

Annual Budget

For the fiscal year 2013/14
School District No. 1J, Multnomah County, Oregon
June 17, 2013

Portland Public Schools



Cover Illustration:

“Castle and the Sun” by Gigi Houston, 1st Grade at Glencoe Elementary School

Mrs. Tracy Rittenberry, Teacher

Mr. Ewan Brawley, Principal

Statement by the artist:

“I loved all of the colors and shapes that I made. It makes me happy.”



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Board of Education Policy 1.80.020-P



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April 15, 2013

To the Portland School Board:

Tonight I am proposing a \$487 million general fund budget for Portland Public Schools for the 2013/14 school year. This proposal marks a pivotal moment for Portland's schools.

Within this budget, we have prioritized strategies to raise student achievement that align with our Milestones, achievement compact and strategic framework and the Racial Educational Equity Policy and equity plan. We remain focused on how to invest strategically and anchor ourselves in our vision for 2025. This is when our current kindergartners graduate high school and it is the year that the state's ambitious 40-40-20 goal aims to have all Oregon students completing high school and 80 percent attaining post-secondary credentials.

I want to start this budget message by saying thank you. This city, our community, our families, our partners, and our staff have stepped up over and over again to support our schools and our students. This year, we are at a turning point in funding for schools in the State of Oregon. Since the passage of the property tax limitation Measure 5, we have faced two decades of reductions. For the past four years, we have cut tens of millions of dollars each year as we navigated the worst recession that our state and our nation have endured in nearly a century. Since 2009, state education funding has been reduced by more than half a billion dollars at the same time as costs have continued to increase.

This budget checks the erosion of programming that has shadowed our current students nearly every year they have attended school. For the first time in more than 10 years, state leaders have proposed to stabilize education funding and increase the share of the state budget that K-12 schools receive. Their proposed \$6.75 billion level of support to K-12 schools in Oregon, which this budget is based on, provides Portland with relative funding stability for the coming two years.

This budget is not one of across-the-board cuts like previous years. But some schools and departments will see reductions in resources because of changes in student numbers, loss of Federal or grant funding, or decisions we are making about how to allocate resources. Stable does not equal adequate. As we face continued budget constraints, we have prioritized the mitigation of losses and the differentiation of funding based on student need.

I applaud Governor John Kitzhaber and legislative leaders for their efforts to meet the demonstrated need for stable funding of our schools. This is a step in the right direction. The Governor's three biennium plan for reinvesting in education is hopeful, with the next biennium seeing actual reinvestment in education in our state.

In addition to the stability from the state, our voters approved an increase in our local option levy and a city tax to put art teachers in our K-5 and K-8 schools. Last year we were able to reach a one-time agreement between the city, our teachers association and the district that protected 110 teaching positions. These tremendous investments from our community have allowed us to keep teachers in the classroom and maintain a full school year when many other districts have been laying off teachers and cutting school days.

The voters also approved a \$482 million school bond that will let us create 21st century school buildings in order to support the future of this great city.

It is through these investments and tremendous partnerships and support that I am able to say that our overall general fund budget will be relatively stable for the first time since I became Superintendent six years ago. However, even with the difficult steps being taken to offer this level of funding from the state, no one should harbor the illusion that Portland Public Schools, or school districts across Oregon, will be well-funded for the 2013/14 school year.

As I went to listening sessions across the district and received the results of our online survey, I heard about important programs that our community would want to see in our schools. A student at Roosevelt told me about how he loved his 9th grade academy and the support it provided him, but missed that support as he moved into 10th grade, 11th grade and now as a senior. A parent at the community listening session at Lincoln talked about needing additional supports for her student in Special Education. And a teacher, at the PAT representative assembly I attended, reinforced the importance of caring adult relationships to accelerate student achievement.

This budget does not get us all that we need nor does it replace all that we have lost. In the future, we all want to see Oregon move toward full funding of the Quality Education Model, which establishes benchmarks for high quality K-12 education and the level of state funding required to support it. Oregon will not meet its 40-40-20 goal by simply maintaining a “no cuts” level of funding stability over the long-term.

We also know that Congress’ inability to avoid automatic, across-the-board budget cuts, known as sequestration, will cost Portland Public Schools more than \$2.5 million dollars in Federal funds that support some of our most vulnerable and underserved populations: Special Education, Head Start, English as a Second Language and Title I, our funding for students on free-and-reduced priced meals. The impact of education-specific sequestration cuts will be felt in PPS as early as June 2013.

In addition, we have a number of grants that are expiring. In many cases, these funds have been used to provide critically needed programs and services to develop new capacity for PPS such as the AVID program.

Budget highlights: protecting effective programs and making targeted investments

What does all of this mean for PPS?

It means that this budget does not offer us the ability to build back lost programs, reduce class sizes or shield schools from enrollment dips. For too many school communities, this budget echoes cuts from previous years. While enrollment continues to increase for PPS as a whole, some schools will have fewer students next year, and therefore fewer teachers.

However, because of the hard work at the state and this community’s investment, this budget allows us to sustain important programs that are working for students. It also allows us modest but important opportunities to make targeted investments to accelerate our recent gains across our student achievement Milestones.

I am encouraged to present you and our community with a proposed budget that:

- Adds 66 staff positions to our schools in the general fund which will, in part, mitigate the impact of losses from Federal sequestration cuts and sun-setting grants.
- Makes targeted investments to accelerate gains in our graduation rates, support early literacy and increase student achievement among historically underserved students.
- Preserves effective programs also threatened by expiring grants and Federal sequestration cuts.
- Reinvests \$3.3 million in savings from operational investments and efficiencies into educational programs, while maintaining support for school building care.
- Differentiates resources to target supports for our historically underserved populations in alignment with our Racial Educational Equity Policy.
- Aligns with the Board’s commitment to building an employee compensation policy and structure that both appropriately reflects the marketplace and the caliber of talent that we as a district want to retain and attract. This budget specifically prioritizes this investment for our school leaders.

- Does not draw from the school district's reserves to balance the budget, but maintains the current level of reserves.

Priorities that informed the 2013/14 budget

This budget proposal reflects a continuing commitment to the vision and strategic priority framework that has guided our work as a district:

- We want every student, every teacher and every school to succeed.
- We want to prepare every student well for the next level in his or her education, so that all students, regardless of race, class, or zip code complete school ready for college, career, and able to make positive contributions to our community.
- We want to support effective educators, offer rigorous and relevant programs, provide individual student supports and foster strong partnerships with families and communities.

This focus has served us well. Our schools have produced overall gains in our Milestones despite the financial hardships of sustained budget reductions.

- The four-year graduation rate in PPS has increased 10 percentage points since 2008/09.
- The percentage of students who are reading to learn by the end of third grade has increased by at least four percentage points each of the past three years.
- The percentage of 10th grade students who are on-track to graduate has increased every year.
- The achievement/opportunity gap between white students and students of color has narrowed at key grades and subjects. District-wide, the gap in graduation rates between white students and African-American and Latino students has narrowed. This year, at the same time as graduation rates went up for white students, that gap was dramatically narrowed and even closed for many racial groups at comprehensive high schools, such as Franklin, Grant, Lincoln, Roosevelt and Wilson.

Operations investments yield savings

Despite deep cuts to our operational support departments in the last four years, PPS made a number of targeted investments and utilized effective business practices to produce efficiencies. These savings have allowed us to direct additional resources back into our educational programs and maintain our school facilities.

- **Utility savings:** Our project to convert the district's remaining 89 oil burning boilers at 47 different schools to cleaner and less costly natural gas burners was projected to save more than \$1.8 million in fuel costs this year. This past summer we completed the first round of conversions at 33 schools and we are exceeding expectations for savings, which allows us to reduce our utilities budget by an additional \$600,000 next year for a total of \$2.1 million per year going forward.
- **Custodians:** In order to manage the costs of custodial overtime, 8 additional full time custodians were hired to cover the hours created by absences. This efficiency saved \$40,000 even after the cost of adding the additional 8 FTE.
- **Transportation:** A new transportation contract resulted in a net savings of \$670,000 in propane costs, which will be reflected in the 2013/14 budget. Over the last few years, the transportation department has been working with Special Education to reduce the number of students who are transported by cabs. Through this reduction in purchased transportation services, the transportation department is saving an additional \$180,000.
- **2009 Roof Replacements:** In 2009, PPS completed the first large-scale solar roofing project undertaken by a public school district in Oregon, when we fixed leaking roofs at nine schools and installed 5,565 solar photovoltaic thin-film modules. As a result of this work, we received an energy rebate of approximately \$1.2 million. These funds can be used to finance facilities capital expenditures in 2013/14, and relieve costs to the General Fund.

- **Information Technology:** Through a partnership with Multnomah County for purchasing paper and improved processes, the print shop saved \$200,000 for the General Fund. Additionally, IT phased out some software maintenance agreements and implemented newer applications with lower annual maintenance costs, saving the school district approximately \$285,000.
- **Finance:** In this budget, the Finance departments have made reductions of over \$300,000 by reorganizing operations to eliminate positions, reducing overtime in payroll after a software system upgrade, and reducing non-personnel expenses.
- **Debt Service/Transfers:** PPS uses general fund dollars to finance several debt service requirements through transfers to other funds. Having paid off one such debt in 2012/13 and making a final reduced payment on the custodian settlement debt in 2013/14, the cost to the general fund for this debt service will be reduced by \$4 million in this proposed budget.

Supporting our Milestones goals and closing the achievement/opportunity gap

School staffing

Every year, our biggest investment is in the people who support our students and families. I heard across all stakeholder groups that the top priority for this budget was to get more adults in schools working with our students. I am proposing a net increase of 66 FTE in the general fund for schools, which in part, offsets the impact of reductions in grants and Federal funding.

Staffing in our schools for 2013/14 is based on the following:

- The projected student enrollment
- An equity formula allocation
- The new arts tax
- Additional supports for Focus and Priority schools and high schools

In addition, we are increasing our maintenance of effort in Special Education by more than \$2 million. We also expect a decrease of students identified for English as a Second Language services.

Equity Formula Allocation

In keeping with previous years' socio-economic status (SES) allocation, we are providing a portion (4 percent) of the staffing ratio to schools with high percentages of students on free-or-reduced priced meals. As Title I funds have decreased and we limited the number of schools receiving those funds, this SES allocation has provided key resources to schools such as Sabin, which no longer receives Title I funds, to sustain the strategies that have led to gains in student achievement. It is also clear from our data that students in poverty are not the only students we need to target for resources and services.

In alignment with our Racial Educational Equity Policy and our Milestone and achievement compact targets, I am also allocating another 4% of the staffing ratio to schools with a high percentage of historically underserved students. The combined historically underserved measure is defined by the State of Oregon in the achievement compact¹ as:

- Students from one of the four historically underserved racial groups (Black, Latino, Native American, and Pacific Islander)
- Students who qualify for Special Education services
- Students who are eligible for free-or-reduced priced meals
- Students who qualify for English as a Second Language services

¹ While the achievement compacts use the term "disadvantaged subgroup" to encompass these four disaggregated student groups, PPS believes this term continues to reinforce a deficit model and has used the title "historically underserved" in our achievement compacts with the Oregon Education Investment Board.

This new allocation differentiates resources to schools to address closing the achievement/opportunity gap for our historically underserved students. We have set ambitious targets for all of our students and we must resource schools to fund the strategies and the supports needed to ensure that all students succeed. These equity allocations are an important investment toward those goals.

Voters Bring Arts to K-5 and K-8 Schools

Thanks to the voters of this city, the arts tax will fund 45.5 arts teachers in our K-5 and K-8 schools ensuring that every student has access to visual arts, dance, music or theater in grades K-5. Research has demonstrated the academic benefits for students who participate in the arts. We know that across the country there has been a persistently inequitable distribution of arts in schools. Our city has helped to eliminate this gap in service. Thank you again.

Improving Results at Focus and Priority Schools

We have also allocated 20.25 FTE to support those schools identified by the Oregon Department of Education as Priority and Focus schools. These schools are identified as the lowest performing 5 percent and 15 percent of Title I schools in the state, respectively. We are requiring that these targeted FTE must be used to provide school-wide support in specific ways that have proven successful in our own schools and in schools nationwide. Examples include: capacity building (e.g. reading specialists), and provision of social-emotional supports (e.g. counselors and school social workers).

Supporting early learners

While we have seen important gains in our third grade Milestone, we have now set an ambitious goal of 100 percent of this year's kindergartners reading to learn by the end of third grade in 2016. The significance of this goal was reinforced in our student listening session, where a high school student told me how important it is to be on track in reading in the early grades because once students fall behind, it is challenging to catch up. In this year's budget, we continue to prioritize a number of key strategic investments to accelerate this work as well as preserve our investment in effective early learner programs in the face of Federal cuts:

- We maintained our commitment to full-day kindergarten by preserving almost \$5 million of funding in Title I schools for the second half of the day that is not funded by the state.
- We maintained our commitment to target Kindergarten class sizes of 25 or fewer through a separate staffing allocation for kindergarten and by providing additional staffing capacity set aside to respond to unexpected increases in kindergarten enrollment.
- We have prioritized K-3 literacy and English Language Development in the upcoming language arts curriculum materials adoption. We are committing \$1 million to these two areas (\$200,000 in 2013/14 and \$800,000 in 2014-15).
- We will expand our Early Kindergarten Transition program to all nine priority and focus schools and preserve the program by moving its funding from Title I into the general fund.
- We will preserve funding for key early learning programs: Head Start, Pre-Kindergarten and the CIA program to support literacy for Latino families.

High School Staffing

At the community listening sessions, students and parents have been clear that the cuts we have taken in our high schools have been felt deeply. State funding cuts have increased staffing ratios at all grade levels over the last four years, but the impact of these cuts has been compounded in our high school system by a demographic wave of declining enrollment that is making its way through the system. Two years ago, we changed to an eight-period high school schedule, which is common in Oregon school districts, to staff schools more efficiently and mitigate the pressures of reduced funding. That strategy enabled every high school to preserve programs and protect class sizes even with the reduction of 45 FTE that year. Today, high schools are able to offer as many class sections as they did three years ago, and students, on average, are taking more classes.

I have heard from many high school parents and students about their frustration over student schedules. PPS is constrained by an arbitrator's decision that limits the number of classes most students can take to seven. The only exceptions to the arbitrator's ruling are academic priority students and students receiving Special Education services. We have requested that the arbitrator reconsider this decision and will continue to advocate for the ability to offer all of our students a full schedule.

Many grants and Federal funds that have been used to support high school initiatives are sun-setting, reduced, or unstable:

- Voluntary Public School Choice Grant
- School Improvement Grant at Roosevelt High School
- Foreign Language Acquisition Grant
- Small Learning Community Grant
- Title IIA funds for professional development
- Title I supports students on free-or-reduced priced meals
- High School Graduation Initiative Grant

This budget proposal continues to mitigate some of the cuts we previously took in high schools and the reductions associated with the loss of Federal funding and grants by investing 35 additional FTE to specifically support high schools above the general school staffing formula. This investment includes:

- The addition of 1 FTE of Directed Support to each of our nine community comprehensive and focus high schools to improve our graduation rate by supplementing existing resources for career learning or helping students meet essential skills requirements for graduation.
- A dedicated set-aside of 10 FTE to be allocated to help high schools mitigate problems caused by changes in enrollment and support access to the core high school program.
- Providing additional supports to our Focus and Priority high schools- Roosevelt (3 FTE) and Jefferson (2.25 FTE) to sustain the gains they are making in their graduation rates.

Focused support to improve high school graduation and completion rates

The high school system reforms that the School Board approved two years ago have improved our graduation rate and other measures. We need to sustain and accelerate these gains. Earlier this year, we outlined a comprehensive set of recommendations to broaden and deepen reforms in our high school system and step up the pace of improvement, in alignment with our Milestones and the state's 40-40-20 goals. We committed to expanding opportunities to keep students on track toward a diploma, have access to rigorous and culturally responsive programs, engage in career-related learning, and earn college credit in high school.

This budget includes a number of targeted investments within the constraints of our high school staffing allocation that are designed to address these recommendations and accelerate the pace of our graduation rate gains. Key elements of these investments include:

- At the focus high schools we maintained the commitment of additional FTE to support specialized program requirements at Benson for career learning and at Jefferson for the middle college program.
- Continued support for the coordination of the AVID program in the general fund next year to replace the expiring Voluntary Public School Choice grant. AVID helps first-generation college-going students prepare for post-secondary success. At our budget listening sessions, many students told me how AVID helped them become motivated and confident about college.
- Prioritizing credit recovery opportunities for students who are not meeting the 10th grade on track to graduate benchmark, we are adding general fund support for Summer Scholars as grant funds sun-set.
- Maintaining contracts with culturally responsive partner organizations such as SEI and Step-Up that have provided valuable support to our students and maintaining our SUN schools to continue to support students outside of the school day.
- Continuing to support the college-going culture in our high schools through the senior inquiry program at Jefferson and Roosevelt.

- Maintaining our financial commitment to support students in completing high school in programs operated by our community-based partners. We are continuing work already underway to ensure that students are placed in the most rigorous and challenging programs for high school completion. We will support an intensive study commissioned this year to identify student academic needs (by age and credits) so that we can provide all students with the most competitive credential they can attain.
- Continued support for the Youth Pass program through our partnership with Tri-Met and the city. This essential program provides Tri-Met bus passes to all PPS high school students to ensure access to school and internships as well as building a generation of public transportation advocates. Over the course of next year, we will work with our partners on this important initiative to identify sustainable funding.
- Creating a coordinator position to continue to grow our successful Reconnection Services program and increase our capacity to work with our community partners on reconnecting disconnected youth.
- In online blended learning, we are committing to the next phase of investment in expanding our capacity for credit recovery by adding Highly Qualified ELL, Special Education and Math teachers. We are also adding funds for materials and professional development matched by funds from a grant with Mount Hood Regulatory Commission.
- We are developing a new district-wide program called the Portland International Scholars Academy (PISA). This program will be for students in grades 9-12 who are new to PPS and who have limited proficiency in English. This program seeks to build on the strengths of our emerging bilingual students and support those students to graduate. We will be developing this program in partnership with the International Refugee Center of Oregon (IRCO).

Later this month, we are launching our High School Action Team that includes stakeholders from across our high school system and community. This team will make recommendations to further the goals of High School System Design around content and instructional changes to accelerate student achievement and graduation success within the framework established in High School System Design.

Supporting teacher and principal effectiveness

We know that effective school leadership and teachers are the highest leverage strategies we have for raising achievement for all students and closing the achievement/opportunity gap for our students of color. Our effective educator strategic priority focuses on supporting principals and teachers in developing their professional practice and relationships with students in order to accelerate student learning. Students tell us that it is the relationships they have with their teachers that both inspires their love of learning and keeps them engaged in the classroom.

In response to teacher and principal input, and in alignment with best practice in research, we are adjusting our professional development model to better support teachers in their work for students. This will include:

- Expanding the teacher mentor program for new teachers, where an experienced teacher is released from teaching for three years and works with 15 new teachers to support their professional development in a non-evaluative setting. We plan to expand this effective program by funding additional mentors next year.
- Continuing to emphasize our work in culturally responsive instruction and assessment through professional development and school teams focused specifically on closing our racial achievement/opportunity gaps.
- Leveraging our very effective peer coaching/mentor model, beyond new teachers to provide experienced teachers the collegial critical partnership with a mentor/coach to continue to fine tune their craft in service to students.
- Offering professional development in flexible learning platforms including webinars, blended learning, full-day professional development on district initiatives, and site-based professional learning when requested.

We are also continuing to provide support for our evaluation workgroups on teacher and principal effectiveness. These teams are working to develop, implement, calibrate, and refine how our tools align with Senate Bill 290's requirement to include student growth as a factor in evaluation.

I am hopeful that we will continue to work collaboratively with the Portland Association of Teachers in these and other work groups to identify strategies and opportunities to ensure that all students receive culturally responsive instruction.

Maintaining our focus on equity

We have seen exciting gains in student achievement over the last few years. It is imperative that we continue to focus on raising achievement for all students because we are not yet where we need to be. This means that we will continue to have equity at the center of all that we do. The Racial Educational Equity Policy identifies equity goals for PPS and recognizes that we will need to differentiate resources and services in order to meet those targets.

As outlined in our equity plan, we will:

- Continue to support the professional development of our Board, staff across all schools, and the central office to enhance our culturally responsive practice and decision making at all levels in the organization.
- Develop an Affirmative Action policy and implementation plan.
- Provide resources to support the implementation of the Jefferson Enrollment Balancing process.
- Revise the Enrollment and Transfer Policy to align with the Racial Educational Equity Policy.
- Maintain investment in our family engagement staff and continue to contract with culturally specific community-based organizations.

PPS has a persistent challenge of over-representation and exclusion of students of color in student discipline.

- I am including funding for a third-party hearings officer to improve disciplinary consistency across the district and allow our principals to serve as advocates for their students in the discipline process.
- We will also expand effective prevention strategies such as Restorative Justice to continue to eliminate disparities in discipline outcomes.

Support for dual language immersion programs

Dual language immersion programs provide opportunities for students, in particular our emerging bilingual students, to gain access to a language development and curricular experience. In this proposed budget we are continuing to build this capacity:

- Cesar Chavez K-8 School will add a second Spanish immersion kindergarten class, which will double the size of that program over time.
- At Scott K-8 School, the Spanish dual language program will now include kindergarten and first grade.
- At Lane Middle School, the first class of students from Kelly's Russian program will join as sixth graders.
- We will be planning for two new dual language immersion programs to begin in 2014/15; one Spanish dual immersion and the other world language still to be confirmed.

Employee Compensation

As you know, we have balanced our budget over the past several years by asking our employees to make sacrifices on compensation. Earlier this year, when approving my contract, this Board acknowledged "staff members throughout PPS have forgone raises for years- and this year also took furloughs – in order to preserve a full school year and our classroom staff. We both deeply appreciate this commitment and sacrifice, and at the same time, recognize that this is not a sustainable long-term strategy. We need to be able to offer competitive salaries in order to attract and retain the best talent to serve our students."

In the last two years, no employees received cost of living increases (COLAs) and only bus drivers (ATU) and teachers (PAT) received partial or whole step increases in both years, and our classified employees (PFSP) received a step in 2010/11.

This year, teachers delayed their step increase until January and all non-represented groups took a pay cut in the form of furlough days (ranging from three days for school leaders to six or 10 days for central office employees) in order to help fund the one time agreement with the city, the district, and PAT that preserved 110 positions in schools.

In the last five years, our non-represented staff, including our principals, received a single 2 percent COLA in 2010/11.

For 2013/14, we have already reached agreements with ATU, DCU and SEIU. There are modest increases included in all of these agreements. Contracts with PAT and PFSP expire on June 30, 2013 and we are in the process of negotiating new agreements with them.

In order to continue to recruit and retain strong principals, I have proposed a new salary schedule for school leaders based upon a comparison with other school districts in the Portland metro area that bring us back in line with the market over the next two years. The average increase under this proposal is 3.3 percent. We are also further strengthening the alignment of our principal evaluation tool to Senate Bill 290 and the Racial Educational Equity Policy.

I have also included a step increase for other non-represented employees. Some director-level positions are on salary grades that do not include steps. For these employees, this budget includes a 2% salary increase

Reserves

One reflection of the relative stability that I described at the beginning of this message is that PPS is not using reserves to balance this year's budget, nor is the district adding to reserves in the current fiscal climate. In this budget, the district maintains reserves in the form of an operating contingency of \$20.7 million (4.1% of expenditures) which is consistent with the current year. The only change to contingency compared to forecasted beginning fund balance is a small transfer out of the specific reserve for capital work on one of the Great Fields Projects. All of the benefit from the legislature's commitment to K-12 education in the upcoming biennium will be invested in staff, programs, and services not used to increase reserves.

Risks and uncertainties

The state legislature has not yet approved the appropriation for K-12 education so the \$6.75 billion that we have assumed in this budget is still a work in progress. We also know that the PERS changes and tax expenditure reform that the co-chairs' budget is based on are not certain to be adopted. That could have a dramatic impact on Portland's budget.

For PPS, the difference between state funding at a level of \$6.75 billion and \$6.55 billion is \$8 million next year. It is the difference between making and maintaining the investments I have described and that benefit Portland students –or another two years of further cuts and fewer programs for our students and schools. Similarly, if the legislature comes closer to their targeted glide path to the Quality Education Model of \$6.895 billion, we would be in a position to add more staff to our schools.

This budget includes mitigation of some of the \$2.5 million in program cuts brought on by Federal sequestration. I want to applaud our U.S. Senators and our Congressional delegation, who have been working hard to stop these cuts. I am deeply worried that Federal sequestration reductions could be even more damaging to future budgets.

Finally, our school staffing formula anticipates \$4.5 million from the Arts Tax. If revenue collection is too low or there are significant changes that reduce the funds passed through to PPS, this will mean fewer teachers in our schools.

Conclusion

Assuming that the state legislature funds K-12 education at the equivalent of the \$6.75 billion proposed by leadership, this budget represents a year of relative stability for Portland after years of reductions. And we are in a very different place than many school districts across Oregon where \$6.75 billion still means millions of dollars of cuts. However, this is still not an investment budget. Many schools will still face cuts. Some schools may be losing a grant-funded program that worked to improve achievement or face the loss of teaching positions because of fewer students in the school.

As a system, even in our years of greatest resource scarcity, we have seen student achievement gains and a narrowing of the achievement/opportunity gap. We have seen these gains because we have prioritized our limited funding toward high leverage strategies and made smart operational decisions. In every budget, we have consistently informed those investments by:

- Maintaining a focus on our student achievement Milestones.
- Targeting our limited funds to accelerate student achievement.
- Keeping equity at the center of our decision-making.

At every budget listening session, I heard how much these cuts have affected our students and educators. And this budget will not replace all that we have lost. But it has allowed us to mitigate other reductions in a number of places, including our high schools. It has also allowed us to continue to better align our practices and resources with our student achievement goals and the Racial Educational Equity Policy.

In the coming years, our priority is not just to avoid cuts, but to invest in programs that support students and strategies that work. With additional funds, our schools could:

- Expand effective interventions that are helping to narrow the achievement/opportunity gap for our most underserved populations, including students of color.
- Hire additional teachers to stabilize or reduce class sizes.
- Restore key programs and electives, such as full-time library and PE in elementary schools.
- Offer high school students more classes and increase access to career learning education.
- Fund full-day kindergarten and expand early learning opportunities.
- Restore classroom assistants and school support staff.

These investments will only be possible if our governor and legislative leaders continue to make schools their top priority in future legislative sessions. We will be counting on their continued leadership.

The future is promising for Portland Public Schools. We have continued to make gains towards all of our Milestones despite years of budget cuts. We have aligned our Milestones and strategic framework with our local and state partners and identified academic strategies that we know are working. And we are just beginning to build the school facilities of the future thanks to Portland voters' approval of the historic school bond last year. I look forward to continuing this important work with you. Thank you for all that you do on behalf of our students.



Carole Smith, Superintendent
Portland Public Schools

Notes on Major Changes in the General Fund from Proposed Budget to Adopted Budget

After the superintendent announced her proposed budget for 2013/14 and delivered the budget message on April 15, 2013, the board heard testimony from many people at four board meetings and at two budget hearings.

Many parents spoke about the impact of budget and staffing decisions on individual schools and programs. Their stories underlined an important point that the superintendent made throughout her budget message: this is not a reinvestment budget. After many years of deep cuts and employee concessions, we do not yet have the resources to do all that we want to do for our students. Despite the expected increase in state funding, which we appreciate, we are not at an adequate funding level in this state.

There were also two district-wide themes in what they said:

- There is strong support for the PPS Racial Educational Equity Policy and pride in seeing it reflected in this budget. The policy calls for differentiation of resources and many people acknowledged that PPS was living up to this promise in this budget. People described their experience of partnership with PPS in this work and saw that work bear fruit in this budget in the staffing allocation formulas that increased FTE to schools based upon numbers of historically underserved students. There are also specific investments such as: the Portland International Scholars Academy; continued professional development around culturally responsive teaching; the establishment of a hearings officer; and funds to support the development of an affirmative action plan.
- Two years after a significant reduction in high school staffing many parents expressed a sense of extreme urgency, wanting our students to have access to a full day of classes. Many people urged the board to increase the staffing in high schools to make this possible.

As a result, the Board directed the superintendent to provide a budget option that accomplished these things:

- Made substantial movement toward all high school students having access to a full day (specifically, all high school students to have the opportunity to take at least 7 classes)
- Maintained equity investments
- Maintained originally proposed level of staffing at grades K-8
- Maintained proposed level of reserves
- Maintained alignment of resource allocation with Board Priorities and Policies as reflected in initial budget proposal

On May 6, 2013 the superintendent outlined an option that increased staffing in high schools by 58 teaching positions above the level described in the initial budget proposal. This would be accomplished in four ways:

- 11 positions from the staffing set aside pool had already been allocated to high schools on April 29
- 18 positions could be allocated from fall-balancing staffing set aside for kindergarten (9 positions) and K-12 (9 positions)
- 15 positions could be added, and funded by reductions to positions and programs elsewhere in the proposed budget.
- 14 positions from school-wide support at high schools could be redirected to teaching positions. This would be accomplished by moving 1.0 Directed Support and 25% of Discretionary Support to Non-Formula teaching FTE at each of the nine high schools.

The timing of this discussion was after the cut-off for decisions that could be reflected in the approved budget document so they are not shown in those numbers. The impact of the changes is, however, reflected in the adopted budget.

High School Instruction is increased by \$3.9 million, reflecting the increase in staffing. Elementary and Middle School Instruction is lower by more than \$900,000 each because of reallocation of the set aside staffing (which was previously spread across K-12) to high schools. Instructional Support – Staff and School Administration is also lower, in part because of the set-aside reallocation. Instruction – Regular is increased by \$2 million to \$200,768,629 from proposed to adopted. This is 9.7% higher than the current year.

Instruction (Regular and Special Programs) increases by \$2 million to \$278,962,739 from proposed to adopted. This is an increase of 8.7% over the current year (2012/13) figure of \$256,688,436.

The increase of 15 FTE in high schools that was not set aside or redirection of existing high school positions is funded by reductions to several centrally-budgeted expenditures. Many of these were originally proposed as strategic investments. They include: Alternative Education (elimination of additional teachers for online/ blended learning), Instructional Support – Staff (elimination of peer mentor/coaches and coordinator), Operations & Maintenance of Plant (reduction in adds to security services for emergency management and background checks), Internal Services (elimination of new clerical position to support IRC and warehouse), and Technology Services (reduction in new IT project manager, cancellation of contract with service provider, shift of funding service to MESD budget).

As a result of these changes to fund high school teaching positions (partially offset by the carry-over into 2013/14 of some IT and facilities capital projects), Support Services is reduced by \$1.3 million to \$181,866,916 from proposed to adopted. This is 3.2% higher than the current year figure of \$176,836,631.

This adopted budget continues to prioritize resources toward instruction for students.

Clarification of the status of the City arts income tax

We included \$4.5 million in revenue from the City in the proposed budget based upon estimates of the amount that would be due to PPS to fund arts teachers in schools serving students in grades K-5. At present, there are two lawsuits with the City that could compromise the ability of the City to pass through these funds to school districts. The City believes that it is likely to prevail in these lawsuits. However, given the possibility of an adverse outcome and the timing of staffing for schools, PPS and the City have reached an agreement whereby the City has guaranteed \$2 million of funding for City schools pending the outcomes from the lawsuits. This represents about \$1.5 million for PPS. As a consequence, PPS has reduced the level of staffing for these teachers to 30 FTE, which is budgeted to cost \$3 million. In the event that the City is unable to provide the full funding due under its arts tax these positions will be paid for with the \$1.5 million of guaranteed funds from the City and \$1.5 million from PPS contingency.

This would reduce uncommitted contingency to about \$17.1 million or 3.7% of expenditures.

The adopted budget was not changed to reflect this contingency plan. It is still possible that the City tax will come through to PPS at the full amount included in the adopted budget. PPS has appropriated the full \$4.5 million so that these funds can be expended. Staffing has been reduced from 45 to 30 FTE. Additional funds will not be expended unless the situation is resolved favorably.

David Wynde
Deputy Chief Financial Officer & Budget Director
June 18, 2013

Citizen Budget Review Committee of Portland Public Schools Budget Review of the 2013/14 Budget

We are grateful to Portland voters for passing the \$482 million school construction bond, the Arts Tax, and a stable funding source for our public libraries. The fact that these three measures all won handily with over 60% of the vote – even in a poor economy – is a testament to our shared belief that education is central to our city's future.

The proposed budget is better than we have had in a while, but our school system's funding remains extremely fragile. As many people have noted, Portland Public Schools' (PPS) proposed budget is uncomfortably contingent on other jurisdictions coming through on their commitments. The Governor and legislative leadership have pledged to produce an education budget of \$6.75B, which is about \$1B more for the State School Fund than in the last biennium, from a combination of cost savings and new revenue. Although this amount falls well short of the Quality Education Model, we are grateful for their efforts and eagerly await the promised reinvestment in coming years. Unfortunately, the Federal government has already disappointed us, with cuts to federal Title programs (including supports for high poverty schools, special education, English as a Second Language programs, professional development, etc.) and additional sequestration cuts totaling another \$2.5M. Further, there are some lingering legal question surrounding the Arts Tax and the actual receipts from the tax will not be verified until the fall, leaving \$4.5M of the budget in limbo.

Despite these constraints, the Superintendent's proposal largely manages to maintain existing programs while increasing some strategic investments to address the opportunity and achievement gaps.

Equity

We appreciate the Board's leadership in adopting the region's first Racial Educational Equity Policy (the Policy) and commitment to its implementation as evidenced by this budget. The Board's support of key equity budget components ensures that we will continue advancing our commitment to the success of every student by differentiating resources to address educational inequities. Students of color and low-income students face significant disparities in PPS. While we saw some gains in the Milestone targets, we will not meet our Milestone or Achievement Compact targets without significant growth in outcomes for students of color. Budgeting processes are a crucial component of advancing equity, and we appreciate the District Staffing Team for utilizing an equity lens in its decision-making.

- The most significant investment is the creation of an equity staffing allocation for schools with a high percentage of historically underserved students. In the past, the District has allocated 5% of FTE based on socio-economic status (SES). In 2013/14, a total of 8% of FTE will be allocated to schools to promote greater equity across the District – with 4% of FTE for SES and 4% of FTE for historically underserved students. The CBRC strongly endorses these staff additions and believes that they represent an important down payment on the promise of the new Racial Educational Equity Policy.

In addition, the CBRC would like to acknowledge the following budget items as key to addressing the opportunity gap:

- Portland International Scholars Academy for students in grades 9-12 who are new to PPS and have limited proficiency in English;
- Professional development to enhance culturally responsive practices and decision making; and
- Expanded prevention strategies such as restorative justice and a 0.5 FTE hearings officer to improve disciplinary consistency across the District.

Last year, the CBRC asked the Board to issue a statement about how the budget differentiates resources to meet the goals outlined in the Racial Educational Equity Policy. We believe that the above budget items do just that, but we ask again that the Board issue a written statement at each budget's adoption that clearly outlines how the budget advances the specific goals outlined in the Policy. This budget puts us intentionally on the path to improve outcomes for our historically underserved students, thereby improving outcomes for all

students. We ask that the Board monitor progress towards those goals and make findings transparent to the public.

High School Staffing

High school staffing has been one of the most controversial aspects of this year's budget proposal. Parent groups, community members, and some Board members expressed opposition to a third year of high school students not having access to a full day of courses.

The CBRC endorses the Budget Option presented by the Superintendent at the May 6th meeting of the budget committee that would increase high school teaching positions by 58 FTE. The impact of the additional staff will likely vary from school to school, but, according to Friday's announcement, will allow all students to take a full 8-course schedule.

The decision to release 29 FTE to high schools now rather than hold them in reserve for the fall appears to be a sound way to provide sufficient high school staffing to satisfy student demand, but is not without some risk. There will be very limited flexibility available to respond to any unanticipated fluctuations in actual enrollment in September, especially at the kindergarten level. An additional 15 FTE are being carved out from the initial budget proposal by postponing or substantially reducing a number of other worthy initiatives. Likewise, the reallocation of 14 FTE from high school support positions to teaching positions will have an unknown impact on the high schools.

Nevertheless, the CBRC believes that extraordinary efforts to augment high school resources are warranted in order to reverse the impact of staffing cuts in the 2011/12 school year. The idea that educators have been forced to deny a full schedule to high school students who want it should give us all pause. We believe that no student should be prohibited from taking a full complement of courses if he or she wants it. We believe the principle of equity should apply across age cohorts and we should not sacrifice the educational experience of high school students in order to preserve that of younger students, or vice versa.

We applaud the recent decision to make a full course load available to every high school student next year. However, it is unclear to the CBRC how the full-day schedule for all high school students will be possible without additional funds or staffing even beyond the Budget Option. We ask the District to provide more detailed information on the impact of the latest changes to the budget and we call upon the Board to ensure these changes will not adversely affect staffing at the lower grades or the commitments in the budget to improve equity. We support allowing each high school student to have access to a full schedule and thank school administrators who found a way to make it possible.

Departmental Budgets

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 progress toward that end; for example, supplemental Departmental Budgets are no longer available. As adequacy of revenue continues to challenge PPS and other K-12 districts, it is more crucial than ever that the public has user-friendly access to information about the District budget.

Specifically, the CBRC recommends that each major Central Office department provide a detailed budget, summarized in tables that show all projected resources and expenses associated with the entire department and/or program. Further, we believe that the potential benefits in public trust and understanding of the fiscal realities facing PPS will outweigh any short-term costs associated with producing these departmental budgets.

Concluding Remarks

For a generation, students in PPS have watched class sizes grow; course offerings shrink; the arts and PE dwindle; field trips and libraries disappear; and Outdoor School cut in half; and still they learn. Teachers, staff, and parents have worked overtime for decades to preserve as much as humanly possible of what made PPS a model urban school district, but the truth is that our children are getting a fraction of the education earlier generations enjoyed.

We call on you – the Board of Education – and your fellow elected officials at all levels, as well as community and business leaders to embrace your leadership role and engage the electorate in a genuine conversation about our state’s priorities and how we want them reflected in all public budgets. Further, we urge you to be much more vocal about the precarious state of public education in Portland and take a more active role in mobilizing our community to demand that our elected state officials act now to increase revenues and provide stable and genuinely adequate funding for education.

The 2013/14 CBRC respectfully submits this report to the PPS Board of Education: Toya Fick, Co-Chair; Tom Fuller, Co-Chair; Dick Cherry; Adrienne Enriquez; Roger Kirchner; Scott McClain; Julia Meier; Rita Moore; Betsy Salter; Kathleen Taylor; Hallie Blashfield; and Bria Justus (ex-officio).

**Citizen Budget Review Committee for Portland Public Schools
Local Option Levy Review 2012/13**

The Citizen Budget Review Committee (CBRC) conducted a general review of Portland Public Schools District (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.

In September 2012, the Board officially appointed the CBRC to serve as the citizen oversight committee for Levy funds. In doing so, the Board tasked the CBRC with publishing an annual report about the use of the Levy funds and its benefit to student achievement.

The CBRC examined Levy data provided by the District to determine the use of funds in the following areas listed below:

- 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 has the following comments:

- The CBRC finds that in the fiscal year 2012/13, all Levy funds appear to have been spent as approved by voters. Spending of Levy revenue meets an acceptable level of fiscal prudence and accountability.
- With respect to the use of Levy funds for maintaining teaching positions, PPS received \$49,704,369 in Levy funds from the three counties. Based on an average teacher cost of \$95,705, those funds supported approximately 519 teaching positions.
- With respect to the use of Levy funds for continuing improvements to support student achievement and great teachers and leaders, the CBRC believes that with the additional support provided by the Levy funds as described above, PPS is supporting student achievement and great teachers and leaders within the district.
- With respect to the restriction that no Levy funds shall pay for any administrative costs, we cannot say with certainty that funds collected under the Levy have not been spent on administrative costs as stated in the original Board resolution. The District does not have in place a method to specifically track local option dollars which are part of the General Fund rather than a specific and separate account. The CBRC recommends that the Board and PPS ensure that future levy and ballot language reflect PPS accounting practices. The CBRC requests that the District establish a procedure for the 2013/14 fiscal year that allows the District to provide the CBRC with a detailed accounting of expenditures of local option funds to the CBRC.

The CBRC respectfully submits this report to the PPS Board of Education: Toya Fick, Co-Chair; Tom Fuller, Co-Chair; Dick Cherry; Adrienne Enriquez; Roger Kirchner; Scott McClain; Julia Meier; Rita Moore; Betsy Salter; Kathleen Taylor; Hallie Blashfield; and Bria Justus (ex-officio).

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 | 21,162,140 | 25,024,146 | - | 119,439,354 | 2,766,407 | 168,392,047 |
| Revenue from Taxes | 252,392,800 | 195,200 | 43,247,232 | 1,601,000 | - | 297,436,232 |
| Tuition | 185,000 | 5,648,000 | - | - | - | 5,833,000 |
| Earnings on Investment | 600,000 | - | 115,000 | 63,250 | 10,000 | 788,250 |
| Food Service | - | 3,642,171 | - | - | - | 3,642,171 |
| Extra-curricular Activities | 529,500 | 9,785,032 | - | - | - | 10,314,532 |
| Other Local Sources | 9,452,000 | 8,674,217 | 38,034,327 | 1,005,836 | 2,926,205 | 60,092,585 |
| Intermediate Sources | 12,457,017 | - | - | - | - | 12,457,017 |
| State Sources | 188,782,292 | 16,752,889 | - | 1,300,000 | 195,833 | 207,031,014 |
| Federal Sources | - | 60,032,636 | 207,744 | - | - | 60,240,380 |
| Other Sources | 2,000,000 | - | 4,225,761 | 681,024 | - | 6,906,785 |
| Total Resources | 487,560,749 | 129,754,291 | 85,830,064 | 124,090,464 | 5,898,445 | 833,134,013 |
| Requirements by Program | | | | | | |
| Instruction | 278,962,739 | 60,089,484 | - | - | - | 339,052,223 |
| Support Services | 181,866,916 | 27,927,313 | - | 660,351 | 3,171,617 | 213,626,197 |
| Enterprise and Community Services | 1,640,220 | 20,735,330 | - | - | - | 22,375,550 |
| Facilities Acq & Construction | - | 1,974,229 | - | 56,014,996 | - | 57,989,225 |
| Debt Service & Transfers Out | 4,906,785 | 1,900,000 | 85,830,064 | - | - | 92,636,849 |
| Contingency | 20,184,089 | - | - | 67,415,117 | 2,726,828 | 90,326,034 |
| Ending Fund Balance | - | 17,127,935 | - | - | - | 17,127,935 |
| Total Requirements | 487,560,749 | 129,754,291 | 85,830,064 | 124,090,464 | 5,898,445 | 833,134,013 |
| Requirements by Account | | | | | | |
| Salaries and Benefits | 383,105,230 | 65,263,814 | - | 2,565,213 | 158,769 | 451,093,026 |
| Materials and Services | 75,314,662 | 37,833,940 | - | 6,765,087 | 297,980 | 120,211,669 |
| Capital Outlay | 1,244,334 | 2,188,179 | - | 46,315,047 | - | 49,747,560 |
| Debt Service & Other | 2,805,649 | 5,440,423 | 85,830,064 | 1,030,000 | 2,714,868 | 97,821,004 |
| Fund Transfers | 4,906,785 | 1,900,000 | - | - | - | 6,806,785 |
| Contingency | 20,184,089 | - | - | 67,415,117 | 2,726,828 | 90,326,034 |
| Ending Fund Balance | - | 17,127,935 | - | - | - | 17,127,935 |
| Total Requirements | 487,560,749 | 129,754,291 | 85,830,064 | 124,090,464 | 5,898,445 | 833,134,013 |



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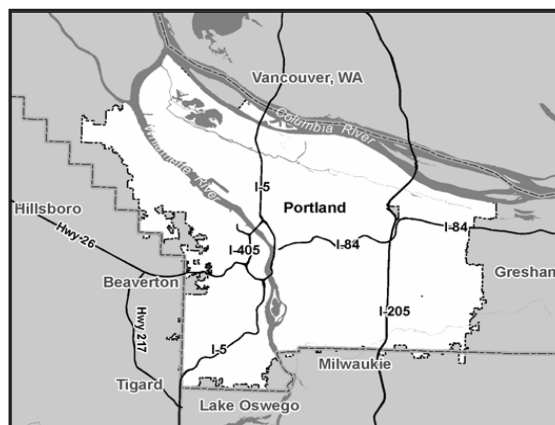
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District Overview



Established in 1851, Portland Public Schools is the largest and oldest school district in the State of Oregon. Located in northwestern Oregon at the confluence of the Columbia and Willamette Rivers, the District's boundaries are generally the same as the City of Portland. The District covers an area over 152 square miles and has a population in excess of 500,000, including portions of the cities of Portland (pop. 587,865), Lake Oswego (pop. 36,770), and Milwaukie (pop. 20,435). 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 2012 was 47,523. 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 2012 Portland Public Schools Student Enrollment

| Program Type | Number of Schools / Programs | Enrollment | Enrollment Distribution |
|---|------------------------------|---------------|-------------------------|
| Regular School Programs | | | |
| Elementary / K-8 Schools | 58 | 26,577 | 56% |
| Middle Schools | 10 | 5,365 | 11% |
| High Schools | 9 | 10,551 | 22% |
| Total Regular Schools & Programs | 77 | 42,493 | 89% |
| Alternative Programs | 7 | 1,739 | 4% |
| Total Regular & Alternative Programs | 84 | 44,232 | 93% |
| Community-Based Programs | 17 | 1,207 | 3% |
| Special Services Programs | 19 | 457 | 1% |
| Public Charter School Programs | 8 | 1,627 | 3% |
| Total Programs and Enrollment | 128 | 47,523 | 100% |

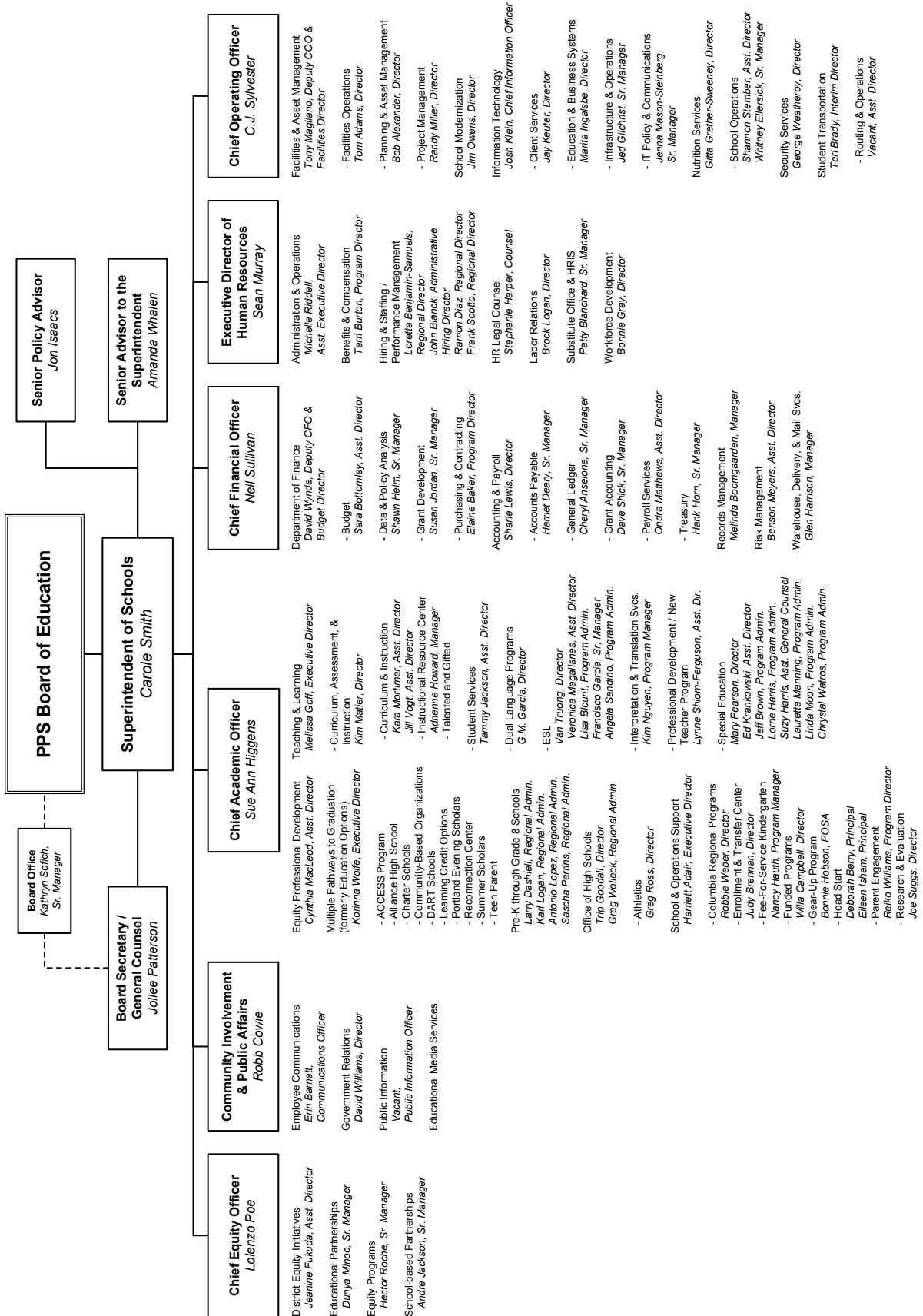
Source: PPS Enrollment Summaries - October 2012

From 1997 to 2008, the District generally experienced constant yearly declines in enrollment. However, enrollment counts from October 2012 show the total enrollment increased by 235 students from the previous year. Based on demographic studies conducted by Portland State University, it is anticipated that enrollment will level off at about 51,746 students by the 2025/26 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 2012-2013 Organizational Structure



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 47,500 students, and make recommendations on the operation of the District.

The School Board generally 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 held in the auditorium of the school district's Blanchard Education Service Center, 501 North Dixon Street unless otherwise announced. 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.

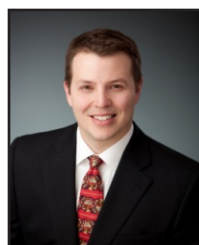
In May 2013, an election for three of the seven elected Board positions took place. All voters living within the District boundaries (including most of the City of Portland and portions of unincorporated Multnomah, Clackamas, and Washington Counties) elect the Board members by zones to represent the 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 2017
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



Tom Koehler (Zone #6)
Service since: July 2013
Term expires: June 2017
Phone: 503-916-3741
tkoehler@pps.net



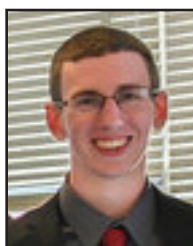
Bobbie Regan (Zone #3)
Service since: July 2003
Term expires: June 2015
Phone: 503-916-3741
bobbieregan@comcast.net



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



Steve Buel (Zone #4)
Service since: July 2013
Term expires: June 2017
Phone: 503-916-3741
sbuel@pps.net



Andrew Davidson
Student Representative
Grant High School
Term expires: June 2014
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

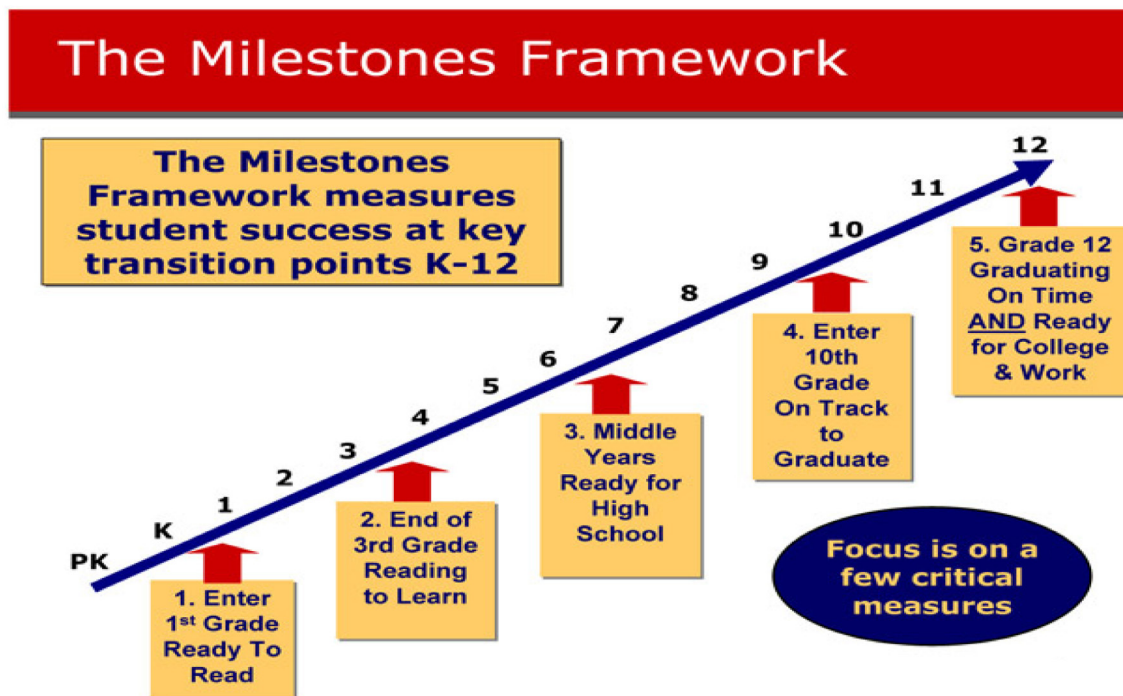
On February 23, 2009, Superintendent Carole Smith presented to the Board of Education a Milestones Framework for Portland Public Schools - a set of simple yet powerful measures of student progress that frames and guides the alignment of the school district's educational priorities.

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

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

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

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






2011/12 Milestones Results

Superintendent Carole Smith presented the school district’s annual Milestones achievement results to the Board of Education on October 15, 2012, showing that student achievement is improving for the third year in a row. Portland Public Schools has made year-over-year comparisons using its Milestones Framework since 2009/10. This year, the school district is aligning its Milestones with the state Achievement Compact measures.

In 2011/12, PPS schools produced significant gains at three key Milestones - 3rd grade “Reading to Learn,” entering 10th Grade “On Track to Graduate,” and “Graduating on Time.” With each Milestone, PPS set one target for improving achievement for all students and another for narrowing the gap between groups. The results - Portland schools made progress toward every target. They hit or exceeded the three overall achievement targets; hit or exceeded one of the targets for narrowing the gap and missed the remaining two gap targets by one to two points.

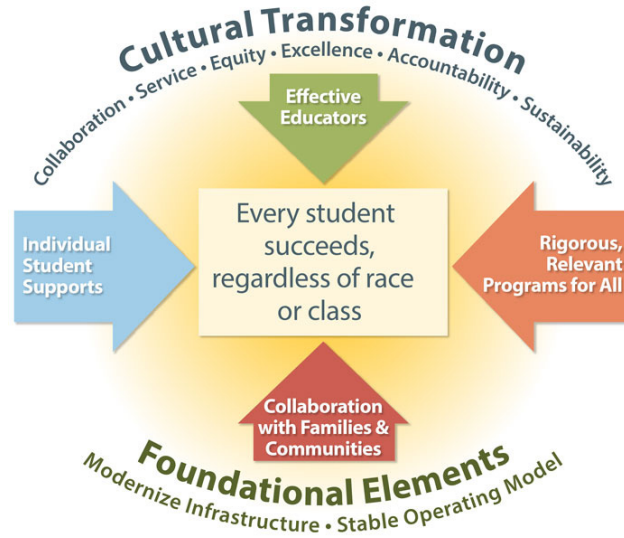
The Superintendent credited educators’ intentional approaches to raise achievement as well as district-wide efforts to make curriculum engaging and culturally relevant for all students, give all students access to rigorous content and identify and respond to the needs of individual students. Portland Public Schools goal is improving achievement for all students while accelerating learning for students historically underserved in schools. The Milestones results are part of the Superintendent’s annual evaluation. The Board approved her evaluation and voted unanimously to extend her contract for another three years. Superintendent Smith has served in her position since October 2007.

| Milestone | 2010-11 Actual | 2011-12 Target | 2011-12 Actual |
|--|--|--------------------------------|----------------|
| Reading to Learn (Meet or exceed benchmark by the end of 3rd grade)  | 71% | Keep up: +5 | ✓ +6 (77%) |
| | Largest gap: Hispanic v. white 34pts | Catch up: -5 Close gap by 5 | -4 (30 pts) |
| On Track to Graduate (Enter 10th grade with 6 credits and 90% attendance)  | 63% | Keep up: +5 | ✓ +7 (70%) |
| | Largest gap: Multi-racial v. white 25pts | Catch up: -5 Close gap by 5 | -3 (22 pts) |
| | 2009-10 Actual | 2010-11 Target | 2010-11 Actual |
| 4-year Cohort Graduation Rate  | 54% | Keep up: +5 | ✓ +8 (62%) |
| | Largest gap: Hispanic v. white 27pts | Catch up: -5 Close gap by 5 | ✓ -9 (18 pts) |

✓ = Met Target

Additionally, the on-time graduation rate in Portland Public Schools increased by 1 percentage point in 2012, the third year in a row that the rate has gone up. Among the 3,400 students who started school in 2008/09, a total of 63 percent graduated in four years. Of the students who started in a PPS neighborhood comprehensive or focus high school, 78 percent earned a regular diploma in four years. The on-time graduation rate for PPS has now increased 10 points since Oregon first began reporting cohort graduation rates. The 10 point gain meets the improvement target set by the Portland School Board in 2010, two years earlier than originally projected. Statewide, the graduation rate has increased two points over the past three years.

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

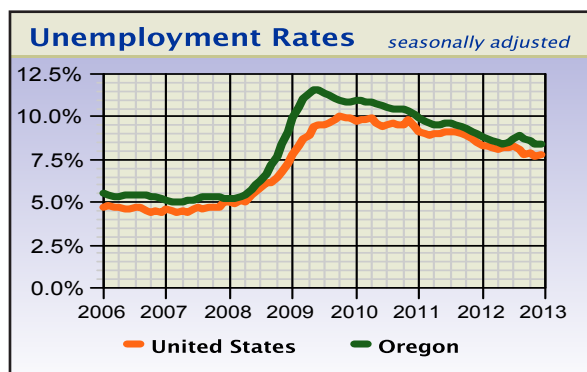
The information presented in the budget document is perhaps best understood when considered in the broader context in which the District operates.

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 2012 calendar year, Trade, Transportation, & Utilities, along with Education, Health Services, and Hospitality accounted for the majority of the economy (45%). Overall, unemployment in the Portland metropolitan area fell to 7.5% in December 2012, down from 8.1% in December 2011. Minor shifts within industry sectors occurred within the 12-month span.

| Portland Area Employment by Industry | Dec 2011 | Dec 2012 |
|---|----------|----------|
| Trade, Transportation, & Utilities | 20% | 20% |
| Education, Health Services, & Hospitality | 24% | 25% |
| Government | 15% | 14% |
| Professional & Business Services and Other Services | 17% | 17% |
| Manufacturing | 11% | 11% |
| Information Services & Financial Activities | 8% | 8% |
| Construction, Mining, & Logging | 5% | 5% |

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

Oregon Unemployment Rate - Seasonally Adjusted



Source: Oregon Employment Department

Oregon Economy: In December 2012 Oregon’s unemployment rate decreased to 8.4%, down from 8.9% in December 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 very grateful to the voters in PPS for this support. That renewed and increased levy has resulted in increased revenue for PPS as described elsewhere in this budget. However, the benefit to PPS of this levy is reduced because of Measure 5 property tax limits, known as “compression”. Market value of residential property, the critical variable in calculation of compression, has declined in recent years resulting in lower direct revenue for PPS from

the local option. For example, in the current fiscal year (2012/13) PPS is forecasted to receive about \$50 million from the local option levy; this would have been \$77 million if not for compression. PPS is supporting legislative proposals that would refer a constitutional amendment to Oregon voters to remove local option levies from Measure 5 property tax limits. It is also likely that market values for residential property have started to increase again after the recession. In the proposed budget we have been conservative in forecasting local option revenue as essentially unchanged year-over-year. If market values increased in 2012, particularly west of the Willamette River for PPS, then it is likely that local revenue will increase in 2013/14.

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.

Capital Bond: In 2012 PPS voters approved a capital bond! This is a landmark accomplishment for PPS after many years of work and we are enormously grateful to the voters in this district for their continued support of PPS and for public education in our district. The District has not had adequate funds for capital improvements for many years, 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 was completed in 2005. The Board commissioned a thorough facilities review process in 2006/07, and based upon the findings, committed to a long-term program of comprehensive rebuilding and renovation that will eventually impact almost every school building. For several years district staff has been working on 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. As an interim measure the Board authorized interim borrowing, originally of \$25.75 million and then expanded to a \$45 million line of credit. The proceeds of this interim financing have funded urgent roof replacements, modular classrooms, boiler burner replacements, the purchase of Rosa Parks School and other critical work in anticipation of a capital bond. 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.

In 2012, PPS updated its long-range facilities plan with the assistance of an advisory committee of more than 30 citizens, who brought a variety of professional perspectives as well as that of teachers, parents, and other interested participants. This committee held a series of community meetings, reaffirmed the need for a capital bond, and laid the foundation for the Board's deliberation on a second bond proposal and the criteria for definition of projects to be financed.

At meetings in June and August, 2012, the Board determined that it would be appropriate to seek voter approval in November, 2012, for general obligation bonds to finance a program of capital investments in PPS schools that includes:

- the full modernization or replacement of three high schools (Roosevelt, Franklin and Grant) identified using high seismic risk and the need for major access upgrades as priority criteria;
- the full modernization or replacement of Faubion School in partnership with Concordia University;
- seismic and other building improvements: including seismic strengthening, replacement and seismically bracing roofs, roof replacements and accessibility improvements at a number of district schools;
- educational facility improvements to improve grades 6-8 science classrooms with sinks and electrical outlets at as many as 39 schools;
- repayment of \$45 million of existing capital debt (the line of credit referred to earlier); and
- master planning the high school campuses not impacted by the major investment described above.

In November of 2012, the voters of Portland Public Schools authorized Portland Public Schools (the "District") to issue up to \$482 million of general obligation bonds to improve schools with 67% of voters supporting this capital investment program. The first portion of these bonds is scheduled to be issued in April/May of 2012 and this proposed budget includes expenditures of a portion of the proceeds.

City of Portland Arts Income Tax: On the same ballot in November of 2012, voters in the City of Portland approved a limited income tax (\$35 per adult) to fund a new Arts Education and Access Fund which will fund several uses including one that directly impacts this budget, i.e. paying for arts teachers in schools serving students in grades K-5 within the City. The funding agreement with the City defines a ratio of 500:1 and PPS forecasts receipt of funds for 45 teachers.

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 Commission (TSCC) website - <http://www.co.multnomah.or.us/orgs/tscc/> .

Detail on ODE requirements can be found in the Oregon Administrative Rules (OAR), at: <http://arcweb.sos.state.or.us/pages/rules/access/numerically.html>.

Budgeting is not simply 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 and to prepare 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 its 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 after review. 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 people 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 performs the citizen oversight required by the ballot measure. They monitor and advise the Board to ensure expenditures are made in accordance with levy language and intent.

Public notices are published, budgets are made available for public review, and opportunities for public comment are 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 2013/14 Proposed Budget

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.

On October 15, 2012 the Board affirmed a set of priorities for PPS. 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 strategic framework which serves to prioritize the work of the school district and was used to frame the budget development process.

On December 17, 2012 the Board received a financial forecast for 2013/14 based upon the Governor's budget proposal, for the 2013/15 biennium, which included a legislative appropriation of \$6.15 billion for K-12 education and \$400 million in cost savings for schools in PERS. This forecast was updated in January following the Board's approval of Amendment #1 to the 2012/13 budget, which revised estimates of PPS 2012/13 ending fund balance and some expenditure levels.

School Staffing: District Staffing Team

PPS again engaged the services of a District Staffing Team (DST) to wrestle with the school level staffing questions. The focus of this group is on the distribution of school staffing via the school staffing formula (the team is not involved in staffing for centrally based programs). The team was led by Sue Ann Higgins, Chief Academic Officer, and Ben Keefer, Principal of George Middle School. Membership included two principals from each grade level configuration (high schools, middle schools, K-5 and K-8). In addition to these eight school leaders, there were representatives of many central support teams including Office of Teaching & Learning, Office of School Operations & Support, Regional Administrators, Special Education, English as a Second Language, Finance, Budget, Human Resources, and Enrollment & Transfer.

The DST is not a decision-making body. Its charge is to advise the Superintendent on school staffing priorities, with the goal of improving the allocation of resources to align with the district Milestones goals and the Racial Educational Equity policy. This year the DST functioned as something of a "think tank" with an emphasis on considering the various topics and options for moving forward. The Superintendent joined the deliberations during several sessions and was briefed on the thinking of the committee. The Board received a presentation on these key topics at a work session on March 18, 2013.

In addition to devoting considerable attention to the general fund staffing allocations, subcommittees of the DST also considered the following topics:

- English as a Second Language
- Title Programs
- Special Education
- Arts Education Funding

The DST operated in the context of a funding situation which acknowledged the following key elements:

- One-time money used to backfill the proposed \$10 million reduction in school staffing in 2012/13 has gone away
- PPS will have about \$4.5 million in funding for arts in elementary schools
- The improved state outlook under the budget proposal from the co-chairs of the legislature's Ways and Means Committee should allow for an additional \$7.5 million funding for school staffing
- But this positive net outcome is offset by the impact of needing to backfill in the general fund to mitigate the impact of reduced federal funding and the expiration of a number of grants that supported staffing positions

The DST affirmed the following guiding principle: **Make strategic investments and scaffold future new investments to close the racial achievement/opportunity gap and raise achievement of all students.**

The DST identified three principles for action:

Action #1: Invest some resources by school type and achievement needs, not solely by school size

Result: Target achievement/opportunity gap closure and support Priority and Focus schools and other schools most in need of improvement.

Action #2: Provide clear direction to schools on how certain resources and administrative support must be used

Result: Achieve greater systemic cohesion; align with best practices and ensure closure of the achievement/opportunity gap.

Action #3: Provide enough time for resources to shift culture and build capacity

Result: Shift culture and capacity within schools so that results can be sustained over the long-term.

The DST was clear in acknowledging that staffing is only one of many levers that will impact achievement. Others include:

- Teacher & leadership effectiveness
- Family/school partnership
- School-based data teams

- Courageous Conversations About Race
- Meaningful assessment
- Positive behavior intervention supports
- Culturally responsive instruction
- Access to core programs

The DST spent significant time reviewing the current differential allocation of staffing resources aimed at more equitable outcomes, namely the 5% of school staffing allocated based upon the number of students eligible to receive Free and Reduced Meals (FRM), sometimes known as the Socio-Economic Status (SES) allocation. The DST considered both the question of whether 5% was the right amount for allocation in this differential manner; and whether FRM was the best criterion to use. The DST reviewed numerous modeling scenarios that looked at many different criteria for allocation including: FRM, several achievement measures, historically underserved racial groups, Special Education, ESL, and combinations of many of these factors; as well as several different percentage levels.

On the percentage to use for this equity allocation, there is critical tension between the imperative to increase resources for schools (and students) that have the greatest needs on the one hand, and the importance of ensuring that all schools can offer a strong core program. PPS, under the current budget scenario, is challenged to improve its ability to do both of these.

The DST concluded that increasing the equity allocation from 5% to 8% was reasonable given that:

- About 50 FTE could be redistributed toward schools with higher levels of need
- Negative impact is typically not greater than 1 FTE per school at any level/type of school
- It does not jeopardize the overall ability of PPS to offer core program in its schools

The DST did not come to a conclusion on criteria so did not recommend any specific change in the criteria used to allocate these resources. The change proposed by the Superintendent, which uses FRM for 4% of the equity allocation, and combined underserved (FRM, Special Education, ESL, or historically underserved racial groups as defined by the State) for the remaining 4% is consistent with the work of the DST and the values expressed during its deliberations.

The DST discussed a number of ideas for targeted allocation of limited strategic investments to improve student outcomes and to mitigate to other budget challenges including areas such as:

- Priority and Focus schools
- All high poverty schools
- Bolstering core program support
- Essential skills support

The highest level of support within DST was for Priority and Focus schools. One other specific recommendation from DST was for the allocation of staffing under the Arts Education and Access funding, where DST recommended that schools receive staffing in increments rounded to multiples of 0.5 FTE.

Centrally Managed Resources: Budget Leadership Team

All central departments prepared budget submissions that described a program. Managers submitted narratives that addressed four questions/issues:

- Define and describe this program, including intended outcomes or performance metrics
- Please describe how you would achieve a 5% overall reduction to your budget
- Describe how a 5% reduction to your budget would affect the operations of other departments
- Using a district-wide racial equity lens, please describe the impact of the above 5% reduction

Managers were also asked to identify which of the district's strategic priorities were supported by the program. In addition to these submissions for existing programs managers were also able to propose expansions to existing programs or new programs.

These submissions were reviewed and discussed by a Budget Leadership Team (BLT) that included the Superintendent and all of her direct reports, as well as several other senior managers from the Office of Schools, Operations, Human Resources, the budget director and assistant budget director.

The BLT met three times for four hours each time to listen to presentations on each of the budget submissions from the respective senior managers. There was robust discussion around suggested budget reductions, some of which were affirmed and some of which were suggested as undesirable. Likewise there was similarly rigorous discussion of proposed additions and new funding.

In a number of instances the proposed additions to the general fund were the result of reductions in Federal funding and the end of grant funding including the Voluntary Public School Choice grant, the Foreign Language Acquisition Program grant, the 21st Century Schools grant, and the emergency management planning grant. Many of these situations were ones where historically underserved students (including students of color) were disproportionately impacted. In general, there was broad consensus among BLT that it was important for PPS to maintain these key programs and staff through adding them to the general fund budget.

Budget Reconciliation and Balancing

On March 11 the Superintendent delivered a budget framing message to the Board in which she outlined some of the values and priorities, the opportunities and uncertainties which would shape her proposed budget; http://www.pps.k12.or.us/files/budget/3_11_13_Superintendents_Budget_Framing_Message.pdf

The Superintendent held six budget listening sessions between March 14 and April 2. The participants included district staff (March 14), the District Employee & Stakeholder Team (March 19), the Portland Association of Teachers representative assembly (March 20), public meetings for anyone in the PPS community (March 20 & 21), and PPS students (April 2).

The Superintendent was a full participant in BLT meetings and was present to hear the discussion at several of the later meetings of the DST. She used the work of the DST and BLT to inform her decisions in the development of this proposed budget in a final stage process that combined the highest priority components of both teams to the fullest extent possible given the financial resources forecast to be available to PPS in 2013/14.

2013/14 Budget Development Calendar

| Date | Activity |
|---------------------|---|
| September 24 | Board appoints Citizen's Budget Review Committee (CBRC) Members |
| October - April | CBRC - Discuss budget process, forecast, school staffing, Local Option Levy, and recommendations on Proposed Budget |
| October - March | District Staffing Team - School Staffing work sessions |
| October 15 | Board confirms 2013/14 priorities and budget calendar |
| December 17 | State Revenue Forecast & First 2013/14 Budget Forecast |
| January 22 | 2012/13 Budget Amendment & 2013/14 Forecast Update |
| January 28 | Board Meeting |
| February - March | Budget Leadership Team - Priority-Based Budgeting work sessions |
| February 11 | Board Work Session: Budget Update |
| February 25 | Board Meeting |
| March 4 | Board Work Session: Program Update |
| March 11 | Board Work Session: Program Update |
| March 11 | Superintendent shares Budget Framing Message with Board |
| March 14 | PPS Staff Budget Listening Session: King Elementary 4:00-5:00 pm |
| March 18 | Board Meeting: District Staffing Team Overview |
| March 18 | Town Hall Meeting with Governor: Madison HS 6:00-8:00 pm |
| March 19 | District Employee & Stakeholder Team Listening Session: BESC |
| March 20 | PAT Representative Assembly Listening Session: 5:30-6:30 pm |
| March 20 | Community Budget Listening Session: Lincoln HS 7:00-9:00 pm |
| March 21 | Community Budget Listening Session: Grant HS 6:00-8:00 pm |
| March 25 - March 29 | Spring Break |
| April 1 | Board Work Session: Program Update |
| April 2 | PPS Student Budget Listening Session: Roosevelt HS 7:30-8:30 am |
| April 15 | Proposed Budget - Board Meeting (Budget Committee): Budget Committee receives the Proposed Budget - no discussion; Budget Message Only |
| April 16 | 2013/14 Staffing Allocations to Schools |
| April - May | Staffing Process - Submission, Review, and Approval |
| April 18 | Budget Committee Public Hearing - Wilson High School 6:00 pm |
| April 22 | Board Work Session |
| May 1 | Budget Committee Public Hearing - BESC 6:00 pm |
| May 6 | Board Work Session |
| May 13 | Board Meeting |
| May 13 | CBRC Reports to Board |
| May 20 | Approved Budget - Board Meeting (Budget Committee): Budget Committee discusses the Approved Budget and votes to Approve a budget |
| May 27 | Submit Approved Budget to TSCC |
| June 10 | Board Work Session |
| June 17 | Adopted Budget - Board Meeting: TSCC Hearing on Approved; Discussion on Approved; TSCC certifies the Approved Budget; Board votes to Adopt the FY 2013/14 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 | Activities financed and operated similarly to private business enterprises, providing goods and services to the students or the general public and financed primarily through user fees or community programs. |
| 4000 Facilities Acquisition and Construction | Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to 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 Type | Budgeted Funds | Fund Components |
|------------------------|--|--|
| General Fund | 101 - General Fund | The primary day-to-day operating fund of the District. |
| Special Revenue Funds | 201 - Student Body Activity Fund 202 - Cafeteria Fund 205 - Grants Fund 225 - PERS Rate Stabilization Reserve Fund 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 Fund 306 - Settlement Debt Service Fund 307 - IT Projects 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 Services Fund 350 - GO Bonds Debt Service Fund | Accounts for the payment of principal and interest on certain long-term debt. |
| Capital Projects Funds | 404 - Construction Excise Tax Fund 405 - School Modernization Fund 407 - IT System Project Fund 420 - Full Faith & Credit Funds 435 - Energy Efficient Schools Fund 438 - Facilities Capital Fund 445 - Capital Asset Renewal Fund 450 - GO Bonds Fund 480 - Recovery Fund | Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities. |
| Internal Service Fund | 601 - Self Insurance Fund | Accounts for services furnished by one department or agency to another department or agency on a cost-reimbursement basis. |

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Background Information

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.

Enrollment Projections – Staffing for 2013-14 SY is based on projected October 2013 Enrollment. Projections of 2013-14 have been done by the [Portland State University's Population and Research Center \(PRC\)](#). PRC has forecast district enrollment since 1999. 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.

Portland Public Schools enrollment projections by PRC are done at the district, cluster and the school level. They use a "Grade Progression Model" also referred to as a "Cohort survival method" to forecast enrollment at individual schools, where projected enrollment in any given school and grade is based on the previous year's grade at that school with adjustments for how students tend to progress from grade to grade. For example, next year's third grade enrollment at a school is largely based on the last three years' second grade enrollment. Kindergarten forecasts are informed by birth data collected by health agencies. For incoming grades, Kindergarten, 6th and 9th grades are based on the historic share of residents that attend the schools and transfer trends. All school level forecasts are reconciled with the cluster and district. 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. PRC Projections are completed in January, and adjustments to the PRC forecast were made for staffing when there was school consolidation and for transfer results and slot changes that would not be known by PRC.

General Fund Formula Allocations

The general fund staffing formula is comprised of four components:

1. 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 25. Additional resources may be allocated in the fall based on actual students enrolled.
2. Ratio Full Time Equivalent (FTE) – Staff allocation based on the number of students served. This component includes, but is not limited to, teachers, educational assistants, and library and technology staff. Ratio FTE does not include funding for Kindergarten.
3. Equity Allocation – Staff allocation based on the number of students qualifying for free or reduced price meals and the number of students who meet the definition of "combined underserved", which is described in more detail later in this narrative. Eight percent of the non-administrative FTE allocation is based on this Equity factor.
4. School-Wide Support – Staff allocation based on the need for administrative and other basic 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 and others.

Kindergarten – The State of Oregon only mandates and funds half-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).

Maintaining manageable Kindergarten class sizes is a top priority. The District's target for maximum Kindergarten class size in fall 2013/14 will remain at twenty-five. Since 2008/09, the Kindergarten allocation has been separate from the Ratio Component. Kindergarten is allocated from the General Fund in 0.5 FTE for the first half of each Kindergarten class. In other words, Kindergarten is allocated by classroom. Note that the average Kindergarten class size will generally be less than 25, as this is a maximum.

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.

1. The initial allocation, contained in this budget document, provides sufficient staff to each school so that no Kindergarten class exceeds 26 students.
2. In the fall when students enroll, if average Kindergarten class size exceeds 25 students, then we will endeavor to

allocate additional resources. This could be in the form of a new section of Kindergarten or education assistants to manage class size.

3.

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).

Spring 2013 Allocation at 26 target maximum applied to 2013/14 projection

| K Range | K FTE |
|------------|-------|
| 0 to 26 | 0.5 |
| 27 to 52 | 1.0 |
| 53 to 78 | 1.5 |
| 79 to 104 | 2.0 |
| 105 to 130 | 2.5 |
| 131 to 156 | 3.0 |

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 forecasted students. For example, a 25.25 to 1 ratio provides 1.0 FTE for every 25.25 students enrolled. The table below shows the Ratios used for allocation.

| Budget | K-5 Schools | K-8 and K-12 Schools | Middle Schools (6-8) | High Schools (9-12) | Comment |
|------------------|-------------|----------------------|----------------------|---------------------|---|
| 2007/08 Adopted | 23.5:1* | 23.5:1* | 23.5:1 | 22.7:1 | |
| 2008/09 Adopted | 23.2:1 | 23.2:1 | 23.2:1 | 22.7:1 | * 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. |
| 2009/10 Adopted | 23.4:1 | 23.4:1 | 23.4:1 | 22.9:1 | |
| 2010/11 Adopted | 24.24:1 | 24.24:1 | 24.24:1 | 24.03:1 | |
| 2011/12 Adopted | 25.0:1 | 24.24:1 | 24.24:1 | 29.1:1^ | ^ The 2011/12 High School increase in ratio incorporates a shift from Ratio to School-Wide 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. |
| 2012/13 Proposed | 27.0:1 | 26.0:1 | 26.0:1 | 31.3:1 | The Proposed 2012/13 Budget included a ten million dollar reduction in school staffing. |
| 2012/13 Adopted | 25.0:1 | 24.24:1 | 24.24:1 | 28.35:1 | The Adopted 2012/13 Budget restored school staffing and ratios through a one-time agreement among the City of Portland, the Portland Association of Teachers and PPS that included cash from the City, deferral of teacher’s salary increases, furlough days for non-represented staff, and other reductions. |
| 2013/14 Proposed | 26.9:0:1 | 25.6:1 | 25.25:1 | 30.0:1 | Although the State of Oregon increased the State-Wide Education budget, it does not fully make up for one-time school staffing resources. Additionally, ratios also increase through (1) shifting allocations between schools by allocating less by ratio and more by Equity (5% to 8%), (2) allocating 20.25 FTE to Focus and Priority Schools (3) HS ratios decrease as HS school-wide support increases. |
| 2013/14 Adopted | 26.9:1 | 25.6:1 | 25.25:1 | 25.72:1 | Adopted 2012/13 Budget High School Ratio increase by 58 FTE of which 14 FTE were already in high school school wide support. |

An allocation Ratio of 25.25:1 does not imply an average class size of 25.25. 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. There are other resources besides Ratio FTE used for Classroom teachers (Equity FTE, Discretionary School-Wide Support, Grants, and Foundation), reducing class size.
2. Schools can choose to use Ratio FTE for non-classroom positions, increasing class size.
3. Teacher planning time within the school day in middle and high schools reduces the time teachers are in class, increasing class size.
4. Some high school students who have met most of their diploma-related credits don't take a full load of classes, reducing class size.
5. Some students receive Special Education or ESL services outside of their regular class, reducing class size.
6. Types and number of courses offered (e.g., Band, PE) affect class size.

Equity FTE – Additional FTE allocated to promote greater equity across the District. Of the non-administrative formula (Ratio, Kindergarten, Equity) FTE eight percent is set aside for Equity. This is an increase in Equity FTE of 47 FTE, compared to past years five percent set aside. This increase in Equity FTE is possible due to allocating less on a per student basis and more towards addressing the persistent achievement gap. Half of the Equity FTE will be allocated by Socio-Economic Status (as in past years), and the other half of the Equity FTE will be allocated by subgroups Portland Public Schools has historically underserved.

Socio-Economic Status FTE is based on each school's number of students who are eligible for free or reduced meal prices. K-5, K-8 and middle schools with over 30% eligibility will receive an Equity allocation in 2013/14 at an eligible-student-to-FTE ratio of 233:1. This 30% minimum requirement (floor) is designed to concentrate the allocation of the Equity factor to higher poverty schools, including those schools where Title I is no longer available following the change in that threshold to 60% in 2012/13. All high schools will receive a Socio-Economic Status allocation, regardless of the percent of eligible students at an eligible-student-to FTE ratio of 280:1.

Combined Underserved FTE is based on each school's number of students who meet one of the following criteria: Special Education Eligibility, Limited English Proficiency, eligibility to receive Free or Reduced Price Meals, African-American, Hispanic, Native American or Pacific Islander race. These historically underserved groups are the same groups by which the Oregon Department of Education measures the Achievement Gap in which it designates schools as "Focus Schools." K-5, K-8 and Middle schools with over 45% eligibility will receive an Equity allocation in 2013/14 at an eligible-student-to-FTE ratio of 250:1. This 45% minimum requirement (floor) is designed to concentrate the allocation of the Equity factor to higher combined underserved schools, including those schools where Title I is no longer available. All high schools will receive a Combined Underserved allocation, regardless of the percent of eligible students at an eligible-student-to FTE ratio of 370:1.

At the time of the Approved Budget, 58 FTE were allocated to high schools to support a full student day, of which 14 FTE were previously allocated at high schools as School-wide support. These 58 FTE were allocated on a per-student basis and were shown as non-formula in other reports. For the Adopted Budget, these FTE have been re-characterized in this section as Ratio FTE. Equity FTE was not affected.

School-Wide Support – The School-Wide Support Tables indicate the number and types of positions allocated to each school depending on school size 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 these expansions are retained for 2013/14. Although each school's leadership retains some control over use of the School-Wide 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 certified FTE.

K-5 Schools

| FTE Allocated by School Enrollment [^] | <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 |
| K-5 School Total | 1.50 | 1.75 | 2.25 | 2.38 | 4.00 | 4.25 | 4.50 |

[^]Enrollment 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 Enrollment [^] | <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 |

[^]Enrollment 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 Enrollment | 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 | 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 | 3.50 | 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 Enrollment | 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 |

High Schools

| FTE Allocated by School Enrollment | 400-499 | 500-599 | 600-699 | 700-899 | 900-1099 | 1100-1199 | 1,200-1,299 | 1,300-1,399 | 1,400-1,499 | 1,500-1,599 | 1,600-1,699 |
|------------------------------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Principal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Vice Principal | 1.00 | 1.00 | 1.00 | 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 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 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 |
| IT Staff | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Athletic Director | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Discretionary Support | 0.70 | 0.85 | 1.00 | 1.15 | 1.50 | 1.70 | 1.75 | 1.90 | 2.00 | 2.15 | 2.15 |
| High School Total | 7.95 | 8.60 | 9.25 | 10.90 | 11.75 | 12.45 | 12.75 | 13.40 | 14.25 | 14.40 | 14.40 |

-In 2010-11 Administrative Support was expanded to reflect the amount of non-instructional staffing required to operate a high school.

-Counselor allocations to campuses containing more than one school are based on all the students at the campus.

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

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

In 2010/11, School-Wide Support was expanded to reflect the amount of non-instructional staffing required to operate a high school. FTE on all school-wide support tables is shown in Licensed Equivalents, with Secretary, Campus Monitor and Bookkeeper represented as half the weight of certified FTE. Alliance High School are allocated staff on a different School-Wide Support table. For 2013-14, Campus Monitor and Other Basic Support FTE are increased at the high school level. Two additional categories were added at high schools: Athletic Director and IT Person. These new high school categories reflect positions that already existed in high schools so they were added to the School-Wide Support table to enhance transparency of how schools use their resources.

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."

For 2013-14 PPS is investing in Focus and Priority schools by allocating 20.25 non-formula FTE.

Priority schools are high poverty schools whose achievement ranked in the lowest 5% (approx.) of Title I schools in the state based on Oregon's new rating formula. These schools were assigned this four-year designation due to very low achievement and growth, and need additional supports and interventions. PPS Priority Schools (and targeted FTE) are Roosevelt (3.00), Rosa Parks (2.50), Woodlawn (2.50), Madison (*), King (*). Schools receiving Elementary and Secondary Education Act School Improvement Grants (SIG Schools) are also automatically classified as Priority Schools by ODE. SIG schools are identified with an asterisk (*), and they are not schools that will be allocated Non-Formula General Fund FTE.

Focus schools are high poverty schools which were ranked in the lowest 15% (approx.) of Title I schools and need additional support in closing the achievement gap and addressing achievement for historically underserved subgroups. PPS Focus schools (and targeted FTE) are: César Chávez (1.25), Jefferson (2.25), Lane (1.25), Rigler (1.25), Scott (1.25), Sitton (1.25), Vernon (1.25), Whitman (1.25), Woodmere (1.25).

Other adjustments may be necessary for non-standard programs, including High School Focus Options (Benson High, Jefferson Middle College) and alternative programs such as Alliance High School and ACCESS. These schools require different staffing than regular programs. Vernon, King, Skyline and Sabin are working towards being authorized as International Baccalaureate schools and receive non-formula FTE for this transition. These are shown in the tables as

FTE adjustments.

General Fund K-5 Arts

In the November 2012 election, Portland residents passed the Arts Education and Access income tax, which provides funding for art teachers for students in Kindergarten to 5th grades. These teachers are allocated to all schools at 0.5 FTE per school with Kindergarten to 5th grades..

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

- As of July 1, 2012, 56 schools have foundations with account balances over \$1,000.
- Schools retain 100% of the first \$10,000 raised each year.
- Above \$10,000, two-thirds of funds raised stay with the school. One-third goes to a district-wide fund, which is administered by All Hands Raised on behalf of PPS and used to fund grants to schools.
- 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

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 0.5 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 average caseload is 35:1.

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.

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

Table 1

| Student to Teacher Ratio / School Type | | | | | |
|--|-------------|--------------------------|-------------|--------------------------|-------------|
| 28.0:1 | | 30.0:1 | | 35.0:1 | |
| K-5, K-8*, 6-12, K-12 | | 6-8 and "Other" | | 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 | | | | |

Table 2

| 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 |

One-to-One Paraeducators

For 2013/14, 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.

DESIGNATED SPECIAL EDUCATION CLASSROOMS

In 2013/14, 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.

Designated Classroom staffing is as follows:

Behavior Classrooms

Behavior Classrooms (up to 15 students):

Grades K-8

1 Teacher

2 Paraeducators

High School Step-Down Classroom (up to 15 students):

1 Teacher

2 Paraeducators

1 Qualified Mental Health Professional (QMHP)

Communication Behavior Classrooms (CB)

CB Classrooms (up to 15 students):

Grades K-5 1 Teacher

3 Paraeducators

Grades K-8 CB Team 1 Teacher 2 Paraeducators

Intensive Skills Centers

Each Intensive Skills classrooms (up to 15 students grades K-12) receive allocations as follows:

1 Teacher

3 Paraeducators

OTHER SPECIAL EDUCATION STAFFING

School Psychologists (K-12)

School Psychologists are allocated using the following formula:

- K-5 1:110; K-8 1:115; 6-8 1:125; K-12 1:125; HS 1:135 - psychologist to student ratio
- 0.1 FTE bump for Title 1 Schools (which includes all Focus and Priority schools)
- Modified Rounding at 0.75
- 0.1 FTE bump for Behavior classrooms

Schedules will continue to be divided into full days at each school they serve. These FTE are held and allocated centrally and do not appear in the 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 2013/14. 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.

ELL Teacher Allocations

| ELL Students | Teacher Allocations |
|--------------|---------------------|
| 1 - 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 |

Bilingual Educational Assistants

Bilingual educational assistant (EA) staffing is based on an ELL student number with extra weighting of students of language proficiency testing (ELPA levels 1 and 2). Students at level 1 and 2 get double Bilingual EAs support during core classes. This allocation model is described in the table below:

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

English Learner student projections for 2013/14 were developed by ESL Department based on a roll forward of 2012/13 students by grade and estimates of students moving through the proficiency levels.

Numbers of ELPA level 1 and 2 students were used to double-weight the count used for allocation of educational assistants to also support family needs. This count is based on data as of 1/23/2013.

Weighted projections for bilingual EA allocations are based on the same student projection used for teacher allocations plus an extra 1.0 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.

| Grade Span (13-14) | School / Program | Percentage | | Gr K Student Count for Staffing | Gr 1-12 Student Count for Staffing | Total Student Count for Staffing (Gr. K weighted 0.75) | School-Wide Support | | | | Ratio FTE | | Equity FTE | | Non-Formula | | Total General Fund FTE | K-5 Arts K-5 Arts | General Fund FTE with Arts |
|--------------------|----------------------|--|-----------------------|---------------------------------|------------------------------------|--|---------------------|----------------------------|-----------|-----------|-------------------------|----------------------|---------------------------|---------------------------|----------------|----------|------------------------|-------------------|----------------------------|
| | | Eligible for Free or Reduced-Price Meals | Combined Under-served | | | | Principal | Assistant / Vice Principal | Secretary | Counselor | Kindergarten Allocation | Gr 1-12 FTE by Ratio | Socio Economic Status FTE | Combined Under-served FTE | Administrative | Licensed | | | |
| K - 5 | Abernethy | 12% | 27% | 88 | 443 | 509 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 16.47 | | | 0.50 | | 22.97 | 0.50 | 23.47 |
| K - 5 | Ainsworth | 4% | 24% | 87 | 485 | 550 | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 18.03 | | -1.00 | 1.06 | | 23.59 | 0.50 | 24.09 |
| K - 5 | Alameda | 9% | 19% | 109 | 639 | 721 | 1.00 | 1.00 | 1.50 | 1.00 | 2.50 | 23.75 | | | | | 30.75 | 0.50 | 31.25 |
| K - 5 | Atkinson | 42% | 55% | 70 | 363 | 416 | 1.00 | | 0.88 | 0.50 | 1.50 | 13.49 | 0.71 | 0.87 | 0.50 | | 19.45 | 0.50 | 19.95 |
| K - 5 | Bridlemile | 16% | 28% | 68 | 375 | 426 | 1.00 | | 0.88 | | 1.50 | 13.94 | | | 0.50 | | 17.82 | 0.50 | 18.32 |
| K - 5 | Buckman | 33% | 49% | 72 | 377 | 431 | 1.00 | | 0.88 | 1.00 | 1.50 | 14.01 | 0.59 | 0.80 | 0.23 | | 20.01 | 0.50 | 20.51 |
| K - 5 | Capitol Hill | 23% | 38% | 52 | 337 | 376 | 1.00 | | 0.75 | 0.50 | 1.00 | 12.53 | | | | | 15.78 | 0.50 | 16.28 |
| K - 5 | Chapman | 31% | 44% | 103 | 524 | 601 | 1.00 | 1.00 | 1.25 | 1.00 | 2.00 | 19.48 | 0.78 | | 0.50 | | 27.01 | 0.50 | 27.51 |
| K - 5 | Duniway | 10% | 21% | 65 | 368 | 417 | 1.00 | | 0.88 | | 1.50 | 13.68 | | | | | 17.06 | 0.50 | 17.56 |
| K - 5 | Forest Park | 1% | 18% | 53 | 411 | 451 | 1.00 | | 0.88 | | 1.50 | 15.28 | | | 1.00 | | 19.66 | 0.50 | 20.16 |
| K - 5 | Glencoe | 27% | 40% | 78 | 409 | 468 | 1.00 | | 0.88 | 0.50 | 1.50 | 15.20 | | | 0.50 | | 19.58 | 0.50 | 20.08 |
| K - 5 | Grout | 68% | 79% | 80 | 299 | 359 | 1.00 | | 0.75 | 0.50 | 2.00 | 11.12 | 0.98 | 1.06 | | | 17.41 | 0.50 | 17.91 |
| K - 5 | James John | 83% | 89% | 94 | 388 | 459 | 1.00 | | 0.88 | 0.50 | 2.00 | 14.42 | 1.53 | 1.52 | | | 21.85 | 0.50 | 22.35 |
| K - 5 | Kelly | 79% | 89% | 134 | 538 | 639 | 1.00 | 1.00 | 1.25 | 1.00 | 3.00 | 20.00 | 2.04 | 2.12 | | | 31.41 | 0.50 | 31.91 |
| K - 5 | Lewis | 37% | 53% | 52 | 348 | 387 | 1.00 | | 0.75 | 0.50 | 1.00 | 12.94 | 0.60 | 0.79 | | | 17.58 | 0.50 | 18.08 |
| K - 5 | Llewellyn | 22% | 35% | 52 | 491 | 530 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 18.25 | | | | | 23.25 | 0.50 | 23.75 |
| K - 5 | Maplewood | 26% | 37% | 57 | 269 | 312 | 1.00 | | 0.75 | | 1.00 | 10.00 | | | 0.75 | | 13.50 | 0.50 | 14.00 |
| K - 5 | Markham | 55% | 68% | 72 | 317 | 371 | 1.00 | | 0.75 | 0.50 | 1.50 | 11.78 | 0.83 | 0.95 | 0.19 | | 17.50 | 0.50 | 18.00 |
| K - 5 | Richmond | 12% | 20% | 111 | 505 | 588 | 1.00 | 1.00 | 1.00 | 1.00 | 2.50 | 18.77 | | | 0.67 | | 25.94 | 0.50 | 26.44 |
| K - 5 | Rieke | 13% | 23% | 60 | 320 | 365 | 1.00 | | 0.75 | | 1.50 | 11.90 | | | 0.20 | | 15.35 | 0.50 | 15.85 |
| K - 5 | Rigler | 85% | 91% | 86 | 367 | 432 | 1.00 | | 0.88 | 0.50 | 2.00 | 13.64 | 1.49 | 1.47 | 2.75 | | 23.73 | 0.50 | 24.23 |
| K - 5 | Rosa Parks | 95% | 99% | 73 | 311 | 366 | 1.00 | | 0.75 | 0.50 | 1.50 | 11.56 | 1.40 | 1.35 | -1.00 | 3.50 | 20.56 | 0.50 | 21.06 |
| K - 5 | Sitton | 85% | 91% | 73 | 290 | 345 | 1.00 | | 0.75 | | 1.50 | 10.78 | 1.18 | 1.16 | 1.25 | | 17.62 | 0.50 | 18.12 |
| K - 5 | Stephenson | 7% | 24% | 43 | 274 | 306 | 1.00 | | 0.75 | | 1.00 | 10.19 | | | | | 12.94 | 0.50 | 13.44 |
| K - 5 | Whitman | 87% | 92% | 60 | 298 | 343 | 1.00 | | 0.75 | | 1.50 | 11.58 | 1.21 | 1.19 | 1.25 | | 18.48 | 0.50 | 18.98 |
| K - 5 | Woodmere | 83% | 91% | 71 | 311 | 364 | 1.00 | | 0.75 | 0.50 | 1.50 | 11.56 | 1.22 | 1.24 | 1.33 | | 19.10 | 0.50 | 19.60 |
| K - 5 | Woodstock | 30% | 40% | 91 | 423 | 491 | 1.00 | | 0.88 | 0.50 | 2.00 | 15.72 | 0.60 | | | | 20.70 | 0.50 | 21.20 |
| K - 5 | PK/K - 5 Total | | | 2,054 | 10,480 | 12,021 | 27.00 | 7.00 | 24.13 | 13.50 | 44.50 | 390.07 | 15.16 | 14.52 | -2.00 | 16.68 | 550.56 | 13.50 | 564.06 |
| K - 8 | Arlita | 66% | 77% | 71 | 413 | 466 | 1.00 | 1.00 | 1.00 | 0.50 | 1.50 | 16.13 | 1.27 | 1.36 | | | 23.76 | 0.50 | 24.26 |
| K - 8 | Astor | 61% | 69% | 52 | 432 | 471 | 1.00 | 1.00 | 1.00 | 0.50 | 1.00 | 16.88 | 1.19 | 1.25 | | | 23.82 | 0.50 | 24.32 |
| K - 8 | Beach | 58% | 72% | 90 | 531 | 599 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 20.74 | 1.42 | 1.63 | 0.50 | | 30.29 | 0.50 | 30.79 |
| K - 8 | Boise-Eliot/Humboldt | 87% | 94% | 77 | 447 | 505 | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 17.46 | 1.78 | 1.81 | 1.50 | | 28.05 | 0.50 | 28.55 |
| K - 8 | Bridger | 61% | 76% | 69 | 367 | 419 | 1.00 | 1.00 | 1.00 | 0.50 | 1.50 | 14.34 | 1.05 | 1.20 | 0.31 | | 21.90 | 0.50 | 22.40 |
| K - 8 | César Chávez | 88% | 93% | 74 | 413 | 469 | 1.00 | 1.00 | 1.00 | 0.50 | 1.50 | 16.13 | 1.68 | 1.65 | 2.75 | | 27.21 | 0.50 | 27.71 |

Staffing Overview

2013/14 School District No. 1J, Multnomah County, Oregon

| Grade Span (13-14) | School / Program | Percentage | | Gr K Student Count for Staffing | Gr 1-12 Student Count for Staffing | Total Student Count for Staffing (Gr. K weighted 0.75) | School-Wide Support | | | | Ratio FTE | | Equity FTE | | Non-Formula | | Total General Fund FTE | K-5 Arts K-5 Arts | General Fund FTE with Arts |
|--------------------|---------------------------|--|-----------------------|---------------------------------|------------------------------------|--|---------------------|----------------------------|-----------|-----------|-------------------------|----------------------|---------------------------|---------------------------|----------------|----------|------------------------|-------------------|----------------------------|
| | | Eligible for Free or Reduced-Price Meals | Combined Under-served | | | | Principal | Assistant / Vice Principal | Secretary | Counselor | Kindergarten Allocation | Gr 1-12 FTE by Ratio | Socio Economic Status FTE | Combined Under-served FTE | Administrative | Licensed | | | |
| K - 8 | Chief Joseph/Ockley Green | 60% | 70% | 83 | 608 | 670 | 1.00 | 2.00 | 1.25 | 1.00 | 2.00 | 23.75 | 1.63 | 1.79 | 0.08 | 34.50 | 0.50 | 35.00 | |
| K - 8 | Harrison Park | 85% | 92% | 94 | 671 | 742 | 1.00 | 1.00 | 1.50 | 1.00 | 2.00 | 26.21 | 2.60 | 2.60 | 0.17 | 38.08 | 0.50 | 38.58 | |
| K - 8 | Creston | 66% | 75% | 44 | 300 | 333 | 1.00 | | 0.75 | 0.50 | 1.00 | 11.72 | 0.90 | 0.95 | | 16.82 | 0.50 | 17.32 | |
| K - 8 | Creative Science | 37% | 48% | 50 | 367 | 405 | 1.00 | 1.00 | 1.00 | 0.50 | 1.00 | 14.34 | 0.62 | 0.75-1.00 | 1.00 | 20.21 | 0.50 | 20.71 | |
| K - 8 | Faubion | 76% | 85% | 68 | 381 | 432 | 1.00 | 1.00 | 1.00 | 0.50 | 1.25 | 14.88 | 1.34 | 1.39 | 0.50 | 22.86 | 0.50 | 23.36 | |
| K - 8 | Hayhurst | 18% | 25% | 57 | 363 | 406 | 1.00 | 1.00 | 1.00 | 0.50 | 1.50 | 14.18 | | | | 19.18 | 0.50 | 19.68 | |
| K - 8 | Beverly Cleary | 12% | 24% | 91 | 673 | 741 | 1.00 | 2.00 | 1.50 | 1.00 | 2.00 | 26.29 | | | 1.94 | 35.73 | 0.50 | 36.23 | |
| K - 8 | Irvington | 36% | 53% | 52 | 408 | 447 | 1.00 | 1.00 | 1.00 | 0.50 | 1.00 | 15.94 | 0.68 | 0.92 | | 22.04 | 0.50 | 22.54 | |
| K - 8 | King | 78% | 96% | 56 | 257 | 299 | 1.00 | | 0.50 | 0.40 | 1.50 | 10.04 | 0.94 | 1.07 | 1.00 | 16.45 | 0.50 | 16.95 | |
| K - 8 | Laurelhurst | 13% | 27% | 66 | 586 | 636 | 1.00 | 1.00 | 1.25 | 1.00 | 1.50 | 22.89 | | | | 28.64 | 0.50 | 29.14 | |
| K - 8 | Lee | 78% | 87% | 55 | 449 | 490 | 1.00 | 1.00 | 1.00 | 0.50 | 1.50 | 17.54 | 1.60 | 1.66 | | 25.80 | 0.50 | 26.30 | |
| K - 8 | Lent | 87% | 93% | 75 | 507 | 563 | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 19.80 | 2.02 | 2.00 | 0.13 | 29.45 | 0.50 | 29.95 | |
| K - 8 | Marysville | 87% | 90% | 65 | 307 | 356 | 1.00 | | 0.75 | 0.50 | 1.50 | 11.99 | 1.25 | 1.20 | 1.00 | 19.19 | 0.50 | 19.69 | |
| K - 8 | Peninsula | 77% | 87% | 58 | 316 | 360 | 1.00 | | 0.75 | 0.50 | 1.50 | 12.34 | 1.13 | 1.18 | 1.75 | 20.15 | 0.50 | 20.65 | |
| K - 8 | Roseway Heights | 42% | 52% | 70 | 553 | 606 | 1.00 | 1.00 | 1.25 | 1.00 | 1.50 | 21.60 | 1.04 | 1.20 | | 29.59 | 0.50 | 30.09 | |
| K - 8 | Sabin | 34% | 48% | 83 | 372 | 434 | 1.00 | 1.00 | 1.00 | 0.50 | 2.00 | 14.53 | 0.61 | 0.78 | 1.00 | 22.42 | 0.50 | 22.92 | |
| K - 8 | Scott | 87% | 91% | 94 | 421 | 492 | 1.00 | 1.00 | 1.00 | 0.50 | 2.00 | 16.45 | 1.72 | 1.68 | 1.40 | 26.75 | 0.50 | 27.25 | |
| K - 8 | Skyline | 26% | 40% | 29 | 244 | 266 | 1.00 | | 0.50 | 0.40 | 1.00 | 9.53 | | | 1.20 | 13.63 | 0.50 | 14.13 | |
| K - 8 | Sunnyside Env. | 27% | 39% | 50 | 529 | 567 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 20.66 | | | 0.40 | 26.06 | 0.50 | 26.56 | |
| K - 8 | Vernon | 63% | 72% | 72 | 350 | 404 | 1.00 | 1.00 | 1.00 | 0.50 | 1.50 | 13.67 | 1.04 | 1.10 | 2.25 | 23.06 | 0.50 | 23.56 | |
| K - 8 | Vestal | 75% | 85% | 56 | 337 | 379 | 1.00 | | 0.75 | 0.50 | 1.50 | 13.16 | 1.17 | 1.22 | | 19.30 | 0.50 | 19.80 | |
| K - 8 | Winterhaven | 10% | 24% | 24 | 331 | 349 | 1.00 | | 0.75 | 0.50 | 0.50 | 12.93 | | | 0.25 | 15.93 | 0.50 | 16.43 | |
| K - 8 | Woodlawn | 84% | 96% | 76 | 357 | 414 | 1.00 | 1.00 | 1.00 | 0.50 | 1.50 | 13.95 | 1.40 | 1.50 | 2.50 | 24.35 | 0.50 | 24.85 | |
| K - 8 | PK/K - 8 Total | | | 1,901 | 12,290 | 13,716 | 29.00 | 24.00 | 28.50 | 18.80 | 42.25 | 480.07 | 30.08 | 31.89 | 20.63 | 705.22 | 14.50 | 719.72 | |
| ELEMENTARY TOTAL | | | | | 3,955 | 22,770 | 25,736 | 56.00 | 31.00 | 52.63 | 32.30 | 86.75 | 870.14 | 45.24 | 46.41 | -2.00 | 1255.78 | 28.00 | 1283.78 |
| 6 - 8 | Beaumont | 44% | 50% | - | 604 | 604 | 1.00 | 1.00 | 1.50 | 1.00 | | 23.92 | 1.14 | 1.20 | | 30.76 | | 30.76 | |
| 6 - 8 | da Vinci | 24% | 38% | - | 469 | 469 | 1.00 | 1.00 | 1.00 | 0.50 | | 18.57 | | | | 22.07 | | 22.07 | |
| 6 - 8 | George | 88% | 94% | - | 383 | 383 | 1.00 | 1.00 | 1.00 | 0.50 | | 15.17 | 1.43 | 1.42 | 0.33 | 21.85 | | 21.85 | |
| 6 - 8 | Gray | 21% | 37% | - | 428 | 428 | 1.00 | 1.00 | 1.00 | 0.50 | | 16.95 | | | | 20.45 | | 20.45 | |
| 6 - 8 | Hosford | 42% | 55% | - | 563 | 563 | 1.00 | 1.00 | 1.25 | 1.00 | | 22.30 | 1.00 | 1.22 | | 28.77 | | 28.77 | |
| 6 - 8 | Jackson | 26% | 43% | - | 531 | 531 | 1.00 | 1.00 | 1.25 | 1.00 | | 21.03 | | | | 25.28 | | 25.28 | |
| 6 - 8 | Lane | 85% | 91% | - | 495 | 495 | 1.00 | 1.00 | 1.00 | 0.50 | | 19.60 | 1.78 | 1.77 | 1.75 | 28.40 | | 28.40 | |
| 6 - 8 | Mt. Tabor | 33% | 42% | - | 619 | 619 | 1.00 | 1.00 | 1.50 | 1.00 | | 24.51 | 0.86 | | | 29.87 | | 29.87 | |

| Grade Span (13-14) | School / Program | Percentage | | Gr K Student Count for Staffing | Gr 1-12 Student Count for Staffing | Total Student Count for Staffing (Gr. K weighted 0.75) | School-Wide Support | | | | Ratio FTE | | Equity FTE | | Non-Formula | | Total General Fund FTE | K-5 Arts K-5 Arts | General Fund FTE with Arts | |
|----------------------------|------------------|--|-----------------------|---------------------------------|------------------------------------|--|---------------------|----------------------------|-----------|-----------|-------------------------|----------------------|---------------------------|---------------------------|----------------|----------|------------------------|----------------------|----------------------------|-------|
| | | Eligible for Free or Reduced-Price Meals | Combined Under-served | | | | Principal | Assistant / Vice Principal | Secretary | Counselor | Kindergarten Allocation | Gr 1-12 FTE by Ratio | Socio Economic Status FTE | Combined Under-served FTE | Administrative | Licensed | | | | |
| 6 - 8 | Sellwood | 30% | 43% | - | 484 | 484 | 1.00 | 1.00 | 1.00 | 0.50 | 19.17 | 0.61 | 0.13 | 23.41 | | | 23.41 | | | |
| 6 - 8 | West Sylvan | 14% | 26% | - | 965 | 965 | 1.00 | 2.00 | 1.50 | 1.50 | 38.22 | | -1.00 | 43.22 | | | 43.22 | | | |
| MIDDLE SCHOOL TOTAL | | | | - | 5,541 | 5,541 | 10.00 | 11.00 | 12.00 | 8.00 | 219.44 | 6.82 | 5.61 | 1.21 | 274.08 | | | 274.08 | | |
| 1 - 8 | ACCESS | 12% | 23% | - | 254 | 254 | 1.00 | | 0.50 | 0.30 | 9.92 | | 1.98 | 13.70 | | | 13.70 | | | |
| K - 12 | MLC | 23% | 41% | 24 | 442 | 460 | 1.00 | 1.00 | 1.25 | 1.00 | 0.50 | 17.27 | 0.23 | 22.25 | 0.50 | | 22.75 | 0.50 | | 22.75 |

| Grade Span (13-14) | School / Program | Percentage | | Gr 1-12 Student Count for Staffing | School-Wide Support | | | | | | | | | | FTE by Ratio | Equity | | Non-Formula | | Total General Fund FTE | |
|--------------------------|------------------|--|----------------------|------------------------------------|---------------------|----------------|-----------|-----------|---------------------|----------------|------------|--------------------|----------|-------------------|--------------|-----------------------|---------------------------|--------------------------|----------------|------------------------|----------|
| | | Eligible for Free or Reduced-Price Meals | Combined Underserved | | Principal | Vice Principal | Secretary | Counselor | Career Coordination | Campus Monitor | Bookkeeper | Study Hall Support | IT Staff | Athletic Director | | Discretionary Support | Socio Economic Status FTE | Combined Underserved FTE | Administrative | | Licensed |
| 9 - 12 | Benson | 63% | 79% | 873 | 1.00 | 2.00 | 1.50 | 2.00 | 0.50 | 1.00 | 0.25 | 0.50 | 0.50 | 0.50 | 1.15 | 33.94 | 1.96 | 1.86 | 2.02 | 50.68 | |
| 9 - 12 | Cleveland | 28% | 39% | 1,494 | 1.00 | 2.00 | 2.00 | 4.00 | 0.50 | 1.00 | 0.25 | 0.50 | 0.50 | 0.50 | 2.00 | 58.09 | 1.48 | 1.60 | 0.50 | 75.92 | |
| 9 - 12 | Franklin | 55% | 67% | 1,487 | 1.00 | 2.00 | 2.00 | 4.00 | 0.50 | 1.00 | 0.25 | 0.50 | 0.50 | 0.50 | 2.00 | 57.82 | 2.89 | 2.69 | 0.50 | 78.15 | |
| 9 - 12 | Grant | 23% | 37% | 1,476 | 1.00 | 2.00 | 2.00 | 4.00 | 0.50 | 1.00 | 0.25 | 0.50 | 0.50 | 0.50 | 2.00 | 57.39 | 1.21 | 1.49 | 0.00 | 74.34 | |
| 9 - 12 | Jefferson | 76% | 91% | 465 | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 | 1.00 | 0.25 | 0.50 | 0.50 | 0.50 | 0.70 | 18.08 | 1.24 | 1.14 | 0.50 | 4.77 | 33.68 |
| 9 - 12 | Lincoln | 11% | 22% | 1,502 | 1.00 | 2.00 | 2.00 | 4.00 | 0.50 | 1.00 | 0.25 | 0.50 | 0.50 | 0.50 | 2.15 | 58.40 | 0.61 | 0.90 | 0.00 | 74.31 | |
| 9 - 12 | Madison | 65% | 78% | 1,080 | 1.00 | 2.00 | 1.50 | 2.50 | 0.50 | 1.00 | 0.25 | 0.50 | 0.50 | 0.50 | 1.50 | 41.99 | 2.49 | 2.27 | 0.05 | 58.55 | |
| 9 - 12 | Roosevelt | 75% | 86% | 935 | 1.00 | 2.00 | 1.50 | 2.50 | 0.50 | 1.00 | 0.25 | 0.50 | 0.50 | 0.50 | 1.50 | 36.35 | 2.47 | 2.17 | 3.55 | 56.29 | |
| 9 - 12 | Wilson | 20% | 34% | 1,193 | 1.00 | 2.00 | 1.50 | 3.00 | 0.50 | 1.00 | 0.25 | 0.50 | 0.50 | 0.50 | 1.70 | 46.38 | 0.88 | 1.11 | 0.00 | 60.82 | |
| HIGH SCHOOL TOTAL | | | | | 9.00 | 17.00 | 15.00 | 27.00 | 4.50 | 9.00 | 2.25 | 4.50 | 4.50 | 4.50 | 14.70 | 408.44 | 15.23 | 15.23 | 0.50 | 11.54 | 562.89 |
| 9 - 12 | Alliance | 55% | 78% | 275 | 1.00 | | 0.50 | 1.00 | | | | | | | 2.00 | 10.69 | 0.50 | 0.58 | 2.42 | 18.69 | |

| | 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) | School-Wide Support | Ratio FTE | | Equity FTE | | Non-Formula Detail | | Total General Fund FTE | K-5 Arts | General Fund FTE with Arts |
|----------------------------|-----------------------|---------------------------------|------------------------------------|--|---------------------|-------------------------|----------------------|---------------------------|--------------------------|--------------------|--------------|------------------------|--------------|----------------------------|
| | | | | | | Kindergarten Allocation | Gr 1-12 FTE by Ratio | Socio Economic Status FTE | Combined Underserved FTE | Administrative | Licensed | | | |
| PK/K - 5 Subtotal | 12,534 | 2,054 | 10,480 | 12021 | 71.63 | 44.50 | 390.07 | 15.16 | 14.52 | -2.00 | 16.68 | 550.56 | 13.50 | 564.06 |
| PK/K - 8 Subtotal | 14,191 | 1,901 | 12,290 | 13716 | 100.30 | 42.25 | 480.07 | 30.08 | 31.89 | | 20.63 | 705.22 | 14.50 | 719.72 |
| ELEMENTARY TOTAL | 26,725 | 3,955 | 22,770 | 25736 | 171.93 | 86.75 | 870.14 | 45.24 | 46.41 | -2.00 | 37.31 | 1255.78 | 28.00 | 1283.78 |
| MIDDLE SCHOOL TOTAL | 5,541 | - | 5,541 | 5541 | 41.00 | | 219.44 | 6.82 | 5.61 | | 1.21 | 274.08 | | 274.08 |
| HIGH SCHOOL TOTAL | 10,505 | - | 10,505 | 10505 | 111.95 | | 408.44 | 15.23 | 15.23 | 0.50 | 11.39 | 562.74 | | 562.74 |
| ALTERNATIVE TOTAL | 995 | 24 | 971 | 989 | 10.55 | 0.50 | 37.88 | 0.50 | 0.58 | | 4.63 | 54.64 | 0.50 | 55.14 |
| TOTAL | 43,766 | 3,979 | 39,787 | 42771 | 335.43 | 87.25 | 1535.90 | 67.79 | 67.83 | -1.50 | 54.54 | 2147.24 | 28.50 | 2175.74 |

District-Wide FTE Tables

Staffing allocations 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 2013/14 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 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 | Change From PY |
|--------------|--|-----------------|------------------|------------------|-----------------|----------------|
| 11100 | Elementary School Instruction | 1,072.77 | 1,118.59 | 1,111.16 | 1,111.16 | 38.39 |
| 11200 | Middle School Instruction | 429.62 | 440.96 | 431.43 | 431.43 | 1.81 |
| 11300 | High School Instruction | 453.58 | 442.42 | 482.14 | 482.45 | 28.87 |
| 11400 | Pre-Kindergarten Instruction | 95.51 | 77.09 | 77.09 | 77.09 | (18.42) |
| 12200 | Special Programs - Restrictive Programs | 338.34 | 321.80 | 321.80 | 321.80 | (16.54) |
| 12500 | Special Programs - Less Restrictive Programs | 329.44 | 329.09 | 329.09 | 329.09 | (0.35) |
| 12600 | Special Programs - Early Intervention | 15.50 | 14.50 | 73.63 | 14.50 | (1.00) |
| 12700 | Special Programs - Educationally Disadvantaged | 3.25 | 1.25 | 1.25 | 1.25 | (2.00) |
| 12800 | Special Programs - Alternative Education | 64.89 | 60.83 | 57.83 | 60.68 | (4.21) |
| 12900 | Special Programs - Designated Programs | 149.58 | 153.94 | 153.94 | 153.94 | 4.36 |
| 14000 | Special Programs - Summer Programs | 0.00 | 0.00 | 0.00 | 0.00 | - |
| | Total - Instruction Programs | 2,952.48 | 2,960.47 | 3,039.36 | 2,983.39 | 30.91 |
| 21000 | Instructional Support Services - Students | 428.71 | 402.61 | 402.61 | 402.97 | (25.74) |
| 22000 | Instructional Support Services - Staff | 215.48 | 188.60 | 178.80 | 178.80 | (36.68) |
| | Total - Instructional Support Services | 644.19 | 591.21 | 581.41 | 581.77 | (62.42) |
| 23000 | Executive Administration Services | 28.78 | 31.68 | 31.68 | 31.68 | 2.90 |
| 24000 | School Administration | 345.59 | 353.82 | 347.07 | 346.32 | 0.73 |
| 25100 | Business Administration | 59.70 | 60.20 | 60.20 | 60.20 | 0.50 |
| 25400 | Operation and Maintenance of Plant | 419.58 | 420.58 | 419.58 | 419.58 | - |
| 25500 | Student Transportation | 90.95 | 92.20 | 92.20 | 92.20 | 1.25 |
| 25700 | Internal Services | 21.00 | 20.00 | 19.00 | 19.00 | (2.00) |
| | Total - Support Services General Administration | 965.60 | 978.48 | 969.73 | 968.98 | 3.38 |
| 26200 | Planning, Research and Development | 11.69 | 11.99 | 11.99 | 12.05 | 0.36 |
| 26300 | Information Services | 14.00 | 14.00 | 14.00 | 14.00 | - |
| 26400 | Human Resources | 34.70 | 36.25 | 36.25 | 36.25 | 1.55 |
| 26600 | Technology Services | 64.80 | 65.80 | 65.30 | 65.30 | 0.50 |
| 26700 | Records Management | 2.50 | 2.50 | 2.50 | 2.50 | - |
| | Total - Central Support | 127.69 | 130.54 | 130.04 | 130.10 | 2.41 |
| 31000 | Food Services | 192.93 | 184.10 | 184.10 | 184.10 | (8.83) |
| 33000 | Community Services | 22.31 | 31.67 | 31.67 | 31.67 | 9.36 |
| | Total - Enterprise and Community Services | 215.24 | 215.77 | 215.77 | 215.77 | 0.53 |
| 41000 | Facilities Acquisition and Construction | 27.00 | 19.00 | 19.00 | 18.50 | (8.50) |
| | Total - Facilities Acquisition and Construction | 27.00 | 19.00 | 19.00 | 18.50 | (8.50) |
| | Total FTE | 4,932.20 | 4,895.47 | 4,955.31 | 4,898.51 | (33.69) |

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 450 | Fund 601 | Total |
|------------------|-------------------------------|-----------------|---------------|---------------|---------------|----------|-------------|----------|--------------|-------------|-----------------|
| 511100 | Licensed Salaries | 2,481.76 | - | 259.91 | 111.08 | - | - | - | - | - | 2,852.75 |
| 511210 | Classified - Represented | 1,159.72 | 166.70 | 160.83 | 21.73 | - | - | - | - | 0.40 | 1,509.38 |
| 511220 | Classified Non-Represented | 239.66 | 15.40 | 25.03 | 2.44 | - | 2.50 | - | 17.50 | 0.90 | 303.43 |
| 511310 | Administrators - Licensed | 164.05 | - | 10.20 | 0.50 | - | - | - | - | - | 174.75 |
| 511320 | Administrators - Non-Licensed | 6.90 | - | - | - | - | - | - | 1.00 | - | 7.90 |
| 511420 | Managerial - Non Represented | 37.80 | 2.00 | 9.30 | 0.70 | - | - | - | - | 0.50 | 50.30 |
| Total FTE | | 4,089.89 | 184.10 | 465.27 | 136.45 | - | 2.50 | - | 18.50 | 1.80 | 4,898.51 |

Total FTE (All Funds)

| Fund | Fund Name | Current 2012/13 | Adopted 2013/14 |
|------------------|---------------------------|--------------------|--------------------|
| 101 | General Fund | 4,022.02 | 4,089.89 |
| 202 | Cafeteria Fund | 192.93 | 184.10 |
| 205 | Grants Fund | 540.65 | 465.27 |
| 299 | Dedicated Resource Fund | 145.30 | 136.45 |
| 405 | School Modernization Fund | 8.00 | - |
| 407 | IT System Project Fund | 2.50 | 2.50 |
| 420 | Full Faith & Credit Fund | 1.00 | - |
| 450 | GO Bonds Fund | 18.00 | 18.50 |
| 601 | Self Insurance Fund | 1.80 | 1.80 |
| Total FTE | | 4,932.20 | 4,898.51 |

Benefit Cost - Annual Cost by Account for All Funds Combined

| Account Code | Account Title | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Adopted 2013/14 |
|--------------|---|--------------------|--------------------|--------------------|--------------------|
| 521000 | PERS | 774,315 | 4,297,141 | 5,014,166 | 10,170,081 |
| 521310 | PERS UAL (Unfunded Actuarial Liability) | 31,755,444 | 34,310,012 | 36,729,628 | 38,246,313 |
| 522000 | Social Security - FICA | 21,756,437 | 21,599,959 | 21,196,603 | 22,165,466 |
| 523100 | Workers' Compensation | 4,860,248 | 3,656,030 | 2,758,407 | 2,926,434 |
| 523200 | Unemployment Compensation | 829,225 | 1,259,868 | 1,572,131 | 1,014,107 |
| 524100 | Group Health Insurance | 63,177,406 | 67,879,904 | 72,486,190 | 77,180,651 |
| 524200 | Other Employer Paid Benefits | 579,032 | 637,662 | 367,532 | 858,243 |
| 524300 | Retiree Health Insurance | 4,341,527 | 4,356,633 | 4,741,873 | 5,157,460 |
| 524530 | Early Retirement Benefits | 2,174,292 | 1,884,358 | 2,021,945 | 2,081,386 |
| Total | | 130,247,926 | 139,881,567 | 146,888,475 | 159,800,141 |

Benefit Rates - Percent of Base Salary or Wages

| Account Code | Account Title | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Adopted 2013/14 |
|--------------|---|----------------|----------------|-----------------|-----------------|
| 521000 | PERS | 0.29% | 1.82% | 1.82% | 3.51% |
| 521310 | PERS UAL (Unfunded Actuarial Liability) | 11.91% | 12.06% | 13.23% | 13.20% |
| 522000 | Social Security - FICA | 7.65% | 7.65% | 7.65% | 7.65% |
| 523100 | Workers' Compensation | 1.67% | 1.19% | 1.00% | 1.01% |
| 523200 | Unemployment Compensation | 0.43% | 0.27% | 0.55% | 0.35% |
| 524100 | Group Health Insurance | 21.77% | 24.30% | 26.08% | 26.64% |
| 524200 | Other Employer Paid Benefits | 0.08% | 0.08% | 0.12% | 0.29% |
| 524300 | Retiree Health Insurance | 1.46% | 1.46% | 1.71% | 1.78% |
| 524530 | Early Retirement Benefits | 0.69% | 0.69% | 0.74% | 0.73% |
| Total | | 45.95% | 49.52% | 52.90% | 55.16% |

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

| Employee Group | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Adopted 2013/14 |
|--|----------------|----------------|-----------------|-----------------|
| Amalgamated Transit Union (ATU) | \$10,953 | \$11,412 | \$12,012 | \$12,812 |
| District Council of Union (DCU) | 10,953 | 11,412 | 12,012 | 12,812 |
| Non-Represented Employees | 10,953 | 11,562 | 12,212 | 12,812 |
| Portland Association of Teachers (PAT) | 14,901 | 14,924 | 16,470 | 17,691 |
| Portland Federation of School Professionals (PFSP, formerly PFTCE) | 10,953 | 11,412 | 12,012 | 12,812 |
| Service Employee International Union (SEIU) | 10,953 | 11,562 | 12,212 | 12,812 |

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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 vast majority of General Fund resources –about 75% - 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. We do not anticipate any changes in 2012/13 given the positive revenue outlook.

The revenue and financial forecast are updated if there is a material change in circumstances.

Governor Kitzhaber's proposed budget. The initial forecast for the budget year under development took place in December after the Governor had proposed a budget for the 2013/15 biennium. This proposal included \$6.15 billion for K-12 education as well as expenditure reductions equal to \$250 million in cost savings on PERS. This has been described as a funding level equivalent to \$6.4 billion.

This revenue forecast was used to develop a financial forecast. The financial forecast compares estimated annual resources with the projected costs of maintaining General Fund programs and departments at their current service levels. It is important to note that this current service level is far from adequate, after many years of budget reductions. There are a number of key assumptions in any forecast. This first forecast assumed:

- The governor's proposed funding of \$6.15 billion
- Modest increase in permanent rate property taxes in line with forecasts from Oregon Department of Education
- No increase in local option property taxes
- Reduced revenues from MESD because of a proposed change to create regional education service centers funded via a diversion of money from MESDs that would indirectly impact school districts
- No significant changes to other revenue items except that the one-time money from the City of Portland (\$5 million) would be replaced with \$4.5 million via the arts education and access fund from the limited income tax.
- Staff used a 3% increase in total expenditures as the estimate of the cost of maintaining the current service level.
- There were two exceptions to this estimate; for PERS and for health care. PERS expenses are forecast to rise dramatically and the forecast assumed the full impact of the increase in rates (\$14.5 million) partially offset by the estimate of the impact of the governor's proposed changes to PERS (\$10 million)
- Contingency was forecast at 4% of expenditures, compared to 2012/13 budget of 3.5%.

Under all of these assumptions the first forecast was that PPS faced a deficit of \$22 million versus the cost of maintaining current service level.

Revision to forecast. This forecast was revised after PPS amended its 2012/13 budget in January 2013. All of the assumptions outlined above still applied but there were two primary changes that impacted the revised forecast. The forecast contingency (which is effectively the ending fund balance) for 2012/13, which is the beginning fund balance for 2013/14 was higher by \$3 million. Expenditures for 2012/13 are \$2 million lower in the revised budget, which translates into lower forecast expenditures in 2013/14. As a result the revised forecast was for a deficit versus current service level of \$17 million.

Co-chairs budget proposal. The next development in this process was the announcement by the co-chairs of the legislature's ways and means committee of their budget proposal. They have proposed funding for K-12 education at \$6.55 billion and changes to PERS that would translate into an expenditure reduction of \$200 million for schools, which could be described as equivalent to a funding level of \$6.75 billion. This is \$350 million more than the governor's proposed budget. In addition, the co-chairs did not propose to divert funds from ESDs (and indirectly from school districts)

to fund the regional service centers. Under the same assumptions as used in the two previous scenarios this would result in a PPS deficit versus current service level of just over \$2 million. We have described this as effectively a stability level of budget for PPS because this deficit is nominal in comparison to previous figures under the governor's proposal and also in comparison to recent years.

Proposed Budget Summary

Revenue: The revenue assumptions in the proposed budget is the same as we have used in all of the forecast scenarios this year adjusted to reflect the co-chairs' budget proposal. The state school fund numbers were provided by ODE based upon the \$6.55 billion legislative appropriation proposed and reasonable estimates of ADMw and permanent rate property taxes. The beginning fund balance we have used is the ending contingency in the 2012/13 budget as amended. In the proposed budget total resources of \$487 million is an increase of \$20 million (4.4%) over the \$467 million in the 2012/13 amended budget.

Expenditures: Expenditures have been adjusted to reflect specific staffing levels proposed for schools, and the specific decisions taken by the superintendent about central programs following the work of the budget leadership team described elsewhere in this document. In addition, a variety of assumptions about compensation have been factored in. The net effect of all of these decisions is that the year-over-year growth or inflation rate used is closer to 2.25% than the 3% used in the forecast. This has the effect of creating additional funding capacity for increased staffing levels in schools and for central program requirements. Total expenditures in the proposed budget is \$462 million, an increase of \$27 million (6%) over the \$435 million in the 2012/13 amended budget.

Debt service/transfers: Debt service/transfers is significantly lower at \$4.6 million, compared to \$10.6 million in the amended budget. Transfers for debt service are \$3 million lower as a result of PPS having paid off the 2004 refunding bonds and the lower debt service in 2013/14 on the custodian settlement debt (which will be paid off in full in 2013/14). In addition, transfers to a facilities capital fund are almost \$3 million lower because of lower capital activity and a significant portion of the facilities capital activity usually funded via transfer from the general fund will be funded via another fund source in 2013/14.

Contingency: Contingency of \$20.7 million is approximately equal to beginning fund balance; the only difference is \$125 thousand which is being transferred from the great fields reserve to fund activity in the facilities capital fund. The uncommitted contingency (i.e. not including self-insurance reserve and great fields reserve) is 4.1% of expenditures.

Risks to the Forecast and Budget

The forecast and budget are based upon a number of assumptions. The primary variables that might change in a way that has significant impact on the budget include:

- The State Legislature has not approved an appropriation level for K-12 education for 2013/15 yet. Anything less than \$6.55 billion will have a negative impact on PPS, which is about 8% of the State School Fund.
- The City of Portland limited income tax is estimated to provide \$4.5 million to fund arts teachers in PPS in 2013/14. This is a new tax and represents uncharted territory as a revenue stream. The tax funds a number of activities but the pass through to school districts for teachers is the first use of funds. The amount estimated for teachers is only about 60% of the total amount estimated to be collected so there is margin for error but some risk of less than expected revenue from this source.
- Declines in market value of residential property have had a negative impact on local option revenue collections in the past two years in particular. It is possible that this trend continued in 2012 (property values are assessed as of January 1 each year) and it is possible that local option revenue could decline. Based upon our review of several sources of market data this decline is unlikely. If anything, it is more likely that local option collections will increase year-over-year, which would be a positive variance for the 2013/14 budget.
- PPS has contracts with its two largest employee groups that expire on June 30, 2013. The terms of settlement with the Portland Association of Teachers and the Portland Federation of School Professionals will impact the 2013/14 budget.
- PERS expenditures in this proposed budget are estimated based upon the proposal of the co-chairs of ways and means that there will be reductions of \$200 million for schools in the coming biennium. That is about \$16 million for PPS over the two years. If those savings do not come to pass, and there is no offsetting increase in revenue above the \$6.55 billion appropriation discussed earlier, then that will have a serious impact on this budget.

Total District Requirements by Fund

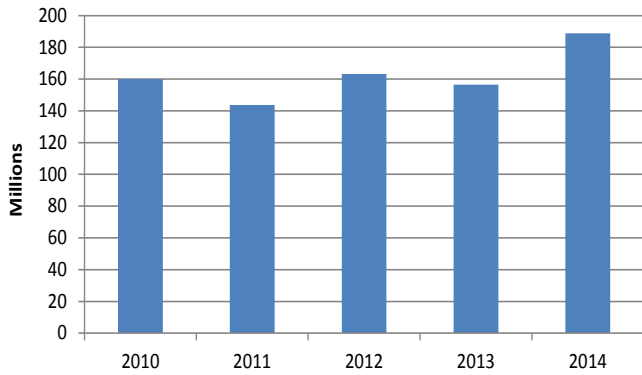
| Fund | | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 | Percent of Total |
|--------------------------------------|---|--------------------|---------------------|---------------------|--------------------|---------------------|
| 101 | General Fund | 466,619,942 | 487,087,882 | 487,087,882 | 487,560,749 | 58.5% |
| 201 | Student Body Activity Fund | 12,350,462 | 12,214,912 | 12,214,912 | 12,214,912 | 1.4% |
| 202 | Cafeteria Fund | 20,881,311 | 20,683,380 | 20,683,380 | 20,683,380 | 2.5% |
| 205 | Grants Fund | 69,315,435 | 65,096,454 | 79,096,454 | 65,096,454 | 7.8% |
| 225 | PERS Rate Stabilization Reserve Fund | 15,474,720 | 13,769,583 | 13,769,583 | 13,769,583 | 1.6% |
| 299 | Dedicated Resource Fund | 15,376,167 | 17,989,962 | 17,989,962 | 17,989,962 | 2.2% |
| 304 | Bond Sinking Fund | 1,667,184 | - | - | - | 0.0% |
| 305 | School Modernization Debt Service Fund | 25,893,588 | - | - | - | 0.0% |
| 306 | Settlement Debt Service Fund | 3,974,028 | 1,448,700 | 1,448,700 | 1,448,700 | 0.2% |
| 307 | IT Projects Debt Service Fund | 614,598 | 1,587,362 | 1,587,362 | 1,587,362 | 0.2% |
| 308 | PERS UAL Debt Service Fund | 35,834,326 | 38,134,327 | 38,134,327 | 38,134,327 | 4.6% |
| 309 | SELP Debt Service Fund | 158,591 | 76,284 | 76,284 | 76,284 | 0.0% |
| 320 | Full Faith and Credit Debt Service Fund | 1,338,178 | 1,321,159 | 1,321,159 | 1,321,159 | 0.2% |
| 338 | Facilities Capital Debt Service Fund | 19,337,632 | - | - | - | 0.0% |
| 350 | G.O. Bond Debt Service Fund | - | 45,423,000 | 43,262,232 | 43,262,232 | 5.2% |
| 404 | Construction Excise Fund | 7,615,622 | 9,083,033 | 9,083,033 | 9,083,033 | 1.1% |
| 405 | School Modernization Fund | 3,595,394 | 2,433,901 | 2,433,901 | 2,433,901 | 0.3% |
| 407 | IT System Project Fund | 1,621,516 | 760,305 | 760,305 | 760,305 | 0.1% |
| 420 | Full Faith and Credit Fund | 4,551,011 | 607,000 | 607,000 | 607,000 | 0.1% |
| 435 | Energy Efficient Schools Fund | 2,060,066 | 1,434,127 | 1,434,127 | 1,434,127 | 0.2% |
| 438 | Facilities Capital Fund | 22,158,226 | 5,590,034 | 5,590,034 | 5,882,955 | 0.7% |
| 445 | Capital Asset Renewal Fund | 55,873 | 169,031 | 169,031 | 169,031 | 0.0% |
| 450 | GO Bonds Fund | 165,000,000 | 110,028,000 | 110,028,000 | 103,620,062 | 12.4% |
| 480 | Recovery Fund | 3,125,796 | 100,050 | 100,050 | 100,050 | 0.0% |
| 601 | Self Insurance Fund | 5,865,912 | 5,895,856 | 5,895,856 | 5,898,445 | 0.7% |
| Total District Budget by Fund | | 904,485,578 | 840,934,342 | 852,773,574 | 833,134,013 | 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

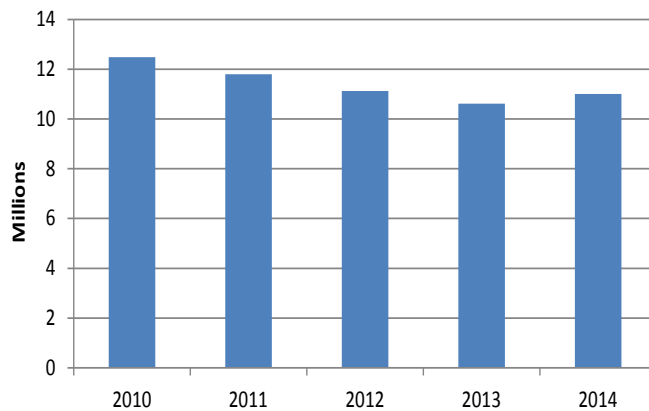
State Sources



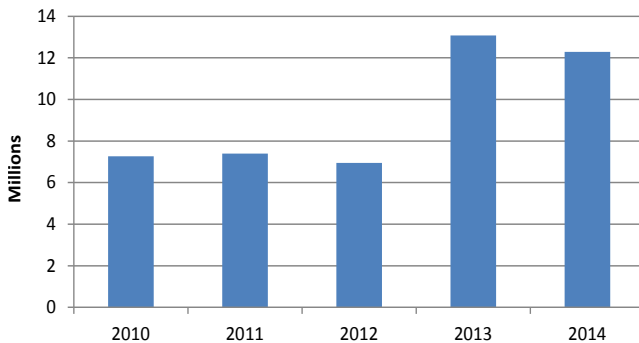
State Sources: State School Fund General Support (SSF), the major source of State funding, is based upon estimates of weighted Average Daily Membership (ADMw), teacher experience, student transportation costs, local revenues and other statutorily prescribed factors. Other State Sources include the Common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

Local Sources



Intermediate Sources

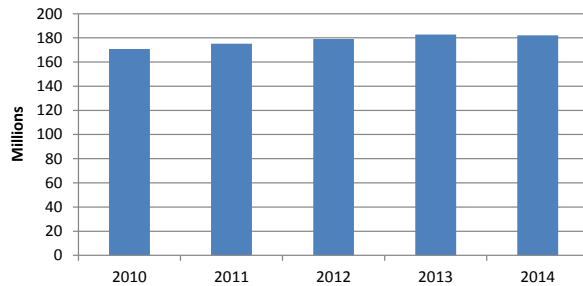


Intermediate Sources: Intermediate sources consist primarily of funding through the Multnomah Education Service District (MESD, www.mesd.k12.or.us), but also include all other city and county funding. MESD is a county-wide agency that provides specific support services that are common to all districts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

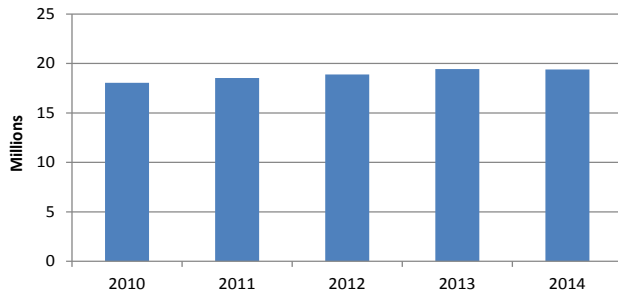
Property Taxes: The District’s property tax levy is based on a permanent tax rate per \$1,000 of assessed value. Under State law, assessed value is limited to an increase of three percent per year, plus new construction. The Portland Public Schools (PPS) permanent tax rate is currently \$5.2781 per \$1,000.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

Permanent Rate Limited Tax



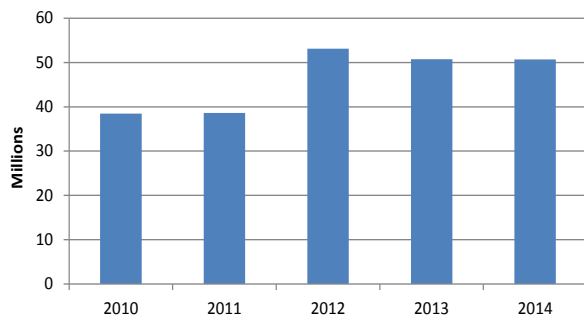
Permanent Rate Gap Tax



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.”

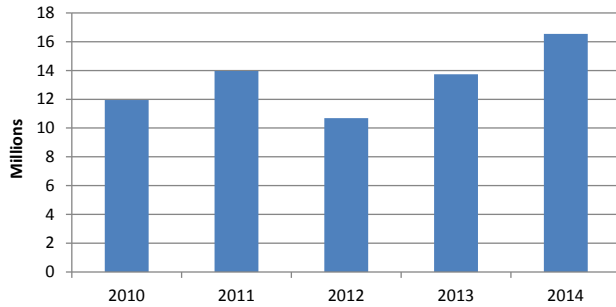
3. Local Option: On November 7, 2006, the citizens of Portland Public Schools voted by a 63% margin to authorize the Board to assess a Local Option Educational Levy at the rate of \$1.2500 per \$1,000 of assessed value. The five-year levy went into effect for the 2007/08 fiscal year. This levy expired 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 \$51 million in FY 2013/14.

Local Option



Major District Resources – Grants Fund

State Sources

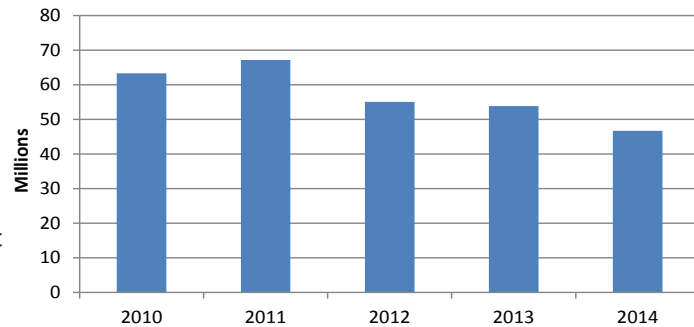


State Sources: Primarily comprises grants for special instruction including Head Start and Special Education programs.

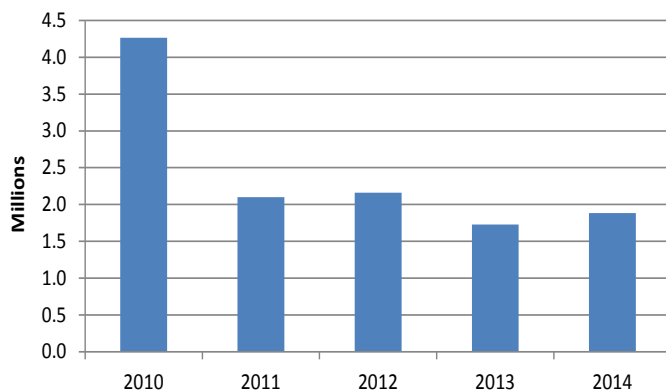
Federal Sources: The bulk of the federal funding comes from the federal Title IA program, which supports schools with high percentages of economically disadvantaged students. Other grants support Special Education, Head Start and school improvement programs.

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.

Federal Sources



Other Sources

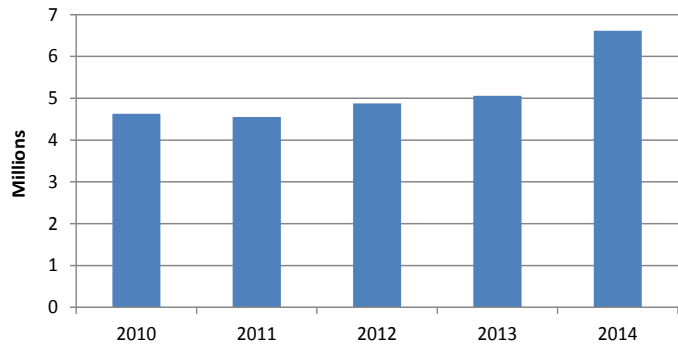


Other Sources: Other sources in the Grant Fund include grants from the City of Portland and other local governmental and community organizations, as well as from private and corporate foundations.

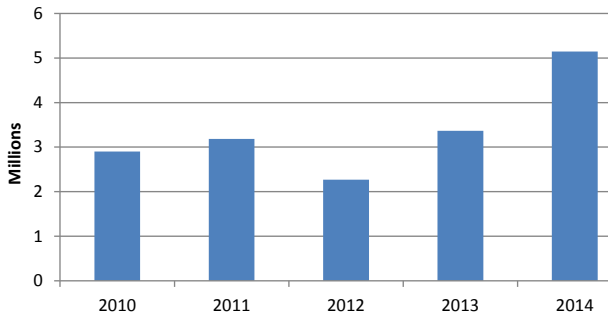
Major District Resources – Dedicated Resource Fund

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.

Tuition/Activities



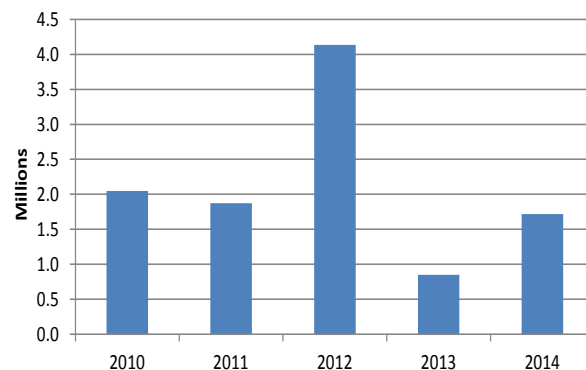
Private Donations



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 reimbursements for special education services provided to other districts and third parties, as well as sales and rentals of district equipment and supplies.

Other Sources



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.

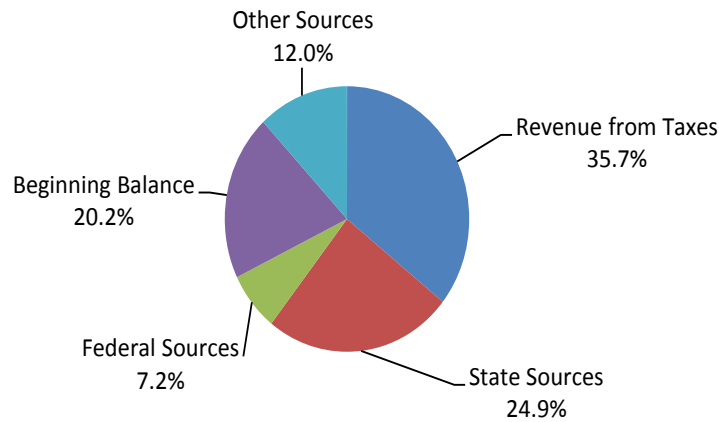
District Resources - All Funds Combined

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 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 | Percent of Total |
|-----------------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| Beginning Balance | 82,048,182 | 174,494,135 | 174,494,135 | 168,392,047 | 20.2% |
| Revenue from Taxes | 255,016,788 | 299,597,000 | 297,436,232 | 297,436,232 | 35.7% |
| Tuition | 5,009,293 | 5,833,000 | 5,833,000 | 5,833,000 | 0.7% |
| Earnings on Investment | 718,604 | 788,250 | 788,250 | 788,250 | 0.1% |
| Food Service Sales | 3,674,761 | 3,642,171 | 3,642,171 | 3,642,171 | 0.5% |
| Extra-curricular Activities | 9,513,332 | 10,314,532 | 10,314,532 | 10,314,532 | 1.2% |
| Other Local Sources | 55,440,978 | 60,089,996 | 60,089,996 | 60,092,585 | 7.2% |
| Intermediate Sources | 13,080,000 | 12,290,000 | 12,290,000 | 12,457,017 | 1.5% |
| State Sources | 171,246,151 | 207,031,014 | 207,031,014 | 207,031,014 | 24.9% |
| Federal Sources | 67,744,896 | 60,240,380 | 74,240,380 | 60,240,380 | 7.2% |
| Other Sources | 240,992,593 | 6,613,864 | 6,613,864 | 6,906,785 | 0.8% |
| Total Resources | 904,485,578 | 840,934,342 | 852,773,574 | 833,134,013 | 100.0% |

Percent of Total Resources - All Funds



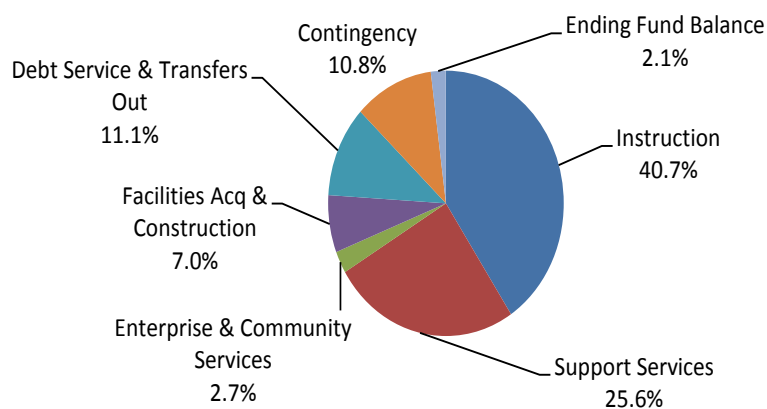
District Requirements- All Funds Combined

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 2013/14 is \$833,134,013.

District Requirements (All Funds)

| Description | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 | Percent of Total |
|---------------------------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| Instruction - Regular | 219,111,400 | 233,681,631 | 235,737,328 | 235,768,156 | 28.3% |
| Instruction - Special Programs | 98,716,944 | 103,331,127 | 117,176,669 | 103,284,067 | 12.4% |
| Instruction Subtotal | 317,828,344 | 337,012,758 | 352,913,997 | 339,052,223 | 40.7% |
| Support Services - Instructional | 76,922,411 | 77,477,665 | 76,764,720 | 76,793,311 | 9.2% |
| Support Services - General Admin | 113,862,408 | 118,546,857 | 117,715,131 | 117,963,703 | 14.2% |
| Support Services - Central Activities | 18,966,322 | 18,914,004 | 18,730,215 | 18,869,183 | 2.2% |
| Support Services Subtotal | 209,751,141 | 214,938,526 | 213,210,066 | 213,626,197 | 25.6% |
| Enterprise & Community Services | 24,334,599 | 22,375,543 | 22,375,550 | 22,375,550 | 2.7% |
| Facility Acquisition and Construction | 53,410,820 | 56,761,405 | 56,761,405 | 57,989,225 | 7.0% |
| Debt Service & Transfers Out | 146,560,718 | 92,341,696 | 92,343,928 | 92,636,849 | 11.1% |
| Contingency | 134,561,398 | 98,213,479 | 98,040,693 | 90,326,034 | 10.8% |
| Ending Fund Balance | 18,038,558 | 19,290,935 | 17,127,935 | 17,127,935 | 2.1% |
| Total District Requirements | 904,485,578 | 840,934,342 | 852,773,574 | 833,134,013 | 100.0% |

Requirements by Major Program - All Funds



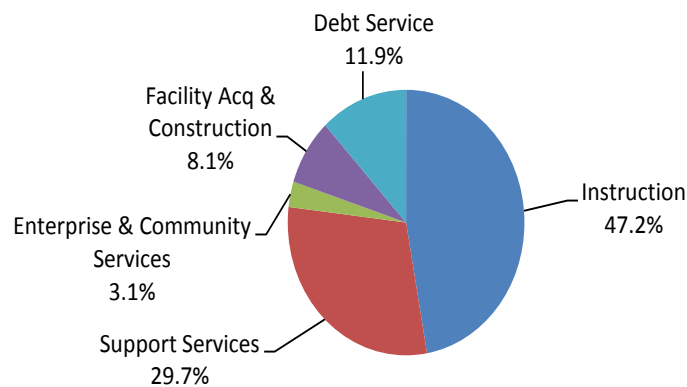
District Net Budget-All Funds Combined

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 2013/14 is \$718,873,259.

District Net Budget (All Funds)

| Description | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 | Percent of Total |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Instruction - Regular | 219,111,400 | 233,681,631 | 235,737,328 | 235,768,156 | 32.8% |
| Instruction - Special Programs | 98,716,944 | 103,331,127 | 117,176,669 | 103,284,067 | 14.4% |
| Instruction Subtotal | 317,828,344 | 337,012,758 | 352,913,997 | 339,052,223 | 47.2% |
| Support Services - Instructional | 76,922,411 | 77,477,665 | 76,764,720 | 76,793,311 | 10.7% |
| Support Services - General Admin | 113,862,408 | 118,546,857 | 117,715,131 | 117,963,703 | 16.4% |
| Support Services - Central Activities | 18,966,322 | 18,914,004 | 18,730,215 | 18,869,183 | 2.6% |
| Support Services Subtotal | 209,751,141 | 214,938,526 | 213,210,066 | 213,626,197 | 29.7% |
| Enterprise & Community Services | 24,334,599 | 22,375,543 | 22,375,550 | 22,375,550 | 3.1% |
| Facility Acquisition and Construction | 53,410,820 | 56,761,405 | 56,761,405 | 57,989,225 | 8.1% |
| Debt Service | 88,818,125 | 85,827,832 | 85,830,064 | 85,830,064 | 11.9% |
| Total District Net Budget | \$694,143,029 | \$716,916,064 | \$731,091,082 | \$718,873,259 | 100.0% |

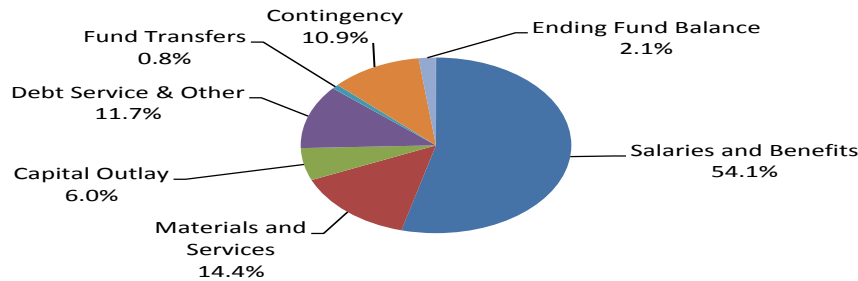
District Net Budget - All Funds



Requirements by Major Account Category (All Funds)

| Description | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries and Benefits | 421,584,507 | 420,289,285 | 426,358,141 | 450,600,948 | 456,847,362 | 451,093,026 |
| Materials and Services | 115,016,318 | 110,676,675 | 121,267,005 | 119,140,500 | 126,016,872 | 120,211,669 |
| Capital Outlay | 9,999,874 | 5,470,907 | 44,568,358 | 49,355,844 | 49,355,844 | 49,747,560 |
| Debt Service & Other | 21,357,658 | 92,215,206 | 101,949,525 | 97,818,772 | 98,871,004 | 97,821,004 |
| Fund Transfers | 35,689,061 | 14,090,141 | 57,742,593 | 6,513,864 | 6,513,864 | 6,806,785 |
| Contingency | - | - | 134,561,398 | 98,213,479 | 98,040,693 | 90,326,034 |
| Ending Fund Balance | 88,094,607 | 82,048,184 | 18,038,558 | 19,290,935 | 17,127,935 | 17,127,935 |
| Total Requirements | 691,742,025 | 724,790,399 | 904,485,578 | 840,934,342 | 852,773,574 | 833,134,013 |

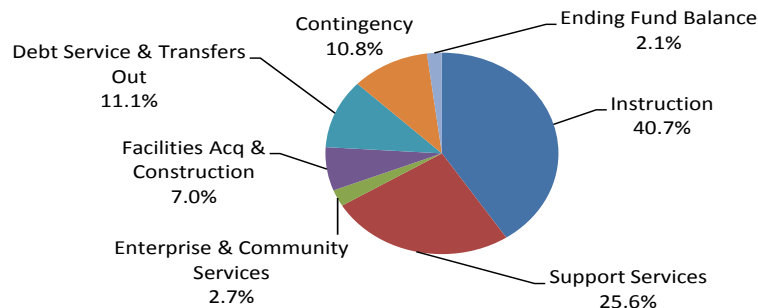
Requirements by Major Account - All Funds



Requirements by Major Program (All Funds)

| Program Area | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Instruction | 314,597,159 | 305,239,691 | 318,795,159 | 337,012,758 | 352,913,997 | 339,052,223 |
| Support Services | 211,688,825 | 210,448,744 | 209,781,141 | 214,938,526 | 213,210,066 | 213,626,197 |
| Enterprise & Community Services | 19,195,892 | 19,780,881 | 23,804,599 | 22,375,543 | 22,375,550 | 22,375,550 |
| Facilities Acq & Construction | 12,351,097 | 10,613,108 | 53,310,820 | 56,761,405 | 56,761,405 | 57,989,225 |
| Debt Service & Transfers Out | 45,814,445 | 96,659,790 | 146,560,718 | 92,341,696 | 92,343,928 | 92,636,849 |
| Contingency | - | - | 134,561,398 | 98,213,479 | 98,040,693 | 90,326,034 |
| Ending Fund Balance | 88,094,607 | 82,048,184 | 18,038,558 | 19,290,935 | 17,127,935 | 17,127,935 |
| Total Requirements | 691,742,025 | 724,790,399 | 904,852,393 | 840,934,342 | 852,773,574 | 833,134,013 |

Requirements by Major Program - 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.

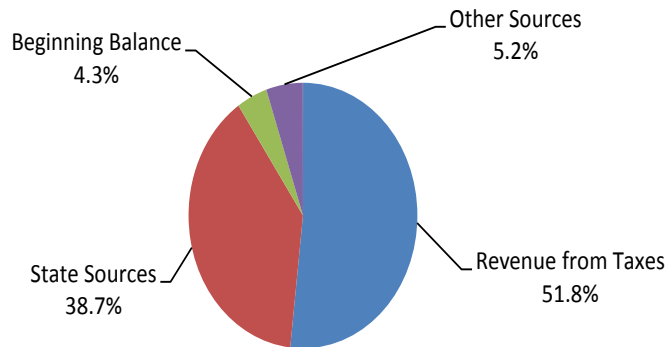
District General Fund Resources

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 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 | Percent of Total |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| Beginning Balance | 30,924,691 | 20,856,290 | 20,856,290 | 21,162,140 | 4.3% |
| Revenue from Taxes | 253,219,451 | 252,392,800 | 252,392,800 | 252,392,800 | 51.8% |
| Tuition | 155,000 | 185,000 | 185,000 | 185,000 | 0.0% |
| Earnings on Investment | 600,000 | 600,000 | 600,000 | 600,000 | 0.1% |
| Extra-curricular Activities | 489,800 | 529,500 | 529,500 | 529,500 | 0.1% |
| Other Local Sources | 9,119,000 | 9,452,000 | 9,452,000 | 9,452,000 | 2.0% |
| Intermediate Sources | 13,080,000 | 12,290,000 | 12,290,000 | 12,457,017 | 2.6% |
| State Sources | 156,532,000 | 188,782,292 | 188,782,292 | 188,782,292 | 38.7% |
| Federal Sources | 500,000 | - | - | - | 0.0% |
| Other Sources | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 0.4% |
| Total Resources | 466,619,942 | 487,087,882 | 487,087,882 | 487,560,749 | 100.0% |

Resources by Major Account - General Fund



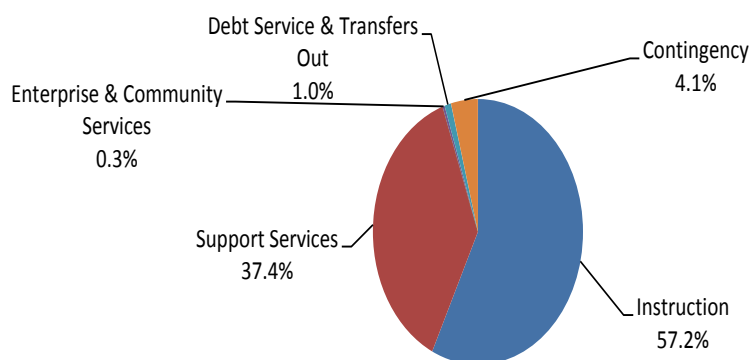
District General Fund Requirements

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 2013/14 is \$487,560,749.

District Requirements (General Fund)

| General Fund | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 | Percent of Total |
|--|--------------------|---------------------|---------------------|--------------------|---------------------|
| Instruction - Regular | 182,973,731 | 198,680,093 | 200,737,800 | 200,768,629 | 41.2% |
| Instruction - Special Programs | 73,714,705 | 78,241,171 | 78,086,713 | 78,194,110 | 16.0% |
| Instruction Subtotal | 256,688,436 | 276,921,264 | 278,824,513 | 278,962,739 | 57.2% |
| Support Services - Instructional | 52,476,894 | 53,147,922 | 52,434,975 | 52,463,566 | 10.8% |
| Support Services - General Admin | 107,136,016 | 112,192,070 | 111,358,343 | 111,606,915 | 22.9% |
| Support Services - Central Activities | 16,770,206 | 17,841,256 | 17,657,467 | 17,796,435 | 3.7% |
| Support Services Subtotal | 176,383,116 | 183,181,248 | 181,450,785 | 181,866,916 | 37.4% |
| Enterprise & Community Services | 1,563,503 | 1,640,220 | 1,640,220 | 1,640,220 | 0.3% |
| Facility Acquisition and Construction | 211,374 | - | - | - | 0.0% |
| Debt Service & Transfers Out | 10,611,373 | 4,613,864 | 4,613,864 | 4,906,785 | 1.0% |
| Contingency | 21,162,140 | 20,731,286 | 20,558,500 | 20,184,089 | 4.1% |
| Total General Fund Requirements | 466,619,942 | 487,087,882 | 487,087,882 | 487,560,749 | 100.0% |

Requirements by Major Program - General Fund



District Net General Fund Budget

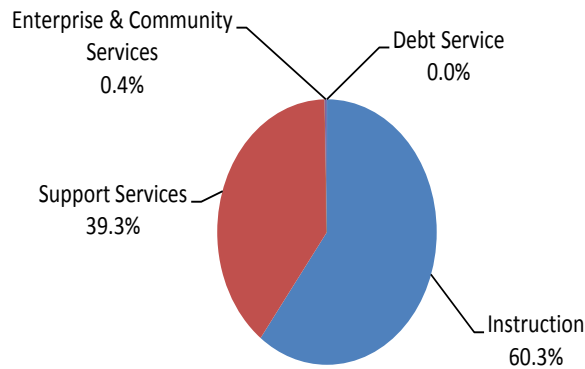
The figures in the District General Fund Budget table on the previous page include internal transactions such as fund level transfers and a Contingency account that functions as a reserve.

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 2013/14 is \$462 million.

District Net Budget (General Fund)

| General Fund | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 | Percent of Total |
|---------------------------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| Instruction - Regular | 182,973,731 | 198,680,093 | 200,737,800 | 200,768,629 | 43.4% |
| Instruction - Special Programs | 73,714,705 | 78,241,171 | 78,086,713 | 78,194,110 | 16.9% |
| Instruction Subtotal | 256,688,436 | 276,921,264 | 278,824,513 | 278,962,739 | 60.3% |
| Support Services - Instructional | 52,476,894 | 53,147,922 | 52,434,975 | 52,463,566 | 11.3% |
| Support Services - General Admin | 107,136,016 | 112,192,070 | 111,358,343 | 111,606,915 | 24.1% |
| Support Services - Central Activities | 16,770,206 | 17,841,256 | 17,657,467 | 17,796,435 | 3.9% |
| Support Services Subtotal | 176,383,116 | 183,181,248 | 181,450,785 | 181,866,916 | 39.3% |
| Enterprise & Community Services | 1,563,503 | 1,640,220 | 1,640,220 | 1,640,220 | 0.4% |
| Facility Acquisition and Construction | 211,374 | - | - | - | 0.0% |
| Debt Service | - | - | - | - | 0.0% |
| General Fund Net Budget | 434,846,429 | 461,742,732 | 461,915,518 | 462,469,875 | 100.0% |

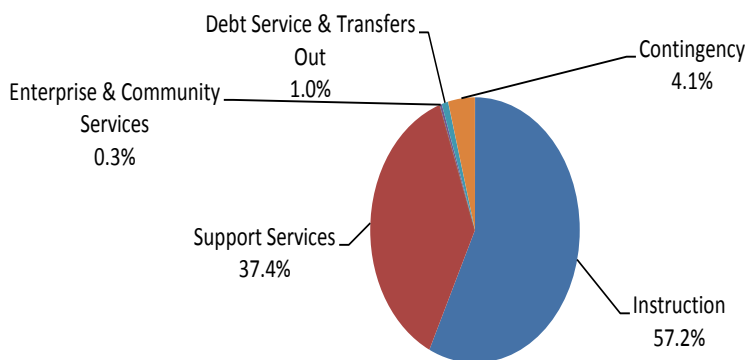
District Net Budget - General Fund



Requirements by Major Program (General Fund)

| Program Area | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---------------------------------|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| Instruction | 247,293,752 | 250,229,668 | 256,688,436 | 276,921,264 | 278,824,513 | 278,962,739 |
| Support Services | 173,401,554 | 178,860,218 | 176,383,116 | 183,181,248 | 181,450,785 | 181,866,916 |
| Enterprise & Community Services | - | 966,802 | 1,563,503 | 1,640,220 | 1,640,220 | 1,640,220 |
| Facilities Acq & Construction | 1,841,090 | 2,739,180 | 211,374 | - | - | - |
| Debt Service & Transfers Out | 9,753,876 | 7,065,881 | 10,611,373 | 4,613,864 | 4,613,864 | 4,906,785 |
| Contingency | - | - | 21,162,140 | 20,731,286 | 20,558,500 | 20,184,089 |
| Ending Fund Balance | 31,541,461 | 30,924,694 | - | - | - | - |
| Total Requirements | 463,831,733 | 470,786,442 | 466,619,942 | 487,087,882 | 487,087,882 | 487,560,749 |

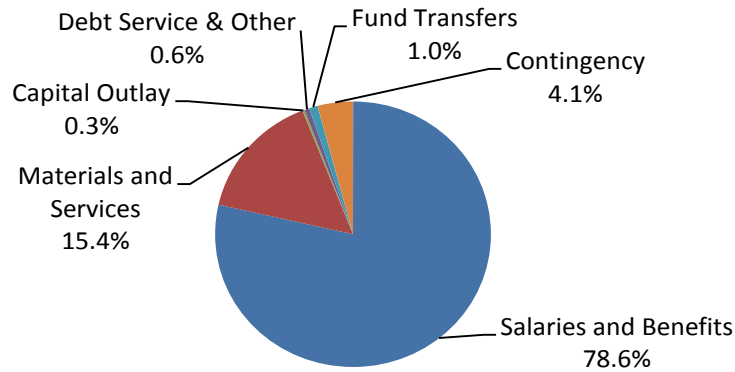
Requirements by Major Program - General Fund



Requirements by Major Account Category (General Fund)

| Program Area | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---------------------------|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| Salaries and Benefits | 345,527,901 | 353,533,946 | 356,300,355 | 382,561,349 | 382,939,147 | 383,105,230 |
| Materials and Services | 72,278,036 | 74,598,698 | 74,683,090 | 75,240,775 | 75,035,763 | 75,314,662 |
| Capital Outlay | 3,507,369 | 2,313,313 | 1,161,899 | 1,134,959 | 1,134,959 | 1,244,334 |
| Debt Service & Other | 4,037,906 | 2,349,910 | 2,701,085 | 2,805,649 | 2,805,649 | 2,805,649 |
| Fund Transfers | 6,939,061 | 7,065,881 | 10,611,373 | 4,613,864 | 4,613,864 | 4,906,785 |
| Contingency | - | - | 21,162,140 | 20,731,286 | 20,558,500 | 20,184,089 |
| Ending Fund Balance | 31,541,461 | 30,924,694 | - | - | - | - |
| Total Requirements | 463,831,733 | 470,786,442 | 466,619,942 | 487,087,882 | 487,087,882 | 487,560,749 |

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 2013/14

| Amount | Source Fund | Destination Fund | Purpose |
|--------------------|--|---|---|
| 1,448,700 | 101 General Fund | 306 Settlement Debt Service Fund | Debt Service - Custodian Settlement of 2007 |
| 1,587,362 | 101 General Fund | 307 IT Projects Debt Service Fund | Debt Service - IT GO Bonds of 2009 |
| 76,284 | 101 General Fund | 309 SELP Debt Service Fund | Debt Service - SELP Loans |
| 1,113,415 | 101 General Fund | 320 Full Faith and Credit Debt Service Fund | Debt Service - Recovery Zone Bond of 2011 |
| 681,024 | 101 General Fund | 438 Facilities Capital Fund | Capital Improvement Projects |
| 1,900,000 | 225 PERS Rate Stabilization Rsrv. Fund | 101 General Fund | Provision for higher pension rates |
| \$6,806,785 | Total Transfers | | |

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 |
| 1,120,997 | 101 General Fund | 320 Full Faith and Credit Debt Service Fund | Debt Service - Recovery Zone Bond of 2011 |
| 3,075,975 | 101 General Fund | 438 Facilities Capital Fund | Capital Improvement Projects |
| 1,900,000 | 225 PERS Rate Stabilization Rsrv. Fund | 101 General Fund | Provision for higher pension rates |
| 143,588 | 404 Construction Excise Tax Fund | 305 School Modernization Debt Serv. | Debt Service - Bank Line of Credit |
| 87,632 | 404 Construction Excise Tax Fund | 338 Facilities Capital Debt Services Fund | Debt Service - Bank Line of Credit |
| 25,750,000 | 450 GO Bonds Fund | 305 School Modernization Debt Serv. | Debt Service - Bank Line of Credit |
| 19,250,000 | 450 GO Bonds Fund | 338 Facilities Capital Debt Services Fund | Debt Service - Bank Line of Credit |
| \$57,742,593 | 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.

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

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

<http://www.mesd.k12.or.us/comm/2013-2014LocalServicePlan.pdf>

Multnomah Education Service District 2013/14 Service Plan - Portland

| Department/Service | Units Selected | Unit Cost | Transit Dollars | Resolution Dollars | Total |
|--|----------------|-----------|------------------|--------------------|-------------------|
| Available Transit | | | 7,917,017 | | 7,917,017 |
| Classroom Law | | | | 25,799 | 25,799 |
| Incarcerated Youth Program | | | | 190,383 | 190,383 |
| Helensview (Services for Pregnant and Parenting Students) | 30 | 16,836 | | 505,080 | 505,080 |
| Turnaround School (Helensview) | 78 | 7,647 | | 596,466 | 596,466 |
| Functional Living Skills | | | | | |
| Functional Living Skills | 5 | 56,385 | | 281,925 | 281,925 |
| Alt. Behavior Placements | 11 | 93,019 | | 1,023,209 | 1,023,209 |
| Arata Behavioral Health | 1 | 41,089 | | 41,089 | 41,089 |
| Department of Health & Social Services | | | | | |
| Hearing | | | | 78,365 | 78,365 |
| Immunization | | | | 74,318 | 74,318 |
| School Nursing Services/Special Needs | | | | 192,769 | 192,769 |
| School Nursing Services/Registered Nurse | 33 | 94,142 | | 3,116,112 | 3,116,112 |
| Technology Services | | | | | |
| Internet Connectivity | | | | 58,000 | 58,000 |
| Student Applications | | | | | |
| Level 1 : SISNet Only | | | | 608,845 | 608,845 |
| Administrative Support & District-Wide Services | | | | | |
| Curriculum Services - School Improvement w/ .5 Math Specialist | | | | 179,885 | 179,885 |
| Home School Notification | | | | 16,592 | 16,592 |
| Inter-District Delivery System (Pony) | | | | 17,697 | 17,697 |
| School Closure Network | | | | 1,382 | 1,382 |
| Total | | | 7,917,017 | 7,007,916 | 14,924,933 |

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 | 2013 GO Bonds | Total |
|------------------------|---------------------------------|----------------------------|----------------|----------------------|---------------------|--------------------|--------------------|
| Principal: | | | | | | | |
| 2014 | 11,533,995 | 1,375,000 | 68,146 | 1,132,000 | 859,506 | 35,950,000 | 50,918,647 |
| 2015 | 11,541,681 | - | 71,866 | 2,291,000 | 885,704 | 40,315,000 | 55,105,251 |
| 2016 | 11,883,200 | - | 39,167 | 2,369,000 | 912,701 | 1,555,000 | 16,759,068 |
| 2017 | 11,825,573 | - | - | 2,449,000 | 940,521 | 1,705,000 | 16,920,094 |
| 2018 | 12,076,908 | - | - | 2,533,000 | 969,188 | 1,890,000 | 17,469,096 |
| 2019-2023 | 95,067,086 | - | - | 2,619,000 | 4,788,885 | 13,015,000 | 115,489,971 |
| 2024-2028 | 265,105,000 | - | - | - | - | 20,560,000 | 285,665,000 |
| Principal Total | 419,033,443 | 1,375,000 | 179,179 | 13,393,000 | 9,356,505 | 114,990,000 | 558,327,127 |
| Interest: | | | | | | | |
| 2014 | 26,600,332 | 73,700 | 8,138 | 455,362 | 461,653 | 7,312,232 | 34,911,417 |
| 2015 | 28,257,645 | - | 4,418 | 416,874 | 417,916 | 4,718,350 | 33,815,203 |
| 2016 | 30,431,127 | - | 780 | 338,980 | 372,847 | 2,702,600 | 33,846,334 |
| 2017 | 32,308,754 | - | - | 258,434 | 326,405 | 2,679,275 | 35,572,868 |
| 2018 | 34,797,418 | - | - | 175,168 | 278,546 | 2,628,125 | 37,879,257 |
| 2019-2023 | 177,801,222 | - | - | 89,046 | 621,096 | 11,690,625 | 190,201,989 |
| 2024-2028 | 43,739,762 | - | - | - | - | 8,089,575 | 51,829,337 |
| Interest Total | 373,936,260 | 73,700 | 13,336 | 1,733,864 | 2,478,463 | 39,820,782 | 418,056,405 |
| Total | 792,969,703 | 1,448,700 | 192,515 | 15,126,864 | 11,834,968 | 154,810,782 | 976,383,532 |

Sources of Funding, FY 2013/14

The following is a summary of payments to be made on principal and interest in FY 2013/14

| Fiscal Year | Limited Tax Pension & Refunding | Custodial Settlement Bonds | SELP Loans | It Project Debt Bond | 2010 Recovery Bonds | 2013 GO Bonds | Total |
|--------------|---------------------------------|----------------------------|---------------|----------------------|---------------------|-------------------|-------------------|
| Fund 306 | - | 1,448,700 | - | - | - | - | 1,448,700 |
| Fund 307 | - | - | - | 1,587,362 | - | - | 1,587,362 |
| Fund 308 | 38,134,327 | - | - | - | - | - | 38,134,327 |
| Fund 309 | - | - | 76,284 | - | - | - | 76,284 |
| Fund 320 | - | - | - | - | 1,321,159 | - | 1,321,159 |
| Fund 350 | - | - | - | - | - | 43,262,232 | 43,262,232 |
| Total | 38,134,327 | 1,448,700 | 76,284 | 1,587,362 | 1,321,159 | 43,262,232 | 85,830,064 |



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Fund 101 – General Fund

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

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

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

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

General Fund - Resources by Account

| Description by Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 376510 - Beginning Fund Balance | 28,022,202 | 31,541,464 | 30,924,691 | 20,856,290 | 20,856,290 | 21,162,140 |
| 411111 - Current Year Taxes (Multnomah Co.) | 168,676,548 | 172,256,352 | 176,853,000 | 176,456,000 | 176,456,000 | 176,456,000 |
| 411112 - Current Year Taxes (Clackamas Co.) | 131,275 | 144,404 | 147,000 | 143,800 | 143,800 | 143,800 |
| 411113 - Current Year Taxes (Washington Co.) | 1,186,183 | 1,210,118 | 1,290,000 | 1,234,000 | 1,234,000 | 1,234,000 |
| 411114 - Current (Multnomah Co.) Cancel/Omit | 289,585 | 782,758 | - | - | - | - |
| 411121 - Prior Year Taxes (Multnomah Co.) | 4,934,740 | 4,703,172 | 4,467,000 | 4,200,000 | 4,200,000 | 4,200,000 |
| 411122 - Prior Year Taxes (Clackamas Co.) | 5,220 | 3,591 | 4,700 | 3,500 | 3,500 | 3,500 |
| 411123 - Prior Year Taxes (Washington Co.) | 34,479 | 18,072 | 28,000 | 12,000 | 12,000 | 12,000 |
| 411124 - Prior (Multnomah Co.) Cancel/Omit | 9,882 | 8,676 | - | - | - | - |
| 411130 - Foreclosures | 100,606 | 40,207 | 50,000 | 40,000 | 40,000 | 40,000 |
| 411140 - Payments in Lieu of Property Taxes | 578,193 | 366,248 | 200,000 | 200,000 | 200,000 | 200,000 |
| 411170 - Other Property Taxes | 49 | 28 | - | - | - | - |
| 411211 - Current Year Local Option (Multnomah Co.) | 37,196,961 | 51,690,599 | 49,501,396 | 49,500,000 | 49,500,000 | 49,500,000 |
| 411212 - Current Year Local Option (Clackamas Co.) | 34,255 | 37,681 | 37,681 | 40,000 | 40,000 | 40,000 |
| 411213 - Current Year Local Option (Washington Co.) | 301,959 | 308,052 | 165,292 | 165,000 | 165,000 | 165,000 |
| 411221 - Prior Year Local Option (Multnomah Co.) | 1,061,385 | 1,038,632 | 1,038,632 | 1,000,000 | 1,000,000 | 1,000,000 |
| 411222 - Prior Year Local Option (Clackamas Co.) | 83 | 573 | 50 | 500 | 500 | 500 |
| 411223 - Prior Year Local Option (Washington Co.) | 547 | 1,917 | 500 | 2,000 | 2,000 | 2,000 |
| 411231 - Penalties/Interest-LocalOpt (Multnomah Co.) | 7,459 | 10,659 | - | - | - | - |
| 411232 - Penalties/Interest-LocalOpt (Clackamas Co.) | 207 | 210 | - | - | - | - |
| 411233 - Penalties/Interest-LocalOpt (Washington Co.) | 260 | 83 | - | - | - | - |
| 411241 - Foreclosures-Local Opt (Multnomah Co.) | 20,186 | 10,857 | - | - | - | - |
| 411311 - Current Year Gap Tax (Multnomah Co.) | 17,818,701 | 18,196,866 | 18,860,000 | 18,830,000 | 18,830,000 | 18,830,000 |
| 411312 - Current Year Gap Tax (Clackamas Co.) | 13,860 | 15,246 | 15,500 | 15,000 | 15,000 | 15,000 |
| 411313 - Current Year Gap Tax (Washington Co.) | 125,305 | 127,833 | 137,000 | 130,000 | 130,000 | 130,000 |
| 411321 - Prior Year Gap Tax (Multnomah Co.) | 520,724 | 496,288 | 423,700 | 420,000 | 420,000 | 420,000 |
| 411322 - Prior Year Gap Tax (Clackamas Co.) | 398 | 288 | - | - | - | - |
| 411323 - Prior Year Gap Tax (Washington Co.) | 2,663 | 1,141 | - | 1,000 | 1,000 | 1,000 |
| 411521 - Prior Year G.O. Bond (Multnomah Co.) | 6,299 | 4,397 | - | - | - | - |

General Fund - Resources by Account (Cont.)

| Description by Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|--|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| 411522 - Prior Year G.O. Bond (Clackamas Co.) | 145 | 48 | - | - | - | - |
| 411523 - Prior Year G.O. Bond (Washington Co.) | 983 | 267 | - | - | - | - |
| 411901 - Penalties/Interest (Multnomah Co.) | 37,476 | 39,599 | - | - | - | - |
| 411902 - Penalties/Interest (Clackamas Co.) | 877 | 889 | - | - | - | - |
| 411903 - Penalties/Interest (Washington Co.) | 1,131 | 362 | - | - | - | - |
| 412000 - Rev-Local Gov't Not Districts | 8,400 | 20,772 | - | - | - | - |
| Subtotal - Revenue from Taxes | 233,107,024 | 251,536,885 | 253,219,451 | 252,392,800 | 252,392,800 | 252,392,800 |
| 413110 - Regular Day School-Tuition | 33,064 | 18,822 | 33,000 | 35,000 | 35,000 | 35,000 |
| 413111 - Reg Tuition-Evening HS | 86,364 | 43,392 | 86,000 | 100,000 | 100,000 | 100,000 |
| 413120 - Tuition-Other Districts (Special Education) | 36,814 | 37,712 | 36,000 | 50,000 | 50,000 | 50,000 |
| 413310 - Summer School Tuition | 1,300 | - | - | - | - | - |
| Subtotal - Tuition | 157,542 | 99,926 | 155,000 | 185,000 | 185,000 | 185,000 |
| 415100 - Interest on Investments | 566,661 | 461,981 | 600,000 | 600,000 | 600,000 | 600,000 |
| Subtotal - Earnings on Investment | 566,661 | 461,981 | 600,000 | 600,000 | 600,000 | 600,000 |
| 416201 - A la Carte Sales | - | 790 | - | - | - | - |
| 417110 - Football Admissions | 73,933 | 73,576 | 70,000 | 70,000 | 70,000 | 70,000 |
| 417120 - Basketball Admissions | 65,072 | 58,948 | 65,000 | 60,000 | 60,000 | 60,000 |
| 417130 - Wrestling Admissions | 5,739 | 4,471 | 5,000 | 5,000 | 5,000 | 5,000 |
| 417140 - Other Admissions | 10,638 | 8,879 | 9,800 | 9,500 | 9,500 | 9,500 |
| 417410 - Pay to Play Fees | 422,705 | 494,854 | 300,000 | 350,000 | 350,000 | 350,000 |
| 417420 - Other Activity Fees | 12,255 | 19,693 | 15,000 | 15,000 | 15,000 | 15,000 |
| 417600 - Club Fund Raising | 25,743 | 22,665 | 25,000 | 20,000 | 20,000 | 20,000 |
| 417700 - Outdoor School Fees | 402,504 | 120,804 | - | - | - | - |
| Subtotal - Extra-Curricular Activities | 1,018,589 | 804,680 | 489,800 | 529,500 | 529,500 | 529,500 |
| 419110 - Civic Use of Buildings | 577,703 | 554,147 | 570,000 | 538,000 | 538,000 | 538,000 |
| 419112 - CUB-Day Care | 188,308 | 202,520 | 190,000 | 200,000 | 200,000 | 200,000 |
| 419120 - Community Parking Fees | 27,393 | 11,954 | 27,000 | 17,000 | 17,000 | 17,000 |
| 419130 - Rent-Lease of Facilities | 1,554,955 | 1,340,446 | 1,472,000 | 1,422,000 | 1,422,000 | 1,422,000 |
| 419200 - Contrib-Donation-Private Source | 1,895 | 996 | - | - | - | - |
| 419410 - Svc Provided-Oth Dist in State | - | 280 | - | - | - | - |
| 419600 - Recovery of Prior Years' Expenditure | 214,272 | 784,722 | - | - | - | - |
| 419800 - Fees Charged to Grants | 4,642,605 | 4,046,691 | 4,500,000 | 5,050,000 | 5,050,000 | 5,050,000 |
| 419910 - Miscellaneous | 1,051,819 | 1,038,616 | 965,000 | 600,000 | 600,000 | 600,000 |
| 419920 - Jury Duty | 1,140 | 1,509 | - | - | - | - |
| 419930 - Fingerprinting | 32,782 | 33,200 | - | - | - | - |
| 419940 - Restitution | 1,913 | 1,985 | - | - | - | - |
| 419947 - Energy Eff Rebate-Othr Agent | 1,920 | - | - | - | - | - |
| 419950 - Sales, Royalties, and Events | 2,272 | 2,722 | 25,000 | 5,000 | 5,000 | 5,000 |
| 419945 - E-Rate Revenue | 163,039 | 860,223 | 750,000 | 800,000 | 800,000 | 800,000 |
| 419946 - E-Rate Priority 2 | - | - | - | 200,000 | 200,000 | 200,000 |
| 419965 - Administrative Claiming | 902,054 | 451,753 | 620,000 | 620,000 | 620,000 | 620,000 |
| Subtotal - Other Revenue from Local Sources | 9,364,070 | 9,331,764 | 9,119,000 | 9,452,000 | 9,452,000 | 9,452,000 |
| Subtotal - Local Sources | 244,213,886 | 262,235,236 | 263,583,251 | 263,159,300 | 263,159,300 | 263,159,300 |
| 421010 - County School Funds | 102,989 | 45,512 | 100,000 | 40,000 | 40,000 | 40,000 |
| 421020 - Mult Ed Service Dist Apportionment | 6,898,283 | 6,898,283 | 7,980,000 | 7,750,000 | 7,750,000 | 7,917,017 |

General Fund - Resources by Account (Cont.)

| Description by Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| 421991 - City of Portland | - | - | 5,000,000 | 4,500,000 | 4,500,000 | 4,500,000 |
| 421992 - Multnomah County Income Tax | 390,133 | - | - | - | - | - |
| Subtotal - Intermediate Sources | 7,391,405 | 6,943,795 | 13,080,000 | 12,290,000 | 12,290,000 | 12,457,017 |
| 431010 - SSF--General Support | 139,228,651 | 149,030,732 | 152,623,000 | 185,079,904 | 185,079,904 | 185,079,904 |
| 431030 - Common School Fund | 4,461,315 | 4,138,316 | 3,909,000 | 3,702,388 | 3,702,388 | 3,702,388 |
| 432990 - Restricted State Grants | - | 10,108,376 | - | - | - | - |
| Subtotal - State Sources | 143,689,966 | 163,277,424 | 156,532,000 | 188,782,292 | 188,782,292 | 188,782,292 |
| 442000 - Unrestr Rev-Fed Govt Thru St | 6,432 | 4,566 | 500,000 | - | - | - |
| 445080 - Fed Grants- State Pass Thru | 32,496 | - | - | - | - | - |
| 445090 - Fed Stimulus - State Pass Thru | 14,286,565 | 138,792 | - | - | - | - |
| 448010 - Federal Forest Fees | 4,568 | 1,450 | - | - | - | - |
| Subtotal - Federal Sources | 14,330,061 | 144,808 | 500,000 | - | - | - |
| 451100 - Bond Proceeds | - | 231,693 | - | - | - | - |
| 452100 - Interfund Transfers | 25,750,000 | 6,309,747 | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 |
| 453000 - Sale of Fixed Assets | 434,215 | 102,275 | 100,000 | 100,000 | 100,000 | 100,000 |
| Subtotal - Other Sources | 26,184,215 | 6,643,715 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Total Resources by Account | 463,831,735 | 470,786,442 | 466,619,942 | 487,087,882 | 487,087,882 | 487,560,749 |

General Fund - Requirements by Program

| Description by Program Code | Actual | Actual | Current | Proposed | Approved | Adopted |
|---|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|
| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2013/14 | 2013/14 |
| 1000A - Instructional Subs | 6,263,724 | 6,639,846 | - | - | - | - |
| 11111 - Primary, 1-3 | 7,475,048 | 8,977,516 | 11,163,462 | 11,884,301 | 11,684,298 | 11,684,298 |
| 11112 - Primary, 1-3 Homeroom | 38,676,914 | 64,452,437 | 68,486,977 | 76,972,728 | 76,971,058 | 76,971,058 |
| 11113 - K-5 Consolidated Budget | 2,385,348 | 2,434,063 | 3,226,670 | 3,313,732 | 3,313,732 | 3,313,732 |
| 11119 - Kindergarten Homeroom | 8,110,725 | 8,234,258 | 9,071,239 | 10,110,926 | 9,390,984 | 9,390,984 |
| 11121 - Intermediate, 4-5 | 5,024,700 | 11,461 | - | - | - | - |
| 11122 - Intermediate, 4-5 Homeroom | 22,385,183 | (33,557) | 10,289 | - | - | - |
| 11131 - School Activities | (1,862) | 340,711 | 150,000 | 430,000 | 430,000 | 430,000 |
| Subtotal - Elementary School Instruction | 90,319,780 | 91,056,736 | 92,108,637 | 102,711,687 | 101,790,072 | 101,790,072 |
| 11211 - Middle School Programs | 34,733,466 | 35,686,319 | 37,863,182 | 39,690,989 | 39,734,452 | 39,734,452 |
| 11212 - Middle School Homeroom | 3,395,069 | 3,963,119 | 4,127,642 | 5,362,652 | 4,374,744 | 4,374,744 |
| 11213 - MS Consolidated Budget | 489,264 | 501,426 | 589,543 | 591,817 | 591,817 | 591,817 |
| 11221 - School Activities | 29,053 | 7,493 | - | - | - | - |
| Subtotal - Middle School Instruction | 38,646,852 | 40,158,357 | 42,580,367 | 45,645,458 | 44,701,013 | 44,701,013 |
| 11311 - High School Programs | 43,126,288 | 42,442,829 | 43,235,849 | 45,158,495 | 49,082,262 | 49,113,091 |
| 11312 - High School Homeroom | 56,446 | 26,136 | 361,892 | 385,304 | 385,304 | 385,304 |
| 11313 - HS Consolidated Budget | 1,476,739 | 1,284,032 | 1,463,350 | 1,470,472 | 1,470,472 | 1,470,472 |
| 11321 - School Activities | 34,637 | 44,545 | 31,000 | 31,000 | 31,000 | 31,000 |
| 11322 - Athletic Activities Svcs | 3,686,051 | 3,675,655 | 3,192,636 | 3,277,677 | 3,277,677 | 3,277,677 |
| Subtotal - High School Instruction | 48,380,161 | 47,473,197 | 48,284,727 | 50,322,948 | 54,246,715 | 54,277,544 |
| 11401 - Early Childhood Ed Ctr (ECEC) | 6,100 | 3,239 | - | - | - | - |
| 11402 - HeadStart | (23) | - | - | - | - | - |
| Subtotal - Pre-Kindergarten Instruction | 6,077 | 3,239 | - | - | - | - |
| 12100 - Talented And Gifted (TAG) | 183,724 | 175,802 | 269,737 | 274,932 | 274,932 | 274,932 |
| Subtotal - Special Programs - TAG | 183,724 | 175,802 | 269,737 | 274,932 | 274,932 | 274,932 |
| 12211 - Functional Living Skills-MESD | 1,036,201 | 1,452,118 | 867,523 | 916,318 | 916,318 | 916,318 |
| 12212 - SLC-Academic | 1,536,447 | 2,125,289 | 2,660,273 | 2,806,751 | 2,806,751 | 2,806,751 |
| 12213 - SLC-Life Skills | 4,876,731 | 4,184,143 | 4,375,040 | 4,607,277 | 4,607,277 | 4,607,277 |
| 12214 - SLC-Behavior | 2,283,208 | 1,696,220 | 1,378,746 | 1,435,997 | 1,435,997 | 1,435,997 |
| 12217 - Social Emotional - Behavior | 1,910,572 | 2,637,244 | 1,813,600 | 1,734,260 | 1,734,260 | 1,734,260 |
| 12218 - Behavioral & Transitional Prgs | 3,747,595 | 3,337,075 | 2,740,786 | 2,343,363 | 2,343,363 | 2,343,363 |
| 12219 - Social Emotional - Fragile | 1,310,885 | 1,343,133 | 1,463,209 | 1,551,659 | 1,551,659 | 1,551,659 |
| 12221 - SLC-Devel. Kindergarten | 11,418 | - | - | - | - | - |
| 12230 - SLC-Life Skills/CTC | 957,580 | 1,513,030 | 1,522,582 | 1,605,353 | 1,605,353 | 1,605,353 |
| 12241 - Life Skills With Nursing Svcs. | 2,001,588 | 2,558,355 | 2,263,379 | 2,220,726 | 2,220,726 | 2,220,726 |
| 12251 - Direction Services | 137 | - | - | - | - | - |
| 12261 - Home Instruction | 57,220 | 109,583 | 160,457 | 54,283 | 54,283 | 54,283 |
| 12271 - Extended School Year | 121,334 | 114,444 | 165,339 | 167,451 | 167,451 | 167,451 |
| 12282 - Behavior Intrvntn Clsm Diag | 4,995 | 8,031 | - | - | - | - |
| Subtotal - Restrictive Program Instruction | 19,855,912 | 21,078,665 | 19,410,934 | 19,443,438 | 19,443,438 | 19,443,438 |
| 12501 - Resource Center Classrooms | - | - | 166,042 | 168,268 | 168,268 | 168,268 |
| 12503 - Individual EAs - Gen Ed Clsrm | 2,889,847 | 3,207,749 | 3,254,603 | 3,692,566 | 3,692,566 | 3,692,566 |
| 12504 - Deaf/Hard of Hearing | 271,694 | 237,055 | - | - | - | - |
| 12505 - Vision Services | (7) | - | - | - | - | - |
| 12510 - Less Restrictive Programs | 13,117,307 | 13,545,107 | 14,412,536 | 15,548,763 | 15,548,763 | 15,548,763 |

General Fund - Requirements by Program (Cont.)

| Description by Program Code | Actual | Actual | Current | Proposed | Approved | Adopted |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2013/14 | 2013/14 |
| 12520 - Team-Communication Behavior | 313,879 | 150,874 | 157,111 | 172,914 | 172,914 | 172,914 |
| Subtotal - Less Restrictive Program Instruction | 16,592,720 | 17,140,785 | 17,990,292 | 19,582,511 | 19,582,511 | 19,582,511 |
| 12603 - ECSE Evaluation | 673,326 | 713,751 | 1,242,534 | 1,296,570 | 1,296,570 | 1,296,570 |
| 12607 - Portland Early Intervention Ed | 124,457 | - | - | - | - | - |
| Subtotal - Early Intervention Instruction | 797,783 | 713,751 | 1,242,534 | 1,296,570 | 1,296,570 | 1,296,570 |
| 12811 - Public Alternative Programs | 461,490 | 398,069 | 497,816 | 633,457 | 633,457 | 633,457 |
| 12821 - Community-Based Programs | 8,779,727 | 8,061,322 | 8,097,193 | 7,894,763 | 8,097,193 | 8,097,193 |
| 12831 - Delayed Expulsion School Couns | 126,011 | 98,633 | 99,370 | 99,405 | 99,405 | 99,405 |
| 12832 - Classroom Alternative Ed | 89,400 | 146,554 | 144,061 | 99,434 | 99,434 | 99,434 |
| 12833 - Evening Programs | 289,658 | 400,138 | 297,226 | 303,229 | 303,229 | 303,229 |
| 12835 - Indian Education | 157,543 | 178,194 | 239,761 | 249,629 | 249,629 | 249,629 |
| 12870 - Targeted Transition | 1,189,841 | 1,235,553 | 1,262,979 | 1,362,941 | 1,337,979 | 1,337,979 |
| 12880 - Charter Schools | 8,916,456 | 9,560,954 | 10,417,844 | 11,500,583 | 11,500,583 | 11,500,583 |
| 12891 - Contract Programs | 93,583 | 101,144 | 108,269 | 112,580 | 112,580 | 112,580 |
| 12892 - Alternative Ed-Instruc Support | - | - | 675,480 | 1,191,501 | 859,342 | 966,739 |
| 12893 - Coordinated Early Intervening | 3,693 | - | - | - | - | - |
| Subtotal - Alternative Ed. Instruction | 20,107,404 | 20,180,561 | 21,839,999 | 23,447,522 | 23,292,831 | 23,400,228 |
| 12911 - ESL/Bilingual--Elem | 7,461,224 | 6,849,368 | 8,336,402 | 8,366,633 | 8,366,794 | 8,366,794 |
| 12912 - ESL/Bilingual--Middle | 2,370,885 | 2,283,843 | 2,213,124 | 2,328,546 | 2,328,582 | 2,328,582 |
| 12913 - ESL/Bilingual--High | 1,782,535 | 1,626,696 | 1,413,624 | 2,084,903 | 2,084,939 | 2,084,939 |
| 12914 - Bilingual Assessment Svcs | 274,287 | 410,090 | 268,319 | 371,133 | 371,133 | 371,133 |
| 12922 - Teen Parenting Services | 142,250 | 723,456 | 259,115 | 273,649 | 273,649 | 273,649 |
| 12930 - Migrant Education | (7) | - | - | - | - | - |
| 12992 - Section 504/ADA Accom in PPS | 372,164 | 355,120 | 350,624 | 336,271 | 336,271 | 336,271 |
| Subtotal - Designated Program Instruction | 12,403,339 | 12,248,573 | 12,841,208 | 13,761,135 | 13,761,368 | 13,761,368 |
| 14100 - Summer School, Intern 4-5 | - | - | - | - | - | 135,016 |
| 14300 - Summer School, High | - | - | 120,001 | 300,047 | 300,047 | 300,047 |
| 14400 - Summer School, Primary K-3 | - | - | - | 135,016 | 135,016 | - |
| Subtotal - Instruction | 247,293,752 | 250,229,668 | 256,688,436 | 276,921,264 | 278,824,513 | 278,962,739 |
| 21120 - Attendance Services | 78,963 | 76,722 | - | - | - | - |
| 21130 - Licensed Social Work Services | 1,141,086 | 575,461 | 510,807 | 470,817 | 470,817 | 588,390 |
| 21131 - Behavior Interventn Specialist | 1,124,949 | 1,054,242 | 1,647,980 | 1,354,846 | 1,354,846 | 1,354,846 |
| 21141 - SPED Data Services | 612,099 | 573,321 | 543,105 | 409,105 | 409,105 | 409,105 |
| 21150 - Student Safety | 819,689 | 990,626 | 992,531 | 1,037,983 | 1,037,983 | 1,037,983 |
| 21192 - Student Discipline Services | 2,330,772 | 1,676,336 | 1,546,894 | 1,697,840 | 1,669,567 | 1,669,567 |
| 21193 - Drug and Alcohol Services | (32) | - | - | - | - | - |
| 21210 - Service Area Direction | 605,171 | 714,798 | 665,711 | 554,276 | 554,276 | 554,276 |
| 21220 - Counseling Services | 8,343,444 | 8,365,974 | 8,551,301 | 8,461,173 | 8,461,173 | 8,402,388 |
| 21240 - Student Guidance Information | - | 52,692 | 249,373 | 405,919 | 405,919 | 346,686 |
| 21262 - Vocational Education | 1,082,396 | 649,995 | 657,533 | 693,039 | 693,039 | 693,039 |
| 21330 - Dental Services | - | 635 | 10,000 | 10,000 | 10,000 | 10,000 |
| 21420 - Psychological Testing Services | 4,318,486 | 5,110,726 | 5,208,224 | 5,371,102 | 5,371,102 | 5,371,102 |
| 21520 - Speech Pathology | 6,213,913 | 6,716,657 | 6,819,334 | 7,105,939 | 7,105,939 | 7,105,939 |
| 21580 - Access Services - SPED Tech | 536,683 | 288,354 | 300,706 | 313,551 | 313,551 | 313,551 |
| 21590 - Other Speech Path/Audio Svcs. | (21) | - | - | - | - | - |

General Fund - Requirements by Program (Cont.)

| Description by Program Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 21601 - Occupational Therapy | 1,316,215 | 1,220,275 | 1,333,153 | 1,394,546 | 1,394,546 | 1,394,546 |
| 21602 - Physical Therapy | 393,973 | 444,993 | 469,389 | 490,059 | 490,059 | 490,059 |
| 21603 - Adaptive Physical Education | 320,932 | 231,457 | 128,668 | 131,190 | 131,190 | 131,190 |
| 21604 - Feeding Team - Training | 123,850 | 82,077 | 91,526 | 96,700 | 96,700 | 96,700 |
| 21901 - Program Admin/Supervision | 4,717,475 | 4,219,350 | 5,598,682 | 5,865,186 | 5,867,731 | 5,891,725 |
| 21903 - Collaborative Supports Team | (14) | - | - | - | - | - |
| 21905 - Third Party Medical Reimburse | 130,937 | 79,354 | - | - | - | - |
| 21906 - PAT, Article 20 B3, SpEd | 1,079,918 | 1,088,651 | 802,802 | 813,564 | 813,564 | 813,564 |
| 21907 - PAT, Article 20 B4, GenEd | 340,519 | 341,814 | 266,239 | 269,808 | 269,808 | 269,808 |
| 21908 - TAG Writing Plans | 11,178 | 11,327 | 40,118 | 40,657 | 40,657 | 40,657 |
| Subtotal - Instructional Support (Students) | 35,642,581 | 34,565,836 | 36,434,076 | 36,987,300 | 36,961,572 | 36,985,121 |
| 22110 - Service Area Direction | 181,480 | 170,535 | 945,835 | 1,493,379 | 1,433,379 | 1,438,422 |
| 22130 - Curriculum Development | 816,127 | 674,612 | 249,586 | 289,075 | 289,075 | 289,075 |
| 22133 - Curriculum Development - HS | 22,986 | 2,083 | 277,649 | 233,043 | 233,043 | 233,043 |
| 22193 - SIP Development | 3,358 | - | - | - | - | - |
| 22220 - Library/Media Services | 3,708,927 | 4,151,491 | 4,336,182 | 4,563,829 | 4,563,823 | 4,563,823 |
| 22230 - Multimedia Services | 226,206 | 330,168 | 482,899 | 479,558 | 479,558 | 479,558 |
| 22240 - Educational Television Service | 583,929 | 440,049 | 387,039 | 450,766 | 450,766 | 450,766 |
| 22252 - Broadcasting | 93,499 | 33,857 | 50,000 | 50,050 | 50,050 | 50,050 |
| 22256 - Management and General Support | 41,861 | 51,040 | 40,866 | 43,109 | 43,109 | 43,109 |
| 22291 - Textbook Services | 432,112 | 422,938 | 393,313 | 400,094 | 400,094 | 400,094 |
| 22292 - Classroom Technology/Services | 456,880 | 589,500 | 591,416 | 628,734 | 629,998 | 629,998 |
| 22301 - Assessment System Design | - | - | 405,357 | 200,000 | 200,000 | 200,000 |
| 22402 - Instructional Specialists | 1,613,946 | 1,585,760 | 1,824,215 | 1,061,540 | 1,061,540 | 1,061,540 |
| 22410 - Instr Staff Training Svcs | 4,284,991 | 4,934,374 | 5,568,668 | 5,401,280 | 4,772,803 | 4,772,802 |
| 22411 - Instr Staff Training - K-5 | 485,024 | 40,758 | - | - | - | - |
| 22412 - Instr Staff Training - 6-8 | 114,052 | 4,126 | - | - | - | - |
| 22413 - Instr Staff Training - HS | 152,507 | 6,264 | 108,269 | - | - | - |
| 22420 - Portland Teacher Program | 37,713 | 36,720 | 38,732 | 38,758 | 38,758 | 38,758 |
| 22430 - New Teacher Orientation | (8) | 142,707 | 342,792 | 827,407 | 827,407 | 827,407 |
| Subtotal - Instructional Support (Staff) | 13,255,590 | 13,616,981 | 16,042,818 | 16,160,622 | 15,473,403 | 15,478,445 |
| 23100 - Board of Education Services | 660,276 | 381,764 | 455,288 | 506,257 | 506,257 | 506,257 |
| 23210 - Office of Superintendent | 533,253 | 561,893 | 723,081 | 754,317 | 754,317 | 754,317 |
| 23211 - Executive Administration | 692,527 | 735,508 | 1,035,897 | 1,065,763 | 1,065,763 | 1,072,318 |
| 23212 - Assistant Superintendents | 1,330,149 | 1,893,194 | 1,077,993 | 1,150,304 | 1,150,304 | 1,150,304 |
| 23240 - State and Federal Relations | - | 134,595 | 127,395 | 138,821 | 138,821 | 138,821 |
| 23292 - Legal Services | 1,617,477 | 1,960,886 | 877,574 | 1,220,799 | 1,220,799 | 1,220,799 |
| 23293 - Operational Support Services | 40,518 | 414,120 | 699,948 | 995,568 | 995,568 | 995,568 |
| Subtotal - Executive Administrative Services | 4,874,199 | 6,081,960 | 4,997,176 | 5,831,829 | 5,831,829 | 5,838,384 |
| 24101 - School Administrative Services | 28,551,101 | 28,888,276 | 28,876,459 | 31,477,048 | 30,741,378 | 30,649,774 |
| 24102 - School Curriculum Svcs (VPs) | 89,650 | - | - | - | - | - |
| 24103 - School Business Services | 182,902 | 56,292 | 151,258 | 162,912 | 162,912 | 162,912 |
| 24901 - Graduation Services | 100,276 | 55,032 | 52,975 | 60,978 | 60,978 | 60,978 |
| 24910 - PAPSA | 358,833 | 166,921 | 298,862 | 298,862 | 298,862 | 298,862 |
| 24920 - School Closure | - | 11,236 | - | - | - | - |

General Fund - Requirements by Program (Cont.)

| Description by Program Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Subtotal - School Administration | 29,282,761 | 29,177,757 | 29,379,554 | 31,999,800 | 31,264,130 | 31,172,526 |
| 25100 - Direction of Business Support | 298,162 | 282,159 | 523,596 | 558,100 | 558,100 | 558,100 |
| 25210 - Direction of Fiscal Services | 306,816 | 506,495 | 580,990 | 577,836 | 580,440 | 580,440 |
| 25220 - Budgeting Services | 739,251 | 632,387 | 647,516 | 660,558 | 660,558 | 660,558 |
| 25240 - Payroll Services | 764,796 | 684,015 | 726,236 | 769,870 | 769,870 | 769,870 |
| 25250 - Financial Accounting Services | 2,371,908 | 6,586,075 | 2,183,793 | 2,303,301 | 2,303,301 | 2,303,301 |
| 25281 - Service Area Direction | - | 191,441 | 263,301 | 276,935 | 276,935 | 276,935 |
| 25283 - Liability Claims | - | 148,290 | 692,330 | 692,330 | 692,330 | 692,330 |
| 25284 - Property/Fire Loss | - | 1,108,480 | 1,654,481 | 1,824,359 | 1,824,359 | 1,824,359 |
| 25285 - Worker's Compensation | - | 7 | - | - | - | - |
| 25286 - Worksite Safety | - | 35,129 | 42,155 | - | - | - |
| 25287 - Mandated Health Services | 42,291 | 74,364 | 51,000 | 42,000 | 42,000 | 42,000 |
| 25291 - Enrollment Services | 622,864 | 615,063 | 617,041 | 997,437 | 997,437 | 997,437 |
| 25292 - Family Support Centers | 219,837 | 2,612 | - | - | - | - |
| Subtotal - Business Services | 5,365,925 | 10,866,515 | 7,982,439 | 8,702,726 | 8,705,330 | 8,705,330 |
| 25410 - Service Area Direction | 1,796,953 | 1,633,845 | 1,698,532 | 1,809,873 | 1,809,873 | 1,809,873 |
| 25411 - Project Management | 3,387,439 | 3,405,576 | 2,611,151 | 3,104,827 | 3,104,827 | 3,438,448 |
| 25421 - Custodial Services | 16,295,208 | 16,397,094 | 16,877,734 | 17,631,253 | 17,631,253 | 17,631,253 |
| 25423 - Utilities Services | 11,140,664 | 12,605,840 | 10,817,283 | 10,196,110 | 10,196,110 | 10,196,110 |
| 25424 - Property Management | 1,057,188 | 1,688,575 | 1,425,062 | 1,483,331 | 1,483,331 | 1,483,331 |
| 25441 - Workforce | 7,375,592 | 7,504,351 | 8,023,564 | 8,229,968 | 8,229,968 | 8,229,968 |
| 25443 - Vehicle Operation/Maintenance | 445,601 | 374,094 | 238,886 | 224,830 | 224,830 | 224,830 |
| 25460 - Security Services | 549,091 | 547,939 | 696,829 | 909,109 | 817,818 | 817,818 |
| Subtotal - Operations & Maintenance of Plant | 42,047,737 | 44,157,315 | 42,389,041 | 43,589,301 | 43,498,010 | 43,831,631 |
| 25510 - Transportation Administration | 469,332 | 452,687 | 460,475 | 480,594 | 480,594 | 480,594 |
| 25520 - Transportation Operations | 13,201,589 | 13,802,372 | 13,368,112 | 13,948,339 | 13,948,339 | 13,948,339 |
| 25530 - Transportation Fleet Maint | 2,180,446 | 2,246,403 | 2,429,902 | 1,669,118 | 1,669,118 | 1,669,118 |
| 25540 - Transportation Routing | 2,549,891 | 2,353,284 | 2,918,654 | 2,989,113 | 3,039,113 | 3,039,113 |
| 25550 - Transportation Safety Training | - | - | - | - | - | - |
| Subtotal - Student Transportation | 18,401,258 | 18,854,746 | 19,177,143 | 19,087,164 | 19,137,164 | 19,137,164 |
| 25720 - Purchasing Services | 1,080,610 | 1,103,235 | 1,027,159 | 1,035,592 | 1,034,447 | 1,034,447 |
| 25730 - Warehousing/Distribution Svcs | 850,822 | 805,320 | 748,945 | 641,547 | 641,547 | 641,547 |
| 25740 - Print/Publish/Duplicate Svcs | 684,776 | 867,739 | 1,197,257 | 1,005,643 | 1,005,643 | 1,005,643 |
| 25790 - Other Internal Services | 301,425 | 233,111 | 237,302 | 298,468 | 240,243 | 240,243 |
| Subtotal - Internal Services | 2,917,632 | 3,009,404 | 3,210,663 | 2,981,250 | 2,921,880 | 2,921,880 |
| 26230 - Evaluation Services | 1,274,034 | 1,331,453 | 1,181,281 | 1,245,439 | 1,245,488 | 1,245,488 |
| 26240 - Planning Services | 741,810 | 114,138 | 238,813 | 292,565 | 292,565 | 292,565 |
| 26260 - Grant Writing | 123,684 | 114,312 | 142,917 | 136,632 | 136,632 | 136,632 |
| Subtotal - Planning, Research, Development | 2,139,528 | 1,559,902 | 1,563,011 | 1,674,636 | 1,674,685 | 1,674,685 |
| 26330 - Public Information Services | 1,421,953 | 853,371 | 520,273 | 542,516 | 542,516 | 548,491 |
| 26331 - Volunteer Activities/Recogn | 82,350 | 57,040 | 25,996 | 25,996 | 25,996 | 25,996 |
| 26340 - Management Information Service | 395,649 | 389,737 | 371,129 | 373,873 | 373,873 | 373,873 |
| 26350 - Translation Services | 178,402 | 106,462 | 489,578 | 516,133 | 516,133 | 516,133 |
| Subtotal - Information Services | 2,078,354 | 1,406,610 | 1,406,976 | 1,458,518 | 1,458,518 | 1,464,493 |
| 26410 - Service Area Direction | 3,879,161 | 3,601,282 | 3,271,490 | 3,673,120 | 3,673,120 | 3,673,120 |

General Fund - Requirements by Program (Cont.)

| Description by Program Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|--|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| 26420 - Recruitment and Placement Svcs | 6,887 | 62,357 | 10,000 | 10,000 | 10,000 | 10,000 |
| 26440 - HRA Benefits Program | - | 187,966 | 8,308 | 8,308 | 8,308 | 8,308 |
| 26491 - Staff Services | 172,720 | 169,936 | 162,380 | 176,910 | 176,910 | 176,910 |
| 26492 - Non-Instr Staff Development | 36,666 | 31,558 | 36,000 | 36,000 | 36,000 | 36,000 |
| Subtotal - Staff Services | 4,095,433 | 4,053,099 | 3,488,178 | 3,904,338 | 3,904,338 | 3,904,338 |
| 26610 - IT Service Area Direction | 846,157 | 812,821 | 469,545 | 488,364 | 488,364 | 495,059 |
| 26620 - Systems Analysis Services | 700,998 | 730,736 | - | - | - | - |
| 26631 - Student Information Services | - | - | 1,015,699 | 1,177,240 | 1,130,202 | 1,256,500 |
| 26634 - Web Information Systems | (4) | - | - | - | - | - |
| 26635 - Programming Services | 3,415,969 | 2,520,324 | 755,987 | 806,219 | 806,219 | 806,219 |
| 26641 - Operations Services | 4,798,195 | 4,381,109 | 3,850,811 | 3,873,667 | 3,795,667 | 3,795,667 |
| 26642 - Data Control/Entry | 71,421 | 72,389 | 333,116 | 390,014 | 390,014 | 390,014 |
| 26643 - Client Services | - | - | 1,918,286 | 2,054,131 | 2,054,131 | 2,054,131 |
| 26691 - Central Telecom Services | 1,093,123 | 1,263,822 | 1,339,275 | 1,339,275 | 1,280,475 | 1,280,475 |
| 26697 - Technical Training Services | 132,727 | 136,329 | - | - | - | - |
| 26698 - Infrastructure Development | 1,224,571 | 1,281,975 | 350,000 | 384,021 | 384,021 | 384,021 |
| 26699 - Systems Development | 797,306 | 103,873 | - | - | - | - |
| 26700 - Records Management Svcs | 220,094 | 206,715 | 279,322 | 290,833 | 290,833 | 290,833 |
| Subtotal - Technology Services | 13,300,557 | 11,510,093 | 10,312,041 | 10,803,764 | 10,619,926 | 10,752,919 |
| Subtotal - Support Services | 173,401,556 | 178,860,218 | 176,383,116 | 183,181,248 | 181,450,785 | 181,866,916 |
| 33000 - Community Services | - | 966,802 | 1,563,503 | 1,640,220 | 1,640,220 | 1,640,220 |
| Subtotal - Enterprise & Community Services | - | 966,802 | 1,563,503 | 1,640,220 | 1,640,220 | 1,640,220 |
| 41500 - Bldg Acquis/Constr/Improv Svcs | 1,841,090 | 2,739,180 | 211,374 | - | - | - |
| Subtotal - Building Acquisition & Construction | 1,841,090 | 2,739,180 | 211,374 | - | - | - |
| 51100 - Long-Term Debt Service | 2,814,815 | - | - | - | - | - |
| 52100 - Fund Transfers | 6,939,061 | 7,065,881 | 10,611,373 | 4,613,864 | 4,613,864 | 4,906,785 |
| Subtotal - Debt Service & Transfers Out | 9,753,876 | 7,065,881 | 10,611,373 | 4,613,864 | 4,613,864 | 4,906,785 |
| 61100 - Operating Contingency | - | - | 21,162,140 | 20,731,286 | 20,558,500 | 20,184,089 |
| 71100 - Ending Fund Balance | 31,541,461 | 30,924,694 | - | - | - | - |
| Total Requirements by Program | 463,831,735 | 470,786,442 | 466,619,942 | 487,087,882 | 487,087,882 | 487,560,749 |

General Fund - Requirements by Account

| Description by Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 511100 - Licensed Salaries | 153,013,063 | 150,810,174 | 151,210,189 | 159,104,241 | 160,569,121 | 160,746,245 |
| 511210 - Classified - Represented | 36,729,607 | 36,060,700 | 35,772,258 | 36,969,793 | 36,937,563 | 36,967,014 |
| 511220 - Classified - Non Represented | 14,126,094 | 13,590,538 | 13,069,833 | 15,352,356 | 14,285,469 | 14,254,868 |
| 511310 - Administrators - Licensed | 16,144,877 | 16,056,823 | 15,261,217 | 16,795,883 | 16,574,729 | 16,553,183 |
| 511320 - Administrators - NonLicensed | 857,491 | 830,715 | 833,866 | 888,154 | 888,154 | 892,803 |
| 511420 - Managerial - Non Represented | 3,142,895 | 3,611,782 | 3,466,986 | 3,720,069 | 3,730,067 | 3,735,277 |
| 512100 - Substitutes - Licensed | 5,541,381 | 5,584,794 | 5,752,803 | 5,863,076 | 5,863,076 | 5,863,076 |
| 512200 - Substitutes - Classified | 977,092 | 797,470 | 567,470 | 567,470 | 567,470 | 567,470 |
| 512300 - Temporary Misc - Licensed | 504,333 | 508,907 | 996,519 | 1,038,409 | 1,016,409 | 980,378 |
| 512400 - Temporary Misc - Classified | 726,191 | 502,731 | 682,702 | 882,936 | 882,936 | 882,936 |
| 513100 - Extended Responsibility-LIC | 1,615,107 | 1,513,151 | 1,577,638 | 1,626,179 | 1,695,093 | 1,695,093 |
| 513200 - Extended Responsibility-CLS | 987,749 | 933,288 | 724,128 | 730,785 | 730,785 | 730,785 |
| 513300 - Extended Hours | 2,246,743 | 2,463,224 | 1,854,325 | 1,779,922 | 1,779,922 | 1,769,056 |
| 513400 - Overtime Pay | 1,323,284 | 1,097,304 | 598,579 | 561,452 | 561,452 | 561,452 |
| 513510 - Group Hlth Opt Out Lic | - | 43,671 | - | - | - | - |
| 513520 - Group Hlth Opt Out Non Lic | - | 4,000 | - | - | - | - |
| Subtotal - Salaries | 237,935,906 | 234,409,272 | 232,368,513 | 245,880,725 | 246,082,246 | 246,199,636 |
| 521000 - PERS | 641,017 | 3,676,909 | 4,229,114 | 8,630,436 | 8,637,514 | 8,641,635 |
| 521310 - PERS UAL | 26,294,365 | 28,950,644 | 30,742,351 | 32,456,250 | 32,482,846 | 32,498,340 |
| 522000 - Social Security - FICA | 17,832,848 | 18,238,270 | 17,776,179 | 18,809,868 | 18,825,284 | 18,834,262 |
| 523100 - Workers' Compensation | 3,981,687 | 3,077,144 | 2,323,740 | 2,483,402 | 2,485,441 | 2,486,626 |
| 523200 - Unemployment Compensation | 675,632 | 1,121,786 | 1,278,030 | 860,573 | 861,277 | 861,691 |
| 524100 - Group Health Insurance | 51,165,508 | 57,041,057 | 60,044,543 | 64,989,477 | 65,108,280 | 65,123,495 |
| 524200 - Other Employer Paid Benefits | 488,484 | 599,403 | 296,820 | 731,045 | 731,628 | 731,967 |
| 524300 - Retiree Health Insurance | 3,562,734 | 3,703,423 | 3,973,518 | 4,376,670 | 4,380,258 | 4,382,347 |
| 524400 - DCU Union Contract Items | 6,636 | 7,929 | 7,000 | 7,000 | 7,000 | 7,000 |
| 524500 - PAT Union Contract Items | - | - | 13,000 | 13,000 | 13,000 | 13,000 |
| 524510 - PAT Union Tuition Reimbursemnt | 848,272 | 862,957 | 725,000 | 725,000 | 725,000 | 725,000 |
| 524520 - PAT Union Prof Improvement Fds | 281,326 | 240,303 | 800,000 | 800,000 | 800,000 | 800,000 |
| 524530 - Early Retirement Benefits | 1,812,335 | 1,604,716 | 1,719,547 | 1,794,903 | 1,796,373 | 1,797,231 |
| 524600 - PFSP Union Contract Items | 1,150 | 132 | 3,000 | 3,000 | 3,000 | 3,000 |
| Subtotal - Employee Benefits | 107,591,996 | 119,124,674 | 123,931,842 | 136,680,624 | 136,856,901 | 136,905,594 |
| 531100 - Instructional Services | 2,837,339 | 4,104,779 | 4,005,858 | 4,499,306 | 4,414,344 | 4,355,044 |
| 531200 - Instr Program Improvement Svcs | 43,231 | 42,875 | 31,901 | 33,901 | 33,901 | 33,901 |
| 531300 - Student Services | 372 | 571 | - | - | - | - |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 406,066 | 388,651 | 340,356 | 353,144 | 353,144 | 353,144 |
| 531810 - Non-Instr Staff Dev - PD | 53,854 | 106,064 | 166,110 | 166,110 | 166,110 | 166,110 |
| 531900 - Other Instr Prof/Tech Svcs | 509,745 | 263,248 | 110,179 | 110,679 | 110,679 | 110,679 |
| Subtotal - Instructional Prof. & Technical Services | 3,850,606 | 4,906,187 | 4,654,404 | 5,163,140 | 5,078,178 | 5,018,878 |
| 532100 - Cleaning Services | 3,390 | 1,033 | 927 | 927 | 927 | 927 |
| 532200 - Repairs and Maintenance Svcs | 2,854,322 | 4,225,759 | 2,112,799 | 2,297,521 | 2,297,521 | 2,604,736 |
| 532400 - Rentals | 809,252 | 1,091,548 | 681,852 | 518,852 | 518,852 | 518,852 |
| 532410 - Leased Copy Machines | 1,228,792 | 1,145,279 | 1,200,809 | 1,200,309 | 1,200,309 | 1,200,309 |
| 532500 - Electricity | 3,058,350 | 3,796,515 | 3,473,528 | 3,574,497 | 3,574,497 | 3,574,497 |
| 532600 - Fuel | 4,865,652 | 5,188,546 | 4,238,690 | 3,203,259 | 3,203,259 | 3,203,259 |

General Fund - Requirements by Account (Cont.)

| Description by Account Code | Actual | Actual | Current | Proposed | Approved | Adopted |
|---|------------|------------|------------|------------|------------|------------|
| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2013/14 | 2013/14 |
| 532700 - Water and Sewage | 2,567,311 | 2,826,615 | 2,445,848 | 2,579,137 | 2,579,137 | 2,579,137 |
| 532800 - Garbage | 688,488 | 844,843 | 703,941 | 883,941 | 883,941 | 883,941 |
| 532900 - Other Property Services | 1,452,809 | 1,894,312 | 2,113,784 | 2,092,203 | 2,092,203 | 2,092,203 |
| Subtotal - Property Services | 17,528,368 | 21,014,450 | 16,972,178 | 16,350,646 | 16,350,646 | 16,657,861 |
| 533110 - Reimb - School Bus | 9,237,787 | 9,874,225 | 9,919,233 | 10,270,233 | 10,270,233 | 10,270,233 |
| 533120 - Reimb - Taxi Cab | 1,136,038 | 774,819 | 1,211,000 | 1,031,000 | 1,031,000 | 1,031,000 |
| 533130 - Reimb - In-Lieu | 28,365 | 16,481 | 67,000 | 67,000 | 67,000 | 67,000 |
| 533140 - Reimb - Tri-Met | 913,996 | 1,005,018 | 1,111,500 | 1,111,500 | 1,161,500 | 1,161,500 |
| 533150 - Reimb - Field Trips | 577,281 | 547,055 | 48,422 | 48,422 | 48,422 | 48,422 |
| 533160 - Reimb - Athletic Trips | - | - | 800 | 800 | 800 | 800 |
| 533200 - Non-Reimb Student Transport | 215,677 | 212,667 | 100,593 | 100,593 | 100,593 | 100,593 |
| Subtotal - Transportation Services | 12,109,143 | 12,430,265 | 12,458,548 | 12,629,548 | 12,679,548 | 12,679,548 |
| 534100 - Travel, Local in District | 195,170 | 178,832 | 182,836 | 176,757 | 176,757 | 176,757 |
| 534200 - Travel, Out of District | 213,660 | 293,196 | 185,873 | 219,808 | 219,808 | 219,808 |
| 534210 - Travel, Out of District - PD | 54,136 | 67,459 | 63,751 | 63,751 | 63,751 | 63,751 |
| 534300 - Travel, Student Activities | 75,826 | 45,667 | 58,892 | 58,892 | 58,892 | 58,892 |
| 534900 - Other Travel | - | 14,509 | - | - | - | - |
| Subtotal - Travel | 538,791 | 599,663 | 491,352 | 519,208 | 519,208 | 519,208 |
| 535100 - Telephone | 510,538 | 588,337 | 555,014 | 555,324 | 555,324 | 555,324 |
| 535300 - Postage | 299,965 | 282,363 | 268,190 | 251,512 | 251,512 | 251,512 |
| 535400 - Advertising | 30,060 | 23,496 | 31,178 | 31,178 | 31,178 | 31,178 |
| 535500 - Printing and Binding | 944,247 | 1,254,035 | 1,036,529 | 978,984 | 978,984 | 978,984 |
| 535910 - Fax | 599 | - | 510 | 510 | 510 | 510 |
| 535920 - Internet Fees | 61,856 | 22,771 | 115,623 | 115,623 | 56,823 | 56,823 |
| 535990 - Misc Communication Services | 781,197 | 859,499 | 875,687 | 875,687 | 875,687 | 892,610 |
| Subtotal - Communications | 2,628,461 | 3,030,501 | 2,882,731 | 2,808,818 | 2,750,018 | 2,766,941 |
| 536000 - Charter Schools | 8,916,421 | 9,560,899 | 10,414,144 | 11,496,883 | 11,496,883 | 11,496,883 |
| Subtotal - Charter Schools | 8,916,421 | 9,560,899 | 10,414,144 | 11,496,883 | 11,496,883 | 11,496,883 |
| 537100 - Tuition to Other Dist InState | 289,113 | 203,000 | 300,000 | 285,000 | 285,000 | 285,000 |
| 537300 - Tuition to Private Schools | 8,221,568 | 7,378,080 | 8,135,366 | 7,932,936 | 8,135,366 | 8,135,366 |
| 537410 - Tuition - Fees College Credit | 2,764 | 2,731 | - | - | - | - |
| Subtotal - Tuition Payments | 8,513,444 | 7,583,810 | 8,435,366 | 8,217,936 | 8,420,366 | 8,420,366 |
| 538100 - Audit Services | 384,945 | 357,965 | 330,000 | 330,000 | 330,000 | 330,000 |
| 538200 - Legal Services | 825,038 | 1,328,954 | 615,754 | 615,754 | 615,754 | 615,754 |
| 538300 - Architect and Engineering Svcs | 246,354 | 153,989 | 2,139 | 2,139 | 2,139 | 2,139 |
| 538500 - Management Services | 60,189 | 45,450 | 71,200 | 71,200 | 71,200 | 71,200 |
| 538600 - Data Processing Services | 173,616 | 112,290 | 32,442 | 4,442 | 4,442 | 4,442 |
| 538800 - Election Services | 263,345 | 1,499 | 100,000 | 100,000 | 100,000 | 100,000 |
| 538910 - Security Services | 216,957 | 243,842 | 313,907 | 236,467 | 236,467 | 236,467 |
| 538920 - Staff Services | - | - | 139 | 139 | 139 | 139 |
| 538930 - Secretarial/Clerical Services | 295,385 | 221,869 | 104,018 | 102,018 | 102,018 | 102,018 |
| 538940 - Professional Moving Services | 117,840 | 191,979 | 6,943 | 6,943 | 6,943 | 6,943 |
| 538950 - Professional Health Care Svcs | 1,020,934 | 804,054 | 1,123,654 | 1,123,654 | 1,123,654 | 1,123,654 |
| 538960 - Professional Child Care Svcs | 137,312 | 147,133 | 221,686 | 221,686 | 221,686 | 221,686 |
| 538970 - Graphic Arts Services | - | 3,500 | 3,835 | 3,835 | 3,835 | 3,835 |

General Fund - Requirements by Account (Cont.)

| Description by Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 538980 - Laundering Services | 82,017 | 96,138 | 85,063 | 85,063 | 85,063 | 85,063 |
| 538990 - Non-Instr Pers/Professional Sv | 4,297,061 | 3,055,281 | 2,941,366 | 3,773,958 | 3,681,964 | 3,676,025 |
| 538992 - Custodial Services Contract | - | 2,875 | - | - | - | - |
| 538995 - Meal Services | 1,336 | - | - | - | - | - |
| Subtotal - Non-Instruct. Prof. & Tech. Services | 8,122,327 | 6,766,819 | 5,952,146 | 6,677,298 | 6,585,304 | 6,579,365 |
| 541000 - Consumable Supplies | 3,629,398 | 3,672,969 | 7,363,019 | 7,156,971 | 7,135,285 | 7,135,285 |
| 541100 - Loss Prevention | - | 6,445 | 4,000 | - | - | - |
| 541310 - Auto Parts, Batteries | 96,737 | 100,652 | 95,746 | 95,746 | 95,746 | 95,746 |
| 541315 - Tires | 24,987 | 14,718 | 20,006 | 20,006 | 20,006 | 20,006 |
| 541320 - Oil & Lubricants | 10,596 | 15,407 | 7,370 | 7,370 | 7,370 | 7,370 |
| 541325 - Gas | 188,058 | 211,693 | 186,000 | 119,842 | 119,842 | 119,842 |
| 541330 - Propane | 984,885 | 965,245 | 1,000,000 | 397,452 | 397,452 | 397,452 |
| 541400 - Maintenance Materials | 915,087 | 912,928 | 1,019,890 | 1,019,890 | 1,019,890 | 1,019,890 |
| 541500 - Inventory Adjustments | 114,729 | 120,700 | 100,000 | 39,985 | 39,985 | 39,985 |
| 541600 - Interdepartmental Charges | (700,869) | (381,371) | 61,183 | 13,583 | 13,583 | 13,583 |
| 541700 - Discounts Taken | (4,364) | (1,541) | - | - | - | - |
| 542100 - Textbook Expansion | 564,606 | 862,937 | 609,440 | 694,763 | 494,763 | 494,763 |
| 542200 - Textbook Adoption | 2,931,479 | 985,685 | 683,200 | 505,200 | 505,200 | 505,200 |
| 542300 - Textbook Replacement | 15,354 | 7,559 | 28,085 | 41,185 | 41,185 | 41,185 |
| 543000 - Library Books | 82,334 | 53,770 | 81,491 | 81,591 | 81,591 | 81,591 |
| 544000 - Periodicals | 49,849 | 59,811 | 108,859 | 109,059 | 109,059 | 109,059 |
| 546000 - Non-Consumable Supplies | 303,689 | 299,193 | 367,424 | 271,298 | 271,298 | 271,298 |
| 546100 - Minor Equipment - Tagged | 6,432 | 9,953 | 32,455 | 72,099 | 72,099 | 72,099 |
| 547000 - Computer Software | 857,488 | 789,352 | 654,053 | 731,258 | 731,258 | 751,258 |
| Subtotal - Supplies & Materials | 10,070,475 | 8,706,104 | 12,422,221 | 11,377,298 | 11,155,612 | 11,175,612 |
| 552000 - Building Acquisition/Improvmt | 637,582 | - | - | - | - | - |
| Subtotal - Capital Outlay | 637,582 | - | - | - | - | - |
| 554100 - Initial and Addl Equipment | 178,446 | 204,962 | 85,206 | 85,206 | 85,206 | 85,206 |
| 554110 - Vehicles | 15,806 | 30,396 | - | - | - | - |
| Subtotal - Equipment | 194,252 | 235,358 | 85,206 | 85,206 | 85,206 | 85,206 |
| 555010 - Computers | 1,423,329 | 1,159,549 | 416,300 | 390,360 | 390,360 | 499,735 |
| 555020 - Printers | 51,349 | 35,929 | 18,256 | 18,256 | 18,256 | 18,256 |
| 555030 - Software Capital Expense | - | 15,628 | - | - | - | - |
| 555090 - Misc Other Technology | 685,083 | 445,563 | 216,933 | 215,933 | 215,933 | 215,933 |
| Subtotal - Technology | 2,159,761 | 1,656,669 | 651,489 | 624,549 | 624,549 | 733,924 |
| 556410 - Buses/Capital Bus Improvements | 356,225 | 394,476 | 400,000 | 400,000 | 400,000 | 400,000 |
| 559000 - Other Capital Outlay | 159,548 | 26,809 | 25,204 | 25,204 | 25,204 | 25,204 |
| Subtotal - Other Capital Outlay | 515,773 | 421,285 | 425,204 | 425,204 | 425,204 | 425,204 |
| 561000 - Redemption of Principal | 2,685,692 | - | - | - | - | - |
| 562100 - Interest (Except Bus/Garage) | 129,122 | - | - | - | - | - |
| 563000 - Fiscal Charges | 90,408 | 107,266 | 23,488 | 23,488 | 23,488 | 23,488 |
| 563400 - Bad Debt Expense | 6,453 | 483 | - | - | - | - |
| 563500 - Administrative Write-Off | 20,841 | 4,374 | - | - | - | - |
| 564000 - Dues and Fees | 558,127 | 502,827 | 409,306 | 343,992 | 343,992 | 343,992 |
| 564010 - Dues and Fees - PD | 14,836 | 17,754 | 102,001 | 102,001 | 102,001 | 102,001 |

General Fund - Requirements by Account (Cont.)

| Description by Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|--------------------------------------|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| 564100 - Bond Issuance Cost | 865 | 250,151 | - | - | - | - |
| 565100 - Liability Insurance | - | 28,896 | 250,000 | 250,000 | 250,000 | 250,000 |
| 565300 - Property Insurance Premiums | - | 886,875 | 1,259,584 | 1,429,462 | 1,429,462 | 1,429,462 |
| 565400 - Student Insurance Premiums | 550 | 3,104 | - | - | - | - |
| 565500 - Judgmnts&Settlemnts Against | 463,466 | 162,670 | - | - | - | - |
| 565930 - Deductible Insurance Loss | 9,640 | 309,530 | 610,644 | 610,644 | 610,644 | 610,644 |
| 567100 - Permits | 53,545 | 71,967 | 20,562 | 20,562 | 20,562 | 20,562 |
| 567200 - Public Assessments | 4,360 | 4,013 | 25,500 | 25,500 | 25,500 | 25,500 |
| Subtotal - Other Accounts | 4,037,906 | 2,349,910 | 2,701,085 | 2,805,649 | 2,805,649 | 2,805,649 |
| 571000 - Transfers to Other Funds | 6,939,061 | 7,065,881 | 10,611,373 | 4,613,864 | 4,613,864 | 4,906,785 |
| 581000 - Operating Contingency | - | - | 21,162,140 | 20,731,286 | 20,558,500 | 20,184,089 |
| 376520 - Ending Fund Balance | 31,541,461 | 30,924,694 | - | - | - | - |
| Total Requirements by Account | 463,831,735 | 470,786,442 | 466,619,942 | 487,087,882 | 487,087,882 | 487,560,749 |

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 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 3,204,447 | 3,088,195 | 3,531,930 | 3,396,380 | 3,396,380 | 3,396,380 |
| 417900 - Other Curricular Activities | 7,563,064 | 7,354,647 | 8,818,532 | 8,818,532 | 8,818,532 | 8,818,532 |
| Total Resources by Account | 10,767,511 | 10,442,842 | 12,350,462 | 12,214,912 | 12,214,912 | 12,214,912 |
| Requirements by Program | | | | | | |
| 11321 - School Activities | 7,679,316 | 6,910,912 | 8,954,082 | 8,954,082 | 8,954,082 | 8,954,082 |
| 71100 - Ending Fund balance | 3,088,195 | 3,531,930 | 3,396,380 | 3,260,830 | 3,260,830 | 3,260,830 |
| Total Requirements by Program | 10,767,511 | 10,442,842 | 12,350,462 | 12,214,912 | 12,214,912 | 12,214,912 |
| Requirements by Account | | | | | | |
| 541000 - Consumable Supplies | 7,679,316 | 6,910,912 | 8,954,082 | 8,954,082 | 8,954,082 | 8,954,082 |
| 376520 - Ending Fund Balance | 3,088,195 | 3,531,930 | 3,396,380 | 3,260,830 | 3,260,830 | 3,260,830 |
| Total Requirements by Account | 10,767,511 | 10,442,842 | 12,350,462 | 12,214,912 | 12,214,912 | 12,214,912 |

Fund 202 – Cafeteria Fund

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

On average per day, students consume 11,000 breakfasts, 20,000 lunches, 2,000 after-school suppers and are provided a fresh fruit and vegetable program at 23 schools. 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 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 2,588,435 | 3,407,319 | 4,024,183 | 3,541,721 | 3,541,721 | 3,541,721 |
| 412000 - Rev-Local Gov't Not Districts | 70,000 | - | - | - | - | - |
| 416120 - Lunch | 2,821,298 | 2,788,801 | 2,836,861 | 2,815,361 | 2,815,361 | 2,815,361 |
| 416120 - A la Carte Sales | 126,998 | 102,401 | 127,000 | 95,000 | 95,000 | 95,000 |
| 416300 - Special Functions | 6,895 | 6,873 | 6,900 | 6,690 | 6,690 | 6,690 |
| 416310 - Contracts and Other Sales | 676,966 | 699,241 | 704,000 | 725,120 | 725,120 | 725,120 |
| 419200 - Contributions, Donations, Private Source | 12,400 | 1,000 | - | 1,000 | 1,000 | 1,000 |
| 419910 - Miscellaneous | 14,793 | 11,022 | 14,800 | 8,500 | 8,500 | 8,500 |
| 419940 - Restitution | 585 | 540 | 540 | 540 | 540 | 540 |
| 419950 - Sales, Royalties and Events | 13,114 | 17,325 | 13,000 | 11,000 | 11,000 | 11,000 |
| Subtotal - Local Sources | 3,743,049 | 3,627,203 | 3,703,101 | 3,663,211 | 3,663,211 | 3,663,211 |
| 431020 - SSF--School Lunch Match | 147,136 | 149,495 | 152,000 | 153,980 | 153,980 | 153,980 |
| 432990 - Restricted State Grant | 68,209 | 61,903 | 61,844 | 62,563 | 62,563 | 62,563 |
| Subtotal - State Sources | 215,345 | 211,398 | 213,844 | 216,543 | 216,543 | 216,543 |
| 445010 - Fed Reimburse-Breakfast | 2,462,896 | 2,637,717 | 2,674,261 | 2,891,957 | 2,891,957 | 2,891,957 |
| 445020 - Fed Reimburse-Lunch | 7,477,129 | 7,592,984 | 7,757,309 | 7,950,465 | 7,950,465 | 7,950,465 |
| 445030 - Fed Reimburse-Fresh Fruit & Vegetables | 405,645 | 483,542 | 507,650 | 576,750 | 576,750 | 576,750 |
| 445060 - Fed Reimburse-Supper | 749,522 | 792,357 | 800,963 | 842,733 | 842,733 | 842,733 |
| 445080 - Fed Grants State Pass Thru | 957,458 | 964,102 | 1,200,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 445090 - Fed Stimulus - State Pass Thru | 62,335 | 264,153 | - | - | - | - |
| Subtotal - Federal Sources | 12,114,985 | 12,734,855 | 12,940,183 | 13,261,905 | 13,261,905 | 13,261,905 |
| Total Resources by Account | 18,661,814 | 19,980,775 | 20,881,311 | 20,683,380 | 20,683,380 | 20,683,380 |

Cafeteria Fund - Requirements by Program

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Requirements by Program | | | | | | |
| 31100 - Food Services Administration | 735,753 | 605,859 | 618,076 | 651,058 | 651,058 | 651,058 |
| 31200 - Food Preparation and Service | 13,062,770 | 13,544,463 | 17,258,277 | 16,288,977 | 16,288,977 | 16,288,977 |
| 31220 - BESC Deli | 153,461 | 134,332 | 203,486 | 176,847 | 176,847 | 176,847 |
| 31230 - Fresh Fruit & Vegetable Program | 316,630 | 406,905 | 554,015 | 574,808 | 574,808 | 574,808 |
| 31300 - Food Delivery Services | 408,090 | 321,820 | 557,055 | 395,140 | 395,140 | 395,140 |
| 31900 - Nutrition Education/Other | 95,782 | 266,559 | - | - | - | - |
| 31910 - Summer Nutrition | 482,007 | 676,654 | 622,944 | 599,028 | 599,028 | 599,028 |
| Subtotal - Enterprise & Community Services | 15,254,495 | 15,956,592 | 19,813,853 | 18,685,858 | 18,685,858 | 18,685,858 |
| 71100 - Ending Fund Balance | 3,407,319 | 4,024,183 | 1,067,458 | 1,997,522 | 1,997,522 | 1,997,522 |
| Total Requirements by Program | 18,661,814 | 19,980,775 | 20,881,311 | 20,683,380 | 20,683,380 | 20,683,380 |

Cafeteria Fund - Requirements by Account

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Requirements by Account | | | | | | |
| 511210 - Classified - Represented | 3,364,364 | 3,324,336 | 3,544,961 | 3,442,685 | 3,443,115 | 3,443,115 |
| 511220 - Classified - Non Represented | 775,544 | 750,800 | 803,639 | 775,058 | 775,058 | 775,058 |
| 511420 - Managerial - Non Represented | 177,292 | 173,702 | 171,095 | 179,175 | 179,175 | 179,175 |
| 512100 - Substitutes - Licensed | 932 | 172 | - | - | - | - |
| 512400 - Temporary Misc - Classified | 38,526 | 78,203 | 41,580 | 175,292 | 175,292 | 175,292 |
| 513300 - Extended Hours | 40,039 | 12,118 | 32,514 | 18,000 | 18,000 | 18,000 |
| 513400 - Overtime Pay | 18,049 | 25,607 | 19,367 | 28,425 | 27,995 | 27,995 |
| 513510 - Group Hlth Opt Out Lic | - | 1,400 | - | - | - | - |
| 513520 - Group Hlth Opt Out Non Lic | - | 4,000 | - | - | - | - |
| Subtotal - Salaries | 4,414,746 | 4,364,937 | 4,613,156 | 4,618,635 | 4,618,635 | 4,618,635 |
| 521000 - PERS | 11,082 | 49,902 | 83,959 | 162,114 | 162,114 | 162,114 |
| 521310 - PERS UAL | 453,221 | 498,609 | 610,320 | 609,659 | 609,659 | 609,659 |
| 522000 - Social Security - FICA | 325,999 | 324,341 | 352,906 | 353,325 | 353,325 | 353,325 |
| 523100 - Workers' Compensation | 75,763 | 56,857 | 46,132 | 46,648 | 46,648 | 46,648 |
| 523200 - Unemployment Compensation | 15,061 | 19,471 | 25,372 | 16,165 | 16,165 | 16,165 |
| 524100 - Group Health Insurance | 1,623,572 | 1,634,548 | 2,221,533 | 2,299,115 | 2,299,115 | 2,299,115 |
| 524200 - Other Employer Paid Benefits | 33,471 | 12,331 | 5,535 | 13,394 | 13,394 | 13,394 |
| 524300 - Retiree Health Insurance | 65,722 | 63,164 | 78,885 | 82,212 | 82,212 | 82,212 |
| 524530 - Early Retirement Benefits | 34 | 545 | - | - | - | - |
| Subtotal - Employee Benefits | 2,603,925 | 2,659,766 | 3,424,642 | 3,582,632 | 3,582,632 | 3,582,632 |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 6,477 | 8,523 | 7,000 | 8,500 | 8,500 | 8,500 |
| 532200 - Repairs and Maintenance Svcs | 104,786 | 194,383 | 323,885 | 120,000 | 120,000 | 120,000 |
| 532400 - Rentals | 39,825 | 40,337 | 45,000 | 45,000 | 45,000 | 45,000 |
| 532410 - Leased Copy Machines | 4,066 | 3,617 | 5,000 | 4,500 | 4,500 | 4,500 |
| 532500 - Electricity | 43 | - | - | - | - | - |
| 532800 - Garbage | - | - | 20,000 | - | - | - |
| 532900 - Other Property Services | 139,623 | 107,415 | 160,000 | 128,700 | 128,700 | 128,700 |
| 534100 - Travel, Local in District | 15,469 | 14,071 | 15,700 | 15,700 | 15,700 | 15,700 |
| 534200 - Travel, Out of District | 6,874 | 9,993 | 10,000 | 10,000 | 10,000 | 10,000 |
| 535100 - Telephone | 6,354 | 7,491 | 10,000 | 10,000 | 10,000 | 10,000 |
| 535300 - Postage | 7,025 | 8,173 | 8,000 | 8,200 | 8,200 | 8,200 |
| 535400 - Advertising | 2,510 | 4,345 | 2,500 | - | - | - |
| 535500 - Printing and Binding | 26,329 | 28,250 | 28,000 | 30,000 | 30,000 | 30,000 |
| 538300 - Architect and Engineering Svcs | - | 3,500 | - | - | - | - |
| 538930 - Secretarial/Clerical Services | - | 20,283 | - | - | - | - |
| 538940 - Professional Moving Services | 960 | - | 1,000 | 500 | 500 | 500 |
| 538950 - Professional Health Care Svcs | 304 | 386 | 500 | 500 | 500 | 500 |
| 538980 - Laundering Services | - | 31,060 | 30,000 | 30,000 | 30,000 | 30,000 |
| 538990 - Non-Instr Pers/Professional Sv | 11,367 | 18,256 | 40,000 | 80,000 | 80,000 | 80,000 |
| Subtotal - Other Purchased Services | 372,012 | 500,082 | 706,585 | 491,600 | 491,600 | 491,600 |
| 541000 - Consumable Supplies | 496,229 | 511,951 | 731,009 | 720,962 | 720,962 | 720,962 |
| 541270 - Food Inventory Adjustm-NS Only | (76,645) | 132,625 | - | - | - | - |
| 541600 - Interdepartmental Charges | 88,291 | 58,350 | 100,000 | 100,000 | 100,000 | 100,000 |
| 541700 - Discounts Taken | (167) | (1,345) | - | - | - | - |

Cafeteria Fund - Requirements by Account (Cont.)

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 542100 - Textbook Expansion | - | 18,210 | - | - | - | - |
| 545100 - Purchased Food-NS Only | 5,717,239 | 6,062,808 | 7,692,971 | 7,489,559 | 7,489,559 | 7,489,559 |
| 545300 - Donated Commodity -NS Only | 1,097,400 | 1,076,418 | 1,330,000 | 1,100,000 | 1,100,000 | 1,100,000 |
| 546000 - Non-Consumable Supplies | 25,831 | 91,634 | 30,300 | 24,300 | 24,300 | 24,300 |
| 547000 - Computer Software | 3,411 | 717 | 25,000 | 1,000 | 1,000 | 1,000 |
| Subtotal - Supplies and Materials | 7,351,589 | 7,951,368 | 9,909,280 | 9,435,821 | 9,435,821 | 9,435,821 |
| 552000 - Building Acquisition/Improvmt | 3,532 | - | - | - | - | - |
| 554100 - Initial and Addl Equipment | 300,296 | 153,126 | 800,000 | 300,000 | 300,000 | 300,000 |
| 554110 - Vehicles | - | - | 110,000 | - | - | - |
| 555010 - Computers | 2,806 | 14,254 | 10,000 | 15,000 | 15,000 | 15,000 |
| 555020 - Printers | - | 6,500 | - | - | - | - |
| 555090 - Misc Other Technology | 1,065 | 93,495 | 25,000 | 25,000 | 25,000 | 25,000 |
| Subtotal - Capital Outlay | 307,699 | 267,375 | 945,000 | 340,000 | 340,000 | 340,000 |
| 563400 - Bad Debt Expense | - | - | - | - | - | - |
| 564000 - Dues and Fees | 57,388 | 58,169 | 63,190 | 63,190 | 63,190 | 63,190 |
| 569000 - Grant Indirect Charges | 147,136 | 149,495 | 152,000 | 153,980 | 153,980 | 153,980 |
| Subtotal - Other Accounts | 57,388 | 58,169 | 63,190 | 63,190 | 63,190 | 63,190 |
| 376520 - Ending Fund Balance | 3,407,319 | 4,024,183 | 1,067,458 | 1,997,522 | 1,997,522 | 1,997,522 |
| Total Requirements by Account | 18,661,814 | 19,980,775 | 20,881,311 | 20,683,380 | 20,683,380 | 20,683,380 |

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 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 412000 - Rev-Local Gov't Not Districts | 795,654 | 992,781 | 677,184 | 492,202 | 492,202 | 492,202 |
| 419200 - Contrib-Donation - Priv Source | 1,303,540 | 1,109,275 | 1,052,912 | 1,272,175 | 1,272,175 | 1,272,175 |
| 419410 - Svc Provided-Oth Dist in State | - | - | - | - | - | - |
| 419800 - Fees Charged to Grants | - | - | - | - | - | - |
| 422000 - Restricted Revenue | - | 60,140 | - | 120,000 | 120,000 | 120,000 |
| Subtotal - Local Sources | 2,099,194 | 2,162,196 | 1,730,096 | 1,884,377 | 1,884,377 | 1,884,377 |
| 432990 - Restricted State Grants | 13,967,628 | 10,686,729 | 13,737,807 | 16,536,346 | 16,536,346 | 16,536,346 |
| Subtotal - State Sources | 13,967,628 | 10,686,729 | 13,737,807 | 16,536,346 | 16,536,346 | 16,536,346 |
| 441000 - Unrestr Rev-Fed Govt Direct | - | 139,593 | - | - | - | - |
| 443000 - Restr Rev-Fed Govt Direct | 10,130,013 | 9,450,653 | 9,256,680 | 7,693,630 | 7,693,630 | 7,693,630 |
| 443100 - Restr Rev Fed Direct Stimulus | 374,378 | - | - | - | - | - |
| 445080 - Fed Grants- State Pass Thru | 41,163,986 | 39,361,171 | 40,355,769 | 38,072,352 | 52,072,352 | 38,072,352 |
| 445090 - Fed Stimulus - State Pass Thru | 14,268,674 | 4,188,500 | 2,451,888 | - | - | - |
| 447000 - Fed Grants-Other Interm Agency | 1,194,919 | 1,901,510 | 1,783,195 | 909,749 | 909,749 | 909,749 |
| Subtotal - Federal Sources | 67,131,970 | 55,041,427 | 53,847,532 | 46,675,731 | 60,675,731 | 46,675,731 |
| Total Resources by Account | 83,198,792 | 67,890,352 | 69,315,435 | 65,096,454 | 79,096,454 | 65,096,454 |

Grants Fund - Requirements by Program

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Requirements by Program | | | | | | |
| 11111 - Primary, 1-3 | 927,466 | 1,933,934 | 1,539,592 | 2,094,930 | 2,094,865 | 2,094,865 |
| 11112 - Primary, 1-3 Homeroom | 2,134,742 | 809,642 | 684,197 | 633,439 | 633,475 | 633,475 |
| 11113 - K-5 Consolidated Budget | - | 393 | - | - | - | - |
| 11119 - Kindergarten Homeroom | 4,606,753 | 4,490,016 | 3,786,179 | 4,427,170 | 4,427,170 | 4,427,170 |
| 11121 - Intermediate, 4-5 | 447,391 | 36,248 | 5,000 | - | - | - |
| 11122 - Intermediate, 4-5 Homeroom | 1,321,715 | 46,368 | - | - | - | - |
| 11131 - School Activities | 1,703,630 | 1,512,831 | 1,095,970 | 268,147 | 268,147 | 268,147 |
| 11211 - Middle School Programs | 3,233,111 | 1,910,513 | 1,572,561 | 960,709 | 960,730 | 960,730 |
| 11212 - Middle School Homeroom | 167,017 | 99,601 | 99,428 | 80,884 | 80,884 | 80,884 |
| 11221 - School Activities | 1,672 | 13,157 | 35,310 | - | - | - |
| 11311 - High School Programs | 4,681,315 | 2,582,446 | 2,460,829 | 1,485,555 | 1,485,555 | 1,485,555 |
| 11321 - School Activities | 17,650 | 18,315 | 90,618 | 58,708 | 58,708 | 58,708 |
| 11322 - Athletic Activities Svcs | 123,550 | 111,481 | 111,137 | 75,000 | 75,000 | 75,000 |
| 11401 - Early Childhood Ed Ctr (ECEC) | 1,090,320 | 1,181,390 | 869,251 | 855,572 | 855,572 | 855,572 |
| 11402 - HeadStart | 5,093,926 | 5,397,240 | 5,576,889 | 4,924,682 | 4,922,680 | 4,922,680 |
| 12211 - Functional Living Skills-MESD | 70,176 | 61,274 | 43,140 | 45,677 | 45,677 | 45,677 |
| 12212 - SLC-Academic | 105,298 | 84,908 | 87,719 | 93,616 | 93,616 | 93,616 |
| 12213 - SLC-Life Skills | 547,377 | 505,071 | 504,594 | 420,163 | 420,163 | 420,163 |
| 12214 - SLC-Behavior | 7,321 | - | 15,000 | 45,677 | 45,677 | 45,677 |
| 12217 - Social Emotional - Behavior | 175,439 | 45,681 | 53,964 | 49,059 | 49,059 | 49,059 |
| 12218 - Behavioral & Transitional Prgs | 548,988 | 366,668 | 369,479 | 310,848 | 310,848 | 310,848 |
| 12219 - Social Emotional - Fragile | 35,198 | - | - | - | - | - |
| 12221 - SLC-Devel. Kindergarten | 14,605 | - | - | - | - | - |
| 12230 - SLC-Life Skills/CTC | 250,588 | 122,350 | 230,472 | 222,733 | 222,733 | 222,733 |
| 12241 - Life Skills With Nursing Svcs. | 196,411 | 274,559 | 268,884 | 260,670 | 260,670 | 260,670 |
| 12251 - Direction Services | (47) | - | - | - | - | - |
| 12261 - Home Instruction | 160,662 | 191,469 | 227,244 | 96,115 | 96,115 | 96,115 |
| 12282 - Behavior Intervntn Clsrn Diag | 708,062 | (192) | - | - | - | - |
| 12503 - Individual EAs - Gen Ed Clsrn | 267,888 | 272,970 | 706,371 | 429,165 | 429,165 | 429,165 |
| 12504 - Deaf/Hard of Hearing | 7,164 | 3,586 | - | - | - | - |
| 12505 - Vision Services | 1,663,306 | 1,472,727 | 1,931,088 | 1,755,575 | 1,755,575 | 1,755,575 |
| 12510 - Less Restrictive Programs | 358,972 | 397,375 | 385,632 | 293,605 | 293,605 | 293,605 |
| 12511 - Deaf/HoH Itinerant Services | 3,236,223 | 1,274,848 | 1,973,831 | 1,690,997 | 1,690,997 | 1,690,997 |
| 12512 - Autism Services | 3,731,375 | 2,884,988 | 3,602,819 | 2,071,422 | 2,071,422 | 2,071,422 |
| 12520 - Team-Communication Behavior | 93,967 | - | - | - | - | - |
| 12603 - ECSE Evaluation | 213,439 | 704,285 | 665,385 | 456,917 | 14,456,917 | 456,917 |
| 12607 - Portland Early Intervention Ed | 48,078 | - | - | - | - | - |
| 12720 - Title I | 3,047,583 | 1,278,344 | 1,557,377 | 389,966 | 389,966 | 389,966 |
| 12721 - Title I - Supplemental Ed Svcs | 1,090,725 | 1,044,091 | - | 108,151 | 108,151 | 108,151 |
| 12724 - Title I - Proj Return Homeless | 180,059 | 245,250 | 185,000 | 669,832 | 669,832 | 669,832 |
| 12725 - Title I Summer School | 469,437 | 471,198 | 392,000 | 644,233 | 644,233 | 644,233 |
| 12821 - Community-Based Programs | 10,157 | 492 | 13,508 | 3,602 | 3,602 | 3,602 |
| 12835 - Indian Education | 173,365 | 125,446 | 165,308 | 152,411 | 152,411 | 152,411 |
| 12870 - Targeted Transition | - | - | 403,000 | - | - | - |

Grants Fund - Requirements by Program (Cont.)

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 12880 - Charter Schools | 134,510 | 67,456 | 42,283 | - | - | - |
| 12891 - Contract Programs | 6,068,885 | 4,329,515 | 4,805,661 | 9,581,228 | 9,581,228 | 9,581,228 |
| 12893 - Coordinated Early Intervening | 552,073 | (30) | - | - | - | - |
| 12910 - English Second Language Programs | - | 302,131 | 785,491 | 625,001 | 625,001 | 625,001 |
| 12911 - ESL/Bilingual--Elem | 14,875 | 1,563 | 500 | - | - | - |
| 12912 - ESL/Bilingual--Middle | 24,292 | (0) | - | 7,619 | 7,619 | 7,619 |
| 12913 - ESL/Bilingual--High | 15,124 | 30,095 | - | - | - | - |
| 12914 - Bilingual Assessment Svcs | 176,506 | 145,741 | - | - | - | - |
| 12922 - Teen Parenting Services | 94,927 | 85,090 | 92,978 | 98,464 | 98,464 | 98,464 |
| 12930 - Migrant Education | 186,558 | 136,619 | 185,942 | 226,669 | 226,669 | 226,669 |
| 12991 - Private School Instruction | 1,702,912 | 1,194,783 | 1,147,007 | 409,360 | 409,360 | 409,360 |
| 14100 - Summer School, Interm 4-5 | 74,068 | 133,905 | 179,597 | 8,066 | 8,066 | 8,066 |
| 14200 - Summer School, Middle | 355,202 | 347,058 | 164,979 | 76,188 | 76,188 | 76,188 |
| 14300 - Summer School, High | 498,468 | 330,421 | 205,940 | - | - | - |
| 14400 - Summer School, Primary K-3 | 579,562 | 505,043 | 107,869 | - | - | - |
| Subtotal - Instruction | 53,440,037 | 39,580,350 | 39,427,023 | 37,107,825 | 51,105,815 | 37,105,815 |
| 21120 - Attendance Services | 274,488 | 75,777 | 3,235 | - | - | - |
| 21130 - Licensed Social Work Services | 308,576 | 228,152 | 322,621 | 290,842 | 290,842 | 290,842 |
| 21131 - Behavior Interventn Specialist | 125,213 | 7,359 | - | - | - | - |
| 21141 - SPED Data Services | 188,192 | 140,563 | 132,492 | 111,851 | 111,851 | 111,851 |
| 21150 - Student Safety | 143,868 | 72,330 | 26,976 | 30,803 | 30,803 | 30,803 |
| 21191 - Child Development Services | 142,974 | 121,246 | 123,937 | 97,412 | 97,409 | 97,409 |
| 21192 - Student Discipline Services | 107,077 | 411,823 | 341,462 | 372,367 | 372,367 | 372,367 |
| 21193 - Drug and Alcohol Services | 65,897 | 3,832 | 5,821 | 9,800 | 9,800 | 9,800 |
| 21210 - Service Area Direction | 153,502 | 61,652 | - | - | - | - |
| 21220 - Counseling Services | 468,924 | 512,956 | 522,214 | 361,122 | 361,122 | 361,122 |
| 21240 - Student Guidance Information | 624,621 | 1,121,991 | 2,072,776 | 2,960,002 | 2,960,002 | 2,960,002 |
| 21262 - Vocational Education | - | - | 1,030 | - | - | - |
| 21320 - Medical Services | 167,575 | 123,291 | 159,128 | 8,111 | 8,111 | 8,111 |
| 21330 - Dental Services | 6,983 | 4,310 | 67,151 | - | - | - |
| 21390 - Other Health Services | 141,826 | 88,239 | 65,100 | 9,500 | 9,500 | 9,500 |
| 21420 - Psychological Testing Services | 485,470 | 386,439 | 368,652 | 346,486 | 346,486 | 346,486 |
| 21520 - Speech Pathology | 660,464 | 673,895 | 774,540 | 522,734 | 522,734 | 522,734 |
| 21530 - Audiology | 433,435 | 309,519 | 396,427 | 357,427 | 357,427 | 357,427 |
| 21580 - Access Services - SPED Tech | 48,868 | 110,455 | 131,898 | 224,411 | 224,411 | 224,411 |
| 21590 - Other Speech Path/Audio Svcs. | 599,499 | 353,899 | 316,961 | 277,807 | 277,807 | 277,807 |
| 21601 - Occupational Therapy | 150,115 | 107,985 | 129,204 | 224,411 | 224,411 | 224,411 |
| 21602 - Physical Therapy | 190,607 | 95,095 | 153,411 | 61,709 | 61,709 | 61,709 |
| 21603 - Adaptive Physical Education | 686,876 | 678,016 | 474,426 | 375,419 | 375,419 | 375,419 |
| 21604 - Feeding Team - Training | 59,467 | 111,829 | 133,062 | 121,774 | 121,774 | 121,774 |
| 21901 - Program Admin/Supervision | 2,816,350 | 2,379,692 | 2,652,597 | 4,711,193 | 4,711,193 | 4,711,193 |
| 21902 - Administration | 1,273,920 | 758,070 | 2,827,034 | 4,812,567 | 4,812,567 | 4,812,567 |
| 21903 - Collaborative Supports Team | (41) | - | - | - | - | - |
| 22110 - Service Area Direction | 1,031,447 | 1,590,763 | 1,664,452 | 1,405,745 | 1,405,745 | 1,405,745 |
| 22130 - Curriculum Development | 2,368,594 | 1,733,686 | 1,288,090 | 627,378 | 627,378 | 627,507 |

Grants Fund - Requirements by Program (Cont.)

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 22133 - Curriculum Development - HS | 2,161 | - | 113,878 | 73,575 | 73,575 | 73,575 |
| 22193 - SIP Development | 12,653 | - | - | - | - | - |
| 22194 - Immersion Support & Admin Svcs | - | 6,940 | 44,017 | 40,000 | 40,000 | 40,000 |
| 22220 - Library/Media Services | 881,771 | 612,008 | 341,199 | 401,866 | 401,875 | 401,875 |
| 22240 - Educational Television Service | 3,344 | 114,948 | 17,653 | 5,000 | 5,000 | 5,000 |
| 22292 - Classroom Technology | 271,916 | 289,263 | 159,948 | 117,341 | 117,341 | 117,341 |
| 22301 - Assessment System Design | - | - | - | - | - | - |
| 22402 - Instructional Specialists | 803,251 | 1,147,070 | 771,504 | 845,781 | 845,780 | 845,780 |
| 22410 - Instr Staff Training Svcs | 4,655,555 | 7,032,524 | 5,888,591 | 3,634,611 | 3,634,608 | 3,634,479 |
| 22411 - Instr Staff Training - K-5 | 997,433 | 89,089 | 1,030 | 8,736 | 8,736 | 8,736 |
| 22412 - Instr Staff Training - 6-8 | 487,674 | 159,465 | 4,158 | - | - | - |
| 22413 - Instr Staff Training - HS | 722,149 | 507,672 | 345,689 | 51,770 | 51,770 | 51,770 |
| 22430 - New Teacher Orientation | (3,767) | - | 627,133 | - | - | - |
| 23293 - Operational Support Services | - | 22,411 | 20,716 | - | - | - |
| 24101 - School Administrative Services | 2,013,602 | 1,909,085 | 2,111,829 | 1,801,406 | 1,803,407 | 1,803,407 |
| 25291 - Enrollment Services | 179,980 | 148,862 | 91,602 | 200,000 | 200,000 | 200,000 |
| 25411 - Project Management | 47,423 | 397,601 | 194,407 | 50,000 | 50,000 | 50,000 |
| 25422 - Environmental Health-Safety | 3,300 | 825 | - | - | - | - |
| 25460 - Security Services | 140,323 | 42,631 | - | - | - | - |
| 25540 - Transportation Routing | 68,922 | 84,120 | 47,682 | 75,000 | 75,000 | 75,000 |
| 26210 - Service Area Direction | - | 85,311 | - | - | - | - |
| 26230 - Evaluation Services | 273,108 | 258,209 | 201,458 | 209,284 | 209,284 | 209,284 |
| 26240 - Planning Services | 57,036 | 4,173 | - | - | - | - |
| 26330 - Public Information Services | - | 4,048 | - | - | - | - |
| 26331 - Volunteer Activities/Recogn | 7,095 | 92,076 | 101,789 | - | - | - |
| 26350 - Translation Services | 70,244 | 5,229 | 3,532 | - | - | - |
| 26620 - Systems Analysis Services | 6,290 | - | - | - | - | - |
| 26631 - Student Information Services | - | - | 238,375 | 149,829 | 149,829 | 149,829 |
| 26634 - Web Information Systems | 23,226 | - | - | - | - | - |
| 26635 - Programming Services | 192,755 | 781 | - | - | - | - |
| 26697 - Technology Development | 9,433 | - | - | - | - | - |
| 26698 - Infrastructure Development | 145,230 | 152,827 | 193,372 | 20,000 | 20,000 | 20,000 |
| 26699 - Systems Development | 47,132 | 17,288 | 5,000 | - | - | - |
| Subtotal - Support Services | 25,844,025 | 25,447,321 | 26,679,259 | 26,005,070 | 26,007,073 | 26,007,073 |
| 31200 - Food Preparation and Service | 704,543 | 716,900 | 662,305 | 425,000 | 425,000 | 425,000 |
| 31900 - Nutrition Education/Other | - | - | 99,961 | 25,000 | 25,000 | 25,000 |
| 33000 - Community Svcs | 3,209,048 | 2,107,410 | 2,101,987 | 1,533,559 | 1,533,566 | 1,533,566 |
| Subtotal - Enterprise and Community Services | 3,913,591 | 2,824,309 | 2,864,253 | 1,983,559 | 1,983,566 | 1,983,566 |
| 41500 - Bldg Acquis/Constr/Improv Svcs | 1,139 | 38,373 | 344,900 | - | - | - |
| Subtotal - Building Acquisition & Construction | 1,139 | 38,373 | 344,900 | - | - | - |
| Total Requirements by Program | 83,198,792 | 67,890,352 | 69,315,435 | 65,096,454 | 79,096,454 | 65,096,454 |

Grants Fund - Requirements by Account

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Requirements by Account | | | | | | |
| 511100 - Licensed Salaries | 24,402,953 | 19,734,596 | 17,892,539 | 16,231,880 | 18,882,197 | 16,231,880 |
| 511210 - Classified - Represented | 7,489,936 | 5,322,106 | 5,379,379 | 4,405,057 | 4,792,944 | 4,406,971 |
| 511220 - Classified - Non Represented | 1,561,688 | 1,939,127 | 1,993,943 | 1,196,777 | 1,255,496 | 1,196,777 |
| 511310 - Administrators - Licensed | 1,108,399 | 1,139,230 | 1,237,710 | 974,103 | 1,062,661 | 974,103 |
| 511420 - Managerial - Non Represented | 1,619,069 | 1,151,179 | 1,050,368 | 834,205 | 935,979 | 834,205 |
| 512100 - Substitutes - Licensed | 1,059,134 | 660,332 | 675,516 | 725,964 | 755,964 | 725,964 |
| 512200 - Substitutes - Classified | 36,852 | 45,343 | 54,787 | 435,638 | 585,638 | 435,638 |
| 512300 - Temporary Misc - Licensed | 1,266,920 | 1,025,550 | 594,602 | 431,490 | 631,490 | 431,490 |
| 512400 - Temporary Misc - Classified | 538,152 | 567,318 | 662,830 | 459,912 | 609,912 | 459,912 |
| 513100 - Extended Responsibility-LIC | 594,971 | 555,096 | 590,807 | 124,331 | 124,331 | 124,331 |
| 513200 - Extended Responsibility-CLS | 68,952 | 49,847 | 15,408 | 462 | 462 | 462 |
| 513300 - Extended Hours | 1,919,090 | 1,274,463 | 1,185,030 | 3,534,975 | 3,534,975 | 3,534,975 |
| 513400 - Overtime Pay | 105,463 | 86,148 | 194,884 | 750 | 750 | 750 |
| 513510 - Group Hlth Opt Out Lic | - | 6,206 | 3,300 | - | - | - |
| 513520 - Group Hlth Opt Out Non Lic | - | 1,400 | 2,400 | - | - | - |
| Subtotal - Salaries | 41,771,579 | 33,557,941 | 31,533,503 | 29,355,544 | 33,172,799 | 29,357,458 |
| 521000 - PERS | 107,398 | 489,874 | 550,997 | 1,030,382 | 1,164,366 | 1,030,448 |
| 521310 - PERS UAL | 4,400,291 | 4,024,239 | 4,276,552 | 3,874,928 | 4,378,808 | 3,875,183 |
| 522000 - Social Security - FICA | 3,142,486 | 2,517,670 | 2,440,896 | 2,245,690 | 2,537,710 | 2,245,836 |
| 523100 - Workers' Compensation | 700,613 | 432,204 | 306,942 | 296,494 | 335,047 | 296,512 |
| 523200 - Unemployment Compensation | 121,632 | 96,455 | 217,586 | 102,751 | 116,110 | 102,755 |
| 524100 - Group Health Insurance | 9,144,550 | 7,550,776 | 8,060,548 | 7,243,273 | 8,205,701 | 7,243,273 |
| 524200 - Other Employer Paid Benefits | 42,096 | 19,976 | 52,220 | 85,129 | 96,198 | 85,134 |
| 524300 - Retiree Health Insurance | 621,999 | 488,565 | 543,815 | 522,532 | 590,479 | 522,566 |
| 524530 - Early Retirement Benefits | 315,931 | 231,140 | 236,212 | 214,290 | 242,157 | 214,305 |
| Subtotal - Employee Benefits | 18,596,995 | 15,850,898 | 16,685,768 | 15,615,469 | 17,666,576 | 15,616,012 |
| 531100 - Instructional Services | 5,000,002 | 4,097,250 | 1,727,462 | 850,004 | 850,004 | 850,004 |
| 531200 - Instr Program Improvement Svcs | 798,388 | 615,447 | 757,075 | 253,529 | 253,529 | 253,529 |
| 531300 - Student Services | 133,991 | 145,450 | 183,071 | 640 | 7,014,736 | 640 |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 474,887 | 330,428 | 504,637 | 75,432 | 75,432 | 75,432 |
| 531810 - Non-Instr Staff Dev - PD | - | - | 500 | - | - | - |
| 531900 - Other Instr Prof/Tech Svcs | 1,046,235 | 801,884 | 1,940,454 | 592,594 | 592,594 | 592,594 |
| 532100 - Cleaning Services | 105 | - | - | - | - | - |
| 532200 - Repairs and Maintenance Svcs | 310,884 | 80,668 | 328,510 | 49,750 | 49,750 | 49,750 |
| 532400 - Rentals | 21,433 | 2,513 | 2,300 | - | - | - |
| 532410 - Leased Copy Machines | 42,557 | 36,687 | 72,250 | - | - | - |
| 532900 - Other Property Services | 29,855 | 24,820 | 99,926 | - | - | - |
| 533110 - Reimb - School Bus | - | 264 | - | - | - | - |
| 533120 - Reimb - Taxi Cab | 63,450 | 87,671 | - | - | - | - |
| 533130 - Reimb - In-Lieu | 1,651 | 270 | - | - | - | - |
| 533140 - Reimb - Tri-Met | - | 736 | 390 | - | - | - |
| 12930 - Migrant Education | 1,413 | 1,471 | - | - | - | - |
| 532600 - Fuel | - | 20 | - | - | - | - |

Grants Fund-Requirements by Account (Cont.)

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 533200 - Non-Reimb Student Transport | 269,073 | 216,953 | 155,965 | 86,190 | 86,190 | 86,190 |
| 534100 - Travel, Local in District | 137,954 | 135,385 | 152,751 | 18,380 | 18,380 | 18,380 |
| 534200 - Travel, Out of District | 629,476 | 477,384 | 529,346 | 104,219 | 104,219 | 104,219 |
| 534300 - Travel, Student Activities | 172,604 | 76,883 | 64,573 | 4,205 | 4,205 | 4,205 |
| 534900 - Other Travel | - | 601 | 1,000 | - | - | - |
| 535100 - Telephone | 22,943 | 22,787 | 32,789 | - | - | - |
| 535300 - Postage | 45,296 | 24,854 | 28,687 | 3,296 | 3,296 | 3,296 |
| 535400 - Advertising | 2,795 | 875 | 2,605 | - | - | - |
| 535500 - Printing and Binding | 97,113 | 75,048 | 79,289 | 4,250 | 4,250 | 4,250 |
| 535920 - Internet Fees | 3,901 | 66 | 5,500 | - | - | - |
| 535990 - Misc Communication Services | 2,341 | 3,739 | - | - | - | - |
| 536000 - Charter Schools | 109,805 | 67,456 | 41,055 | - | - | - |
| 537100 - Tuition to Other Dist InState | - | 7,995 | - | - | - | - |
| 537410 - Tuition - Fees College Credit | 631 | 16,822 | 21,415 | - | - | - |
| 538100 - Audit Services | - | 2,075 | - | - | - | - |
| 538300 - Architect and Engineering Svcs | 7,239 | 34,720 | 36,786 | - | - | - |
| 538910 - Security Services | - | 523 | - | - | - | - |
| 538940 - Professional Moving Services | 9,943 | 16,301 | 37,062 | - | - | - |
| 538950 - Professional Health Care Svcs | 173,819 | 122,192 | 221,829 | 7,500 | 7,500 | 7,500 |
| 538960 - Professional Child Care Svcs | 47,465 | 60,122 | 77,520 | 59,775 | 59,775 | 59,775 |
| 538970 - Graphic Arts Services | - | 180 | - | - | - | - |
| 538980 - Laundering Services | 16,785 | 15,608 | 16,282 | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 3,107,712 | 2,616,921 | 3,249,500 | 1,763,577 | 1,763,577 | 1,763,577 |
| 538995 - Meal Services | 665,519 | 673,125 | 623,005 | 422,500 | 422,500 | 422,500 |
| Subtotal - Other Purchased Services | 13,447,263 | 10,894,191 | 10,993,534 | 4,295,841 | 11,309,937 | 4,295,841 |
| 541000 - Consumable Supplies | 1,014,812 | 1,025,704 | 2,398,619 | 10,716,067 | 10,783,609 | 10,713,610 |
| 541100 - Loss Prevention | 1,038 | 147 | 100 | - | - | - |
| 541325 - Gas | 75 | - | - | - | - | - |
| 541600 - Interdepartmental Charges | 11,197 | 5,428 | 77,243 | - | - | - |
| 542100 - Textbook Expansion | 172,477 | 294,508 | 76,241 | 12,629 | 12,629 | 12,629 |
| 542200 - Textbook Adoption | 279,056 | - | - | - | - | - |
| 542300 - Textbook Replacement | 2,928 | - | 6,000 | - | - | - |
| 543000 - Library Books | 319,667 | 331,593 | 353,278 | 14,364 | 14,364 | 14,364 |
| 544000 - Periodicals | 88,345 | 46,379 | 52,935 | 1,752 | 1,752 | 1,752 |
| 545100 - Purchased Food-NS Only | - | - | 2,000 | - | - | - |
| 546000 - Non-Consumable Supplies | 229,972 | 160,615 | 246,013 | 18,560 | 18,560 | 18,560 |
| 546100 - Minor Equipment - Tagged | 39,374 | 24,859 | 61,618 | 5,465 | 5,465 | 5,465 |
| 547000 - Computer Software | 269,930 | 109,625 | 234,724 | 33,699 | 33,699 | 33,699 |
| Subtotal - Supplies and Materials | 2,428,872 | 1,998,859 | 3,508,771 | 10,802,536 | 10,870,078 | 10,800,079 |
| 554100 - Initial and Addl Equipment | 84,118 | 43,479 | 438,341 | 100,000 | 100,000 | 100,000 |
| 555010 - Computers | 1,366,564 | 950,820 | 842,661 | 103,442 | 103,442 | 103,442 |
| 555020 - Printers | 26,626 | 4,338 | 10,240 | - | - | - |
| 555030 - Software Capital Expense | - | 539 | - | - | - | - |
| 555090 - Misc Other Technology | 503,721 | 446,180 | 655,839 | 69,403 | 69,403 | 69,403 |
| 552000 - Building Acquisition | 29,680 | - | 2,000 | - | - | - |

Grants Fund - Requirements by Account (Cont.)

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 553000 - Improvements - Not Buildings | 3,376 | - | - | - | - | - |
| Subtotal - Capital Outlay | 2,014,085 | 1,445,355 | 1,949,081 | 272,845 | 272,845 | 272,845 |
| 563500 - Administrative Write-Off | (0) | 453 | - | - | - | - |
| 564000 - Dues and Fees | 529,169 | 402,857 | 302,122 | 9,970 | 9,970 | 9,970 |
| 565400 - Student Insurance Premiums | - | - | 3,736 | - | - | - |
| 565500 - Judgmnts&Settlemnts Against | 8,000 | - | - | - | - | - |
| 567100 - Permits | 4,922 | - | 20,000 | - | - | - |
| 569000 - Grant Indirect Charges | 4,397,908 | 3,739,799 | 4,318,920 | 4,744,249 | 5,794,249 | 4,744,249 |
| Subtotal - Other Accounts | 4,939,999 | 4,143,108 | 4,644,778 | 4,754,219 | 5,804,219 | 4,754,219 |
| Total Requirements by Account | 83,198,792 | 67,890,352 | 69,315,435 | 65,096,454 | 79,096,454 | 65,096,454 |

Grants Fund - Projected Grant Awards

| Project | Account | Amount |
|--|---|-------------------|
| G0894 - DART Schools EI-ECSE Evaluatio | 412000 - Rev-Local Gov't Not Districts | 10,000 |
| G0999 - City of Portland Water Bureau | 412000 - Rev-Local Gov't Not Districts | 50,000 |
| G1170 - Mt. Hood Cable Meeting Dispari | 412000 - Rev-Local Gov't Not Districts | 5,000 |
| G1172 - Mt. Hood Cable - Technology Im | 412000 - Rev-Local Gov't Not Districts | 20,000 |
| G1173 - Mt. Hood Cable - CH28 Master C | 412000 - Rev-Local Gov't Not Districts | 5,000 |
| G1213 - City Entended Day Golf-Tennis- | 412000 - Rev-Local Gov't Not Districts | 75,000 |
| G1218 - Springwater Corridor Eloogy | 412000 - Rev-Local Gov't Not Districts | 26,600 |
| G1240 - TLC-TNT Summer Day Camp | 412000 - Rev-Local Gov't Not Districts | 3,602 |
| G1347 - Head Start-City of Portland Fu | 412000 - Rev-Local Gov't Not Districts | 297,000 |
| | Subtotal 412000 | 492,202 |
| G0148 - Chess For Success | 419200 - Contrib-Donation - Priv Source | 18,375 |
| G0706 - Lokey Lab - Alameda | 419200 - Contrib-Donation - Priv Source | 61,000 |
| G0884 - Arnerich Massena Business-To-S | 419200 - Contrib-Donation - Priv Source | 33,000 |
| G1232 - Chrysalis/Trillium Fam 11/12 | 419200 - Contrib-Donation - Priv Source | 9,800 |
| G1268 - PSF: Equity Grant FY 2012-13 | 419200 - Contrib-Donation - Priv Source | 150,000 |
| G1340 - PSF: Equity Grant FY 2013-14 | 419200 - Contrib-Donation - Priv Source | 1,000,000 |
| | Subtotal 419200 | 1,272,175 |
| G1212 - Confucius Classroom | 422000 - Restricted Revenue | 80,000 |
| G1262 - BVIS Fund | 422000 - Restricted Revenue | 40,000 |
| | Subtotal 422000 | 120,000 |
| G1337 - Head Start - State Funding | 432990 - Restricted State Grants | 3,368,274 |
| G1341 - Columbia Regional - State Fund | 432990 - Restricted State Grants | 4,144,153 |
| G1343 - Portland DART- State FY 14/16 | 432990 - Restricted State Grants | 9,023,919 |
| | Subtotal 432990 | 16,536,346 |
| G0882 - Voluntary Public School Choice | 443000 - Restr Rev-Fed Govt Direct | 200,000 |
| G1116 - School Dropout Prevention Prog | 443000 - Restr Rev-Fed Govt Direct | 1,750,520 |
| G1149 - Proactive Classroom Management | 443000 - Restr Rev-Fed Govt Direct | 123,983 |
| G1188 - College Ahead Program- GEAR UP | 443000 - Restr Rev-Fed Govt Direct | 2,513,750 |
| G1266 - Head Start - Federal Funding | 443000 - Restr Rev-Fed Govt Direct | 50,000 |
| G1297 - Farm to School Implementation | 443000 - Restr Rev-Fed Govt Direct | 25,000 |
| G1332 - Indian Education | 443000 - Restr Rev-Fed Govt Direct | 152,411 |
| G1338 - Head Start - Federal Funding | 443000 - Restr Rev-Fed Govt Direct | 2,877,966 |
| | Subtotal 443000 | 7,693,630 |
| G0339 - Child Care Food Prog - Head St | 445080 - Fed Grants- State Pass Thru | 425,000 |
| G0972 - AP Fee Payment Program | 445080 - Fed Grants- State Pass Thru | 6,000 |
| G1194 - Teen Parent Services - State G | 445080 - Fed Grants- State Pass Thru | 60,000 |
| G1203 - Columbia Regional - Federal Fu | 445080 - Fed Grants- State Pass Thru | 1,500,000 |
| G1236 - CACFP Wellness Mini Grant-Comp | 445080 - Fed Grants- State Pass Thru | 6,000 |
| G1247 - Title 1 - School Budgets | 445080 - Fed Grants- State Pass Thru | 311,000 |
| G1248 - Title 1 - Central | 445080 - Fed Grants- State Pass Thru | 989,000 |
| G1250 - Title 1C - Migrant Education | 445080 - Fed Grants- State Pass Thru | 5,000 |
| G1251 - Title 1C-Migrant Ed- Preschool | 445080 - Fed Grants- State Pass Thru | 3,356 |

Grants Fund - Projected Grant Awards (Cont.)

| Project | Account | Amount |
|--|--------------------------------------|-----------|
| G1252 - Title 1C- Migrant Summer | 445080 - Fed Grants- State Pass Thru | 28,945 |
| G1254 - Title III - Lang. Instruction | 445080 - Fed Grants- State Pass Thru | 200,000 |
| G1255 - Carl Perkins 12/13 | 445080 - Fed Grants- State Pass Thru | 75,000 |
| G1258 - I.D.E.A. | 445080 - Fed Grants- State Pass Thru | 1,500,000 |
| G1263 - 21st Century Comm Learning C2 | 445080 - Fed Grants- State Pass Thru | 80,000 |
| G1264 - 21st Century Comm learning C1 | 445080 - Fed Grants- State Pass Thru | 100,000 |
| G1271 - Roosevelt SIG Consolidated Yr3 | 445080 - Fed Grants- State Pass Thru | 70,000 |
| G1274 - School-Improv1003GY2Madison | 445080 - Fed Grants- State Pass Thru | 150,000 |
| G1275 - School-Improv1003GY2-King | 445080 - Fed Grants- State Pass Thru | 180,000 |
| G1283 - IDEA Part b, Section 619 12-13 | 445080 - Fed Grants- State Pass Thru | 87,296 |
| G1285 - 12/13 P/Focus Improv-CesarChav | 445080 - Fed Grants- State Pass Thru | 6,475 |
| G1286 - 12/13 P/Focus Improv-Jefferson | 445080 - Fed Grants- State Pass Thru | 7,375 |
| G1287 - 12/13 P/Focus Improv- Lane | 445080 - Fed Grants- State Pass Thru | 4,700 |
| G1288 - 12/13 P/Focus Improv-OckleyGrn | 445080 - Fed Grants- State Pass Thru | 4,175 |
| G1289 - 12/13 P/Focus Improv- Rigler | 445080 - Fed Grants- State Pass Thru | 7,175 |
| G1290 - 12/13 P/Focus Improv- RosaPark | 445080 - Fed Grants- State Pass Thru | 4,825 |
| G1291 - 12/13 P/Focus Improv- Scott | 445080 - Fed Grants- State Pass Thru | 5,925 |
| G1292 - 12/13 P/Focus Improv- Sitton | 445080 - Fed Grants- State Pass Thru | 4,150 |
| G1293 - 12/13 P/Focus Improv- Vernon | 445080 - Fed Grants- State Pass Thru | 4,475 |
| G1294 - 12/13 P/Focus Improv- Whitman | 445080 - Fed Grants- State Pass Thru | 5,625 |
| G1295 - 12/13 P/Focus Improv- Woodlawn | 445080 - Fed Grants- State Pass Thru | 5,050 |
| G1296 - 12/13 P/Focus Improv- Woodmere | 445080 - Fed Grants- State Pass Thru | 5,925 |
| G1320 - Title 1 - School Budgets | 445080 - Fed Grants- State Pass Thru | 4,667,395 |
| G1321 - Title 1 - Central | 445080 - Fed Grants- State Pass Thru | 8,445,545 |
| G1322 - Title 1D | 445080 - Fed Grants- State Pass Thru | 56,254 |
| G1323 - Title 1C - Migrant Education | 445080 - Fed Grants- State Pass Thru | 111,201 |
| G1324 - Title 1C-Migrant Ed- Preschool | 445080 - Fed Grants- State Pass Thru | 3,188 |
| G1325 - Title 1C- Migrant Summer | 445080 - Fed Grants- State Pass Thru | 29,955 |
| G1326 - Title IIA - Teacher Quality | 445080 - Fed Grants- State Pass Thru | 2,452,775 |
| G1327 - Title III - Lang. Instruction | 445080 - Fed Grants- State Pass Thru | 554,965 |
| G1328 - Carl Perkins 13/14 | 445080 - Fed Grants- State Pass Thru | 426,660 |
| G1329 - IDEA Enhancement Grant- 13/14 | 445080 - Fed Grants- State Pass Thru | 20,157 |
| G1331 - I.D.E.A. | 445080 - Fed Grants- State Pass Thru | 7,189,205 |
| G1334 - Special Ed - SPR&I | 445080 - Fed Grants- State Pass Thru | 19,948 |
| G1335 - 21st Century Comm Learning C2 | 445080 - Fed Grants- State Pass Thru | 179,981 |
| G1339 - Extended Assessment- 13/14 | 445080 - Fed Grants- State Pass Thru | 19,665 |
| G1342 - Columbia Regional - Federal Fu | 445080 - Fed Grants- State Pass Thru | 5,547,922 |
| G1344 - Portland DART - Federal FY 14/ | 445080 - Fed Grants- State Pass Thru | 310,125 |
| G1345 - Portland DART - Federal - Titl | 445080 - Fed Grants- State Pass Thru | 118,592 |
| G1346 - Portland DART - Federal - Titl | 445080 - Fed Grants- State Pass Thru | 118,592 |
| G1348 - School-Improv1003GY2Madison | 445080 - Fed Grants- State Pass Thru | 1,045,000 |
| G1349 - School-Improv1003GY2-King | 445080 - Fed Grants- State Pass Thru | 570,000 |
| G1350 - TBI Liason 13-14 | 445080 - Fed Grants- State Pass Thru | 9,500 |

Grants Fund - Projected Grant Awards (Cont.)

| Project | Account | Amount |
|---|---|-------------------|
| G1351 - 13/14 P/Focus Improv-CesarChav | 445080 - Fed Grants- State Pass Thru | 24,605 |
| G1352 - 13/14 P/Focus Improv-Jefferson | 445080 - Fed Grants- State Pass Thru | 28,025 |
| G1353 - 13/14 P/Focus Improv- Lane | 445080 - Fed Grants- State Pass Thru | 17,860 |
| G1354 - 13/14 P/Focus Improv-OckleyGrn | 445080 - Fed Grants- State Pass Thru | 15,865 |
| G1355 - 13/14 P/Focus Improv- Rigler | 445080 - Fed Grants- State Pass Thru | 27,265 |
| G1356 - 13/14 P/Focus Improv- RosaPark | 445080 - Fed Grants- State Pass Thru | 18,335 |
| G1357 - 13/14 P/Focus Improv- Scott | 445080 - Fed Grants- State Pass Thru | 22,515 |
| G1358 - 13/14 P/Focus Improv- Sitton | 445080 - Fed Grants- State Pass Thru | 15,770 |
| G1359 - 13/14 P/Focus Improv- Vernon | 445080 - Fed Grants- State Pass Thru | 17,005 |
| G1360 - 13/14 P/Focus Improv- Whitman | 445080 - Fed Grants- State Pass Thru | 21,375 |
| G1361 - 13/14 P/Focus Improv- Woodlawn | 445080 - Fed Grants- State Pass Thru | 19,190 |
| G1362 - 13/14 P/Focus Improv- Woodmere | 445080 - Fed Grants- State Pass Thru | 22,515 |
| G1363 - IDEA - Section 619 13/15 | 445080 - Fed Grants- State Pass Thru | 82,930 |
| Subtotal 445080 | | 52,072,352 |
| G0938 - Foreign Language Assistance Pr | 447000 - Fed Grants-Other Interm Agency | 24,779 |
| G0964 - Portland Roadmap to Superior P | 447000 - Fed Grants-Other Interm Agency | 5,141 |
| G1159 - My Life: Evaluation of Self De | 447000 - Fed Grants-Other Interm Agency | 50,000 |
| G1234 - Foster Care Transportation | 447000 - Fed Grants-Other Interm Agency | 75,000 |
| G1273 - Mandarin Chinese Flagship | 447000 - Fed Grants-Other Interm Agency | 450,000 |
| G1279 - Data Utilization Plan-Gear Up | 447000 - Fed Grants-Other Interm Agency | 149,829 |
| G1281 - Effect of Dual-Language Immers | 447000 - Fed Grants-Other Interm Agency | 40,000 |
| G1330 - Or Commission for the Blind | 447000 - Fed Grants-Other Interm Agency | 115,000 |
| Subtotal 447000 | | 909,749 |
| Total - All Projected Grant Awards | | 65,096,454 |

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 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 16,800,000 | 16,987,200 | 15,278,383 | 13,574,383 | 13,574,383 | 13,574,383 |
| 411111 - Current Year Taxes (Multnomah Co.) | 185,749 | 189,691 | 194,758 | 194,000 | 194,000 | 194,000 |
| 411112 - Current Year Taxes (Clackamas Co.) | 145 | 159 | 161 | 200 | 200 | 200 |
| 411113 - Current Year Taxes (Washington Co.) | 1,306 | 1,333 | 1,418 | 1,000 | 1,000 | 1,000 |
| Total Resources by Account | 16,987,200 | 17,178,383 | 15,474,720 | 13,769,583 | 13,769,583 | 13,769,583 |
| Requirements by Program | | | | | | |
| 52100 - Fund Transfers | - | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 |
| 71100 - Ending Fund Balance | 16,987,200 | 15,278,383 | 13,574,720 | 11,869,583 | 11,869,583 | 11,869,583 |
| Total Requirements by Program | 16,987,200 | 17,178,383 | 15,474,720 | 13,769,583 | 13,769,583 | 13,769,583 |
| Requirements by Account | | | | | | |
| 571000 - Transfers to Other Funds | - | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 |
| 376520 - Ending Fund Balance | 16,987,200 | 15,278,383 | 13,574,720 | 11,869,583 | 11,869,583 | 11,869,583 |
| Total Requirements by Account | 16,987,200 | 17,178,383 | 15,474,720 | 13,769,583 | 13,769,583 | 13,769,583 |

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 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 376510 - Beginning Fund Balance | 4,610,006 | 5,285,013 | 6,099,367 | 4,511,662 | 4,511,662 | 4,511,662 |
| 412000 - Rev-Local Gov't Not Districts | 18,400 | - | - | - | - | - |
| 413110 - Regular Day Tuition | 3,862,004 | 4,161,250 | 4,454,293 | 5,348,000 | 5,348,000 | 5,348,000 |
| 413310 - Summer School Tuition | 468,480 | 481,085 | 400,000 | 300,000 | 300,000 | 300,000 |
| 417420 - Other Activity Fees | 223,951 | 236,681 | 205,000 | 266,500 | 266,500 | 266,500 |
| 417700 - Outdoor School Fees | - | - | - | 700,000 | 700,000 | 700,000 |
| 419200 - Contrib-Donation - Priv Source | 3,181,823 | 2,271,762 | 3,368,007 | 5,145,700 | 5,145,700 | 5,145,700 |
| 419400 - Svc Provided-Oth Local Ed Agcy | 13,733 | 66,131 | 8,000 | 93,000 | 93,000 | 93,000 |
| 419410 - Svc Provided-Other Dist in State | 1,245,818 | 1,564,349 | 131,000 | 1,488,400 | 1,488,400 | 1,488,400 |
| 419500 - Textbook Sales | 1,037 | 5,231 | 500 | 200 | 200 | 200 |
| 419600 - Recovery PY Expenditure | - | 2,626,703 | - | - | - | - |
| 419910 - Miscellaneous | 459,423 | 20,530 | - | - | - | - |
| 419920 - Jury Duty | - | 50 | - | - | - | - |
| 419949 - Utility Refund - Pacific Power | - | (18,285) | - | - | - | - |
| 419950 - Sales, Royalties and Events | 87,268 | 66,763 | 70,000 | 41,500 | 41,500 | 41,500 |
| 419960 - Third Party Medical Reimburse | - | 28,051 | - | - | - | - |
| Subtotal - Local Sources | 9,561,937 | 11,510,301 | 8,636,800 | 13,383,300 | 13,383,300 | 13,383,300 |
| 432990 - Restricted State Grants | 28,381 | (276,950) | - | - | - | - |
| Subtotal - State Sources | 28,381 | (276,950) | - | - | - | - |
| 442000 - Unrestr Rev-Fed Govt Thru St | 17,853 | 51,794 | 240,000 | 95,000 | 95,000 | 95,000 |
| 445080 - Fed Grants-State Pass Thru | - | - | - | - | - | - |
| Subtotal - Federal Sources | 17,853 | 51,794 | 240,000 | 95,000 | 95,000 | 95,000 |
| 453000 - Sale of Fixed Assets | - | - | 400,000 | - | - | - |
| Total Resources by Account | 14,218,177 | 16,570,158 | 15,376,167 | 17,989,962 | 17,989,962 | 17,989,962 |
| Requirements by Program | | | | | | |
| 11111 - Primary, 1-3 | 167,143 | 249,351 | 480,387 | 478,322 | 478,322 | 478,322 |
| 11112 - Primary, 1-3 Homeroom | 524,514 | 1,008,809 | 1,658,217 | 2,139,278 | 2,139,278 | 2,139,277 |
| 11119 - Kindergarten Homeroom | 3,184,982 | 3,411,364 | 4,803,666 | 4,741,710 | 4,741,710 | 4,741,710 |
| 11121 - Intermediate, 4-5 | 64,119 | 16,259 | 35,375 | - | - | - |
| 11122 - Intermediate, 4-5 Homeroom | 158,286 | (25) | - | - | - | - |
| 11131 - School Activities | 149,360 | 108,847 | 159,150 | 28,440 | 28,440 | 28,440 |
| 11211 - Middle School Programs | 143,298 | 300,342 | 687,114 | 1,141,357 | 1,141,357 | 1,141,357 |
| 11212 - Middle School Homeroom | 16,489 | - | 43,584 | 32,100 | 32,100 | 32,100 |
| 11221 - School Activities | 30,243 | 18,089 | 9,881 | 16,552 | 16,552 | 16,552 |

Dedicated Resource Fund - Requirements by Program

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 11311 - High School Programs | 607,467 | 536,352 | 856,609 | 847,713 | 847,713 | 847,713 |
| 11312 - High School Homeroom | - | - | - | 837 | 837 | 837 |
| 11322 - Athletic Activities Svcs | 28,583 | 221 | 14,245 | 12,993 | 12,993 | 12,993 |
| 11401 - Early Childhood Ed Ctr (ECEC) | 340,313 | 446,001 | 409,728 | 587,936 | 587,936 | 587,936 |
| 11402 - HeadStart | 2,155 | 4,609 | 98,670 | 155,422 | 155,422 | 155,422 |
| 12213 - SLC-Life Skills | 15,096 | 9,135 | 34,404 | 20,600 | 20,600 | 20,600 |
| 12214 - SLC-Behavior | 1,600 | 1,639 | - | 14,000 | 14,000 | 14,000 |
| 12218 - Behavioral & Transitional Prgs | 27,581 | 22,919 | 31,641 | 37,066 | 37,066 | 37,066 |
| 12230 - SLC-Life Skills/CTC | 4,857 | 6,429 | 16,251 | 17,650 | 17,650 | 17,650 |
| 12504 - Deaf/Hard of Hearing | 51,960 | 1,218,957 | 1,557,963 | 2,073,933 | 2,073,774 | 2,073,774 |
| 12505 - Vision Services | 6,192 | 32,013 | 46,600 | 2,238 | 2,238 | 2,238 |
| 12506 - Interpreter Services | 7,849 | 581,889 | 536,530 | 566,067 | 566,226 | 566,226 |
| 12512 - Autism Services | 33,795 | 39,883 | 98,735 | 88,400 | 88,400 | 88,400 |
| 12603 - ECSE Evaluation | - | - | 11,750 | 11,750 | 11,750 | 11,750 |
| 12821 - Community-Based Programs | 4,253 | 3,301 | 2,672 | 2,800 | 2,800 | 2,800 |
| 12872 - Transition Center | 13,988 | 570 | 15,256 | 15,256 | 15,256 | 15,256 |
| 12891 - Contract Programs | 16,364 | 15,685 | 224,658 | 413,637 | 413,637 | 413,637 |
| 12892 - Alternative Ed-Instruc Support | 47,122 | 31,048 | 286,587 | 225,000 | 225,000 | 225,000 |
| 12922 - Teen Parenting Services | - | - | 2,942 | 42,942 | 42,942 | 42,942 |
| 12930 - Migrant Education | 1,260 | (37) | 5,646 | 6,187 | 6,187 | 6,187 |
| 12991 - Private School Instruction | - | - | 542 | - | - | - |
| 14100 - Summer School, Intern 4-5 | - | 7,028 | - | 7,232 | 7,232 | 9,402 |
| 14300 - Summer School, High | 535,179 | 445,971 | 630,000 | 300,000 | 300,000 | 300,000 |
| 14400 - Summer School, Primary K-3 | - | 2,113 | - | 2,169 | 2,169 | - |
| Subtotal - Instruction | 6,184,049 | 8,518,761 | 12,758,803 | 14,029,587 | 14,029,587 | 14,029,587 |
| 21192 - Student Discipline Services | 3,688 | - | - | - | - | - |
| 21210 - Service Area Direction | 683 | 4,853 | 6,519 | 10,000 | 10,000 | 10,000 |
| 21220 - Counseling Services | 14,651 | 41,338 | 45,605 | 30,461 | 30,461 | 30,461 |
| 21262 - Vocational Education | 4,133 | 3,688 | 8,102 | 4,000 | 4,000 | 4,000 |
| 21320 - Medical Services | 41,936 | 25,759 | 94,335 | 34,000 | 34,000 | 34,000 |
| 21330 - Dental Services | 21,720 | 43,188 | 86,212 | 95,700 | 95,700 | 95,700 |
| 21530 - Audiology | 81,132 | 73,498 | 90,186 | 88,904 | 88,904 | 88,904 |
| 21901 - Program Admin/Supervision | 10,420 | 6,434 | 267,213 | 271,055 | 271,055 | 271,055 |
| 22110 - Service Area Direction | 6,680 | 6,741 | 139,909 | 111,386 | 111,386 | 111,386 |
| 22130 - Curriculum Development | - | - | 2,691 | 26,767 | 26,767 | 26,767 |
| 22210 - Service Area Direction | - | - | 6,861 | 6,900 | 6,900 | 6,900 |
| 22220 - Library/Media Services | 194,186 | 203,069 | 43,066 | 47,894 | 47,894 | 47,894 |
| 22230 - Multimedia Services | - | - | 2 | - | - | - |
| 22240 - Educational Television Service | 17,544 | - | 26,536 | 30,000 | 30,000 | 30,000 |
| 22256 - Management & General Support | - | 39,701 | 9,188 | 1,000 | 1,000 | 1,000 |
| 22291 - Textbook Services | - | - | 4,742 | 5,200 | 5,200 | 5,200 |
| 22292 - Classroom Technology/Services | 51,655 | 54,899 | 33,735 | 12,414 | 12,414 | 12,414 |
| 22402 - Instructional Specialists | - | 1,499 | - | - | - | - |
| 22304 - Assessment-GED Testing | 9,014 | 5,962 | - | - | - | - |
| 22410 - Instr Staff Training Svcs | 69,381 | 14,606 | 109,828 | 54,511 | 54,511 | 54,511 |

Dedicated Resource Fund - Requirements by Program (Cont.)

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 23100 - Board of Education Services | - | - | 10,000 | - | - | - |
| 23210 - Office of Superintendent | 52,564 | 7,005 | 430,009 | 366,333 | 366,333 | 366,333 |
| 23211 - Executive Administration | 17,538 | - | - | - | - | - |
| 23212 - Assistant Superintendents | - | 1,305 | 5,031 | 30 | 30 | 30 |
| 23292 - Legal Services | - | - | 20,000 | 20,000 | 20,000 | 20,000 |
| 24101 - School Administrative Services | 235,316 | 355,466 | 363,457 | 431,408 | 431,408 | 431,408 |
| 24102 - School Curriculum Svcs (VPs) | 179,545 | 119,331 | 10,000 | - | - | - |
| 25250 - Financial Accounting Services | 150,059 | 182,814 | 137,238 | 163,735 | 163,735 | 163,735 |
| 25291 - Enrollment Services | 23,144 | 53,252 | 77,821 | 70,605 | 70,605 | 70,605 |
| 25411 - Project Management | 9,360 | - | 8,102 | 3,102 | 3,102 | 3,102 |
| 25422 - Environmental Health-Safety | (49,985) | 532,389 | - | - | - | - |
| 25430 - Care and Upkeep of Grounds | 5,528 | 4,032 | 1,551 | 1,551 | 1,551 | 1,551 |
| 25441 - Workforce | 180,551 | - | - | - | - | - |
| 25520 - Transportation Operations | - | - | 20,000 | - | - | - |
| 26260 - Grant Writing | - | - | 1,536 | - | - | - |
| 26270 - Statistical Services | 337 | - | - | - | - | - |
| 26331 - Volunteer Activities/Recogn | 5,813 | 3,146 | 4,332 | 5,000 | 5,000 | 5,000 |
| 26440 - HRA Benefits Program | - | - | 27,249 | 25,000 | 25,000 | 25,000 |
| 26610 - IT Service Area Direction | - | - | 9,131 | - | - | - |
| 26697 - Technical Training Services | - | 2,875 | 409 | 3,284 | 3,284 | 3,284 |
| Subtotal - Support Services | 1,336,594 | 1,786,849 | 2,100,596 | 1,920,240 | 1,920,240 | 1,920,240 |
| 31100 - Food Services Administration | - | 4,406 | 15,004 | 17,000 | 17,000 | 17,000 |
| 31200 - Food Preparation and Service | - | 2,003 | - | - | - | - |
| 31900 - Nutrition Education/Other | - | - | - | - | - | - |
| 33000 - Community Svcs | 27,806 | 26,769 | 77,986 | 48,906 | 48,906 | 48,906 |
| Subtotal - Enterprise and Community Services | 27,806 | 33,177 | 92,990 | 65,906 | 65,906 | 65,906 |
| 41500 - Bldg Acquis/Constr/Improv Svcs | 1,384,712 | 132,003 | 423,778 | 1,974,229 | 1,974,229 | 1,974,229 |
| 71100 - Ending Fund Balance | 5,285,016 | 6,099,367 | - | - | - | - |
| Total Requirements by Program | 14,218,177 | 16,570,158 | 15,376,167 | 17,989,962 | 17,989,962 | 17,989,962 |

Dedicated Resource Fund - Requirements by Account

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Requirements by Account | | | | | | |
| 511210 - Classified - Represented | 812,949 | 1,071,966 | 1,169,487 | 619,408 | 619,605 | 619,605 |
| 511220 - Classified - Non Represented | 56,276 | 113,027 | 113,700 | 125,605 | 125,605 | 125,605 |
| 511310 - Administrators - Licensed | 10,133 | 16,270 | 73,666 | 46,117 | 46,117 | 46,117 |
| 511420 - Managerial - Non-Represented | 7,910 | 63,847 | 66,807 | 64,548 | 64,548 | 64,548 |
| 512100 - Substitutes - Licensed | 12,249 | 7,410 | 35,106 | 31,765 | 31,765 | 31,765 |
| 512200 - Substitutes - Classified | 936 | 555 | 4,000 | 16,000 | 16,000 | 16,000 |
| 512300 - Temporary Misc - Licensed | 345,891 | 282,364 | 211,381 | 269,933 | 269,933 | 269,933 |
| 512400 - Temporary Misc - Classified | 137,526 | 138,079 | 102,261 | 107,042 | 107,042 | 107,042 |
| 513100 - Extended Responsibility-LIC | 3,883 | 3,051 | 4,208 | - | - | - |
| 513200 - Extended Responsibility-CLS | - | 1,590 | 2,000 | 2,000 | 2,000 | 2,000 |
| 513300 - Extended Hours | 79,839 | 53,706 | 101,947 | 199,800 | 199,800 | 199,800 |
| 513400 - Overtime Pay | 12,013 | 5,655 | 10,044 | 19,500 | 19,500 | 19,500 |
| Subtotal - Salaries | 4,656,321 | 5,894,923 | 8,113,320 | 7,672,763 | 7,672,960 | 7,672,960 |
| 521000 - PERS | 11,494 | 71,967 | 126,561 | 269,321 | 269,328 | 269,328 |
| 521310 - PERS UAL | 470,234 | 700,546 | 929,317 | 1,012,809 | 1,012,834 | 1,012,834 |
| 522000 - Social Security - FICA | 349,668 | 441,577 | 527,694 | 586,968 | 586,983 | 586,984 |
| 523100 - Workers' Compensation | 78,284 | 75,694 | 68,660 | 77,492 | 77,495 | 77,495 |
| 523200 - Unemployment Compensation | 13,193 | 19,839 | 44,031 | 26,856 | 26,858 | 26,858 |
| 524100 - Group Health Insurance | 1,023,005 | 1,503,720 | 1,956,697 | 2,227,779 | 2,227,779 | 2,227,779 |
| 524200 - Other Employer Paid Benefits | (422) | 1,166 | 11,407 | 22,250 | 22,250 | 22,250 |
| 524300 - Retiree Health Insurance | 69,606 | 86,082 | 123,543 | 136,577 | 136,581 | 136,581 |
| 524530 - Early Retirement Benefits | 35,385 | 40,681 | 56,615 | 56,007 | 56,008 | 56,008 |
| Subtotal - Employee Benefits | 2,050,446 | 2,941,273 | 3,844,525 | 4,416,059 | 4,416,116 | 4,416,117 |
| 531100 - Instructional Services | 40,424 | 61,642 | 105,124 | 729,075 | 729,075 | 729,075 |
| 531200 - Instr Program Improvement Svcs | 12,310 | 1,050 | 4,411 | - | - | - |
| 531300 - Student Services | - | - | 1,754 | 2,000 | 2,000 | 2,000 |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 7,450 | 10,579 | 41,452 | 8,900 | 8,900 | 8,900 |
| 531900 - Other Instr Prof/Tech Svcs | 25,341 | 4,960 | 4,610 | - | - | - |
| 532200 - Repairs and Maintenance Svcs | 1,079,398 | 144,055 | 293,050 | 46,698 | 46,698 | 46,698 |
| 532400 - Rentals | 3,765 | 9,730 | 10,651 | 1,500 | 1,500 | 1,500 |
| 532410 - Leased Copy Machines | 2,428 | 1,764 | 1,000 | - | - | - |
| 532500 - Electricity | 161 | 247 | 100 | 3,000 | 3,000 | 3,000 |
| 532600 - Fuel | 437 | 1,584 | 500 | 750 | 750 | 750 |
| 532700 - Water and Sewage | 728 | 795 | 100 | 750 | 750 | 750 |
| 532900 - Other Property Services | 12,315 | 9,946 | 10,000 | - | - | - |
| 533120 - Reimb - Taxi Cab | - | - | 100 | - | - | - |
| 533150 - Reimb - Field Trips | 1,242 | 283 | 60,372 | - | - | - |
| 533200 - Non-Reimb Student Transport | 10,775 | 11,593 | 14,774 | 10,031 | 10,031 | 10,031 |
| 534100 - Travel, Local in District | 4,083 | 5,224 | 12,127 | 12,810 | 12,810 | 12,810 |
| 534200 - Travel, Out of District | 10,153 | 23,716 | 447,337 | 13,518 | 13,518 | 13,518 |
| 534300 - Travel, Student Activities | 6,012 | 8,953 | 13,274 | 31,211 | 31,211 | 31,211 |
| 535100 - Telephone | 547 | 540 | 500 | 500 | 500 | 500 |
| 535300 - Postage | 3,263 | 4,498 | 4,856 | 1,550 | 1,550 | 1,550 |
| 535500 - Printing and Binding | 2,298 | 5,689 | 24,554 | 18,265 | 18,265 | 18,265 |

Dedicated Resource Fund - Requirements by Account (Cont.)

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 535910 - Fax | - | - | - | 200 | 200 | 200 |
| 535920 - Internet Fees | 3,517 | 987 | - | - | - | - |
| 537100 - Tuition to Other Dist InState | 500 | - | - | - | - | - |
| 537410 - Tuition-Fees College Credit | 1,800 | 1,000 | 66,011 | 65,670 | 65,670 | 65,670 |
| 538100 - Audit Services | (750) | - | - | - | - | - |
| 538300 - Architect and Engineering Svcs | 78,127 | 531,997 | 36,553 | 266,000 | 266,000 | 266,000 |
| 538500 - Management Services | (9,519) | - | - | - | - | - |
| 538950 - Professional Health Care Svcs | 1,178 | - | - | - | - | - |
| 538980 - Laundering Services | - | 1,005 | 2,500 | 2,500 | 2,500 | 2,500 |
| 538990 - Non-Instr Pers/Professional Sv | 248,233 | 147,536 | 232,444 | 567,559 | 567,559 | 567,559 |
| 538995 - Meal Services | - | 2,003 | 3,000 | - | - | - |
| Subtotal - Other Purchased Services | 1,546,217 | 991,375 | 1,391,154 | 1,782,487 | 1,782,487 | 1,782,487 |
| 541000 - Consumable Supplies | 168,665 | 133,412 | 1,140,766 | 1,979,925 | 1,979,671 | 1,979,670 |
| 541400 - Maintenance Materials | 672 | - | - | - | - | - |
| 541600 - Interdepartmental Charges | 119,705 | 2,398 | 1,000 | 1,000 | 1,000 | 1,000 |
| 542100 - Textbook Expansion | - | - | 3,500 | 30 | 30 | 30 |
| 542200 - Textbook Adoption | 28 | - | - | - | - | - |
| 542300 - Textbook Replacement | - | - | - | 1,500 | 1,500 | 1,500 |
| 543000 - Library Books | 7,160 | 6,291 | 14,972 | 9,824 | 9,824 | 9,824 |
| 544000 - Periodicals | 392 | 1,536 | 2,000 | - | - | - |
| 546000 - Non-Consumable Supplies | 69,225 | 76,251 | 97,127 | 79,194 | 79,194 | 79,194 |
| 546100 - Minor Equipment - Tagged | 762 | - | - | - | - | - |
| 547000 - Computer Software | 11,215 | 859 | 2,770 | 2,812 | 2,812 | 2,812 |
| Subtotal - Supplies and Materials | 377,824 | 220,747 | 1,262,135 | 2,074,285 | 2,074,031 | 2,074,030 |
| 554100 - Initial and Addl Equipment | 55,651 | (14,858) | 20,000 | - | - | - |
| 554110 - Vehicles | 28,141 | - | - | - | - | - |
| 551000 - Land Acquisitions | - | - | 154,262 | - | - | - |
| 552000 - Building Acquisition/Improvmt | (2,206) | - | - | 1,525,000 | 1,525,000 | 1,525,000 |
| 555010 - Computers | 56,496 | 14,255 | 61,228 | 39,334 | 39,334 | 39,334 |
| 555020 - Printers | - | 400 | 1,784 | - | - | - |
| 555090 - Misc Other Technology | 25,319 | 39,909 | 55,529 | 11,000 | 11,000 | 11,000 |
| Subtotal - Capital Outlay | 163,401 | 39,706 | 292,803 | 1,575,334 | 1,575,334 | 1,575,334 |
| 563000 - Fiscal Charges | 73,631 | 37,142 | 42,000 | - | - | - |
| 563500 - Administrative Write-Off | 3,590 | 68,017 | 25,000 | - | - | - |
| 564000 - Dues and Fees | 4,104 | 122,314 | 165,946 | 162,418 | 162,418 | 162,418 |
| 567100 - Permits | 2,274 | 1,722 | 550 | 550 | 550 | 550 |
| 569000 - Grant Indirect Charges | 55,352 | 153,571 | 238,734 | 306,066 | 306,066 | 306,066 |
| Subtotal - Other Accounts | 138,951 | 382,767 | 472,230 | 469,034 | 469,034 | 469,034 |
| 376520 - Ending Fund Balance | 5,285,016 | 6,099,367 | - | - | - | - |
| Total Requirements by Account | 14,218,177 | 16,570,158 | 15,376,167 | 17,989,962 | 17,989,962 | 17,989,962 |

Dedicated Resource Fund - Projected Dedicated Resource Accounts

| Project | Account | Amount |
|--|---|-----------|
| S0001 - Full Day Kindergarten Program | 376510 - Budgetd Beginning Fund Balance | 27,000 |
| S0005 - SpecEd SpecProg Voc Ed | 376510 - Budgetd Beginning Fund Balance | 38,000 |
| S0006 - Ed Media Textbooks | 376510 - Budgetd Beginning Fund Balance | 5,000 |
| S0023 - Television Services | 376510 - Budgetd Beginning Fund Balance | 28,000 |
| S0026 - Curriculum Publications | 376510 - Budgetd Beginning Fund Balance | 6,900 |
| S0027 - Regional Durable Medical Equip | 376510 - Budgetd Beginning Fund Balance | 15,000 |
| S0029 - Inquiry-Based Science For Elem | 376510 - Budgetd Beginning Fund Balance | 30 |
| S0031 - L.E.A. Billings - Deaf / Hard | 376510 - Budgetd Beginning Fund Balance | 1,000,000 |
| S0038 - Grant High - Terrell Brandon G | 376510 - Budgetd Beginning Fund Balance | 837 |
| S0052 - Portland DART Schools Tuition | 376510 - Budgetd Beginning Fund Balance | 55,856 |
| S0054 - Third Party Medical-Contract P | 376510 - Budgetd Beginning Fund Balance | 354,557 |
| S0068 - Meyer's Worms Pits | 376510 - Budgetd Beginning Fund Balance | 3,102 |
| S0075 - Athletic Participation Fund | 376510 - Budgetd Beginning Fund Balance | 12,480 |
| S0081 - Regional Inservice | 376510 - Budgetd Beginning Fund Balance | 9,622 |
| S0082 - Cash Contributions | 376510 - Budgetd Beginning Fund Balance | 450,000 |
| S0083 - Foundation Funds | 376510 - Budgetd Beginning Fund Balance | 800,000 |
| S0085 - Third Party Medical-30% Incent | 376510 - Budgetd Beginning Fund Balance | 20,000 |
| S0086 - Columbia Regional - Third Part | 376510 - Budgetd Beginning Fund Balance | 20,000 |
| S0117 - Teen Parent / Child Developmen | 376510 - Budgetd Beginning Fund Balance | 27,942 |
| S0118 - TLC / TNT Donations | 376510 - Budgetd Beginning Fund Balance | 4,552 |
| S0126 - Project Return Homeless | 376510 - Budgetd Beginning Fund Balance | 2,800 |
| S0128 - Improving Achievement in Scien | 376510 - Budgetd Beginning Fund Balance | 3,554 |
| S0132 - Rosemond Bell Discretionary Fd | 376510 - Budgetd Beginning Fund Balance | 210 |
| S0133 - Donald Chapman Memorial Fund | 376510 - Budgetd Beginning Fund Balance | 66,000 |
| S0134 - Steve Brown Memorial Schlrshp | 376510 - Budgetd Beginning Fund Balance | 6,750 |
| S0142 - Benson House | 376510 - Budgetd Beginning Fund Balance | 225,000 |
| S0146 - Improving Achievement In Math | 376510 - Budgetd Beginning Fund Balance | 4,750 |
| S0150 - Immersion/Dual Language Suppor | 376510 - Budgetd Beginning Fund Balance | 1,767 |
| S0157 - Save Spring Sports | 376510 - Budgetd Beginning Fund Balance | 513 |
| S0163 - Deaf/HOH EI-ECSE Classrm | 376510 - Budgetd Beginning Fund Balance | 240,000 |
| S0166 - Special Projects | 376510 - Budgetd Beginning Fund Balance | 350,000 |
| S0167 - Project: Community Care | 376510 - Budgetd Beginning Fund Balance | 2,000 |
| S0170 - DART - Student Activities | 376510 - Budgetd Beginning Fund Balance | 3,224 |
| S0171 - Capitol Hill ExAcademy | 376510 - Budgetd Beginning Fund Balance | 50,000 |
| S0178 - Music & Literacy - Marysville | 376510 - Budgetd Beginning Fund Balance | 4,000 |
| S0182 - 2006 All City Honor Bank | 376510 - Budgetd Beginning Fund Balance | 7,000 |
| S0190 - Social Venture Partner - Clark | 376510 - Budgetd Beginning Fund Balance | 1,527 |
| S0197 - Fee-for-Service Pre-Kindergart | 376510 - Budgetd Beginning Fund Balance | 150,000 |
| S0198 - Owens Corning - daVinci Energy | 376510 - Budgetd Beginning Fund Balance | 278 |
| S0202 - TLC/TNT - Juan Young Trust | 376510 - Budgetd Beginning Fund Balance | 5,000 |
| S0204 - Wilcox Partners Coffee Cart | 376510 - Budgetd Beginning Fund Balance | 1,500 |
| S0206 - Audiology Equipment - Non Medi | 376510 - Budgetd Beginning Fund Balance | 10,000 |

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

| Project | Account | Amount |
|--|---|------------------|
| S0208 - Head Start - Opus Foundation | 376510 - Budgetd Beginning Fund Balance | 35,486 |
| S0215 - Districtwide Music Program | 376510 - Budgetd Beginning Fund Balance | 5,000 |
| S0218 - Capitol Hill - Community Learn | 376510 - Budgetd Beginning Fund Balance | 1,000 |
| S0226 - Transition Center | 376510 - Budgetd Beginning Fund Balance | 15,256 |
| S0229 - Credit-by-Exam: Ed Options (N | 376510 - Budgetd Beginning Fund Balance | 6,000 |
| S0230 - Spec Proj/Early Entry:TAG(NF) | 376510 - Budgetd Beginning Fund Balance | 30,000 |
| S0232 - Marysville Park - Landscape Es | 376510 - Budgetd Beginning Fund Balance | 1,551 |
| S0234 - Green Thumb Green House | 376510 - Budgetd Beginning Fund Balance | 14,000 |
| S0235 - Garden Works | 376510 - Budgetd Beginning Fund Balance | 2,000 |
| S0236 - Making it Works | 376510 - Budgetd Beginning Fund Balance | 4,200 |
| S0237 - Solar Waffle Works | 376510 - Budgetd Beginning Fund Balance | 4,400 |
| S0238 - Sunnyside- Dr. Ellen Hisiosky | 376510 - Budgetd Beginning Fund Balance | 1,400 |
| S0239 - Qatar Foundation Fund- Lincoln | 376510 - Budgetd Beginning Fund Balance | 50,000 |
| S0240 - Walmart Foundation Grant | 376510 - Budgetd Beginning Fund Balance | 60,000 |
| S0244 - Marylhurst University - Studen | 376510 - Budgetd Beginning Fund Balance | 3,000 |
| S0245 - Adv Place. (AP) Fee Payment Pr | 376510 - Budgetd Beginning Fund Balance | 50,000 |
| S0247 - Kaiser Permanente Oral Health | 376510 - Budgetd Beginning Fund Balance | 20,000 |
| S0250 - Jubitz Family Fndtn - Lincoln | 376510 - Budgetd Beginning Fund Balance | 2,350 |
| S0251 - Head Start-BeverlyOliver Trust | 376510 - Budgetd Beginning Fund Balance | 103,418 |
| S0252 - KBPS Radio Station | 376510 - Budgetd Beginning Fund Balance | 1,000 |
| S0255 - Madison Great Field and Track | 376510 - Budgetd Beginning Fund Balance | 600 |
| S0256 - Nutrition Calendar Incentive | 376510 - Budgetd Beginning Fund Balance | 15,000 |
| S0257 - Cisco-Morrison v. PPS | 376510 - Budgetd Beginning Fund Balance | 20,000 |
| S0259 - Franklin Great Field and Track | 376510 - Budgetd Beginning Fund Balance | 2,500 |
| S0261 - Ramona Pre-K | 376510 - Budgetd Beginning Fund Balance | 10,000 |
| S0264 - Target STEM Grant | 376510 - Budgetd Beginning Fund Balance | 5,000 |
| S0265 - Rsvlt Rough Writers 4 Freedom | 376510 - Budgetd Beginning Fund Balance | 10,000 |
| S0266 - iPad Fee for Service | 376510 - Budgetd Beginning Fund Balance | 2,000 |
| S0267 - Chalkboard Project | 376510 - Budgetd Beginning Fund Balance | 10,000 |
| S0268 - Early Childhood Medical Reimb | 376510 - Budgetd Beginning Fund Balance | 11,750 |
| | Subtotal 376510 | 4,511,662 |
| S0001 - Full Day Kindergarten Program | 413110 - Regular Day Tuition | 4,923,000 |
| S0197 - Fee-for-Service Pre-Kindergart | 413110 - Regular Day Tuition | 300,000 |
| S0245 - Adv Place. (AP) Fee Payment Pr | 413110 - Regular Day Tuition | 125,000 |
| | Subtotal 413110 | 5,348,000 |
| S0115 - Summer Scholars Program | 413310 - Summer School Tuition | 300,000 |
| | Subtotal 413310 | 300,000 |
| S0171 - Capitol Hill ExAcademy | 417420 - Other Activity Fees | 250,000 |
| S0220 - SLIP Testing for Non-ESL Stude | 417420 - Other Activity Fees | 2,500 |
| S0229 - Credit-by-Exam: Ed Options (N | 417420 - Other Activity Fees | 4,000 |
| S0230 - Spec Proj/Early Entry:TAG(NF) | 417420 - Other Activity Fees | 5,000 |
| S0266 - iPad Fee for Service | 417420 - Other Activity Fees | 5,000 |

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

| Project | Account | Amount |
|---|---|-------------------|
| | Subtotal 417420 | 266,500 |
| S0260 - Outdoor School | 417700 - Outdoor School Fees | 700,000 |
| | Subtotal 417700 | 700,000 |
| S0082 - Cash Contributions | 419200 - Contrib-Donation - Priv Source | 150,000 |
| S0083 - Foundation Funds | 419200 - Contrib-Donation - Priv Source | 2,700,000 |
| S0118 - TLC / TNT Donations | 419200 - Contrib-Donation - Priv Source | 2,000 |
| S0166 - Special Projects | 419200 - Contrib-Donation - Priv Source | 10,000 |
| S0167 - Project: Community Care | 419200 - Contrib-Donation - Priv Source | 3,000 |
| S0202 - TLC/TNT - Juan Young Trust | 419200 - Contrib-Donation - Priv Source | 5,000 |
| S0218 - Capitol Hill - Community Learn | 419200 - Contrib-Donation - Priv Source | 14,000 |
| S0239 - Qatar Foundation Fund- Lincoln | 419200 - Contrib-Donation - Priv Source | 200,000 |
| S0241 - Grant HS - Sports Field Improv | 419200 - Contrib-Donation - Priv Source | 1,800,000 |
| S0247 - Kaiser Permanente Oral Health | 419200 - Contrib-Donation - Priv Source | 49,700 |
| S0253 - Vernon Choral Program | 419200 - Contrib-Donation - Priv Source | 35,000 |
| S0256 - Nutrition Calendar Incentive | 419200 - Contrib-Donation - Priv Source | 2,000 |
| S0261 - Ramona Pre-K | 419200 - Contrib-Donation - Priv Source | 150,000 |
| S0262 - OEA Choice Trust | 419200 - Contrib-Donation - Priv Source | 25,000 |
| | Subtotal 419200 | 5,145,700 |
| S0117 - Teen Parent / Child Developmen | 419400 - Svc Provided-Oth Local Ed Agcy | 15,000 |
| S0244 - Marylhurst University - Studen | 419400 - Svc Provided-Oth Local Ed Agcy | 8,000 |
| S0249 - PCC-Jefferson Middle College | 419400 - Svc Provided-Oth Local Ed Agcy | 70,000 |
| | Subtotal 419400 | 93,000 |
| S0031 - L.E.A. Billings - Deaf / Hard | 419410 - Svc Provided-Oth Dist in State | 1,200,000 |
| S0163 - Deaf/HOH EI-ECSE Classrm | 419410 - Svc Provided-Oth Dist in State | 200,000 |
| S0242 - Feeding Eval and Consul Svcs | 419410 - Svc Provided-Oth Dist in State | 88,400 |
| | Subtotal 419410 | 1,488,400 |
| S0006 - Ed Media Textbooks | 419500 - Textbook Sales and Rentals | 200 |
| | Subtotal 419500 | 200 |
| S0005 - SpecEd SpecProg Voc Ed | 419950 - Sales, Royalties and Events | 12,000 |
| S0023 - Television Services | 419950 - Sales, Royalties and Events | 2,000 |
| S0204 - Wilcox Partners Coffee Cart | 419950 - Sales, Royalties and Events | 2,500 |
| S0206 - Audiology Equipment - Non Medi | 419950 - Sales, Royalties and Events | 15,000 |
| S0235 - Garden Works | 419950 - Sales, Royalties and Events | 8,000 |
| S0237 - Solar Waffle Works | 419950 - Sales, Royalties and Events | 2,000 |
| | Subtotal 419950 | 41,500 |
| S0027 - Regional Durable Medical Equip | 442000 - Unrestr Rev-Fed Govt Thru St | 45,000 |
| S0085 - Third Party Medical-30% Incent | 442000 - Unrestr Rev-Fed Govt Thru St | 50,000 |
| | Subtotal 442000 | 95,000 |
| Total - All Projected Dedicated Resource Awards and Beginning Fund Balance | | 17,989,962 |

Fund 304 – Bond Sinking Fund

The Bond Sinking Fund accounts for the principal and interest payments for the 2004 limited tax general obligation bond refunding bonds. This issue refunded the 1998 bond issue. There are two years of debt service remaining.

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

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

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

Senate Bill 550 of the 2003 Oregon Legislative Assembly provided that this increase was not treated as local revenue under the State School Funding (SSF) formula and was not, therefore, offset by reductions in the District's SSF grant during fiscal year 2004-2005. The amount of the increase in tax revenues that resulted from the increase in the operating tax rate limit exceeded the debt service on the refunding bonds, so issuing the refunding bonds did increase tax revenues that are available to the District to pay the costs of public education in fiscal year 2004-2005.

As evidence of its commitment to fiscal accountability, the Board of Directors voted on March 29, 2004 to refinance the "Gap Bond" debt and to end the accrual accounting allowed in Senate Bill 1022. The latter was established by the Oregon Legislature two years ago under SB 1022 to balance the 2003-2005 budgets to allow school districts to spend future state revenue in the current year. Spending based on accrual results in a negative General Fund ending balance under Generally Accepted Accounting Principles (GAAP).

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 452100 - Interfund Transfer | 1,665,856 | 1,667,254 | 1,667,184 | - | - | - |
| Total Resources by Account | 1,665,856 | 1,667,254 | 1,667,184 | - | - | - |
| Requirements by Program | | | | | | |
| 51100 - Long-Term Debt Service | 1,665,856 | 1,667,254 | 1,667,184 | - | - | - |
| Total Requirements by Program | 1,665,856 | 1,667,254 | 1,667,184 | - | - | - |
| Requirements by Account | | | | | | |
| 561000 - Redemption of Principal | 1,425,000 | 1,500,000 | 1,580,000 | - | - | - |
| 562100 - Interest (Except Bus/Garage) | 240,856 | 167,254 | 87,184 | - | - | - |
| Total Requirements by Account | 1,665,856 | 1,667,254 | 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. Funds were originally borrowed on an inter-fund loan basis, then financed with a short-term credit facility in 2011, followed by a long-term (more than one year) credit facility in 2012. This last borrowing will be paid in full in 2012-13 fiscal year using the proceeds from the recently passed General Obligation Bonds of 2012.

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

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 452100 - Interfund Transfer | - | 37,166 | 25,893,588 | - | - | - |
| Total Resources by Account | - | 37,166 | 25,893,588 | - | - | - |
| Requirements by Program | | | | | | |
| 51100 - Long-Term Debt Service | - | 37,166 | 25,893,588 | - | - | - |
| Total Requirements by Program | - | 37,166 | 25,893,588 | - | - | - |
| Requirements by Account | | | | | | |
| 561000 - Redemption of Principal | - | - | 25,750,000 | - | - | - |
| 562100 - Interest (Except Bus/Garage) | - | 37,166 | 143,588 | - | - | - |
| Total Requirements by Account | - | 37,166 | 25,893,588 | - | - | - |

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 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 452100 - Interfund Transfer | 3,979,228 | 3,976,828 | 3,974,028 | 1,448,700 | 1,448,700 | 1,448,700 |
| Total Resources by Account | 3,979,228 | 3,976,828 | 3,974,028 | 1,448,700 | 1,448,700 | 1,448,700 |
| Requirements by Program | | | | | | |
| 51100 - Long-Term Debt Service | 3,979,228 | 3,976,828 | 3,974,028 | 1,448,700 | 1,448,700 | 1,448,700 |
| Total Requirements by Program | 3,979,228 | 3,976,828 | 3,974,028 | 1,448,700 | 1,448,700 | 1,448,700 |
| Requirements by Account | | | | | | |
| 561000 - Redemption of Principal | 3,435,000 | 3,570,000 | 3,705,000 | 1,375,000 | 1,375,000 | 1,375,000 |
| 562100 - Interest (Except Bus/Garage) | 544,228 | 406,828 | 269,028 | 73,700 | 73,700 | 73,700 |
| Total Requirements by Account | 3,979,228 | 3,976,828 | 3,974,028 | 1,448,700 | 1,448,700 | 1,448,700 |

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 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 452100 - Interfund Transfer | 1,019,854 | 613,630 | 614,598 | 1,587,362 | 1,587,362 | 1,587,362 |
| Total Resources by Account | 1,019,854 | 613,630 | 614,598 | 1,587,362 | 1,587,362 | 1,587,362 |
| Requirements by Program | | | | | | |
| 51100 - Long-Term Debt Service | 1,019,854 | 613,630 | 614,598 | 1,587,362 | 1,587,362 | 1,587,362 |
| Total Requirements by Program | 1,019,854 | 613,630 | 614,598 | 1,587,362 | 1,587,362 | 1,587,362 |
| Requirements by Account | | | | | | |
| 561000 - Redemption of Principal | 536,000 | 148,000 | 154,000 | 1,132,000 | 1,132,000 | 1,132,000 |
| 562100 - Interest (Except Bus/Garage) | 483,854 | 465,630 | 460,598 | 455,362 | 455,362 | 455,362 |
| Total Requirements by Account | 1,019,854 | 613,630 | 614,598 | 1,587,362 | 1,587,362 | 1,587,362 |

Fund 308 – PERS UAL Debt Service Fund

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

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

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

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | - | - | 5,219 | - | - | - |
| 415100 - Interest on Investments | - | 76,574 | 67,500 | 100,000 | 100,000 | 100,000 |
| 419700 - Services Provided Other Funds | - | 34,376,216 | 35,761,607 | 38,034,327 | 38,034,327 | 38,034,327 |
| 451100 - Bond Proceeds | - | 14,168,307 | - | - | - | - |
| Total Resources by Account | - | 48,621,097 | 35,834,326 | 38,134,327 | 38,134,327 | 38,134,327 |
| Requirements by Program | | | | | | |
| 51100 - Long-Term Debt Service | - | 48,615,878 | 35,834,326 | 38,134,327 | 38,134,327 | 38,134,327 |
| 71100 - Ending Fund Balance | - | 5,219 | - | - | - | - |
| Total Requirements by Program | - | 48,621,097 | 35,834,326 | 38,134,327 | 38,134,327 | 38,134,327 |
| Requirements by Account | | | | | | |
| 561000 - Redemption of Principal | - | 24,834,085 | 11,024,095 | 11,533,995 | 11,533,995 | 11,533,995 |
| 562100 - Interest (Except Bus/Garage) | - | 23,781,793 | 24,810,231 | 26,600,332 | 26,600,332 | 26,600,332 |
| 376520 - Ending Fund Balance | - | 5,219 | - | - | - | - |
| Total Requirements by Account | - | 48,621,097 | 35,834,326 | 38,134,327 | 38,134,327 | 38,134,327 |

Fund 309 – SELP Debt Service Fund

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

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

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 452100 - Interfund Transfer | - | 376,256 | 158,591 | 76,284 | 76,284 | 76,284 |
| Total Resources by Account | - | 376,256 | 158,591 | 76,284 | 76,284 | 76,284 |
| Requirements by Program | | | | | | |
| 51100 - Long-Term Debt Service | - | 376,256 | 158,591 | 76,284 | 76,284 | 76,284 |
| Total Requirements by Program | - | 376,256 | 158,591 | 76,284 | 76,284 | 76,284 |
| Requirements by Account | | | | | | |
| 561000 - Redemption of Principal | - | 350,764 | 145,222 | 68,146 | 68,146 | 68,146 |
| 562100 - Interest (Except Bus/Garage) | - | 25,492 | 13,369 | 8,138 | 8,138 | 8,138 |
| Total Requirements by Account | - | 376,256 | 158,591 | 76,284 | 76,284 | 76,284 |

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.

The only activity occurring in this fund is the payment of debt for the Recovery Zone Bond – Energy and Water Conservation Program. The interest payments are federally subsidized by this bond program. The balance of the interest payments and the principal payments are funded through transfers from the General Fund.

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 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 449100 - Federal Subsidy | 224,283 | 245,377 | 217,181 | 207,744 | 207,744 | 207,744 |
| 452100 - Interfund Transfer | 274,124 | 1,109,259 | 1,120,997 | 1,113,415 | 1,113,415 | 1,113,415 |
| Total Resources by Account | 498,407 | 1,354,636 | 1,338,178 | 1,321,159 | 1,321,159 | 1,321,159 |
| Requirements by Program | | | | | | |
| 51100 - Long-Term Debt Service | 498,407 | 1,354,636 | 1,338,178 | 1,321,159 | 1,321,159 | 1,321,159 |
| Total Requirements by Program | 498,407 | 1,354,636 | 1,338,178 | 1,321,159 | 1,321,159 | 1,321,159 |
| Requirements by Account | | | | | | |
| 561000 - Redemption of Principal | - | 809,412 | 834,083 | 859,506 | 859,506 | 859,506 |
| 562100 - Interest (Except Bus/Garage) | 498,407 | 545,224 | 504,095 | 461,653 | 461,653 | 461,653 |
| Total Requirements by Account | 498,407 | 1,354,636 | 1,338,178 | 1,321,159 | 1,321,159 | 1,321,159 |

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 capital improvement activities.

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

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 452100 - Interfund Transfer | - | - | 19,337,632 | - | - | - |
| Total Resources by Account | - | - | 19,337,632 | - | - | - |
| Requirements by Program | | | | | | |
| 51100 - Long-Term Debt Service | - | - | 19,337,632 | - | - | - |
| Total Requirements by Program | - | - | 19,337,632 | - | - | - |
| Requirements by Account | | | | | | |
| 561000 - Redemption of Principal | - | - | 19,250,000 | - | - | - |
| 562100 - Interest (Except Bus/Garage) | - | - | 87,632 | - | - | - |
| Total Requirements by Account | - | - | 19,337,632 | - | - | - |

Fund 350 – GO Bonds Debt Service Fund

This fund is used to manage the repayment of principal and interest for debt incurred using funds borrowed through the issuance of General Obligation bonds. The fund captures the principal and interest for multiple borrowings, each of which fund a specific capital expenditure.

At present, all activity in this fund is related to the 2013 General Obligation bonds, the first issuance of borrowings under the \$482 million authorized by voters in November 2012.

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 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 411111 - Current-Multnomah Co | - | - | - | 45,408,000 | 43,247,232 | 43,247,232 |
| 415100 - Interest on Investments | - | - | - | 15,000 | 15,000 | 15,000 |
| Total Resources by Account | - | - | - | 45,423,000 | 43,262,232 | 43,262,232 |
| Requirements by Program | | | | | | |
| 51100 - Long-Term Debt Service | - | - | - | 43,260,000 | 43,262,232 | 43,262,232 |
| 71100 - Ending Fund Balance | - | - | - | 2,163,000 | - | - |
| Total Requirements by Program | - | - | - | 45,423,000 | 43,262,232 | 43,262,232 |
| Requirements by Account | | | | | | |
| 561000 - Redemption of Principal | - | - | - | 37,830,000 | 35,950,000 | 35,950,000 |
| 562100 - Interest (Except Bus/Garage) | - | - | - | 5,430,000 | 7,312,232 | 7,312,232 |
| 376520 - Ending Fund Balance | - | - | - | 2,163,000 | - | - |
| Total Requirements by Account | - | - | - | 45,423,000 | 43,262,232 | 43,262,232 |

Fund 404 – Construction Excise Tax 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 in 2011/12 and 2012/13 were to pay long term 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 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 3,222,972 | 4,583,796 | 6,014,622 | 7,472,033 | 7,472,033 | 7,472,033 |
| 411301 - Construct Excise Tax - Cty Ptd | 1,359,388 | 2,106,290 | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 |
| 411303 - Construct Excise Tax - Wash Ct | 1,437 | 1,882 | 1,000 | 1,000 | 1,000 | 1,000 |
| 415100 - Interest on Investments | - | - | - | 10,000 | 10,000 | 10,000 |
| Total Resources by Account | 4,583,797 | 6,691,968 | 7,615,622 | 9,083,033 | 9,083,033 | 9,083,033 |
| Requirements by Program | | | | | | |
| 41500 - Bldg Acquis/Constr/Improv Svcs | - | - | 7,384,402 | 9,083,033 | 9,083,033 | 9,083,033 |
| 52100 - Fund Transfers | - | 677,347 | 231,220 | - | - | - |
| 71100 - Ending Fund Balance | 4,583,797 | 6,014,621 | - | - | - | - |
| Total Requirements by Program | 4,583,797 | 6,691,968 | 7,615,622 | 9,083,033 | 9,083,033 | 9,083,033 |
| Requirements by Account | | | | | | |
| 552000 - Building Acquisition/Improvmt | - | - | 7,384,402 | 9,083,033 | 9,083,033 | 9,083,033 |
| 571000 - Transfers to Other Funds | - | 677,347 | 231,220 | - | - | - |
| 376520 - Ending Fund Balance | 4,583,797 | 6,014,621 | - | - | - | - |
| Total Requirements by Account | 4,583,797 | 6,691,968 | 7,615,622 | 9,083,033 | 9,083,033 | 9,083,033 |

Fund 405 – School Modernization Fund

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

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

An Office of School Modernization department and related capital project fund have been initiated to develop the internal structures and external partnerships to renovate, modernize and/or rebuild the District’s school buildings over the next several decades. A major portion of the capital funding is anticipated to come from a General Obligation (GO) Bond levy. The Board submitted a GO Bond levy to the voters. The vote will take place May 17, 2011.

The creation of the fund was authorized by the Board of Directors per Resolution 4042 on February 23, 2009. The initial capital for the fund was provided by an Interfund loan from the General Fund, which was authorized by the Board of Directors per Resolution 4043 on February 23, 2009, with the intent of the Board to repay the loan to the General Fund no later than February 28, 2011. The interfund borrowing was repaid on schedule through the issuance of a Full Faith and Credit (FFCO) borrowing and fund transfer to the General Fund.

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 11,214,292 | 7,716,063 | 3,585,394 | 2,421,901 | 2,421,901 | 2,421,901 |
| 415100 - Interest on Investments | 26,467 | 18,367 | 10,000 | 12,000 | 12,000 | 12,000 |
| 451000 - LTD Financing | - | 25,750,000 | - | - | - | - |
| 451100 - Bond Proceeds | 25,750,000 | - | - | - | - | - |
| Total Resources by Account | 36,990,759 | 33,484,430 | 3,595,394 | 2,433,901 | 2,433,901 | 2,433,901 |
| Requirements by Program | | | | | | |
| 21100 - Service Area Direction | 1,688 | - | - | - | - | - |
| Subtotal - Support Services | 1,688 | - | - | - | - | - |
| 41100 - Service Area Direction | 1,084,229 | 832,429 | 918,185 | - | - | - |
| 41500 - Bldg Acquis/Constr/Improv Svcs | 2,291,554 | 3,101,442 | 2,177,209 | 2,433,901 | 2,433,901 | 2,433,901 |
| Subtotal - Facilities Acquisition & Construction | 3,375,783 | 3,933,870 | 3,095,394 | 2,433,901 | 2,433,901 | 2,433,901 |
| 51100 - Long-Term Debt Service | 147,226 | 25,928,000 | - | - | - | - |
| 52100 - Fund Transfers | 25,750,000 | 37,166 | - | - | - | - |
| Subtotal - Debt Service & Transfers Out | 25,897,226 | 25,965,166 | - | - | - | - |
| 61100 - Operating Contingency | - | - | 500,000 | - | - | - |
| 71100 - Ending Fund Balance | 7,716,063 | 3,585,394 | - | - | - | - |
| Total Requirements by Program | 36,990,759 | 33,484,430 | 3,595,394 | 2,433,901 | 2,433,901 | 2,433,901 |
| Requirements by Account | | | | | | |
| 511220 - Classified - Non Represented | 611,384 | 412,913 | 440,657 | - | - | - |
| 511310 - Administrators - Licensed | - | 225 | - | - | - | - |

School Modernization Fund - Requirements by Account

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 511420 - Managerial - Non Represented | 155,351 | 169,221 | 111,058 | - | - | - |
| 512100 - Substitutes - Licensed | - | 8,971 | - | - | - | - |
| 512400 - Temporary Misc - Classified | 10,075 | 5,648 | 94,457 | - | - | - |
| 513300 - Extended Hours | - | 1,222 | - | - | - | - |
| 513400 - Overtime Pay | 535 | 3,544 | 800 | - | - | - |
| 513520 - Group Hlth Opt Out Non Lic | - | 1,600 | - | - | - | - |
| Subtotal - Salaries | 777,344 | 601,743 | 646,972 | - | - | - |
| 521000 - PERS | 1,875 | 3,992 | 11,775 | - | - | - |
| 521310 - PERS UAL | 76,930 | 78,385 | 85,594 | - | - | - |
| 522000 - Social Security - FICA | 57,026 | 44,333 | 49,493 | - | - | - |
| 523100 - Workers' Compensation | 13,049 | 8,034 | 6,470 | - | - | - |
| 523200 - Unemployment Compensation | 1,860 | 1,306 | 3,558 | - | - | - |
| 524100 - Group Health Insurance | 129,593 | 82,044 | 97,696 | - | - | - |
| 524200 - Other Employer Paid Benefits | 9,753 | 2,845 | 776 | - | - | - |
| 524300 - Retiree Health Insurance | 11,731 | 8,807 | 11,063 | - | - | - |
| 524530 - Early Retirement Benefits | 5,828 | 4,162 | 4,788 | - | - | - |
| Subtotal - Employee Benefits | 307,646 | 233,908 | 271,213 | - | - | - |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 10,141 | 6,270 | 7,665 | - | - | - |
| 532200 - Repairs and Maintenance Svcs | 877,894 | 2,174,320 | - | - | - | - |
| 532410 - Leased Copy Machines | 1,758 | 4,104 | 1,034 | - | - | - |
| 532900 - Other Property Services | - | 4,405 | - | - | - | - |
| 533200 - Non-Reimb Student Transport | - | 460 | - | - | - | - |
| 534100 - Travel, Local in District | 772 | 520 | 551 | - | - | - |
| 534200 - Travel, Out of District | 9,959 | 19,113 | 10,818 | - | - | - |
| 535100 - Telephone | 1,324 | 606 | 938 | - | - | - |
| 535300 - Postage | 33,159 | 105 | 11,688 | - | - | - |
| 535400 - Advertising | (56) | - | - | - | - | - |
| 535500 - Printing and Binding | 67,261 | 2,191 | 24,694 | - | - | - |
| 535990 - Misc Communication Services | - | 15 | 77 | - | - | - |
| 538100 - Audit Services | - | 243 | 85 | - | - | - |
| 538300 - Architect and Engineering Svcs | 60,634 | 139,350 | 194,950 | - | - | - |
| 538500 - Management Services | 137,162 | 94,729 | 249,730 | - | - | - |
| 538800 - Election Services | 434 | - | 152 | - | - | - |
| 538940 - Professional Moving Services | 9,502 | 11,314 | - | - | - | - |
| 538960 - Professional Child Care Svcs | - | 720 | - | - | - | - |
| 538970 - Graphic Arts Services | - | - | 261 | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 702,862 | 137,438 | 348,068 | 300,000 | 300,000 | 300,000 |

School Modernization Fund - Requirements by Account (Cont.)

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Subtotal - Other Purchased Services | 1,912,806 | 2,595,902 | 850,711 | 300,000 | 300,000 | 300,000 |
| 541000 - Architect and Engineering Svcs | 9,284 | 5,049 | 5,362 | - | - | - |
| 541600 - Interdepartmental Charges | 46,500 | 14,286 | 194 | - | - | - |
| 543000 - Library Books | 821 | 698 | 775 | - | - | - |
| 544000 - Periodicals | 1,094 | 411 | 848 | - | - | - |
| 546000 - Non-Consumable Supplies | 75,938 | 16,807 | 1,133 | - | - | - |
| 561000 - Redemption of Principal | - | - | - | - | - | - |
| 547000 - Computer Software | 11,253 | 3,459 | 76,874 | - | - | - |
| Subtotal - Supplies and Materials | 144,891 | 40,711 | 85,186 | - | - | - |
| 552000 - Building Acquisition/Improvmt | 83,394 | - | 1,226,314 | 2,133,901 | 2,133,901 | 2,133,901 |
| 553000 - Improvements - Not Buildings | 15,257 | 433,318 | - | - | - | - |
| 554100 - Initial and Addl Equipment | 19,464 | - | - | - | - | - |
| 555010 - Computers | 16,912 | 4,826 | 3,464 | - | - | - |
| 555020 - Printers | - | 642 | 224 | - | - | - |
| 555090 - Misc Other Technology | 42,654 | 14,744 | 983 | - | - | - |
| Subtotal - Capital Outlay | 177,681 | 453,529 | 1,230,985 | 2,133,901 | 2,133,901 | 2,133,901 |
| 561000 - Redemption of Principal | - | 25,750,000 | - | - | - | - |
| 562100 - Interest (Except Bus/Garage) | 147,226 | 178,000 | - | - | - | - |
| 563000 - Fiscal Charges | 1,200 | - | - | - | - | - |
| 564000 - Dues and Fees | 23,045 | 9,447 | 10,023 | - | - | - |
| 567100 - Permits | 32,757 | (2,970) | 304 | - | - | - |
| 567200 - Public Assessments | 100 | - | - | - | - | - |
| 571000 - Transfers to Other Funds | 25,750,000 | 37,166 | - | - | - | - |
| 581000 - Operating Contingency | - | - | 500,000 | - | - | - |
| 376520 - Ending Fund Balance | 7,716,063 | 3,585,394 | - | - | - | - |
| Total Requirements by Account | 36,990,759 | 33,484,430 | 3,595,394 | 2,433,901 | 2,433,901 | 2,433,901 |

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. There are many pressing needs for IT capital funding including student computing resources, teacher technology and business systems. Staff will be preparing a recommendation for Board consideration for a new round of financing in 2013/14.

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 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 8,468,415 | 3,212,997 | 1,620,616 | 759,805 | 759,805 | 759,805 |
| 415100 - Interest on Investments | 21,573 | 4,563 | 900 | 500 | 500 | 500 |
| 451100 - Bond Proceeds | - | - | - | - | - | - |
| Total Resources by Account | 8,489,988 | 3,217,560 | 1,621,516 | 760,305 | 760,305 | 760,305 |
| Requirements by Program | | | | | | |
| 22410 - Instr Staff Training Svcs | - | - | 1,290 | - | - | - |
| 26641 - Operations Services | - | - | 64,664 | 68,366 | 68,366 | 68,366 |
| 26697 - Technical Training Services | - | - | 114,048 | 122,466 | 122,466 | 122,466 |
| 26698 - Infrastructure Developments | 4,668,660 | 983,068 | 26,003 | - | - | - |
| 26699 - Systems Development | 608,331 | 613,877 | 1,205,218 | 469,519 | 469,519 | 469,519 |
| Subtotal - Support Services | 5,276,991 | 1,596,944 | 1,411,223 | 660,351 | 660,351 | 660,351 |
| 52100 - Fund Transfers | - | - | - | - | - | - |
| 61100 - Operating Contingency | - | - | 210,293 | 99,954 | 99,954 | 99,954 |
| 71100 - Ending Fund Balance | 3,212,997 | 1,620,616 | - | - | - | - |
| Total Requirements by Program | 8,489,988 | 3,217,560 | 1,621,516 | 760,305 | 760,305 | 760,305 |

IT System Project Fund - Requirements by Account

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Requirements by Account | | | | | | |
| 511100 - Licensed Staff | 30,195 | - | - | - | - | - |
| 511210 - Classified - Represented | 278 | - | - | - | - | - |
| 511220 - Classified - Non Represented | 59,894 | 198,083 | 169,320 | 179,726 | 179,726 | 179,726 |
| 512100 - Substitutes - Licensed | 4,915 | 6,546 | - | - | - | - |
| 512200 - Substitutes - Classified | - | 70 | - | - | - | - |
| 512400 - Temporary Misc - Classified | 14,194 | 1,353 | 19,500 | 11,000 | 11,000 | 11,000 |
| 513100 - Extended Responsibility-LIC | - | 28,701 | - | - | - | - |
| 513300 - Extended Hours | 34,919 | 19,690 | 36,785 | 24,242 | 24,242 | 24,242 |
| 513400 - Overtime Pay | 1,318 | 33 | - | - | - | - |
| Subtotal - Salaries | 145,713 | 254,476 | 225,605 | 214,968 | 214,968 | 214,968 |
| 521000 - PERS | 378 | 3,507 | 4,105 | 7,545 | 7,545 | 7,545 |
| 521310 - PERS UAL | 16,560 | 31,755 | 29,848 | 28,376 | 28,376 | 28,376 |
| 522000 - Social Security - FICA | 11,132 | 18,471 | 17,259 | 16,445 | 16,445 | 16,445 |
| 523100 - Workers' Compensation | 2,444 | 3,251 | 2,256 | 2,172 | 2,172 | 2,172 |
| 523200 - Unemployment Compensation | 398 | 473 | 1,241 | 753 | 753 | 753 |
| 524100 - Group Health Insurance | 13,695 | 35,696 | 30,530 | 32,030 | 32,030 | 32,030 |
| 524200 - Other Employer Paid Benefits | 413 | 908 | 270 | 623 | 623 | 623 |
| 524300 - Retiree Health Insurance | 2,206 | 3,582 | 3,857 | 3,827 | 3,827 | 3,827 |
| 524530 - Early Retirement Benefits | 1,084 | 1,692 | 1,670 | 1,569 | 1,569 | 1,569 |
| Subtotal - Employee Benefits | 48,309 | 99,335 | 91,036 | 93,340 | 93,340 | 93,340 |
| 531100 - Instructional Services | - | 10,375 | - | - | - | - |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 8,184 | 4,977 | 15,000 | 5,000 | 5,000 | 5,000 |
| 532200 - Repairs and Maintenance Svcs | 571,949 | 4,027 | - | - | - | - |
| 532400 - Rentals | 1,368 | 2,432 | - | - | - | - |
| 532900 - Other Property Services | 649 | 743 | 5,966 | 5,000 | 5,000 | 5,000 |
| 534100 - Travel, Local in District | 60 | 60 | 1,500 | 1,500 | 1,500 | 1,500 |
| 534200 - Travel, Out of District | - | - | 20,930 | 18,000 | 18,000 | 18,000 |
| 535100 - Telephone | 324 | - | - | - | - | - |
| 535300 - Postage | 3,472 | 7,228 | - | - | - | - |
| 535500 - Printing and Binding | 2,903 | 2,813 | 1,500 | 1,500 | 1,500 | 1,500 |
| 538940 - Professional Moving Services | 1,136 | - | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 659,655 | 432,081 | 859,845 | 256,043 | 256,043 | 256,043 |
| Subtotal - Other Purchased Services | 1,249,699 | 454,361 | 904,741 | 287,043 | 287,043 | 287,043 |
| 541000 - Consumable Supplies | 217,900 | 1,347 | 3 | - | - | - |
| 541320 - Oil & Lubricants | 19 | - | - | - | - | - |
| 541600 - Interdepartmental Charges | 3,802 | - | - | - | - | - |
| 543000 - Library Books | - | 69 | - | - | - | - |
| 546000 - Non-Consumable Supplies | 3,036 | - | - | - | - | - |
| 547000 - Computer Software | 135,613 | 89,270 | 95,935 | 30,000 | 30,000 | 30,000 |
| Subtotal - Supplies and Materials | 360,371 | 90,687 | 95,938 | 30,000 | 30,000 | 30,000 |
| 552000 - Building Acquisition/Improvmt | 11,993 | - | - | - | - | - |

IT System Project Fund - Requirements by Account

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 554100 - Initial and Addl Equipment | 25,470 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 555010 - Computers | 789,892 | 470,751 | - | - | - | - |
| 555030 - Software Capital Expense | - | - | 23,000 | - | - | - |
| 555090 - Misc Other Technology | 2,184,702 | 216,960 | 35,903 | - | - | - |
| 559000 - Other Capital Outlay | 453,290 | - | - | - | - | - |
| Subtotal - Capital Outlay | 3,427,884 | 687,711 | 58,903 | - | - | - |
| 564000 - Dues and Fees | 515 | - | 30,000 | 30,000 | 30,000 | 30,000 |
| 567100 - Permits | 7,037 | - | - | - | - | - |
| 581000 - Operating Contingency | - | - | 210,293 | 99,954 | 99,954 | 99,954 |
| 376520 - Ending Fund Balance | 3,212,997 | 1,620,616 | - | - | - | - |
| Total Requirements by Account | 8,489,988 | 3,217,560 | 1,621,516 | 760,305 | 760,305 | 760,305 |

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 Bond – Energy and Water Conservation Program.

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 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | - | 6,081,532 | 4,532,011 | 600,000 | 600,000 | 600,000 |
| 415100 - Interest on Investments | 32,803 | 17,025 | 19,000 | 7,000 | 7,000 | 7,000 |
| 451100 - Bond Proceeds | 11,000,000 | - | - | - | - | - |
| Total Resources by Account | 11,032,803 | 6,098,557 | 4,551,011 | 607,000 | 607,000 | 607,000 |
| Requirements by Program | | | | | | |
| 25250 - Financial Accounting Services | 6,600 | - | - | - | - | - |
| 41500 - Bldg Acquis/Constr/Improv Svcs | 4,944,671 | 1,566,546 | 4,551,011 | 607,000 | 607,000 | 607,000 |
| 71100 - Ending Fund Balance | 6,081,532 | 4,532,011 | - | - | - | - |
| Total Requirements by Program | 11,032,803 | 6,098,557 | 4,551,011 | 607,000 | 607,000 | 607,000 |
| Requirements by Account | | | | | | |
| 511210 - Classified - Represented | 89,657 | 11,627 | - | - | - | - |
| 511220 - Non-Represented Staff | 65,916 | 63,587 | 64,363 | - | - | - |
| 513400 - Overtime Pay | 780 | - | - | - | - | - |
| Subtotal - Salaries | 155,574 | 75,213 | 64,363 | - | - | - |
| 521000 - PERS | 154 | 338 | 1,171 | - | - | - |
| 521310 - PERS UAL | 6,375 | 9,027 | 8,515 | - | - | - |
| 522000 - Social Security - FICA | 11,729 | 5,688 | 4,924 | - | - | - |
| 523100 - Workers' Compensation | 2,655 | 1,048 | 644 | - | - | - |
| 523200 - Unemployment Compensation | 522 | 174 | 354 | - | - | - |
| 524100 - Group Health Insurance | 27,529 | 6,926 | 12,212 | - | - | - |
| 524200 - Other Employer Paid Benefits | 1,010 | 386 | 77 | - | - | - |
| 524300 - Retiree Health Insurance | 2,383 | 1,098 | 1,101 | - | - | - |
| 524530 - Early Retirement Benefits | 1,174 | 519 | 476 | - | - | - |
| Subtotal - Employee Benefits | 53,530 | 25,204 | 29,474 | - | - | - |
| 532200 - Repairs and Maintenance Svcs | 3,837,683 | 1,312,007 | - | - | - | - |
| 532900 - Other Property Services | 42,496 | 44,902 | 30,853 | - | - | - |
| 535500 - Printing and Binding | 23 | - | - | - | - | - |
| 538200 - Legal Services | 12,816 | - | - | - | - | - |
| 538300 - Architect and Engineering Svcs | 23,068 | 2,430 | 2,503 | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 42,636 | 50,899 | 505,357 | - | - | - |
| 541000 - Consumable Supplies | 2,389 | - | - | - | - | - |
| 541600 - Interdepartmental Charges | 39,408 | 27,085 | - | - | - | - |
| 546000 - Non-Consumable Supplies | 353,943 | 1,598 | 1,646 | - | - | - |
| Subtotal - Other Purchased Services | 3,893,018 | 1,356,909 | 30,853 | - | - | - |
| 552000 - Building Acquisition/Improvmt | - | - | 3,891,260 | 607,000 | 607,000 | 607,000 |
| 554100 - Initial and Addl Equipment | 351,924 | 21,814 | 22,468 | - | - | - |

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

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Subtotal - Capital Outlay | 351,924 | 21,814 | 3,913,728 | 607,000 | 607,000 | 607,000 |
| 563000 - Fiscal Charges | 30,290 | - | - | - | - | - |
| 564000 - Dues and Fees | 4,712 | 3,042 | 3,087 | - | - | - |
| 567100 - Permits | - | 2,351 | - | - | - | - |
| 376520 - Ending Fund Balance | 6,081,532 | 4,532,011 | - | - | - | - |
| Total Requirements by Account | 11,032,803 | 6,098,557 | 4,551,011 | 607,000 | 607,000 | 607,000 |

Fund 435 – Energy Efficient Schools Fund

The Energy Efficient Schools Fund is used to manage capital expenditures for specifically designated qualified energy type of capital projects. The projects are funded through proceeds from specific utility companies as authorized by Senate Bill 1149.

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

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | - | - | 1,206,227 | 577,791 | 577,791 | 577,791 |
| 415100 - Interest on Investments | - | - | - | 2,500 | 2,500 | 2,500 |
| 419948 - Utility Refund - PGE | - | 630,058 | 622,281 | 606,224 | 606,224 | 606,224 |
| 419949 - Utility Refund - Pacific Power | - | 246,566 | 231,558 | 247,612 | 247,612 | 247,612 |
| 432990 - Restricted State Grants | - | 347,937 | - | - | - | - |
| Total Resources by Account | - | 1,224,561 | 2,060,066 | 1,434,127 | 1,434,127 | 1,434,127 |
| Requirements by Program | | | | | | |
| 41500 - Bldg Acquis/Constr/Improv Svcs | - | 18,333 | 2,060,066 | 1,434,127 | 1,434,127 | 1,434,127 |
| 71100 - Ending Fund Balance | - | 1,206,227 | - | - | - | - |
| Total Requirements by Program | - | 1,224,561 | 2,060,066 | 1,434,127 | 1,434,127 | 1,434,127 |
| Requirements by Account | | | | | | |
| 541700 - Discounts Taken | - | (172) | - | - | - | - |
| 552000 - Building Acquisition/Improvmt | - | - | 2,060,066 | 1,434,127 | 1,434,127 | 1,434,127 |
| 554100 - Initial and Addl Equipment | - | 18,505 | - | - | - | - |
| 376520 - Ending Fund Balance | - | 1,206,227 | - | - | - | - |
| Total Requirements by Account | - | 1,224,561 | 2,060,066 | 1,434,127 | 1,434,127 | 1,434,127 |

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 purchase of the Rosa Parks Elementary School and the boiler burner projects for 2012/13 and 2013/14.

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 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | - | - | 832,251 | 3,898,931 | 3,898,931 | 3,898,931 |
| 415100 - Interest on Investments | - | - | - | 3,000 | 3,000 | 3,000 |
| 432990 - Restricted State Grants | - | - | 500,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| 451000 - LTD Financing | - | 1,500,000 | - | - | - | - |
| 451500 - Loan Receipts | - | - | 17,750,000 | - | - | - |
| 452100 - Interfund Transfer | - | - | 3,075,975 | 388,103 | 388,103 | 681,024 |
| Total Resources by Account | - | 1,500,000 | 22,158,226 | 5,590,034 | 5,590,034 | 5,882,955 |
| Requirements by Program | | | | | | |
| 41500 - Bldg Acquis/Constr/Improv Svcs | - | 667,749 | 22,158,226 | 5,590,034 | 5,590,034 | 5,882,955 |
| 71100 - Ending Fund Balance | - | 832,251 | - | - | - | - |
| Total Requirements by Program | - | 1,500,000 | 22,158,226 | 5,590,034 | 5,590,034 | 5,882,955 |
| Requirements by Account | | | | | | |
| 532900 - Other Property Services | - | 25,385 | - | - | - | - |
| 534100 - Travel, Local in District | - | 65 | - | - | - | - |
| 535400 - Advertising | - | 1,375 | - | - | - | - |
| 535500 - Printing and Binding | - | 13 | - | - | - | - |
| 538300 - Architect and Engineering Svcs | - | 246,133 | 100,000 | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | - | 57,473 | 300,000 | - | - | - |
| 552000 - Building Acquisition/Improvmt | - | - | 21,758,226 | 5,590,034 | 5,590,034 | 5,882,955 |
| 554100 - Initial and Addl Equipment | - | 223,598 | - | - | - | - |
| 567100 - Permits | - | 113,707 | - | - | - | - |
| 376520 - Ending Fund Balance | - | 832,251 | - | - | - | - |
| Total Requirements by Account | - | 1,500,000 | 22,158,226 | 5,590,034 | 5,590,034 | 5,882,955 |

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. Refer to the District's Policy 8.70.044-P at the following link: http://www.pps.k12.or.us/files/board/8_70_044_P.pdf - The Capital Asset Renewal Funds and Plans adopted January 23, 2012.

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

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | - | - | - | 116,831 | 116,831 | 116,831 |
| 415100 - Interest on Investments | - | - | 2,454 | 200 | 200 | 200 |
| 419110 - Civic Use of Bldgs | - | - | 16,074 | 1,000 | 1,000 | 1,000 |
| 419114 - CUB HS Athletic Field Use Fees | - | - | - | 50,000 | 50,000 | 50,000 |
| 419130 - Rent-Lease of Facilities | - | - | 37,345 | 1,000 | 1,000 | 1,000 |
| Total Resources by Account | - | - | 55,873 | 169,031 | 169,031 | 169,031 |
| Requirements by Program | | | | | | |
| 41500 - Bldg Acquis/Constr/Improv Svcs | - | - | 55,873 | 169,031 | 169,031 | 169,031 |
| Total Requirements by Program | - | - | 55,873 | 169,031 | 169,031 | 169,031 |
| Requirements by Account | | | | | | |
| 552000 - Building Acquisition/Improvmt | - | - | 55,873 | 169,031 | 169,031 | 169,031 |
| Total Requirements by Account | - | - | 55,873 | 169,031 | 169,031 | 169,031 |

Fund 450 – GO Bonds Fund

This fund is used to manage capital expenditures for specifically authorized projects funded by General Obligation bonds. This fund will capture the expenditures for multiple borrowings, each of which fund a specific capital expenditure.

At present, all activity in this fund is related to the 2013 General Obligation bonds, the first issuance of borrowings under the \$482 million authorized by voters in November 2012.

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

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | - | - | - | 110,000,000 | 110,000,000 | 103,592,062 |
| 415100 - Interest on Investments | - | - | - | 28,000 | 28,000 | 28,000 |
| 451100 - Bond Proceeds | - | - | 165,000,000 | - | - | - |
| Total Resources by Account | - | - | 165,000,000 | 110,028,000 | 110,028,000 | 103,620,062 |
| Requirements by Program | | | | | | |
| 41100 - Service Area Direction | - | - | - | 2,311,420 | 2,311,420 | 2,256,905 |
| 41500 - Bldg Acquis/Constr/Improv Svcs | - | - | 10,000,000 | 33,058,580 | 33,058,580 | 34,047,994 |
| 52100 - Fund Transfers | - | - | 45,000,000 | - | - | - |
| 61100 - Operating Contingency | - | - | 110,000,000 | 74,658,000 | 74,658,000 | 67,315,163 |
| Total Requirements by Program | - | - | 165,000,000 | 110,028,000 | 110,028,000 | 103,620,062 |
| Requirements by Account | | | | | | |
| 511220 - Classified - Non Represented | - | - | 220,057 | 1,183,915 | 1,183,915 | 1,313,241 |
| 511320 - Administrators - NonLicensed | - | - | 25,385 | 122,400 | 122,400 | 122,400 |
| 511420 - Managerial - Non Represented | - | - | 7,686 | 50,887 | 50,887 | - |
| 512400 - Temporary Misc - Classified | - | - | - | 256,865 | 256,865 | 136,008 |
| Subtotal - Salaries | - | - | 253,128 | 1,614,067 | 1,614,067 | 1,571,649 |
| 521000 - PERS | - | - | 4,607 | 56,653 | 56,653 | 55,165 |
| 521310 - PERS UAL | - | - | 33,490 | 213,057 | 213,057 | 207,457 |
| 522000 - Social Security - FICA | - | - | 19,364 | 123,476 | 123,476 | 120,231 |
| 523100 - Workers' Compensation | - | - | 2,532 | 16,301 | 16,301 | 15,874 |
| 523200 - Unemployment Compensation | - | - | 1,392 | 5,649 | 5,649 | 5,501 |
| 524100 - Group Health Insurance | - | - | 45,334 | 237,022 | 237,022 | 237,022 |
| 524200 - Other Employer Paid Benefits | - | - | 303 | 4,680 | 4,680 | 4,557 |
| 524300 - Retiree Health Insurance | - | - | 4,328 | 28,732 | 28,732 | 27,976 |
| 524530 - Early Retirement Benefits | - | - | 1,874 | 11,783 | 11,783 | 11,473 |
| Subtotal - Employee Benefits | - | - | 113,224 | 697,353 | 697,353 | 685,256 |
| 534100 - Travel, Local in District | - | - | 15,500 | 48,000 | 48,000 | 48,000 |
| 538300 - Architect and Engineering Svcs | - | - | 5,162,271 | 4,000,000 | 4,000,000 | 3,999,995 |
| 538500 - Management Services | - | - | 20,000 | - | - | 1,000,001 |
| 538940 - Professional Moving Services | - | - | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | - | - | 1,164,719 | 1,000,000 | 1,000,000 | 999,998 |
| Subtotal - Other Purchased Services | - | - | 6,362,490 | 5,048,000 | 5,048,000 | 6,047,994 |
| 552000 - Building Acquisition/Improvmt | - | - | 906,203 | 27,010,580 | 27,010,580 | 27,000,000 |
| 555010 - Computers | - | - | 7,511 | - | - | - |
| Subtotal - Capital Outlay | - | - | 913,714 | 27,010,580 | 27,010,580 | 27,000,000 |

GO Bonds Fund-Requirements by Account

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 564000 - Dues and Fees | - | - | 200 | - | - | - |
| 564100 - Bond Issuance Cost | - | - | 2,003,500 | - | - | - |
| 567100 - Permits | - | - | 353,744 | 1,000,000 | 1,000,000 | 1,000,000 |
| 571000 - Transfers to Other Funds | - | - | 45,000,000 | - | - | - |
| 581000 - Operating Contingency | - | - | 110,000,000 | 74,658,000 | 74,658,000 | 67,315,163 |
| Total Requirements by Account | - | - | 165,000,000 | 110,028,000 | 110,028,000 | 103,620,062 |

Fund 450 – GO Bonds Fund by Major Project

Detailed information on bond projects is available at <http://www.pps.k12.or.us/bond/>

| Major Project | 2013/14 Total |
|-----------------------------|--------------------|
| Faubion K8 Modernization | 1,636,628 |
| Franklin HS Modernization | 2,726,610 |
| Roosevelt HS Modernization | 3,987,135 |
| Improvement Project 2013 | 16,286,196 |
| Improvement Project 2014 | 11,526,095 |
| High School Master Planning | 142,235 |
| SubTotal - Project Budget | 36,304,899 |
| Budgetary Contingency | 67,315,163 |
| Total Requirements | 103,620,062 |

Improvement projects comprise smaller, individually tracked projects such as seismic safety, access and science lab upgrades.

Project budgets are subject to adjustments after adoption as allowed under Oregon Local Budget Law, ORS 294.471.

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 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | - | 2,196,299 | 1,593,030 | - | - | - |
| 415100 - Interest on Investments | - | - | 1,250 | 50 | 50 | 50 |
| 419910 - Miscellaneous | - | 913,785 | 1,461,816 | 100,000 | 100,000 | 100,000 |
| 419945 - E-Rate Revenue | - | - | 69,700 | - | - | - |
| 452100 - Interfund Transfers | 3,000,000 | - | - | - | - | - |
| Total Resources by Account | 3,000,000 | 3,110,084 | 3,125,796 | 100,050 | 100,050 | 100,050 |
| Requirements by Program | | | | | | |
| 41500 - Bldg Acquis/Constr/Improv Svcs | 803,701 | 1,517,054 | 3,125,796 | 100,050 | 100,050 | 100,050 |
| 71100 - Ending Fund Balance | 2,196,299 | 1,593,030 | - | - | - | - |
| Total Requirements by Program | 3,000,000 | 3,110,084 | 3,125,796 | 100,050 | 100,050 | 100,050 |
| Requirements by Account | | | | | | |
| 512400 - Temporary Misc - Classified | - | 1,340 | - | - | - | - |
| Subtotal - Salaries | - | 1,340 | - | - | - | - |
| 521000 - PERS | - | 6 | - | - | - | - |
| 521310 - PERS UAL | - | 160 | - | - | - | - |
| 522000 - Social Security - FICA | - | 103 | - | - | - | - |
| 523100 - Workers' Compensation | - | 9 | - | - | - | - |
| 523200 - Unemployment Compensation | - | 7 | - | - | - | - |
| 524300 - Retiree Health Insurance | - | 20 | - | - | - | - |
| 524530 - Early Retirement Benefits | - | 9 | - | - | - | - |
| Subtotal - Employee Benefits | - | 312 | - | - | - | - |
| 531800 - Local Mtgs/Non-Instr Staff Dev | - | 396 | 670 | - | - | - |
| 532200 - Repairs and Maintenance Svcs | 168,469 | 1,072,017 | - | - | - | - |
| 532400 - Rentals | 5,678 | 1,118 | - | - | - | - |
| 534200 - Travel, Out of District | - | - | 670 | - | - | - |
| 535100 - Telephone | - | - | 670 | - | - | - |
| 535400 - Advertising | - | - | 3,350 | - | - | - |
| 535500 - Printing and Binding | 2,460 | 3,151 | 3,350 | - | - | - |
| 535990 - Wide Area Network/Misc | - | - | 6,700 | - | - | - |
| 538300 - Architect and Engineering Svcs | 607,606 | 272,235 | 73,000 | - | - | - |
| 538500 - Management Services | - | 45,787 | 75,000 | - | - | - |
| 538910 - Security Services | - | - | 2,500 | - | - | - |
| 538940 - Professional Moving Services | - | - | 67,500 | - | - | - |
| 538960 - Professional Child Care Svcs | - | 80 | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 549 | 5,382 | 53,708 | 100,050 | 100,050 | 100,050 |
| Subtotal - Other Purchased Services | 784,761 | 1,400,166 | 287,118 | 100,050 | 100,050 | 100,050 |
| 541000 - Consumable Supplies | - | 78 | - | - | - | - |

Recovery Fund-Requirements by Account (Cont.)

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 541600 - Interdepartmental Charges | 29 | 1,156 | - | - | - | - |
| 546000 - Non-Consumable Supplies | - | 20,932 | - | - | - | - |
| 547000 - Computer Software | - | 1,905 | - | - | - | - |
| Subtotal - Supplies and Materials | 29 | 24,070 | - | - | - | - |
| 552000 - Building Acquisition/Improvmt | - | - | 2,838,678 | - | - | - |
| Subtotal - Capital Outlay | - | - | 2,838,678 | - | - | - |
| 564000 - Dues and Fees | 5,851 | 4,151 | - | - | - | - |
| 565300 - Property Insurance Premiums | - | 20,009 | - | - | - | - |
| 567100 - Permits | 13,061 | 67,006 | - | - | - | - |
| 376520 - Ending Fund Balance | 2,196,299 | 1,593,030 | - | - | - | - |
| Total Requirements by Account | 3,000,000 | 3,110,084 | 3,125,796 | 100,050 | 100,050 | 100,050 |

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 were moved to the General Fund.

Resources in fund 601 include earnings on investment, insurance recoveries, and revenues specifically generated from payrolls from other funds solely for the District's Workers Compensation Program.

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Resources by Account | | | | | | |
| 376510 - Beginning Fund Balance | 7,668,045 | 4,898,139 | 2,800,258 | 2,766,407 | 2,766,407 | 2,766,407 |
| 415100 - Interest on Investments | 24,109 | 16,564 | 17,500 | 10,000 | 10,000 | 10,000 |
| 419600 - Recovery PY Expenditure | 27,179 | 1,164,159 | - | - | - | - |
| 419700 - Services Provided Other Funds | 4,878,799 | 3,628,047 | 2,785,654 | 2,923,616 | 2,923,616 | 2,926,205 |
| 419910 - Miscellaneous | - | 64,676 | - | - | - | - |
| Subtotal - Local Sources | 4,930,087 | 4,873,446 | 2,803,154 | 2,933,616 | 2,933,616 | 2,936,205 |
| 431992 - Return to Work | 217,969 | 195,833 | 262,500 | 195,833 | 195,833 | 195,833 |
| Subtotal - State Sources | 217,969 | 195,833 | 262,500 | 195,833 | 195,833 | 195,833 |
| Total Resources by Account | 12,816,101 | 9,967,418 | 5,865,912 | 5,895,856 | 5,895,856 | 5,898,445 |

| | | | | | | |
|---------------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| Requirements by Program | | | | | | |
| 25250 - Financial Accounting Services | - | 3,421 | - | - | - | - |
| 25281 - Service Area Direction | 392,790 | 180,923 | 148,747 | 159,659 | 159,659 | 159,659 |
| 25282 - EAIP Worksite Modifications | 70,146 | 30,427 | 41,800 | 41,800 | 41,800 | 41,800 |
| 25283 - Liability Claims | 713,462 | 5,597 | - | - | - | - |
| 25284 - Property/Fire Loss | 1,327,168 | 57,248 | 64,686 | 30,835 | 30,835 | 30,835 |
| 25285 - Worker's Compensation | 3,166,735 | 2,479,796 | 2,921,714 | 2,939,323 | 2,939,323 | 2,939,323 |
| 25286 - Worksite Safety | 151,073 | - | - | - | - | - |
| Subtotal - Support Services | 5,821,373 | 2,757,412 | 3,176,947 | 3,171,617 | 3,171,617 | 3,171,617 |
| 52100 - Fund Transfers | 3,000,000 | 4,409,747 | - | - | - | - |
| 61100 - Operating Contingency | - | - | 2,688,965 | 2,724,239 | 2,724,239 | 2,726,828 |
| 71100 - Ending Fund Balance | 3,994,728 | 2,800,259 | - | - | - | - |
| Total Requirements by Program | 12,816,101 | 9,967,418 | 5,865,912 | 5,895,856 | 5,895,856 | 5,898,445 |

Self Insurance Fund - Requirements by Account

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 511210 - Classified - Represented | 12,484 | 12,769 | 12,056 | 12,176 | 12,176 | 12,176 |
| 511220 - Classified - Non Represented | 209,529 | 60,688 | 47,619 | 50,620 | 50,620 | 50,620 |
| 511310 - Administrators - Licensed | - | - | - | - | - | - |
| 511420 - Managerial - Non Represented | 87,757 | 50,019 | 42,148 | 45,500 | 45,500 | 45,500 |
| 512100 - Substitutes - Licensed | 14,229 | 3,609 | 524 | 524 | 524 | 524 |
| 512200 - Substitutes - Classified | 10,121 | 2,185 | 759 | 759 | 759 | 759 |
| 512400 - Temporary Misc - Classified | 150 | - | - | - | - | - |
| 513300 - Extended Hours | 5,847 | - | - | - | - | - |
| 513400 - Overtime Pay | 1,117 | 280 | - | - | - | - |
| Subtotal - Salaries | 341,234 | 129,550 | 103,106 | 109,579 | 109,579 | 109,579 |
| 521000 - PERS | 917 | 646 | 1,877 | 3,846 | 3,846 | 3,846 |
| 521310 - PERS UAL | 37,469 | 16,648 | 13,641 | 14,464 | 14,464 | 14,464 |
| 522000 - Social Security - FICA | 25,550 | 9,506 | 7,888 | 8,383 | 8,383 | 8,383 |
| 523100 - Workers' Compensation | 5,752 | 1,790 | 1,031 | 1,107 | 1,107 | 1,107 |
| 523200 - Unemployment Compensation | 928 | 358 | 567 | 384 | 384 | 384 |
| 524100 - Group Health Insurance | 49,955 | 25,137 | 17,097 | 17,937 | 17,937 | 17,937 |
| 524200 - Other Employer Paid Benefits | 4,227 | 647 | 124 | 318 | 318 | 318 |
| 524300 - Retiree Health Insurance | 5,146 | 1,891 | 1,763 | 1,951 | 1,951 | 1,951 |
| 524530 - Early Retirement Benefits | 2,521 | 894 | 763 | 800 | 800 | 800 |
| Subtotal - Employee Benefits | 132,464 | 57,517 | 44,751 | 49,190 | 49,190 | 49,190 |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 818 | - | - | - | - | - |
| 532200 - Repairs and Maintenance Svcs | (175,313) | - | - | - | - | - |
| 532410 - Leased Copy Machines | 254 | - | - | - | - | - |
| 532900 - Other Property Services | 20,534 | - | - | - | - | - |
| 533110 - Reimb - School Bus | 144,237 | - | - | - | - | - |
| 533150 - Reimb - Field Trips | 205 | - | - | - | - | - |
| 533200 - Non-Reimb Student Transport | 1,272 | - | - | - | - | - |
| 534100 - Travel, Local in District | 746 | 168 | 258 | 258 | 258 | 258 |
| 534200 - Travel, Out of District | 2,504 | 146 | - | - | - | - |
| 535100 - Telephone | 618 | 580 | 632 | 632 | 632 | 632 |
| 535300 - Postage | - | 6 | - | - | - | - |
| 535500 - Printing and Binding | 4,730 | - | - | - | - | - |
| 538200 - Legal Services | 62,187 | - | - | - | - | - |
| 538940 - Professional Moving Services | 896 | - | - | - | - | - |
| 538910 - Security Services | 114,524 | - | - | - | - | - |
| 538950 - Professional Health Care Svcs | 13,747 | - | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 426,788 | 200,875 | 225,255 | 225,255 | 225,255 | 225,255 |
| Subtotal - Other Purchased Services | 618,744 | 201,775 | 226,145 | 226,145 | 226,145 | 226,145 |
| 541000 - Consumable Supplies | 13,490 | 67 | - | - | - | - |
| 541100 - Loss Prevention | 2,088 | - | - | - | - | - |
| 541600 - Interdepartmental Charges | 10,131 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 542300 - Textbook Replacement | 21,666 | - | - | - | - | - |
| 543000 - Library Books | 2,202 | - | - | - | - | - |
| 544000 - Periodicals | 107 | - | - | - | - | - |
| 546000 - Non-Consumable Supplies | 34,295 | 23,138 | 104,686 | 70,835 | 70,835 | 70,835 |

Self Insurance Fund - Requirements by Account (Cont.)

| Description by Program or Account Code | Actual 2010/11 | Actual 2011/12 | Current 2012/13 | Proposed 2013/14 | Approved 2013/14 | Adopted 2013/14 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 546100 - Minor Equipment - Tagged | 650 | - | - | - | - | - |
| 547000 - Computer Software | 24,793 | - | - | - | - | - |
| Subtotal - Supplies and Materials | 109,422 | 23,205 | 105,686 | 71,835 | 71,835 | 71,835 |
| 554100 - Initial and Addl Equipment | 2,596 | - | - | - | - | - |
| 555010 - Computers | 5,016 | - | - | - | - | - |
| 555090 - Misc Other Technology | 4,757 | - | - | - | - | - |
| 563000 - Fiscal Charges | - | 3,421 | - | - | - | - |
| 564000 - Dues and Fees | 5,201 | 33 | - | - | - | - |
| 565100 - Liability Insurance | 533,072 | 54,668 | 74,972 | 92,581 | 92,581 | 92,581 |
| 565300 - Property Insurance Premiums | 892,115 | - | - | - | - | - |
| 565910 - Worker's Comp Claim Expense | 2,732,164 | 2,132,421 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| 565920 - Worker's Comp Assessment | 97,192 | 145,602 | 122,287 | 122,287 | 122,287 | 122,287 |
| 565930 - Deductible Insurance Loss | 347,396 | 9,220 | - | - | - | - |
| Subtotal - Other Accounts | 4,619,509 | 2,345,365 | 2,697,259 | 2,714,868 | 2,714,868 | 2,714,868 |
| 571000 - Transfers to Other Funds | 3,000,000 | 4,409,747 | - | - | - | - |
| 581000 - Operating Contingency | - | - | 2,688,965 | 2,724,239 | 2,724,239 | 2,726,828 |
| 376520 - Budgeted Ending Fund Balance | 3,994,728 | 2,800,259 | - | - | - | - |
| Total Requirements by Account | 12,816,101 | 9,967,418 | 5,865,912 | 5,895,856 | 5,895,856 | 5,898,445 |



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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 Introductory Information section of this book.

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

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

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

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

Administrators, Licensed - Persons assigned to administrative or supervisory positions who meet standards of eligibility established and who have training or licensure relevant to specific positions within the District. This includes positions such as the Superintendent, Assistant Superintendents, Directors of Instruction, 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.

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 Introductory section of this document for a list of the Directors and the zones to which they were elected.)

Bond - A written promise, generally under seal, to pay for a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Bond Discount - The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale.

Bond Premium - The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale.

Bonded Debt - The part of the school system debt, which is covered by outstanding bonds of the system.

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

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

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

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

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

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

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

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

C

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

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

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

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

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

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

| <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 along side or under the direction of a certified staff member. In some cases they work within a classroom or with groups of children, while in other cases they are assigned to work one-on-one with students who's Individualized Education Plan (IEP) require this level of staffing. EAs are primarily employed 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 40%. A schoolwide program is designed with the knowledge that there is a link between poverty and low achievement; therefore, when there are large numbers of disadvantaged students, interventions will be more successful when they are implemented "schoolwide." A schoolwide program has more flexibility in the use of Title I funds and in the delivery of services. Staff paid with Title I funds are free to work with all students in the building, for there are no students identified as "Title I." The school works together to develop its curriculum and instruction to raise the achievement of all students.

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

U

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

W

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

Descriptions of Account Codes for Expenditures

The following pages show the account codes which correspond to the State's chart of accounts and which correspond to the detail in both the General Fund Requirements by Account and the Other Funds in 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 portions 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 portions 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, after-hour meetings, 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 health insurance 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 District Inservices

- Inservice events for PFSP professional development and staff training.

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 - Guidance Services 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 - Improvement of Instruction Services 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 - Educational Media Services 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 - Operation and Maintenance Services 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 - Internal Services 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 - Staff Services 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 56 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 1916
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
K-3

**Beverly Cleary
Hollywood Campus** - Const. 1959
Fernwood Campus - Const. 1911
3560 NE Hollyrod 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 Col Pl 503-916-6343
K-5

Faubion - Constructed 1950
3039 NE Rosa Parks 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 1953
9030 SE Cooper 503-916-6350
K-5

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

Laurelhurst - Constructed 1923
840 NE 41st 503-916-6210
K-8

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

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

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

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

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

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

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

Ockley Green * - Constructed 1925
6031 N Montana 503-916-5660
4-8

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

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

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

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

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

Sunnyside Environmental
Constructed 1925
3421 SE Salmon 503-916-6226
K-8

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

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

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

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

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

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

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

Middle Schools

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

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

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

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

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

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

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

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

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

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

Secondary Schools

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

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

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

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

Jefferson - Constructed 1909
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 - Constructed 1921
6941 N Central 503-916-5260
9-12

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

Alternative Programs

ACCESS @ Rose City Park

Constructed 1913
2334 NE 57th 503-916-6482
1-8 (Alternative - TAG)

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

1) Alliance @ Meek Campus

Constructed 1954
4039 NE Alberta Ct. 503-916-5747
9-12 (Vocational/Prof/Technical)

2) Alliance @ Benson Campus

546 NE 12th 503-916-6486
9-12

Head Start - Program Office

Sacajawea Site - Constructed 1952
4800 NE 74th 503-916-5724
Pre-K Only

Metropolitan Learning Center

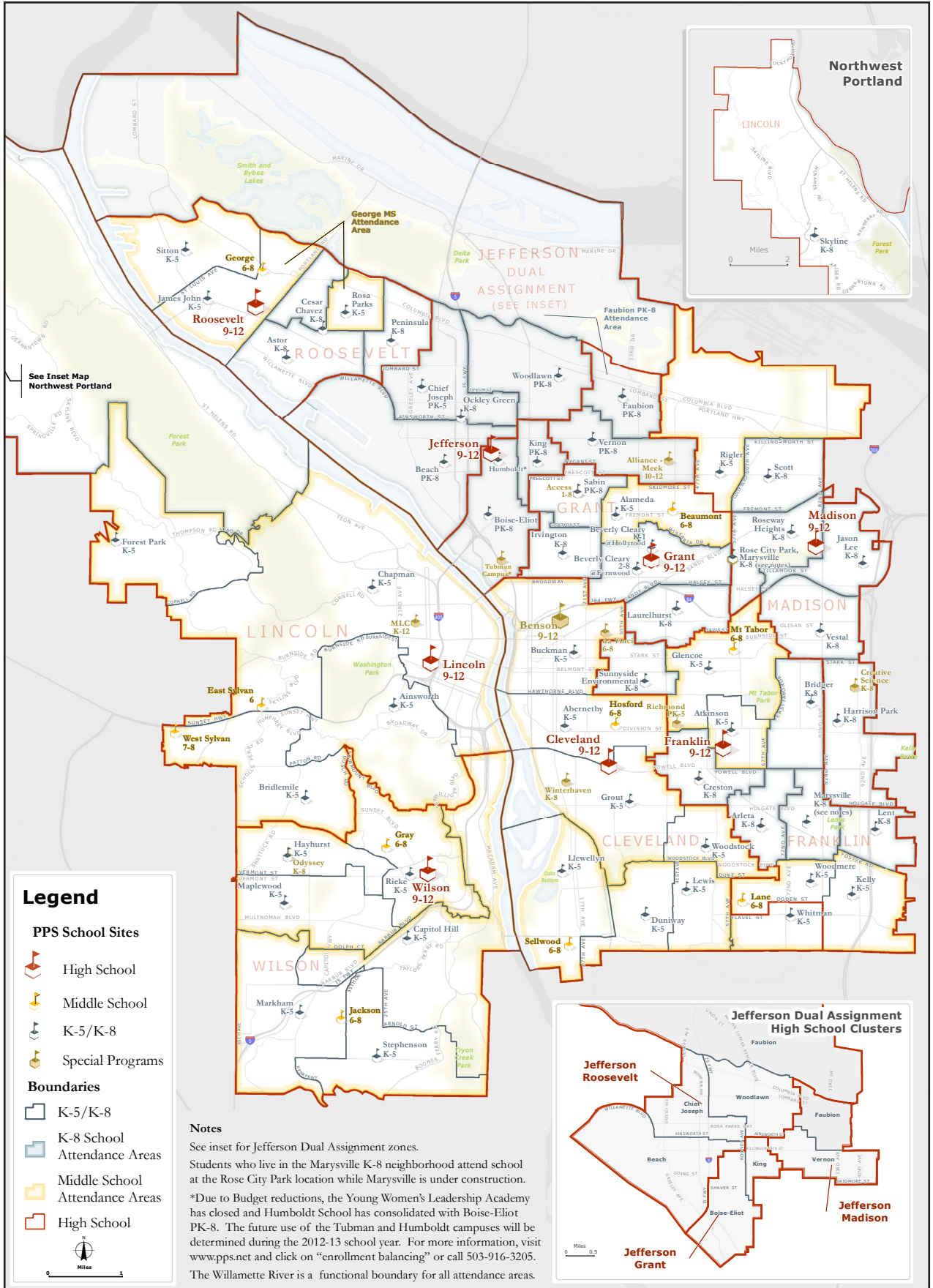
(MLC) - Constructed 1915
2033 NW Glisan 503-916-5737
K-12 (Alternative Program)

Odyssey @ Hayhurst - Const. 1954

5037 SW Iowa 503-916-6300
K-8 (Alternative - History Focus)

* Chief Joseph and Ockley Green will be consolidating as one school on two campuses beginning with the 2013/14 school year.

School District Map



Legend

PPS School Sites

- High School
- Middle School
- K-5/K-8
- Special Programs

Boundaries

- K-5/K-8
- K-8 School Attendance Areas
- Middle School Attendance Areas
- High School

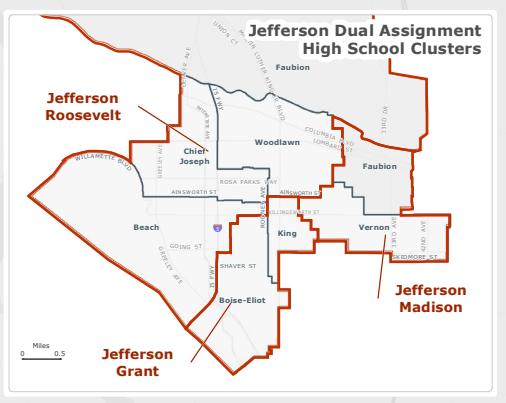
Notes

See inset for Jefferson Dual Assignment zones.

Students who live in the Marysville K-8 neighborhood attend school at the Rose City Park location while Marysville is under construction.

*Due to Budget reductions, the Young Women's Leadership Academy has closed and Humboldt School has consolidated with Boise-Eliot PK-8. The future use of the Tubman and Humboldt campuses will be determined during the 2012-13 school year. For more information, visit www.pps.net and click on "enrollment balancing" or call 503-916-3205.

The Willamette River is a functional boundary for all attendance areas.



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 |
| | Custodians | SEIU Custodian Salary Schedule | 194 |
| | Educational Assistants (General & ESL) | General & ESL Educational Assistant Salary Schedules | 191 - 192 |
| | Maintenance Workers | DCU Maintenance Worker Salary Schedule | 186 - 187 |
| | Paraeducators | Special Education Paraeducator Salary Schedules | 191 |
| | Secretarial / Clerical | PFSP Salary Schedules | 191 - 193 |
| | Television Services | DCU Salary Schedule | 185 |
| | Truck Drivers | DCU Truck Driver Salary Schedule | 184 |
| 511220 | Confidential Secretaries/Admin. Assistants | Confidential Secretaries Salary Schedule | 195 |
| | Specialists - Non-Licensed | Non-Represented Employee Salary Schedule | 196 |
| 511310 | Administrators - Licensed | Non-Represented Employee Salary Schedule | 196 |
| | Directors/Asst. Directors/Supvs/Mgrs - Licensed | Non-Represented Employee Salary Schedule | 196 |
| | Principals | Building/Program Administrator Salary Schedule | 195 |
| | Principals - Licensed Retired | Retired Licensed Administrator Salary Schedule | 195 |
| | Superintendent | Contract salary determined by the Board of Education | - |
| | Vice Principals/Asst. Princ./Asst Admin | Building/Program Administrator Salary Schedule | 195 |
| | Vice Principals/Asst. Princ./Asst Admin - Subs | Substitute Licensed Administrator Salary Schedule | 195 |
| 511320 | Administrators - Non Licensed | Non-Represented Employee Salary Schedule | 196 |
| 511410 | Cafeteria Managers | Non-Represented Employee Salary Schedule | 196 |
| 511420 | Directors/Asst. Directors/Supvs/Mgrs - Non Lic. | Non-Represented Employee Salary Schedule | 196 |

Amalgamated Transit Union (ATU)
Contract - Appendix A
Bus Driver - 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* |
|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Bus Driver | \$13.94 | \$14.76 | \$15.58 | \$16.40 | ----- | ----- | ----- | ----- | ----- |
| Five (5) Year Longevity | ----- | ----- | ----- | ----- | \$17.23 | ----- | ----- | ----- | ----- |
| Ten-Year Longevity | ----- | ----- | ----- | ----- | ----- | \$18.14 | ----- | ----- | ----- |
| Fifteen-Year Longevity | ----- | ----- | ----- | ----- | ----- | ----- | \$18.99 | ----- | ----- |
| Twenty-Year Longevity | ----- | ----- | ----- | ----- | ----- | ----- | ----- | \$19.93 | ----- |
| Twenty Five-Year Longevity | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | \$20.68 |

| 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 |

* New Step Added Effective 12/17/2012

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 went into effect for the second half of the fiscal year, after one-half of the 2012-13 paychecks were paid at the original 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 went into effect for the second half of the fiscal year, after one-half of the 2012-13 paychecks were paid at the original 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)

Contract - Appendix A

Grade Placements for 12-Month (260 Day) and 10-Month (200 / 210 Day) Classified Salary Schedules

(Effective 07/01/2011)

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

GRADE L

High School Site Tech. Specialist

Portland Federation of School Professionals (PFSP)**Contract - Appendix B****12-Month (260 Day) and 10-Month (200 / 210 Day) Classified Employee - Hourly Rate Salary Schedule**

(Effective 07/01/2011)

| 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 |
| L | \$16.59 | \$17.45 | \$18.36 | \$19.39 | \$20.34 | \$21.47 | \$22.48 | \$23.65 |

Portland Federation of School Professionals (PFSP)**Contract - Appendix C****General Educational Assistant - Hourly Rate Salary Schedule**

(Effective 07/01/2011)

| 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 D****Special Education Paraeducator / Therapeutic Intervention Coach - Hourly Rate Salary Schedule**

(Effective 07/01/2011)

| Description | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 |
|----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Paraeducator 1 | \$14.63 | \$15.24 | \$15.83 | \$16.44 | \$17.04 | \$17.65 | \$18.25 | \$18.85 | \$19.45 |
| Paraeducator 2 | \$14.04 | \$14.63 | \$15.24 | \$15.83 | \$16.44 | \$17.04 | \$17.65 | \$18.25 | \$18.85 |
| Paraeducator 3 | \$13.42 | \$14.04 | \$14.63 | \$15.24 | \$15.83 | \$16.44 | \$17.04 | \$17.65 | \$18.25 |
| Therap. Coach | \$15.36 | \$15.99 | \$16.63 | \$17.26 | \$17.88 | \$18.52 | \$19.17 | \$19.80 | \$20.42 |

Portland Federation of School Professionals (PFSP)
Contract - Appendix E
ESL/Bilingual Educational Assistant - Hourly Rate Salary Schedule
 (Effective 07/01/2011)

| 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 07/01/2011)

| 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 07/01/2011)

| 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 G1
Assistive Technology Practitioner (Special Ed)
 (Effective 07/01/2011)

| 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 07/01/2011)

| 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
Community Agent / Campus Monitor (190 Day) - Hourly Rate Salary Schedule
 (Effective 07/01/2011)

| 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.

Portland Federation of School Professionals (PFSP)
Contract - Appendix 2
Physical and Occupational Therapists
 (Effective 07/01/2011)

The salaries for Physical and Occupational Therapists shall be based upon a 190-day work year and calculated by using the current PAT Teacher Salary Schedule.

Service Employees International Union (SEIU)

Contract - Appendix A

Nutrition Services - Hourly Rate Salary Schedule

(Effective 07/01/2012)

| Description | Start | 5 Years | 10 Years | 15 years | 20 Years |
|---------------------------------|---------|---------|----------|----------|----------|
| Food Service Assistant | \$10.57 | \$10.89 | \$11.10 | \$11.31 | \$11.52 |
| Elementary / Middle School Lead | \$13.99 | \$14.41 | \$14.69 | \$14.97 | \$15.25 |
| Summer Monitor | \$13.99 | \$14.41 | \$14.69 | \$14.97 | \$15.25 |
| High School Lead | \$15.33 | \$15.79 | \$16.10 | \$16.40 | \$16.71 |
| Central Kitchen Lead | \$15.33 | \$15.79 | \$16.10 | \$16.40 | \$16.71 |
| Roving Lead | \$15.33 | \$15.79 | \$16.10 | \$16.40 | \$16.71 |
| Substitute Worker | \$9.25 | ----- | ----- | ----- | ----- |

Service Employees International Union (SEIU)

Contract - Appendix B

Custodian - Hourly Rate Salary Schedule

(Effective 07/01/2012)

| 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 C Night* | \$16.93 | \$17.36 | \$17.79 | \$18.23 | \$18.69 | \$19.15 | \$19.63 | \$20.12 | \$20.62 | \$21.14 |
| 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 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |

*New to Schedule Effective 08/06/2012

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 07/01/2012)

| 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 |
| Special Program Principal | 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 |
| Assistant Principal | 215 | \$80,420 | \$82,430 | \$84,491 | \$86,603 | \$88,079 | \$90,281 |
| Program Administrator | 225 | \$86,750 | \$89,439 | \$92,212 | \$95,070 | \$97,637 | \$100,664 |

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 | Step 9* |
|---------------------------------|-------|-----------|-----------|--------------------------------|--------------------------------|----------|----------|----------|-----------|-----------|-----------|
| 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 | \$109,653 |
| Program Director | | 225 | \$70,143 | \$72,809 | \$75,576 | \$78,448 | \$81,428 | \$84,523 | \$87,736 | \$91,068 | \$94,528 |
| | | 210 | \$65,467 | \$67,955 | \$70,538 | \$73,218 | \$76,000 | \$78,888 | \$81,887 | \$84,997 | \$88,226 |
| Director | G | 260 | \$95,000 | ----- Approved Pay Range ----- | | | | | | | \$115,000 |
| Regional Admin | G1 | 260 | \$100,000 | ----- Approved Pay Range ----- | | | | | | | \$125,000 |
| Executive Director CFO / COO | H | 260 | \$112,500 | ----- Approved Pay Range ----- | | | | | | | \$140,000 |
| CAO | | I | 260 | \$115,000 | ----- Approved Pay Range ----- | | | | | | |

* Grade F - Step 9 is for the consideration of PPS Principals transferring to an Assistant or Program Director position.

Five-Year Salary History by Employee Group

| Portland Consumer Price Index | 0.9% | 3.1% | 2.1% | N/A | N/A |
|--|---|--|--------------------------|--|--|
| Employee Group | 2009/10 | 2010/11 | 2011/12 | 2012/13 | 2013/14 |
| ATU Bus Drivers | 2.5% COLA Step Increase | 2% COLA Step Increase | No COLA Step Increase | No COLA Step Increase New Longevity Step 25+ yrs | 2.5% COLA for Steps 5-9 Step Increase |
| DCU Maintenance workers, bus mechanics, warehousemen, truck drivers, television services | 2% COLA (Jan. 2010) No Step | 2% COLA No Step | No COLA No Step | No COLA No Step | 1.5% COLA No Step |
| PAT Teachers, counselors, media specialists, school psychologists | 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 | To Be Negotiated |
| PFSP Secretaries, clerical, paraeducators, educational assistants | No COLA No Step | 2% COLA Step Increase | No COLA Step Increase | No COLA No Step | To Be Negotiated |
| SEIU Nutrition Services | 2.5% COLA No Step | 2% COLA No Step | No COLA No Step | No COLA No Step | 1.5% COLA eff. 7/13 1.0% COLA eff. 1/14 No Step |
| SEIU Custodians | 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 | No COLA No Step | Part-Time: 2% COLA No Step Full-Time: No COLA Step Increase eff. 7/13, 2nd step and \$850 to Top-Step Stipend eff. 4/14 |
| Superintendent & Executive Committee | No COLA No Step | No COLA No Step | No COLA No Step | No COLA No Step 10 Furlough Days | 2% COLA No Step |
| Building and Program Administrators Licensed Administrators | No COLA No Step | 2% COLA No Step | No COLA No Step | No COLA No Step 3 Furlough Days | Adjustment to market in two phases, variable by position. |
| Other Directors Non-Licensed Administrators | No COLA No Step | 2% COLA No Step | No COLA No Step | No COLA No Step 6-10 Furlough Days | Grade F: No COLA Step Increase Grade G: 2% COLA No Step |
| Other Non-Represented Specialists, Analysts, Managers | No COLA No Step | 2% COLA No Step | No COLA No Step | No COLA No Step 6-10 Furlough Days | No COLA Step Increase |

COLA = Cost Of Living Adjustment



Resolution to Approve the FY 2013/14 Budget and Imposition of Property Taxes

RESOLUTION No. 4759

Budget Committee Approval of the FY 2013/14 Budget and Imposition of Property Taxes

RECITALS

- A. Oregon Local Budget Law, ORS 294.426 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 ask questions about and comment upon the budget document.
- B. On April 15, 2013, the Budget Committee received the Superintendent’s budget message and Proposed Budget document.
- C. On April 18 and May 1, 2013, the Budget Committee held advertised public hearings to discuss and receive public comment on the Proposed Budget.
- D. 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. ORS 294.431 allows taxing jurisdictions to request an extension of the submission date.
- E. The District requested, and the TSCC authorized, extending the submission date to no later than May 28, 2013.
- F. 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.
- G. On May 13, 2013, the Budget Committee received testimony and a report on the current year Local Option Levy expenditures, and testimony and budget recommendations from the CBRC.
- H. Oregon Local Budget Law, ORS 294.428 requires that each legal jurisdiction’s Budget Committee approve a budget and specify the *ad valorem* property tax amount or rate for all funds.
- I. 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.
- J. ORS 457.010(4)(a)(D) 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.
- K. 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 commends the superintendent for developing a budget that puts into effect the differentiation of resources called for in PPS Racial Educational Equity Policy. The Budget Committee acknowledges the partnership that the District has developed with its community partners including the Coalition of Communities of Color. The Budget Committee recognizes the commitment to equity represented in this budget by:

- An increased staffing equity formula that includes an allocation to schools with a high concentration of historically underserved students
 - The creation of the Portland International Scholars Academy for students in grades 9-12 who are new to PPS and have limited proficiency in English
 - Funding for continued professional development to enhance culturally responsive practice and decision making, for development of an implementation plan for an affirmative action policy, for a hearings officer to improve discipline consistency and for expansion of prevention strategies such as Restorative Justice.
2. The Budget Committee commends the superintendent for developing a budget that prioritizes access to a full day of instruction for all students with the support and advocacy of our parents coalitions. In addition the Budget Committee:
- Affirms the commitment to access to a full school day for all students represented in this budget by the provision of an additional 58 teaching FTE to high schools and expresses appreciation to the superintendent and her staff for developing a revised staffing option for high schools that accomplished this outcome.
 - Recognizes that the superintendent, central office staff and high school principals will create a strategic framework/schedule that meets state standards on instruction in time to report back to the Board of Education by January 15, 2014 to inform the development of the 2014/15 budget.
 - Acknowledges that the superintendent has directed staff to review best practices for staffing and programming study halls to improve the academic value of these as part of the high school experience.
3. The Budget Committee approves the budget as summarized in Attachment “A”.
4. The Budget Committee approves the budget for the fiscal year 2013/14 in the total amount of \$852,773,574
5. The Budget Committee resolves that the District imposes the taxes provided for in the approved budget:
- a. At the rate of \$5.2781 per \$1,000 of assessed value for operations;
 - b. At the rate of \$1.9900 per \$1,000 of assessed value for local option tax for operations;
 - c. In the amount of \$46,007,694 for exempt bonds.

And that these taxes are hereby imposed and categorized for tax year 2013/14 upon the assessed value of all taxable property within the district.

Taxes are hereby imposed and categorized as for tax year 2013/14 upon the taxable assessed value of all taxable property in the District, as follows:

| | Education Limitation | Excluded from Limitation |
|----------------------------|--|--------------------------|
| Permanent Rate Tax Levy | \$5.2781/\$1,000 of assessed valuation | |
| Local Option Rate Tax Levy | \$1.9900/\$1,000 of assessed valuation | |
| Bonded Debt Levy | | \$46,007,694 |

6. 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).

7. The Budget Committee directs submittal of this approved budget to the TSCC by May 28, 2013, in accordance with ORS 294.431, under the extension as granted by the TSCC.

Neil Sullivan / David Wynde

ATTACHMENT "A" TO RESOLUTION No. 4759

| Fund | Instruction | Support Services | Enterprise & Community Services | Facilities Acquisition & Construction | Debt Service | Transfers Out | Contingency | Ending Fund Balance | Fund Total |
|--------------|----------------------|----------------------|---------------------------------|---------------------------------------|---------------------|--------------------|---------------------|---------------------|----------------------|
| Fund 101 | 278,824,513 | 181,450,785 | 1,640,220 | - | - | 4,613,864 | 20,558,500 | - | 487,087,882 |
| Fund 201 | 8,954,082 | - | - | - | - | - | - | 3,260,830 | 12,214,912 |
| Fund 202 | - | - | 18,685,858 | - | - | - | - | 1,997,522 | 20,683,380 |
| Fund 205 | 51,105,815 | 26,007,073 | 1,983,566 | - | - | - | - | - | 79,096,454 |
| Fund 225 | - | - | - | - | - | 1,900,000 | - | 11,869,583 | 13,769,583 |
| Fund 299 | 14,029,587 | 1,920,240 | 65,906 | 1,974,229 | - | - | - | - | 17,989,962 |
| Fund 306 | - | - | - | - | 1,448,700 | - | - | - | 1,448,700 |
| Fund 307 | - | - | - | - | 1,587,362 | - | - | - | 1,587,362 |
| Fund 308 | - | - | - | - | 38,134,327 | - | - | - | 38,134,327 |
| Fund 309 | - | - | - | - | 76,284 | - | - | - | 76,284 |
| Fund 320 | - | - | - | - | 1,321,159 | - | - | - | 1,321,159 |
| Fund 350 | - | - | - | - | 43,262,232 | - | - | - | 43,262,232 |
| Fund 404 | - | - | - | 9,083,033 | - | - | - | - | 9,083,033 |
| Fund 405 | - | - | - | 2,433,901 | - | - | - | - | 2,433,901 |
| Fund 407 | - | 660,351 | - | - | - | - | 99,954 | - | 760,305 |
| Fund 420 | - | - | - | 607,000 | - | - | - | - | 607,000 |
| Fund 435 | - | - | - | 1,434,127 | - | - | - | - | 1,434,127 |
| Fund 438 | - | - | - | 5,590,034 | - | - | - | - | 5,590,034 |
| Fund 445 | - | - | - | 169,031 | - | - | - | - | 169,031 |
| Fund 450 | - | - | - | 35,370,000 | - | - | 74,658,000 | - | 110,028,000 |
| Fund 480 | - | - | - | 100,050 | - | - | - | - | 100,050 |
| Fund 601 | - | 3,171,617 | - | - | - | - | 2,724,239 | - | 5,895,856 |
| Total | \$352,913,997 | \$213,210,066 | \$22,375,550 | \$56,761,405 | \$85,830,064 | \$6,513,864 | \$98,040,693 | \$17,127,935 | \$852,773,574 |

Resolution to Adopt the FY 2013/14 Budget and Imposition of Property Taxes**RESOLUTION No. 4775****Impose Taxes and Adoption of the FY 2013/14 Budget for School District No. 1J,
Multnomah County, Oregon****RECITALS**

- A. Oregon Local Budget Law, ORS 294.428, 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 13, 2013, 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 20, 2013, by way of Resolution No. 4759, 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 2013/14 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. PPS applied for, and was granted an extension to this deadline, and submitted the PPS budget to TSCC as required.
- F. The TSCC held a public hearing on the Approved Budget on June 17, 2013.
- 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 2013/14, as summarized in Attachment "A", in the total amount of \$833,134,013.
- 2. 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;
 - c. In the amount of \$46,007,694 for exempt bonds.

And that these taxes are hereby imposed and categorized for tax year 2013/14 upon the assessed value of all taxable property within the district.

3. Taxes are hereby imposed and categorized as for tax year 2013/14 upon the taxable assessed value of all taxable property in the District, as follows:

| | <u>Education Limitation</u> | <u>Excluded from Limitation</u> |
|----------------------------|--|-------------------------------------|
| Permanent Rate Tax Levy | \$5.2781/\$1,000 of assessed valuation | |
| Local Option Rate Tax Levy | \$1.9900/\$1,000 of assessed valuation | |
| Bonded Debt Levy | | \$46,007,694 |

The Board further resolves that \$0.5038 per \$1,000 of taxable assessed value of the permanent rate tax levy noted above 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 expired Gap Tax Levy). The District will notify the county assessors that for the 2013/14 fiscal year \$0.5038 of the District's permanent tax rate levy is to be excluded from urban division of tax calculations under the provisions of ORS 457.010(4)(a)(D).

D. Wynde / N. Sullivan

ATTACHMENT “A” TO RESOLUTION No. 4775

| Fund | Instruction | Support Services | Enterprise & Community Services | Facilities Acquisition & Construction | Debt Service | Transfers Out | Contingency | Ending Fund Balance | Fund Total |
|--------------|----------------------|----------------------|---------------------------------|---------------------------------------|---------------------|--------------------|---------------------|---------------------|----------------------|
| Fund 101 | 278,962,739 | 181,866,916 | 1,640,220 | - | - | 4,906,785 | 20,184,089 | - | 487,560,749 |
| Fund 201 | 8,954,082 | - | - | - | - | - | - | 3,260,830 | 12,214,912 |
| Fund 202 | - | - | 18,685,858 | - | - | - | - | 1,997,522 | 20,683,380 |
| Fund 205 | 37,105,815 | 26,007,073 | 1,983,566 | - | - | - | - | - | 65,096,454 |
| Fund 225 | - | - | - | - | - | 1,900,000 | - | 11,869,583 | 13,769,583 |
| Fund 299 | 14,029,587 | 1,920,240 | 65,906 | 1,974,229 | - | - | - | - | 17,989,962 |
| Fund 306 | - | - | - | - | 1,448,700 | - | - | - | 1,448,700 |
| Fund 307 | - | - | - | - | 1,587,362 | - | - | - | 1,587,362 |
| Fund 308 | - | - | - | - | 38,134,327 | - | - | - | 38,134,327 |
| Fund 309 | - | - | - | - | 76,284 | - | - | - | 76,284 |
| Fund 320 | - | - | - | - | 1,321,159 | - | - | - | 1,321,159 |
| Fund 350 | - | - | - | - | 43,262,232 | - | - | - | 43,262,232 |
| Fund 404 | - | - | - | 9,083,033 | - | - | - | - | 9,083,033 |
| Fund 405 | - | - | - | 2,433,901 | - | - | - | - | 2,433,901 |
| Fund 407 | - | 660,351 | - | - | - | - | 99,954 | - | 760,305 |
| Fund 420 | - | - | - | 607,000 | - | - | - | - | 607,000 |
| Fund 435 | - | - | - | 1,434,127 | - | - | - | - | 1,434,127 |
| Fund 438 | - | - | - | 5,882,955 | - | - | - | - | 5,882,955 |
| Fund 445 | - | - | - | 169,031 | - | - | - | - | 169,031 |
| Fund 450 | - | - | - | 36,304,899 | - | - | 67,315,163 | - | 103,620,062 |
| Fund 480 | - | - | - | 100,050 | - | - | - | - | 100,050 |
| Fund 601 | - | 3,171,617 | - | - | - | - | 2,726,828 | - | 5,898,445 |
| Total | \$339,052,223 | \$213,626,197 | \$22,375,550 | \$57,989,225 | \$85,830,064 | \$6,806,785 | \$90,326,034 | \$17,127,935 | \$833,134,013 |

RESOLUTION No. 4781Resolution amending Resolution No. 4775 to Clarify Intent to Make FY 2013/14 Appropriations for School District No. 1J, Multnomah County, Oregon**RECITALS**

- A. On June 17, 2013, by way of Resolution No. 4775, and under the provisions of Oregon Local Budget Law (ORS Ch. 294), the Board of Education for School District No. 1J, Multnomah County, Oregon ("District"), adopted the FY 2013/14 budget, imposed taxes and categorized taxes.
- B. Attachment A to Resolution No. 4775 was adopted to comply with ORS 294.456(4), which requires school districts to appropriate funds in separate amounts in each major fund for each major function, as prescribed by the Oregon Department of Education. Attachment A complies with this requirement.
- C. Although Resolution No. 4775 expressly adopts Attachment A, it failed to use the term "appropriate" when doing so. The Oregon Department of Revenue recommends use of this term to make it clear that the Board of Directors is appropriating the amounts in Attachment A for expenditure in fiscal year 2013/2014 in compliance with ORS 294.456(2).
- D. This resolution amends Resolution No. 4775 to clarify the Board's intent to make appropriations for the fiscal year 2013/14 budget as set forth in Attachment A.
- E. The below resolution does not change the amounts of the appropriations as presented in Attachment "A" to Resolution No. 4775 or make any other modification to the budget, tax levies, or other substantive matters adopted or approved pursuant to Resolution No. 4775.

RESOLUTION

- 1. BE IT RESOLVED, that Resolution No. 4775 is amended to add the following provision: The District's Board of Education hereby appropriates for the fiscal year beginning July 1, 2013, the amounts set forth in Attachment "A" to Resolution No. 4775 for the purposes described therein.

D. Wynde / N. Sullivan

Notice of Budget Committee Meeting



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):

4/5/2013, 4/10/2013



G. Hatter

 Principal Clerk of the Publisher:

 4-11-13
 Subscribed and sworn to before me this date:

Christine D Casse
 Notary:

Order Number: 0003458214

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Board of Directors, acting in their capacity as the Budget Committee of Portland Public School District 1J, Multnomah County, Oregon, will be held on Monday, April 15th, at 6:00 PM to receive the Superintendent's budget message and Proposed Budget for the fiscal year July 1, 2013 through June 30, 2014. The meeting will be held at the Blanchard Education Service Center (BESC), 501 North Dixon Street, Portland, Oregon. No public comment on the Proposed Budget will be heard at this meeting. Subsequent Budget Committee meetings to receive public testimony will be held:

Thursday, April 18th - 6:00 PM at Wilson High School, 1151 SW Vermont Street
 Wednesday, May 1st - 6:00 PM at the BESC, 501 North Dixon Street

A copy of the proposed budget may be inspected or obtained beginning April 16th in the Budget Office at the BESC during business hours of 8:00 AM through 5:00 PM, or at the District website: <http://www.pps.k12.or.us/departments/budget/index.htm>

Notice of TSCC Hearing



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):

6/7/2013

G. Hatter

Principal Clerk of the Publisher:

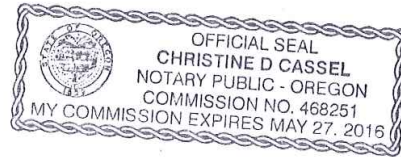
6-10-13

Subscribed and sworn to before me this date:

Christine D. Cassel

Notary:

Ad Order Number: 0003483531



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, 2013 through June 30, 2014. The hearing will be held in the Cafeteria Windows Conference Room at the Blanchard Education Service Center (BESC), 501 N. Dixon Street, Portland, Oregon, on the 17th 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 | 487,087,882 |
| Special Revenue Fund | 201,202,205,225,299 | 143,754,291 |
| Debt Service Fund | 306,307,308,309,320,350 | 85,830,064 |
| Capital Project Fund | 404,405,407,420,435,438,445,450,480 | 130,205,481 |
| Internal Service Fund | 601 | 5,895,856 |
| All Funds | | 852,773,574 |

| Ad Valorem Tax | 2012-13 | 2013-14 | Change |
|-----------------------|--|----------------|---------------|
| | Tax Rate per \$1,000 Assessed Value | | |
| Permanent Tax Rate | \$ 5.2781 | \$ 5.2781 | \$ 0.0000 |
| Local Option Levy | \$ 1.9900 | \$ 1.9900 | \$ 0.0000 |
| | Tax Amount Excluded from Limitation | | |
| Bonded Debt Levy | \$ 0 | \$46,007,694 | \$46,007,694 |

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
2013-2014**

To assessor of Multnomah County

- File no later than JULY 15.
 - Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.
- Check here if this is an amended form.

The Portland Public School District 1J has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Multnomah County. The property tax, fee, charge or assessment is categorized as stated by this form.

| | | | | |
|-----------------------------|---------------------------|-------------------|-----------------------|----------------|
| 501 N. Dixon Street | Portland | OR | 97227 | June 17, 2013 |
| Mailing Address of District | City | State | Zip | Date Submitted |
| Sara Bottomley | Assistant Budget Director | (503) 916-3364 | sbottoml@pps.net | |
| Contact Person | Title | Daytime Telephone | Contact Person E-mail | |

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.45

PART I: TOTAL PROPERTY TAX LEVY

| | | Subject to Education Limits | |
|--|-----|--|---|
| | | Rate -or- Dollar Amount | |
| 1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) | 1 | \$5.2781 | Excluded from Measure 5 Limits Amount of Levy |
| 2. Local option operating tax | 2 | \$1.9900 | |
| 3. Local option capital project tax | 3 | - | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 | 4a. | - | |
| 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 | 4b. | \$46,007,694 | |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b) | 4c. | \$46,007,694 | |

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 limit | 6 | - |
| 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 three tax attach a sheet showing the information for each.

| Purpose (operating, capital project, or mixed) | Date voters approved local option ballot measure | First tax year levied | Final tax year to be levied | Total tax amount -or- rate authorized per year by voters |
|---|---|--------------------------|--------------------------------|---|
| Operating | May 17, 2011 | 2011/12 | 2015/16 | \$1.9900 |
| | | | | |
| | | | | |

150-504-075-6 (Rev. 1-13)

(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.

2013/14 Budget Preparation

Neil Sullivan, Chief Financial Officer
David Wynde, Deputy CFO and Budget Director

Budget Office

Sara Bottomley, Assistant Budget Director
Angel Almendarez, Analyst
Hilary Jones, Senior Analyst
Shelly McMullen, Analyst
Jason Roepel, Senior 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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