



Annual Budget

For the fiscal year 2012/13
School District No. 1J, Multnomah County, Oregon
June 25, 2012

Cover Illustration:

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Board of Education Policy 1.80.020-P



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Carole Smith,
Superintendent

April 2, 2012

To The Portland Public Schools Board of Education:

New budget reality: grappling with sustained disinvestment in education

Over successive years, our school district, along with others across our state, has faced a significant gap between our ability to maintain current service levels and our revenue. This is an unsustainable pattern. And yet, we must continue to be relentless in striving towards better outcomes for every one of our students, particularly our students of color.

Through resilience, resourcefulness and maintaining a strong focus in the face of progressively leaner budgets, our students, teachers, principals, families and community partners have met the challenge of doing “more with less” over many years. We have cut costs, targeted our resources, found efficiencies, streamlined programs, and raised funds to bridge the gaps. We have been disciplined in identifying and prioritizing essential services and high-leverage strategies.

Given the fact that we have been reducing service levels for a number of years, this budget proposal will sound familiar. However, it is precisely because of the successive years of reduction, that the impact of this budget will feel dramatically different.

That said, without other options, this budget proposal affects the educational opportunities and experiences of our students in a number of ways:

- Fewer teachers and educational staff will be available to support our students,
- Enrichments and electives will be further reduced,
- Programs that engage students and deepen their educational experience will no longer be available, and,
- More schools will need to be consolidated or closed in order to provide access to core academic offerings (even as we have already closed 12 schools in the past 10 years).

As much as we can all recognize that our budget is an outgrowth of a statewide economy and tax structure, people experience these cuts locally and personally. In the days and weeks to come, our parents will once more be advocating for the things they want for their kids: art, music, PE, smaller class sizes, Outdoor School, more electives, fewer study halls, and keeping their school open. I also believe that each of these is important for our students. However, I have the responsibility of presenting a balanced budget based upon the resources available to us.

This is the reality we are confronted with in Portland Public Schools. This is the reality of public education in Oregon today.

State reductions impact our budget

We project a \$27.5 million gap in our general fund between the amount of resources we expect, and what it will cost to maintain our current level of services. This deficit has two primary causes: state funding levels are not keeping up with the increased cost of doing business and the impact of the economy on our local option collections is limiting our local revenues.

The recession has taken a toll on every sector of our economy, both public and private. No one expects a surge of new revenue to boost the state budget. Yet, the losses that students will face in the 2012-13 school year pose an urgent challenge to the ways that our state raises and allocates resources.

In Oregon, we have allowed ourselves to be stymied by the combination of an unstable tax structure and the competing demands for state funding of public safety, human services and education. The pressures on our human services safety net increase during tough economic times. With voter-approved ballot initiatives that lock-in longer prison sentences for offenders, the state has less flexibility to reduce corrections costs. By default, education gets squeezed in a vise, and has become less and less of a priority in our state.

K-12 education is steadily receiving a smaller share of the state budget. In the 2003-05 biennium, K-12 schools received 45 percent of the state budget. In the 2011-13 biennium, K-12 funding has fallen to 39 percent. During that time, Oregon has moved from a state that funds education at a rate higher than the average state to one that is lower than average.

That is why our budget situation is not just a Portland problem, it is an Oregon problem.

This year, school districts all across Oregon will again be releasing proposed budgets that will shorten the school year, eliminate programs, increase class sizes and reduce supports to struggling students.

Yet education represents the future: of our state and of our city. Education lays the foundation for what we will become as a community. This should be our most protected investment - the one we cut last.

Our strategic priorities, values and considerations

This budget proposal reflects a continuing commitment to the strategic priority framework that has guided our work as a district over the past two years when we have seen increases in student achievement. With the overarching focus of equity, our main priorities are to support:

- Effective educators,
- Access to rigorous and relevant programs for all students,
- Individual student supports; and,
- Collaboration with families and communities.

Input shapes the budget

This budget was developed based on input from a wide variety of stakeholders. The District Staffing Team (a group of principals, regional administrators and other staff) provided input on school-based programs. A cross-section of central department staff prioritized central operational and academic supports.

We held two budget listening sessions and posted an online survey for community members to share their priorities and concerns. We also provided information about our budget forecast and development to community partners and the leadership of our employee associations.

We briefed the school board in public work sessions throughout this budget development process. The board has provided valuable direction and input on priorities that have shaped the recommendations that are included in this proposal.

Based on this feedback, this budget proposal reflects a set of critical values and principles:

1. **Focus our resources closest to students:** Our first priority has been to protect services closest to our students and our schools.
2. **Differentiate resources to support our highest-need learners and schools, using an equity lens:** Consistent with our racial education equity policy, this budget focuses resources on our students and schools that need it the most.
3. **Leverage our partnerships:** PPS cannot deliver every service our students need. We need our strategic partnerships. We must preserve, and in some cases expand, our investments in services provided by our culturally-specific community partners so we can achieve the best outcomes for students.
4. **Make strategic choices, instead of spreading cuts across the board:** We need to protect our most effective interventions and the programs that are most aligned with our strategic goals. That means that we must make deeper cuts in some places, to protect key priorities elsewhere.

Balancing the 2012-13 budget

I would now like to take you through my proposal for balancing the 2012-13 budget.

Forecasted resources for the 2012-13 school year are projected to be \$455.7 million in the general fund. To maintain our current levels of programs, we would require \$483.2 million. As a result, we are facing a \$27.5 million gap. To balance the budget, there are four areas of revenue, contingency and spending we must consider:

- Increase revenue,
- Use of reserves,
- Reductions to central academic and operational supports; and,
- Reductions to school-based staffing and classroom supports.

Revenue

We have limited options to generate additional revenue.

I am proposing to increase revenue in the budget by **\$0.4 million**. The total in the proposed budget includes the addition of capacity to pursue Medicaid reimbursement more effectively, as well as the strategic use of our PERS Rate Stabilization Fund.

Use of Reserves

Over the past nine years, PPS has maintained a healthy level of reserves and has kept our unobligated contingency at or above 5% of total expenditures. This year, I am proposing to use **\$7.2 million** from reserves to help balance next year's budget. That leaves 3.5% of total expenditures as unobligated contingency, which is in line with current school board policy.

In addition to the \$15 million remaining unobligated reserves, the proposed budget also includes dedicated reserves for: self-insurance (\$1.5 million); Great Fields projects (\$1.3 million); and debt service on a potential new IT capital borrowing that is likely to be recommended before adoption of the 2012-13 budget (\$0.3 million).

Central academic and operational supports

I am proposing a net reduction to central expenditures of **\$9.5 million**. To that end, we have eliminated 34 central office positions for a total of \$3.3 million.

Proposed reductions from central operational departments include:

- **Community Involvement and Public Affairs** eliminated 7 positions, including 3 communications and 4 family engagement staff. Our remaining family engagement staff will transfer to the Office of Schools to better integrate family engagement as an instructional strategy. This change reflects a strategic shift to partner with culturally-specific organizations to help us better engage our increasingly diverse families.
- **Facilities** reduced capital spending by \$3.5 million, due to the completion of work associated with the closure of Marshall High School and other projects. General Fund facilities capital spending is reduced by an additional \$1.5 million through a transfer of that amount to a new facilities capital fund.
- The **Finance** department eliminated 4 positions.
- **Human Resources** eliminated 4 positions. Over the next several months, HR will make further adjustments to meet a total funding reduction of \$500,000 in the 2012-13 budget.
- **Information Technology** eliminated 8 PPS staff positions and 7 contractor positions.
- 5 positions have been eliminated from what was formerly the **Systems Planning and Performance department**.

Proposed reductions from central academic departments include:

- The **Office of High Schools**, the **Office of Schools** and the **Office of Teaching and Learning** eliminated 6 positions.
- **Athletics** eliminated coaching positions for third-level teams and cut golf as a varsity sport.
- The **professional development** budget will be reduced significantly from this year as there is not the same demand for teacher release time associated with training for the new mathematics curriculum.

- The budget for new **textbooks and curriculum materials** is reduced by \$1.2 million, which still leaves \$1.35 million for consumables and annual replacement of curriculum supplies and \$0.45 million for new materials.
- **Special Education:** Expenditures will be maintained at 2011-12 levels and ratios for staffing in schools will be virtually unchanged. Some services will be consolidated and positions will be eliminated to offset the increased costs of teacher salaries and health care.

More detail on the reductions in centrally allocated programs and services is available in the Budget Overview section of the budget book.

School staffing and programs

After we have accounted for increased revenues, use of reserves and reductions in centrally allocated programs and services, I am proposing to close the remainder of our budget gap by reducing school staffing by a little over **\$10 million**. This is the equivalent of 110 teaching positions.

This is not the message I wanted to deliver, certainly not as it relates to our schools.

We reviewed this budget situation with the leadership of our employee groups, including the Portland Association of Teachers, as well as with community partners.

Furlough days require agreement

We have asked the teachers association to consider the option of taking furlough days in lieu of the cuts to school staffing. We have a contract with PAT that runs through June 30, 2013; and that contract specifies the number of days in the school year and the work year. The contract is not currently open and, under the terms of the contract, the association is not required to come to an agreement with us about furlough days or a shortened school year. We do not have the ability to change this unilaterally.

Impact of staffing cuts on schools

A reduction of 110 teaching staff out of our schools poses a real threat to our ability to offer a minimum core program to our students at all levels – especially after we have whittled away at school staffing and programs with successive years of budget deficits.

A \$10 million reduction is dramatic for our schools. It means, for example, changing the ratio for allocating staff at the K-5 level from 25 students:1staff person to 27:1, and from 29:1 to 31:1 at the high school level. This level of change requires us to look at our core program expectations at all levels.

Three years ago, as part of high school system design, we worked to define the high school program that we want to provide for all of our students. At the time, we were mindful of identifying minimum program requirements that could be offered within existing resources, rather than seeking supplemental grant funding that would ultimately create instability in the system. Similarly, we defined minimum program requirements for the middle grades that prepare students for high school, regardless of whether students are attending a K8 or a middle school.

Every year since these expectations were articulated we have been faced with significant budget reductions that have threatened our ability to meet the minimum program requirements that we hold for students at all levels.

We are not abandoning our core program requirements. We believe this is the bare minimum to which every one of our students deserves access. But we have to face the reality that we cannot provide this at every school at current funding levels.

We have worked to identify which program expectations we will continue to hold in common as a district to ensure equity of access to core services across all of our schools, while also allowing principals flexibility to address these cuts based on the specific circumstances of their school.

I will be providing further guidance to the principals so that they can engage in conversations with their regional administrators about temporary waivers from select identified provisions of our core program.

School Closures and Consolidations

Where we do not have sufficient enrollment to provide core academic offerings for students without a significant staffing subsidy, we must consider consolidating schools. Although we are currently engaged in long-range enrollment planning efforts to address this issue, we must take immediate action to consolidate or close programs that are not viable in the current budget environment.

This situation is most acute at three schools in the Jefferson cluster: **Humboldt**, **Boise-Eliot** and the **Harriet Tubman Leadership Academy for Young Women**.

- For next year, I am recommending we move our K-8 students, staff, and programs from **Humboldt** to **Boise-Eliot** and consolidate these two schools.
- I also recommend that the **Harriet Tubman Young Women's Leadership Academy** close at the end of this school year.

By consolidating **Humboldt** (current projected enrollment of less than 250) and **Boise-Eliot** (current projected enrollment of less than 375) we will create a larger student body and provide a stronger core program. At this point, I am not calling this recommendation a school closure. There are a number of enrollment issues in the Jefferson Cluster and we need to engage the community in a discussion about the options for all of the Jefferson cluster pre-K8s, so we can determine the best way to provide a quality core program across the cluster. I intend to have this cluster-wide process completed by the end of December 2012, in order to ensure that any further changes can be implemented in time for the 2013-14 school year.

My recommendation to close the Young Women's Leadership Academy (YWLA) is based on the program's size. At its current projected enrollment for 2012-13, less than 200 students for 7 grade levels, I do not believe YWLA has the ability to offer a core program and provide students the consistent opportunities they need to graduate and move on to post-secondary success.

The YWLA has made a profound difference in the lives of the young women who have attended school there. I know how hard this will be for them and their families, and yet, I believe this is the best option available to us

to support these students.

Staff will be talking to students and their families from both Humboldt and the Young Women's Leadership Academy about choices for next year. We will work to provide ways for students to have an option to stay together with their current classmates, as well as the possibility of attending their neighborhood school.

Small enrollment is not just an issue in the Jefferson cluster. While our enrollment is growing district-wide, there are a number of other schools that may not be able to support a well-rounded core program based on their current enrollment. Ideally, at the elementary level, we would have three sections or classrooms per grade level to support a quality core program.

As part of our enrollment balancing efforts over the past three years, staff has engaged in a process to identify schools that are below this threshold and cannot support a core program. We are focused on addressing the needs of the smallest schools first, which is why we feel we have to take action with Humboldt, Boise-Eliot and YWLA now. Proposals for change at other small schools (particularly those with less than two sections at a grade level), could include consolidation, closure, boundary and program changes. These proposals will be developed through this coming fall for Board decisions in advance of the next budget cycle.

Targeted student supports

In addition to reductions in the general school staffing formula we are also looking at changes to staffing for targeted student supports.

We are proposing to concentrate resources at schools with high concentrations of poverty in alignment with our Racial Education Equity Policy.

As in the past, 5 percent of staffing is allocated to schools according to the number of students eligible for Free or Reduced Price Lunch (FRL), to help schools better meet the needs of low-income students. For 2012-13, we have introduced a floor to this allocation – only those K-5 or K-8 schools with more than 30 percent of students qualifying for FRL will be eligible for these dedicated staffing resources. By making this change, we intend to concentrate our limited resources on the schools that face the greatest needs.

Due to the acute reductions at high schools, I am not recommending a floor at this level. All high schools would still receive this funding according to the number of students eligible for FRL.

Changes in Title I allocation

While it is not part of our general fund, the \$6 million reduction of our Title I budget will also affect the staffing at our schools and supports for students, particularly those schools with high concentrations of lower income students and students of color.

Our Title I budget proposal will reflect the following:

- **To raise the threshold at which elementary and middle schools qualify for Title I services:** Next year schools with 60% or more of their students receiving FRL will qualify. This is an increase from a threshold at 40% this year.
- **To create tiered funding rates at certain concentrations of students receiving FRL** Schools above 75% will receive a higher per student amount than those between 60% and 75%.
- **To maintain our investment in free full-day kindergarten at Title I-eligible schools.** Full-day kindergarten, especially for students growing up in poverty, is a top priority for PPS and a proven high leverage strategy for student success.
- **To continue to fund some other critical interventions for students and provide support for key partnerships, but at a reduced level.** Partnerships and out-of-school time supports become critical, particularly when we are struggling to offer a full program within the school day. We will continue to leverage our partnership with Multnomah County by supporting SUN school programs.

Multnomah Education Service District (MESD)

Next year we will also have less funding available for purchasing services from MESD. Given the budget challenges we are facing on so many fronts, I will not be proposing to use district funds or resolution dollars to fund Outdoor School next year.

Strengths and Progress In Spite of Cuts

Despite the cuts we have faced and are facing again this year, Portland Public Schools is a district that is strong and stable by many measures.

- **Student achievement is improving and the achievement gap is narrowing.**
 - This year, we achieved the targets for each of our milestones with a 5 percentage point increase in:
 - 3rd graders reading to learn and exceeding benchmarks
 - 7th graders meeting benchmarks in writing
 - 10th graders on track to graduate with 6 credits and a C or above in core subjects
 - We also narrowed the achievement gap between our white students and our lowest performing racial group by five percentage points at two out of the three milestones.
 - And for the first time in years, our graduation rate increased by 5 percentage points and the gap narrowed by 5 points.
- **We are seeing a renewal of parent energy and enthusiasm.** Across PPS, especially at younger grades, parents are establishing or reinvigorating PTAs, foundations, booster clubs and other parent organized groups at schools.
- **Portlanders support Portland Public Schools.** In the May election last year, ten local districts asked voters to approve a local option tax measure to keep teachers in classrooms. Portland was the only district where voters passed a levy and in doing so actually approved an increase in the funding rate. We are very grateful for this continued support from PPS voters.
- **Our enrollment is growing.** PPS gained more than 400 students this year and we are looking at a five-year trend of higher kindergarten enrollment.

- **We start this budget process on relatively sound financial footing.** We have maintained stronger levels of reserves than most other school districts, even as we have navigated the worst economic conditions since the Great Depression.

Strategic investments

We live with the tension of building a vision for education while, each year, we dismantle the foundation of our education system. We cannot have this vision for the future shaped by the current lack of resources, even as we work to live within our means. In order to build upon the strengths and gains we have seen in recent years, I am proposing to make some high-leverage investments to improve outcomes for students, in alignment with our strategic priority framework and direction from the school board.

Effective educators:

- **Teacher evaluation:** We are supporting continued efforts to improve inter-rater reliability in our updated teacher evaluation system, which was developed in collaboration with our teachers' association. This investment would help ensure greater consistency in results across schools.

Access to rigorous and relevant programs:

- **Online learning:** I am proposing to strengthen our online learning programs by adding highly qualified teachers to the credit recovery programs we are offering. Using our district priorities and an equity lens, we would expand online offerings for special populations, course credit recovery, and proficiency/content recovery credit.
- **English as a Second Language (ESL):** I am proposing to continue to hold our ESL department harmless from reductions – in particular, 10 instructional specialists would continue to support programs and core teachers in schools with high numbers of ESL students.
- **Immersion:** This proposal adds additional resources to support our immersion schools including administrative support in the Office of Teaching and Learning. Given the demand for immersion programs, we would develop new immersion programs, including a new Spanish immersion strand at Harvey Scott School next fall.

Individual student supports:

- **Reconnection Center:** I am proposing increasing our capacity to immediately re-engage youth who have dropped out of high school through our Reconnection Center. The Reconnection Center helps ensure that more students complete their education and attain a diploma. This funding would support two Outreach Coordinator positions.
- **Math and reading support:** This proposal would continue to invest in funding district-wide implementation of common core standards through universal screening tools for literacy and mathematics.

Collaboration with families and communities:

- **Culturally-specific family engagement partnerships:** For 2012-13, while I am proposing to reduce the number of district-based family engagement coordinators, I would increase our support for cultur-

ally-specific family engagement programs. Research consistently demonstrates a link between family involvement and student learning. Particularly in times of fiscal stress, we need to strengthen and support partner organizations that can help families build strong relationships with schools, and meet a full range of family needs.

Ninth-grade transition partnerships: I am proposing to increase our investment in community partners who support these programs. Building on the Connected-by-25 research, PPS and community partners have invested for several years in a number of interventions to support students at risk of not meeting the 10th grade Milestones criterion.

Conclusion

In conclusion, I want to thank all of the participants who have helped in the development of this budget proposal. While our current reality is extremely challenging, we continue to aspire to a different vision for our students and our schools. Next year's kindergartners are the class of 2025. We need to remain focused on creating the public school system we want for them.

This means anchoring ourselves in a vision for our students that can see beyond today's constrained realities and envision a different future. How do we want to inspire, challenge and engage the class of 2025, so that each student completes school successfully and is prepared to fulfill his or her hopes, dreams and ambitions? How do we support and empower the energized parents who are entering our schools today? How do we, as a state community, truly prioritize the education of these students by providing the resources necessary to ensure every student is successful in our education system, regardless of race and class?

As a state, we must commit to a different approach to funding education in alignment with the outcomes we want for every student.

In this year's legislative session, state leaders and education advocates did not spend time fighting over money. We spent the session coming together to work with the Governor to develop an aligned and accountable statewide vision for education, from 0-20. This vision aspires to prepare every Oregon student for a productive life, ensuring by 2025, 40 percent of Oregon students attain a four-year degree, 40 percent a two-year degree and 20 percent complete high school.

Yet, as Governor Kitzhaber recognized in his State of the State address, school districts cannot improve student achievement results as quickly as necessary to meet these ambitious but vital goals when they cannot maintain a full school year or avoid increasing class sizes.

To make Oregon's vision a reality – to make it more than just words on paper – we need to commit ourselves to allocating the resources to make it happen. We cannot continue to build a vision for education in the 21st century, while we dismantle the foundation of our educational system every year.

My hope is that the adults in Oregon will act to close the funding gap so schools can do more to close all the education gaps we face in Oregon: whether it is the achievement gap between white students and students of color; the gap between what some students have and others do not; or simply that gap between what every student deserves and what they must make do with, no matter what school they attend in this state.

I believe that Oregon has the capacity to make this hope a reality.

And as a district, we will have to rethink even the most established hallmarks of our system, in the same way that we recently collaborated with our teachers to transform our 30-year old teacher evaluation process. We must find creative ways to both cut costs and improve services, such as the way we leveraged tax credits and interim debt to replace 9 decaying school roofs with renewable solar energy generating systems, and our plan to replace costly and dirty fuel- oil burners at 47 schools with cleaner, cheaper gas burners.

All of this can only be accomplished together- teachers, principals, staff, students, families and community partners working in an aligned and focused way. While this budget proposal is incredibly difficult, and effective services will be diminished or eliminated, we will still be responsible for ensuring a quality education for our 47,000 students in the 2012-13 school year. With focus and resolve, I know we can and will accomplish this.

Thank you for your consideration of this budget proposal.



Carole Smith,
Superintendent,
Portland Public Schools

Note Regarding Major Changes from Proposed Budget to Adopted Budget

Superintendent Smith proposed a 2012/13 budget to the Board of Education on April 2, 2012. The Board, acting as the Budget Committee, approved the budget on May 14, 2012. The Board adopted the budget on June 25, 2012, after the TSCC hearing.

The overall outlook for PPS is not different than that outlined by the Superintendent in the preceding message. The challenges for funding K-12 education she outlined, and that are echoed in the report of the Citizens Budget Review Committee that follows, are still very real.

PPS and its partners were able to take some actions that mitigate the immediate impact for 2012/13 and are reflected in the Adopted Budget:

- PPS was able to avoid the reductions to school-based staffing and classroom supports, which involved the elimination of the equivalent of 110 teaching positions, through an agreement between PPS, the Portland Association of Teachers and the City of Portland.
- PPS identified additional revenue through its share of an ending fund balance at the Multnomah Education Service District
- Outdoor School was added back to the budget through the efforts of a number of partners who provided additional funding.
- Four district-based family engagement coordinator positions, that were to be eliminated, were restored.
- A final amendment to the 2011/12 budget included the carryover into 2012/13 of budget to fund some unfinished facilities projects and the completion of the middle school science adoption.

The changes are outlined in more detail in the Budget Overview section later.

It is good news for PPS students that we were able to avoid budget-driven staffing reductions in schools in 2012/13 with the add-back of the 110 positions. This outcome is thanks to the City of Portland, that is contributing \$5 million to PPS (and additional funds to other City school districts), to PPS teachers, who gave back a portion of their negotiated salary step increases, and to school administrators and central office employees, who will be taking up to 10 days in furloughs to fund this agreement.

This agreement reflects the importance that our employees and our local community place on public education. The resources are mostly one-time money, however. The funding challenge for K-12 education remains.

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

Type	General Fund	Special Revenue	Debt Service	Capital Project	Internal Service	All Funds
Resources by Account						
Beginning Balance	26,657,817	27,236,146	-	18,340,310	3,830,346	76,064,619
Revenue from Taxes	255,295,450	196,337	-	1,601,000	-	257,092,787
Tuition	155,000	4,854,293	-	-	-	5,009,293
Earnings on Investment	600,000	-	67,500	33,712	17,500	718,712
Food Service	-	3,674,761	-	-	-	3,674,761
Extra-curricular Activities	489,800	9,023,532	-	-	-	9,513,332
Other Local Sources	8,954,000	5,348,343	35,766,826	2,438,774	2,785,654	55,293,597
Intermediate Sources	13,080,000	-	-	-	-	13,080,000
State Sources	156,532,000	13,951,651	-	-	262,500	170,746,151
Federal Sources	500,000	67,073,065	226,843	-	-	67,799,908
Other Sources	2,000,000	400,000	7,756,956	18,362,947	-	28,519,903
Total Resources	464,264,067	131,758,128	43,818,125	40,776,743	6,896,000	687,513,063
Requirements by Program						
Instruction	259,956,472	62,106,723	-	-	-	322,063,195
Support Services	174,725,913	28,809,855	-	1,654,300	3,176,937	208,367,005
Enterprise and Community Services	1,523,503	20,805,036	-	-	-	22,328,539
Facilities Acq & Construction	205,200	668,678	-	38,231,813	-	39,105,691
Debt Service & Transfers Out	10,184,033	1,900,000	43,818,125	231,220	-	56,133,378
Contingency	17,668,946	-	-	659,410	3,719,063	22,047,419
Ending Fund Balance	-	17,467,836	-	-	-	17,467,836
Total Requirements	464,264,067	131,758,128	43,818,125	40,776,743	6,896,000	687,513,063
Requirements by Account						
Salaries and Benefits	358,058,654	66,292,484	-	1,613,311	147,857	426,112,306
Materials and Services	74,497,198	39,695,294	-	12,258,337	331,821	126,782,650
Capital Outlay	1,223,163	1,147,354	-	26,001,051	-	28,371,568
Debt Service & Other	2,632,073	5,255,160	43,818,125	13,414	2,697,259	54,416,031
Fund Transfers	10,184,033	1,900,000	-	231,220	-	12,315,253
Contingency	17,668,946	-	-	659,410	3,719,063	22,047,419
Ending Fund Balance	-	17,467,836	-	-	-	17,467,836
Total Requirements	464,264,067	131,758,128	43,818,125	40,776,743	6,896,000	687,513,063



Citizen Budget Review Committee for Portland Public Schools Budget Review of 2012-2013 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 Zhai Logan, David Wynde and other PPS employees who attend our meetings and/or provide information in response to our requests.

We believe our first order of business is to remind our fellow Portlanders that while 2012-13 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. While it is very encouraging to see that PPS, the Portland Association of Teachers and the City of Portland may have found a way to avoid some of this year's devastating cuts, the issue of adequate K-12 funding remains and must be addressed.

Acknowledging these issues, the CBRC recommends the Board of Education approve the Superintendent's proposed budget.

CBRC comments reflect our understanding given the following inputs:

- Staff presentations on PPS programs;
- Testimony by parents, students, teachers, elected representatives and community members at Board hearings;
- Discussion within our group;
- Questions and comments posed by members of the Board; and
- Responses by the Superintendent during Board work sessions.

We reviewed the Superintendent's proposed budget in four general areas: successes, funding, process, and equity.

Successes

We wish to recognize the hard work and dedication of PPS and the greater community, with specific emphasis on achievement and performance:

- While there is still work to be done, we acknowledge that a positive trend is emerging in the achievement of all students.
- Since 2007 PPS has commissioned seven performance audits. 94% of audit recommendations have been implemented or are in the process of being implemented.

In short, we see PPS improving educational opportunities for students in the midst of declining resources through a combination of innovation, partnerships, wise consultation, and a dedicated workforce. We hope and trust District leadership and the Board will continue to invest in activities that maintain these trends.

Funding

State Funding

- Overall state revenues have increased, but the proportion allocated to K-12 education declined from 45% of the state budget in 2003-2005 to 39% in 2011-2013. If public education funding had remained at the 45% level, PPS would have received an additional \$70 million in the 2011-2013 biennium.¹
- Over the last 17 years (since Ballot Measures 5, 47 and 50 took effect), revenue reductions have decimated PPS's share of the state's K-12 funding. Revenue lost to PPS because of Measure 5 in the 2011-12 biennium alone amounted to \$25.88 million.²

¹ Bobbie Regan, Board of Education work session, April 16, 2012.

² Tax Supervising and Conservation Commission (TSCC), Annual Report 2011-12, p. 25. <http://tscmultco.com/publications.html>

- Since 2000, the Quality Education Model (QEM) establishes benchmarks for high quality K-12 education and the level of state funding required to support it. According to the QEM model, PPS should be receiving \$455.8 million in 2012-13, but its state allotment is only \$338.2 million, more than \$117 million less than the recommended funding level.³

We believe it is clear that Oregon's funding model is hopelessly broken and a new way to finance cradle to career education is imperative. The time has passed for discussion; genuine progress must begin today.

Local Funding

- Local Option Levy: Local Option Collections were forecast to provide PPS with \$62.3 million in funding for 2011-2012. Due to compression PPS collected only \$53.9 million; PPS estimates collections will likely continue to fall short of original projections for the next several years.
- Declining Property Tax Collections: Tough economic conditions and declining real property values within the PPS district have contributed to reduced property tax collections. Since housing prices are forecast to continue to decline for several more years, PPS can expect the declining property tax collection trend to continue.
- Impact of Urban Renewal Areas (URAs): PPS forgoes collection of approximately \$11 million annually as a result of City of Portland's URAs; approximately \$9.3 million of this is direct loss of tax revenue to PPS, and about \$2 million is PPS's share of state school funding.⁴ The City has benefited greatly from the URAs in terms of both economic development and upgrades to the City's infrastructure. The CBRC recommends that PPS continue to negotiate with the City for recovery of some of these foregone taxes to mitigate the financial impact of the URAs.

Federal Budget Cuts

In addition to the \$27.5 million cut in the general fund budget, this budget includes a \$2 million decrease in IDEA funding for Special Education and a \$6 million cut in 2012-2013 Title I funding.

Use of Reserves

We understand that in the face of such deep budget cuts, some are calling for PPS to draw down reserves below the 3.5% proposed by the Superintendent. While we support the Superintendent's proposal to reduce Reserves to 3.5%, we would not support a decision by the Board to further reduce the Reserves below that threshold. The strategy of using reserves to fill budget holes is not sustainable.

Process

- We believe the CBRC could be a more effective resource to the Board if CBRC members were appointed earlier in the year to allow adequate time to review the draft budget. More specifically, we believe the CBRC should be appointed in the fall of each year in order to have time to gain better perspective on the issues facing PPS.
- We applaud PPS for identifying and prioritizing essential services and high-level strategies throughout the 2012-2013 budget development process. We recommend the continued use of a Priority-Based Budgeting process over an across-the-board cut as we believe PPS' commitment to the strategic priority framework has contributed to the aforementioned increases in student achievement.
- For the past several years, the CBRC has recommended that PPS continue to improve efforts towards transparency in the budget document. We understand that budgetary constraints have halted some progress toward that end; for example, Departmental Budgets are no longer available. As revenue continues to fall, it is more critical than ever that the public has user-friendly access to information about the funding of their neighborhood schools. PPS should make a concerted effort to assist the public in understanding how budgetary changes have meaningful and measurable impacts on the learning environment.

³ Oregon Education Investment Board, Portland School District Achievement Compact 2012-13, p. 73.
<http://www.oregon.gov/Gov/OEIB/OregonEducationInvestmentBoard.shtml> - Achievement Compacts

⁴ TSCC, Annual Report 2011-12, p. 57.

Equity

- Students of color, immigrant and refugee students, and low-income students face significant disparities in PPS. We support the Board's adoption of the first PPS Racial Educational Equity Policy and the use of that policy to differentiate resources to meet PPS's goal of educational equity.
- The CBRC requests that PPS provide documentation on how resources are differentiated and how these differentiated resources advance the goals of the Equity Policy.
- The CBRC objects to the use of the budget to enforce difficult decisions rather than allowing meaningful community involvement to take place. Parents, teachers, staff and students at the Young Women's Leadership Academy (YWLA) and Humboldt were not given adequate notice of imminent changes to their schools. There were only 21 days between the announcement of the proposal to close the YWLA program and consolidate Humboldt and Boise-Eliot, and the vote to seal the fate of these schools. This continues a pattern of disruption in underrepresented communities. We hope the Superintendent and her staff engage the communities in a more in depth series of conversations about the enrollment issues in the Jefferson cluster later this fall.
- PPS must be much more transparent with the community. We must determine the optimum size of all schools in order to ensure that equitable learning opportunities are available for every student. This means PPS must look very hard at all schools and clusters to optimize physical and human resources.
- Although some gains were reported in the milestones last year that reduced the achievement gap, we have a long way to go to actualize educational equity. We support the Superintendent's proposal to target resources to those students with the greatest need; to focus on partnerships within communities; and to hold the English as a Second Language Department harmless. Eliminating educational disparities faced by students of color and low-income students will improve educational outcomes for all.

Concluding Remarks

The CBRC reiterates its appreciation for all PPS employees, parents, and the students themselves whose efforts have resulted in real gains in student achievement. We are especially grateful for the consistent support for public education shown by Portlanders and encourage community members to continue their participation in public processes and partnerships at all levels to facilitate equitable outcomes for our children.

However, local efforts cannot fix the problem of chronic underfunding of public education in Oregon. As Superintendent Smith said in her budget message: this is not a PPS problem; it is a state problem and requires a state solution. For the last 20 years, because of a series of ballot measures and legislative actions that both reduced tax revenues and mandated budgetary priorities, Oregon has disinvested in public education. We are now at a crossroads. Tinkering with the current staggeringly complex tax system will not produce revenue sufficient to provide stable, adequate funding for education. If this state really wants to provide quality education for its children, we must reverse the trend and tackle comprehensive tax reform.

We call on elected officials at all levels – City, County, local school boards, state legislators, and the Governor – as well as community and business leaders to embrace their leadership role and engage the electorate in a genuine conversation about our state's priorities and how we want them reflected in the budget.

Ultimately, it is up to us, the voters of this state, to decide what kind of state we want to live in. The choices we made as voters brought us here. We can choose now to reverse course. We call on our fellow Oregonians to create a statewide coalition to demand comprehensive tax reform and stable, adequate funding for education.

The 2012-2013 PPS CBRC respectfully submits this report to the Board of Education.

Ed Sloop, co-chair	Construction estimator; PPS Graduate; PPS parent
Toya Fick, co-chair	Public servant
Dick Cherry	Irvington Elementary School teacher; former PPS parent
Adrienne Enríquez	Grant Program Manager
Tom Fuller	Project manager and school volunteer
Roger Kirchner	Retired state/federal public servant; PPS graduate; PPS parent
Scott McClain	
Julia Meier	Non-profit director
Rita Moore	PPS parent, consultant
Betsy Salter	PPS parent
Patrick Stupfel	Student Rep; Alliance High School
Kathleen Taylor	State auditor and PPS parent

Citizen Budget Review Committee for Portland Public Schools Local Option Review of 2011-2012

The Citizen Budget Review Committee (CBRC) conducted a general review of District expenditures of the Local Option Levy (Levy) funds approved by voters in May 2011 for Portland public Schools (PPS). Measure 26-122 mandates independent citizen oversight to ensure tax dollars are used for purposes approved by local voters: funding teaching positions, and supporting student achievement and great teachers and leaders within PPS. The Measure further mandates that no Levy funds can be used for district administration. The CBRC will examine the following areas listed as approved uses of Local Option Funds by the Levy:

- Maintaining teaching positions;
- Continuing improvements to support student achievement and great teachers and leaders for PPS; and
- No funding shall pay for any District administrative costs.

The CBRC finds that in the fiscal year 2011-2012, Local Option 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.

The CBRC has the following comments:

- The CBRC considered the three stated outcomes for the use of Levy funds: maintaining teaching positions, support student achievement and great teachers and leaders within PPS, and not using any Levy funds for District administrative costs.
- With respect to the first outcome, in 2010/11 PPS received \$37,533,174 in Local Option Funds from the three counties. Based on an average teacher cost of \$92,802, those funds supported approximately 404 teaching positions. After amending the budget to reflect current market conditions, PPS has budgeted \$53,092,244 in Local Option resources for 2011/12. Based on an average teacher cost of \$94,826, this would support approximately 560 teaching positions. This would represent an increase of 156 positions supported by Local Option funds. If PPS had been able to collect the full \$62.3 million originally forecast, the Levy funds would have supported 657 teaching positions or about 253 additional teaching positions.
- With respect to the second outcome, the CBRC believes that with the additional support provided by the Local Option funds as described above, the District is supporting student achievement and great teachers and leaders within PPS.
- With respect to the third outcome, and based on the premise that all funds have been used to add/retain teachers, it appears that all monies collected under the Local Option have been directed toward supporting teachers with no funds spent on administrative costs.
- With respect to the statement in the enabling Resolution that the Board shall appoint an independent citizen oversight committee to ensure that the funds are spent as the voters intended, both the Proposed Budget for the fiscal year 2012/13 and other documents state the CBRC is the citizen body that will provide the independent citizen oversight for the Levy. The CBRC was unable to find a specific action taken by the PPS Board of Education whereby it appointed the CBRC to fulfill this function. This can easily be corrected when the Board appoints the 2012-2013 CBRC members.
- With respect to the statement in the enabling Resolution that the citizen oversight committee will publish an annual report about the use of the local option funds and its benefit to student achievement, the CBRC hereby issues the "Citizen Budget Review Committee for Portland Public Schools Local Option Review 2011-2012" in fulfillment of this stipulation.

The CBRC respectfully submits this report to the PPS Board of Education: Toya Flick, Co-Chair; Ed Sloop, Co-Chair; Dick Cherry; Adrienne Enriquez; Tom Fuller; Roger Kirchner; Scott McClain; Julia Meyer; Rita Moore; Betsy Salter; Patrick Stupfel; and Kathleen Taylor.



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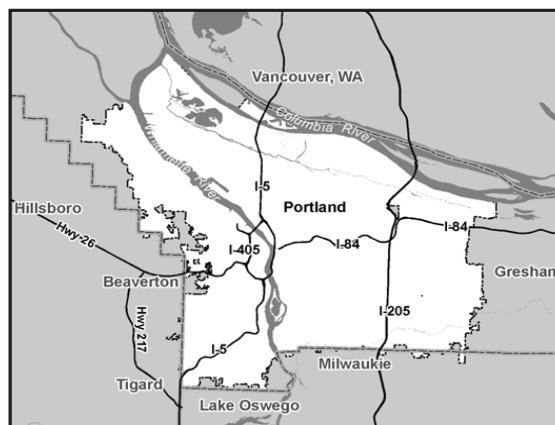


District Overview



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 2011 was 47,288. 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 2011 Portland Public Schools Student Enrollment

Program Type	Number of Schools / Programs	Enrollment	Enrollment Distribution
Regular School Programs			
Elementary / K-8 Schools	58	26,445	56%
Middle Schools	10	5,160	11%
High Schools	11	10,810	23%
Total Regular Schools & Programs	79	42,415	90%
Alternative Programs	5	1,689	4%
Total Regular & Alternative Programs	84	44,104	94%
Community-Based Programs	25	1,150	2%
Special Services Programs	16	502	1%
Public Charter School Programs	7	1,532	3%
Total Programs and Enrollment	132	47,288	100%

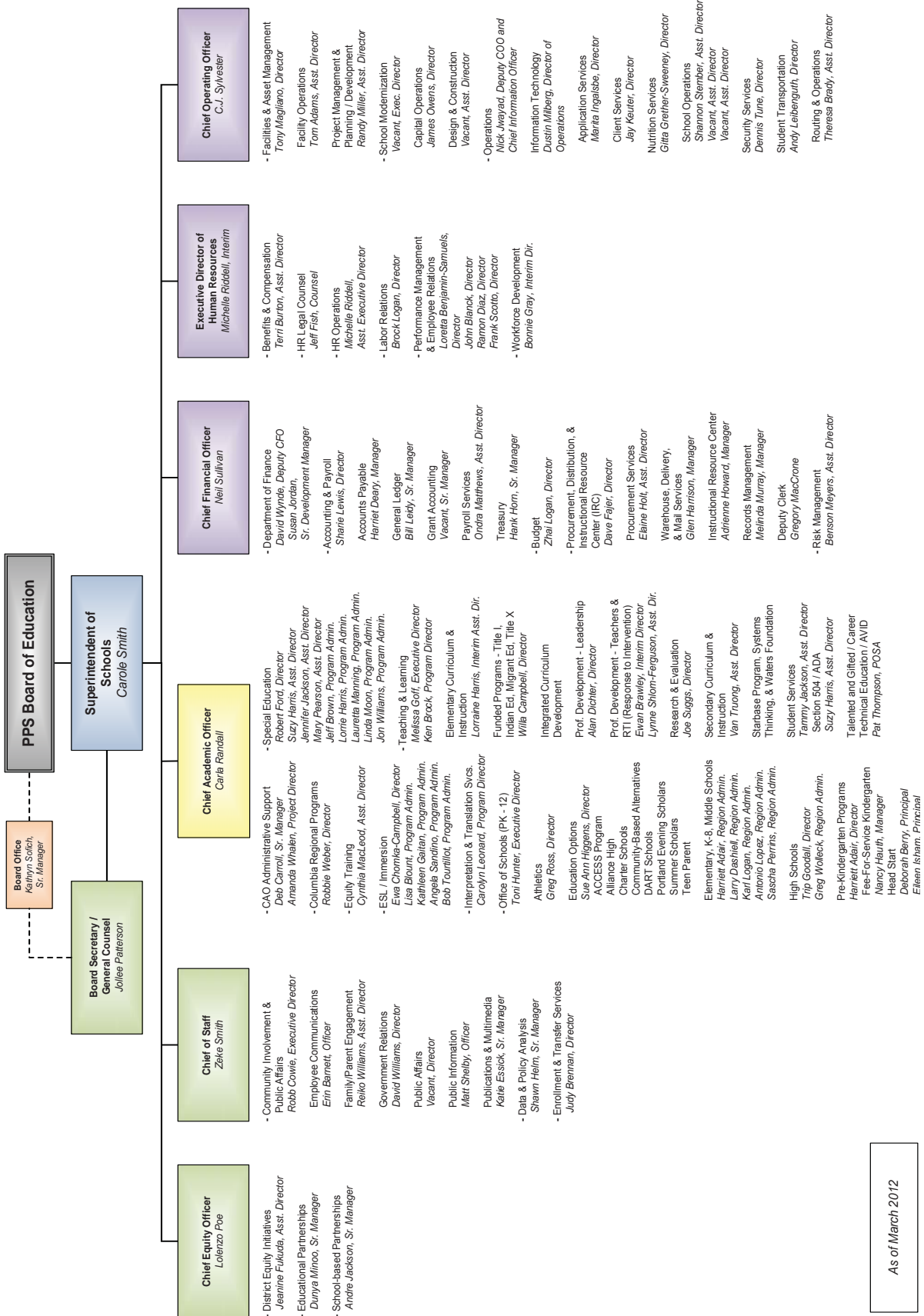
Source: PPS Enrollment Summaries - October 2011

From 1997 to 2008, the District generally experienced constant yearly declines in enrollment. However, enrollment counts from October 2011 show the total enrollment increased by 485 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.

District Organization Chart

Portland Public Schools 2011-2012 Organizational Structure



As of March 2012

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 47,200 students, and make recommendations on the operation of the District.

The School Board holds public meetings three times 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 Street. Meeting dates may be obtained at <http://www.pps.k12.or.us/departments/board/index.htm> under the tab for public notices, agendas, and minutes 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 2015
Phone: 503-916-3741
radkins@pps.net



Pam Knowles (Zone #5)
Service since: July 2009
Term expires: June 2013
Phone: 503-916-3741
pknowles@pps.net



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



Trudy Sargent (Zone #6)
Service since: July 2005
Term expires: June 2013
Phone: 503-916-3741
tsargent@pps.net



Bobbie Regan (Zone #3)
Service since: July 2003
Term expires: June 2015
Phone: 503-916-3741
bobbieregan@comcast.net



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



Martin Gonzalez (Zone #4)
Service since: August 2008
Term expires: June 2013
Phone: 503-916-3741
mgonzalez@pps.net



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

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 the majority of all District employees and provide or directly support classroom instruction for students.

District Milestones Framework

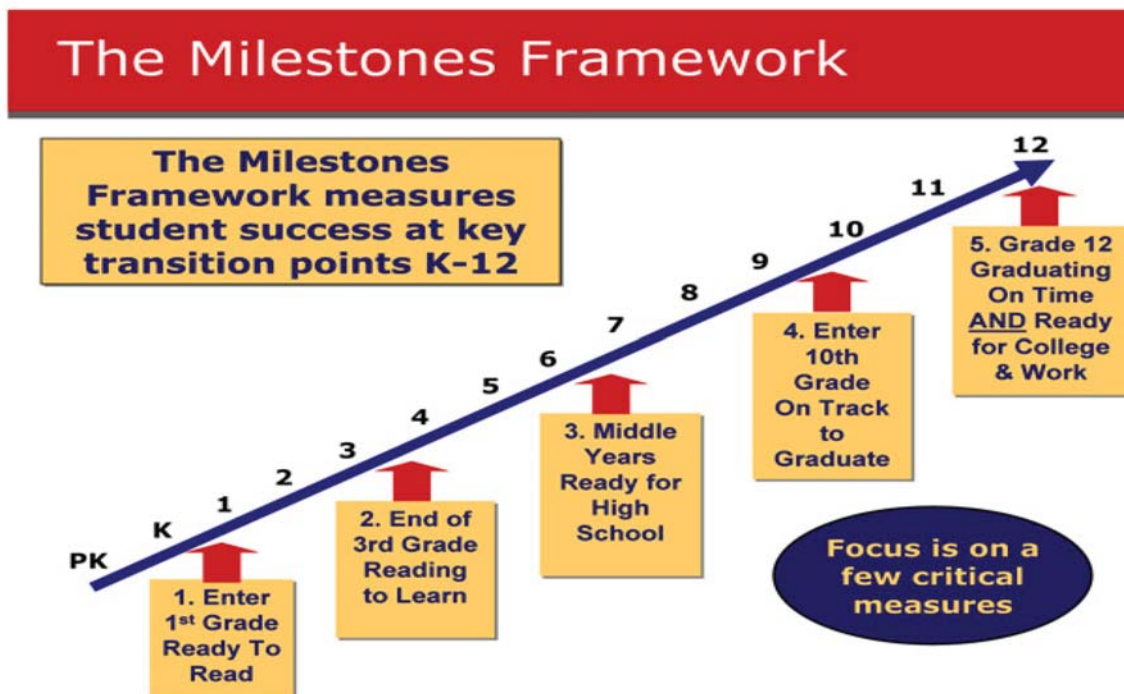
On February 23, 2009, Superintendent Carole Smith presented to the Board of Education a Milestones Framework for Portland Public Schools - a set of simple yet powerful measures of student progress that frames and guides the alignment of the school district's educational priorities.

The Milestones Framework, 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 racial and cultural group. PPS sets targets for improvement for all students and for reducing the gap between white students and students of color. The Milestones focus and drive the work of the district - helping it track the success of its efforts, focus its resources and set priorities for innovation and expansion.

To view more information about the Milestones Framework, please go to the following website: <http://www.pps.k12.or.us/departments/milestones/index.htm>.






2010/11 Milestones Results

Portland Public Schools strives to give all students the instruction and support they need for success at every grade so that they graduate on time, prepared for college and career. The Milestones Framework gauges student achievement at key learning stages.

In 2010/11, PPS schools produced significant gains in the three Milestones on which the district focused and set targets. With each Milestone, PPS set one target for improving achievement for all students and another for narrowing the gap between white students and the lowest performing racial or ethnic group.

This reflects the work that our students, families, teachers and principals have done across our school district to produce these results.

We have come a long way, however, we still have a ways to go before every student and school succeeds. Getting there will demand even more focus, collaborative teamwork, skill, and resolve.

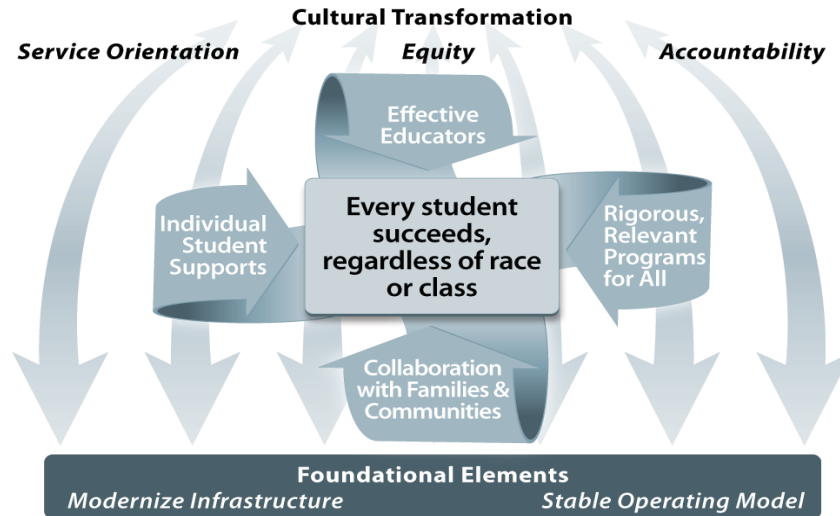
Milestone	2009-10 Actual	2010-11 Target	2010-11 Actual
 Reading to Learn (Exceed benchmark by the end of 3rd grade)	46%	Keep up: +5	+5 (51%) ✓
	Largest gap: African-American v. white 43pts	Catch up: Close gap by 5	-5 (38 pts) ✓
 Ready for High School (Meet writing benchmark in 7th grade)	52%	Keep up: +5	+10 (62%) ✓
	Largest gap: African-American v. white 33pts	Catch up: Close gap by 5	-4 (29 pts)
 On Track to Graduate (Enter 10th grade with 6 credits)	54%	Keep up: +5	+5 (59%) ✓
	Largest gap: African-American v. white 33pts	Catch up: Close gap by 5	-5 (28 pts) ✓

In addition, in 2010/11 PPS also made significant progress on another key measure of student success: graduation rate.

The overall rate accounts for nearly 800 students in charter schools and district and community-based alternative programs, as well as the almost 3,000 students at neighborhood high schools, Benson High School and Metropolitan Learning Center. Of the students who started in a regular PPS high school (non-charter and non-alternative school), 70 percent earned a regular diploma in four years.

2009-10 4-year graduation rate	54%	2010-11 4-year graduation rate	59%	Change	+5pts ✓
Largest gap 2009-10 (White/Hispanic)	27%	Largest gap 2010-11 (White/Native)	22%	Change	- 5pts ✓

Strategic Priority Areas



The Milestones goals are the critical measures of success for PPS and its students. In the effort to attain those Milestone targets the Board affirmed a strategic framework which serves to prioritize the work of the school district and was used in the budget development process. The key elements of that framework are:

- Cultural Transformations – Service Orientation, Equity, Accountability**
In order for our academic initiatives to be successful, there is a need to transform the culture of PPS. These elements should be embodied by every school, department and employee.
- Effective Educators**
Effective PPS educators are culturally competent, have high expectations for all of their students, and place a high value on collaborating with other teachers, parents and administrators to ensure that students make meaningful progress each year. We will systematically cultivate excellent educators through rigorous recruitment, preparation, induction, continuous professional development and feedback.
- Rigorous, Relevant Programs for All**
All schools will offer a common program that is organized around 1) clearly defined, higher standards, 2) aligned curriculum that builds higher order thinking skills, 3) frequent assessment and feedback, and 4) flexibility to deliver instruction in ways that meet the needs of individual students.
- Individual Student Supports**
Our results show that students of color, those with disabilities, and those that do not speak English as their first language are not universally well served by our core programs. These students must receive incremental resources & support in order to ensure that all can meet our high standards. Deep partnerships with community will accelerate our ability to meet the needs of specific racial and ethnic populations.
- Collaboration with Families & Communities**
If families are honored as equal partners, acknowledged as their child's first teacher, engaged in student learning, and have a voice in their school and school district, student achievement will improve.
- Foundational Elements**
In order for our academic initiatives to be successful, we need to build foundational, supportive systems, structures and tools across the district. Each of the two items below represents an ongoing area of focus, which needs to align and connect to the academic strategies laid out above.

Stable Operating Model: Stable and dedicated PK-12 educational funding and an organization adaptive to changing environments will provide a strong foundation for student success.

Modernize Infrastructure: Safe and healthy physical environments contribute to student and staff success.

Financial Environment

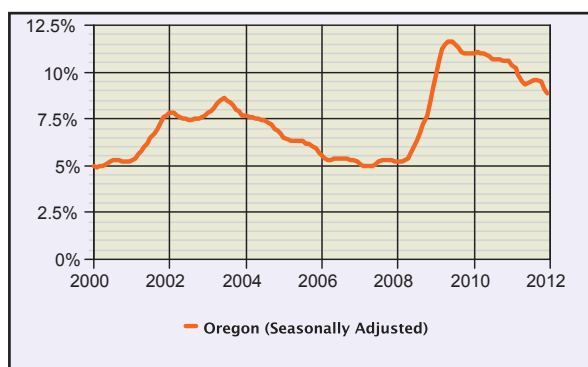
The information presented in the budget document is perhaps best understood when considered in the broader context in which the District operates.

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 2011 calendar 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 to 8.1% in December 2011, down from 10.3% in January 2011. Minor shifts within industry sectors occurred within the 12-month span.

Portland Area Employment by Industry	Jan 2011	Dec 2011
Trade, Transportation, & Utilities	19%	20%
Education, Health Services, & Hospitality	24%	24%
Government	16%	15%
Professional & Business Services and Other Services	17%	17%
Manufacturing	11%	11%
Information Services & Financial Activities	9%	8%
Construction, Mining, & Logging	4%	5%

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

Oregon Unemployment Rate - Seasonally Adjusted



Oregon Economy: In December 2011 Oregon’s unemployment rate decreased to 8.9%, down from 10.4% in January 2011.

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 District’s five-year Local Option Levy property tax was renewed in May 2011 for a new five-year term. We are enormously grateful to the voters for this support. That renewed and increased levy has resulted in increased revenue for PPS as described elsewhere in this budget. However, the impact of the local economy on property tax values has resulted in lower-than-expected PPS local tax revenues. Market value of residential property has declined for each of the last four years and that has resulted in lower direct revenue for PPS. The Citizen Budget Review Committee (CBRC)

<http://www.pps.k12.or.us/departments/budget/1118.htm> provides citizen oversight of these local option funds to ensure the District uses tax proceeds as legally required and promised to the voters. The District does not currently have adequate funds for capital improvements and continued reductions in the operating budget for the school district only exacerbates the situation. 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 every school building. District staff have 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 a capital bond levy to finance such projects as roof replacements, boiler upgrades, new pipe installations, and electrical upgrades, as well as remodeling, replacing, or building schools, since the average age of school buildings in the District is over 60 years old. More information on the capital planning and school modernization work can be found here: <http://www.pps.k12.or.us/departments/schoolmodernization/index.htm>

In November 2010, the Superintendent proposed a six-year, \$548 million capital bond measure. The Board of Education referred the proposed measure to District voters in May 2011, and it was narrowly defeated at the polls by 668 votes or 0.6% of the voters. This bond would have been the first phase of a 20-30 year effort to modernize every school in the district. If passed, this first bond would have funded:

- Updating safety, ADA accessibility, security and structural systems.
- Rebuilding nine schools (3 high schools and 6 elementary / K-8 schools).
- Design at one high school (through construction drawings).
- Interim updates to classroom learning environments and school facilities, including: teaching technology, science labs (for grades 6-8) and other classroom improvements, outdoor PE and recreation spaces, and fields.

The need to bring PPS School buildings up-to-date still exists and it is urgent. The district will continue to identify potential funding sources for this work. Revision of the PPS long-range facilities plan is under way with more information here: <http://www.pps.k12.or.us/departments/facilities/6744.htm>. As part of the development of the revised plan, PPS has convened an advisory committee of more than 30 citizens, who bring a variety of professional perspectives, as well as that of teachers, parents, and other interested participants. These volunteers are deeply engaged in the work in support of this endeavor.

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 Commission (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 .

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 – staff works to assist the Superintendent in preparing a Proposed Budget for the upcoming fiscal year. In addition to staff work, the Superintendent holds regular updates and discussions with the Board and listening sessions at public meetings to gather citizen input. 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. This committee performs separate review and analysis of the Proposed Budget and provides recommendations to the Budget Committee. This phase of budget development requires public participation and at least one public hearing. The Approved Budget is 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 Board, as governing body, votes to adopt the Budget. 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 May 2011. 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 also 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 2012/13 Proposed 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 its 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 continued a Priority-Based Budget process for the development of the 2012/13 annual budget. The process involves and encompasses every department in the District and focuses on prioritizing the District's programs, services, functions and activities and their alignment with the strategic priority and Milestones Framework. This process initially ignores the cost or source of funding for the particular program or service. The results of the process were used to inform the Superintendent's Proposed Budget.

Desired Outcomes

- Identify organizational priorities and target outcomes.
- Review entire budget and align programs, services, functions and activities with District priorities.
- Focus investment in high priorities, reduce or cut investment in lower priorities.
- Continue efforts to identify efficiencies and cost saving measures in all programs, services, functions and activities.

The organizational priorities were reviewed by the Board and the Superintendent. The Milestones goals are the critical measures of success for PPS and its students. In setting direction for the District through the annual Superintendent evaluation process the Board affirmed the following strategic framework which serves to prioritize the work of the school district and was used in the budget development process.

Central Education, Operations, and Finance - All central departments prepared budget submissions that described a program, service, function, or activity. The departments submitted narratives that describe the intent, anticipated outcomes, and evidence of success in relation to one or more of the identified priorities:

- Cultural Transformation:
 - Service Orientation
 - Equity
 - Accountability
- Effective Educators
- Rigorous, Relevant Programs for All
- Individual Student Supports
- Collaboration with Families & Communities
- Foundational Elements:
 - Modernize Infrastructure
 - Stable Operating Model

In the Priority-Based Budgeting process each budget submission was assigned a priority level color rating: Red, Orange or Yellow:

- Red – Essential Services or Mandates
- Orange – Clearly aligned to a 2012/13 District Priority
- Yellow – Beneficial but not directly aligned with a 2012/13 District Priority

The organization, through the use of a cross-departmental functional team titled the Vetting Team, reviewed the entire set of budget submissions, ensuring alignment of each with one or more of the identified priorities. The Vetting Team is composed of managers and others with direct experience at the program or service level. Although the budget submitters made the initial judgment of color, the Vetting Team could and did revise the color rating for submissions. The Vetting Team did not validate the level of funding or staffing for any of the budget submissions. 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.

Priority level color determination could also be changed by members of the Superintendent's Executive Committee.

After review by the Vetting Team, budget resources were aligned to invest in high priorities and to cut or reduce lower priorities. This process was particularly useful given that the limited resources available to PPS in this budget required program reductions – assuring that the programs that continue are most strongly aligned with stated priorities. This budget climate was especially trying after decades of cutting and while budget priorities can be realigned, ultimately with a \$27.5 million gap, the District is cutting high leverage strategies and essential programs. Many of the budget decisions require reduction in programs and services that are coded Red.

School Level Staffing

PPS engaged the services of an existing District Staffing Team to wrestle with the school level staffing questions. The focus of this group is on the school staffing formula (the team is not involved in staffing for centrally based programs). The team began its work this year with a review of last year's budget and the impact on schools. This year the team focused on three topics:

- Overall core staffing formula.
- Centrally allocated resources: Title I, ESL/ELL, Special Education.
- Socio-Economic Status funding (the 5% of school staffing formula allocated according to number of students on free- and reduced-priced lunch), and other non-formula funding including foundation funds.

The key findings of the team included:

- Decisions should be aligned with our core values which include our equity policy:
 - Each group examined the impact of staffing changes on students of color, as well as options of differentiating resources to achieve equity goals.
- We are going to be severely challenged to provide core program with our current funding:
 - While some schools have program sizes and/or supplemental funding sources to help them achieve program requirements, many schools will not be able to provide core programming with current projected resources.
 - Further reductions compel us to rethink what an essential program level should look like given the new resource base.
- Staffing decisions are complex and impacts are not isolated.
 - When making reductions, we should consider Title funds in relation to General Fund and SES staffing allocations, particularly acknowledging that in order for someone to lose less, someone else loses more and our starting point is not equitable.
 - Aggregating into averages creates a false sense of how staffing issues play out across the range of schools once we look at grade levels, configurations, and demographics across PPS. The aggregation of numbers also disguises how the staffing issues play out within a school because many schools, especially at elementary grades, are at risk of being unable to meet program requirements if they have uneven distribution of students among grades.
- PPS should move towards a sustainable staffing model, even in the face of funding instability, by continuing discussions around staffing outside of the budget timeline.
 - Take time to consider various funding models through an equity lens.
 - Work to clarify the status of focus option, charter and alternative schools and programs (has implications for staffing, and student assignment).
 - Continue enrollment balancing to bring more schools closer to sustainable school sizes.

The results of both these teams were presented to several additional groups prior to finalizing the Proposed Budget. The prioritization results were presented to and discussed with the Board, District Leadership Council, a group composed of leadership from each represented employee group and leaders from the Portland Association of Public School Administrators (PAPSA), with representatives of the Coalition of Communities of Color, and with the Citizens Budget Review Committee.

The feedback and prioritization results from all groups were shared and discussed with the Superintendent and her executive leadership team, and both the Vetting Team and the District Staffing Team met with the Superintendent and her team, which assisted the Superintendent in finalizing the budget recommendations.

2012/13 Budget Development Calendar

Date	Activity
October 17	Board reviews budget process
November 14	Board confirms 2012/13 priorities
December 12	Board appoints Citizen's Budget Review Committee (CBRC) Members
December - March	Vetting Team - Priority-Based Budgeting work sessions
December - March	District Staffing Team - School Staffing work sessions
December - April	CBRC - Discuss budget process, forecast, school staffing, and Priority-Based Budgeting recommendations on Proposed Budget
January 17	State Revenue Forecast
January 23	Board Meeting
January 31	District Leadership Council (Critical Friends) meeting
February 6	Board Work Session
February 8	State Revenue Forecast
February 13	Board Meeting
February 27	Board Meeting
February 28	District Leadership Council meeting
March 5	Board Work Session
March 5	Coalition of Communities of Color meeting
March 6	Community Budget Listening Session: Franklin HS 7:00-8:30 pm
March 8	Community Budget Listening Session: Wilson HS 7:00-8:30 pm
March 12	Board Meeting
March 21	Board Meeting
March 26 - March 30	Spring Break
April 2	District Leadership Council
April 2	Coalition of Communities of Color meeting
April 2	Proposed Budget - Board Meeting (Budget Committee): Budget Committee receives the Proposed Budget - no discussion; Budget Message Only
April 9	Board Public Budget Hearing - Cleveland High School 5:00 pm
April 11	Board Public Budget Hearing - Roosevelt High School 6:00 pm
April - May	Staffing - Submission, Review, and Approval
April 16	Board Meeting
May 7	CBRC Reports to Board
May 14	Approved Budget - Board Meeting (Budget Committee): Budget Committee discusses the Approved Budget and votes to Approve a budget
May 15	Submit Approved Budget to TSCC
May 21	Board Meeting
May 29	Board Meeting
June 11	Board Meeting
June 18	Board Meeting
June 25	Adopted Budget - Board Meeting: TSCC Hearing on Approved; Discussion on Approved; TSCC certifies the Approved Budget; Board votes to Adopt the FY 2012/13 budget

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 Support Services	Services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction.
3000 Enterprise and 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 205 - Grants Fund 225 - PERS Rate Stabilization 299 - Dedicated Resource Fund	Dedicated revenues such as: Federal, State and Local Grants and Private Donations.
Debt Service Funds	304 - Bond Sinking Fund 305 - School Modernization Debt Service 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 338 - Facilities Capital 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 435 - Energy Efficient Schools Fund 438 - Facilities Capital Project Fund 445 - Capital Asset Renewal Fund 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

Background 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.)

In previous years, kindergarten students were weighted 0.5 for the calculation of administrative support. Beginning in 2010/11, this weighting was increased to 0.75 to reflect the fact that most of these students are at school for the full day. The 0.75 weighting is retained for the 2012/13 school year.

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.

General Fund Formula Allocations

The general fund staffing formula is comprised of four components:

1. 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.
2. 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.
3. 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.
4. Administrative Support – Staff allocation based on the need for basic administrative support. This allocation is based on school size and configuration (K-5, K-8, K-12, middle and high schools). Positions staffed by this component include principals, vice principals, assistant principals, counselors and clerical support.

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 27 to 1 ratio provides 1.0 FTE for every 27 students enrolled. The following table shows the proposed FTE to ADM ratios, and four years of history for comparison.

This does not imply a class size of 27 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. Reasons that actual class sizes differ from the ratio include:

1. Schools can choose to use ratio FTE for non-classroom positions, increasing class size.
2. Teacher planning time within the school day in middle and high schools reduces the time teachers are in class, increasing class size.
3. Some students don't take a full load, reducing class size.
4. Some students receive Special Education or ESL services outside of their regular class, reducing class size.

For 2012-13, Ratio did not change for K-5, K-8 or Middle Schools; the High School Ratio decreased slightly to 28.35:1 from 29.1:1.

Staffing Ratio History

School Grade Span	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
K-5 Schools	23.5 to 1*	23.2 to 1	23.4 to 1	24.24 to 1	25.0 to 1	25.0 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	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	24.24 to 1
High Schools (9-12)	22.7 to 1	22.7 to 1	22.9 to 1	24.03 to 1	29.1 to 1^	28.35 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 2010/11 High School increase in ratio incorporates a shift from Ratio to Administrative support, where the Ratio of 24.03 to 1 is equivalent to 25.57 to 1. The remaining increase from 25.57 to 29.1 was partially mitigated through high school scheduling changes.

Kindergarten – The State of Oregon only mandates and funds ½ day kindergarten. The General Fund allocates funding for the first half of the school day in all elementary schools. Full day kindergarten programs are provided in elementary schools, with the second half of the day provided by a parent pay (fee for service) program or by grant funding (Title I, described below).

Since 2008/09, the kindergarten allocation has been separate from the ratio and allocated from the General Fund in 0.5 FTE increments. In other words, kindergarten is allocated by section, rather than fractional by units for each student.

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 actual fall enrollment is known. The District’s target for maximum kindergarten class size in fall 2012/13 will remain at twenty-five.

- The initial allocation, contained in this budget document, provides sufficient staff to each school so that no kindergarten class exceeds 26 students.
- 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.
- 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).

General Fund Kindergarten Allocation Tables

Spring 2012 Allocation at 26 target maximum applied to 2012/13 projection		Fall 2012 Adjustment at 25 target maximum applied to actual 2012/13 counts	
K Range	K FTE	K Range	K FTE
0 to 26	0.5	0 to 25	0.5
27 to 52	1.0	26 to 50	1.0
53 to 78	1.5	51 to 75	1.5
79 to 104	2.0	76 to 100	2.0
105 to 130	2.5	101 to 125	2.5
131 to 156	3.0	126 to 150	3.0

Socio-Economic Status (SES) – Socio-Economic Status allocation is determined based on each school’s students who are eligible for free or reduced meal prices. SES is five percent of the non-administrative FTE. K-5, K-8 and middle schools with over 30% eligibility will receive SES in 2012/13 at an eligible-student-to-FTE ratio of 188:1. This 30% minimum requirement (floor) was designed to concentrate the allocation of the SES factor to higher poverty schools, including those schools where Title I is no longer available. All high schools will receive SES, regardless of the percent of eligible students at an eligible-student-to FTE ratio of 224:1.

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 2012/13. Although each school's leadership retains some control over use of the administrative support allocation, counselor positions are not convertible to other uses. A school principal may, however, use a portion of the school's Ratio FTE component for additional counseling services.

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

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
Elementary School Total	1.50	1.75	2.25	2.38	4.00	4.25	4.50

^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
K-8 School Total	1.80	1.90	2.25	3.50	4.00	4.25	4.50

^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
Middle School Total	2.50	3.50	4.25	4.50	4.50	4.50

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

K-12 Schools

FTE Allocated by School ADM	300-399	400-499	500-599	600-699	700-799	800-899
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
K-12 School Total	2.50	3.50	4.25	4.50	4.50	4.50

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	1,500-1599	1,600-1699
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	2.00	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	4.00	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	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
High School Total	6.70	7.40	8.10	9.80	10.80	11.50	11.85	12.55	13.40	13.60	13.60

General Fund 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.”

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 are shown in the tables as 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.

Title IA Allocations

The largest single source of grant funds that provide additional FTE for both certified and classified staff in the schools is the Federal Title IA grant. Most of the Title IA funds received by the District are allocated directly to elementary, middle and K-8 schools where at least 60% of the students qualify for free or reduced-priced meals under federal income guidelines. The funds are targeted to support students from low income families. Dollars are allocated per qualifying student. The highest per student rate is used for schools with greater than 75% poverty, regardless of grade level. High schools only receive Title I funding if 75% or more of their students qualify for free or reduced-priced meals.

Remaining Title I funds are allocated centrally. This funding is used to fund the second half of the full-day kindergarten in Title I schools, along with some pre-kindergarten options for low income families, and to provide a range of supplemental academic support. Title I allocations to charter schools are calculated in exactly the same way as allocations to PPS schools. In compliance with Federal requirements, private schools receive equitable support for the Title I eligible students who attend the private schools that are located within the PPS boundaries.

Other Grants

Other grants outside Title I that provide staffing in schools are for certain specific programs and may not be included in the proposed budget. Past examples are School Improvement Grants (SIG) and Language Immersion start up grants.

Special Revenue

Other staffing at schools can come from revenue raised from families either through individual school foundations (All Hands Raised) or Kindergarten fee-for-service tuition for the second half of the Kindergarten Full Day in non-Title I schools.

School Foundation Funds

- Currently 57 schools have foundations with balances over \$1,000.
- Balances range from \$1,200 to \$317,900 and can be carried over.
- Schools retain 100% of first \$10,000 raised each year.
- Above \$10,000, two-thirds of funds raised stay with the school. One-third goes to All Hands Raised equity grants.
- Funds are primarily used to purchase FTE.

Kindergarten fee-for-service tuition

- Covers salary of Kindergarten teacher for the second half of the school day.
- Allocations match general fund allocations.
- Tuition varies according to family income.
- Is offered at all non-Title I elementary schools.

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 a combination of general fund and grant/special revenue funds.

Special Education (SpEd) Staffing

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. For high schools (9-12) the caseload will be calculated at 35:1 now, but will be recalculated at 32:1 in the fall.

Paraeducators are allocated to K-8 schools where, due to rounding, the effective teacher caseload is at the high end of the scale. Allocations are based on current (spring) projections of the number of eligible students who will be attending specific schools in the fall. Depending upon the resources available, these allocations may be adjusted based on updated information at the beginning of the school year.

Paraeducators

For 2012/13, paraeducators will be assigned to students as required by Individual Education Plan (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.

Student to Teacher Ratio / School Type					
28.0:1 K-5, K-8*, 6-12, K-12		30.0:1 6-8 and "Other"		35.0:1 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 26	0.5
21 to 34	1	23 to 37	1	27 to 43	1.0
35 to 48	1.5	38 to 52	1.5	44 to 61	1.5
49 to 62	2	53 to 67	2	62 to 78	2.0
63 to 76	2.5	68 to 82	2.5	79 to 96	2.5
77 to 90	3	83 to 97	3	97 to 113	3.0
91 to 104	3.5	98 to 112	3.5	114 to 131	3.5
105 to 118	4	113 to 127	4	132 to 148	4.0
119 to 132	4.5	128 to 142	4.5	149 to 166	4.5
133 to 146	5	143 to 157	5	167 to 183	5.0
147 to 160	5.5	158 to 172	5.5	184 to 201	5.5
161 to 174	6	173 to 187	6	202 to 218	6.0
175 to 188	6.5	188 to 202	6.5	219 to 236	6.5
189 to 202	7	203 to 217	7	237 to 253	7.0
203 to 216	7.5	218 to 232	7.5	254 to 271	7.5
217 to 230	8	233 to 247	8	272 to 288	8.0
231 to 244	8.5	248 to 262	8.5	289 to 300	8.5
245 to 258	9	263 to 277	9		
259 to 272	9.5	278 to 292	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	Paraeducators (K-8 only) @ .875 FTE
1 to 20	0.50	1-17	-
		18-20	1.00
21 to 34	1.00	21-31	-
		32-34	1.00
35 to 48	1.50	35-45	-
		46-48	1.00
49 to 62	2.00	49-59	-
		60-62	1.00
63 to 76	2.50	63-73	-
		74-76	1.00
77 to 90	3.00	77-87	-
		88-90	1.00
91 to 104	3.50	91-101	-
		102-104	1.00
105 to 118	4.00	105-115	-
		116-118	1.00
119 to 132	4.50	119-129	-
		130-132	1.00
133 to 146	5.00	133-143	-
		144-146	1.00
147 to 160	5.50	147-157	-
		158-160	1.00
161 to 174	6.00	161-171	-
		172-174	1.00
175 to 188	6.50	175-185	-
		186-188	1.00
189 to 202	7.00	189-199	-
		200-202	1.00
203 to 216	7.50	203-213	-
		214-216	1.00
217 to 230	8.00	217-227	-
		228-230	1.00
231 to 244	8.50	231-241	-
		242-244	1.00
245 to 258	9.00	245-255	-
		256-258	1.00
259 to 272	9.50	259-269	-
		270-272	1.00
273 to 286	10.00	273-283	-
		284-286	1.00
287 to 300	10.50	287-297	-
		298-300	1.00

DESIGNATED SPECIAL EDUCATION CLASSROOMS

In 2012-13, high school behavior classroom teachers and high school students assigned to behavior classrooms will be counted in learning center ratios. Behavior teachers will share caseloads with learning center teachers and work together to provide appropriate instruction for students with disabilities. Groups of students may be assigned to behavior teachers or may rotate between learning center teachers and behavior teachers for instruction. Caseload assignments will be made at the building level.

Behavior Classrooms

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

Grades K-8

1 Teacher

2 Paraeducators

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

1 Teacher

1 Paraeducator

1 Qualified Mental Health Professional (QMHP)

Communication Behavior Classrooms (CB)

Academic, Functional and Team CB Classrooms

Each CB Classroom (up to 15 students) receives allocations as follows:

Grades K-5 CB Academic and Functional

1 Teacher

3 Paraeducators

Grades K-8 CB Team

1 Teacher

2 Paraeducators

Intensive Skills Centers

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

Intensive Skills – Academic

ISA Grades K-8

1 Teacher

3 Paraeducators

Intensive Skills – Functional

ISF High School (9-12)

1 Teacher

3 Paraeducators

OTHER SPECIAL EDUCATION STAFFING

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 or more students receive an additional 0.1 FTE added to the ratio result.
- Similarly, schools with 1000 or more 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 SMT.

Speech and Language Pathologists (K-12)

Speech and Language Pathologists are allocated based on a ratio of 55:1 (that is, 55 students receiving speech services to one FTE). This ratio result is adjusted by an addition of 0.1 FTE for each CB and Intensive Skills classrooms at the school(s) served (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 staff provides English language assistance to limited English proficient and immigrant students identified as English Language Learners (ELL). The service helps students develop proficiency in English, which is critical to success in their core curriculum classrooms.

The table below describes ELL teacher allocation for 2012/13. 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, 12 ELD Instructional Specialists will assist schools with their program delivery model. Six (6) ELD Instructional Specialists will be assigned 0.5 FTE each to the 12 schools with the largest ELL populations. Four (4) will support the remainder of the schools. Two (2) will serve as Assessment TOSAs and coordinate district wide Initial Placement and progress monitoring assessments.

ELL Teacher Allocations

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

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

Bilingual Educational Assistant Allocations

English Learner student projections for 2012/13 were developed by ESL Department based on a roll forward of 2011/12 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 2/22/2012.

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.

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)

2012/13 School General Fund Staffing

Grade Span (12-13)	School / Program	% Eligible for Free or Reduced Price Meals	Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Student Count for Staffing (Gr. K weighted 0.75)	Administrative Support				Ratio FTE		Socio-Economic Status (SES) FTE	Non-Formula		Total General Fund FTE
						Principal	Assistant / Vice Principal	Secretary	Counselor	Kindergarten Allocation	Gr 1-12 FTE by Ratio		Administrative	Licensed	
K - 5	Abernethy	14%	81	405	466	1.00		0.88		2.00	16.20				20.08
K - 5	Ainsworth	7%	85	492	556	1.00	1.00	1.00	1.00	2.00	19.68		-1.00		24.68
K - 5	Alameda	11%	112	658	742	1.00	1.00	1.50	1.00	2.50	26.32			0.05	33.37
K - 5	Atkinson	45%	71	377	430	1.00		0.88	0.50	1.50	15.08	0.98		-0.06	19.88
K - 5	Bridlemile	16%	65	373	422	1.00		0.88		1.50	14.92				18.30
K - 5	Buckman	40%	77	408	466	1.00		0.88	0.50	1.69	16.32	0.94		0.23	21.55
K - 5	Capitol Hill	25%	51	334	372	1.00		0.75	0.50	1.00	13.36			-0.09	16.52
K - 5	Chapman	31%	117	488	576	1.00	1.00	1.00	1.00	2.50	19.52	0.89			26.91
K - 5	Chief Joseph	48%	78	380	439	1.00		0.88	0.50	1.50	15.20	1.07		-0.20	19.95
K - 5	Duniway	15%	59	352	396	1.00		0.75		1.50	14.08				17.33
K - 5	Forest Park	3%	75	429	485	1.00		0.88		1.50	17.16			-0.27	20.27
K - 5	Glencoe	29%	67	388	438	1.00		0.88	0.50	1.50	15.52				19.40
K - 5	Grout	70%	64	310	358	1.00		0.75	0.50	1.50	12.40	1.28		-0.02	17.41
K - 5	James John	86%	75	331	387	1.00		0.75	0.50	1.50	13.24	1.68		-0.09	18.58
K - 5	Kelly	80%	126	497	592	1.00	1.00	1.00	1.00	2.50	19.88	2.38			28.76
K - 5	Lewis	40%	60	329	374	1.00		0.75	0.50	1.50	13.16	0.76			17.67
K - 5	Llewellyn	21%	77	490	548	1.00	1.00	1.00	1.00	1.50	19.60		-1.00		24.10
K - 5	Maplewood	27%	58	273	317	1.00		0.75		1.50	10.92			0.35	14.52
K - 5	Markham	55%	74	331	387	1.00		0.75	0.50	1.50	13.24	1.07		-0.05	18.01
K - 5	Richmond	15%	108	523	604	1.00	1.00	1.25	1.00	2.50	20.92			-0.05	27.62
K - 5	Rieke	15%	75	355	411	1.00		0.88		1.50	14.20			0.15	17.73
K - 5	Rigler	85%	85	381	445	1.00		0.88	0.50	2.00	15.24	1.90		0.25	21.77
K - 5	Rosa Parks	95%	61	326	372	1.00		0.75	0.50	1.50	13.04	1.80		-0.09	18.50
K - 5	Silton	85%	74	284	340	1.00		0.75		1.50	11.36	1.45		0.07	16.13
K - 5	Stephenson	12%	48	288	324	1.00		0.75		1.00	11.52			-0.10	14.17
K - 5	Whitman	88%	61	292	338	1.00		0.75		1.50	11.68	1.51		-0.04	16.40
K - 5	Woodmere	84%	76	342	399	1.00		0.75	0.50	1.50	13.68	1.70		0.06	19.19
K - 5	Woodstock	32%	92	419	488	1.00		0.88	0.50	2.00	16.76	0.78			21.92
	PK/K - 5 Total		2,152	10,855	12,469	28.00	6.00	24.50	12.50	47.19	434.20	20.19	-2.00	0.10	570.68
K - 8	Arleta	66%	53	388	428	1.00	1.00	1.00	0.50	1.50	16.01	1.46		0.06	22.53
K - 8	Astor	56%	62	435	482	1.00	1.00	1.00	0.50	1.50	17.95	1.38		0.02	24.35
K - 8	Beach	59%	86	531	596	1.00	1.00	1.00	1.00	2.00	21.91	1.81		-0.20	29.52
K - 8	Boise-Eliot	87%	84	519	582	1.00	1.00	1.00	1.00	2.00	21.41	2.60		-0.20	29.81
K - 8	Bridger	66%	57	361	404	1.00	1.00	1.00	0.50	1.50	14.89	1.36		0.25	21.50
K - 8	César Chávez	90%	49	404	441	1.00	1.00	1.00	0.50	1.00	16.67	2.05		0.92	24.14
K - 8	Harrison Park	85%	93	669	739	1.00	1.00	1.50	1.00	2.00	27.60	3.23			37.33
K - 8	Creston	69%	50	350	388	1.00		0.75	0.50	1.00	14.44	1.38			19.07
K - 8	Creative Science	39%	50	360	398	1.00		0.75	0.50	1.00	14.85	0.80		-0.14	18.76
K - 8	Faubion	76%	50	380	418	1.00	1.00	1.00	0.50	1.00	15.68	1.63		-0.21	21.60
K - 8	Hayhurst	24%	65	358	407	1.00	1.00	1.00	0.50	1.50	14.77			-0.05	19.72
K - 8	Beverly Cleary	15%	75	610	666	1.00	2.00	1.25	1.00	1.50	25.17				31.92
K - 8	Irvington	41%	56	422	464	1.00	1.00	1.00	0.50	1.50	17.41	0.98		-0.05	23.34
K - 8	King	93%	37	255	283	1.00		0.50	0.40	1.00	10.52	1.35		0.96	15.73
K - 8	Laurelhurst	15%	70	601	654	1.00	1.00	1.25	1.00	1.50	24.79			-0.14	30.40
K - 8	Lee	78%	55	411	452	1.00	1.00	1.00	0.50	1.50	16.96	1.82			23.78
K - 8	Lent	88%	72	527	581	1.00	1.00	1.00	1.00	1.50	21.74	2.62			29.86
K - 8	Marysville	88%	40	305	335	1.00		0.75	0.50	1.00	12.58	1.52		1.01	18.36

2012/13 School General Fund Staffing

Grade Span (12-13)	School / Program	% Eligible for Free or Reduced Price Meals	Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Student Count for Staffing (Gr. K weighted 0.75)	Administrative Support				Ratio FTE		Socio-Economic Status (SES) FTE	Non-Formula		Total General Fund FTE
						Principal	Assistant / Vice Principal	Secretary	Counselor	Kindergarten Allocation	Gr 1-12 FTE by Ratio		Administrative	Licensed	
K - 8	Ockley Green	77%	50	240	278	1.00		0.50	0.40	1.00	9.90	1.09		2.08	15.97
K - 8	Peninsula	80%	44	313	346	1.00		0.75	0.50	1.00	12.91	1.42		-0.02	17.56
K - 8	Roseway Heights	39%	64	532	580	1.00	1.00	1.00	1.00	1.50	21.95	1.16		0.10	28.71
K - 8	Sabin	42%	75	363	419	1.00	1.00	1.00	0.50	1.50	14.98	0.88		0.99	21.85
K - 8	Scott	88%	67	455	505	1.00	1.00	1.00	1.00	1.50	18.77	2.30		0.01	26.58
K - 8	Skyline	26%	30	262	285	1.00		0.50	0.40	1.00	10.81			1.08	14.79
K - 8	Sunnyside Env.	27%	52	548	587	1.00	1.00	1.00	1.00	1.00	22.61				27.61
K - 8	Vernon	73%	67	410	460	1.00	1.00	1.00	0.50	1.50	16.91	1.71		1.19	24.81
K - 8	Vestal	79%	52	372	411	1.00	1.00	1.00	0.50	1.00	15.35	1.68		-0.02	21.51
K - 8	Winterhaven	9%	24	326	344	1.00		0.75	0.50	0.50	13.45				16.20
K - 8	Woodlawn	85%	63	384	431	1.00	1.00	1.00	0.50	1.50	15.84	1.88		-0.23	22.49
PK/K - 8 Total			1,692	12,091	13,360	29.00	22.00	27.25	18.70	38.50	498.83	38.11		7.41	679.80
ELEMENTARY TOTAL			3,844	22,946	25,829	57.00	28.00	51.75	31.20	85.69	933.03	58.30	-2.00	7.51	1250.48
6 - 8	Beaumont	43%		599	599	1.00	1.00	1.25	1.00		24.71	1.38		0.03	30.37
6 - 8	da Vinci	24%		471	471	1.00	1.00	1.00	0.50		19.43				22.93
6 - 8	George	88%		383	383	1.00	1.00	1.00	0.50		15.80	1.79			21.09
6 - 8	Gray	26%		434	434	1.00	1.00	1.00	0.50		17.90			0.48	21.88
6 - 8	Hosford	46%		560	560	1.00	1.00	1.25	1.00		23.10	1.37		-0.18	28.54
6 - 8	Jackson	27%		525	525	1.00	1.00	1.25	1.00		21.66			0.45	26.36
6 - 8	Lane	86%		499	499	1.00	1.00	1.00	0.50		20.59	2.27			26.36
6 - 8	Mt. Tabor	37%		587	587	1.00	1.00	1.25	1.00		24.22	1.16		-0.01	29.62
6 - 8	Sellwood	34%		457	457	1.00	1.00	1.00	0.50		18.85	0.82		0.41	23.58
6 - 8	West Sylvan	13%		851	851	1.00	2.00	1.50	1.00		35.11				40.61
MIDDLE SCHOOL TOTAL				5,366	5,366	10.00	11.00	11.50	7.50		221.37	8.79		1.18	271.34
1 - 8	ACCESS	12%		198	198	1.00		0.50	0.30		8.17			2.00	11.97
K - 12	MLC	23%	24	423	441	1.00	1.00	1.25	1.00	0.50	17.45			0.05	22.25

2012/13 School General Fund Staffing

Grade Span (12-13)	School / Program	% Eligible for Free or Reduced Price Meals	Gr 1-12 Student Count for Staffing	Administrative Support									FTE by Ratio	Socio-Economic Status (SES) 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	63%	850	1.00	2.00	1.50	2.00	0.50	0.50	0.25	0.50	1.55	29.98	2.39	3.19	45.36
9 - 12	Cleveland	28%	1,488	1.00	2.00	2.00	4.00	0.50	0.50	0.25	0.50	2.65	52.99	1.88	2.97	71.24
9 - 12	Franklin	56%	1,493	1.00	2.00	2.00	4.00	0.50	0.50	0.25	0.50	2.65	52.66	3.74	1.00	70.80
9 - 12	Grant	23%	1,488	1.00	2.00	2.00	4.00	0.50	0.50	0.25	0.50	2.65	52.49	1.52	0.50	67.91
6 - 12	Jefferson	76%	551	1.00	1.00	1.00	1.50	0.50	0.50	0.25	0.50	1.15	19.44	1.91	3.48	32.23
9 - 12	Lincoln	15%	1,489	1.00	2.00	2.00	4.00	0.50	0.50	0.25	0.50	2.65	52.52	0.99		66.91
9 - 12	Madison	68%	1,178	1.00	2.00	1.50	3.00	0.50	0.50	0.25	0.50	2.25	41.55	3.58	1.00	57.63
9 - 12	Roosevelt	75%	783	1.00	2.00	1.50	2.00	0.50	0.50	0.25	0.50	1.55	27.62	2.61		40.03
9 - 12	Wilson	24%	1,310	1.00	2.00	1.75	3.50	0.50	0.50	0.25	0.50	2.55	47.21	1.38	0.31	61.45
HIGH SCHOOL TOTAL			10,630	9.00	17.00	15.25	28.00	4.50	4.50	2.25	4.50	19.65	376.46	20.00	12.45	513.56
9 - 12	Alliance	59%	402	1.00	0.50	1.00	1.00	0.25	0.25	0.25	0.25	1.20	14.18		3.00	22.88

2012/13 School General Fund Staffing Summary

	Gr K-12 Student Count	Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Student Count for Staffing (Gr. K weighted 0.75)	Administrative Support	Ratio FTE		Socio-Economic Status (SES) FTE	Non-Formula Detail		Total General Fund FTE
						Kindergarten Allocation	Gr 1-12 FTE by Ratio		Administrative	Licensed	
PK/K - 5 Total	13,007	2,152	10,855	12469	71.00	47.19	434.20	20.19	-2.00	0.10	570.68
PK/K - 8 Total	13,783	1,692	12,091	13360	96.95	38.50	498.83	38.11		7.41	679.80
ELEMENTARY TOTAL	26,790	3,844	22,946	25829	167.95	85.69	933.03	58.30	-2.00	7.51	1250.48
MIDDLE SCHOOL TOTAL	5,366		5,366	5366	40.00		221.37	8.79		1.18	271.34
HIGH SCHOOL TOTAL	10,630		10,630	10630	104.65		376.46	20.00	0.50	11.95	513.56
ALTERNATIVE TOTAL	1,047	24	1,023	1041	11.75	0.50	39.80		0.50	4.55	57.10
TOTAL	43,833	3,868	39,965	42866	324.35	86.19	1570.66	87.09	-1.00	25.19	2092.48

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

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 2012/13 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 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13	Change From PY
11100	Elementary School Instruction	1,065.48	1,027.25	1,029.56	1,073.46	7.98
11200	Middle School Instruction	434.70	438.46	422.92	446.92	12.22
11300	High School Instruction	454.82	400.56	414.37	450.85	(3.97)
11400	Pre-Kindergarten Instruction	123.31	117.00	116.65	116.65	(6.66)
12200	Special Programs - Restrictive Programs	373.55	352.61	352.61	352.61	(20.94)
12500	Special Programs - Less Restrictive Programs	318.36	321.94	321.94	326.94	8.58
12600	Special Programs - Early Intervention	14.50	12.40	12.40	12.40	(2.10)
12700	Special Programs - Educationally Disadvantaged	4.13	3.75	3.75	3.75	(0.38)
12800	Special Programs - Alternative Education	60.13	61.53	61.53	59.88	(0.25)
12900	Special Programs - Designated Programs	151.31	147.67	147.67	147.67	(3.64)
14000	Special Programs - Summer Programs	0.00	0.30	0.15	0.15	0.15
	Total - Instruction Programs	3,000.29	2,883.47	2,883.55	2,991.28	-9.01
21000	Instructional Support Services - Students	433.68	400.62	401.22	408.51	(25.17)
22000	Instructional Support Services - Staff	251.64	208.14	208.77	212.06	(39.58)
	Total - Instructional Support Services	685.32	608.76	609.99	620.57	(64.75)
23000	Executive Administration Services	28.47	29.03	28.43	28.43	(0.04)
24000	School Administration	359.41	338.94	337.59	339.39	(20.02)
25100	Business Administration	61.02	57.83	56.83	56.83	(4.19)
25400	Operation and Maintenance of Plant	412.38	410.48	411.48	411.58	(0.80)
25500	Student Transportation	90.95	90.95	90.95	90.95	-
25700	Internal Services	24.00	21.00	21.00	21.00	(3.00)
	Total - Support Services General Administration	976.23	948.23	946.28	948.18	(28.05)
26200	Planning, Research and Development	15.49	11.49	11.99	11.99	(3.50)
26300	Information Services	10.96	14.50	14.50	14.50	3.54
26400	Human Resources	40.99	35.60	35.60	34.70	(6.29)
26600	Technology Services	72.30	63.80	63.80	65.30	(7.00)
26700	Records Management	2.50	2.50	2.50	2.50	-
	Total - Central Support	142.24	127.89	128.39	128.99	(13.25)
31000	Food Services	214.29	192.93	192.93	192.93	(21.36)
33000	Community Services	38.44	23.64	23.64	27.64	(10.80)
	Total - Enterprise and Community Services	252.73	216.57	216.57	220.57	(32.16)
41000	Facilities Acquisition and Construction	11.20	10.00	10.00	10.00	(1.20)
	Total - Facilities Acquisition and Construction	11.20	10.00	10.00	10.00	(1.20)
	Total FTE	5,068.01	4,794.92	4,794.78	4,919.59	(148.42)

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	916.96	-	86.72	69.78	-	-	-	-	1,073.46
11200	Middle School Instruction	431.53	-	11.07	4.32	-	-	-	-	446.92
11300	High School Instruction	434.07	-	8.13	8.65	-	-	-	-	450.85
11400	Pre-Kindergarten Instruction	0.04	-	111.73	4.88	-	-	-	-	116.65
12200	Special Programs - Restrictive Programs	320.66	-	31.95	-	-	-	-	-	352.61
12500	Special Programs - Les Restrictive Programs	236.46	-	62.35	28.13	-	-	-	-	326.94
12600	Special Programs - Early Intervention	10.40	-	2.00	-	-	-	-	-	12.40
12700	Special Programs - Educationally Disadvantaged	-	-	3.75	-	-	-	-	-	3.75
12800	Special Programs - Alternative Education	6.85	-	52.60	0.43	-	-	-	-	59.88
12900	Special Programs - Designated Programs	144.31	-	3.36	-	-	-	-	-	147.67
14000	Special Programs - Summer Programs	-	-	-	0.15	-	-	-	-	0.15
Total - Instruction Programs		2,501.28	-	373.66	116.34	-	-	-	-	2,991.28
21000	Instructional Support Services - Students	327.85	-	80.23	0.43	-	-	-	-	408.51
22000	Instructional Support Services - Staff	128.38	-	78.81	3.87	-	1.00	-	-	212.06
Total - Instructional Support Services		456.23	-	159.04	4.30	-	1.00	-	-	620.57
23000	Executive Administration Services	27.18	-	1.25	-	-	-	-	-	28.43
24000	School Administration	324.06	-	12.30	3.03	-	-	-	-	339.39
25100	Business Administration	53.17	-	-	1.86	-	-	-	1.80	56.83
25400	Operation and Maintenance of Plant	411.58	-	-	-	-	-	-	-	411.58
25500	Student Transportation	90.95	-	-	-	-	-	-	-	90.95
25700	Internal Services	21.00	-	-	-	-	-	-	-	21.00
Total - Support Services General Administration		927.94	-	13.55	4.89	-	-	-	1.80	948.18
26200	Planning, Research and Development	11.99	-	-	-	-	-	-	-	11.99
26300	Information Services	14.50	-	-	-	-	-	-	-	14.50
26400	Human Resources	34.70	-	-	-	-	-	-	-	34.70
26600	Technology Services	63.30	-	-	-	-	2.00	-	-	65.30
26700	Records Management	2.50	-	-	-	-	-	-	-	2.50
Total - Central Support		126.99	-	-	-	-	2.00	-	-	128.99
31000	Food Services	-	192.93	-	-	-	-	-	-	192.93
33000	Community Services	6.00	-	21.43	0.21	-	-	-	-	27.64
Total - Enterprise and Community Services		6.00	192.93	21.43	0.21	-	-	-	-	220.57
41000	Facilities Acquisition and Construction	-	-	-	-	7.00	-	3.00	-	10.00
Total - Facilities Acquisition and Construction		-	-	-	-	7.00	-	3.00	-	10.00
Total FTE		4,018.44	192.93	567.68	125.74	7.00	3.00	3.00	1.80	4,919.59

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	2,434.08	-	309.29	90.51	-	-	-	-	2,833.88
511210	Classified - Represented	1,148.93	173.53	202.01	32.62	-	-	2.00	0.40	1,559.49
511220	Classified Non-Represented	234.73	17.40	36.11	1.26	6.00	3.00	1.00	0.90	300.40
511310	Administrators - Licensed	155.50	-	6.55	0.65	-	-	-	-	162.70
511320	Administrators - Non-Licensed	7.90	-	-	-	-	-	-	-	7.90
511420	Managerial - Non Represented	37.30	2.00	13.72	0.70	1.00	-	-	0.50	55.22
Total FTE		4,018.44	192.93	567.68	125.74	7.00	3.00	3.00	1.80	4,919.59

Total FTE (All Funds)

Fund	Fund Name	Actual 2009/10	Actual 2010/11	Current 2011/12	Adopted 2012/13
101	General Fund	4,205.83	4,205.83	4,049.81	4,018.44
202	Cafeteria Fund	168.93	168.93	214.29	192.93
203	BESC Cafeteria Fund	1.00	-	-	-
205	Grants Fund	695.95	695.95	663.56	567.68
299	Dedicated Resource Fund	117.55	117.55	123.85	125.74
405	School Modernization Fund	6.80	6.80	8.20	7.00
407	IT System Project Fund	-	-	3.50	3.00
420	Full Faith & Credit Fund	-	-	3.00	3.00
601	Self Insurance Fund	5.20	5.20	1.80	1.80
Total FTE		5,201.26	5,200.26	5,068.01	4,919.59

Employee Benefit Tables

Benefit Cost - Annual Cost by Account for All Funds Combined

Account Code	Account Title	Actual 2009/10	Actual 2010/11	Current 2011/12	Adopted 2012/13
521000	PERS	772,455	774,315	5,063,460	5,069,782
521310	PERS UAL (Unfunded Actuarial Liability)	29,812,940	31,755,444	34,220,673	36,853,359
522000	Social Security - FICA	21,813,338	21,756,437	21,722,764	21,309,794
523100	Workers' Compensation	5,274,047	4,860,248	3,415,870	2,785,654
523200	Unemployment Compensation	391,650	829,225	792,939	1,532,100
524100	Group Health Insurance	62,225,945	63,177,406	67,205,382	71,308,320
524200	Other Employer Paid Benefits	(89,516)	579,032	244,658	352,257
524300	Retiree Health Insurance	3,831,593	4,341,527	4,145,279	4,763,372
524530	Early Retirement Benefits	1,780,373	2,174,292	1,928,440	2,027,423
		125,812,824	130,247,926	138,739,465	146,002,061

Benefit Rates - Percent of Base Salary or Wages

Account Code	Account Title	Actual 2009/10	Actual 2010/11	Current 2011/12	Adopted 2012/13
521000	PERS	0.29%	0.29%	1.82%	1.82%
521310	PERS UAL (Unfunded Actuarial Liability)	11.75%	11.91%	12.06%	13.23%
522000	Social Security - FICA	7.65%	7.65%	7.65%	7.65%
523100	Workers' Compensation	1.77%	1.67%	1.19%	1.00%
523200	Unemployment Compensation	0.10%	0.27%	0.27%	0.55%
524100	Group Health Insurance	22.93%	22.84%	24.38%	27.50%
524200	Other Employer Paid Benefits	0.14%	0.08%	0.08%	0.12%
524300	Retiree Health Insurance	1.46%	1.46%	1.46%	1.71%
524530	Early Retirement Benefits	0.94%	0.69%	0.69%	0.74%
		47.03%	46.86%	49.60%	54.32%

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

Employee Group	Actual 2009/10	Actual 2010/11	Current 2011/12	Adopted 2012/13
Amalgamated Transit Union (ATU)	\$ 10,355	\$ 10,953	\$ 11,412	\$ 12,012
District Council of Union (DCU)	10,355	10,953	11,412	12,012
Non-Represented Employees	10,355	10,953	11,562	12,212
Portland Association of Teachers (PAT)	13,781	14,901	14,924	16,238
Portland Federation of School Professionals (PFSP, formerly PFTCE)	10,355	10,953	11,412	12,012
Service Employee International Union (SEIU)	10,355	10,953	11,562	12,212

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Budget Overview

Financial Planning Process

The initial step in the budget development process is updating the financial forecast for all funds, with an emphasis on the General Fund. The forecast enables the District to identify 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 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. This year, staff used a 3% increase as the estimate of the cost of maintaining the current service level. The revenue and financial forecast are updated if there is a material change in circumstances or when the budget is adopted in late June.

In a normal economic environment, this forecasting and budgeting process would proceed fairly smoothly and be rather technical in nature. However, this year the District is once again obliged to deal with the impacts of the recent recession on state and federal funding levels and property tax collections, in addition to the continuing erosion of state funding for K-12 education, all of which create uncertainty around revenue projections. These challenges have brought yet another difficult year of budget cuts, leaving PPS ever-further from a sustainable budget that is remotely adequate to meet the needs of its students.

The vast majority of General Fund resources – over \$339 million in the forecast for 2012/13, or about 74% - are controlled and allocated to school districts through the State School Fund. Comprised of the legislative appropriation for K-12 education and the local permanent rate property taxes, these funds are allocated to each school district by a complex funding formula. The formula takes many factors into consideration but is based upon the weighted average number of students attending district schools. Given the condition of the local, state, regional, and national economies, as well as a myriad of other unknowns, the resource allocation assumptions on which the District has built its forecast and budget may change over time. The budgeting process is further complicated by the fact that the legislature may change the amount of funding allocated to districts at any time throughout the school year.

Forecast Summary

General Fund resources were forecasted at \$455 million, inclusive of a Beginning Fund Balance of \$24.5 million. This assumes a biennial State School Fund legislative appropriation of \$5.7 billion split 50% in 2011/12 and 50% in 2012/13.

General Fund requirements were forecasted at \$483 million, based upon an assumption of a 3% increase in expenditures and inclusive of \$25.3 million in contingency reserves. The forecast contingency includes two separate obligated contingencies; liability and property insurance reserves (\$1.5 million), and the Great Fields Project (\$1.3 million). The unobligated contingency is 5% or \$22.5 million.

The District's current operating budget forecast, prior to re-balancing the 2012/13 budget, revealed an on-going shortfall of \$27.5 million. Budget decisions are structured to manage this shortfall through reductions and judicious use of one-time-only resources.

Risks to the Forecast and Budget

The forecast and budget are based upon a number of assumptions. The primary variables that might change include:

- Average market value of residential property has declined for each of the last four years, and that has resulted in lower direct revenue for PPS through the Local Option Levy. The budget forecast assumes a 2% decrease in average market value of residential properties in 2012, compared to a 9% decline in 2011.
- The State Legislature allocated \$5.7 billion for the K-12 biennial education budget split 50% in 2011/12 and 50% in 2012/13. Any change in the amount of the relative allocation of this funding will impact PPS, which receives approximately 8% of the State School Fund. This compares to a high of \$6.4 billion in the 2007-09 biennium.
- The proposed budget assumes that PPS student enrollment will increase by 350 students next year, based on recent enrollment trends and PSU forecasts. More students than forecast might result in additional revenue; less than forecast in less revenue. The actual revenue we receive is also a factor of the ratio of PPS enrollment to the state as a whole.

Other Funds

Significant changes in other funds are the result of the District's efforts to invest capital infrastructure and adoption of best practice on accounting.

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. The interim capital work approved by the Board in 2009, and the related \$25.75 million of interim debt, is accounted for in these funds.

Funds have been established to account for projects funded by the Energy Efficient Schools Fund (435), the Capital Asset Renewal Fund (438), and the Facilities Capital Project Fund (445). Companion Debt Service Funds in the 300 series have been established when debt payments apply.

The Grants Fund (205) is reduced. The main reductions are due to forecasted reductions in Title I funding from the Federal Government and the final impacts of the end of federal stimulus funds, specifically IDEA and Title I allocations from the American Reinvestment and Recovery Act of 2009 (ARRA). Over the previous three budget years, these stimulus funds were used to protect teaching positions and to support programs for disadvantaged students.

Major Budget Decisions and Core Principles

This section summarizes the major budget decisions for the upcoming fiscal year.

The Milestones goals are the critical measures of success for PPS and its students. In the effort to attain these Milestones targets, the Board affirmed a strategic framework which serves to prioritize the work of the school district and which is used in the budget development process. They key elements of that framework are:

- Cultural Transformation
 - Service Orientation
 - Equity
 - Accountability
- Effective Educators
- Rigorous, Relevant Programs for All
- Individual Student Supports
- Collaboration with Families and Communities
- Foundational Elements
 - Modernize Infrastructure
 - Stable Operating Model

As mentioned in the Superintendent's Message, the District used a Priority-Based Budgeting process again this year to inform the funding decisions for centrally-allocated resources, both for administrative functions and instructional supports to schools. The strategic priority framework was used to inform the work of the Vetting Team and the budget decisions for allocation of resources. The Superintendent also called upon the work of a District Staffing Team, which included principals representing all levels of schools, again this year to provide advice on staffing in schools.

Re-balancing the Proposed Budget

The tables below summarize the major decisions that re-balanced the proposed budget relative to the 2012/13 forecast and the \$27.5 million deficit that was identified therein. (Note: Data on the following table is as of the Proposed Budget)

PPS General Fund	Current 2011/12	Forecast 2012/13	Proposed 2012/13
Beginning Balance	31,541,461	24,559,000	24,559,259
Revenues			
Revenue from Local Taxes	72,742,244	72,256,000	72,255,750
Local Option Property Taxes	53,947,244	52,819,000	52,819,550
Property Taxes - Perm. Rate Gap Tax	18,795,000	19,437,000	19,436,200
Tuition	350,000	155,000	155,000
Earnings on Investments	600,000	700,000	600,000
Extra-curricular Activities	670,000	784,000	664,800
Other Revenue from Local Sources	9,570,985	9,064,000	9,454,000
Intermediate Sources	6,915,000	6,700,000	6,900,000
State School Fund	340,261,270	339,626,000	339,571,700
Property Taxes	178,453,000	182,988,000	183,039,700
SSF - General Support	150,060,454	152,623,000	152,623,000
SSF - Other	11,747,816	4,015,000	3,909,000
Federal Sources	-	-	5,000
Other Sources	5,809,747	1,900,000	2,000,000
Total Revenue	436,919,246	431,185,000	431,606,250
Total Resources	468,460,707	455,744,000	456,165,509
	Current 2011/12	Forecast 2012/13	Proposed 2012/13
Total Expenditures	436,876,336	449,983,000	429,034,563
Transfers to Other Funds	7,311,572	7,989,000	9,025,736
Operating Contingency	24,632,817	25,288,000	18,105,210
Total Requirements	468,460,707	483,260,000	456,165,509
Net Budget Position	-	(27,516,000)	-

Reviewing the Proposed Budget for 2012/13 with the forecast shows the following high level points.

These data are not intended to be comprehensive, but are indicative of the major changes. A number of additional changes were made to the 2012/13 budget prior to adoption. These changes are outlined later in this narrative.

- 1. Revenues:** The forecast amount is \$5.7 million lower than the current-year figure, primarily as a result of lower expectations for the Local Option and the absence of significant one-time money. Added to which, State School Fund revenues were forecast to be significantly reduced. The revenue total in the Proposed Budget is marginally higher (by \$421,000) as a result of a decisions to pursue Medicaid Reimbursement more effectively, and to hire a staff person in Finance to support the effort.
- 2. Total Expenditures:** The forecast increased by \$13.1 million over the current year, an estimate of a 3% inflation factor. As illustrated by the following table that shows increases over current-year levels, this has proven to be a relatively accurate estimate:

Cost Increases	Amount
Forecast Assumption	13,106,664
Major Items in Proposed Budget	
Teachers Salaries	4,500,000
Health Insurance	4,250,000
PERS	1,900,000
Student Transportation	875,000
HS Transition and Family Engagement Contracts	750,000
Immersion	260,000
Assessment	420,000
Medicaid Billing	105,000
Teacher Evaluation: Inter Rater Reliability	140,000
Online Learning	450,000
Reconnection Center	160,000
Total Cost Increases in Proposed Budget	13,810,000

The first four items (teacher salaries, health insurance, PERS, and student transportation) are reflective of decisions already taken or beyond the control of the District at this time. The only exception to that is the assumption about increased costs for subsequent health plan costs next year. The assumption in the forecast is the same as in prior years (i.e., a 6% increase for PAT members and \$50 per month for other employee groups).

The other seven items reflect strategic investment decisions made as part of this budget process to support certain programs and services. The increase in contracts with culturally-specific community partners supporting high school transition and family engagement reflects the priority area of Collaboration with Families and Communities. In particular, these investments strengthen and support those partnerships at times of fiscal stress and improve their capacity to operate close to schools and students. The increases in on-line learning, Immersion, and the Reconnection Center all reflect the priority areas of Individual Student Supports, and Rigorous, Relevant Programs for All, and are high leverage strategies that need to expand. The additional funding for assessment and teacher evaluation reflects the priority area of Effective Educators.

The Proposed Budget has total expenditures that are \$20.9 million less than the forecast. This table shows the major areas of reduction that will be put into effect to meet this target.

Cost Reductions	Amount
Proposed Budget: Reduction from Forecast	(20,948,437)
Central Administrative Support	
Research and Analysis Departments	(420,000)
Finance Departments	(245,000)
Community Involvement and Public Affairs	(510,000)
Human Resources	(500,000)
IT	(600,000)
Facilities Capital Spending	(5,000,000)
Total Central Administrative Support Major Items	(7,275,000)
Central Instruction	
HS Programs	(115,000)
Athletics	(570,000)
Professional Development	(1,375,000)
Textbooks and Curriculum Materials	(1,200,000)
Office of Schools	(150,000)
Office of Teaching and Learning	(365,000)
Total Central Instruction Major Items	(3,775,000)
Total Central Major Items	(11,050,000)
Schools	
Reduced School Staffing via Staffing Ratio	(10,400,000)
Total Schools	(10,400,000)
Major Cost Reductions in Proposed Budget	(21,450,000)

Central Administrative Support Departments

In central administrative departments, staffing has been reduced in Research, Evaluation, and Assessment, Data and Policy Analysis, and only one position now remains in what used to be Systems Planning and Performance (a total reduction of five positions). These three department functions will be reviewed in order to provide for the most effective organization going forward. Four positions were eliminated in the Finance department. Community Involvement and Public Affairs has reduced staff significantly, cutting six positions and transferring two employees to new positions elsewhere, out of 18.50 positions currently in the department. Family engagement remains a strategic priority for PPS and more of the work will be delivered through contracts with culturally-specific community partners, and there will be fewer central staff supporting the work. There will be fewer communications staff. Human Resources reduced headcount by four, and staff will be working in the next several months to make further adjustments to meet the lower level of funding in the 2012/13 budget. In IT, we are showing a reduction of \$600,000. In reality, this understates the depth of reductions taken in this area because the current level of service in IT is approximately \$1.3 million higher (which will be reflected in an amendment to the 2011/12 budget in the very near future). The actual cuts to IT are closer to \$1.9 million. This will include elimination of eight staff positions, seven contract positions (about 50% of the budget), and other non-personnel cost reductions. In Facilities, capital spending is being reduced by \$3.5 million because of work associated with the closure of Marshall High School in the current year, and the absence of any carry-forward projects in the Proposed Budget. General Fund spending will be reduced by an additional \$1.5 million through a transfer of that amount to a new Facilities Capital Project Fund.

Central Instructional Departments

In central instructional departments, reductions in the Office of High Schools, the Office of Schools, and the Office of Teaching and Learning included elimination of positions and some program reductions. In Athletics, reductions will be effected by eliminating the coaching positions for third-level teams and cutting golf as a varsity sport, as well as some other reductions. Professional development is reduced significantly because the current year includes substantial teacher release time for training related to the mathematics adoption, and elimination of a leadership development position and the Aspiring Administrators program. The budget for new textbooks and curriculum materials was reduced by \$1.2 million, which leaves \$1.3 million for consumables and annual replacement of supplies and \$0.4 million for new materials. In Special Education, expenditures will be maintained at 2011/12 levels through reducing the number of positions to offset the increased costs of teacher salaries and health care.

School Staffing

By changing the ratios for all levels of school staffing, 110 FTE have been removed from the school staffing allotment. This results in savings of \$10.4 million from the forecast.

3. **Transfers to Other Funds:** This amount is \$1 million more than forecast. This reflects the \$1.5 million transfer to the new Facilities Capital Project Fund that was not included in the forecast, partially offset by lower debt service transfers required – in part because of a change in the timing of recommending a new IT capital borrowing. There is no debt service for that included in the Proposed Budget, and it had been included in the forecast.
4. **Operating Contingency:** In the Proposed Budget, operating contingency is \$7.2 million less than in the forecast. The propose figure of \$18.1 million includes three designated amounts; \$1.5 million which is a reserve for self-insurance activity, \$1.3 million set aside for Great Fields Project, and \$0.3 million proposed to be reserved for debt service on a potential new IT capital borrowing that is likely to be recommended before adoption of the 2012/13 budget. That leaves an unobligated contingency of \$15 million, which is 3.50% of total expenditures.

Changes in the Adopted Budget

PPS and its partners were able to take some actions that mitigate the immediate impact for 2012/13 and are reflected in the Adopted Budget:

- PPS was able to avoid the reductions to school-based staffing and classroom supports, which involved the elimination of the equivalent of 110 teaching positions, through an agreement between PPS, the Portland Association of Teachers and the City of Portland.
- PPS identified additional revenue through its share of an ending fund balance at the Multnomah Education Service District
- Outdoor School was added back to the budget through the efforts of a number of partners who provided additional funding.
- Four district-based family engagement coordinator positions, that were to be eliminated, were restored.
- A final amendment to the 2011/12 budget included the carryover into 2012/13 of budget to fund some facilities projects and the completion of the middle school science adoption.

Agreement between PPS, the Portland Association of Teachers and the City of Portland: In the proposed budget 110 FTE was removed from the school staffing allotment by changing the ratios for all levels of school staffing. Under the agreement:

- The City of Portland contributes \$5 million to PPS. The agreement directs funds to prevent layoffs and restore cuts in music, media specialists, PE/health, special education, secondary language arts, art and counselors, with a priority on preserving elementary enrichments, special education and reducing high school work loads.
- In addition to the City funds, the PAT agreed to delay step increases by half a year and to forgo \$400,000 in pay from an arbitration award, which represents \$2.65 million in savings.
- PPS agreed to find \$2.65 million to balance the remaining costs of the staffing add back. This will be accomplished by reducing purchases of textbooks and instructional materials (\$300,000) and IT refresh budget (\$350,000); almost \$1 million through furlough days for school administrators (3 days), central office staff (6 days) and central office senior managers (10 days); using one-time MESD funds to pay for Reconnecting Youth project costs (\$300,000); and additional expense reductions that will be identified during the course of the year.

Additional Revenue: PPS share of an ending fund balance at MESD is \$880,000. PPS will use these funds to pay for Outdoor School (\$150,000), the family engagement coordinators (\$305,000), Reconnecting Youth services through MESD (\$300,000), and other costs associated with the City/PAT agreement.

Outdoor School: Community partners not only advocated for retention of the program but Portlanders for Outdoor School stepped up to find resources. In addition to the existing Metro funding, they worked with East and West Multnomah Soil and Water Conservation Districts who are providing funds, Friends of Outdoor School will contribute, parent fees are being increased and PPS will provide \$150,000. Outdoor School is budgeted in Fund 299.

Carryover from 2011/12: In amendment #3 to the 2011/12 there were several adjustments for timing change of work that will now be undertaken in 2012/13 therefore impact the 2012/13 budget. These will result in a higher beginning fund balance for 2012/13 and include approximately \$900,000 for facilities activity and \$750,000 for middle school science adoption). In addition the PAT HS arbitration concession (\$400,000) is also carried forward.

Contingency: Contingency in the General Fund includes two committed amounts, a self-insurance reserve for property and casualty liability insurance (\$1.5 million) and the remaining allocation for the Great Fields projects (reduced to \$821,000 in the adopted budget because more than \$400,000 will now be used in 2012/13). This leaves an uncommitted contingency of more than \$15.3 million. This amount is 3.52% of total expenditures, which is in line with guidance from the Board of Education during budget development and greater than the 3% required under policy. It is less than the 5% figure that PPS has enjoyed in recent years and it is the Board's expressed intent to get back to that level as soon as funding allows.

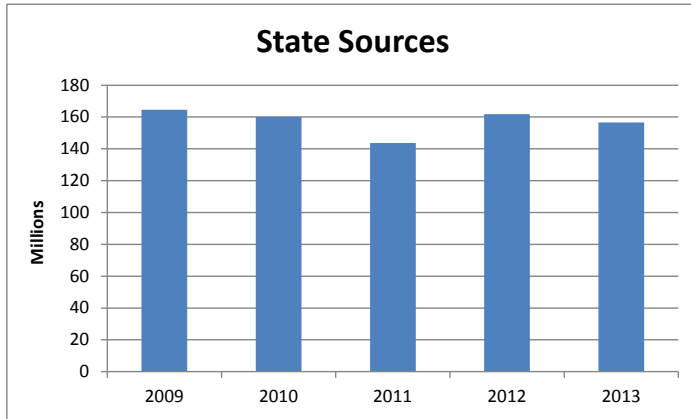
Total District Requirements by Fund

Fund	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13	Percent of Total
101 General Fund	471,199,499	456,165,509	456,460,509	464,264,067	67.5%
201 Student Body Activity Fund	12,057,000	11,778,850	11,778,850	11,778,850	1.7%
202 Cafeteria Fund	19,860,883	19,442,251	19,445,251	19,445,251	2.8%
205 Grants Fund	75,456,158	69,815,435	69,315,435	69,315,435	10.1%
225 PERS Rate Stabilization Reserve Fund	17,187,200	15,475,610	15,475,610	15,475,610	2.3%
299 Dedicated Resource Fund	18,263,103	17,815,882	15,265,882	15,742,982	2.3%
304 Bond Sinking Fund	1,667,254	1,667,184	1,667,184	1,667,184	0.2%
305 School Modernization Debt Service Fund	49,000	143,685	143,588	143,588	0.0%
306 Settlement Debt Service Fund	3,976,828	3,974,028	3,974,028	3,974,028	0.6%
307 IT Projects Debt Service Fund	613,630	614,598	614,598	614,598	0.1%
308 PERS UAL Debt Service Fund	48,615,882	36,208,326	35,834,326	35,834,326	5.2%
309 SELP Debt Service Fund	376,514	158,591	158,591	158,591	0.0%
320 Full Faith & Credit Debt Service Fund	1,354,693	1,338,178	1,338,178	1,338,178	0.2%
338 Facilities Capital Debt Service Fund	-	87,632	87,632	87,632	0.0%
404 Construction Excise Fund	6,583,797	7,099,172	7,099,172	7,099,172	1.0%
405 School Modernization Fund	33,486,063	3,299,063	3,299,063	3,299,063	0.5%
407 IT System Project Fund	3,217,377	1,813,710	1,813,710	1,813,710	0.3%
420 Rec Zone Energy & Water Consv	6,104,532	4,469,251	4,469,251	4,469,251	0.7%
435 Energy Efficient Schools Fund	1,200,000	2,980,114	2,717,317	2,717,317	0.4%
438 Facilities Capital Fund	2,500,000	17,204,650	17,204,650	18,362,947	2.7%
445 Capital Asset Renewal Fund	-	55,873	55,873	55,873	0.0%
480 Insurance Recoveries	3,110,084	2,959,410	2,959,410	2,959,410	0.4%
601 Self Insurance Fund	9,347,194	6,874,849	6,848,315	6,896,000	1.0%
Total District Budget by Fund	736,226,691	681,441,851	678,026,423	687,513,063	100.0%

Budget Summaries

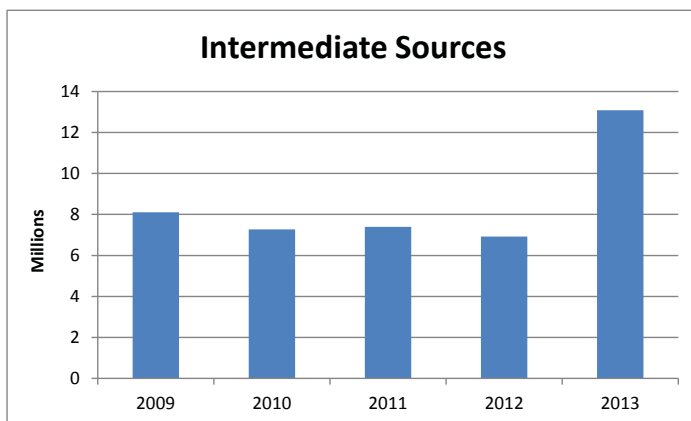
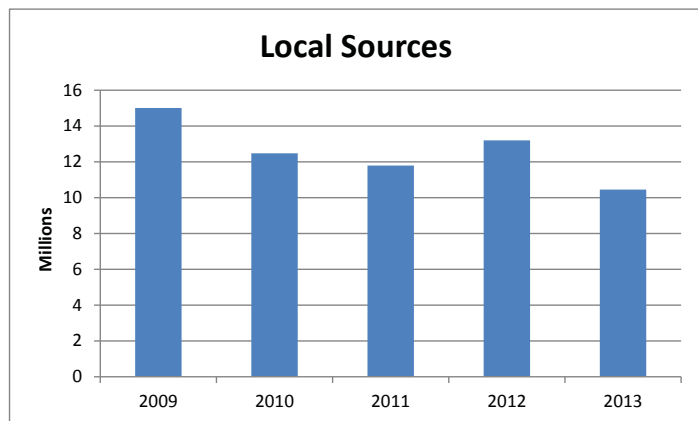
The following pages present different views of the PPS budget. There are various charts and graphs presenting the total District budget and separate presentations of the General Fund budget. The intent is to enhance understanding of the District's budget and financial structure.

Major District Resources – General Fund



State Sources: State School Fund General Support (SSF), the major source of State funding, is based upon estimates of weighted Average Daily Membership (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.

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.

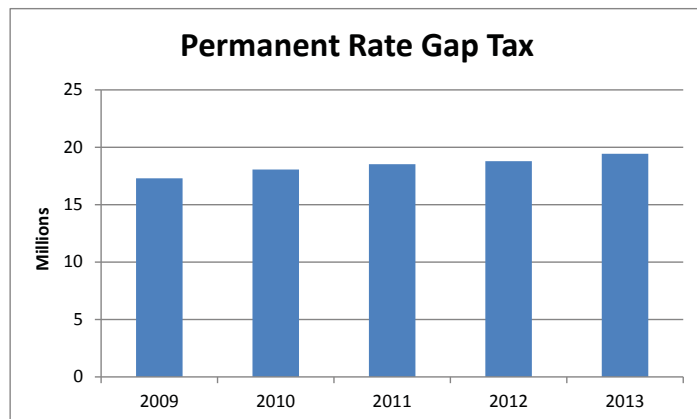
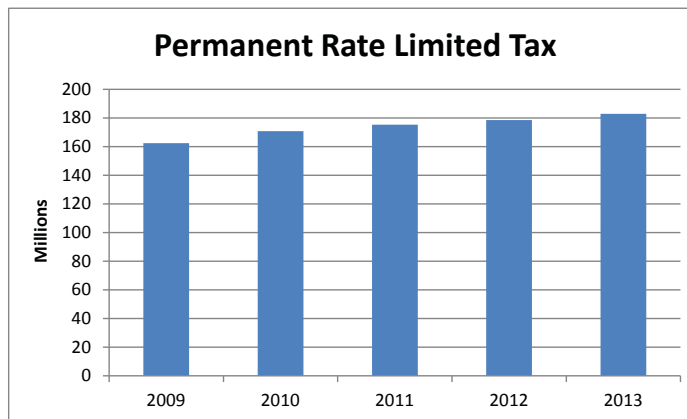


Intermediate Sources: Intermediate sources consist primarily of funding through the Multnomah Education Service District (MESD, www.mesd.k12.or.us), but also include all other city and county funding. MESD is a county-wide agency that provides specific support services that are common to all districts 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.

Included in this total for 2013 is \$5 million to be received from the City of Portland as part of the three party agreement between the City, PAT and PPS.

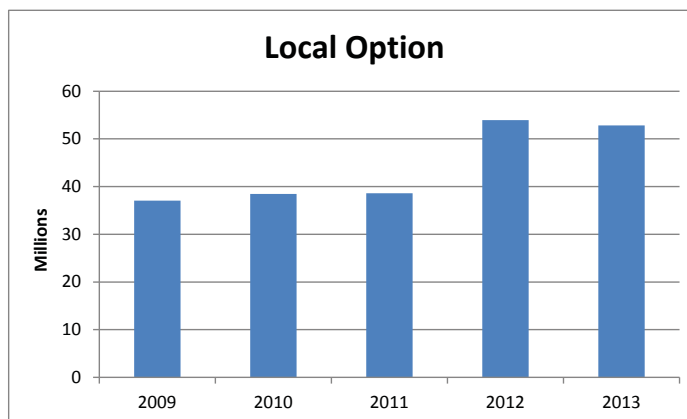
Property Taxes: The District’s property tax levy is based on a permanent tax rate per \$1,000 of assessed value. Under State law, assessed value is limited to an increase of three percent per year, plus new construction. The Portland Public Schools (PPS) permanent tax rate is currently \$5.2781 per \$1,000. The District also has a voter-approved Local Option Levy, which is currently assessed at \$1.9900 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.

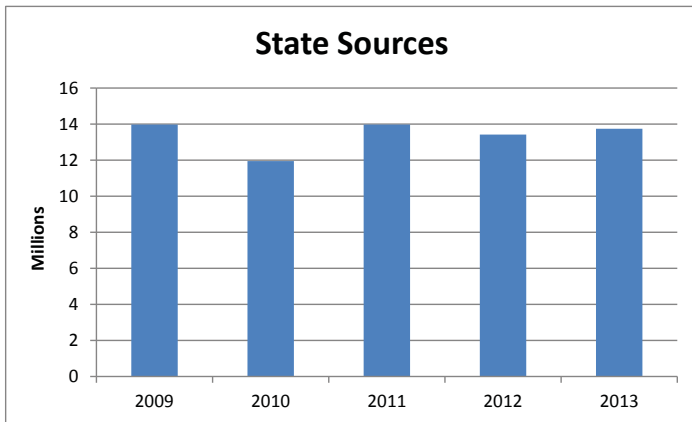


2. Permanent Rate Gap Tax: The State legislature allowed that \$0.5038 of the permanent tax rate could be exempt from offset in the State School Fund calculation. This Gap Tax raises approximately \$19 million per year. These revenues are identified on the General Fund Resources page as “Permanent Rate Gap Tax.”

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 expired 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 is \$1.9900 per \$1,000 assessed value. The renewal levy will generate approximately \$53 million in FY 2012/13.



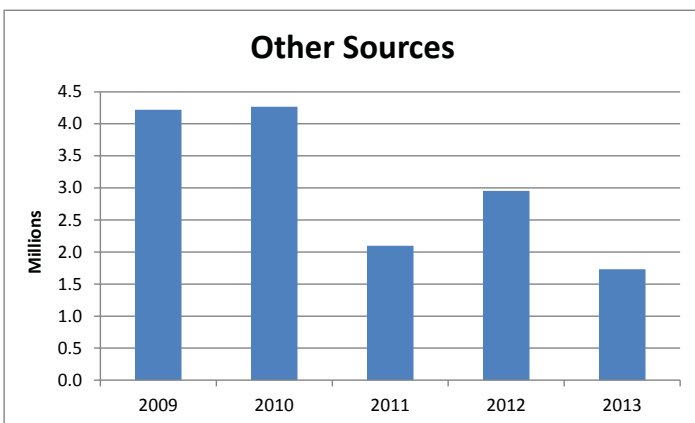
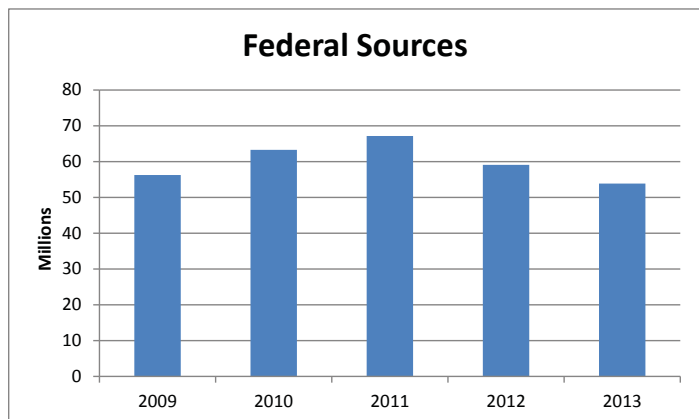
Major District Resources – Grants Fund



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

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

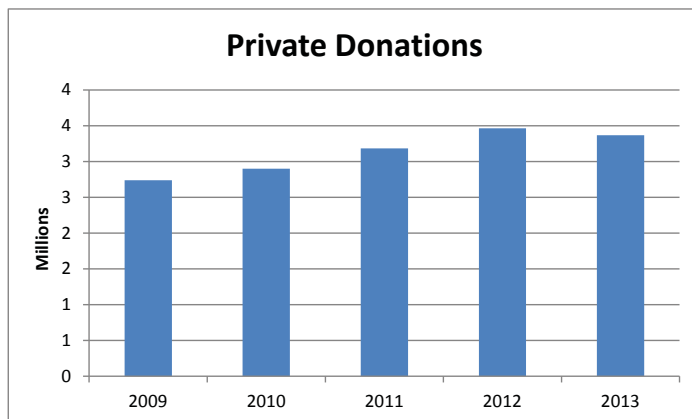
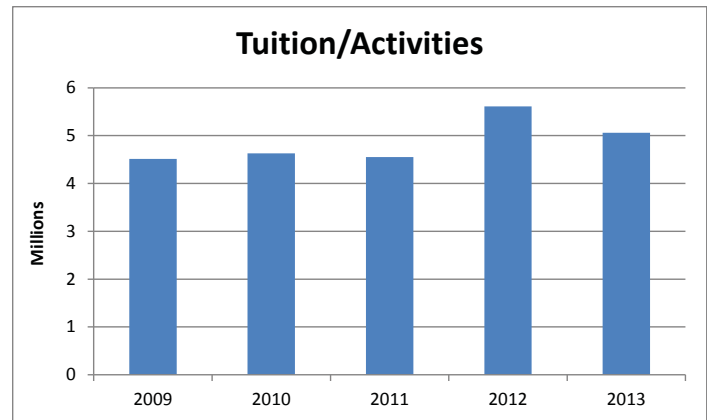
Funds from the American Recovery and Reinvestment Act of 2009 expired in FY 2011/12, with the exception of the Roosevelt School Improvement Grant which expires in September 2013.



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.

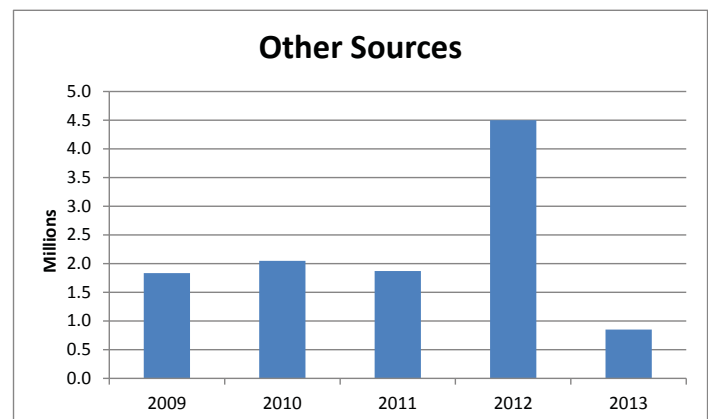
Major District Resources – Dedicated Resource Fund

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.

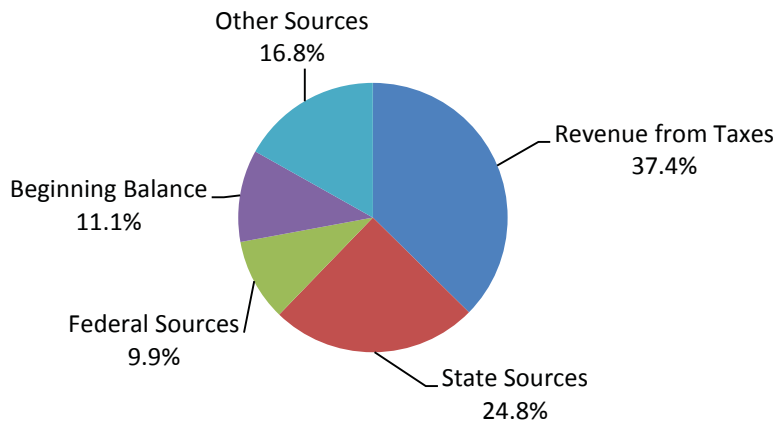
District Resources - All Funds Combined

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 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13	Percent of Total
Beginning Balance	87,499,394	76,324,061	73,966,061	76,064,619	11.1%
Revenue from Taxes	253,388,244	257,092,787	257,092,787	257,092,787	37.4%
Tuition	5,672,903	4,831,500	4,831,500	5,009,293	0.7%
Earnings on Investment	662,380	718,712	718,712	718,712	0.1%
Food Service Sales	3,696,312	3,674,761	3,674,761	3,674,761	0.5%
Extra-curricular Activities	9,926,041	9,688,332	9,688,332	9,513,332	1.4%
Other Local Sources	62,572,309	56,459,936	54,946,605	55,293,597	8.0%
Intermediate Sources	6,915,000	6,900,000	7,200,000	13,080,000	1.9%
State Sources	177,190,165	170,743,151	170,746,151	170,746,151	24.8%
Federal Sources	72,089,098	67,646,908	67,799,908	67,799,908	9.9%
Other Sources	56,614,845	27,361,703	27,361,606	28,519,903	4.1%
Total Resources	736,226,691	681,441,851	678,026,423	687,513,063	100.0%

Percent of Total Resources - All Funds



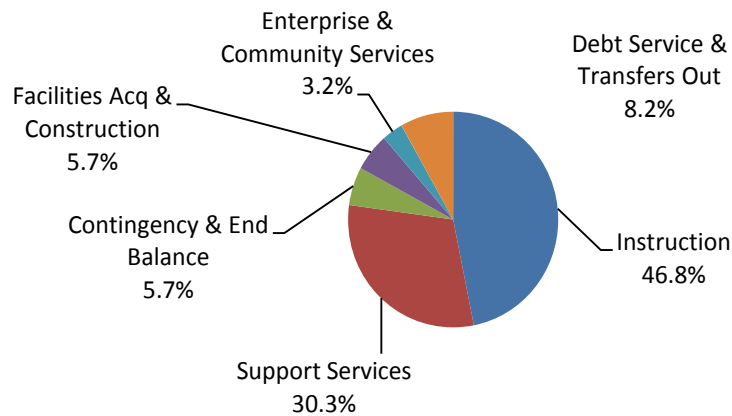
District Requirements - All Funds Combined

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 2012/13 is \$687,513,063.

District Requirements (All Funds)

Description	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13	Percent of Total
Instruction - Regular	219,426,888	217,588,755	217,461,276	224,794,387	32.7%
Instruction - Special Programs	100,010,806	96,586,483	97,050,594	97,268,808	14.1%
Instruction Subtotal	319,437,694	314,175,238	314,511,870	322,063,195	46.8%
Support Services - Instructional	75,388,524	76,298,145	76,649,961	77,086,817	11.2%
Support Services - General Admin	114,518,014	112,878,789	112,700,563	112,381,156	16.3%
Support Services - Central Activities	23,666,953	19,524,100	19,521,751	18,899,032	2.7%
Support Services Subtotal	213,573,491	208,701,034	208,872,275	208,367,005	30.3%
Enterprise & Community Services	21,863,138	22,485,858	22,040,605	22,328,539	3.2%
Facility Acquisition and Construction	29,784,877	40,554,894	37,742,194	39,105,691	5.7%
Debt Service & Transfers Out	96,684,090	55,641,791	54,975,081	56,133,378	8.2%
Contingency	33,908,827	22,432,354	22,432,336	22,047,419	3.2%
Ending Fund Balance	20,974,574	17,450,682	17,452,062	17,467,836	2.5%
Total District Requirements	736,226,691	681,441,851	678,026,423	687,513,063	100.0%

Requirements by Major Program - All Funds



District Net Budget - All Funds Combined

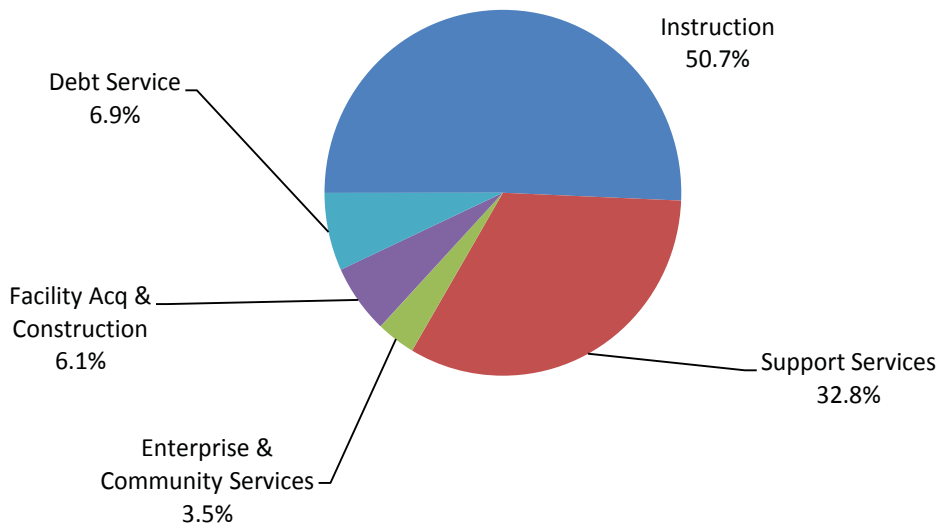
The figures in the District Budget table on the previous page include internal transactions such as fund level transfers and a Contingency account that functions as a reserve.

The table below shows the net budget for all funds, excluding the Transfers Out, Contingency and Ending Fund Balance. The District's net budget for all funds for operating and capital requirements in FY 2012/13 is \$636 million.

District Net Budget (All Funds)

Description	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13	Percent of Total
Instruction - Regular	219,426,888	217,588,755	217,461,276	224,794,387	35.4%
Instruction - Special Programs	100,010,806	96,586,483	97,050,594	97,268,808	15.3%
Instruction Subtotal	319,437,694	314,175,238	314,511,870	322,063,195	50.7%
Support Services - Instructional	75,388,524	76,298,145	76,649,961	77,086,817	12.1%
Support Services - General Admin	114,518,014	112,878,789	112,700,563	112,381,156	17.7%
Support Services - Central Activities	23,666,953	19,524,100	19,521,751	18,899,032	3.0%
Support Services Subtotal	213,573,491	208,701,034	208,872,275	208,367,005	32.8%
Enterprise & Community Services	21,863,138	22,485,858	22,040,605	22,328,539	3.5%
Facility Acquisition and Construction	29,784,877	40,554,894	37,742,194	39,105,691	6.1%
Debt Service	82,581,801	44,484,738	43,818,125	43,818,125	6.9%
Total District Net Budget	\$ 667,241,001	\$ 630,401,762	\$ 626,985,069	\$ 635,682,555	100.0%

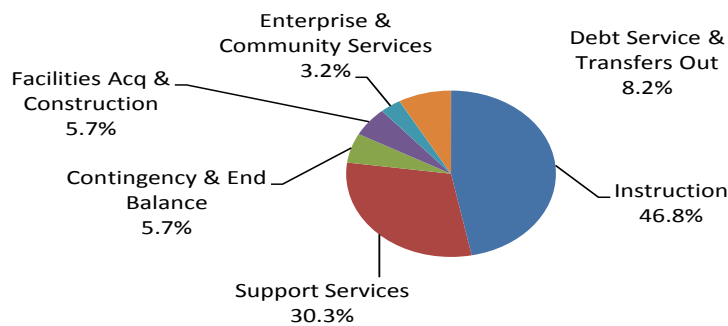
District Net Budget - All Funds



Requirements by Major Program (All Funds)

Program Area	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Instruction	310,846,266	314,597,159	319,437,694	314,175,238	314,511,870	322,063,195
Support Services	206,861,130	211,688,825	213,573,491	208,701,034	208,872,275	208,367,005
Enterprise & Community Services	17,105,064	19,195,892	21,863,138	22,485,858	22,040,605	22,328,539
Facilities Acq & Construction	14,165,926	12,351,097	29,784,877	40,554,894	37,742,194	39,105,691
Debt Service & Transfers Out	15,128,140	45,814,445	96,684,090	55,641,791	54,975,081	56,133,378
Contingency	-	-	33,908,827	22,432,354	22,432,336	22,047,419
Ending Fund Balance	85,798,814	88,094,607	20,974,574	17,450,682	17,452,062	17,467,836
Total Requirements	649,905,340	691,742,025	736,226,691	681,441,851	678,026,423	687,513,063

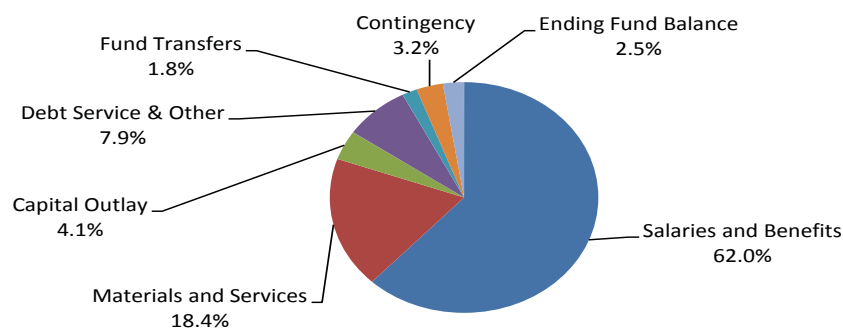
Requirements by Major Program - All Funds



Requirements by Major Account Category (All Funds)

Description	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Salaries and Benefits	417,824,160	421,584,507	426,337,342	418,047,855	418,289,479	426,112,306
Materials and Services	112,532,623	115,016,318	136,970,456	123,957,053	123,599,505	126,782,650
Capital Outlay	9,175,739	9,999,874	11,181,054	33,309,280	30,672,092	28,371,568
Debt Service & Other	17,024,743	21,357,658	92,752,149	55,087,574	54,423,993	54,416,031
Fund Transfers	7,549,261	35,689,061	14,102,289	11,157,053	11,156,956	12,315,253
Contingency	-	-	33,908,827	22,432,354	22,432,336	22,047,419
Ending Fund Balance	85,798,814	88,094,607	20,974,574	17,450,682	17,452,062	17,467,836
Total Requirements	649,905,340	691,742,025	736,226,691	681,441,851	678,026,423	687,513,063

Requirements by Major Account Category - All Funds



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.

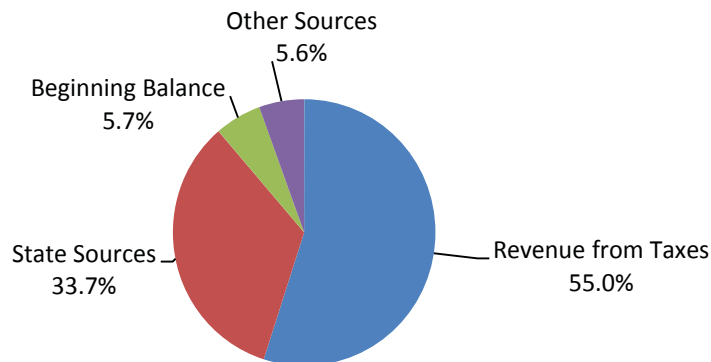
District General Fund Resources

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 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13	Percent of Total
Beginning Balance	31,541,461	24,559,259	24,559,259	26,657,817	5.7%
Revenue from Taxes	251,188,244	255,295,450	255,295,450	255,295,450	55.0%
Tuition	350,000	155,000	155,000	155,000	0.0%
Earnings on Investment	600,000	600,000	600,000	600,000	0.1%
Extra-curricular Activities	670,000	664,800	664,800	489,800	0.1%
Other Local Sources	11,570,985	9,454,000	8,954,000	8,954,000	1.9%
Intermediate Sources	6,915,000	6,900,000	7,200,000	13,080,000	2.8%
State Sources	161,808,270	156,532,000	156,532,000	156,532,000	33.7%
Federal Sources	145,792	5,000	500,000	500,000	0.1%
Other Sources	6,409,747	2,000,000	2,000,000	2,000,000	0.4%
Total Resources	471,199,499	456,165,509	456,460,509	464,264,067	100.0%

Resources by Major Account - General Fund



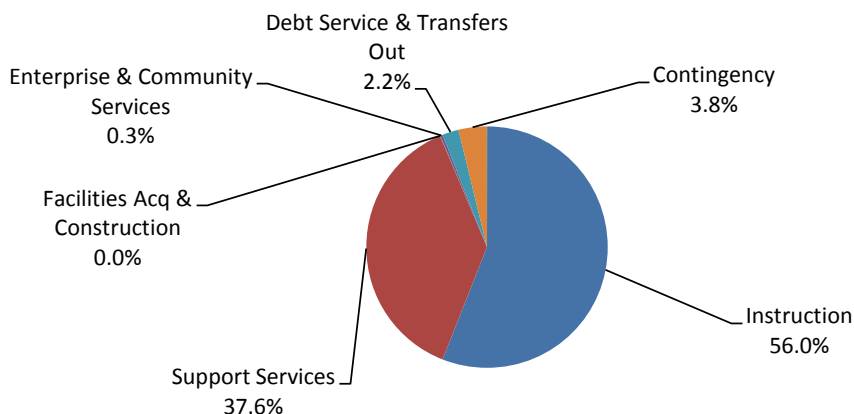
District General Fund Requirements

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 2012/13 is \$464,264,067.

District Requirements (General Fund)

General Fund	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13	Percent of Total
Instruction - Regular	181,222,566	178,902,552	179,099,974	185,994,728	40.1%
Instruction - Special Programs	72,905,673	73,265,715	73,752,669	73,961,744	15.9%
Instruction Subtotal	254,128,239	252,168,267	252,852,643	259,956,472	56.0%
Support Services - Instructional	51,723,630	50,352,523	50,436,646	50,907,675	11.0%
Support Services - General Admin	107,470,749	107,219,164	107,040,597	106,707,299	23.0%
Support Services - Central Activities	20,489,345	17,783,815	17,781,541	17,110,939	3.7%
Support Services Subtotal	179,683,724	175,355,502	175,258,784	174,725,913	37.6%
Enterprise & Community Services	1,076,402	1,218,278	1,218,233	1,523,503	0.3%
Facility Acquisition and Construction	2,833,493	-	-	205,200	0.0%
Debt Service & Transfers Out	7,066,195	9,318,252	9,025,736	10,184,033	2.2%
Contingency	26,411,446	18,105,210	18,105,113	17,668,946	3.8%
Total General Fund Requirements	471,199,499	456,165,509	456,460,509	464,264,067	100.0%

Requirements by Major Program - General Fund



District Net General Fund Budget

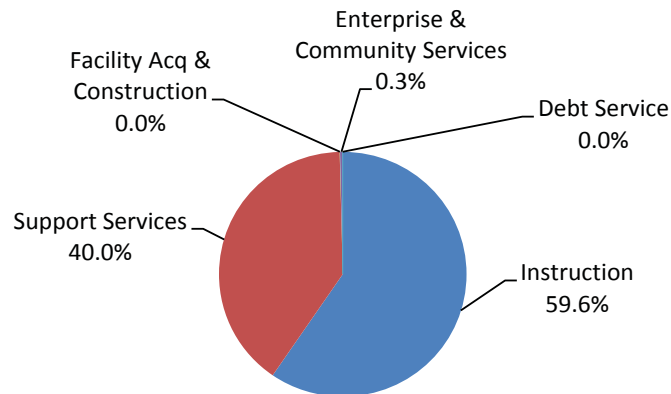
The figures in the District General Fund Budget table on the previous page include internal transactions such as fund level transfers and a Contingency account that functions as a reserve.

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 2012/13 is \$436 million.

District Net Budget (General Fund)

General Fund	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13	Percent of Total
Instruction - Regular	181,222,566	178,902,552	179,099,974	185,994,728	42.6%
Instruction - Special Programs	72,905,673	73,265,715	73,752,669	73,961,744	16.9%
Instruction Subtotal	254,128,239	252,168,267	252,852,643	259,956,472	59.6%
Support Services - Instructional	51,723,630	50,352,523	50,436,646	50,907,675	11.7%
Support Services - General Admin	107,470,749	107,219,164	107,040,597	106,707,299	24.5%
Support Services - Central Activities	20,489,345	17,783,815	17,781,541	17,110,939	3.9%
Support Services Subtotal	179,683,724	175,355,502	175,258,784	174,725,913	40.0%
Enterprise & Community Services	1,076,402	1,218,278	1,218,233	1,523,503	0.3%
Facility Acquisition and Construction	2,833,493	-	-	205,200	0.0%
Debt Service	-	292,516	-	-	0.0%
General Fund Net Budget	437,721,858	429,034,563	429,329,660	436,411,088	100.0%

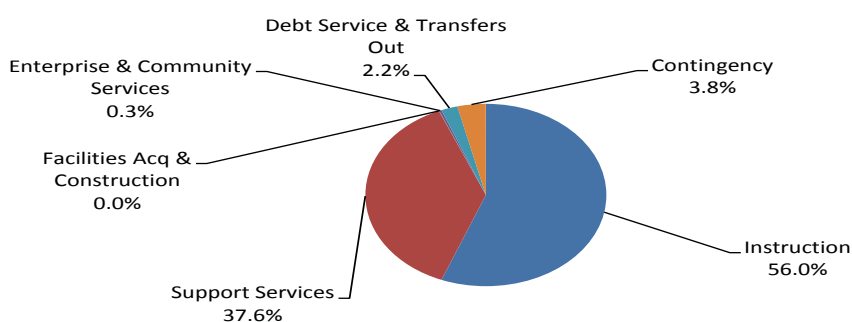
District Net Budget by Major Program - General Fund



Requirements by Major Program (General Fund)

Program Area	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Instruction	246,337,554	247,293,752	254,128,239	252,168,267	252,852,643	259,956,472
Support Services	165,793,707	173,401,554	179,683,724	175,355,502	175,258,784	174,725,913
Enterprise & Community Services	-	-	1,076,402	1,218,278	1,218,233	1,523,503
Facilities Acq & Construction	131,087	1,841,090	2,833,493	-	-	205,200
Debt Service & Transfers Out	7,301,915	9,753,876	7,066,195	9,318,252	9,025,736	10,184,033
Contingency	-	-	26,411,446	18,105,210	18,105,113	17,668,946
Ending Fund Balance	28,022,202	31,541,461	-	-	-	-
Total Requirements	447,586,465	463,831,733	471,199,499	456,165,509	456,460,509	464,264,067

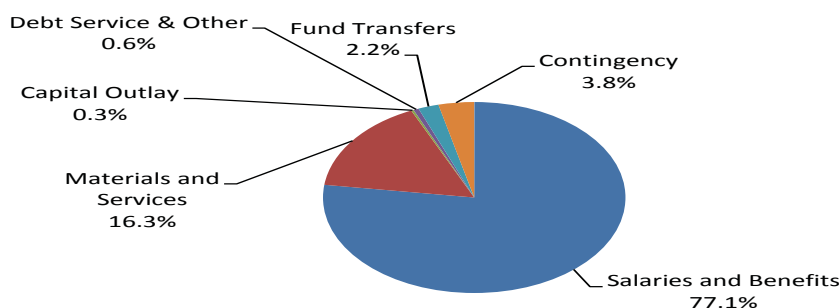
Requirements by Major Program - General Fund



Requirements by Major Account Category (General Fund)

Program Area	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Salaries and Benefits	342,005,962	345,527,901	354,639,472	349,867,146	349,999,061	358,058,654
Materials and Services	66,221,831	72,278,036	78,267,051	74,597,131	75,052,829	74,497,198
Capital Outlay	2,791,740	3,507,369	2,165,945	1,637,735	1,637,735	1,223,163
Debt Service & Other	2,108,534	4,037,906	2,649,390	2,932,551	2,640,035	2,632,073
Fund Transfers	6,436,197	6,939,061	7,066,195	9,025,736	9,025,736	10,184,033
Contingency	-	-	26,411,446	18,105,210	18,105,113	17,668,946
Ending Fund Balance	28,022,202	31,541,461	-	-	-	-
Total Requirements	447,586,465	463,831,733	471,199,499	456,165,509	456,460,509	464,264,067

Requirements by Major Account - General Fund



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 2012/13

Amount	Source Fund	Destination Fund	Purpose
1,667,184	101 General Fund	304 Bond Sinking Fund	Debt Service - Pension Refunding of 2004
3,974,028	101 General Fund	306 Settlement Debt Service Fund	Debt Service - Custodian Settlement of 2007
614,598	101 General Fund	307 IT Projects Debt Service Fund	Debt Service - IT GO Bonds of 2009
158,591	101 General Fund	309 SELP Debt Service Fund	Debt Service - SELP Loans
1,111,335	101 General Fund	321 Recovery Zone Debt Service	Debt Service - Recovery Zone Bond of 2011
2,658,297	101 General Fund	438 Facilities Capital Fund	Capital Improvement Projects
1,900,000	225 PERS Rate Stabilization Fund	101 General Fund	Provision for higher pension rates
143,588	404 Construction Excise Tax Fund	305 School Modernization Debt Serv.	Debt Service - School Modernization Fund Note
87,632	404 Construction Excise Tax Fund	338 Facilities Capital Debt Service	Debt Service - Facilities Capital Fund Note
\$ 12,315,253	Total Transfers		

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
431,969	101 General 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.
677,347	404 Construction Excise Fund	320 Full Faith & Credit Debt Service	Debt Service
49,000	405 School Modernization Fund	305 School Modernization DSF	Debt Service
4,409,747	601 Self Insurance Fund	101 General Fund	Non-Workers Comp expenditures moving to GF.
\$ 14,102,289	Total Transfers		

Multnomah Education Service District Allocation

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

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

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

**Multnomah Education Service District
2012/13 Service Plan - Portland**

Department/Service	Units Selected	Unit Cost	Transit Dollars	Resolution Dollars	Total
Alpha School 227/247			1,188,414		1,188,414
Non-English Speaking Students			2,499,905		2,499,905
Arata Creek Social/Emotional Skills			2,736,386		2,736,386
Early Childhood Evaluation Services			246,368		246,368
Resource Center Assistants			473,578		473,578
Classroom Law				25,797	25,797
Incarcerated Youth Program				187,500	187,500
Helensview (Services for Pregnant and Parenting)	30	15,198		455,940	455,940
Turnaround School (Helensview)	78	6,400		499,200	499,200
Functional Living Skills					
Functional Living Skills	5	52,378		261,890	261,890
Alt. Behavior Placements	11	87,105		958,155	958,155
Arata Behavioral Health	1	47,782		47,782	47,782
Department of Health & Social Services					
Hearing				71,720	71,720
Immunization				78,854	78,854
School Nursing Services/Special Needs				183,057	183,057
School Nursing Services/Registered Nurse	33	93,020		3,078,962	3,078,962
Student Applications					-
Level 1 : SISNet Only				604,973	604,973
Administrative Support & District-Wide Services					-
Curriculum Services - School Improvement				133,860	133,860
Home School Notification				15,295	15,295
Inter-District Delivery System (Pony)				16,257	16,257
School Closure Network				1,339	1,339
			7,144,651	6,620,581	13,765,232

Additional Programs supported by PPS General Fund

Service	Amount
Outdoor School	150,000
Reconnecting Youth	300,000
Network / Internet Services	937,634
Total	1,387,634

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	US Bank Line of Credit	Total
Principal:							
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	25,750,000	40,718,647
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	11,825,573	-	-	2,449,000	940,521	-	15,215,094
2018-2022	81,662,706	-	-	5,152,000	5,150,497	-	91,965,203
2023-2027	257,326,288	-	-	-	607,576	-	257,933,864
2028-2033	33,260,000	-	-	-	-	-	33,260,000
Total Principal	431,637,538	5,080,000	324,401	13,547,000	10,190,588	25,750,000	486,529,527
Interest:							
2013	24,897,415	269,028	13,369	460,598	504,095	231,220	26,375,725
2014	26,600,332	73,700	8,138	455,362	461,653	95,200	27,694,385
2015	28,257,645	-	4,418	416,874	417,916	-	29,096,853
2016	30,431,127	-	780	338,980	372,847	-	31,143,734
2017	32,308,754	-	-	258,434	326,405	-	32,893,593
2018-2022	178,037,922	-	-	264,214	884,301	-	179,186,437
2023-2027	76,428,198	-	-	-	15,341	-	76,443,539
2028-2033	1,872,282	-	-	-	-	-	1,872,282
Total Interest	398,833,675	342,728	26,705	2,194,462	2,982,558	326,420	404,706,548
Total	830,471,213	5,422,728	351,106	15,741,462	13,173,146	26,076,420	891,236,075

Sources of Funding, FY 2012/13

The following is a summary of payments to be made on principal and interest in FY 2012/13.

Fiscal Year	Limited Tax Pension & Refunding	Custodial Settlement Bonds	SELP Loans	It Project Debt Bond	2010 Recovery Bonds	US Bank Line of Credit	Total
Fund 304	1,667,184	-	-	-	-	-	1,667,184
Fund 305	-	-	-	-	-	143,588	143,588
Fund 306	-	3,974,028	-	-	-	-	3,974,028
Fund 307	-	-	-	614,598	-	-	614,598
Fund 308	35,834,326	-	-	-	-	-	35,834,326
Fund 309	-	-	158,591	-	-	-	158,591
Fund 320	-	-	-	-	1,338,178	-	1,338,178
Fund 338	-	-	-	-	-	87,632	87,632
Total	37,501,510	3,974,028	158,591	614,598	1,338,178	231,220	43,818,125

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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.

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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
376510 - Beginning Fund Balance	24,209,964	28,022,202	31,541,461	24,559,259	24,559,259	26,657,817
411111 - Current Year Taxes (Multnomah Co.)	164,126,653	168,676,548	172,264,000	176,853,000	176,853,000	176,853,000
411112 - Current Year Taxes (Clackamas Co.)	133,388	131,275	143,000	147,000	147,000	147,000
411113 - Current Year Taxes (Washington Co.)	1,171,303	1,186,183	1,254,000	1,290,000	1,290,000	1,290,000
411114 - Current (Multnomah Co.) Cancel/Omit	280,772	289,585	-	-	-	-
411121 - Prior Year Taxes (Multnomah Co.)	5,063,922	4,934,740	4,750,000	4,467,000	4,467,000	4,467,000
411122 - Prior Year Taxes (Clackamas Co.)	5,200	5,220	5,000	4,700	4,700	4,700
411123 - Prior Year Taxes (Washington Co.)	32,344	34,479	30,000	28,000	28,000	28,000
411124 - Prior (Multnomah Co.) Cancel/Omit	10,825	9,882	-	-	-	-
411130 - Foreclosures	26,882	100,606	-	50,000	50,000	50,000
411140 - Payments in Lieu of Property Taxes	-	578,193	-	200,000	200,000	200,000
411170 - Other Property Taxes	29	49	-	-	-	-
411211 - Current Year Local Option (Multnomah Co.)	37,176,984	37,196,961	52,546,244	52,819,000	52,819,000	52,819,000
411212 - Current Year Local Option (Clackamas Co.)	34,768	34,255	57,000	-	-	-
411213 - Current Year Local Option (Washington Co.)	297,843	301,959	489,000	-	-	-
411221 - Prior Year Local Option (Multnomah Co.)	950,602	1,061,385	852,000	-	-	-
411222 - Prior Year Local Option (Clackamas Co.)	48	83	1,000	50	50	50
411223 - Prior Year Local Option (Washington Co.)	291	547	2,000	500	500	500
411231 - Penalties/Interest-LocalOpt (Multnomah Co.)	9,125	7,459	-	-	-	-
411232 - Penalties/Interest-LocalOpt (Clackamas Co.)	160	207	-	-	-	-
411233 - Penalties/Interest-LocalOpt (Washington Co.)	144	260	-	-	-	-
411241 - Foreclosures-Local Opt (Multnomah Co.)	5,579	20,186	-	-	-	-
411311 - Current Year Gap Tax (Multnomah Co.)	17,318,986	17,818,701	18,236,000	18,860,000	18,860,000	18,860,000
411312 - Current Year Gap Tax (Clackamas Co.)	14,068	13,860	15,000	15,500	15,500	15,500
411313 - Current Year Gap Tax (Washington Co.)	123,597	125,305	133,000	137,000	137,000	137,000
411321 - Prior Year Gap Tax (Multnomah Co.)	534,356	520,724	410,000	423,700	423,700	423,700
411322 - Prior Year Gap Tax (Clackamas Co.)	435	398	-	-	-	-
411323 - Prior Year Gap Tax (Washington Co.)	2,753	2,663	1,000	-	-	-
411521 - Prior Year G.O. Bond (Multnomah Co.)	15,740	6,299	-	-	-	-
411522 - Prior Year G.O. Bond (Clackamas Co.)	85	145	-	-	-	-

General Fund - Resources by Account (Cont.)

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
411523 - Prior Year G.O. Bond (Washington Co.)	528	983	-	-	-	-
411901 - Penalties/Interest (Multnomah Co.)	44,586	37,476	-	-	-	-
411902 - Penalties/Interest (Clackamas Co.)	678	877	-	-	-	-
411903 - Penalties/Interest (Washington Co.)	627	1,131	-	-	-	-
412000 - Rev-Local Gov't Not Districts	-	8,400	-	-	-	-
Subtotal - Revenue from Taxes	227,383,301	233,107,024	251,188,244	255,295,450	255,295,450	255,295,450
413110 - Regular Day School-Tuition	35,291	33,064	135,000	33,000	33,000	33,000
413111 - Reg Tuition-Evening HS	91,415	86,364	130,000	86,000	86,000	86,000
413120 - Tuition-Other Districts (Special Education)	41,095	36,814	85,000	36,000	36,000	36,000
413310 - Summer School Tuition	-	1,300	-	-	-	-
Subtotal - Tuition	167,801	157,542	350,000	155,000	155,000	155,000
415100 - Interest on Investments	962,439	566,661	600,000	600,000	600,000	600,000
Subtotal - Earnings on Investment	962,439	566,661	600,000	600,000	600,000	600,000
417110 - Football Admissions	59,068	73,933	70,000	70,000	70,000	70,000
417120 - Basketball Admissions	94,393	65,072	60,000	65,000	65,000	65,000
417130 - Wrestling Admissions	5,374	5,739	5,000	5,000	5,000	5,000
417140 - Other Admissions	9,100	10,638	10,000	9,800	9,800	9,800
417410 - Pay to Play Fees	449,976	422,705	300,000	300,000	300,000	300,000
417420 - Other Activity Fees	18,655	12,255	25,000	15,000	15,000	15,000
417600 - Club Fund Raising	26,806	25,743	25,000	25,000	25,000	25,000
417700 - Outdoor School Fees	409,864	402,504	175,000	175,000	175,000	-
Subtotal - Extra-Curricular Activities	1,073,236	1,018,589	670,000	664,800	664,800	489,800
419110 - Civic Use of Buildings	665,764	577,703	549,467	570,000	570,000	570,000
419112 - CUB-Day Care	186,713	188,308	184,277	190,000	190,000	190,000
419120 - Community Parking Fees	29,234	27,393	20,000	27,000	27,000	27,000
419130 - Rent-Lease of Facilities	2,001,337	1,554,955	1,472,000	1,472,000	1,472,000	1,472,000
419200 - Contrib-Donation-Private Source	2,887	1,895	-	-	-	-
419600 - Recovery of Prior Years' Expenditure	1,150,596	214,272	620,241	-	-	-
419800 - Fees Charged to Grants	4,309,479	4,642,605	4,600,000	4,500,000	4,500,000	4,500,000
419910 - Miscellaneous	1,430,922	1,051,819	500,000	800,000	800,000	800,000
419920 - Jury Duty	1,875	1,140	-	-	-	-
419930 - Fingerprinting	(6,313)	32,782	-	-	-	-
419940 - Restitution	3,430	1,913	-	-	-	-
419947 - Energy Eff Rebate-Othr Agent	-	1,920	-	-	-	-
419950 - Sales, Royalties, and Events	53,383	2,272	25,000	25,000	25,000	25,000
419960 - Third Party Medical Reimbursement	29,145	-	100,000	500,000	-	-
419945 - E-Rate Revenue	-	163,039	2,750,000	750,000	750,000	750,000
419965 - Administrative Claiming	389,499	902,054	750,000	620,000	620,000	620,000
Subtotal - Other Revenue from Local Sources	10,247,951	9,364,070	11,570,985	9,454,000	8,954,000	8,954,000
Subtotal - Local Sources	239,834,728	244,213,886	264,379,229	266,169,250	265,669,250	265,494,250
421010 - County School Funds	102,655	102,989	120,000	100,000	100,000	100,000
421020 - Mult Ed Service Dist Apportionment	7,166,923	6,898,283	6,795,000	6,800,000	7,100,000	7,980,000
421991 - City of Portland	-	-	-	-	-	5,000,000
421992 - Multnomah County Income Tax	-	390,133	-	-	-	-
Subtotal - Intermediate Sources	7,269,578	7,391,405	6,915,000	6,900,000	7,200,000	13,080,000

General Fund - Resources by Account (Cont.)

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
431010 - SSF--General Support	155,566,311	139,228,651	148,045,894	152,623,000	152,623,000	152,623,000
431030 - Common School Fund	4,543,889	4,461,315	3,654,000	3,909,000	3,909,000	3,909,000
432990 - Restricted State Grants	-	-	10,108,376	-	-	-
Subtotal - State Sources	160,110,200	143,689,966	161,808,270	156,532,000	156,532,000	156,532,000
442000 - Unrestr Rev-Fed Govt Thru St	-	6,432	-	-	500,000	500,000
445080 - Fed Grants- State Pass Thru	-	32,496	-	-	-	-
445090 - Fed Stimulus - State Pass Thru	12,181,527	14,286,565	138,792	-	-	-
448010 - Federal Forest Fees	4,900	4,568	7,000	5,000	-	-
Subtotal - Federal Sources	12,186,427	14,330,061	145,792	5,000	500,000	500,000
452100 - Interfund Transfers	1,032,898	25,750,000	6,309,747	1,900,000	1,900,000	1,900,000
453000 - Sale of Fixed Assets	2,942,669	434,215	100,000	100,000	100,000	100,000
Subtotal - Other Sources	3,975,567	26,184,215	6,409,747	2,000,000	2,000,000	2,000,000
Total Resources by Account	447,586,464	463,831,735	471,199,499	456,165,509	456,460,509	464,264,067

General Fund - Requirements by Program

Description by Program Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
1000A - Instructional Subs	6,336,397	6,263,724	-	-	-	-
11111 - Primary, 1-3	6,130,764	7,475,048	10,977,729	10,686,058	10,834,396	10,608,462
11112 - Primary, 1-3 Homeroom	37,405,958	38,676,914	67,312,970	67,751,702	68,037,651	70,383,535
11113 - K-5 Consolidated Budget	2,546,949	2,385,348	3,309,788	3,323,017	3,323,194	3,527,066
11119 - Kindergarten Homeroom	7,951,539	8,110,725	8,793,506	9,499,745	9,294,663	9,114,875
11121 - Intermediate, 4-5	6,324,432	5,024,700	-	-	-	-
11122 - Intermediate, 4-5 Homeroom	22,484,593	22,385,183	-	-	-	-
11131 - School Activities	31,084	(1,862)	150,000	150,000	150,000	150,000
Subtotal - Elementary School Instruction	89,211,716	90,319,780	90,543,993	91,410,522	91,639,904	93,783,938
11211 - Middle School Programs	34,240,877	34,733,466	36,998,326	37,106,547	37,260,121	39,279,778
11212 - Middle School Homeroom	3,436,027	3,395,069	3,929,352	5,442,246	3,935,130	4,072,193
11213 - MS Consolidated Budget	450,016	489,264	616,545	618,487	618,450	486,220
11221 - School Activities	-	29,053	24,473	25,837	25,832	25,494
Subtotal - Middle School Instruction	38,126,919	38,646,852	41,568,696	43,193,117	41,839,533	43,863,685
11311 - High School Programs	42,602,659	43,126,288	43,827,972	39,637,633	40,990,073	43,743,139
11312 - High School Homeroom	-	56,446	39,466	41,643	41,635	41,086
11313 - HS Consolidated Budget	1,499,378	1,476,739	1,391,933	1,419,834	1,419,707	1,348,065
11321 - School Activities	88,828	34,637	48,181	31,000	31,000	31,000
11322 - Athletic Activities Svcs	3,646,789	3,686,051	3,770,773	3,137,104	3,136,532	3,182,225
Subtotal - High School Instruction	47,837,653	48,380,161	49,078,325	44,267,214	45,618,947	48,345,515
11401 - Early Childhood Ed Ctr (ECEC)	126,131	6,100	31,552	31,699	1,590	1,590
11402 - HeadStart	-	(23)	-	-	-	-
Subtotal - Pre-Kindergarten Instruction	126,131	6,077	31,552	31,699	1,590	1,590
12100 - Talented And Gifted (TAG)	188,825	183,724	268,062	270,606	270,591	269,737
Subtotal - Special Programs - TAG	188,825	183,724	268,062	270,606	270,591	269,737
12211 - Functional Living Skills-MESD	-	1,036,201	1,308,103	1,236,981	1,236,768	1,230,687
12212 - SLC-Academic	-	1,536,447	2,156,069	2,237,214	2,236,815	2,223,574
12213 - SLC-Life Skills	6,276,867	4,876,731	4,218,460	4,202,903	4,202,144	4,181,477
12214 - SLC-Behavior	3,302,662	2,283,208	1,588,490	1,354,924	1,354,656	1,348,431
12217 - Social Emotional - Behavior	-	1,910,572	2,600,868	2,277,762	2,277,350	2,254,083
12218 - Behavioral & Transitional Prgs	7,827,140	3,747,595	2,943,516	3,089,994	3,089,443	3,074,192
12219 - Social Emotional - Fragile	-	1,310,885	1,363,889	1,165,145	1,164,935	1,150,846
12221 - SLC-Devel. Kindergarten	159,887	11,418	-	-	-	-
12230 - SLC-Life Skills/CTC	58,046	957,580	1,510,071	1,563,369	1,563,086	1,555,003
12241 - Life Skills With Nursing Svcs.	832,646	2,001,588	2,644,182	2,457,468	2,457,025	2,444,833
12251 - Direction Services	-	137	-	-	-	-
12261 - Home Instruction	22	57,220	-	-	-	-
12271 - Extended School Year	160,663	121,334	163,344	165,376	165,339	165,339
12282 - Behavior Intrvtn Clsm Diag	-	4,995	40,806	-	-	-
Subtotal - Restrictive Program Instruction	18,617,933	19,855,912	20,537,798	19,751,136	19,747,561	19,628,465
12501 - Resource Center Classrooms	6,027	-	163,941	166,081	166,042	166,042
12503 - Individual EAs - Gen Ed Clsrm	3,366,938	2,889,847	3,229,989	3,309,596	3,309,049	3,309,049
12504 - Deaf/Hard of Hearing	526,667	271,694	-	-	-	-
12505 - Vision Services	-	(7)	-	-	-	-
12510 - Less Restrictive Programs	15,201,545	13,117,307	14,111,492	14,746,728	14,755,549	15,140,979

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
12511 - Deaf/HoH Itinerant Services	2,339	-	-	-	-	-
12520 - Team-Communication Behavior	-	313,879	151,477	157,536	157,509	156,479
Subtotal - Less Restrictive Program Instruction	19,103,516	16,592,720	17,656,899	18,379,941	18,388,149	18,772,549
12603 - ECSE Evaluation	15,478	673,326	1,092,405	1,088,713	1,088,495	1,077,366
12607 - Portland Early Intervention Ed	408,490	124,457	-	-	-	-
Subtotal - Early Intervention Instruction	423,968	797,783	1,092,405	1,088,713	1,088,495	1,077,366
12811 - Public Alternative Programs	158,409	461,490	481,212	497,827	497,816	497,816
12821 - Community-Based Programs	9,068,338	8,779,727	8,097,193	8,097,193	8,097,193	8,097,193
12831 - Delayed Expulsion School Couns	64,039	126,011	99,338	99,371	99,370	99,370
12832 - Classroom Alternative Ed	360,685	89,400	143,712	144,069	144,063	144,063
12833 - Evening Programs	354,017	289,658	305,379	292,759	292,696	292,696
12835 - Indian Education	114,193	157,543	191,764	195,272	195,236	193,461
12870 - Targeted Transition	1,244,175	1,189,841	1,249,965	1,287,941	1,287,941	1,287,941
12880 - Charter Schools	8,123,361	8,916,456	9,723,646	9,723,646	10,227,749	10,281,780
12891 - Contract Programs	-	93,583	100,862	105,039	105,018	104,147
12892 - Alternative Ed-Instruc Support	-	-	-	535,610	535,538	538,359
12893 - Coordinated Early Intervening	-	3,693	-	-	-	-
Subtotal - Alternative Ed. Instruction	19,487,217	20,107,404	20,393,071	20,978,727	21,482,620	21,536,826
12911 - ESL/Bilingual--Elem	8,362,058	7,461,224	7,422,395	7,727,096	7,725,572	7,663,458
12912 - ESL/Bilingual--Middle	1,141,211	2,370,885	2,383,228	2,484,624	2,484,137	2,464,486
12913 - ESL/Bilingual--High	2,593,724	1,782,535	1,621,466	1,689,799	1,689,471	1,675,121
12914 - Bilingual Assessment Svcs	526,880	274,287	439,198	225,129	225,090	225,090
12922 - Teen Parenting Services	343,507	142,250	742,037	295,758	295,703	294,287
12930 - Migrant Education	-	(7)	-	-	-	-
12992 - Section 504/ADA Accom in PPS	246,295	372,164	349,114	355,326	355,280	354,359
Subtotal - Designated Program Instruction	13,213,676	12,403,339	12,957,438	12,777,732	12,775,253	12,676,801
14300 - Summer School, High	-	-	-	18,860	-	-
Subtotal - Instruction	246,337,554	247,293,752	254,128,239	252,168,267	252,852,643	259,956,472
21120 - Attendance Services	53,878	78,963	30,805	31,507	31,501	-
21130 - Licensed Social Work Services	2,182,437	1,141,086	492,771	512,687	512,586	506,828
21131 - Behavior Interventn Specialist	-	1,124,949	944,524	492,155	492,057	939,047
21141 - SPED Data Services	668,956	612,099	576,528	487,383	487,294	485,788
21150 - Student Safety	924,538	819,689	1,021,414	1,044,896	1,044,711	1,044,711
21192 - Student Discipline Services	2,329,395	2,330,772	1,658,924	1,732,136	1,731,795	1,715,668
21193 - Drug and Alcohol Services	9,706	(32)	-	-	-	-
21210 - Service Area Direction	521,015	605,171	755,691	762,917	762,788	761,252
21220 - Counseling Services	7,732,804	8,343,444	8,356,726	7,855,489	7,845,963	7,900,780
21240 - Student Guidance Information	-	-	85,088	86,698	86,680	84,961
21262 - Vocational Education	910,643	1,082,396	646,464	669,757	669,626	663,073
21330 - Dental Services	5,000	-	10,000	10,000	10,000	10,000
21420 - Psychological Testing Services	4,293,522	4,318,486	5,065,120	5,301,195	5,300,142	5,244,761
21520 - Speech Pathology	6,742,498	6,213,913	6,744,843	7,063,436	7,062,043	6,985,979
21580 - Access Services - SPED Tech	513,532	536,683	293,658	303,107	303,058	301,422
21590 - Other Speech Path/Audio Svcs.	41,335	(21)	-	-	-	-
21601 - Occupational Therapy	1,128,599	1,316,215	1,274,936	1,329,122	1,328,868	1,317,642

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
21602 - Physical Therapy	399,392	393,973	460,635	478,700	478,610	474,903
21603 - Adaptive Physical Education	450,599	320,932	229,662	20,402	20,400	20,400
21604 - Feeding Team - Training	69,740	123,850	86,504	90,630	90,613	89,664
21901 - Program Admin/Supervision	4,795,107	4,717,475	5,774,877	5,591,204	5,764,799	5,729,654
21902 - Administration	18,607	-	-	-	-	-
21903 - Collaborative Supports Team	25,478	(14)	-	-	-	-
21905 - Third Party Medical Reimburse	78,117	130,937	-	-	-	-
21906 - PAT, Article 20 B3, SpEd	986,743	1,079,918	792,642	802,992	802,802	802,802
21907 - PAT, Article 20 B4, GenEd	300,353	340,519	262,869	266,302	266,239	266,239
21908 - TAG Writing Plans	14,828	11,178	38,768	39,274	39,264	40,118
Subtotal - Instructional Support (Students)	35,196,822	35,642,581	35,603,449	34,971,989	35,131,839	35,385,692
22110 - Service Area Direction	113,911	181,480	952,041	586,611	586,560	582,514
22130 - Curriculum Development	1,356,168	816,127	702,909	591,501	591,385	580,851
22133 - Curriculum Development - HS	-	22,986	-	-	-	-
22193 - SIP Development	-	3,358	-	-	-	-
22220 - Library/Media Services	3,823,720	3,708,927	4,216,525	4,321,385	4,320,563	4,343,910
22230 - Multimedia Services	212,768	226,206	395,176	444,557	444,488	482,699
22240 - Educational Television Service	583,221	583,929	428,777	390,622	390,544	386,539
22252 - Broadcasting	130,586	93,499	50,058	50,107	50,106	50,106
22256 - Management and General Support	-	41,861	48,883	49,770	49,759	48,751
22291 - Textbook Services	496,946	432,112	286,224	290,370	290,327	288,312
22292 - Classroom Technology/Services	191,635	456,880	565,394	539,810	539,714	538,805
22301 - Assessment System Design	-	-	-	414,007	380,671	413,091
22402 - Instructional Specialists	549,814	1,613,946	1,594,702	1,660,065	1,659,747	1,647,034
22410 - Instr Staff Training Svcs	2,784,743	4,284,991	6,496,813	5,655,354	5,614,629	5,775,721
22411 - Instr Staff Training - K-5	-	485,024	-	-	-	-
22412 - Instr Staff Training - 6-8	-	114,052	-	-	-	-
22413 - Instr Staff Training - HS	-	152,507	-	-	-	-
22420 - Portland Teacher Program	1,201	37,713	38,708	38,732	38,732	38,732
22430 - New Teacher Orientation	14,467	(8)	343,971	347,643	347,582	344,918
Subtotal - Instructional Support (Staff)	10,259,180	13,255,590	16,120,181	15,380,534	15,304,807	15,521,983
23100 - Board of Education Services	366,016	660,276	455,430	459,041	458,999	455,288
23210 - Office of Superintendent	471,191	533,253	728,135	735,540	735,440	723,081
23211 - Executive Administration	949,568	692,527	761,114	772,404	710,036	671,776
23212 - Assistant Superintendents	1,322,247	1,330,149	1,525,730	1,434,745	1,441,789	1,395,945
23240 - State and Federal Relations	-	-	129,837	132,031	132,003	127,395
23292 - Legal Services	1,353,746	1,617,477	881,694	886,965	886,898	877,574
23293 - Operational Support Services	-	40,518	409,811	478,161	478,067	465,644
Subtotal - Executive Administrative Services	4,462,769	4,874,199	4,891,751	4,898,887	4,843,232	4,716,703
24101 - School Administrative Services	27,378,127	28,551,101	29,134,539	29,311,104	29,193,113	29,015,538
24102 - School Curriculum Svcs (VPs)	139,152	89,650	-	-	-	-
24103 - School Business Services	360,700	182,902	50,568	51,477	51,467	50,420
24901 - Graduation Services	82,900	100,276	32,879	32,977	32,975	52,975
24910 - PAPSA	365,481	358,833	298,862	298,862	298,862	298,862
Subtotal - School Administration	28,326,361	29,282,761	29,516,848	29,694,420	29,576,417	29,417,795

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
25100 - Direction of Business Support	491,591	298,162	298,637	363,617	301,077	293,388
25210 - Direction of Fiscal Services	312,220	306,816	587,681	596,100	595,994	580,990
25220 - Budgeting Services	703,905	739,251	650,707	662,398	662,267	647,516
25240 - Payroll Services	788,904	764,796	757,026	738,233	738,090	726,036
25250 - Financial Accounting Services	2,369,530	2,371,908	2,105,668	2,216,640	2,216,277	2,183,393
25281 - Service Area Direction	-	-	264,612	268,976	268,927	263,301
25283 - Liability Claims	-	-	943,000	692,330	692,330	692,330
25284 - Property/Fire Loss	171,321	-	1,341,707	1,654,481	1,654,481	1,654,481
25286 - Worksite Safety	-	-	47,367	242,419	242,419	248,419
25287 - Mandated Health Services	40,429	42,291	95,162	51,000	51,000	51,000
25291 - Enrollment Services	651,711	622,864	611,834	623,476	623,355	612,239
25292 - Family Support Centers	206,839	219,837	-	-	-	-
Subtotal - Business Services	5,736,450	5,365,925	7,703,401	8,109,670	8,046,217	7,953,093
25410 - Service Area Direction	1,643,620	1,796,953	1,613,721	1,810,661	1,810,305	1,776,254
25411 - Project Management	3,003,761	3,387,439	3,926,763	2,778,696	2,778,450	2,767,040
25421 - Custodial Services	16,209,202	16,295,208	16,260,707	16,875,516	16,872,662	16,872,662
25423 - Utilities Services	11,063,998	11,140,664	12,026,000	10,826,208	10,826,208	10,826,208
25424 - Property Management	1,062,712	1,057,188	1,685,966	1,373,823	1,436,170	1,424,462
25441 - Workforce	7,175,569	7,375,592	7,648,601	8,006,903	8,007,814	8,007,814
25443 - Vehicle Operation/Maintenance	326,100	445,601	238,886	238,886	238,886	238,886
25460 - Security Services	528,707	549,091	581,811	587,963	587,897	581,378
25490 - Other Operations & Maintenance	15,585	-	-	-	-	-
Subtotal - Operations & Maintenance of Plant	41,029,253	42,047,737	43,982,455	42,498,656	42,558,392	42,494,704
25510 - Transportation Administration	415,511	469,332	457,523	464,260	464,182	455,762
25520 - Transportation Operations	12,867,582	13,201,589	13,214,022	13,308,673	13,308,106	13,345,446
25530 - Transportation Fleet Maint	1,897,090	2,180,446	1,765,505	2,450,528	2,450,420	2,447,115
25540 - Transportation Routing	3,062,395	2,549,891	2,825,872	2,875,621	2,875,522	2,907,363
25550 - Transportation Safety Training	1,220	-	-	-	-	-
Subtotal - Student Transportation	18,243,799	18,401,258	18,262,922	19,099,082	19,098,230	19,155,686
25710 - Service Area Direction	11,562	-	-	-	-	-
25720 - Purchasing Services	1,090,916	1,080,610	1,182,399	1,043,944	1,043,775	1,026,959
25730 - Warehousing/Distribution Svcs	949,130	850,822	810,208	749,937	749,816	747,545
25740 - Print/Publish/Duplicate Svcs	962,109	684,776	885,673	887,641	887,616	957,912
25790 - Other Internal Services	284,152	301,425	235,092	236,927	236,902	236,902
Subtotal - Internal Services	3,297,869	2,917,632	3,113,372	2,918,449	2,918,109	2,969,318
26230 - Evaluation Services	1,290,936	1,274,034	1,392,015	1,201,001	1,200,794	1,181,081
26240 - Planning Services	943,633	741,810	369,909	246,238	246,285	238,813
26260 - Grant Writing	116,626	123,684	143,396	145,440	145,414	142,917
Subtotal - Planning, Research, Development	2,351,195	2,139,528	1,905,320	1,592,679	1,592,493	1,562,811
26330 - Public Information Services	1,347,135	1,421,953	735,813	570,012	569,923	560,273
26331 - Volunteer Activities/Recogn	66,374	82,350	25,996	25,996	25,996	25,996
26340 - Management Information Service	356,787	395,649	471,669	376,929	376,868	371,129
26350 - Translation Services	138,205	178,402	123,824	515,203	515,114	511,752
Subtotal - Information Services	1,908,501	2,078,354	1,357,302	1,488,140	1,487,901	1,469,150
26410 - Service Area Direction	3,947,695	3,879,161	3,772,701	3,337,397	3,336,736	3,258,895

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
26420 - Recruitment and Placement Svcs	-	6,887	10,000	10,000	10,000	10,000
26440 - HRA Benefits Program	-	-	8,308	8,308	8,308	8,308
26491 - Staff Services	169,791	172,720	149,240	162,380	162,380	162,380
26492 - Non-Instr Staff Development	51,789	36,666	36,000	36,000	36,000	36,000
Subtotal - Staff Services	4,169,275	4,095,433	3,976,249	3,554,085	3,553,424	3,475,583
26610 - IT Service Area Direction	786,913	846,157	950,546	656,024	655,917	649,417
26620 - Systems Analysis Services	544,218	700,998	668,833	681,559	681,421	-
26631 - Student Information Services	105	-	-	-	-	1,645,249
26634 - Web Information Systems	-	(4)	-	-	-	-
26635 - Programming Services	2,356,512	3,415,969	3,693,290	3,644,384	3,644,066	819,683
26641 - Operations Services	3,883,622	4,798,195	4,546,396	3,610,171	3,609,631	3,179,454
26642 - Data Control/Entry	109,110	71,421	77,735	79,249	79,233	364,624
26643 - Client Services	-	-	-	-	-	2,108,319
26691 - Central Telecom Services	992,761	1,093,123	1,483,176	1,190,810	1,190,810	1,207,527
26697 - Technical Training Services	143,750	132,727	145,134	147,741	147,710	-
26698 - Infrastructure Development	1,484,580	1,224,571	1,300,000	775,000	775,000	350,000
26699 - Systems Development	264,235	797,306	107,300	82,300	82,300	-
26700 - Records Management Svcs	246,429	220,094	278,064	281,673	281,635	279,122
Subtotal - Technology Services	10,812,233	13,300,557	13,250,474	11,148,911	11,147,723	10,603,395
Subtotal - Support Services	165,793,707	173,401,556	179,683,724	175,355,502	175,258,784	174,725,913
33000 - Community Services	-	-	1,076,402	1,218,278	1,218,233	1,523,503
Subtotal - Enterprise & Community Services	-	-	1,076,402	1,218,278	1,218,233	1,523,503
41500 - Bldg Acquis/Constr/Improv Svcs	131,087	1,841,090	2,833,493	-	-	205,200
Subtotal - Building Acquisition & Construction	131,087	1,841,090	2,833,493	-	-	205,200
51100 - Long-Term Debt Service	865,718	2,814,815	-	292,516	-	-
52100 - Fund Transfers	6,436,197	6,939,061	7,066,195	9,025,736	9,025,736	10,184,033
Subtotal - Debt Service & Transfers Out	7,301,915	9,753,876	7,066,195	9,318,252	9,025,736	10,184,033
61100 - Operating Contingency	-	-	26,411,446	18,105,210	18,105,113	17,668,946
71100 - Ending Fund Balance	28,022,202	31,541,461	-	-	-	-
Total Requirements by Program	447,586,465	463,831,735	471,199,499	456,165,509	456,460,509	464,264,067

General Fund - Requirements by Account

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
511100 - Licensed Salaries	153,111,043	153,013,063	151,416,713	147,895,345	148,060,927	153,320,650
511210 - Classified - Represented	37,358,614	36,729,607	36,625,585	35,840,743	35,817,579	35,782,304
511220 - Classified - Non Represented	14,276,705	14,126,094	14,396,299	13,221,016	13,096,467	13,013,361
511310 - Administrators - Licensed	16,158,302	16,144,877	15,910,295	15,436,463	15,438,759	15,147,533
511320 - Administrators - NonLicensed	720,657	857,491	964,420	964,420	964,420	932,423
511420 - Managerial - Non Represented	3,060,365	3,142,895	3,842,411	3,478,583	3,526,973	3,408,915
512100 - Substitutes - Licensed	5,530,639	5,541,381	6,049,130	5,697,637	5,611,693	5,788,429
512200 - Substitutes - Classified	866,548	977,092	572,080	568,107	568,107	567,470
512300 - Temporary Misc - Licensed	377,488	504,333	819,010	767,760	767,760	900,690
512400 - Temporary Misc - Classified	909,846	726,191	586,683	610,805	610,805	685,521
513100 - Extended Responsibility-LIC	1,482,715	1,615,107	2,162,532	1,683,358	1,683,358	1,578,103
513200 - Extended Responsibility-CLS	1,011,239	987,749	706,954	706,954	706,954	724,128
513300 - Extended Hours	2,130,343	2,246,743	2,540,077	2,002,549	2,002,549	1,938,845
513400 - Overtime Pay	1,188,906	1,323,284	637,320	627,320	627,320	636,379
Subtotal - Salaries	238,183,411	237,935,906	237,229,509	229,501,060	229,483,671	234,424,751
521000 - PERS	636,934	641,017	4,317,572	4,176,894	4,176,574	4,266,540
521310 - PERS UAL	24,616,962	26,294,365	28,609,912	30,362,994	30,360,693	31,014,389
522000 - Social Security - FICA	17,864,945	17,832,848	18,148,100	17,556,847	17,555,517	17,933,492
523100 - Workers' Compensation	4,315,474	3,981,687	2,823,005	2,317,938	2,294,877	2,344,294
523200 - Unemployment Compensation	313,112	675,632	628,642	1,262,274	1,262,179	1,289,341
524100 - Group Health Insurance	50,138,211	51,165,508	56,023,478	57,176,044	57,398,796	59,192,110
524200 - Other Employer Paid Benefits	(58,712)	488,484	207,777	293,396	293,378	299,288
524300 - Retiree Health Insurance	3,136,761	3,562,734	3,463,547	3,970,389	3,924,189	4,008,673
524400 - DCU Union Contract Items	4,604	6,636	10,000	10,000	10,000	10,000
524500 - PAT Union Contract Items	-	-	13,000	13,000	13,000	13,000
524510 - PAT Union Tuition Reimbursemnt	830,162	848,272	725,000	725,000	725,000	725,000
524520 - PAT Union Prof Improvement Fds	221,919	281,326	800,000	800,000	800,000	800,000
524530 - Early Retirement Benefits	1,802,177	1,812,335	1,636,930	1,698,310	1,698,187	1,734,776
524600 - PFTCE Union Contract Items	-	1,150	3,000	3,000	3,000	3,000
Subtotal - Employee Benefits	103,822,551	107,591,996	117,409,963	120,366,086	120,515,390	123,633,903
531100 - Instructional Services	2,698,506	2,837,339	3,286,568	3,921,851	3,941,887	3,938,503
531200 - Instr Program Improvement Svcs	3,116	43,231	68,669	35,060	35,060	31,160
531300 - Student Services	-	372	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	477,626	406,066	604,520	538,914	537,914	483,273
531810 - Non-Instr Staff Dev - PD	-	53,854	-	-	-	-
531900 - Other Instr Prof/Tech Svcs	187,660	509,745	105,016	105,016	105,016	111,483
Subtotal - Instructional Prof. & Technical Services	3,366,908	3,850,606	4,064,773	4,600,841	4,619,877	4,564,419
532100 - Cleaning Services	548	3,390	927	927	927	927
532200 - Repairs and Maintenance Svcs	2,121,737	2,854,322	6,006,816	2,061,988	2,061,988	2,301,864
532400 - Rentals	782,339	809,252	1,021,550	681,852	681,852	681,852
532410 - Leased Copy Machines	1,374,198	1,228,792	1,187,253	1,191,530	1,185,130	1,216,047
532500 - Electricity	3,407,505	3,058,350	3,405,910	3,482,453	3,482,453	3,482,453
532600 - Fuel	4,160,591	4,865,652	5,303,845	4,238,231	4,238,231	4,238,502
532700 - Water and Sewage	2,823,225	2,567,311	2,731,569	2,445,848	2,445,848	2,445,848
532800 - Garbage	734,070	688,488	628,941	703,941	703,941	703,941

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
532900 - Other Property Services	1,557,304	1,452,809	2,241,371	2,397,231	2,397,231	1,877,790
Subtotal - Property Services	16,961,518	17,528,368	22,528,182	17,204,001	17,197,601	16,949,224
533110 - Reimb - School Bus	8,914,870	9,237,787	9,921,633	9,922,883	9,922,883	9,914,233
533120 - Reimb - Taxi Cab	1,620,530	1,136,038	1,211,000	1,211,000	1,211,000	1,211,000
533130 - Reimb - In-Lieu	31,784	28,365	67,000	67,000	67,000	67,000
533140 - Reimb - Tri-Met	943,489	913,996	1,036,500	1,076,500	1,076,500	1,111,500
533150 - Reimb - Field Trips	484,161	577,281	15,000	5,000	5,000	48,422
533160 - Reimb - Athletic Trips	-	-	-	-	-	800
533200 - Non-Reimb Student Transport	228,616	215,677	102,881	102,881	102,881	100,593
Subtotal - Transportation Services	12,223,450	12,109,143	12,354,014	12,385,264	12,385,264	12,453,548
534100 - Travel, Local in District	198,441	195,170	181,598	178,958	178,208	179,159
534200 - Travel, Out of District	407,558	213,660	241,494	241,069	241,069	248,868
534210 - Travel, Out of District - PD	-	54,136	-	-	-	-
534300 - Travel, Student Activities	48,365	75,826	55,191	55,691	55,691	54,892
534900 - Other Travel	14,824	-	-	-	-	-
Subtotal - Travel	669,189	538,791	478,283	475,718	474,968	482,919
535100 - Telephone	416,240	510,538	672,614	290,609	286,770	589,285
535300 - Postage	284,482	299,965	273,146	273,796	273,676	267,741
535400 - Advertising	23,655	30,060	30,379	30,379	30,379	30,179
535500 - Printing and Binding	1,008,277	944,247	1,109,382	1,109,232	1,109,032	1,123,898
535910 - Fax	3	599	510	510	510	510
535920 - Internet Fees	54,842	61,856	200,071	149,067	149,067	51,544
535990 - Misc Communication Services	570,883	781,197	770,981	915,614	915,614	798,114
Subtotal - Communications	2,358,381	2,628,461	3,057,083	2,769,207	2,765,048	2,861,271
536000 - Charter Schools	8,113,755	8,916,421	9,719,946	9,719,946	10,224,049	10,278,080
Subtotal - Charter Schools	8,113,755	8,916,421	9,719,946	9,719,946	10,224,049	10,278,080
537100 - Tuition to Other Dist InState	-	289,113	284,000	300,000	300,000	300,000
537300 - Tuition to Private Schools	8,473,485	8,221,568	8,135,366	8,135,366	8,135,366	8,135,366
537410 - Tuition - Fees College Credit	3,002	2,764	-	-	-	-
Subtotal - Tuition Payments	8,476,487	8,513,444	8,419,366	8,435,366	8,435,366	8,435,366
538100 - Audit Services	346,120	384,945	330,000	330,000	330,000	330,000
538200 - Legal Services	697,327	825,038	615,754	615,754	615,754	615,754
538300 - Architect and Engineering Svcs	166,152	246,354	2,139	2,139	2,139	2,139
538500 - Management Services	144,891	60,189	71,200	66,200	66,200	71,200
538600 - Data Processing Services	82,690	173,616	70,235	70,000	70,000	31,779
538800 - Election Services	-	263,345	100,000	100,000	100,000	100,000
538910 - Security Services	251,794	216,957	218,997	218,997	218,997	218,997
538920 - Staff Services	-	-	139	139	139	139
538930 - Secretarial/Clerical Services	218,498	295,385	105,495	105,495	105,495	105,495
538940 - Professional Moving Services	190,023	117,840	6,040	6,040	6,040	7,443
538950 - Professional Health Care Svcs	946,694	1,020,934	1,123,654	1,123,654	1,123,654	1,123,654
538960 - Professional Child Care Svcs	100,032	137,312	217,686	217,686	217,686	217,686
538970 - Graphic Arts Services	696	-	3,835	3,835	3,835	3,835
538980 - Laundering Services	81,737	82,017	85,063	85,063	85,063	85,063
538990 - Non-Instr Pers/Professional Sv	2,851,082	4,297,061	3,984,587	3,374,933	3,330,929	3,309,293

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
538995 - Meal Services	-	1,336	-	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	6,077,737	8,122,327	6,934,824	6,319,935	6,275,931	6,222,477
541000 - Consumable Supplies	3,826,880	3,629,398	6,638,018	8,111,046	8,099,018	7,027,262
541100 - Loss Prevention	-	-	4,381	30,000	30,000	30,000
541310 - Auto Parts, Batteries	108,364	96,737	95,746	95,746	95,746	95,746
541315 - Tires	18,315	24,987	20,006	20,006	20,006	20,006
541320 - Oil & Lubricants	9,588	10,596	11,370	11,370	11,370	7,370
541325 - Gas	(54,599)	188,058	113,700	186,000	186,000	186,000
541330 - Propane	955,162	984,885	397,452	1,000,000	1,000,000	1,000,000
541400 - Maintenance Materials	1,052,248	915,087	849,886	1,049,886	1,049,886	1,049,886
541500 - Inventory Adjustments	202,475	114,729	100,000	100,000	100,000	100,000
541600 - Interdepartmental Charges	(607,393)	(700,869)	(217,976)	54,012	54,012	98,075
541700 - Discounts Taken	(20,712)	(4,364)	-	-	-	-
542100 - Textbook Expansion	601,105	564,606	787,046	787,762	787,762	764,657
542200 - Textbook Adoption	168,773	2,931,479	1,067,000	425,000	425,000	683,200
542300 - Textbook Replacement	1,040,652	15,354	22,660	23,160	23,160	28,085
543000 - Library Books	117,786	82,334	79,704	80,554	80,554	76,291
544000 - Periodicals	54,630	49,849	113,669	113,819	113,819	111,559
546000 - Non-Consumable Supplies	152,181	303,689	386,095	394,177	394,077	368,998
546100 - Minor Equipment - Tagged	69,570	6,432	25,746	25,746	25,746	26,955
547000 - Computer Software	279,381	857,488	216,077	178,569	178,569	575,804
Subtotal - Supplies & Materials	7,974,405	10,070,475	10,710,580	12,686,853	12,674,725	12,249,894
552000 - Building Acquisition	19,416	637,582	-	-	-	-
553000 - Improvements - Not Buildings	592	-	-	-	-	-
Subtotal - Capital Outlay	20,008	637,582	-	-	-	-
554100 - Initial and Addl Equipment	183,316	178,446	81,006	83,906	83,906	85,206
554110 - Vehicles	9,545	15,806	-	-	-	-
Subtotal - Equipment	192,860	194,252	81,006	83,906	83,906	85,206
555010 - Computers	1,324,254	1,423,329	1,544,593	1,012,583	1,012,583	342,175
555020 - Printers	46,997	51,349	15,480	15,480	15,480	16,395
555090 - Misc Other Technology	860,242	685,083	115,062	115,962	115,962	344,583
Subtotal - Technology	2,231,493	2,159,761	1,675,135	1,144,025	1,144,025	703,153
556410 - Buses/Capital Bus Improvements	347,379	356,225	400,000	400,000	400,000	400,000
559000 - Other Capital Outlay	-	159,548	9,804	9,804	9,804	34,804
Subtotal - Other Capital Outlay	347,379	515,773	409,804	409,804	409,804	434,804
561000 - Redemption of Principal	766,819	2,685,692	-	-	-	-
562000 - Interest	-	-	-	178,168	-	-
562100 - Interest (Except Bus/Garage)	161,399	129,122	-	114,348	-	-
563000 - Fiscal Charges	187,450	90,408	23,488	23,488	23,488	23,488
563400 - Bad Debt Expense	23,228	6,453	-	-	-	-
563500 - Administrative Write-Off	80,486	20,841	-	-	-	-
564000 - Dues and Fees	505,667	558,127	521,716	450,257	450,257	442,295
564010 - Dues and Fees - PD	-	14,836	-	-	-	-
564100 - Bond Issuance Cost	15,699	865	-	-	-	-
565100 - Liability Insurance	-	-	250,000	250,000	250,000	250,000

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
565200 - Fidelity Bond Premiums	150	-	-	-	-	-
565300 - Property Insurance Premiums	-	-	946,810	1,259,584	1,259,584	1,259,584
565400 - Student Insurance Premiums	-	550	-	-	-	-
565500 - Judgmnts&Settlemnts Against	317,858	463,466	-	-	-	-
565930 - Deductible Insurance Loss	10,413	9,640	861,314	610,644	610,644	610,644
567100 - Permits	35,113	53,545	20,562	20,562	20,562	20,562
567200 - Public Assessments	4,255	4,360	25,500	25,500	25,500	25,500
569000 - Grant Indirect Charges	(4)	-	-	-	-	-
Subtotal - Other Accounts	2,108,534	4,037,906	2,649,390	2,932,551	2,640,035	2,632,073
571000 - Transfers to Other Funds	6,436,197	6,939,061	7,066,195	9,025,736	9,025,736	10,184,033
581000 - Operating Contingency	-	-	26,411,446	18,105,210	18,105,113	17,668,946
376520 - Ending Fund Balance	28,022,202	31,541,461	-	-	-	-
Total Requirements by Account	447,586,465	463,831,735	471,199,499	456,165,509	456,460,509	464,264,067

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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
376510 - Beginning Fund Balance	3,240,386	3,204,447	3,088,195	2,960,318	2,960,318	2,960,318
417900 - Other Curricular Activities	7,423,030	7,563,064	8,968,805	8,818,532	8,818,532	8,818,532
Total Resources by Account	10,663,416	10,767,511	12,057,000	11,778,850	11,778,850	11,778,850
Requirements by Program						
11321 - School Activities	7,458,969	7,679,316	8,900,000	8,954,082	8,954,082	8,954,082
71100 - Ending Fund balance	3,204,447	3,088,195	3,157,000	2,824,768	2,824,768	2,824,768
Total Requirements by Program	10,663,416	10,767,511	12,057,000	11,778,850	11,778,850	11,778,850
Requirements by Account						
541000 - Consumable Supplies	7,458,969	7,679,316	8,900,000	8,954,082	8,954,082	8,954,082
376520 - Ending Fund Balance	3,204,447	3,088,195	3,157,000	2,824,768	2,824,768	2,824,768
Total Requirements by Account	10,663,416	10,767,511	12,057,000	11,778,850	11,778,850	11,778,850

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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
376510 - Beginning Fund Balance	1,568,631	2,588,435	3,407,319	2,530,373	2,530,373	2,530,373
412000 - Rev-Local Gov't Not Districts	-	70,000	-	-	-	-
416120 - Lunch	2,752,684	2,821,298	2,873,412	2,836,861	2,836,861	2,836,861
416120 - A la Carte Sales	12	126,998	127,000	127,000	127,000	127,000
416300 - Special Functions	-	6,895	6,900	6,900	6,900	6,900
416310 - Contracts and Other Sales	628,100	676,966	689,000	704,000	704,000	704,000
419200 - Contributions, Donations, Private Source	11,900	12,400	12,000	12,400	12,400	12,400
419600 - Recovery PY Expenditure	381	-	-	-	-	-
419910 - Miscellaneous	28,891	14,793	14,800	14,800	14,800	14,800
419940 - Restitution	495	585	500	540	540	540
419950 - Sales, Royalties and Events	7,064	13,114	7,000	13,000	13,000	13,000
Subtotal - Local Sources	3,429,527	3,743,049	3,730,612	3,715,501	3,715,501	3,715,501
431020 - SSF--School Lunch Match	-	147,136	148,000	149,000	152,000	152,000
432990 - Restricted State Grant	69,529	68,209	58,152	61,844	61,844	61,844
Subtotal - State Sources	69,529	215,345	206,152	210,844	213,844	213,844
445010 - Fed Reimburse-Breakfast	2,589,565	2,462,896	2,424,346	2,674,261	2,674,261	2,674,261
445020 - Fed Reimburse-Lunch	7,436,737	7,477,129	7,578,663	7,757,309	7,757,309	7,757,309
445030 - Fed Reimburse-Fresh Fruit & Vegetables	314,808	405,645	490,500	553,000	553,000	553,000
445060 - Fed Reimburse-Supper	739,648	749,522	769,073	800,963	800,963	800,963
445080 - Fed Grants State Pass Thru	834,304	957,458	1,000,000	1,200,000	1,200,000	1,200,000
445090 - Fed Stimulus - State Pass Thru	-	62,335	254,218	-	-	-
Subtotal - Federal Sources	11,915,062	12,114,985	12,516,800	12,985,533	12,985,533	12,985,533
452100 - Interfund Transfers	19,616	-	-	-	-	-
Total Resources by Account	17,002,365	18,661,814	19,860,883	19,442,251	19,445,251	19,445,251

Cafeteria Fund - Requirements by Program

Description by Program Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Requirements by Program						
31100 - Food Services Administration	834,671	735,753	621,948	624,664	624,540	617,876
31200 - Food Preparation and Service	12,933,096	13,062,770	14,892,947	15,953,404	15,955,308	15,947,168
31220 - BESC Deli	-	153,461	183,877	203,502	203,486	203,486
31230 - Fresh Fruit & Vegetable Program	-	316,630	490,500	554,033	554,015	554,015
31300 - Food Delivery Services	453,311	408,090	334,373	431,249	431,165	431,165
31900 - Nutrition Education/Other	-	95,782	254,218	-	-	-
31910 - Summer Nutrition	132,300	482,007	552,646	625,095	625,053	624,083
Subtotal - Enterprise & Community Services	14,353,379	15,254,495	17,330,509	18,391,947	18,393,567	18,377,793
52100 - Fund Transfers	60,550	-	-	-	-	-
71100 - Ending Fund Balance	2,588,435	3,407,319	2,530,374	1,050,304	1,051,684	1,067,458
Total Requirements by Program	17,002,364	18,661,814	19,860,883	19,442,251	19,445,251	19,445,251

Cafeteria Fund - Requirements by Account

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Requirements by Account						
511210 - Classified - Represented	3,196,441	3,364,364	3,567,524	3,532,993	3,532,993	3,532,993
511220 - Classified - Non Represented	703,513	775,544	798,391	799,677	799,677	790,297
511420 - Managerial - Non Represented	302,723	177,292	174,225	174,225	174,225	171,095
512100 - Substitutes - Licensed	-	932	6,000	-	-	-
512400 - Temporary Misc - Classified	30,376	38,526	40,000	41,580	41,580	41,580
513300 - Extended Hours	19,746	40,039	45,302	32,514	32,514	32,514
513400 - Overtime Pay	13,478	18,049	18,850	19,367	19,367	19,367
Subtotal - Salaries	4,266,277	4,414,746	4,650,292	4,600,356	4,600,356	4,587,846
521000 - PERS	10,874	11,082	84,635	83,727	83,727	83,499
521310 - PERS UAL	410,047	453,221	560,823	608,627	608,627	606,972
522000 - Social Security - FICA	316,275	325,999	355,749	351,928	351,928	350,970
523100 - Workers' Compensation	78,881	75,763	55,339	46,463	46,004	45,878
523200 - Unemployment Compensation	8,226	15,061	12,323	25,302	25,302	25,233
524100 - Group Health Insurance	1,616,311	1,623,572	1,774,419	2,212,954	2,212,954	2,212,954
524200 - Other Employer Paid Benefits	74	33,471	3,720	5,520	5,520	5,505
524300 - Retiree Health Insurance	55,574	65,722	67,893	79,586	78,665	78,452
524530 - Early Retirement Benefits	21	34	42	-	-	-
Subtotal - Employee Benefits	2,496,283	2,603,925	2,914,943	3,414,107	3,412,727	3,409,463
531800 - Local Mtgs/Non-Instr Staff Dev	3,608	6,477	7,639	7,000	7,000	7,000
532100 - Cleaning Services	216	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	115,977	104,786	200,000	323,885	323,885	323,885
532400 - Rentals	58,459	39,825	40,000	45,000	45,000	45,000
532410 - Leased Copy Machines	1,538	4,066	4,500	5,000	5,000	5,000
532500 - Electricity	-	43	42	-	-	-
532900 - Other Property Services	74,663	139,623	160,000	160,000	160,000	160,000
534100 - Travel, Local in District	13,520	15,469	16,827	15,700	15,700	15,700
534200 - Travel, Out of District	2,448	6,874	10,650	10,000	10,000	10,000
535100 - Telephone	6,029	6,354	10,000	10,000	10,000	10,000
535300 - Postage	11,121	7,025	7,100	8,000	8,000	8,000
535400 - Advertising	2,400	2,510	2,500	2,500	2,500	2,500
535500 - Printing and Binding	32,217	26,329	28,841	28,000	28,000	28,000
535500 - Printing and Binding	240	-	-	-	-	-
538940 - Professional Moving Services	-	960	1,000	1,000	1,000	1,000
538950 - Professional Health Care Svcs	203	304	500	500	500	500
538970 - Graphic Arts Services	-	-	5,000	-	-	-
538980 - Laundering Services	-	-	-	30,000	30,000	30,000
538990 - Non-Instr Pers/Professional Sv	15,112	11,367	146,069	40,000	40,000	40,000
538995 - Meal Services	9,098	-	-	-	-	-
Subtotal - Other Purchased Services	346,849	372,012	640,668	686,585	686,585	686,585
541000 - Consumable Supplies	383,053	496,229	533,261	731,009	731,009	731,009
541270 - Food Inventory Adjustm-NS Only	187,700	(76,645)	-	-	-	-
541600 - Interdepartmental Charges	141,379	88,291	137,005	100,000	100,000	100,000
541700 - Discounts Taken	-	(167)	-	-	-	-
543000 - Library Books	110	-	-	-	-	-

Cafeteria Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
545100 - Purchased Food-NS Only	5,232,951	5,717,239	6,222,253	6,927,400	6,927,400	6,927,400
545300 - Donated Commodity -NS Only	973,074	1,097,400	1,140,000	1,330,000	1,330,000	1,330,000
546000 - Non-Consumable Supplies	72,585	25,831	31,396	30,300	30,300	30,300
547000 - Computer Software	627	3,411	25,636	25,000	25,000	25,000
Subtotal - Supplies and Materials	6,991,479	7,351,589	8,089,551	9,143,709	9,143,709	9,143,709
552000 - Building Acquisition/Improvmt	-	3,532	5,000	-	-	-
554100 - Initial and Addl Equipment	39,587	300,296	718,000	300,000	300,000	300,000
554110 - Vehicles	163,756	-	-	-	-	-
555010 - Computers	-	2,806	5,000	10,000	10,000	10,000
555090 - Misc Other Technology	48	1,065	95,000	25,000	25,000	25,000
Subtotal - Capital Outlay	203,391	307,699	823,000	335,000	335,000	335,000
563400 - Bad Debt Expense	46	-	-	-	-	-
564000 - Dues and Fees	49,054	57,388	62,560	63,190	63,190	63,190
569000 - Grant Indirect Charges	-	147,136	149,495	149,000	152,000	152,000
Subtotal - Other Accounts	49,100	57,388	62,560	63,190	63,190	63,190
571000 - Transfers to Other Funds	60,550	-	-	-	-	-
376520 - Ending Fund Balance	2,588,435	3,407,319	2,530,374	1,050,304	1,051,684	1,067,458
Total Requirements by Account	17,002,364	18,661,814	19,860,883	19,442,251	19,445,251	19,445,251

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 501 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 were used to support services provided by the program or department within the fund.

Revenue from this fund was generated from cash received for meal services at the "Dixon Street Diner" restaurant. These meal services included daily breakfast and lunch as well as coffee service.

Description by Program or Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
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Resources by Account

376510 - Beginning Fund Balance	2,820	-	-	-	-	-
416201 - A la Carte Sales	133,054	-	-	-	-	-
416300 - Special Functions	7,879	-	-	-	-	-
452100 - Interfund Transfer	60,550	-	-	-	-	-
Total Resources by Account	204,303	-	-	-	-	-

Requirements by Program

31200 - Food Preparation and Service	184,687	-	-	-	-	-
52100 - Fund Transfers	19,616	-	-	-	-	-
71100 - Ending Fund Balance	-	-	-	-	-	-
Total Requirements by Program	204,303	-	-	-	-	-

BESC Cafeteria Fund - Requirements by Account

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Requirements by Account						
511210 - Classified - Represented	18,550	-	-	-	-	-
511220 - Classified - Non Represented	50,100	-	-	-	-	-
513400 - Overtime Pay	118	-	-	-	-	-
Subtotal - Salaries	68,768	-	-	-	-	-
521000 - PERS	151	-	-	-	-	-
521310 - PERS UAL	5,191	-	-	-	-	-
522000 - Social Security - FICA	4,992	-	-	-	-	-
523100 - Workers' Compensation	1,274	-	-	-	-	-
523200 - Unemployment Compensation	109	-	-	-	-	-
524100 - Group Health Insurance	18,043	-	-	-	-	-
524200 - Other Employer Paid Benefits	3	-	-	-	-	-
524300 - Retiree Health Insurance	908	-	-	-	-	-
524530 - Early Retirement Benefits	(32)	-	-	-	-	-
Subtotal - Employee Benefits	30,637	-	-	-	-	-
535500 - Printing and Binding	1	-	-	-	-	-
538995 - Meal Services	690	-	-	-	-	-
Subtotal - Other Purchased Services	692	-	-	-	-	-
541000 - Consumable Supplies	12,550	-	-	-	-	-
541210 - Bakery Products-NS Only	60	-	-	-	-	-
541260 - Staples-NS Only	-	-	-	-	-	-
541270 - Food Inventory Adjustm-NS Only	1,135	-	-	-	-	-
541600 - Interdepartmental Charges	460	-	-	-	-	-
545100 - Purchased Food-NS Only	8,605	-	-	-	-	-
545210 - Bakery Products - NS Only	11,143	-	-	-	-	-
545220 - Dairy Products - NS Only	4,563	-	-	-	-	-
545240 - Fruit & Vegetables - NS Only	11,654	-	-	-	-	-
545250 - Meat - NS Only	15,492	-	-	-	-	-
545260 - Staples - NS Only	18,339	-	-	-	-	-
Subtotal - Supplies and Materials	84,000	-	-	-	-	-
564000 - Dues and Fees	590	-	-	-	-	-
571000 - Transfers to Other Funds	19,616	-	-	-	-	-
376520 - Ending Fund Balance	-	-	-	-	-	-
Total Requirements by Account	204,303	-	-	-	-	-

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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
412000 - Rev-Local Gov't Not Districts	1,778,073	795,654	1,577,991	677,184	677,184	677,184
419200 - Contrib-Donation - Priv Source	2,486,910	1,303,540	1,373,795	1,052,912	1,052,912	1,052,912
419410 - Svc Provided-Oth Dist in State	(255)	-	-	-	-	-
419800 - Fees Charged to Grants	40	-	-	-	-	-
Subtotal - Local Sources	4,264,768	2,099,194	2,951,786	1,730,096	1,730,096	1,730,096
432990 - Restricted State Grants	11,947,653	13,967,628	13,413,243	13,737,807	13,737,807	13,737,807
Subtotal - State Sources	11,947,653	13,967,628	13,413,243	13,737,807	13,737,807	13,737,807
441000 - Unrestr Rev-Fed Govt Direct	25,421	-	383,867	-	-	-
443000 - Restr Rev-Fed Govt Direct	10,937,517	10,130,013	9,265,212	9,256,680	9,256,680	9,256,680
443100 - Restr Rev Fed Direct Stimulus	226,896	374,378	-	-	-	-
445080 - Fed Grants- State Pass Thru	36,361,954	41,163,986	43,049,414	43,307,657	40,355,769	40,355,769
445090 - Fed Stimulus - State Pass Thru	14,789,648	14,268,674	4,168,659	-	2,451,888	2,451,888
447000 - Fed Grants-Other Interm Agency	947,156	1,194,919	2,223,977	1,783,195	1,783,195	1,783,195
Subtotal - Federal Sources	63,288,592	67,131,970	59,091,129	54,347,532	53,847,532	53,847,532
Total Resources by Account	79,501,013	83,198,792	75,456,158	69,815,435	69,315,435	69,315,435

Grants Fund - Requirements by Program

Description by Program Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Requirements by Program						
11111 - Primary, 1-3	1,171,947	927,466	2,050,176	1,906,535	1,907,124	1,898,610
11112 - Primary, 1-3 Homeroom	1,682,329	2,134,742	872,835	870,472	870,414	881,219
11119 - Kindergarten Homeroom	4,539,531	4,606,753	4,774,858	4,179,025	4,179,593	4,172,993
11121 - Intermediate, 4-5	698,456	447,391	56,939	-	-	-
11122 - Intermediate, 4-5 Homeroom	711,745	1,321,715	40,516	-	-	-
11131 - School Activities	1,495,245	1,703,630	1,472,083	1,494,796	1,494,840	1,495,967
11211 - Middle School Programs	2,557,309	3,233,111	1,887,519	2,207,951	2,207,926	2,205,641
11212 - Middle School Homeroom	158,294	167,017	216,427	53,504	53,495	53,492
11221 - School Activities	22,410	1,672	28,294	24,508	24,504	24,506
11311 - High School Programs	2,935,079	4,681,315	3,480,668	3,147,320	2,910,567	2,909,823
11313 - HS Consolidated Budget	2,160	-	-	-	-	-
11321 - School Activities	25,401	17,650	21,800	14,726	14,222	14,222
11322 - Athletic Activities Svcs	200,379	123,550	218,975	172,886	173,390	173,390
11401 - Early Childhood Ed Ctr (ECEC)	882,488	1,090,320	1,505,891	1,024,799	1,024,612	1,017,338
11402 - HeadStart	4,909,920	5,093,926	5,680,357	5,876,501	5,787,300	5,795,731
12211 - Functional Living Skills-MESD	-	70,176	93,507	82,593	82,581	82,580
12212 - SLC-Academic	-	105,298	84,842	88,305	88,290	88,290
12213 - SLC-Life Skills	1,105,718	547,377	531,824	559,190	559,102	556,905
12214 - SLC-Behavior	110,890	7,321	-	-	-	-
12217 - Social Emotional - Behavior	-	175,439	45,622	-	-	-
12218 - Behavioral & Transitional Prgs	2,968,796	548,988	427,846	397,597	397,531	395,285
12219 - Social Emotional - Fragile	-	35,198	-	-	-	-
12221 - SLC-Devel. Kindergarten	51,094	14,605	-	-	-	-
12230 - SLC-Life Skills/CTC	-	250,588	123,119	169,541	169,515	169,513
12241 - Life Skills With Nursing Svcs.	-	196,411	267,522	335,359	335,303	336,244
12251 - Direction Services	-	(47)	-	-	-	-
12261 - Home Instruction	-	160,662	189,858	199,509	199,473	197,856
12282 - Behavior Intervntn Clsrn Diag	-	708,062	-	-	-	-
12503 - Individual EAs - Gen Ed Clsrn	835,350	267,888	255,133	254,364	254,325	254,323
12504 - Deaf/Hard of Hearing	25,280	7,164	-	-	-	-
12505 - Vision Services	1,530,251	1,663,306	1,589,807	1,538,738	1,538,009	1,526,029
12510 - Less Restrictive Programs	1,384,871	358,972	581,577	556,529	556,430	559,790
12511 - Deaf/HoH Itinerant Services	1,611,827	3,236,223	1,430,086	1,585,475	1,563,569	1,583,311
12512 - Autism Services	3,842,004	3,731,375	3,626,043	3,739,752	3,740,133	3,746,087
12520 - Team-Communication Behavior	-	93,967	-	-	-	-
12603 - ECSE Evaluation	-	213,439	484,994	311,334	311,293	308,841
12607 - Portland Early Intervention Ed	194,160	48,078	-	-	-	-
12720 - Title I	2,273,641	3,047,583	1,622,358	501,155	501,155	501,169
12721 - Title I - Supplemental Ed Svcs	1,008,479	1,090,725	1,115,269	460,667	460,671	460,759
12724 - Title I - Proj Return Homeless	187,856	180,059	191,924	180,673	180,643	180,676
12725 - Title I Summer School	715,003	469,437	470,277	449,996	450,009	450,009
12821 - Community-Based Programs	68,180	10,157	-	-	-	-
12835 - Indian Education	202,785	173,365	188,650	229,743	229,743	229,743
12870 - Targeted Transition	-	-	-	-	-	-

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
12880 - Charter Schools	140,720	134,510	76,924	17,812	17,812	17,812
12891 - Contract Programs	5,476,358	6,068,885	4,713,999	5,870,089	5,870,089	5,870,089
12893 - Coordinated Early Intervening	-	552,073	-	-	-	-
12910 - English Second Language Programs	-	-	-	922,902	922,902	922,902
12911 - ESL/Bilingual--Elem	476,191	14,875	395,574	40,949	40,949	40,948
12912 - ESL/Bilingual--Middle	92,954	24,292	-	7,496	7,496	7,495
12913 - ESL/Bilingual--High	104,918	15,124	50,000	-	-	-
12914 - Bilingual Assessment Svcs	368,908	176,506	200,000	-	-	-
12922 - Teen Parenting Services	48,697	94,927	100,205	89,457	89,450	88,913
12930 - Migrant Education	244,132	186,558	167,220	173,085	173,076	173,086
12991 - Private School Instruction	1,438,197	1,702,912	1,520,173	153,629	153,614	153,623
14100 - Summer School, Intern 4-5	82,525	74,068	211,092	184,998	184,965	184,972
14200 - Summer School, Middle	100,311	355,202	350,353	150,835	150,816	150,829
14300 - Summer School, High	164,232	498,468	435,604	84,674	84,673	84,678
14400 - Summer School, Primary K-3	162,964	579,562	506,740	61,347	61,335	61,334
Subtotal - Instruction	49,009,986	53,440,037	44,355,480	40,370,816	40,022,939	40,027,023
21120 - Attendance Services	169,194	274,488	83,661	451,914	451,915	447,717
21130 - Licensed Social Work Services	294,368	308,576	289,104	193,641	193,604	192,751
21131 - Behavior Interventn Specialist	-	125,213	7,404	-	-	-
21141 - SPED Data Services	150,378	188,192	157,854	64,686	64,674	63,480
21150 - Student Safety	90,778	143,868	76,073	13,937	13,936	13,933
21191 - Child Development Services	147,954	142,974	161,663	137,604	137,583	136,113
21192 - Student Discipline Services	34,218	107,077	541,286	481,797	481,710	476,464
21193 - Drug and Alcohol Services	218,889	65,897	3,832	4,000	4,000	4,000
21210 - Service Area Direction	7,768	153,502	62,000	3,200	3,200	3,200
21220 - Counseling Services	940,170	468,924	575,949	430,588	430,520	424,676
21240 - Student Guidance Information	-	624,621	911,990	3,018,946	3,045,824	3,044,274
21262 - Vocational Education	30,069	-	-	-	-	-
21320 - Medical Services	61,817	167,575	127,986	-	71,621	71,638
21330 - Dental Services	8,121	6,983	33,900	-	17,651	17,657
21390 - Other Health Services	170,274	141,826	207,745	-	150,919	151,001
21420 - Psychological Testing Services	485,803	485,470	419,372	410,568	410,495	409,404
21520 - Speech Pathology	717,566	660,464	697,770	616,758	616,648	613,613
21530 - Audiology	463,830	433,435	362,820	500,469	500,223	497,005
21580 - Access Services - SPED Tech	-	48,868	110,721	-	-	-
21590 - Other Speech Path/Audio Svcs.	607,756	599,499	420,305	445,741	445,554	442,867
21601 - Occupational Therapy	142,546	150,115	110,721	206,095	206,057	204,377
21602 - Physical Therapy	272,389	190,607	145,872	126,339	126,277	125,813
21603 - Adaptive Physical Education	767,527	686,876	671,050	536,936	536,837	532,821
21604 - Feeding Team - Training	104,940	59,467	110,813	116,219	116,198	115,229
21901 - Program Admin/Supervision	4,916,450	2,816,350	2,297,152	2,528,774	2,528,657	2,506,397
21902 - Administration	530,176	1,273,920	807,153	3,338,701	3,210,722	3,206,671
21903 - Collaborative Supports Team	93,658	(41)	-	-	-	-
22110 - Service Area Direction	1,099,695	1,031,447	1,689,495	733,067	732,968	731,258
22130 - Curriculum Development	4,496,185	2,368,594	2,094,970	847,840	847,876	849,128

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
22133 - Curriculum Development - HS	-	2,161	-	-	-	-
22191 - MultiCultural/MultiEthnic Svcs	153	-	-	-	-	-
22193 - SIP Development	500	12,653	-	-	-	-
22194 - Immersion Support & Admin Svcs	-	-	6,000	-	-	-
22220 - Library/Media Services	648,735	881,771	563,596	662,919	689,854	713,776
22240 - Educational Television Service	41,574	3,344	132,700	10,000	10,000	10,000
22292 - Classroom Technology	34,432	271,916	340,123	263,312	263,283	261,018
22301 - Assessment System Design	4	-	-	-	-	-
22402 - Instructional Specialists	684,567	803,251	1,166,107	1,325,701	1,325,453	1,345,993
22410 - Instr Staff Training Svcs	5,428,964	4,655,555	6,526,746	5,444,695	5,445,572	5,480,877
22411 - Instr Staff Training - K-5	-	997,433	426,035	1,206,666	1,206,459	1,191,557
22412 - Instr Staff Training - 6-8	-	487,674	143,600	-	-	-
22413 - Instr Staff Training - HS	-	722,149	457,253	428,953	531,545	547,377
22430 - New Teacher Orientation	155,245	(3,767)	-	-	-	-
23293 - Operational Support Services	-	-	20,253	110,830	110,806	108,568
24101 - School Administrative Services	1,832,536	2,013,602	2,067,725	1,215,476	1,242,439	1,227,905
25291 - Enrollment Services	187,059	179,980	168,229	38,728	38,728	38,728
25411 - Project Management	31,668	47,423	528,540	80,000	80,000	80,000
25422 - Environmental Health-Safety	-	3,300	825	-	-	-
25460 - Security Services	-	140,323	42,643	-	-	-
25540 - Transportation Routing	-	68,922	55,000	55,000	55,000	55,000
26210 - Service Area Direction	-	-	76,000	-	-	-
26230 - Evaluation Services	501,928	273,108	450,136	219,423	219,416	219,416
26240 - Planning Services	45,580	57,036	1,780	-	-	-
26260 - Grant Writing	16,600	-	-	-	-	-
26270 - Statistical Services	(4)	-	-	-	-	-
26330 - Public Information Services	-	-	4,050	-	-	-
26331 - Volunteer Activities/Recogn	-	7,095	95,765	-	-	-
26350 - Translation Services	12,076	70,244	14,888	12,897	12,895	12,895
26410 - Service Area Direction	4,195	-	-	-	-	-
26620 - Systems Analysis Services	41,578	6,290	-	-	-	-
26634 - Web Information Systems	26,578	23,226	-	-	-	-
26635 - Programming Services	-	192,755	800	-	-	-
26697 - Technology Development	74,207	9,433	-	-	-	-
26698 - Infrastructure Development	736,290	145,230	349,890	50,000	50,000	50,000
26699 - Systems Development	58,201	47,132	50,000	54,661	54,662	54,662
Subtotal - Support Services	27,585,186	25,844,025	26,867,345	26,387,081	26,681,781	26,679,259
31200 - Food Preparation and Service	654,297	704,543	843,000	508,423	508,423	508,423
31230 - Fresh Fruit & Veg Program	-	-	-	500,000	-	-
33000 - Community Svcs	1,893,392	3,209,048	2,462,755	1,804,215	1,857,392	1,855,830
Subtotal - Enterprise and Community Services	2,547,688	3,913,591	3,305,755	2,812,638	2,365,815	2,364,253
41500 - Bldg Acquis/Constr/Improv Svcs	358,153	1,139	927,578	244,900	244,900	244,900
Subtotal - Building Acquisition & Construction	358,153	1,139	927,578	244,900	244,900	244,900
Total Requirements by Program	79,501,013	83,198,792	75,456,158	69,815,435	69,315,435	69,315,435

Grants Fund - Requirements by Account

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Requirements by Account						
511100 - Licensed Salaries	24,095,544	24,402,953	19,588,776	18,274,864	18,274,864	18,133,071
511210 - Classified - Represented	8,243,142	7,489,936	5,241,186	4,418,352	4,418,352	4,447,138
511220 - Classified - Non Represented	1,247,522	1,561,688	2,383,987	1,753,265	1,753,265	1,721,812
511310 - Administrators - Licensed	1,159,997	1,108,399	1,205,045	631,417	631,417	624,419
511320 - Administrators - NonLicensed	-	-	-	-	-	-
511420 - Managerial - Non Represented	1,652,502	1,619,069	1,085,149	1,296,185	1,296,185	1,282,890
512100 - Substitutes - Licensed	1,004,238	1,059,134	1,144,487	582,484	582,484	583,504
512200 - Substitutes - Classified	35,827	36,852	34,789	302,500	302,500	302,500
512300 - Temporary Misc - Licensed	875,305	1,266,920	1,146,306	785,665	925,665	970,280
512400 - Temporary Misc - Classified	452,578	538,152	798,443	576,172	498,172	498,172
513100 - Extended Responsibility-LIC	727,012	594,971	686,606	281,900	281,900	281,900
513200 - Extended Responsibility-CLS	123,951	68,952	60	3,000	3,000	3,000
513300 - Extended Hours	2,256,984	1,919,090	789,382	1,718,083	1,753,083	1,779,819
513400 - Overtime Pay	81,891	105,463	26,337	5,951	5,951	5,951
513510 - Group Hlth Opt Out Lic	-	-	506	-	-	-
513520 - Group Hlth Opt Out Non Lic	-	-	2,400	-	-	-
Subtotal - Salaries	41,956,491	41,771,579	34,133,459	30,629,838	30,726,838	30,634,456
521000 - PERS	108,670	107,398	529,783	557,459	559,224	557,541
521310 - PERS UAL	4,163,954	4,400,291	4,122,527	4,052,321	4,065,155	4,052,930
522000 - Social Security - FICA	3,146,999	3,142,486	2,624,916	2,343,203	2,350,624	2,343,563
523100 - Workers' Compensation	760,893	700,613	447,552	309,386	307,261	306,334
523200 - Unemployment Compensation	60,827	121,632	131,513	168,482	169,016	168,510
524100 - Group Health Insurance	9,036,876	9,144,550	7,539,426	7,855,860	7,855,860	7,854,641
524200 - Other Employer Paid Benefits	(30,907)	42,096	27,220	36,761	36,877	36,764
524300 - Retiree Health Insurance	554,241	621,999	504,737	529,910	525,446	523,858
524530 - Early Retirement Benefits	(21,224)	315,931	240,060	226,657	227,375	226,700
Subtotal - Employee Benefits	17,780,329	18,596,995	16,167,734	16,080,039	16,096,838	16,070,841
531100 - Instructional Services	3,586,196	5,000,002	3,944,222	3,956,257	4,016,257	4,016,257
531200 - Instr Program Improvement Svcs	902,808	798,388	670,257	992,643	1,149,643	1,149,643
531300 - Student Services	127,280	133,991	148,375	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	638,566	474,887	1,093,674	248,039	255,389	255,389
531900 - Other Instr Prof/Tech Svcs	573,009	1,046,235	1,722,553	1,967,117	1,958,002	1,958,002
532100 - Cleaning Services	130	105	-	-	-	-
532200 - Repairs and Maintenance Svcs	379,368	310,884	864,098	203,467	203,467	203,467
532400 - Rentals	12,730	21,433	2,000	-	-	-
532410 - Leased Copy Machines	74,010	42,557	17,721	-	-	-
532900 - Other Property Services	54,951	29,855	81,200	-	-	-
533110 - Reimb - School Bus	-	-	500	500	-	-
533120 - Reimb - Taxi Cab	-	63,450	-	-	-	-
533130 - Reimb - In-Lieu	-	1,651	-	-	-	-
12930 - Migrant Education	315	1,413	-	336	336	336
533200 - Non-Reimb Student Transport	186,487	269,073	277,452	170,595	170,595	170,595
534100 - Travel, Local in District	162,513	137,954	236,555	110,620	115,620	115,620
534200 - Travel, Out of District	596,853	629,476	490,160	223,380	228,380	228,380

Grants Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
534300 - Travel, Student Activities	87,142	172,604	154,067	41,906	41,906	41,906
534900 - Other Travel	-	-	-	-	-	-
535100 - Telephone	25,575	22,943	34,155	2,373	2,373	2,373
535300 - Postage	44,997	45,296	30,000	11,810	11,810	11,810
535400 - Advertising	9,652	2,795	9,300	2,000	2,000	2,000
535500 - Printing and Binding	97,178	97,113	66,451	23,015	23,015	23,015
535910 - Fax	22	-	-	-	-	-
535920 - Internet Fees	20,446	3,901	4,000	-	-	-
535990 - Misc Communication Services	650	2,341	6,250	500	500	500
536000 - Charter Schools	382	109,805	75,602	16,700	16,700	16,700
537300 - Tuition to Private Schools	8,340	-	-	-	-	-
537410 - Tuition - Fees College Credit	462	631	-	-	-	-
538100 - Audit Services	-	-	-	-	-	-
538200 - Legal Services	450	-	-	-	-	-
538300 - Architect and Engineering Svcs	16,191	7,239	35,825	25,000	25,000	25,000
538500 - Management Services	5,000	-	28,192	-	-	-
538600 - Data Processing Services	600	-	-	-	-	-
538910 - Security Services	1,095	-	523	-	-	-
538940 - Professional Moving Services	10,641	9,943	52,754	-	-	-
538950 - Professional Health Care Svcs	67,379	173,819	154,636	-	83,350	83,350
538960 - Professional Child Care Svcs	23,618	47,465	50,000	53,650	53,650	53,650
538980 - Laundering Services	14,427	16,785	18,300	-	-	-
538990 - Non-Instr Pers/Professional Sv	2,138,865	3,107,712	2,330,302	2,539,594	2,555,111	2,555,111
538995 - Meal Services	614,904	665,519	801,700	505,500	505,500	505,500
539100 - Pass Through	250	-	-	-	-	-
Subtotal - Other Purchased Services	10,483,482	13,447,263	13,400,824	11,095,002	11,418,604	11,418,604
541000 - Consumable Supplies	798,239	1,014,812	4,461,588	6,407,739	5,856,315	5,974,694
541100 - Loss Prevention	-	1,038	-	-	-	-
541325 - Gas	-	75	-	-	-	-
541600 - Interdepartmental Charges	16,832	11,197	39,604	4,980	4,980	4,980
541700 - Discounts Taken	(29)	-	-	-	-	-
542100 - Textbook Expansion	207,782	172,477	40,027	5,629	5,629	5,629
542200 - Textbook Adoption	204,440	279,056	-	100,000	100,000	100,000
542300 - Textbook Replacement	660	2,928	-	-	-	-
543000 - Library Books	438,590	319,667	299,123	37,199	42,199	42,199
544000 - Periodicals	127,142	88,345	30,714	1,852	1,852	1,852
545100 - Purchased Food-NS Only	-	-	-	398,557	-	-
546000 - Non-Consumable Supplies	333,493	229,972	156,346	53,560	45,560	45,560
546100 - Minor Equipment - Tagged	66,909	39,374	31,244	7,265	7,265	7,265
547000 - Computer Software	236,995	269,930	335,906	58,070	61,070	61,070
Subtotal - Supplies and Materials	2,431,053	2,428,872	5,394,552	7,074,851	6,124,870	6,243,249
554100 - Initial and Addl Equipment	150,451	84,118	139,500	203,233	177,233	177,233
555010 - Computers	963,410	1,366,564	942,496	203,034	239,614	239,614
555020 - Printers	26,416	26,626	4,679	-	-	-
555030 - Software Capital Expense	3,232	-	-	-	-	-

Grants Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
555090 - Misc Other Technology	1,140,192	503,721	486,931	105,230	107,230	107,230
552000 - Building Acquisition	127,837	29,680	-	-	-	-
553000 - Improvements - Not Buildings	-	3,376	-	-	-	-
Subtotal - Capital Outlay	2,411,538	2,014,085	1,573,606	511,497	524,077	524,077
563500 - Administrative Write-Off	(545)	(0)	-	-	-	-
564000 - Dues and Fees	273,499	529,169	471,632	313,000	313,000	313,000
565400 - Student Insurance Premiums	1,927	-	5,716	-	-	-
565500 - Judgmnts&Settlemnts Against	-	8,000	-	-	-	-
567100 - Permits	4,773	4,922	1,200	-	-	-
569000 - Grant Indirect Charges	4,158,465	4,397,908	4,307,435	4,111,208	4,111,208	4,111,208
Subtotal - Other Accounts	4,438,120	4,939,999	4,785,983	4,424,208	4,424,208	4,424,208
Total Requirements by Account	79,501,013	83,198,792	75,456,158	69,815,435	69,315,435	69,315,435

Grants Fund - Projected Grant Awards

Project	Account	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	4,000
G0959 - Mt. Hood Cable - eTraining for	412000 - Rev-Local Gov't Not Districts	2,000
G1170 - Mt. Hood Cable Meeting Dispari	412000 - Rev-Local Gov't Not Districts	10,000
G1171 - Mt. Hood Cable - Chapman iPad	412000 - Rev-Local Gov't Not Districts	5,000
G1172 - Mt. Hood Cable - Technology Im	412000 - Rev-Local Gov't Not Districts	50,000
G1173 - Mt. Hood Cable - CH28 Master C	412000 - Rev-Local Gov't Not Districts	10,000
G1218 - Springwater Corridor Eology	412000 - Rev-Local Gov't Not Districts	26,600
G1269 - City Extended Day / Glf,Swm,Tn	412000 - Rev-Local Gov't Not Districts	192,461
G1270 - Head Start-City of Portland Fu	412000 - Rev-Local Gov't Not Districts	297,123
	Subtotal	677,184
G0148 - Chess For Success	419200 - Contrib-Donation - Priv Source	17,600
G0168 - Jefferson H.S. - Jordan Fundam	419200 - Contrib-Donation - Priv Source	312
G0706 - Lokey Lab - Alameda	419200 - Contrib-Donation - Priv Source	90,000
G0884 - Americh Massena Business-To-S	419200 - Contrib-Donation - Priv Source	25,000
G1049 - PSF: Equity Grant 2009-10	419200 - Contrib-Donation - Priv Source	1,000
G1106 - PSF: Equity Grant 2010-11	419200 - Contrib-Donation - Priv Source	10,000
G1209 - PSF: Equity Grant FY 2011-12	419200 - Contrib-Donation - Priv Source	100,000
G1232 - Chrysalis/Trillium Fam 11/12	419200 - Contrib-Donation - Priv Source	4,000
G1268 - PSF: Equity Grant FY 2012-13	419200 - Contrib-Donation - Priv Source	805,000
	Subtotal	1,052,912
G1202 - Columbia Regional - State Fund	432990 - Restricted State Grants	4,777,036
G1204 - Portland DART- State FY 11/13	432990 - Restricted State Grants	5,415,219
G1265 - Head Start - State Funding	432990 - Restricted State Grants	3,545,552
	Subtotal	13,737,807
G0108 - Impact Aid - PI 874 Project	443000 - Restr Rev-Fed Govt Direct	24,735
G0882 - Voluntary Public School Choice	443000 - Restr Rev-Fed Govt Direct	1,000,000
G0887 - Smaller Learning Communities (443000 - Restr Rev-Fed Govt Direct	110,000
G0938 - Foreign Language Assistance Pr	443000 - Restr Rev-Fed Govt Direct	150,000
G0964 - Portland Roadmap to Superior P	443000 - Restr Rev-Fed Govt Direct	60,000
G0988 - Pathways to Proficiency in Rus	443000 - Restr Rev-Fed Govt Direct	40,000
G1060 - Technical Assistance for Stude	443000 - Restr Rev-Fed Govt Direct	5,000
G1111 - Readiness & Emergency Manageme	443000 - Restr Rev-Fed Govt Direct	80,000
G1116 - School Dropout Prevention Prog	443000 - Restr Rev-Fed Govt Direct	2,565,396
G1149 - Proactive Classroom Management	443000 - Restr Rev-Fed Govt Direct	104,785
G1188 - College Ahead Program- GEAR UP	443000 - Restr Rev-Fed Govt Direct	2,122,080
G1193 - Indian Education	443000 - Restr Rev-Fed Govt Direct	82,000
G1201 - Head Start - Federal Funding	443000 - Restr Rev-Fed Govt Direct	1,000,000
G1259 - Indian Education	443000 - Restr Rev-Fed Govt Direct	147,743
G1266 - Head Start - Federal Funding	443000 - Restr Rev-Fed Govt Direct	1,764,941
	Subtotal	9,256,680
G0533 - Comm Serv/Skills for Success	445080 - Fed Grants- State Pass Thru	522
G1141 - Sch Impr Tier III - Jefferson	445080 - Fed Grants- State Pass Thru	29,200
G1162 - Sch Impr Tier III - King	445080 - Fed Grants- State Pass Thru	15,000
G1168 - IDEA - Section 619 (FY 2010)	445080 - Fed Grants- State Pass Thru	60,000

Grants Fund - Projected Grant Awards (Cont.)

<u>Project</u>	<u>Account</u>	<u>Amount</u>
G1178 - Safer Routes to School	445080 - Fed Grants- State Pass Thru	50,000
G1180 - Title I - School Budgets	445080 - Fed Grants- State Pass Thru	300,000
G1181 - Title I - Central	445080 - Fed Grants- State Pass Thru	1,200,000
G1183 - Title IC - Migrant Education	445080 - Fed Grants- State Pass Thru	10,000
G1184 - Title IC - Migrant Ed - Presch	445080 - Fed Grants- State Pass Thru	3,857
G1185 - Title IC - Migrant Summer	445080 - Fed Grants- State Pass Thru	15,000
G1186 - Title IIA - Teacher Quality	445080 - Fed Grants- State Pass Thru	654,433
G1187 - Title III - Lang. Instruction	445080 - Fed Grants- State Pass Thru	320,483
G1189 - Carl Perkins 11/12	445080 - Fed Grants- State Pass Thru	20,000
G1190 - IDEA Enhancement Grant- 11/12	445080 - Fed Grants- State Pass Thru	18,000
G1192 - I.D.E.A.	445080 - Fed Grants- State Pass Thru	2,200,000
G1197 - 21st Century Community Learnin	445080 - Fed Grants- State Pass Thru	230,000
G1198 - 21st Century Community Learnin	445080 - Fed Grants- State Pass Thru	135,000
G1203 - Columbia Regional - Federal Fu	445080 - Fed Grants- State Pass Thru	6,885,191
G1205 - Portland DART - Federal FY 11/	445080 - Fed Grants- State Pass Thru	251,456
G1207 - Portland DART - Federal - Titl	445080 - Fed Grants- State Pass Thru	123,414
G1210 - SIG-Madison	445080 - Fed Grants- State Pass Thru	1,580,000
G1211 - SIG-King	445080 - Fed Grants- State Pass Thru	700,000
G1222 - School Improv Formula-Bridger	445080 - Fed Grants- State Pass Thru	50,700
G1223 - School Improv Formula-George	445080 - Fed Grants- State Pass Thru	45,000
G1224 - School Improv Formula-Hosford	445080 - Fed Grants- State Pass Thru	61,500
G1225 - School Improv Formula-Humboldt	445080 - Fed Grants- State Pass Thru	33,750
G1226 - School ImprovFormula-Jefferson	445080 - Fed Grants- State Pass Thru	62,450
G1227 - School Improv Formula-Kelly	445080 - Fed Grants- State Pass Thru	45,300
G1228 - School Improv Formula-Vestal	445080 - Fed Grants- State Pass Thru	55,350
G1229 - 21st CCLC STEM ini-Discretnry	445080 - Fed Grants- State Pass Thru	20,000
G1230 - IDEA Part B, 619 2011-12	445080 - Fed Grants- State Pass Thru	29,678
G1247 - Title 1 - School Budgets	445080 - Fed Grants- State Pass Thru	4,400,000
G1248 - Title 1 - Central	445080 - Fed Grants- State Pass Thru	10,000,000
G1249 - Title 1D	445080 - Fed Grants- State Pass Thru	8,169
G1250 - Title 1C - Migrant Education	445080 - Fed Grants- State Pass Thru	71,637
G1251 - Title 1C-Migrant Ed- Preschool	445080 - Fed Grants- State Pass Thru	3,837
G1252 - Title 1C- Migrant Summer	445080 - Fed Grants- State Pass Thru	15,000
G1253 - Title IIA - Teacher Quality	445080 - Fed Grants- State Pass Thru	2,772,167
G1254 - Title III - Lang. Instruction	445080 - Fed Grants- State Pass Thru	602,419
G1255 - Carl Perkins 12/13	445080 - Fed Grants- State Pass Thru	508,057
G1256 - IDEA Enhancement Grant - 12/13	445080 - Fed Grants- State Pass Thru	21,218
G1258 - I.D.E.A.	445080 - Fed Grants- State Pass Thru	5,800,000
G1260 - Teen Parent Services-St Grant	445080 - Fed Grants- State Pass Thru	50,000
G1261 - Special Ed - SPR&I	445080 - Fed Grants- State Pass Thru	22,381
G1262 - Regional Autism Training	445080 - Fed Grants- State Pass Thru	8,000
G1263 - 21st Century Comm Learning C2	445080 - Fed Grants- State Pass Thru	480,000
G1264 - 21st Century Comm learning C1	445080 - Fed Grants- State Pass Thru	375,000
G1267 - Extended Assessment - 12/13	445080 - Fed Grants- State Pass Thru	12,600
	Subtotal	40,355,769

Grants Fund - Projected Grant Awards (Cont.)

<u>Project</u>	<u>Account</u>	<u>Amount</u>
G1108 - Roosevelt School Improv-ACT	445090 - Fed Stimulus - State Pass Thru	200,000
G1110 - Roosevelt School Improv-POWER	445090 - Fed Stimulus - State Pass Thru	351,888
G1271 - Roosevelt SIG Consolidated Yr3	445090 - Fed Stimulus - State Pass Thru	1,900,000
	Subtotal	2,451,888
G0339 - Child Care Food Prog - Head St	447000 - Fed Grants-Other Interm Agency	500,000
G0972 - AP Fee Payment Program	447000 - Fed Grants-Other Interm Agency	75,000
G1133 - Starbase	447000 - Fed Grants-Other Interm Agency	48,000
G1159 - My Life: Evaluation of Self De	447000 - Fed Grants-Other Interm Agency	56,795
G1219 - College Access Challenge Grant	447000 - Fed Grants-Other Interm Agency	12,000
G1221 - ACA School Based Hlth Ctrs Cap	447000 - Fed Grants-Other Interm Agency	244,900
G1234 - Foster Care Transportation	447000 - Fed Grants-Other Interm Agency	55,000
G1257 - Or Commission for the Blind	447000 - Fed Grants-Other Interm Agency	41,500
G1272 - Starbase	447000 - Fed Grants-Other Interm Agency	300,000
G1273 - Mandarin Chinese Flagship	447000 - Fed Grants-Other Interm Agency	450,000
	Subtotal	1,783,195
Total - All Projected Grant Awards		69,315,435

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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
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Resources by Account

376510 - Beginning Fund Balance	16,800,000	16,800,000	16,987,200	15,279,273	15,279,273	15,279,273
411111 - Current Year Taxes (Multnomah Co.)	-	185,749	200,000	194,758	194,758	194,758
411112 - Current Year Taxes (Clackamas Co.)	-	145	-	161	161	161
411113 - Current Year Taxes (Washington Co.)	-	1,306	-	1,418	1,418	1,418
Total Resources by Account	16,800,000	16,987,200	17,187,200	15,475,610	15,475,610	15,475,610

Requirements by Program

52100 - Fund Transfers	-	-	1,900,000	1,900,000	1,900,000	1,900,000
71100 - Ending Fund Balance	16,800,000	16,987,200	15,287,200	13,575,610	13,575,610	13,575,610
Total Requirements by Program	16,800,000	16,987,200	17,187,200	15,475,610	15,475,610	15,475,610

Requirements by Account

571000 - Transfers to Other Funds	-	-	1,900,000	1,900,000	1,900,000	1,900,000
376520 - Ending Fund Balance	16,800,000	16,987,200	15,287,200	13,575,610	13,575,610	13,575,610
Total Requirements by Account	16,800,000	16,987,200	17,187,200	15,475,610	15,475,610	15,475,610

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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
376510 - Beginning Fund Balance	4,830,709	4,610,006	4,689,803	8,824,182	6,466,182	6,466,182
412000 - Rev-Local Gov't Not Districts	63,400	18,400	30,371	-	-	-
413110 - Regular Day Tuition	4,073,894	3,862,004	4,885,405	4,276,500	4,276,500	4,454,293
413111 - Reg Tuition-Evening HS	-	-	-	-	-	-
413310 - Summer School Tuition	350,687	468,480	437,498	400,000	400,000	400,000
417420 - Other Activity Fees	205,959	223,951	287,236	205,000	205,000	205,000
419200 - Contrib-Donation - Priv Source	2,900,965	3,181,823	3,464,361	3,218,700	3,068,700	3,368,007
419400 - Svc Provided-Oth Local Ed Agcy	-	13,733	91,511	8,000	8,000	8,000
419410 - Svc Provided-Other Dist in State	1,112,332	1,245,818	2,578,474	131,000	131,000	131,000
419500 - Textbook Sales	111	1,037	62	500	500	500
419910 - Miscellaneous	161,946	459,423	-	-	-	-
419950 - Sales, Royalties and Events	100,017	87,268	153,080	70,000	70,000	70,000
419960 - Third Party Medical Reimburse	223,299	-	55,302	200,000	-	-
Subtotal - Local Sources	9,192,610	9,561,937	11,983,300	8,509,700	8,159,700	8,636,800
432990 - Restricted State Grants	434,012	28,381	1,500,000	-	-	-
Subtotal - State Sources	434,012	28,381	1,500,000	-	-	-
442000 - Unrestr Rev-Fed Govt Thru St	-	17,853	90,000	82,000	240,000	240,000
445080 - Fed Grants-State Pass Thru	(46,231)	-	-	-	-	-
Subtotal - Federal Sources	(46,231)	17,853	90,000	82,000	240,000	240,000
453000 - Sale of Fixed Assets	-	-	-	400,000	400,000	400,000
Total Resources by Account	14,411,100	14,218,177	18,263,103	17,815,882	15,265,882	15,742,982

Dedicated Resource Fund - Requirements by Program

Description by Program Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
11111 - Primary, 1-3	279,311	167,143	662,594	670,096	669,947	669,435
11112 - Primary, 1-3 Homeroom	361,634	524,514	1,094,799	1,808,899	1,809,397	1,788,138
11119 - Kindergarten Homeroom	3,380,208	3,184,982	3,341,511	4,073,591	4,073,608	4,035,524
11121 - Intermediate, 4-5	102,356	64,119	29,766	-	-	-
11122 - Intermediate, 4-5 Homeroom	312,061	158,286	13,989	-	-	-
11131 - School Activities	190,977	149,360	150,882	158,665	158,686	159,539
11211 - Middle School Programs	216,325	143,298	284,959	514,466	514,364	1,017,437
11212 - Middle School Homeroom	-	16,489	2,762	2,762	2,762	2,762
11221 - School Activities	3,268	30,243	22,895	20,000	20,000	20,000
11311 - High School Programs	377,833	607,467	767,669	954,798	954,648	953,989
11312 - High School Homeroom	1,040	-	-	837	837	837
11321 - School Activities	956	-	-	-	-	-
11322 - Athletic Activities Svcs	131,524	28,583	13,214	12,980	12,980	12,980
11401 - Early Childhood Ed Ctr (ECEC)	304,431	340,313	516,052	490,000	490,000	490,000
11402 - HeadStart	2,082	2,155	95,892	52,004	52,004	52,004
12213 - SLC-Life Skills	12,791	15,096	19,055	23,185	23,185	23,185
12214 - SLC-Behavior	651	1,600	14,059	14,000	14,000	14,000
12218 - Behavioral & Transitional Prgs	12,584	27,581	38,434	32,716	32,716	32,716
12230 - SLC-Life Skills/CTC	7,112	4,857	25,701	32,000	32,000	32,000
12504 - Deaf/Hard of Hearing	1,132,623	51,960	3,285,170	1,800,320	1,800,416	1,800,425
12505 - Vision Services	-	6,192	24,872	10,208	10,208	10,208
12506 - Interpreter Services	636,788	7,849	570,940	599,680	599,584	599,575
12512 - Autism Services	-	33,795	47,035	60,000	60,000	60,000
12821 - Community-Based Programs	19,803	4,253	26,459	2,672	2,672	2,672
12872 - Transition Center	55,436	13,988	15,826	15,000	15,000	15,000
12891 - Contract Programs	107,962	16,364	438,520	424,224	424,224	424,224
12892 - Alternative Ed-Instruc Support	56,624	47,122	85,309	450,000	450,000	450,000
12922 - Teen Parenting Services	-	-	11,784	21,506	21,506	21,506
12930 - Migrant Education	-	1,260	6,187	6,187	6,187	6,187
14100 - Summer School, Intern 4-5	-	-	8,027	7,137	7,135	7,135
14300 - Summer School, High	333,378	535,179	437,498	422,000	422,000	422,000
14400 - Summer School, Primary K-3	-	-	2,115	2,140	2,140	2,140
Subtotal - Instruction	8,039,757	6,184,049	12,053,975	12,682,073	12,682,206	13,125,618
21192 - Student Discipline Services	-	3,688	-	-	-	-
21210 - Service Area Direction	11	683	9,137	6,000	6,000	6,000
21220 - Counseling Services	13,618	14,651	38,277	34,385	34,379	33,928
21262 - Vocational Education	2,662	4,133	5,279	4,000	4,000	4,000
21320 - Medical Services	-	41,936	35,094	69,000	69,000	69,000
21330 - Dental Services	-	21,720	49,700	80,700	80,700	80,700
21530 - Audiology	86,415	81,132	80,186	97,350	97,350	97,350
21901 - Program Admin/Supervision	168,004	10,420	34,373	269,639	269,639	269,639
22110 - Service Area Direction	9,038	6,680	12,568	114,105	114,105	114,105
22130 - Curriculum Development	3,438	-	-	27,691	27,691	27,691
22210 - Service Area Direction	-	-	-	6,861	6,861	6,861
22220 - Library/Media Services	249,417	194,186	201,891	247,241	247,203	247,114
22230 - Multimedia Services	198	-	2	2	-	-

Dedicated Resource Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
22240 - Educational Television Service	33,368	17,544	-	25,000	25,000	25,000
22256 - Management & General Support	-	-	36,889	-	-	-
22291 - Textbook Services	-	-	-	5,300	5,300	5,300
22292 - Classroom Technology/Services	-	51,655	56,062	96,912	96,894	96,894
22402 - Instructional Specialists	-	-	9,000	-	-	-
22304 - Assessment-GED Testing	11,002	9,014	12,679	12,500	12,500	12,500
22410 - Instr Staff Training Svcs	29,433	69,381	16,397	38,511	38,511	38,511
23210 - Office of Superintendent	3,527	52,564	16,853	357,333	357,333	357,333
23211 - Executive Administration	43,662	17,538	-	-	-	-
23212 - Assistant Superintendents	(4)	-	1,336	1,336	1,336	1,336
24101 - School Administrative Services	102,997	235,316	321,791	381,463	381,428	380,575
24102 - School Curriculum Svcs (VPs)	177,221	179,545	111,981	2,000	2,000	2,000
24901 - Graduation Services	110	-	-	-	-	-
25250 - Financial Accounting Services	15,977	150,059	170,664	141,857	141,837	177,947
25291 - Enrollment Services	-	23,144	58,237	53,464	53,455	52,426
25411 - Project Management	-	9,360	3,102	3,102	3,102	3,102
25422 - Environmental Health-Safety	87,820	(49,985)	540,000	-	-	-
25430 - Care and Upkeep of Grounds	6,568	5,528	14,545	12,000	12,000	12,000
25441 - Workforce	72,243	180,551	2,834	-	-	-
26270 - Statistical Services	(1)	337	-	-	-	-
26331 - Volunteer Activities/Recogn	(6,948)	5,813	3,423	6,000	6,000	6,000
26491 - Staff Services	17,147	-	-	-	-	-
26697 - Technical Training Services	-	-	3,284	3,284	3,284	3,284
Subtotal - Support Services	1,126,923	1,336,594	1,845,584	2,097,036	2,096,908	2,130,596
31100 - Food Services Administration	-	-	17,460	-	-	-
31200 - Food Preparation and Service	-	-	2,500	-	-	-
31900 - Nutrition Education/Other	-	-	6,960	6,960	6,960	6,960
33000 - Community Svcs	19,310	27,806	123,552	56,035	56,030	56,030
Subtotal - Enterprise and Community Services	19,310	27,806	150,472	62,995	62,990	62,990
41500 - Bldg Acquis/Constr/Improv Svcs	615,105	1,384,712	4,213,072	2,973,778	423,778	423,778
71100 - Ending Fund Balance	4,610,006	5,285,016	-	-	-	-
Total Requirements by Program	14,411,100	14,218,177	18,263,103	17,815,882	15,265,882	15,742,982

Dedicated Resource Fund - Requirements by Account

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
511100 - Licensed Salaries	3,784,997	3,176,715	6,756,897	4,979,564	4,979,564	4,950,497
511210 - Classified - Represented	1,188,305	812,949	1,019,146	880,950	880,950	880,950
511220 - Classified - Non Represented	78,056	56,276	225,923	74,551	74,551	72,871
511310 - Administrators - Licensed	-	10,133	9,300	56,074	56,074	55,899
511410 - Managerial - Represented	174	-	-	-	-	-
511420 - Managerial - Non-Represented	63,283	7,910	64,548	64,548	64,548	63,688
512100 - Substitutes - Licensed	29,633	12,249	42,310	38,515	38,515	36,762
512200 - Substitutes - Classified	1,866	936	4,000	16,000	16,000	16,000
512300 - Temporary Misc - Licensed	199,466	345,891	296,014	1,127,523	1,127,523	1,140,067
512400 - Temporary Misc - Classified	96,068	137,526	127,718	343,691	343,691	343,691
513100 - Extended Responsibility-LIC	3,860	3,883	360	360	360	360
513200 - Extended Responsibility-CLS	-	-	2,000	2,000	2,000	2,000
513300 - Extended Hours	43,070	79,839	82,158	79,400	79,400	81,043
513400 - Overtime Pay	15,042	12,013	9,072	18,000	18,000	18,000
Subtotal - Salaries	5,503,820	4,656,321	8,639,446	7,681,176	7,681,176	7,661,828
521000 - PERS	13,990	11,494	106,095	139,800	139,800	139,445
521310 - PERS UAL	548,958	470,234	759,273	1,016,203	1,016,203	1,013,645
522000 - Social Security - FICA	412,615	349,668	487,346	587,600	587,600	586,116
523100 - Workers' Compensation	100,535	78,284	73,384	77,596	76,837	76,644
523200 - Unemployment Compensation	7,911	13,193	16,767	42,246	42,246	42,138
524100 - Group Health Insurance	1,293,014	1,023,005	1,684,523	1,883,339	1,883,339	1,873,162
524200 - Other Employer Paid Benefits	(24)	(422)	4,826	9,217	9,217	9,199
524300 - Retiree Health Insurance	71,788	69,606	88,747	132,900	131,339	131,007
524530 - Early Retirement Benefits	(7,698)	35,385	41,788	56,834	56,834	56,694
Subtotal - Employee Benefits	2,441,089	2,050,446	3,262,749	3,945,735	3,943,415	3,928,050
531100 - Instructional Services	65,339	40,424	50,675	46,632	46,632	46,632
531200 - Instr Program Improvement Svcs	3,294	12,310	10,250	-	-	-
531300 - Student Services	-	-	6,754	2,000	2,000	2,000
531800 - Local Mtgs/Non-Instr Staff Dev	74,498	7,450	8,275	2,260	2,260	2,260
531900 - Other Instr Prof/Tech Svcs	23,872	25,341	5,000	-	-	-
532200 - Repairs and Maintenance Svcs	201,175	1,079,398	1,744,828	37,225	37,225	37,225
532400 - Rentals	6,438	3,765	9,301	1,500	1,500	1,500
532410 - Leased Copy Machines	399	2,428	-	-	-	-
532100 - Cleaning Services	538	-	-	-	-	-
532500 - Electricity	123	161	1,000	3,000	3,000	3,000
532600 - Fuel	-	437	500	750	750	750
532700 - Water and Sewage	147	728	500	750	750	750
532900 - Other Property Services	12,177	12,315	-	-	-	-
533140 - Reimb - Tri-Met	15	-	-	-	-	-
533150 - Reimb - Field Trips	1,832	1,242	-	-	-	-
533200 - Non-Reimb Student Transport	27,131	10,775	8,000	8,531	8,531	8,531
534100 - Travel, Local in District	6,890	4,083	12,660	11,810	11,810	11,810
534200 - Travel, Out of District	41,655	10,153	14,173	11,518	11,518	11,518
534300 - Travel, Student Activities	8,097	6,012	15,345	26,211	26,211	26,211
535100 - Telephone	1,367	547	800	500	500	500
535300 - Postage	6,158	3,263	3,200	1,500	1,500	1,500

Dedicated Resource Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
535500 - Printing and Binding	7,626	2,298	19,210	2,750	2,750	2,750
535910 - Fax	-	-	200	200	200	200
535920 - Internet Fees	4,662	3,517	5,000	-	-	-
537100 - Tuition to Other Dist InState	1,000	500	-	-	-	-
537410 - Tuition-Fees College Credit	500	1,800	67,011	64,675	64,675	64,675
538100 - Audit Services	-	(750)	-	-	-	-
538300 - Architect and Engineering Svcs	439,370	78,127	634,867	150,000	-	-
538500 - Management Services	-	(9,519)	-	-	-	-
538940 - Professional Moving Services	433	-	-	-	-	-
538950 - Professional Health Care Svcs	23,146	1,178	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	156,053	248,233	168,459	537,044	537,044	1,011,759
538995 - Meal Services	-	-	2,500	-	-	-
Subtotal - Other Purchased Services	1,113,933	1,546,217	2,788,508	908,856	758,856	1,233,571
541000 - Consumable Supplies	119,875	168,665	1,017,610	1,890,327	1,879,897	1,916,995
541400 - Maintenance Materials	14,817	672	-	-	-	-
541600 - Interdepartmental Charges	16,993	119,705	1,000	1,000	1,000	1,000
541700 - Discounts Taken	(13)	-	-	-	-	-
542100 - Textbook Expansion	-	-	1,500	1,329	1,329	1,329
542200 - Textbook Adoption	-	28	-	-	-	-
542300 - Textbook Replacement	-	-	-	1,500	1,500	1,500
543000 - Library Books	15,509	7,160	9,949	9,824	9,824	9,824
544000 - Periodicals	272	392	-	-	-	-
546000 - Non-Consumable Supplies	72,215	69,225	70,055	82,034	82,034	82,034
546100 - Minor Equipment - Tagged	4,995	762	-	-	-	-
547000 - Computer Software	857	11,215	5,062	2,812	2,812	2,812
Subtotal - Supplies and Materials	245,520	377,824	1,105,176	1,988,826	1,978,396	2,015,494
554100 - Initial and Addl Equipment	57,231	55,651	-	-	-	-
554110 - Vehicles	128,278	28,141	-	-	-	-
552000 - Building Acquisition/Improvmt	24,897	(2,206)	2,106,164	2,636,000	248,750	248,750
555010 - Computers	33,738	56,496	29,527	28,527	28,527	28,527
555090 - Misc Other Technology	4,354	25,319	10,000	11,000	11,000	11,000
Subtotal - Capital Outlay	248,498	163,401	2,145,691	2,675,527	288,277	288,277
563000 - Fiscal Charges	-	73,631	40,000	-	-	-
563500 - Administrative Write-Off	16,002	3,590	-	-	-	-
564000 - Dues and Fees	79,868	4,104	74,676	148,355	148,355	148,355
567100 - Permits	(8)	2,274	-	-	-	-
569000 - Grant Indirect Charges	152,372	55,352	206,857	467,407	467,407	467,407
Subtotal - Other Accounts	248,234	138,951	321,533	615,762	615,762	615,762
376520 - Ending Fund Balance	4,610,006	5,285,016	-	-	-	-
Total Requirements by Account	14,411,100	14,218,177	18,263,103	17,815,882	15,265,882	15,742,982

Dedicated Resource Fund - Projected Dedicated Resource Accounts

<u>Project</u>	<u>Type</u>	<u>Beg. Fund Balance</u>	<u>Revenue</u>
S0005 - SpecEd SpecProg Voc Ed	376510 - Budgetd Beginning Fund Balance	35,000	-
S0006 - Ed Media Textbooks	376510 - Budgetd Beginning Fund Balance	4,800	-
S0023 - Television Services	376510 - Budgetd Beginning Fund Balance	20,000	-
S0026 - Curriculum Publications	376510 - Budgetd Beginning Fund Balance	6,861	-
S0027 - Regional Durable Medical Equip	376510 - Budgetd Beginning Fund Balance	20,000	-
S0029 - Inquiry-Based Science For Elem	376510 - Budgetd Beginning Fund Balance	1,336	-
S0031 - L.E.A. Billings - Deaf / Hard	376510 - Budgetd Beginning Fund Balance	2,000,000	-
S0038 - Grant High - Terrell Brandon G	376510 - Budgetd Beginning Fund Balance	837	-
S0040 - PPS Systems Training Projec	376510 - Budgetd Beginning Fund Balance	2,000	-
S0054 - Third Party Medical-Contract P	376510 - Budgetd Beginning Fund Balance	366,000	-
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	-
S0085 - Third Party Medical-30% Incent	376510 - Budgetd Beginning Fund Balance	42,000	-
S0086 - Columbia Regional - Third Part	376510 - Budgetd Beginning Fund Balance	15,000	-
S0117 - Teen Parent / Child Developmen	376510 - Budgetd Beginning Fund Balance	21,506	-
S0126 - Project Return Homeless	376510 - Budgetd Beginning Fund Balance	2,672	-
S0128 - Improving Achievement in Scien	376510 - Budgetd Beginning Fund Balance	3,000	-
S0132 - Rosemond Bell Discretionary Fd	376510 - Budgetd Beginning Fund Balance	209	-
S0133 - Donald Chapman Memorial Fund	376510 - Budgetd Beginning Fund Balance	65,000	-
S0134 - Steve Brown Memorial Schlrshp	376510 - Budgetd Beginning Fund Balance	6,754	-
S0142 - Benson House	376510 - Budgetd Beginning Fund Balance	50,000	-
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	500	-
S0170 - DART - Student Activities	376510 - Budgetd Beginning Fund Balance	3,224	-
S0178 - Music & Literacy - Marysville	376510 - Budgetd Beginning Fund Balance	6,263	-
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	1,528	-
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	4,500	-
S0226 - Transition Center	376510 - Budgetd Beginning Fund Balance	15,000	-
S0232 - Marysville Park - Landscape Es	376510 - Budgetd Beginning Fund Balance	12,000	-
S0233 - Marysville - Fire Recovery Don	376510 - Budgetd Beginning Fund Balance	22,000	-
S0234 - Green Thumb Green House	376510 - Budgetd Beginning Fund Balance	14,000	-
S0236 - Making it Works	376510 - Budgetd Beginning Fund Balance	4,185	-
S0238 - Sunnyside- Dr. Ellen Hisiosky	376510 - Budgetd Beginning Fund Balance	1,493	-
S0246 - ECC SUMMER PROGRAM	376510 - Budgetd Beginning Fund Balance	8,000	-
S0249 - PCC-Jefferson Middle College	376510 - Budgetd Beginning Fund Balance	60,219	-

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

Project	Type	Beg. Fund Balance	Revenue
S0250 - Jubitz Family Fndtn - Lincoln	376510 - Budgetd Beginning Fund Balance	10,000	-
	Subtotal	2,918,982	-
S0001 - Full Day Kindergarten Program	413110 - Regular Day Tuition	400,000	3,800,000
S0052 - Portland DART Schools Tuition	413110 - Regular Day Tuition	45,000	10,000
S0197 - Fee-for-Service Pre-Kindergart	413110 - Regular Day Tuition	140,000	350,000
S0220 - SLIP Testing for Non-ESL Stude	413110 - Regular Day Tuition	2,000	7,000
S0225 - GED Testing	413110 - Regular Day Tuition	5,000	7,500
S0229 - Credit-by-Exam: Ed Options (N	413110 - Regular Day Tuition	4,000	2,000
S0245 - Adv Place. (AP) Fee Payment Pr	413110 - Regular Day Tuition	40,000	100,000
S0260 - Outdoor School	413110 - Regular Day Tuition	-	177,793
	Subtotal	636,000	4,454,293
S0115 - Summer Scholars Program	413310 - Summer School Tuition	22,000	400,000
	Subtotal	22,000	400,000
S0171 - Capitol Hill ExAcademy	417420 - Other Activity Fees	50,000	200,000
S0230 - Spec Proj/Early Entry:TAG(NF)	417420 - Other Activity Fees	25,000	5,000
	Subtotal	75,000	205,000
S0082 - Cash Contributions	419200 - Contrib-Donation - Priv Source	400,000	200,000
S0083 - Foundation Funds	419200 - Contrib-Donation - Priv Source	1,600,000	2,300,000
S0118 - TLC / TNT Donations	419200 - Contrib-Donation - Priv Source	-	15,000
S0167 - Project: Community Care	419200 - Contrib-Donation - Priv Source	4,000	2,000
S0202 - TLC/TNT - Juan Young Trust	419200 - Contrib-Donation - Priv Source	-	5,000
S0218 - Capitol Hill - Community Learn	419200 - Contrib-Donation - Priv Source	1,200	16,000
S0222 - Street of Eames - Beach Prog	419200 - Contrib-Donation - Priv Source	-	35,000
S0239 - Qatar Foundation Fund- Lincoln	419200 - Contrib-Donation - Priv Source	60,000	120,000
S0240 - Walmart Foundation Grant	419200 - Contrib-Donation - Priv Source	45,000	50,000
S0241 - Grant HS - Sports Field Improv	419200 - Contrib-Donation - Priv Source	-	250,000
S0247 - Kaiser Permanente Oral Health	419200 - Contrib-Donation - Priv Source	5,000	49,700
S0253 - Vernon Choral Program	419200 - Contrib-Donation - Priv Source	500	26,000
S0260 - Outdoor School	419200 - Contrib-Donation - Priv Source	-	299,307
	Subtotal	2,115,700	3,368,007
S0244 - Marylhurst University - Studen	419400 - Svc Provided-Oth Local Ed Agcy	2,000	8,000
	Subtotal	2,000	8,000
S0163 - Deaf/HOH EI-ECSE Classrm	419410 - Svc Provided-Oth Dist in State	320,000	80,000
S0166 - Special Projects	419410 - Svc Provided-Oth Dist in State	350,000	1,000
S0242 - Feeding Eval and Consul Svcs	419410 - Svc Provided-Oth Dist in State	10,000	50,000
	Subtotal	680,000	131,000
S0006 - Ed Media Textbooks	419500 - Textbook Sales and Rentals	-	500
	Subtotal	-	500
S0005 - SpecEd SpecProg Voc Ed	419950 - Sales, Royalties and Events	-	25,000
S0023 - Television Services	419950 - Sales, Royalties and Events	-	5,000
S0204 - Wilcox Partners Coffee Cart	419950 - Sales, Royalties and Events	3,000	1,000
S0206 - Audiology Equipment - Non Medi	419950 - Sales, Royalties and Events	3,500	30,000
S0235 - Garden Works	419950 - Sales, Royalties and Events	8,000	5,000
S0237 - Solar Waffle Works	419950 - Sales, Royalties and Events	2,000	4,000
	Subtotal	16,500	70,000

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	-	40,000
S0085 - Third Party Medical-30% Incent	442000 - Unrestr Rev-Fed Govt Thru St	-	200,000
	Subtotal	-	240,000
S0142 - Benson House	453000 - Sale of Fixed Assets	-	400,000
	Subtotal	-	400,000
Total - All Projected Dedicated Resource Awards and Beginning Fund Balance		6,466,182	9,276,800

Fund 304 – Bond Sinking Fund

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

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

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

Measure 50 and its implementing legislation allowed the District to refund the 1998 bonds and not designate the refunding bonds as "Gap Bonds." The District issued refunding bonds to refund its 1998 bonds. As a result, the District's operating permanent tax rate limit was increased for 2004-05 only.

Senate Bill 550 of the 2003 Oregon Legislative Assembly provided that this increase was not treated as local revenue under the State School Funding (SSF) formula and was not, therefore, offset by reductions in the District's SSF grant during fiscal year 2004-2005. The amount of the increase in tax revenues that resulted from the increase in the operating tax rate limit exceeded the debt service on the refunding bonds, so issuing the refunding bonds did increase tax revenues that were 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 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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
452100 - Interfund Transfer	1,667,686	1,665,856	1,667,254	1,667,184	1,667,184	1,667,184
Total Resources by Account	1,667,686	1,665,856	1,667,254	1,667,184	1,667,184	1,667,184
Requirements by Program						
51100 - Long-Term Debt Service	1,667,686	1,665,856	1,667,254	1,667,184	1,667,184	1,667,184
Total Requirements by Program	1,667,686	1,665,856	1,667,254	1,667,184	1,667,184	1,667,184
Requirements by Account						
561000 - Redemption of Principal	1,360,000	1,425,000	1,500,000	1,580,000	1,580,000	1,580,000
562100 - Interest (Except Bus/Garage)	307,686	240,856	167,254	87,184	87,184	87,184
Total Requirements by Account	1,667,686	1,665,856	1,667,254	1,667,184	1,667,184	1,667,184

Fund 305 - School Modernization Debt Service Fund

The School Modernization Debt Service Fund accounts for the principal and interest payments resulting from the District's continuing school modernization efforts.

Previously known as "Fund 305 - General Obligation Bond Debt Service Fund", it was formally closed July 9, 2007 by way of Resolution No. 3727. On May 14, 2012, by way of Resolution No. 4599, it was re-opened and re-named "Fund 305 - School Modernization Debt Service Fund".

Description by Program or Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
452100 - Interfund Transfer	-	-	49,000	143,685	143,588	143,588
Total Resources by Account	-	-	49,000	143,685	143,588	143,588
Requirements by Program						
51100 - Long-Term Debt Service	-	-	49,000	143,685	143,588	143,588
Total Requirements by Program	-	-	49,000	143,685	143,588	143,588
Requirements by Account						
562100 - Interest (Except Bus/Garage)	-	-	49,000	143,685	143,588	143,588
Total Requirements by Account	-	-	49,000	143,685	143,588	143,588

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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
452100 - Interfund Transfer	3,669,428	3,979,228	3,976,828	3,974,028	3,974,028	3,974,028
Total Resources by Account	3,669,428	3,979,228	3,976,828	3,974,028	3,974,028	3,974,028
Requirements by Program						
51100 - Long-Term Debt Service	3,669,428	3,979,228	3,976,828	3,974,028	3,974,028	3,974,028
Total Requirements by Program	3,669,428	3,979,228	3,976,828	3,974,028	3,974,028	3,974,028
Requirements by Account						
561000 - Redemption of Principal	3,005,000	3,435,000	3,570,000	3,705,000	3,705,000	3,705,000
562100 - Interest (Except Bus/Garage)	664,428	544,228	406,828	269,028	269,028	269,028
Total Requirements by Account	3,669,428	3,979,228	3,976,828	3,974,028	3,974,028	3,974,028

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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
452100 - Interfund Transfer	1,099,083	1,019,854	613,630	614,598	614,598	614,598
Total Resources by Account	1,099,083	1,019,854	613,630	614,598	614,598	614,598
Requirements by Program						
51100 - Long-Term Debt Service	1,099,083	1,019,854	613,630	614,598	614,598	614,598
Total Requirements by Program	1,099,083	1,019,854	613,630	614,598	614,598	614,598
Requirements by Account						
561000 - Redemption of Principal	769,000	536,000	148,000	154,000	154,000	154,000
562100 - Interest (Except Bus/Garage)	330,083	483,854	465,630	460,598	460,598	460,598
Total Requirements by Account	1,099,083	1,019,854	613,630	614,598	614,598	614,598

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 enabled the District to improve the presentation of the debt within both the budget document and the CAFR.

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

Description by Program or Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
415100 - Interest on Investments	-	-	-	67,500	67,500	67,500
419700 - Services Provided Other Funds	-	-	34,453,326	36,140,826	35,766,826	35,766,826
451100 - Bond Proceeds	-	-	14,162,556	-	-	-
Total Resources by Account	-	-	48,615,882	36,208,326	35,834,326	35,834,326
Requirements by Program						
51100 - Long-Term Debt Service	-	-	48,615,882	36,208,326	35,834,326	35,834,326
Total Requirements by Program	-	-	48,615,882	36,208,326	35,834,326	35,834,326
Requirements by Account						
561000 - Redemption of Principal	-	-	16,566,895	11,024,095	11,024,095	11,024,095
562100 - Interest (Except Bus/Garage)	-	-	32,048,987	25,184,231	24,810,231	24,810,231
Total Requirements by Account	-	-	48,615,882	36,208,326	35,834,326	35,834,326

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

Description by Program or Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
452100 - Interfund Transfer	-	-	376,514	158,591	158,591	158,591
Total Resources by Account	-	-	376,514	158,591	158,591	158,591
Requirements by Program						
51100 - Long-Term Debt Service	-	-	376,514	158,591	158,591	158,591
Total Requirements by Program	-	-	376,514	158,591	158,591	158,591
Requirements by Account						
561000 - Redemption of Principal	-	-	351,022	145,222	145,222	145,222
562100 - Interest (Except Bus/Garage)	-	-	25,492	13,369	13,369	13,369
Total Requirements by Account	-	-	376,514	158,591	158,591	158,591

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.

At present, all activity in this fund is related to the Recovery Zone Bond.

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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
449100 - Federal Subsidy	-	224,283	245,377	226,843	226,843	226,843
452100 - Interfund Transfer	-	274,124	1,109,316	1,111,335	1,111,335	1,111,335
Total Resources by Account	-	498,407	1,354,693	1,338,178	1,338,178	1,338,178
Requirements by Program						
51100 - Long-Term Debt Service	-	498,407	1,354,693	1,338,178	1,338,178	1,338,178
Total Requirements by Program	-	498,407	1,354,693	1,338,178	1,338,178	1,338,178
Requirements by Account						
561000 - Redemption of Principal	-	-	809,412	834,083	834,083	834,083
562100 - Interest (Except Bus/Garage)	-	498,407	545,281	504,095	504,095	504,095
Total Requirements by Account	-	498,407	1,354,693	1,338,178	1,338,178	1,338,178

Fund 338 - Facilities Capital Debt Service Fund

The Facilities Capital Debt Service Fund accounts for the principal and interest payments resulting from the District's continuing facilities capital project efforts.

This creation of the fund was authorized by the Board of Education per Resolution 4600 on May 14, 2012.

Description by Program or Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
452100 - Interfund Transfer	-	-	-	87,632	87,632	87,632
Total Resources by Account	-	-	-	87,632	87,632	87,632
Requirements by Program						
51100 - Long-Term Debt Service	-	-	-	87,632	87,632	87,632
Total Requirements by Program	-	-	-	87,632	87,632	87,632
Requirements by Account						
562100 - Interest (Except Bus/Garage)	-	-	-	87,632	87,632	87,632
Total Requirements by Account	-	-	-	87,632	87,632	87,632

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.

Transfers out of this fund are to pay long term interest debt for the \$45 million credit facility for the Office of School Modernization, Rosa Parks purchase and the boiler burner project.

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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
376510 - Beginning Fund Balance	2,030,888	3,222,972	4,583,797	5,498,172	5,498,172	5,498,172
411301 - Construct Excise Tax - Cty Ptd	1,192,084	1,359,388	1,996,000	1,600,000	1,600,000	1,600,000
411303 - Construct Excise Tax - Wash Ct	-	1,437	4,000	1,000	1,000	1,000
Total Resources by Account	3,222,972	4,583,797	6,583,797	7,099,172	7,099,172	7,099,172
Requirements by Program						
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	3,299,625	6,867,855	6,867,952	6,867,952
52100 - Fund Transfers	-	-	677,347	231,317	231,220	231,220
61100 - Operating Contingency	-	-	2,606,825	-	-	-
71100 - Ending Fund Balance	3,222,972	4,583,797	-	-	-	-
Total Requirements by Program	3,222,972	4,583,797	6,583,797	7,099,172	7,099,172	7,099,172
Requirements by Account						
532200 - Repairs and Maintenance Svcs	-	-	3,299,625	6,867,855	6,867,952	6,867,952
571000 - Transfers to Other Funds	-	-	677,347	231,317	231,220	231,220
581000 - Operating Contingency	-	-	2,606,825	-	-	-
376520 - Ending Fund Balance	3,222,972	4,583,797	-	-	-	-
Total Requirements by Account	3,222,972	4,583,797	6,583,797	7,099,172	7,099,172	7,099,172

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.

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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
376510 - Beginning Fund Balance	23,282,716	11,214,292	7,716,063	3,289,063	3,289,063	3,289,063
415100 - Interest on Investments	33,219	26,467	20,000	10,000	10,000	10,000
432990 - Restricted State Grants	1,236,902	-	-	-	-	-
451100 - Bond Proceeds	-	25,750,000	-	-	-	-
451500 - Loan Receipts	-	-	25,750,000	-	-	-
Total Resources by Account	24,552,837	36,990,759	33,486,063	3,299,063	3,299,063	3,299,063
Requirements by Program						
21100 - Service Area Direction	-	1,688	-	-	-	-
Subtotal - Support Services	-	1,688	-	-	-	-
41100 - Service Area Direction	528,800	1,084,229	904,968	869,451	869,265	857,398
41500 - Bldg Acquis/Constr/Improv Svcs	12,532,781	2,291,554	5,204,195	1,929,612	1,929,798	1,941,665
Subtotal - Facilities Acquisition & Construction	13,061,581	3,375,783	6,109,163	2,799,063	2,799,063	2,799,063
51100 - Long-Term Debt Service	276,964	147,226	25,928,000	-	-	-
52100 - Fund Transfers	-	25,750,000	49,000	-	-	-
Subtotal - Debt Service & Transfers Out	276,964	25,897,226	25,977,000	-	-	-
61100 - Operating Contingency	-	-	1,399,900	500,000	500,000	500,000
71100 - Ending Fund Balance	11,214,292	7,716,063	-	-	-	-
Total Requirements by Program	24,552,837	36,990,759	33,486,063	3,299,063	3,299,063	3,299,063

School Modernization Fund - Requirements by Account

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Requirements by Account						
511220 - Classified - Non Represented	405,771	611,384	405,470	405,470	405,470	396,112
511420 - Managerial - Non Represented	48,609	155,351	233,993	117,300	117,300	117,300
512400 - Temporary Misc - Classified	6,527	10,075	8,600	94,457	94,457	94,457
513400 - Overtime Pay	14,086	535	800	800	800	800
Subtotal - Salaries	474,993	777,344	648,863	618,027	618,027	608,669
521000 - PERS	815	1,875	11,809	11,248	11,248	11,078
521310 - PERS UAL	29,711	76,930	78,253	81,765	81,765	80,527
522000 - Social Security - FICA	34,573	57,026	49,638	47,279	47,279	46,563
523100 - Workers' Compensation	8,604	13,049	7,721	6,242	6,180	6,087
523200 - Unemployment Compensation	820	1,860	1,719	3,399	3,399	3,348
524100 - Group Health Insurance	73,627	129,593	92,496	85,484	85,484	85,484
524200 - Other Employer Paid Benefits	32	9,753	519	742	742	730
524300 - Retiree Health Insurance	6,270	11,731	9,473	10,692	10,568	10,408
524530 - Early Retirement Benefits	3,643	5,828	4,477	4,573	4,573	4,504
Subtotal - Employee Benefits	158,095	307,646	256,105	251,424	251,238	248,729
531800 - Local Mtgs/Non-Instr Staff Dev	2,795	10,141	15,100	7,665	7,665	7,665
531900 - Other Instr Prof/Tech Svcs	2,383	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	10,156,950	877,894	2,374,459	-	-	-
532410 - Leased Copy Machines	-	1,758	600	1,034	1,034	1,034
532900 - Other Property Services	22,137	-	4,600	-	-	-
533150 - Reimb - Field Trips	1,118	-	-	-	-	-
534100 - Travel, Local in District	1,770	772	900	551	551	551
534200 - Travel, Out of District	2,319	9,959	16,100	10,818	10,818	10,818
535100 - Telephone	1,035	1,324	1,400	938	938	938
535300 - Postage	256	33,159	16,500	11,688	11,688	11,688
535400 - Advertising	56	(56)	-	-	-	-
535500 - Printing and Binding	3,775	67,261	41,500	24,694	24,694	24,694
535990 - Misc Communication Services	(112)	-	500	77	77	77
538100 - Audit Services	-	-	-	85	85	85
538200 - Legal Services	-	-	500	-	-	-
538300 - Architect and Engineering Svcs	757,487	60,634	653,863	194,950	194,950	194,950
538500 - Management Services	647,377	137,162	287,900	249,730	249,730	249,730
538800 - Election Services	-	434	500	152	152	152
538910 - Security Services	300	-	-	-	-	-
538930 - Secretarial/Clerical Services	800	-	-	-	-	-
538940 - Professional Moving Services	7,257	9,502	6,600	-	-	-
538960 - Professional Child Care Svcs	-	-	1,700	-	-	-
538970 - Graphic Arts Services	150	-	500	261	261	261
538990 - Non-Instr Pers/Professional Sv	243,312	702,862	509,673	348,068	348,068	348,068
Subtotal - Other Purchased Services	11,851,165	1,912,806	3,932,895	850,711	850,711	850,711
541000 - Architect and Engineering Svcs	7,268	9,284	7,800	5,362	5,362	5,362
541600 - Interdepartmental Charges	23,073	46,500	2,900	194	194	194

School Modernization Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
541700 - Discounts Taken	(9)	-	-	-	-	-
543000 - Library Books	696	821	1,700	775	775	775
544000 - Periodicals	856	1,094	1,000	848	848	848
546000 - Non-Consumable Supplies	2,092	75,938	22,300	1,133	1,133	1,133
561000 - Redemption of Principal	2,877	-	-	-	-	-
547000 - Computer Software	37,373	11,253	223,500	76,874	76,874	76,874
Subtotal - Supplies and Materials	74,225	144,891	259,200	85,186	85,186	85,186
552000 - Building Acquisition	323,290	83,394	520,100	978,717	978,903	990,770
553000 - Improvements - Not Buildings	-	15,257	438,900	-	-	-
554100 - Initial and Addl Equipment	56,299	19,464	3,700	-	-	-
555010 - Computers	31,148	16,912	11,100	3,464	3,464	3,464
555020 - Printers	-	-	600	224	224	224
555090 - Misc Other Technology	37,847	42,654	7,500	983	983	983
Subtotal - Capital Outlay	448,584	177,681	981,900	983,388	983,574	995,441
561000 - Redemption of Principal	-	-	25,701,100	-	-	-
562100 - Interest (Except Bus/Garage)	276,964	147,226	226,900	-	-	-
563000 - Fiscal Charges	-	1,200	-	-	-	-
564000 - Dues and Fees	1,946	23,045	20,600	10,023	10,023	10,023
567100 - Permits	52,573	32,757	9,600	304	304	304
567200 - Public Assessments	-	100	-	-	-	-
571000 - Transfers to Other Funds	-	25,750,000	49,000	-	-	-
581000 - Operating Contingency	-	-	1,399,900	500,000	500,000	500,000
376520 - Ending Fund Balance	11,214,292	7,716,063	-	-	-	-
Total Requirements by Account	24,552,837	36,990,759	33,486,063	3,299,063	3,299,063	3,299,063

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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
376510 - Beginning Fund Balance	-	8,468,415	3,212,997	1,812,702	1,812,702	1,812,702
415100 - Interest on Investments	41,929	21,573	4,380	1,008	1,008	1,008
451100 - Bond Proceeds	15,000,000	-	-	-	-	-
Total Resources by Account	15,041,929	8,489,988	3,217,377	1,813,710	1,813,710	1,813,710
Requirements by Program						
22410 - Instr Staff Training Svcs	-	-	126,539	260,359	260,347	212,464
26698 - Infrastructure Developments	4,138,652	4,668,660	914,142	106,031	106,031	106,031
26699 - Systems Development	1,401,964	608,331	1,213,450	1,287,989	1,287,922	1,335,805
Subtotal - Support Services	5,540,616	5,276,991	2,254,131	1,654,379	1,654,300	1,654,300
52100 - Fund Transfers	1,032,898	-	-	-	-	-
61100 - Operating Contingency	-	-	963,246	159,331	159,410	159,410
71100 - Ending Fund Balance	8,468,415	3,212,997	-	-	-	-
Total Requirements by Program	15,041,929	8,489,988	3,217,377	1,813,710	1,813,710	1,813,710

IT System Project Fund - Requirements by Account

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Requirements by Account						
511100 - Licensed Staff	-	30,195	-	-	-	-
511210 - Classified - Represented	237	278	-	-	-	-
511220 - Classified - Non Represented	68,380	59,894	239,642	185,201	185,201	150,362
512100 - Substitutes - Licensed	2,319	4,915	-	5,924	5,924	5,924
512300 - Temporary Misc - Licensed	-	-	-	15,914	15,914	15,914
512400 - Temporary Misc - Classified	896	14,194	-	11,244	11,244	11,244
513100 - Extended Responsibility-LIC	-	-	28,700	14,351	14,351	14,351
513300 - Extended Hours	5,715	34,919	11,225	33,514	33,514	33,514
513400 - Overtime Pay	(237)	1,318	-	454	454	454
Subtotal - Salaries	77,310	145,713	279,567	266,602	266,602	231,763
521000 - PERS	19	378	5,089	4,852	4,852	4,218
521310 - PERS UAL	753	16,560	33,716	35,272	35,272	30,662
522000 - Social Security - FICA	670	11,132	21,386	20,395	20,395	17,730
523100 - Workers' Compensation	670	2,444	3,326	2,692	2,666	2,318
523200 - Unemployment Compensation	72	398	740	1,466	1,466	1,275
524100 - Group Health Insurance	3,241	13,695	40,467	42,742	42,742	36,636
524200 - Other Employer Paid Benefits	-	413	223	320	320	279
524300 - Retiree Health Insurance	492	2,206	4,082	4,612	4,559	3,964
524530 - Early Retirement Benefits	261	1,084	1,929	1,973	1,973	1,715
Subtotal - Employee Benefits	6,179	48,309	110,958	114,324	114,245	98,797
531100 - Instructional Services	-	-	9,900	11,151	11,151	11,151
531800 - Local Mtgs/Non-Instr Staff Dev	-	8,184	-	10	10	10
532200 - Repairs and Maintenance Svcs	379,592	571,949	681	-	-	-
532400 - Rentals	-	1,368	960	-	-	-
532900 - Other Property Services	-	649	22,305	32,305	32,305	32,305
534100 - Travel, Local in District	70	60	500	60	60	60
535100 - Telephone	1,281	324	-	-	-	-
535300 - Postage	15	3,472	5,000	10,701	10,701	10,701
535500 - Printing and Binding	787	2,903	5,000	4,388	4,388	4,388
538940 - Professional Moving Services	-	1,136	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	1,826,992	659,655	1,046,617	782,708	782,708	832,995
Subtotal - Other Purchased Services	2,208,737	1,249,699	1,081,063	830,172	830,172	880,459
541000 - Consumable Supplies	2,872	217,900	33,163	33,947	33,947	33,947
541320 - Oil & Lubricants	-	19	-	-	-	-
541600 - Interdepartmental Charges	196	3,802	-	-	-	-
542300 - Textbook Replacement	-	-	120	120	120	120
546000 - Non-Consumable Supplies	-	3,036	-	-	-	-
547000 - Computer Software	250,393	135,613	65,448	56,313	56,313	56,313
Subtotal - Supplies and Materials	253,462	360,371	98,731	90,380	90,380	90,380
552000 - Building Acquisition/Improvmt	-	11,993	-	-	-	-
554100 - Initial and Addl Equipment	-	25,470	-	-	-	-
555010 - Computers	1,138,214	789,892	490,424	150,326	150,326	150,326
555090 - Misc Other Technology	1,622,082	2,184,702	183,488	191,424	191,424	191,424

IT System Project Fund - Requirements by Account

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
559000 - Other Capital Outlay	234,632	453,290	-	-	-	-
Subtotal - Capital Outlay	2,994,928	3,427,884	673,912	341,750	341,750	341,750
564000 - Dues and Fees	-	515	-	-	-	-
567100 - Permits	-	7,037	-	-	-	-
571000 - Transfers to Other Funds	1,032,898	-	-	-	-	-
581000 - Operating Contingency	-	-	963,246	159,331	159,410	159,410
376520 - Ending Fund Balance	8,468,415	3,212,997	-	-	-	-
Total Requirements by Account	15,041,929	8,489,988	3,217,377	1,813,710	1,813,710	1,813,710

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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
376510 - Beginning Fund Balance	-	-	6,081,532	4,450,251	4,450,251	4,450,251
415100 - Interest on Investments	-	32,803	23,000	19,000	19,000	19,000
451100 - Bond Proceeds	-	11,000,000	-	-	-	-
Total Resources by Account	-	11,032,803	6,104,532	4,469,251	4,469,251	4,469,251
Requirements by Program						
25250 - Financial Accounting Services	-	6,600	-	-	-	-
41500 - Bldg Acquis/Constr/Improv Svcs	-	4,944,671	5,591,862	4,469,251	4,469,251	4,469,251
61100 - Operating Contingency	-	-	512,670	-	-	-
71100 - Ending Fund Balance	-	6,081,532	-	-	-	-
Total Requirements by Program	-	11,032,803	6,104,532	4,469,251	4,469,251	4,469,251

Full Faith and Credit Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Requirements by Account						
511210 - Classified - Represented	-	89,657	132,122	132,122	132,122	132,122
511220 - Non-Represented Staff	-	65,916	74,539	74,539	74,539	72,819
512400 - Temporary Misc - Classified	-	-	101,885	101,885	101,885	101,885
513400 - Overtime Pay	-	780	-	-	-	-
Subtotal - Salaries	-	155,574	308,546	308,546	308,546	306,826
521000 - PERS	-	154	5,616	5,616	5,616	5,584
521310 - PERS UAL	-	6,375	37,211	40,821	40,821	40,593
522000 - Social Security - FICA	-	11,729	23,604	23,604	23,604	23,472
523100 - Workers' Compensation	-	2,655	3,672	3,116	3,085	3,068
523200 - Unemployment Compensation	-	522	818	1,697	1,697	1,688
524100 - Group Health Insurance	-	27,529	34,386	36,236	36,236	36,236
524200 - Other Employer Paid Benefits	-	1,010	247	370	370	368
524300 - Retiree Health Insurance	-	2,383	4,505	5,338	5,276	5,247
524530 - Early Retirement Benefits	-	1,174	2,129	2,283	2,283	2,271
Subtotal - Employee Benefits	-	53,530	112,188	119,081	118,988	118,527
532200 - Repairs and Maintenance Svcs	-	3,837,683	5,171,128	-	-	-
532900 - Other Property Services	-	42,496	-	30,853	30,853	30,853
535500 - Printing and Binding	-	23	-	-	-	-
538200 - Legal Services	-	12,816	-	-	-	-
538300 - Architect and Engineering Svcs	-	23,068	-	2,503	2,503	2,503
538990 - Non-Instr Pers/Professional Sv	-	42,636	-	92,081	92,081	92,081
541000 - Consumable Supplies	-	2,389	-	-	-	-
541600 - Interdepartmental Charges	-	39,408	-	-	-	-
546000 - Non-Consumable Supplies	-	353,943	-	1,646	1,646	1,646
Subtotal - Other Purchased Services	-	3,893,018	5,171,128	30,853	30,853	30,853
552000 - Building Acquisition	-	-	-	3,888,986	3,889,079	3,891,260
554100 - Initial and Addl Equipment	-	351,924	-	22,468	22,468	22,468
Subtotal - Capital Outlay	-	351,924	-	3,911,454	3,911,547	3,913,728
563000 - Fiscal Charges	-	30,290	-	-	-	-
564000 - Dues and Fees	-	4,712	-	3,087	3,087	3,087
581000 - Operating Contingency	-	-	512,670	-	-	-
376520 - Ending Fund Balance	-	6,081,532	-	-	-	-
Total Requirements by Account	-	11,032,803	6,104,532	4,469,251	4,469,251	4,469,251

Fund 435 - Energy Efficient Schools Fund

The Energy Efficient Schools Fund is used to manage capital expenditures for specifically designated capital projects, including those projects funded, in part, through proceeds authorized by State Bill 1149.

This creation of the fund was authorized by the Board of Education per Resolution 4591 on April 23, 2012.

Description by Program or Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
376510 - Beginning Fund Balance	-	-	-	1,863,478	1,863,478	1,863,478
419948 - Utility Refund - PGE	-	-	864,438	853,836	622,281	622,281
419949 - Utility Refund - Pacific Power	-	-	335,562	262,800	231,558	231,558
Total Resources by Account	-	-	1,200,000	2,980,114	2,717,317	2,717,317
Requirements by Program						
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	1,200,000	2,980,114	2,717,317	2,717,317
Total Requirements by Program	-	-	1,200,000	2,980,114	2,717,317	2,717,317
Requirements by Account						
532200 - Repairs and Maintenance Svcs	-	-	25,000	-	-	-
538300 - Architect and Engineering Svcs	-	-	35,000	-	-	-
541600 - Interdepartmental Charges	-	-	3,000	-	-	-
552000 - Building Acquisition/Improvmt	-	-	1,100,000	2,980,114	2,717,317	2,717,317
554100 - Initial and Addl Equipment	-	-	37,000	-	-	-
Total Requirements by Account	-	-	1,200,000	2,980,114	2,717,317	2,717,317

Fund 438 - Facilities Capital Fund

The Facilities Capital Fund is used to manage capital expenditures for specifically designated capital projects, as part of the District's continuing facilities capital project efforts, such as the Rosa Parks purchase and the boiler burner projects for 2012/13.

This creation of the fund was authorized by the Board of Education per Resolution 4600 on May 14, 2012.

Description by Program or Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
451500 - Loan Receipts	-	-	2,500,000	15,704,650	15,704,650	15,704,650
452100 - Interfund Transfer	-	-	-	1,500,000	1,500,000	2,658,297
Total Resources by Account	-	-	2,500,000	17,204,650	17,204,650	18,362,947
Requirements by Program						
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	2,500,000	17,204,650	17,204,650	18,362,947
Total Requirements by Program	-	-	2,500,000	17,204,650	17,204,650	18,362,947
Requirements by Account						
532200 - Repairs and Maintenance Svcs	-	-	-	-	-	2,658,297
538300 - Architect and Engineering Svcs	-	-	350,000	-	-	100,000
538990 - Non-Instr Pers/Professional Sv	-	-	470,000	-	-	300,000
552000 - Building Acquisition	-	-	1,680,000	17,204,650	17,204,650	15,304,650
Total Requirements by Account	-	-	2,500,000	17,204,650	17,204,650	18,362,947

Fund 445 - Capital Asset Renewal Fund

This Capital Asset Renewal Fund is used to manage capital expenditures for specifically designated capital projects, as part of the District's continuing Capital Asset Renewal Program.

This fund will be formally created as part of the District's 2012/13 budget adoption process.

Description by Program or Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
415100 - Interest on Investments	-	-	-	2,454	2,454	2,454
419110 - Civic Use of Buildings	-	-	-	16,074	16,074	16,074
419130 - Rent-Lease of Facilities	-	-	-	37,345	37,345	37,345
Total Resources by Account	-	-	-	55,873	55,873	55,873
Requirements by Program						
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	-	55,873	55,873	55,873
Total Requirements by Program	-	-	-	55,873	55,873	55,873
Requirements by Account						
552000 - Building Acquisition	-	-	-	55,873	55,873	55,873
Total Requirements by Account	-	-	-	55,873	55,873	55,873

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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
376510 - Beginning Fund Balance	-	-	2,196,299	1,426,644	1,426,644	1,426,644
415100 - Interest on Investments	-	-	-	1,250	1,250	1,250
419910 - Miscellaneous	-	-	913,785	1,461,816	1,461,816	1,461,816
419945 - E-Rate Revenue	-	-	-	69,700	69,700	69,700
452100 - Interfund Transfers	-	3,000,000	-	-	-	-
Total Resources by Account	-	3,000,000	3,110,084	2,959,410	2,959,410	2,959,410
Requirements by Program						
41500 - Bldg Acquis/Constr/Improv Svcs	-	803,701	3,110,084	2,959,410	2,959,410	2,959,410
71100 - Ending Fund Balance	-	2,196,299	-	-	-	-
Total Requirements by Program	-	3,000,000	3,110,084	2,959,410	2,959,410	2,959,410
Requirements by Account						
531800 - Local Mtgs/Non-Instr Staff Dev	-	-	-	670	670	670
534200 - Travel, Out of District	-	-	-	670	670	670
535100 - Telephone	-	-	-	670	670	670
532200 - Repairs and Maintenance Svcs	-	168,469	-	-	-	-
532400 - Rentals	-	5,678	-	-	-	-
535400 - Advertising	-	-	-	3,350	3,350	3,350
535500 - Printing and Binding	-	2,460	-	3,350	3,350	3,350
535990 - Wide Area Network/Misc	-	-	-	6,700	6,700	6,700
538300 - Architect and Engineering Svcs	-	607,606	-	73,000	73,000	73,000
538500 - Management Services	-	-	-	75,000	75,000	75,000
538910 - Security Services	-	-	-	2,500	2,500	2,500
538940 - Professional Moving Services	-	-	-	67,500	67,500	67,500
538990 - Non-Instr Pers/Professional Sv	-	549	3,110,084	53,708	53,708	53,708
541600 - Interdepartmental Charges	-	29	-	-	-	-
564000 - Dues and Fees	-	5,851	-	-	-	-
552000 - Building Acquisition	-	-	-	2,672,292	2,672,292	2,672,292
567100 - Permits	-	13,061	-	-	-	-
376520 - Ending Fund Balance	-	2,196,299	-	-	-	-
Total Requirements by Account	-	3,000,000	3,110,084	2,959,410	2,959,410	2,959,410

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 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
Resources by Account						
376510 - Beginning Fund Balance	4,543,920	7,668,045	3,994,728	3,830,346	3,830,346	3,830,346
415100 - Interest on Investments	20,339	24,109	15,000	17,500	17,500	17,500
419600 - Recovery PY Expenditure	9,815	27,179	1,159,759	-	-	-
419700 - Services Provided Other Funds	5,193,067	4,878,799	3,415,207	2,764,503	2,737,969	2,785,654
419910 - Miscellaneous	4,563,959	-	500,000	-	-	-
Subtotal - Local Sources	9,787,180	4,930,087	5,089,966	2,782,003	2,755,469	2,803,154
431992 - Return to Work	151,643	217,969	262,500	262,500	262,500	262,500
432990 - Restricted State Grants	-	-	-	-	-	-
Subtotal - State Sources	151,643	217,969	262,500	262,500	262,500	262,500
Total Resources by Account	14,482,743	12,816,101	9,347,194	6,874,849	6,848,315	6,896,000
Requirements by Program						
25281 - Service Area Direction	327,431	392,790	150,412	152,344	152,312	148,747
25282 - EAIP Worksite Modifications	108,793	70,146	263,608	41,800	41,800	41,800
25283 - Liability Claims	294,649	713,462	-	-	-	-
25284 - Property/Fire Loss	3,565,777	1,327,168	-	64,676	64,676	64,676
25285 - Worker's Compensation	2,387,211	3,166,735	2,508,687	2,948,216	2,921,714	2,921,714
25286 - Worksite Safety	130,838	151,073	-	-	-	-
Subtotal - Support Services	6,814,698	5,821,373	2,922,707	3,207,036	3,180,502	3,176,937
52100 - Fund Transfers	-	3,000,000	4,409,747	-	-	-
61100 - Operating Contingency	-	-	2,014,740	3,667,813	3,667,813	3,719,063
71100 - Ending Fund Balance	7,668,045	3,994,728	-	-	-	-
Total Requirements by Program	14,482,743	12,816,101	9,347,194	6,874,849	6,848,315	6,896,000

Self Insurance Fund - Requirements by Account

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
511210 - Classified - Represented	30,177	12,484	12,056	12,056	12,056	12,056
511220 - Classified - Non Represented	198,095	209,529	48,744	48,744	48,744	47,619
511310 - Administrators - Licensed	684	-	-	-	-	-
511420 - Managerial - Non Represented	84,792	87,757	43,834	43,834	43,834	42,148
512100 - Substitutes - Licensed	6,641	14,229	-	524	524	524
512200 - Substitutes - Classified	35,335	10,121	50,000	759	759	759
512300 - Temporary Misc - Licensed	5,350	-	-	-	-	-
512400 - Temporary Misc - Classified	2,610	150	2,561	-	-	-
513200 - Extended Responsibility-CLS	251	-	-	-	-	-
513300 - Extended Hours	31,545	5,847	-	-	-	-
513400 - Overtime Pay	28,102	1,117	-	-	-	-
Subtotal - Salaries	423,582	341,234	157,195	105,917	105,917	103,106
521000 - PERS	1,003	917	2,861	1,928	1,928	1,877
521310 - PERS UAL	37,363	37,469	18,958	14,013	14,013	13,641
522000 - Social Security - FICA	32,269	25,550	12,025	8,103	8,103	7,888
523100 - Workers' Compensation	7,716	5,752	1,871	1,070	1,059	1,031
523200 - Unemployment Compensation	574	928	417	583	583	567
524100 - Group Health Insurance	46,620	49,955	16,187	17,097	17,097	17,097
524200 - Other Employer Paid Benefits	17	4,227	126	127	127	124
524300 - Retiree Health Insurance	5,560	5,146	2,295	1,832	1,811	1,763
524530 - Early Retirement Benefits	3,225	2,521	1,085	784	784	763
Subtotal - Employee Benefits	134,347	132,464	55,825	45,537	45,505	44,751
531800 - Local Mtgs/Non-Instr Staff Dev	9,751	818	-	-	-	-
532200 - Repairs and Maintenance Svcs	1,134,548	(175,313)	-	-	-	-
532400 - Rentals	245	-	-	-	-	-
532410 - Leased Copy Machines	-	254	-	-	-	-
532800 - Garbage	74	-	-	-	-	-
532900 - Other Property Services	76,024	20,534	-	-	-	-
533110 - Reimb - School Bus	310,317	144,237	-	-	-	-
533140 - Reimb - Tri-Met	40	-	-	-	-	-
533150 - Reimb - Field Trips	1,079	205	-	-	-	-
533200 - Non-Reimb Student Transport	-	1,272	-	-	-	-
534100 - Travel, Local in District	932	746	-	258	258	258
534200 - Travel, Out of District	4,205	2,504	-	-	-	-
535100 - Telephone	1,238	618	-	632	632	632
535300 - Postage	6	-	-	-	-	-
535500 - Printing and Binding	579	4,730	-	-	-	-
538200 - Legal Services	42,141	62,187	-	-	-	-
538500 - Management Services	2,371	-	-	-	-	-
538940 - Professional Moving Services	28,265	896	-	-	-	-
538910 - Security Services	254,681	114,524	-	-	-	-
538930 - Secretarial/Clerical Services	1,964	-	-	-	-	-
538950 - Professional Health Care Svcs	-	13,747	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	334,988	426,788	337,500	251,789	225,255	225,255
Subtotal - Other Purchased Services	2,203,448	618,744	337,500	252,679	226,145	226,145

Self Insurance Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2009/10	Actual 2010/11	Current 2011/12	Proposed 2012/13	Approved 2012/13	Adopted 2012/13
541000 - Consumable Supplies	130,270	13,490	-	-	-	-
541100 - Loss Prevention	4,905	2,088	-	-	-	-
541600 - Interdepartmental Charges	95,815	10,131	1,000	1,000	1,000	1,000
542200 - Textbook Adoption	463	-	-	-	-	-
542300 - Textbook Replacement	181,392	21,666	-	-	-	-
543000 - Library Books	71,505	2,202	-	-	-	-
544000 - Periodicals	131	107	-	-	-	-
546000 - Non-Consumable Supplies	49,088	34,295	200,000	104,676	104,676	104,676
546100 - Minor Equipment - Tagged	2,284	650	-	-	-	-
547000 - Computer Software	27,924	24,793	-	-	-	-
Subtotal - Supplies and Materials	563,777	109,422	201,000	105,676	105,676	105,676
545200 - Food Inventory Adj.-NS Only	18,497	-	-	-	-	-
554100 - Initial and Addl Equipment	3,350	2,596	-	-	-	-
555010 - Computers	41,382	5,016	-	-	-	-
555020 - Printers	-	-	-	-	-	-
555090 - Misc Other Technology	13,831	4,757	-	-	-	-
563000 - Fiscal Charges	4,581	-	-	-	-	-
564000 - Dues and Fees	1,609	5,201	-	-	-	-
565100 - Liability Insurance	939,847	533,072	70,000	74,972	74,972	74,972
565300 - Property Insurance Premiums	(19,304)	892,115	-	-	-	-
565500 - Judgmnts&Settlemts Against	-	-	-	-	-	-
565910 - Worker's Comp Claim Expense	2,032,290	2,732,164	2,000,000	2,500,000	2,500,000	2,500,000
565920 - Worker's Comp Assessment	84,828	97,192	101,187	122,255	122,287	122,287
565930 - Deductible Insurance Loss	368,636	347,396	-	-	-	-
Subtotal - Other Accounts	3,489,545	4,619,509	2,171,187	2,697,227	2,697,259	2,697,259
571000 - Transfers to Other Funds	-	3,000,000	4,409,747	-	-	-
581000 - Operating Contingency	-	-	2,014,740	3,667,813	3,667,813	3,719,063
376520 - Budgeted Ending Fund Balance	7,668,045	3,994,728	-	-	-	-
Total Requirements by Account	14,482,743	12,816,101	9,347,194	6,874,849	6,848,315	6,896,000

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Glossary of Terms and Acronyms

A

Abatement - A complete or partial cancellation of a levy.

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

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

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

Administrative Support Tables - Besides using a Student Teacher ratio to staff schools, schools are allocated FTE based on Administrative Support tables (shown in the 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 Appendices.

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, Regional Administrators, 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 - Programs and services available for students whose academic and social needs are not being met effectively in traditional school settings. Options include school-within-school programs in high schools, night schools, or programs located at separate locations.

Amortization of Debt - The gradual payment of an amount owed according to a specified schedule of times and

amounts.

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

Approved Budget - The version of the budget that has been approved by the Board of Education acting in their capacity as the Budget Committee for PPS.

ARRA (American Recovery and Reinvestment Act of 2009) - Federal legislation enacted in early 2009 with the goals of creating jobs and helping state and local governments prevent deep cuts in basic services, including K-12 education. Over the biennium, ARRA invested \$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 no longer has these funds available in fiscal year 2012/13, with the exception of the Roosevelt School Improvement Grant, which expires in September 2013.

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 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 District Overview 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).

<i>Account</i>	<i>Fund</i>	<i>Dept ID</i>	<i>Program</i>	<i>Class</i>	<i>Proj/Grant</i>
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 and the class code indicates whether the expense or budget is for art, social studies, technology, science, language arts, etc.

Classified Employees - There are two categories of classified employees:

- 1) Non-licensed employees who are represented by a union (ATU, DCU, PFSP, or SEIU), which includes teacher support personnel, educational assistants, library assistants, community agents, campus monitors, secretaries, data clerks, clerical, cafeteria staff, maintenance workers, warehouse 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 Unions) - Bargaining representative for selected workers of the school district including warehouse workers, 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 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 alongside 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 to serve in Title I classrooms and ESL/Bilingual classrooms.

Early Retirement Benefit - This provides for the direct payments to early retirees in accordance with the collective bargaining agreements for certified staff.

Education Options - See Alternative Education.

Employee Benefits - Amounts paid by the school system in behalf of employees; these amounts are not included in the 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.

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 - Voters may be asked to approve temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

LTHT (Less-Than-Half-Time) Employees - LTHT employees are those hired for 19 or fewer hours per week for one or more school or fiscal years. Generally, some benefits are not associated with these positions. Note however, that a LTHT employee with multiple jobs may easily surpass 20 hours per week and thus earn full benefits.

M

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

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

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

N

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

O

OAR (Oregon Administrative Rule) - Written to clarify 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 - 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, media specialists, 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.

PAT Contract, Article 20 B5, TAG/504 - Beginning in 1999-2000, unit members who are required to write student plans other than IEPs, including Gifted Student plans or 504 plans, shall be provided at the member's option either release time or compensation at his/her per diem hourly rate. One hour will be allotted per each student plan.

PFSP (Portland Federation of School Professionals) - The PFSP 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, or dedicated resource 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 Budget Committee and public for review.

Publication - Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address within the boundaries of the local government; and hand delivery to each street address within the boundaries of the local government.

R

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

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

Resolution - A formal order of a governing body (the Board); it has lower legal status than an ordinance.

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

Restructuring - A school identified for restructuring is a school that has not made AYP for five years. The first year of restructuring may be used for planning; the plan for the reconstituted school must be implemented no later than the second year. This is part of the NCLB act.

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

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., 24.5:1) 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 used by the Local Educational Agency (LEA) and are aligned with the State's academic content standards. Supplemental education services must be provided outside of the regular school day. Supplemental educational services must be high quality, research-based, and specifically designed to increase student academic achievement.

T

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

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

Title I - Title I, Part A provides federal dollars to help supplement educational opportunities for children who live in high poverty areas who are most at risk of failing to meet the state's challenging content and performance standards. There are two types of programs: Targeted Assistance and Schoolwide. Most of the schools that qualify for Title I in this district have Schoolwide programs. A Targeted Assistance program is one in which individual students are targeted to receive Title I services. Students are identified based upon multiple, objective, educationally related criteria. Services may be delivered in a number of ways such as in-class instruction, pull out instruction, extended day, week or year programming. The Title I teacher are responsible for providing extra services to the identified children, coordinating with other school personnel involved with the children and involving parents in the planning, implementation and evaluation of the Title I program.

A Title I school is eligible to become a schoolwide program when the poverty level, (determined by free and reduced lunch counts, AFDC, census or Medicaid) is at or above 60%. 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 and the Other Funds of the Fund Detail section of this document. These account codes describe the type of expenditures for which funds have been budgeted and expensed.

510000 - Salaries

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

Regular Salaries - Full-time, part time, and prorated portion's of the costs for work performed by employees of the District who are considered to be in positions of a permanent nature.

511100 Licensed Staff

- 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
- REGIONAL ADMINISTRATORS / 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 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.)

513510 Group Health Opt Out - Licensed Employees

- Monthly incentive for full-time employees opting out of Group Health Insurance.

513520 Group Health Opt Out - Non Licensed Employees

- Monthly incentive for full-time employees opting out of Group Health Insurance.

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 PFSP Union Contract Items

- PFSP 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 Wide Area Network / Misc.****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. Items such as installation of white boards, fixtures, internal material moves, etc.

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 for staff, 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.)

565350 Workers' Compensation Insurance Premiums

- Premiums for insurance coverage against Workers' Compensation claims.

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

581100 Payments of Refunded Dept

581000 Discounts on Issuance of Long-Term Debt

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 Programs; Grades K-5

11112 - Elementary 1-5 Homeroom

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 - Early Intervention/Early Childhood Special Ed (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, Intermediate (grades 4-5)
- 14200 - Summer School, Middle (grades 6-8)
- 14300 - Summer School, High (grades 9-12)
- 14400 - Summer School, Primary (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)
- 24920 - School Closure

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 - HRA Benefits Program
- 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
- 26643 - Client Services
- 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 57 schools that have elementary or K-8 school programs, 10 middle schools, 9 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

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-5

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)

High School / 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
5210 N Kerby 503-916-5180
9-12 (Middle College Program)

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 - Const. 1921
6941 N Central 503-916-5260
9-12

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

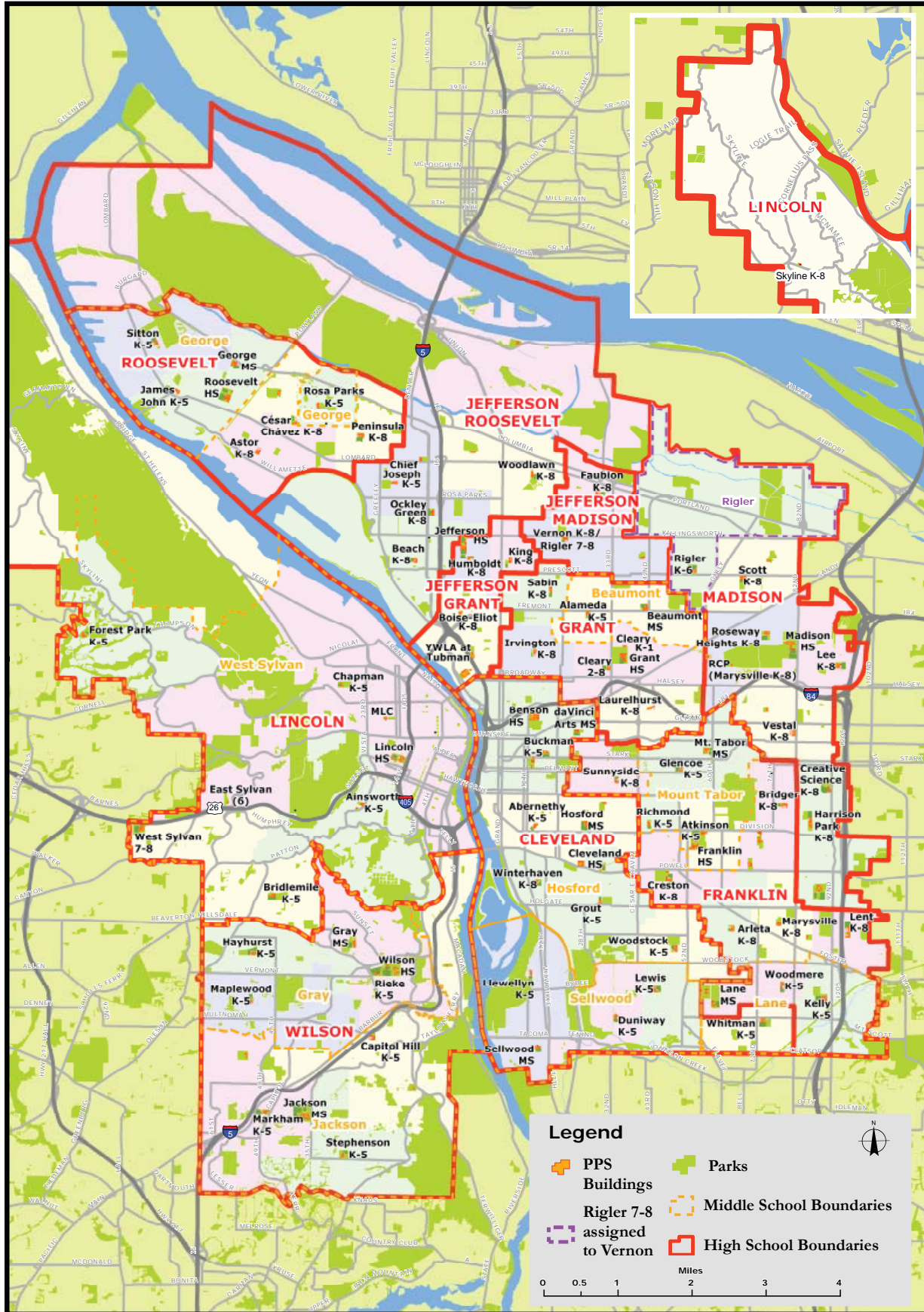
3) Focus HS @ Madison
2735 NE 82nd 503-916-5248
10-12

Head Start - Program Office
Sacajawea Site - Constructed 1952
4800 NE 74th 503-916-5724
Pre-K Only

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

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

School District Map



Employee Salary Schedules

Acct. Code	Position/Job Title	Salary Schedule	Page
511100	Classroom Teachers	Teacher PAT Salary Schedule	188
	Counselors - K8/MS/HS Librarians	Teacher PAT Salary Schedule	189
	Non-Classroom (Support) Personnel - Licensed	Teacher PAT Salary Schedule	188
511210	Bus Drivers	ATU Bus Driver Salary Schedule	184
	Bus Mechanics	DCU Salary Schedule	185
	Cafeteria Staff	SEIU Nutrition Services Salary Schedule	194
	Classified Staff	PFSP Salary Schedules	191 - 193
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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.)

Description	Level	Craft Code	Hourly Wage
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 07/01/2012)

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
M	\$54,020	\$56,399	\$58,888	\$61,484	\$64,199	\$67,036	\$70,005	\$73,101

Add \$1,500 for earned Doctorate in field related to assignment.

Step increases for eligible PAT members will go into effect for the second half of the year, after one-half of the 2012-13 paychecks have been paid at the current step.

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 07/01/2012)

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
M	\$56,853	\$59,367	\$61,987	\$64,719	\$67,578	\$70,564	\$73,689	\$76,949

Add \$1,500 for earned Doctorate in field related to assignment.

Step increases for eligible PAT members will go into effect for the second half of the year, after one-half of the 2012-13 paychecks have been paid at the current step.

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 07/01/2011)

Substitute Type	Daily Wage
Half Day *	\$86.13
Full Day	\$172.25
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 School Professionals (PFSP)

Grade Placements for Classified Salary Schedules

(Effective 07/01/2010)

GRADE C

Clerk III

GRADE D

Clerk II

Department Receptionist

Secretary

Switchboard Operator

GRADE F

Administrative Secretary II

Chief Switchboard Operator

Clerk I

School Secretary

Senior Clerk III

Senior Data Entry Operator

GRADE G

Administrative Secretary I

Book Clerk

Computer Operator

High School Bookkeeper

Library Asst (work w/Media Spec.)

Orthopedic Equipment Technician

Senior Clerk II

Student Attendance Monitor

Vice Principal's Secretary

GRADE H

Administrative Clerk

Instructional Technology Assistant

Library Assistant

Project Assistant

Special Ed Records Clerk

GRADE I

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 School Professionals (PFSP)

Contract - Appendix B & C

12-Month (260 Day) & 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 School Professionals (PFSP)

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 School Professionals (PFSP)

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	\$15	\$15	\$16	\$16	\$17	\$18	\$18	\$19	\$19
Paraeducator 2	\$14	\$15	\$15	\$16	\$16	\$17	\$18	\$18	\$19
Therap. Coach	\$15	\$16	\$17	\$17	\$18	\$19	\$19	\$20	\$20

Portland Federation of School Professionals (PFSP)
 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 School Professionals (PFSP)
 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 School Professionals (PFSP)
 Contract - Appendix G
 Licensed Physical Therapy Assistant (LPTA) &
 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 School Professionals (PFSP)
 Contract - Appendix G-1
 Assistive Technology Practitioner (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 School Professionals (PFSP)
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 School Professionals (PFSP)
Contract - Appendix 1 & 2
Community Agent / Campus Monitor (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	\$11	\$11	\$11	\$11	\$12
	343	Certified	\$11	\$11	\$11	\$11	\$12
Cook, Baker, Dessert Specialist	344	Non-Certified	\$13	\$14	\$14	\$14	\$14
	345	Certified	\$13	\$14	\$14	\$14	\$15
Elementary / Middle School Lead, Roving Lead, Summer Monitor	348	Non-Certified	\$14	\$14	\$15	\$15	\$15
	349	Certified	\$14	\$15	\$15	\$15	\$15
High School / Central Kitchen Lead	350	Non-Certified	\$15	\$16	\$16	\$16	\$17
	351	Certified	\$15	\$16	\$16	\$17	\$17
Substitute Worker	352	Non-Certified	\$9	-----	-----	-----	-----

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 App 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
Chief Officer / Dir											
CAO / Asst Supt	I	260	\$115,000	<----- Approved Pay Range ----->						\$153,000	

Five-Year Salary History by Employee Group

Portland Consumer Price Index	0.5%	0.9%	3.1%	N/A	N/A
Employee Group	2008/09	2009/10	2010/11	2011/12	2012/13
ATU Bus Drivers	2.5% COLA Step Increase	2.5% COLA Step Increase	2% COLA Step Increase	No COLA Step Increase	To Be Negotiated
DCU Maintenance workers, bus mechanics, warehousemen, truck drivers, television services	1% COLA (Jan. 2009) No Step	2% COLA (Jan. 2010) No Step	2% COLA No Step	No COLA No Step	To Be Negotiated
PAT Teachers, counselors, media specialists, school psychologists	2.0% COLA Step Increase	No COLA Step Increase	2.0% COLA Step Increase	No COLA Step Increase	No COLA Step Increase for 1/2 Year Top Step Added to Salary Schedule
PFSP Secretaries, clerical, paraeducators, educational assistants	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	No COLA No Step
SEIU Nutrition Services	2.5% COLA No Step	2.5% COLA No Step	2% COLA No Step	No COLA No Step	To Be Negotiated
SEIU Custodians	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	To Be Negotiated
Superintendent & Executive Committee	No COLA No Step	No COLA No Step	No COLA No Step	No COLA No Step	No COLA No Step 10 Furlough Days
Building and Program Administrators Licensed Administrators	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	No COLA No Step 3 Furlough Days
Other Directors Non-Licensed Administrators	No COLA No Step	No COLA No Step	2% COLA No Step	No COLA No Step	No COLA No Step 6-10 Furlough Days
Other Non-Represented Specialists, Analysts, Managers	2.5% COLA No Step	No COLA No Step	2% COLA No Step	No COLA No Step	No COLA No Step 6-10 Furlough Days

COLA = Cost Of Living Adjustment



Resolution to Approve the 2012/13 Budget and Imposition of Property Taxes**RESOLUTION No. 4598****Budget Committee Approval of the FY 2012/13 Budget and Imposition of Property Taxes****RECITALS**

- A. Oregon Local Budget Law, ORS 294.401 requires the Budget Committee of Portland Public Schools ("District") 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 2, 2012, the Budget Committee received the Superintendent's budget message and Proposed Budget document.
- C. Between April 2, 2012 and May 14, 2012 the Budget Committee met two times in advertised public sessions to discuss the Proposed Budget.
- D. On May 14, 2012, the Budget Committee held a public hearing to also 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 May 25, 2012.
- 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 7, 2012, 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 that each legal jurisdiction's Budget Committee approve a budget and specify *ad valorem* property tax rate for all funds.
- J. It is noted that \$.5038 per \$1,000 of assessed value of the Permanent Rate Tax Levy, (commonly known as the "Gap Tax") and the entirety of the Local Option Tax Rate Levy are excluded from State School Fund calculations.
- K. ORS 457.010(4)(a) provides the opportunity for a school district to be excluded from urban renewal division of tax calculations 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, property tax revenue from said increase is excluded from local revenues. The District will notify the county assessors 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 is in excess of the \$4.50 limitation that includes an increase under section 11 (5)(d), Article XI of the Oregon Constitution.

RESOLUTION

1. The Budget Committee approves the budget as summarized in Attachment "A".
2. The Budget Committee approves the budget for the fiscal year 2012/13 in the total amount of \$678,026,423.
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 assessed value for operations;
 - b. At the rate of \$1.9900 per \$1,000 of assessed value for local option tax for operations;

And that these taxes are hereby imposed and categorized for tax year 2012/13 upon the assessed value of all taxable property within the district.

4. Taxes are hereby imposed and categorized as for tax year 2012/13 upon the taxable assessed value of all taxable property in the District, as follows:

	Education	
Permanent Rate Tax Levy		\$5.2781/\$1,000 of assessed valuation
Local Option Rate Tax Levy		\$1.9900/\$1,000 of assessed valuation

5. The Budget Committee further resolves that \$.5038 per \$1,000 of taxable assessed value is excluded from division of tax calculations, as the Permanent Rate Tax Levy attributable to the increase provided in section 11 (5)(d), Article XI of the Oregon Constitution (such increase is a result of the expiring Gap Tax Levy).
6. The Budget Committee directs submittal of this approved budget to the TSCC by May 25, 2012, in accordance with ORS 294.411, under the extension as granted by the TSCC.

Neil Sullivan / Zhai Logan

Attachment A
FY 2012/13 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	252,852,643	175,258,784	1,218,233	-	9,025,736	18,105,113	-	456,460,509
Fund 201	8,954,082	-	-	-	-	-	2,824,768	11,778,850
Fund 202	-	-	18,393,567	-	-	-	1,051,684	19,445,251
Fund 205	40,022,939	26,681,781	2,365,815	244,900	-	-	-	69,315,435
Fund 225	-	-	-	-	1,900,000	-	13,575,610	15,475,610
Fund 299	12,682,206	2,096,908	62,990	423,778	-	-	-	15,265,882
Fund 304	-	-	-	-	1,667,184	-	-	1,667,184
Fund 305	-	-	-	-	143,588	-	-	143,588
Fund 306	-	-	-	-	3,974,028	-	-	3,974,028
Fund 307	-	-	-	-	614,598	-	-	614,598
Fund 308	-	-	-	-	35,834,326	-	-	35,834,326
Fund 309	-	-	-	-	158,591	-	-	158,591
Fund 320	-	-	-	-	1,338,178	-	-	1,338,178
Fund 338	-	-	-	-	87,632	-	-	87,632
Fund 404	-	-	-	6,867,952	231,220	-	-	7,099,172
Fund 405	-	-	-	2,799,063	-	500,000	-	3,299,063
Fund 407	-	1,654,300	-	-	-	159,410	-	1,813,710
Fund 420	-	-	-	4,469,251	-	-	-	4,469,251
Fund 435	-	-	-	2,717,317	-	-	-	2,717,317
Fund 438	-	-	-	17,204,650	-	-	-	17,204,650
Fund 445	-	-	-	55,873	-	-	-	55,873
Fund 480	-	-	-	2,959,410	-	-	-	2,959,410
Fund 601	-	3,180,502	-	-	-	3,667,813	-	6,848,315
Total	\$ 314,511,870	\$ 208,872,275	\$ 22,040,605	\$ 37,742,194	\$ 54,975,081	\$ 22,432,336	\$ 17,452,062	\$ 678,026,423

Resolution to Adopt the 2012/13 Budget and Imposition of Property Taxes**RESOLUTION No. 4619****Impose Taxes and Adoption of the FY 2012/13 Budget for
School District No. 1J, Multnomah County, Oregon****RECITALS**

- A. Oregon Local Budget Law, ORS 294.456, 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 7, 2012, 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 14, 2012, by way of Resolution No. 4598, 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 2012/13 budget and imposed taxes.
- E. Oregon Local Budget Law, ORS 294.431, requires submission of the budget document to the Tax Supervising Conservation Commission ("TSCC") by May 15 of each year.
- F. The TSCC held a public hearing on the Approved Budget on June 25, 2012.
- G. 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.
- H. 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.

RESOLUTION

1. The District's Board of Education hereby adopts the budget for the fiscal year 2012/13 in the total amount of \$687,513,063.
2. The Board appropriates for the fiscal year beginning July 1, 2012, 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 2012/13, School District 1J, Multnomah County, Oregon.
3. 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 for operations;

And that these taxes are hereby imposed and categorized for tax year 2012/13 upon the assessed value of all taxable property within the district.

4. Taxes are hereby imposed and categorized as for tax year 2012/13 upon the taxable assessed value of all taxable property in the District, as follows:

Education

Permanent Rate Tax Levy	\$5.2781/\$1,000 of assessed valuation
Local Option Rate Tax Levy	\$1.9900/\$1,000 of assessed valuation

5. The Board further resolves that \$.5038 per \$1,000 of taxable assessed value is excluded from division of tax calculations, as the Permanent Rate Tax Levy attributable to the increase provided in section 11 (5)(d), Article XI of the Oregon Constitution (such increase is a result of the expiring Gap Tax Levy).

ATTACHMENT "A"

Fund	Instruction	Support Services	Enterprise & Community Services	Facilities Acquisition & Construction	Debt Service	Transfers Out	Contingency	Ending Fund Balance	Grand Total
Fund 101	259,956,472	174,725,913	1,523,503	205,200		10,184,033	17,668,946		464,264,067
Fund 201	8,954,082							2,824,768	11,778,850
Fund 202			18,377,793					1,067,458	19,445,251
Fund 205	40,027,023	26,679,259	2,364,253	244,900					69,315,435
Fund 225						1,900,000		13,575,610	15,475,610
Fund 299	13,125,618	2,130,596	62,990	423,778					15,742,982
Fund 304					1,667,184				1,667,184
Fund 305					143,588				143,588
Fund 306					3,974,028				3,974,028
Fund 307					614,598				614,598
Fund 308					35,834,326				35,834,326
Fund 309					158,591				158,591
Fund 320					1,338,178				1,338,178
Fund 338					87,632				87,632
Fund 404				6,867,952		231,220			7,099,172
Fund 405				2,799,063			500,000		3,299,063
Fund 407		1,654,300					159,410		1,813,710
Fund 420				4,469,251					4,469,251
Fund 435				2,717,317					2,717,317
Fund 438				18,362,947					18,362,947
Fund 445				55,873					55,873
Fund 480				2,959,410					2,959,410
Fund 601		3,176,937					3,719,063		6,896,000
Grand Total	\$ 322,063,195	\$ 208,367,005	\$ 22,328,539	\$ 39,105,691	\$ 43,818,125	\$ 12,315,253	\$ 22,047,419	\$ 17,467,836	\$ 687,513,063

Notice of Public Budget Hearings



1320 S.W. Broadway, Portland, OR 97201-3499

Affidavit of Publication

G. Hatter

I, _____, 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):

3/29/2012, 4/4/2012



G. Hatter
 Principal Clerk of the Publisher:
4-12-12
 Subscribed and sworn to before me this date:
Christine D. Casse
 Notary:

Ad Order Number: 0003311464

NOTICE OF BUDGET COMMITTEE MEETING

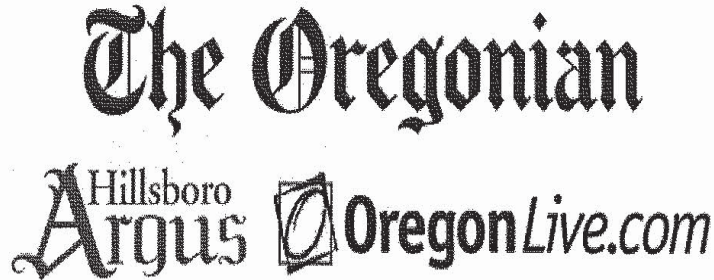
Two public meetings of the Budget Committee of Portland Public School District 1J, Multnomah County, Oregon, will be held to discuss the Proposed Budget for the fiscal year July 1, 2012 through June 30, 2013. The purpose of these meetings is to receive public testimony on the Superintendent's Proposed Budget. Listed below are the times and locations of the meetings. Any person may appear and discuss the proposed programs and services with the Budget Committee. Interpreters in Spanish, Somali, Russian, Chinese, and Vietnamese will be on hand to assist those who wish to give comment.

Date - April 9, 2012
 Time - 5:00 PM
 Location - Cleveland High School Cafeteria
 3400 SE 26th Avenue, Portland, 97202

Date - April 11, 2012
 Time - 6:00 PM
 Location - Roosevelt High School Cafeteria
 6941 N Central Street, Portland, 97203

A copy of the budget may be obtained beginning April 3rd at the PPS Budget Office, 501 N Dixon Street, Portland, Oregon, between the hours of 8:00 AM and 5:00 PM, and is also on-line: <http://www.pps.k12.or.us/departments/budget/1116.htm>.

Notice of Budget Committee Meeting

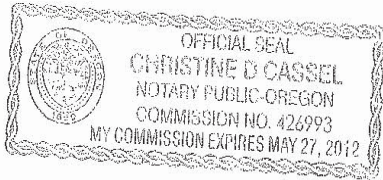


1320 S.W. Broadway, Portland, OR 97201-3499

Affidavit of Publication

I, G. Hatter, 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):

5/4/2012, 5/9/2012



G. Hatter
Principal Clerk of the Publisher:

5-17-12
Subscribed and sworn to before me this date:

Christine D. Cassel
Notary:

Ad Order Number: 0003325272

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 14, 2012 at 5:00 PM to receive public comment on the Superintendent's Proposed Budget for the fiscal year July 1, 2012 through June 30, 2013. The meeting will be held at the Blanchard Education Service Center (BESC), 501 North Dixon Street, Portland, Oregon, 97227. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed budget with the Budget Committee. Interpreters in Spanish, Somali, Russian, Chinese, and Vietnamese will be on hand to assist those who wish to give comment. A copy of the budget may be inspected or obtained at the Portland Public Schools Budget Office at the BESC between the hours of 8:00 AM and 5:00 PM, Monday-Friday. The document is also available on-line at: <http://www.pps.k12.or.us/departments/budget/1116.htm>

Notice of TSCC Hearing

		Order Confirmation for Ad #0003346432	
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Oregonian:All:Full Run	C-NoticeAds - Classified	C008-PublicNotices	1
Run Dates	6/21/2012		

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

A public hearing will be held by the Tax Supervising and Conservation Commission on the budget approved by the Budget Committee for Portland Public School District 1J, Multnomah County, Oregon for the fiscal year July 1, 2012 through June 30, 2013. The hearing will be held in the Board Auditorium at the Blanchard Education Service Center (BESC), 501 N. Dixon Street, Portland, Oregon, on the 25th day of June at 5:00 PM. The purpose of the hearing is to discuss the budget with interested persons. A copy of the budget may be inspected or obtained from the Budget Office at the BESC during business hours of 8:00 AM through 5:00 PM, Monday-Friday. The budget is also on the District's website: <http://www.pps.k12.or.us/departments/budget/1116.htm>

Summary of Budget Requirements as Approved

General Fund	101	456,460,509
Special Revenue Fund	201,202,205,225,299	131,281,028
Debt Service Fund	304,305,306,307,308,309,320,338	43,818,125
Capital Project Fund	404,405,407,420,435,438,445,480	39,618,446
Internal Service Fund	601	6,848,315
All Funds		\$ 678,026,423

Tax Rate per \$1,000 Assessed Value

Ad Valorem Tax	2011-12	2012-13	Change in Rate
Permanent Tax Rate	\$ 5.2781	\$ 5.2781	\$ 0.0000
Local Option Levy	\$ 1.9900	\$ 1.9900	\$ 0.0000

Form ED-50 Notice of Property Tax and 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
2012-2013**

To assessor of Multnomah County

Check here if this is an amended form.

• Be sure to read instructions in the 2012-2013 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 Multnomah County. The property tax, fee, charge, or assessment is categorized as stated by this form.

Multnomah

County Name

<u>501 N. Dixon Street</u>	<u>Portland</u>	<u>OR</u>	<u>97227</u>	<u>June 25, 2012</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>ZIP Code</small>	<small>Date</small>
<u>Matthew J. Makara</u>	<u>Budget Analyst</u>	<u>(503) 916-3196</u>	<u>mmakara@pps.net</u>	
<small>Contact person</small>	<small>Title</small>	<small>Daytime telephone number</small>	<small>Contact person e-mail address</small>	

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 tax2	1.990		Dollar Amount of Bond Levy
3. Local option capital project tax.....3	-		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			0
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			0

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	5.2781
6. Election date when your new district received voter approval for your permanent rate limit6	-
7. Estimated 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	2011/12	2015/16	1.990
-				
-				

(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.

2012/13 Budget Preparation

Neil Sullivan, Chief Financial Officer
David Wynde, Deputy CFO

Budget Office

Zhai Logan, Director
Sara Bottomley, Senior Analyst
Hilary Jones, Senior Analyst
Matthew J. Makara, Analyst
Jason Roepel, Analyst
David Stone, Senior Specialist
Andy Wheeler, Senior Analyst

Data and Policy Analysis

Shawn Helm, Senior Manager
Doug Glancy, Data Analyst
Tiel Jackson, Data Manager

Document Publishing

Portland Public Schools Publication Technologies

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