



Approved Budget

For the fiscal year 2015/16
School District No. 1J, Multnomah County, Oregon

Cover Illustration:

“Flying” by Say Wah Paw-8th Grade, Hosford Middle School

Ms. LeeAnne Heuberger, Teacher

Mr. John Hinds, Interim Principal

* A special thank you to Kristen Brayson, Arts TOSA

Statement by the artist:

“Since I was young, I have always wanted to fly. Seeing a swan, so calm and graceful, calms me down and allows me to think of my future. I still think someday I will be able to fly. Maybe not with wings, but through my imagination.”



Portland Public Schools Nondiscrimination Statement

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

Board of Education Policy 1.80.020-P



Table of Contents

Superintendent's Message	1
Citizen Budget Review Committee - Budget Review of the 2015/16 Budget.....	3
Citizen Budget Review Committee - Local Option Review of the 2014/15 Budget.....	5
Total District Resources and Requirements (by Fund Type)	7
Long Term Debt.....	8
Payments by Debt Service Fund, FY 2015/16	8
MESD 2015/16 Service Plan.....	9
Interfund Transfers	11
Fund Transfers, FY 2015/16.....	11
Fund Transfers, FY 2014/15.....	11
Requirements by Major Account Category (All Funds).....	11
Fund 101 – General Fund	13
Fund 201 – Student Body Activity Fund.....	25
Fund 202 – Cafeteria Fund	26
Fund 205 – Grants Fund	30
Fund 225 – PERS Rate Stabilization Reserve Fund	39
Fund 299 – Dedicated Resource Fund	40
Fund 304 – Bond Sinking Fund.....	48
Fund 305 – School Modernization Debt Service Fund.....	49
Fund 306 – Settlement Debt Service Fund.....	50
Fund 307 – IT Projects Debt Service Fund.....	51
Fund 308 – PERS UAL Debt Service Fund	52
Fund 309 – SELP Debt Service Fund.....	53
Fund 320 – Full Faith and Credit Debt Service Fund.....	54
Fund 338 – Facilities Capital Debt Service Fund.....	55
Fund 350 – GO Bonds Debt Service Fund	56
Fund 404 – Construction Excise Fund.....	57
Fund 405 – School Modernization Fund	59
Fund 407 – IT System Project Fund.....	62
Fund 420 – Full Faith and Credit Fund.....	65
Fund 435 – Energy Efficient Schools Fund.....	67
Fund 438 – Facilities Capital Fund.....	69
Fund 445 – Capital Asset Renewal Fund.....	71
Fund 450 – GO Bonds Fund	72
Fund 470 – Partnership Funds.....	75
Fund 480 – Recovery Fund.....	77
Fund 601 – Self Insurance Fund	79
Employee Salary Schedules	81
Notice of Budget Committee Meeting.....	95



**PORTLAND PUBLIC SCHOOLS**

501 North Dixon Street / Portland, OR 97227
Telephone: (503) 916-3200 / Fax: (503) 916-3110

Mailing Address: P. O. Box 3107/97208-3107

Email: csmith1@pps.net

Carole Smith

Superintendent

April 14, 2015

To the Portland School Board:

Tonight I am presenting my eighth budget message as Superintendent of Portland Public Schools. I am proposing a \$579 million general fund budget for our district. Our ability to continue to invest in programs and services for our students is, in large part, thanks to the generosity of PPS voters who supported a renewal of our local option levy in November last year.

I am pleased to report that student outcomes are continuing to improve at PPS. Last year (2013-14) we had a 70% four-year cohort graduation rate – a 3 percentage point increase over the prior year and 17 percentage point increase since 2008-09. This is the highest graduation rate for PPS since 2000. Our five-year completion rate was 82% last year. We remain committed to continuing this progress and improving outcomes for all students.

This proposed budget again prioritizes resources to our students and staff in schools. We are able to invest in additional staffing in our schools this coming year because of an increase in our local option revenue, continued growth in student enrollment and the increased state funding that follows from those higher student numbers.

My proposed budget increases funding directed to students and schools in support of the District's three strategic priorities.

To accelerate the **third grade reading** initiative, I have proposed adding educational assistants in kindergarten classes at schools with the highest concentrations of historically underserved students; and adding a teacher to eight focus and priority schools with the most urgent need to improve outcomes for students. This budget funds full-day kindergarten in all schools through the general fund (previously funded by Title I and tuition) and adds another early learning center in Southeast Portland to meet the needs of our youngest learners.

In support of accelerating **high school graduation and completion** rates, this budget adds teaching staff to all high schools to improve student:teacher ratios and provide additional courses; adds coordinating support for college and career readiness programs for every high school; and centralizes and makes all high school athletic directors full-time. It also includes resources to maintain successful initiatives such as our High School Graduation Initiative and early warning system as those grants expire. The proposed budget matches funds from the Nike School Innovation Fund and the James F. and Marion L. Miller Foundation to expand AVID to additional high schools and middle grade programs and provides staff to middle grade programs to support college and career readiness and electives. This investment ensures that there will be arts in every school for all grades Kindergarten through eighth grade.

This budget provides additional resources for strategies to **reduce exclusionary discipline** by improving the allocation of counselors to K-5, K-8 and middle schools by ensuring at least a full-time counselor in all these schools and using a rounded 400:1 ratio to allocate additional counseling staff. It also leverages resources to match grants from Multnomah County for attendance and mental health initiatives. I am proposing adding resources to provide support and training for our staff around equity, school climate and restorative practices in order to provide a safe and supportive environment for our students to learn and our staff to work.

The proposed budget also:

Ensures that every school has at least two full-time (40 hours/week) secretaries; and adds five full-time educational assistant substitutes and five full-time paraeducator substitutes to support schools.

Funds the work to implement the revised Enrollment and Transfer Policy and boundary review process.

Adds transportation services to improve equitable access to dual language immersion programs.

Three quarters of PPS funding comes via the state school fund. The legislature has approved an appropriation of \$7.255 billion for K-12 education for the 2015/17 biennium. This proposed budget was initially developed with an assumption of \$7.235 billion allocated 49% in the first year. It includes a substantial spending of beginning fund balance and an unassigned contingency of only 3.5%.

Decisions about the use of any additional revenue in 2015-16 over and above that included in this proposed budget should carefully consider the implications for 2016-17 and whether those expenditures are sustainable in the second year of the biennium.

With those considerations in mind, when revised estimates of funding for PPS for next year became available after we had developed the initial budget proposal, I added recommendations for additional spending – most of which allows us to add librarian/media specialists to all our elementary schools. We balanced these increases to planned spending by assigning some of the estimated increase in revenue to *assigned* contingency to preserve the 49%/51% allocation between years in the biennium, which increases the likelihood of being able to sustain these budget proposals.

Sincerely,



Carole Smith
Superintendent

The Superintendent outlined the proposed budget with a PowerPoint presentation on April 14. That presentation can be found at http://www.pps.k12.or.us/files/budget/Final_Proposed_Budget_Framework_and_Staffing_4.14.2015.pdf.

Citizen Budget Review Committee of Portland Public Schools Review of the 2015/16 Proposed Budget

The Superintendent's proposed 2015/16 Budget will continue reinvesting in our schools. Thanks to our Local Option Levy, PPS is able to avoid the cuts that other Districts will experience because of the disappointing level of funding coming from the state for the 2015-17 biennium. This Proposed Budget maintains the District's investment in underserved populations in accordance with the Racial Educational Equity Policy and continues the process of rebuilding our schools to provide quality education for all students.

We are particularly pleased to note that the District is making a concerted effort to make longer-term investments in our schools rather than one-time expenditures. Following the trend of the mid-year allocations, the District is adding instructional and support positions that are meant to be sustained for the longer-term. Further, investments include taking over successful grant-funded programs such as wraparound services at the high school level. We appreciate the Superintendent's leadership in providing direction to schools by establishing dedicated FTE allocations (Full-Time Equivalent staffing) to build back basic resources and establish a floor for resourcing all schools. Every school will now have two full-time secretaries, full-time coverage of the library with the addition of library assistants and media specialists, and restored art electives for the middle grades in K-8 schools.

The 3 Priorities

Beyond the central investments in building a school system that provides a quality experience for all students, the District is targeting investments to achieve its three priorities:

- Early Literacy
- High School Graduation and Completion
- Reducing Exclusionary Discipline

We support the focus on these priorities and would like to see a plan articulating how these expenditures/ programs will be implemented, monitored, and evaluated over time in terms of advancing the goals.

Investments in the third grade reading initiative include the District assuming the cost of full-day kindergarten (estimated to be \$11 million and not fully covered by state funding), more educational assistants for kindergarten classrooms in schools with over 50% historically underserved students, and eight FTE for reading support in kindergarten and first grade for focus and priority schools.

The District's work towards increasing graduation rates is a solid start for building the path towards college and career readiness. Investments include significant touch points such as Outdoor School in sixth grade, hands-on experiences in seventh grade, and a college/career readiness course in ninth grade. Expansion of AVID into the middle schools, a significant improvement in the counselor:student ratio in high schools and a guarantee of at least one full-time counselor for all schools serving students in grades K-8, 20 additional high school teachers, and full-time athletic directors for high schools with added support for middle grades are key investments to improve graduation rates. We look forward to future investments that solidify the continuum of 6th-12th grade experiences.

The improved counselor:student ratio and additional funding to expand restorative practices will help to address disproportionate discipline. We are pleased to see the District using measurable outcomes to track progress. This shows a commitment to connecting investments to outcomes. We encourage the District to apply this evaluation approach to all three priorities.

Equity Allocation

We continue to support the District's efforts to close the opportunity gap with the use of the equity allocation formula. More direct accounting for how equity allocation funding is being spent and evidence of the impact it is having on student outcomes is needed to accurately and thoroughly evaluate its effectiveness.

Budget Transparency

For several years, the CBRC has recommended that PPS work toward greater transparency in the budget process by developing a more user-friendly budget document available to the general public. We are gratified that the Board included this as one of its priorities this year and appreciate the collaboration with District budget staff to develop materials to supplement the legally mandated budget format. The CBRC is pleased that a summary budget document will be produced upon adoption of the Proposed 2015/16 Budget to begin this process.

The CBRC also applauds the restoration of a performance auditor function in the 2015/16 budget, showing the District's commitment to transparency and accountability.

We again encourage PPS to provide departmental budgets for the largest departments.

Linkage between Budgetary Allocations and Outcomes

The CBRC would like PPS to prepare a report that clearly shows the linkage between budgetary allocations and its goals. In particular, the significant investments in the District's three priorities should be monitored and evaluated for effectiveness. Outcome measures (i.e., third grade reading scores, graduation rate, discipline rates) should be accompanied by meaningful and actionable interim measures that can identify promising (and disappointing) practices and evaluate progress toward the goals. We recommend the development of meaningful quantitative and qualitative indicators to assess how policy initiatives are benefiting students in real time in collaboration with principals and classroom educators. This would allow the District to make appropriate adjustments more quickly, help build an internal capacity for continuous learning, and provide invaluable information for future budgetary deliberations.

Concluding Remarks

The CBRC joins with students, District staff, parents, and Portland residents in acknowledging the positive impact of increased funding available for the 2015/16 budget, thanks to the Local Option Levy and the improving economy. We are disappointed at the current level of state school funding and remain hopeful that additional funds will be made available. The CBRC strongly supports efforts to monitor and evaluate programs. It should be the goal of the District to report how all investments benefit students to better inform future budgetary decisions.

The CBRC respectfully submits this report to the PPS Board of Education:
Rita Moore, Co-Chair; Tom Fuller, Co-Chair; Raihana Ansary; Dick Cherry; Roger Kirchner; Scott McClain;
Harmony Quiroz; Betsy Salter; Patrick Stupfel, Elidh Lowery, Claire Mesereau.

**Citizen Budget Review Committee for Portland Public Schools
Local Option Levy Review 2014/2015**

The Citizen Budget Review Committee (CBRC) conducted a general review of Portland Public Schools (PPS) expenditures of the Local Option Levy (Levy) funds approved by voters in November 2014. Measure 26-161 mandates independent citizen oversight to ensure tax dollars are used for purposes approved by local voters.

The CBRC examined Levy data to determine the use of funds in the following areas:

- Help maintain and lower class sizes that permit more individual attention for students;
- Help to support a well-rounded program, with enrichments for elementary and middle grades and electives in varied interest areas and disciplines for high school students; and
- Provide funding equivalent to 640 teaching positions.

The CBRC has the following comments:

- The CBRC finds in the fiscal year 2014/15, all Levy funds appear to have been spent as approved by voters.
- With the help of Levy funding PPS was able to make the following staffing ratio improvements that support and maintain lower class sizes in 2014/15:

	2013/14	2014/15
K-5 Schools (Adopted):	26.9:1	25.8:1
K-8 and K-12 Schools (Adopted):	25.6:1	24.0:1
Middle Schools (6-8) (Adopted):	25.25:1	24.75:1
High Schools (9-12) (Adopted):	25.72:1	23.65:1

- The Levy is also designed to help support well-rounded programs, enrichment for elementary and middle schools, and electives in varied interest areas for high schools. Since the Levy was passed in November 2014, the following actions have been implemented by the District to begin providing additional support as a result of the added staffing outlined above:
 1. Met a new planning time commitment for K-5 teachers;
 2. Help schools meet core program requirements; this enhancement includes providing support for a well-rounded program with enrichments for elementary and middle grades; and
 3. Support students reaching the third grade reading milestone goal through strategies such as a reading specialist or class size reductions in early grades.
- (The CBRC's 2015/16 Local Option Levy Report will provide additional detail about how the renewed Levy will be providing improvements for middle grade elective offerings, college and career readiness staffing for middle grades and high schools, additional counselors with at least a full-time position in every school, full-time library coverage and a minimum of a half-time media specialist in every school, and additional support for athletics in middle grades and high schools.)
- With respect to the use of Levy funds for maintaining teaching positions, PPS estimates it will receive \$62,457,500 for the current year from Multnomah, Washington and Clackamas Counties. Based on the 2014/15 receipts and an average teacher cost of \$97,031, Levy funds supported approximately 643 teaching positions for the 2014/15 fiscal year. This meets the stated goal of supporting at least 640 teaching positions.
- Effective with the 2013/2014 fiscal year, PPS established a procedure adopted for the federal stimulus funds and which was acceptable to the federal government whereby Levy funds are placed in a "sub-account" within the General Fund and can only be used to pay teachers' salaries and benefits. This provision was written into Measure 26-161's Explanatory Statement and is part of the current Levy language. Through April 30, 2015 PPS has collected \$60,489,317.64 in Local Option Levy funds which have been deposited into the sub-account.
- Finally the Levy language continues to require independent citizen oversight to ensure that tax dollars are used as approved by local voters. The PPS Board of Education has appointed the CBRC as the citizen oversight body to perform this function.

The CBRC would like to take this opportunity to again thank the voters for approving this vital funding source for Portland Public Schools that will help ensure that our students continue to receive benefits from the additional teachers, lower class sizes and enriched classroom offerings afforded as a result of our Local Option Levy. The Local Option Levy helps mitigate the state's underfunding of K-12 education.

The CBRC respectfully submits this report to the PPS Board of Education:

Tom Fuller, Co-Chair
Rita Moore, Co-Chair
Raihana Ansary
Dick Cherry
Roger Kirchner
Eilidh Lowery
Scott McClain
Claire Mersereau
Harmony Quiroz
Betsy Salter
Patrick Stupfel.

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

Type	General Fund	Special Revenue	Debt Service	Capital Project	Internal Service	All Funds
Resources by Account						
Beginning Balance	36,229,720	30,047,160	700,000	358,190,653	2,300,000	427,467,533
Revenue from Taxes	300,232,219	221,775	47,322,441	4,201,000	-	351,977,435
Tuition	205,000	167,000	-	-	-	372,000
Earnings on Investment	300,000	60,000	126,000	4,303,565	3,000	4,792,565
Food Service	-	3,466,667	-	-	-	3,466,667
Extra-curricular Activities	679,500	9,357,291	-	-	-	10,036,791
Other Local Sources	8,513,670	9,213,853	42,214,327	13,341,000	3,541,581	76,824,431
Intermediate Sources	13,021,202	-	-	-	-	13,021,202
State Sources	215,801,635	10,718,899	-	1,340,000	250,000	228,110,534
Federal Sources	-	66,719,999	156,037	-	-	66,876,036
Other Sources	100,000	360,000	3,837,491	2,151,000	-	6,448,491
Total Resources	575,082,946	130,332,644	94,356,296	383,527,218	6,094,581	1,189,393,685
Requirements by Program						
Instruction	323,989,236	54,957,625	-	-	-	378,946,861
Support Services	219,591,278	28,752,099	-	4,901,595	3,794,581	257,039,553
Enterprise and Community Services	1,945,118	23,388,889	-	-	-	25,334,007
Facilities Acq & Construction	-	40,906	-	204,074,221	-	204,115,127
Debt Service & Transfers Out	5,988,491	-	93,630,296	-	-	99,618,787
Contingency	23,568,823	-	726,000	174,551,402	2,300,000	201,146,225
Ending Fund Balance	-	23,193,125	-	-	-	23,193,125
Total Requirements	575,082,946	130,332,644	94,356,296	383,527,218	6,094,581	1,189,393,685
Requirements by Account						
Salaries and Benefits	456,457,338	63,603,763	-	2,441,407	218,210	522,720,718
Materials and Services	83,905,635	38,246,952	-	40,939,205	274,053	163,365,845
Capital Outlay	1,577,881	613,713	-	161,036,832	-	163,228,426
Debt Service & Other	3,584,778	4,675,091	93,630,296	4,558,372	3,302,318	109,750,855
Fund Transfers	5,988,491	-	-	-	-	5,988,491
Contingency	23,568,823	-	726,000	174,551,402	2,300,000	201,146,225
Ending Fund Balance	-	23,193,125	-	-	-	23,193,125
Total Requirements	575,082,946	130,332,644	94,356,296	383,527,218	6,094,581	1,189,393,685

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	IT Project Debt	2010 Recovery Bonds	2013 GO Bonds	2015 GO Bonds	Total
-------------	---------------------------------	-----------------	---------------------	---------------	---------------	-------

Principal:

2016	11,883,200	2,369,000	912,701	1,555,000	30,300,000	47,019,901
2017	11,825,573	2,449,000	940,521	1,705,000	33,145,000	50,065,094
2018	12,076,908	2,533,000	969,188	1,890,000	17,960,000	35,429,096
2019	11,949,489	2,619,000	998,730	2,080,000	19,680,000	37,327,219
2020	12,160,373	-	1,029,171	2,325,000	21,515,000	37,029,544
2021-2025	173,877,224	-	2,760,984	15,860,000	62,975,000	255,473,208
2026-2030	162,185,000	-	-	24,015,000	49,635,000	235,835,000
2031-2033	-	-	-	19,145,000	39,790,000	58,935,000
Principal Total	395,957,767	9,970,000	7,611,295	68,575,000	275,000,000	757,114,062

Interest:

2016	30,431,127	338,980	372,847	2,702,600	12,764,841	46,610,395
2017	32,308,754	258,434	326,405	2,679,275	11,210,175	46,783,043
2018	34,797,418	175,168	278,546	2,628,125	9,552,925	47,432,182
2019	36,904,836	89,046	229,229	2,571,425	8,654,925	48,449,461
2020	39,698,952	-	178,410	2,467,425	7,670,925	50,015,712
2021-2025	128,264,098	-	213,457	10,354,125	23,881,625	162,713,305
2026-2030	16,673,098	-	-	6,377,575	13,215,025	36,265,698
2031-2033	-	-	-	1,369,550	2,633,825	4,003,375
Interest Total	319,078,283	861,628	1,598,894	31,150,100	89,584,266	442,273,171

Total Debt Service	715,036,050	10,831,628	9,210,189	99,725,100	364,584,266	1,199,387,233
---------------------------	--------------------	-------------------	------------------	-------------------	--------------------	----------------------

Payments by Debt Service Fund, FY 2015/16

The following is a summary of payments to be made on principal and interest in FY 2015/16

Fiscal Year	Limited Tax Pension & Refunding	IT Projects Debt	2010 Recovery Bonds	2013/2015 GO Bonds	Total
Fund 307	-	2,707,980	-	-	2,707,980
Fund 308	42,314,327	-	-	-	42,314,327
Fund 320	-	-	1,285,548	-	1,285,548
Fund 350	-	-	-	47,322,441	47,322,441
Total	42,314,327	2,707,980	1,285,548	47,322,441	93,630,296

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, School Health Services, Technology Services, and Administrative Support Services. There are more than 60 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. Some programs may be funded through both resolution and contract dollars. A summary of the 2015/16 services is presented on the following page.

The ESD determines the mix of services to be provided through discussions with advisory committees comprised of local school district representatives. The unit cost or actual cost for each of the services is determined by MESD.

Each participating local school district selects from a menu of services, the total cost of which shall not exceed the district's dollar allocation. Transit dollars are received from MESD as General Fund revenues in support of services that the District provides for itself. Transit dollars may be used to contract for additional services from MESD.

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/Page/94>

The current forecast from MESD is that PPS will receive \$8.5 million in transit dollars and will have \$9 million in resolution dollars available to purchase services in 2015/16.

PPS is still in the process of reviewing the options available for use of these funds based upon the need for the respective programs and the relative cost of services. Outdoor School is provided through MESD and in 2015/16 PPS will be using resolution dollars to fund the increased cost arising from switching to the full week (5 day/4 night) program.

Multnomah Education Service District 2015/16 Service Plan - Portland

Department/Service	Units Selected	Unit Cost	Transit Dollars	Resolution Dollars	Total
Available Transit			8,491,202		8,491,202
Department of Education Services					
Instructional Services					
Curriculum Services					
Classroom Law				25,808	25,808
Curriculum Services - School Improvement				197,810	197,810
Dual Credit Coordinator				37,205	37,205
Outdoor School				720,100	720,100
Helensview School					
Turnaround School (Helensview, 1.0x)	78	7,962		621,036	621,036
Turnaround School (Helensview, 2.0x)	12	15,924		191,088	191,088
Helensview (Services for Pregnant and Parenting Students)	30	15,924		477,720	477,720
Home School Notification				16,762	16,762
Incarcerated Youth Program				204,220	204,220
Functional Living Skills					
Alt. Behavior Placements	11	93,219		1,025,409	1,025,409
Department of School Health Services					
Hearing				74,585	74,585
Immunization				74,574	74,574
School Nursing Services/Registered Nurse	35	103,634		3,627,190	3,627,190
School Nursing Services/Special Needs				211,057	211,057
School Nursing Services/1:1 Nurses	2	103,634		207,268	207,268
Department of Technology Services					
Application and Development Services					
Student Information Systems - Level 1 (SIS Admin)				347,747	347,747
Infrastructure Services					
Internet Connectivity				99,000	99,000
Administrative Support Services					
Inter-District Delivery System (Pony)				17,304	17,304
School Closure Network				310	310
Follett Destiny Hosting				164,250	164,250
Total			8,491,202	8,340,443	16,831,645

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 2015/16

Amount	Source Fund	Destination Fund	Purpose
2,707,980	101 General Fund	307 IT Projects Debt Service Fund	Debt Service - IT GO Bonds of 2009
1,129,511	101 General Fund	320 Full Faith and Credit Debt Service Fund	Debt Service - Recovery Zone Bond of 2011
2,151,000	101 General Fund	438 Facilities Capital Fund	Capital Improvement Projects
\$5,988,491	Total Transfers		

Fund Transfers - FY 2014/15

Amount	Source Fund	Destination Fund	Purpose
2,707,874	101 General Fund	307 IT Projects Debt Service Fund	Debt Service - IT GO Bonds of 2009
1,115,559	101 General Fund	320 Full Faith and Credit Debt Service Fund	Debt Service - Recovery Zone Bond of 2011
4,470,000	101 General Fund	407 IT System Project Fund	Capital Improvement Projects
6,115,996	101 General Fund	438 Facilities Capital Fund	Capital Improvement Projects
\$14,409,429	Total Transfers		

Requirements by Major Account Category (All Funds)

Description	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Salaries and Benefits	411,290,238	435,690,886	493,451,985	522,012,958	522,720,718
Materials and Services	109,023,029	117,619,717	144,511,449	160,515,593	163,365,845
Capital Outlay	19,767,227	16,165,060	76,636,169	163,313,819	163,228,426
Debt Service & Other	99,455,123	96,998,884	103,555,254	110,580,021	109,750,855
Fund Transfers	55,786,225	9,013,122	14,409,429	5,988,491	5,988,491
Contingency	-	-	367,093,913	144,786,759	201,146,225
Ending Fund Balance	200,139,053	200,021,893	20,737,728	23,193,125	23,193,125
Total Requirements	895,460,896	875,509,563	1,220,395,927	1,130,390,766	1,189,393,685



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 Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
376510 - Beginning Fund Balance	30,924,694	37,457,015	51,673,785	40,079,720	36,229,720
411111 - Current-Multnomah Co	178,367,965	184,996,847	194,900,000	198,470,000	198,470,000
411112 - Current-Clackamas Co	131,981	141,111	150,000	160,000	160,000
411113 - Current-Washington Co	1,044,859	1,158,938	1,354,000	1,425,000	1,425,000
411114 - Current-Mult Co Cancel/Omit	239,554	495,295	-	-	-
411121 - Prior-Multnomah Co	4,966,419	4,526,758	4,500,000	4,500,000	4,500,000
411122 - Prior-Clackamas Co	3,465	3,627	3,500	3,500	3,500
411123 - Prior-Washington Co	14,879	19,197	15,000	15,000	15,000
411124 - Prior-Mult Co Cancel/Omit	14,946	9,797	-	-	-
411130 - Foreclosures	-	254,054	50,000	150,000	150,000
411140 - Pymts In Lieu Of Prop Taxes	295,042	370,696	250,000	300,000	300,000
411170 - Other Property Taxes	39	26	-	-	-
411211 - CY Local Option Taxes-Mult Co	49,938,498	54,195,505	61,030,000	71,714,719	71,714,719
411212 - CY Local Option Taxes-Clack Co	55,072	58,881	50,000	55,000	55,000
411213 - CY Local Option Taxes-Wash Co.	435,997	483,590	375,000	415,000	415,000
411221 - PY Local Option Taxes-Mult Co.	1,273,690	1,193,153	1,000,000	1,050,000	1,050,000
411222 - PY Local Option Taxes-Clack Co	1,173	1,331	500	500	500
411223 - PY Local Option Taxes-Wash Co	4,550	6,974	2,000	5,000	5,000
411231 - Pen/Int-Local Opt Tax-MultCo	10,575	9,202	-	-	-
411232 - Pen/Int-Local Opt Tax-ClackCo	291	329	-	-	-
411233 - Pen/Int-Local Opt Tax-WashCo	129	109	-	-	-
411241 - Foreclosures-Local Opt-Mult Co	-	64,191	-	-	-
411311 - CY Gap Rate Taxes - Mult Co	18,842,486	19,521,253	20,630,000	21,325,000	21,325,000
411312 - CY Gap Rate Taxes - Clack Co	13,943	14,890	15,000	17,000	17,000
411313 - CY Gap Rate Taxes - Wash Co	110,385	122,286	130,000	150,000	150,000
411321 - PY Gap Rate Taxes - Mult Co	524,067	477,673	420,000	475,000	475,000
411322 - PY Gap Rate Taxes - Clack Co	365	382	-	-	-
411323 - PY Gap Rate Taxes - Wash Co	1,566	2,023	1,000	1,500	1,500
411521 - PY GO Bond - Multnomah County	3,314	4,252	-	-	-
411522 - PY GO Bond - Clackamas County	7	4	-	-	-

General Fund - Resources by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
411523 - PY GO Bond - Washington County	29	11	-	-	-
411901 - Pen/Int-Multnomah Co	41,753	34,862	-	-	-
411902 - Pen/Int-Clackamas Co	773	872	-	-	-
411903 - Pen/Int-Washington Co	343	288	-	-	-
412000 - Rev-Local Gov't Not Districts	33,996	8,400	-	-	-
Subtotal - Revenue from Taxes	256,372,151	268,176,807	284,876,000	300,232,219	300,232,219
413110 - Regular Day Tuition	36,688	27,746	35,000	35,000	35,000
413111 - Reg Tuition-Evening HS	192,750	107,174	100,000	100,000	100,000
413120 - Reg Day Tuition-Oth Dist inSt	68,806	144,269	70,000	70,000	70,000
413310 - Summer School Tuition	455	-	-	-	-
Subtotal - Tuition	298,699	279,189	205,000	205,000	205,000
415100 - Interest on Investments	491,382	238,954	500,000	300,000	300,000
Subtotal - Earnings on Investment	491,382	238,954	500,000	300,000	300,000
416201 - A la Carte Sales	-	-	-	-	-
417110 - Football Admissions	69,245	60,800	70,000	70,000	70,000
417120 - Basketball Admissions	54,435	57,833	55,000	55,000	55,000
417130 - Wrestling Admissions	4,888	5,153	5,000	5,000	5,000
417140 - Other Admissions	10,296	11,936	9,500	9,500	9,500
417410 - Pay to Play Fees	333,560	661,435	500,000	500,000	500,000
417420 - Other Activity Fees	18,685	20,781	20,000	20,000	20,000
417600 - Club Fund Raising	18,855	10,320	20,000	20,000	20,000
417700 - Outdoor School Fees	25,510	255	-	-	-
Subtotal - Extra-Curricular Activities	535,474	828,513	679,500	679,500	679,500
419110 - Civic Use of Bldgs	571,647	628,380	554,000	554,000	554,000
419112 - CUB-Day Care	199,533	222,935	200,000	200,000	200,000
419120 - Community Parking Fees	20,499	22,648	20,000	20,000	20,000
419130 - Rent-Lease of Facilities	1,852,990	1,422,079	1,465,000	1,465,000	1,465,000
419200 - Contrib-Donation - Priv Source	(406)	48	-	-	-
419400 - Svc Provided-Oth Local Ed Agcy	21,328	20,000	-	-	-
419410 - Svc Provided-Oth Dist in State	-	-	-	-	-
419600 - Recovery PY Expenditure	419,419	267,030	-	-	-
419800 - Fees Charged to Grants	4,252,304	3,353,426	4,056,000	4,214,670	4,214,670
419910 - Miscellaneous	1,096,994	883,807	435,000	435,000	435,000
419920 - Jury Duty	1,271	1,302	-	-	-
419930 - Fingerprinting	38,459	47,405	-	-	-
419940 - Restitution	7,943	4,656	-	-	-
419945 - E-Rate Priority 1	2,008,983	739,169	1,000,000	1,000,000	1,000,000
419946 - E-Rate Priority 2	-	-	-	-	-
419947 - Energy Eff Rebate - Othr Agent	-	-	-	-	-
419950 - Sales, Royalties and Events	2,611	11,767	5,000	5,000	5,000
419965 - Administrative Claiming	242,613	701,499	620,000	620,000	620,000
419970 - Public Records Request	-	4,890	-	-	-
Subtotal - Other Revenue from Local Sources	10,736,188	8,331,042	8,355,000	8,513,670	8,513,670
Subtotal - Local Sources	268,433,894	277,854,505	294,615,500	309,930,389	309,930,389
421010 - County School Funds	14,946	18,861	30,000	30,000	30,000

General Fund - Resources by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
421020 - Ed Service Dist Apportionment	7,144,651	7,616,690	8,183,555	8,491,202	8,491,202
421991 - City of Portland	4,512,983	4,527,239	4,500,000	4,500,000	4,500,000
421992 - Multnomah County Income Tax	-	-	-	-	-
Subtotal - Intermediate Sources	11,672,580	12,162,790	12,713,555	13,021,202	13,021,202
431010 - SSF--General Support	151,369,290	184,689,998	187,898,066	200,711,635	211,311,635
431030 - Common School Fund	4,607,728	4,427,154	4,550,000	4,490,000	4,490,000
431992 - Return To Work	17,141	-	-	-	-
432990 - Restricted State Grants	-	-	-	-	-
Subtotal - State Sources	155,994,159	189,117,152	192,448,066	205,201,635	215,801,635
442000 - Unrestr Rev-Fed Govt Thru St	966,474	11,166	-	-	-
445080 - Fed Grants- State Pass Thru	-	-	-	-	-
445090 - Fed Stimulus - State Pass Thru	-	-	-	-	-
448010 - Federal Forest Fees	1,401	29,300	-	-	-
Subtotal - Federal Sources	967,875	40,466	-	-	-
451100 - Bond Proceeds	-	-	-	-	-
451000 - LTD Financing Sources	471,127	-	-	-	-
452100 - Interfund Transfers	-	-	-	-	-
453000 - Sale of Fixed Assets	348,437	13,737	100,000	100,000	100,000
Subtotal - Other Sources	819,564	13,737	100,000	100,000	100,000
Total Resources by Account	468,812,766	516,645,665	551,550,906	568,332,946	575,082,946

General Fund - Requirements by Program

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
1000A - Instructional Subs	6,392,847	6,540,891	-	-	-
11111 - Elementary K-5 Program	9,383,807	10,972,987	17,420,021	15,356,459	15,538,375
11112 - Elementary 1-5 Homeroom	65,167,854	70,658,818	76,387,021	82,726,829	82,772,745
11113 - K-5/K-8 Consolidated Budget	2,558,714	2,729,489	3,492,265	3,193,752	3,348,678
11119 - Kindergarten Homeroom	8,679,873	8,910,224	10,497,990	19,098,919	19,010,475
11121 - Intermediate, 4-5	-	-	-	-	-
11122 - Intermediate, 4-5 Homeroom	-	-	-	-	-
11131 - School Activities	82,714	298,919	787,245	1,190,291	1,190,045
Subtotal - Elementary School Instruction	92,265,808	100,111,328	108,584,542	121,566,250	121,860,318
11211 - Middle School Programs	35,984,231	37,169,364	42,225,801	42,942,196	43,082,436
11212 - Middle School Homeroom	4,063,389	4,527,786	4,977,057	5,115,221	5,091,467
11213 - MS Consolidated Budget	558,086	517,620	634,897	561,362	635,617
11221 - School Activities	-	11,793	28,473	28,851	28,712
Subtotal - Middle School Instruction	40,605,706	42,226,562	47,866,228	48,647,630	48,838,232
11311 - High School Programs	41,086,403	47,677,400	55,672,712	60,674,579	60,650,356
11312 - High School Homeroom	369,315	258,797	433,080	445,399	443,324
11313 - HS Consolidated Budget	1,353,821	1,411,799	1,688,649	1,507,502	1,579,383
11321 - School Activities	26,312	96,716	173,036	176,351	275,686
11322 - Athletic Activities Svcs	3,233,698	3,907,745	4,940,715	6,156,603	6,132,360
Subtotal - High School Instruction	46,069,550	53,352,456	62,908,192	68,960,434	69,081,109
11401 - Early Childhood Ed Ctr (ECEC)	25,375	-	298,480	305,005	303,701
11402 - HeadStart	-	-	-	-	-
Subtotal - Pre-Kindergarten Instruction	25,375	-	298,480	305,005	303,701
12100 - Talented And Gifted (TAG)	191,351	223,336	276,448	279,018	277,532
Subtotal - Special Programs - TAG	191,351	223,336	276,448	279,018	277,532
12211 - Functional Living Skills	841,782	936,775	1,001,054	1,038,585	1,034,309
12212 - Comm Behavior - Academic	2,518,687	2,353,473	2,377,288	2,470,436	2,460,304
12213 - Intensive Skills - Academic	4,343,429	7,408,226	6,403,874	6,710,998	6,683,316
12214 - Comm Behavior - Functional	1,361,485	1,795,101	1,886,956	2,048,310	2,038,968
12217 - Social Emotional - Behavior	1,756,040	2,697,425	2,711,692	2,822,190	2,810,456
12218 - Social Emotional - Intensive	2,559,039	2,574,274	2,842,950	2,960,965	2,948,600
12219 - Social Emotional - Fragile	1,440,884	2,275	4,384	4,384	4,384
12221 - SLC-Devel. Kindergarten	-	-	-	-	-
12230 - Life Skills/CTP	1,489,848	1,489,316	1,911,843	1,984,188	1,975,856
12241 - Intensive Skills - Functional	2,158,709	263,046	265,648	270,280	269,111
12251 - Direction Services	-	-	-	-	-
12261 - Home Instruction	171,894	225,927	113,891	115,402	114,847
12271 - Extended School Year	76,308	92,328	164,271	162,257	161,388
12282 - Behavior Intervntn Clsrm Diag	-	-	-	-	-
Subtotal - Restrictive Program Instruction	18,718,104	19,838,165	19,683,851	20,587,995	20,501,539
12501 - Resource Center Classrooms	-	-	175,621	176,689	175,695
12503 - Individual EAs - Gen Ed Clsrm	3,928,727	3,548,641	3,953,742	4,144,433	4,128,763
12504 - Deaf/Hard of Hearing	324,750	459,921	-	-	-
12505 - Vision Services	-	-	-	-	-
12510 - Less Restrictive Programs	14,282,781	14,269,040	15,655,316	16,104,457	16,029,947

General Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
12520 - Team-Communication Behavior	144,306	397,518	550,497	573,347	570,970
Subtotal - Less Restrictive Program Instruction	18,680,564	18,675,119	20,335,176	20,998,926	20,905,375
12603 - ECSE Evaluation	1,065,931	1,176,100	1,597,429	1,640,202	1,632,376
12607 - Portland Early Intervention Ed	-	-	-	-	-
Subtotal - Early Intervention Instruction	1,065,931	1,176,100	1,597,429	1,640,202	1,632,376
12811 - Public Alternative Programs	455,571	575,743	862,849	862,232	861,966
12821 - Community-Based Programs	8,328,397	7,973,061	7,946,051	8,120,191	8,850,191
12831 - Delayed Expulsion School Couns	138,589	54,577	99,353	99,320	99,308
12832 - Classroom Alternative Ed	126,208	99,415	158,875	98,521	98,367
12833 - Evening Programs	368,691	366,063	311,497	313,670	312,064
12835 - Indian Education	225,158	257,061	252,539	258,799	257,860
12870 - Targeted Transition	1,300,764	1,705,782	1,667,479	1,667,479	1,667,479
12880 - Charter Schools	10,322,940	11,997,646	12,600,866	14,257,021	13,527,021
12891 - Contract Programs	107,984	113,166	113,891	115,402	114,847
12892 - Alternative Ed-Instruc Support	519,269	1,042,512	1,042,598	1,077,964	1,075,150
12893 - CEIS (Coordinated Early Intervening)	-	-	-	-	-
Subtotal - Alternative Ed. Instruction	21,893,572	24,185,028	25,055,998	26,870,599	26,864,253
12911 - ESL/Bilingual--Elem	6,834,689	7,026,910	8,161,374	8,352,479	8,313,790
12912 - ESL/Bilingual--Middle	2,181,332	2,221,045	2,451,788	2,512,484	2,500,821
12913 - ESL/Bilingual--High	1,356,023	1,721,116	1,536,333	1,576,020	1,569,117
12914 - Bilingual Assessment Svcs	256,217	375,939	403,166	420,135	418,468
12922 - Teen Parenting Services	247,636	294,391	194,613	77,068	76,760
12930 - Migrant Education	-	-	-	-	-
12992 - Section 504/ADA Accom in PPS	353,928	234,517	369,520	373,333	372,158
Subtotal - Designated Program Instruction	11,229,824	11,873,917	13,116,794	13,311,519	13,251,114
14100 - Summer School, Elem	10,696	34,259	132,528	130,951	130,272
14400 - Summer School, Primary K-3	-	-	-	-	-
14300 - Summer School, High	15,456	287,306	699,858	345,360	343,415
Subtotal - Summer School	26,152	321,565	832,386	476,311	473,687
Subtotal - Instruction	250,771,935	271,983,576	300,555,524	323,643,889	323,989,236
21120 - Attendance Services	42	12,825	141,631	148,639	148,009
21130 - Social Work Services	442,104	583,869	669,557	687,003	683,757
21131 - Behavior Interventn Specialist	1,638,881	1,005,523	1,271,590	1,313,853	1,308,199
21141 - SPED Data Services	520,222	459,516	478,410	493,439	491,321
21150 - Student Safety	944,350	1,186,065	1,308,364	1,360,000	1,454,570
21192 - Student Discipline Services	1,538,355	1,948,153	1,903,599	1,952,511	1,943,316
21193 - Drug and Alcohol Services	-	-	-	-	-
21210 - Service Area Direction	571,031	940,337	1,196,323	1,114,372	1,111,150
21220 - Counseling Services	8,369,985	8,584,585	10,303,583	13,166,627	13,105,191
21240 - Student Guidance Information	182,241	341,773	1,323,093	1,476,221	1,469,304
21262 - Vocational Education	664,111	1,173,245	2,933,221	1,707,678	2,200,408
21330 - Dental Services	34,500	5,000	10,000	10,000	10,000
21390 - Other Health Services	-	2,087	-	-	-
21420 - Psychological Testing Services	5,305,046	5,504,791	4,934,235	5,060,561	5,037,222
21520 - Speech Pathology	6,724,948	7,519,180	7,995,458	8,232,637	8,193,655

General Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
21580 - Access Services - SPED Tech	263,253	295,822	317,245	325,067	323,767
21590 - Other Speech Path/Audio Svcs.	(135)	-	-	-	-
21601 - Occupational Therapy	1,251,083	1,290,766	1,439,592	1,480,054	1,473,155
21602 - Physical Therapy	427,397	464,469	487,422	495,646	493,396
21603 - Adaptive Physical Education	240,150	197,184	326,783	333,743	332,235
21604 - Feeding Team - Training	84,154	91,103	97,116	100,222	99,750
21901 - Program Admin/Supervision	4,373,071	5,418,601	6,371,357	6,442,892	6,426,520
21903 - Collaborative Supports Team	-	-	-	-	-
21905 - Third Party Medical Reimburse	49,095	100,074	-	-	-
21906 - IEP Writing - MTGS SPED STAFF	1,150,012	1,197,180	834,745	824,853	820,210
21907 - IEP Writing - MTGS GENED STAFF	283,878	287,584	276,812	273,481	271,941
21908 - TAG Plan Writing	8,329	8,468	41,698	42,109	41,872
Subtotal - Instructional Support (Students)	35,066,102	38,618,201	44,661,834	47,041,608	47,438,948
22110 - Service Area Direction	625,556	1,072,910	1,812,095	2,155,389	1,657,533
22130 - Curriculum Development	267,637	399,534	316,144	250,331	249,319
22133 - Curriculum Development - HS	161,516	114,069	64,390	67,150	66,862
22193 - SIP Development	-	-	-	-	-
22195 - Teaching Innovation Support	-	-	123,904	129,557	128,909
22220 - Library/Media Services	4,236,924	4,380,337	5,392,365	5,545,431	8,646,584
22230 - Multimedia Services	368,205	387,148	301,020	313,706	312,368
22240 - Educational Television Service	366,877	344,494	394,223	408,817	406,930
22252 - Broadcasting	33,180	31,137	49,973	49,925	49,904
22256 - Management & General Support	41,450	37,263	44,554	46,660	46,438
22291 - Textbook Services	393,202	498,164	674,065	632,787	630,483
22292 - Classroom Technology/Services	612,634	734,552	1,027,775	1,077,522	1,072,943
22301 - Assessment System Design	198,794	151,450	347,440	346,417	345,713
22402 - Instructional Specialists	1,925,768	2,321,221	3,733,779	3,821,681	3,803,916
22410 - Instr Staff Training Svcs	4,762,528	4,413,604	6,714,906	6,919,397	7,299,581
22411 - Instr Staff Training - K-5	-	-	-	-	-
22412 - Instr Staff Training - 6-8	-	-	-	-	-
22413 - Instr Staff Training - HS	119,236	-	-	-	-
22420 - Portland Teacher Program	36,660	36,541	39,784	39,795	39,783
22430 - New Teacher Orientation	401,130	589,394	1,850,742	1,789,161	1,781,246
Subtotal - Instructional Support (Staff)	14,551,297	15,511,817	22,887,159	23,593,726	26,538,512
23100 - Board of Education Services	549,810	227,142	398,183	466,479	585,501
23210 - Office of Superintendent	613,163	643,541	839,483	861,308	858,324
23211 - Executive Administration	861,444	1,121,615	658,483	570,758	568,063
23212 - Assistant Superintendent	945,399	523,321	1,200,646	1,231,882	1,226,804
23240 - State and Federal Relations	130,736	138,537	141,586	147,972	147,221
23292 - Legal Services	960,436	2,088,258	1,332,234	1,398,859	1,284,377
23293 - Operational Support Services	711,327	1,149,072	2,140,784	2,314,534	2,306,502
Subtotal - Executive Administrative Services	4,772,314	5,891,485	6,711,399	6,991,792	6,976,792
24101 - School Administrative Services	28,449,066	30,214,702	34,804,621	37,882,327	37,934,085
24102 - School Curriculum Svcs (VPs)	-	-	-	-	-
24103 - School Business Services	154,994	214,666	222,446	232,702	231,558

General Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
24901 - Graduation Services	55,575	61,530	60,824	60,726	60,683
24910 - PAPSA	415,837	386,859	298,862	298,862	298,862
24920 - School Closure	27,539	-	-	-	-
Subtotal - School Administration	29,103,012	30,877,758	35,386,753	38,474,617	38,525,188
25100 - Direction of Business Support	362,191	583,268	710,063	724,307	721,586
25210 - Direction of Fiscal Services	474,725	543,402	528,804	540,934	738,464
25220 - Budgeting Services	564,859	637,881	675,788	706,824	703,498
25240 - Payroll Services	643,820	695,390	785,978	832,643	828,813
25250 - Financial Accounting Services	2,317,352	2,890,106	2,816,387	2,967,681	2,956,704
25281 - Service Area Direction	208,742	192,044	199,962	207,932	207,059
25283 - Liability Claims	497,570	386,569	743,162	743,162	743,162
25284 - Property/Fire Loss	1,389,983	1,783,856	1,992,991	1,992,991	1,992,991
25285 - Worker's Compensation	-	-	-	-	-
25286 - Worksite Safety	37,101	-	-	-	-
25287 - Mandated Health Services	27,110	27,524	42,000	42,000	42,000
25291 - Enrollment Services	611,359	845,101	1,067,167	1,201,873	1,197,033
25292 - Family Support Centers	-	-	-	-	-
Subtotal - Business Services	7,134,813	8,585,142	9,562,302	9,960,347	10,131,310
25410 - Service Area Direction	1,594,213	1,828,151	2,035,229	2,095,404	2,085,497
25411 - Project Management	2,615,003	3,084,145	2,951,466	3,201,357	3,194,038
25421 - Custodial Services	16,255,616	16,907,304	18,142,997	18,712,667	18,640,267
25423 - Utilities Services	9,380,681	10,093,202	10,371,128	10,583,609	10,583,609
25424 - Property Management	1,437,059	1,559,196	1,520,415	1,446,255	1,442,319
25441 - Workforce	7,974,489	8,402,614	8,683,578	8,629,895	8,594,481
25443 - Vehicle Operation/Maintenance	305,687	668,268	224,830	224,830	224,830
25460 - Security Services	655,450	881,967	854,939	877,833	875,284
25490 - Other Operations & Maintenance	3,057	-	-	-	-
Subtotal - Operations & Maintenance of Plant	40,221,256	43,424,847	44,784,582	45,771,850	45,640,325
25510 - Transportation Administration	349,174	376,426	511,798	525,215	523,101
25520 - Transportation Operations	13,591,039	13,995,064	14,263,395	14,915,239	14,899,339
25530 - Transportation Fleet Maint	1,295,118	1,314,114	1,780,916	1,797,848	1,794,866
25540 - Transportation Routing	2,690,597	2,975,579	3,161,658	3,039,661	3,036,679
25550 - Transportation Safety Training	-	-	-	-	-
Subtotal - Student Transportation	17,925,928	18,661,184	19,717,767	20,277,963	20,253,985
25720 - Purchasing Services	771,624	816,986	1,134,033	1,173,572	1,169,120
25730 - Warehousing/Distribution Svcs	687,304	665,318	657,926	675,438	672,699
25740 - Print/Publish/Duplicate Svcs	1,086,870	880,967	827,054	832,435	831,825
25790 - Other Internal Services	255,677	181,325	231,378	234,817	234,270
Subtotal - Internal Services	2,801,475	2,544,596	2,850,391	2,916,262	2,907,914
26230 - Evaluation Services	1,088,691	1,192,056	1,389,930	1,437,262	1,431,212
26240 - Planning Services	236,315	248,429	532,319	549,704	547,082
26260 - Grant Writing	114,205	123,090	133,183	139,056	138,375
Subtotal - Planning, Research, Development	1,439,211	1,563,575	2,055,432	2,126,022	2,116,669
26330 - Public Information Services	631,611	941,752	1,458,492	1,143,130	1,138,100
26331 - Volunteer Activities/Recogn	25,939	34,288	25,996	25,996	25,996

General Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
26340 - Management Information Service	328,973	348,827	380,759	394,796	393,185
26350 - Translation Services	485,584	508,254	595,305	671,693	668,902
Subtotal - Information Services	1,472,107	1,833,122	2,460,552	2,235,615	2,226,183
26410 - Service Area Direction	3,147,255	3,572,266	4,321,776	4,513,358	4,492,359
26420 - Recruitment and Placement Svcs	24,354	76,214	60,000	60,000	60,000
26440 - HRA Benefits Program	266,474	83,119	8,308	8,308	8,308
26491 - Staff Services	247,298	410,502	174,350	174,350	174,350
26492 - Non-Instr Staff Development	37,049	35,497	148,375	145,620	145,620
26493 - Staff Relations - Negotiations	-	6,091	-	-	-
Subtotal - Staff Services	3,722,430	4,183,689	4,712,809	4,901,636	4,880,637
26610 - IT Service Area Direction	439,490	482,164	1,426,134	1,475,308	1,469,384
26620 - Systems Analysis Services	6,462	-	-	-	-
26631 - Student Information Systems	1,351,636	1,155,500	2,332,651	2,420,493	2,411,342
26634 - Web Information Systems	-	-	-	-	-
26635 - Programming Services	594,802	830,016	2,367,456	2,386,567	2,378,633
26641 - Operations Services	3,516,980	4,014,877	3,291,642	3,532,652	3,522,512
26642 - Data Control/Entry	330,996	280,887	85,944	90,025	89,600
26643 - Client Services	1,913,110	1,941,462	-	-	-
26691 - Central Telecom Services	1,359,129	1,246,721	1,278,060	1,278,060	1,278,060
26697 - Technical Training Services	7,894	-	-	-	-
26698 - Infrastructure Development	349,508	551,169	1,700,000	500,000	500,000
26699 - Systems Development	286	-	-	-	-
26700 - RECORDS MANAGEMENT SVCS	200,167	155,973	301,967	306,313	305,284
Subtotal - Technology Services	10,070,459	10,658,767	12,783,854	11,989,418	11,954,815
Subtotal - Support Services	168,280,405	182,354,183	208,574,834	216,280,856	219,591,278
31200 - Food Preparation and Service	-	219	-	-	-
33000 - Community Svcs	1,499,252	1,620,781	1,926,466	1,948,880	1,945,118
Subtotal - Enterprise & Community Services	1,499,252	1,621,000	1,926,466	1,948,880	1,945,118
41500 - Bldg Acquis/Constr/Improv Svcs	192,969	-	-	-	-
Subtotal - Building Acquisition & Construction	192,969	-	-	-	-
51100 - Long-Term Debt Service	-	-	-	-	-
52100 - Fund Transfers	10,611,189	9,013,122	14,409,429	5,988,491	5,988,491
Subtotal - Debt Service & Transfers Out	10,611,189	9,013,122	14,409,429	5,988,491	5,988,491
61100 - Operating Contingency	-	-	26,084,653	20,470,830	23,568,823
71100 - Ending Fund Balance	37,457,015	51,673,784	-	-	-
Total Requirements by Program	468,812,766	516,645,665	551,550,906	568,332,946	575,082,946

General Fund - Requirements by Account

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
511100 - Licensed Staff	150,257,167	160,445,476	175,906,491	197,558,658	199,471,104
511210 - Classified - Represented	35,723,421	37,203,932	41,064,448	43,330,316	43,338,514
511220 - Non-Represented Staff	12,297,662	13,801,312	17,201,534	18,469,698	18,469,698
511310 - Administrators - Licensed	15,279,799	16,625,204	18,210,239	19,552,660	19,552,660
511320 - Administrators - NonLicensed	712,123	822,459	1,241,502	1,277,724	1,277,724
511420 - Directors/Program Admins	3,325,692	3,971,129	4,653,528	4,968,647	4,880,087
512100 - Substitutes - Licensed	5,048,110	5,452,657	6,642,162	6,470,419	6,450,182
512200 - Substitutes - Classified	675,641	755,731	813,305	737,844	818,724
512300 - Temporary Misc - Licensed	548,849	1,032,548	1,391,216	1,081,069	1,079,887
512400 - Temporary Misc - Classified	653,526	895,042	1,108,947	1,169,900	1,285,567
513100 - Extended Responsibility-LIC	1,520,541	1,687,688	2,108,313	2,196,448	2,196,448
513200 - Extended Responsibility-CLS	773,871	946,405	934,528	954,865	954,865
513300 - Extended Hours	2,123,791	2,367,382	4,094,295	3,533,650	3,551,283
513400 - Overtime Pay	751,896	904,728	558,411	558,411	558,411
513510 - Group Hlth Opt Out Lic	48,713	8,000	-	-	-
513520 - Group Hlth Opt Out Non Lic	7,800	1,400	-	-	-
Subtotal - Salaries	229,748,602	246,921,093	275,928,919	301,860,309	303,885,154
521000 - PERS	2,983,378	5,481,421	6,002,502	1,479,164	1,489,089
521310 - PERS UAL	30,345,060	33,434,038	34,657,837	38,215,542	36,770,139
522000 - Social Security - FICA	17,172,905	18,495,017	21,141,214	23,092,327	23,247,241
523100 - Workers' Compensation	1,648,634	2,741,512	3,039,566	3,078,973	2,978,082
523200 - Unemployment Compensation	857,387	443,683	277,397	301,837	273,519
524100 - Group Health Insurance	58,096,915	61,596,369	70,122,529	78,468,866	79,148,546
524200 - Other Employer Paid Benefits	533,440	529,709	748,633	875,203	941,648
524300 - Retiree Health Insurance	4,064,287	4,127,474	4,450,039	4,739,237	4,497,518
524400 - DCU Union Contract Items	3,739	5,109	7,000	7,000	7,000
524500 - PAT Union Contract Items	-	-	13,000	13,000	13,000
524510 - PAT Union Tuition Reimbursemnt	814,315	834,660	725,000	725,000	725,000
524520 - PAT Union Prof Improvement Fds	376,041	321,445	800,000	800,000	800,000
524530 - Early Retirement Benefits	1,701,128	1,638,133	1,465,519	1,720,597	1,671,382
524600 - PFSP District Inservices	6,105	7,224	12,775	10,020	10,020
Subtotal - Employee Benefits	118,603,335	129,655,795	143,463,011	153,526,766	152,572,184
531000 - Instructional Prof & Tech Svcs	-	-	-	-	-
531100 - Instructional Services	1,974,771	1,705,780	4,864,101	5,206,997	5,306,997
531200 - Instr Program Improvement Svcs	70,426	109,720	251,295	201,295	201,295
531300 - Student Services	-	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	451,749	516,418	577,416	465,460	465,460
531810 - Non-Instr Dev Profess Dev Fds	130,036	122,721	268,710	268,710	268,710
531900 - Other Instr Prof/Tech Svcs	367,647	601,590	954,517	726,517	565,562
Subtotal - Instructional Prof. & Technical Services	2,994,629	3,056,229	6,916,039	6,868,979	6,808,024
532100 - Cleaning Services	8,819	370	927	927	927
532200 - Repairs and Maintenance Svcs	1,580,808	1,024,029	1,946,936	2,130,065	2,130,065
532400 - Rentals	728,081	516,135	378,752	378,752	378,752
532410 - Leased Copy Machines	1,214,130	1,164,155	1,152,903	1,152,903	1,152,903
532500 - Electricity	3,154,541	3,422,172	3,634,357	3,426,144	3,426,144

General Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
532600 - Fuel	3,030,574	3,309,229	3,259,810	3,661,784	3,661,784
532700 - Water and Sewage	2,518,703	2,613,655	2,622,891	2,756,005	2,756,005
532800 - Garbage	717,138	796,946	898,335	783,941	783,941
532900 - Other Property Services	2,129,352	3,075,079	1,814,209	1,814,209	1,814,209
Subtotal - Property Services	15,082,145	15,921,769	15,709,120	16,104,730	16,104,730
533110 - Reimb - School Bus	9,710,801	10,220,879	10,249,052	10,739,852	10,739,852
533120 - Reimb - Taxi Cab	927,793	1,094,730	1,041,000	1,041,000	1,041,000
533130 - Reimb - In-Lieu	12,362	8,827	58,000	58,000	58,000
533140 - Reimb - Tri-Met	1,109,109	1,128,608	1,172,500	1,172,500	1,172,500
533150 - Reimb - Field Trips	427,637	508,040	48,272	48,272	48,272
533160 - Reimb - Athletic Trips	-	-	-	-	-
533200 - Non-Reimb Student Transport	150,636	349,781	437,270	454,270	454,270
Subtotal - Transportation Services	12,338,338	13,310,864	13,006,094	13,513,894	13,513,894
534100 - Travel, Local in District	222,822	185,726	176,088	176,088	176,088
534200 - Travel, Out of District	303,247	378,567	404,923	256,119	266,119
534210 - Trav Out Dist Profess Dev Fds	76,659	49,468	63,751	63,751	63,751
534300 - Travel, Student Activities	49,536	60,100	58,123	48,123	48,123
534900 - Other Travel	5,655	413	-	-	-
Subtotal - Travel	657,919	674,274	702,885	544,081	554,081
535100 - Telephone	451,762	587,174	619,896	619,896	619,896
535300 - Postage	329,120	298,284	252,210	252,210	252,210
535400 - Advertising	136,435	53,217	54,153	54,153	54,153
535500 - Printing and Binding	1,113,689	1,341,697	1,489,437	1,374,437	1,374,437
535910 - Fax	-	266	510	510	510
535920 - Internet Fees	38,698	25,079	5,300	5,300	5,300
535990 - Wide Area Network/Misc	815,054	940,344	935,137	935,137	935,137
Subtotal - Communications	2,884,759	3,246,061	3,356,643	3,241,643	3,241,643
536000 - Charter Schools	10,322,928	11,994,794	12,597,166	14,253,321	13,523,321
Subtotal - Charter Schools	10,322,928	11,994,794	12,597,166	14,253,321	13,523,321
537100 - Tuition to Other Dist InState	295,213	323,830	285,000	285,000	285,000
537300 - Tuition to Private Schools	7,529,912	7,434,387	7,984,224	8,158,364	8,888,364
537410 - Tuition - Fees College Credit	-	400	-	-	-
Subtotal - Tuition Payments	7,825,125	7,758,617	8,269,224	8,443,364	9,173,364
538100 - Audit Services	330,955	175,203	281,600	281,600	281,600
538200 - Legal Services	600,852	1,234,511	472,470	472,470	472,470
538300 - Architect and Engineering Svcs	71,935	85,735	2,139	2,139	2,139
538400 - Negotiation Services	1,000	-	-	-	-
538500 - Management Services	22,961	68,515	63,000	63,000	63,000
538600 - Data Processing Services	52,701	100,574	2,500	2,500	2,500
538800 - Election Services	39,745	-	100,000	100,000	100,000
538910 - Security Services	276,900	333,711	251,945	251,945	251,945
538920 - Staff Services	-	-	139	139	139
538930 - Secretarial/Clerical Services	113,173	185,910	152,166	152,166	152,166
538940 - Professional Moving Services	152,899	248,901	10,993	10,993	10,993
538950 - Professional Health Care Svcs	861,196	528,864	892,617	892,617	892,617

General Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
538960 - Professional Child Care Svcs	164,333	154,287	222,186	322,186	322,186
538970 - Graphic Arts Services	2,217	4,077	3,835	3,835	3,835
538980 - Laundering Services	93,426	103,652	85,063	85,063	85,063
538990 - Non-Instr Pers/Professional Sv	4,528,093	5,725,357	5,711,564	5,752,480	6,772,480
538992 - Custodial Services Contract	-	-	-	-	-
538995 - Meal Services	-	-	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	7,312,387	8,949,299	8,252,217	8,393,133	9,413,133
541000 - Consumable Supplies	4,230,978	4,301,987	7,906,828	6,415,980	7,823,554
541100 - Loss Prevention	3,956	782	-	-	-
541240 - Fruit and Vegetables-NS Only	-	44	-	-	-
541310 - Auto Parts, Batteries	102,610	64,986	95,746	95,746	95,746
541315 - Tires	16,378	25,730	20,006	20,006	20,006
541320 - Oil & Lubricants	10,632	14,778	7,370	7,370	7,370
541325 - Gas	186,857	216,124	201,842	201,842	201,842
541330 - Propane	104,724	148,335	315,452	315,452	315,452
541400 - Maintenance Materials	1,033,387	1,069,499	766,219	766,219	766,219
541500 - Inventory Adjustments	1,232	17,192	39,985	39,985	39,985
541600 - Interdepartmental Charges	(694,851)	(473,227)	(55,932)	(55,932)	(55,932)
541700 - Discounts Taken	(860)	(1,387)	-	-	-
542100 - Textbook Expansion	568,512	416,646	1,012,964	551,964	551,964
542200 - Textbook Adoption	406,901	1,709	2,580,675	85,000	85,000
542300 - Textbook Replacement	18,931	1,962	31,519	31,519	31,519
543000 - Library Books	54,221	212,556	161,387	85,267	85,267
544000 - Periodicals	61,916	108,283	102,699	102,699	102,699
545100 - Purchased Food-NS Only	-	280	-	-	-
546000 - Non-Consumable Supplies	234,799	397,280	1,461,753	291,786	291,786
546100 - Minor Equipment - Tagged	13,949	91,566	266,390	168,390	168,390
547000 - Computer Software	538,008	781,367	827,578	842,578	1,042,578
Subtotal - Supplies & Materials	6,892,281	7,396,493	15,742,481	9,965,871	11,573,445
552000 - Building Acquisition/Improvmt	-	-	-	-	-
553100 - Leasehold Improvements	-	429	-	-	-
Subtotal - Capital Outlay	-	429	-	-	-
554100 - Initial and Addl Equipment	301,197	268,462	888,539	88,539	88,539
554110 - Vehicles	45,954	15,539	-	-	-
Subtotal - Equipment	347,151	284,001	888,539	88,539	88,539
555010 - Computers	1,623,878	1,662,716	882,309	777,309	777,309
555020 - Printers	15,429	5,867	28,224	28,224	28,224
555030 - Software Capital Expense	471,315	12,021	-	-	-
555090 - Misc Other Technology	421,513	975,132	1,334,005	274,005	274,005
Subtotal - Technology	2,532,134	2,655,736	2,244,538	1,079,538	1,079,538
556410 - Buses/Capital Bus Improvements	381,565	357,042	400,000	400,000	400,000
559000 - Other Capital Outlay	-	296	9,804	9,804	9,804
Subtotal - Other Capital Outlay	381,565	357,338	409,804	409,804	409,804
561000 - Redemption of Principal	-	-	-	-	-
562100 - Interest (Except Bus/Garage)	-	-	-	-	-

General Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
563000 - Fiscal Charges	105,651	113,343	162,700	162,700	162,700
563400 - Bad Debt Expense	89,009	4,013	-	-	-
563500 - Administrative Write-Off	20,160	681,029	-	-	-
564000 - Dues and Fees	706,884	561,063	775,311	784,820	789,945
564010 - Dues & Fees Profess Dev Fds	25,814	20,291	102,001	102,001	102,001
564100 - Bond Issuance Cost	-	925	-	-	-
565100 - Liability Insurance	196,328	206,663	258,200	258,200	258,200
565300 - Property Insurance Premiums	1,075,587	1,222,349	1,555,462	1,555,462	1,555,462
565400 - Student Insurance Premiums	-	-	-	-	-
565500 - Judgmnts&Settlemnts Against	109,555	127,963	-	-	-
565930 - Deductible Insurance Loss	461,958	593,007	680,908	680,908	680,908
567100 - Permits	26,928	15,626	20,562	20,562	20,562
567200 - Public Assessments	3,391	229,696	15,000	15,000	15,000
Subtotal - Other Accounts	2,821,264	3,775,967	3,570,144	3,579,653	3,584,778
571000 - Transfers to Other Funds	10,611,189	9,013,122	14,409,429	5,988,491	5,988,491
581000 - Operating Contingency	-	-	26,084,653	20,470,830	23,568,823
376520 - Ending Fund Balance	37,457,015	51,673,784	-	-	-
Total Requirements by Account	468,812,766	516,645,665	551,550,906	568,332,946	575,082,946

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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Resources by Account					
376510 - Beginning Fund Balance	3,531,930	3,739,985	3,881,726	3,260,830	3,260,830
417900 - Other Curricular Activities	7,866,535	8,307,500	8,818,532	8,500,000	8,500,000
Total Resources by Account	11,398,465	12,047,485	12,700,258	11,760,830	11,760,830
Requirements by Program					
11321 - School Activities	7,658,480	8,165,759	9,439,428	8,500,000	8,500,000
71100 - Ending Fund Balance	3,739,985	3,881,726	3,260,830	3,260,830	3,260,830
Total Requirements by Program	11,398,465	12,047,485	12,700,258	11,760,830	11,760,830
Requirements by Account					
541000 - Consumable Supplies	7,658,480	8,165,759	9,439,428	8,500,000	8,500,000
376520 - Ending Fund Balance	3,739,985	3,881,726	3,260,830	3,260,830	3,260,830
Total Requirements by Account	11,398,465	12,047,485	12,700,258	11,760,830	11,760,830

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 22 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 (47,000 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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Resources by Account					
376510 - Beginning Fund Balance	4,024,183	4,516,692	4,910,215	4,578,356	4,578,356
412000 - Rev-Local Gov't Not Districts	-	-	-	-	-
416120 - Lunch	2,768,885	2,777,401	2,845,463	2,539,260	2,539,260
416201 - A la Carte Sales	94,632	92,360	95,000	93,000	93,000
416300 - Special Functions	5,187	4,837	5,500	5,000	5,000
416310 - Contracts and Other Sales	711,926	695,190	725,120	829,407	829,407
419200 - Contrib-Donation - Priv Source	-	-	1,000	1,000	1,000
419600 - Recovery PY Expenditure	995	-	-	-	-
419910 - Miscellaneous	26,196	49,071	11,000	5,000	5,000
419940 - Restitution	495	495	540	-	-
419950 - Sales, Royalties and Events	4,140	10,186	10,000	10,000	10,000
Subtotal - Local Sources	3,612,456	3,629,540	3,693,623	3,482,667	3,482,667
431020 - SSF--School Lunch Match	150,116	149,031	155,000	150,000	150,000
432990 - Restricted State Grants	62,730	144,489	168,532	29,781	29,781
Subtotal - State Sources	212,846	293,520	323,532	179,781	179,781
443000 - Restr Rev-Fed Govt Direct	6,500	-	-	-	-
445010 - Fed Reimburse-Breakfast	2,811,278	2,760,260	2,879,927	3,400,788	3,400,788
445020 - Fed Reimburse-Lunch	7,595,345	7,589,213	7,843,250	8,830,870	8,830,870
445030 - Fed Reimburse-Fresh Fruit & Ve	504,548	462,682	540,441	535,671	535,671
445060 - Fed Reimburse - Supper	808,987	799,300	863,204	836,282	836,282
445080 - Fed Grants- State Pass Thru	735,767	1,021,125	726,065	1,000,000	1,000,000
445090 - Fed Stimulus - State Pass Thru	6,003	-	-	-	-
447000 - Fed Grants-Other Interm Agency	27,977	-	-	-	-
Subtotal - Federal Sources	12,496,405	12,632,580	12,852,887	14,603,611	14,603,611
Total Resources by Account	20,345,890	21,072,332	21,780,257	22,844,415	22,844,415

Cafeteria Fund - Requirements by Program

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Requirements by Program					
31100 - Food Services Administration	619,655	686,518	590,082	650,331	647,348
31200 - Food Preparation and Service	13,867,840	14,030,498	18,182,105	16,759,451	16,766,246
31220 - BESC Deli	128,224	155,512	146,015	161,921	161,567
31230 - Fresh Fruit & Veg Program	431,451	480,004	459,225	535,669	535,466
31300 - Food Delivery Services	355,147	368,356	525,299	549,118	546,736
31900 - Nutrition Education/Other	3,734	371	108,020	-	-
31910 - Summer Nutrition	423,148	440,859	477,674	565,428	564,555
Subtotal - Enterprise & Community Services	15,829,198	16,162,118	20,488,420	19,221,918	19,221,918
71100 - Ending Fund Balance	4,516,692	4,910,215	1,291,837	3,622,497	3,622,497
Total Requirements by Program	20,345,890	21,072,332	21,780,257	22,844,415	22,844,415

Cafeteria Fund - Requirements by Account

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Requirements by Account					
511210 - Classified - Represented	3,177,443	3,052,383	3,565,890	3,654,429	3,658,849
511220 - Non-Represented Staff	728,903	747,837	826,464	969,585	983,167
511320 - Administrators - NonLicensed	-	-	107,800	111,034	111,034
511420 - Directors/Program Admins	168,480	198,787	90,999	96,004	96,004
512100 - Substitutes - Licensed	-	-	-	-	-
512400 - Temporary Misc - Classified	289,306	365,130	184,000	377,230	377,230
513300 - Extended Hours	2,807	6,479	7,000	24,282	24,282
513400 - Overtime Pay	26,909	57,371	40,425	40,425	40,425
513510 - Group Hlth Opt Out Lic	1,400	-	-	-	-
513520 - Group Hlth Opt Out Non Lic	6,400	600	-	-	-
Subtotal - Salaries	4,401,647	4,428,587	4,822,578	5,272,989	5,290,991
521000 - PERS	42,542	76,590	104,650	25,838	25,926
521310 - PERS UAL	534,799	568,284	604,751	667,560	640,210
522000 - Social Security - FICA	323,712	326,846	368,927	403,383	404,760
523100 - Workers' Compensation	35,193	51,169	53,049	53,786	51,852
523200 - Unemployment Compensation	22,087	14,726	4,823	5,273	4,762
524100 - Group Health Insurance	1,708,002	1,699,545	2,344,584	1,894,300	1,909,067
524200 - Other Employer Paid Benefits	12,832	14,622	12,538	14,766	15,872
524300 - Retiree Health Insurance	76,796	72,349	77,643	82,785	78,307
524530 - Early Retirement Benefits	283	-	-	-	-
Subtotal - Employee Benefits	2,756,246	2,824,131	3,570,965	3,147,691	3,130,756
531800 - Local Mtgs/Non-Instr Staff Dev	5,362	4,726	9,500	5,500	5,500
532200 - Repairs and Maintenance Svcs	57,827	86,435	250,000	250,000	250,000
532400 - Rentals	30,643	-	15,000	-	-
532410 - Leased Copy Machines	3,490	3,136	4,500	3,500	3,500
532500 - Electricity	-	-	-	-	-
532600 - Fuel	2,118	20	-	-	-
532800 - Garbage	5,820	13,972	15,000	23,500	23,500
532900 - Other Property Services	119,616	257,813	200,000	250,000	250,000
533200 - Non-Reimb Student Transport	-	-	-	-	-
534100 - Travel, Local in District	11,631	9,833	15,700	10,000	10,000
534200 - Travel, Out of District	10,489	9,963	13,000	6,000	6,000
535100 - Telephone	6,439	9,957	11,000	12,820	12,820
535300 - Postage	8,591	7,106	8,200	8,200	8,200
535400 - Advertising	3,188	400	1,200	-	-
535500 - Printing and Binding	29,664	30,738	35,000	32,000	32,000
538300 - Architect and Engineering Svcs	-	1,200	-	-	-
538930 - Secretarial/Clerical Services	-	-	-	-	-
538940 - Professional Moving Services	100	2,652	500	500	500
538950 - Professional Health Care Svcs	481	225	500	500	500
538980 - Laundering Services	33,914	27,147	34,000	34,000	34,000
538990 - Non-Instr Pers/Professional Sv	63,879	12,433	84,828	17,600	17,600
Subtotal - Other Purchased Services	393,250	477,756	697,928	654,120	654,120

Cafeteria Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
541000 - Consumable Supplies	499,956	423,431	570,293	576,500	576,500
541270 - Food Inventory Adjustm-NS Only	(83,382)	192,826	-	-	-
541600 - Interdepartmental Charges	194,784	108,668	203,200	200,000	200,000
541700 - Discounts Taken	-	-	-	-	-
542100 - Textbook Expansion	-	-	-	-	-
545100 - Purchased Food-NS Only	6,448,241	6,260,137	9,067,141	7,834,968	7,833,901
545300 - Donated Commodity -NS Only	782,937	1,067,619	791,065	1,070,000	1,070,000
546000 - Non-Consumable Supplies	24,718	14,972	25,000	25,000	25,000
546100 - Minor Equipment - Tagged	-	2,705	-	-	-
547000 - Computer Software	10,000	112	1,000	1,000	1,000
Subtotal - Supplies and Materials	7,877,255	8,070,469	10,657,699	9,707,468	9,706,401
552000 - Building Acquisition/Improvmt	-	-	-	-	-
554100 - Initial and Addl Equipment	191,176	125,196	300,000	208,000	208,000
554110 - Vehicles	-	-	180,000	-	-
555010 - Computers	1,891	1,678	15,000	-	-
555020 - Printers	-	-	-	-	-
555090 - Misc Other Technology	-	-	25,000	15,000	15,000
Subtotal - Capital Outlay	193,067	126,874	520,000	223,000	223,000
563400 - Bad Debt Expense	-	-	-	-	-
564000 - Dues and Fees	57,617	56,940	64,250	61,650	61,650
567100 - Permits	-	352	-	-	-
569000 - Grant Indirect Charges	150,116	177,008	155,000	155,000	155,000
Subtotal - Other Accounts	207,733	234,300	219,250	216,650	216,650
376520 - Ending Fund Balance	4,516,692	4,910,215	1,291,837	3,622,497	3,622,497
Total Requirements by Account	20,345,890	21,072,332	21,780,257	22,844,415	22,844,415

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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Resources by Account					
412000 - Rev-Local Gov't Not Districts	717,825	1,704,671	837,887	512,704	512,704
419200 - Contrib-Donation - Priv Source	979,548	324,996	1,513,300	1,519,519	1,519,519
419400 - Svc Provided-Oth Local Ed Agcy	-	2,996	-	-	-
419800 - Fees Charged to Grants	-	-	-	-	-
422000 - Restricted Revenue	185,361	116,453	155,000	137,814	137,814
Subtotal - Local Sources	1,882,734	2,149,116	2,506,187	2,170,037	2,170,037
432990 - Restricted State Grants	13,693,667	11,820,312	16,483,855	10,484,603	10,484,603
Subtotal - State Sources	13,693,667	11,820,312	16,483,855	10,484,603	10,484,603
441000 - Unrestr Rev-Fed Govt Direct	95,510	-	-	-	-
442000 - Unrestr Rev-Fed Govt Thru St	-	-	-	-	-
443000 - Restr Rev-Fed Govt Direct	8,277,407	6,792,654	9,156,977	7,851,704	7,851,704
443100 - Restr Rev Fed Direct Stimulus	-	-	-	-	-
445080 - Fed Grants- State Pass Thru	34,474,239	31,403,412	39,608,724	43,752,026	43,752,026
445090 - Fed Stimulus - State Pass Thru	1,914,826	155,157	-	-	-
447000 - Fed Grants-Other Interm Agency	1,157,006	586,835	546,000	476,658	476,658
Subtotal - Federal Sources	45,918,988	38,938,058	49,311,701	52,080,388	52,080,388
Total Resources by Account	61,495,389	52,907,486	68,301,743	64,735,028	64,735,028

Requirements by Program					
11111 - Elementary K-5 Program	1,262,365	1,595,395	2,364,243	1,532,879	1,530,687
11112 - Elementary 1-5 Homeroom	610,016	664,658	602,331	463,633	461,798
11113 - K-5/K-8 Consolidated Budget	-	-	-	-	-
11119 - Kindergarten Homeroom	3,673,954	3,970,476	4,509,702	1,150,654	1,151,202
11121 - Intermediate, 4-5	1,832	-	-	-	-
11122 - Intermediate, 4-5 Homeroom	-	-	-	-	-
11131 - School Activities	767,034	457,815	962,572	334,487	334,688
11211 - Middle School Programs	1,388,618	1,310,914	1,870,041	448,823	447,251
11212 - Middle School Homeroom	95,628	151,270	142,114	93,959	93,570
11221 - School Activities	4,051	11,036	-	-	-
11311 - High School Programs	2,114,808	1,262,547	1,787,869	499,507	498,817
11321 - School Activities	90,301	120,136	23,066	-	-
11322 - Athletic Activities Svcs	-	-	75,000	-	-
11401 - Early Childhood Ed Ctr (ECEC)	870,191	667,862	1,096,186	1,909,605	1,920,383
11402 - HeadStart	5,406,559	5,285,449	6,114,463	6,074,587	6,084,295
12211 - Functional Living Skills	43,067	45,035	48,481	49,374	49,199
12212 - Comm Behavior - Academic	82,751	37,399	98,087	99,850	99,492

Grants Fund - Requirements by Program

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
12213 - Intensive Skills - Academic	413,456	274,667	711,224	574,074	571,918
12214 - Comm Behavior - Functional	15,997	18,608	48,481	-	-
12217 - Social Emotional - Behavior	49,602	36,383	93,577	44,894	44,743
12218 - Social Emotional - Intensive	264,069	309,597	323,502	379,663	378,183
12219 - Social Emotional - Fragile	-	-	-	-	-
12221 - SLC-Devel. Kindergarten	-	-	-	-	-
12230 - Life Skills/CTP	189,999	207,991	235,617	356,074	355,277
12241 - Intensive Skills - Functional	240,827	678	-	-	-
12251 - Direction Services	-	-	-	-	-
12261 - Home Instruction	199,632	92,659	216,978	96,687	96,273
12282 - Behavior Intervntn Clsrn Diag	-	-	-	-	-
12503 - Individual EAs - Gen Ed Clsrn	55,501	203,503	543,338	595,962	593,801
12504 - Deaf/Hard of Hearing	1,241,843	(0)	-	89,803	89,407
12505 - Vision Services	1,599,555	1,742,725	2,581,342	2,770,003	2,777,611
12506 - Interpreter Services	517,867	-	-	-	-
12509 - Orthopedic Services	-	-	-	-	-
12510 - Less Restrictive Programs	111,719	324,794	1,180,840	774,848	791,347
12511 - Deaf/HoH Itinerant Services	1,570,521	1,688,107	2,210,116	1,433,231	1,426,741
12512 - Autism Services	3,427,355	3,312,247	3,185,977	1,243,978	3,407,084
12520 - Team-Communication Behavior	-	-	-	-	-
12603 - ECSE Evaluation	392,674	312,076	398,583	342,886	341,725
12607 - Portland Early Intervention Ed	-	-	-	-	-
12720 - Title I	1,051,051	923,662	1,514,041	442,302	441,898
12721 - Title I - Supplemental Ed Svcs	-	-	-	-	-
12724 - Title I - Proj Return Homeless	186,666	154,704	149,770	1,493,001	1,487,455
12725 - Title I Summer School	99,911	121,492	1,188,297	221,010	221,052
12821 - Community-Based Programs	9,905	3,603	-	-	-
12835 - Indian Education	131,805	134,889	160,000	148,295	148,295
12870 - Targeted Transition	603,251	400,802	479,712	479,184	479,276
12880 - Charter Schools	41,055	33,054	38,367	38,326	38,334
12891 - Contract Programs	4,547,982	4,383,005	4,997,301	4,528,934	4,528,934
12893 - CEIS (Coordinated Early Intervening)	-	-	-	-	-
12910 - ENGLISH SECOND LANGUAGE PRGS	464,973	1,162,470	735,564	773,783	773,783
12911 - ESL/Bilingual--Elem	222	-	-	-	-
12912 - ESL/Bilingual--Middle	-	-	-	-	-
12913 - ESL/Bilingual--High	-	-	-	-	-
12914 - Bilingual Assessment Svcs	-	1,027	-	-	-
12922 - Teen Parenting Services	104,263	67,972	113,184	55,000	55,000
12930 - Migrant Education	179,765	187,584	171,674	194,303	194,087
12991 - Private School Instruction	890,985	915,786	1,388,079	1,550,942	1,551,102
14100 - Summer School, Elem	113,978	178,327	105,077	180,053	179,817
14200 - Summer School, Middle	61,041	43,106	65,119	-	-
14300 - Summer School, High	185,690	159,013	394,532	152,468	151,754
14400 - Summer School, Primary K-3	61,199	-	-	-	-
Subtotal - Instruction	35,435,534	32,974,521	42,924,447	31,617,062	33,796,279

Grants Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
21120 - Attendance Services	2,235	2,937	-	21,970	21,851
21130 - Social Work Services	317,990	224,261	145,004	114,037	113,530
21131 - Behavior Interventn Specialist	-	-	-	56,735	56,518
21141 - SPED Data Services	111,131	62,182	61,471	69,172	68,890
21150 - Student Safety	26,248	31,774	31,752	53,086	52,888
21191 - Child Development Services	123,861	115,531	134,802	190,041	189,283
21192 - Student Discipline Services	315,080	349,945	336,935	462,504	460,460
21193 - Drug and Alcohol Services	5,821	5,849	5,900	3,842	3,842
21210 - Service Area Direction	-	58,198	73,674	38,106	37,940
21220 - Counseling Services	491,868	493,707	507,775	280,167	279,036
21240 - Student Guidance Information	1,668,391	1,372,232	2,697,901	4,480,967	4,479,879
21262 - Vocational Education	530	10,404	6,623	-	-
21320 - Medical Services	140,547	144,253	74,998	42,780	42,783
21330 - Dental Services	2,059	1,016	7,606	7,597	7,599
21390 - Other Health Services	56,652	10,000	10,000	15,000	15,000
21420 - Psychological Testing Services	323,168	340,924	352,316	245,771	244,664
21520 - Speech Pathology	716,437	652,071	939,304	755,591	752,214
21530 - Audiology	354,401	135,922	123,868	-	-
21580 - Access Services - SPED Tech	115,059	69,531	123,879	122,886	122,332
21590 - Other Speech Path/Audio Svcs.	270,993	67,683	69,142	131,311	130,739
21601 - Occupational Therapy	111,632	116,670	117,042	-	-
21602 - Physical Therapy	71,316	59,573	61,753	62,540	62,290
21603 - Adaptive Physical Education	417,680	441,412	432,854	328,557	327,121
21604 - Feeding Team - Training	116,630	122,443	123,879	122,886	122,332
21901 - Program Admin/Supervision	2,188,585	2,121,731	5,304,209	4,937,867	4,948,191
21902 - Administration	1,856,843	921,131	1,493,230	3,437,611	1,277,383
21903 - Collaborative Supports Team	-	-	-	-	-
22110 - Service Area Direction	1,181,059	991,234	625,940	168,724	168,215
22130 - Curriculum Development	895,398	668,140	1,090,676	357,148	357,240
22133 - Curriculum Development - HS	92,383	155,285	-	-	-
22193 - SIP Development	-	125	-	-	-
22194 - Immersion Support & Admin Svcs	48,718	33,081	67,492	-	-
22220 - Library/Media Services	338,344	378,708	378,716	215,473	214,631
22240 - Educational Television Service	16,874	6,939	-	-	-
22292 - Classroom Technology/Services	154,088	143,480	159,777	217,790	217,021
22301 - Assessment System Design	-	-	-	-	-
22401 - Instructional Consultants	-	-	-	-	-
22402 - Instructional Specialists	759,261	1,518,084	1,201,368	1,507,728	1,501,004
22410 - Instr Staff Training Svcs	5,928,817	3,171,821	3,497,332	6,957,082	6,946,921
22411 - Instr Staff Training - K-5	631	89,935	8,610	-	-
22412 - Instr Staff Training - 6-8	1,277	16,799	-	-	-
22413 - Instr Staff Training - HS	324,061	53,786	30,436	24,875	24,875
22430 - New Teacher Orientation	591,918	491,809	619,000	456,359	456,697
23293 - Operational Support Services	18,013	13,987	-	-	-
24101 - School Administrative Services	2,196,691	1,555,717	1,454,934	2,300,563	2,297,004

Grants Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
25000 - Support Services - Business	-	-	-	589,668	589,668
25291 - Enrollment Services	88,191	4,098	-	-	-
25411 - Project Management	169,040	40,142	50,000	-	-
25422 - Environmental Health-Safety	-	-	-	-	-
25460 - Security Services	-	-	-	-	-
25540 - Transportation Routing	72,458	73,062	40,000	69,770	69,770
26210 - Service Area Direction	-	-	-	-	-
26230 - Evaluation Services	162,806	114,430	220,855	123,524	122,954
26240 - Planning Services	-	-	-	-	-
26330 - Public Information Services	-	-	-	-	-
26331 - Volunteer Activities/Recogn	98,847	(44)	-	-	-
26350 - Translation Services	32	1,375	2,490	2,074	2,062
26420 - Recruitment and Placement Svcs	-	-	35,000	-	-
26620 - Systems Analysis Services	-	-	-	-	-
26631 - Student Information Systems	333,375	35,000	-	-	-
26634 - Web Information Systems	-	1,759	-	-	-
26635 - Programming Services	-	-	-	-	-
26643 - Client Services	1,145	-	-	-	-
26697 - Technical Training Services	-	-	-	-	-
26698 - Infrastructure Development	158,124	202,408	437,472	135,371	135,371
26699 - Systems Development	-	-	-	-	-
Subtotal - Support Services	23,436,709	17,692,538	23,156,015	29,107,173	26,920,198
31200 - Food Preparation and Service	734,627	719,485	594,558	509,787	509,803
31900 - Nutrition Education/Other	3,533	53,573	-	-	-
33000 - Community Svcs	1,606,128	1,467,368	1,626,723	3,501,006	3,508,748
Subtotal - Enterprise and Community Services	2,344,288	2,240,427	2,221,281	4,010,793	4,018,551
41500 - Bldg Acquis/Constr/Improv Svcs	278,858	-	-	-	-
Subtotal - Building Acquisition & Construction	278,858	-	-	-	-
Total Requirements by Program	61,495,389	52,907,485	68,301,743	64,735,028	64,735,028

Requirements by Account

511100 - Licensed Staff	17,680,872	15,281,801	17,529,209	14,568,222	14,568,222
511210 - Classified - Represented	5,224,383	4,323,448	4,986,729	5,147,208	5,147,208
511220 - Non-Represented Staff	1,875,491	1,353,452	1,261,124	1,342,897	1,342,897
511310 - Administrators - Licensed	964,687	884,923	708,751	809,433	809,433
511320 - Administrators - NonLicensed	-	858	-	-	-
511420 - Directors/Program Admins	1,095,560	999,355	944,830	1,208,161	1,208,161
512100 - Substitutes - Licensed	680,279	748,117	568,635	581,155	581,164
512200 - Substitutes - Classified	59,094	41,859	-	-	-
512300 - Temporary Misc - Licensed	405,771	374,831	2,069,788	2,555,183	2,555,185
512400 - Temporary Misc - Classified	412,341	264,292	1,395,003	895,518	895,518
513100 - Extended Responsibility-LIC	330,346	361,934	704,832	425,532	417,680
513200 - Extended Responsibility-CLS	1,832	2,244	-	10,000	17,974
513300 - Extended Hours	1,252,560	911,011	2,601,352	3,364,140	3,364,209

Grants Fund - Requirements by Account

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
513400 - Overtime Pay	87,064	57,904	5,007	4,690	4,690
513510 - Group Hlth Opt Out Lic	3,000	-	-	-	-
513520 - Group Hlth Opt Out Non Lic	2,400	200	-	-	-
Subtotal - Salaries	30,075,681	25,606,230	32,775,260	30,912,139	30,912,341
521000 - PERS	370,421	548,754	755,499	151,464	151,464
521310 - PERS UAL	3,890,272	3,351,496	4,435,743	3,913,473	3,740,396
522000 - Social Security - FICA	2,241,796	1,886,453	2,480,516	2,364,781	2,364,798
523100 - Workers' Compensation	214,132	283,322	356,680	315,307	302,947
523200 - Unemployment Compensation	116,414	50,186	81,058	30,905	27,820
524100 - Group Health Insurance	7,544,783	6,447,829	7,991,511	6,871,209	6,871,209
524200 - Other Employer Paid Benefits	31,600	45,085	84,295	86,563	92,729
524300 - Retiree Health Insurance	529,447	428,532	551,238	485,323	457,504
524530 - Early Retirement Benefits	222,743	169,576	256,143	176,194	170,027
Subtotal - Employee Benefits	15,161,609	13,211,233	16,992,683	14,395,219	14,178,894
531000 - Instructional Prof & Tech Svcs	-	-	-	5,684	5,684
531100 - Instructional Services	1,678,265	1,520,769	2,499,818	1,373,869	1,373,869
531200 - Instr Program Improvement Svcs	464,319	547,488	872,124	1,834,095	1,834,095
531300 - Student Services	144,202	146,861	89,931	325,900	325,900
531800 - Local Mtgs/Non-Instr Staff Dev	305,449	212,967	385,906	670,810	670,810
531810 - Non-Instr Dev Profess Dev Fds	150	-	-	1,290,482	1,290,482
531900 - Other Instr Prof/Tech Svcs	1,508,411	1,581,234	530,696	697,310	2,697,310
532100 - Cleaning Services	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	313,678	41,141	54,750	5,000	5,000
532400 - Rentals	11,460	5,570	7,900	6,200	6,200
532410 - Leased Copy Machines	32,628	32,909	27,368	27,368	27,368
532900 - Other Property Services	39,544	20,060	35,000	35,000	35,000
533110 - Reimb - School Bus	-	374	-	-	-
533120 - Reimb - Taxi Cab	72,458	73,062	19,900	34,711	34,711
533130 - Reimb - In-Lieu	-	-	-	-	-
533140 - Reimb - Tri-Met	350	-	-	-	-
533150 - Reimb - Field Trips	-	-	-	-	-
532600 - Fuel	-	-	-	-	-
533200 - Non-Reimb Student Transport	148,531	114,002	110,045	149,186	149,186
534100 - Travel, Local in District	133,412	115,408	56,552	32,944	32,944
534200 - Travel, Out of District	547,692	567,533	209,530	179,325	179,325
534300 - Travel, Student Activities	31,867	19,873	32,346	26,715	26,715
534900 - Other Travel	750	9,388	1,000	1,000	1,000
535100 - Telephone	21,878	20,200	15,272	11,884	11,884
535300 - Postage	22,939	19,291	7,072	8,989	8,989
535400 - Advertising	725	3,524	2,980	780	780
535500 - Printing and Binding	70,629	43,800	33,445	27,456	27,456
535920 - Internet Fees	3,804	320	-	-	-
535990 - Wide Area Network/Misc	-	80	-	-	-
536000 - Charter Schools	41,055	27,024	35,035	35,035	35,035
537100 - Tuition to Other Dist InState	(1,900)	-	-	-	-

Grants Fund-Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
537410 - Tuition - Fees College Credit	17,791	3,000	-	-	-
538100 - Audit Services	-	195	-	-	-
538300 - Architect and Engineering Svcs	26,786	-	-	-	-
538910 - Security Services	-	38	-	-	-
538930 - Secretarial/Clerical Services	-	12,291	-	-	-
538940 - Professional Moving Services	6,145	2,232	700	-	-
538950 - Professional Health Care Svcs	141,208	141,818	80,990	47,100	47,100
538960 - Professional Child Care Svcs	69,426	71,953	76,230	55,850	55,850
538970 - Graphic Arts Services	-	1,900	-	-	-
538980 - Laundering Services	15,377	12,619	8,200	4,000	4,000
538990 - Non-Instr Pers/Professional Sv	2,590,384	1,872,408	2,062,699	1,978,841	1,978,841
538995 - Meal Services	692,148	673,212	571,770	503,320	503,320
Subtotal - Other Purchased Services	9,151,561	7,914,542	7,827,259	9,368,854	11,368,854
541000 - Consumable Supplies	649,074	684,457	5,476,479	5,609,379	3,825,501
541100 - Loss Prevention	296	-	-	-	-
541325 - Gas	-	-	-	-	-
541600 - Interdepartmental Charges	5,786	2,523	2,000	2,000	2,000
542100 - Textbook Expansion	72,084	45,484	21,000	27,500	27,500
542200 - Textbook Adoption	-	-	-	-	-
542300 - Textbook Replacement	4,573	-	-	-	-
543000 - Library Books	245,867	125,194	49,531	34,759	34,759
544000 - Periodicals	30,349	18,087	4,077	4,077	4,077
545100 - Purchased Food-NS Only	280	-	-	-	-
546000 - Non-Consumable Supplies	215,525	361,753	33,972	20,696	20,696
546100 - Minor Equipment - Tagged	44,319	68,497	9,400	4,500	4,500
547000 - Computer Software	164,481	249,188	500,119	192,774	192,774
Subtotal - Supplies and Materials	1,432,635	1,555,184	6,096,578	5,895,685	4,111,807
554100 - Initial and Addl Equipment	80,362	119,658	24,696	-	-
555010 - Computers	798,032	831,880	352,991	255,676	255,676
555020 - Printers	3,692	6,566	2,312	-	-
555030 - Software Capital Expense	-	-	-	-	-
555090 - Misc Other Technology	443,607	410,382	196,951	84,582	84,582
552000 - Building Acquisition/Improvmt	1,903	-	15,500	4,000	4,000
553000 - Improvements - Not Buildings	-	-	-	-	-
Subtotal - Capital Outlay	1,327,596	1,368,486	592,450	344,258	344,258
563500 - Administrative Write-Off	7	(16,680)	-	-	-
564000 - Dues and Fees	283,350	267,585	67,631	88,697	88,697
565400 - Student Insurance Premiums	-	-	-	-	-
565500 - Judgmnts&Settlemnts Against	-	-	-	-	-
567100 - Permits	9,533	-	-	-	-
569000 - Grant Indirect Charges	4,053,417	3,000,905	3,949,882	3,730,176	3,730,177
581000 - Operating Contingency	-	-	-	-	-
Subtotal - Other Accounts	4,346,307	3,251,810	4,017,513	3,818,873	3,818,874
Total Requirements by Account	61,495,389	52,907,486	68,301,743	64,735,028	64,735,028

Grants Fund - Projected Grant Awards

Project	Account	Amount
G1306 - MHC-Digital Transformation Pro	412000 - Rev-Local Gov't Not Districts	110,085
G1307 - Mt. Hood Cable-TIP Phase 2	412000 - Rev-Local Gov't Not Districts	25,286
G1308 - MHCRC-Successful Start Madison	412000 - Rev-Local Gov't Not Districts	35,000
G1309 - MHCRC-Freshman First Franklin	412000 - Rev-Local Gov't Not Districts	39,000
G1463 - Ext Learning Academy Roosevelt	412000 - Rev-Local Gov't Not Districts	30,000
G1530 - Head Start - City of Portland	412000 - Rev-Local Gov't Not Districts	273,333
Subtotal 412000		512,704
G0148 - Chess For Success	419200 - Contrib-Donation - Priv Source	9,959
G0706 - Lokey Lab - Alameda	419200 - Contrib-Donation - Priv Source	31,321
G0884 - Arnerich Massena Business-To-S	419200 - Contrib-Donation - Priv Source	40,000
G1232 - Chrysalis/Trillium Fam 11/12	419200 - Contrib-Donation - Priv Source	3,842
G1238 - Soar To Success	419200 - Contrib-Donation - Priv Source	4,397
G1446 - Equity Grant All Hands Raised	419200 - Contrib-Donation - Priv Source	130,000
G1532 - Equity Grant - All Hands Raise	419200 - Contrib-Donation - Priv Source	1,300,000
Subtotal 419200		1,519,519
G1212 - Confucius Classroom	422000 - Restricted Revenue	104,906
G1262 - BVIS Fund	422000 - Restricted Revenue	32,908
Subtotal 422000		137,814
G1319 - Oregon Mentoring Grant	432990 - Restricted State Grants	523,000
G1455 - Gear Up - Mobilizing for Colle	432990 - Restricted State Grants	1,835,199
G1498 - Columbia Regional - State Fund	432990 - Restricted State Grants	4,313,476
G1526 - Head Start - State Funding	432990 - Restricted State Grants	3,812,928
Subtotal 432990		10,484,603
G1116 - School Dropout Prevention Prog	443000 - Restr Rev-Fed Govt Direct	298,577
G1149 - Proactive Classroom Management	443000 - Restr Rev-Fed Govt Direct	8,352
G1188 - College Ahead Program- GEAR UP	443000 - Restr Rev-Fed Govt Direct	2,823,938
G1427 - Head Start - Federal Funding	443000 - Restr Rev-Fed Govt Direct	736,271
G1523 - Indian Education	443000 - Restr Rev-Fed Govt Direct	148,295
G1527 - Head Start 2014 5 Year Non Com	443000 - Restr Rev-Fed Govt Direct	3,836,271
Subtotal 443000		7,851,704
G0339 - Child Care Food Prog - Head St	445080 - Fed Grants- State Pass Thru	450,000
G0972 - Int. Bacc (IB) Payment Program	445080 - Fed Grants- State Pass Thru	75,000
G1310 - Title IIA Private Schools Allo	445080 - Fed Grants- State Pass Thru	136,222
G1336 - 21st Century Comm learning C1	445080 - Fed Grants- State Pass Thru	27,144
G1348 - School-Improv1003GY2Madison	445080 - Fed Grants- State Pass Thru	25,000
G1377 - Teen Parent Child Care Program	445080 - Fed Grants- State Pass Thru	55,000
G1410 - Title 1 - School Budgets	445080 - Fed Grants- State Pass Thru	250,000
G1411 - Title 1 - Central	445080 - Fed Grants- State Pass Thru	1,420,940
G1413 - Title 1C - Migrant Education	445080 - Fed Grants- State Pass Thru	2,500
G1414 - Title 1C-Migrant Ed- Preschool	445080 - Fed Grants- State Pass Thru	6,573
G1415 - Title 1C- Migrant Summer	445080 - Fed Grants- State Pass Thru	43,213
G1416 - Title IIA - Teacher Quality	445080 - Fed Grants- State Pass Thru	486,627

Grants Fund - Projected Grant Awards (Cont.)

Project	Account	Amount
G1417 - Title III - Lang. Instruction	445080 - Fed Grants- State Pass Thru	286,479
G1418 - Carl Perkins 14/15	445080 - Fed Grants- State Pass Thru	67,093
G1419 - IDEA Enhancement Grant- 14/15	445080 - Fed Grants- State Pass Thru	21,000
G1421 - I.D.E.A.	445080 - Fed Grants- State Pass Thru	4,427,040
G1425 - 21st Century Comm learning C1	445080 - Fed Grants- State Pass Thru	302,148
G1432 - 14/15 P/Focus Improv-CesarChav	445080 - Fed Grants- State Pass Thru	30,000
G1433 - 14/15 P/Focus Improv-Jefferson	445080 - Fed Grants- State Pass Thru	25,000
G1434 - 14/15 P/Focus Improv- Lane	445080 - Fed Grants- State Pass Thru	5,000
G1435 - 14/15 P/Focus Improv-OGreen	445080 - Fed Grants- State Pass Thru	10,000
G1440 - 14/15 P/Focus Improv- Vernon	445080 - Fed Grants- State Pass Thru	25,000
G1443 - 14/15 P/Focus Improv- Woodmere	445080 - Fed Grants- State Pass Thru	20,000
G1444 - IDEA - Section 619 13/15	445080 - Fed Grants- State Pass Thru	93,391
G1457 - Title I Focus/Priority	445080 - Fed Grants- State Pass Thru	256,012
G1458 - Title IIA, Private School Allo	445080 - Fed Grants- State Pass Thru	183,495
G1459 - SIG Cohort 3Year Form Woodlawn	445080 - Fed Grants- State Pass Thru	538,797
G1474 - McKinney Homeless	445080 - Fed Grants- State Pass Thru	2,000
G1499 - Columbia Regional - Federal Fu	445080 - Fed Grants- State Pass Thru	5,318,002
G1500 - Title I - School Budgets	445080 - Fed Grants- State Pass Thru	5,069,000
G1501 - Title I - Central	445080 - Fed Grants- State Pass Thru	6,409,100
G1502 - Title I Focus/Priority Set Asi	445080 - Fed Grants- State Pass Thru	500,300
G1503 - Title ID	445080 - Fed Grants- State Pass Thru	67,123
G1504 - Title IC - Migrant Education	445080 - Fed Grants- State Pass Thru	138,936
G1505 - Title IC - Migrant Ed - Presch	445080 - Fed Grants- State Pass Thru	6,573
G1506 - Title IC - Migrant Summer	445080 - Fed Grants- State Pass Thru	43,213
G1507 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	45,230
G1508 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	43,461
G1509 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	45,828
G1510 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	32,680
G1511 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	43,918
G1512 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	40,638
G1513 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	46,934
G1514 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	38,836
G1515 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	43,419
G1516 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	38,440
G1517 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	40,205
G1518 - Title IIA - Teacher Quality	445080 - Fed Grants- State Pass Thru	2,251,669
G1519 - Title IIA, Private School Allo	445080 - Fed Grants- State Pass Thru	383,368
G1520 - Title III - Language Instructi	445080 - Fed Grants- State Pass Thru	502,605
G1521 - Carl Perkins 14/15	445080 - Fed Grants- State Pass Thru	416,254
G1522 - Oregon Commission for the Blin	445080 - Fed Grants- State Pass Thru	115,000
G1524 - Special Ed - SPR&I 13-15 - Dis	445080 - Fed Grants- State Pass Thru	21,121
G1525 - 21st Century Community Learnin	445080 - Fed Grants- State Pass Thru	589,668
G1529 - Extended Assessment- 14/15	445080 - Fed Grants- State Pass Thru	12,600

Grants Fund - Projected Grant Awards (Cont.)

Project	Account	Amount
G1531 - TBI Liaison 2014-15	445080 - Fed Grants- State Pass Thru	15,000
G1533 - IDEA Part B, Section 611 2014-	445080 - Fed Grants- State Pass Thru	7,573,297
G1535 - Portland DART- State Fund FY 1	445080 - Fed Grants- State Pass Thru	4,284,820
G1536 - Portland Dart - LTCT 2015-16 I	445080 - Fed Grants- State Pass Thru	115,473
G1537 - Portland DART - Federal 1ND FY	445080 - Fed Grants- State Pass Thru	128,641
G1538 - McKinney Homeless Grant	445080 - Fed Grants- State Pass Thru	60,000
	Subtotal 445080	43,752,026
G1159 - My Life: Evaluation of Self De	447000 - Fed Grants-Other Interm Agency	5,888
G1234 - Foster Care Transportation	447000 - Fed Grants-Other Interm Agency	69,770
G1273 - Mandarin Chinese Flagship	447000 - Fed Grants-Other Interm Agency	400,000
G1477 - Cornell Lab AISL	447000 - Fed Grants-Other Interm Agency	1,000
	Subtotal 447000	476,658
	Grand Total	64,735,028

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. Beginning in fiscal year 2010/11, 0.11% of current year permanent rate property taxes are dedicated to this fund (Board Resolution 4471, June 27, 2011).

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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Resources by Account					
376510 - Beginning Fund Balance	15,278,383	15,476,100	15,756,823	16,028,023	16,028,023
411111 - Current-Multnomah Co	196,421	203,721	210,000	220,000	220,000
411112 - Current-Clackamas Co	145	155	200	175	175
411113 - Current-Washington Co	1,151	1,276	1,000	1,600	1,600
411311 - CY Gap Rate Taxes - Mult Co	-	21,497	-	-	-
411312 - CY Gap Rate Taxes - Clack Co	-	16	-	-	-
411313 - CY Gap Rate Taxes - Wash Co	-	135	-	-	-
415100 - Interest on Investments	-	53,923	60,000	60,000	60,000
Total Resources by Account	15,476,100	15,756,823	16,028,023	16,309,798	16,309,798
Requirements by Program					
71100 - Ending Fund Balance	15,476,100	15,756,823	16,028,023	16,309,798	16,309,798
Total Requirements by Program	15,476,100	15,756,823	16,028,023	16,309,798	16,309,798
Requirements by Account					
376520 - Ending Fund Balance	15,476,100	15,756,823	16,028,023	16,309,798	16,309,798
Total Requirements by Account	15,476,100	15,756,823	16,028,023	16,309,798	16,309,798

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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
376510 - Beginning Fund Balance	6,099,367	7,599,178	6,943,798	6,179,951	6,179,951
412000 - Rev-Local Gov't Not Districts	-	-	-	-	-
413110 - Regular Day Tuition	4,885,462	5,002,651	4,245,000	67,000	67,000
413310 - Summer School Tuition	284,616	177,078	345,997	100,000	100,000
417420 - Other Activity Fees	289,737	309,385	110,000	271,200	271,200
417700 - Outdoor School Fees	133,452	164,162	84,902	586,091	586,091
419200 - Contrib-Donation - Priv Source	4,271,300	3,521,886	3,634,700	2,708,769	2,708,769
419400 - Svc Provided-Oth Local Ed Agcy	109,432	103,575	99,514	70,359	70,359
419410 - Svc Provided-Oth Dist in State	1,501,919	1,718,218	1,222,918	4,209,943	4,209,943
419500 - Textbook Sales and Rentals	17	-	1,500	-	-
419600 - Recovery PY Expenditure	-	-	-	-	-
419910 - Miscellaneous	3,485	11,613	-	3,000	3,000
419920 - Jury Duty	-	-	-	-	-
419930 - Fingerprinting	-	(82)	-	-	-
419949 - Utility Refund - Pacific Power	-	-	-	-	-
419950 - Sales, Royalties and Events	66,520	56,285	71,200	35,745	35,745
419960 - Third Party Medical Reimburse	11,750	-	-	-	-
Subtotal - Local Sources	11,557,690	11,064,771	9,815,731	8,052,107	8,052,107
421990 - Other Intermediate Sources	-	15,000	-	-	-
431990 - Oth Unrestrict Grants-In-Aid	-	50,000	-	20,000	20,000
432990 - Restricted State Grants	42,802	25,900	-	34,515	34,515
Subtotal - State Sources	42,802	90,900	-	54,515	54,515
442000 - Unrestr Rev-Fed Govt Thru St	128,326	66,643	92,240	36,000	36,000
447000 - Fed Grants-Other Intern Agency	-	-	-	-	-
445080 - Fed Grants-State Pass Thru	-	-	-	-	-
Subtotal - Federal Sources	128,326	66,643	92,240	36,000	36,000
453000 - Sale of Fixed Assets	307,325	-	-	360,000	360,000
Total Resources by Account	18,135,510	18,821,492	16,851,769	14,682,573	14,682,573
11111 - Elementary K-5 Program	415,157	314,829	209,653	376,421	375,024
11112 - Elementary 1-5 Homeroom	1,215,250	1,446,729	2,072,778	1,460,191	1,466,784
11113 - K-5/K-8 Consolidated Budget	-	-	-	-	-
11119 - Kindergarten Homeroom	4,794,024	4,691,357	4,822,661	84,591	84,142
11121 - Intermediate, 4-5	29,175	-	-	-	-

Dedicated Resource Fund - Requirements by Program

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
11122 - Intermediate, 4-5 Homeroom	-	-	-	-	-
11131 - School Activities	124,117	153,173	24,602	279,978	278,960
11211 - Middle School Programs	1,058,736	775,077	1,201,630	925,914	924,640
11212 - Middle School Homeroom	38,144	57,688	64,276	18,069	17,982
11221 - School Activities	229	11,817	25,000	13,656	13,656
11311 - High School Programs	775,417	690,341	690,651	598,110	596,933
11312 - High School Homeroom	-	50,863	82,190	27,650	27,537
11321 - School Activities	-	43,042	34,638	13,150	13,150
11322 - Athletic Activities Svcs	-	8,525	9,553	205,123	205,123
11401 - Early Childhood Ed Ctr (ECEC)	385,235	402,978	344,000	150,248	150,489
11402 - HeadStart	4,541	7,293	181,154	175,376	175,376
12213 - Intensive Skills - Academic	11,581	5,488	11,774	40,396	40,396
12214 - Comm Behavior - Functional	-	-	14,026	10,193	10,193
12218 - Social Emotional - Intensive	26,432	29,660	29,966	20,760	20,760
12230 - Life Skills/CTP	4,133	6,805	17,650	17,482	17,482
12504 - Deaf/Hard of Hearing	-	1,353,490	3,065,194	6,174,612	6,176,966
12505 - Vision Services	50,604	18,561	58,043	46,645	46,645
12506 - Interpreter Services	-	554,344	731,358	638,557	636,203
12512 - Autism Services	85,355	58,210	99,688	12,445	12,445
12603 - ECSE Evaluation	1,777	-	12,273	15,362	15,362
12821 - Community-Based Programs	142	15	4,315	5,500	5,500
12872 - Transition Center	-	-	15,356	14,978	14,978
12891 - Contract Programs	6,988	36,199	407,685	388,026	388,026
12892 - Alternative Ed-Instruc Support	152,373	75,659	150,000	410,000	410,000
12922 - Teen Parenting Services	-	-	41,442	45,323	45,323
12930 - Migrant Education	-	-	6,187	10,000	10,000
12991 - Private School Instruction	542	-	-	-	-
14100 - Summer School, Elem	-	-	9,345	-	-
14300 - Summer School, High	314,341	4,268	420,997	481,271	481,271
14400 - Summer School, Primary K-3	-	-	-	-	-
Subtotal - Instruction	9,494,293	10,796,413	14,858,085	12,660,027	12,661,346
21120 - Attendance Services	-	10,375	-	-	-
21192 - Student Discipline Services	-	-	-	24,347	24,210
21210 - Service Area Direction	3,395	2,818	8,474	11,272	11,272
21220 - Counseling Services	46,672	112	-	42,057	41,867
21262 - Vocational Education	4,115	2,058	2,500	-	-
21320 - Medical Services	13,178	-	10,774	-	-
21330 - Dental Services	8,669	57,067	26,185	76,700	76,700
21520 - Speech Pathology	-	27,762	6,500	5,071	5,071
21530 - Audiology	75,402	23,583	111,249	94,585	94,585
21901 - Program Admin/Supervision	163,813	157,441	262,450	209,511	209,511
22110 - Service Area Direction	21,007	5,734	100,292	116,409	116,409
22130 - Curriculum Development	1,832	-	848	858	858
22210 - Service Area Direction	-	-	3,000	6,861	6,861
22220 - Library/Media Services	6,366	39,209	79,118	164,945	164,450

Dedicated Resource Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
22240 - Educational Television Service	5,940	21,477	8,500	3,811	3,811
22252 - Broadcasting	-	-	-	130,000	130,000
22256 - Management & General Support	4,344	-	4,844	3,544	3,544
22291 - Textbook Services	-	-	4,628	4,788	4,788
22292 - Classroom Technology/Services	37,174	16,146	-	69,364	69,055
22402 - Instructional Specialists	-	-	-	94,957	94,514
22304 - Assessment - GED Testing	-	240	-	-	-
22410 - Instr Staff Training Svcs	38,606	54,783	57,084	86,805	86,805
23100 - Board of Education Services	-	-	10,000	-	-
23210 - Office of Superintendent	4,698	26,453	381,333	337,000	337,000
23211 - Executive Administration	-	-	-	-	-
23212 - Assistant Superintendent	31	-	-	-	-
23292 - Legal Services	-	20,000	-	-	-
24101 - School Administrative Services	316,711	253,792	441,840	327,308	327,804
24102 - School Curriculum Svcs (VPs)	650	-	-	-	-
25250 - Financial Accounting Services	154,947	184,537	149,323	-	-
25291 - Enrollment Services	69,718	81,771	48,892	10,000	10,000
25411 - Project Management	3,130	4,367	3,146	3,102	3,102
25422 - Environmental Health-Safety	-	-	-	-	-
25430 - Care and Upkeep of Grounds	-	-	1,551	-	-
25441 - Workforce	-	-	-	-	-
26260 - Grant Writing	-	-	-	-	-
26270 - Statistical Services	-	-	-	-	-
26331 - Volunteer Activities/Recogn	4,706	2,200	3,143	1,400	1,400
26410 - Service Area Direction	-	-	-	-	-
26440 - HRA Benefits Program	17,654	31,400	27,000	5,000	5,000
26697 - Technical Training Services	-	-	3,284	3,284	3,284
Subtotal - Support Services	1,002,758	1,023,324	1,755,958	1,832,979	1,831,901
31100 - Food Services Administration	1,143	5,894	30,000	52,376	52,376
31200 - Food Preparation and Service	-	183	-	-	-
31900 - Nutrition Education/Other	-	-	-	-	-
33000 - Community Svcs	37,150	29,090	34,102	96,285	96,044
Subtotal - Enterprise and Community Services	38,294	35,168	64,102	148,661	148,420
41500 - Bldg Acquis/Constr/Improv Svcs	987	22,790	173,624	40,906	40,906
71100 - Ending Fund Balance	7,599,178	6,943,798	-	-	-
Total Requirements by Program	18,135,510	18,821,492	16,851,769	14,682,573	14,682,573
511100 - Licensed Staff	4,781,733	5,473,018	6,613,054	5,516,039	5,516,039
511210 - Classified - Represented	512,982	905,807	818,006	1,124,110	1,124,110
511220 - Non-Represented Staff	95,042	110,948	95,199	21,547	21,547
511310 - Administrators - Licensed	78,969	37,861	47,895	50,534	50,534
511420 - Directors/Program Admins	-	54,329	68,546	72,105	72,105
512100 - Substitutes - Licensed	28,023	20,727	25,465	30,087	30,087
512200 - Substitutes - Classified	588	176	16,000	31,768	31,768

Dedicated Resource Fund - Requirements by Account

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
512300 - Temporary Misc - Licensed	207,924	19,617	268,997	76,539	76,539
512400 - Temporary Misc - Classified	101,892	57,647	202,992	37,127	37,127
513100 - Extended Responsibility-LIC	3,935	5,517	13,157	-	-
513200 - Extended Responsibility-CLS	1,575	2,257	2,000	-	-
513300 - Extended Hours	103,340	99,221	288,395	254,571	254,571
513400 - Overtime Pay	9,326	10,063	27,714	19,103	19,103
Subtotal - Salaries	5,925,327	6,797,188	8,487,420	7,233,530	7,233,530
521000 - PERS	65,377	139,205	197,759	35,448	35,448
521310 - PERS UAL	759,855	914,961	1,161,073	915,769	875,254
522000 - Social Security - FICA	444,601	509,281	649,285	553,365	553,365
523100 - Workers' Compensation	43,379	75,922	93,363	73,785	70,888
523200 - Unemployment Compensation	24,739	14,161	21,225	7,233	6,511
524100 - Group Health Insurance	1,532,275	1,896,453	2,358,087	1,147,246	1,147,246
524200 - Other Employer Paid Benefits	3,194	8,776	22,071	20,256	21,698
524300 - Retiree Health Insurance	104,665	113,535	144,289	113,565	107,055
524530 - Early Retirement Benefits	44,129	45,040	67,047	41,232	39,786
Subtotal - Employee Benefits	3,022,214	3,717,334	4,714,199	2,907,899	2,857,251
531100 - Instructional Services	607,391	292,821	601,698	554,663	554,663
531200 - Instr Program Improvement Svcs	4,411	-	-	-	-
531300 - Student Services	296	42,592	2,000	2,000	2,000
531800 - Local Mtgs/Non-Instr Staff Dev	17,158	24,078	4,415	39,715	39,715
531900 - Other Instr Prof/Tech Svcs	4,560	2,100	-	10,449	10,449
532200 - Repairs and Maintenance Svcs	24,436	26,535	74,654	47,159	47,159
532400 - Rentals	2,109	7,855	1,500	-	-
532410 - Leased Copy Machines	399	559	-	-	-
532500 - Electricity	98	145	3,000	3,000	3,000
532600 - Fuel	512	45	750	750	750
532700 - Water and Sewage	34	351	750	750	750
532900 - Other Property Services	11,590	8,406	-	-	-
533120 - Reimb - Taxi Cab	63	-	-	-	-
533150 - Reimb - Field Trips	215	-	-	-	-
533200 - Non-Reimb Student Transport	9,802	9,316	8,031	3,499	3,499
534100 - Travel, Local in District	1,595	3,923	9,030	8,500	8,500
534200 - Travel, Out of District	35,858	5,497	6,418	6,918	6,918
534300 - Travel, Student Activities	12,014	19,166	14,684	11,873	11,873
534900 - Other Travel	-	-	-	-	-
535100 - Telephone	403	446	500	500	500
535300 - Postage	4,050	4,847	1,200	36,983	36,983
535400 - Advertising	-	1,533	-	-	-
535500 - Printing and Binding	10,458	8,670	16,915	-	-
535910 - Fax	-	-	-	-	-
535920 - Internet Fees	-	-	-	-	-
537100 - Tuition to Other Dist InState	-	-	-	-	-
537410 - Tuition - Fees College Credit	-	500	63,691	64,686	64,686
538100 - Audit Services	-	-	-	-	-

Dedicated Resource Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
538300 - Architect and Engineering Svcs	-	-	-	-	-
538500 - Management Services	-	-	-	-	-
538940 - Professional Moving Services	-	490	-	-	-
538950 - Professional Health Care Svcs	-	-	-	-	-
538980 - Laundering Services	822	1,036	2,000	-	-
538990 - Non-Instr Pers/Professional Sv	105,014	145,187	508,383	261,375	261,375
538995 - Meal Services	2,877	2,735	-	-	-
Subtotal - Other Purchased Services	856,165	608,834	1,319,619	1,052,820	1,052,820
541000 - Consumable Supplies	249,119	178,935	1,714,223	2,787,001	2,837,600
541400 - Maintenance Materials	-	-	-	-	-
541600 - Interdepartmental Charges	1,218	3,069	1,000	1,000	1,000
542100 - Textbook Expansion	2,791	59	-	-	-
542200 - Textbook Adoption	-	-	-	-	-
542300 - Textbook Replacement	-	-	1,500	1,500	1,500
543000 - Library Books	17,738	1,839	9,824	9,699	9,699
544000 - Periodicals	1,945	143	-	-	-
546000 - Non-Consumable Supplies	65,713	30,913	9,406	589	589
546100 - Minor Equipment - Tagged	-	28,315	-	-	-
547000 - Computer Software	1,335	3,931	2,812	2,562	2,562
Subtotal - Supplies and Materials	339,860	247,203	1,738,765	2,802,351	2,852,950
554100 - Initial and Addl Equipment	20,000	31,000	-	-	-
554110 - Vehicles	-	-	-	-	-
552000 - Building Acquisition/Improvmt	-	-	-	-	-
553000 - Improvements - Not Buildings	-	756	-	-	-
555010 - Computers	55,837	55,778	39,334	41,455	41,455
555020 - Printers	-	4,131	-	-	-
555090 - Misc Other Technology	54,284	37,540	8,000	5,000	5,000
Subtotal - Capital Outlay	130,121	129,204	47,334	46,455	46,455
563000 - Fiscal Charges	45,394	55,145	25,250	-	-
563500 - Administrative Write-Off	39,977	56,725	39,000	-	-
564000 - Dues and Fees	127,416	89,941	160,996	156,005	156,054
567100 - Permits	-	-	500	-	-
569000 - Grant Indirect Charges	49,858	176,120	318,686	483,513	483,513
Subtotal - Other Accounts	262,646	377,931	544,432	639,518	639,567
376520 - Ending Fund Balance	7,599,178	6,943,798	-	-	-
Total Requirements by Account	18,135,510	18,821,492	16,851,769	14,682,573	14,682,573

Dedicated Resource Fund - Projected Dedicated Resource Accounts

Project	Account	Amount
S0005 - SpecEd SpecProg Voc Ed	376510 - Budgetd Beginning Fund Balance	15,729
S0006 - Ed Media Textbooks	376510 - Budgetd Beginning Fund Balance	4,738
S0023 - Television Services	376510 - Budgetd Beginning Fund Balance	2,811
S0026 - Curriculum Publications	376510 - Budgetd Beginning Fund Balance	6,861
S0027 - Regional Durable Medical Equip	376510 - Budgetd Beginning Fund Balance	25,000
S0031 - L.E.A. Billings - Deaf / Hard	376510 - Budgetd Beginning Fund Balance	2,610,742
S0038 - Grant High - Terrell Brandon G	376510 - Budgetd Beginning Fund Balance	837
S0052 - Portland DART Schools Tuition	376510 - Budgetd Beginning Fund Balance	30,673
S0054 - Third Party Medical-Contract P	376510 - Budgetd Beginning Fund Balance	354,461
S0068 - Meyer's Worms Pits	376510 - Budgetd Beginning Fund Balance	3,102
S0075 - Athletic Participation Fund	376510 - Budgetd Beginning Fund Balance	6,075
S0081 - Regional Inservice	376510 - Budgetd Beginning Fund Balance	9,622
S0082 - Cash Contributions	376510 - Budgetd Beginning Fund Balance	439,277
S0083 - Foundation Funds	376510 - Budgetd Beginning Fund Balance	664,459
S0085 - Third Party Medical-30% Incent	376510 - Budgetd Beginning Fund Balance	56,099
S0086 - Columbia Regional - Third Part	376510 - Budgetd Beginning Fund Balance	21,908
S0115 - Summer Scholars Program	376510 - Budgetd Beginning Fund Balance	381,271
S0117 - Teen Parent / Child Developmen	376510 - Budgetd Beginning Fund Balance	45,323
S0118 - TLC / TNT Donations	376510 - Budgetd Beginning Fund Balance	13,656
S0126 - Project Return Homeless	376510 - Budgetd Beginning Fund Balance	1,000
S0128 - Improving Achievement in Scien	376510 - Budgetd Beginning Fund Balance	3,435
S0132 - Rosemond Bell Discretionary Fd	376510 - Budgetd Beginning Fund Balance	209
S0133 - Donald Chapman Memorial Fund	376510 - Budgetd Beginning Fund Balance	65,011
S0134 - Steve Brown Memorial Schlrshp	376510 - Budgetd Beginning Fund Balance	6,754
S0142 - Benson House	376510 - Budgetd Beginning Fund Balance	50,000
S0150 - Immersion/Dual Language Suppor	376510 - Budgetd Beginning Fund Balance	858
S0157 - Save Spring Sports	376510 - Budgetd Beginning Fund Balance	513
S0166 - Special Projects	376510 - Budgetd Beginning Fund Balance	310,000
S0167 - Project: Community Care	376510 - Budgetd Beginning Fund Balance	1,400
S0170 - DART - Student Activities	376510 - Budgetd Beginning Fund Balance	2,892
S0171 - Capitol Hill ExAcademy	376510 - Budgetd Beginning Fund Balance	145,500
S0178 - Music & Literacy - Marysville	376510 - Budgetd Beginning Fund Balance	968
S0182 - 2006 All City Honor Bank	376510 - Budgetd Beginning Fund Balance	7,106
S0190 - Social Venture Partner - Clark	376510 - Budgetd Beginning Fund Balance	1,528
S0206 - Audiology Equipment - Non Medi	376510 - Budgetd Beginning Fund Balance	6,699
S0208 - Head Start - Opus Foundation	376510 - Budgetd Beginning Fund Balance	35,486
S0215 - Districtwide Music Program	376510 - Budgetd Beginning Fund Balance	4,341
S0220 - SLIP Testing for Non-ESL Stude	376510 - Budgetd Beginning Fund Balance	3,481
S0226 - Transition Center	376510 - Budgetd Beginning Fund Balance	14,978
S0229 - Credit-by-Exam: Ed Options (N	376510 - Budgetd Beginning Fund Balance	8,072
S0230 - Spec Proj/Early Entry:TAG(NF)	376510 - Budgetd Beginning Fund Balance	37,882
S0234 - Green Thumb Green House	376510 - Budgetd Beginning Fund Balance	32,618

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

Project	Account	Amount
S0236 - Making it Works	376510 - Budgetd Beginning Fund Balance	1,971
S0239 - Qatar Foundation Fund- Lincoln	376510 - Budgetd Beginning Fund Balance	10,352
S0245 - Adv Place. (AP) Fee Payment Pr	376510 - Budgetd Beginning Fund Balance	24,658
S0247 - Kaiser Permanente Oral Health	376510 - Budgetd Beginning Fund Balance	27,000
S0250 - Jubitz Family Fndtn - Lincoln	376510 - Budgetd Beginning Fund Balance	2,353
S0251 - Head Start-BeverlyOliver Trust	376510 - Budgetd Beginning Fund Balance	129,150
S0252 - KBPS Radio Station	376510 - Budgetd Beginning Fund Balance	3,544
S0256 - Nutrition Donations Misc Rev	376510 - Budgetd Beginning Fund Balance	39,376
S0266 - iPad Fee for Service	376510 - Budgetd Beginning Fund Balance	33,172
S0268 - Early Childhood Medical Reimb	376510 - Budgetd Beginning Fund Balance	15,362
S0270 - Lincoln Business Program	376510 - Budgetd Beginning Fund Balance	6,789
S0272 - Athletic donations	376510 - Budgetd Beginning Fund Balance	138,535
S0278 - Third Party Medical - Pioneer	376510 - Budgetd Beginning Fund Balance	1,430
S0279 - ThirdPartyMedical-Speech Paths	376510 - Budgetd Beginning Fund Balance	26,584
S0282 - Marie Lamfrom Charitable Found	376510 - Budgetd Beginning Fund Balance	4,450
S0286 - P-3 Alignment Grant	376510 - Budgetd Beginning Fund Balance	75,000
S0292 - Advancing Student Achievement	376510 - Budgetd Beginning Fund Balance	3,700
S0293 - Wales Survivor Trust	376510 - Budgetd Beginning Fund Balance	30,000
S0298 - Roosevelt HS Writing Center	376510 - Budgetd Beginning Fund Balance	9,000
S0299 - KPBS Radio Donation	376510 - Budgetd Beginning Fund Balance	130,000
S0300 - Verizon Innovative Learning	376510 - Budgetd Beginning Fund Balance	4,150
S0301 - Pauline Bryan Annuity	376510 - Budgetd Beginning Fund Balance	30,000
	Subtotal 376510	6,179,951
S0245 - Adv Place. (AP) Fee Payment Pr	413110 - Regular Day Tuition	67,000
	Subtotal 413110	67,000
S0115 - Summer Scholars Program	413310 - Summer School Tuition	100,000
	Subtotal 413310	100,000
S0171 - Capitol Hill ExAcademy	417420 - Other Activity Fees	260,000
S0229 - Credit-by-Exam: Ed Options (N	417420 - Other Activity Fees	3,200
S0230 - Spec Proj/Early Entry:TAG(NF)	417420 - Other Activity Fees	8,000
	Subtotal 417420	271,200
S0260 - Outdoor School	417700 - Outdoor School Fees	586,091
	Subtotal 417700	586,091
S0005 - SpecEd SpecProg Voc Ed	419200 - Contrib-Donation - Priv Source	17,797
S0006 - Ed Media Textbooks	419200 - Contrib-Donation - Priv Source	50
S0023 - Television Services	419200 - Contrib-Donation - Priv Source	1,000
S0082 - Cash Contributions	419200 - Contrib-Donation - Priv Source	190,000
S0083 - Foundation Funds	419200 - Contrib-Donation - Priv Source	2,058,859
S0126 - Project Return Homeless	419200 - Contrib-Donation - Priv Source	4,500
S0166 - Special Projects	419200 - Contrib-Donation - Priv Source	2,000
S0218 - Capitol Hill - Community Learn	419200 - Contrib-Donation - Priv Source	9,000
S0239 - Qatar Foundation Fund- Lincoln	419200 - Contrib-Donation - Priv Source	160,000

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

Project	Account	Amount
S0247 - Kaiser Permanente Oral Health	419200 - Contrib-Donation - Priv Source	49,700
S0256 - Nutrition Donations Misc Rev	419200 - Contrib-Donation - Priv Source	13,000
S0261 - Ramona Pre-K	419200 - Contrib-Donation - Priv Source	50,000
S0269 - Science Achievement Coord PSU	419200 - Contrib-Donation - Priv Source	27,863
S0272 - Athletic donations	419200 - Contrib-Donation - Priv Source	50,000
S0286 - P-3 Alignment Grant	419200 - Contrib-Donation - Priv Source	75,000
	419200 Subtotal	2,708,769
S0249 - PCC-Jefferson Middle College	419400 - Svc Provided-Oth Local Ed Agcy	70,359
	Subtotal 419400	70,359
S0031 - L.E.A. Billings - Deaf / Hard	419410 - Svc Provided-Oth Dist in State	3,760,421
S0163 - Deaf/HOH EI-ECSE Classrm	419410 - Svc Provided-Oth Dist in State	432,006
S0281 - Audiology Services	419410 - Svc Provided-Oth Dist in State	5,071
S0288 - Autism Services	419410 - Svc Provided-Oth Dist in State	12,445
	Subtotal 419410	4,209,943
S0220 - SLIP Testing for Non-ESL Stude	419910 - Miscellaneous	3,000
	Subtotal 419910	3,000
S0206 - Audiology Equipment - Non Medi	419950 - Sales, Royalties and Events	24,745
S0234 - Green Thumb Green House	419950 - Sales, Royalties and Events	6,000
S0296 - Wellness Works	419950 - Sales, Royalties and Events	5,000
	Subtotal 419950	35,745
S0283 - Regional Achievement Collabora	431990 - Oth Unrestrict Grants-In-Aid	20,000
	Subtotal 431990	20,000
S0246 - ECC SUMMER PROGRAM	432990 - Restricted State Grants	34,515
	Subtotal 432990	34,515
S0027 - Regional Durable Medical Equip	442000 - Unrestr Rev-Fed Govt Thru St	36,000
	Subtotal 442000	36,000
S0142 - Benson House	453000 - Sale of Fixed Assets	360,000
	Subtotal 453000	360,000
	Grand Total	14,682,573

Fund 304 – Bond Sinking Fund

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

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

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

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

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

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

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Resources by Account					
452100 - Interfund Transfers	1,667,184	-	-	-	-
Total Resources by Account	1,667,184	-	-	-	-
Requirements by Program					
51100 - Long-Term Debt Service	1,667,184	-	-	-	-
Total Requirements by Program	1,667,184	-	-	-	-
Requirements by Account					
561000 - Redemption of Principal	1,580,000	-	-	-	-
562100 - Interest (Except Bus/Garage)	87,184	-	-	-	-
Total Requirements by Account	1,667,184	-	-	-	-

Fund 305 – School Modernization Debt Service Fund

The School Modernization Debt Service Fund accounted 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, and 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 was paid in full 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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Resources by Account					
452100 - Interfund Transfers	25,877,824	-	-	-	-
Total Resources by Account	25,877,824	-	-	-	-
Requirements by Program					
51100 - Long-Term Debt Service	25,877,824	-	-	-	-
Total Requirements by Program	25,877,824	-	-	-	-
Requirements by Account					
561000 - Redemption of Principal	25,750,000	-	-	-	-
562100 - Interest (Except Bus/Garage)	127,824	-	-	-	-
Total Requirements by Account	25,877,824	-	-	-	-

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 has been repaid over a seven year period using resources transferred from the General Fund.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Resources by Account					
452100 - Interfund Transfers	3,974,028	1,448,700	-	-	-
Total Resources by Account	3,974,028	1,448,700	-	-	-
Requirements by Program					
51100 - Long-Term Debt Service	3,974,028	1,448,700	-	-	-
Total Requirements by Program	3,974,028	1,448,700	-	-	-
Requirements by Account					
561000 - Redemption of Principal	3,705,000	1,375,000	-	-	-
562100 - Interest (Except Bus/Garage)	269,028	73,700	-	-	-
Total Requirements by Account	3,974,028	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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Resources by Account					
452100 - Interfund Transfers	614,598	2,067,849	2,707,874	2,707,980	2,707,980
Total Resources by Account	614,598	2,067,849	2,707,874	2,707,980	2,707,980
Requirements by Program					
51100 - Long-Term Debt Service	614,598	2,067,849	2,707,874	2,707,980	2,707,980
Total Requirements by Program	614,598	2,067,849	2,707,874	2,707,980	2,707,980
Requirements by Account					
561000 - Redemption of Principal	154,000	1,603,126	2,291,000	2,369,000	2,369,000
562100 - Interest (Except Bus/Garage)	460,598	464,723	416,874	338,980	338,980
Total Requirements by Account	614,598	2,067,849	2,707,874	2,707,980	2,707,980

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

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
--	-------------------	-------------------	--------------------	---------------------	---------------------

Resources by Account

376510 - Beginning Fund Balance	5,219	10,205	585,373	-	-
415100 - Interest on Investments	99,483	102,120	100,000	100,000	100,000
419700 - Services Provided Other Funds	35,739,826	38,607,370	39,113,953	42,214,327	42,214,327
451100 - Bond Proceeds	-	-	-	-	-
Total Resources by Account	35,844,528	38,719,695	39,799,326	42,314,327	42,314,327

Requirements by Program

51100 - Long-Term Debt Service	35,834,323	38,134,322	39,799,326	42,314,327	42,314,327
71100 - Ending Fund Balance	10,205	585,373	-	-	-
Total Requirements by Program	35,844,528	38,719,695	39,799,326	42,314,327	42,314,327

Requirements by Account

561000 - Redemption of Principal	11,024,095	11,533,995	11,541,681	11,883,200	11,883,200
562100 - Interest (Except Bus/Garage)	24,810,227	26,600,327	28,257,645	30,431,127	30,431,127
376520 - Ending Fund Balance	10,205	585,373	-	-	-
Total Requirements by Account	35,844,528	38,719,695	39,799,326	42,314,327	42,314,327

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

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Resources by Account					
452100 - Interfund Transfers	158,466	187,297	-	-	-
Total Resources by Account	158,466	187,297	-	-	-
Requirements by Program					
51100 - Long-Term Debt Service	158,466	187,297	-	-	-
Total Requirements by Program	158,466	187,297	-	-	-
Requirements by Account					
561000 - Redemption of Principal	145,097	178,511	-	-	-
562100 - Interest (Except Bus/Garage)	13,369	8,786	-	-	-
Total Requirements by Account	158,466	187,297	-	-	-

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 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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Resources by Account					
449100 - Federal Subsidy	217,181	192,786	188,062	156,037	156,037
452100 - Interfund Transfers	1,120,938	1,128,252	1,115,559	1,129,511	1,129,511
Total Resources by Account	1,338,119	1,321,038	1,303,621	1,285,548	1,285,548
Requirements by Program					
51100 - Long-Term Debt Service	1,338,119	1,321,038	1,303,621	1,285,548	1,285,548
Total Requirements by Program	1,338,119	1,321,038	1,303,621	1,285,548	1,285,548
Requirements by Account					
561000 - Redemption of Principal	834,083	859,506	885,704	912,701	912,701
562100 - Interest (Except Bus/Garage)	504,036	461,532	417,917	372,847	372,847
Total Requirements by Account	1,338,119	1,321,038	1,303,621	1,285,548	1,285,548

Fund 338 – Facilities Capital Debt Service Fund

The Capital Asset Renewal Debt Service Fund accounts for the principal and interest payments resulting from the District's continuing capital and asset renewal efforts.

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

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Resources by Account					
452100 - Interfund Transfers	19,297,212	-	-	-	-
Total Resources by Account	19,297,212	-	-	-	-
Requirements by Program					
51100 - Long-Term Debt Service	19,297,212	-	-	-	-
Total Requirements by Program	19,297,212	-	-	-	-
Requirements by Account					
561000 - Redemption of Principal	19,250,000	-	-	-	-
562100 - Interest (Except Bus/Garage)	47,212	-	-	-	-
Total Requirements by Account	19,297,212	-	-	-	-

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.

Activity in this fund is related to the 2013 and proposed 2015 General Obligation bonds, the first and second 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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
--	-------------------	-------------------	--------------------	---------------------	---------------------

Resources by Account

376510 - Beginning Fund Balance	-	-	361,186	700,000	700,000
411111 - Current-Multnomah Co	-	43,297,735	44,552,202	46,479,000	47,322,441
411112 - Current-Clackamas Co	-	32,223	-	-	-
411113 - Current-Washington Co	-	264,642	-	-	-
411130 - Foreclosures	-	-	30,000	-	-
411521 - PY GO Bond - Multnomah County	-	-	232,000	-	-
411901 - Pen/Int-Multnomah Co	-	7,281	-	-	-
411902 - Pen/Int-Clackamas Co	-	149	-	-	-
411903 - Pen/Int-Washington Co	-	58	-	-	-
415100 - Interest on Investments	-	21,330	15,000	16,000	26,000
Total Resources by Account	-	43,623,418	45,190,388	47,195,000	48,048,441

Requirements by Program

51100 - Long-Term Debt Service	-	43,262,232	45,033,350	47,195,000	47,322,441
61100 - Operating Contingency	-	-	-	-	726,000
71100 - Ending Fund Balance	-	361,186	157,038	-	-
Total Requirements by Program	-	43,623,418	45,190,388	47,195,000	48,048,441

Requirements by Account

561000 - Redemption of Principal	-	35,950,000	40,315,000	34,620,000	31,855,000
562100 - Interest (Except Bus/Garage)	-	7,312,232	4,718,350	12,575,000	15,467,441
581000 - Operating Contingency	-	-	-	-	726,000
376520 - Ending Fund Balance	-	361,186	157,038	-	-
Total Requirements by Account	-	43,623,418	45,190,388	47,195,000	48,048,441

Fund 404 – Construction Excise Fund

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

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

Transfers out of this fund 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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
--	-------------------	-------------------	--------------------	---------------------	---------------------

Resources by Account

376510 - Beginning Fund Balance	6,014,621	8,572,292	13,003,153	10,000,000	10,000,000
411301 - Construct Excise Tax - Cty Ptd	3,618,049	4,886,696	3,000,000	4,200,000	4,200,000
411303 - Construct Excise Tax - Wash Ct	506	2,274	1,000	1,000	1,000
415100 - Interest on Investments	9,195	1,579	10,000	10,000	10,000
419910 - Miscellaneous	-	818,695	-	-	-
Total Resources by Account	9,642,371	14,281,536	16,014,153	14,211,000	14,211,000

Requirements by Program

41500 - Bldg Acquis/Constr/Improv Svcs	895,043	1,278,383	16,014,153	14,211,000	14,211,000
52100 - Fund Transfers	175,036	-	-	-	-
71100 - Ending Fund Balance	8,572,292	13,003,153	-	-	-
Total Requirements by Program	9,642,371	14,281,536	16,014,153	14,211,000	14,211,000

Requirements by Account

513400 - Overtime Pay	-	241	-	-	-
Subtotal - Salaries	-	241	-	-	-
521000 - PERS	-	3	-	-	-
521310 - PERS UAL	-	32	-	-	-
522000 - Social Security - FICA	-	18	-	-	-
523100 - Workers' Compensation	-	3	-	-	-
523200 - Unemployment Compensation	-	1	-	-	-
524100 - Group Health Insurance	-	82	-	-	-
524200 - Other Employer Paid Benefits	-	0	-	-	-
524300 - Retiree Health Insurance	-	4	-	-	-
524530 - Early Retirement Benefits	-	2	-	-	-
Subtotal - Employee Benefits	-	145	-	-	-

Construction Excise Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
531800 - Local Mtgs/Non-Instr Staff Dev	728	-	-	-	-
Subtotal - Instructional Prof. & Technical Services	728	-	-	-	-
532200 - Repairs and Maintenance Svcs	-	1,235,810	-	-	-
532900 - Other Property Services	2,579	-	-	-	-
Subtotal - Property Services	2,579	1,235,810	-	-	-
533200 - Non-Reimb Student Transport	-	444	-	-	-
Subtotal - Transportation Services	-	444	-	-	-
534100 - Travel, Local in District	-	5	-	-	-
Subtotal - Travel	-	5	-	-	-
535400 - Advertising	-	83	-	-	-
535500 - Printing and Binding	960	77	-	-	-
Subtotal - Communications	960	160	-	-	-
538300 - Architect and Engineering Svcs	36,124	4,377	-	-	-
538500 - Management Services	735	-	-	-	-
538910 - Security Services	567	-	-	-	-
538940 - Professional Moving Services	67,549	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	3,134	-	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	108,109	4,377	-	-	-
541000 - Consumable Supplies	1,083	225	-	-	-
541600 - Interdepartmental Charges	10,886	-	-	-	-
546000 - Non-Consumable Supplies	1,847	-	-	-	-
Subtotal - Supplies & Materials	13,816	225	-	-	-
552000 - Building Acquisition/Improvmt	763,567	-	16,014,153	14,211,000	14,211,000
Subtotal - Capital Outlay	763,567	-	16,014,153	14,211,000	14,211,000
554100 - Initial and Addl Equipment	5,285	-	-	-	-
Subtotal - Equipment	5,285	-	-	-	-
564000 - Dues and Fees	-	5,078	-	-	-
567100 - Permits	-	31,897	-	-	-
571000 - Transfers to Other Funds	175,036	-	-	-	-
376520 - Ending Fund Balance	8,572,292	13,003,153	-	-	-
Total Requirements by Account	9,642,371	14,281,536	16,014,153	14,211,000	14,211,000

Fund 405 – School Modernization Fund

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

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.

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. In November 2012 voters authorized the District to issue up to \$482 million in General Obligation Bonds.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
--	-------------------	-------------------	--------------------	---------------------	---------------------

Resources by Account					
376510 - Beginning Fund Balance	3,585,394	1,953,743	-	-	-
415100 - Interest on Investments	12,049	8,489	-	-	-
Total Resources by Account	3,597,443	1,962,232	-	-	-

Requirements by Program					
41100 - Service Area Direction	292,194	-	-	-	-
41500 - Bldg Acquis/Constr/Improv Svcs	1,351,506	1,962,232	-	-	-
Subtotal - Facilities Acquisition & Construction	1,643,700	1,962,232	-	-	-
71100 - Ending Fund Balance	1,953,743	-	-	-	-
Total Requirements by Program	3,597,443	1,962,232	-	-	-

Requirements by Account					
511100 - Licensed Staff	1,206	-	-	-	-
511220 - Non-Represented Staff	149,645	-	-	-	-
511320 - Administrators - NonLicensed	1,800	-	-	-	-
511420 - Directors/Program Admins	144,912	-	-	-	-
512100 - Substitutes - Licensed	1,636	-	-	-	-
512200 - Substitutes - Classified	2,240	-	-	-	-
512400 - Temporary Misc - Classified	9,794	-	-	-	-
513300 - Extended Hours	375	1,757	-	-	-
513400 - Overtime Pay	5,015	-	-	-	-
513520 - Group Hlth Opt Out Non Lic	1,148	-	-	-	-
Subtotal - Salaries	317,773	1,757	-	-	-

School Modernization Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
521000 - PERS	1,654	40	-	-	-
521310 - PERS UAL	27,020	206	-	-	-
522000 - Social Security - FICA	15,696	126	-	-	-
523100 - Workers' Compensation	1,168	18	-	-	-
523200 - Unemployment Compensation	149	10	-	-	-
524100 - Group Health Insurance	31,880	0	-	-	-
524200 - Other Employer Paid Benefits	1,081	1	-	-	-
524300 - Retiree Health Insurance	3,571	31	-	-	-
524530 - Early Retirement Benefits	1,557	13	-	-	-
Subtotal - Employee Benefits	83,776	447	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	942	42	-	-	-
532200 - Repairs and Maintenance Svcs	445,442	1,039,014	-	-	-
532410 - Leased Copy Machines	3,435	-	-	-	-
532900 - Other Property Services	1,015	41,441	-	-	-
534100 - Travel, Local in District	389	-	-	-	-
535100 - Telephone	536	-	-	-	-
535300 - Postage	11	-	-	-	-
535400 - Advertising	990	-	-	-	-
535500 - Printing and Binding	79	-	-	-	-
538300 - Architect and Engineering Svcs	93,663	175,696	-	-	-
538500 - Management Services	103,850	-	-	-	-
538940 - Professional Moving Services	7,442	16,670	-	-	-
538990 - Non-Instr Pers/Professional Sv	53,765	14,357	-	-	-
Subtotal - Other Purchased Services	711,558	1,287,220	-	-	-
541000 - Consumable Supplies	12,963	3,942	-	-	-
541600 - Interdepartmental Charges	61,619	5,243	-	-	-
546000 - Non-Consumable Supplies	2,097	2,595	-	-	-
547000 - Computer Software	41,559	-	-	-	-
Subtotal - Supplies and Materials	118,239	11,780	-	-	-
552000 - Building Acquisition/Improvmt	289,436	560,772	-	-	-
554100 - Initial and Addl Equipment	6,000	14,175	-	-	-
555010 - Computers	2,366	74,256	-	-	-
555090 - Misc Other Technology	89,183	7,717	-	-	-
Subtotal - Capital Outlay	386,985	656,920	-	-	-
564000 - Dues and Fees	22,685	250	-	-	-
567100 - Permits	2,685	3,858	-	-	-

School Modernization Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
376520 - Ending Fund Balance	1,953,743	-	-	-	-
Total Requirements by Account	3,597,443	1,962,232	-	-	-

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 reviewing IT Capital needs and any associated financing requirements.

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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
--	-------------------	-------------------	--------------------	---------------------	---------------------

Resources by Account

376510 - Beginning Fund Balance	1,620,616	969,032	3,986,494	4,014,165	4,014,165
415100 - Interest on Investments	2,585	9,177	500	500	500
419946 - E-Rate Priority 2	-	562,696	50,000	-	-
452100 - Interfund Transfers	-	3,500,000	4,470,000	-	-
Total Resources by Account	1,623,201	5,040,905	8,506,994	4,014,665	4,014,665

Requirements by Program

22410 - Instr Staff Training Svcs	-	-	125,960	-	-
26620 - Systems Analysis Services	7,325	-	-	-	-
26631 - Student Information Systems	-	10,236	-	-	-
26635 - Programming Services	-	-	600,000	300,000	300,000
26641 - Operations Services	21,322	1,243	-	-	-
26697 - Technical Training Services	102,283	156,717	-	-	-
26698 - Infrastructure Development	1,290	625	7,264,589	3,270,883	3,270,883
26699 - Systems Development	521,948	885,591	133,673	4,914	4,914
Subtotal - Support Services	654,169	1,054,411	8,124,222	3,575,797	3,575,797
52100 - Fund Transfers	-	-	-	-	-
61100 - Operating Contingency	-	-	382,772	438,868	438,868
71100 - Ending Fund Balance	969,032	3,986,494	-	-	-
Total Requirements by Program	1,623,201	5,040,905	8,506,994	4,014,665	4,014,665

Requirements by Account

511100 - Licensed Staff	-	-	-	-	-
511210 - Classified - Represented	-	-	-	-	-
511220 - Non-Represented Staff	133,784	141,381	14,962	-	-
512100 - Substitutes - Licensed	-	-	-	-	-
512200 - Substitutes - Classified	-	-	-	-	-

IT System Project Fund - Requirements by Account

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
512300 - Temporary Misc - Licensed	-	-	-	-	-
512400 - Temporary Misc - Classified	20,486	17,857	-	-	-
513100 - Extended Responsibility-LIC	-	-	-	-	-
513300 - Extended Hours	21,006	139,140	-	-	-
513400 - Overtime Pay	135	-	100,000	-	-
Subtotal - Salaries	175,411	298,378	114,962	-	-
521000 - PERS	931	5,048	2,223	-	-
521310 - PERS UAL	19,790	43,375	13,010	-	-
522000 - Social Security - FICA	12,297	22,252	7,952	-	-
523100 - Workers' Compensation	1,316	3,375	1,148	-	-
523200 - Unemployment Compensation	609	479	101	-	-
524100 - Group Health Insurance	22,765	24,833	536	-	-
524200 - Other Employer Paid Benefits	542	760	269	-	-
524300 - Retiree Health Insurance	3,095	4,978	1,679	-	-
524530 - Early Retirement Benefits	1,293	1,990	553	-	-
Subtotal - Employee Benefits	62,638	107,090	27,471	-	-
531100 - Instructional Services	-	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	4,923	559	-	-	-
532200 - Repairs and Maintenance Svcs	-	-	-	-	-
532400 - Rentals	-	-	-	-	-
532900 - Other Property Services	-	-	-	-	-
534100 - Travel, Local in District	-	155	-	-	-
534200 - Travel, Out of District	10,614	7,337	-	-	-
535100 - Telephone	-	30	-	-	-
535300 - Postage	-	16,513	-	-	-
535500 - Printing and Binding	2,013	916	-	-	-
538940 - Professional Moving Services	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	391,706	384,566	648,200	304,914	304,914
Subtotal - Other Purchased Services	409,255	410,076	648,200	304,914	304,914
541000 - Consumable Supplies	-	-	-	-	-
541320 - Oil & Lubricants	-	-	-	-	-
541600 - Interdepartmental Charges	-	-	-	-	-
543000 - Library Books	-	-	-	-	-
546000 - Non-Consumable Supplies	-	-	-	-	-
547000 - Computer Software	7,000	78,202	-	-	-
Subtotal - Supplies and Materials	7,000	78,202	-	-	-
552000 - Building Acquisition/Improvmt	-	-	-	-	-
554100 - Initial and Addl Equipment	-	-	-	-	-
555010 - Computers	(299)	103,389	7,010,906	3,250,000	3,250,000
555030 - Software Capital Expense	-	-	300,000	-	-
555090 - Misc Other Technology	-	3,793	22,683	20,883	20,883
559000 - Other Capital Outlay	-	-	-	-	-
Subtotal - Capital Outlay	(299)	107,182	7,333,589	3,270,883	3,270,883

IT System Project Fund - Requirements by Account

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
564000 - Dues and Fees	164	53,483	-	-	-
567100 - Permits	-	-	-	-	-
Subtotal - Other Accounts	164	53,483	-	-	-
581000 - Operating Contingency	-	-	382,772	438,868	438,868
376520 - Ending Fund Balance	969,032	3,986,494	-	-	-
Total Requirements by Account	1,623,201	5,040,905	8,506,994	4,014,665	4,014,665

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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
--	-------------------	-------------------	--------------------	---------------------	---------------------

Resources by Account

376510 - Beginning Fund Balance	4,532,011	1,556,840	205,978	-	-
415100 - Interest on Investments	7,551	9,322	-	-	-
419910 - Miscellaneous	925	-	-	-	-
419947 - Energy Eff Rebate - Othr Agent	124,962	-	-	-	-
451100 - Bond Proceeds	-	-	-	-	-
Total Resources by Account	4,665,449	1,566,162	205,978	-	-

Requirements by Program

25250 - Financial Accounting Services	-	-	-	-	-
41500 - Bldg Acquis/Constr/Improv Svcs	3,108,609	1,360,184	205,978	-	-
71100 - Ending Fund Balance	1,556,840	205,978	-	-	-
Total Requirements by Program	4,665,449	1,566,162	205,978	-	-

Requirements by Account

511210 - Classified - Represented	-	-	-	-	-
511220 - Non-Represented Staff	64,728	13,414	-	-	-
513400 - Overtime Pay	340	-	-	-	-
Subtotal - Salaries	65,068	13,414	-	-	-
521000 - PERS	322	133	-	-	-
521310 - PERS UAL	9,105	2,002	-	-	-
522000 - Social Security - FICA	4,920	1,011	-	-	-
523100 - Workers' Compensation	483	171	-	-	-
523200 - Unemployment Compensation	188	(4)	-	-	-
524100 - Group Health Insurance	5,689	1,450	-	-	-
524200 - Other Employer Paid Benefits	403	104	-	-	-
524300 - Retiree Health Insurance	1,133	266	-	-	-
524530 - Early Retirement Benefits	479	99	-	-	-
Subtotal - Employee Benefits	22,722	5,234	-	-	-
532200 - Repairs and Maintenance Svcs	3,000,458	1,326,554	-	-	-
532400 - Rentals	-	6,250	-	-	-
532900 - Other Property Services	6,143	-	-	-	-
Subtotal - Property Services	3,006,602	1,332,804	-	-	-
535500 - Printing and Binding	-	-	-	-	-
Subtotal - Communications	-	-	-	-	-
538200 - Legal Services	-	-	-	-	-

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

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
538300 - Architect and Engineering Svcs	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	2,897	6,608	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	2,897	6,608	-	-	-
541000 - Consumable Supplies	-	-	-	-	-
541600 - Interdepartmental Charges	6,022	507	-	-	-
546000 - Non-Consumable Supplies	-	-	-	-	-
Subtotal - Supplies & Materials	6,022	507	-	-	-
552000 - Building Acquisition/Improvmt	-	-	205,978	-	-
554100 - Initial and Addl Equipment	-	-	-	-	-
Subtotal - Capital Outlay	-	-	205,978	-	-
563000 - Fiscal Charges	-	-	-	-	-
564000 - Dues and Fees	250	250	-	-	-
567100 - Permits	5,049	1,366	-	-	-
Subtotal - Other Accounts	5,299	1,616	-	-	-
376520 - Ending Fund Balance	1,556,840	205,978	-	-	-
Total Requirements by Account	4,665,449	1,566,162	205,978	-	-

Fund 435 – Energy Efficient Schools Fund

The Energy Efficient Schools Fund is used to manage capital expenditures for specifically designated capital projects, including those projects funded, in part, through proceeds authorized by Senate Bill 1149 and House Bill 2960.

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

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Resources by Account					
376510 - Beginning Fund Balance	1,206,227	891,439	915,429	800,000	800,000
415100 - Interest on Investments	-	-	2,500	2,500	2,500
419200 - Contrib-Donation - Priv Source	-	-	-	-	-
419910 - Miscellaneous	(10,919)	2,500	210,980	211,000	211,000
419948 - Utility Refund - PGE	598,518	273,069	606,224	607,000	607,000
419949 - Utility Refund - Pacific Power	273,577	282,668	247,612	248,000	248,000
432990 - Restricted State Grants	-	-	-	-	-
Total Resources by Account	2,067,403	1,449,676	1,982,745	1,868,500	1,868,500

Requirements by Program					
41500 - Bldg Acquis/Constr/Improv Svcs	1,175,964	534,247	1,982,745	1,868,500	1,868,500
71100 - Ending Fund Balance	891,439	915,429	-	-	-
Total Requirements by Program	2,067,403	1,449,676	1,982,745	1,868,500	1,868,500

Requirements by Account					
511220 - Non-Represented Staff	-	-	-	-	-
513400 - Overtime Pay	-	285	-	-	-
Subtotal - Salaries	-	285	-	-	-
521000 - PERS	-	4	-	-	-
521310 - PERS UAL	-	43	-	-	-
522000 - Social Security - FICA	-	22	-	-	-
523100 - Workers' Compensation	-	3	-	-	-
523200 - Unemployment Compensation	-	1	-	-	-
524100 - Group Health Insurance	-	39	-	-	-
524200 - Other Employer Paid Benefits	-	0	-	-	-
524300 - Retiree Health Insurance	-	4	-	-	-
524530 - Early Retirement Benefits	-	2	-	-	-
Subtotal - Employee Benefits	-	117	-	-	-
532200 - Repairs and Maintenance Svcs	1,134,545	350,795	-	-	-
532400 - Rentals	-	-	-	-	-
538300 - Architect and Engineering Svcs	24,600	30,734	-	-	-
538990 - Non-Instr Pers/Professional Sv	-	47,919	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	1,159,145	429,448	-	-	-
541600 - Interdepartmental Charges	-	-	-	-	-

Energy Efficient Schools Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
541700 - Discounts Taken	-	-	-	-	-
Subtotal - Supplies & Materials	-	-	-	-	-
552000 - Building Acquisition/Improvmt	-	91,531	1,982,745	1,868,500	1,868,500
Subtotal - Capital Outlay	-	91,531	1,982,745	1,868,500	1,868,500
554100 - Initial and Addl Equipment	16,569	12,615	-	-	-
Subtotal - Equipment	16,569	12,615	-	-	-
564000 - Dues and Fees	250	250	-	-	-
567100 - Permits	-	-	-	-	-
376520 - Ending Fund Balance	891,439	915,429	-	-	-
Total Requirements by Account	2,067,403	1,449,676	1,982,745	1,868,500	1,868,500

Fund 438 – Facilities Capital Fund

The Facilities Capital Fund is used to manage capital expenditures for specifically designated capital projects, as part of the District's continuing facilities capital project efforts, such as the Rosa Parks purchase and the boiler burner projects for 2012/13 and 2013/14. The 2015/16 proposed budget for Fund 438 includes \$12.5 million in projected Faubion/Concordia partnership funds. With the 2015/16 Approved budget, a separate fund (470) has been created for capital efforts involving partners.

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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
--	-------------------	-------------------	--------------------	---------------------	---------------------

Resources by Account

376510 - Beginning Fund Balance	832,251	5,908,524	2,159,002	2,550,000	2,100,000
415100 - Interest on Investments	-	13,072	3,000	3,000	3,000
419200 - Contrib-Donation - Priv Source	1,092,264	810,000	229,768	-	-
419910 - Miscellaneous	3,500	-	-	12,000,000	-
419948 - Utility Refund - PGE	-	360,638	-	-	-
421050 - Natrl Gas, Oil, Mineral Recpts	51,483	-	-	-	-
421991 - City of Portland	452,000	-	-	-	-
432990 - Restricted State Grants	168,714	1,326,458	-	1,500,000	1,340,000
451000 - LTD Financing Sources	17,750,000	-	-	-	-
451500 - Loan Receipts	-	-	-	-	-
452100 - Interfund Transfer	3,075,975	681,024	6,115,996	2,151,000	2,151,000
Total Resources by Account	23,426,187	9,099,716	8,507,766	18,204,000	5,594,000

Requirements by Program

25283 - Liability Claims	-	1,100	4,500	4,400	4,500
41500 - Bldg Acquis/Constr/Improv Svcs	17,517,663	6,939,615	8,503,266	18,199,600	5,589,500
71100 - Ending Fund Balance	5,908,524	2,159,002	-	-	-
Total Requirements by Program	23,426,187	9,099,716	8,507,766	18,204,000	5,594,000

Requirements by Account

511220 - Non-Represented Staff	-	53,725	-	-	-
513400 - Overtime Pay	8,597	650	-	-	-
Subtotal - Salaries	8,597	54,375	-	-	-
521000 - PERS	77	678	-	-	-
521310 - PERS UAL	1,135	7,894	-	-	-
522000 - Social Security - FICA	642	4,112	-	-	-
523100 - Workers' Compensation	55	594	-	-	-
523200 - Unemployment Compensation	26	97	-	-	-
524100 - Group Health Insurance	1,771	4,524	-	-	-
524200 - Other Employer Paid Benefits	13	361	-	-	-
524300 - Retiree Health Insurance	147	885	-	-	-
524530 - Early Retirement Benefits	64	359	-	-	-

Facilities Capital Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Subtotal - Employee Benefits	3,929	19,505	-	-	-
532200 - Repairs and Maintenance Svcs	6,678,997	4,821,239	-	-	-
532900 - Other Property Services	312,014	46,427	-	-	-
Subtotal - Property Services	6,991,011	4,867,665	-	-	-
533200 - Non-Reimb Student Transport	-	525	-	-	-
Subtotal - Transportation Services	-	525	-	-	-
534100 - Travel, Local in District	50	55	-	-	-
Subtotal - Travel	50	55	-	-	-
535400 - Advertising	433	-	-	-	-
535500 - Printing and Binding	404	684	-	-	-
Subtotal - Communications	837	684	-	-	-
538300 - Architect and Engineering Svcs	373,392	558,451	-	-	-
538940 - Professional Moving Services	1,638	9,076	-	-	-
538990 - Non-Instr Pers/Professional Sv	329,098	61,586	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	704,128	629,113	-	-	-
541000 - Consumable Supplies	547	4,108	-	-	-
541400 - Maintenance Materials	-	16,829	-	-	-
541600 - Interdepartmental Charges	30,653	3,440	-	-	-
546000 - Non-Consumable Supplies	276	12,993	-	-	-
Subtotal - Supplies & Materials	31,476	37,370	-	-	-
552000 - Building Acquisition/Improvmt	9,007,865	1,110,536	8,503,266	18,199,600	5,589,500
553000 - Improvements - Not Buildings	448	-	-	-	-
554100 - Initial and Addl Equipment	653,738	130,031	-	-	-
555010 - Computers	6,897	7,387	-	-	-
555090 - Misc Other Technology	1,851	6,060	-	-	-
Subtotal - Capital Outlay	9,670,798	1,254,013	8,503,266	18,199,600	5,589,500
564000 - Dues and Fees	1,979	5,051	-	-	-
565100 - Liability Insurance	-	1,100	4,500	4,400	4,500
567100 - Permits	104,858	71,259	-	-	-
376520 - Ending Fund Balance	5,908,524	2,159,002	-	-	-
Total Requirements by Account	23,426,187	9,099,716	8,507,766	18,204,000	5,594,000

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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Resources by Account					
376510 - Beginning Fund Balance	-	206,897	2,712,305	2,500,000	2,500,000
415100 - Interest on Investments	-	-	1,000	1,000	1,000
419110 - Civic Use of Bldgs	49,587	-	-	-	-
419114 - CUB HS Athletic Field Use Fees	-	74,956	75,000	75,000	75,000
419130 - Rent-Lease of Facilities	157,310	485,890	100,000	200,000	200,000
453000 - Sale of Fixed Assets	-	1,993,185	-	-	-
Total Resources by Account	206,897	2,760,928	2,888,305	2,776,000	2,776,000
Requirements by Program					
41500 - Bldg Acquis/Constr/Improv Svcs	-	48,623	2,888,305	2,776,000	2,776,000
71100 - Ending Fund Balance	206,897	2,712,305	-	-	-
Total Requirements by Program	206,897	2,760,928	2,888,305	2,776,000	2,776,000
Requirements by Account					
532200 - Repairs and Maintenance Svcs	-	19,403	-	-	-
532900 - Other Property Services	-	29,220	-	-	-
552000 - Building Acquisition/Improvmt	-	-	2,888,305	2,776,000	2,776,000
376520 - Ending Fund Balance	206,897	2,712,305	-	-	-
Total Requirements by Account	206,897	2,760,928	2,888,305	2,776,000	2,776,000

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.

Activity in this fund is related to the 2013 and the 2015 General Obligation bonds, the first and second 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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
--	-------------------	-------------------	--------------------	---------------------	---------------------

Resources by Account

376510 - Beginning Fund Balance	-	109,235,424	90,466,520	45,653,575	338,326,488
415100 - Interest on Investments	10,772	299,546	725,000	400,000	4,286,565
451100 - Bond Proceeds	144,840,000	-	275,000,000	245,000,000	-
451200 - Bond Premium	13,870,119	-	33,211,833	-	-
Total Resources by Account	158,720,891	109,534,970	399,403,353	291,053,575	342,613,053

Requirements by Program

25283 - Liability Claims	-	108,892	1,461,047	-	1,321,298
41100 - Service Area Direction	714,585	1,831,311	2,345,036	2,537,158	2,441,407
41500 - Bldg Acquis/Constr/Improv Svcs	3,770,882	17,128,247	57,270,782	166,939,356	164,737,814
52100 - Fund Transfers	45,000,000	-	-	-	-
61100 - Operating Contingency	-	-	338,326,488	121,577,061	174,112,534
71100 - Ending Fund Balance	109,235,424	90,466,520	-	-	-
Total Requirements by Program	158,720,891	109,534,970	399,403,353	291,053,575	342,613,053

Requirements by Account

511210 - Classified - Represented	-	32,626	40,789	41,401	-
511220 - Non-Represented Staff	438,293	1,095,017	1,352,861	1,544,269	1,584,711
511320 - Administrators - NonLicensed	61,206	119,225	125,476	129,240	126,443
511420 - Directors/Program Admins	11,643	-	-	-	-
512100 - Substitutes - Licensed	-	723	-	-	-
512400 - Temporary Misc - Classified	408	24,808	69,500	69,500	-
513300 - Extended Hours	751	4,505	63,846	-	-
513400 - Overtime Pay	4,075	33,114	-	-	-
513520 - Group Hlth Opt Out Non Lic	1,252	-	-	-	-
Subtotal - Salaries	517,628	1,310,019	1,652,472	1,784,410	1,711,154
521000 - PERS	2,923	16,453	35,857	8,746	8,393
521310 - PERS UAL	65,202	179,450	207,220	225,907	216,629
522000 - Social Security - FICA	38,489	98,561	126,412	136,506	130,909
523100 - Workers' Compensation	4,648	14,722	18,179	18,202	17,447
523200 - Unemployment Compensation	2,301	2,282	1,654	1,787	1,721
524100 - Group Health Insurance	67,976	171,683	263,587	318,417	313,752
524200 - Other Employer Paid Benefits	2,669	7,521	4,294	4,997	4,791
524300 - Retiree Health Insurance	9,416	22,183	26,605	28,015	26,870

GO Bonds Fund-Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
524530 - Early Retirement Benefits	3,833	8,844	8,756	10,171	9,741
Subtotal - Employee Benefits	197,458	521,700	692,564	752,748	730,253
531800 - Local Mtgs/Non-Instr Staff Dev	129	3,711	-	22,801	22,851
531810 - Non-Instr Dev Profess Dev Fds	-	-	-	14,999	15,033
531900 - Other Instr Prof/Tech Svcs	-	384	-	-	-
Subtotal - Instructional Prof. & Technical Services	129	4,095	-	37,800	37,884
532200 - Repairs and Maintenance Svcs	73,989	254,727	-	-	-
532400 - Rentals	525	4,351	-	-	-
532410 - Leased Copy Machines	-	6,162	-	21,644	21,692
532900 - Other Property Services	3,086	59,225	-	-	-
Subtotal - Property Services	77,599	324,465	-	21,644	21,692
534100 - Travel, Local in District	157	3,883	15,000	5,660	5,673
534200 - Travel, Out of District	-	4,999	15,000	35,450	35,529
Subtotal - Travel	157	8,881	30,000	41,110	41,202
535100 - Telephone	390	4,388	-	5,946	5,960
535300 - Postage	-	54	-	-	-
535400 - Advertising	-	1,090	-	-	-
535500 - Printing and Binding	1,150	10,142	-	-	-
535920 - Internet Fees	-	182	-	-	-
Subtotal - Communications	1,540	15,857	-	5,946	5,960
538100 - Audit Services	-	146,977	150,000	326,185	326,906
538200 - Legal Services	-	15,496	-	33,837	33,912
538300 - Architect and Engineering Svcs	651,009	5,107,991	3,966,157	21,035,198	21,035,197
538500 - Management Services	461,665	866,905	15,720,857	5,436,466	5,442,763
538940 - Professional Moving Services	1,680	84,964	-	-	-
538990 - Non-Instr Pers/Professional Sv	12,941	911,805	587,763	7,101,498	7,101,896
Subtotal - Non-Instruct. Prof. & Tech. Services	1,127,296	7,134,137	20,424,777	33,933,184	33,940,674
541000 - Consumable Supplies	323	4,881	765,274	6,482,272	6,482,293
541600 - Interdepartmental Charges	82	6,416	-	-	-
541700 - Discounts Taken	-	(1)	-	-	-
543000 - Library Books	-	179	-	-	-
544000 - Periodicals	-	1,937	-	-	-
546000 - Non-Consumable Supplies	-	30,240	10,000	11,130	11,154
547000 - Computer Software	1,189	109,625	30,000	93,226	93,432
Subtotal - Supplies & Materials	1,594	153,278	805,274	6,586,628	6,586,879
553000 - Improvements - Not Buildings	-	209,919	-	-	-
554100 - Initial and Addl Equipment	-	114,879	-	-	-
552000 - Building Acquisition/Improvmtnt	1,948,276	8,782,438	34,505,468	120,795,879	120,870,585
555010 - Computers	9,629	7,718	-	-	-
555090 - Misc Other Technology	6,452	4,509	-	363	364
Subtotal - Capital Outlay	1,964,357	9,119,464	34,505,468	120,796,242	120,870,949
563000 - Fiscal Charges	-	1,500	-	965,852	-
564000 - Dues and Fees	10,710	17,839	-	4,126	4,135
564100 - Bond Issuance Cost	446,276	-	1,015,447	-	-

GO Bonds Fund-Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
565100 - Liability Insurance	-	108,892	445,600	1,318,385	1,321,298
565300 - Property Insurance Premiums	-	133,542	-	-	-
567100 - Permits	140,724	214,780	1,505,263	3,228,439	3,228,439
571000 - Transfers to Other Funds	45,000,000	-	-	-	-
Subtotal - Other Accounts	45,597,710	476,554	2,966,310	5,516,802	4,553,872
581000 - Operating Contingency	-	-	338,326,488	121,577,061	174,112,534
376520 - Ending Fund Balance	109,235,424	90,466,520	-	-	-
Total Requirements by Account	158,720,891	109,534,970	399,403,353	291,053,575	342,613,053

Fund 470 – Partnership Funds

This fund is used to manage non-bond-funded capital improvement work conducted by Portland Public Schools in conjunction with external partners; for example, with Concordia University at Faubion.

This creation of this fund was authorized by the Board of Education per Resolution 5088 on May 12, 2015.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
--	-------------------	-------------------	--------------------	---------------------	---------------------

Resources by Account

376510 - Beginning Fund Balance	-	-	-	-	450,000
415100 - Interest on Investments	-	-	-	-	-
419910 - Miscellaneous	-	-	500,000	-	12,000,000
419945 - E-Rate Revenue	-	-	-	-	-
452100 - Interfund Transfers	-	-	-	-	-
Total Resources by Account	-	-	500,000	-	12,450,000

Requirements by Program

41500 - Bldg Acquis/Constr/Improv Svcs	-	-	500,000	-	12,450,000
71100 - Ending Fund Balance	-	-	-	-	-
Total Requirements by Program	-	-	500,000	-	12,450,000

Requirements by Account

512400 - Temporary Misc - Classified	-	-	-	-	-
Subtotal - Salaries	-	-	-	-	-
521000 - PERS	-	-	-	-	-
521310 - PERS UAL	-	-	-	-	-
522000 - Social Security - FICA	-	-	-	-	-
523100 - Workers' Compensation	-	-	-	-	-
523200 - Unemployment Compensation	-	-	-	-	-
524300 - Retiree Health Insurance	-	-	-	-	-
524530 - Early Retirement Benefits	-	-	-	-	-
Subtotal - Employee Benefits	-	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	-	-	-	-	-
Subtotal - Instructional Prof. & Technical Services	-	-	-	-	-
532100 - Cleaning Services	-	-	-	-	-
532200 - Repairs and Maintenance Svcs	-	-	-	-	-
532400 - Rentals	-	-	-	-	-
532500 - Electricity	-	-	-	-	-
Subtotal - Property Services	-	-	-	-	-
534200 - Travel, Out of District	-	-	-	-	-
Subtotal - Travel	-	-	-	-	-
535100 - Telephone	-	-	-	-	-

Partnership Funds-Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
535300 - Postage	-	-	-	-	-
535400 - Advertising	-	-	-	-	-
535500 - Printing and Binding	-	-	-	-	-
535990 - Wide Area Network/Misc	-	-	-	-	-
Subtotal - Communications	-	-	-	-	-
538300 - Architect and Engineering Svcs	-	-	-	-	-
538500 - Management Services	-	-	-	-	-
538910 - Security Services	-	-	-	-	-
538940 - Professional Moving Services	-	-	-	-	-
538960 - Professional Child Care Svcs	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	-	-	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	-	-	-	-	-
541000 - Consumable Supplies	-	-	-	-	-
541600 - Interdepartmental Charges	-	-	-	-	-
546000 - Non-Consumable Supplies	-	-	-	-	-
547000 - Computer Software	-	-	-	-	-
Subtotal - Supplies and Materials	-	-	-	-	-
552000 - Building Acquisition/Improvmt	-	-	500,000	-	12,450,000
554100 - Initial and Addl Equipment	-	-	-	-	-
555010 - Computers	-	-	-	-	-
555090 - Misc Other Technology	-	-	-	-	-
Subtotal - Capital Outlay	-	-	500,000	-	12,450,000
564000 - Dues and Fees	-	-	-	-	-
565300 - Property Insurance Premiums	-	-	-	-	-
567100 - Permits	-	-	-	-	-
376520 - Ending Fund Balance	-	-	-	-	-
Total Requirements by Account	-	-	500,000	-	12,450,000

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 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Resources by Account					
376510 - Beginning Fund Balance	1,593,030	-	-	-	-
415100 - Interest on Investments	-	-	-	-	-
419910 - Miscellaneous	683,138	-	-	-	-
419945 - E-Rate Revenue	-	-	-	-	-
452100 - Interfund Transfers	-	-	-	-	-
Total Resources by Account	2,276,168	-	-	-	-
Requirements by Program					
41500 - Bldg Acquis/Constr/Improv Svcs	2,276,168	-	-	-	-
71100 - Ending Fund Balance	-	-	-	-	-
Total Requirements by Program	2,276,168	-	-	-	-
Requirements by Account					
531800 - Local Mtgs/Non-Instr Staff Dev	52	-	-	-	-
Subtotal - Instructional Prof. & Technical Services	52	-	-	-	-
532100 - Cleaning Services	445	-	-	-	-
532200 - Repairs and Maintenance Svcs	-	-	-	-	-
532400 - Rentals	-	-	-	-	-
532500 - Electricity	300	-	-	-	-
Subtotal - Property Services	745	-	-	-	-
535300 - Postage	56	-	-	-	-
535500 - Printing and Binding	21	-	-	-	-
Subtotal - Communications	76	-	-	-	-
538300 - Architect and Engineering Svcs	91,831	-	-	-	-
538500 - Management Services	59,877	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	73,571	-	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	225,279	-	-	-	-
541000 - Consumable Supplies	1,205	-	-	-	-
541600 - Interdepartmental Charges	115	-	-	-	-
546000 - Non-Consumable Supplies	2,941	-	-	-	-
547000 - Computer Software	892	-	-	-	-
Subtotal - Supplies and Materials	5,153	-	-	-	-

Recovery Fund-Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
552000 - Building Acquisition/Improvmt	2,042,172	-	-	-	-
554100 - Initial and Addl Equipment	1,152	-	-	-	-
555010 - Computers	1,078	-	-	-	-
555090 - Misc Other Technology	462	-	-	-	-
Subtotal - Capital Outlay	2,044,864	-	-	-	-
Total Requirements by Account	2,276,168	-	-	-	-

Fund 601 – Self Insurance Fund

This Fund accounts for the District's self-insurance programs in the areas of workers' compensation and employee injury assistance programs. Beginning in 2011/12, liability claims, property/fire loss, and risk management administration requirements have been moved to the General Fund.

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

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
Resources by Account					
376510 - Beginning Fund Balance	2,800,259	2,045,687	2,460,108	2,300,000	2,300,000
415100 - Interest on Investments	11,139	16,678	3,000	3,000	3,000
419600 - Recovery PY Expenditure	1,777	150	-	-	-
419700 - Services Provided Other Funds	1,907,557	3,044,437	3,513,527	3,541,581	3,541,581
419910 - Miscellaneous	-	-	-	-	-
Subtotal - Local Sources	1,920,473	3,061,265	3,516,527	3,544,581	3,544,581
431992 - Return To Work	78,075	87,205	195,833	250,000	250,000
Subtotal - State Sources	78,075	87,205	195,833	250,000	250,000
Total Resources by Account	4,798,807	5,194,157	6,172,468	6,094,581	6,094,581

Requirements by Program					
25250 - Financial Accounting Services	5,298	8,582	-	-	-
25281 - Service Area Direction	136,076	185,829	210,371	220,148	219,100
25282 - EAIP Worksite Modifications	23,129	22,908	41,974	41,974	41,974
25283 - Liability Claims	-	-	-	-	-
25284 - Property/Fire Loss	47,220	17,236	-	-	-
25285 - Worker's Compensation	2,541,396	2,499,494	3,620,123	3,532,459	3,533,507
Subtotal - Support Services	2,753,120	2,734,049	3,872,468	3,794,581	3,794,581
61100 - Operating Contingency	-	-	2,300,000	2,300,000	2,300,000
71100 - Ending Fund Balance	2,045,687.44	2,460,108	-	-	-
Total Requirements by Program	4,798,807	5,194,157	6,172,468	6,094,581	6,094,581

511210 - Classified - Represented	3,937	-	-	-	-
511220 - Non-Represented Staff	52,816	85,252	89,898	94,843	94,843
511420 - Directors/Program Admins	36,730	45,686	50,887	53,686	53,686
512100 - Substitutes - Licensed	1,346	3,736	524	524	524
512200 - Substitutes - Classified	1,892	5,815	759	759	759
513300 - Extended Hours	1,537	172	-	-	-
513400 - Overtime Pay	725	-	-	-	-
Subtotal - Salaries	98,983	140,661	142,068	149,812	149,812
521000 - PERS	500	1,592	3,083	734	734
521310 - PERS UAL	12,828	19,961	17,815	18,966	18,127
522000 - Social Security - FICA	7,276	10,591	10,868	11,460	11,460
523100 - Workers' Compensation	656	1,587	1,563	1,528	1,469
523200 - Unemployment Compensation	336	309	142	150	135
524100 - Group Health Insurance	17,054	17,795	30,532	32,982	32,982

Self Insurance Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16	Approved 2015/16
524200 - Other Employer Paid Benefits	514	741	369	420	450
524300 - Retiree Health Insurance	1,704	2,394	2,288	2,352	2,217
524530 - Early Retirement Benefits	726	956	753	854	824
Subtotal - Employee Benefits	41,594	55,927	67,413	69,446	68,398
532200 - Repairs and Maintenance Svcs	2,485	-	-	-	-
Subtotal - Property Services	2,485	-	-	-	-
534100 - Travel, Local in District	170	436	258	258	258
534200 - Travel, Out of District	1,559	-	-	-	-
Subtotal - Travel	1,729	436	258	258	258
535100 - Telephone	401	435	632	632	632
535500 - Printing and Binding	8	-	-	-	-
Subtotal - Communications	409	435	632	632	632
538910 - Security Services	84	-	-	-	-
538940 - Professional Moving Services	400	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	226,523	221,245	237,163	237,163	237,163
Subtotal - Non-Instruct. Prof. & Tech. Services	227,007	221,245	237,163	237,163	237,163
541000 - Consumable Supplies	4,817	5,957	-	-	-
541600 - Interdepartmental Charges	-	-	1,000	1,000	1,000
546000 - Non-Consumable Supplies	52,836	21,083	35,000	35,000	35,000
Subtotal - Supplies and Materials	57,653	27,040	36,000	36,000	36,000
555010 - Computers	2,190	1,265	-	-	-
555020 - Printers	1,279	-	-	-	-
Subtotal - Capital Outlay	3,469	1,265	-	-	-
563000 - Fiscal Charges	5,298	8,582	-	-	-
565100 - Liability Insurance	75,962	-	-	-	-
565350 - Work Comp Insurance Premiums	-	74,637	101,839	101,839	101,839
565910 - Worker's Comp Claim Expense	2,133,586	2,093,898	3,161,139	3,073,475	3,074,523
565920 - Worker's Comp Assessment	104,944	109,925	125,956	125,956	125,956
Subtotal - Other Accounts	2,319,790	2,287,042	3,388,934	3,301,270	3,302,318
581000 - Operating Contingency	-	-	2,300,000	2,300,000	2,300,000
376520 - Ending Fund Balance	2,045,687	2,460,108	-	-	-
Total Requirements by Account	4,798,807	5,194,157	6,172,468	6,094,581	6,094,581

Employee Salary Schedules

Account	Position/Job Title	Salary Schedule	Page
511100	Classroom Teachers	PAT Salary Schedule	86
	Counselors - K8/MS/HS Librarians	PAT Salary Schedule	87
	Non-Classroom (Support) Personnel - Licensed	PAT Salary Schedule	86
511210	Bus Drivers	ATU Bus Driver Salary Schedule	82
	Bus Mechanics	DCU Bus Mechanic Salary Schedule	83
	Cafeteria Staff	SEIU Nutrition Services Salary Schedule	92
	Classified Staff	PFSP Salary Schedules	89 - 91
	Custodians	SEIU Custodian Salary Schedule	92
	Educational Assistants (General Ed & ESL)	PFSP Educational Assistant Salary Schedules	89 - 90
	Maintenance Workers	DCU Maintenance Worker Salary Schedule	84 - 85
	Paraeducators	PFSP SPED Paraeducator Salary Schedules	89
	Secretarial / Clerical	PFSP Salary Schedules	89 - 91
	Television Services	DCU Television Services Salary Schedule	83
	Truck Drivers / Warehouse Workers	DCU Truck Driver / Warehouse Salary Schedule	82
	511220	Confidential Executive Assistants	Confidential Executive Assistant Salary Schedule
Specialists - Non-Licensed		Non-Represented Employee Salary Schedule	94
511310	Administrators - Licensed	Non-Represented Employee Salary Schedule	94
	Directors/Asst. Directors/Supvs/Mgrs - Licensed	Non-Represented Employee Salary Schedule	94
	Principals	Building/Program Administrator Salary Schedule	93
	Program Administrators	Building/Program Administrator Salary Schedule	93
	Superintendent	Contract salary determined by the Board of Education	-
	Vice Principals/Asst. Principals	Building/Program Administrator Salary Schedule	93
511320	Administrators - Non Licensed	Non-Represented Employee Salary Schedule	94
511410	Cafeteria Managers	Non-Represented Employee Salary Schedule	94
511420	Directors/Asst. Directors/Supvs/Mgrs - Non Lic.	Non-Represented Employee Salary Schedule	94
512100	Substitute Teachers	PAT Salary Schedule	87
512200	Substitute Paraeducators / Secretaries	Substitute Classified Employees Salary Schedule	93
512300	Substitute Administrators	Substitute Licensed Administrator Salary Schedule	93

**Amalgamated Transit Union (ATU)
 Contract - Appendix A
 Bus Driver - Hourly Rate Salary Schedule
 (Effective 07/01/2014)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Bus Driver	\$14.15	\$14.98	\$15.81	\$16.65	-----	-----	-----	-----	-----
Five (5) Year Longevity	-----	-----	-----	-----	\$17.92	-----	-----	-----	-----
Ten-Year Longevity	-----	-----	-----	-----	-----	\$18.87	-----	-----	-----
Fifteen-Year Longevity	-----	-----	-----	-----	-----	-----	\$19.75	-----	-----
Twenty-Year Longevity	-----	-----	-----	-----	-----	-----	-----	\$20.74	-----
Twenty Five-Year Longevity	-----	-----	-----	-----	-----	-----	-----	-----	\$21.52

Hourly Premiums (Over Base Rate):	
Driver / Trainer (DT)	\$1.50
Driver / Dispatcher (DD)	\$2.00
Radio Operator (RO)	\$2.00
Designated Driver / Trainer	\$1.50
Casual Driver Trainer (hours worked)	\$2.00

**District Council of Unions (DCU)
 Contract - Appendix A
 Truck Driver & Warehouse Worker - Hourly Rate Salary Schedule
 (Effective 07/01/2014)**

Description	Hourly Rate
Warehouse Worker / Truck Driver (Base)	\$21.68
Leadman *	\$22.33
Foreman **	\$23.85
General Foreman ***	\$24.93
New Hire Warehouse Worker / Truck Driver ****	\$19.51

* Leadman = Base Rate Plus Three Percent (3%)

** Foreman = Base Rate Plus Ten Percent (10%)

*** General Foreman = Base Rate Plus Fifteen Percent (15%)

**** New Hire Warehouse Worker / Truck Driver = Base Rate Times Ninety Percent (90%)

District Council of Unions (DCU)
Contract - Appendix B
Bus Mechanic - Hourly Rate Salary Schedule
(Effective 07/01/2014)

Description	Hourly Wage
Shop Assistant	\$16.70
Bus Fueler	\$21.97
Serviceman	\$21.97
Mechanic	\$26.82
Lead Mechanic	\$27.62

District Council of Unions (DCU)
Contract - Appendix C
Television Services - Hourly Rate Salary Schedule
(Effective 07/01/2014)

Description	Step 1	Step 2	Step 3	Step 4	Step 5
Production Assistant	\$12.32	\$14.39	\$16.45	\$18.51	\$20.57
Producer	\$13.71	\$15.99	\$18.30	\$20.57	\$22.85
Master Control Operator	\$13.71	\$15.99	\$18.30	\$20.57	\$22.85
TV Technician	\$13.71	\$15.99	\$18.30	\$20.57	\$22.85
Production Manager	\$25.97	-----	-----	-----	-----
Assistant Engineer	\$25.97	-----	-----	-----	-----
Chief Engineer	\$28.67	-----	-----	-----	-----

District Council of Unions (DCU)

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

(Effective 07/01/2014)

Craft	Level	Hourly Wage
Brick Mason	Journeyman	\$26.80
	Leadman	\$27.60
	Asst. Foreman	\$28.54
	Foreman	\$29.48
Carpenter	Journeyman	\$26.26
	Leadman	\$27.05
	Asst. Foreman	\$27.97
	Foreman	\$28.89
Carpet / Linoleum Layer	Journeyman	\$21.40
	Leadman	\$22.04
	Asst. Foreman	\$22.79
	Foreman	\$23.54
Cement Mason	Journeyman	\$24.08
	Leadman	\$24.80
	Asst. Foreman	\$25.65
	Foreman	\$26.49
Electrician	Journeyman	\$31.95
	Leadman	\$32.91
	Asst. Foreman	\$34.03
	Foreman	\$35.15
Electronic Technician	Journeyman	\$28.76
	Leadman	\$29.62
	Asst. Foreman	\$30.63
	Foreman	\$31.64
Glazier	Journeyman	\$26.10
	Leadman	\$26.88
	Asst. Foreman	\$27.80
	Foreman	\$28.71
Landscape Laborer	Journeyman	\$21.40
	Leadman	\$22.04
	Asst. Foreman	\$22.79
	Foreman	\$23.54
Laborer / Rover	Journeyman	\$21.40
	Leadman	\$22.04
	Asst. Foreman	\$22.79
	Foreman	\$23.54
Locksmith	Journeyman	\$26.26
	Leadman	\$27.05
	Asst. Foreman	\$27.97
	Foreman	\$28.89

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

Craft	Level	Hourly Wage
Machinist	Journeyman	\$26.82
	Leadman	\$27.62
	Asst. Foreman	\$28.56
	Foreman	\$29.50
Machinist Helper		\$23.19
Mason Tender		\$21.40
Motor Winder		\$25.56
Musical Instrument Repair	Journeyman	\$28.76
	Leadman	\$29.62
	Asst. Foreman	\$30.63
	Foreman	\$31.64
Painter	Journeyman	\$21.40
	Leadman	\$22.04
	Asst. Foreman	\$22.79
	Foreman	\$23.54
Plasterer	Journeyman	\$24.16
	Leadman	\$24.88
	Asst. Foreman	\$25.73
	Foreman	\$26.58
Plumber	Journeyman	\$32.72
	Leadman	\$33.70
	Asst. Foreman	\$34.85
	Foreman	\$36.00
Plumber's Helper		\$21.40
Roofer	Journeyman	\$21.40
	Leadman	\$22.04
	Asst. Foreman	\$22.79
	Foreman	\$23.54
Sheet Metal	Journeyman	\$29.92
	Leadman	\$30.82
	Asst. Foreman	\$31.86
	Foreman	\$32.91
Steamfitter	Journeyman	\$32.72
	Leadman	\$33.70
	Asst. Foreman	\$34.85
	Foreman	\$36.00
Tile Setter	Journeyman	\$22.71
	Leadman	\$23.39
	Asst. Foreman	\$24.19
	Foreman	\$24.98

**Portland Association of Teachers (PAT)
 Contract - Appendix A
 Teacher (192 Day) Annual Rate Salary Schedule
 (Effective 07/01/2014)**

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	\$38,046	\$39,758	\$41,547	\$43,418	\$45,371	\$47,413	\$49,547	\$51,777
B	\$39,340	\$41,109	\$42,962	\$44,894	\$46,915	\$49,027	\$51,229	\$53,535
C	\$40,679	\$42,509	\$44,419	\$46,421	\$48,509	\$50,693	\$52,972	\$55,358
D	\$42,060	\$43,955	\$45,929	\$47,999	\$50,156	\$52,416	\$54,776	\$57,237
E	\$43,490	\$45,446	\$47,493	\$49,631	\$51,865	\$54,198	\$56,636	\$59,185
F	\$44,970	\$46,991	\$49,107	\$51,317	\$53,626	\$56,038	\$58,561	\$61,197
G	\$46,496	\$48,589	\$50,776	\$53,063	\$55,449	\$57,944	\$60,554	\$63,279
H	\$48,079	\$50,243	\$52,504	\$54,867	\$57,335	\$59,915	\$62,613	\$65,428
I	\$49,715	\$51,952	\$54,289	\$56,731	\$59,285	\$61,950	\$64,740	\$67,654
J	\$51,404	\$53,717	\$56,134	\$58,660	\$61,301	\$64,058	\$66,942	\$69,952
K	\$53,151	\$55,544	\$58,044	\$60,653	\$63,385	\$66,239	\$69,217	\$72,333
L	\$54,962	\$57,427	\$60,015	\$62,717	\$65,546	\$68,498	\$71,581	\$74,813
M	\$56,836	\$59,387	\$62,062	\$64,858	\$67,782	\$70,834	\$74,022	\$77,366

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

Add \$1,500 for a National Board Certificate.

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****Counselor and K-8 / MS / HS Librarian (202 Day) Annual Rate Salary Schedule****(Effective 07/01/2014)**

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	\$40,028	\$41,829	\$43,711	\$45,680	\$47,734	\$49,882	\$52,128	\$54,474
B	\$41,389	\$43,250	\$45,199	\$47,232	\$49,358	\$51,580	\$53,897	\$56,323
C	\$42,797	\$44,723	\$46,732	\$48,838	\$51,036	\$53,333	\$55,731	\$58,241
D	\$44,251	\$46,244	\$48,322	\$50,499	\$52,769	\$55,146	\$57,628	\$60,218
E	\$45,755	\$47,813	\$49,966	\$52,216	\$54,567	\$57,020	\$59,586	\$62,267
F	\$47,313	\$49,439	\$51,664	\$53,989	\$56,419	\$58,956	\$61,611	\$64,385
G	\$48,918	\$51,120	\$53,420	\$55,826	\$58,337	\$60,961	\$63,708	\$66,575
H	\$50,583	\$52,860	\$55,238	\$57,724	\$60,321	\$63,036	\$65,874	\$68,835
I	\$52,304	\$54,658	\$57,116	\$59,686	\$62,372	\$65,177	\$68,112	\$71,177
J	\$54,082	\$56,514	\$59,057	\$61,715	\$64,493	\$67,395	\$70,429	\$73,595
K	\$55,919	\$58,436	\$61,067	\$63,812	\$66,687	\$69,689	\$72,822	\$76,101
L	\$57,824	\$60,418	\$63,141	\$65,984	\$68,960	\$72,065	\$75,309	\$78,710
M	\$59,796	\$62,480	\$65,295	\$68,236	\$71,312	\$74,523	\$77,877	\$81,395

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

Add \$1,500 for a National Board Certificate.

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 07/01/2014)**

Substitute Type	Daily Wage
Half Day *	\$90.76
Full Day	\$181.52
Extended Rate ** (Daily)	\$198.15

* 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
 Classifications for 192-260 Day Classified Salary Schedules
 (Effective 07/01/2014)**

See Appendix B:

GRADE D

Department Receptionist

GRADE F

Clerk

School Secretary

GRADE G

Administrative Secretary

Book Clerk

High School Bookkeeper

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

Senior Clerk I

Transportation Route Scheduler

See Appendix B:

GRADE J

Human Resources Representative

Principal's Secretary - Elem / K-8

Principal's Secretary - Middle

Security Technician

Senior Administrative Secretary II

GRADE K

Chief Clerk

Electronic Publishing Technician

Finance Clerk

Payroll Benefits Clerk

Principal's Secretary - High School

Principal's Secretary - Night School

Senior Administrative Secretary I

Special Ed Assistant Trainer

GRADE L

High School Site Tech. Specialist

GRADE M

Administrative Assistant

GRADE N

High School Career Coordinator

See Appendix Below:

- C General Education Assistant
- D Special Education Paraeducator
- E ESL/Bilingual Education Assistant
- F CNA and LPN
- G COTA and LPTA
- G1 ATP
- H Sign Language Interpreter
- 1 CA / CSA / Study Hall Monitor
- 2 OT and PT

Portland Federation of School Professionals (PFSP)**Contract - Appendix B****12-Month (260 Day) and 10-Month (192-210 Day) Classified Employee - Hourly Rate Salary Schedule
(Effective 07/01/2014)**

Grade Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
C	\$13.08	\$13.66	\$14.25	\$14.87	\$15.47	\$16.04	\$16.64	\$17.24
D	\$13.66	\$14.25	\$14.87	\$15.47	\$16.04	\$16.64	\$17.24	\$17.82
E	\$14.25	\$14.87	\$15.47	\$16.04	\$16.64	\$17.24	\$17.82	\$18.43
F	\$14.87	\$15.47	\$16.04	\$16.64	\$17.24	\$17.82	\$18.43	\$19.01
G	\$15.47	\$16.04	\$16.64	\$17.24	\$17.82	\$18.43	\$19.01	\$19.61
H	\$16.04	\$16.64	\$17.24	\$17.82	\$18.43	\$19.01	\$19.61	\$20.21
I	\$16.64	\$17.24	\$17.82	\$18.43	\$19.01	\$19.61	\$20.21	\$20.80
J	\$17.24	\$17.82	\$18.43	\$19.01	\$19.61	\$20.21	\$20.80	\$21.42
K	\$17.82	\$18.43	\$19.01	\$19.61	\$20.21	\$20.80	\$21.42	\$22.00
L	\$17.01	\$17.88	\$18.82	\$19.87	\$20.85	\$22.01	\$23.04	\$24.25
M	\$20.45	\$21.06	\$21.70	\$22.35	\$23.02	\$23.71	\$24.42	\$25.15
N	\$25.44	\$26.69	\$27.72	\$28.94	\$30.21	\$31.55	\$32.93	\$34.39

Portland Federation of School Professionals (PFSP)**Contract - Appendix C****General Educational Assistant - Hourly Rate Salary Schedule
(Effective 07/01/2014)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
General Ed Assistant	\$12.18	\$12.79	\$13.39	\$14.01	\$14.61	\$15.24	\$15.82	\$16.43	\$17.05

Portland Federation of School Professionals (PFSP)**Contract - Appendix D****Special Education Paraeducator - Hourly Rate Salary Schedule
(Effective 07/01/2014)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Paraeducator	\$15.00	\$15.62	\$16.23	\$16.85	\$17.47	\$18.10	\$18.71	\$19.33	\$19.93

Portland Federation of School Professionals (PFSP)
Contract - Appendix E
ESL/Bilingual Educational Assistant - Hourly Rate Salary Schedule
(Effective 07/01/2014)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
ESL/Bilingual EA	\$12.93	\$13.52	\$14.14	\$14.75	\$15.39	\$15.97	\$16.59	\$17.19	\$17.83

Portland Federation of School Professionals (PFSP)
Contract - Appendix F
Certified Nursing Assistant (CNA) & Licensed Practical Nurse (LPN) - Hourly Rate Salary Schedule
(Effective 07/01/2014)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Spec Ed CNA & LPN	\$15.71	\$16.35	\$16.96	\$17.59	\$18.23	\$18.85	\$19.47	\$20.10	\$20.72

Portland Federation of School Professionals (PFSP)
Contract - Appendix G
Licensed Physical Therapy Assistant (LPTA) &
Certified Occupational Therapy Assistant (COTA) - Hourly Rate Salary Schedule
(Effective 07/01/2014)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Spec Ed LPTA & COTA	\$20.63	\$21.36	\$22.05	\$22.72	\$23.43	\$24.10

Portland Federation of School Professionals (PFSP)
Contract - Appendix G1
Assistive Technology Practitioner (Special Ed) - Hourly Rate Salary Schedule
(Effective 07/01/2014)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Assistive Technology Practitioner	\$22.75	\$23.40	\$24.10	\$24.81	\$25.56	\$26.30

Portland Federation of School Professionals (PFSP)
Contract - Appendix H
Sign Language Interpreter - Hourly Rate Salary Schedule
(Effective 07/01/2014)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
COC or AA	\$18.86	\$19.52	\$20.20	\$20.85	\$21.51	\$22.17
BA/BS	\$19.52	\$20.20	\$20.85	\$21.51	\$22.17	\$22.84
BA/BS or AA plus RID CT or RID CI	\$20.20	\$20.85	\$21.51	\$22.17	\$22.84	\$23.50
BA/BS or AA plus RID CT & RID CI	\$20.85	\$21.51	\$22.17	\$22.84	\$23.50	\$24.16

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
Campus Security Agent / Community Agent / Study Hall Monitor - Hourly Rate Salary Schedule
(Effective 07/01/2014)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Longevity
CSA, CA & SHM	\$15.80	\$16.27	\$16.75	\$17.21	\$17.68	\$18.17	\$18.64	\$19.12	\$19.86
+ \$265 Annual *	\$15.98	\$16.45	\$16.93	\$17.39	\$17.86	\$18.34	\$18.81	\$19.30	\$20.04

* 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
Occupational and Physical Therapist - Annual Rate Salary Schedule
(Effective 07/01/2014)

Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
BA	\$45,432	\$46,979	\$48,577	\$50,229	\$51,935	\$54,864	\$55,962	\$58,426	\$61,004	\$63,694
MA	\$54,180	\$56,024	\$57,928	\$59,898	\$61,935	\$65,202	\$66,506	\$69,445	\$72,521	\$75,728

**Service Employees International Union (SEIU)
Contract - Appendix A
Nutrition Services - Hourly Rate Salary Schedule
(Effective 07/01/2014)**

Description	Status	Step 1	Step 2	Step 3	Step 4	Step 5
Food Service Assistant	Non-Certified	\$11.17	\$11.50	\$11.72	\$11.95	\$12.17
	Certified	\$11.33	\$11.66	\$11.88	\$12.11	\$12.33
Elementary / K-8 / Middle School Lead / Summer Monitor	Non-Certified	\$14.77	\$15.21	\$15.51	\$15.80	\$16.10
	Certified	\$14.93	\$15.37	\$15.67	\$15.96	\$16.26
High School Lead / Central Kitchen Lead / Roving Lead	Non-Certified	\$16.19	\$16.68	\$17.00	\$17.33	\$17.65
	Certified	\$16.35	\$16.84	\$17.16	\$17.49	\$17.81
Substitute Worker	Sub	\$10.00	-----	-----	-----	-----

Certified - Employees holding School Nutrition Association certification.

Longevity - An employee who has spent five (5) work years in a classification shall receive:

- three percent (3%) of base pay as longevity, or
- after ten (10) years, the longevity shall be five percent (5%), or
- after fifteen (15) years, the longevity shall be seven percent (7%), or
- after twenty (20) years, the longevity shall be nine percent (9%).

**Service Employees International Union (SEIU)
Contract - Appendix B
Custodian - Hourly Rate Salary Schedule
(Effective 07/16/2014)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
Custodian	-----	-----	\$13.81	\$14.17	\$14.53	\$14.90	\$15.29	\$15.68	\$16.08	\$16.49	\$16.90	\$17.32
Head Cust B	\$15.14	\$15.53	\$15.93	\$16.33	\$16.76	\$17.18	\$17.68	\$18.14	\$18.60	\$19.08	-----	-----
Head Cust C	\$16.68	\$17.11	\$17.55	\$18.00	\$18.46	\$18.93	\$19.42	\$19.91	\$20.42	\$20.95	-----	-----
Head Cust D	\$18.35	\$18.83	\$19.31	\$19.80	\$20.31	\$20.83	\$21.37	\$21.91	\$22.47	\$23.05	-----	-----
Part Time	\$11.45	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

- B - Building less than 77,500 square feet
- C - Building more than 77,500 square feet
- D - Building more than 200,000 square feet

Confidential Executive Assistant (260 Day)**Annual Rate Salary Schedule****(Effective 07/01/2014)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Conf. Executive Asst	\$45,929	\$47,778	\$50,315	\$52,851	\$55,388	\$57,925	\$60,462	\$62,998
Conf. Executive Asst to Supt	\$49,144	\$51,122	\$53,837	\$56,551	\$59,265	\$61,980	\$64,694	\$67,408

Licensed Building / Program Administrator**Annual Rate Salary Schedule****(Effective 07/01/2014)**

Description	Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
High School Principal	230	\$111,900	\$114,500	\$117,300	\$120,100	-----	-----	-----	-----
Middle / K-8 Principal	230	\$103,000	\$106,000	\$109,000	\$111,800	-----	-----	-----	-----
Elem K-5 Principal	230	\$100,000	\$102,500	\$105,000	\$107,500	-----	-----	-----	-----
Vice Principal	230	\$95,800	\$98,500	\$101,300	\$104,100	-----	-----	-----	-----
Assistant Principal	215	\$87,200	\$89,500	\$91,900	\$94,200	-----	-----	-----	-----
Program Admin	225	\$86,750	\$89,439	\$92,212	\$95,070	\$97,637	\$100,664	\$102,677	\$105,039

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

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

Substitute Classified Employee**Hourly Rate Salary Schedule****(Effective 07/01/2014)**

Description	Hourly Rate
Substitute Paraeducator	\$15.00
Substitute Secretary - Entry Level	\$12.00
Substitute Secretary - Experienced	\$15.00
Substitute Secretary - Retired Principal's Secretary	\$17.50

**Non-Represented Employee
Annual Rate Salary Schedule
(Effective 07/01/2014)**

Description	Grade	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Specialist	A	260	\$34,502	\$36,296	\$38,183	\$40,340	\$42,306	\$44,649	\$46,766	\$49,198	\$50,182	\$51,336
		225	\$29,743	\$31,289	\$32,916	\$34,775	\$36,471	\$38,491	\$40,316	\$42,412	\$43,260	\$44,255
		210	\$27,760	\$29,203	\$30,722	\$32,457	\$34,039	\$35,925	\$37,628	\$39,585	\$40,377	\$41,305
		202	\$26,702	\$28,091	\$29,552	\$31,221	\$32,743	\$34,556	\$36,194	\$38,077	\$38,839	\$39,732
		192	\$25,380	\$26,700	\$28,089	\$29,675	\$31,122	\$32,845	\$34,402	\$36,192	\$36,916	\$37,765
Sr Specialist	B	260	\$41,850	\$43,859	\$46,196	\$48,170	\$50,482	\$53,012	\$55,445	\$58,106	\$59,268	\$60,631
		225	\$36,078	\$37,809	\$39,825	\$41,526	\$43,519	\$45,700	\$47,797	\$50,091	\$51,093	\$52,268
		210	\$33,673	\$35,289	\$37,170	\$38,758	\$40,618	\$42,653	\$44,611	\$46,752	\$47,687	\$48,784
		202	\$32,390	\$33,944	\$35,754	\$37,281	\$39,071	\$41,028	\$42,912	\$44,970	\$45,870	\$46,925
		192	\$30,787	\$32,264	\$33,984	\$35,436	\$37,136	\$38,997	\$40,787	\$42,744	\$43,599	\$44,602
Analyst	C	260	\$51,604	\$54,160	\$56,245	\$58,719	\$61,303	\$64,000	\$66,816	\$69,756	\$71,151	\$72,788
Coordinator		225	\$44,486	\$46,690	\$48,487	\$50,620	\$52,847	\$55,173	\$57,600	\$60,134	\$61,337	\$62,747
		210	\$41,520	\$43,577	\$45,254	\$47,246	\$49,324	\$51,494	\$53,760	\$56,125	\$57,248	\$58,564
		202	\$39,938	\$41,917	\$43,530	\$45,446	\$47,445	\$49,532	\$51,712	\$53,988	\$55,067	\$56,334
		192	\$37,961	\$39,842	\$41,375	\$43,196	\$45,097	\$47,080	\$49,152	\$51,315	\$52,341	\$53,545
Functional Lead	D	260	\$60,680	\$63,228	\$65,883	\$68,843	\$71,534	\$74,539	\$77,669	\$80,931	\$82,550	\$84,449
Sr Analyst		225	\$52,310	\$54,507	\$56,796	\$59,347	\$61,667	\$64,258	\$66,956	\$69,768	\$71,163	\$72,800
Manager		210	\$48,823	\$50,873	\$53,009	\$55,391	\$57,556	\$59,974	\$62,492	\$65,117	\$66,419	\$67,947
Program Mgr		202	\$46,963	\$48,935	\$50,990	\$53,281	\$55,363	\$57,689	\$60,112	\$62,636	\$63,889	\$65,358
		192	\$44,638	\$46,513	\$48,466	\$50,644	\$52,623	\$54,833	\$57,136	\$59,535	\$60,726	\$62,123
Sr Mgr	E	260	\$70,805	\$73,496	\$76,289	\$79,188	\$82,197	\$85,320	\$88,562	\$91,928	\$93,767	\$95,924
Sr Prog Mgr		225	\$61,039	\$63,358	\$65,766	\$68,266	\$70,860	\$73,552	\$76,347	\$79,248	\$80,833	\$82,692
PeopleSoft Developer	EIT	260	\$74,231	\$77,015	\$79,902	\$82,899	\$86,007	\$89,232	\$92,579	\$94,431	\$96,319	\$98,534
Asst Director	F	260	\$81,366	\$84,459	\$87,668	\$90,999	\$94,457	\$98,047	\$101,774	\$105,639	\$109,653	\$112,175
Prog Director		225	\$70,143	\$72,809	\$75,576	\$78,448	\$81,428	\$84,523	\$87,736	\$91,068	\$94,528	\$96,702
		210	\$65,467	\$67,955	\$70,538	\$73,218	\$76,000	\$78,888	\$81,887	\$84,997	\$88,226	\$90,255
Deputy Chief	SL 100	260	\$100,000 <----- Approved Pay Range -----> \$130,000									
Legal Counsel												
Sr Director												
Asst Supt	SL 200	260	\$115,000 <----- Approved Pay Range -----> \$149,500									
Chief												
Gen Counsel												

Notice of Budget Committee Meeting

OREGONIAN MEDIA GROUP

1515 SW 5th, Suite 1000, Portland, OR 97201-5615

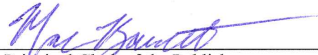
Affidavit of Publication

I, **Mac Barrett**, being first duly sworn depose and say that I am the Principal Clerk of The Publisher of **The Oregonian**, a newspaper of general circulation, published at **Portland, in Multnomah County**, Oregon; that I know from my personal knowledge that the advertisement, a printed copy of which is hereto annexed, was published in the **entire** issue of the said newspaper in the following issues:

April 5 & 8, 2015

Portland Public Schools

0003690859

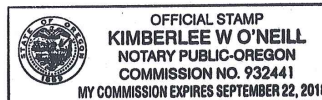

Principal Clerk of the Publisher

Subscribed and sworn to before me this date: **19th Day of May, 2015**



Notary Public for Oregon

My Commission expires 9-22-18



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 take place on the 14th day of April at 6:00 PM. The meeting will be held at the Blanchard Education Service Center (BESC), 501 North Dixon Street, Portland, Oregon. The purpose of the meeting is to receive the Superintendent's budget message and Proposed Budget for the fiscal year July 1, 2015 through June 30, 2016. No public comment on the Proposed Budget will be heard at this meeting. Town Hall meetings with the Budget Committee to receive public testimony will be held on the following dates:

- April 13 - 6:00 PM at Wilson High School, 1151 SW Vermont Street
- April 21 - 6:00 PM at Franklin High School, 5405 SE Woodward Street
- April 27 - 6:00 PM at Roosevelt High School, 6941 N Central Street (Spanish will be the primary language for this meeting)

A copy of the proposed budget may be inspected or obtained beginning April 15 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>





2015/16 Budget Preparation

Department of Finance

Yousef Awwad, Chief Financial Officer
David Wynde, Deputy CFO and Budget Director

Budget Office

Sara Bottomley, Assistant Budget Director
Angel Almendarez, Analyst
Cindy Duley, Senior Analyst
Hilary Jones, Senior Analyst
Shelly McMullen, Analyst
David Stone, Senior Specialist

Data and Policy Analysis

Shawn Helm, Senior Manager
Tiel Jackson, Data Manager
Mark Middendorf, Analyst

Document Publishing

Portland Public Schools Publication Technologies

Special thanks to Sharie Lewis, Senior Director of Accounting & Payroll Services, and staff

Portland Public Schools

501 North Dixon Street
Portland, Oregon 97227-1804
