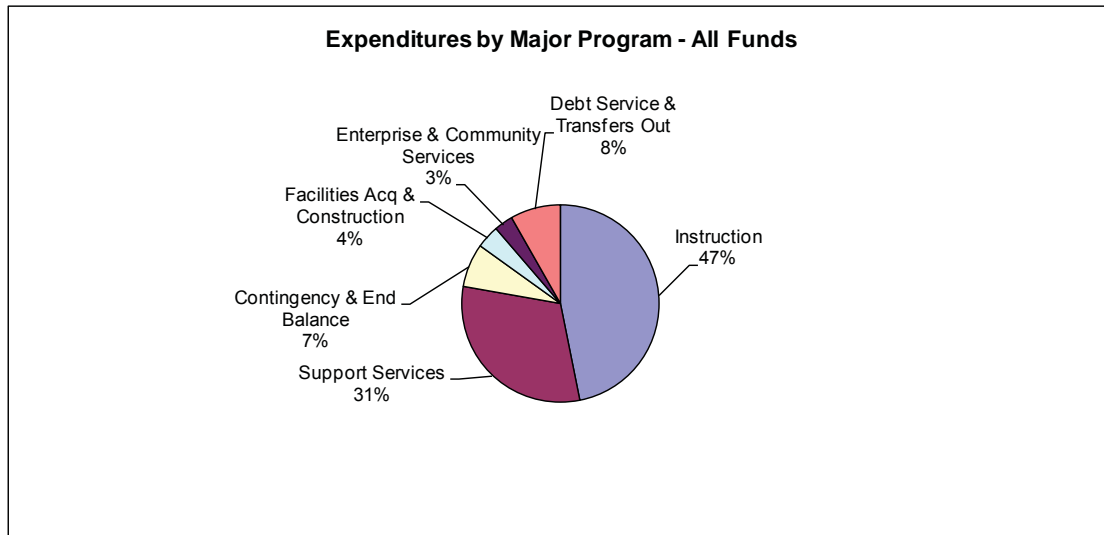


### District Requirements - All Funds Combined

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 2011/12 is \$681,185,950.

### District Requirements (All Funds)

Description	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12	Percent of Total
Instruction - Regular	223,490,407	220,953,361	221,679,532	220,992,499	32.44%
Instruction - Special Programs	107,479,150	98,674,052	98,642,553	98,023,659	14.39%
Instruction Subtotal	330,969,557	319,627,413	320,322,085	319,016,158	46.83%
Support Services - Instructional	76,475,426	77,046,570	77,334,846	76,197,393	11.19%
Support Services - General Admin	113,069,844	110,150,617	110,683,144	112,007,949	16.44%
Support Services - Central Activities	28,538,547	22,837,417	22,818,636	22,569,379	3.31%
Support Services Subtotal	218,083,817	210,034,604	210,836,626	210,774,721	30.94%
Enterprise & Community Services	21,662,051	20,596,081	20,906,066	20,931,625	3.07%
Facility Acquisition and Construction	32,167,175	52,819,836	18,743,198	25,727,901	3.78%
Debt Service & Transfers Out	45,781,570	185,652,104	55,737,652	56,113,680	8.24%
Contingency	34,570,640	258,598,458	28,191,898	27,634,491	4.06%
Ending Fund Balance	22,288,437	29,587,374	20,587,374	20,987,374	3.08%
<b>Total District Requirements</b>	<b>\$ 705,523,247</b>	<b>\$ 1,076,915,870</b>	<b>\$ 675,324,899</b>	<b>\$ 681,185,950</b>	<b>100.00%</b>



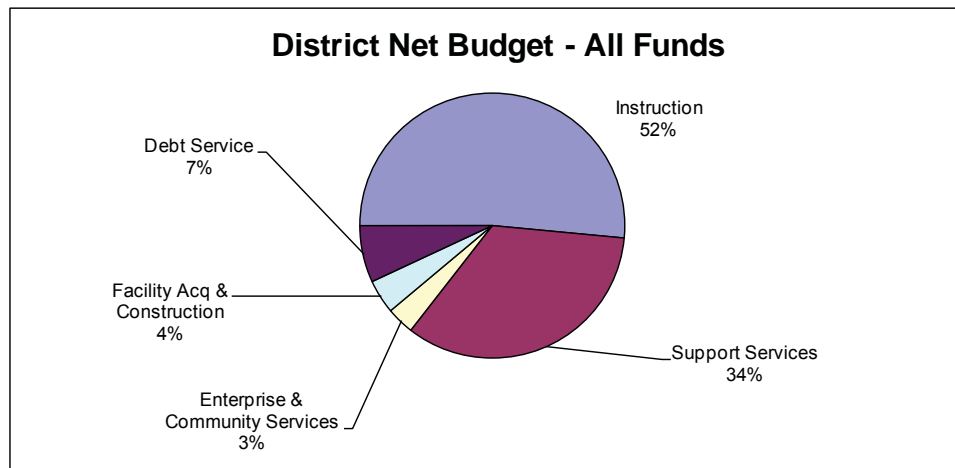
### District Net Budget - All Funds Combined

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 2011/12 is \$619 million.

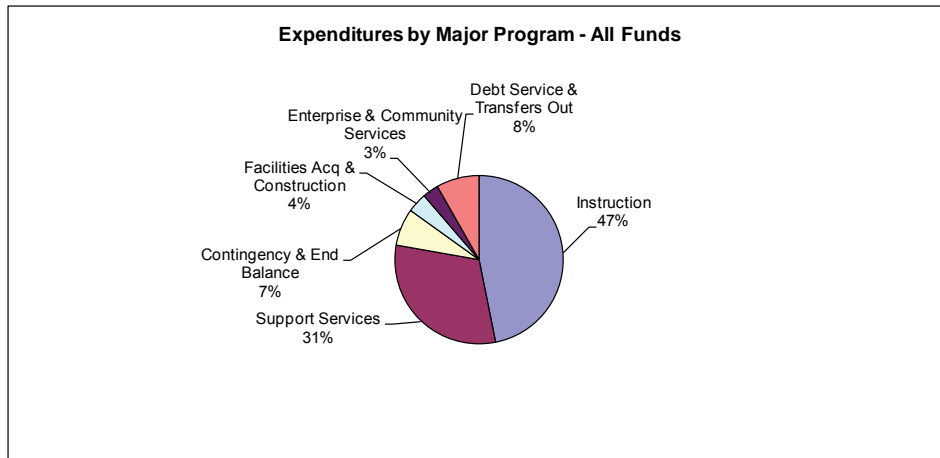
### District Net Budget (All Funds)

Description	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12	Percent of Total
Instruction - Regular	223,490,407	220,953,361	221,679,532	220,992,499	35.7%
Instruction - Special Programs	107,479,150	98,674,052	98,642,553	98,023,659	15.8%
Instruction Subtotal	330,969,557	319,627,413	320,322,085	319,016,158	51.5%
Support Services - Instructional	76,475,426	77,046,570	77,334,846	76,197,393	12.3%
Support Services - General Admin	113,069,844	110,150,617	110,683,144	112,007,949	18.1%
Support Services - Central Activities	28,538,547	22,837,417	22,818,636	22,569,379	3.6%
Support Services Subtotal	218,083,817	210,034,604	210,836,626	210,774,721	34.0%
Enterprise & Community Services	21,662,051	20,596,081	20,906,066	20,931,625	3.4%
Facility Acquisition and Construction	32,167,175	52,819,836	18,743,198	25,727,901	4.2%
Debt Service	10,092,508	108,510,731	42,955,247	42,954,761	6.9%
<b>Total District Net Budget</b>	<b>\$ 612,975,108</b>	<b>\$ 711,588,665</b>	<b>\$ 613,763,222</b>	<b>\$ 619,405,166</b>	<b>100.0%</b>



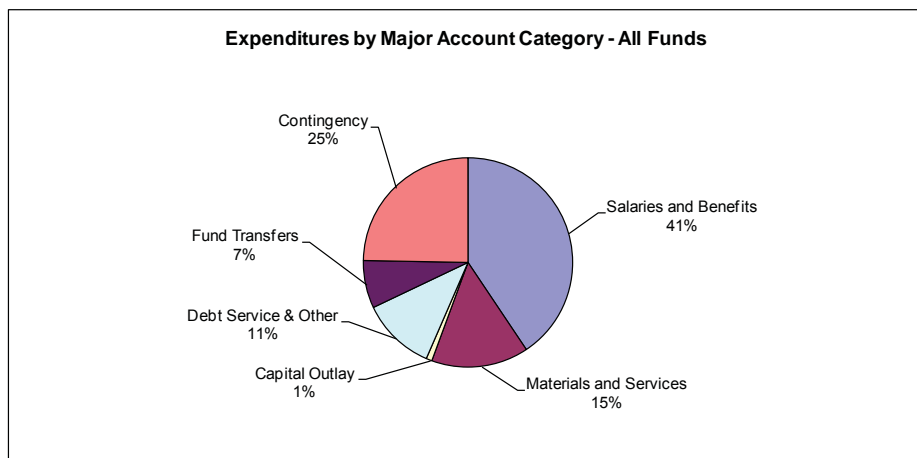
### Expenditures by Major Program (All Funds)

Program Area	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Instruction	301,458,502	310,846,266	330,969,557	319,627,413	320,322,085	319,016,158
Support Services	197,033,737	206,861,130	218,083,817	210,034,604	210,836,626	210,774,721
Enterprise & Community Services	16,385,793	17,105,064	21,662,051	20,596,081	20,906,066	20,931,625
Facilities Acq & Construction	6,899,370	14,165,926	32,167,175	52,819,836	18,743,198	25,727,901
Debt Service & Transfers Out	44,453,361	15,128,140	45,781,570	185,652,104	55,737,652	56,113,680
Contingency	-	-	34,570,640	258,598,458	28,191,898	27,634,491
Ending Fund Balance	80,472,594	85,798,814	22,288,437	29,587,374	20,587,374	20,987,374
<b>Total Expenditures</b>	<b>\$ 646,703,357</b>	<b>\$ 649,905,340</b>	<b>\$ 705,523,247</b>	<b>\$1,076,915,870</b>	<b>\$ 675,324,899</b>	<b>\$ 681,185,950</b>



### Expenditures by Major Account Category (All Funds)

Program Area	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Salaries and Benefits	403,111,764	417,824,160	434,042,357	425,301,612	425,012,216	423,202,269
Materials and Services	101,864,618	112,532,623	148,100,924	157,205,116	127,643,444	134,473,419
Capital Outlay	7,335,465	9,175,739	9,816,645	9,445,096	8,554,433	9,060,428
Debt Service & Other	18,256,011	17,024,743	21,015,181	119,636,841	52,553,129	52,669,050
Fund Transfers	35,662,905	7,549,261	35,689,062	77,141,373	12,782,405	13,158,919
Contingency	-	-	34,570,640	258,598,458	28,191,898	27,634,491
Ending Fund Balance	80,472,592	85,798,814	22,288,437	29,587,374	20,587,374	20,987,374
<b>Total Expenditures</b>	<b>\$ 646,703,355</b>	<b>\$ 649,905,340</b>	<b>\$ 705,523,246</b>	<b>\$1,076,915,870</b>	<b>\$ 675,324,899</b>	<b>\$ 681,185,950</b>



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

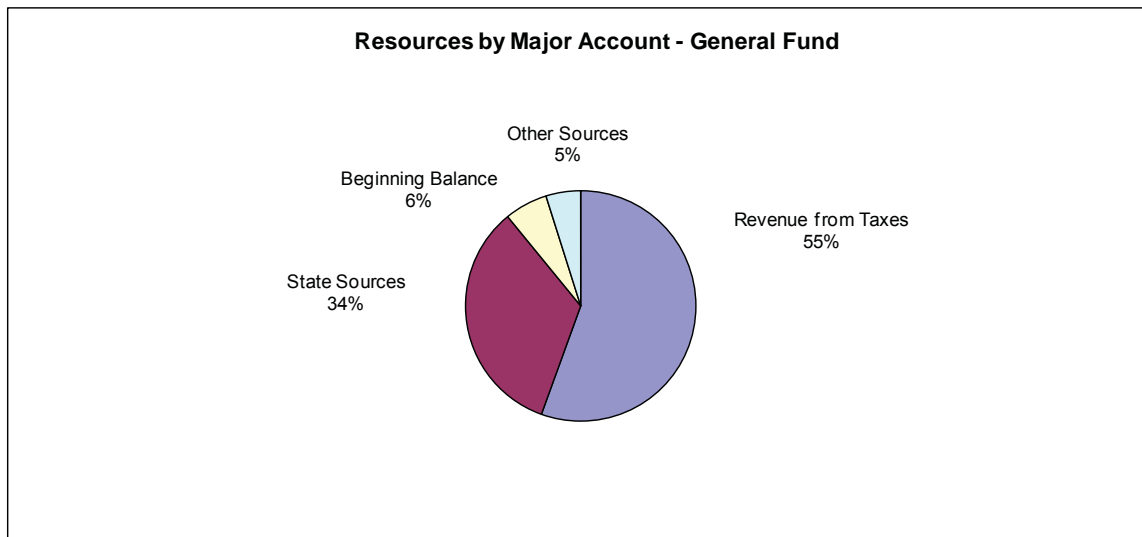
School district budgets in the state of Oregon are structured under guidelines from the Oregon Department of Education (ODE). This structure is a program hierarchy that aids in understanding the budget itself and what specific programs are supported by the budget. Program definitions may be found in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

**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.

**Resources by Major Account (General Fund)**

Resource	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12	Percent of Total
Beginning Balance	28,022,202	25,100,000	25,100,000	28,225,423	6.0%
Revenue from Taxes	232,893,866	259,509,000	259,509,000	259,509,000	55.5%
Tuition	350,000	350,000	350,000	350,000	0.1%
Earnings on Investment	700,000	600,000	600,000	600,000	0.1%
Extra-curricular Activities	1,119,000	670,000	670,000	670,000	0.1%
Other Local Sources	9,866,999	8,927,000	8,950,744	8,950,744	1.9%
Intermediate Sources	7,446,629	6,915,000	6,915,000	6,915,000	1.5%
State Sources	140,553,918	156,454,000	156,804,000	156,804,000	33.6%
Federal Sources	14,369,000	7,000	7,000	7,000	0.0%
Other Sources	27,086,901	5,270,000	5,270,000	5,270,000	1.1%
<b>Total Resources</b>	<b>\$ 462,408,515</b>	<b>\$ 463,802,000</b>	<b>\$ 464,175,744</b>	<b>\$ 467,301,167</b>	<b>100.0%</b>

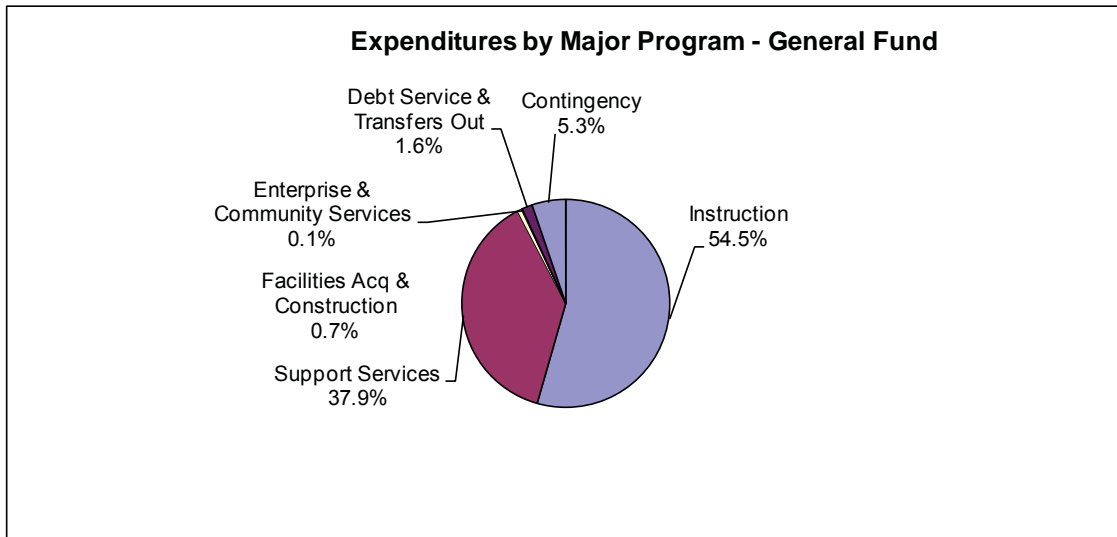


### District General Fund Requirements

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 2011/12 is \$467,301,167.

### District Requirements (General Fund)

General Fund	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12	Percent of Total
Instruction - Regular	182,267,737	181,209,374	181,898,539	181,647,768	38.87%
Instruction - Special Programs	70,465,264	72,763,184	72,768,420	72,808,935	15.58%
Instruction Subtotal	252,733,001	253,972,558	254,666,959	254,456,703	54.45%
Support Services - Instructional	50,084,982	51,085,788	51,374,316	50,899,119	10.89%
Support Services - General Admin	102,520,976	104,484,704	105,017,235	106,218,261	22.73%
Support Services - Central Activities	21,258,735	20,172,182	20,153,401	19,904,144	4.26%
Support Services Subtotal	173,864,693	175,742,674	176,544,952	177,021,524	37.88%
Enterprise & Community Services	-	550,000	550,000	550,000	0.12%
Facility Acquisition and Construction	4,292,479	250,000	250,000	3,109,593	0.67%
Debt Service & Transfers Out	10,204,024	7,604,574	7,604,574	7,604,088	1.63%
Contingency	21,314,318	25,682,194	24,559,259	24,559,259	5.26%
<b>Total General Fund Requirements</b>	<b>\$ 462,408,515</b>	<b>\$ 463,802,000</b>	<b>\$ 464,175,744</b>	<b>\$ 467,301,167</b>	<b>100.00%</b>



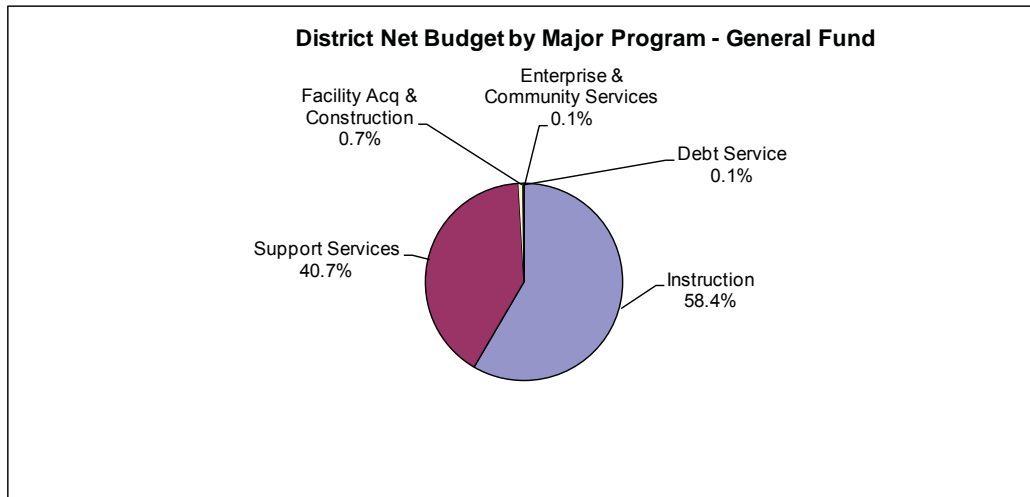
### District Net General Fund Budget

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 \$435 million.

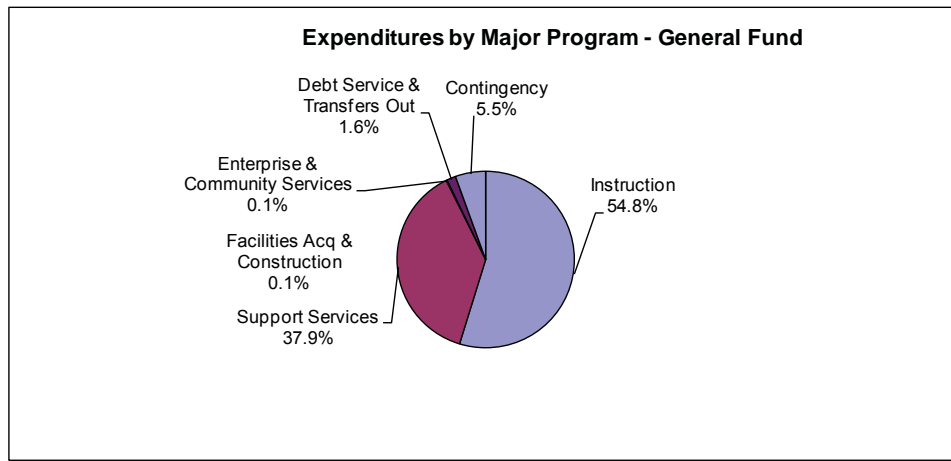
### District Net Budget (General Fund)

General Fund	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12	Percent of Total
Instruction - Regular	182,267,737	181,209,374	181,898,539	181,647,768	41.7%
Instruction - Special Programs	70,465,264	72,763,184	72,768,420	72,808,935	16.7%
Instruction Subtotal	252,733,001	253,972,558	254,666,959	254,456,703	58.4%
Support Services - Instructional	50,084,982	51,085,788	51,374,316	50,899,119	11.7%
Support Services - General Admin	102,520,976	104,484,704	105,017,235	106,218,261	24.4%
Support Services - Central Activities	21,258,735	20,172,182	20,153,401	19,904,144	4.6%
Support Services Subtotal	173,864,693	175,742,674	176,544,952	177,021,524	40.7%
Enterprise & Community Services	-	550,000	550,000	550,000	0.1%
Facility Acquisition and Construction	4,292,479	250,000	250,000	3,109,593	0.7%
Debt Service	3,264,962	669,516	669,516	292,516	0.1%
<b>General Fund Net Budget</b>	<b>\$ 434,155,135</b>	<b>\$ 431,184,748</b>	<b>\$ 432,681,427</b>	<b>\$ 435,430,336</b>	<b>100.0%</b>



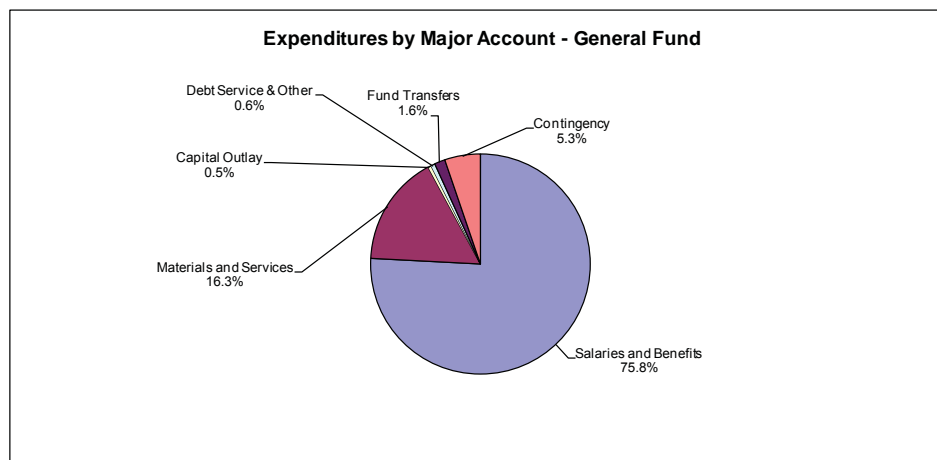
### Expenditures by Major Program (General Fund)

Program Area	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Instruction	244,417,532	246,337,554	252,733,001	253,972,558	254,666,959	254,456,703
Support Services	162,775,928	165,793,707	173,864,693	175,742,674	176,544,952	177,021,524
Enterprise & Community Services	-	-	-	550,000	550,000	550,000
Facilities Acq & Construction	3,926,884	131,087	4,292,479	250,000	250,000	3,109,593
Debt Service & Transfers Out	34,640,457	7,301,915	10,204,024	7,604,574	7,604,574	7,604,088
Contingency	-	-	21,314,318	25,682,194	24,559,259	24,559,259
Ending Fund Balance	24,209,964	28,022,202	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 469,970,764</b>	<b>\$ 447,586,465</b>	<b>\$ 462,408,515</b>	<b>\$ 463,802,000</b>	<b>\$ 464,175,744</b>	<b>\$ 467,301,167</b>



### Expenditures by Major Account Category (General Fund)

Program Area	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Salaries and Benefits	335,273,981	342,005,962	351,696,039	354,174,677	353,877,246	354,289,762
Materials and Services	69,980,576	66,221,831	75,921,256	71,638,403	73,426,213	76,098,944
Capital Outlay	4,650,620	2,791,740	2,756,080	2,171,880	2,178,380	2,176,375
Debt Service & Other	2,222,718	2,108,534	3,781,760	3,199,788	3,199,588	2,865,255
Fund Transfers	33,632,905	6,436,197	6,939,062	6,935,058	6,935,058	7,311,572
Contingency	-	-	21,314,318	25,682,194	24,559,259	24,559,259
Ending Fund Balance	24,209,964	28,022,202	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 469,970,764</b>	<b>\$ 447,586,465</b>	<b>\$ 462,408,515</b>	<b>\$ 463,802,000</b>	<b>\$ 464,175,744</b>	<b>\$ 467,301,167</b>



## 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 2011/12

Amount	Source Fund	Destination Fund	Purpose
1,667,254	101 General Fund	304 Bond Sinking Fund	Debt Service
3,976,828	101 General Fund	306 Settlement Debt Service Fund	Debt Service
613,630	101 General Fund	307 IT Projects Debt Service Fund	Debt Service
376,514	101 General Fund	309 SELP Debt Service Fund	Debt Service
677,346	101 General Fund	320 Full Faith & Credit Debt Service	Debt Service
677,347	404 Construction Excise Fund	320 Full Faith & Credit Debt Service	Debt Service
1,900,000	225 PERS Rate Stabilization Fund	101 General Fund	One Time, to support operations.
3,270,000	601 Self Insurance Fund	101 General Fund	Non-Workers Comp expenses moving to GF.
<b>\$ 13,158,919</b>	<b>Total Transfers</b>		

### 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
274,124	101 General Fund	320 Full Faith & Credit Debt Service	Debt Service
25,750,000	405 School Modernization Fund	101 General Fund	Repay Interfund loan & Energy proceeds.
3,000,000	601 Self Insurance Fund	480 Recovery Fund	Insurance proceeds
<b>\$ 35,689,062</b>	<b>Total Transfers</b>		

## 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 2011/12 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 2011/12 as the figures have not been finalized as of April 8, 2011.



## Multnomah Education Service District 2011-12 Service Plan - Portland

### Summary of MESD Allocation

Department/Service	Slots	Transit Dollars	PPS General Fund	Resolution Dollars	Total
Alpha School 227/247		1,188,414			1,188,414
Non-English Speaking Students - Transit		2,498,523			2,498,523
Arata Creek Social/Emotional Skills		2,736,386			2,736,386
Resource Center Assistants - Transit		473,578			473,578
Outdoor School					
Field Science Experience			251,292	454,558	705,850
Classroom Law				25,797	25,797
Incarcerated Youth Program				187,500	187,500
Turnaround School (Helensview)					
PPS Alternative Education Referrals	39			374,400	374,400
PPS Special Education Referrals (PRIDE)	10			128,000	128,000
Functional Living Skills					
Functional Living Skills	8			346,992	346,992
Alt. Behavior Placements	10			715,020	715,020
Department of Health & Social Services					
Hearing				70,631	70,631
Immunization				79,983	79,983
School Nursing Services/Special Needs				173,589	173,589
School Nursing Services/Registered Nurse				3,041,725	3,041,725
Student Applications					
Level 1 : SISNet Only				585,640	585,640
Administrative Support & District-Wide Services					
Curriculum Services - School Improvement				132,184	132,184
Home School Notification				15,103	15,103
Inter-District Delivery System (Pony)				15,666	15,666
School Closure Network				1,322	1,322
<b>To Be Decided</b>		<b>3,885</b>	<b>-</b>	<b>455,940</b>	<b>459,825</b>
		<b>\$ 6,900,786</b>	<b>\$ 251,292</b>	<b>\$ 6,804,051</b>	<b>\$ 13,956,129</b>

**Transit Dollars:** Funds allocated to the ESD through the State School Fund allocation model are then passed from the ESD to the District. Funds may be used by the District to purchase services from the ESD, to fund services provided directly by the District, or services may be purchased

**PPS General Fund:** PPS General Fund allocation used to support services provided by MESD. Accomplished through a contract with MESD.

**Resolution Dollars:** Funds allocated to the ESD through the State School Fund allocation model. These funds stay at the ESD and are available to the District to purchase services. The services are selected from a menu detailed in the Multnomah ESD Local Service Plan.

<http://www.mesd.k12.or.us/bus/budget/201112/2011-12LSP.pdf>

**Long Term Debt**

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

Fiscal Year	Limited Tax Pension & Refunding	Custodial Settlement Bonds	SELP Loans	It Project Debt Bond	2010 Recovery Bonds	Total
<b>Principal:</b>						
2012	12,334,085	3,570,000	351,022	148,000	809,412	17,212,519
2013	12,604,095	3,705,000	145,222	154,000	834,083	17,442,400
2014	11,533,995	1,375,000	68,146	1,132,000	859,506	14,968,647
2015	11,541,681	-	71,866	2,291,000	885,704	14,790,251
2016	11,883,200	-	39,167	2,369,000	912,701	15,204,068
2017-2021	69,515,493	-	-	7,601,000	4,998,151	82,114,644
2022-2026	213,319,074	-	-	-	1,700,443	215,019,517
2027-2028	100,840,000	-	-	-	-	100,840,000
<b>Principal Total</b>	<b>443,571,623</b>	<b>8,650,000</b>	<b>675,423</b>	<b>13,695,000</b>	<b>11,000,000</b>	<b>477,592,046</b>
<b>Interest:</b>						
2012	24,006,495	406,828	25,492	465,630	545,281	25,449,726
2013	25,271,415	269,028	13,369	460,598	504,095	26,518,505
2014	26,974,332	73,700	8,138	455,362	461,653	27,973,185
2015	28,631,645	-	4,418	416,874	417,916	29,470,853
2016	30,805,127	-	780	338,980	372,847	31,517,734
2017-2021	178,091,136	-	-	522,648	1,138,631	179,752,415
2022-2026	104,879,194	-	-	-	87,416	104,966,610
2027-2028	7,546,826	-	-	-	-	7,546,826
<b>Interest Total</b>	<b>426,206,170</b>	<b>749,556</b>	<b>52,197</b>	<b>2,660,092</b>	<b>3,527,839</b>	<b>433,195,854</b>
<b>Total Debt Service</b>	<b>869,777,793</b>	<b>9,399,556</b>	<b>727,620</b>	<b>16,355,092</b>	<b>14,527,839</b>	<b>910,787,900</b>

**Sources of Funding, FY 2011/12**

The following is a summary of payments made on principal and interest in FY 2011/12.

Fiscal Year	Limited Tax Pension & Refunding	Custodial Settlement Bonds	SELP Loans	It Project Debt Bond	2010 Recovery Bonds	Total
Fund 304	12,334,085	-	-	-	-	12,334,085
Fund 306	-	3,976,828	-	-	-	3,976,828
Fund 307	-	-	-	613,630	-	613,630
Fund 308	24,006,495	-	-	-	-	24,006,495
Fund 309	-	-	376,514	-	-	376,514
Fund 320	-	-	-	-	1,354,693	1,354,693
<b>Total Debt Service</b>	<b>36,340,580</b>	<b>3,976,828</b>	<b>376,514</b>	<b>613,630</b>	<b>1,354,693</b>	<b>42,662,245</b>

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

Account Code	Account Title	Actual 2008/09	Actual 2009/10	Current 2010/11	Adopted 2011/12
521000	PERS	(1,051)	772,455	860,866	5,176,852
521310	PERS UAL (Unfunded Actuarial Liability)	28,931,864	29,812,940	34,608,071	34,303,659
522000	Social Security - FICA	20,991,402	21,813,338	22,707,904	21,759,815
523100	Workers' Compensation	5,075,758	5,274,047	4,957,147	3,384,819
523200	Unemployment Compensation	269,091	391,650	702,653	753,751
524100	Group Health Insurance	59,625,807	62,225,945	65,635,890	65,503,003
524200	Other Employer Paid Benefits	842,893	(89,516)	255,447	245,543
524300	Retiree Health Insurance	4,084,910	3,831,593	4,333,771	4,152,853
524530	Early Retirement Benefits	2,426,393	1,780,373	2,016,751	1,929,478
		<b>\$ 122,247,065</b>	<b>\$ 125,812,824</b>	<b>\$ 136,078,500</b>	<b>\$ 137,209,773</b>

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

Account Code	Account Title	Actual 2008/09	Actual 2009/10	Current 2010/11	Adopted 2011/12
521000	PERS	0.00%	0.29%	0.29%	1.82%
521310	PERS UAL (Unfunded Actuarial Liability)	10.63%	11.75%	11.91%	12.06%
522000	Social Security - FICA	7.65%	7.65%	7.65%	7.65%
523100	Workers' Compensation	1.97%	1.77%	1.67%	1.19%
523200	Unemployment Compensation	0.10%	0.10%	0.27%	0.27%
524100	Group Health Insurance	21.30%	21.39%	22.11%	23.03%
524200	Other Employer Paid Benefits	0.14%	0.14%	0.08%	0.08%
524300	Retiree Health Insurance	1.46%	1.46%	1.46%	1.46%
524530	Early Retirement Benefits	1.53%	0.94%	0.69%	0.69%
		<b>44.78%</b>	<b>45.49%</b>	<b>46.13%</b>	<b>48.25%</b>

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

Employee Group	Actual 2008/09	Actual 2009/10	Current 2010/11	Adopted 2011/12
Amalgamated Transit Union (ATU)	\$ 9,815	\$ 10,355	\$ 10,953	\$ 11,412
District Council of Union (DCU)	9,815	10,355	10,953	11,412
Non-Represented Employees	9,815	10,355	10,953	11,562
Portland Association of Teachers (PAT)	13,303	13,781	14,901	14,505
Portland Federation of Teachers and Classified Employees (PFTCE)	9,815	10,355	10,953	11,412
Service Employee International Union (SEIU)	9,815	10,355	10,953	11,562



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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.

Beginning in 2011/12, liability claims, property/fire loss, and risk management administration requirements have been moved to the General Fund from Fund 601, the Self Insurance Fund. Risk costs related to Worker's Compensation remains in Fund 601.

### General Fund - Resources by Account

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
376510 - Beginning Fund Balance	54,504,622	24,209,964	28,022,202	25,100,000	25,100,000	28,225,423
411111 - Current Year Taxes (Multnomah Co.)	158,225,847	164,126,653	167,290,000	172,264,000	172,264,000	172,264,000
411112 - Current Year Taxes (Clackamas Co.)	129,633	133,388	139,000	143,000	143,000	143,000
411113 - Current Year Taxes (Washington Co.)	1,150,276	1,171,303	1,219,000	1,254,000	1,254,000	1,254,000
411114 - Current (Multnomah Co.) Cancel/Omit	319,389	280,772	-	-	-	-
411121 - Prior Year Taxes (Multnomah Co.)	2,464,055	5,063,922	4,625,000	4,750,000	4,750,000	4,750,000
411122 - Prior Year Taxes (Clackamas Co.)	2,911	5,200	5,016	5,000	5,000	5,000
411123 - Prior Year Taxes (Washington Co.)	16,134	32,344	30,000	30,000	30,000	30,000
411124 - Prior (Multnomah Co.) Cancel/Omit	6,365	10,825	-	-	-	-
411130 - Foreclosures	-	26,882	-	-	-	-
411140 - Payments in Lieu of Property Taxes	277,508	-	-	-	-	-
411170 - Other Property Taxes	6	29	-	-	-	-
411211 - Current Year Local Option (Multnomah Co.)	36,369,524	37,176,984	39,853,000	60,867,000	60,867,000	60,867,000
411212 - Current Year Local Option (Clackamas Co.)	33,790	34,768	37,500	57,000	57,000	57,000
411213 - Current Year Local Option (Washington Co.)	292,496	297,843	320,300	489,000	489,000	489,000
411221 - Prior Year Local Option (Multnomah Co.)	314,052	950,602	927,300	852,000	852,000	852,000
411222 - Prior Year Local Option (Clackamas Co.)	39	48	500	1,000	1,000	1,000
411223 - Prior Year Local Option (Washington Co.)	226	291	2,100	2,000	2,000	2,000
411231 - Penalties/Interest-LocalOpt (Multnomah Co.)	31,583	9,125	-	-	-	-
411232 - Penalties/Interest-LocalOpt (Clackamas Co.)	145	160	-	-	-	-
411233 - Penalties/Interest-LocalOpt (Washington Co.)	350	144	-	-	-	-
411241 - Foreclosures-Local Opt (Multnomah Co.)	-	5,579	-	-	-	-
411311 - Current Year Gap Tax (Multnomah Co.)	16,696,321	17,318,986	17,800,000	18,236,000	18,236,000	18,236,000
411312 - Current Year Gap Tax (Clackamas Co.)	13,672	14,068	14,500	15,000	15,000	15,000
411313 - Current Year Gap Tax (Washington Co.)	121,378	123,597	129,900	133,000	133,000	133,000
411321 - Prior Year Gap Tax (Multnomah Co.)	260,012	534,356	499,000	410,000	410,000	410,000
411322 - Prior Year Gap Tax (Clackamas Co.)	260	435	250	-	-	-
411323 - Prior Year Gap Tax (Washington Co.)	1,374	2,753	1,500	1,000	1,000	1,000
411521 - Prior Year G.O. Bond (Multnomah Co.)	45,237	15,740	-	-	-	-
411522 - Prior Year G.O. Bond (Clackamas Co.)	68	85	-	-	-	-

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

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
411523 - Prior Year G.O. Bond (Washington Co.)	425	528	-	-	-	-
411901 - Penalties/Interest (Multnomah Co.)	152,179	44,586	-	-	-	-
411902 - Penalties/Interest (Clackamas Co.)	614	678	-	-	-	-
411903 - Penalties/Interest (Washington Co.)	1,520	627	-	-	-	-
412000 - Rev-Local Gov't Not Districts	(158)	-	-	-	-	-
Subtotal - Revenue from Taxes	216,927,231	227,383,301	232,893,866	259,509,000	259,509,000	259,509,000
413110 - Regular Day School-Tuition	20,275	35,291	135,000	135,000	135,000	135,000
413111 - Reg Tuition-Evening HS	118,505	91,415	130,000	130,000	130,000	130,000
413120 - Tuition-Other Districts (Special Education)	20,055	41,095	85,000	85,000	85,000	85,000
413310 - Summer School Tuition	1,550	-	-	-	-	-
Subtotal - Tuition	160,385	167,801	350,000	350,000	350,000	350,000
415100 - Interest on Investments	3,237,454	962,439	700,000	600,000	600,000	600,000
Subtotal - Earnings on Investment	3,237,454	962,439	700,000	600,000	600,000	600,000
417110 - Football Admissions	61,280	59,068	100,000	70,000	70,000	70,000
417120 - Basketball Admissions	71,135	94,393	60,000	60,000	60,000	60,000
417130 - Wrestling Admissions	3,878	5,374	8,000	5,000	5,000	5,000
417140 - Other Admissions	9,628	9,100	8,000	10,000	10,000	10,000
417410 - Pay to Play Fees	502,232	449,976	534,000	300,000	300,000	300,000
417420 - Other Activity Fees	19,367	18,655	25,000	25,000	25,000	25,000
417600 - Club Fund Raising	22,756	26,806	25,000	25,000	25,000	25,000
417700 - Outdoor School Fees	182,240	409,864	359,000	175,000	175,000	175,000
Subtotal - Extra-Curricular Activities	872,516	1,073,236	1,119,000	670,000	670,000	670,000
419110 - Civic Use of Buildings	831,069	665,764	800,000	560,000	549,467	549,467
419112 - CUB-Day Care	200,967	186,713	200,000	150,000	184,277	184,277
419120 - Community Parking Fees	28,692	29,234	20,000	20,000	20,000	20,000
419130 - Rent-Lease of Facilities	2,014,714	2,001,337	1,515,000	1,472,000	1,472,000	1,472,000
419200 - Contrib-Donation-Private Source	1,278	2,887	-	-	-	-
419600 - Recovery of Prior Years' Expenditure	1,649,128	1,150,596	-	-	-	-
419800 - Fees Charged to Grants	4,239,584	4,309,479	5,500,000	4,600,000	4,600,000	4,600,000
419910 - Miscellaneous	757,801	1,430,922	1,306,999	500,000	500,000	500,000
419920 - Jury Duty	1,550	1,875	-	-	-	-
419930 - Fingerprinting	42,739	(6,313)	-	-	-	-
419940 - Restitution	20,113	3,430	-	-	-	-
419950 - Sales, Royalties, and Events	91,592	53,383	25,000	25,000	25,000	25,000
419960 - Third Party Medical Reimbursement	1,943	29,145	100,000	100,000	100,000	100,000
419945 - E-Rate Revenue	-	-	-	750,000	750,000	750,000
419965 - Administrative Claiming	575,711	389,499	400,000	750,000	750,000	750,000
Subtotal - Other Revenue from Local Sources	10,456,881	10,247,951	9,866,999	8,927,000	8,950,744	8,950,744
Subtotal - Local Sources	231,654,467	239,834,728	244,929,865	270,056,000	270,079,744	270,079,744
421010 - County School Funds	112,290	102,655	120,000	120,000	120,000	120,000
421020 - Mult Ed Service Dist Apportionment	7,735,429	7,166,923	7,326,629	6,795,000	6,795,000	6,795,000
421992 - Multnomah County Income Tax	260,601	-	-	-	-	-
Subtotal - Intermediate Sources	8,108,320	7,269,578	7,446,629	6,915,000	6,915,000	6,915,000



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

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
431010 - SSF--General Support	147,523,586	155,566,311	136,900,000	152,800,000	145,056,184	145,056,184
431015 - SSF-School Day Restoration	3,852,756	-	-	-	-	-
431030 - Common School Fund	3,717,103	4,543,889	3,653,918	3,654,000	3,654,000	3,654,000
432990 - Restricted State Grants	9,413,831	-	-	-	8,093,816	8,093,816
Subtotal - State Sources	164,507,276	160,110,200	140,553,918	156,454,000	156,804,000	156,804,000
445090 - Fed Stimulus - State Pass Thru	8,815,582	12,181,527	14,361,500	-	-	-
447000 - Fed Grants-Other Interm Agency	20	-	-	-	-	-
448010 - Federal Forest Fees	5,477	4,900	7,500	7,000	7,000	7,000
Subtotal - Federal Sources	8,821,079	12,186,427	14,369,000	7,000	7,000	7,000
452100 - Interfund Transfers	2,000,000	1,032,898	25,750,000	5,170,000	5,170,000	5,170,000
453000 - Sale of Fixed Assets	375,000	2,942,669	100,000	100,000	100,000	100,000
Subtotal - Other Sources	2,375,000	3,975,567	25,850,000	5,270,000	5,270,000	5,270,000
<b>Total Resources by Account</b>	<b>469,970,764</b>	<b>447,586,464</b>	<b>461,171,614</b>	<b>463,802,000</b>	<b>464,175,744</b>	<b>467,301,167</b>

## General Fund - Requirements by Program

Description by Program Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
1000A - Instructional Subs	5,918,412	6,336,397	-	-	-	-
11111 - Primary, 1-3	6,402,371	6,130,764	7,527,537	6,814,282	14,710,187	13,704,288
11112 - Primary, 1-3 Homeroom	33,939,283	37,405,958	39,589,556	41,151,165	64,703,605	64,756,231
11113 - K-5 Consolidated Budget	2,583,602	2,546,949	3,304,532	3,069,175	3,474,293	3,491,852
11119 - Kindergarten Homeroom	8,315,711	7,951,539	9,018,990	9,262,104	9,262,104	9,252,110
11121 - Intermediate, 4-5	6,404,436	6,324,432	7,479,491	7,912,936	-	-
11122 - Intermediate, 4-5 Homeroom	21,510,526	22,484,593	23,187,546	24,409,053	-	-
11131 - School Activities	26,409	31,084	-	150,000	150,000	150,000
Subtotal - Elementary School Instruction	85,100,749	89,211,716	90,107,652	92,768,715	92,300,189	91,354,481
11211 - Middle School Programs	34,289,774	34,240,877	36,233,898	37,049,120	37,049,120	38,013,230
11212 - Middle School Homeroom	3,871,184	3,436,027	3,374,609	4,430,645	4,430,645	4,430,645
11213 - MS Consolidated Budget	534,892	450,016	570,569	521,896	571,994	512,199
11221 - School Activities	-	-	31,388	32,878	32,878	32,878
Subtotal - Middle School Instruction	38,695,850	38,126,919	40,210,464	42,034,539	42,084,637	42,988,952
11311 - High School Programs	44,114,302	42,602,659	46,082,462	41,326,344	42,293,231	42,105,691
11312 - High School Homeroom	-	-	58,650	60,672	60,672	60,672
11313 - HS Consolidated Budget	1,693,923	1,499,378	1,510,436	1,264,098	1,404,804	1,357,966
11321 - School Activities	195,443	88,828	40,458	41,626	41,626	66,626
11322 - Athletic Activities Svcs	3,621,357	3,646,789	3,831,435	3,711,737	3,711,737	3,711,737
Subtotal - High School Instruction	49,625,026	47,837,653	51,523,441	46,404,477	47,512,070	47,302,692
11401 - Early Childhood Ed Ctr (ECEC)	243,261	126,131	1,634	1,643	1,643	1,643
Subtotal - Pre-Kindergarten Instruction	243,261	126,131	1,634	1,643	1,643	1,643
12100 - Talented And Gifted (TAG)	589,153	188,825	259,498	261,136	261,136	268,062
Subtotal - Special Programs - TAG	589,153	188,825	259,498	261,136	261,136	268,062
12211 - Functional Living Skills-MESD	119,746	-	1,490,977	1,532,684	1,532,684	1,532,684
12212 - SLC-Academic	1,260	-	1,750,510	1,797,555	1,797,555	1,797,555
12213 - SLC-Life Skills	6,252,244	6,276,867	4,587,088	4,659,856	4,659,856	4,659,856
12214 - SLC-Behavior	3,182,081	3,302,662	1,676,760	1,720,630	1,720,630	1,720,630
12217 - Social Emotional - Behavior	-	-	2,372,279	2,452,846	2,452,846	2,452,846
12218 - Behavioral & Transitional Prgs	8,871,994	7,827,140	2,633,695	2,723,286	2,723,286	2,723,286
12219 - Social Emotional - Fragile	-	-	1,775,114	1,831,634	1,831,634	1,831,634
12221 - SLC-Devel. Kindergarten	-	159,887	-	-	-	-
12230 - SLC-Life Skills/CTC	860,047	58,046	1,533,059	1,575,914	1,575,914	1,575,914
12241 - Life Skills With Nursing Svcs.	1,552,403	832,646	2,231,093	2,288,433	2,289,450	2,289,450
12261 - Home Instruction	3,762	22	27,516	27,995	27,995	27,995
12271 - Extended School Year	285,447	160,663	161,846	163,344	163,344	163,344
Subtotal - Restrictive Program Instruction	21,128,984	18,617,933	20,239,937	20,774,177	20,775,194	20,775,194
12501 - Resource Center Classrooms	28,442	6,027	162,363	163,941	163,941	163,941
12503 - Individual EAs - Gen Ed Clsrm	2,518,800	3,366,938	2,917,347	2,989,163	2,989,163	2,989,163
12504 - Deaf/Hard of Hearing	572,374	526,667	-	-	-	-
12510 - Less Restrictive Programs	13,989,614	15,201,545	13,933,057	13,084,039	13,088,258	13,088,258
12511 - Deaf/HoH Itinerant Services	-	2,339	-	-	-	-
12520 - Team-Communication Behavior	-	-	332,025	343,865	343,865	343,865
Subtotal - Less Restrictive Program Instruction	17,109,230	19,103,516	17,344,792	16,581,008	16,585,227	16,585,227

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

Description by Program Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
12603 - ECSE Evaluation	964,818	15,478	1,088,486	1,116,111	1,116,111	1,116,111
12607 - Portland Early Intervention Ed	1,863	408,490	-	-	-	-
Subtotal - Early Intervention Instruction	966,681	423,968	1,088,486	1,116,111	1,116,111	1,116,111
12811 - Public Alternative Programs	138,707	158,409	150,000	301,458	301,458	301,458
12821 - Community-Based Programs	9,072,096	9,068,338	8,972,193	8,097,193	8,097,193	8,097,193
12831 - Delayed Expulsion School Couns	50,000	64,039	74,156	74,180	74,180	74,180
12832 - Classroom Alternative Ed	679,821	360,685	143,448	143,712	143,712	143,712
12833 - Evening Programs	314,578	354,017	256,552	256,424	256,424	289,379
12835 - Indian Education	155,741	114,193	190,179	191,764	191,764	191,764
12870 - Targeted Transition	1,159,678	1,244,175	1,302,788	1,302,623	1,302,623	1,302,623
12880 - Charter Schools	6,634,125	8,123,361	7,505,469	10,611,700	10,611,700	10,611,700
12891 - Contract Programs	-	-	91,721	93,316	93,316	93,316
Subtotal - Alternative Ed. Instruction	18,204,746	19,487,217	18,686,506	21,072,370	21,072,370	21,105,325
12911 - ESL/Bilingual--Elem	8,150,200	8,362,058	7,622,726	7,728,893	7,728,893	7,729,527
12912 - ESL/Bilingual--Middle	1,143,528	1,141,211	2,505,566	2,547,648	2,547,648	2,547,648
12913 - ESL/Bilingual--High	2,529,440	2,593,724	1,836,452	1,866,107	1,866,107	1,866,107
12914 - Bilingual Assessment Svcs	422,005	526,880	230,875	235,159	235,159	235,159
12922 - Teen Parenting Services	388,781	343,507	130,936	134,951	134,951	134,951
12992 - Section 504/ADA Accom in PPS	119,897	246,295	438,693	445,624	445,624	445,624
Subtotal - Designated Program Instruction	12,753,851	13,213,676	12,765,248	12,958,382	12,958,382	12,959,016
Subtotal - Instruction	244,417,532	246,337,554	252,227,658	253,972,558	254,666,959	254,456,703
21120 - Attendance Services	58,076	53,878	84,577	85,440	85,440	85,440
21130 - Licensed Social Work Services	1,609,858	2,182,437	772,038	789,857	789,857	789,857
21131 - Behavior Interventn Specialist	-	-	1,328,008	1,410,507	1,410,507	1,410,507
21141 - SPED Data Services	820,515	668,956	607,229	618,238	618,238	618,238
21150 - Student Safety	917,163	924,538	825,247	799,405	799,405	799,405
21192 - Student Discipline Services	2,226,528	2,329,395	2,342,716	2,397,959	2,397,959	2,397,959
21193 - Drug and Alcohol Services	102,781	9,706	-	-	-	-
21210 - Service Area Direction	738,491	521,015	818,083	832,300	832,300	832,300
21220 - Counseling Services	7,324,163	7,732,804	8,459,571	7,200,513	7,200,513	7,379,215
21262 - Vocational Education	856,838	910,643	1,124,853	1,156,733	1,156,733	1,156,733
21330 - Dental Services	10,000	5,000	10,000	10,000	10,000	10,000
21420 - Psychological Testing Services	4,333,308	4,293,522	4,504,136	4,635,626	4,638,255	4,638,255
21520 - Speech Pathology	6,471,801	6,742,498	6,209,096	6,409,418	6,409,418	6,409,418
21530 - Audiology	(37)	-	-	-	-	-
21580 - Access Services - SPED Tech	-	513,532	556,643	568,142	568,142	568,142
21590 - Other Speech Path/Audio Svcs.	249,141	41,335	-	-	-	-
21601 - Occupational Therapy	1,026,883	1,128,599	1,288,623	1,318,914	1,318,914	1,318,914
21602 - Physical Therapy	368,737	399,392	404,555	417,096	417,096	417,096
21603 - Adaptive Physical Education	451,551	450,599	395,192	401,697	401,697	401,697
21604 - Feeding Team - Training	-	69,740	134,742	138,208	138,208	138,208
21901 - Program Admin/Supervision	3,979,682	4,795,107	4,833,798	4,871,252	4,871,252	4,807,060
21902 - Administration	21,499	18,607	-	-	-	-
21903 - Collaborative Supports Team	230,015	25,478	-	-	-	-
21905 - Third Party Medical Reimburse	33,919	78,117	-	-	-	-

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

Description by Program Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
21906 - PAT, Article 20 B3, SpEd	786,119	986,743	785,015	792,642	792,642	792,642
21907 - PAT, Article 20 B4, GenEd	265,842	300,353	260,340	262,869	262,869	262,869
21908 - TAG Writing Plans	102,153	14,828	45,254	45,694	45,694	38,768
Subtotal - Instructional Support (Students)	32,985,025	35,196,822	35,789,716	35,162,510	35,165,139	35,272,723
22110 - Service Area Direction	139,678	113,911	236,011	236,011	236,011	236,011
22130 - Curriculum Development	1,807,384	1,356,168	1,057,797	1,072,279	1,355,500	895,711
22220 - Library/Media Services	3,625,027	3,823,720	3,765,039	3,720,963	3,722,500	3,772,722
22230 - Multimedia Services	257,637	212,768	233,171	271,316	271,316	271,316
22240 - Educational Television Service	282,090	583,221	565,133	343,731	343,731	343,731
22252 - Broadcasting	130,386	130,586	146,357	147,820	147,820	147,820
22291 - Textbook Services	416,450	496,946	468,026	438,058	438,058	438,058
22292 - Classroom Technology/Services	-	191,635	490,837	503,046	504,187	509,663
22402 - Instructional Specialists	-	549,814	1,526,105	1,215,696	1,215,696	1,215,696
22410 - Instr Staff Training Svcs	2,141,988	2,784,743	4,513,483	7,935,650	7,935,650	7,414,936
22411 - Instr Staff Training - K-5	-	-	518,463	-	-	-
22412 - Instr Staff Training - 6-8	-	-	120,930	-	-	-
22413 - Instr Staff Training - HS	-	-	159,433	-	-	-
22420 - Portland Teacher Program	33,549	1,201	38,690	38,708	38,708	38,708
22430 - New Teacher Orientation	57,692	14,467	-	-	-	342,024
Subtotal - Instructional Support (Staff)	8,891,881	10,259,180	13,839,475	15,923,278	16,209,177	15,626,396
23100 - Board of Education Services	423,955	366,016	654,509	449,364	475,430	475,430
23210 - Office of Superintendent	508,494	471,191	722,317	728,135	728,135	728,135
23211 - Executive Administration	1,124,327	949,568	707,248	715,694	714,158	705,224
23212 - Assistant Superintendents	773,573	1,322,247	1,306,348	1,149,161	1,149,161	1,656,559
23292 - Legal Services	1,339,250	1,353,746	889,648	889,694	881,694	881,694
23293 - Operational Support Services	-	-	53,905	-	-	-
Subtotal - Executive Administrative Services	4,169,599	4,462,769	4,333,975	3,932,048	3,948,578	4,447,042
24101 - School Administrative Services	29,766,188	27,378,127	28,441,733	27,837,703	27,853,704	28,081,708
24102 - School Curriculum Svcs (VPs)	147,790	139,152	143,593	146,444	146,444	146,444
24103 - School Business Services	450,295	360,700	199,324	202,266	202,266	202,266
24901 - Graduation Services	56,661	82,900	201,530	150,919	150,919	73,515
24910 - PAPSA	327,906	365,481	298,862	298,862	298,862	298,862
Subtotal - School Administration	30,748,840	28,326,361	29,285,042	28,636,194	28,652,195	28,802,795
25100 - Direction of Business Support	231,145	491,591	295,276	298,637	298,637	298,637
25210 - Direction of Fiscal Services	391,728	312,220	333,144	387,646	387,646	462,210
25220 - Budgeting Services	755,843	703,905	800,497	735,527	735,527	735,527
25240 - Payroll Services	646,276	788,904	718,173	814,881	814,881	814,881
25250 - Financial Accounting Services	2,285,992	2,369,530	2,114,067	2,072,327	2,072,327	2,072,813
25260 - Internal Auditing Services	119,048	-	-	-	-	-
25281 - Service Area Direction	-	-	-	264,612	264,612	264,612
25283 - Liability Claims	-	-	13,000	943,000	943,000	943,000
25284 - Property/Fire Loss	-	171,321	-	1,341,707	1,341,707	1,341,707
25286 - Worksite Safety	-	-	-	346,768	346,768	346,768
25287 - Mandated Health Services	37,471	40,429	94,488	95,162	95,162	95,162
25291 - Enrollment Services	645,548	651,711	676,689	584,531	584,531	584,531

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

Description by Program Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
25292 - Family Support Centers	212,159	206,839	219,912	222,788	222,788	222,788
Subtotal - Business Services	5,325,212	5,736,450	5,265,246	8,107,586	8,107,586	8,182,636
25410 - Service Area Direction	1,487,881	1,643,620	1,782,374	1,820,587	1,825,120	1,826,603
25411 - Project Management	1,494,585	3,003,761	3,447,818	3,988,209	3,969,848	4,179,712
25421 - Custodial Services	16,394,560	16,209,202	16,147,721	16,837,569	16,574,190	16,560,707
25423 - Utilities Services	10,873,657	11,063,998	10,919,192	11,026,000	11,026,000	11,026,000
25424 - Property Management	2,030,419	1,062,712	1,085,742	1,088,783	1,088,783	1,367,831
25440 - Maintenance	79	-	-	-	-	-
25441 - Workforce	7,240,523	7,175,569	7,558,031	7,771,394	8,048,601	8,048,601
25443 - Vehicle Operation/Maintenance	650,672	326,100	238,886	238,886	238,886	238,886
25460 - Security Services	528,054	528,707	570,301	575,811	575,811	575,811
25490 - Other Operations & Maintenance	34,111	15,585	-	-	-	-
Subtotal - Operations & Maintenance of Plant	40,734,540	41,029,253	41,750,065	43,347,239	43,347,239	43,824,151
25510 - Transportation Administration	445,072	415,511	442,548	447,841	447,841	457,523
25520 - Transportation Operations	12,141,251	12,867,582	12,651,949	12,732,800	13,232,800	13,232,180
25530 - Transportation Fleet Maint	1,639,993	1,897,090	1,731,972	1,742,699	1,742,699	1,747,347
25540 - Transportation Routing	2,493,569	3,062,395	2,422,461	2,429,456	2,429,456	2,415,746
25550 - Transportation Safety Training	101,704	1,220	-	-	-	-
Subtotal - Student Transportation	16,821,590	18,243,799	17,248,930	17,352,796	17,852,796	17,852,796
25710 - Service Area Direction	21,205	11,562	-	-	-	-
25720 - Purchasing Services	1,033,411	1,090,916	1,053,766	1,177,868	1,177,868	1,177,868
25730 - Warehousing/Distribution Svcs	921,986	949,130	789,210	810,207	810,207	810,207
25740 - Print/Publish/Duplicate Svcs	824,099	962,109	884,091	885,673	885,673	885,673
25790 - Other Internal Services	299,241	284,152	281,733	235,093	235,093	235,093
Subtotal - Internal Services	3,099,942	3,297,869	3,008,800	3,108,841	3,108,841	3,108,841
26230 - Evaluation Services	1,357,224	1,290,936	1,494,304	1,411,390	1,411,390	1,411,390
26240 - Planning Services	393,483	943,633	874,055	885,078	885,078	720,910
26260 - Grant Writing	236,217	116,626	141,758	143,396	143,396	143,396
Subtotal - Planning, Research, Development	1,986,924	2,351,195	2,510,117	2,439,864	2,439,864	2,275,696
26330 - Public Information Services	1,112,975	1,347,135	1,345,058	1,232,647	1,232,647	1,232,647
26331 - Volunteer Activities/Recogn	78,343	66,374	68,346	58,346	58,346	58,346
26340 - Management Information Service	386,006	356,787	465,756	471,669	471,669	471,669
26350 - Translation Services	97,937	138,205	161,268	163,837	163,837	163,837
Subtotal - Information Services	1,675,260	1,908,501	2,040,428	1,926,499	1,926,499	1,926,499
26410 - Service Area Direction	3,552,149	3,947,695	3,996,396	3,791,482	3,772,701	3,772,701
26420 - Recruitment and Placement Svcs	3,000	-	10,000	10,000	10,000	10,000
26491 - Staff Services	126,006	169,791	137,810	137,810	137,810	137,810
26492 - Non-Inst Staff Development	51,258	51,789	46,933	36,000	36,000	36,000
Subtotal - Staff Services	3,732,414	4,169,275	4,191,139	3,975,292	3,956,511	3,956,511
26610 - IT Service Area Direction	702,682	786,913	887,544	885,826	885,826	885,826
26620 - Systems Analysis Services	1,001,738	544,218	782,038	796,482	796,482	796,482
26631 - Student Information Services	311	105	-	-	-	-
26632 - Business Information Services	165,029	-	-	-	-	-
26635 - Programming Services	1,820,060	2,356,512	3,639,248	3,483,342	3,483,342	3,483,342
26641 - Operations Services	4,291,077	3,883,621	4,321,780	4,505,834	4,505,834	4,420,745

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

Description by Program Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
26642 - Data Control/Entry	91,644	109,110	76,489	77,735	77,735	77,735
26691 - Central Telecom Services	504,537	992,761	275,810	275,810	275,810	275,810
26697 - Technical Training Services	136,608	143,750	143,019	145,134	145,134	145,134
26698 - Infrastructure Development	2,440,123	1,484,580	1,300,000	1,300,000	1,300,000	1,300,000
26699 - Systems Development	1,237,299	264,235	802,739	82,300	82,300	82,300
26700 - Records Management Svcs	213,591	246,429	274,240	278,064	278,064	278,064
Subtotal - Technology Services	12,604,700	10,812,232	12,502,907	11,830,527	11,830,527	11,745,438
Subtotal - Support Services	162,775,928	165,793,706	171,765,840	175,742,674	176,544,952	177,021,524
33000 - Community Services	-	-	-	550,000	550,000	550,000
Subtotal - Enterprise & Community Services	-	-	-	550,000	550,000	550,000
41500 - Bldg Acquis/Constr/Improv Svcs	3,926,884	131,087	2,513,609	250,000	250,000	3,109,593
Subtotal - Building Acquisition & Construction	3,926,884	131,087	2,513,609	250,000	250,000	3,109,593
51100 - Long-Term Debt Service	1,007,552	865,718	2,929,163	669,516	669,516	292,516
52100 - Fund Transfers	33,632,905	6,436,197	6,939,062	6,935,058	6,935,058	7,311,572
Subtotal - Debt Service & Transfers Out	38,567,340	7,433,002	12,381,834	7,854,574	7,854,574	10,713,681
61100 - Operating Contingency	-	-	24,796,282	25,682,194	24,559,259	24,559,259
71100 - Ending Fund Balance	24,209,964	28,022,202	-	-	-	-
<b>Total Requirements by Program</b>	<b>469,970,764</b>	<b>447,586,464</b>	<b>461,171,614</b>	<b>463,802,000</b>	<b>464,175,744</b>	<b>467,301,167</b>

## General Fund - Requirements by Account

Description by Account Code	Actual	Actual	Current	Proposed	Approved	Adopted
	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
511100 - Licensed Salaries	148,799,556	153,111,043	153,484,535	152,788,914	153,120,485	153,186,009
511210 - Classified - Represented	37,793,691	37,358,614	37,310,758	37,374,387	36,987,306	36,944,033
511220 - Classified - Non Represented	13,178,246	14,276,705	14,768,483	14,206,511	14,222,658	14,226,108
511310 - Administrators - Licensed	16,575,246	16,158,302	15,827,603	15,216,370	15,215,143	15,277,954
511320 - Administrators - NonLicensed	621,642	720,657	852,220	852,220	852,220	852,220
511420 - Managerial - Non Represented	3,320,698	3,060,365	3,610,895	3,540,411	3,594,945	3,648,790
512100 - Substitutes - Licensed	4,949,965	5,530,639	5,856,077	6,173,493	6,090,112	6,201,178
512200 - Substitutes - Classified	823,067	866,548	567,253	564,653	578,411	575,863
512300 - Temporary Misc - Licensed	445,058	377,488	265,284	409,267	409,267	619,554
512400 - Temporary Misc - Classified	856,252	909,846	839,988	796,202	575,081	573,186
513100 - Extended Responsibility-LIC	1,765,611	1,482,715	2,150,888	2,045,981	2,119,206	2,149,275
513200 - Extended Responsibility-CLS	1,013,566	1,011,239	694,184	690,949	690,949	706,954
513300 - Extended Hours	1,872,588	2,130,343	2,241,672	2,833,885	2,800,740	2,602,109
513400 - Overtime Pay	1,097,242	1,188,906	588,045	588,550	588,550	590,800
Subtotal - Salaries	233,112,429	238,183,411	239,057,885	238,081,793	237,845,073	238,154,033
521000 - PERS	-	636,934	693,297	4,333,083	4,328,784	4,334,409
521310 - PERS UAL	24,205,996	24,616,962	28,459,853	28,712,707	28,684,142	28,721,390
522000 - Social Security - FICA	17,493,034	17,864,945	18,287,930	18,213,269	18,195,157	18,218,807
523100 - Workers' Compensation	4,225,525	4,315,474	3,992,257	2,833,153	2,830,339	2,833,997
523200 - Unemployment Compensation	223,797	313,112	633,502	630,912	630,281	631,090
524100 - Group Health Insurance	48,935,339	50,138,211	52,534,404	54,491,534	54,490,535	54,516,180
524200 - Other Employer Paid Benefits	701,749	(58,712)	209,234	208,451	208,258	208,505
524300 - Retiree Health Insurance	3,403,768	3,136,761	3,490,238	3,475,992	3,472,535	3,477,050
524400 - DCU Union Contract Items	5,297	4,604	8,000	10,000	10,000	10,000
524500 - PAT Union Contract Items	337	-	13,000	13,000	13,000	13,000
524510 - PAT Union Tuition Reimbursemnt	689,275	830,162	725,000	725,000	725,000	725,000
524520 - PAT Union Prof Improvement Fds	225,121	221,919	378,917	800,000	800,000	800,000
524530 - Early Retirement Benefits	2,051,847	1,802,177	1,649,511	1,642,783	1,641,142	1,643,301
524600 - PFTCE Union Contract Items	467	-	3,933	3,000	3,000	3,000
Subtotal - Employee Benefits	102,161,552	103,822,551	111,079,076	116,092,884	116,032,173	116,135,729
531100 - Instructional Services	2,448,091	2,698,506	3,201,427	2,631,464	2,631,464	2,636,973
531200 - Instr Program Improvement Svcs	45,573	3,116	64,269	64,269	64,269	68,669
531300 - Student Services	66	-	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	507,233	477,626	583,907	559,731	557,776	552,352
531900 - Other Instr Prof/Tech Svcs	331,083	187,660	153,301	125,435	125,890	105,016
Subtotal - Instructional Prof. & Technical Services	3,332,046	3,366,908	4,002,904	3,380,899	3,379,399	3,363,010
532100 - Cleaning Services	847	548	1,077	1,077	1,077	927
532200 - Repairs and Maintenance Svcs	4,052,339	2,121,737	4,535,144	3,572,393	3,568,068	6,538,946
532400 - Rentals	746,216	782,339	798,338	755,611	755,611	1,035,859
532410 - Leased Copy Machines	965,110	1,374,198	1,167,030	1,074,288	1,149,288	1,181,530
532500 - Electricity	3,217,695	3,407,505	3,189,996	3,005,910	3,005,910	3,005,910
532600 - Fuel	4,482,514	4,160,591	4,464,945	5,003,845	5,003,845	5,003,845
532700 - Water and Sewage	2,442,898	2,823,225	2,609,230	2,431,569	2,431,569	2,431,569
532800 - Garbage	841,756	734,070	699,286	628,941	628,941	628,941

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

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
532900 - Other Property Services	1,442,125	1,557,304	1,829,671	1,871,148	1,871,148	1,871,341
Subtotal - Property Services	18,191,499	16,961,518	19,294,717	18,344,782	18,415,457	21,698,868
533110 - Reimb - School Bus	8,426,418	8,914,870	9,400,991	9,397,991	9,897,991	9,922,883
533120 - Reimb - Taxi Cab	1,377,627	1,620,530	1,211,000	1,211,000	1,211,000	1,211,000
533130 - Reimb - In-Lieu	44,751	31,784	80,000	80,000	80,000	67,000
533140 - Reimb - Tri-Met	618,756	943,489	626,474	626,474	626,474	626,374
533150 - Reimb - Field Trips	527,998	484,161	26,764	26,764	26,764	15,000
533200 - Non-Reimb Student Transport	142,825	228,616	103,293	100,293	101,293	102,881
Subtotal - Transportation Services	11,138,376	12,223,450	11,448,522	11,442,522	11,943,522	11,945,138
534100 - Travel, Local in District	218,827	198,441	196,087	202,587	201,587	203,199
534200 - Travel, Out of District	408,536	407,558	187,010	161,510	162,510	232,765
534300 - Travel, Student Activities	106,125	48,365	50,435	47,435	50,435	57,058
534900 - Other Travel	-	14,824	-	-	-	-
Subtotal - Travel	733,487	669,189	433,532	411,532	414,532	493,022
535100 - Telephone	395,282	416,240	305,066	304,915	304,915	300,796
535300 - Postage	328,374	284,482	283,092	268,103	276,203	275,009
535400 - Advertising	40,530	23,655	28,629	28,629	28,629	30,379
535500 - Printing and Binding	1,115,442	1,008,277	965,189	1,055,465	1,055,113	1,113,956
535910 - Fax	155	3	510	510	510	510
535920 - Internet Fees	63,515	54,842	150,317	149,317	150,317	149,067
535990 - Misc Communication Services	681,740	570,883	3,614	3,614	3,614	2,614
Subtotal - Communications	2,625,038	2,358,381	1,736,417	1,810,553	1,819,301	1,872,331
536000 - Charter Schools	6,634,012	8,113,755	7,501,769	10,608,000	10,608,000	10,608,000
Subtotal - Charter Schools	6,634,012	8,113,755	7,501,769	10,608,000	10,608,000	10,608,000
537100 - Tuition to Other Dist InState	58,143	-	-	-	-	-
537300 - Tuition to Private Schools	8,494,005	8,473,485	9,010,366	8,135,366	8,135,366	8,127,501
537410 - Tuition - Fees College Credit	3,901	3,002	-	-	-	-
Subtotal - Tuition Payments	8,556,050	8,476,487	9,010,366	8,135,366	8,135,366	8,127,501
538100 - Audit Services	239,200	346,120	294,901	470,000	370,000	370,000
538200 - Legal Services	725,097	697,327	554,614	614,614	613,614	613,614
538300 - Architect and Engineering Svcs	771,915	166,152	2,139	2,139	2,139	2,139
538500 - Management Services	372,856	144,891	110,757	104,512	104,512	104,512
538600 - Data Processing Services	121,197	82,690	70,000	70,000	70,000	70,000
538800 - Election Services	74,474	-	270,000	100,000	100,000	100,000
538910 - Security Services	220,347	251,794	219,024	224,547	224,547	224,547
538920 - Staff Services	-	-	139	139	139	139
538930 - Secretarial/Clerical Services	422,432	218,498	33,819	95,495	153,733	153,733
538940 - Professional Moving Services	229,380	190,023	13,092	13,092	13,092	9,839
538950 - Professional Health Care Svcs	1,990,156	946,694	914,220	914,220	914,220	905,220
538960 - Professional Child Care Svcs	103,047	100,032	128,741	128,741	128,741	137,741
538970 - Graphic Arts Services	2,569	696	7,637	2,855	2,855	3,835
538980 - Laundering Services	77,255	81,737	85,413	85,413	85,413	85,063
538990 - Non-Instr Pers/Professional Sv	3,827,787	2,851,082	3,691,748	3,534,117	3,631,103	3,646,957
538995 - Meal Services	122	-	-	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	9,177,832	6,077,737	6,396,244	6,359,884	6,414,108	6,427,339



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

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
541000 - Consumable Supplies	3,713,388	3,826,879	6,249,726	7,110,259	7,832,285	7,142,561
541100 - Loss Prevention	-	-	-	30,000	30,000	30,000
541310 - Auto Parts, Batteries	100,746	108,364	96,746	96,746	96,746	95,746
541315 - Tires	9,141	18,315	20,006	20,006	20,006	20,006
541320 - Oil & Lubricants	21,210	9,588	10,370	10,370	10,370	11,370
541325 - Gas	(342,277)	(54,599)	113,700	113,700	113,700	113,700
541330 - Propane	905,950	955,162	397,452	397,452	397,452	397,452
541400 - Maintenance Materials	1,065,103	1,052,248	639,030	639,030	1,052,577	1,052,377
541500 - Inventory Adjustments	24,633	202,475	8,878	100,000	100,000	100,000
541600 - Interdepartmental Charges	(587,580)	(607,393)	(46,676)	17,957	22,957	24,415
541700 - Discounts Taken	(5,927)	(20,712)	-	-	-	-
542100 - Textbook Expansion	1,232,929	601,105	571,285	771,154	781,035	799,714
542200 - Textbook Adoption	1,978,189	168,773	3,755,562	1,085,405	1,085,405	1,000,000
542300 - Textbook Replacement	89,037	1,040,652	22,636	22,136	22,136	23,161
543000 - Library Books	210,871	117,786	95,911	89,609	95,709	87,466
544000 - Periodicals	42,810	54,630	130,078	78,699	79,699	109,381
545200 - Food Inventory Adj.-NS Only	(2,300)	-	-	-	-	-
546000 - Non-Consumable Supplies	167,334	152,181	331,276	327,376	328,876	334,011
546100 - Minor Equipment - Tagged	322,229	69,570	25,173	25,929	25,929	25,853
547000 - Computer Software	646,750	279,381	853,545	209,037	201,646	196,522
Subtotal - Supplies & Materials	9,592,236	7,974,404	13,274,698	11,144,865	12,296,528	11,563,735
552000 - Building Acquisition	94,785	19,416	600,000	-	-	-
553000 - Improvements - Not Buildings	-	592	1,500	1,500	1,500	1,500
Subtotal - Capital Outlay	94,785	20,008	601,500	1,500	1,500	1,500
554100 - Initial and Addl Equipment	373,028	183,316	95,006	95,006	95,006	89,906
554110 - Vehicles	262,599	9,545	-	-	-	-
Subtotal - Equipment	635,627	192,860	95,006	95,006	95,006	89,906
555010 - Computers	1,656,994	1,324,254	1,526,683	1,530,584	1,533,584	1,543,296
555020 - Printers	47,528	46,997	17,165	16,265	17,265	15,481
555090 - Misc Other Technology	1,855,002	860,242	104,021	118,721	121,221	116,388
Subtotal - Technology	3,559,524	2,231,493	1,647,869	1,665,570	1,672,070	1,675,165
556410 - Buses/Capital Bus Improvements	360,684	347,379	400,000	400,000	400,000	400,000
559000 - Other Capital Outlay	-	-	9,804	9,804	9,804	9,804
Subtotal - Other Capital Outlay	360,684	347,379	409,804	409,804	409,804	409,804
561000 - Redemption of Principal	811,208	766,819	2,685,724	377,000	377,000	-
562000 - Interest	-	-	129,091	178,168	178,168	178,168
562100 - Interest (Except Bus/Garage)	196,344	161,399	114,348	114,348	114,348	114,348
563000 - Fiscal Charges	111,282	187,450	23,002	23,002	23,002	23,488
563400 - Bad Debt Expense	50,957	23,228	-	-	-	-
563500 - Administrative Write-Off	138,776	80,486	-	-	-	-
564000 - Dues and Fees	472,938	505,667	445,350	400,700	400,500	442,681
564100 - Bond Issuance Cost	-	15,699	-	-	-	-
565100 - Liability Insurance	-	-	-	250,000	250,000	250,000
565200 - Fidelity Bond Premiums	-	150	-	-	-	-
565300 - Property Insurance Premiums	-	-	-	946,810	946,810	946,810
565500 - Judgmnts&Settlemnts Against	428,732	317,858	-	-	-	-

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

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
565930 - Deductible Insurance Loss	-	10,413	-	861,314	861,314	861,314
567100 - Permits	2,873	35,113	22,946	22,946	22,946	22,946
567200 - Public Assessments	9,608	4,255	25,500	25,500	25,500	25,500
569000 - Grant Indirect Charges	-	(4)	-	-	-	-
Subtotal - Other Accounts	2,222,718	2,108,534	3,445,961	3,199,788	3,199,588	2,865,255
571000 - Transfers to Other Funds	33,632,905	6,436,197	6,939,062	6,935,058	6,935,058	7,311,572
581000 - Operating Contingency	-	-	24,796,282	25,682,194	24,559,259	24,559,259
376520 - Ending Fund Balance	24,209,964	28,022,202	-	-	-	-
<b>Total Requirements by Account</b>	<b>469,970,764</b>	<b>447,586,464</b>	<b>461,171,614</b>	<b>463,802,000</b>	<b>464,175,744</b>	<b>467,301,167</b>

## Fund 201 – Student Body Activity Fund

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

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
<b>Resources by Account</b>						
376510 - Beginning Fund Balance	3,252,555	3,240,386	3,204,447	3,207,000	3,207,000	3,207,000
417900 - Other Curricular Activities	7,523,972	7,423,030	8,295,553	8,100,000	8,100,000	8,100,000
452100 - Interfund Transfer	100,000	-	-	-	-	-
<b>Total Resources by Account</b>	<b>10,876,527</b>	<b>10,663,416</b>	<b>11,500,000</b>	<b>11,307,000</b>	<b>11,307,000</b>	<b>11,307,000</b>
<b>Requirements by Program</b>						
11321 - School Activities	7,636,141	7,458,969	8,200,000	8,150,000	8,150,000	8,150,000
71100 - Ending Fund balance	3,240,386	3,204,447	3,300,000	3,157,000	3,157,000	3,157,000
<b>Total Requirements by Program</b>	<b>10,876,527</b>	<b>10,663,416</b>	<b>11,500,000</b>	<b>11,307,000</b>	<b>11,307,000</b>	<b>11,307,000</b>
<b>Requirements by Account</b>						
541000 - Consumable Supplies	7,636,141	7,458,969	8,200,000	8,150,000	8,150,000	8,150,000
376520 - Ending Fund Balance	3,240,386	3,204,447	3,300,000	3,157,000	3,157,000	3,157,000
<b>Total Requirements by Account</b>	<b>10,876,527</b>	<b>10,663,416</b>	<b>11,500,000</b>	<b>11,307,000</b>	<b>11,307,000</b>	<b>11,307,000</b>

## Fund 202 – Cafeteria Fund

This fund provides for all costs associated with operating federally funded child nutrition programs in Portland schools. Beginning with the 2010/11 Budget, this fund now includes the activities of the former Fund 203 - BESC Cafeteria Fund.

On average per day, students eat 11,000 breakfasts, 21,000 lunches, and 2,000 after-school suppers. Operating costs include: menu planning (product testing with students, nutritional analysis, participation tracking); supply chain management (bid specification, purchasing, inventory control, warehousing and delivery); meal production and service (HACCP food safety procedures, equipment maintenance); management of information services (46,000 student meal accounts, collection of district socio-economic data, technical support of a web-based department enterprise system); human resource management (recruiting, hiring, training, performance reviews, progressive discipline, union negotiations); and contract meal service to outside agencies.

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

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
<b>Resources by Account</b>						
376510 - Beginning Fund Balance	1,041,958	1,568,631	2,588,435	2,588,436	2,898,436	2,898,436
412000 - Rev-Local Gov't Not Districts	-	-	70,000	-	-	-
416120 - Lunch	2,619,869	2,752,684	2,815,635	2,916,952	2,916,952	2,916,952
416120 - A la Carte Sales	-	12	133,000	132,300	132,300	132,300
416300 - Special Functions	-	-	7,900	5,200	5,200	5,200
416310 - Contracts and Other Sales	584,458	628,100	640,000	689,000	689,000	689,000
419200 - Contributions, Donations, Private Source	25,400	11,900	11,000	10,000	10,000	10,000
419600 - Recovery PY Expenditure	-	381	-	-	-	-
419910 - Miscellaneous	14,307	28,891	20,000	20,000	20,000	20,000
419940 - Restitution	540	495	540	500	500	500
419950 - Sales, Royalties and Events	14,141	7,064	7,000	7,000	7,000	7,000
Subtotal - Local Sources	3,258,715	3,429,527	3,705,075	3,780,952	3,780,952	3,780,952
431020 - SSF--School Lunch Match	-	-	-	148,000	148,000	148,000
432990 - Restricted State Grant	6,575	69,529	61,934	61,355	61,355	61,355
Subtotal - State Sources	6,575	69,529	61,934	209,355	209,355	209,355
445010 - Fed Reimburse-Breakfast	2,568,028	2,589,565	2,509,864	2,515,922	2,515,922	2,515,922
445020 - Fed Reimburse-Lunch	6,564,947	7,436,737	7,488,803	7,635,074	7,635,074	7,635,074
445030 - Fed Reimburse-Fresh Fruit & Vegetables	-	314,808	414,700	450,000	450,000	490,500
445060 - Fed Reimburse-Supper	676,880	739,648	774,463	762,895	762,895	762,895
445080 - Fed Grants State Pass Thru	935,642	834,304	934,000	1,000,000	1,000,000	1,000,000
445090 - Fed Stimulus - State Pass Thru	-	-	199,907	262,638	262,638	262,638
Subtotal - Federal Sources	10,745,497	11,915,062	12,321,737	12,626,529	12,626,529	12,667,029
452100 - Interfund Transfers	-	19,616	-	-	-	-
<b>Total Resources by Account</b>	<b>15,052,745</b>	<b>17,002,365</b>	<b>18,677,181</b>	<b>19,205,272</b>	<b>19,515,272</b>	<b>19,555,772</b>

## Cafeteria Fund - Requirements by Program

Description by Program Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
<b>Requirements by Program</b>						
31100 - Food Services Administration	820,886	834,671	772,662	694,048	694,048	694,048
31200 - Food Preparation and Service	12,093,051	12,933,097	13,674,938	14,175,492	14,485,492	14,486,108
31220 - BESC Deli	-	-	171,580	195,314	195,314	195,314
31230 - Fresh Fruit & Vegetable Program	-	-	338,300	450,616	450,616	490,500
31300 - Food Delivery Services	428,610	453,311	425,296	356,776	356,776	356,776
31900 - Nutrition Education/Other	-	-	200,930	263,598	263,598	263,598
31910 - Summer Nutrition	111,566	132,300	505,038	539,054	539,054	539,054
Subtotal - Enterprise & Community Services	13,454,113	14,353,380	16,088,744	16,674,898	16,984,898	17,025,398
52100 - Fund Transfers	30,000	60,550	-	-	-	-
61100 - Operating Contingency	-	-	400,000	-	-	-
71100 - Ending Fund Balance	1,568,632	2,588,435	2,188,437	2,530,374	2,530,374	2,530,374
<b>Total Requirements by Program</b>	<b>15,052,745</b>	<b>17,002,365</b>	<b>18,677,181</b>	<b>19,205,272</b>	<b>19,515,272</b>	<b>19,555,772</b>

## Cafeteria Fund - Requirements by Account

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
<b>Requirements by Account</b>						
511210 - Classified - Represented	2,930,272	3,196,441	3,462,703	3,644,715	3,644,715	3,644,715
511220 - Classified - Non Represented	684,842	703,513	824,684	836,289	836,289	836,289
511420 - Managerial - Non Represented	248,566	302,723	167,653	167,653	167,653	167,653
512100 - Substitutes - Licensed	-	-	-	6,000	6,000	6,000
512400 - Temporary Misc - Classified	28,577	30,376	35,000	38,000	38,000	38,000
513300 - Extended Hours	13,531	19,746	46,574	104,364	104,364	104,364
513400 - Overtime Pay	18,370	13,478	21,386	21,400	21,400	21,400
<b>Subtotal - Salaries</b>	<b>3,924,158</b>	<b>4,266,277</b>	<b>4,558,000</b>	<b>4,818,421</b>	<b>4,818,421</b>	<b>4,818,421</b>
521000 - PERS	18	10,874	13,217	87,695	87,695	87,695
521310 - PERS UAL	399,692	410,047	542,630	581,101	581,101	581,101
522000 - Social Security - FICA	287,783	316,275	348,686	368,610	368,610	368,610
523100 - Workers' Compensation	72,574	78,881	76,118	57,339	57,339	57,339
523200 - Unemployment Compensation	3,860	8,226	12,079	12,769	12,769	12,769
524100 - Group Health Insurance	1,419,783	1,616,311	1,818,601	1,751,572	1,751,572	1,751,572
524200 - Other Employer Paid Benefits	36,148	74	3,647	3,856	3,856	3,856
524300 - Retiree Health Insurance	56,484	55,574	66,547	70,348	70,348	70,348
524530 - Early Retirement Benefits	58	21	-	42	42	42
<b>Subtotal - Employee Benefits</b>	<b>2,276,400</b>	<b>2,496,283</b>	<b>2,881,525</b>	<b>2,933,332</b>	<b>2,933,332</b>	<b>2,933,332</b>
531800 - Local Mtgs/Non-Instr Staff Dev	2,441	3,608	8,500	17,000	17,000	17,000
532100 - Cleaning Services	-	216	-	-	-	-
532200 - Repairs and Maintenance Svcs	83,791	115,977	187,143	120,000	120,000	120,000
532400 - Rentals	54,166	58,459	60,000	60,000	60,000	60,000
532410 - Leased Copy Machines	1,055	1,538	1,600	2,500	2,500	2,500
532500 - Electricity	-	-	-	148,000	148,000	-
532900 - Other Property Services	70,407	74,663	173,223	100,000	100,000	100,000
534100 - Travel, Local in District	15,099	13,520	16,700	16,670	16,670	16,670
534200 - Travel, Out of District	2,341	2,448	8,000	12,650	12,650	12,650
535100 - Telephone	7,148	6,029	7,000	7,000	7,000	7,000
535300 - Postage	6,393	11,121	13,000	13,000	13,000	13,000
535400 - Advertising	3,100	2,400	5,500	3,000	3,000	3,000
535500 - Printing and Binding	33,492	32,217	39,117	34,841	34,841	34,841
535500 - Printing and Binding	-	240	-	-	-	-
538930 - Secretarial/Clerical Services	1,392	-	-	-	-	-
538940 - Professional Moving Services	2,429	-	3,000	3,000	3,000	3,000
538950 - Professional Health Care Svcs	941	203	1,000	500	500	500
538970 - Graphic Arts Services	-	-	-	5,000	5,000	5,000
538990 - Non-Instr Pers/Professional Sv	4,828	15,112	16,000	165,769	165,769	165,769
538995 - Meal Services	82,376	9,098	-	-	-	-
<b>Subtotal - Other Purchased Services</b>	<b>371,399</b>	<b>346,849</b>	<b>539,783</b>	<b>708,930</b>	<b>708,930</b>	<b>560,930</b>
541000 - Consumable Supplies	442,625	383,053	486,285	441,664	441,664	441,664
541270 - Food Inventory Adjustm-NS Only	(109,862)	187,700	-	-	-	-
541600 - Interdepartmental Charges	115,039	141,379	157,424	143,500	143,500	143,500
541700 - Discounts Taken	(242)	-	-	-	-	-
543000 - Library Books	61	110	-	-	-	-

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

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
545100 - Purchased Food-NS Only	3,960,563	5,232,952	5,553,116	7,033,361	7,233,361	7,273,861
545300 - Donated Commodity -NS Only	2,200,874	973,074	1,094,000	190,000	190,000	190,000
546000 - Non-Consumable Supplies	12,268	72,585	91,800	183,069	183,069	183,069
547000 - Computer Software	9,265	627	7,136	25,636	25,636	25,636
<b>Subtotal - Supplies and Materials</b>	<b>6,630,591</b>	<b>6,991,480</b>	<b>7,389,761</b>	<b>8,017,230</b>	<b>8,217,230</b>	<b>8,257,730</b>
552000 - Building Acquisition/Improvmt	-	-	3,000	-	-	-
554100 - Initial and Addl Equipment	97,480	39,587	436,848	100,000	210,000	210,000
554110 - Vehicles	-	163,756	124,646	-	-	-
555010 - Computers	89,697	-	94,485	35,585	35,585	35,585
555020 - Printers	4,269	-	-	-	-	-
555090 - Misc Other Technology	8,265	48	4,440	-	-	-
<b>Subtotal - Capital Outlay</b>	<b>199,711</b>	<b>203,391</b>	<b>663,419</b>	<b>135,585</b>	<b>245,585</b>	<b>245,585</b>
563400 - Bad Debt Expense	-	46	-	-	-	-
564000 - Dues and Fees	51,855	49,054	56,256	61,400	61,400	61,400
569000 - Grant Indirect Charges	-	-	-	-	-	148,000
<b>Subtotal - Other Accounts</b>	<b>51,855</b>	<b>49,100</b>	<b>56,256</b>	<b>61,400</b>	<b>61,400</b>	<b>61,400</b>
571000 - Transfers to Other Funds	30,000	60,550	-	-	-	-
581000 - Operating Contingency	-	-	400,000	-	-	-
376520 - Ending Fund Balance	1,568,632	2,588,435	2,188,437	2,530,374	2,530,374	2,530,374
<b>Total Requirements by Account</b>	<b>15,052,745</b>	<b>17,002,365</b>	<b>18,677,181</b>	<b>19,205,272</b>	<b>19,515,272</b>	<b>19,555,772</b>

## Fund 203 – BESC Cafeteria Fund

This fund was closed effective July 1, 2010.

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

This fund accounted for the revenues and expenditures of the cafeteria at the Blanchard Education Service Center (PPS District headquarters building). The fund operated 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 was generated from cash received for meal services at the "Dixon Street Diner" restaurant. These meal services include daily breakfast and lunch as well as coffee service.

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
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### Resources by Account

376510 - Beginning Fund Balance	3,060	2,820	-	-	-	-
416201 - A la Carte Sales	246,373	133,054	-	-	-	-
416300 - Special Functions	13,053	7,879	-	-	-	-
452100 - Interfund Transfer	30,000	60,550	-	-	-	-
<b>Total Resources by Account</b>	<b>292,486</b>	<b>204,303</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Requirements by Program

31200 - Food Preparation and Service	289,666	184,687	-	-	-	-
52100 - Fund Transfers	-	19,616	-	-	-	-
71100 - Ending Fund Balance	2,820	-	-	-	-	-
<b>Total Requirements by Program</b>	<b>292,486</b>	<b>204,303</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Requirements by Account

511210 - Classified - Represented	69,068	18,550	-	-	-	-
511220 - Classified - Non Represented	49,848	50,100	-	-	-	-
513400 - Overtime Pay	694	118	-	-	-	-
Subtotal - Salaries	119,610	68,768	-	-	-	-
521000 - PERS	-	151	-	-	-	-
521310 - PERS UAL	13,154	5,191	-	-	-	-
522000 - Social Security - FICA	8,686	4,992	-	-	-	-
523100 - Workers' Compensation	2,225	1,274	-	-	-	-
523200 - Unemployment Compensation	119	109	-	-	-	-
524100 - Group Health Insurance	44,788	18,043	-	-	-	-
524200 - Other Employer Paid Benefits	811	3	-	-	-	-
524300 - Retiree Health Insurance	1,744	908	-	-	-	-
524530 - Early Retirement Benefits	1	(32)	-	-	-	-
Subtotal - Employee Benefits	71,528	30,637	-	-	-	-
535500 - Printing and Binding	23	1	-	-	-	-
538995 - Meal Services	6,527	690	-	-	-	-
Subtotal - Other Purchased Services	6,550	692	-	-	-	-
541000 - Consumable Supplies	4,645	12,550	-	-	-	-
541210 - Bakery Products-NS Only	-	60	-	-	-	-
541260 - Staples-NS Only	99	-	-	-	-	-
541270 - Food Inventory Adjustm-NS Only	2,530	1,135	-	-	-	-
541600 - Interdepartmental Charges	2,659	460	-	-	-	-



**BESC Cafeteria Fund - Requirements by Account**

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
545100 - Purchased Food-NS Only	10,735	8,605	-	-	-	-
545210 - Bakery Products - NS Only	10,123	11,143	-	-	-	-
545220 - Dairy Products - NS Only	9,791	4,563	-	-	-	-
545240 - Fruit & Vegetables - NS Only	20,403	11,654	-	-	-	-
545250 - Meat - NS Only	9,704	15,492	-	-	-	-
545260 - Staples - NS Only	20,699	18,339	-	-	-	-
Subtotal - Supplies and Materials	91,388	84,000	-	-	-	-
564000 - Dues and Fees	590	590	-	-	-	-
571000 - Transfers to Other Funds	-	19,616	-	-	-	-
376520 - Ending Fund Balance	2,820	-	-	-	-	-
<b>Total Requirements by Account</b>	<b>292,486</b>	<b>204,303</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Fund 205 – Grants Fund

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

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

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
<b>Resources by Account</b>						
412000 - Rev-Local Gov't Not Districts	1,436,045	1,778,073	1,694,999	669,741	669,741	719,741
415100 - Interest on Investments	26,862	-	-	-	-	-
419200 - Contrib-Donation - Priv Source	2,757,376	2,486,910	2,013,572	1,487,045	1,487,045	1,732,045
419410 - Svc Provided-Oth Dist in State	-	(255)	495	-	-	-
419800 - Fees Charged to Grants	-	40	-	-	-	-
Subtotal - Local Sources	4,220,283	4,264,768	3,709,066	2,156,786	2,156,786	2,451,786
432990 - Restricted State Grants	13,973,429	11,947,653	16,277,968	13,413,243	13,413,243	13,413,243
Subtotal - State Sources	13,973,429	11,947,653	16,277,968	13,413,243	13,413,243	13,413,243
441000 - Unrestr Rev-Fed Govt Direct	-	25,421	455,000	24,735	24,735	24,735
443000 - Restr Rev-Fed Govt Direct	13,621,379	10,937,517	12,393,680	10,863,458	10,863,458	10,863,458
443100 - Restr Rev Fed Direct Stimulus	-	226,896	-	100,000	100,000	100,000
445080 - Fed Grants- State Pass Thru	40,782,326	36,361,953	45,445,884	40,609,038	40,609,038	39,195,865
445090 - Fed Stimulus - State Pass Thru	1,389,953	14,789,648	15,332,134	7,882,731	7,882,731	7,882,731
447000 - Fed Grants-Other Interm Agency	464,910	947,156	1,853,062	1,555,256	1,555,256	1,024,340
Subtotal - Federal Sources	56,258,568	63,288,591	75,479,760	61,035,218	61,035,218	59,091,129
<b>Total Resources by Account</b>	<b>74,452,280</b>	<b>79,501,012</b>	<b>95,466,794</b>	<b>76,605,247</b>	<b>76,605,247</b>	<b>74,956,158</b>

## Grants Fund - Requirements by Program

Description by Program Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Requirements by Program						
11111 - Primary, 1-3	1,306,970	1,171,947	1,243,781	546,115	945,926	873,164
11112 - Primary, 1-3 Homeroom	1,978,576	1,682,329	2,437,002	1,137,368	1,858,941	1,613,625
11119 - Kindergarten Homeroom	3,487,476	4,539,531	5,021,119	4,825,109	4,824,956	4,725,538
11121 - Intermediate, 4-5	742,046	698,456	440,000	307,070	-	-
11122 - Intermediate, 4-5 Homeroom	1,078,479	711,745	1,210,498	788,381	-	-
11131 - School Activities	1,108,864	1,495,245	2,000,978	1,551,989	1,551,989	1,551,989
11211 - Middle School Programs	1,995,383	2,557,309	3,312,006	2,562,736	2,574,150	2,633,739
11212 - Middle School Homeroom	242,588	158,294	139,390	131,259	131,215	48,529
11221 - School Activities	26,772	22,410	1,546	1,500	1,500	1,500
11311 - High School Programs	2,962,599	2,935,079	4,138,739	4,412,573	4,412,447	4,416,719
11313 - HS Consolidated Budget	-	2,160	-	-	-	-
11321 - School Activities	47,420	25,401	20,069	14,400	14,400	14,400
11322 - Athletic Activities Svcs	195,440	200,379	163,801	172,100	172,100	172,100
11401 - Early Childhood Ed Ctr (ECEC)	1,067,022	882,488	1,102,413	1,252,786	1,252,768	1,252,813
11402 - HeadStart	4,321,900	4,909,920	4,904,810	6,321,142	6,321,142	6,321,156
12211 - Functional Living Skills-MESD	-	-	120,150	41,024	41,024	41,024
12212 - SLC-Academic	-	-	117,653	122,589	122,589	122,589
12213 - SLC-Life Skills	579,256	1,105,718	557,183	561,143	561,143	561,143
12214 - SLC-Behavior	74,425	110,890	10,000	-	-	-
12217 - Social Emotional - Behavior	-	-	204,100	45,488	45,488	45,488
12218 - Behavioral & Transitional Prgs	653,756	2,968,796	616,089	572,817	572,817	572,817
12219 - Social Emotional - Fragile	-	-	37,446	39,099	39,099	39,099
12221 - SLC-Devel. Kindergarten	-	51,094	20,000	-	-	-
12230 - SLC-Life Skills/CTC	3,870	-	345,497	206,078	206,078	206,078
12241 - Life Skills With Nursing Svcs.	203	-	185,155	66,470	66,470	66,470
12261 - Home Instruction	-	-	178,003	189,806	189,806	189,806
12271 - Extended School Year	149	-	-	-	-	-
12282 - Behavior Intervntn Clsrn Diag	23,265	-	870,320	-	-	-
12501 - Resource Center Classrooms	214	-	-	-	-	-
12503 - Individual EAs - Gen Ed Clsrn	1,708,863	835,350	526,909	486,487	486,487	486,487
12504 - Deaf/Hard of Hearing	1,026,918	25,280	7,228	-	-	-
12505 - Vision Services	1,495,112	1,530,251	1,865,841	1,676,928	1,676,928	1,676,928
12506 - Interpreter Services	610,092	-	-	-	-	-
12510 - Less Restrictive Programs	264,843	1,384,871	798,367	317,450	317,450	317,450
12511 - Deaf/HoH Itinerant Services	1,513,072	1,611,827	3,358,003	1,805,285	1,805,285	1,805,285
12512 - Autism Services	2,868,853	3,842,004	3,694,680	2,654,499	2,654,499	2,654,499
12520 - Team-Communication Behavior	-	-	113,410	-	-	-
12603 - ECSE Evaluation	-	-	413,126	209,951	209,951	209,951
12607 - Portland Early Intervention Ed	247,420	194,160	48,089	-	-	-
12720 - Title I	1,309,861	2,273,641	3,809,838	2,218,509	2,181,774	2,125,580
12721 - Title I - Supplemental Ed Svcs	629,463	1,008,479	1,497,505	1,444,810	1,444,810	1,444,852
12722 - Title I - Teacher Prof Dev	4,336	-	-	-	-	-
12724 - Title I - Proj Return Homeless	174,421	187,856	163,447	190,225	190,225	190,225
12725 - Title I Summer School	434,546	715,003	968,389	-	-	-

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

Description by Program Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
12821 - Community-Based Programs	108,555	68,180	10,157	-	-	-
12835 - Indian Education	269,579	202,785	200,354	135,392	135,392	135,392
12870 - Targeted Transition	5,233	-	-	-	-	-
12880 - Charter Schools	76,499	140,720	136,568	478	478	478
12891 - Contract Programs	5,591,578	5,476,358	6,758,253	6,074,561	6,074,561	5,583,558
12893 - Coordinated Early Intervening	-	-	529,742	-	-	-
12911 - ESL/Bilingual--Elem	440,324	476,191	568,154	1,235,889	1,235,889	1,235,889
12912 - ESL/Bilingual--Middle	13,326	92,954	33,553	43,036	43,036	43,036
12913 - ESL/Bilingual--High	232,572	104,918	34,603	69,365	69,365	69,365
12914 - Bilingual Assessment Svcs	356,193	368,908	176,438	-	-	-
12922 - Teen Parenting Services	29,997	48,697	95,450	56,000	56,000	56,000
12930 - Migrant Education	459,859	244,132	172,515	143,246	143,246	143,246
12991 - Private School Instruction	941,447	1,438,197	2,229,056	425,077	425,077	352,736
14100 - Summer School, Interm 4-5	13,303	82,525	342,545	165,041	165,041	125,128
14200 - Summer School, Middle	11,103	100,311	352,953	53,924	53,924	53,924
14300 - Summer School, High	122,411	164,232	469,590	175,685	175,685	175,685
14400 - Summer School, Primary K-3	254,013	162,964	572,767	-	-	-
Subtotal - Instruction	43,110,463	49,009,986	59,345,278	45,450,880	45,451,151	44,355,480
21120 - Attendance Services	26,218	169,194	354,385	71,841	71,841	71,841
21130 - Licensed Social Work Services	181,853	294,368	386,330	267,390	267,390	267,390
21131 - Behavior Interventn Specialist	-	-	108,917	46,177	46,177	46,177
21141 - SPED Data Services	89,252	150,378	247,922	165,123	165,123	165,123
21150 - Student Safety	50,297	90,778	123,018	-	-	-
21191 - Child Development Services	178,835	147,954	220,525	132,805	132,805	132,805
21192 - Student Discipline Services	28,391	34,218	126,206	206,346	206,318	209,992
21193 - Drug and Alcohol Services	385,274	218,889	42,402	2,000	2,000	2,000
21210 - Service Area Direction	18,776	7,768	111,669	85,285	85,285	85,285
21220 - Counseling Services	609,114	940,170	502,648	167,975	167,966	169,257
21240 - Student Guidance Information	247	-	1,237,210	1,915,372	1,915,372	1,915,372
21262 - Vocational Education	128,021	30,069	-	-	-	-
21320 - Medical Services	156,239	61,817	187,322	12,713	12,713	12,713
21330 - Dental Services	4,914	8,121	30,966	6,366	6,366	6,366
21390 - Other Health Services	18,215	170,274	162,612	154,822	154,822	154,822
21420 - Psychological Testing Services	311,754	485,803	524,042	248,195	248,195	248,195
21520 - Speech Pathology	729,914	717,566	681,138	407,731	407,731	407,731
21530 - Audiology	510,692	463,830	395,503	479,053	479,053	479,053
21580 - Access Services - SPED Tech	-	-	54,066	-	-	-
21590 - Other Speech Path/Audio Svcs.	730,324	607,756	644,183	392,616	392,616	392,616
21601 - Occupational Therapy	122,642	142,546	135,379	196,156	196,156	196,156
21602 - Physical Therapy	280,452	272,389	227,904	167,532	167,532	167,532
21603 - Adaptive Physical Education	708,098	767,527	813,653	327,220	327,220	327,220
21604 - Feeding Team - Training	-	104,940	131,289	110,779	110,779	110,779
21901 - Program Admin/Supervision	3,759,987	4,916,449	2,872,378	3,109,284	3,109,284	3,109,284
21902 - Administration	1,023,412	530,176	2,198,829	2,383,880	2,383,880	2,383,880
21903 - Collaborative Supports Team	320,146	93,658	-	-	-	-

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

Description by Program Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
22110 - Service Area Direction	1,935,794	1,099,695	1,316,479	1,362,163	1,362,163	1,362,163
22130 - Curriculum Development	6,388,073	4,496,185	2,427,233	1,794,854	1,794,854	1,798,018
22133 - Curriculum Development - HS	-	-	4,000	-	-	-
22191 - MultiCultural/MultiEthnic Svcs	-	153	1,556	3,188	3,188	3,188
22193 - SIP Development	37,844	500	40,980	25,504	25,504	25,504
22220 - Library/Media Services	1,115,847	648,735	903,754	480,282	480,157	480,248
22240 - Educational Television Service	57,983	41,574	3,608	-	-	-
22292 - Classroom Technology	59,641	34,432	354,752	472,286	472,274	472,283
22301 - Assessment System Design	3,107	4	-	-	-	-
22402 - Instructional Specialists	258,016	684,567	1,154,444	483,979	483,970	502,760
22410 - Instr Staff Training Svcs	4,738,912	5,428,964	4,605,082	5,641,492	5,641,423	4,964,299
22411 - Instr Staff Training - K-5	-	-	1,089,250	1,935,019	1,935,019	1,922,996
22412 - Instr Staff Training - 6-8	-	-	623,757	-	-	-
22413 - Instr Staff Training - HS	-	-	680,557	1,950,574	1,950,574	1,950,446
22430 - New Teacher Orientation	93,014	155,245	301,304	-	-	-
24101 - School Administrative Services	2,017,100	1,832,536	2,024,265	1,015,062	1,015,058	1,088,837
25291 - Enrollment Services	120,570	187,059	242,270	176,878	176,878	176,878
25411 - Project Management	-	31,668	50,000	-	-	50,000
25422 - Environmental Health-Safety	-	-	5,000	-	-	-
25460 - Security Services	-	-	357,914	450,292	450,292	450,292
25520 - Transportation Operations	9,836	-	-	-	-	-
25540 - Transportation Routing	-	-	150,000	-	-	-
26210 - Service Area Direction	52,260	-	-	-	-	-
26220 - Development Services	6,165	-	-	-	-	-
26230 - Evaluation Services	492,734	501,928	632,303	443,676	443,676	443,676
26240 - Planning Services	141,439	45,580	37,520	-	-	-
26250 - Research Services	30,000	-	3,889	3,993	3,993	3,993
26260 - Grant Writing	-	16,600	-	-	-	-
26270 - Statistical Services	-	(4)	-	-	-	-
26330 - Public Information Services	-	-	495	-	-	-
26340 - Management Information Service	-	-	-	18,159	18,159	18,159
26350 - Translation Services	737	12,076	86,718	14,319	14,319	14,319
26410 - Service Area Direction	86,557	4,195	-	-	-	-
26620 - Systems Analysis Services	30,868	41,578	-	-	-	-
26634 - Web Information Systems	-	26,578	78,422	-	-	-
26635 - Programming Services	193,887	-	104,542	-	-	-
26697 - Technology Development	73,030	74,207	31,615	-	-	-
26698 - Infrastructure Development	308,074	736,290	148,615	2,000	2,000	2,000
26699 - Systems Development	97,368	58,201	75,709	75,697	75,697	75,697
Subtotal - Support Services	28,721,925	27,585,185	30,056,529	27,406,078	27,405,822	26,867,345
31200 - Food Preparation and Service	620,079	654,297	685,661	421,718	421,718	421,718
33000 - Community Svcs	1,999,813	1,893,392	4,846,561	2,898,993	2,898,978	2,884,037
Subtotal - Enterprise and Community Services	2,619,892	2,547,688	5,532,222	3,320,711	3,320,696	3,305,755
41500 - Bldg Acquis/Constr/Improv Svcs	-	358,153	532,765	427,578	427,578	427,578
Subtotal - Building Acquisition & Construction	-	358,153	532,765	427,578	427,578	427,578
<b>Total Requirements by Program</b>	<b>74,452,280</b>	<b>79,501,012</b>	<b>95,466,794</b>	<b>76,605,247</b>	<b>76,605,247</b>	<b>74,956,158</b>

## Grants Fund - Requirements by Account

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Requirements by Account						
511100 - Licensed Salaries	21,483,554	24,095,544	24,655,483	20,189,671	20,219,934	19,600,993
511210 - Classified - Represented	7,534,090	8,243,142	7,464,249	5,412,909	5,412,913	5,351,648
511220 - Classified - Non Represented	1,411,491	1,247,522	847,489	1,770,249	1,770,249	1,770,249
511310 - Administrators - Licensed	1,198,467	1,159,997	578,864	837,156	837,156	837,156
511320 - Administrators - NonLicensed	54,305	-	-	-	-	-
511420 - Managerial - Non Represented	1,517,369	1,652,502	1,402,574	1,162,694	1,162,694	1,162,694
512100 - Substitutes - Licensed	725,107	1,004,238	344,082	432,094	432,094	412,094
512200 - Substitutes - Classified	26,347	35,827	26,500	36,500	36,500	30,500
512300 - Temporary Misc - Licensed	720,843	875,305	642,590	593,017	593,017	562,917
512400 - Temporary Misc - Classified	458,661	452,578	457,833	749,132	749,132	810,419
513100 - Extended Responsibility-LIC	703,544	727,012	126,378	155,574	155,574	169,574
513200 - Extended Responsibility-CLS	85,965	123,951	-	25,936	25,936	25,936
513300 - Extended Hours	2,121,495	2,256,984	7,778,253	2,622,701	2,622,701	2,578,092
513400 - Overtime Pay	40,854	81,891	2,300	17,147	17,147	17,147
Subtotal - Salaries	38,082,091	41,956,491	44,326,595	34,004,780	34,035,047	33,329,419
521000 - PERS	(1,139)	108,670	128,563	618,896	619,448	606,604
521310 - PERS UAL	3,847,809	4,163,954	4,641,010	4,100,971	4,104,624	4,019,525
522000 - Social Security - FICA	2,849,344	3,146,999	3,391,006	2,601,374	2,603,692	2,549,713
523100 - Workers' Compensation	689,774	760,893	740,268	404,657	405,019	396,623
523200 - Unemployment Compensation	36,696	60,827	44,326	90,117	90,199	88,323
524100 - Group Health Insurance	8,230,203	9,036,876	9,380,963	7,599,929	7,598,040	7,400,925
524200 - Other Employer Paid Benefits	94,144	(30,907)	35,450	27,206	27,232	26,669
524300 - Retiree Health Insurance	554,226	554,241	647,158	496,477	496,920	486,618
524520 - PAT Union Prof Improvement Fds	300	-	-	-	-	-
524530 - Early Retirement Benefits	333,286	(21,224)	305,879	234,633	234,839	229,972
Subtotal - Employee Benefits	16,634,643	17,780,329	19,314,623	16,174,260	16,180,013	15,804,972
531100 - Instructional Services	1,562,271	3,586,196	5,117,964	6,073,382	6,073,382	5,935,512
531200 - Instr Program Improvement Svcs	1,465,621	902,808	1,183,556	1,590,371	1,590,371	1,605,409
531300 - Student Services	95,348	127,280	2,431	8,431	8,431	8,431
531800 - Local Mtgs/Non-Instr Staff Dev	505,942	638,566	1,223,493	1,335,882	1,335,882	1,282,876
531900 - Other Instr Prof/Tech Svcs	1,288,582	573,009	2,467,624	1,657,714	1,657,714	1,605,503
532100 - Cleaning Services	-	130	-	-	-	-
532200 - Repairs and Maintenance Svcs	73,043	379,368	-	-	-	-
532400 - Rentals	18,815	12,730	2,000	7,360	7,360	2,360
532410 - Leased Copy Machines	64,096	74,010	21,500	-	-	-
532900 - Other Property Services	161,094	54,951	37,590	-	-	-
533140 - Reimb - Tri-Met	4,920	-	-	-	-	-
12930 - Migrant Education	-	315	-	336	336	336
533200 - Non-Reimb Student Transport	269,644	186,487	120,584	75,018	75,018	75,018
534100 - Travel, Local in District	172,470	162,513	180,510	106,519	106,519	106,519
534200 - Travel, Out of District	595,127	596,853	420,455	338,906	338,906	338,906
534300 - Travel, Student Activities	164,286	87,142	44,448	196,788	196,788	196,288
534900 - Other Travel	-	-	500	500	500	500
535100 - Telephone	29,218	25,575	17,600	2,373	2,373	2,373

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

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
535300 - Postage	54,081	44,997	9,166	12,336	12,336	12,136
535400 - Advertising	54,549	9,652	2,700	2,500	2,500	2,500
535500 - Printing and Binding	44,840	97,178	76,386	57,873	57,873	57,873
535910 - Fax	7	22	-	-	-	-
535920 - Internet Fees	-	20,446	2,000	-	-	-
535990 - Misc Communication Services	14,156	650	-	500	500	500
536000 - Charter Schools	18,186	382	-	-	-	-
537300 - Tuition to Private Schools	-	8,340	-	-	-	-
537410 - Tuition - Fees College Credit	568	462	-	-	-	-
538100 - Audit Services	357	-	-	-	-	-
538200 - Legal Services	-	450	-	-	-	-
538300 - Architect and Engineering Svcs	-	16,191	-	-	-	-
538500 - Management Services	8,500	5,000	21,197	13,570	13,570	13,570
538600 - Data Processing Services	4,800	600	-	-	-	-
538910 - Security Services	2,911	1,095	-	-	-	-
538930 - Secretarial/Clerical Services	823	-	-	-	-	-
538940 - Professional Moving Services	11,370	10,641	-	-	-	-
538950 - Professional Health Care Svcs	151,448	67,379	5,000	18,000	18,000	18,000
538960 - Professional Child Care Svcs	31,217	23,618	26,890	52,433	52,433	52,433
538970 - Graphic Arts Services	1,842	-	-	-	-	-
538980 - Laundering Services	9,459	14,427	250	2,750	2,750	2,750
538990 - Non-Instr Pers/Professional Sv	2,278,005	2,138,864	2,524,188	3,032,411	3,032,411	2,982,960
538995 - Meal Services	570,655	614,904	391,250	416,000	416,000	416,000
539100 - Pass Through	205	250	-	-	-	-
Subtotal - Other Purchased Services	9,728,453	10,483,481	13,899,282	15,001,953	15,001,953	14,718,753
541000 - Consumable Supplies	1,027,917	798,239	9,365,670	4,432,082	4,396,062	4,287,827
541600 - Interdepartmental Charges	41,282	16,832	54,725	9,950	9,950	9,950
541700 - Discounts Taken	(13)	(29)	-	-	-	-
542100 - Textbook Expansion	349,742	207,782	292,240	84,861	84,861	84,861
542200 - Textbook Adoption	3,683	204,440	-	-	-	-
542300 - Textbook Replacement	23,327	660	-	-	-	-
543000 - Library Books	838,188	438,590	87,806	262,712	262,712	260,057
544000 - Periodicals	105,516	127,142	10,659	6,927	6,927	4,927
546000 - Non-Consumable Supplies	320,364	333,493	954,982	207,161	207,161	160,559
546100 - Minor Equipment - Tagged	84,844	66,909	9,500	465	465	465
547000 - Computer Software	540,127	236,995	168,772	118,242	118,242	127,721
Subtotal - Supplies and Materials	3,334,978	2,431,053	10,944,354	5,122,400	5,086,380	4,936,367
554100 - Initial and Addl Equipment	145,195	150,451	90,735	313,233	313,233	313,233
555010 - Computers	1,607,885	963,410	526,674	772,686	772,686	762,686
555020 - Printers	27,761	26,416	44,600	29,000	29,000	27,000
555030 - Software Capital Expense	-	3,232	-	-	-	-
555090 - Misc Other Technology	623,835	1,140,192	157,194	235,233	235,233	225,233
552000 - Building Acquisition	-	127,837	500,000	400,000	400,000	400,000
Subtotal - Capital Outlay	2,404,678	2,411,538	1,319,203	1,750,152	1,750,152	1,728,152

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

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
563500 - Administrative Write-Off	(12)	(545)	-	-	-	-
564000 - Dues and Fees	77,925	273,499	108,003	225,905	225,905	225,905
565400 - Student Insurance Premiums	1,880	1,927	150	150	150	150
567100 - Permits	258	4,773	-	-	-	-
569000 - Grant Indirect Charges	4,187,386	4,158,465	5,554,584	4,325,647	4,325,647	4,212,440
Subtotal - Other Accounts	4,267,438	4,438,120	5,662,737	4,551,702	4,551,702	4,438,495
<b>Total Requirements by Account</b>	<b>74,452,280</b>	<b>79,501,012</b>	<b>95,466,794</b>	<b>76,605,247</b>	<b>76,605,247</b>	<b>74,956,158</b>



## Grants Fund - Projected Grant Awards

Project	Type	Amount
G0894 - DART Schools EI-ECSE Evaluatio	412000 - Rev-Local Gov't Not Districts	80,000
G0957 - Mt. Hood Cable - Richmond Mobi	412000 - Rev-Local Gov't Not Districts	10,000
G0961 - Mt. Hood Cable - Jefferson	412000 - Rev-Local Gov't Not Districts	20,000
G0999 - City of Portland Water Bureau	412000 - Rev-Local Gov't Not Districts	50,000
G1044 - Head Start - City of Portland	412000 - Rev-Local Gov't Not Districts	342,150
G1047 - Mt Hood Cable - Telling Our St	412000 - Rev-Local Gov't Not Districts	6,591
G1105 - Mt Hood Cable - IP Telephone P	412000 - Rev-Local Gov't Not Districts	2,000
G1112 - City Extended Day / Golf, Swim	412000 - Rev-Local Gov't Not Districts	190,000
G1115 - Vestal Community Garden	412000 - Rev-Local Gov't Not Districts	12,000
G1119 - Lewis Elementary Tree Planting	412000 - Rev-Local Gov't Not Districts	7,000
	Subtotal	719,741
G0111 - Chrysalis /Trillium Family Prj	419200 - Contrib-Donation - Priv Source	2,000
G0148 - Chess For Success	419200 - Contrib-Donation - Priv Source	40,000
G0706 - Lokey Lab - Alameda	419200 - Contrib-Donation - Priv Source	60,000
G0789 - NikeGO PE Program	419200 - Contrib-Donation - Priv Source	5,045
G0884 - Arnerich Massena Business-To-S	419200 - Contrib-Donation - Priv Source	30,000
G1106 - PSF: Equity Grant 2010-11	419200 - Contrib-Donation - Priv Source	200,000
G1148 - NIKE School Innovation Grants	419200 - Contrib-Donation - Priv Source	600,000
G1209 - PSF: Equity Grant FY 2011-12	419200 - Contrib-Donation - Priv Source	795,000
	Subtotal	1,732,045
G1194 - Teen Parent Services - State G	432990 - Restricted State Grants	56,000
G1200 - Head Start - State Funding	432990 - Restricted State Grants	3,383,065
G1202 - Columbia Regional - State Fund	432990 - Restricted State Grants	4,784,044
G1204 - Portland DART- State FY 11/13	432990 - Restricted State Grants	5,190,134
	Subtotal	13,413,243
G0108 - Impact Aid - PI 874 Project	441000 - Unrestr Rev-Fed Govt Direct	24,735
	Subtotal	24,735
G0677 - Roosevelt Cluster Gear Up Part	443000 - Restr Rev-Fed Govt Direct	20,000
G0718 - Striving Readers Project	443000 - Restr Rev-Fed Govt Direct	600,000
G0882 - Voluntary Public School Choice	443000 - Restr Rev-Fed Govt Direct	2,015,894
G0887 - Smaller Learning Communities (	443000 - Restr Rev-Fed Govt Direct	566,420
G0938 - Foreign Language Assistance Pr	443000 - Restr Rev-Fed Govt Direct	477,932
G0964 - Portland Roadmap to Superior P	443000 - Restr Rev-Fed Govt Direct	423,262
G0988 - Pathways to Proficiency in Rus	443000 - Restr Rev-Fed Govt Direct	390,416
G1060 - Technical Assistance for Stude	443000 - Restr Rev-Fed Govt Direct	90,000
G1111 - Readiness & Emergency Managem	443000 - Restr Rev-Fed Govt Direct	450,292
G1116 - School Dropout Prevention Prog	443000 - Restr Rev-Fed Govt Direct	2,339,921
G1136 - Indian Education	443000 - Restr Rev-Fed Govt Direct	30,000
G1144 - Head Start - Federal Funding	443000 - Restr Rev-Fed Govt Direct	1,500,000
G1149 - Proactive Classroom Management	443000 - Restr Rev-Fed Govt Direct	129,985
G1193 - Indian Education	443000 - Restr Rev-Fed Govt Direct	145,312
G1201 - Head Start - Federal Funding	443000 - Restr Rev-Fed Govt Direct	1,684,024
	Subtotal	10,863,458

## Grants Fund - Projected Grant Awards (Cont.)

Project	Type	Amount
G0946 - Head Start ARRA Expansion	443100 - Restr Rev Fed Direct Stimulus	100,000
	Subtotal	100,000
G0339 - Child Care Food Prog - Head St	445080 - Fed Grants- State Pass Thru	400,000
G1099 - School Improvement - POWER	445080 - Fed Grants- State Pass Thru	10,000
G1100 - School Improvement - Sitton	445080 - Fed Grants- State Pass Thru	20,000
G1101 - School Improvement - SEIS	445080 - Fed Grants- State Pass Thru	12,000
G1121 - Title I - Central	445080 - Fed Grants- State Pass Thru	2,557,970
G1123 - Title IC - Migrant Education	445080 - Fed Grants- State Pass Thru	20,000
G1124 - Title IC - Migrant Ed - Presch	445080 - Fed Grants- State Pass Thru	6,957
G1125 - Title IC - Migrant Summer	445080 - Fed Grants- State Pass Thru	14,000
G1126 - Title IIA - Teacher Quality	445080 - Fed Grants- State Pass Thru	1,062,530
G1127 - Sch Impr Tier III - BizTech	445080 - Fed Grants- State Pass Thru	28,400
G1128 - Title III - Lang. Instruction	445080 - Fed Grants- State Pass Thru	324,229
G1129 - Sch Impr Tier III - Bridger	445080 - Fed Grants- State Pass Thru	16,550
G1130 - Sch Impr Tier III - George	445080 - Fed Grants- State Pass Thru	38,800
G1131 - Carl Perkins - 10-11 Alignmen	445080 - Fed Grants- State Pass Thru	10,000
G1132 - Carl Perkins 10-11 Alignment g	445080 - Fed Grants- State Pass Thru	100,000
G1135 - I.D.E.A.	445080 - Fed Grants- State Pass Thru	2,449,089
G1139 - Sch Impr Tier III - Humboldt	445080 - Fed Grants- State Pass Thru	27,500
G1140 - 21st Century Community Learnin	445080 - Fed Grants- State Pass Thru	367,426
G1141 - Sch Impr Tier III - Jefferson	445080 - Fed Grants- State Pass Thru	61,700
G1142 - 21st Century Community Learnin	445080 - Fed Grants- State Pass Thru	348,256
G1145 - Sch Impr Tier III - Kelly	445080 - Fed Grants- State Pass Thru	36,700
G1147 - IDEA Enhancement Grant 09-10	445080 - Fed Grants- State Pass Thru	15,000
G1162 - Sch Impr Tier III - King	445080 - Fed Grants- State Pass Thru	33,600
G1180 - Title I - School Budgets	445080 - Fed Grants- State Pass Thru	6,112,044
G1181 - Title I - Central	445080 - Fed Grants- State Pass Thru	10,142,711
G1182 - Title ID	445080 - Fed Grants- State Pass Thru	53,178
G1183 - Title IC - Migrant Education	445080 - Fed Grants- State Pass Thru	81,332
G1184 - Title IC - Migrant Ed - Presch	445080 - Fed Grants- State Pass Thru	6,957
G1185 - Title IC - Migrant Summer	445080 - Fed Grants- State Pass Thru	14,000
G1186 - Title IIA - Teacher Quality	445080 - Fed Grants- State Pass Thru	2,749,501
G1187 - Title III - Lang. Instruction	445080 - Fed Grants- State Pass Thru	621,147
G1188 - Carl Perkins - 11/12 Alignmen	445080 - Fed Grants- State Pass Thru	55,291
G1189 - Carl Perkins 11/12	445080 - Fed Grants- State Pass Thru	457,897
G1190 - IDEA Enhancement Grant- 11/12	445080 - Fed Grants- State Pass Thru	21,218
G1191 - Oregon Commission for the Blin	445080 - Fed Grants- State Pass Thru	41,500
G1192 - I.D.E.A.	445080 - Fed Grants- State Pass Thru	4,898,177
G1195 - Special Ed - SPR&I	445080 - Fed Grants- State Pass Thru	23,038
G1196 - Regional Autism Training	445080 - Fed Grants- State Pass Thru	8,000
G1197 - 21st Century Community Learnin	445080 - Fed Grants- State Pass Thru	478,241
G1198 - 21st Century Community Learnin	445080 - Fed Grants- State Pass Thru	373,658
G1203 - Columbia Regional - Federal Fu	445080 - Fed Grants- State Pass Thru	4,784,044
G1205 - Portland DART - Federal FY 11/	445080 - Fed Grants- State Pass Thru	155,107

## Grants Fund - Projected Grant Awards (Cont.)

<u>Project</u>	<u>Type</u>	<u>Amount</u>
G1206 - Portland DART - Federal - Tittl	445080 - Fed Grants- State Pass Thru	32,513
G1207 - Portland DART - Federal - Tittl	445080 - Fed Grants- State Pass Thru	105,804
G1208 - Extended Assessment- 11/12	445080 - Fed Grants- State Pass Thru	19,800
	<u>Subtotal</u>	<u>39,195,865</u>
G0986 - IDEA - Stimulus 09/10	445090 - Fed Stimulus - State Pass Thru	500,000
G0987 - ARRA - Title IA - Stimulus	445090 - Fed Stimulus - State Pass Thru	1,500,000
G1042 - ARRA - Columbia Regional (Stim	445090 - Fed Stimulus - State Pass Thru	500,000
G1052 - ARRA - LTCT - IDEA Part B, 611	445090 - Fed Stimulus - State Pass Thru	20,000
G1108 - Roosevelt School Improv-ACT	445090 - Fed Stimulus - State Pass Thru	766,667
G1109 - Roosevelt School Imprv-SEIS	445090 - Fed Stimulus - State Pass Thru	766,666
G1110 - Roosevelt School Improv-POWER	445090 - Fed Stimulus - State Pass Thru	1,190,722
G1150 - Sch Impr (ARRA) Biz Tech	445090 - Fed Stimulus - State Pass Thru	34,669
G1153 - Sch Impr (ARRA) Humboldt	445090 - Fed Stimulus - State Pass Thru	34,669
G1154 - Sch Impr (ARRA) Jefferson	445090 - Fed Stimulus - State Pass Thru	34,669
G1156 - Sch Impr (ARRA) King	445090 - Fed Stimulus - State Pass Thru	34,669
G1210 - Possible new SIG Grant (three	445090 - Fed Stimulus - State Pass Thru	2,500,000
	<u>Subtotal</u>	<u>7,882,731</u>
G1059 - Mandarin Chinese Flagship Gran	447000 - Fed Grants-Other Interm Agency	466,351
G1118 - Summer Institute in Yunnan	447000 - Fed Grants-Other Interm Agency	157,989
G1133 - Starbase	447000 - Fed Grants-Other Interm Agency	400,000
	<u>Subtotal</u>	<u>1,024,340</u>
<b>Total - All Projected Grant Awards</b>		<b>\$74,956,158</b>

## 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 to the General Fund in an amount determined adequate to manage rate increases.

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
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### Resources by Account

376510 - Beginning Fund Balance	16,800,000	16,800,000	16,800,000	16,800,000	16,800,000	17,000,000
411111 - Current Year Taxes (Multnomah Co.)	-	-	200,000	-	-	200,000
<b>Total Resources by Account</b>	<b>16,800,000</b>	<b>16,800,000</b>	<b>17,000,000</b>	<b>16,800,000</b>	<b>16,800,000</b>	<b>17,200,000</b>

### Requirements by Program

52100 - Fund Transfers	-	-	-	1,900,000	1,900,000	1,900,000
61100 - Operating Contingency	-	-	200,000	-	-	-
71100 - Ending Fund Balance	16,800,000	16,800,000	16,800,000	14,900,000	14,900,000	15,300,000
<b>Total Requirements by Program</b>	<b>16,800,000</b>	<b>16,800,000</b>	<b>17,000,000</b>	<b>16,800,000</b>	<b>16,800,000</b>	<b>17,200,000</b>

### Requirements by Account

571000 - Transfers to Other Funds	-	-	-	1,900,000	1,900,000	1,900,000
581000 - Operating Contingency	-	-	200,000	-	-	-
376520 - Ending Fund Balance	16,800,000	16,800,000	16,800,000	14,900,000	14,900,000	15,300,000
<b>Total Requirements by Account</b>	<b>16,800,000</b>	<b>16,800,000</b>	<b>17,000,000</b>	<b>16,800,000</b>	<b>16,800,000</b>	<b>17,200,000</b>

## Fund 299 – Dedicated Resource Fund

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

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

The resources fund multiple programs and initiatives such as 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 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
376510 - Beginning Fund Balance	3,412,498	4,830,709	2,391,190	4,689,803	4,689,803	4,689,803
412000 - Rev-Local Gov't Not Districts	93,826	63,400	88,641	-	-	-
413110 - Regular Day Tuition	3,843,377	4,073,894	4,418,000	3,925,000	3,925,000	3,925,000
413111 - Reg Tuition-Evening HS	695	-	-	-	-	-
413310 - Summer School Tuition	480,719	350,687	545,000	430,000	430,000	430,000
417420 - Other Activity Fees	186,685	205,959	231,922	154,000	154,000	154,000
419200 - Contrib-Donation - Priv Source	2,737,244	2,900,965	5,349,032	5,371,300	5,371,300	5,371,300
419400 - Svc Provided-Oth Local Ed Agcy	-	-	15,225	16,500	16,500	16,500
419410 - Svc Provided-Other Dist in State	633,371	1,112,332	2,869,000	2,000,000	2,000,000	2,000,000
419500 - Textbook Sales	467	111	4,901	-	-	-
419600 - Recovery PY Expenditure	1,377	-	-	-	-	-
419910 - Miscellaneous	571,855	161,946	-	-	-	-
419950 - Sales, Royalties and Events	110,869	100,017	186,283	71,700	71,700	71,700
419960 - Third Party Medical Reimburse	46,548	223,299	719,000	14,800	14,800	14,800
Subtotal - Local Sources	8,707,033	9,192,610	14,427,004	11,983,300	11,983,300	11,983,300
432990 - Restricted State Grants	2,000	434,012	250,500	1,500,000	1,500,000	1,500,000
Subtotal - State Sources	2,000	434,012	250,500	1,500,000	1,500,000	1,500,000
442000 - Unrestr Rev-Fed Govt Thru St	-	-	-	90,000	90,000	90,000
445080 - Fed Grants-State Pass Thru	4,188	(46,231)	-	-	-	-
447000 - Fed Grants-Other Interm Agency	-	-	1,603	-	-	-
Subtotal - Federal Sources	4,188	(46,231)	1,603	90,000	90,000	90,000
453000 - Sale of Fixed Assets	368,484	-	-	-	-	-
<b>Total Resources by Account</b>	<b>12,494,203</b>	<b>14,411,100</b>	<b>17,070,297</b>	<b>18,263,103</b>	<b>18,263,103</b>	<b>18,263,103</b>

## Dedicated Resource Fund - Requirements by Program

Description by Program Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
11111 - Primary, 1-3	205,713	279,311	1,062,264	1,027,844	1,088,035	1,092,228
11112 - Primary, 1-3 Homeroom	482,826	361,634	560,292	772,076	937,573	933,380
11119 - Kindergarten Homeroom	3,361,252	3,380,208	3,716,499	4,102,547	4,102,547	4,102,547
11121 - Intermediate, 4-5	241,271	102,356	61,523	60,195	-	-
11122 - Intermediate, 4-5 Homeroom	298,481	312,061	359,820	165,493	-	-
11131 - School Activities	238,853	190,977	231,077	108,420	108,420	108,420
11211 - Middle School Programs	162,585	216,325	234,591	212,642	212,642	212,642
11212 - Middle School Homeroom	(16)	-	755	14,053	14,053	14,053
11213 - MS Consolidated Budget	4,762	-	-	-	-	-
11221 - School Activities	15,614	3,268	31,000	25,000	25,000	25,000
11311 - High School Programs	276,936	377,833	477,835	615,910	615,910	615,910
11312 - High School Homeroom	6,106	1,040	1,700	837	837	837
11313 - HS Consolidated Budget	1,605	-	-	-	-	-
11321 - School Activities	8,825	956	-	-	-	-
11322 - Athletic Activities Svcs	7,200	131,524	172,480	13,214	13,214	13,214
11401 - Early Childhood Ed Ctr (ECEC)	274,115	304,431	350,000	400,000	400,000	400,000
11402 - HeadStart	5,988	2,082	51,228	51,228	51,228	51,228
12100 - Talented and Gifted (TAG)	3,745	-	-	-	-	-
12213 - SLC-Life Skills	-	12,791	13,000	17,393	17,393	17,393
12214 - SLC-Behavior	3,484	651	24,913	28,016	28,016	28,016
12218 - Behavioral & Transitional Prgs	17,834	12,584	3,790	15,800	15,800	15,800
12230 - SLC-Life Skills/CTC	6,583	7,112	38,210	24,200	24,200	24,200
12504 - Deaf/Hard of Hearing	-	1,132,623	1,748,535	2,585,457	2,585,457	2,585,457
12505 - Vision Services	-	-	4,261	4,251	4,251	4,251
12506 - Interpreter Services	-	636,788	691,465	664,543	664,543	664,543
12512 - Autism Services	-	-	-	50,000	50,000	50,000
12811 - Public Alternative Programs	1	-	-	-	-	-
12821 - Community-Based Programs	86,460	19,803	46,287	46,459	46,459	46,459
12872 - Transition Center	-	55,436	-	10,000	10,000	10,000
12891 - Contract Programs	16,083	107,962	633,000	483,254	483,254	483,254
12892 - Alternative Ed-Instruc Support	73,401	56,624	165,000	81,000	81,000	81,000
12911 - ESL/Bilingual--Elem	1,274	-	-	-	-	-
12922 - Teen Parenting Services	-	-	784	17,284	17,284	17,284
12930 - Migrant Education	-	-	4,176	6,859	6,859	6,859
14300 - Summer School, High	472,965	333,378	512,136	450,000	450,000	450,000
14400 - Summer School, Primary K-3	20,418	-	-	-	-	-
Subtotal - Instruction	6,294,367	8,039,757	11,196,621	12,053,975	12,053,975	12,053,975
21150 - Student Safety	1,911	-	-	-	-	-
21192 - Student Discipline Services	-	-	-	4,123	4,123	4,123
21210 - Service Area Direction	14,872	11	260	2,720	2,720	2,720
21220 - Counseling Services	16,849	13,618	-	-	-	-
21262 - Vocational Education	9,990	2,662	6,800	4,300	4,300	4,300
21320 - Medical Services	-	-	-	27,000	27,000	27,000
21330 - Dental Services	-	-	-	23,000	23,000	23,000
21530 - Audiology	88,474	86,415	121,196	113,624	113,624	113,624

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

Description by Program Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
21901 - Program Admin/Supervision	56,824	168,004	107,565	44,747	44,747	44,747
21902 - Administration	89	-	-	-	-	-
22110 - Service Area Direction	8,781	9,038	158,855	128,304	128,304	128,304
22130 - Curriculum Development	2,360	3,438	7,991	2,691	2,691	2,691
22210 - Service Area Direction	10,093	-	1,801	1,801	1,801	1,801
22220 - Library/Media Services	202,433	249,417	257,452	247,050	247,050	247,050
22230 - Multimedia Services	-	198	-	-	-	-
22240 - Educational Television Service	25,697	33,368	35,000	16,000	16,000	16,000
22291 - Textbook Services	479	-	3,100	3,556	3,556	3,556
22292 - Classroom Technology/Services	-	-	-	49,864	49,864	49,864
22304 - Assessment-GED Testing	-	11,002	20,000	-	-	-
22410 - Instr Staff Training Svcs	4,450	29,433	28,962	86,000	86,000	86,000
23210 - Office of Superintendent	27,111	3,527	429,000	331,803	331,803	331,803
23211 - Executive Administration	-	43,662	26,000	-	-	-
23212 - Assistant Superintendents	6,025	(4)	1,331	1,336	1,336	1,336
24101 - School Administrative Services	54,607	102,997	151,909	269,863	269,863	269,863
24102 - School Curriculum Svcs (VPs)	171,045	177,221	190,000	180,000	180,000	180,000
24901 - Graduation Services	985	110	-	-	-	-
25250 - Financial Accounting Services	12,519	15,977	-	77,305	77,305	77,305
25291 - Enrollment Services	-	-	-	22,609	22,609	22,609
25411 - Project Management	43	-	3,102	3,102	3,102	3,102
25422 - Environmental Health-Safety	153,329	87,820	62,045	2,045	2,045	2,045
25430 - Care and Upkeep of Grounds	-	6,568	26,641	11,980	11,980	11,980
25441 - Workforce	-	72,243	182,058	188,261	188,261	188,261
25710 - Service Area Direction	40	-	-	-	-	-
26230 - Evaluation Services	36	-	-	-	-	-
26270 - Statistical Services	-	(1)	336	-	-	-
26331 - Volunteer Activities/Recogn	114	(6,948)	7,000	2,500	2,500	2,500
26491 - Staff Services	17,624	17,147	18,500	-	-	-
Subtotal - Support Services	886,779	1,126,923	1,846,904	1,845,584	1,845,584	1,845,584
31900 - Nutrition Education/Other	-	-	6,960	6,960	6,960	6,960
33000 - Community Svcs	22,122	19,310	34,125	43,512	43,512	43,512
Subtotal - Enterprise and Community Services	22,122	19,310	41,085	50,472	50,472	50,472
41500 - Bldg Acquis/Constr/Improv Svcs	460,227	615,105	759,497	4,313,072	4,313,072	4,313,072
61100 - Contingency	-	-	3,226,190	-	-	-
71100 - Ending Fund Balance	4,830,709	4,610,006	-	-	-	-
<b>Total Requirements by Program</b>	<b>12,494,203</b>	<b>14,411,100</b>	<b>17,070,297</b>	<b>18,263,103</b>	<b>18,263,103</b>	<b>18,263,103</b>

## Dedicated Resource Fund - Requirements by Account

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
511100 - Licensed Salaries	3,105,239	3,784,997	4,234,593	4,336,374	4,336,375	4,336,375
511210 - Classified - Represented	699,883	1,188,305	1,303,392	1,361,487	1,361,488	1,361,488
511220 - Classified - Non Represented	106,971	78,056	56,054	56,054	56,054	56,054
511310 - Administrators - Licensed	-	-	22,965	-	-	-
511410 - Managerial - Represented	-	174	-	-	-	-
511420 - Managerial - Non-Represented	-	63,283	64,548	64,548	64,548	64,548
512100 - Substitutes - Licensed	11,536	29,633	16,896	16,896	16,896	16,896
512200 - Substitutes - Classified	873	1,866	4,000	4,000	4,000	4,000
512300 - Temporary Misc - Licensed	318,984	199,466	8,500	9,500	9,500	9,500
512400 - Temporary Misc - Classified	96,437	96,068	34,870	27,695	27,695	27,695
513100 - Extended Responsibility-LIC	9,326	3,860	-	-	-	-
513300 - Extended Hours	37,517	43,070	810,286	348,835	348,835	348,835
513400 - Overtime Pay	7,244	15,042	-	-	-	-
<b>Subtotal - Salaries</b>	<b>4,394,010</b>	<b>5,503,820</b>	<b>6,556,104</b>	<b>6,225,389</b>	<b>6,225,391</b>	<b>6,225,391</b>
521000 - PERS	70	13,990	19,012	113,303	113,304	113,304
521310 - PERS UAL	435,072	548,958	686,427	750,783	750,785	750,785
522000 - Social Security - FICA	328,602	412,615	501,547	476,246	476,246	476,246
523100 - Workers' Compensation	80,004	100,535	109,485	74,080	74,080	74,080
523200 - Unemployment Compensation	4,325	7,911	6,554	16,497	16,496	16,496
524100 - Group Health Insurance	958,801	1,293,014	1,566,441	1,573,996	1,573,996	1,577,055
524200 - Other Employer Paid Benefits	6,654	(24)	5,248	4,982	4,982	4,982
524300 - Retiree Health Insurance	64,138	71,788	95,715	90,889	90,889	90,889
524530 - Early Retirement Benefits	38,200	(7,698)	45,240	42,958	42,955	42,955
<b>Subtotal - Employee Benefits</b>	<b>1,915,866</b>	<b>2,441,089</b>	<b>3,035,669</b>	<b>3,143,734</b>	<b>3,143,733</b>	<b>3,146,792</b>
531100 - Instructional Services	3,699	65,339	22,351	18,335	18,335	18,335
531200 - Instr Program Improvement Svcs	3,702	3,294	-	-	-	-
531300 - Student Services	-	-	2,000	2,000	2,000	2,000
531800 - Local Mtgs/Non-Instr Staff Dev	7,369	74,498	28,708	4,112	4,112	4,112
531900 - Other Instr Prof/Tech Svcs	19,703	23,872	6,000	26,927	26,927	26,927
532200 - Repairs and Maintenance Svcs	375,012	201,175	311,522	1,036,225	1,036,225	1,036,225
532400 - Rentals	1,119	6,438	1,500	11,500	11,500	11,500
532410 - Leased Copy Machines	538	399	-	-	-	-
532100 - Cleaning Services	-	538	-	-	-	-
532500 - Electricity	429	123	200	200	200	200
532600 - Fuel	20	-	-	-	-	-
532700 - Water and Sewage	-	147	100	100	100	100
532900 - Other Property Services	15,280	12,177	16,865	13,585	13,585	13,585
533140 - Reimb - Tri-Met	-	15	3,287	5,522	5,522	5,522
533150 - Reimb - Field Trips	-	1,832	-	-	-	-
533200 - Non-Reimb Student Transport	32,071	27,131	25,723	6,225	6,225	6,225
534100 - Travel, Local in District	358	6,890	8,650	10,700	10,700	10,700
534200 - Travel, Out of District	37,668	41,655	6,823	6,505	6,505	6,505
534300 - Travel, Student Activities	1,364	8,097	17,063	16,002	16,002	16,002
535100 - Telephone	2,635	1,367	800	800	800	800
535300 - Postage	5,455	6,158	1,450	1,750	1,750	1,750



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

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
535500 - Printing and Binding	1,775	7,626	3,500	1,500	1,500	1,500
535920 - Internet Fees	3,119	4,662	2,500	-	-	-
537100 - Tuition to Other Dist InState	1,500	1,000	-	-	-	-
537300 - Tuition to Private Schools	80	-	-	-	-	-
537410 - Tuition-Fees College Credit	-	500	67,660	68,666	68,666	68,666
538100 - Audit Services	750	-	-	-	-	-
538300 - Architect and Engineering Svcs	80,030	439,370	20,000	300,000	300,000	300,000
538500 - Management Services	2,521	-	-	-	-	-
538940 - Professional Moving Services	-	433	-	-	-	-
538950 - Professional Health Care Svcs	-	23,146	-	-	-	-
538970 - Graphic Arts Services	623	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	106,087	156,053	54,134	171,826	171,826	171,826
538995 - Meal Services	150	-	-	-	-	-
Subtotal - Other Purchased Services	703,058	1,113,933	600,836	1,702,480	1,702,480	1,702,480
541000 - Consumable Supplies	191,047	119,875	2,755,989	3,766,819	3,766,818	3,763,759
541400 - Maintenance Materials	198,791	14,817	460,000	-	-	-
541600 - Interdepartmental Charges	5,821	16,993	51,000	51,000	51,000	51,000
541700 - Discounts Taken	(45)	(13)	-	-	-	-
542100 - Textbook Expansion	2,203	-	1,325	12,237	12,237	12,237
542300 - Textbook Replacement	-	-	1,500	1,500	1,500	1,500
543000 - Library Books	1,920	15,509	1,500	12,546	12,546	12,546
544000 - Periodicals	1,315	272	-	-	-	-
546000 - Non-Consumable Supplies	84,736	72,215	72,210	69,835	69,835	69,835
546100 - Minor Equipment - Tagged	2,679	4,995	-	-	-	-
547000 - Computer Software	1,197	857	3,750	13,000	13,000	13,000
Subtotal - Supplies and Materials	489,666	245,520	3,347,274	3,926,937	3,926,936	3,923,877
554100 - Initial and Addl Equipment	8,299	57,231	29,735	268,522	268,522	268,522
554110 - Vehicles	-	128,278	-	-	-	-
552000 - Building Acquisition/Improvmt	-	24,897	-	2,685,000	2,685,000	2,685,000
555010 - Computers	24,191	33,738	8,000	13,000	13,000	13,000
555020 - Printers	379	-	-	-	-	-
555090 - Misc Other Technology	46,651	4,354	5,000	14,520	14,520	14,520
Subtotal - Capital Outlay	79,521	248,498	42,735	2,981,042	2,981,042	2,981,042
563400 - Bad Debt Expense	1,111	-	-	-	-	-
563500 - Administrative Write-Off	11,393	16,002	-	-	-	-
564000 - Dues and Fees	13,796	79,868	6,887	5,075	5,075	5,075
567100 - Permits	2,357	(8)	-	-	-	-
569000 - Grant Indirect Charges	52,718	152,372	254,602	278,446	278,446	278,446
Subtotal - Other Accounts	81,373	248,234	261,489	283,521	283,521	283,521
581000 - Contingency	-	-	3,226,190	-	-	-
376520 - Ending Fund Balance	4,830,709	4,610,006	-	-	-	-
<b>Total Requirements by Account</b>	<b>12,494,203</b>	<b>14,411,100</b>	<b>17,070,297</b>	<b>18,263,103</b>	<b>18,263,103</b>	<b>18,263,103</b>

## Dedicated Resource Fund - Projected Dedicated Resource Accounts

<u>Project</u>	<u>Type</u>	<u>Beg. Fund Balance</u>	<u>Revenue</u>
S0006 - Ed Media Textbooks	376510 - Budgetd Beginning Fund Balance	3,556	-
S0026 - Curriculum Publications	376510 - Budgetd Beginning Fund Balance	1,801	-
S0029 - Inquiry-Based Science For Elem	376510 - Budgetd Beginning Fund Balance	1,336	-
S0038 - Grant High - Terrell Brandon G	376510 - Budgetd Beginning Fund Balance	837	-
S0068 - Meyer's Worms Pits	376510 - Budgetd Beginning Fund Balance	3,102	-
S0072 - Florida Citrus	376510 - Budgetd Beginning Fund Balance	6,960	-
S0075 - Athletic Participation Fund	376510 - Budgetd Beginning Fund Balance	12,480	-
S0081 - Regional Inservice	376510 - Budgetd Beginning Fund Balance	9,622	-
S0086 - Columbia Regional - Third Part	376510 - Budgetd Beginning Fund Balance	22,000	-
S0126 - Project Return Homeless	376510 - Budgetd Beginning Fund Balance	2,672	-
S0128 - Improving Achievement in Scien	376510 - Budgetd Beginning Fund Balance	3,788	-
S0132 - Rosemond Bell Discretionary Fd	376510 - Budgetd Beginning Fund Balance	209	-
S0134 - Steve Brown Memorial Schlrshp	376510 - Budgetd Beginning Fund Balance	6,754	-
S0142 - Benson House	376510 - Budgetd Beginning Fund Balance	81,000	-
S0146 - Improving Achievement In Math	376510 - Budgetd Beginning Fund Balance	14,024	-
S0150 - Immersion/Dual Language Suppor	376510 - Budgetd Beginning Fund Balance	2,691	-
S0157 - Save Spring Sports	376510 - Budgetd Beginning Fund Balance	734	-
S0166 - Special Projects	376510 - Budgetd Beginning Fund Balance	325,000	-
S0167 - Project: Community Care	376510 - Budgetd Beginning Fund Balance	2,500	-
S0170 - DART - Student Activities	376510 - Budgetd Beginning Fund Balance	3,254	-
S0173 - Grout - Study of Fish Habitat	376510 - Budgetd Beginning Fund Balance	1,200	-
S0178 - Music & Literacy - Marysville	376510 - Budgetd Beginning Fund Balance	6,500	-
S0182 - 2006 All City Honor Bank	376510 - Budgetd Beginning Fund Balance	7,106	-
S0188 - Stephenson After School Academ	376510 - Budgetd Beginning Fund Balance	279	-
S0189 - Artists for the Arts - Vernon	376510 - Budgetd Beginning Fund Balance	815	-
S0190 - Social Venture Partner - Clark	376510 - Budgetd Beginning Fund Balance	1,527	-
S0194 - AED - Sub-Grant (Youth Innovat	376510 - Budgetd Beginning Fund Balance	10,364	-
S0195 - PSF: bal of Kellogg Foundatn	376510 - Budgetd Beginning Fund Balance	13,423	-
S0198 - Owens Corning - daVinci Energy	376510 - Budgetd Beginning Fund Balance	278	-
S0208 - Head Start - Opus Foundation	376510 - Budgetd Beginning Fund Balance	35,486	-
S0215 - Districtwide Music Program	376510 - Budgetd Beginning Fund Balance	252	-
S0224 - Harriet Tubman Math Int Prgrm	376510 - Budgetd Beginning Fund Balance	8,000	-
S0226 - Transition Center	376510 - Budgetd Beginning Fund Balance	10,000	-
S0227 - Environmental Action Program	376510 - Budgetd Beginning Fund Balance	2,639	-
S0229 - Credit-by-Exam: Ed Options (N	376510 - Budgetd Beginning Fund Balance	2,720	-
S0232 - Marysville Park - Landscape Es	376510 - Budgetd Beginning Fund Balance	11,980	-
S0233 - Marysville - Fire Recovery Don	376510 - Budgetd Beginning Fund Balance	21,219	-
S0234 - Green Thumb Green House	376510 - Budgetd Beginning Fund Balance	18,086	-
S0235 - Garden Works	376510 - Budgetd Beginning Fund Balance	12,553	-
S0236 - Making it Works	376510 - Budgetd Beginning Fund Balance	1,187	-
S0237 - Solar Waffle Works	376510 - Budgetd Beginning Fund Balance	3,653	-
S0238 - Sunnyside- Dr. Ellen Hisiosky	376510 - Budgetd Beginning Fund Balance	3,421	-
S0240 - Walmart Foundation Grant	376510 - Budgetd Beginning Fund Balance	50,000	-

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

<u>Project</u>	<u>Type</u>	<u>Beg. Fund Balance</u>	<u>Revenue</u>
S0244 - Marylhurst University - Studen	376510 - Budgetd Beginning Fund Balance	4,000	-
	Subtotal	731,008	-
S0001 - Full Day Kindergarten Program	413110 - Regular Day Tuition	500,000	3,600,000
S0052 - Portland DART Schools Tuition	413110 - Regular Day Tuition	85,000	15,000
S0197 - Fee-for-Service Pre-Kindergart	413110 - Regular Day Tuition	90,000	310,000
	Subtotal	675,000	3,925,000
S0115 - Summer Scholars Program	413310 - Summer School Tuition	20,000	430,000
		20,000	430,000
S0171 - Capitol Hill ExAcademy	417420 - Other Activity Fees	52,000	148,000
S0220 - SLIP Testing for Non-ESL Stude	417420 - Other Activity Fees	4,000	2,000
S0230 - Spec Proj/Early Entry:TAG(NF)	417420 - Other Activity Fees	18,000	4,000
	Subtotal	74,000	154,000
S0030 - Oasis Intergeneration	419200 - Contrib-Donation - Priv Source	1,200	800
S0040 - PPS Systems Training Projec	419200 - Contrib-Donation - Priv Source	71,000	109,000
S0082 - Cash Contributions	419200 - Contrib-Donation - Priv Source	320,000	115,000
S0083 - Foundation Funds	419200 - Contrib-Donation - Priv Source	1,000,000	2,000,000
S0118 - TLC / TNT Donations	419200 - Contrib-Donation - Priv Source	5,000	10,000
S0133 - Donald Chapman Memorial Fund	419200 - Contrib-Donation - Priv Source	67,011	2,000
S0199 - Chapman S.O.A.R.S. Program	419200 - Contrib-Donation - Priv Source	-	20,000
S0202 - TLC/TNT - Juan Young Trust	419200 - Contrib-Donation - Priv Source	-	10,000
S0218 - Capitol Hill - Community Learn	419200 - Contrib-Donation - Priv Source	1,000	17,000
S0222 - Street of Eames - Beach Prog	419200 - Contrib-Donation - Priv Source	-	17,500
S0239 - Qatar Foundation Fund- Lincoln	419200 - Contrib-Donation - Priv Source	35,000	70,000
S0241 - Grant HS - Sports Field Improv	419200 - Contrib-Donation - Priv Source	-	3,000,000
	Subtotal	1,500,211	5,371,300
S0117 - Teen Parent / Child Developmen	419400 - Svc Provided-Oth Local Ed Agcy	784	-
	Subtotal	784	-
S0031 - L.E.A. Billings - Deaf / Hard	419410 - Svc Provided-Oth Dist in State	1,200,000	1,800,000
S0117 - Teen Parent / Child Development	419410 - Svc Provided-Oth Dist in State	-	16,500
S0163 - Deaf/HOH EI-ECSE Classrm	419410 - Svc Provided-Oth Dist in State	100,000	150,000
S0242 - Feeding Eval and Consul Svcs	419410 - Svc Provided-Oth Dist in State	-	50,000
	Subtotal	1,300,000	2,016,500
S0005 - SpecEd SpecProg Voc Ed	419950 - Sales, Royalties and Events	20,000	20,000
S0023 - Television Services	419950 - Sales, Royalties and Events	10,000	6,000
S0204 - Wilcox Partners Coffee Cart	419950 - Sales, Royalties and Events	3,600	700
S0206 - Audiology Equipment - Non Medi	419950 - Sales, Royalties and Events	-	45,000
	Subtotal	33,600	71,700
S0085 - Third Party Medical-30% Incent	419960 - Third Party Medical Reimburse	200	14,800
	Subtotal	200	14,800
S0021 - FACILITIES Imprvmt Projs	432990 - Restricted State Grants	-	1,500,000
	Subtotal	-	1,500,000

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

<u>Project</u>	<u>Type</u>	<u>Beg. Fund Balance</u>	<u>Revenue</u>
S0027 - Regional Durable Medical Equip	442000 - Unrestr Rev-Fed Govt Thru St	15,000	50,000
S0054 - Third Party Medical-Contract P	442000 - Unrestr Rev-Fed Govt Thru St	340,000	40,000
	Subtotal	355,000	90,000
<b>Total - All Projected Dedicated Resource Awards and Beginning Fund Balance</b>		<b>\$4,689,803</b>	<b>\$13,573,300</b>

## Fund 301 – System Project Debt Service Fund

This fund is no longer active.

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 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Resources by Account						
452100 - Interfund Transfer	5,446,688	-	-	-	-	-
<b>Total Resources by Account</b>	<b>5,446,688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Requirements by Program						
51100 - Long-Term Debt Service	5,446,688	-	-	-	-	-
<b>Total Requirements by Program</b>	<b>5,446,688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Requirements by Account						
561000 - Redemption of Principal	5,175,000	-	-	-	-	-
562100 - Interest	271,688	-	-	-	-	-
<b>Total Requirements by Account</b>	<b>5,446,688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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. There are two years of debt service remaining.

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 Principles (GAAP).

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Resources by Account						
452100 - Interfund Transfer	1,671,790	1,667,686	1,665,856	1,667,254	1,667,254	1,667,254
<b>Total Resources by Account</b>	<b>1,671,790</b>	<b>1,667,686</b>	<b>1,665,856</b>	<b>1,667,254</b>	<b>1,667,254</b>	<b>1,667,254</b>
Requirements by Program						
51100 - Long-Term Debt Service	1,671,790	1,667,686	1,665,856	1,667,254	1,667,254	1,667,254
<b>Total Requirements by Program</b>	<b>1,671,790</b>	<b>1,667,686</b>	<b>1,665,856</b>	<b>1,667,254</b>	<b>1,667,254</b>	<b>1,667,254</b>
Requirements by Account						
561000 - Redemption of Principal	1,305,000	1,360,000	1,425,000	1,500,000	1,500,000	1,500,000
562100 - Interest (Except Bus/Garage)	366,790	307,686	240,856	167,254	167,254	167,254
<b>Total Requirements by Account</b>	<b>1,671,790</b>	<b>1,667,686</b>	<b>1,665,856</b>	<b>1,667,254</b>	<b>1,667,254</b>	<b>1,667,254</b>

## Fund 306 – Settlement Debt Service Fund

This fund accounts for the principal and interest payments on the full faith and credit borrowing used to pay for the settlement of the custodial litigation. The borrowing consisted of two separate offerings, titled 2007A and 2007B.

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 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
<b>Resources by Account</b>						
452100 - Interfund Transfer	664,428	3,669,428	3,979,228	3,976,828	3,976,828	3,976,828
<b>Total Resources by Account</b>	<b>664,428</b>	<b>3,669,428</b>	<b>3,979,228</b>	<b>3,976,828</b>	<b>3,976,828</b>	<b>3,976,828</b>
<b>Requirements by Program</b>						
51100 - Long-Term Debt Service	664,428	3,669,428	3,979,228	3,976,828	3,976,828	3,976,828
<b>Total Requirements by Program</b>	<b>664,428</b>	<b>3,669,428</b>	<b>3,979,228</b>	<b>3,976,828</b>	<b>3,976,828</b>	<b>3,976,828</b>
<b>Requirements by Account</b>						
561000 - Redemption of Principal	-	3,005,000	3,435,000	3,570,000	3,570,000	3,570,000
562100 - Interest (Except Bus/Garage)	664,428	664,428	544,228	406,828	406,828	406,828
<b>Total Requirements by Account</b>	<b>664,428</b>	<b>3,669,428</b>	<b>3,979,228</b>	<b>3,976,828</b>	<b>3,976,828</b>	<b>3,976,828</b>

## 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 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
<b>Resources by Account</b>						
452100 - Interfund Transfer	-	1,099,083	1,019,854	613,630	613,630	613,630
<b>Total Resources by Account</b>	<b>-</b>	<b>1,099,083</b>	<b>1,019,854</b>	<b>613,630</b>	<b>613,630</b>	<b>613,630</b>
<b>Requirements by Program</b>						
51100 - Long-Term Debt Service	-	1,099,083	1,019,854	613,630	613,630	613,630
<b>Total Requirements by Program</b>	<b>-</b>	<b>1,099,083</b>	<b>1,019,854</b>	<b>613,630</b>	<b>613,630</b>	<b>613,630</b>
<b>Requirements by Account</b>						
561000 - Redemption of Principal	-	769,000	536,000	148,000	148,000	148,000
562100 - Interest (Except Bus/Garage)	-	330,083	483,854	465,630	465,630	465,630
<b>Total Requirements by Account</b>	<b>-</b>	<b>1,099,083</b>	<b>1,019,854</b>	<b>613,630</b>	<b>613,630</b>	<b>613,630</b>



## Fund 308 – PERS UAL Debt Service Fund

The fund is established to improve the transparency of debt service related to the Public Employee Retirement System (PERS) unfunded actuarial liability (UAL) debt. The District, in cooperation with a number of districts across the state and in cooperation with the Oregon School Boards Association, issued two series of limited tax Pension Obligation Bonds (POB). These were series 2002 and series 2003.

This debt has previously been reported in the financial notes to the Comprehensive Annual Financial Report (CAFR) document as required by generally accepted accounting principles. Establishing this fund will enable the District to improve the presentation of the debt within both the budget document and the CAFR.

Fund 308 is established as part of the Adopted Budget process per Board resolution on June 27, 2011. The fund is effective as of July 1, 2011.

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Resources by Account						
419700 - Services Provided Other Funds	-	-	-	-	34,673,326	34,673,326
<b>Total Resources by Account</b>	-	-	-	-	<b>34,673,326</b>	<b>34,673,326</b>
Requirements by Program						
51100 - Long-Term Debt Service	-	-	-	-	34,673,326	34,673,326
<b>Total Requirements by Program</b>	-	-	-	-	<b>34,673,326</b>	<b>34,673,326</b>
Requirements by Account						
561000 - Redemption of Principal	-	-	-	-	10,834,085	10,834,085
562100 - Interest (Except Bus/Garage)	-	-	-	-	23,839,241	23,839,241
<b>Total Requirements by Account</b>	-	-	-	-	<b>34,673,326</b>	<b>34,673,326</b>

## Fund 309 – SELP Debt Service Fund

This fund is used to manage the repayment of principal and interest for debt incurred using funds borrowed from the Oregon Department of Energy Small Scale Energy Loan Program (SELP) in several increments beginning in 1993. The payment amounts are based on anticipated savings related to retrofitting and other energy conservation measures implemented with proceeds of the loans.

Fund 309 is established as part of the Adopted Budget process per Board resolution on June 27, 2011. The fund is effective as of July 1, 2011.

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Resources by Account						
452100 - Interfund Transfer	-	-	-	-	-	376,514
<b>Total Resources by Account</b>	-	-	-	-	-	<b>376,514</b>
Requirements by Program						
51100 - Long-Term Debt Service	-	-	-	-	-	376,514
<b>Total Requirements by Program</b>	-	-	-	-	-	<b>376,514</b>
Requirements by Account						
561000 - Redemption of Principal	-	-	-	-	-	351,022
562100 - Interest (Except Bus/Garage)	-	-	-	-	-	25,492
<b>Total Requirements by Account</b>	-	-	-	-	-	<b>376,514</b>

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

This fund is used to manage the repayment of principal and interest for debt incurred using funds borrowed under the full faith and credit facility of the District. The fund captures the principal and interest for multiple borrowings, each of which fund a specific venture or capital expenditure.

This creation of the fund was authorized by the Board of Education per Resolution 4416 on February 28, 2011.

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Resources by Account						
449100 - Federal Subsidy	-	-	224,283	-	-	-
452100 - Interfund Transfer	-	-	274,124	1,354,693	1,354,693	1,354,693
<b>Total Resources by Account</b>	-	-	<b>498,407</b>	<b>1,354,693</b>	<b>1,354,693</b>	<b>1,354,693</b>
Requirements by Program						
51100 - Long-Term Debt Service	-	-	498,407	1,354,693	1,354,693	1,354,693
<b>Total Requirements by Program</b>	-	-	<b>498,407</b>	<b>1,354,693</b>	<b>1,354,693</b>	<b>1,354,693</b>
Requirements by Account						
561000 - Redemption of Principal	-	-	-	809,412	809,412	809,412
562100 - Interest (Except Bus/Garage)	-	-	498,407	545,281	545,281	545,281
<b>Total Requirements by Account</b>	-	-	<b>498,407</b>	<b>1,354,693</b>	<b>1,354,693</b>	<b>1,354,693</b>

## Fund 350 – GO Bonds Debt Service Fund

This fund is used to manage the repayment of principal and interest for debt incurred using funds borrowed through the issuance of General Obligation bonds.

This creation of the fund was authorized by the Board of Education per Resolution 4416 on February 28, 2011.

All activity in the Proposed Budget was contingent upon successful passage of the General Obligation Bond submitted to voters for the May 17, 2011 election. That bond was not authorized by the voters, consequently no activity is included in the Approved or Adopted Budgets.

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Resources by Account						
411111 - Current-Multnomah Co	-	-	-	73,589,073	-	-
452100 - Interfund Transfer	-	-	-	26,639,737	-	-
<b>Total Resources by Account</b>	-	-	-	<b>100,228,810</b>	-	-
Requirements by Program						
51100 - Long-Term Debt Service	-	-	-	100,228,810	-	-
<b>Total Requirements by Program</b>	-	-	-	<b>100,228,810</b>	-	-
Requirements by Account						
561000 - Redemption of Principal	-	-	-	94,479,737	-	-
562100 - Interest (Except Bus/Garage)	-	-	-	5,749,073	-	-
<b>Total Requirements by Account</b>	-	-	-	<b>100,228,810</b>	-	-

## Fund 404 – Construction Excise Fund

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

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

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 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
<b>Resources by Account</b>						
376510 - Beginning Fund Balance	68,653	2,030,888	3,222,972	3,222,972	3,222,972	3,222,972
411301 - Construct Excise Tax - Cty Ptd	1,957,124	1,192,084	800,000	1,000,000	1,000,000	1,000,000
411302 - Construct Excise Tax - Lk Oswg	-	-	2,000	-	-	-
411303 - Construct Excise Tax - Wash Ct	5,111	-	15,000	4,000	4,000	4,000
<b>Total Resources by Account</b>	<b>2,030,888</b>	<b>3,222,972</b>	<b>4,039,972</b>	<b>4,226,972</b>	<b>4,226,972</b>	<b>4,226,972</b>
<b>Requirements by Program</b>						
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	3,789,972	3,299,625	3,299,625	3,299,625
52100 - Fund Transfers	-	-	-	677,347	677,347	677,347
61100 - Operating Contingency	-	-	250,000	250,000	250,000	250,000
71100 - Ending Fund Balance	2,030,888	3,222,972	-	-	-	-
<b>Total Requirements by Program</b>	<b>2,030,888</b>	<b>3,222,972</b>	<b>4,039,972</b>	<b>4,226,972</b>	<b>4,226,972</b>	<b>4,226,972</b>
<b>Requirements by Account</b>						
532200 - Repairs and Maintenance Svcs	-	-	3,789,972	3,299,625	3,299,625	3,299,625
571000 - Transfers to Other Funds	-	-	-	677,347	677,347	677,347
581000 - Operating Contingency	-	-	250,000	250,000	250,000	250,000
376520 - Ending Fund Balance	2,030,888	3,222,972	-	-	-	-
<b>Total Requirements by Account</b>	<b>2,030,888</b>	<b>3,222,972</b>	<b>4,039,972</b>	<b>4,226,972</b>	<b>4,226,972</b>	<b>4,226,972</b>

## Fund 405 – School Modernization Fund

This fund accounts for the resources and requirements for projects related to the District's school modernization efforts.

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

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. A major portion of the capital funding is anticipated to come from a General Obligation (GO) Bond levy. The Board submitted a GO Bond levy to the voters. The vote will take place May 17, 2011.

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. The interfund borrowing was repaid on schedule through the issuance of a Full Faith and Credit (FFCO) borrowing and fund transfer to the General Fund.

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
<b>Resources by Account</b>						
376510 - Beginning Fund Balance	-	23,282,716	11,214,292	3,000,000	4,000,000	7,547,703
415100 - Interest on Investments	44,975	33,219	35,000	-	-	20,000
432990 - Restricted State Grants	-	1,236,902	-	-	-	-
451100 - Bond Proceeds	-	-	25,750,000	-	-	-
452100 - Interfund Transfers	25,750,000	-	-	37,719,231	-	-
<b>Total Resources by Account</b>	<b>25,794,975</b>	<b>24,552,837</b>	<b>36,999,292</b>	<b>40,719,231</b>	<b>4,000,000</b>	<b>7,567,703</b>
<b>Requirements by Program</b>						
21100 - Service Area Direction	-	-	70,000	-	-	-
Subtotal - Support Services	-	-	70,000	-	-	-
41100 - Service Area Direction	-	528,800	1,916,265	2,970,579	2,942,593	1,797,740
41500 - Bldg Acquis/Constr/Improv Svcs	2,512,259	12,532,781	9,163,027	34,048,652	-	5,269,963
Subtotal - Facilities Acquisition & Construction	2,512,259	13,061,581	11,079,292	37,019,231	2,942,593	7,067,703
51100 - Long-Term Debt Service	-	276,964	-	-	-	-
52100 - Fund Transfers	-	-	25,750,000	-	-	-
Subtotal - Debt Service & Transfers Out	-	276,964	25,750,000	-	-	-
61100 - Operating Contingency	-	-	100,000	3,700,000	1,057,407	500,000
71100 - Ending Fund Balance	23,282,716	11,214,292	-	-	-	-
<b>Total Requirements by Program</b>	<b>25,794,975</b>	<b>24,552,837</b>	<b>36,999,292</b>	<b>40,719,231</b>	<b>4,000,000</b>	<b>7,567,703</b>

## School Modernization Fund - Requirements by Account

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
<b>Requirements by Account</b>						
511210 - Classified - Represented	1,120	-	-	-	-	-
511220 - Classified - Non Represented	7,094	405,771	977,148	1,526,810	1,526,810	735,289
511420 - Managerial - Non Represented	4,122	48,609	190,834	430,562	430,562	371,402
512400 - Temporary Misc - Classified	-	6,527	253,647	209,604	157,200	185,909
513400 - Overtime Pay	-	14,086	10,000	10,000	-	-
<b>Subtotal - Salaries</b>	<b>12,336</b>	<b>474,993</b>	<b>1,431,629</b>	<b>2,176,976</b>	<b>2,114,572</b>	<b>1,292,600</b>
521000 - PERS	-	815	4,152	39,621	38,485	23,525
521310 - PERS UAL	1,310	29,711	170,435	262,543	255,017	155,888
522000 - Social Security - FICA	942	34,573	109,519	166,539	161,765	98,884
523100 - Workers' Compensation	219	8,604	23,909	25,906	25,163	15,382
523200 - Unemployment Compensation	12	820	3,794	5,769	5,604	3,425
524100 - Group Health Insurance	0	73,627	210,902	244,678	294,831	179,211
524200 - Other Employer Paid Benefits	22	32	1,145	1,742	1,692	1,034
524300 - Retiree Health Insurance	180	6,270	20,902	31,784	30,873	18,872
524530 - Early Retirement Benefits	182	3,643	9,878	15,021	14,591	8,919
<b>Subtotal - Employee Benefits</b>	<b>2,868</b>	<b>158,095</b>	<b>554,636</b>	<b>793,603</b>	<b>828,021</b>	<b>505,140</b>
531800 - Local Mtgs/Non-Instr Staff Dev	307	2,795	5,100	11,244	-	9,500
531900 - Other Instr Prof/Tech Svcs	-	2,383	-	-	-	10,000
532200 - Repairs and Maintenance Svcs	1,991,183	10,156,950	5,395,251	23,625,760	-	3,245,827
532900 - Other Property Services	-	22,137	-	-	-	-
533150 - Reimb - Field Trips	-	1,118	-	-	-	-
534100 - Travel, Local in District	-	1,770	5,100	18,739	-	17,500
534200 - Travel, Out of District	1,811	2,319	10,000	11,244	-	17,500
535100 - Telephone	165	1,035	-	-	-	1,500
535300 - Postage	-	256	-	-	-	500
535400 - Advertising	-	56	-	-	-	500
535500 - Printing and Binding	174	3,775	-	-	-	5,000
535990 - Misc Communication Services	200	(112)	-	-	-	500
538200 - Legal Services	-	-	170,000	524,699	-	145,000
538300 - Architect and Engineering Svcs	334,953	757,487	187,145	4,378,324	-	565,189
538500 - Management Services	112,577	647,377	349,483	1,659,139	-	300,000
538910 - Security Services	-	300	-	-	-	1,000
538930 - Secretarial/Clerical Services	-	800	-	-	-	1,000
538940 - Professional Moving Services	10,523	7,257	5,000	407,517	-	32,500
538970 - Graphic Arts Services	4,411	150	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	5,976	243,312	1,197,998	846,812	-	130,000
<b>Subtotal - Other Purchased Services</b>	<b>2,462,281</b>	<b>11,851,165</b>	<b>7,325,077</b>	<b>31,483,478</b>	<b>-</b>	<b>4,483,016</b>
541000 - Architect and Engineering Svcs	174	7,268	105,992	11,244	-	10,000
541600 - Interdepartmental Charges	1,949	23,073	-	-	-	3,000
541700 - Discounts Taken	-	(9)	-	-	-	-
543000 - Library Books	-	696	-	-	-	-
544000 - Periodicals	196	856	-	-	-	-

## School Modernization Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
546000 - Non-Consumable Supplies	479	2,092	-	-	-	5,000
561000 - Redemption of Principal	-	2,877	-	-	-	-
547000 - Computer Software	-	37,373	210,000	18,739	-	200,000
<b>Subtotal - Supplies and Materials</b>	<b>2,797</b>	<b>74,225</b>	<b>315,992</b>	<b>29,983</b>	<b>-</b>	<b>218,000</b>
552000 - Building Acquisition	-	323,290	1,219,965	958,441	-	405,000
554100 - Initial and Addl Equipment	-	56,299	19,000	37,478	-	65,000
555010 - Computers	-	31,148	11,767	11,244	-	52,500
555090 - Misc Other Technology	-	37,847	-	-	-	7,500
<b>Subtotal - Capital Outlay</b>	<b>-</b>	<b>448,584</b>	<b>1,250,732</b>	<b>1,007,163</b>	<b>-</b>	<b>530,000</b>
562100 - Interest (Except Bus/Garage)	-	276,964	257,226	-	-	-
564000 - Dues and Fees	935	1,946	5,000	11,244	-	-
567100 - Permits	31,043	52,573	9,000	1,516,784	-	38,947
571000 - Transfers to Other Funds	-	-	25,750,000	-	-	-
581000 - Operating Contingency	-	-	100,000	3,700,000	1,057,407	500,000
376520 - Ending Fund Balance	23,282,716	11,214,292	-	-	-	-
<b>Total Requirements by Account</b>	<b>25,794,975</b>	<b>24,552,837</b>	<b>36,999,292</b>	<b>40,719,231</b>	<b>4,000,000</b>	<b>7,567,703</b>



## Fund 407 – IT System Project Fund

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

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 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
<b>Resources by Account</b>						
376510 - Beginning Fund Balance	-	-	8,468,415	3,430,123	3,430,123	3,430,123
415100 - Interest on Investments	-	41,929	30,000	-	-	-
451100 - Bond Proceeds	-	15,000,000	-	-	-	-
<b>Total Resources by Account</b>	-	<b>15,041,929</b>	<b>8,498,415</b>	<b>3,430,123</b>	<b>3,430,123</b>	<b>3,430,123</b>
<b>Requirements by Program</b>						
26698 - Infrastructure Developments	-	4,138,652	5,209,475	1,402,370	1,402,370	1,402,370
26699 - Systems Development	-	1,401,964	858,817	702,521	702,521	702,521
Subtotal - Support Services	-	5,540,616	6,068,292	2,104,891	2,104,891	2,104,891
52100 - Fund Transfers	-	1,032,898	-	-	-	-
61100 - Operating Contingency	-	-	2,430,123	1,325,232	1,325,232	1,325,232
71100 - Ending Fund Balance	-	8,468,415	-	-	-	-
<b>Total Requirements by Program</b>	-	<b>15,041,929</b>	<b>8,498,415</b>	<b>3,430,123</b>	<b>3,430,123</b>	<b>3,430,123</b>
<b>Requirements by Account</b>						
511100 - Licensed Staff	-	-	32,644	34,316	34,316	34,316
511210 - Classified - Represented	-	237	-	-	-	-
511220 - Classified - Non Represented	-	68,380	121,575	121,575	121,575	121,575
512100 - Substitutes - Licensed	-	2,319	-	-	-	-
512400 - Temporary Misc - Classified	-	896	-	-	-	-
513300 - Extended Hours	-	5,715	-	-	-	-
513400 - Overtime Pay	-	(237)	-	-	-	-
Subtotal - Salaries	-	77,310	154,219	155,891	155,891	155,891
521000 - PERS	-	19	448	2,838	2,838	2,838
521310 - PERS UAL	-	753	18,360	18,801	18,801	18,801
522000 - Social Security - FICA	-	670	11,798	11,926	11,926	11,926
523100 - Workers' Compensation	-	670	2,575	1,855	1,855	1,855
523200 - Unemployment Compensation	-	72	408	413	413	413
524100 - Group Health Insurance	-	3,241	26,002	27,487	27,487	27,487
524200 - Other Employer Paid Benefits	-	-	123	124	124	124
524300 - Retiree Health Insurance	-	492	2,252	2,276	2,276	2,276
524530 - Early Retirement Benefits	-	261	1,064	1,075	1,075	1,075
Subtotal - Employee Benefits	-	6,179	63,030	66,795	66,795	66,795

## IT System Project Fund - Requirements by Account

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
532200 - Repairs and Maintenance Svcs	-	379,592	580,000	-	-	-
534100 - Travel, Local in District	-	70	-	-	-	-
535100 - Telephone	-	1,281	-	-	-	-
535300 - Postage	-	15	-	-	-	-
535500 - Printing and Binding	-	787	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	-	1,826,993	1,109,666	482,931	482,931	482,931
Subtotal - Other Purchased Services	-	2,208,738	1,689,666	482,931	482,931	482,931
541000 - Consumable Supplies	-	2,872	225,000	-	-	-
541600 - Interdepartmental Charges	-	196	-	-	-	-
547000 - Computer Software	-	250,393	150,000	-	-	-
Subtotal - Supplies and Materials	-	253,462	375,000	-	-	-
555010 - Computers	-	1,138,214	996,377	1,399,274	1,399,274	1,399,274
555090 - Misc Other Technology	-	1,622,081	2,290,000	-	-	-
559000 - Other Capital Outlay	-	234,632	500,000	-	-	-
Subtotal - Capital Outlay	-	2,994,927	3,786,377	1,399,274	1,399,274	1,399,274
571000 - Transfers to Other Funds	-	1,032,898	-	-	-	-
581000 - Operating Contingency	-	-	2,430,123	1,325,232	1,325,232	1,325,232
376520 - Ending Fund Balance	-	8,468,415	-	-	-	-
<b>Total Requirements by Account</b>	-	<b>15,041,929</b>	<b>8,498,415</b>	<b>3,430,123</b>	<b>3,430,123</b>	<b>3,430,123</b>

## Fund 420 – Full Faith and Credit Fund

This fund is used to manage capital expenditures for specifically authorized projects, including those projects funded through proceeds from the Recovery Zone borrowing other borrowings targeted for specifically delineated capital investments.

This creation of the fund was authorized by the Board of Education per Resolution 4416 on February 28, 2011.

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
<b>Resources by Account</b>						
376510 - Beginning Fund Balance	-	-	-	5,000,000	5,000,000	5,000,000
415100 - Interest on Investments	-	-	35,000	23,000	23,000	23,000
451500 - Loan Receipts	-	-	10,993,400	-	-	-
<b>Total Resources by Account</b>	-	-	<b>11,028,400</b>	<b>5,023,000</b>	<b>5,023,000</b>	<b>5,023,000</b>
<b>Requirements by Program</b>						
25250 - Financial Accounting Services	-	-	36,360	12,670	12,670	12,670
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	10,492,040	4,510,330	4,510,330	4,510,330
51100 - Long-Term Debt Service	-	-	500,000	500,000	500,000	500,000
<b>Total Requirements by Program</b>	-	-	<b>11,028,400</b>	<b>5,023,000</b>	<b>5,023,000</b>	<b>5,023,000</b>
<b>Requirements by Account</b>						
511210 - Classified - Represented	-	-	196,248	132,122	132,122	132,122
511220 - Non-Represented Staff	-	-	74,539	74,539	74,539	74,539
512400 - Temporary Misc - Classified	-	-	101,885	101,885	101,885	101,885
Subtotal - Salaries	-	-	372,672	308,546	308,546	308,546
521000 - PERS	-	-	1,081	5,616	5,616	5,616
521310 - PERS UAL	-	-	44,367	37,211	37,211	37,211
522000 - Social Security - FICA	-	-	28,509	23,604	23,604	23,604
523100 - Workers' Compensation	-	-	6,224	3,672	3,672	3,672
523200 - Unemployment Compensation	-	-	988	818	818	818
524100 - Group Health Insurance	-	-	43,812	34,386	34,386	34,386
524200 - Other Employer Paid Benefits	-	-	298	247	247	247
524300 - Retiree Health Insurance	-	-	5,441	4,505	4,505	4,505
524530 - Early Retirement Benefits	-	-	2,571	2,129	2,129	2,129
Subtotal - Employee Benefits	-	-	133,291	112,188	112,188	112,188
532200 - Repairs and Maintenance Svcs	-	-	9,986,077	4,089,596	4,089,596	4,089,596
538200 - Legal Services	-	-	12,670	12,670	12,670	12,670
Subtotal - Other Purchased Services	-	-	9,998,747	4,102,266	4,102,266	4,102,266
563000 - Fiscal Charges	-	-	23,690	-	-	-
581000 - Operating Contingency	-	-	500,000	500,000	500,000	500,000
<b>Total Requirements by Account</b>	-	-	<b>11,028,400</b>	<b>5,023,000</b>	<b>5,023,000</b>	<b>5,023,000</b>

## Fund 450 – GO Bonds Fund

This fund is used to manage capital expenditures for specifically authorized projects funded by General Obligation bonds. FY 2011/12 activity in this fund assumes successful passage of a GO Bond levy to be voted on May 17, 2011.

This creation of the fund was authorized by the Board of Education per Resolution 4416 on February 28, 2011.

All activity in the Proposed Budget was contingent upon successful passage of the General Obligation Bond submitted to voters for the May 17, 2011 election. That bond was not authorized by the voters, consequently no activity is included in the Approved or Adopted Budgets.

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Resources by Account						
451100 - Bond Proceeds	-	-	-	300,000,000	-	-
<b>Total Resources by Account</b>	-	-	-	<b>300,000,000</b>	-	-
Requirements by Program						
52100 - Fund Transfers	-	-	-	64,358,968	-	-
61100 - Operating Contingency	-	-	-	226,641,032	-	-
71100 - Ending Fund Balance	-	-	-	9,000,000	-	-
<b>Total Requirements by Program</b>	-	-	-	<b>300,000,000</b>	-	-
Requirements by Account						
571000 - Transfers to Other Funds	-	-	-	64,358,968	-	-
581000 - Operating Contingency	-	-	-	226,641,032	-	-
582000 - Reserved for Next Year	-	-	-	9,000,000	-	-
<b>Total Requirements by Account</b>	-	-	-	<b>300,000,000</b>	-	-

## Fund 480 – Recovery Fund

This fund is used to manage capital expenditures for specifically authorized projects, funded using insurance proceeds, including projects such as rebuilding at Marysville School. The insurance proceeds from the Marysville fire have been transferred from fund 601.

This creation of the fund was authorized by the Board of Education per Resolution 4416 on February 28, 2011.

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
<b>Resources by Account</b>						
376510 - Beginning Fund Balance	-	-	-	3,000,000	3,000,000	3,000,000
452100 - Interfund Transfers	-	-	3,000,000	-	-	-
<b>Total Resources by Account</b>	-	-	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>Requirements by Program</b>						
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	3,000,000	3,000,000	3,000,000	3,000,000
<b>Total Requirements by Program</b>	-	-	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>Requirements by Account</b>						
538990 - Non-Instr Pers/Professional Sv	-	-	3,000,000	3,000,000	3,000,000	3,000,000
<b>Total Requirements by Account</b>	-	-	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>

## Fund 601 – Self Insurance Fund

This Fund accounts for the District's self-insurance programs in the areas of workers' compensation and employee at injury assistance programs. Beginning in 2011-12, liability claims, property/fire loss, and risk management administration requirements have been moved to the General Fund. Resources in fund 601 include earnings on investment, insurance recoveries, and transfers from other funds.

The claims from personal property losses due to the November 2009 Marysville School fire have been completed. This budget includes a transfer of insurance proceeds from the Marysville fire to fund 480. Those funds will be used to complete capital projects at the school.

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

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
<b>Resources by Account</b>						
376510 - Beginning Fund Balance	5,957,446	4,543,920	7,668,045	3,000,000	3,000,000	3,000,000
415100 - Interest on Investments	167,998	20,339	75,000	15,000	15,000	15,000
419600 - Recovery PY Expenditure	44,496	9,815	-	-	-	-
419700 - Services Provided Other Funds	4,985,642	5,193,067	5,102,391	3,415,207	3,415,207	3,415,207
419910 - Miscellaneous	-	4,563,959	1,000,000	-	-	-
Subtotal - Local Sources	5,198,136	9,787,180	6,177,391	3,430,207	3,430,207	3,430,207
431992 - Return to Work	-	151,643	-	262,500	262,500	262,500
432990 - Restricted State Grants	-	-	62,500	-	-	-
Subtotal - State Sources	-	151,643	62,500	262,500	262,500	262,500
<b>Total Resources by Account</b>	<b>11,155,582</b>	<b>14,482,743</b>	<b>13,907,936</b>	<b>6,692,707</b>	<b>6,692,707</b>	<b>6,692,707</b>
<b>Requirements by Program</b>						
25281 - Service Area Direction	335,246	327,431	437,448	150,412	150,412	150,412
25282 - EAIP Worksite Modifications	30,478	108,793	96,481	263,608	263,608	263,608
25283 - Liability Claims	650,689	294,649	1,152,298	-	-	-
25284 - Property/Fire Loss	865,237	3,565,777	3,940,991	-	-	-
25285 - Worker's Compensation	2,626,926	2,387,211	2,271,328	2,508,687	2,508,687	2,508,687
25286 - Worksite Safety	140,529	130,838	341,345	-	-	-
Subtotal - Support Services	4,649,105	6,814,698	8,239,891	2,922,707	2,922,707	2,922,707
52100 - Fund Transfers	2,000,000	-	3,000,000	3,270,000	3,270,000	3,270,000
61100 - Operating Contingency	-	-	2,668,045	500,000	500,000	500,000
71100 - Ending Fund Balance	4,506,477	7,668,045	-	-	-	-
<b>Total Requirements by Program</b>	<b>11,155,582</b>	<b>14,482,743</b>	<b>13,907,936</b>	<b>6,692,707</b>	<b>6,692,707</b>	<b>6,692,707</b>

## Self Insurance Fund - Requirements by Account

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
511210 - Classified - Represented	798	30,177	11,789	12,056	12,056	12,056
511220 - Classified - Non Represented	209,726	198,095	234,686	48,744	48,744	48,744
511310 - Administrators - Licensed	-	684	-	-	-	-
511420 - Managerial - Non Represented	86,232	84,792	87,668	43,834	43,834	43,834
512100 - Substitutes - Licensed	-	6,641	-	-	-	-
512200 - Substitutes - Classified	353	35,335	40,707	50,000	50,000	50,000
512300 - Temporary Misc - Licensed	-	5,350	-	-	-	-
512400 - Temporary Misc - Classified	781	2,610	2,561	2,561	2,561	2,561
513200 - Extended Responsibility-CLS	-	251	-	-	-	-
513300 - Extended Hours	-	31,545	492	-	-	-
513400 - Overtime Pay	1,377	28,102	-	-	-	-
<b>Subtotal - Salaries</b>	<b>299,267</b>	<b>423,582</b>	<b>377,903</b>	<b>157,195</b>	<b>157,195</b>	<b>157,195</b>
521000 - PERS	-	1,003	1,096	2,861	2,861	2,861
521310 - PERS UAL	28,832	37,363	44,989	18,958	18,958	18,958
522000 - Social Security - FICA	23,010	32,269	28,909	12,025	12,025	12,025
523100 - Workers' Compensation	5,437	7,716	6,311	1,871	1,871	1,871
523200 - Unemployment Compensation	281	574	1,002	417	417	417
524100 - Group Health Insurance	36,893	46,620	54,765	16,187	16,187	16,187
524200 - Other Employer Paid Benefits	3,365	17	302	126	126	126
524300 - Retiree Health Insurance	4,369	5,560	5,518	2,295	2,295	2,295
524530 - Early Retirement Benefits	2,818	3,225	2,608	1,085	1,085	1,085
<b>Subtotal - Employee Benefits</b>	<b>105,005</b>	<b>134,347</b>	<b>145,500</b>	<b>55,825</b>	<b>55,825</b>	<b>55,825</b>
531800 - Local Mtgs/Non-Instr Staff Dev	371	9,751	900	-	-	-
532200 - Repairs and Maintenance Svcs	16,890	1,134,548	468,167	-	-	-
532400 - Rentals	-	245	-	-	-	-
532410 - Leased Copy Machines	-	-	174	-	-	-
532800 - Garbage	-	74	-	-	-	-
532900 - Other Property Services	4,518	76,024	41,816	-	-	-
533110 - Reimb - School Bus	-	310,317	325,000	-	-	-
533140 - Reimb - Tri-Met	-	40	-	-	-	-
533150 - Reimb - Field Trips	-	1,079	-	-	-	-
534100 - Travel, Local in District	819	932	800	-	-	-
534200 - Travel, Out of District	1,822	4,205	4,500	-	-	-
535100 - Telephone	817	1,238	889	-	-	-
535300 - Postage	78	6	136	-	-	-
535500 - Printing and Binding	158	579	297	-	-	-
538200 - Legal Services	13,453	42,141	60,000	-	-	-
538500 - Management Services	-	2,371	-	-	-	-
538940 - Professional Moving Services	-	28,265	-	-	-	-
538910 - Security Services	3,861	254,681	105,583	-	-	-
538930 - Secretarial/Clerical Services	893	1,964	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	263,078	334,988	2,216,342	337,500	337,500	337,500
<b>Subtotal - Other Purchased Services</b>	<b>306,758</b>	<b>2,203,448</b>	<b>3,224,604</b>	<b>337,500</b>	<b>337,500</b>	<b>337,500</b>
541000 - Consumable Supplies	24,424	130,270	179,201	-	-	-
541100 - Loss Prevention	-	4,905	44,000	-	-	-

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

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
541400 - Maintenance Materials	970	-	-	-	-	-
541600 - Interdepartmental Charges	62,952	95,815	60,403	1,000	1,000	1,000
542200 - Textbook Adoption	-	463	-	-	-	-
542300 - Textbook Replacement	-	181,392	-	-	-	-
543000 - Library Books	-	71,505	-	-	-	-
544000 - Periodicals	30	131	246	-	-	-
546000 - Non-Consumable Supplies	19,906	49,088	31,600	200,000	200,000	200,000
546100 - Minor Equipment - Tagged	-	2,284	756	-	-	-
547000 - Computer Software	11,700	27,924	45,201	-	-	-
Subtotal - Supplies and Materials	119,983	563,777	361,407	201,000	201,000	201,000
545200 - Food Inventory Adj.-NS Only	-	18,497	-	-	-	-
554100 - Initial and Addl Equipment	-	3,350	-	-	-	-
555010 - Computers	-	41,382	-	-	-	-
555020 - Printers	340	-	-	-	-	-
555090 - Misc Other Technology	596	13,831	-	-	-	-
563000 - Fiscal Charges	-	4,581	-	-	-	-
564000 - Dues and Fees	1,746	1,609	2,300	-	-	-
565100 - Liability Insurance	242,646	939,847	416,410	70,000	70,000	70,000
565300 - Property Insurance Premiums	601,356	(19,304)	860,737	-	-	-
565500 - Judgmnts&Settlemts Against	11	-	-	-	-	-
565910 - Worker's Comp Claim Expense	2,286,460	2,032,290	1,758,195	2,000,000	2,000,000	2,000,000
565920 - Worker's Comp Assessment	80,301	84,828	101,187	101,187	101,187	101,187
565930 - Deductible Insurance Loss	604,634	368,636	991,648	-	-	-
Subtotal - Other Accounts	3,818,091	3,489,545	4,130,477	2,171,187	2,171,187	2,171,187
571000 - Transfers to Other Funds	2,000,000	-	3,000,000	3,270,000	3,270,000	3,270,000
581000 - Operating Contingency	-	-	2,668,045	500,000	500,000	500,000
376520 - Budgeted Ending Fund Balance	4,506,477	7,668,045	-	-	-	-
<b>Total Requirements by Account</b>	<b>11,155,582</b>	<b>14,482,743</b>	<b>13,907,936</b>	<b>6,692,707</b>	<b>6,692,707</b>	<b>6,692,707</b>



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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<sub>r</sub>) 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 Staffing Overview 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 after a hearing with the Tax Supervising and Conservation Commission (TSCC) and meeting all requirements under local budget law.

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

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

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

**Alternative Education** – See Education Options.

**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. The District will not have these funds available in fiscal year 2011/12

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

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

**ATU (Amalgamated Transit Union)** - Bargaining representative for Student Transportation bus drivers.

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

**AYP (Adequate Yearly Progress)** - Adequate Yearly Progress is the measure of the extent to which students in a school, taken as a whole, and certain groups within a school, demonstrate proficiency in at least reading/language arts and mathematics. It also measures the progress of schools under other academic indicators, such as the graduation or school attendance rate. This is part of the No Child Left Behind (NCLB) Act.

## **B**

**BESC (Blanchard Education Service Center)** - Headquarters of Portland Public Schools, located at 501 North Dixon Street, across from the Rose Quarter in North Portland.

**Board of Education** - Consists of the 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** - The budget officer, or the person or position designated by charter and acting as budget officer, prepares or supervises the preparation of the budget document. The budget officer, unless the charter specifies otherwise, acts under the direction of the executive officer of the municipal corporation or under the direction of the governing body.

**Budget Period** - A 12 or 24-month period from July 1 through June 30 to which the operating budget applies.

**Budgetary Control** - The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Budgetary Expenditures** - Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

## C

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

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

**Capital 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, bus mechanics, maintenance workers, and television services employees.

**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 a 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 Individualized Education Plan (IEP) 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** - 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.

**Employee Benefits** - Amounts paid by the school system in behalf of employees; these amounts are not included in the base salary, but are over and above. While not paid directly to employees, nevertheless, they are part of the cost of salaries and benefits.

**Encumbrance** - An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

**Enterprise Funds** - These account for operations that are financed and operated where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to students are recovered primarily through user charges.

**ER (Extended Responsibility)** - Additional pay to District employees for activities and responsibilities performed, primarily, outside the standard workday. The varied amounts of pay are contractual under the PAT contract for employees.

**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.

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

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

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

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

The State chart of accounts is as follows:

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

## **G**

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

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

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

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

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



**H**

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

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

**I**

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

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

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

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

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

**L**

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

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

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

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

**Operating Budget** - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

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

**P**

**Paraeducator / Paraprofessional** - Paraeducator / Paraprofessional: As Part of the No Child Left Behind act, signed into law on January 8th, 2002, there are new requirements for paraprofessionals working in Title I schools or programs funded by Title I. These requirements apply only to paraprofessionals who provide instructional support under the direction of teachers and must be met at the time of hire. The following job titles at PPS provide instructional aid and are thus required to meet the NCLB requirements:

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

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

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

**PAT (Portland Association of Teachers)** - The Portland Association of Teachers represents teachers, counselors, and other professional educators employed in the Portland Public Schools.

**PAT Contract, Article 20 B3, Special Education** - Beginning in 1999-2000, in addition to contractually provided planning days, special education unit members assigned to conference with parents and write IEPs shall be provided three days of released time, per year, for that purpose. A special education unit member may elect to use these days or the equivalent hours before or after the school year or outside his/her workday at this/her per diem hourly rate of pay.

**PAT Contract, Article 20 B4, General Education** - Beginning in 1999-2000, unit members who are required to conference regarding IEPs shall have a substitute provided to allow for such meetings to occur within the workday. If a unit member volunteers to attend such conference outside of the workday, such member shall be compensated at his/her per diem hourly rate.

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

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

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

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

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

**Project/Grant ID** - The portion of a chartfield string that identifies a specific project account, grant account, 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 one or more of the following methods; 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/or 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.

**RTI: Response to Intervention** - The "Response to Intervention" system strengthens core delivery to all students, focusing on prevention of student academic and behavior challenges. In addition, it provides for systematic identification of students in need of greater support. Through monitoring student progress, staff are able to remove or add student interventions as needed throughout the school year.

## **S**

**School Improvement Status** - A school is in its first year of "school improvement" when it has not made AYP for two consecutive years. In order to exit school improvement status, it must make AYP for two consecutive years. Schools who are designated as having school improvement status, and which do not exit this status within two years then require "Corrective Action" status. This 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 Staffing Overview section of this document.

**State School Fund** - This is the major appropriation of state support for public schools. The State School Fund is distributed to school districts on a weighted student basis. The major component is Average Daily Membership (ADM) which is calculated by multiplying the number of students at a school by the total number of days each student is enrolled, and then dividing the result by the total number of days school is in session. (Student absences do not affect this total.) In addition to the estimated Average Daily Membership, weightings are added for the following factors:

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

The formula also makes a weighting adjustment to consider the additional cost of operating remote small schools. The full formula also includes reimbursement of student transportation costs.

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

## I

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

**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. Title I teachers 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 95) and the Other Funds (page 99) 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.*

### **51100 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 fall within the guidelines of the PAT Professional Agreement.
- PAT – SABBATICAL LEAVES. Compensation paid to administrators and teachers on approved sabbatical leaves (time document not required; changes made directly by Human Resources Department).

**512200 Substitute - Classified**

- EDUCATIONAL ASSISTANTS. Substitutes for positions listed in account 511210.
- SPECIAL ED PARAEDUCATORS. Substitutes for positions listed in account 511210.
- SECRETARIAL. Substitutes for positions listed in account 511210.
- CLERICAL. Substitutes for positions listed in account 511210.

**512300 Temporary Misc - Licensed**

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

**512400 Temporary Misc - Classified**

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

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

**513100 Extended Responsibility (ER) - Licensed**

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

**513200 Extended Responsibility (ER) - Classified**

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



**522000 Social Security - FICA**

- Employer's share of social security taxes paid by the District as required by the Federal Insurance Contributions Act (FICA).

**523100 Workers' Compensation**

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

**523200 Unemployment Compensation**

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

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

**524100 Group Health Insurance**

- Employees' and employer's share of 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.

**531810 Non-Instructional Development - Professional Development Funds**

- Fees for training workshops, conferences, seminars and other staff development activities using allocated Professional Development funding by Licensed Employees.

**531900 Other Instructional, Professional, and Technical Services**

- PERSONAL/PROFESSIONAL SERVICES. Personal/professional service contracts for instructional related services such as educational studies and consultant service contracts for instructional programs.
- GAME EXPENSES. Non-payroll services provided by non-District personnel for security, game officials, ticket takers, labor to line fields, facilities rental, etc.
- SERVICES PURCHASED FROM ANOTHER SCHOOL DISTRICT WITHIN THE STATE. Payments to another school district within the state for services rendered, other than tuition and transportation fees. Examples of services are data processing, purchasing, nursing, and guidance.

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

**532100 Cleaning Services**

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

**532200 Repairs and Maintenance Services**

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

**532400 Rentals**

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

**532410 Leased Copy Machines**

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

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

**532500 Electricity****532600 Fuel**

- NATURAL GAS.
- OIL FOR HEATING.



**532700 Water and Sewage****532800 Garbage**

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

**532900 Other Property Services**

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

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

**533110 Reimbursable - School Bus****533120 Reimbursable - Taxi Cab****533130 Reimbursable - In-Lieu****533140 Reimbursable - Tri-Met 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).

**534210 Travel, Out of District - Professional Development Funds**

- Employee travel costs such as lodging, meals, and transportation incurred outside the 25-mile limitation when attending training or workshops using allocated Professional Development funding by Licensed Employees.

**534300 Travel, Student Activities**

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

**534900 Other Travel**

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

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 of 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 and in Grants.)

### **538930 Secretarial / Clerical Services**

- Non-payroll services performed by qualified persons or from temporary service organizations.

### **538940 Professional Moving Services**

- Non-payroll services performed by qualified persons or organizations to move materials, furniture, etc.

### **538950 Professional Health Care Services**

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

### **538960 Professional Child Care Services**

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

### **538970 Graphic Arts Services**

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

### **538980 Laundering Services**

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

### **538990 Non-Instructional Personal / Professional Services**

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

### **538992 Custodial Services Contract**

### **538995 Meal Services**

- NUTRITION SERVICES MEALS FOR HEAD START. (Used by Grants only.)

## **540000 - Supplies & Materials**

Material and freight costs for items of an expendable nature that are consumed, wear out, deteriorate from use, or are used in fabrication or as components of more complex products.

### **541000 Consumable Supplies**

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

### **541100 Loss Prevention**

Cafeteria Needs - Expenditures that support the various needs of the 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. Books for a new library or for materially expanding a present library, reference books, repair of library books, etc.
- AUDIOVISUAL MEDIA. Motion pictures, recorded video and audio programs, filmstrips, charts, maps, rental of audiovisual materials, etc.

**544000 Periodicals**

- Subscriptions for any publications that appear at regular intervals, pamphlets, or newspapers.

*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**

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

### **547000 Computer Software**

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

### **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)

**564010 Dues and Fees - Professional Development Funds**

- Expenditures for membership in professional or other organizations or associations when using allocated Professional Development funding by Licensed Employees.

**564100 Bond Issuance Cost**Insurance and Judgments**565100 Liability Insurance**

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

**565200 Fidelity Bond Premiums**

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

**565300 Property Insurance Premiums**

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

**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 fully prepare students to make productive life decisions as citizens, family members, and workers.*

1000A - Instructional Substitutes

1000B - Unassigned Teachers

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

11111 - Elementary K-5

11112 - Elementary 1-5

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

11119 - Kindergarten Homeroom

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

### **11200 Middle School Instruction**

11211 - Middle School Program; Grades 6-8

11212 - Middle School Homeroom

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

11221 - Middle School Extracurricular Activities

### **11300 High School Instruction**

11311 - High School Program; Grades 9-12

11312 - High School Homeroom

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

11321 - High School Extracurricular Activities

11322 - 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 - Communication Behavior - Academic

12213 - Intensive Skills - Academic

12214 - Communication Behavior - Functional

12215 - SLC-ILC-Intensive Learning Center

12216 - Deaf/Hard of Hearing Classroom

12217 - Social Emotional - Behavior

12218 - Social Emotional - Intensive

12219 - Social Emotional - Fragile

12221 - SLC-Developmental Kindergarten

12230 - Life Skills/CTP

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

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

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

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

### **12600 Early Intervention**

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

- 12601 - SKIP Screening (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
- 12872 - Transition Center
- 12880 - Charter Schools
- 12891 - Contract Programs
- 12892 - Alternative Education Instructional Support
- 12893 - CEIS (Coordinated Early Intervention Services)

### **12900 Designated Programs**

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

- 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 - 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, 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 Unfunded Actuarial Liability (UAL)

**60000 - Contingencies**

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

61100 - Operating Contingency

**70000 - Unappropriated Ending Fund Balance**

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

71100 - Ending Fund Balance



## School Site Directory

The district operates 58 schools that have elementary or K-8 school programs, 10 middle schools, 11 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  
K-5

**Arleta** - 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 Rosa Parks 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 (Middle College Program  
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)

**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

2-8 (Alternative - TAG)

**Alliance High School** (Alternative Programs for HS Students with three 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

**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	186
	Counselors - MS/HS Librarians	Teacher PAT Salary Schedule	187
	Non-Classroom (Support) Personnel - Licensed	Teacher PAT Salary Schedule	186
511210	Bus Drivers	ATU Bus Driver Salary Schedule	182
	Bus Mechanics	DCU Salary Schedule	183
	Cafeteria Staff	SEIU Nutrition Services Salary Schedule	192
	Classified Staff	PFTCE Salary Schedules	189 - 191
	Custodians	SEIU Custodian Salary Schedule	192
	Educational Assistants (General & ESL)	General & ESL Educational Assistant Salary Schedules	189 - 190
	Maintenance Workers	DCU Maintenance Worker Salary Schedule	184 - 185
	Paraeducators	Special Education Paraeducator Salary Schedules	189
	Secretarial / Clerical	PFTCE Salary Schedules	189 - 191
	Television Services	DCU Salary Schedule	183
	Truck Drivers	DCU Truck Driver Salary Schedule	182
511220	Confidential Secretaries/Admin. Assistants	Confidential Secretaries Salary Schedule	193
	Specialists - Non-Licensed	Non-Represented Employee Salary Schedule	194
511310	Administrators - Licensed	Non-Represented Employee Salary Schedule	194
	Directors/Asst. Directors/Supvs/Mgrs - Licensed	Non-Represented Employee Salary Schedule	194
	Principals	Building/Program Administrator Salary Schedule	193
	Principals - Licensed Retired	Retired Licensed Administrator Salary Schedule	193
	Superintendent	Contract salary determined by the Board of Education	-
	Vice Principals/Asst. Princ./Asst Admin	Building/Program Administrator Salary Schedule	193
	Vice Principals/Asst. Princ./Asst Admin - Subs	Substitute Licensed Administrator Salary Schedule	193
511320	Administrators - Non Licensed	Non-Represented Employee Salary Schedule	194
511410	Cafeteria Managers	Non-Represented Employee Salary Schedule	194
511420	Directors/Asst. Directors/Supvs/Mgrs - Non Lic.	Non-Represented Employee Salary Schedule	194

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 01/01/2011)

Description	Hourly Rate
Truck Driver / Warehouseman (Base)	\$21.04
Truck Driver Leadman *	\$21.66
Warehouse Foreman **	\$23.14
General Foreman ***	\$24.19
Sub Driver ****	\$18.94

\* 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 01/01/2011)

Description	Hourly Wage
Shop Assistant	\$16.21
Bus Fueler	\$21.33
Serviceman	\$21.33
Mechanic	\$24.73
Lead Mechanic	\$25.46

District Council of Unions (DCU)  
 Contract - Appendix C  
 Television Services - Hourly Rate Salary Schedule  
 (Effective 01/01/2011)

Description	Step 1	Step 2	Step 3	Step 4	Step 5
Production Assistant	\$11.96	\$13.97	\$15.97	\$17.97	\$19.97
Producer	\$13.31	\$15.52	\$17.76	\$19.97	\$22.18
Master Control Operator	\$13.31	\$15.52	\$17.76	\$19.97	\$22.18
TV Technician	\$13.31	\$15.52	\$17.76	\$19.97	\$22.18
Production Manager	\$25.21	-----	-----	-----	-----
Assistant Engineer	\$25.21	-----	-----	-----	-----
Chief Engineer	\$27.83	-----	-----	-----	-----

District Council of Unions (DCU)

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

(Effective 01/01/2011)

Description	Level	Craft Code	Hourly Wage
Roofer	Journeyman	67	\$20.10
	Leadman		\$20.70
	Asst. Foreman		\$21.40
	Foreman		\$22.11
Carpet / Linoleum Layer	Journeyman	80	\$20.75
	Leadman		\$21.36
	Asst. Foreman		\$22.09
	Foreman		\$22.82
Laborer	Journeyman	41	\$20.77
	Leadman		\$21.38
	Asst. Foreman		\$22.11
	Foreman		\$22.85
Painter	Journeyman	45	\$20.77
	Leadman		\$21.38
	Asst. Foreman		\$22.11
	Foreman		\$22.85
Tile Setter	Journeyman	10	\$22.04
	Leadman		\$22.70
	Asst. Foreman		\$23.46
	Foreman		\$24.24
Cement Mason	Journeyman	10	\$23.37
	Leadman		\$24.07
	Asst. Foreman		\$24.90
	Foreman		\$25.70
Plasterer	Journeyman	10	\$23.45
	Leadman		\$24.16
	Asst. Foreman		\$24.98
	Foreman		\$25.80
Glazier	Journeyman	20	\$25.33
	Leadman		\$26.09
	Asst. Foreman		\$26.99
	Foreman		\$27.87
Carpenter	Journeyman	40	\$25.49
	Leadman		\$26.26
	Asst. Foreman		\$27.15
	Foreman		\$28.05
Hardware	Journeyman	38	\$25.49
	Leadman		\$26.26
	Asst. Foreman		\$27.15
	Foreman		\$28.05



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

Brick Mason	Journeyman	10	\$26.01
	Leadman		\$26.78
	Asst. Foreman		\$27.70
	Foreman		\$28.61
Machinist	Journeyman	55	\$26.03
	Leadman		\$26.81
	Asst. Foreman		\$27.72
	Foreman		\$28.63
Electronic Technician	Journeyman	95	\$27.29
	Leadman		\$28.11
	Asst. Foreman		\$29.07
	Foreman		\$30.03
Musical Instrument Repair	Journeyman	96	\$27.29
	Leadman		\$28.11
	Asst. Foreman		\$29.07
	Foreman		\$30.03
Sheet Metal Worker	Journeyman	65	\$29.04
	Leadman		\$29.90
	Asst. Foreman		\$30.92
	Foreman		\$31.93
Electrician	Journeyman	50	\$31.01
	Leadman		\$31.94
	Asst. Foreman		\$33.02
	Foreman		\$34.10
Plumber	Journeyman	60	\$31.76
	Leadman		\$32.72
	Asst. Foreman		\$33.82
	Foreman		\$34.94
Steamfitter	Journeyman	59	\$31.76
	Leadman		\$32.72
	Asst. Foreman		\$33.82
	Foreman		\$34.94
Rovers	Starting Level		\$14.71
	1st Anniversary		\$15.76
	2nd Anniversary		\$16.81
	3rd Anniversary		\$17.86
	4th Anniversary		\$18.91
Groundskeeper		85	\$20.77
Mason Tender			\$20.77
Plumber's Helper			\$20.77
Machinist Helper			\$22.51
Motor Winder			\$24.19

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 K-8 / 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 07/01/2010)

GRADE C

Clerk III

GRADE D

Clerk II

Department Receptionist

Secretary

Switchboard Operator

GRADE E

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

Admin Professional Library Clerk

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

Chief Clerk I

Electronic Publishing Technician

Finance Clerk I

Payroll Benefits Clerk

Principal's Secretary - High School

Region Director Secretary

Senior Administrative Secretary I

Special Ed Assistant Trainer

## Portland Federation of Teachers and Classified Employees (PFTCE)

## Contract - Appendix B &amp; C

## 12-Month (260 Day) &amp; 10-Month (200 / 210 Day) Classified Employee - Hourly Rate Salary Schedule

(Effective 07/01/2010)

Grade Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
C	\$12.76	\$13.33	\$13.90	\$14.50	\$15.09	\$15.64	\$16.23	\$16.82
D	\$13.33	\$13.90	\$14.49	\$15.09	\$15.64	\$16.23	\$16.82	\$17.39
F	\$14.42	\$15.09	\$15.64	\$16.23	\$16.82	\$17.39	\$17.98	\$18.54
G	\$15.09	\$15.64	\$16.23	\$16.82	\$17.39	\$17.98	\$18.54	\$19.13
H	\$15.64	\$16.23	\$16.82	\$17.39	\$17.98	\$18.54	\$19.13	\$19.71
I	\$16.23	\$16.82	\$17.39	\$17.98	\$18.54	\$19.13	\$19.71	\$20.29
J	\$16.82	\$17.39	\$17.98	\$18.54	\$19.13	\$19.71	\$20.29	\$20.89
K	\$17.39	\$17.98	\$18.54	\$19.13	\$19.71	\$20.29	\$20.89	\$21.46

## Portland Federation of Teachers and Classified Employees (PFTCE)

## Contract - Appendix D

## General Educational Assistant - Hourly Rate Salary Schedule

(Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
General Ed Assistant	\$11.94	\$12.54	\$13.13	\$13.73	\$14.32	\$14.94	\$15.51	\$16.11	\$16.71

## Portland Federation of Teachers and Classified Employees (PFTCE)

## Contract - Appendix E

## Special Education Paraeducator - Hourly Rate Salary Schedule

(Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Paraeducator 1	\$14.63	\$15.24	\$15.83	\$16.44	\$17.04	\$17.65	\$18.25	\$18.85	\$19.45
Paraeducator 2	\$14.04	\$14.63	\$15.24	\$15.83	\$16.44	\$17.04	\$17.65	\$18.25	\$18.85
Therap. Coach	\$15.36	\$15.99	\$16.63	\$17.26	\$17.88	\$18.52	\$19.17	\$19.80	\$20.42

Portland Federation of Teachers and Classified Employees (PFTCE)  
 Contract - Appendix E-1  
 ESL/Bilingual Educational Assistant - Hourly Rate Salary Schedule  
 (Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
ESL/Bilingual EA	\$12.68	\$13.25	\$13.86	\$14.46	\$15.09	\$15.66	\$16.26	\$16.85	\$17.48

Portland Federation of Teachers and Classified Employees (PFTCE)  
 Contract - Appendix F  
 Certified Nursing Assistant (CNA) & Licensed Practical Nurse (LPN) - Hourly Rate Salary Schedule  
 (Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Spec Ed CNA & LPN	\$15.33	\$15.95	\$16.54	\$17.16	\$17.78	\$18.39	\$18.99	\$19.60	\$20.21

Portland Federation of Teachers and Classified Employees (PFTCE)  
 Contract - Appendix G  
 Licensed Physical Therapy Assistant (LPTA) & Certified  
 Certified Occupational Therapy Assistant (COTA) - Hourly Rate Salary Schedule  
 (Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Spec Ed LPTA & COTA	\$20.13	\$20.83	\$21.50	\$22.16	\$22.85	\$23.50

Portland Federation of Teachers and Classified Employees (PFTCE)  
 Contract - Appendix G-1  
 Assistive Technology Practitioners (Special Ed)  
 (Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Assistive Technology Practitioner	\$22.19	\$22.82	\$23.50	\$24.20	\$24.93	\$25.65

Portland Federation of Teachers and Classified Employees (PFTCE)

Contract - Appendix H

Sign Language Interpreter - Hourly Rate Salary Schedule

(Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
COC or AA	\$18.40	\$19.04	\$19.70	\$20.34	\$20.98	\$21.62
BA/BS	\$19.04	\$19.70	\$20.34	\$20.98	\$21.62	\$22.28
BA/BS or AA plus RID CT or RID CI	\$19.70	\$20.34	\$20.98	\$21.62	\$22.28	\$22.92
BA/BS or AA plus RID CT & RID CI	\$20.34	\$20.98	\$21.62	\$22.28	\$22.92	\$23.56

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 & 2

Community Agent / Campus Monnitor (190 Day) - Hourly Rate Salary Schedule

(Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Longevity
CA & CM	\$15.42	\$15.87	\$16.34	\$16.79	\$17.25	\$17.72	\$18.18	\$18.65	\$19.38
+ \$265 Annual *	\$15.60	\$16.05	\$16.51	\$16.96	\$17.42	\$17.89	\$18.35	\$18.82	\$19.55

\* 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 07/01/2010)

Description	Grade	Status	Step 1	Step 2	Step 3	Step 4	Step 5
Food Service Assistant	342	Non-Certified	\$10.57	\$10.89	\$11.10	\$11.31	\$11.52
	343	Certified	\$10.73	\$11.05	\$11.26	\$11.47	\$11.68
Cook, Baker, Dessert Specialist	344	Non-Certified	\$13.25	\$13.65	\$13.91	\$14.18	\$14.44
	345	Certified	\$13.41	\$13.81	\$14.07	\$14.34	\$14.60
Elementary / Middle School Lead, Roving Lead, Summer Monitor	348	Non-Certified	\$13.99	\$14.41	\$14.69	\$14.97	\$15.25
	349	Certified	\$14.15	\$14.57	\$14.85	\$15.13	\$15.41
High School / Central Kitchen Lead	350	Non-Certified	\$15.33	\$15.79	\$16.10	\$16.40	\$16.71
	351	Certified	\$15.49	\$15.95	\$16.26	\$16.56	\$16.87
Substitute Worker	352	Non-Certified	\$9.25	-----	-----	-----	-----

Service Employees International Union (SEIU)  
 Contract - Appendix B  
 Custodian - Hourly Rate Salary Schedule  
 (Effective 10/16/2010)

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	\$11.23	-----	-----	-----	-----	-----	-----	-----	-----	-----



Confidential Secretary (260 Day)  
Annual Rate Salary Schedule  
(Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Conf. Administrative Asst	\$41,911	\$43,167	\$44,462	\$45,797	\$47,169	\$48,586	\$50,043	\$51,544
Conf. Executive Asst	\$45,929	\$47,778	\$50,315	\$52,851	\$55,388	\$57,925	\$60,462	\$62,998

Licensed Building / Program Administrator  
Annual Rate Salary Schedule  
(Effective 07/01/2010)

Description	Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
High School Principal	230	\$103,991	\$106,383	\$108,830	\$111,333	\$113,253	\$116,085
Middle School Principal	230	\$96,847	\$99,269	\$101,750	\$104,294	\$106,407	\$109,067
K-8 Principal	230	\$96,847	\$99,269	\$101,750	\$104,294	\$106,407	\$109,067
Elementary Principal	230	\$94,192	\$96,106	\$97,956	\$99,927	\$102,127	\$104,476
Principal Special Programs	230	\$94,192	\$96,106	\$97,956	\$99,927	\$102,127	\$104,476
Small School Administrator	230	\$94,192	\$96,106	\$97,956	\$99,927	\$102,127	\$104,476
Vice Principal	230	\$89,495	\$91,858	\$94,283	\$96,772	\$98,990	\$101,604
Vice Principal Special Program	230	\$89,495	\$91,858	\$94,283	\$96,772	\$98,990	\$101,604
Assistant Principal	215	\$80,420	\$82,430	\$84,491	\$86,603	\$88,079	\$90,281
Asst Principal Special Programs	215	\$80,420	\$82,430	\$84,491	\$86,603	\$88,079	\$90,281
Admin - Special Programs	225	\$86,750	\$89,439	\$92,212	\$95,070	\$97,637	\$100,664
Asst Admin - Special Programs	210	\$74,766	\$77,308	\$79,937	\$82,654	\$84,957	\$87,845

Substitute Licensed Administrator  
Hourly Rate Salary Schedule  
(Effective 07/01/2010)

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

Non-Represented Employee  
 Annual Rate Salary Schedule  
 (Effective 07/01/2010)

Description	Grade	Work Days	Step1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Specialist	A	260	\$34,502	\$36,296	\$38,183	\$40,340	\$42,306	\$44,649	\$46,766	\$49,198
		225	\$29,743	\$31,289	\$32,916	\$34,775	\$36,471	\$38,491	\$40,316	\$42,412
		210	\$27,760	\$29,203	\$30,722	\$32,457	\$34,039	\$35,925	\$37,628	\$39,585
		200	\$26,438	\$27,813	\$29,259	\$30,912	\$32,419	\$34,214	\$35,836	\$37,700
		195	\$25,777	\$27,117	\$28,527	\$30,139	\$31,608	\$33,359	\$34,940	\$36,757
		190	\$25,116	\$26,422	\$27,796	\$29,366	\$30,798	\$32,503	\$34,044	\$35,815
Senior Specialist	B	260	\$41,850	\$43,859	\$46,196	\$48,170	\$50,482	\$53,012	\$55,445	\$58,106
		225	\$36,078	\$37,809	\$39,825	\$41,526	\$43,519	\$45,700	\$47,797	\$50,091
		210	\$33,673	\$35,289	\$37,170	\$38,758	\$40,618	\$42,653	\$44,611	\$46,752
		200	\$32,069	\$33,608	\$35,400	\$36,912	\$38,684	\$40,622	\$42,487	\$44,525
		195	\$31,267	\$32,768	\$34,515	\$35,989	\$37,716	\$39,607	\$41,424	\$43,412
		190	\$30,466	\$31,928	\$33,630	\$35,067	\$36,749	\$38,591	\$40,362	\$42,299
Analyst	C	260	\$51,604	\$54,160	\$56,245	\$58,719	\$61,303	\$64,000	\$66,816	\$69,756
Coordinator		225	\$44,486	\$46,690	\$48,487	\$50,620	\$52,847	\$55,173	\$57,600	\$60,134
Resource Specialist		210	\$41,520	\$43,577	\$45,254	\$47,246	\$49,324	\$51,494	\$53,760	\$56,125
		200	\$39,543	\$41,502	\$43,099	\$44,996	\$46,975	\$49,042	\$51,200	\$53,453
		195	\$38,555	\$40,464	\$42,022	\$43,871	\$45,801	\$47,816	\$49,920	\$52,116
		190	\$37,566	\$39,427	\$40,944	\$42,746	\$44,627	\$46,590	\$48,640	\$50,780
Functional Lead	D	260	\$60,680	\$63,228	\$65,883	\$68,843	\$71,534	\$74,539	\$77,669	\$80,931
Senior Analyst		225	\$52,310	\$54,507	\$56,796	\$59,347	\$61,667	\$64,258	\$66,956	\$69,768
Manager		210	\$48,823	\$50,873	\$53,009	\$55,391	\$57,556	\$59,974	\$62,492	\$65,117
Program Manager		200	\$46,498	\$48,450	\$50,485	\$52,753	\$54,815	\$57,118	\$59,517	\$62,016
		195	\$45,335	\$47,239	\$49,223	\$51,434	\$53,445	\$55,690	\$58,029	\$60,466
		190	\$44,173	\$46,028	\$47,961	\$50,116	\$52,075	\$54,262	\$56,541	\$58,915
Senior Manager	E	260	\$70,805	\$73,496	\$76,289	\$79,188	\$82,197	\$85,320	\$88,562	\$91,928
Senior Program Mgr		225	\$61,039	\$63,358	\$65,766	\$68,266	\$70,860	\$73,552	\$76,347	\$79,248
PeopleSoft Adv Dev	EIT	260	\$74,231	\$77,015	\$79,902	\$82,899	\$86,007	\$89,232	\$92,579	-----
Assistant Director	F	260	\$81,366	\$84,459	\$87,668	\$90,999	\$94,457	\$98,047	\$101,774	\$105,639
Program Director		225	\$70,143	\$72,809	\$75,576	\$78,448	\$81,428	\$84,523	\$87,736	\$91,068
		210	\$65,467	\$67,955	\$70,538	\$73,218	\$76,000	\$78,888	\$81,887	\$84,997
Director	G	260	\$91,223	----- Approved Pay Range -----						\$114,680
Executive Director	H	260	\$112,500	----- Approved Pay Range -----						\$137,700
Region Director										
CAO / Deputy Supt.	I	260	\$115,000	----- Approved Pay Range -----						\$153,000

**Five-Year Salary History by Work Group**

Portland Consumer Price Index	2.7%	0.5%	0.9%	N/A	N/A
Employee Group	2007/08	2008/09	2009/10	2010/11	Adopted 2011/12
<b>ATU</b> Bus Drivers	2.5% COLA, \$625 stipend in March 2008, add two longevity steps to reward long-time employees.	2.5% COLA Step Increase	2.5% COLA Step Increase	2% COLA Step Increase	No COLA Step Increase
<b>DCU</b> Maintenance workers, bus mechanics, warehousemen, truck drivers, television services	\$1,000 one-time payment on 10/15/2007, additional one-time \$1,120 in first pay period of 2008.	1% COLA (Jan. 2009) No Step	2% COLA (Jan. 2010) No Step	2% COLA No Step	No COLA No Step
<b>PAT</b> Teachers, counselors, media specialists, school psychologists	2.5% COLA Step Increase (3.4% to 5.6% for teachers not at top of scale).	2.0% COLA Step Increase	No COLA Step Increase	2.0% COLA Step Increase	No COLA Step Increase
<b>PFTCE</b> Secretaries, clerical, paraeducators, educational assistants	2.5% COLA No Step	2.5% COLA Step Increase (2.5 to 5%) 1.5% longevity pay for those on top step for 3 years or more as of 7/1/08.	No COLA No Step	2% COLA Step Increase	No COLA Step Increase
<b>SEIU</b> Nutrition Services	2.5% COLA (March 2008) Pay scale revised (elementary and middle school leads to one pay grade, longevity steps reduced from 6 to 4).	2.5% COLA No Step	2.5% COLA No Step	2% COLA No Step	No COLA No Step
<b>SEIU</b> Custodians	Wages frozen; new and promoted employees placed on 10-step market-rate wage scale and frozen there.	Wages frozen; new and promoted employees placed on wage scale and frozen there.	Wages frozen; new and promoted employees placed on wage scale and frozen there.	Part-Time 2% COLA No Step Full-Time No COLA Step Increase	No COLA No Step
<b>Superintendent &amp; Executive Committee</b>	One-time adjustment to market and internal benchmarks, variable by position. Created defined salary range and pay grade for Chiefs. No performance pay.	No COLA No Step	No COLA No Step	No COLA No Step	No COLA No Step
<b>Building and Program Administrators</b> Licensed Administrators	No COLA Step Increase Add step to schedule Adjustment for 230-day employees for loss of 2 flex days.	No COLA Step Increase 227-day employees increased to 230 days (1.3% pay increase).	No COLA No Step	2% COLA No Step	No COLA No Step
<b>Other Directors</b> Non-Licensed Administrators	One-time adjustment to market and internal benchmarks, variable by position. Created differentiated salary ranges and pay grades for department, program and school directors.	No COLA No Step	No COLA No Step	2% COLA No Step	No COLA No Step
<b>Other Non-Represented</b> Specialists, Analysts, Managers	Adjustment to market (1 to 5% depending on position) and revised schedule to 6 grades and 8 steps. Some reclassifications and pay freezes.	2.5% COLA No Step	No COLA No Step	2% COLA No Step	No COLA No Step

COLA = Cost Of Living Adjustment

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**Resolution to Approve the 2011/12 Budget and Imposition of Taxes****RESOLUTION No. 4456****Budget Committee Approval of the FY 2011-12 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. On April 25, 2011, the Budget Committee received the Superintendent’s budget message and Proposed budget document.
- C. Between April 25, 2011 and May 23, 2011 the Budget Committee met a minimum of four times in advertised public sessions to discuss the Proposed Budget.
- D. On May 9, 2011, the Budget Committee held a public hearing to receive public comment on the proposed budget.
- E. 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. ORS 294.411 allows taxing jurisdictions to request an extension of the submission date.
- F. The District requested, and the TSCC authorized, extending the submission date to no later than June 3, 2011.
- G. The Board of Education (“Board”) appointed a Citizen Budget Review Committee (“CBRC”) to review the Proposed Budget and current year expenditures of the existing Local Option Levy. The CBRC acts in an advisory capacity to the Board.
- H. On May 23, 2011, the Budget Committee received testimony and a report on the current year Local Option Levy expenditures, and testimony and budget recommendations from the CBRC.
- I. 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.
- J. 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.
- K. 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.

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**RESOLUTION**

1. The Budget Committee approves the budget as revised during Budget Committee deliberations and summarized in Attachments A and B.
2. The Budget Committee approves the budget for the fiscal year 2011-12 in the total amount of \$675,324,899.
3. 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 taxable assessed value for operations;
  - b. At the rate of \$1.9900 per \$1,000 of taxable assessed value local option tax for operations;

And that these taxes are hereby imposed and categorized for tax year 2011-12 upon the assessed value of all taxable property within the district.
4. Taxes are hereby imposed and categorized as for tax year 2011-12 upon the taxable assessed value of all taxable property in the District, as follows:
 

For Education limitation on taxable assessed value:

Permanent Rate Tax Levy	\$4.7743/\$1,000
Permanent Rate Gap Tax Levy	\$0.5038/\$1,000
Local Option Rate Tax Levy	\$1.9900/\$1,000
5. 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 of taxable assessed value Gap Tax Levy is excluded from division of taxes calculations.
6. The Budget Committee directs submittal of this approved budget to the TSCC by June 3, 2011, in accordance with ORS 294.411, under the extension as granted by the TSCC.

*Neil Sullivan/Mark W. Murray*

**Attachment A  
FY 2011/12 Budget Summary by Fund and by Program**

Fund	Instruction	Support Services	Enterprise & Community Services	Facilities Acquisition & Construction	Debt Service & Transfers Out	Contingency	Ending Fund Balance	Fund Total
Fund 101	254,666,959	176,544,952	550,000	250,000	7,604,574	24,559,259	-	464,175,744
Fund 201	8,150,000	-	-	-	-	-	3,157,000	11,307,000
Fund 202	-	-	16,984,898	-	-	-	2,530,374	19,515,272
Fund 205	45,451,151	27,405,822	3,320,696	427,578	-	-	-	76,605,247
Fund 225	-	-	-	-	1,900,000	-	14,900,000	16,800,000
Fund 299	12,053,975	1,845,584	50,472	4,313,072	-	-	-	18,263,103
Fund 304	-	-	-	-	1,667,254	-	-	1,667,254
Fund 306	-	-	-	-	3,976,828	-	-	3,976,828
Fund 307	-	-	-	-	613,630	-	-	613,630
Fund 308	-	-	-	-	34,673,326	-	-	34,673,326
Fund 320	-	-	-	-	1,354,693	-	-	1,354,693
Fund 404	-	-	-	3,299,625	677,347	250,000	-	4,226,972
Fund 405	-	-	-	2,942,593	-	1,057,407	-	4,000,000
Fund 407	-	2,104,891	-	-	-	1,325,232	-	3,430,123
Fund 420	-	12,670	-	4,510,330	-	500,000	-	5,023,000
Fund 480	-	-	-	3,000,000	-	-	-	3,000,000
Fund 601	-	2,922,707	-	-	3,270,000	500,000	-	6,692,707
<b>Total</b>	<b>\$ 320,322,085</b>	<b>\$ 210,836,626</b>	<b>\$ 20,906,066</b>	<b>\$ 18,743,198</b>	<b>\$ 55,737,652</b>	<b>\$ 28,191,898</b>	<b>\$ 20,587,374</b>	<b>\$ 675,324,899</b>

**Attachment B**  
**Summary of Changes to the General Fund (101) from Proposed to Approved**

**Resources**

Resource	Current 2010/11	Proposed 2011/12	Recommended Changes	Approved 2011/12
Beginning Balance	28,022,202	25,100,000	-	25,100,000
Revenue from Taxes	232,893,866	259,509,000	-	259,509,000
Tuition	350,000	350,000	-	350,000
Earnings on Investment	700,000	600,000	-	600,000
Extra-curricular Activities	1,119,000	670,000	-	670,000
Other Local Sources	9,866,999	8,927,000	23,744	8,950,744
Intermediate Sources	7,446,629	6,915,000	-	6,915,000
State Sources	140,553,918	156,454,000	350,000	156,804,000
Federal Sources	14,369,000	7,000	-	7,000
Other Sources	27,086,901	5,270,000	-	5,270,000
<b>Total Resources</b>	<b>\$ 462,408,515</b>	<b>\$ 463,802,000</b>	<b>\$ 373,744</b>	<b>\$ 464,175,744</b>

**Requirements**

General Fund	Current 2010/11	Proposed 2011/12	Recommended Changes	Approved 2011/12
Instruction - Regular	182,267,737	181,209,374	689,165	181,898,539
Instruction - Special Programs	70,465,264	72,763,184	5,236	72,768,420
Instruction Subtotal	252,733,001	253,972,558	694,401	254,666,959
Support Services - Instructional	50,084,982	51,085,788	288,528	51,374,316
Support Services - General Admin	102,520,976	104,484,704	532,531	105,017,235
Support Services - Central Activities	21,258,735	20,172,182	(18,781)	20,153,401
Support Services Subtotal	173,864,693	175,742,674	802,278	176,544,952
Enterprise & Community Services	-	550,000	-	550,000
Facility Acquisition and Construction	4,292,479	250,000	-	250,000
Debt Service & Transfers Out	10,204,024	7,604,574	-	7,604,574
Contingency - Assigned Insurance	-	-	1,500,000	1,500,000
Contingency - Committed (Great Fields)	1,289,324	1,289,000	-	1,289,000
Contingency - Unassigned	20,024,994	24,393,194	(2,622,935)	21,770,259
<b>Total General Fund Requirements</b>	<b>\$ 462,408,515</b>	<b>\$ 463,802,000</b>	<b>\$ 373,744</b>	<b>\$ 464,175,744</b>

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**Resolution to Adopt the 2011/12 Budget and Imposition of Taxes****RESOLUTION No. 4474****Impose Taxes and Adoption of the FY 2011/12 Budget for School District No. 1J,  
Multnomah County, Oregon****RECITALS**

- A. 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
- B. The Board of Education ("Board") appointed a Citizen Budget Review Committee ("CBRC") to review the Proposed Budget and current year expenditures of the existing Local Option Levy. The CBRC acts in an advisory capacity to the Board.
- C. On May 23, 2011, the Budget Committee received testimony and a report on the current year Local Option Levy expenditures, and testimony and budget recommendations from the CBRC.
- D. On May 23, 2011, by way of Resolution No. 4456, 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 2011/12 budget and imposed taxes.
- E. Oregon Local Budget Law, ORS 294.411, requires submission of the budget document to the Tax Supervising Commission ("TSCC") by May 15 of each year. ORS 294.411 allows taxing jurisdictions to request an extension of the submission date.
- F. The District requested, and the TSCC authorized, extending the submission date to no later than June 3, 2011.
- G. The TSCC held a public hearing on the Approved Budget on June 27, 2011.
- H. The District intends to increase the size of two funds by greater than percent between the time the budget was approved by the Budget committee and adoption of this resolution
- I. Increase of greater than ten percent require the District to resubmit the budget to the TSCC and hold another budget hearing.
- J. The TSCC held another public hearing on the budget on June 27, 2011 and certified the approved budget with no objections.
- K. 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.
- L. 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.
- M. The Finance, Operations and Audit committee of the Board reviewed this resolution on June 21, 2011 and recommends approval to the Board.



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## RESOLUTION

1. The District's Board of Education hereby adopts the budget for the fiscal year 2011/12 in a total amount of **\$681,185,950**.
2. The Board appropriates for the fiscal year beginning July 1, 2011, the expenditure amounts summarized by program in Attachment A to this resolution and as detailed in the budget book, Adopted Budget, For the fiscal year 2011/12, School District 1J, Multnomah County, Oregon .
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, 2011.
4. 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 \$1.9900 per \$1,000 of assessed value for local option tax; and that these taxes are hereby imposed and categorized for tax year 2011/12 upon the assessed value of all taxable property within the district.
5. The Board further resolves that the \$0.5038 per \$1,000 of taxable assessed value Gap Tax Levy is excluded from division of taxes calculations.

*M.Murray*

**Attachment A  
FY 2011/12 Budget Summary by Fund and by Program**

Fund	Instruction	Support Services	Enterprise & Community Services	Facilities Acquisition & Construction	Debt Service & Transfers Out	Contingency	Ending Fund Balance	Fund Total
Fund 101	254,456,703	177,021,524	550,000	3,109,593	7,604,088	24,559,259	-	467,301,167
Fund 201	8,150,000	-	-	-	-	-	3,157,000	11,307,000
Fund 202	-	-	17,025,398	-	-	-	2,530,374	19,555,772
Fund 205	44,355,480	26,867,345	3,305,755	427,578	-	-	-	74,956,158
Fund 225	-	-	-	-	1,900,000	-	15,300,000	17,200,000
Fund 299	12,053,975	1,845,584	50,472	4,313,072	-	-	-	18,263,103
Fund 304	-	-	-	-	1,667,254	-	-	1,667,254
Fund 306	-	-	-	-	3,976,828	-	-	3,976,828
Fund 307	-	-	-	-	613,630	-	-	613,630
Fund 308	-	-	-	-	34,673,326	-	-	34,673,326
Fund 309	-	-	-	-	376,514	-	-	376,514
Fund 320	-	-	-	-	1,354,693	-	-	1,354,693
Fund 404	-	-	-	3,299,625	677,347	250,000	-	4,226,972
Fund 405	-	-	-	7,067,703	-	500,000	-	7,567,703
Fund 407	-	2,104,891	-	-	-	1,325,232	-	3,430,123
Fund 420	-	12,670	-	4,510,330	-	500,000	-	5,023,000
Fund 480	-	-	-	3,000,000	-	-	-	3,000,000
Fund 601	-	2,922,707	-	-	3,270,000	500,000	-	6,692,707
<b>Total</b>	<b>\$ 319,016,158</b>	<b>\$ 210,774,721</b>	<b>\$ 20,931,625</b>	<b>\$ 25,727,901</b>	<b>\$ 56,113,680</b>	<b>\$ 27,634,491</b>	<b>\$ 20,987,374</b>	<b>\$ 681,185,950</b>

**Notice of Budget Committee Hearing**

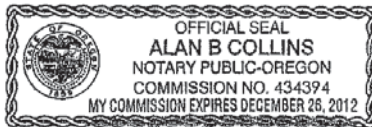


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Affidavit of Publication

I, Jeri Heine 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):

4/23/2011, 4/30/2011



Jeri Heine  
Principal Clerk of the Publisher:

5-3-11  
Subscribed and sworn to before me this date:

Alan B. Collins  
Notary:

Ad Order Number: 0003158698

**NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Board of Directors acting in their capacity as the Budget Committee of Portland Public School District 1J, Multnomah County, Oregon, will be held on Monday, April 25th, 2011 at 6:20 PM to receive the Superintendent's Proposed Budget for the fiscal year July 1, 2011 through June 30, 2012. The meeting will be held at the Blanchard Education Service Center (BESC), 501 N. Dixon Street, Portland, Oregon, 97227. No public comment on the Proposed Budget will be heard at this meeting. A future meeting where public comment will be heard is tentatively scheduled for May 23, 5:30 PM, at the BESC. THIS IS SUBJECT TO CHANGE.

A copy of the budget may be obtained beginning April 26th 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 will also be available on the World Wide Web at:  
<http://www.pps.k12.or.us/departments/budget/1606.htm>

**Notice of Budget Committee Hearing**

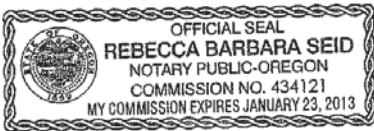


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Affidavit of Publication

I, Terri Heenan 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):

5/4/2011, 5/8/2011



Terri Heenan  
Principal Clerk of the Publisher:

5-9-11

Subscribed and sworn to before me this date:

Rebecca B. Seid  
Notary:

Ad Order Number: 0003165270

**NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Board of Directors acting in their capacity as the Budget Committee of Portland Public School District 1J, Multnomah County, Oregon, will be held on Monday, May 9, 2011 at 8:00 PM to receive public comment on the Superintendent's Proposed Budget for the fiscal year July 1, 2011 through June 30, 2012. The meeting will be held at the Blanchard Education Service Center (BESC), 501 N. Dixon Street, Portland, Oregon, 97227. A copy of the budget may be obtained in the Portland Public Schools Budget Office 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/1606.htm>

**Notice of TSCC Hearing**



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NOTICE OF BUDGET HEARING and BUDGET SUMMARY			
A public hearing (1 of 2) 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, 2011 through June 30, 2012. The hearing will be held in the Board Auditorium at the Blanchard Education Service Center (BESC), 501 N. Dixon, St., Portland, Oregon, on the 27th day of June at 4:30 PM. The purpose of the hearing is to discuss the budget with interested persons. A copy of the budget may be inspected or obtained at the Budget Department at the BESC during business hours of 8:00 AM through 5:00 PM or at the District web-site: <a href="http://www.budget.pps.k12.or.us/">http://www.budget.pps.k12.or.us/</a>			
Summary of 2011/12 Budget Requirements as Approved			
Fund Type	Fund Number	Current	
General Fund	101	464,175,744	
Special Revenue	201, 202, 205, 225, 299	142,490,622	
Debt Service	304, 306, 307, 308, 320	42,285,731	
Capital Project	404, 405, 407, 420, 480	19,680,095	
Internal Service	601	6,692,707	
<b>All Funds</b>		<b>675,324,899</b>	
Rate Per \$1,000 Assessed Value			
Ad Valorem Tax	2010/11	2011/12	Change in Rate
Fixed Tax Rate	5.2781	5.2781	0.0000
Local Option Levy	1.2500	1.9900	0.7400

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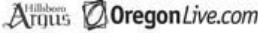
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**Notice of TSCC Hearing**

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NOTICE OF BUDGET HEARING and BUDGET SUMMARY			
A public hearing (2 of 2) 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, 2011 through June 30, 2012. The hearing will be held in the Board Auditorium at the Blanchard Education Service Center (BESC), 501 N. Dixon, St., Portland, Oregon, on the 27th day of June at 4:45 PM. The purpose of the hearing is to discuss the budget with interested persons. A copy of the budget may be inspected or obtained at the Budget Department at the BESC during business hours of 8:00 AM through 5:00 PM or at the District website: <a href="http://www.budget.pps.k12.or.us/">http://www.budget.pps.k12.or.us/</a>			
Summary of 2011/12 Budget Requirements as Adopted			
Fund Type	Fund Number	Current	
General Fund	101	467,301,167	
Special Revenue	201, 202, 205, 225, 299	141,262,033	
Debt Service	304, 306, 307, 308, 309, 320	42,662,245	
Capital Project	404, 405, 407, 420, 480	23,247,798	
Internal Service	601	6,692,707	
<b>All Funds</b>		<b>681,185,950</b>	
Rate Per \$1,000 Assessed Value			
Ad Valorem Tax	2010/11	2011/12	Change in Rate
Fixed Tax Rate	5.2781	5.2781	0.0000
Local Option Levy	1.2500	1.9900	0.7400

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**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  
2011-2012**

To assessor of Washington, Multnomah & Clackamas County

Check here if this is an amended form.

• Be sure to read instructions in the 2010-2011 Notice of Property Tax Levy Forms and Instructions booklet.

The Portland Public Schools has the responsibility and authority to place the following property tax, fee, charge, or assessment

District Name

on the tax roll of Washington, Multnomah & Clackamas County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County Name

501 N. Dixon Street

Portland

OR

97227

Mailing Address of District

City

State

ZIP Code

Date

Matthew J. Makara

Budget Analyst

(503) 916-3196

mmakara@pps.k12.or.us

Contact Person

Title

Daytime Telephone Number

Contact Person E-mail Address

**CERTIFICATION**— You must check one box if you are subject to local budget law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or 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 \$1,000).....1	5.2781		Excluded from Measure 5 Limits
2. Local option operating tax .....2	1.990		Dollar Amount of Bond Levy
3. Local option capital project tax.....3	-		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			-
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 ..... 4b			-
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			-

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000.....5	5.2781
6. Date received voter approval for rate limit if new district.....6	-
7. <b>Estimated</b> permanent rate limit for newly merged/consolidated district .....7	-

**PART III: SCHEDULE OF LOCAL OPTION TAXES**— Enter all local option taxes on this schedule. If there are more than two 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	Tax amount —or— rate authorized per year by voters
Operating	May 17, 2011	2011	2016	1.990
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-				

150-504-075-6 (Rev. 01-11)

(see the back for worksheet for lines 4a, 4b, and 4c)  
File with your assessor no later than **JULY 15**, unless granted an extension in writing.



## **Maintenance of Effort Summary**

The Individuals with Disabilities Education Act (IDEA) prescribes a maintenance of effort (MOE) requirement for special education and related services expenditures. This act provides federal funding to school districts for these purposes. These annual formula grants are based on the number of identified and served students with disabilities. Grants are intended to help mitigate the excess costs of providing special education and related services to eligible students. The grants flow from the United States Department of Education to the Oregon Department of Education (ODE), who then releases the funds to districts in Oregon.

In order to be eligible for these formula grant funds, a district is required each year to commit the same level of general fund expenditures for special education and related services. This requirement is known as maintenance of effort.

The ODE monitors each school district by using a yearly census, called the Special Education Child Count (SECC), and by using the district's annual audited expenditures. If an education service district (ESD) provides special education or related services to a district's students, the ESD's annual audited expenditures pertaining to costs for that district are also added to the school district's MOE determination.

Simplified, a district can meet maintenance of effort by:

- Meeting or exceeding the prior year's general fund special education and related expenditures in total, or
- Meeting or exceeding the prior year's general fund special education and related expenditures on a per capita basis.

A district must pass one test, but may pass both. If a district does not spend to this level – and fails to meet MOE, IDEA requires that the district repay the difference between what was spent (in the General Fund) in the most recent fiscal year and the actual expenditures made in the preceding fiscal year.

The table below represents Portland Public School's MOE requirements:

Description	2006/07	2007/08	2008/09	2009/10 (Unaudited)	2010/11 (Estimated)
Special Education Child Count	6,160	6,161	6,163	6,513	6,543
PPS General Fund Expenditures	62,607,960	67,284,296	68,558,311	69,874,104	69,974,104
MESD General Fund Expenditures	1,333,126	1,077,632	1,127,377	1,053,305	1,129,057
Total Expenditures	63,941,086	68,361,928	69,685,688	70,927,409	71,103,161
Expenditures Increase/(Decrease) from Prior Year		4,420,842	1,323,760	1,241,721	175,752
Amount Per Student	10,380.05	11,095.91	11,307.10	10,890.13	10,867.06
Amt per Student Increase/(Decrease) from Prior Year		715.86	211.19	(416.97)	(23.07)

IDEA does provide for a limited number of exceptions where a district could be exempted from meeting maintenance of effort. A school district may request a waiver to MOE for the following reasons:

- The voluntary departure, by retirement or otherwise, or departure by just cause, of special education or related personnel (i.e. resulting in decreased costs to the district);
- A decrease in the enrollment of children with disabilities;
- The termination of the need to provide high-cost services to a particular student because the student has left the district, aged out, or no longer requires special education services;
- The termination of costly expenditures for long-term purchases (such as equipment or the construction of facilities).



**Cost Per Student**

Description	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Student Count (ADMw Extended)	52,538	52,320	52,833	53,040	53,040	53,040
Direct Classroom - All Funds	285,777,539	293,365,457	308,479,241	301,801,005	302,532,412	301,257,637
Classroom Support - All Funds	118,076,982	119,912,035	136,459,898	128,466,602	128,734,125	127,774,958
Building Support - All Funds	88,277,515	95,004,858	98,865,293	95,303,183	96,113,183	96,595,506
Central Support - All Funds	22,745,996	26,530,110	27,913,275	24,687,308	24,685,057	25,094,403
Debt, Capital, Transfers - All Funds	51,352,731	29,294,066	66,127,967	238,471,940	74,480,850	81,841,581
Contingency - All Funds	80,472,594	85,798,814	53,677,113	288,185,832	48,779,272	48,621,865
Net Operating by DBI Category - All Funds	514,878,032	534,812,460	571,717,707	550,258,098	552,064,777	550,722,504
Cost Per Student - All Funds	9,800	10,222	10,821	10,374	10,408	10,383
Direct Classroom - General Fund	240,574,323	242,570,853	248,829,720	250,036,317	250,730,718	250,495,462
Classroom Support - General Fund	76,468,955	77,549,063	83,351,205	84,208,223	84,512,752	84,213,155
Building Support - General Fund	73,047,181	73,136,726	75,977,681	75,361,339	75,861,339	76,253,162
Central Support - General Fund	17,103,000	18,874,619	18,439,088	20,659,353	20,657,102	21,066,448
Debt, Capital, Transfers - General Fund	38,567,340	7,433,002	14,496,503	7,854,574	7,854,574	10,713,681
Contingency - General Fund	24,209,964	28,022,202	21,314,318	25,682,194	24,559,259	24,559,259
Net Operating by DBI Category - General Fund	407,193,459	412,131,261	426,597,694	430,265,232	431,761,911	432,028,227
Cost per Student - General Fund	7,750	7,877	8,074	8,112	8,140	8,145

The Net Operating totals include Direct Classroom, Classroom Support, Building Support, and Central Support.  
It excludes Debt, Capital, Transfers, and Contingency.

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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## **2011/12 Budget Preparation**

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### **Document Publishing**

Portland Public Schools Publication Technologies

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