



Annual Budget

For the fiscal year 2017/18
School District No. 1J, Multnomah County, Oregon
June 13, 2017

Cover Illustration:

“Sunday” by Zion Fadel - 11th Grade
Medium - Photogram (Cameraless photography)
Jefferson High School Middle College for Advanced Studies

Amy Hargrave - Teacher
Margaret Calvert - Principal
* A special thank you to Kristen Brayson, Arts TOSA

Statement by the artist:

“Zion Fadel, artist, producer, emcee (Typ|cal) currently studying at Jefferson High School and Middle College prides himself on drawing his favorite artists and people. He’s been mastering his formula since the young age of 3 years old and continues to challenge himself everyday. For further info on customized portraits, production, or anything else, email him at demozfadel@gmail.com”



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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

Introduction

Superintendent's Message	3
Citizen Budget Review Committee - Review of the 2017/18 Proposed Budget.....	6
Citizen Budget Review Committee - Local Option Review 2016/17.....	8
Total District Resources and Requirements (by Fund Type)	10

District Overview

District Overview	13
District Organization Chart - Educational Departments	14
District Organization Chart - Operational Departments	15
Board of Education.....	16
Employees.....	17
Strategic Framework	17
Focus on Three Priorities.....	18
District Priorities: Results.....	18
Financial Environment.....	20
Budget Process.....	22
Budget Officer and Budget Committee.....	23
Preparing the FY 2017/18 Proposed Budget	23
2017/18 Budget Development Calendar	25
PPS Program Structure	27
PPS Fund Structure	28

Staffing Overview

Background Information.....	31
General Fund Formula Allocations	32
Ratio FTE.....	32
Equity FTE.....	34
Kindergarten.....	34
School-Wide Support.....	35
General Fund K-5 Arts	38
General Fund Allocations Outside the Formula.....	38
Additional Non-Formula Additions	38
Grant Funds and Special Revenue Funds	39
Special Education (SpEd) Staffing.....	40
English as a Second Language (ESL) Staffing.....	41
2017/18 School General Fund Staffing	43
2017/18 School General Fund Staffing Totals.....	48
District-Wide FTE Tables	49
Employee Benefit Tables	50

Budget Overview

Budget Overview..... 55
 General Fund Forecast and Budget..... 55
 Proposed Budget Summary..... 57
 Total District Requirements by Fund..... 59
 Budget Summaries..... 60
 Major District Resources - General Fund 60
 Major District Resources - Grants Fund 62
 Major District Resources - Dedicated Resource Fund 63
 Summary of Resources and Requirements (All Funds)..... 64
 Summary of Resources and Requirements (General Fund) 69
 Interfund Transfers..... 74
 Multnomah Education Service District Allocation..... 75
 Long-Term Debt 77
 Payments by Debt Service Fund, FY 2017/18 77

Fund Details

Fund 101 – General Fund 81
 Fund 201 – Student Body Activity Fund..... 93
 Fund 202 – Cafeteria Fund 94
 Fund 205 – Grants Fund 97
 Fund 225 – PERS Rate Stabilization Reserve Fund 107
 Fund 299 – Dedicated Resource Fund 108
 Fund 307 – IT Projects Debt Service Fund..... 118
 Fund 308 – PERS UAL Debt Service Fund 119
 Fund 320 – Full Faith and Credit Debt Service Fund..... 120
 Fund 350 – GO Bonds Debt Service Fund 121
 Fund 404 – Construction Excise Fund..... 122
 Fund 407 – IT System Project Fund..... 124
 Fund 420 – Full Faith and Credit Fund..... 126
 Fund 435 – Energy Efficient Schools Fund..... 127
 Fund 438 – Facilities Capital Fund..... 128
 Fund 445 – Capital Asset Renewal Fund..... 130
 Fund 450 – GO Bonds Fund 131
 Fund 470 – Partnership Funds..... 137
 Fund 601 – Self Insurance Fund 138

Appendices

Glossary of Terms and Acronyms..... 143
 Descriptions of Account Codes for Expenditures 153
 Descriptions of Program Codes..... 165
 School Site Directory 173
 School District Map 177
 Employee Salary Schedules 179
 Resolution to Approve the Fiscal Year 2017/18 Budget and Imposition of Property Taxes..... 199
 Resolution to Adopt the Fiscal Year 2017/18 Budget and Imposition of Property Taxes..... 202
 Notice of Budget Committee Meeting 204
 Notice of TSCC Hearing 205
 Form ED-50 Notice of Property Tax and Certification of Intent to Impose a Tax..... 206

Table of Contents

Superintendent’s Message	3
Citizen Budget Review Committee - Review of the 2017/18 Proposed Budget.....	6
Citizen Budget Review Committee - Local Option Review 2016/17.....	8
Total District Resources and Requirements (by Fund Type)	10



Superintendent's Message



Robert McKean
Interim Superintendent

PORTLAND PUBLIC SCHOOLS
Office of the Superintendent
501 North Dixon Street • Portland, OR 97227

June 13, 2017

To the Portland School Board:

I am presenting a \$617.3 million budget for Portland Public Schools for the 2017-18 school year. This budget is based on the best financial information we have at this time as the Oregon Legislature continues to develop the state budget for the 2017-19 biennium.

Economic Climate

State revenues are not growing at the rate we need to support our K-12 schools. As a result, PPS along with districts across the state face some difficult decisions, including our own general fund budget cuts totaling \$18 million. This cut does not include the outcome of union negotiations which could increase the deficit by another \$5 million. Additionally the district is absorbing in the general funds significant reductions in state and federal grant reductions. Specifically those reductions amount to \$3.2 million from Dart, Title 1 and P.E. grant and monitoring grant. We must, however, continue to make progress on our mission of education, equity and excellence for every student.

While uncertainty remains around the Legislature's level of commitment to funding schools, we are moving forward under the assumption that funding will fall significantly below our current service level. This budget reflects our commitment to keep as much funding as possible within our schools. To accomplish that goal, we have made significant cuts to central administration. That said, this budget isn't only about cuts, but also about our ongoing reorganization with an emphasis on directing funding toward improved student outcomes, improved health and safety, and support of our newly constructed and remodeled schools.

Budget Priorities

Despite limited resources, the proposed budget reflects investment in the following priorities:

- Equity – working to continue to close the racial achievement gap for our students.
- Student learning and achievement.
- Student health and safety – ensuring that our students are physically and emotionally safe in our schools.

Equity

PPS has a strong foundation for supporting racial equity across all schools and addressing the persistent racial achievement gap. We will continue to support the work by the Office of Equity and Partnerships in the areas of equity policy and practice, equity professional development, school climate and discipline, and business and educational partnerships. All of these efforts are critical to helping historically underserved students and families achieve success.

As part of that commitment, this budget includes maintaining the 8 percent equity allocations. This amounts to \$16.9 million to support 168.50 FTE and gives principals the flexibility to put those resources where they can make the most difference for students with the greatest needs and to assist in closing inequities in achievement.

Student Learning and Achievement

This budget continues our investment in K-12 literacy. The second phase of a literacy innovation adoption for PK-5 will cover 10 additional schools and funding for materials, teacher training and literacy coaching. This will bring a total of 20 schools into the curriculum, which includes multilingual and multicultural resources and materials as well as extensions and supports for special education students and talented and gifted students

In 2015-16, we achieved a 75.4 percent four-year graduate rate – a 22-point increase over the past seven years and the highest rate since 2000. While we must make targeted cuts, this budget allows PPS to continue that upward trajectory on student outcomes. We will be directing resources toward:

- o Curriculum adoption
- o Literacy coaches
- o K-8 schools

Health and Safety

Student health and safety is also a priority in the budget for 2017-18. The buildings and facilities across the district have been neglected as budget constraints and priorities have directed resources to the classroom, which is understandable. However, it is no longer safe nor responsible to continue to ignore the physical safety improvements our schools and facilities need. This budget makes significant reductions in central administration in non-classroom areas to help support additional investments in this area, including: custodians and maintenance (\$4.3 million); maintaining new and remodeled schools (\$1 million); and districtwide capital improvements (\$6 million).

In addition, students' emotional safety continues to be a focus, including time designated for school climate training for all teachers and students during the school year. With support received via Multnomah Educational Service District we will continue with the implementation of school health assistants district-wide (36 school health assistants and 1 supervisor added in 2017-18).

In March, the Board referred a \$790 million Health, Safety and Modernization capital improvement bond measure to voters in the May election. The bond was approved by voters. The bond will fund: Modernization of Benson, Lincoln, and Madison high schools and Kellogg Middle School. Approximately 30 percent of the budget for the modernization projects comprehensively address health and safety issues, including reducing exposure to hazardous materials, improving accessibility and addressing fire safety.

This budget includes funding to ensure maintenance of these assets so that we can ensure the health and safety of our staff and students over the long-term instead of continuing the cycle of disinvestment of the past.

Planning for Future

This budget includes certain risks because we have to make necessary assumptions about state funding that may not be resolved until after the first of the fiscal year. Because of uncertainties, the proposed budget raises unassigned contingency to 4 percent. This is below the Government Finance Officers Association recommendation of contingency of at least 10 percent, but is an increase from the prior year budgeted amount of 2.475 percent - and something we must do to prepare for future unexpected emergencies, economic downturns or other events that allow us to prepare and protect the education of our students.

As we go forward in this process, we will be asking for public input and working with our schools to develop the best budget we can to advance these important priorities and ensure that all students leave PPS prepared for college, careers and life.

Sincerely,



Robert McKean
Interim Superintendent

**Community Budget Review Committee of Portland Public Schools (PPS)
Review of the 2017/18 Proposed Budget**

The Superintendent's proposed 2017/18 Budget will cut \$18 million from previous service levels including nearly 125 school-based FTE, 59 central office FTE and 20 contracts due to the significant underfunding of the state school fund by the Legislature for the 2017-19 biennium. These cuts will force the roll back of several large investments in instructional and support staff that have been made over the last few years including counselors, library/media specialists, and athletic directors. Thanks to the Local Option Levy, which funds approximately 800 teachers, PPS is able to avoid even more damaging cuts.

It is irresponsible of the Legislature to fail to enact significant tax reform to raise revenues sufficient to fund all essential state services. Since Oregon's corporate tax burden is among the lowest in the nation, corporations must step up and work with legislators to ensure they are contributing their fair share. We encourage the Board and the community to demand that the Legislature make the changes required to fully fund public education and other essential services that reflect real and important needs in communities across the state.

Budget Shortfall

CBRC acknowledges the damaging effects of insufficient state funding in the 2017/18 budget. We also recognize the continuing benefit of the Local Option Levy. We support focusing on equity and core program, continuing literacy investments, maintaining the staffing ratio in K-8s, increasing reserves to 4% to manage uncertainty, and prioritizing health and safety by reorganizing the facilities department, investing in maintenance, and adding custodial staff.

We commend the acting Superintendent and the District for managing this difficult situation with a focus on students. They have undertaken a thoughtful and student-oriented process to make challenging decisions.

Reserves

In 2016, CBRC presented to the Board a revised reserves policy with the goal of increasing unassigned contingency to 5% by 2021 and 10% by 2026. On April 19, 2017, the Board unanimously approved the proposed reserves policy. These reserves will gradually bring us in accord with widely accepted national school policies and procedures and will provide a cushion in the event of a future state funding crisis. We applaud the Board on its commitment to ensuring the long-term stability of the District's budget.

Equity

While CBRC appreciates the District's continued focus on equity, we are concerned that some proposed budget cuts may not align with that commitment. A reduction in the equity allocation from 8% to 7% in K-5 and K-8 schools is particularly concerning. This increases the burden on the schools that have the highest proportion of historically underserved students. We also question the appropriateness of cuts to equity-related staff and services.

District staff implemented a financial tool in 2016/17 to better track and monitor how the equity allocation is used within schools; however this implementation proved ineffective. For 2017/18, a new protocol will be in place to improve the reliability of this information. Without this detail about how the equity allocation is being used, its impact on equity remains unknown.

Additionally, while the overall rate of exclusionary discipline has dropped by more than 50%, the continued disproportionate discipline rates for students of color compared to their white peers is unacceptable. We encourage the district to establish additional guidelines and strategies for reducing disproportionality. CBRC requests additional information related to the process of reporting exclusionary discipline, the fidelity of that reporting, alternative discipline rates, data for the 12 pilot schools, and actual dollars related to efforts to reduce disproportionate discipline.

There remains a significant gap in offerings available to students in under-enrolled K-8s. Providing a comprehensive core program to all students is the District's primary mission. We are pleased to see that the Proposed Budget includes increased funding to allow for scheduling parity and access to compacted math for

the middle grade students in some K-8 schools. We remain concerned that there are still too many students who are not being provided equitable access to programming. Even in the midst of this budget crisis, we urge the District to invest the time and money to resolve these issues of institutional inequity. The District must look at the over-enrolled K-8s and focus option K-8s concurrently with those schools already being analyzed.

Transparency

We commend the District on its efforts to provide clarity around departmental budgets through the process of zero-based budgeting. The Information Technology (IT) and Athletics departments were the first to embark on this process and this detailed approach provided much needed transparency and clarity as to how the District is spending money. CBRC looks forward to more departments participating in this process.

CBRC is concerned about the continued lack of clarity in the budget. Though detailed information on staffing changes in schools and in central office administration was provided, changes to the overall staffing model are still unclear. Stakeholders in the district are concerned about how each of these changes affects their students and their schools. The extent of principal discretion, the influence of outside funding sources (e.g., foundations), the ability of principals to lobby or negotiate for non-formula FTE, and the lack of clarity around the full impact of the budget cuts to the overall staffing model across the district make it challenging to ensure that our schools are being funded in an equitable manner.

For the last several years, CBRC has requested that PPS prepare regularly-published reports that clearly show the linkage between budgetary allocations and the District's goals. Though we respect the expertise of district staff, without clear and thorough information on the effectiveness of programs and approaches, cuts and changes can be seen as arbitrary. We also expect the district to report on priority outcome measures (e.g., third grade reading scores, graduation rates, and discipline rates) and meaningful and actionable interim measures that can identify both promising and disappointing practices, and evaluate progress toward the District's goals.

Concluding Remarks

PPS and all districts in Oregon are undergoing massive budget cuts in a strong state economy due to the inability of the Legislature to enact meaningful corporate tax reform. In the wake of a significant budget shortfall, we support the District in setting priorities and creating efficiencies, while still working to build a stronger school system for the long-term. The approval of a new reserves policy demonstrates to the community the Board's willingness to plan for our students' futures. Investments in our students must be sustainable and we must build a stable funding structure that will prevent future cuts.

We look forward to welcoming a new superintendent and the vision and leadership they will bring to PPS. Though the district has significant work to do to become a more transparent and equitable system, we believe that this budget demonstrates the intent of the Board and PPS staff to create an exceptional educational experience for all students even in challenging circumstances.

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

Anjala Ehelebe, Co-Chair
Harmony Quiroz, Co-Chair
Dick Cherry
Christina Cowgill
Nicole Kennedy
Roger Kirchner
Scott McClain
Gabrielle Mercedes Bolívar
Rita Moore
Alice Perry
Betsy Salter

**Community Budget Review Committee of Portland Public Schools (PPS)
Local Option Review 2016/17**

The Community 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 at least the 640 teaching positions initially projected.

The CBRC has the following comments:

- The CBRC finds in the fiscal year 2016-17, it appears that all Levy funds have been spent as approved by voters.
- With the help of Levy funding PPS was able to improve staffing ratios over 2013-14 to those shown below for 2014-15; into 2015-16, staffing ratios were maintained in the lower grades but improved in high schools. For the 2016-17 year, the district was able to maintain these staffing ratios.

	2013/14	2014/15	2015/16	2016/17
K-5 Schools (Adopted)	26.90 : 1	25.80 : 1	25.80 : 1	25.80 : 1
K-8 and K-12 Schools (Adopted)	25.60 : 1	24.00 : 1	24.00 : 1	24.00 : 1
Middle Schools (6-8) (Adopted)	25.25 : 1	24.75 : 1	24.75 : 1	24.75 : 1
High Schools (9-12) (Adopted)	25.72 : 1	23.65 : 1	21.63 : 1	21.63 : 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:
 - Met a new planning time commitment for K-5 teachers;
 - Help schools meet core program requirements; this enhancement includes providing support for a well-rounded program with enrichments for elementary and middle grades; and
 - Support students to reach the third grade reading milestone goal through strategies such as reading specialists or class size reductions in early grades.

- With respect to the use of Levy funds for maintaining teaching positions, PPS has received \$81,016,899 as of April 12, 2017 from Multnomah, Washington and Clackamas Counties. Based on the 2016-17 receipts and an average teacher cost of \$98,017, Levy funds supported approximately 827 teaching positions for the 2016-17 fiscal year. This meets the levy goal of supporting at least 640 teaching positions. At the same time last year, the local option levy funded approximately 757 teachers. The increase in local option revenue is preventing an even greater loss of FTE.
- 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. The Local Option Levy funds 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:

Anjala Ehelebe, Co-Chair
Harmony Quiroz, Co-Chair
Dick Cherry
Christina Cowgill
Nicole Kennedy
Roger Kirchner
Scott McClain
Gabrielle Mercedes Bolívar
Rita Moore
Alice Perry
Betsy Salter

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

Type	General Fund	Special Revenue	Debt Service	Capital Project	Internal Service	All Funds
Resources by Account						
Beginning Balance	\$19,871,000	\$34,125,554	\$2,292,297	\$146,165,438	\$5,331,300	\$207,785,589
Revenue from Taxes	332,152,000	234,917	116,138,631	6,001,000	-	454,526,548
Tuition	150,000	142,641	-	-	-	292,641
Earnings on Investment	1,000,000	90,000	280,000	2,992,900	3,000	4,365,900
Food Service	-	3,913,200	-	-	-	3,913,200
Extra-curricular Activities	700,000	9,296,043	-	-	-	9,996,043
Other Local Sources	7,941,960	9,734,687	46,694,326	4,560,757	3,541,600	72,473,330
Intermediate Sources	13,030,000	-	-	-	-	13,030,000
State Sources	241,692,000	31,706,358	-	-	250,000	273,648,358
Federal Sources	-	62,855,889	110,000	-	-	62,965,889
Other Sources	749,881	307,325	5,082,875	478,617,500	-	484,757,581
Total Resources	617,286,841	152,406,614	170,598,129	638,337,595	9,125,900	1,587,755,079
Requirements by Program						
Instruction	334,250,614	72,691,390	-	-	-	406,942,004
Support Services	251,720,466	32,645,474	-	4,810,516	3,783,702	292,960,158
Enterprise and Community Services	1,886,099	23,445,564	-	-	-	25,331,663
Facilities Acq & Construction	-	-	-	220,504,585	-	220,504,585
Debt Service & Transfers Out	5,915,375	749,881	167,680,832	625,000	-	174,971,088
Contingency	23,514,287	-	-	412,397,494	5,342,198	441,253,979
Ending Fund Balance	-	22,874,305	2,917,297	-	-	25,791,602
Total Requirements	617,286,841	152,406,614	170,598,129	638,337,595	9,125,900	1,587,755,079
Requirements by Account						
Salaries and Benefits	491,655,112	71,479,549	-	2,971,644	362,567	566,468,872
Materials and Services	89,684,843	50,442,506	-	35,577,530	387,974	176,092,853
Capital Outlay	1,204,499	1,961,977	-	175,172,657	-	178,339,133
Debt Service & Other	5,312,725	4,898,396	167,680,832	11,593,270	3,033,161	192,518,384
Fund Transfers	5,915,375	749,881	-	625,000	-	7,290,256
Contingency	23,514,287	-	-	412,397,494	5,342,198	441,253,979
Ending Fund Balance	-	22,874,305	2,917,297	-	-	25,791,602
Total Requirements	\$617,286,841	\$152,406,614	\$170,598,129	\$638,337,595	\$9,125,900	\$1,587,755,079

*see page 28 for information on the types of funds

Table of Contents

District Overview	13
District Organization Chart - Educational Departments	14
District Organization Chart - Operational Departments	15
Board of Education.....	16
Employees.....	17
Strategic Framework	17
Focus on Three Priorities.....	18
District Priorities: Results.....	18
Financial Environment.....	20
Budget Process.....	22
Budget Officer and Budget Committee.....	23
Preparing the FY 2017/18 Proposed Budget	23
2017/18 Budget Development Calendar	25
PPS Program Structure	27
PPS Fund Structure	28

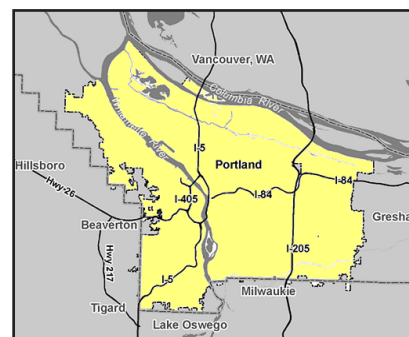


District Overview



Established in 1851, Portland Public Schools is the largest and oldest school district in the State of Oregon. Located in northwestern Oregon at the confluence of the Columbia and Willamette Rivers, the District's boundaries are generally the same as the City of Portland. The District covers an area over 152 square miles and has a population in excess of 685,000, including portions of the cities of Portland (pop. 627,395), Lake Oswego (pop. 37,425), and Milwaukie (pop. 20,510), based on 2016 estimates by the Portland State University Population Research Center. The District maintains over 100 campuses with more than 300 buildings and a total floor area of more than 9 million square feet. Please see the School Site Directory in the appendix for building location, age, and grade level information.

Student enrollment as of October 2016 was 49,189. Enrollment counts are compiled annually on or about the first of October as required by the State of Oregon. An enrolled student is defined as a student who attends one or more schools or programs within the District. Regardless of the number of schools or programs attended, each student is counted only once; the counts are not duplicated.



October 2016 Portland Public Schools Student Enrollment

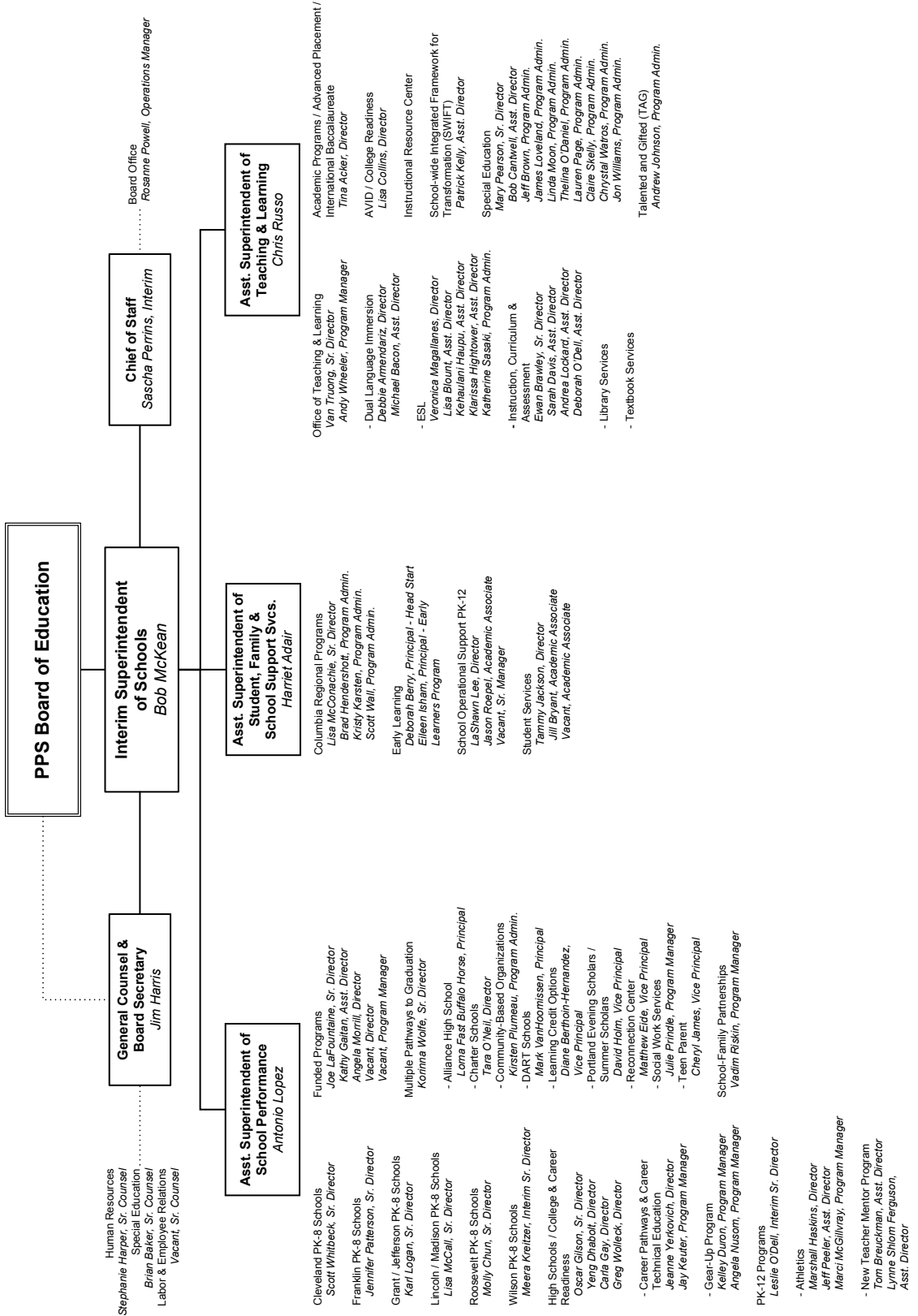
Program Type	Number of Schools / Programs	Enrollment	Enrollment Distribution
Regular School Programs			
Elementary / K-8 Schools	56	26,620	54%
Middle Schools	11	6,457	13%
High Schools	9	11,348	23%
Total Regular Schools & Programs	76	44,425	90%
Alternative / Focus Programs	7	1,756	4%
Total Regular & Alternative Programs	83	46,181	94%
Community-Based Programs	12	968	2%
Special Services Programs	16	455	1%
Public Charter School Programs	8	1,585	3%
Total Programs and Enrollment	119	49,189	100%

Source: PPS Enrollment Summaries - October 2016

From 1997 to 2009, the District generally experienced constant yearly declines in enrollment. However, enrollment counts from October 2016 show the total enrollment increased by 114 students from the previous year. Based on demographic studies conducted by Portland State University, it is anticipated that enrollment will level off at about 54,383 students by the 2030/31 school year under the PSU Medium Growth Scenario. Additional detail regarding enrollment may be found at <http://www.pps.net/Page/2076> under Enrollment Reports.

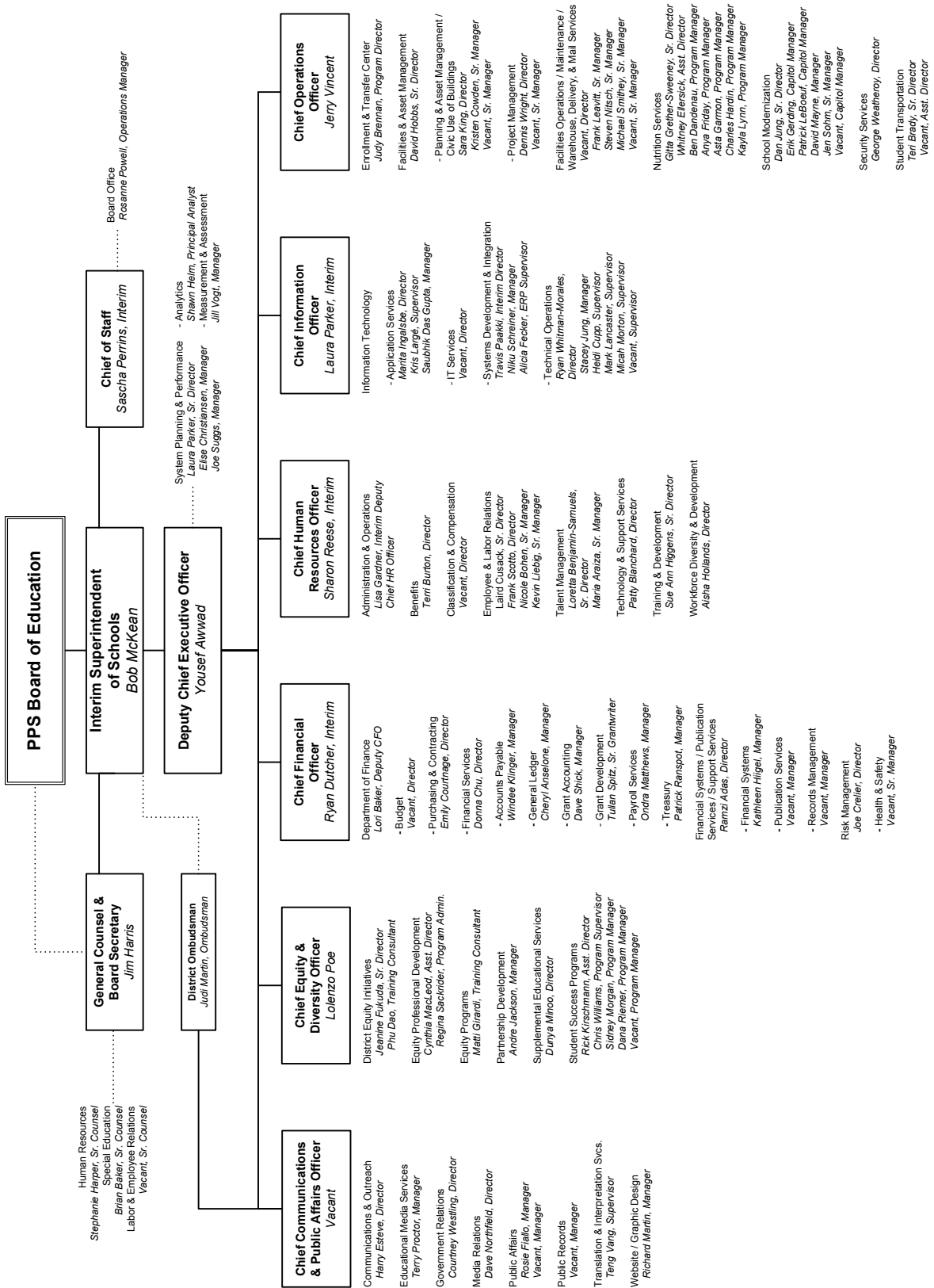
The District currently classifies its schools in the following categories; elementary schools, middle schools, high schools, and alternative programs. Over twenty schools have been reconfigured from K-5 elementary, which feed to a 6-8 middle school program, to K-8 schools, which are also considered elementary schools by the State. This reconfiguration process was completed during the 2008/09 school year, and the District continually looks at grade configurations as needed. Summary information about each school may be found at <http://www.pps.net/Page/942> under School Profiles.

District Organization Chart - Educational Departments



District Organization Chart - Operational Departments

Portland Public Schools 2016/17 Organizational Structure



The Board of Education

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

The Board establishes guidelines and regulations concerning organization, general policies, and major plans and procedures for the school district. They are legally responsible for the education of all children residing within the 152-square-mile school district. The Board mandates the Superintendent to manage a budget, direct over 7,000 employees, supervise more than 49,000 students, and make recommendations on the operation of the District.

The School Board generally holds public meetings at least twice monthly to consider, discuss, and determine which direction the district will proceed on a wide range of issues. Meetings are held in the auditorium of the school district's Blanchard Education Service Center (BESC), 501 North Dixon Street, unless otherwise announced. Meeting dates may be obtained at <http://www.pps.net/Page/1679> under the Public Notices link. Special meetings or work sessions are held on occasion to discuss designated topics.

In May 2017, an election for three of the seven elected Board positions was held. The elected board members will begin their term on July 1, 2017. All voters living within the District boundaries (including most of the City of Portland and portions of unincorporated Multnomah, Clackamas, and Washington Counties) elect the Board members by zones to represent the entire District. School Board members serve four-year terms without compensation and may be re-elected. A student Board Representative, selected by the high school student body, serves as an unofficial voting member for one year to represent the students and report on various activities.



Julie Esparza-Brown (Zone #1)

Service since: July 2015
Term expires: June 2019
Phone: 503-916-3741
jebrown@pps.net



Pam Knowles (Zone #5)

Service since: July 2009
Term expires: June 2017
Phone: 503-916-3741
pknowles@pps.net



Paul Anthony (Zone #2)

Service since: July 2015
Term expires: June 2019
Phone: 503-916-3741
panthony@pps.net



Tom Koehler (Zone #6)

Service since: July 2013
Term expires: June 2017
Phone: 503-916-3741
tkoehler@pps.net



Amy Kohnstamm (Zone #3)

Service since: July 2015
Term expires: June 2019
Phone: 503-916-3741
akohnstamm@comcast.net



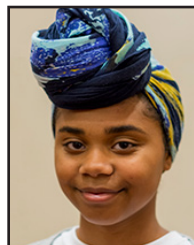
Mike Rosen (Zone #7)

Service since: July 2015
Term expires: June 2019
Phone: 503-916-3741
mrosen@pps.net



Steve Buel (Zone #4)

Service since: July 2013
Term expires: June 2017
Phone: 503-916-3741
sbuel@pps.net



Aliemah Bradley

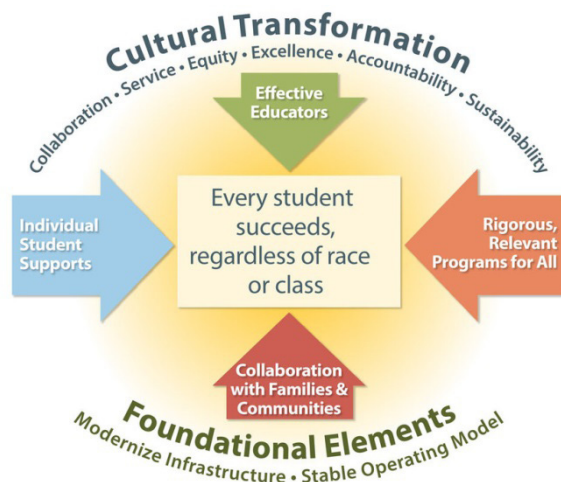
Student Representative
Jefferson High School
Term expires: June 2017
Phone: 503-916-3741
schoolboard@pps.net

Employees

As an employer, Portland Public Schools staffs a wide range of positions spanning from instruction to technical support. Job titles vary depending on the related duties and responsibilities. The largest single group of employees is classroom teachers, exceeding 3,400 in number. Educational assistants, including paraeducators, are the next largest group of employees, followed by classroom/school support staff (counselors, student management specialists, instructional specialists), and school administration (principals, vice principals). Together, these employee groups represent the majority of all District employees and provide or directly support classroom instruction for students.

Strategic Framework

Portland Public Schools uses a Strategic Framework to guide educational and operational planning, policy and practice.



The framework is grounded in:

- The district's Milestones Framework with a particular focus on equity of access to a rigorous program of study and raising achievement for all while accelerating gains and closing the gaps between white students and historically underserved students of color.
- The goal that "all students by name are prepared for college, career and participation as an active community member, regardless of race, income or zip code."
- The input and continued feedback from community partners, local and state leaders and PPS teachers, principals and families.

The framework focuses on four areas:

- Effective Educators - Hire and develop diverse, culturally competent educators who hold high expectations of all students. Create opportunities for staff at all schools to collaborate to continually improve their teaching.
- Individual Student Supports – Assess all students regularly to monitor progress. Provide resources to prevent students from falling behind and to intervene with those that do to get back on track. Invest in early childhood education and partnerships with families and community organizations to support the whole student.
- Rigorous, Relevant Programs for All - Raise standards and expectations for all students. Provide access to the same rigorous program requirements to all students, from early childhood through 12th grade. Give teachers flexibility to make the curriculum relevant and accessible to all students so that all can learn and excel.
- Collaboration with Families and Communities – Recognize the importance and take time to build the relationships with families and communities that allow for knowing and supporting the whole student.

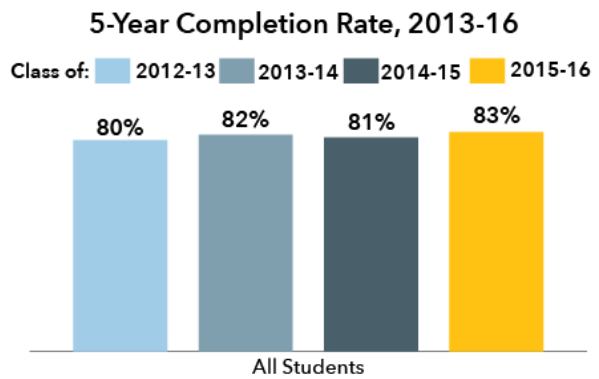
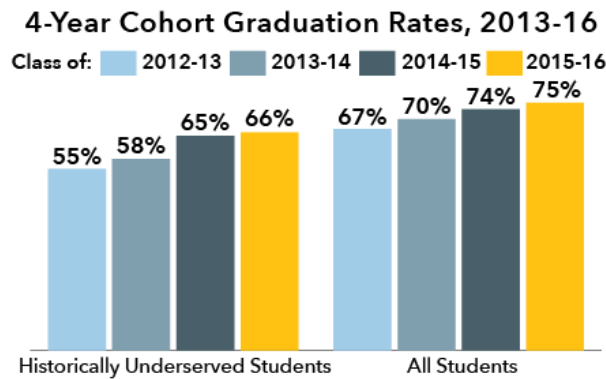
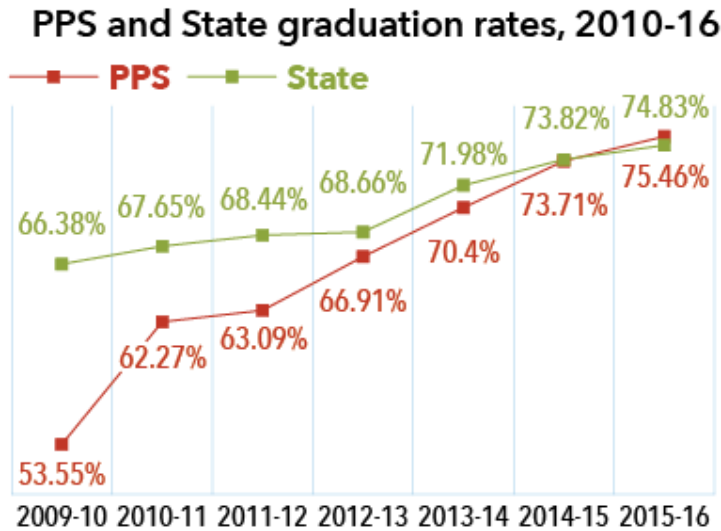
To view more information about the Strategic Framework, please go to the following website: <http://www.pps.net/Page/2321>.

Focus on Three Priorities

The district has set three priorities to drive student achievement that have been adopted by the Portland School Board. The priorities are:

- Reading: All students reading to learn by the end of third grade.
- Discipline: Reduce disproportionate exclusionary discipline for our students of color (keeping students in school learning - to read, to stay on track, to graduate).
- Graduation: Increase the graduation and completion rates.

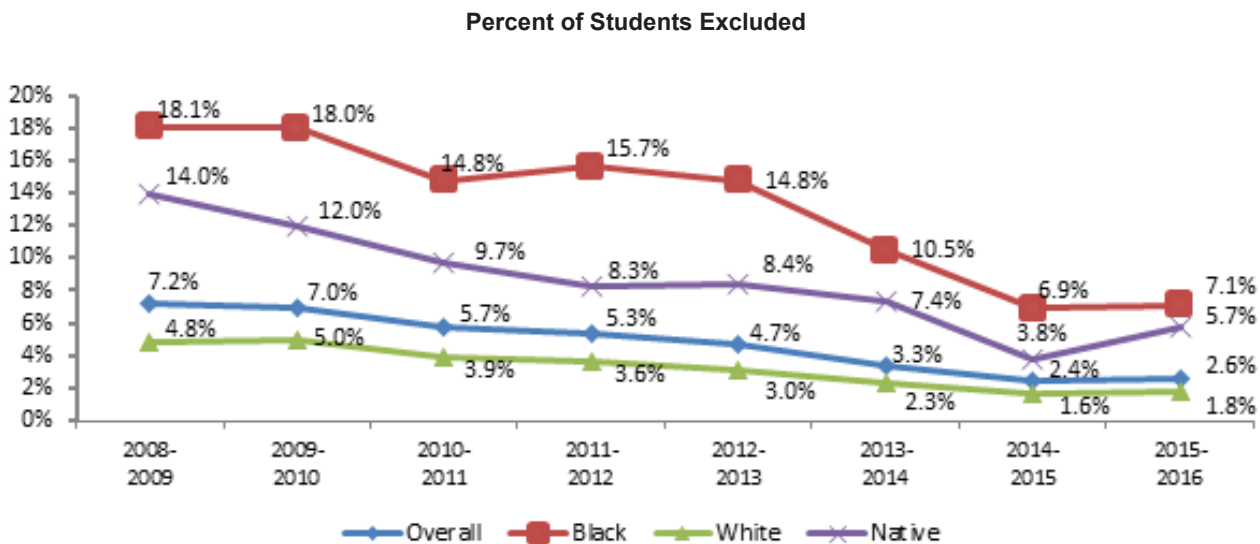
District Priorities: Results



The PPS four-year graduation rate has improved from 53 percent for the Class of 2009 to 75 percent for the Class of 2016, a rate that now exceeds the average graduation rate for the State of Oregon. The rate for historically underserved students is 66 percent. The five-year completion rate, which includes students who need an extra year to meet graduation requirements and/or complete a GED, has also increased over recent years and was 83 percent in 2015/16. A large percentage of historically underserved PPS students complete high school in a fifth year, highlighting the need for targeted strategies and supports for these populations.

PPS also tracks the proportion of students who are on-track to graduate (9th grade credits earned). In 2015/16, 90 percent of PPS freshmen were on-track to graduate. A similar trend held for historically underserved students.

For third grade reading, PPS outperformed the Oregon state average on the new Smarter Balanced test, with 61.4 percent of third graders scoring a 3 or 4, compared to 52.4 percent statewide.



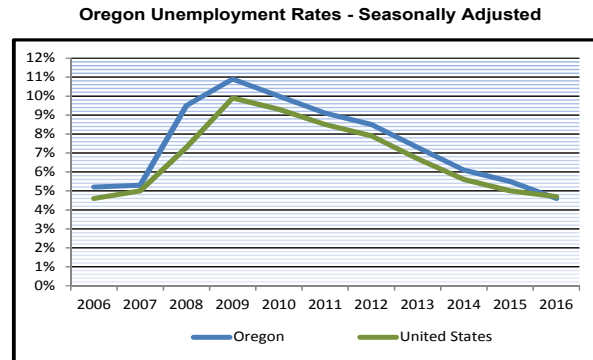
The district has also made progress toward its goal of reducing disproportionate exclusionary discipline for students of color and reducing exclusionary discipline rates overall. Since 2010, the overall rate of suspensions and expulsion has decreased from 5.7 percent of students to 2.6 percent of students in 2015/16.

Financial Environment

PPS derives about 75% of its general fund revenues from the state school fund and the associated funding distribution formula. Two-thirds of that state school fund money comes via the appropriation made by the state legislature and the other one-third is the aggregate of local permanent rate property taxes from school districts across the state. The state budget and the legislative appropriation are highly dependent upon state revenues through incomes taxes. The outlook for the state economy is a leading indicator for the health of this revenue stream and is, therefore, of great importance for PPS.

The second largest revenue item for PPS is its local option levy which is a property tax based upon assessed values of property in PPS, and which is also significantly influenced by real market values of homes within PPS.

Oregon Economy: Oregon is continuing to improve, however the state is adding jobs at a slower pace than the rates seen in 2014 and 2015. In April 2017 Oregon’s unemployment rate decreased to 3.7%, and from a recent high of 10.9% in 2009. The consensus of economists appears to be expectation of continued gains in the economy. Despite this continued economic recovery, the state is facing a budget shortfall totaling \$1.4 billion, due to rising costs related to Medicaid, retirement costs, and other rising costs related to programs funded by the state.



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

Portland Area Employment by Industry	Dec 2014	Dec 2015	Dec 2016
Trade, Transportation, & Utilities	19%	19%	19%
Education, Health Services, & Hospitality	25%	24%	25%
Government	14%	14%	14%
Professional & Business Services and Other Services	18%	19%	19%
Manufacturing	11%	11%	10%
Information Services & Financial Activities	8%	8%	8%
Construction, Mining, & Logging	5%	5%	5%

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

Local Economy: Portland and the surrounding metropolitan area has a widely diversified economy. Its centralized location and excellent transportation facilities have established the area as a major distribution point on the West Coast for wholesale trade and high tech exports. During the 2016 calendar year, Trade, Transportation, & Utilities, along with Education, Health Services, and Hospitality accounted for the majority of the economy (44%). Portland has continued to lead the state out of the recession.

Portland Real Estate Market: The District’s five-year Local Option Levy property tax was renewed in November 2014 for a new five-year term. We are very grateful to the voters in PPS for this support. The local option levy has resulted in increased revenue for PPS as described elsewhere in this budget document. However, the benefit to PPS of this levy is reduced because of Measure 5 property tax limits, known as “compression”. Market value of residential property, the critical variable in calculation of compression, declined for several years during the recession. This had the effect of reducing the amount that PPS collects through the local option levy. This resulted in lower direct revenue for PPS from the local option. Compression is calculated on a property by property basis, which makes local option revenue notoriously hard to forecast. Market values for residential property increased modestly in 2012 and more significantly from 2013 through 2017 reversing the trend and unwinding some of the compression. In the proposed budget we have assumed a continued reduction of the compression for PPS’ local option levy.

The Community Budget Review Committee (CBRC) <http://www.pps.net/Page/1677> provides independent oversight of these local option funds to ensure the District uses tax proceeds as legally required and promised to the voters.

Capital Bond: For many years the District did not have adequate funds for capital improvements and continued reductions in the operating budget for the school district only exacerbated the situation. In 2012, PPS updated its long-range facilities plan with the assistance of an advisory committee of more than 30 community members, who brought a variety of professional perspectives as well as that of teachers, parents, and other interested participants. This committee held a series of community meetings, reaffirmed the need for a capital bond, and laid the foundation for the Board’s deliberation on a bond proposal and the criteria for definition of projects to be financed.

In November of 2012, the voters of Portland Public Schools authorized Portland Public Schools to issue up to \$482 million of general obligation bonds to improve school buildings, with 67% of voters supporting this capital investment program. This was a landmark accomplishment for PPS after many years of work and we are enormously grateful to the voters in this district for their continued support of PPS and for public education in our district.

The bonds issued under this 2012 authorization are financing a program of capital investments in PPS schools that includes:

- Full modernization or replacement of three high schools (Roosevelt, Franklin and Grant) identified using high seismic risk and the need for major access upgrades as priority criteria;
- Full modernization or replacement of Faubion School in partnership with Concordia University;
- Seismic and other building improvements: including seismic strengthening, replacement and seismically bracing roofs, and accessibility improvements at a number of district schools;
- Educational facility improvements to improve grades 6-8 science classrooms with sinks and electrical outlets at as many as 39 schools;
- Repayment of \$45 million of interim capital debt (interim financing that funded urgent roof replacements, modular classrooms, boiler burner replacements, the purchase of Rosa Parks School and other critical work in anticipation of a capital bond); and
- Master planning high school campuses not impacted by the major investment described above.

PPS issued the first \$145 million of bonds under the November 2012 authorization in May 2013; and completed a second issuance of \$275 million in May 2015. The interim capital debt repayment has taken place. Building improvements were completed at six schools over the summer of 2013, at 12 schools over the summer in 2014, at 27 schools in the summer of 2015, and 13 schools during the summer of 2016. The Major construction projects at Roosevelt, Franklin and Faubion are now underway. To allow for this work, Franklin High School moved to the Marshall campus for the 2015/16 and 2016/17 school years, and Faubion School temporarily relocated to the Tubman site.

The budget for 2017/18 includes budget dollars associated with projects that will be funded by the \$790 million bond which was authorized by voters in May 2017. The bond will fund renovations and additions at Benson and Madison High Schools, and full rebuilds of Lincoln High School and Kellogg Middle School. Approximately 30% of the budgets for these projects comprehensively address health and safety issues, including lead and asbestos abatement, roof repairs, seismic upgrades, and accessibility improvements in accordance with the Americans with Disabilities Act. The bond will also fund planning for upgrades of Cleveland, Jefferson, and Wilson High Schools as part of the next series of school modernizations.

Additionally, at least \$150 million will fund district-wide health and safety projects, including:

- Replacing old pipes and fixtures to reduce lead, improve water quality, and reduce the need to use bottled water;
- Removing or encapsulating exposed lead paint and asbestos;
- Upgrading fire alarm and/or sprinkler systems;
- Repairing or replacing leaking or deteriorating school roofs;
- Improving accessibility for people with disabilities;
- Improving building foundations and ventilation to decrease radon exposure; and
- Strengthening school safety and security

More information on this work is contained in the Fund Detail section of this budget document following the Fund 450 GO Bonds tables.

Additional information on the capital planning and school modernization work can also be found here: <http://www.pps.net/Page/117>. Information about the Health, Safety and Modernization bond authorized by voters in May 2017 can be found here: <http://www.pps.net/Page/10271>

City of Portland Arts Income Tax: In November of 2012, voters in the City of Portland approved a limited income tax (\$35 per adult) to fund the Arts Education and Access Fund which provides finances for a number of activities including one that directly impacts this budget, i.e. paying for arts teachers in schools serving students in grades K-5 within the City. The funding agreement with the City allocates funds based upon average salary of all K-5 teachers in PPS and the number of students in grades K-5, using a student teacher ratio of 500:1. For the 2017/18 budget this funding provides budgeted allocation of 53.5 teachers to these schools.

The Budget Process

The District's fiscal year spans July 1 through June 30. Within this time period, the budget is developed incorporating input from the Board of Education, the Superintendent and staff, the public, and information from the State Legislature regarding the level of State School Fund (SSF).

Budgeting in Oregon is governed by Local Budget Law, Chapter 294 of the Oregon Revised Statutes. The law has two major objectives:

- To provide standard procedures for preparing, presenting, and administering local budgets
- To ensure citizen involvement in the preparation of the budget

Local Budget Law provides a method of estimating revenues, expenditures and proposed taxes and offers an approach for outlining the programs and services to be provided by the schools to implement fiscal policies and financial decisions.

The structure of school budgets in the State of Oregon is further defined by the Oregon Department of Education (ODE). The ODE, through the administrative rule process, defines the structure of the budget and the classification system to be used. The budget forms defined by ODE present the planned resources and requirements the District budgets to carry out its educational mission.

Further information on specific requirements for the budget process and budget document may be found at the Tax Supervising Commission (TSCC) website - <http://www.tscmultco.com/>.

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

Budgeting is not simply done once a year. It is a continuous process taking almost 24 months to complete a cycle. The budgeting process has various phases with three distinct products:

- **Proposed Budget** preparation - staff works to assist the Superintendent and to prepare a proposed budget for the upcoming fiscal year. In addition to staff work, the Superintendent holds regular updates and discussions with the Board and listening sessions at public meetings to gather citizen input. The outcome is the Superintendent's Proposed Budget document, also called the Budget Book.
- **Approved Budget** - the Board, sitting as the Budget Committee, reviews and discusses the Proposed Budget. The Budget Committee refines the Proposed Budget and votes to approve a budget and impose property taxes. This stage also involves budget review and input from the Community Budget Review Committee. This committee performs separate review and analysis of the Proposed Budget and provides recommendations to the Budget Committee. This phase of budget development requires public participation and at least one public hearing. The Approved Budget is passed to the TSCC for its review and certification.
- **Adopted Budget** - the District's Approved budget is reviewed and certified by the TSCC. Unique to Multnomah County, the TSCC is a five-member citizen board appointed by the Governor that reviews the budgets of all governmental jurisdictions in Multnomah County. The Commission, together with the State Department of Revenue, is responsible for ensuring the District budget complies with Local Budget Law. The TSCC certifies the Approved Budget after review. Successful completion of that action includes a public hearing held by TSCC. The Board further refines the Budget prior to final adoption in late June, but no later than June 30. The Board, as governing body, votes to adopt the Budget, levy taxes and appropriate the funds. The outcome is a legally adopted budget as published in the Budget Book.
- **Amending the Budget** - Local Budget Law defines procedures and controls on allowed changes to the budget during the fiscal year, commonly referred to as supplemental budgets. In supplemental budgets, the District may increase appropriations within the guidelines defined in Local Budget Law. The size of the increase determines whether a minor or major supplemental budget process is required.

- The minor supplemental budget process (increase in any fund must be less than ten percent of expenditures) provides the Board the opportunity to change the budget during the year. Minor supplemental budgets are scheduled as needed, usually in the fall or winter, after school begins and staff movement has been finalized, and again in the spring.
- A major supplemental budget process (any fund increase of ten percent or more of expenditures) occurs as needed. Major Supplemental budgets are infrequent and normally timed to coincide with the minor supplemental budget actions. Major supplemental budget actions require a public notice and public hearing.

Budget Officer and Budget Committee

To ensure participation in the budget process, Local Budget Law requires that a budget officer be appointed and a budget committee consisting of Board members and members of the public be formed. In PPS the budget officer is currently the deputy chief financial officer. For local jurisdictions with greater than 200,000 in population such as PPS, the elected body is the Budget Committee, with no community members. The District's budget officer prepares the Proposed Budget under the direction of the Superintendent. The Budget Committee then reviews, revises, and approves a budget before it is formally adopted by the governing body.

The District is not required to have a budget committee composed of citizen members. However, the Board has established a Community Budget Review Committee (CBRC) composed of eight to twelve people to advise the Board on the budget. The CBRC reviews, evaluates, and makes recommendations to the Board regarding the Superintendent's Proposed Budget and any other budgetary issues the CBRC or the Board identify. The CBRC also monitors and advises the Board on the allocation and expenditure of Local Option Levy funds.

Public notices are published, budgets are made available for public review, and opportunities for public comment are also provided. This structure encourages public participation in the budget decision-making process and gives public exposure to budgeted programs and fiscal policies prior to adoption.

Preparing the FY 2017/18 Budget

The 2017/18 Budget is the final product of an extensive, collaborative process of budget development, analysis, and revision, which builds upon work done in reviewing programs and developing new plans for delivering services to students and families.

Board Discussion and Community Engagement: During the course of the year the Board had work session and committee presentations and discussions on a number of program topics which included information about budget implications and possibilities.

On December 13, 2016 staff provided a budget overview for 2017/18.

On December 13, 2016 and March 21, 2017 the Board considered and approved amendments to the 2016/17 budget. Amendment No. 1 moved Qualified Zone Academy Bond resources and requirements between capital funds, and updated the budget to include resources, requirements and debt service for a \$5 million Full Faith and Credit Obligation and a \$10 million Full Faith and Credit Obligation. Amendment No. 2 revised beginning fund balances to reflect the FY 2015/16 financial statements of the District; adjusted program allocation for funds to more accurately reflect intended expenditures, adjusted appropriation levels as needed, made corrections for technical errors that occurred during budget development, and adjusted revenues and resources for known or expected significant changes.

During February and March the Superintendent reviewed budget priorities with each member of the Board of Education, and with the District Employee Leadership Stakeholder Team.

On January 25, 2017 and February 13, 2017 staff presented budget updates to the Board.

On March 14, 2017 the Superintendent presented to the Board a school staffing plan for 2017/18.

On March 16, 2017 the school staffing plan was shared with the CBRC.

On April 4, 2017, the Budget Committee received the Superintendent's Budget message and proposed budget document for fiscal year 2017/18.

On April 11, 25 and May 9, 2017 the Budget Committee held public hearings to discuss and receive public comment on the proposed budget.

On May 23, 2017 the Budget Committee approved the 2017/18 budget.

School Staffing: District Staffing Team

The budget development was supported by the work of the District Staffing Team (DST) which considered school level staffing questions. The focus of this group is on the distribution of school staffing via the school staffing formulae. The team was convened by Antonio Lopez, Assistant Superintendent in the Office of School Performance.

The DST is not a decision-making body. Its charge is to advise the Superintendent on school staffing priorities, with the goal of ensuring that the allocation of resources align with the district Milestones goals and the Racial Educational Equity policy. This year the work that came out of DST was firmly based on the work done in the prior years, addressed budget shortfalls, and resulted in \$14 million in budget reductions in school staffing.

The DST reaffirmed the following guiding principles:

The DST recommended continuing the equity allocation for school staffing, which is 7% of the main staffing allocation for K-5, K-8 and Middle Schools, and 8% for high schools. One formula uses the number of students receiving free meals by direct certification as the criterion for 3.5% of the equity allocation, and the other formula uses the number of combined underserved (free meals, Special Education, Limited English Proficient, or historically underserved racial groups as defined by the State) students for the remaining 3.5%. DST supported the idea of a specific identification of the equity allocation in budget and staffing systems to better monitor the use of these positions, and recommended that allocations be rounded up/down to the nearest 0.25 full-time equivalent to make use of the allocation easier to manage.

The DST believed that it was important to continue the targeted allocation of limited strategic investments to improve student outcomes and to mitigate other budget challenges through an additional allocation to schools that are designated as focus or priority schools by Oregon Department of Education.

Centrally Managed Resources: GFOA Budget Best Practices Oversight Committee

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

- Describe the program. Who are the racial/ethnic groups affected by this program? And what are the potential impacts on these groups?
- What are your department's Key Performance Indicator's (KPIs) and how do you measure them? How does this budget reflect those KPIs and the greater PPS goals of impacting student achievement and elimination of the opportunity gap?
- How are you proposing to spend funds differently?
- Outline how you used the Racial Equity Lens in development of your budget submissions.

Given the forecast for 2017/18 that initially identified a budget shortfall for the coming year, the review process shifted to focus on proposed budget reductions totaling 5% of central office department expenses. These proposals were reviewed in meetings of the Superintendent's direct reports.

2017/18 Budget Development Calendar

Date	Activity
July/August	Second update to 2016/17 Staffing Allocation to Schools
July - September	<u>Board appoints Citizen's Budget Review Committee (CBRC) Members</u>
August - May	CBRC - Work on budget principles and policy. Discuss budget process, forecast, school staffing, Local Option Levy, and recommendations on Proposed Budget
September	Third update to Staffing Allocation to Schools
September - March	<u>Board Meetings.</u> Budget implications of programs and services including, for example: boundary review/enrollment balancing/grade reconfiguration, environmental health and safety remediation.
November - February	District Staffing Team - School Staffing work sessions
December 13	<u>Board Meeting: 2016/17 Budget Amendment approved</u>
January 25	Operating budget overview presentation
January - March	Zero-based budget team work sessions
February 13	2017/18 budget forecast presentation
March 14	<u>Board Meeting: Superintendent presents school staffing plan and framework for budget proposal to board</u>
March 16	Initial 2017/18 Staffing Allocations to Schools
March - April	Staffing Process - Submission, Review, and Approval
March 21	<u>Board Meeting: 2016/17 Budget Amendment approved</u>
March 27 - March 31	Spring Break
April 4	Superintendent Proposes Budget - <u>Board Meeting (Budget Committee): Board as Budget Committee receives the Proposed Budget and Budget Message from Superintendent.</u>
April - May	<u>Board</u> as Budget Committee held public hearings on April 11, April 25, and May 9. State law requires at least one.

2017/18 Budget Development Calendar (Cont.)

Date	Activity
April – May	<u>Board Meetings</u>
April 25	<u>Board Meeting</u>: CBRC Reports to Board
May 23	Approved Budget - <u>Board Meeting</u> (Budget Committee): Board as Budget Committee discussion and vote to approve a budget
May 23	Submit Approved Budget to TSCC
June 13	Adopted Budget - TSCC Hearing; TSCC certifies the Approved Budget; <u>Board Meeting</u>: Board votes to Adopt the FY 2017/18 budget
July/August	Second update to 2017/18 Staffing Allocations to Schools
September/October	Pre-audit estimate FY 2016/17 ending fund balance
September/October	Third update to 2017/18 Staffing Allocations to Schools

Portland Public Schools Program Structure

The program structure is as defined by the Oregon Department of Education. A more detailed description can be found in the Appendices.

Program Type	Program Description
1000 Instruction	Activities dealing directly with the teaching of students.
2000 Support Services	Services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction.
3000 Enterprise and Community Services	Activities financed and operated similarly to private business enterprises, providing goods and services to the students or the general public and financed primarily through user fees or community programs.
4000 Facilities Acquisition and Construction	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to existing facilities.
5000 Other Uses	Servicing of debt, transfers between funds and apportionment of funds from an Educational Service District.
6000 Contingency	Expenditure which cannot be foreseen and planned in the budget process because of an unusual or extraordinary event.

Portland Public Schools Fund Structure

Fund Type	Budgeted Funds	Fund Components
General Fund	101 - General Fund	The primary day-to-day operating fund of the District.
Special Revenue Funds	201 - Student Body Activity 202 - Cafeteria Fund 205 - Grants Fund 225 - PERS Rate Stabilization Reserve Fund 299 - Dedicated Resource Fund	Dedicated revenues such as: Federal, State and Local Grants and Private Donations.
Debt Service Funds	307 - IT Projects Debt Service Fund 308 - PERS UAL Debt Service Fund 320 - Full Faith & Credit Debt Service Fund 350 - GO Bonds Debt Service Fund	Accounts for the payment of principal and interest on certain long-term debt.
Capital Projects Funds	404 - Construction Excise Tax Fund 407 - IT System Project Fund 420 - Full Faith & Credit Funds 435 - Energy Efficient Schools Fund 438 - Facilities Capital Fund 445 - Capital Asset Renewal Fund 450 - GO Bonds Fund 470- Partnership Funds	Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities.
Internal Service Fund	601 - Self Insurance Fund	Accounts for services furnished by one department or agency to another department or agency on a cost-reimbursement basis.

Table of Contents

Background Information	31
General Fund Formula Allocations	32
Ratio FTE	32
Equity FTE.....	34
Kindergarten.....	34
School-Wide Support.....	35
General Fund K-5 Arts	38
General Fund Allocations Outside the Formula.....	38
Additional Non-Formula Additions	38
Grant Funds and Special Revenue Funds	39
Special Education (SpEd) Staffing.....	40
English as a Second Language (ESL) Staffing.....	41
2017/18 School General Fund Staffing	43
2017/18 School General Fund Staffing Totals.....	48
District-Wide FTE Tables	49
Employee Benefit Tables	50



Background Information

This background section describes how PPS determines school staffing allocations and the main inputs into these calculations.

Licensed Full-time Equivalent (FTE) - For purposes of tracking and balancing staffing allocations at the school level, General Fund positions are designated in licensed full-time equivalents, where one teacher equals two classified staff members (e.g. secretary, clerk, educational assistant). For example, only 0.5 FTE is needed to hire a full-time secretary and 0.25 FTE is needed to hire a half-time educational assistant.

Enrollment Projections – Staffing for 2017/18 is based on projected October 2017 Enrollment. The process of projecting enrollment figures is also called “forecasting”; these figures have been computed by [Portland State University's Population and Research Center \(PRC\)](#). PRC has calculated district enrollment projections since 1999. Adjustments are made to account for changes in school configuration (e.g., adding a grade, a new school or program, a program expansion, changes in transfer policy or boundaries, or changing demographic factors).

Portland Public Schools enrollment projections by PRC are done at the district, cluster and school level. They use a “grade progression model,” also referred to as a “cohort survival method” to forecast enrollment at individual schools. Projected enrollment in any given school and grade is based on the previous year’s grade at that school with adjustments for how students have progressed from grade to grade in the recent past. For example, next year’s third grade enrollment at School A is based on the current number of second graders in School A and the percent of students matriculating from second grade to third grade at School A in the previous three years.

For the beginning grade level at a school (i.e., Kindergarten, 6th, and 9th grades), projections are based on the historic share of residents that attend the schools and transfer trends. Kindergarten forecasts are informed by birth data collected by health agencies.

All school level forecasts are reconciled with the overall cluster and district projections. PRC projections are completed in December, and adjustments to the PRC forecast may be made when there is school consolidation, program changes or expansions, configuration change, changes in the numbers of students to be accepted for transfers and other factors associated with the transfer process, and any other changes that would not be known by PRC at the time of their forecast.

In this proposed budget, school staffing allocations assume only a small change to school boundaries or grade configuration for Chief Joseph and Peninsula based on the Superintendent’s recommendation and informed by the District-wide Boundary Review Advisory Committee (DBRAC). These changes are: (i) part of the Chief Joseph boundary (the Kenton neighborhood) is reassigned to Peninsula; (ii) Chief Joseph, a K-4 in 2016/17, becomes a K-5 in 2017/18; and, (iii) Ockley Green, which in 2016/17 housed grades 6-8 and grade 5 from Chief Joseph, will enroll only grades 6-8 in 2017/18.

Economic Disadvantage and Combined Historically Underserved Students – These data are used for a number of decisions, including staffing allocations for General Fund Equity FTE, Title-IA allocations, and, in 2017/18, to prioritize allocation of Educational Assistants for Kindergarten and Discretionary Support in elementary and middle schools.

Combined Historically Underserved (HU) includes students who meet at least one of the following criteria: Special Education Eligibility; Limited English Proficiency; Free meal eligibility by Direct Certification (see below); or, identification as any of African-American, Latino, Native American or Pacific Islander. These classifications of historically underserved student groups are similar to those the Oregon Department of Education uses to measure the Achievement Gap statewide. Starting in 2016-17, students that self-identify as multi-racial *and* as any of African-American, Latino, Native American or Pacific Islander were included in the HU calculations.

How PPS measures *Economic Disadvantage* changed in 2015/16. Starting in 2015/16, PPS uses a measurement called “Direct Certification” to measure economic disadvantage. This measurement is defined below. Modeling and analysis of this change were performed to assess how this new measure might impact school allocations. The thresholds for equity allocation eligibility were reset to eliminate negative changes and maximize positive changes to school allocations as a result of using this new measure.

As of September 2, 2014, Portland Public Schools implemented the federal government’s Community Eligibility Provision (CEP) program at 25 eligible schools. These CEP schools are able to provide school breakfasts and lunches to all students at no charge. Eligibility for this CEP program relies on the Direct Certification criterion to measure economic disadvantage. Direct Certification information is shared with PPS Nutrition Services from the State of Oregon. The State identifies families for free meals, mostly related to [130% of poverty](#) or a categorical reason such as participation in the Supplemental Nutritional Assistance Program, Temporary Assistance for Needy Families, Foster Care and other reasons.

A benefit of the CEP program is that families no longer have to submit applications for free or reduced priced meals at CEP eligible schools; however, this means Districts who implement CEP need to find a new way to measure economic disadvantage.

Fewer students meet the criteria for Direct Certification than the prior measurement of Free and Reduced Meal eligibility. This means that schools will have a lower Direct Certification percentage than they will Free and Reduced meal percentage. For example in 2014/15, if a school's Free and Reduced Meal percentage was 60%, the corresponding Direct Certification percentage would have been approximately 40%. PPS adjusted the thresholds for equity allocations and Title I eligibility accordingly, so the change in measurement criterion would not change which schools would be eligible. The same amount of resources are allocated out to schools, but are now based on this new methodology and process that make it easier for families to access free or reduced priced meals.

General Fund Formula Allocations

The general fund staffing formula is comprised of five components:

1. **Ratio FTE** – Staff allocation based on number of students in grades 1 through 12. This component includes, but is not limited to, teachers, educational assistants, and library and technology staff. Ratio FTE does not include funding for Kindergarten.
2. **Equity Allocation** – Staff allocation based on students' Socio-Economic Status and the number and percentage of students identified as Combined Historically Underserved. In 2017/18, 8% of the non-administrative FTE allocation is based on these Equity factors.
3. **Kindergarten** – Kindergarten teacher and education assistant allocation based on the number of students served. The initial allocation, shown in this budget document, provides sufficient staff for a maximum class size of 26. Additional resources may be allocated in the fall based on actual students enrolled.
4. **K-5 Arts** – The City of Portland provides dedicated resources for Arts instruction for schools serving students in grades K-5.
5. **School-Wide Support** – Staff allocation based on the need for administrative and other basic support. This allocation is based on school size and configuration (K-5, K-8, K-12, middle, and high schools). Positions staffed by this component include principals, vice principals, assistant principals, counselors and clerical support and others.

Ratio FTE

The largest portion of each school's FTE allocation comes from this component of the formula, which is solely based on the total number of forecasted students. For example, a district ratio of 24 to 1 provides 1.0 FTE for every 24 students enrolled. (See table below for the ratios used in the current and historic allocation).

It's important to note that a published Ratio of 24:1 does not equate to an average class size of 24 students for every teacher. There are a number of factors and decisions made on a school-by-school basis that determine class sizes for each school. Reasons that actual class sizes differ from the ratio include:

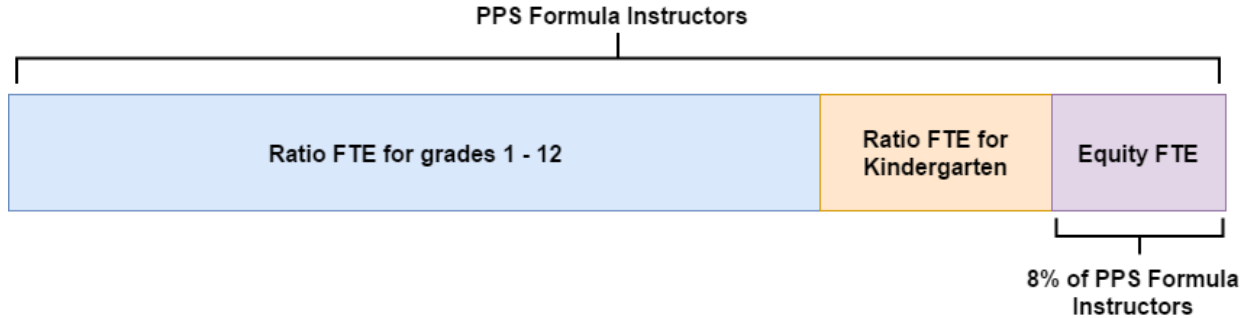
1. There are other resources besides Ratio FTE used by schools to fund classroom teachers and potentially reduce class sizes (Equity FTE, Discretionary School-Wide Support, Grants, Foundation, Non-formula FTE).
2. Conversely, schools can choose to use ratio FTE for non-classroom positions, which may potentially increase class size.
3. Teacher planning time during the school day in middle and high schools reduces the total time teachers are in class, increasing class size.
4. Some students receive Special Education or ESL services outside of their regular classroom, which reduce the class size.
5. Types and number of courses offered (e.g., Band, PE) affect class size.

For the 2017-18 school year, the amount of ratio FTE allocated was reduced for all schools excluding K-8 configurations. K-5, K-8, and middle schools are expected to use at least 0.50 FTE of their ratio allocation for a PE position. Additionally, the average class size in grades 1-3 should be between 20 and 30 students; the average class size in grades 4-12 should be between 20 and 34 students. Additional non-formula FTE was allocated to schools that could not meet these PE and class size requirements.

<u>Budget</u>	<u>K-5 Schools</u>	<u>K-8 and K-12 Schools</u>	<u>Middle Schools (6-8)</u>	<u>High Schools (9-12)</u>	<u>Comment</u>
2007/08 Adopted	23.5:1*	23.5:1*	23.5:1	22.7:1	
2008/09 Adopted	23.2:1	23.2:1	23.2:1	22.7:1	* Prior to 2008/09, kindergarten staffing was calculated as part of Ratio FTE. Since then, it has been calculated separately. See the section on kindergarten staffing below for more detail.
2009/10 Adopted	23.4:1	23.4:1	23.4:1	22.9:1	
2010/11 Adopted	24.24:1	24.24:1	24.24:1	24.03:1	
2011/12 Adopted	25.0:1	24.24:1	24.24:1	29.1:1 [^]	[^] The 2011/12 High School increase in ratio incorporates a shift from Ratio to School-Wide Support, where the Ratio of 24.03 to 1 is equivalent to 25.57 to 1. The remaining increase from 25.57 to 29.1 was partially mitigated through high school scheduling changes.
2012/13 Proposed	27.0:1	26.0:1	26.0:1	31.3:1	The Proposed 2012/13 Budget included a ten million dollar reduction in school staffing.
2012/13 Adopted	25.0:1	24.24:1	24.24:1	28.35:1	The Adopted 2012/13 Budget restored school staffing and ratios through a one-time agreement among the City of Portland, the Portland Association of Teachers and PPS that included cash from the City, deferral of teacher's salary increases, furlough days for non-represented staff, and other reductions.
2013/14 Proposed	26.9.:1	25.6:1	25.25:1	30.0:1	Although the State of Oregon increased the Statewide Education budget, it does not fully make up for one-time school staffing resources. Additionally, ratios also increase through (1) shifting allocations between schools by allocating less by ratio and more by Equity (5% to 8%), (2) allocating 20.25 FTE to Focus and Priority Schools (3) HS ratios decrease as HS school-wide support increases.
2013/14 Adopted	26.9:1	25.6:1	25.25:1	25.72:1	Adopted 2012/13 Budget High School Ratio increase by 58 FTE of which 14 FTE were already in high school school wide support.
2014/15 Adopted	25.8:1	24.0:1	24.75:1	23.65:1	State of Oregon increased Statewide Education budget and PPS commits to create at least 120 more Portland Association of Teachers positions, mostly through improved Staffing Ratios.
2015/16 Adopted	25.8:1	24.0:1	24.75:1	21.63:1	High School Allocation Ratio improves to lower class size, adding equivalent of 25 FTE to High Schools. Counseling Ratio also improves at all school levels (shown in School-wide Support tables).
2016/17 Adopted	25.8:1	24.0:1	24.75:1	21.63:1	Second year of the biennium. Same ratios as 2015/16. (High Schools receive an 12 non-formula FTE for additional teachers outside staffing Ratios.)
2017/18 Adopted	27.0:1	24.0:1	26.0:1	23.4:1	Staffing reduction to close budget shortfall.

Equity FTE

In accordance with PPS Racial Educational Equity policy, which explicitly calls for the differentiation of resources, additional FTE is allocated to promote greater equity across the District. Beginning in 2017/18, this equity allocation is eight percent of the non-administrative formula (Ratio, Kindergarten, Equity) FTE. Half of the Equity FTE is allocated to schools based on students’ Socio-Economic Status, and the other half of the Equity FTE is allocated to schools based on the number and percentage of students PPS identifies as historically underserved. Thus, each school receives a two-part allocation under the Equity formula: (i) Socio- Economic Status FTE and (ii) Combined Historically Underserved FTE.



The graphic represents the formula FTE allocations used for instructors in K-5, K-8, and 6-8 schools, and helps illustrate what the equity percentage actually means. Note that this graphic is for illustrative purposes only; individual sections are not to scale. Additionally, the difference between Socio-Economic Status and Historically Underserved Equity FTE is not shown, though they would both comprise half of the equity FTE allocation.

(i) Socio-Economic Status FTE is determined based on each school’s number of students who are eligible for free meals by Direct Certification (see background information on prior pages). At high schools, four percent of the non-administrative formula is allocated in this manner; at all other schools, three-and-a-half percent of the non-administrative formula is allocated in this manner. All K-5, K-8 and 6-8 schools where more than 15% of students are identified as eligible will receive a Socio-Economic Status allocation in 2017/18 at an eligible-student-to-FTE ratio of 124:1. This 15% minimum requirement (floor) was designed to concentrate the allocation of the Equity factor to higher poverty schools, including those schools where Title I is no longer available following the change in federal Title I thresholds in 2012/13. Regardless of the percent of eligible students, all district high schools will receive a Socio-Economic Status allocation at an eligible-student-to FTE ratio of 118:1.

(ii) Combined Historically Underserved FTE is determined based on each school’s number of students who meet one of the following criteria: Special Education Eligibility, Limited English Proficiency, free meal eligibility by Direct Certification (see background information on prior pages), African-American, Latino, Native American or Pacific Islander race, including multi-racial students that identify as any of these groups. At high schools, four percent of the non-administrative formula is allocated in this manner; at all other schools, three-and-a-half percent of the non-administrative formula is allocated in this manner. K-5, K-8 and 6-8 schools with more than 40% of students meeting this criterion will receive a Combined Historically Underserved allocation in 2017/18 at an eligible-student-to-FTE ratio of 201:1. This 40% minimum requirement (floor) was designed to concentrate the allocation of the Equity factor to schools with higher concentrations of historically underserved students, including those schools where Title I is no longer available. Regardless of the percent of eligible students, all district high schools will receive a Combined Historically Underserved allocation at an eligible-student-to FTE ratio of 250:1.

The Direct Certification measure identifies fewer students as meeting the economic disadvantage criterion. To offset the impact of this measurement change the minimum requirements (floors) for K-5, K-8 and middle schools were reduced from 30% to 15% for the Socio-Economic Status FTE allocation and from 45% to 40% for Combined Historically Underserved FTE allocation, starting in 2015/16.

Kindergarten

Beginning in 2015/16, the State of Oregon allowed districts to claim full weighting of students for Full-day Kindergarten through the State School Fund. The General Fund allocates funding for the full school day in all elementary schools. In past years, the second half of the school day was funded through Title I in Title I schools, and by parent-paid tuition in non-Title I schools. Now Full-day Kindergarten is funded completely through the General Fund.

The District's target for maximum Kindergarten class size in fall 2017/18 increased from 25 to 28 students. Since 2008/09, the Kindergarten allocation has been separate from the Ratio Component. Kindergarten FTE is allocated by classroom. Maintaining manageable Kindergarten class sizes is a top priority of PPS, and it's important to note that the average Kindergarten class size will typically be less than 28 students.

The Kindergarten allocation occurs in two phases – (i) an initial allocation as part of the regular spring staff allocation process; and, (ii) a secondary allocation to adjust class size once actual fall enrollment is known.

1. The initial allocation, contained in this budget document, provides sufficient staff to each school so that no Kindergarten class exceeds 28 students (based on projected student numbers).
2. In the fall when students enroll, if average Kindergarten class size exceeds 28 students, then allocation of additional resources will be considered. With some exceptions, a new section of Kindergarten will be provided to schools with increased Kindergarten enrollment.

If a school has only one class of Kindergarten with more than 28 students, a part-time educational assistant may be added instead of a full teacher. Similarly, exceptions to the maximum class size of 28 may occur where a school facility does not have space for an additional section, or if there are programmatic reasons for a slightly larger class size (as in an immersion program).

Kindergarten will see additional support through allocation of educational assistants at schools where more than 60% of the students are identified as Combined Historically Underserved ("CU") (see General Fund Equity section for definition). At these schools, the General Fund will fund a half-time Educational Assistant (EA) in each kindergarten classroom. Additionally, at Title I schools, Title I will fund the second half of the Kindergarten Educational Assistant to make them full time in these schools. This investment has been made in support of the PPS third grade reading priority which is focused on ensuring that all children in PPS can read-to-learn by third grade.

Classroom Size	Teacher FTE	General Fund EA if >60% CU	Title-I EA if Title-I School
0 to 28	1.00	0.25	0.25
29 to 56	2.00	0.50	0.50
57 to 84	3.00	0.75	0.75
85 to 112	4.00	1.00	1.00
113 to 140	5.00	1.25	1.25
141 to 168	6.00	1.50	1.50

School-Wide Support

The *School-Wide Support Tables* (shown below) indicate the number and types of positions allocated to each school depending on school size and configuration (K-5, K-8, K-12, middle, or high schools).

Counselors

Counselors were added to the school-wide support table in 2008/09 to provide a counseling presence in all schools. The following table shows the recent historical changes in counselor allocations to schools; note that counselor allocations are rounded to the nearest 0.50 FTE.

Counselors	2014/15	2015/16	2016/17	2017/18 Adopted Budget
K-5, K-8, and 6-8	Minimum 0.50	400:1 (minimum 1.0)	400:1 (minimum 1.0)	400:1 (minimum 1.0)
High schools	350:1	300:1	300:1	300:1

Discretionary Support and Media Specialists

All schools have been allocated a half-time media specialist position (no change from 2016/17). A school principal may, however, use a portion of the school’s Ratio FTE allocation for additional media specialist and library assistant staffing, to allow for library staffing during all school hours. Additionally, discretionary support allocations have been added for K-5, K-8, and middle schools. This allocation allows principals more flexibility in using FTE.

Discretionary Support/ Media Specialist	2016/17	2017/18 Adopted Budget
K-5, K-8	Library open full week. All schools allocated 0.50 Media Specialist. Schools above 70% HU allocated an additional 0.50 Media Specialist. All schools also allocated 0.25 FTE half time classified position that may be used for a library assistant to keep library open the other half of the week.	Library open full week. All schools allocated 0.50 Media Specialist. All K-5 and K-8 schools above 70% Historically Underserved receive an additional 0.50 FTE in discretionary support. Non-formula allocated to ensure all schools have the library open all school hours.
Middle schools	Library open full week. All schools allocated 0.50 Media Specialist. Schools above 70% HU allocated an additional 0.50 Media Specialist. All schools also allocated 0.25 FTE half time classified position that maybe a library assistant to keep library open the other half of the week.	Library open full week. All schools allocated 0.50 Media Specialist. All middle schools above 70% Historically Underserved receive an additional 0.50 FTE in discretionary support. Non-formula allocated to ensure all schools have the library open all school hours.
High schools	Discretionary School wide support allocation includes Media Specialist.	Discretionary support reduced by 36%.

Secretaries and Classified Support

In 2017/18, all schools receive, at minimum, one and a half full time secretary positions (or 0.75 FTE; see tables below). In K-5 and K-8 schools, half-time classified positions are moved to discretionary support for 2017/18. Although each school’s leadership retains some discretion over use of school-wide allocations, counselor and secretary positions cannot be converted to other uses.

School-Wide Support Tables for 2017/18

In high schools, there are additional school-wide support positions not shown in the school allocations. These are positions under the supervision of central departments, namely athletic directors, campus monitors, and IT support positions.

K-5 Schools

FTE Allocated by School Enrollment ¹	<300	300-349	350-399	400-499	500-599	600-699	700-799
Principal/Assistant Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal					1.00	1.00	1.00
Secretary	0.75	0.75	0.75	0.75	0.75	1.00	1.00
Media Specialist	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Counselor	1.00	1.00	1.00	1.00	1.50	1.50	2.00
Discretionary Support (1)	0.25	0.25	0.25	0.25	0.25	0.25	0.25
K-5 School Total	3.50	3.50	3.50	3.50	5.00	5.25	5.75

(1) K-5 and K-8 schools which are above 80% Historically Underserved receive an additional 0.50 FTE in dicretionary support.

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

K-8 Schools

FTE Allocated by School Enrollment^	<250	250-299	300-399	400-499	500-599	600-699	700-799
Principal/Assistant Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal	-	-	-	1.00	1.00	1.00	1.00
Secretary	0.75	0.75	0.75	0.75	0.75	1.00	1.00
Media Specialist	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Counselor	1.00	1.00	1.00	1.00	1.50	1.50	2.00
Discretionary Support (1)	0.25	0.25	0.25	0.25	0.25	0.25	0.25
K-8 School Total	3.50	3.50	3.50	4.50	5.00	5.25	5.75

(1) K-5 and K-8 schools which are above 80% Historically Underserved receive an additional 0.50 FTE in discretionary support.

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

Middle Schools

FTE Allocated by School Enrollment	<400	400-499	500-599	600-699	700-799	800-899
Principal/Assistant Principal	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	0.75	0.75	0.75	0.75	0.75	0.75
Media Specialist	0.50	0.50	0.50	0.50	0.50	0.50
Counselor	1.00	1.00	1.50	1.50	2.00	2.00
Discretionary Support	0.50	0.50	1.25	1.50	1.50	1.50
Middle School Total	4.75	4.75	6.00	6.25	6.75	6.75

(1) K-5 and K-8 schools which are above 80% Historically Underserved receive an additional 0.50 FTE in discretionary support.

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

High Schools

FTE Allocated by School Enrollment	<500	500-599	600-699	700-799	800-899	900-999	1000-1099	1100-1199	1,200-1,299	1,300-1,399	1,400-1,499	1,500-1,599	1,600+
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Vice Principal	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Secretary	1.00	1.00	1.50	1.50	1.50	1.50	1.50	1.50	1.75	1.75	2.00	2.00	2.00
College /Career Coordination	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Discretionary Support	0.75	1.00	1.00	1.25	1.50	2.00	2.00	2.00	2.25	2.50	2.50	2.75	3.00
High School Total	5.25	5.50	6.00	7.25	7.50	8.00	8.00	8.00	8.50	8.75	9.00	9.25	9.50

FTE Allocated by School Enrollment	<375	375-524	525-674	675-824	825-974	975-1124	1125-1274	1275-1424	1425-1574	1575-1724	1725+
Counselor	1.00	1.50	2.00	2.50	3.00	3.50	4.00	4.50	5.00	5.50	6.00

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

Starting 2014-15 SY, Campus Monitors provided centrally through the Security Services department.

Starting 2015-16 SY, Athletic Directors provided centrally through the Athletic department.

Starting 2016-17 SY, Counselors in a separate table to more accurately allocate on a 300:1, rounding to the nearest 0.50 FTE.

Starting 2016-17 SY, 0.50 IT Support provided centrally through the IT department, and not in Discretionary Support.

Additionally in non-formula licensed (not shown above), each HS receives 1.0 FTE for college/career 9th grade courses.

Starting in 2017-18 SY, High School Discretionary Support reduced by 36% as a budget balancing measure.

General Fund K-5 Arts

In the November 2012 election, Portland residents passed the Arts Education and Access income tax, which provides funding for art teachers for students in Kindergarten to 5th grades. Initially, teachers were allocated to all schools with students in grades K to 5 at a ratio of 500 : 1, rounded to the nearest 0.5 FTE. In 2015/16 the Arts FTE ratio was improved to 445:1, based upon spending patterns in 2014/15. This improved Ratio means that 9 schools receive an additional half-time K-5 Arts teacher.

Arts FTE at 445:1 by 0.5 increments

K-5 Enrollment	Arts FTE
<334	0.50
334 to 556	1.00
>557	1.50

This staffing allocation must be used to hire licensed teachers for the arts (music, art, dance, drama) for students in grades K-5.

General Fund Allocations Outside the Formula

Formula-based allocations cannot always reflect the special circumstances of a particular school. As a result, it is sometimes necessary to make additional allocations to account for unusual school requirements or schools in transitioning situations. These allocations are shown in the 2017/18 School General Fund Staffing tables column labeled “Non-Formula.”

The largest category of “non-formula” FTE are those provided to Focus, Priority and schools formerly receiving SIG (School Improvement Grant) dollars. This allocation includes 30.5 non-formula FTE. The schools receiving this FTE have not changed from 2016/17 with the exception of Vernon K-8, which no longer meets focus/priority criteria.

Priority / Former SIG (School Improvement Grant) schools are high poverty schools whose achievement ranked in the lowest 5% (approx.) of Title I schools in the state based on Oregon’s new rating formula. These schools were assigned this four-year designation due to very low achievement and growth, and need additional supports and interventions. Former SIG schools include Rosa Parks, King, Chief Joseph/Ockley Green, Roosevelt, and Madison. For 2017/18, Woodlawn continues to receive a SIG allocation.

Focus schools are high poverty schools which were ranked in the lowest 15% (approx.) of Title I schools and need additional support in closing the achievement gap and addressing achievement for historically underserved subgroups. PPS Focus schools (and targeted FTE) are: César Chávez (1.25), Jefferson (2.25), Lane (1.25), Rigler (1.25), Scott (1.25), Sitton (1.25), Whitman (1.25), and Woodmere (1.25). Other Title I schools identified with low ranking are included in this Focus allocation; these are Lee (1.25), Boise-Eliot/Humboldt (1.25), and George (1.25).

Additional Non-Formula Additions

There are a number of other non-formula additions. Starting in 2017/18, all K-5 and K-8 schools are initially allocated non-formula FTE to ensure they can meet core in grades K-5. To calculate this, the expected number of sections per grade is estimated for each school according to district-determined maximum class sizes and projected enrollment. In addition, PE and arts allocations for the school are considered. This calculation is compared with the initial FTE allocation for the school. Any additional FTE necessary to meet core program are allocated to the school as non-formula.

More examples of non-formula FTE allocated to schools are as follows:

- Adjustments made for programs that require additional investment. Some of these include:
 - High School Focus Options (Benson High, Jefferson Middle College) and alternative programs such as Alliance High School and ACCESS
 - Vernon, King, Skyline, and Sabin are working towards being authorized as International Baccalaureate schools and receive non-formula FTE for this transition
 - 7 FTE for schools that participated in the PEEK (Physical Education Expansion K-8) grant
- Schools operating on more than one site (including Alliance High School, Beverly Cleary, Chapman)
- Schools faced with significant transition, such as those undergoing a move due to capital improvement/bond planning
- Middle grades additional electives and/or AVID (Advancement Via Individual Determination) implementation
- High schools for college and career 9th grade classes
- PE and library positions added back to retain 2016-17 FTE levels.

Grant Funds and Special Revenue Funds

Many schools also have grant and/or special revenue funds that provide for additional staff in the schools.

Title IA Allocations

The largest single source of grant funds that provide additional FTE for both certified and classified staff in the schools is the Federal Title IA grant. A significant amount of the Title IA funds received by the District are allocated directly to elementary, middle and K-8 schools where at least 40% of the students would qualify for free meals through Direct Certification. The funds are targeted to support students from low income families. Dollars are allocated per qualifying student. High schools only receive Title I funding if they are identified by Direct Certification as "High Poverty" by a free meals percentage of 46.8%, which is equivalent to 75% Free or Reduced Price Meals under the prior calculation method.

As described earlier, PPS adopted a new measurement for economic disadvantage in 2015/16 called the Community Eligibility Provision. This provision uses the number of students identified as Directly Certified for free school meals. Direct Certification thresholds have been aligned with the previously used free/reduced-priced meals rate to ensure schools did not suffer a loss in funding as a result of this measurement change. Title I per student allocation rates in 2017/18 are unchanged from 2016/17.

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

Other Grants

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

Special Revenue

Other staffing at schools can come from revenue raised from families either through individual school foundations or through a district-wide fund ([All Hands Raised](#)).

School Foundation Funds

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

Special Education and English as a Second Language

Both Special Education and ESL/Bilingual programs provide staff in the schools. Each school has some FTE allocation from each of these programs. Both programs are supported by a combination of general fund and grant/special revenue funds.

SPECIAL EDUCATION (SpEd) STAFFING

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

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

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

Learning Center Teachers (K-12)

Learning Center teachers are allocated in 0.5 FTE increments, rounded to the nearest 0.5 FTE. The learning center ratio for K-5, K-8, 6-8 and K-12 are as follows:

- Minimum for K-5 is 1.0 except buildings with 12 or less LC students or building size is under 175
- Minimum for K-8 is 1.5 except building with 25 or less LC students
- Minimum for 6-8 is 2.0 except buildings with 50 or less LC students
- Minimum for K-12 is 2.0
- All buildings get a 0.2 increase for combined underserved between 45% and 65% and 0.4 increase for over 65%, 0.5 increase for over 500 combined underserved and 1.0 increase over 600 combined underserved

The Learning Center ratio for high schools remains the same as this year with student to teacher ratio of 28:1.

One-to-One Paraeducators

For 2017/18, paraeducators will be assigned to buildings to meet the needs of students as indicated by services on Individual Education Plan (IEP). All paraeducators for adult assistance in all grades K-12 will be allocated from an FTE pool controlled by the central Special Education department.

DESIGNATED SPECIAL EDUCATION CLASSROOMS

Designated Classroom staffing is as follows:

Behavior Classrooms

Behavior Classrooms (up to 15 students):

Grades K-8

1 Teacher

2 Paraeducators

High School Therapeutic Classroom (up to 15 students):

1 Teacher

2 Paraeducators

1 Qualified Mental Health Professional (QMHP)

Communication Behavior Classrooms (CB)

CB Classrooms (up to 15 students):

1 Grade K-5 Teacher

3 Paraeducators

Grades K-8 CB Team

1 Teacher

2 Paraeducators

Intensive Skills Centers

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

- 1 Teacher
- 3 Paraeducators

OTHER SPECIAL EDUCATION STAFFING

School Psychologists (K-12)

School Psychologists are allocated using the following formula:

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

Schedules will continue to be divided into full days at each school they serve. These FTE are held and allocated centrally.

Speech and Language Pathologists (K-12)

- K-5, K-8, 6-8 Speech and Language Pathologists are allocated based on a ratio of 50:1 (that is, 50 students receiving speech services to one FTE).
- HS allocations are based on a ratio of 55:1.
- This ratio result is adjusted by an addition of 0.1 FTE for each CB and Intensive Skills classroom at all levels. Allocations are rounded to the nearest 0.2 FTE to provide for full days at each school, reducing lost service due to time spent in travel between buildings. These FTE are held and allocated centrally.

ENGLISH AS A SECOND LANGUAGE (ENGLISH LANGUAGE DEVELOPMENT) STAFFING

ESL Department is projecting to serve approximately 3800 students next school year. Our goal continues to be to provide quality program models and services that promote English language development growth, high outcomes in reading and in math and high graduation rates. We expect that our staffing allocation be used to help achieve the linguistic growth and support the unique needs of our diverse emergent bilingual students in all of our schools. We acknowledge that in order to produce high achievements for our EBs all staffing allocation decisions must help provide the best educational programs that keeps in mind our historically underserved students, specifically Emergent Bilinguals, dual identified students and students with interrupted formal education at the heart of school educational programs and services.

The table below describes English language development teacher allocation for 2017/18. At schools with low numbers of students, services are provided by teachers on an itinerant basis or by school-based staff with specific English Language Development ("ELD") training.

ELL Students	Teacher Allocations
1 - 14	0.25 *
15 - 29	0.50
30 - 49	1.00
50 - 74	1.50
75 - 99	2.00
100 - 129	2.50
130 - 159	3.00
160 - 189	3.50
190 - 219	4.00
220 - 249	4.50

* In 2017/18 in six schools with less than 10 ELL students, support will be provided by an instructional coach in place of the 0.25 FTE teacher allocation

Schools with 15 students and above are allocated teachers in 0.5 FTE increments.

In addition, based on unique conditions at certain schools, the ESL FTE allocations are decreased, adjusted or augmented above and beyond the regular staffing formula in the following situations:

1. ESL department will consult with individual schools with very small Emergent Bilingual populations and allocate FTE based on unique program/services (i.e. schools with less than five EBs)
2. Some K-8 schools with split campuses and 1.0 or fewer FTE allocated by formula are staffed at the next increment (ESL Dept. will consult with schools where this may apply)
3. Some K-8 schools with students spanning all grade and ELD levels and 1.0 or fewer FTE allocated by formula are staffed at the next increment (ESL Dept. will consult with schools where this may apply)
4. Some high schools receive a minimum 0.5 FTE allocation (ESL Dept. will consult with schools where this may apply)

Bilingual Educational Assistants

Bilingual educational assistant (EA) staffing is based on the same EB student projection used for teacher allocation plus extra weighting of students in language proficiency testing (averaging an emergent and early progressing ELPA21 proficiency level). Students in these levels get double Bilingual EA support during core classes and may support EB families as needed.

Emergent bilingual student projections for 2017/18 were developed by ESL Department based on a roll forward of 2016/17 students by grade and estimates of students moving through the proficiency levels. Projections also consider the following:

- three year school trends of overall EB counts at each school
- school trends of EBs entering at kindergarten, promoting fifth or 8th grade and graduating HS
- school projected trends of EBs who exit ESL program

To the extent that resources are available, staffing will be adjusted to reflect differences between October enrollment and the projections initially used for staffing.

Weighted ELL Students	EA Allocation (0.875 FTE considered full time)
Fewer than 50	No EA allocation
50-99	0.438 FTE (half time EA)
100-149	0.875 FTE (1 EA)
150-199	1.313 FTE (1.5 EA)
200-249	1.75 FTE (2 EA)
250-299	2.188 FTE (2.5 EA)
300-349	2.625 FTE (3 EA)

2017/18 School General Fund Staffing

Grade Span (17-18)	School / Program	Percentage		Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Student Count for Staffing	School-Wide Support						KG Eas to schools with >60% Combined Historically Underserved	Ratio FTE		Equity FTE		Non-Formula		Total General Fund FTE	K-5 Arts	General Fund FTE with Arts
		Free by Direct Certification	Historically Underserved				Principal	Assistant / Vice Principal	Secretary	Media Specialist	Discretionary Support	Counselor		Kindergarten Allocation	Gr 1-12 FTE by Ratio	Socio Economic Status FTE	Historically Underserved FTE	Administrative	Licensed			
K-5	Abemethy	5%	25%	84	438	522	1.00	1.00	0.75	0.50	0.25	1.50	3.00	16.22	1.23	24.45	1.00	25.45				
K-5	Ainsworth	2%	29%	100	534	634	1.00	1.00	1.00	0.50	0.25	1.50	4.00	19.78	0.90	29.93	1.50	31.43				
K-5	Alameda	4%	21%	115	637	752	1.00	1.00	1.00	0.50	0.25	2.00	5.00	23.59		34.34	1.50	35.84				
K-5	Atkinson	19%	48%	67	368	435	1.00	1.00	0.75	0.50	0.25	1.00	3.00	13.63	0.59	0.91	1.00	22.63	1.00	23.63		
K-5	Beach	31%	64%	81	383	464	1.00	1.00	0.75	0.50	0.25	1.00	0.75	3.00	14.19	1.11	1.39	1.62	25.56	1.00	26.56	
K-5	Bridlemile	8%	30%	74	442	516	1.00	1.00	0.75	0.50	0.25	1.50	3.00	16.37			1.51	24.88	1.00	25.88		
K-5	Buckman	20%	45%	76	402	478	1.00	1.00	0.75	0.50	0.25	1.00	3.00	14.89	0.83	1.17	0.36	23.75	1.00	24.75		
K-5	Capitol Hill	11%	33%	77	376	453	1.00	1.00	0.75	0.50	0.25	1.00	3.00	13.93			1.07	21.50	1.00	22.50		
K-5	Chapman	20%	40%	86	468	554	1.00	1.00	0.75	0.50	0.25	1.50	4.00	17.33	0.90	1.11	1.50	2.08	30.91	1.00	31.91	
K-5	Chief Joseph	24%	49%	53	310	363	1.00	1.00	0.75	0.50	0.25	1.00	2.00	11.48	0.67	0.83	1.77	20.25	1.00	21.25		
K-5	Duniway	6%	21%	89	442	531	1.00	1.00	0.75	0.50	0.25	1.50	4.00	16.37			1.38	25.75	1.00	26.75		
K-5	Forest Park	0%	19%	68	363	431	1.00	1.00	0.75	0.50	0.25	1.00	3.00	13.44			1.31	21.25	1.00	22.25		
K-5	Glencoe	11%	37%	67	413	480	1.00	1.00	0.75	0.50	0.25	1.00	3.00	15.30			0.70	22.50	1.00	23.50		
K-5	Grout	42%	67%	72	321	393	1.00	1.00	0.75	0.50	0.25	1.00	0.75	3.00	11.89	1.27	1.24	1.79	23.43	1.00	24.43	
K-5	James John	49%	76%	68	327	395	1.00	1.00	0.75	0.50	0.25	1.00	0.75	3.00	12.11	1.54	1.46	0.89	23.25	1.00	24.25	
K-5	Kelly	48%	80%	75	495	570	1.00	1.00	1.00	0.75	0.75	1.50	0.75	3.00	18.33	2.23	2.27	0.67	32.75	1.50	34.25	
K-5	Lewis	19%	43%	65	354	419	1.00	1.00	0.75	0.50	0.25	1.00	3.00	13.11	0.63	0.87	1.39	22.50	1.00	23.50		
K-5	Llewellyn	6%	29%	74	426	500	1.00	1.00	0.75	0.50	0.25	1.50	3.00	15.78			0.25	23.03	1.00	24.03		
K-5	Maplewood	14%	31%	67	327	394	1.00	1.00	0.75	0.50	0.25	1.00	3.00	12.11			1.39	20.00	1.00	21.00		
K-5	Markham	40%	63%	73	362	435	1.00	1.00	0.75	0.50	0.25	1.00	0.75	3.00	13.41	1.52	1.48	1.09	24.75	1.00	25.75	
K-5	Peninsula	40%	72%	61	223	284	1.00	1.00	0.75	0.50	0.25	1.00	0.75	3.00	8.26	0.96	1.04	3.24	20.75	0.50	21.25	

2017/18 School General Fund Staffing

Grade Span (17-18)	School / Program	Percentage		Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Student Count for Staffing	School-Wide Support						KG EAs to schools with >60% Combined Historically Underserved	Ratio FTE		Equity FTE		Non-Formula		Total General Fund FTE	K-5 Arts	General Fund FTE with Arts		
		Free by Direct Certification	Historically Underserved				Principal	Assistant / Vice Principal	Secretary	Media Specialist	Discretionary Support	Counselor		Kindergarten Allocation	Gr 1-12 FTE by Ratio	Socio Economic Status FTE	Historically Underserved FTE	Administrative	Licensed					
K-5	Richmond	4%	20%	111	533	644	1.00	1.00	1.00	0.50	0.25	1.50	4.00	19.74	0.26	29.25	1.50	30.75	1.50	30.75	1.50	30.75		
K-5	Rieke	6%	30%	65	336	401	1.00	0.75	0.50	0.25	1.00	3.00	12.44	3.00	12.44	1.31	20.25	1.00	21.25	1.00	21.25	1.00	21.25	
K-5	Rigler	58%	86%	86	390	476	1.00	0.75	0.50	0.75	1.00	1.00	14.44	2.35	2.15	1.00	1.81	30.75	1.00	31.75	1.00	31.75	1.00	31.75
K-5	Rosa Parks	79%	96%	45	252	297	1.00	0.75	0.50	0.75	1.00	0.50	9.33	2.00	1.50	1.00	3.67	24.00	0.50	24.50	0.50	24.50	0.50	24.50
K-5	Sifton	58%	86%	75	324	399	1.00	0.75	0.50	0.75	1.00	0.75	12.00	1.83	1.67	1.00	2.75	27.00	1.00	28.00	1.00	28.00	1.00	28.00
K-5	Stephenson	3%	28%	54	302	356	1.00	0.75	0.50	0.25	1.00	2.00	11.19	2.00	11.19	1.81	18.50	1.00	19.50	1.00	19.50	1.00	19.50	
K-5	Whitman	50%	75%	41	211	252	1.00	0.75	0.50	0.75	1.00	0.50	7.81	1.05	0.95	2.94	19.25	0.50	19.75	0.50	19.75	0.50	19.75	
K-5	Woodlawn	44%	81%	51	270	321	1.00	0.75	0.50	0.75	1.00	0.50	10.00	1.18	1.32	1.00	3.00	23.00	0.50	23.50	0.50	23.50	0.50	23.50
K-5	Woodmere	52%	78%	54	241	295	1.00	0.75	0.50	0.25	1.00	0.50	8.93	1.30	1.20	2.82	20.25	0.50	20.75	0.50	20.75	0.50	20.75	
K-5	Woodstock	16%	35%	97	446	543	1.00	0.75	0.50	0.25	1.50	4.00	16.52	0.50	0.98	26.00	1.00	27.00	1.00	27.00	1.00	27.00	1.00	27.00
	K-5 Subtotal			2,271	11,716	13,987	4.00	24.00	15.50	10.75	36.50	8.25	433.92	22.46	22.54	5.50	46.99	756.41	30.50	786.91	30.50	786.91	30.50	786.91
K-8	Arleta	32%	56%	60	390	450	1.00	0.75	0.50	0.25	1.00	3.00	16.25	1.20	1.30	0.50	26.75	0.50	27.25	0.50	27.25	0.50	27.25	
K-8	Astor	25%	50%	58	397	455	1.00	0.75	0.50	0.25	1.00	3.00	16.54	0.90	1.10	1.42	27.46	0.50	27.96	0.50	27.96	0.50	27.96	
K-8	Boise-Eliot/Hum-	58%	91%	68	444	512	1.00	0.75	0.50	0.75	1.50	0.75	18.50	2.56	2.44	1.75	34.50	1.00	35.50	1.00	35.50	1.00	35.50	
K-8	Beverly Cleary	6%	23%	96	807	903	1.00	1.00	0.50	0.25	2.00	4.00	33.63	1.00	1.65	46.03	1.50	47.53	1.50	47.53	1.50	47.53	1.50	47.53
K-8	Bridger	37%	71%	77	442	519	1.00	0.75	0.50	0.25	1.50	0.75	18.42	1.60	1.90	2.08	32.75	1.00	33.75	1.00	33.75	1.00	33.75	
K-8	César Chávez	53%	88%	64	511	575	1.00	0.75	0.50	0.75	1.50	0.75	21.29	2.48	2.52	4.35	39.89	1.00	40.89	1.00	40.89	1.00	40.89	
K-8	Creative Science	15%	37%	48	446	494	1.00	0.75	0.50	0.25	1.00	2.00	18.58	0.50	0.46	26.04	0.50	26.54	0.50	26.54	0.50	26.54	0.50	26.54
K-8	Creston	32%	59%	43	309	352	1.00	0.75	0.50	0.25	1.00	2.00	12.88	0.94	1.06	1.93	22.31	0.50	22.81	0.50	22.81	0.50	22.81	
K-8	Faubion	46%	81%	67	440	507	1.00	0.75	0.50	0.75	1.50	0.75	18.33	1.89	2.11	1.59	33.17	1.00	34.17	1.00	34.17	1.00	34.17	

2017/18 School General Fund Staffing

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		Free by Direct Certification	Historically Underserved				Principal	Assistant / Vice Principal	Secretary	Media Specialist	Discretionary Support	Counselor		Kindergarten Allocation	Gr 1-12 FTE by Ratio		Socio Economic Status FTE	Historically Underserved FTE				Administrative	Licensed
K-8	Harrison Park	55%	85%	72	591	663	1.00	1.00	1.00	0.50	0.75	1.50	0.75	3.00	24.63	3.08	2.92	1.00	1.00	41.13	1.00	42.13	
K-8	Hayhurst	15%	33%	99	501	600	1.00	1.00	1.00	0.50	0.25	1.50	1.00	4.00	20.88	1.00	1.00	1.00	1.10	33.23	1.00	34.23	
K-8	Irvington	17%	47%	52	388	440	1.00	1.00	0.75	0.50	0.25	1.00	1.00	2.00	16.17	0.56	0.94	1.03	1.03	25.20	0.50	25.70	
K-8	Laurelhurst	7%	24%	69	607	676	1.00	1.00	1.00	0.50	0.25	1.50	1.50	3.00	25.29			0.70	0.70	34.24	1.00	35.24	
K-8	Lee	47%	79%	52	398	450	1.00	1.00	0.75	0.50	0.25	1.00	0.50	2.00	16.58	1.73	1.77	2.50	2.50	29.58	0.50	30.08	
K-8	Lent	53%	86%	56	458	514	1.00	1.00	0.75	0.50	0.75	1.50	0.50	2.00	19.08	2.26	2.24	2.00	2.00	33.58	1.00	34.58	
	Martin Luther King																						
K-8	Jr.	61%	87%	68	322	390	1.00	1.00	0.75	0.50	0.75	1.00	0.75	3.00	13.42	1.87	1.63	1.00	4.96	30.63	0.50	31.13	
K-8	Marysville	44%	67%	44	308	352	1.00	1.00	0.75	0.50	0.25	1.00	0.50	2.00	12.83	1.30	1.20	2.44	2.44	23.77	0.50	24.27	
K-8	Roseway Heights	25%	48%	69	577	646	1.00	1.00	1.00	0.50	0.25	1.50	1.50	3.00	24.04	1.37	1.63	2.25	2.25	37.54	1.00	38.54	
K-8	Sabin	14%	40%	71	476	547	1.00	1.00	0.75	0.50	0.25	1.50	1.50	3.00	19.83		1.00	2.92	2.92	31.75	1.00	32.75	
K-8	Scott	51%	79%	69	457	526	1.00	1.00	0.75	0.50	0.25	1.50	0.75	3.00	19.04	2.32	2.18	2.25	2.25	34.54	1.00	35.54	
K-8	Skyline	9%	32%	25	272	297	1.00	1.00	0.75	0.50	0.25	1.00	1.00	1.00	11.33			3.37	3.37	19.20	0.50	19.70	
	Sunnyside Environmental																						
K-8	ronmental	15%	37%	58	558	616	1.00	1.00	1.00	0.50	0.25	1.50	1.50	3.00	23.25	1.00		0.60	0.60	33.10	1.00	34.10	
K-8	Vernon	28%	52%	69	427	496	1.00	1.00	0.75	0.50	0.25	1.00	1.00	3.00	17.79	1.17	1.33	2.61	2.61	30.40	1.00	31.40	
K-8	Vestal	48%	72%	57	332	389	1.00	1.00	0.75	0.50	0.25	1.00	0.75	3.00	13.83	1.57	1.43	1.92	1.92	27.00	0.50	27.50	
K-8	Winterhaven	4%	22%	24	328	352	1.00	1.00	0.75	0.50	0.25	1.00	1.00	1.00	13.67			0.50	0.50	18.67	0.50	19.17	
	K-8 PK/K - 8 Total			1,535	11,186	12,721	25.00	19.00	20.25	12.50	9.25	32.00	7.50	67.00	466.08	31.30	30.70	4.00	47.87	772.45	20.00	792.45	

2017/18 School General Fund Staffing

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		Free by Direct Certification	Historically Underserved				Principal	Assistant / Vice Principal	Secretary	College Career Coord	Media Specialist	Discretionary Support	Counselor		Kindergarten Allocation	Gr 1-12 FTE by Ratio	Socio Economic Status FTE	Historically Underserved FTE	Administrative	Licensed			
6-8	Beaumont	24%	47%	-	569	569	1.00	1.00	0.75	0.50	1.25	1.50	1.50	21.88	1.14	1.36	0.70	31.08	0.70	31.08	31.08		31.08
6-8	da Vinci	13%	37%	-	468	468	1.00	1.00	0.75	0.50	0.50	1.00	1.00	18.00			0.45	23.20	0.45	23.20	23.20		23.20
6-8	George	63%	90%	-	393	393	1.00	1.00	0.75	0.50	1.00	1.00	1.00	15.12	2.12	1.88	2.45	26.82	2.45	26.82	26.82		26.82
6-8	Gray	12%	30%	-	560	560	1.00	1.00	0.75	0.50	1.25	1.50	1.50	21.54			0.59	28.13	0.59	28.13	28.13		28.13
6-8	Hosford	19%	36%	-	634	634	1.00	1.00	0.75	0.50	1.50	1.50	1.50	24.38	1.00		0.25	31.88	0.25	31.88	31.88		31.88
6-8	Jackson	17%	41%	-	637	637	1.00	1.00	0.75	0.50	1.50	1.50	1.50	24.50	0.81	1.20	0.20	32.95	0.20	32.95	32.95		32.95
6-8	Lane	49%	75%	-	447	447	1.00	1.00	0.75	0.50	0.50	1.00	1.00	17.19	1.81	1.69	4.00	29.44	4.00	29.44	29.44		29.44
6-8	Mt Tabor	13%	34%	-	746	746	1.00	1.00	0.75	0.50	1.50	2.00	2.00	28.69			0.31	35.75	0.31	35.75	35.75		35.75
6-8	Ockley Green	35%	67%	-	601	601	1.00	1.00	0.75	0.50	1.50	1.50	1.50	23.12	1.61	1.89	1.00	34.57	1.00	34.57	34.57		34.57
6-8	Sellwood	10%	33%	-	603	603	1.00	1.00	0.75	0.50	1.50	1.50	1.50	23.19			0.04	29.48	0.04	29.48	29.48		29.48
6-8	West Sylvan	5%	24%	-	887	887	1.00	1.00	0.75	0.50	1.50	2.00	2.00	34.12			2.38	43.25	2.38	43.25	43.25		43.25
MIDDLE SCHOOL TOTAL				-	6,545	6,545	11.00	11.00	8.25	5.50	13.50	16.00	16.00	251.73	8.49	8.01	1.00	346.55	1.00	346.55	346.55		346.55
K - 8	ACCESS	5%	26%	-	353	353	1.00	1.00	0.75	0.50	0.25	1.00	1.00	14.71			0.80	19.01	0.80	19.01	19.01	0.50	19.51
K - 12	MLC	11%	39%	24	403	427	1.00	1.00	0.75	0.50	1.00	1.00	1.00	1.00	16.79			1.21	24.75	1.21	24.75	0.50	25.25

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9-12	Benson	31%	67%	1,061	1.00	2.00	1.50	1.50	2.00	3.50	45.34	2.73	2.77	3.04	65.38		
9-12	Cleveland	14%	32%	1,664	1.00	2.00	1.50	1.50	3.00	5.50	71.11	2.19	2.31	1.00	92.61		
9-12	Franklin	28%	53%	1,677	1.00	2.00	1.50	1.50	3.00	5.50	71.67	3.98	3.53	1.00	96.67		
9-12	Grant	9%	30%	1,478	1.00	2.00	1.50	1.50	2.50	5.00	63.16	1.18	1.82	1.00	83.55		
9-12	Jefferson	40%	78%	633	1.00	1.00	1.50	1.50	1.00	2.00	27.05	2.07	1.93	1.00	45.80		
9-12	Lincoln	4%	21%	1,742	1.00	2.00	1.50	1.50	3.00	6.00	74.44	0.63	1.37	1.00	93.94		
9-12	Madison	39%	68%	1,108	1.00	2.00	1.50	1.50	2.00	3.50	47.35	3.55	2.96	7.00	72.35		
9-12	Roosevelt	48%	81%	897	1.00	2.00	1.50	1.50	1.50	3.00	38.33	3.62	2.88	8.20	63.53		
9-12	Wilson	12%	32%	1,480	1.00	2.00	1.50	1.50	2.50	5.00	63.25	1.58	1.92	2.00	82.75		
HIGH SCHOOL TOTAL				11,740	9.00	17.00	16.00	13.50	20.50	39.00	501.70	21.52	21.48	5.00	696.58		
9-12	Alliance	40%	78%	275	1.00	1.00	1.00	1.50	0.75	2.00	11.75	1.04	0.96	6.25	27.25		

2017/18 School General Fund Staffing

School Type	Gr K-12 Student Count	Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Student Count for Staffing (Gr. K weighted 0.75)	Administrative Support	KG Eas to schools with >60% Combined Historically Underserved	Ratio FTE		Equity FTE		Non-Formula Detail		Total General Fund FTE	K-5 Arts	General Fund FTE with Arts
							Kindergarten Allocation	Gr 1-12 FTE by Ratio	Socio Economic Status FTE	Historically Underserved FTE	Administrative	Licensed			
PK/K - 5 Subtotal	13,987	2,271	11,716	13,987	121.75	8.25	95.00	433.92	22.46	22.54	5.50	46.99	756.41	30.50	786.91
PK/K - 8 Subtotal	12,721	1,535	11,186	12,721	118.00	7.50	67.00	466.08	31.30	30.70	4.00	47.87	772.45	20.00	792.45
ELEMENTARY TOTAL	26,708	3,806	22,902	26,708	239.75	15.75	162.00	900.00	53.76	53.24	9.50	94.86	1,528.86	50.50	1,579.36
MIDDLE SCHOOL TOTAL	6,545	-	6,545	6,545	65.25	-	-	251.73	8.49	8.01	1.00	12.07	346.55	-	346.55
HIGH SCHOOL TOTAL	11,740	-	11,740	11,740	115.00	-	-	501.70	21.52	21.48	5.00	31.88	696.58	-	696.58
ALTERNATIVE TOTAL	1,055	24	1,031	1,055	16.50	1.00	43.25	1.04	0.96	-	-	8.26	71.01	1.00	72.01
TOTAL	46,048	3,830	42,218	46,048	436.50	15.75	163.00	1,696.68	84.80	83.70	15.50	147.06	2,642.99	51.50	2,694.49

District-Wide FTE Tables

Staffing allocations in these summaries are very preliminary and should not be considered final. Assignments to the various programs can and will change as the District progresses through the various phases of budget development and the spring staffing process for the 2017/18 school year. Although the Proposed Budget is presented in March and the budget is adopted in late June, final staffing allocations will not be completed until after the beginning of the school year. The budget will be adjusted at that time.

Staffing Summary by Program and Fund

Program Name	Fund 101	Fund 202	Fund 205	Fund 299	Fund 405	Fund 407	Fund 420	Fund 438	Fund 450	Fund 601	Total
Elementary School Instruction	1,196.18	-	50.29	25.29	-	-	-	-	-	-	1,271.76
Middle School Instruction	471.10	-	4.40	7.06	-	-	-	-	-	-	482.56
High School Instruction	586.60	-	1.66	0.29	-	-	-	-	-	-	588.56
Pre-Kindergarten Instruction	3.38	-	96.88	-	-	-	-	-	-	-	100.26
Special Programs - Restrictive Programs	298.12	-	43.10	-	-	-	-	-	-	-	341.22
Special Programs - Less Restrictive Programs	288.28	-	81.90	21.19	-	-	-	-	-	-	391.37
Special Programs - Early Intervention	14.00	-	4.00	-	-	-	-	-	-	-	18.00
Special Programs - Educationally Disadvantaged	-	-	-	-	-	-	-	-	-	-	-
Special Programs - Alternative Education	17.25	-	76.00	-	-	-	-	-	-	-	93.25
Special Programs - Designated Programs	142.47	-	-	-	-	-	-	-	-	-	142.47
Special Programs - Summer Programs	-	-	-	-	-	-	-	-	-	-	-
Total - Instruction Programs	3,017.38	-	358.24	53.83	-	-	-	-	-	-	3,429.45
Instructional Support Services - Students	485.66	-	75.09	3.90	-	-	-	-	-	-	564.65
Instructional Support Services - Staff	223.19	-	49.73	3.38	-	-	-	-	-	-	276.30
Total - Instructional Support Services	708.85	-	124.82	7.28	-	-	-	-	-	-	840.95
Executive Administration Services	51.75	-	-	-	-	-	-	-	-	-	51.75
School Administration	381.71	-	7.32	0.85	-	-	-	-	-	-	389.88
Business Administration	62.72	-	-	-	-	-	-	-	-	2.28	65.00
Operation and Maintenance of Plant	472.85	-	-	-	-	-	-	-	-	-	472.85
Student Transportation	92.80	-	-	-	-	-	-	-	-	-	92.80
Internal Services	23.00	-	-	-	-	-	-	-	-	-	23.00
Total - Support Services General Administration	1,084.83	-	7.32	0.85	-	-	-	-	-	2.28	1,095.28
Planning, Research and Development	11.35	-	1.20	-	-	-	-	-	-	-	12.55
Information Services	22.90	-	-	-	-	-	-	-	-	-	22.90
Human Resources	45.00	-	-	-	-	-	-	-	-	-	45.00
Technology Services	63.80	-	0.20	-	-	-	-	-	-	-	64.00
Records Management	3.00	-	-	-	-	-	-	-	-	-	3.00
Total - Central Support	146.05	-	1.40	-	-	-	-	-	-	-	147.45
Food Services	1.75	179.73	-	-	-	-	-	-	-	-	181.48
Community Services	10.23	-	26.62	-	-	-	-	-	-	-	36.85
Total - Enterprise and Community Services	11.98	179.73	26.62	-	-	-	-	-	-	-	218.33
Facilities Acquisition and Construction	-	-	-	-	-	-	-	1.00	15.00	-	16.00
Total - Facilities Acquisition and Construction	-	-	-	-	-	-	-	1.00	15.00	-	16.00
Total FTE	4,969.09	179.73	518.40	61.97	-	-	-	1.00	15.00	2.28	5,747.46

Staffing Summary by Account and Fund (Adopted)

Account Name	Fund 101	Fund 202	Fund 205	Fund 299	Fund 405	Fund 407	Fund 420	Fund 438	Fund 450	Fund 601	Total
Licensed Salaries	3,042.21	-	220.09	26.41	-	-	-	-	-	-	3,288.72
Classified - Represented	1,359.25	162.54	265.84	33.52	-	-	-	-	-	-	1,821.15
Classified Non-Represented	315.58	15.19	22.91	1.03	-	-	-	1.00	14.00	1.78	371.49
Administrators - Licensed	197.50	-	7.25	-	-	-	-	-	-	-	204.75
Administrators - Non-Licensed	10.00	-	-	-	-	-	-	-	1.00	-	11.00
Managerial - Non Represented	44.55	2.00	2.30	1.00	-	-	-	-	-	0.50	50.35
Total FTE	4,969.09	179.73	518.40	61.97	-	-	-	1.00	15.00	2.28	5,747.46

Benefit Cost - Annual Cost by Account for All Funds Combined

Account Code	Account Title	Actual 2014/15	Actual 2015/16	Current 2016/17	Adopted 2017/18
521000	PERS	6,580,036	937,173	1,754,968	9,846,809
521310	PERS UAL (Unfunded Actuarial Liability)	40,792,222	40,342,338	43,962,669	46,464,187
522000	Social Security - FICA	23,566,194	25,776,438	27,969,648	29,153,212
523100	Workers' Compensation	3,609,148	3,517,918	3,583,011	3,774,002
523200	Unemployment Compensation	98,091	(699)	310,803	754,845
524100	Group Health Insurance	75,725,946	81,952,371	94,880,956	85,224,089
524200	Other Employer Paid Benefits	684,151	745,254	887,808	776,665
524300	Retiree Health Insurance	4,697,059	4,464,549	5,191,623	4,796,598
524530	Early Retirement Benefits	1,633,847	1,585,033	1,836,255	1,415,438
		157,386,694	159,320,375	180,377,741	182,205,845

Benefit Rates - Percent of Base Salary or Wages

Account Code	Account Title	Actual 2014/15	Actual 2015/16	Current 2016/17	Adopted 2017/18
521000	PERS	2.09%	0.27%	0.48%	2.57%
521310	PERS UAL (Unfunded Actuarial Liability)	12.99%	11.76%	12.02%	12.14%
522000	Social Security - FICA	7.50%	7.51%	7.65%	7.62%
523100	Workers' Compensation	1.15%	1.03%	0.98%	0.99%
523200	Unemployment Compensation	0.03%	0.00%	0.08%	0.20%
524100	Group Health Insurance	25.75%	25.52%	28.19%	24.18%
524200	Other Employer Paid Benefits	0.22%	0.22%	0.24%	0.20%
524300	Retiree Health Insurance	1.50%	1.30%	1.42%	1.25%
524530	Early Retirement Benefits	0.52%	0.46%	0.50%	0.37%
		51.74%	48.07%	51.56%	49.52%

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

Employee Group	Actual 2014/15	Actual 2015/16	Current 2016/17	Adopted 2017/18
Amalgamated Transit Union (ATU)	13,541	14,634	15,807	14,211
District Council of Union (DCU)	13,366	14,448	15,607	14,046
Non-Represented Employees	13,391	14,589	15,781	14,203
Portland Association of Teachers (PAT)	16,441	16,310	16,947	15,252
Portland Federation of School Professionals (PFSP, formerly PFTCE)	13,541	14,634	15,607	14,226
Service Employee International Union (SEIU)	13,676	14,772	15,955	14,360



Table of Contents

Budget Overview.....	55
General Fund Forecast and Budget.....	55
Proposed Budget Summary.....	57
Total District Requirements by Fund.....	59
Budget Summaries.....	60
Major District Resources - General Fund.....	60
Major District Resources - Grants Fund.....	62
Major District Resources - Dedicated Resource Fund.....	63
Summary of Resources and Requirements (All Funds).....	64
Summary of Resources and Requirements (General Fund).....	69
Interfund Transfers.....	74
Multnomah Education Service District Allocation.....	75
Long-Term Debt.....	77
Payments by Debt Service Fund, FY 2017/18.....	77



Budget Overview

General Fund Forecast and Budget

Background

The vast majority of General Fund resources - about 75% - are controlled and allocated to school districts through the State School Fund. Comprised of the legislative appropriation for K-12 education and the local permanent rate property taxes, these funds are allocated to each school district through a complex funding formula. The formula takes many factors into consideration but is based upon the weighted average number of students attending district schools. The budgeting process is much more difficult in the first year of the biennium because the state legislature has not appropriated funds for K-12 education. The assumptions that are used to build the budget are very likely to change over time. Staff will update the Board if there is a material change in circumstances that affects the District budget.

Budget Reductions

Facing significant budget cuts for the 2017-18 school year, Portland Public Schools relied on a new approach to develop the District budget. This budget contains difficult, yet unavoidable reductions because of state funding levels. However, every effort was made to make more significant and strategic reductions in some areas in order to prioritize increased investments in areas critical to student learning and success.

State revenues are not growing at the rate required to support our K-12 schools. As a result, PPS and other districts across the state faced budget reductions and difficult decisions. While the District general fund budget reductions total \$18 million, we made a commitment to continue to make progress on our mission of education, equity and excellence for every student.

While uncertainty remains as the Legislature finalizes the state budget over the next few months, this budget moves forward under the assumption that funding will fall significantly below current service levels. The budget reflects the District's commitment to keep as much funding as possible within our schools. To accomplish this goal, there are significant reductions to central administration. That said, the budget is not only about reductions, but also about ongoing reorganization with an emphasis on directing funding toward improved student outcomes, improved health and safety, and support for newly constructed and remodeled schools.

Legislative Appropriation

The state legislature has not yet appropriated funds for the 2017-19 biennium. There is a consensus among school districts that \$8.4 billion is the amount necessary for districts to maintain the current service level prevailing in 2016/17. PPS has worked with administrators in the largest three districts in the state, to develop a budget assumption of state funds equal to \$8.1 billion. Funding at this level requires cuts to current service levels. It is important to note that this revenue assumption is far from adequate, particularly given state requirements for minimum hours for physical education instruction and increases occurring in retirement rates under the Public Employees Retirement System (PERS).

Budget Priorities

Equity – working to continue to close the racial achievement gap for our students

Student learning and achievement – continued investment in K-12 literacy, and focus on programs resulting in increases in graduation rates.

Student health and safety – ensuring that our students are physically and emotionally safe in our schools

Budget Assumptions

There are a number of key assumptions in any budget. The 2017/18 budget includes the following assumptions:

- A beginning fund balance of \$19.9 million. This assumes that the ending fund balance for 2016/17 is greater than currently budgeted by \$4 million. This assumption is a result of a beginning fund balance in 2016/17 that was greater than budgeted, and some savings in spending as a result of open positions, offset by increased spending in health and safety projected for the year.
- An appropriation of \$8.1 billion for K-12 education, which is higher than with the co-chairs of Ways and Means budget framework and the governor's proposed budget.
- An increase of \$5 million in local option property taxes in 2017/18 as a result of a 4% increase in assessed value (\$4 million) and a reduction in the compression loss based upon expected improvements in market values especially for residential property west of the Willamette River (\$1 million).
- No significant changes to other revenue items, which means the continuation of about \$4.5 million via the arts education and access fund by the City arts income tax.
- PPS contracts with all represented groups including the Portland Association of Teachers that represents teachers and other professional educators are all up for bargaining and have not been settled for the 2017/18 fiscal year. Assumptions about salaries and benefits are subject to some uncertainty in the absence of an agreement with these employees. The salary increases for all employee groups are detailed in a table near the end of this budget document.
- Due to budget reductions across the district, staff used a no growth assumption in other non-personnel expenditures as the current service level assumption to cover increased cost of expenses such as transportation, utilities, etc. Staff also reviewed and made reductions to expenditures across the district which will impact service levels.
- The assumptions for PERS expenditures are for an increase of about \$8 million in the general fund. The rate that PPS pays directly to PERS is reduced substantially by the side account that was funded by the pension bonds issued in 2002/2003. These significant rate reductions are partially offset by increased debt service on the pension obligation bonds.
- Contingency was budgeted at 4% of expenditures, which is greater than the Board's policy requirement of 3%, but significantly lower than recommended best practices. The additional contingency was placed in the budget to offset the risk related to assumptions made regarding the funding of K-12 education by the state.

Budget Changes

For the Central Office/Non-School departments, the proposed budget included staff eliminations equal to 58.8 FTE (\$5.0 million in salary and benefits costs), and reductions associated with service contracts totaling \$1.7 million. Additionally, reductions includes savings from open positions and medical insurance benefits equal to \$3.5 million and reductions in spending on other materials and services equal to \$5.6 million. The budget has been updated to restore contracts (1 AM Academy, Peace in Schools, and literacy contracts) and special education positions totaling \$1.3 million.

School staffing reductions totaled 124.7 FTE (\$12.7 million in salary and benefits costs) in the proposed budget. As a result of savings in health and welfare trust contributions for represented staff, school equity allocations were restored, resulting in 18 additional FTE. Additionally, PE, library/media specialists and counselor positions were restored, resulting in 37.2 additional FTE allocated to schools. Staffing reductions included both the impact of changes in enrollment, as well as budget related reductions. Schools were impacted as follows:

	Proposed Budget FTE Change	Restore			Change in FTE Approved Budget
		Restore Equity Allocation	Set-Aside Allocations	Counselors, PE Media & Library Assistants	
K-5 Schools	(46.7)	6.0	0.7	15.4	(24.6)
K-8 Schools	(41.6)	10.0	2.4	13.6	(15.6)
Middle Schools	(19.3)	2.0	(0.1)	7.2	(10.2)
High Schools	(55.8)	-	8.7	1.0	(46.1)
School Reinvestment from					
Central Office Reductions	13.0	-	-	-	13.0
School Enrollment Set Aside					
Allocation	25.7	-	(13.1)	-	12.6
Net Change in School Staffing	(124.7)	18.0	(1.4)	37.2	(70.9)

A total of \$9.7 million of the Central Office/Non-School reductions were reinvested in the following areas:

- Additional support for schools - \$1.3 million (13.0 FTEs)
- Facilities, Maintenance & Operations restructuring - \$4.3 million
- New school maintenance and support - \$1.0 million
- Curriculum development - \$0.9 million
- Literacy coaches and assessments - \$1.3 million (10.0 FTEs)
- Staffing restructure - \$0.5 million
- Emergency set aside - \$0.4 million

In addition, through identification of cost savings via Health and Welfare trust contributions, the 8% equity allocation to schools was restored. This reinvestment totaled \$1.8 million and included 18 FTEs restored at schools. These savings also funded the restoration of PE, library staff and counselors at schools (\$3.6M), restored special education staff (\$0.9 million) and restored literacy and student support contracts (\$0.4 million).

Budget Summary

Revenue and Resources: The assumptions for revenue and other resources are outlined above. The state school fund numbers reflect current estimates based upon an \$8.1 billion legislative appropriation, current estimates of ADMw and permanent rate property taxes. The increased local option revenue adds to the total resources available. As mentioned above the beginning fund balance we have used is the ending contingency in the 2015/16 budget as amended plus an expected variance from total budgeted expenditures for 2016/17. In the budget total resources of \$617.3 million is an increase of \$12.4 million (2.0%) over the \$604.9 million in the 2016/17 amended budget.

Expenditures: Expenditures have been adjusted to reflect:

- decreased staffing levels for schools;
- specific decisions taken by the superintendent about reductions to district programs with centrally-allocated budgets;
- changes to salaries and benefits as projected for contracts with the district's represented employees; and
- no growth in costs under various contracts for non-personnel expenditures such as utilities and transportation.

Total expenditures in the proposed budget is \$587.9 million, an increase of \$13.1 million (2.3%) over the \$574.8 million in the 2016/17 amended budget.

Debt Service/Transfers: Debt service/transfers are lower at \$5.9 million, compared to \$15.9 million in the amended budget.

Contingency: The unassigned contingency of \$23.5 million is 4% of expenditures, which is between the board policy level of 3% and the aspirational goal of 5%. This reflects the uncertainty around the assumptions related to State School Fund revenue in 2017/18.

Risks to the Forecast and Budget

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

- **Beginning Fund Balance:** The assumption that beginning fund balance is \$19.9 million adds about \$4 million in resources. This is not an assured outcome and there is some risk that the beginning fund balance will be less than assumed. There are several reasons why this is a reasonable assumption:
 - PPS does not budget for vacancy savings so there is an amount of underspending in salaries and benefits as a result of positions that are unfilled while replacements are hired.
 - The budget is the appropriation of the upper limit of likely spending for the year: it is not the forecast level and some budget categories will be underspent to some extent.
 - Finally, with some additions to the budget mid-year there could be additional areas where actual spending by year-end is less than provided for.
- **State School Fund:** The revenue to PPS from the state school fund is less predictable in this, the first year of the biennium. The legislature has not made decisions on the appropriation for K-12 education. The amount that PPS will receive via the state school fund (SSF) is not finally determined until almost 10 months after the end of the fiscal year (i.e. April of 2019 for the 2017/18 year). Weighted student numbers of districts across the state are not known until that time nor are the payments for high-cost special needs students. PPS funding is based upon its weighted student numbers relative to the overall numbers statewide. If PPS numbers increase by the same amount as the state overall our relative share of the SSF will stay the same. However, if PPS weighted numbers grow less than the state overall then PPS share of the SSF will go down; and the reverse is true if PPS grows faster than the state. Early indications are that there is significant growth expected statewide that will limit the benefit that PPS derives via SSF.
- **Local Property Taxes:** Declines in market value of residential property had a negative impact on local option revenue collections for several years. We have now seen an inflection point in this data and market values increased in 2012 -2016 (property values are assessed as of January 1 each year), which resulted in some unwinding of the compression effect. It is notoriously hard to forecast this revenue. Based upon our review of real estate market data it is reasonable to assume that property values increased again in 2017. Of particular importance for PPS are neighborhoods west of the Willamette River. Based upon this data we believe that this improvement in market values is likely to continue in PPS' favor. In our budget we have assumed additional reductions in the compression loss in 2017/18. This is reasonable given the data. The actual numbers will not be clear until the county tax assessor imposes taxes in October/November.
- **Expiring Contract with Teachers:** PPS does not have a contractual agreement with its teachers for 2016/17 so there is uncertainty over cost of salaries and benefits for this largest group of employees.

- **Reserves/Contingency:** Unassigned contingency is 4% of total expenditures (\$23.5 million). This is a lower level of reserves than is prudent in the medium-term although all of the additional investments proposed in this budget have compelling merit. It is quite possible that any of the factors outlined above might result in further reduction in contingency during 2017/18.
- **Future Years:** While this budget is for 2017/18 specifically, sound practice is to take a long-term perspective. There are several factors to consider for 2017/18 and beyond:
 - **PERS:** In the 2017/19 biennium PERS rates are increasing significantly resulting in an additional \$8 million in expense for 2017/18. Rates are almost certain to rise again in 2019/21.
 - **PPS Facilities:** Work related to health and safety of facilities will continue into 2017/18 and beyond and will require funding to accomplish with fidelity. This work is inevitably connected to the uncertainty around facilities requirements given the age and condition of PPS school buildings. Significant investment is taking place through the bond, with summer improvement projects in many schools. That notwithstanding, there is still a massive backlog of deferred maintenance that will only be effectively remedied as all schools are rebuilt and/or modernized. In the meantime, there is uncertainty over the costs to address specific urgent needs that might occur. The Construction Excise Tax provides some resources to address these needs. However, the revenue source is subject to uncertainty when construction activity slows in a recession. And a significant portion of that revenue is earmarked to fund the Capital Asset Renewal Plan and also will likely be committed to debt service to cover costs of improvements to schools affected by grade reconfiguration actions.

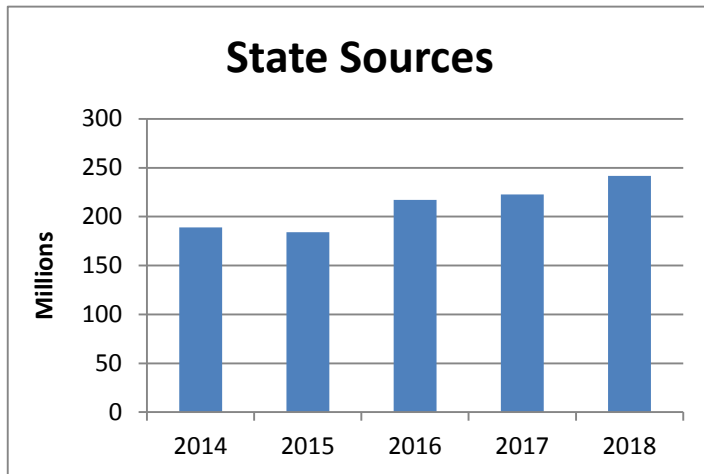
Total District Requirements by Fund

Fund	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18	Percent of Total
101 General Fund	\$604,905,161	\$616,286,841	\$617,286,841	\$617,286,841	38.9%
201 Student Body Activity Fund	13,095,969	13,095,969	13,095,969	13,095,969	0.8%
202 Cafeteria Fund	26,607,599	22,089,840	22,089,840	22,089,840	1.4%
205 Grants Fund	69,334,196	83,496,898	83,496,898	83,496,898	5.3%
225 PERS Rate Stabilization Reserve Fund	16,745,967	17,070,884	17,070,884	17,070,884	1.1%
299 Dedicated Resource Fund	13,102,048	16,844,643	16,653,023	16,653,023	1.0%
307 IT Projects Debt Service Fund	2,707,434	2,708,168	2,708,168	2,708,168	0.2%
308 PERS UAL Debt Service Fund	44,138,307	46,878,306	46,878,306	46,878,306	3.0%
320 Full Faith and Credit Debt Service Fund	1,366,926	2,484,707	2,484,707	2,484,707	0.2%
350 GO Bonds Debt Service Funds	51,027,767	118,526,948	118,526,948	118,526,948	7.5%
404 Construction Excise Fund	22,027,290	23,529,981	23,529,981	23,529,981	1.5%
407 IT System Project Fund	1,907,028	1,319,500	1,319,500	1,319,500	0.1%
420 Full Faith and Credit Fund	19,300,000	3,000,000	3,000,000	3,000,000	0.2%
435 Energy Efficient Schools Fund	1,881,273	2,694,273	2,694,273	2,694,273	0.2%
438 Facilities Capital Fund	6,960,085	2,818,730	3,002,687	3,002,687	0.2%
445 Capital Asset Renewal Fund	3,788,699	4,248,699	4,248,699	4,248,699	0.3%
450 GO Bonds	243,180,246	596,278,655	596,278,655	596,278,655	37.6%
470 Partnership Funds	11,288,784	4,263,800	4,263,800	4,263,800	0.3%
601 Self Insurance Fund	8,110,085	9,125,900	9,125,900	9,125,900	0.6%
Total District Budget by Fund	\$1,161,474,864	\$1,586,762,742	\$1,587,755,079	\$1,587,755,079	100.0%

Budget Summaries

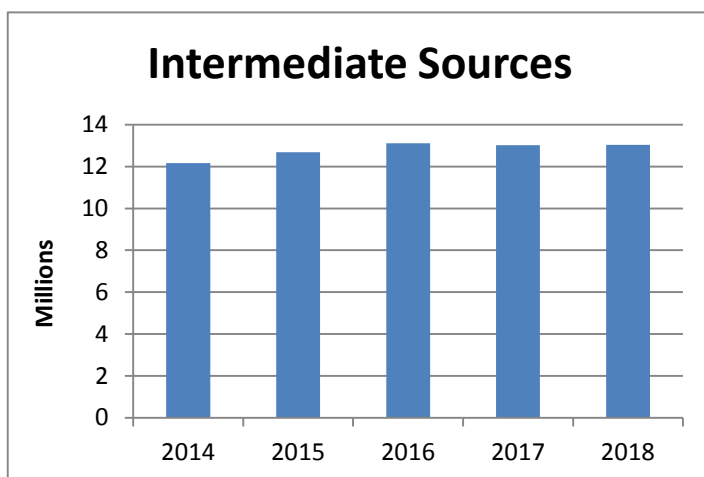
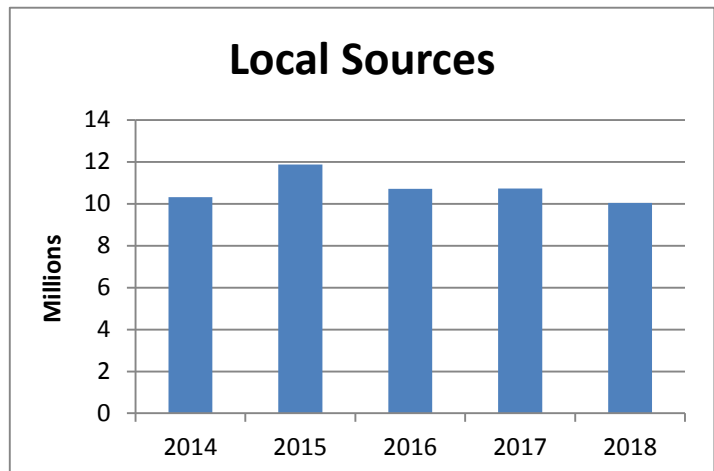
The following pages present different views of the PPS budget. There are various charts and graphs presenting the total District budget and separate presentations of the General Fund budget. The intent is to enhance understanding of the District's budget and financial structure.

Major District Resources – General Fund



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

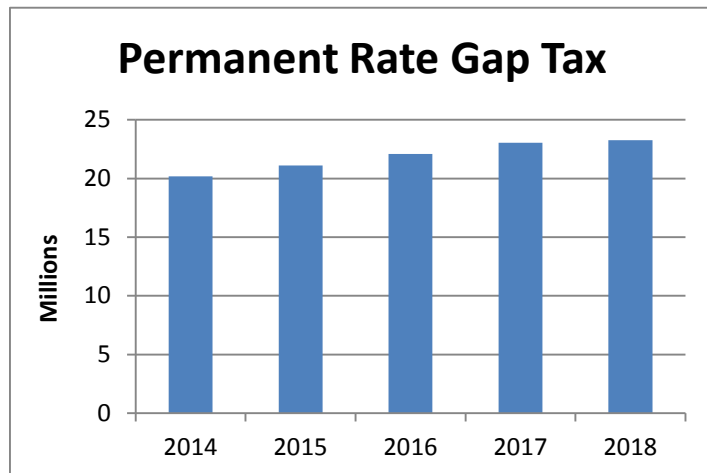
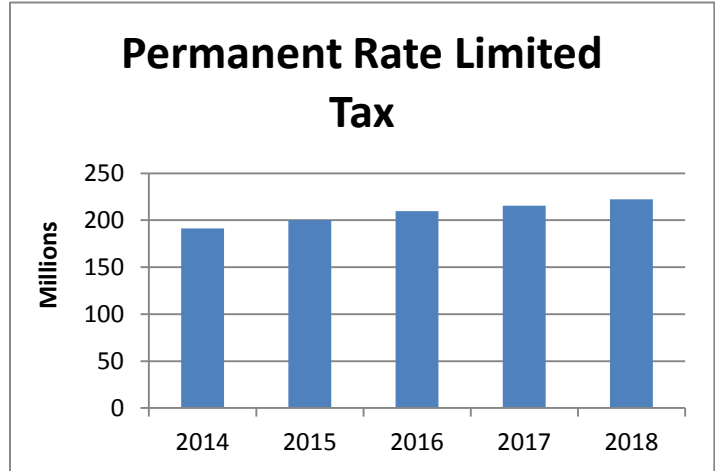
Local Sources: Local sources are a combination of income from (but not limited to) student tuition, athletic events, rental/lease of public facilities, interest earnings, and income from the sale of property.



Intermediate Sources: Intermediate sources consist primarily of funding through the Multnomah Education Service District (MESD, www.mesd.k12.or.us), but also include all other city and county funding. MESD is a county-wide agency that provides specific support services that are common to all districts in the county such as school nurses or county-wide alternative schools, primarily Special Education. PPS provides many of those services for itself, for which it receives 'transit' funding (defined as cash) from MESD.

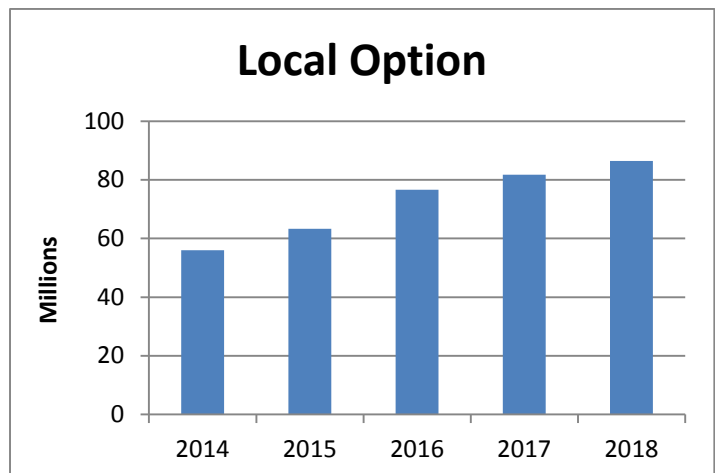
Property Taxes: The District’s property tax levy is based on a permanent tax rate per \$1,000 of assessed value. Under State law, assessed value is limited to an increase of three percent per year, plus new construction. The Portland Public Schools (PPS) permanent tax rate is currently \$5.2781 per \$1,000.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

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

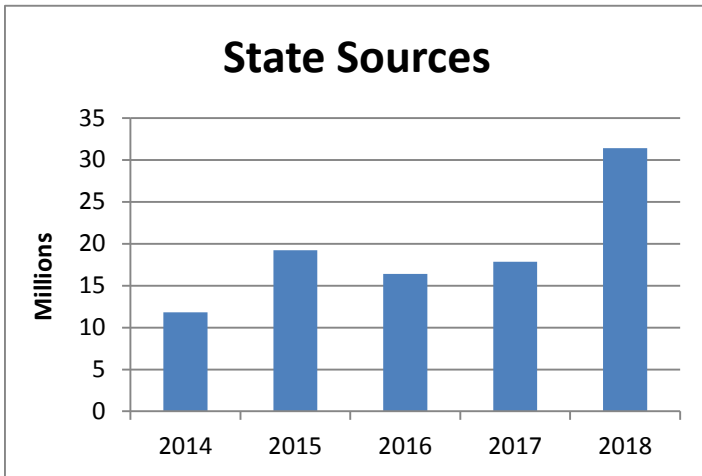


Permanent Rate Gap Tax: The State legislature allowed that \$0.5038 of the permanent tax rate could be exempt from offset in the State School Fund calculation. This Gap Tax raises approximately \$20 million per year. These revenues are identified on the General Fund Resources page as “Permanent Rate Gap Tax.”

Local Option: The District submitted a renewal Local Option Levy to the voters, which was passed on May 17, 2011. The new rate is \$1.9900 per \$1,000 assessed value. In November 2014 voters approved a renewal of this levy for 5 years. The levy is forecast to generate approximately \$86 million in 2017/18.

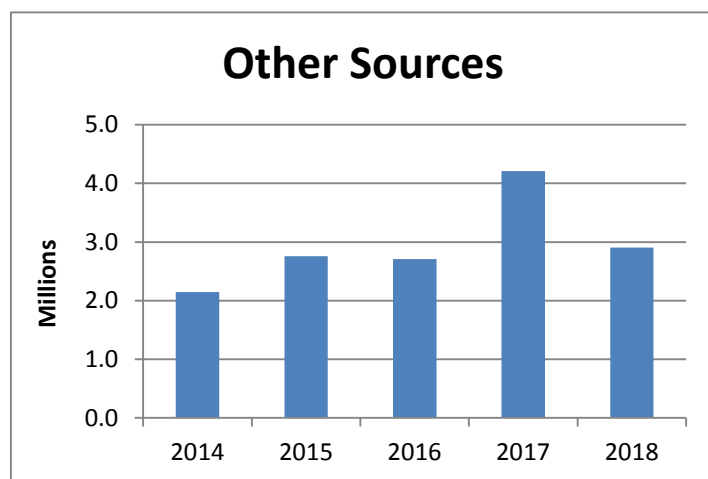
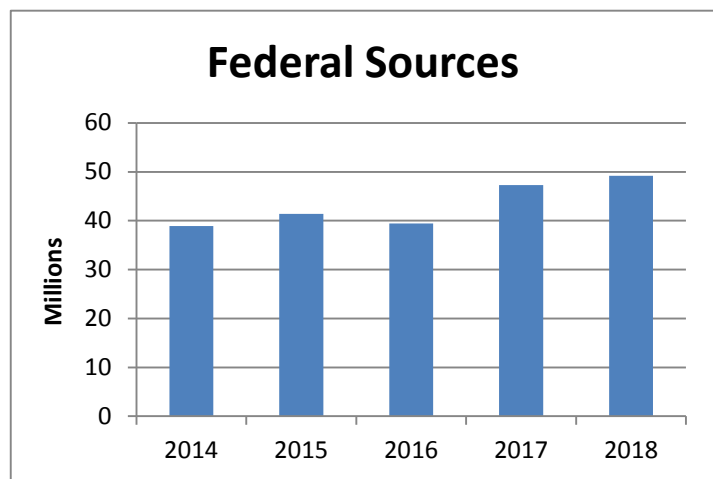


Major District Resources – Grants Fund



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

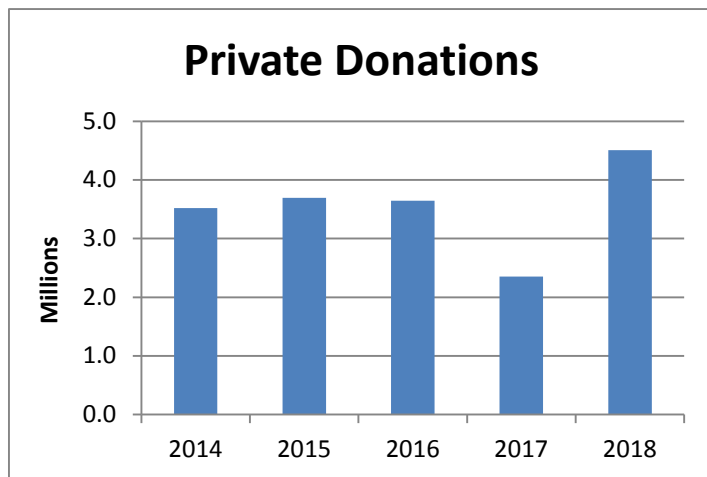
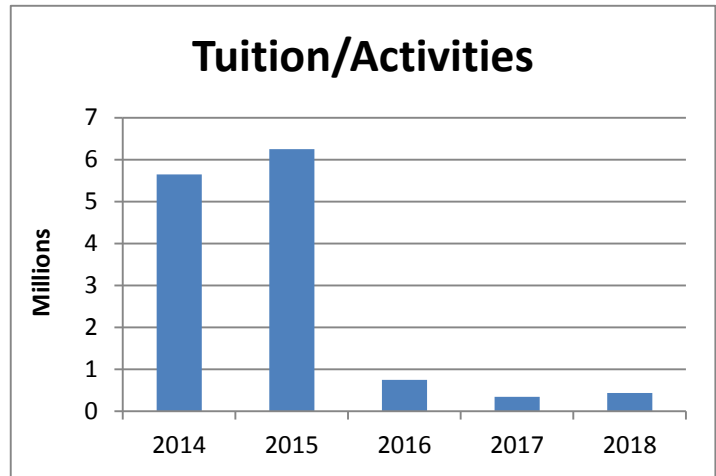
Federal Sources: The bulk of the federal funding comes from the federal Title IA program, which supports schools with high percentages of economically disadvantaged students. Other grants support Special Education, Head Start and school improvement programs.



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

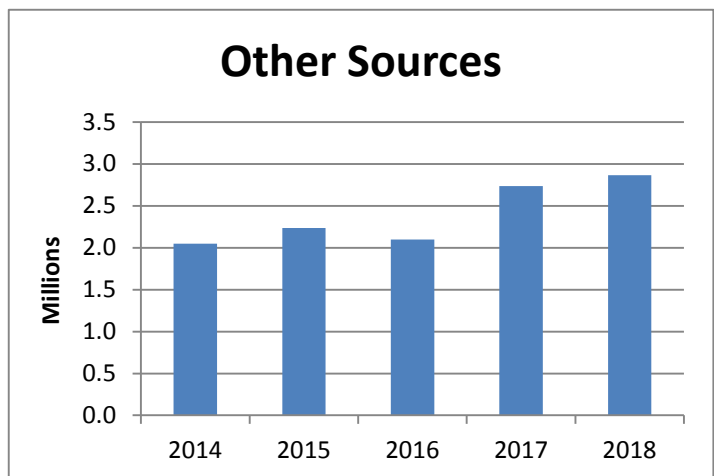
Major District Resources – Dedicated Resource Fund

Tuition/Activity Fees: Tuition paid for the District's full-day kindergarten program accounted for nearly \$4 million in special revenue every year. This was no longer in effect starting 2015/16. Other components include tuition and fees paid for after school programs, summer programs, and special education programs.



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

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



Summary of Resources and Requirements (All Funds)

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

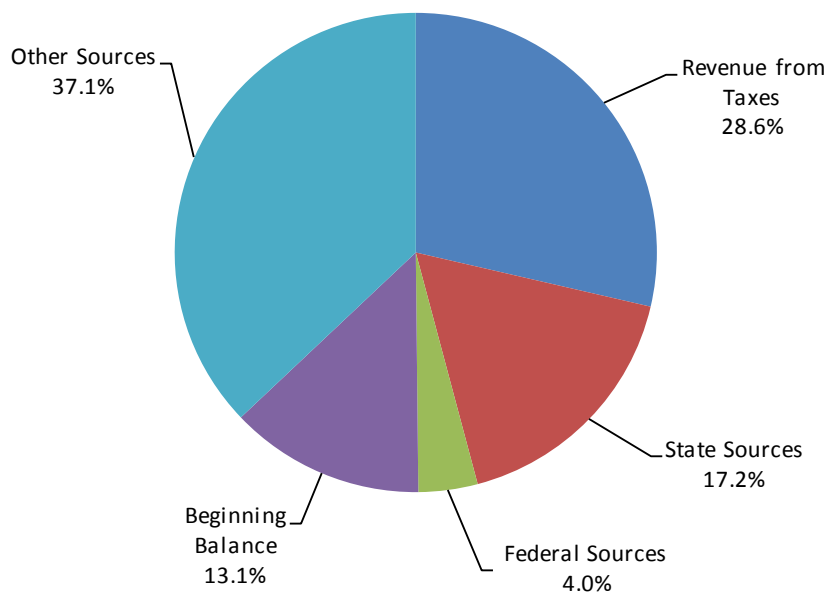
Resources - All Funds Combined

The primary resources for the District are revenue from taxes and state sources. For further detail on these sources see the Fund Details Section.

Resources by Major Account (All Funds)

Resource	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18	Percent of Total
Beginning Balance	\$349,628,010	\$207,785,589	\$207,785,589	\$207,785,589	13.1%
Revenue from Taxes	375,172,995	454,526,548	454,526,548	454,526,548	28.6%
Tuition	335,000	292,641	292,641	292,641	0.0%
Earnings on Investment	2,327,150	4,365,900	4,365,900	4,365,900	0.3%
Food Service Sales	3,460,939	3,913,200	3,913,200	3,913,200	0.2%
Extra-curricular Activities	9,374,500	9,996,043	9,996,043	9,996,043	0.6%
Other Local Sources	77,251,206	72,480,993	72,473,330	72,473,330	4.6%
Intermediate Sources	13,021,202	12,030,000	13,030,000	13,030,000	0.8%
State Sources	242,522,579	273,648,358	273,648,358	273,648,358	17.2%
Federal Sources	62,704,846	62,985,889	62,965,889	62,965,889	4.0%
Other Sources	25,676,437	484,737,581	484,757,581	484,757,581	30.5%
Total Resources	\$1,161,474,864	\$1,586,762,742	\$1,587,755,079	\$1,587,755,079	100.0%

Percent of Total Resources - All Funds



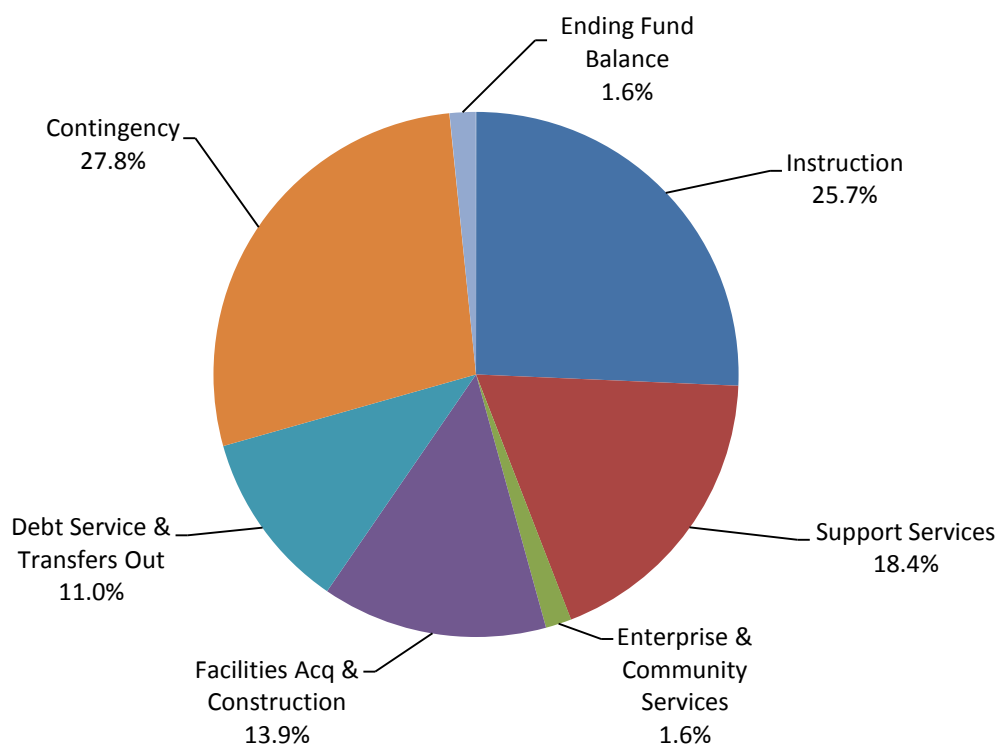
Requirements - All Funds Combined

The District's primary focus is on the programs supported through the allocation of the discretionary resources within these funds. The total budget for FY 2017/18 is \$1,587,755,079.

Requirements (All Funds)

Description	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18	Percent of Total
Instruction - Regular	\$273,995,105	\$291,743,194	\$285,653,900	\$283,351,313	17.9%
Instruction - Special Programs	115,461,003	124,449,747	123,341,834	123,590,691	7.8%
Instruction Subtotal	\$389,456,108	\$416,192,941	\$408,995,734	\$406,942,004	25.7%
Support Services - Instructional	110,356,864	112,092,023	115,403,853	115,706,570	7.3%
Support Services - General Admin	148,403,528	142,875,536	150,283,155	151,415,451	9.5%
Support Services - Central Activities	25,894,959	26,925,391	25,225,044	25,838,137	1.6%
Support Services Subtotal	\$284,655,351	\$281,892,951	\$290,912,051	\$292,960,158	18.4%
Enterprise & Community Services	26,223,882	24,954,938	25,326,040	25,331,663	1.6%
Facility Acquisition and Construction	272,943,725	220,320,628	220,504,585	220,504,585	13.9%
Debt Service & Transfers Out	113,254,574	174,951,088	174,971,088	174,971,088	11.0%
Contingency	46,513,962	442,658,594	441,253,979	441,253,979	27.8%
Ending Fund Balance	28,627,262	25,791,602	25,791,602	25,791,602	1.6%
Total District Requirements	\$1,161,674,864	\$1,586,762,742	\$1,587,755,079	\$1,587,755,079	100.0%

Requirements by Major Program - All Funds



Net Budget - All Funds Combined

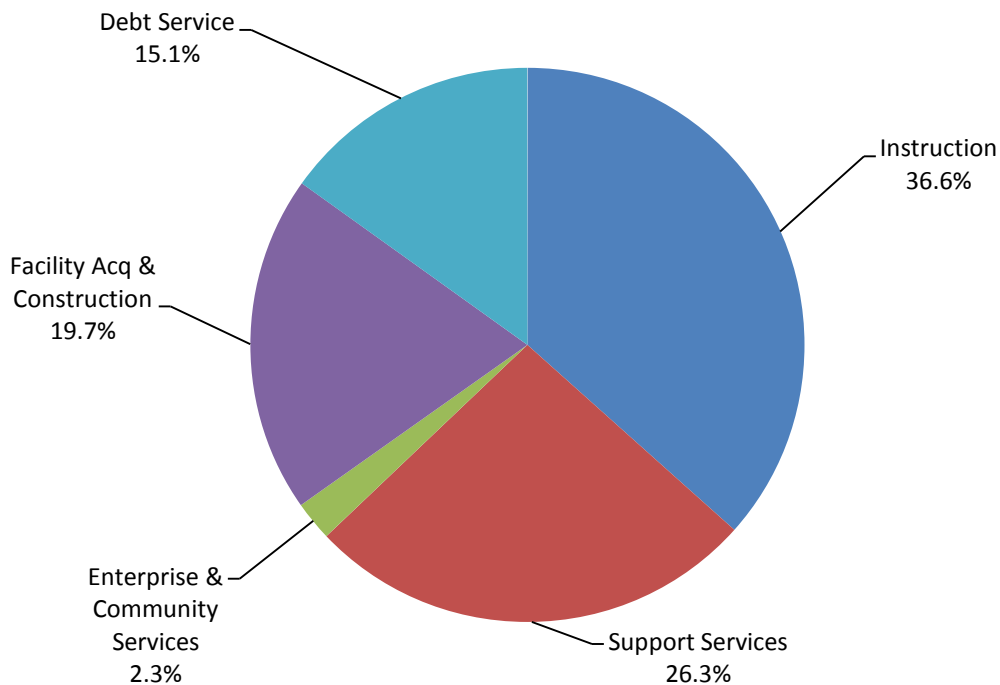
The figures in the District Budget table on the previous page include internal transactions such as fund level transfers and a contingency account that functions as a reserve.

The table below shows the net budget for all funds, excluding the Transfers Out, Contingency and Ending Fund Balance. The District's net budget for all funds for operating and capital requirements in FY 2017/18 is \$1,113,419,242.

Net Budget (All Funds)

Description	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18	Percent of Total
Instruction - Regular	\$273,995,105	\$291,743,194	\$285,653,900	\$283,351,313	25.4%
Instruction - Special Programs	115,461,003	124,449,747	123,341,834	123,590,691	11.1%
Instruction Subtotal	\$389,456,108	\$416,192,941	\$408,995,734	\$406,942,004	36.5%
Support Services - Instructional	110,356,864	112,092,023	115,403,853	115,706,570	10.4%
Support Services - General Admin	148,403,528	142,875,536	150,283,155	151,415,451	13.6%
Support Services - Central Activities	25,894,959	26,925,391	25,225,044	25,838,137	2.3%
Support Services Subtotal	\$284,655,351	\$281,892,951	\$290,912,051	\$292,960,158	26.3%
Enterprise & Community Services	26,223,882	24,954,938	25,326,040	25,331,663	2.3%
Facility Acquisition and Construction	272,943,725	220,320,628	220,504,585	220,504,585	19.7%
Debt Service	96,948,137	167,680,832	167,680,832	167,680,832	15.1%
Total District Net Budget	\$1,070,227,203	\$1,111,042,290	\$1,113,419,242	\$1,113,419,242	100.0%

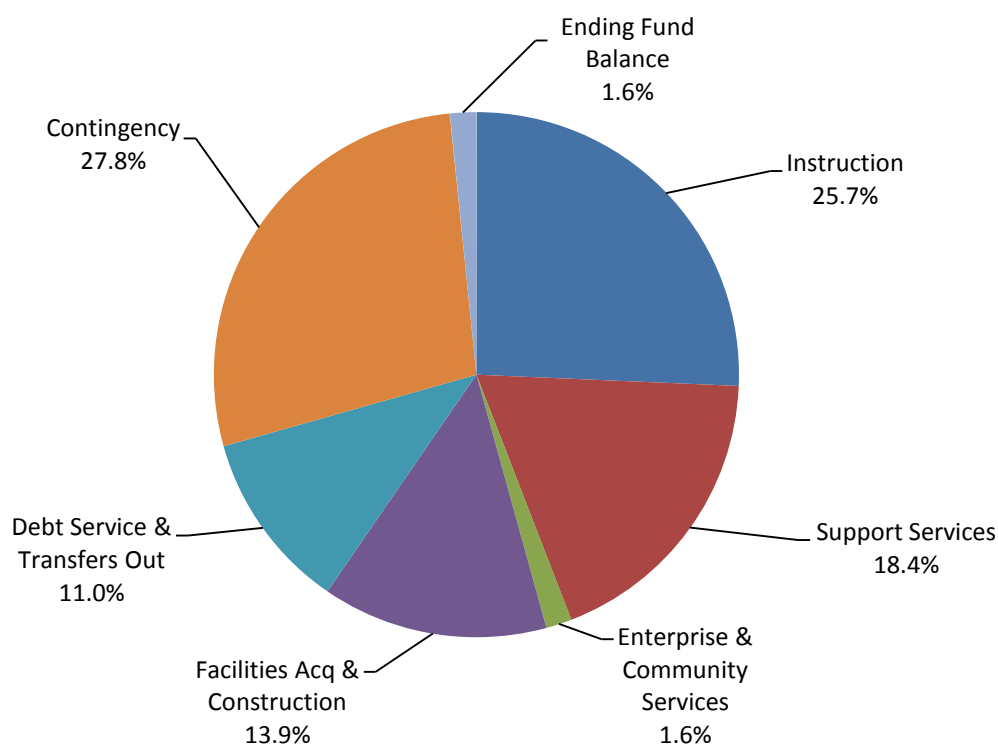
Net Budget - All Funds



Requirements by Major Program (All Funds)

Program Area	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Instruction	\$349,666,442	\$362,126,227	\$389,456,108	\$416,192,941	\$408,995,734	\$406,942,004
Support Services	231,998,449	251,117,766	284,655,351	281,892,951	290,912,051	292,960,158
Enterprise & Community Services	21,902,077	21,924,467	26,223,882	24,954,938	25,326,040	25,331,663
Facilities Acq & Construction	54,830,463	127,490,214	272,743,725	220,320,628	220,504,585	220,504,585
Debt Service & Transfers Out	103,253,263	101,037,649	113,254,574	174,951,088	174,971,088	174,971,088
Contingency	-	-	46,513,962	442,658,594	441,253,979	441,253,979
Ending Fund Balance	456,591,738	348,084,792	28,627,262	25,791,602	25,791,602	25,791,602
Total Requirements	\$1,218,242,432	\$1,211,781,115	\$1,161,474,864	\$1,586,762,742	\$1,587,755,079	\$1,587,755,079

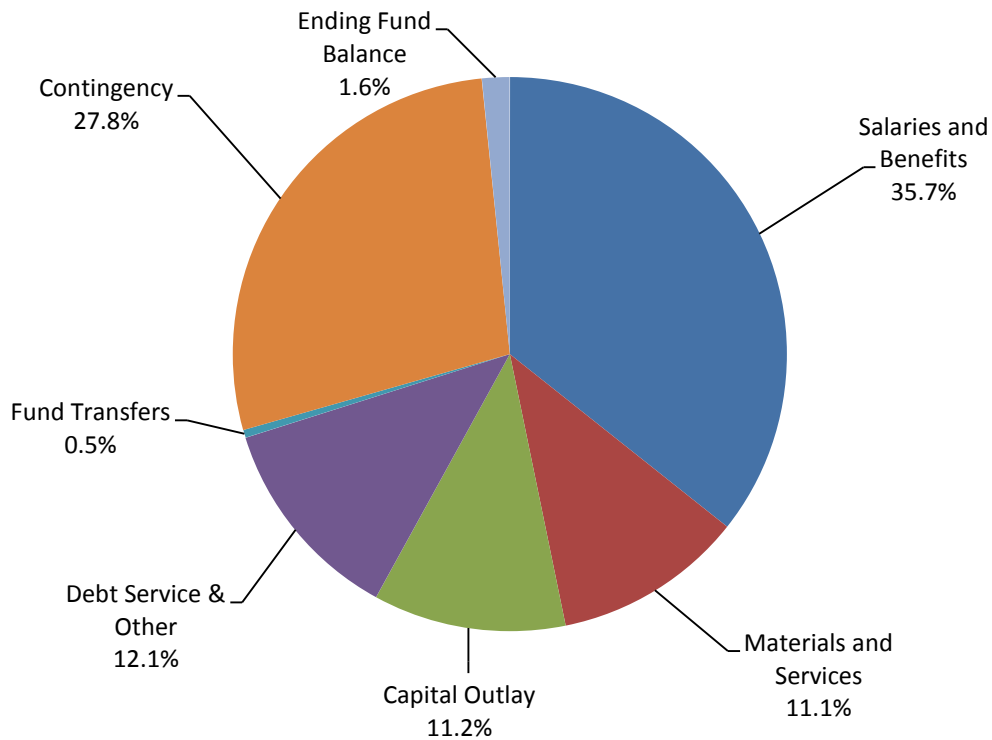
Requirements by Major Program - All Funds



Requirements by Major Account (All Funds)

Description	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Salaries and Benefits	\$472,818,520	\$503,766,364	\$548,714,167	\$564,260,034	\$565,729,972	\$566,468,872
Materials and Services	136,897,525	136,167,174	193,498,185	177,836,924	176,716,092	176,092,853
Capital Outlay	35,846,396	110,227,420	209,084,017	178,405,938	178,452,163	178,339,133
Debt Service & Other	101,679,157	106,128,007	118,730,834	190,539,394	192,521,016	192,518,384
Fund Transfers	14,409,096	7,407,357	16,306,437	7,270,256	7,290,256	7,290,256
Contingency	-	-	46,513,962	442,658,594	441,253,979	441,253,979
Ending Fund Balance	456,591,738	348,084,792	28,627,262	25,791,602	25,791,602	25,791,602
Total Requirements	\$1,218,242,432	\$1,211,781,115	\$1,161,474,864	\$1,586,762,742	\$1,587,755,079	\$1,587,755,079

Requirements by Major Account - All Funds



Summary of Resources and Requirements (General Fund)

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

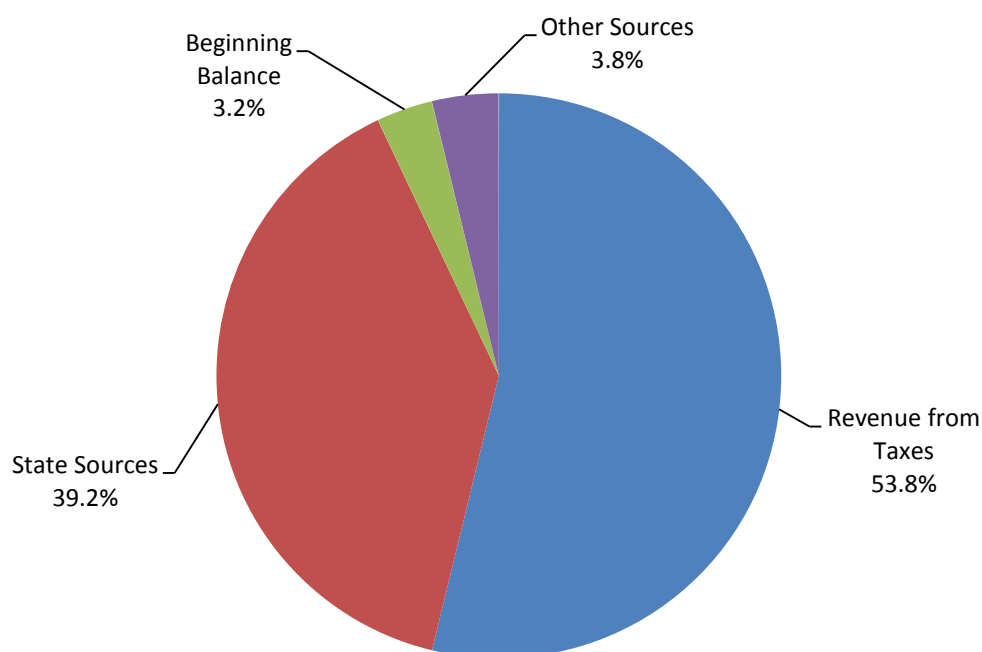
General Fund Resources

The primary resources for the District’s General Fund are from revenue from taxes and state sources. For further detail on these sources see the Fund Detail section.

Resources by Major Account (General Fund)

Resource	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18	Percent of Total
Beginning Balance	\$38,024,289	\$19,871,000	\$19,871,000	\$19,871,000	3.2%
Revenue from Taxes	320,700,760	332,152,000	332,152,000	332,152,000	53.8%
Tuition	185,000	150,000	150,000	150,000	0.0%
Earnings on Investment	1,000,000	1,000,000	1,000,000	1,000,000	0.2%
Extra-curricular Activities	679,500	700,000	700,000	700,000	0.1%
Other Local Sources	8,397,720	7,941,960	7,941,960	7,941,960	1.3%
Intermediate Sources	13,021,202	12,030,000	13,030,000	13,030,000	2.1%
State Sources	222,796,690	241,692,000	241,692,000	241,692,000	39.2%
Federal Sources	-	-	-	-	0.0%
Other Sources	100,000	749,881	749,881	749,881	0.1%
Total Resources	\$604,905,161	\$616,286,841	\$617,286,841	\$617,286,841	100.0%

Resources by Major Account - General Fund



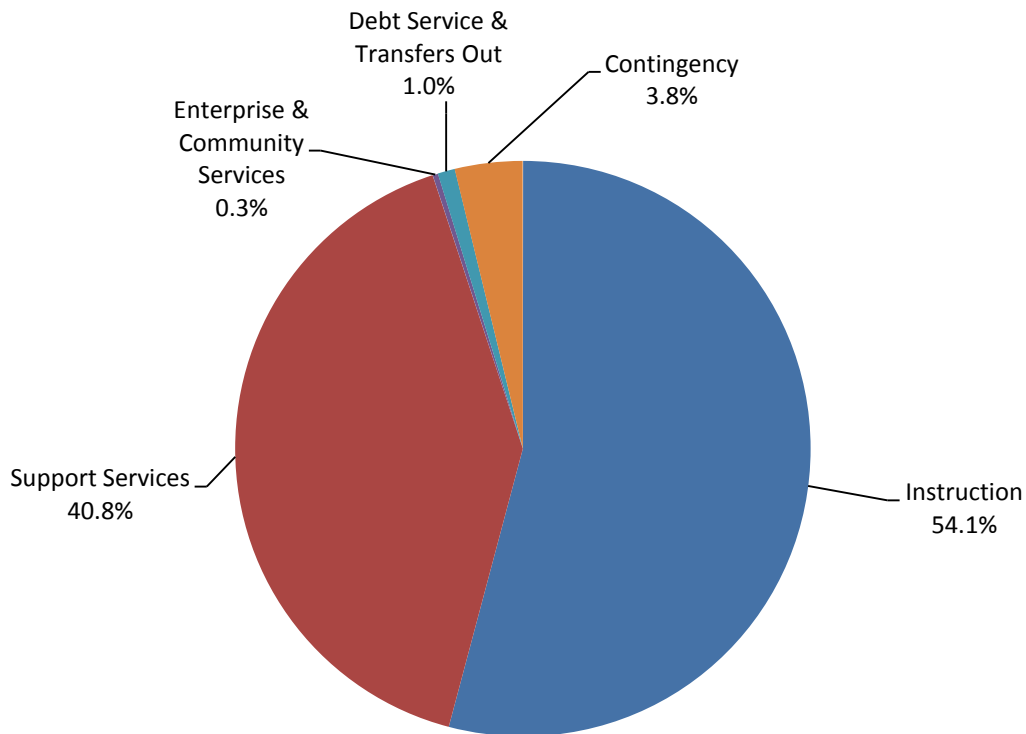
General Fund Requirements

The District's primary focus is on the programs supported through the allocation of the discretionary resources within this fund. The total General Fund Budget for FY 2017/18 is \$617,286,841.

Requirements (General Fund)

General Fund	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18	Percent of Total
Instruction - Regular	\$245,731,602	\$255,676,699	\$249,587,405	\$247,284,818	40.1%
Instruction - Special Programs	86,354,841	87,824,852	86,716,939	86,965,796	14.1%
Instruction Subtotal	\$332,086,443	\$343,501,551	\$336,304,344	\$334,250,614	54.1%
Support Services - Instructional	82,253,968	83,173,369	86,485,199	86,787,916	14.1%
Support Services - General Admin	133,653,986	134,234,923	141,642,542	142,774,838	23.1%
Support Services - Central Activities	23,370,162	23,053,346	21,544,619	22,157,712	3.6%
Support Services Subtotal	\$239,278,116	\$240,461,639	\$249,672,359	\$251,720,466	40.8%
Enterprise & Community Services	1,938,788	1,509,374	1,880,476	1,886,099	0.3%
Debt Service & Transfers Out	15,956,437	5,895,375	5,915,375	5,915,375	1.0%
Contingency	15,645,377	24,918,902	23,514,287	23,514,287	3.8%
Total General Fund Requirements	\$604,905,161	\$616,286,841	\$617,286,841	\$617,286,841	100.0%

Requirements by Major Program - General Fund



Net General Fund Budget

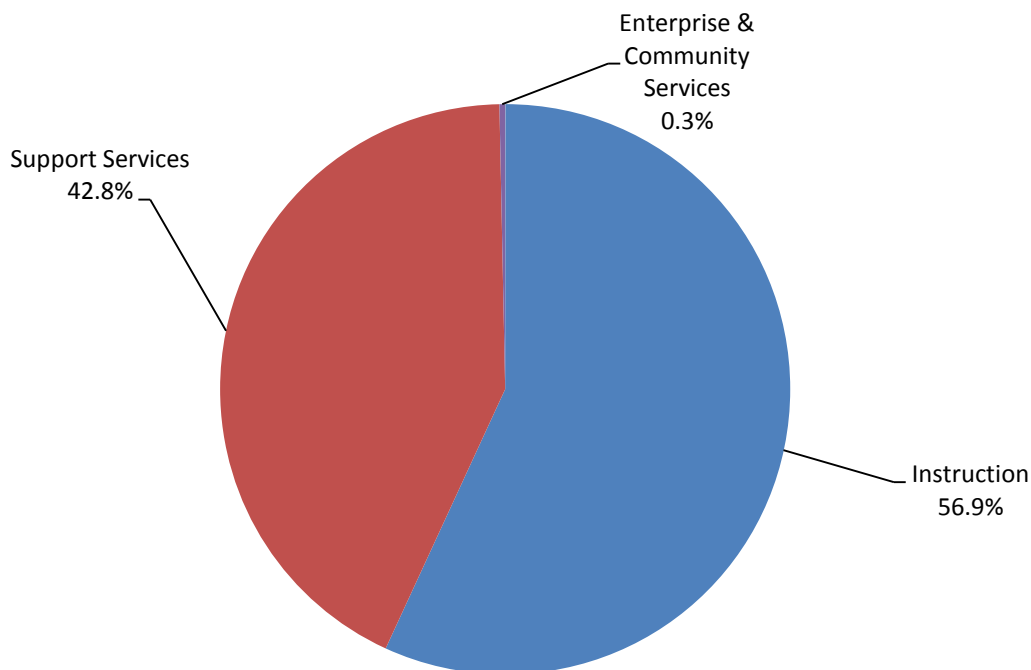
The figures in the District General Fund Budget table on the previous page include internal transactions such as fund level transfers and a contingency account that functions as a reserve.

The table below shows the Net General Fund budget, excluding the Transfers Out and Contingency. The District’s net General Fund budget for operating and capital requirements in FY 2017/18 is \$587,857,179.

Net Budget (General Fund)

General Fund	Current 2016/17	Proposed 2017/18	Adopted 2017/18	Approved 2017/18	Percent of Total
Instruction - Regular	\$245,731,602	\$255,676,699	\$249,587,405	\$247,284,818	42.1%
Instruction - Special Programs	86,354,841	87,824,852	86,716,939	86,965,796	14.8%
Instruction Subtotal	\$332,086,443	\$343,501,551	\$336,304,344	\$334,250,614	56.9%
Support Services - Instructional	82,253,968	83,173,369	86,485,199	86,787,916	14.8%
Support Services - General Admin	133,653,986	134,234,923	141,642,542	142,774,838	24.3%
Support Services - Central Activities	23,370,162	23,053,346	21,544,619	22,157,712	3.8%
Support Services Subtotal	\$239,278,116	\$240,461,639	\$249,672,359	\$251,720,466	42.8%
Enterprise & Community Services	1,938,788	1,509,374	1,880,476	1,886,099	0.3%
General Fund Net Budget	\$573,303,347	\$585,472,564	\$587,857,179	\$587,857,179	100.0%

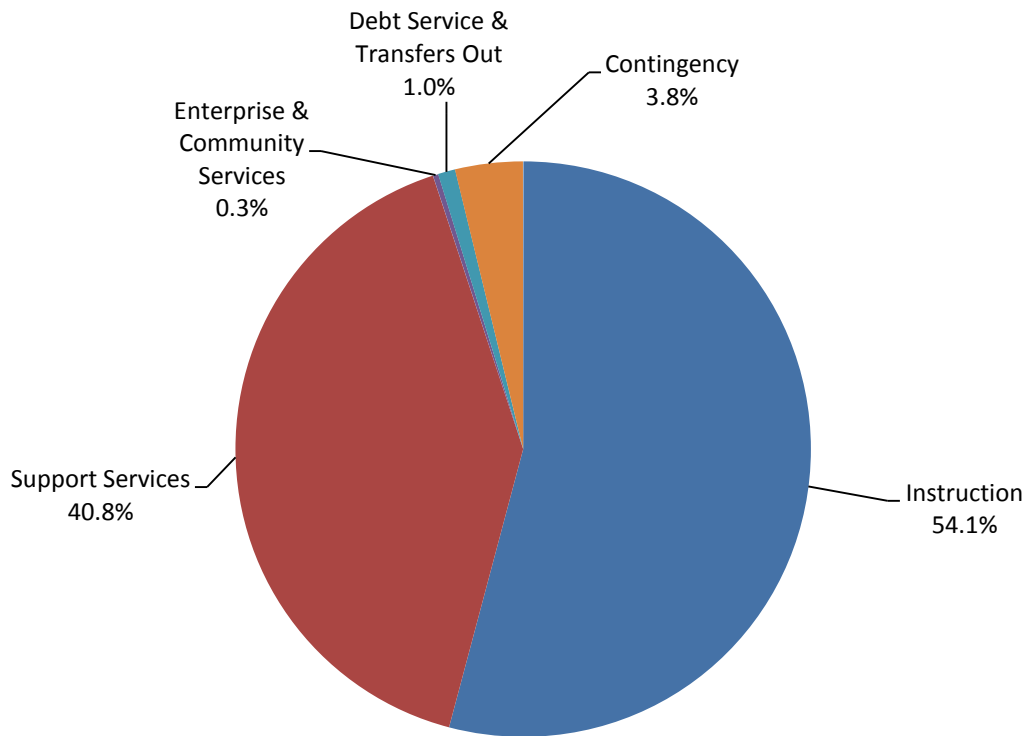
Net Budget - General Fund



Requirements by Major Program (General Fund)

Program Area	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Instruction	\$293,299,904	\$316,029,450	\$332,086,443	\$343,501,551	\$336,304,344	\$334,250,614
Support Services	201,248,427	220,666,070	239,278,116	240,461,639	249,672,359	251,720,466
Enterprise & Community Services	1,829,764	1,793,982	1,938,788	1,509,374	1,880,476	1,886,099
Debt Service & Transfers Out	14,409,096	7,407,357	15,956,437	5,895,375	5,915,375	5,915,375
Contingency	-	-	15,645,377	24,918,902	23,514,287	23,514,287
Ending Fund Balance	34,441,540	37,835,045	-	-	-	-
Total Requirements	\$545,228,731	\$583,731,903	\$604,905,161	\$616,286,841	\$617,286,841	\$617,286,841

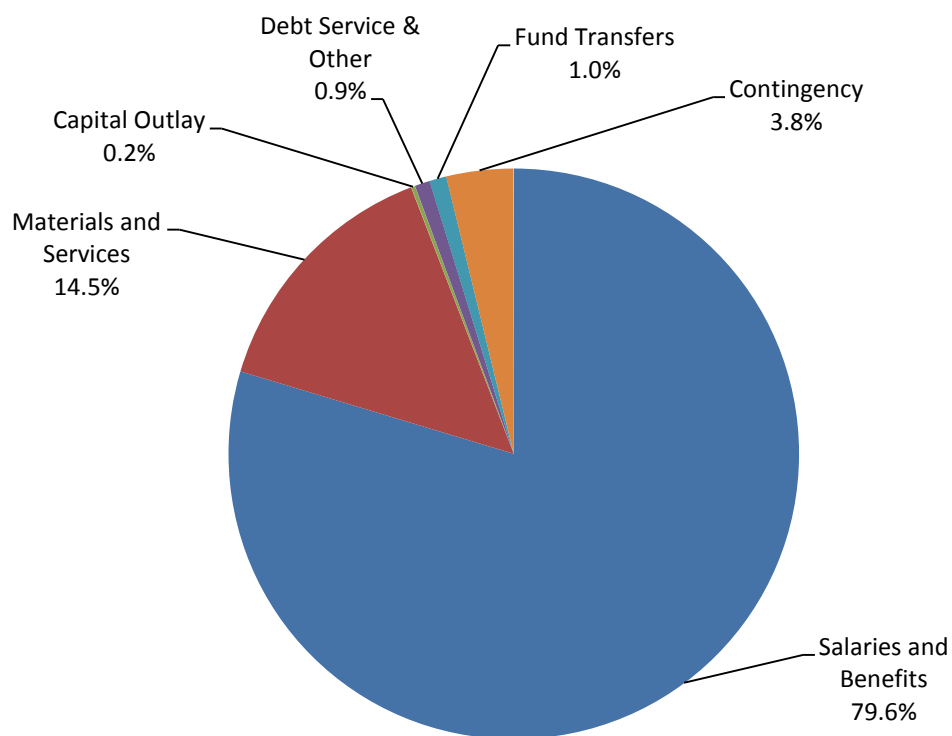
Requirements by Major Program - General Fund



Requirements by Major Account Category (General Fund)

Program Area	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Salaries and Benefits	\$408,398,173	\$445,392,054	\$479,722,797	\$489,584,580	\$490,916,212	\$491,655,112
Materials and Services	79,196,520	86,807,462	88,502,225	91,237,294	90,308,081	89,684,843
Capital Outlay	5,558,214	2,737,164	1,743,390	1,316,955	1,317,529	1,204,499
Debt Service & Other	3,225,187	3,552,821	3,334,935	3,333,735	5,315,357	5,312,725
Fund Transfers	14,409,096	7,407,357	15,956,437	5,895,375	5,915,375	5,915,375
Contingency	-	-	15,645,377	24,918,902	23,514,287	23,514,287
Ending Fund Balance	34,441,540	37,835,045	-	-	-	-
Total Requirements	\$545,228,731	\$583,731,903	\$604,905,161	\$616,286,841	\$617,286,841	\$617,286,841

Requirements by Major Account - General Fund



Interfund Transfers

Interfund transfers represent the movement of monies from one fund to another within Portland Public Schools. The fund transfers may pay for specific services such as transfers to debt service funds for payment of principal and interest; or to fund other operational requirements of the District.

Fund Transfers - FY 2017/18

Amount	Source Fund	Destination Fund	Purpose
\$2,708,168	101 General Fund	307 IT Projects Debt Service Fund	Debt Service - IT GO Bonds of 2009
1,117,734	101 General Fund	320 Full Faith and Credit Debt Service Fund	Debt Service - Recovery Zone Bond of 2011
200,000	101 General Fund	322 FF&C QZAB - Debt Service	Debt Service - Health & Safety
431,973	101 General Fund	323 FF&C Taxable - Debt Service	Debt Service - Health & Safety
230,000	101 General Fund	407 IT System Project Fund	Capital Improvement Projects
1,227,500	101 General Fund	438 Facilities Capital Fund	Capital Improvement Projects
749,881	299 Dedicated Resource	101 General Fund	Transfer of financial rebates
625,000	404 Construction Excise	320 Full Faith and Credit Debt Service Fund	Debt Service - Recovery Zone Bond of 2011
\$7,290,256	Total Transfers		

Fund Transfers - FY 2016/17

Amount	Source Fund	Destination Fund	Purpose
\$2,707,434	101 General Fund	307 IT Projects Debt Service Fund	Debt Service - IT GO Bonds of 2009
1,130,032	101 General Fund	320 Full Faith and Credit Debt Service Fund	Debt Service - Recovery Zone Bond of 2011
365,732	101 General Fund	407 IT System Project Fund	Capital Improvement Projects
10,100,000	101 General Fund	420 Full Faith and Credit Fund	Capital Improvement Projects
1,653,239	101 General Fund	438 Facilities Capital Fund	Capital Improvement Projects
100,000	404 Construction Excise	320 Full Faith and Credit Debt Service Fund	Capital Improvement Projects
250,000	404 Construction Excise	420 Full Faith and Credit Fund	Capital Improvement Projects
\$16,306,437	Total Transfers		

Multnomah Education Service District Allocation

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

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

The broad categories of services are Instructional Services, Special Education Services, 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 2017/18 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/cms/lib8/OR01915807/Centricity/Domain/37/MESD%20LSP%20Final%201-20-16.pdf>

The current forecast from MESD is that PPS will receive \$8.5 million in transit dollars and will have \$11.0 million in resolution dollars available to purchase services in 2017/18.

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 starting in 2015/16, PPS has used resolution dollars to fund the increased cost arising from switching to the full week (5 day/4 night) program.

In 2015/16 PPS and MESD began a pilot program for use of School Health Assistant to provide coverage every day in schools. In 2015/16 this was in Madison cluster schools. In 2016/17 the program expanded to include schools in the Roosevelt, Jefferson, and Franklin clusters. In 2017/18, the SHA model will expand to the remaining Cleveland, Grant, Lincoln, and Wilson clusters.

Multnomah Education Service District**2017/18 Service Plan - Portland**

Department/Service	Units Selected	Unit Cost	Transit Dollars	Resolution Dollars	Total
Available Transit			\$8,500,000		\$8,500,000
Department of Education Services				\$-	
Instructional Services				-	-
Curriculum Services				-	-
Classroom Law				25,784	25,784
Curriculum Services - School Improvement				256,574	256,574
Outdoor School				578,232	578,232
Helensview School					
Turnaround School (Helensview, 1.0x)	78	\$9,364		730,414	730,414
Turnaround School (Helensview, 2.0x)	12	15,388		184,650	184,650
Helensview (Services for Pregnant and Parenting Students)	30	18,729		561,857	561,857
Home School Notification				29,250	29,250
Incarcerated Youth Program				300,047	300,047
Functional Living Skills					
Alt. Behavior Placements	8	92,300		738,400	738,400
Department of School Health Services					
Hearing				85,585	85,585
Immunization				84,970	84,970
School Nursing Services/Registered Nurses (FTE)	23	117,286		2,732,759	2,732,759
School Nursing Services/School Health Assistants (Hours)	78,735	30.87		2,430,549	2,430,549
School Nursing Services/Special Needs				230,829	230,829
School Nursing Services/1:1 Nurses (FTE)	2	117,286		234,572	234,572
Department of Technology Services				-	-
Application and Development Services					
Student Information Systems - Level 1 (SIS Admin)				476,428	476,428
District Office Services					
School Messenger				111,550	111,550
Infrastructure Services					
Internet Connectivity				124,000	124,000
Administrative Support Services					
Inter-District Delivery System (Pony)				19,307	19,307
School Closure Network				310	310
Follett Destiny Hosting				244,512	244,512
Contingency					
Contingency Balance				843,128	843,128
Total			\$8,500,000	\$11,023,707	\$19,523,707

Long Term Debt

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

Fiscal Year	LTD Tax Pension & Refunding	IT Project Debt Bond	2010 Recovery Bonds	2018 Qualified Zone Bonds	FF&C Taxable Debt 2016	2013 GO Bonds	2015 GO Bonds	2017 GO Bonds	Total
Principal:									
2018	\$12,076,908	\$2,533,000	\$969,188	\$200,000	\$265,000	\$1,890,000	\$17,960,000	\$54,915,000	\$90,809,096
2019	11,949,489	2,619,000	998,730	200,000	280,000	2,080,000	19,680,000	59,280,000	97,087,219
2020	12,160,373	-	1,029,171	200,000	290,000	2,325,000	21,515,000	63,230,000	100,749,544
2021	21,903,150	-	1,060,541	200,000	295,000	2,585,000	36,255,000	54,685,000	116,983,691
2022	23,572,786	-	1,092,867	200,000	305,000	2,865,000	5,735,000	39,485,000	73,255,653
2023-2027	257,326,288	-	607,576	1,000,000	1,675,000	18,935,000	38,540,000	185,925,000	504,008,864
2028-2032	33,260,000	-	-	1,000,000	1,938,000	27,830,000	57,735,000	75,510,000	197,273,000
2033-2037	-	-	-	1,000,000	-	6,805,000	14,135,000	30,244,000	52,184,000
2038-2047	-	-	-	-	-	-	-	288,885,000	288,885,000
Principal Total	\$372,248,994	\$5,152,000	\$5,758,073	\$4,000,000	\$5,048,000	\$65,315,000	\$211,555,000	\$852,159,000	\$1,521,236,067
Interest:									
2018	\$34,797,418	\$175,168	\$278,546	\$-	\$146,973	\$2,628,125	\$9,552,925	\$29,292,581	\$76,871,736
2019	36,904,836	89,046	229,229	-	138,826	2,571,425	8,654,925	28,166,823	76,755,110
2020	39,698,952	-	178,410	-	130,304	2,467,425	7,670,925	26,838,951	76,984,967
2021	32,511,176	-	126,041	-	121,558	2,351,175	6,595,175	25,296,139	67,001,264
2022	34,125,540	-	72,075	-	112,588	2,221,925	4,782,425	23,868,860	65,183,413
2023-2027	76,428,198	-	15,341	-	417,927	8,878,575	18,977,375	100,388,867	205,106,283
2028-2032	1,872,282	-	-	-	148,184	4,411,400	8,951,450	94,980,421	110,363,737
2033-2037	-	-	-	-	-	238,175	424,050	121,261,487	121,923,712
2038-2047	-	-	-	-	-	-	-	90,350,743	90,350,743
Interest Total	\$256,338,402	\$264,214	\$899,642	\$0	\$1,216,362	\$25,768,225	\$65,609,250	\$540,444,872	\$890,540,967
Total	\$628,587,396	\$5,416,214	\$6,657,715	\$4,000,000	\$6,264,362	\$91,083,225	\$277,164,250	\$1,392,603,872	\$2,411,777,034

Payments by Debt Service Fund, FY 2017/18

The following is a summary of payments to be made on principal and interest in FY 2017/18.

Fiscal Year	LTD Tax Pension & Refunding	IT Project Debt Bond	2010 Recovery Bonds	2018 Qualified Zone Bonds	FF&C Taxable Debt 2016	2013 GO Bonds	2015 GO Bonds	2017 GO Bonds	Total
Fund 307	\$-	\$2,708,168	\$-	\$-	\$-	\$-	\$-	\$-	\$2,708,168
Fund 308	46,874,326	-	-	-	-	-	-	-	46,874,326
Fund 320	-	-	1,247,734	-	-	-	-	-	1,247,734
Fund 322	-	-	-	200,000	-	-	-	-	200,000
Fund 323	-	-	-	-	411,973	-	-	-	411,973
Fund 350	-	-	-	-	-	4,518,125	27,512,925	84,207,581	116,238,631
Total	\$46,874,326	\$2,708,168	\$1,247,734	\$200,000	\$411,973	\$4,518,125	\$27,512,925	\$84,207,581	\$167,680,832



Table of Contents

Fund 101 – General Fund	81
Fund 201 – Student Body Activity Fund.....	93
Fund 202 – Cafeteria Fund	94
Fund 205 – Grants Fund	97
Fund 225 – PERS Rate Stabilization Reserve Fund	107
Fund 299 – Dedicated Resource Fund	108
Fund 307 – IT Projects Debt Service Fund.....	118
Fund 308 – PERS UAL Debt Service Fund	119
Fund 320 – Full Faith and Credit Debt Service Fund.....	120
Fund 350 – GO Bonds Debt Service Fund	121
Fund 404 – Construction Excise Fund.....	122
Fund 407 – IT System Project Fund.....	124
Fund 420 – Full Faith and Credit Fund.....	126
Fund 435 – Energy Efficient Schools Fund.....	127
Fund 438 – Facilities Capital Fund.....	128
Fund 445 – Capital Asset Renewal Fund.....	130
Fund 450 – GO Bonds Fund	131
Fund 470 – Partnership Funds.....	137
Fund 601 – Self Insurance Fund.....	138



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's resources are available to the District for any purpose provided they are expended or transferred according to resolution or policy. 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.

General Fund - Resources by Account

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$51,673,785	\$34,441,540	\$38,024,289	\$19,871,000	\$19,871,000	\$19,871,000
411111 - Current-Multnomah Co	194,299,041	203,470,948	209,415,000	216,623,000	216,623,000	216,623,000
411112 - Current-Clackamas Co	151,672	160,628	168,000	172,000	172,000	172,000
411113 - Current-Washington Co	1,275,110	1,350,458	1,468,000	1,502,000	1,502,000	1,502,000
411114 - Current-Mult Co Cancel/Omit	300,149	594,995	-	-	-	-
411121 - Prior-Multnomah Co	4,206,389	3,979,090	4,368,000	3,900,000	3,900,000	3,900,000
411122 - Prior-Clackamas Co	3,011	3,093	3,500	3,000	3,000	3,000
411123 - Prior-Washington Co	19,339	14,661	20,000	16,000	16,000	16,000
411124 - Prior-Mult Co Cancel/Omit	11,533	7,695	-	-	-	-
411130 - Foreclosures	141,013	96,548	150,000	100,000	100,000	100,000
411140 - Pymts In Lieu Of Prop Taxes	372,886	276,538	318,000	150,000	150,000	150,000
411170 - Other Property Taxes	31	292,019	-	-	-	-
411211 - CY Local Option Taxes-Mult Co	61,434,323	74,726,830	80,057,000	84,649,000	84,649,000	84,649,000
411212 - CY Local Option Taxes-Clack Co	63,288	67,027	64,000	71,000	71,000	71,000
411213 - CY Local Option Taxes-Wash Co.	532,065	563,518	459,000	537,000	537,000	537,000
411221 - PY Local Option Taxes-Mult Co.	1,192,287	1,186,632	1,144,000	1,152,000	1,152,000	1,152,000
411222 - PY Local Option Taxes-Clack Co	1,215	1,100	1,200	1,000	1,000	1,000
411223 - PY Local Option Taxes-Wash Co	7,680	5,892	6,500	6,000	6,000	6,000
411231 - Pen/Int-Local Opt Tax-MultCo	5,485	13,785	-	-	-	-
411232 - Pen/Int-Local Opt Tax-ClackCo	268	240	-	-	-	-
411233 - Pen/Int-Local Opt Tax-WashCo	103	143	-	-	-	-
411241 - Foreclosures-Local Opt-Mult Co	37,236	27,482	-	-	-	-
411311 - CY Gap Rate Taxes - Mult Co	20,502,839	21,470,678	22,389,000	22,600,000	22,600,000	22,600,000
411312 - CY Gap Rate Taxes - Clack Co	16,005	16,950	18,000	18,000	18,000	18,000
411313 - CY Gap Rate Taxes - Wash Co	134,555	142,504	156,000	156,000	156,000	156,000
411321 - PY Gap Rate Taxes - Mult Co	443,867	419,882	494,000	495,000	495,000	495,000
411322 - PY Gap Rate Taxes - Clack Co	317	285	-	-	-	-
411323 - PY Gap Rate Taxes - Wash Co	2,035	1,532	1,560	1,000	1,000	1,000

General Fund - Resources by Account (Cont.)

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
411521 - PY GO Bond - Multnomah County	\$3,820	\$1,064	\$-	\$-	\$-	\$-
411522 - PY GO Bond - Clackamas County	2	-	-	-	-	-
411523 - PY GO Bond - Washington County	43	6	-	-	-	-
411901 - Pen/Int-Multnomah Co	19,245	41,723	-	-	-	-
411902 - Pen/Int-Clackamas Co	711	638	-	-	-	-
411903 - Pen/Int-Washington Co	273	380	-	-	-	-
412000 - Rev-Local Gov't Not Districts	8,400	8,400	-	-	-	-
Subtotal - Revenue from Taxes	\$285,186,236	\$308,943,364	\$320,700,760	\$332,152,000	\$332,152,000	\$332,152,000
413110 - Regular Day Tuition	16,985	15,958	25,000	20,000	20,000	20,000
413111 - Reg Tuition-Evening HS	73,325	72,761	90,000	70,000	70,000	70,000
413120 - Reg Day Tuition-Oth Dist inSt	58,604	92,386	70,000	60,000	60,000	60,000
Subtotal - Tuition	\$148,914	\$181,105	\$185,000	\$150,000	\$150,000	\$150,000
415100 - Interest on Investments	714,889	880,960	1,000,000	1,000,000	1,000,000	1,000,000
415300 - Gain/Loss Sale of Investment	906	6,242	-	-	-	-
Subtotal - Earnings on Investment	\$715,795	\$887,202	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
416201 - A la Carte Sales	-	-	-	103,923	103,923	103,923
Subtotal - Food Service Sales	\$-	\$-	\$-	\$103,923	\$103,923	\$103,923
417110 - Football Admissions	61,639	53,388	70,000	70,000	70,000	70,000
417120 - Basketball Admissions	38,249	50,660	55,000	55,000	55,000	55,000
417130 - Wrestling Admissions	1,408	2,229	5,000	5,000	5,000	5,000
417140 - Other Admissions	35,961	19,500	14,500	30,000	30,000	30,000
417410 - Pay to Play Fees	488,110	630,897	500,000	500,000	500,000	500,000
417420 - Other Activity Fees	24,913	51,526	20,000	25,000	25,000	25,000
417600 - Club Fund Raising	6,612	-	15,000	15,000	15,000	15,000
Subtotal - Extra-Curricular Activities	\$656,892	\$808,200	\$679,500	\$700,000	\$700,000	\$700,000
419110 - Civic Use of Bldgs	653,372	720,669	600,000	600,000	600,000	600,000
419112 - CUB-Day Care	244,572	314,718	220,000	220,000	220,000	220,000
419120 - Community Parking Fees	29,445	34,408	20,000	20,000	20,000	20,000
419130 - Rent-Lease of Facilities	1,481,105	1,492,321	1,465,000	1,361,077	1,361,077	1,361,077
419200 - Contrib-Donation - Priv Source	3,838	1,522	-	-	-	-
419400 - Svc Provided-Oth Local Ed Agcy	-	4,500	-	-	-	-
419410 - Svc Provided-Oth Dist in State	3,600	-	-	-	-	-
419500 - Textbook Sales and Rentals	-	16	-	-	-	-
419600 - Recovery PY Expenditure	1,251,966	213,001	-	-	-	-
419800 - Fees Charged to Grants	3,802,490	3,066,582	4,167,720	4,011,960	4,011,960	4,011,960
419910 - Miscellaneous	824,891	955,113	500,000	500,000	500,000	500,000
419920 - Jury Duty	1,645	1,087	-	-	-	-
419930 - Fingerprinting	62,267	58,556	-	-	-	-
419940 - Restitution	5,971	7,387	-	-	-	-
419941 - Financial Rebates	-	-	-	500,000	500,000	500,000

General Fund - Resources by Account (Cont.)

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
419945 - E-Rate Priority 1	\$844,078	\$843,697	\$800,000	\$-	\$-	\$-
419950 - Sales, Royalties and Events	10,551	10,336	5,000	5,000	5,000	5,000
419965 - Administrative Claiming	617,119	437,781	620,000	620,000	620,000	620,000
419970 - Public Records Request	1,081	1,825	-	-	-	-
Subtotal - Other Revenue from Local Sources	\$9,837,991	\$8,163,519	\$8,397,720	\$7,838,037	\$7,838,037	\$7,838,037
Subtotal - Local Sources	\$296,545,828	\$318,983,390	\$330,962,980	\$341,943,960	\$341,943,960	\$341,943,960
421010 - County School Funds	15,792	21,348	30,000	30,000	30,000	30,000
421020 - Ed Service Dist Apportionment	8,183,555	8,491,202	8,491,202	7,500,000	8,500,000	8,500,000
421990 - Other Intermediate Sources	-	6,000	-	-	-	-
421991 - City of Portland	4,479,658	4,584,438	4,500,000	4,500,000	4,500,000	4,500,000
Subtotal - Intermediate Sources	\$12,679,005	\$13,102,988	\$13,021,202	\$12,030,000	\$13,030,000	\$13,030,000
431010 - SSF--General Support	179,505,339	211,252,753	218,306,690	235,502,000	235,502,000	235,502,000
431030 - Common School Fund	4,721,234	5,809,760	4,490,000	6,190,000	6,190,000	6,190,000
Subtotal - State Sources	\$184,226,573	\$217,062,513	\$222,796,690	\$241,692,000	\$241,692,000	\$241,692,000
442000 - Unrestr Rev-Fed Govt Thru St	30,626	626	-	-	-	-
448010 - Federal Forest Fees	29,059	24,141	-	-	-	-
Subtotal - Federal Sources	\$59,685	\$24,767	\$-	\$-	\$-	\$-
452100 - Interfund Transfers	-	-	-	749,881	749,881	749,881
453000 - Sale of Fixed Assets	43,855	116,705	100,000	-	-	-
Subtotal - Other Sources	\$43,855	\$116,705	\$100,000	\$749,881	\$749,881	\$749,881
Total Resources by Account	\$545,228,731	\$583,731,903	\$604,905,161	\$616,286,841	\$617,286,841	\$617,286,841

General Fund - Requirements by Program

Description by Program Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Requirements by Program						
1000A - Instructional Subs	\$6,162,154	\$6,324,974	\$-	\$-	\$-	\$-
1111 - Elementary K-5 Program	12,787,090	16,450,525	18,049,187	18,280,393	22,115,398	24,722,794
11112 - Elementary 1-5 Homeroom	74,672,768	76,903,136	83,325,321	86,678,154	83,844,688	80,490,126
11113 - K-5/K-8 Consolidated Budget	2,880,593	2,881,997	3,180,200	3,251,328	3,248,546	2,800,625
11119 - Kindergarten Homeroom	9,552,508	18,913,916	19,742,253	18,762,639	19,069,020	19,180,897
11131 - School Activities	640,401	999,062	1,164,790	1,091,750	1,049,750	1,049,750
Subtotal - Elementary School Instruction	\$106,695,513	\$122,473,609	\$125,461,751	\$128,064,264	\$129,327,402	\$128,244,192
11211 - Middle School Programs	40,011,223	41,738,948	43,288,309	47,898,793	44,580,512	45,124,843
11212 - Middle School Homeroom	4,928,382	4,972,069	4,718,887	4,561,985	4,332,407	4,242,280
11213 - MS Consolidated Budget	596,558	605,664	584,495	594,387	593,834	557,197
11221 - School Activities	38,523	118,059	136,437	50,970	75,523	80,147
Subtotal - Middle School Instruction	\$45,574,686	\$47,434,740	\$48,728,128	\$53,106,134	\$49,582,276	\$50,004,467
11311 - High School Programs	53,488,739	57,245,056	63,283,797	66,206,938	62,454,269	60,937,981
11312 - High School Homeroom	495,821	551,607	613,542	609,951	566,384	517,424
11313 - HS Consolidated Budget	1,651,696	1,591,738	1,599,238	1,633,817	1,631,676	1,548,740

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
11321 - School Activities	\$187,069	\$256,256	\$287,087	\$347,326	\$315,092	\$315,937
11322 - Athletic Activities Svcs	5,533,439	5,992,827	5,442,083	5,422,954	5,387,230	5,391,860
Subtotal - High School Instruction	\$61,356,764	\$65,637,483	\$71,225,747	\$74,220,985	\$70,354,651	\$68,711,942
11401 - Early Childhood Ed Ctr (ECEC)	312,284	368,530	315,976	285,316	323,076	324,217
Subtotal - Pre-Kindergarten Instruction	\$312,284	\$368,530	\$315,976	\$285,316	\$323,076	\$324,217
12100 - Talented And Gifted (TAG)	246,763	236,344	214,814	221,898	221,452	221,454
Subtotal - Special Programs - TAG	\$246,763	\$236,344	\$214,814	\$221,898	\$221,452	\$221,454
12211 - Functional Living Skills	953,826	949,653	1,048,497	943,344	917,712	922,604
12212 - Comm Behavior - Academic	2,363,177	2,442,043	2,598,196	2,660,338	2,591,062	2,604,197
12213 - Intensive Skills - Academic	7,334,936	7,678,553	7,461,618	9,110,470	8,867,295	8,910,379
12214 - Comm Behavior - Functional	1,768,015	1,835,191	1,922,276	2,081,996	2,044,837	2,051,403
12217 - Social Emotional - Behavior	2,621,057	1,978,908	2,285,317	2,295,280	2,236,416	2,247,551
12218 - Social Emotional - Intensive	2,778,546	2,778,824	3,017,496	3,408,068	3,319,593	3,336,355
12219 - Social Emotional - Fragile	-	-	4,384	4,384	4,384	4,384
12230 - Life Skills/CTP	1,646,380	737,416	1,307,688	-	-	-
12241 - Intensive Skills - Functional	49,495	4,796	67,800	19,958	19,895	19,893
12261 - Home Instruction	117,213	192,394	194,351	221,742	217,878	218,556
12271 - Extended School Year	132,529	159,713	161,138	169,939	169,386	169,390
Subtotal - Restrictive Program Instruction	\$19,765,175	\$18,757,492	\$20,068,761	\$20,915,519	\$20,388,459	\$20,484,712
12501 - Resource Center Classrooms	-	-	175,410	185,475	184,842	184,843
12503 - Individual EAs - Gen Ed Clsm	3,772,631	4,130,968	4,826,090	4,829,361	4,678,115	4,707,519
12504 - Deaf/Hard of Hearing	-	520,476	-	-	-	-
12510 - Less Restrictive Programs	15,633,409	15,891,417	16,709,347	17,714,923	17,646,938	17,708,827
12512 - Autism Services	8,589	-	-	-	-	-
12520 - Team-Communication Behavior	560,198	653,936	690,024	701,874	682,424	686,147
Subtotal - Less Restrictive Program Instruction	\$19,974,827	\$21,196,797	\$22,400,871	\$23,431,633	\$23,192,319	\$23,287,336
12603 - ECSE Evaluation	1,484,945	1,754,210	1,633,472	1,602,754	1,575,534	1,580,281
Subtotal - Early Intervention Instruction	\$1,484,945	\$1,754,210	\$1,633,472	\$1,602,754	\$1,575,534	\$1,580,281
12811 - Public Alternative Programs	397,085	344,034	862,062	864,763	784,843	784,841
12821 - Community-Based Programs	7,936,001	8,230,862	9,575,191	9,190,191	9,190,191	9,190,191
12831 - Delayed Expulsion School Couns	51,406	105,498	99,304	99,444	99,436	99,435
12832 - Classroom Alternative Ed	116,341	119,052	103,725	75,273	96,784	96,782
12833 - Evening Programs	309,194	362,808	317,511	296,304	295,390	295,389
12835 - Indian Education	179,125	207,275	272,147	290,663	248,836	249,466
12870 - Targeted Transition	1,725,281	2,179,046	2,067,479	2,067,479	2,067,479	2,067,479
12880 - Charter Schools	13,058,822	12,611,042	13,627,021	13,627,021	13,627,021	13,627,021
12891 - Contract Programs	115,607	185,760	114,643	121,275	119,308	119,646
12892 - Alternative Ed-Instruc Support	1,121,339	1,115,200	1,334,073	1,315,114	1,241,823	1,246,472
Subtotal - Alternative Ed. Instruction	\$25,010,203	\$25,460,577	\$28,373,156	\$27,947,527	\$27,771,109	\$27,776,722

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
12911 - ESL/Bilingual--Elem	\$7,599,649	\$7,409,852	\$7,882,059	\$8,204,253	\$8,182,261	\$8,211,415
12912 - ESL/Bilingual--Middle	2,356,978	2,206,355	2,431,177	2,458,579	2,349,993	2,358,288
12913 - ESL/Bilingual--High	1,528,471	1,369,842	1,688,517	1,487,269	1,544,628	1,549,986
12914 - Bilingual Assessment Svcs	383,400	414,252	439,236	470,340	461,534	464,377
12922 - Teen Parenting Services	335,479	127,120	79,511	82,096	80,393	80,709
12992 - Section 504/ADA Accom in PPS	198,339	332,576	575,100	412,803	300,666	301,928
Subtotal - Designated Program Instruction	\$12,402,316	\$11,859,997	\$13,095,600	\$13,115,341	\$12,919,476	\$12,966,703
14100 - Summer School, Elem	90,940	251,901	200,908	201,847	201,788	201,787
14300 - Summer School, High	385,489	597,769	367,259	388,332	446,803	446,801
Subtotal - Summer School	\$476,429	\$849,670	\$568,167	\$590,180	\$648,591	\$648,588
Subtotal - Instruction	\$293,299,904	\$316,029,450	\$332,086,443	\$343,501,551	\$336,304,344	\$334,250,614
21120 - Attendance Services	100,798	315,895	350,900	-	-	-
21130 - Social Work Services	683,218	956,020	992,938	1,141,462	1,248,035	1,165,167
21131 - Behavior Interventn Specialist	1,200,579	1,603,193	1,787,376	1,969,341	2,288,619	2,325,844
21141 - SPED Data Services	448,353	487,994	555,203	477,897	464,675	467,203
21150 - Student Safety	1,238,135	1,170,729	1,835,207	1,473,847	1,708,521	1,708,159
21191 - Child Development Services	-	25,560	-	-	-	-
21192 - Student Discipline Services	1,845,551	2,213,392	2,273,161	2,431,609	2,695,990	2,709,836
21210 - Service Area Direction	1,072,040	1,540,905	1,368,937	1,624,725	1,894,332	1,897,284
21220 - Counseling Services	10,068,167	13,396,210	13,708,566	12,526,554	15,030,600	14,466,148
21240 - Student Guidance Information	903,715	1,281,925	1,641,837	1,104,541	1,310,352	1,312,876
21262 - Vocational Education	2,728,738	1,943,551	2,444,993	3,860,386	2,121,354	2,094,465
21330 - Dental Services	5,000	10,000	10,000	10,000	10,000	10,000
21390 - Other Health Services	-	-	-	-	-	-
21420 - Psychological Testing Services	4,873,033	5,095,702	4,964,545	5,333,229	5,229,186	5,245,301
21520 - Speech Pathology	7,669,740	7,771,946	8,264,038	9,014,149	8,858,280	8,885,599
21580 - Access Services - SPED Tech	310,402	170,925	274,753	289,058	285,128	285,805
21601 - Occupational Therapy	1,360,363	1,252,297	1,497,235	1,626,214	1,596,712	1,601,955
21602 - Physical Therapy	409,457	504,974	487,633	522,725	513,614	515,230
21603 - Adaptive Physical Education	252,267	459,252	375,921	402,172	394,637	395,991
21604 - Feeding Team - Training	115,785	138,760	152,398	110,969	109,042	109,379
21901 - Program Admin/Supervision	5,455,231	6,415,068	7,369,551	8,095,742	8,564,105	8,594,602
21905 - Third Party Medical Reimburse	73,658	-	-	-	-	-
21906 - IEP Writing - MTGS SPED STAFF	1,408,105	1,587,314	818,875	856,927	854,002	854,058
21907 - IEP Writing - MTGS GENED STAFF	277,802	297,197	271,500	287,078	286,099	286,097
21908 - TAG Plan Writing	1,605	2,586	9,984	10,557	10,521	10,521
Subtotal - Instructional Support (Students)	\$42,501,742	\$48,641,393	\$51,455,551	\$53,169,180	\$55,473,802	\$54,941,520
22110 - Service Area Direction	972,691	1,149,419	2,850,696	2,899,444	2,535,098	2,543,329
22130 - Curriculum Development	297,979	564,549	1,477,529	1,257,907	318,957	318,956
22131 - Curriculum Development - K-5	-	125,193	-	-	-	-

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
22132 - Curriculum Development - 6-8	\$-	\$1,245	\$-	\$-	\$-	\$-
22133 - Curriculum Development - HS	37,645	99,251	1,042	1,042	1,042	1,042
22191 - MultiCultural/MultiEthnic Svcs	-	811	-	-	-	-
22192 - School Improvement Funds	-	69,071	-	-	-	-
22195 - Teaching Innovation Support	102,828	6,564	46,946	-	-	-
22220 - Library/Media Services	5,029,236	8,057,030	8,122,250	7,332,210	8,763,545	8,908,790
22230 - Multimedia Services	359,200	312,378	319,856	339,164	333,776	334,723
22240 - Educational Television Service	391,945	427,160	428,452	467,507	459,864	461,287
22252 - Broadcasting	48,135	50,030	49,994	50,206	50,192	50,193
22256 - Management & General Support	39,879	42,431	47,716	-	-	-
22291 - Textbook Services	531,487	664,321	745,209	627,579	738,725	741,330
22292 - Classroom Technology/Services	941,179	773,738	877,145	159,784	652,758	711,405
22301 - Assessment System Design	157,186	144,055	255,512	262,629	281,480	281,478
22302 - Measurement & Assessment	-	238,968	791,488	712,793	1,100,060	1,101,417
22402 - Instructional Specialists	3,910,329	4,126,038	3,961,512	4,589,506	4,547,824	4,639,767
22410 - Instr Staff Training Svcs	6,503,285	7,046,366	9,568,446	8,182,599	8,462,933	8,980,516
22411 - Instr Staff Training - K-5	-	37,680	-	1,789,364	1,220,993	1,225,062
22412 - Instr Staff Training - 6-8	-	42,473	-	-	-	-
22413 - Instr Staff Training - HS	-	77,198	189,691	200,576	316,285	316,286
22420 - Portland Teacher Program	37,637	38,988	39,781	39,889	39,882	39,883
22430 - New Teacher Orientation	1,276,588	828,762	1,025,152	1,091,991	1,187,983	1,190,932
Subtotal - Instructional Support (Staff)	\$20,637,229	\$24,923,719	\$30,798,417	\$30,004,189	\$31,011,397	\$31,846,396
23100 - Board of Education Services	494,323	514,752	662,917	603,538	551,617	552,562
23210 - Office of Superintendent	539,894	634,439	852,889	950,927	942,690	943,954
23211 - Executive Administration	675,832	860,098	580,018	893,077	965,269	1,011,343
23212 - Assistant Superintendent	1,335,061	1,378,570	1,319,326	858,762	848,085	885,500
23240 - State and Federal Relations	150,769	129,446	158,435	185,289	183,210	183,526
23292 - Legal Services	1,975,109	2,312,453	1,463,498	1,379,707	2,180,666	2,194,492
23293 - Operational Support Services	1,999,957	3,225,486	2,697,088	1,671,430	3,211,872	3,338,183
Subtotal - Executive Administrative Services	\$7,170,945	\$9,055,244	\$7,734,171	\$6,542,731	\$8,883,409	\$9,109,560
24101 - School Administrative Services	34,086,823	38,557,432	41,351,027	38,574,467	41,442,414	41,478,695
24103 - School Business Services	233,484	242,242	237,402	-	352,283	353,235
24901 - Graduation Services	49,977	83,492	60,672	61,099	84,072	84,073
24910 - PAPSA	407,273	424,802	298,862	298,862	298,862	298,862
Subtotal - School Administration	\$34,777,556	\$39,307,968	\$41,947,963	\$38,934,427	\$42,177,631	\$42,214,865
25100 - Direction of Business Support	618,065	676,680	762,589	430,570	426,746	473,724
25210 - Direction of Fiscal Services	650,356	608,505	739,592	924,592	2,189,654	2,053,163
25220 - Budgeting Services	640,377	693,641	835,275	857,803	1,081,082	1,083,923
25240 - Payroll Services	747,644	787,495	853,280	933,152	916,252	919,096
25250 - Financial Accounting Services	2,794,378	2,807,531	3,223,309	3,465,911	3,324,210	3,452,080
25281 - Service Area Direction	186,168	217,869	215,594	232,836	229,663	230,203

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
25283 - Liability Claims	\$425,585	\$698,398	\$774,962	\$774,962	\$2,274,962	\$2,274,962
25284 - Property/Fire Loss	1,523,952	2,043,389	1,788,191	1,788,191	1,788,191	1,788,191
25287 - Mandated Health Services	35,624	-	51,189	51,189	51,189	51,189
25288 - Risk Control Initiatives	-	-	118,000	118,000	118,000	118,000
25291 - Enrollment Services	796,319	1,024,438	1,051,462	1,051,348	1,010,510	1,013,670
Subtotal - Business Services	\$8,418,470	\$9,557,946	\$10,413,443	\$10,628,554	\$13,410,458	\$13,458,201
25410 - Service Area Direction	1,846,170	2,358,541	3,793,501	2,615,795	2,465,910	2,647,821
25411 - Project Management	3,072,930	2,947,260	3,069,997	5,111,707	5,931,213	6,554,424
25421 - Custodial Services	17,745,828	18,104,794	19,477,324	22,514,442	21,322,968	20,771,865
25423 - Utilities Services	10,115,777	9,966,894	10,901,117	10,901,117	10,151,117	10,151,117
25424 - Property Management	1,281,600	1,433,021	1,900,475	1,832,142	1,657,121	1,659,877
25430 - Care and Upkeep of Grounds	-	-	715,936	750,376	738,897	741,424
25441 - Workforce	9,209,944	9,629,842	1,836	164,311	1,836	1,836
25443 - Vehicle Operation/Maintenance	610,222	388,127	415,000	415,000	415,000	415,000
25444 - Multicraft Services	-	4,038	2,126,706	1,991,071	2,365,729	2,048,511
25445 - Electrical Services	-	(588)	2,612,805	2,967,515	2,941,732	2,737,376
25446 - Mechanical Services	-	-	3,556,322	3,635,421	3,690,310	4,733,740
25460 - Security Services	854,005	1,350,737	976,988	1,114,589	1,044,954	1,046,531
Subtotal - Operations & Maintenance of Plant	\$44,736,476	\$46,182,666	\$49,548,007	\$54,013,486	\$52,726,787	\$53,509,522
25510 - Transportation Administration	504,760	463,048	538,248	567,212	559,836	562,967
25520 - Transportation Operations	14,619,509	14,741,277	15,591,948	15,499,869	15,437,079	15,460,699
25530 - Transportation Fleet Maint	1,102,220	1,286,179	1,750,356	1,859,337	1,849,750	1,851,959
25540 - Transportation Routing	2,458,879	2,859,331	3,045,449	2,974,141	2,973,169	2,975,382
Subtotal - Student Transportation	\$18,685,368	\$19,349,835	\$20,926,001	\$20,900,559	\$20,819,833	\$20,851,007
25720 - Purchasing Services	887,107	966,608	1,199,292	1,285,147	1,591,200	1,594,672
25730 - Warehousing/Distribution Svcs	616,826	696,892	685,647	712,342	674,860	677,069
25740 - Print/Publish/Duplicate Svcs	899,814	804,072	953,903	964,151	1,108,261	1,109,207
25790 - Other Internal Services	249,969	237,945	245,559	253,526	250,103	250,735
Subtotal - Internal Services	\$2,653,716	\$2,705,517	\$3,084,401	\$3,215,166	\$3,624,424	\$3,631,683
26230 - Evaluation Services	1,229,144	751,591	279,385	306,626	247,178	247,810
26240 - Planning Services	291,156	507,093	1,012,902	837,788	898,584	899,641
26260 - Grant Writing	123,571	125,211	248,881	214,485	214,853	215,484
26271 - Accountability & Reporting	-	340,923	470,679	507,258	499,760	501,021
Subtotal - Planning, Research, Development	\$1,643,870	\$1,724,818	\$2,011,847	\$1,866,157	\$1,860,375	\$1,863,956
26330 - Public Information Services	1,652,345	1,443,923	1,340,204	1,210,012	1,176,496	1,529,925
26331 - Volunteer Activities/Recogn	30,065	24,993	25,996	25,996	25,996	25,996
26340 - Management Information Service	395,982	337,971	401,281	572,164	557,717	558,977
26350 - Translation Services	456,592	416,875	653,872	690,844	545,693	637,298
Subtotal - Information Services	\$2,534,983	\$2,223,762	\$2,421,353	\$2,499,016	\$2,305,902	\$2,752,196

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
26410 - Service Area Direction	\$4,239,050	\$4,231,095	\$4,828,458	\$5,279,822	\$5,296,455	\$5,438,589
26420 - Recruitment and Placement Svcs	143,962	64,892	72,059	72,059	72,059	72,059
26440 - HRA Benefits Program	13,557	516	8,308	8,308	8,308	8,308
26491 - Staff Services	210,654	238,288	169,470	-	-	-
26492 - Non-Instr Staff Development	64,258	65,350	145,620	135,600	135,600	135,600
26493 - Staff Relations - Negotiations	150	-	-	-	-	-
Subtotal - Staff Services	\$4,671,631	\$4,600,141	\$5,223,915	\$5,495,789	\$5,512,422	\$5,654,556
26610 - IT Service Area Direction	1,116,550	1,414,547	1,225,346	824,967	506,875	507,821
26611 - Project Management	-	-	523,513	545,194	405,124	406,072
26620 - Systems Analysis Services	-	-	221,451	494,302	455,274	456,536
26631 - Student Information Systems	2,324,805	2,966,435	10,740	-	144,667	144,982
26632 - Business Information Systems	-	652,623	-	-	-	-
26635 - Programming Services	2,526,375	2,480,935	2,389,813	2,179,410	2,019,236	2,022,393
26641 - Operations Services	3,698,470	3,120,640	3,359,349	3,466,420	3,456,734	3,461,089
26642 - Data Control/Entry	80,437	82,707	982,797	1,061,760	1,048,797	1,051,006
26643 - Client Services	-	-	3,375,466	2,988,934	2,811,455	2,818,399
26691 - Central Telecom Services	1,284,060	1,279,899	1,302,260	1,302,260	693,880	693,880
26696 - Sch Hardware Modernization	-	-	-	11,400	11,400	11,400
26698 - Infrastructure Development	1,428,396	-	11,400	-	-	-
26700 - Records Management Services	357,350	395,273	310,912	317,736	312,478	313,426
Subtotal - Technology Services	\$12,816,440	\$12,393,059	\$13,713,047	\$13,192,384	\$11,865,919	\$11,887,004
Subtotal - Support Services	\$201,248,427	\$220,666,070	\$239,278,116	\$240,461,639	\$249,672,359	\$251,720,466
31200 - Food Preparation and Service	187	-	126,200	-	-	-
31220 - BESC Deli	-	-	-	-	82,337	82,891
33000 - Community Svcs	1,829,577	1,793,982	1,812,588	1,509,374	1,798,139	1,803,208
Subtotal - Enterprise & Community Services	\$1,829,764	\$1,793,982	\$1,938,788	\$1,509,374	\$1,880,476	\$1,886,099
52100 - Fund Transfers	14,409,096	7,407,357	15,956,437	5,895,375	5,915,375	5,915,375
Subtotal - Debt Service & Transfers Out	\$14,409,096	\$7,407,357	\$15,956,437	\$5,895,375	\$5,915,375	\$5,915,375
61100 - Operating Contingency	-	-	15,645,377	24,918,902	23,514,287	23,514,287
71100 - Ending Fund Balance	34,441,540	37,835,045	-	-	-	-
Total Requirements by Program	\$545,228,731	\$583,731,903	\$604,905,161	\$616,286,841	\$617,286,841	\$617,286,841

General Fund - Requirements by Account

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Requirements by Account						
511100 - Licensed Staff	\$176,354,558	\$197,803,127	\$204,604,984	\$212,886,819	\$212,767,402	\$211,117,328
511210 - Classified - Represented	39,703,698	43,187,112	46,568,659	43,285,346	47,501,068	47,752,992
511220 - Non-Represented Staff	15,525,473	17,430,625	20,549,113	21,424,618	22,721,188	23,220,007
511310 - Administrators - Licensed	18,338,387	21,684,818	22,659,508	23,546,998	24,303,908	24,318,040
511320 - Administrators - NonLicensed	1,480,859	1,382,835	1,350,208	1,196,071	1,472,307	1,551,825
511410 - Managerial - Represented	(12,660)	-	-	-	-	-
511420 - Directors/Program Admins	3,762,668	3,878,118	4,783,274	5,309,932	5,188,518	5,315,223
512100 - Substitutes - Licensed	6,230,800	6,505,582	8,240,555	7,121,083	7,502,323	7,464,004
512200 - Substitutes - Classified	672,095	858,017	754,703	792,843	792,843	765,107
512300 - Temporary Misc - Licensed	1,160,889	1,351,185	1,092,431	1,037,324	1,297,881	1,324,148
512400 - Temporary Misc - Classified	995,946	1,119,281	1,826,505	1,793,323	1,788,307	1,783,065
513100 - Extended Responsibility-LIC	1,723,619	1,937,606	2,129,656	2,205,820	2,395,820	2,350,703
513200 - Extended Responsibility-CLS	1,566,856	1,789,030	976,812	1,012,031	1,012,031	1,002,626
513300 - Extended Hours	3,029,205	3,602,357	3,478,771	3,356,839	3,376,434	3,325,264
513400 - Overtime Pay	915,556	1,086,122	633,791	560,600	590,871	588,623
513510 - Group Hlth Opt Out Lic	25,425	160,497	-	-	-	-
513520 - Group Hlth Opt Out Non Lic	6,050	48,650	-	-	-	-
Subtotal - Salaries	\$271,479,428	\$303,824,963	\$319,648,970	\$325,529,648	\$332,710,902	\$331,878,955
521000 - PERS	5,742,362	833,933	1,528,786	9,179,936	9,382,447	9,358,991
521310 - PERS UAL	35,413,367	35,917,155	38,249,468	40,919,077	40,657,272	40,555,559
522000 - Social Security - FICA	20,403,049	22,846,190	24,364,927	24,903,018	25,452,384	25,388,731
523100 - Workers' Compensation	3,117,907	3,108,045	3,121,296	3,287,849	3,293,838	3,285,637
523200 - Unemployment Compensation	79,209	(849)	270,721	227,871	232,898	232,287
524100 - Group Health Insurance	64,792,231	71,442,781	84,040,089	77,937,329	71,652,674	73,436,135
524200 - Other Employer Paid Benefits	585,478	651,238	778,308	683,612	665,422	663,737
524300 - Retiree Health Insurance	4,061,116	3,959,773	4,522,386	4,166,779	4,125,615	4,115,290
524400 - DCU Union Contract Items	5,662	3,114	7,000	7,000	7,000	7,000
524500 - PAT Union Contract Items	-	-	13,000	13,000	13,000	13,000
524510 - PAT Union Tuition Reimbursemnt	845,821	871,578	725,000	725,000	725,000	725,000
524520 - PAT Union Prof Improvement Fds	436,501	508,862	800,000	800,000	800,000	800,000
524530 - Early Retirement Benefits	1,433,899	1,425,272	1,642,826	1,204,460	1,197,759	1,194,790
524600 - PFSP District Inservices	2,144	-	10,020	-	-	-
Subtotal - Employee Benefits	\$136,918,746	\$141,567,091	\$160,073,827	\$164,054,932	\$158,205,309	\$159,776,157
531100 - Instructional Services	2,824,256	3,643,610	5,524,119	5,146,284	5,422,174	5,410,615
531200 - Instr Program Improvement Svcs	97,764	166,712	245,407	245,407	245,407	241,907
531300 - Student Services	50	86	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	798,251	974,375	368,946	323,870	335,466	331,759
531810 - Non-Instr Dev Profess Dev Fds	179,133	185,841	268,710	268,710	268,710	268,710
531900 - Other Instr Prof/Tech Svcs	1,565,411	1,696,041	545,162	541,662	541,662	533,162
Subtotal - Instructional Prof. & Technical Services	\$5,464,866	\$6,666,665	\$6,952,344	\$6,525,933	\$6,813,419	\$6,786,153

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
532100 - Cleaning Services	\$280	\$-	\$927	\$927	\$927	\$927
532200 - Repairs and Maintenance Svcs	1,292,474	1,163,580	3,324,233	3,619,257	4,109,161	4,597,811
532400 - Rentals	450,181	578,209	595,177	595,175	595,175	595,175
532410 - Leased Copy Machines	1,353,375	1,244,053	1,302,426	1,301,916	1,301,916	1,438,055
532500 - Electricity	3,599,469	3,589,967	3,528,751	3,528,751	3,278,751	3,278,751
532600 - Fuel	2,927,084	2,694,410	3,771,522	3,771,522	3,521,522	3,521,522
532700 - Water and Sewage	2,761,027	2,885,292	2,838,668	2,838,668	2,588,668	2,588,668
532800 - Garbage	873,769	823,851	803,364	803,364	803,364	803,364
532900 - Other Property Services	2,695,005	3,386,301	2,287,896	2,197,896	2,197,896	2,747,896
Subtotal - Property Services	\$15,952,665	\$16,365,664	\$18,452,964	\$18,657,476	\$18,397,380	\$19,572,169
533110 - Reimb - School Bus	10,133,774	10,709,783	11,092,990	11,092,990	11,092,990	11,084,890
533120 - Reimb - Taxi Cab	889,606	1,028,280	1,041,000	1,041,000	1,041,000	1,041,000
533130 - Reimb - In-Lieu	9,805	18,755	38,000	38,000	38,000	38,000
533140 - Reimb - Tri-Met	1,148,028	1,169,536	1,202,500	1,202,500	1,202,500	1,202,500
533150 - Reimb - Field Trips	589,310	748,082	52,772	50,372	50,372	52,972
533160 - Reimb - Athletic Trips	1,278	-	-	-	-	-
533200 - Non-Reimb Student Transport	133,071	377,059	453,270	453,270	453,270	453,270
Subtotal - Transportation Services	\$12,904,871	\$14,051,494	\$13,880,532	\$13,878,132	\$13,878,132	\$13,872,632
534100 - Travel, Local in District	223,044	224,499	146,848	137,488	136,850	134,208
534200 - Travel, Out of District	681,243	756,876	353,491	272,947	274,665	272,215
534210 - Trav Out Dist Profess Dev Fds	55,191	68,934	63,751	63,751	63,751	63,751
534300 - Travel, Student Activities	49,279	130,420	39,071	37,421	37,421	31,821
534900 - Other Travel	13,575	3,000	-	-	-	-
Subtotal - Travel	\$1,022,331	\$1,183,728	\$603,161	\$511,607	\$512,687	\$501,995
535100 - Telephone	765,578	551,802	669,297	666,567	663,967	659,817
535300 - Postage	310,066	308,466	284,150	283,293	283,293	275,047
535400 - Advertising	40,034	39,528	66,826	66,826	58,526	56,976
535500 - Printing and Binding	1,458,520	1,302,323	1,285,555	1,376,897	1,277,325	1,245,757
535910 - Fax	-	-	510	510	510	510
535920 - Internet Fees	227,508	(1,724)	-	-	-	-
535990 - Wide Area Network/Misc	481,235	953,072	915,894	915,894	307,514	307,514
Subtotal - Communications	\$3,282,941	\$3,153,466	\$3,222,232	\$3,309,987	\$2,591,135	\$2,545,621
536000 - Charter Schools	13,059,877	12,611,042	13,623,321	13,623,321	13,623,321	13,623,321
Subtotal - Charter Schools	\$13,059,877	\$12,611,042	\$13,623,321	\$13,623,321	\$13,623,321	\$13,623,321
537100 - Tuition to Other Dist InState	60,892	302	285,000	285,000	285,000	285,000
537300 - Tuition to Private Schools	7,411,389	7,674,219	9,610,883	9,225,883	9,225,883	9,225,883
537410 - Tuition - Fees College Credit	-	6,675	-	-	-	-
Subtotal - Tuition Payments	\$7,472,281	\$7,681,196	\$9,895,883	\$9,510,883	\$9,510,883	\$9,510,883

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
538100 - Audit Services	\$216,473	\$411,833	\$271,600	\$330,372	\$280,372	\$280,372
538200 - Legal Services	1,062,838	1,463,264	449,432	224,432	1,024,432	1,024,432
538300 - Architect and Engineering Svcs	61,732	56,787	2,139	2,139	2,139	2,139
538500 - Management Services	113,563	195,481	63,000	63,000	63,000	63,000
538600 - Data Processing Services	73,658	27,717	2,500	2,500	2,500	2,500
538800 - Election Services	217,591	1,118	100,000	100,000	-	-
538910 - Security Services	251,436	442,301	301,945	271,945	271,945	271,945
538920 - Staff Services	-	-	140	140	140	140
538930 - Secretarial/Clerical Services	285,059	61,186	59,232	59,232	59,232	58,232
538940 - Professional Moving Services	204,066	149,918	8,111	8,111	8,111	9,311
538950 - Professional Health Care Svcs	27,845	246,109	793,412	793,412	793,412	793,412
538960 - Professional Child Care Svcs	122,932	187,453	322,186	321,686	321,686	321,936
538970 - Graphic Arts Services	3,245	-	3,835	3,835	3,835	3,835
538980 - Laundering Services	93,186	69,113	85,063	85,063	85,063	85,063
538990 - Non-Instr Pers/Professional Sv	6,917,332	8,870,016	6,961,017	5,718,045	5,896,905	5,536,541
538995 - Meal Services	7,228	9,525	-	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	\$9,658,184	\$12,191,820	\$9,423,612	\$7,983,912	\$8,812,772	\$8,452,858
541000 - Consumable Supplies	5,367,135	5,475,658	5,720,680	11,281,591	10,233,887	9,161,187
541100 - Loss Prevention	321	-	-	-	-	-
541310 - Auto Parts, Batteries	44,888	12,402	77,746	77,746	77,746	77,746
541315 - Tires	8,578	14,775	20,006	20,006	20,006	20,006
541320 - Oil & Lubricants	8,178	7,989	9,371	9,371	9,371	9,371
541325 - Gas	171,799	117,903	201,842	201,842	201,842	201,842
541330 - Propane	(5,988)	55,699	312,952	312,952	312,952	312,952
541400 - Maintenance Materials	1,183,282	1,289,998	779,435	779,435	779,435	779,435
541500 - Inventory Adjustments	(15,667)	36,945	39,985	39,985	20,000	20,000
541600 - Interdepartmental Charges	(417,843)	(318,650)	23,458	22,458	22,458	14,234
541700 - Discounts Taken	(2,042)	(1,111)	-	-	-	-
542100 - Textbook Expansion	904,464	1,474,725	1,073,453	802,026	802,026	777,607
542200 - Textbook Adoption	-	1,625,577	1,345,000	1,345,000	1,345,000	1,345,000
542300 - Textbook Replacement	9,138	26,302	26,315	26,315	26,315	11,935
543000 - Library Books	217,416	431,693	530,600	530,600	530,600	340,100
544000 - Periodicals	76,046	76,713	45,949	45,517	45,517	36,386
544100 - Online Periodical Subscription	-	-	149,000	149,000	149,000	149,000
545100 - Purchased Food-NS Only	-	-	2,500	2,500	2,500	2,500
546000 - Non-Consumable Supplies	1,170,829	1,532,921	350,928	350,418	350,418	337,343
546100 - Minor Equipment - Tagged	265,094	138,718	290,090	165,390	165,390	165,390
547000 - Computer Software	1,392,877	904,128	1,448,866	1,073,891	1,073,891	1,057,177
Subtotal - Supplies & Materials	\$10,378,505	\$12,902,387	\$12,448,176	\$17,236,043	\$16,168,354	\$14,819,211

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
552000 - Building Acquisition/Improvmt	\$-	\$1,091	\$-	\$-	\$-	\$-
553000 - Improvements - Not Buildings	106,920	1,528	-	-	-	-
Subtotal - Building Acquisition and Improvements	\$106,920	\$2,619	\$-	\$-	\$-	\$-
554100 - Initial and Addl Equipment	882,263	540,939	82,188	82,188	78,262	77,262
554110 - Vehicles	90,535	224,387	-	-	-	-
Subtotal - Equipment	\$972,798	\$765,326	\$82,188	\$82,188	\$78,262	\$77,262
555010 - Computers	2,065,365	830,063	761,400	345,523	349,023	269,751
555020 - Printers	37,815	8,788	17,380	17,380	17,380	9,880
555030 - Software Capital Expense	45,556	28,344	-	-	-	-
555090 - Misc Other Technology	1,679,747	670,751	423,630	421,930	422,930	397,672
Subtotal - Technology	\$3,828,483	\$1,537,947	\$1,202,410	\$784,833	\$789,333	\$677,303
556410 - Buses/Capital Bus Improvements	650,013	431,272	448,988	440,130	440,130	440,130
559000 - Other Capital Outlay	-	-	9,804	9,804	9,804	9,804
Subtotal - Other Capital Outlay	\$650,013	\$431,272	\$458,792	\$449,934	\$449,934	\$449,934
563000 - Fiscal Charges	145,443	121,716	162,700	162,700	162,700	162,700
563400 - Bad Debt Expense	3,303	105	-	-	-	-
563500 - Administrative Write-Off	214,704	41,435	-	-	-	-
564000 - Dues and Fees	826,117	619,844	700,064	698,864	1,178,845	1,176,213
564010 - Dues & Fees Profess Dev Fds	3,613	2,321	102,001	102,001	102,001	102,001
564100 - Bond Issuance Cost	-	2,000	-	-	-	-
565100 - Liability Insurance	291,761	304,432	300,000	300,000	300,000	300,000
565300 - Property Insurance Premiums	1,097,582	1,142,225	1,284,608	1,284,608	1,284,608	1,284,608
565500 - Judgmnts&Settlemts Against	211,767	139,484	-	-	-	-
565930 - Deductible Insurance Loss	385,958	1,147,744	750,000	750,000	2,250,000	2,250,000
567100 - Permits	39,916	27,182	20,562	20,562	22,203	22,203
567200 - Public Assessments	5,002	4,331	15,000	15,000	15,000	15,000
569000 - Grant Indirect Charges	22	-	-	-	-	-
Subtotal - Other Accounts	\$3,225,187	\$3,552,821	\$3,334,935	\$3,333,735	\$5,315,357	\$5,312,725
571000 - Transfers to Other Funds	14,409,096	7,407,357	15,956,437	5,895,375	5,915,375	5,915,375
581000 - Operating Contingency	-	-	15,645,377	24,918,902	23,514,287	23,514,287
376520 - Ending Fund Balance	34,441,540	37,835,045	-	-	-	-
Total Requirements by Account	\$545,228,731	\$583,731,903	\$604,905,161	\$616,286,841	\$617,286,841	\$617,286,841

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 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$3,881,727	\$4,021,725	\$4,595,969	\$4,095,969	\$4,095,969	\$4,095,969
417900 - Other Curricular Activities	8,275,511	7,904,501	8,500,000	9,000,000	9,000,000	9,000,000
Total Resources by Account	\$12,157,238	\$11,926,225	\$13,095,969	\$13,095,969	\$13,095,969	\$13,095,969
Requirements by Program						
11321 - School Activities	8,135,513	7,830,257	9,000,000	9,000,000	9,000,000	9,000,000
71100 - Ending Fund Balance	4,021,725	4,095,969	4,095,969	4,095,969	4,095,969	4,095,969
Total Requirements by Program	\$12,157,238	\$11,926,225	\$13,095,969	\$13,095,969	\$13,095,969	\$13,095,969
Requirements by Account						
541000 - Consumable Supplies	8,135,513	7,830,257	9,000,000	9,000,000	9,000,000	9,000,000
376520 - Ending Fund Balance	4,021,725	4,095,969	4,095,969	4,095,969	4,095,969	4,095,969
Total Requirements by Account	\$12,157,238	\$11,926,225	\$13,095,969	\$13,095,969	\$13,095,969	\$13,095,969

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, 21,000 lunches, 1,800 after-school suppers and are provided a fresh fruit and vegetable program at 23 schools. Operating costs include menu planning; (product testing with students, nutritional analysis, participation tracking); supply chain management (bid specification, purchasing, inventory control, warehousing and delivery); meal production and service (HACCP food safety procedures, equipment maintenance); management of information services (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.

Cafeteria Fund - Resources by Account

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$4,910,215	\$5,904,548	\$7,503,881	\$4,251,006	\$4,251,006	\$4,251,006
416120 - Lunch	2,604,804	2,667,208	2,506,017	2,962,750	2,962,750	2,962,750
416201 - A la Carte Sales	92,720	92,090	97,356	-	-	-
416300 - Special Functions	6,376	5,646	6,567	-	-	-
416310 - Contracts and Other Sales	834,146	932,342	948,355	950,450	950,450	950,450
419200 - Contrib-Donation - Priv Source	-	-	1,000	1,000	1,000	1,000
419700 - Services Provided Other Funds	-	-	-	-	-	-
419910 - Miscellaneous	20,320	6,269	6,000	6,000	6,000	6,000
419940 - Restitution	113	-	-	-	-	-
419950 - Sales, Royalties and Events	8,636	5,224	8,700	8,700	8,700	8,700
Subtotal - Local Sources	\$3,567,115	\$3,708,779	\$3,573,995	\$3,928,900	\$3,928,900	\$3,928,900
431020 - SSF--School Lunch Match	147,587	151,229	155,000	155,000	155,000	155,000
432990 - Restricted State Grants	150,945	237,945	91,972	109,336	109,336	109,336
Subtotal - State Sources	\$298,532	\$389,174	\$246,972	\$264,336	\$264,336	\$264,336
445010 - Fed Reimburse-Breakfast	3,340,664	3,397,493	3,702,277	3,239,265	3,239,265	3,239,265
445020 - Fed Reimburse-Lunch	8,632,828	8,529,147	9,044,186	8,242,933	8,242,933	8,242,933
445030 - Fed Reimburse-Fresh Fruit & Ve	587,924	511,359	495,950	480,400	480,400	480,400
445060 - Fed Reimburse - Supper	853,745	827,722	900,338	783,000	783,000	783,000
445080 - Fed Grants- State Pass Thru	1,042,988	1,239,683	1,140,000	900,000	900,000	900,000
Subtotal - Federal Sources	\$14,458,149	\$14,505,404	\$15,282,751	\$13,645,598	\$13,645,598	\$13,645,598
Total Resources by Account	\$23,234,010	\$24,507,905	\$26,607,599	\$22,089,840	\$22,089,840	\$22,089,840

Cafeteria Fund - Requirements by Program

Description by Program or Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Requirements by Program						
31100 - Food Services Administration	\$620,349	\$554,306	\$746,596	\$789,052	\$789,052	\$789,052
31200 - Food Preparation and Service	15,077,154	14,654,508	18,496,091	17,888,346	17,888,346	17,888,346
31220 - BESC Deli	157,850	151,798	152,012	-	-	-
31230 - Fresh Fruit & Veg Program	465,003	449,981	495,906	480,401	480,401	480,401
31300 - Food Delivery Services	446,941	458,590	601,723	592,301	592,301	592,301
31900 - Nutrition Education/Other	27,222	-	-	-	-	-
31910 - Summer Nutrition	534,942	734,840	622,242	632,288	632,288	632,288
Subtotal - Enterprise & Community Services	\$17,329,462	\$17,004,024	\$21,114,570	\$20,382,388	\$20,382,388	\$20,382,388
71100 - Ending Fund Balance	5,904,548	7,503,881	5,493,029	1,707,452	1,707,452	1,707,452
Total Requirements by Program	\$23,234,010	\$24,507,905	\$26,607,599	\$22,089,840	\$22,089,840	\$22,089,840

Cafeteria Fund - Requirements by Account

Requirements by Account						
511210 - Classified - Represented	\$3,404,612	\$3,585,267	\$3,867,582	\$3,814,237	\$3,814,237	\$3,814,237
511220 - Non-Represented Staff	712,002	733,342	939,954	1,038,345	1,038,345	1,038,345
511320 - Administrators - NonLicensed	102,913	17,223	-	-	-	-
511420 - Directors/Program Admins	92,308	191,621	213,451	221,187	221,187	221,187
512400 - Temporary Misc - Classified	333,713	345,669	352,459	166,870	166,870	166,870
513300 - Extended Hours	7,089	1,121	7,000	500	500	500
513400 - Overtime Pay	61,322	27,395	65,098	27,434	27,434	27,434
513510 - Group Hlth Opt Out Lic	1,650	14,525	-	-	-	-
513520 - Group Hlth Opt Out Non Lic	1,650	17,800	-	-	-	-
Subtotal - Salaries	\$4,717,259	\$4,933,963	\$5,445,544	\$5,268,573	\$5,268,573	\$5,268,573
521000 - PERS	79,127	19,868	26,138	148,574	148,574	148,574
521310 - PERS UAL	580,914	549,406	660,816	662,260	662,260	662,260
522000 - Social Security - FICA	348,551	364,696	416,585	373,046	373,046	373,046
523100 - Workers' Compensation	56,195	51,619	53,367	53,213	53,213	53,213
523200 - Unemployment Compensation	4,551	782	4,629	3,689	3,689	3,689
524100 - Group Health Insurance	1,758,817	1,752,263	2,011,704	1,945,124	1,945,124	1,945,124
524200 - Other Employer Paid Benefits	16,034	20,208	12,525	11,064	11,064	11,064
524300 - Retiree Health Insurance	72,407	60,441	77,326	67,437	67,437	67,437
524530 - Early Retirement Benefits	8	-	-	-	-	-
Subtotal - Employee Benefits	\$2,916,604	\$2,819,283	\$3,263,090	\$3,264,407	\$3,264,407	\$3,264,407
531800 - Local Mtgs/Non-Instr Staff Dev	6,717	12,586	8,500	12,590	12,590	12,590
532200 - Repairs and Maintenance Svcs	147,274	95,307	250,000	200,000	200,000	200,000
532410 - Leased Copy Machines	2,776	2,624	3,500	4,200	4,200	4,200
532600 - Fuel	-	30	-	-	-	-
532800 - Garbage	21,332	-	-	-	-	-
532900 - Other Property Services	247,865	73,176	250,000	250,000	250,000	250,000

Cafeteria Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
533200 - Non-Reimb Student Transport	\$1,200	\$-	\$-	\$-	\$-	\$-
534100 - Travel, Local in District	10,875	9,071	10,000	10,000	10,000	10,000
534200 - Travel, Out of District	30,812	6,668	15,000	15,000	15,000	15,000
535100 - Telephone	8,656	8,300	12,910	11,040	11,040	11,040
535300 - Postage	2,809	9,681	10,000	15,600	15,600	15,600
535400 - Advertising	3,538	299	-	-	-	-
535500 - Printing and Binding	33,610	32,614	32,000	36,100	36,100	36,100
538300 - Architect and Engineering Svcs	-	5,800	-	-	-	-
538940 - Professional Moving Services	-	-	500	500	500	500
538950 - Professional Health Care Svcs	275	296	500	500	500	500
538980 - Laundering Services	34,749	36,924	35,000	43,000	43,000	43,000
538990 - Non-Instr Pers/Professional Sv	22,723	140,963	142,751	145,000	145,000	145,000
Subtotal - Other Purchased Services	\$575,211	\$434,339	\$770,661	\$743,530	\$743,530	\$743,530
541000 - Consumable Supplies	481,697	489,470	694,585	621,539	621,539	621,539
541270 - Food Inventory Adjustm-NS Only	(205,930)	(296,190)	-	-	-	-
541400 - Maintenance Materials	-	4,813	-	-	-	-
541600 - Interdepartmental Charges	52,908	-	200,000	200,000	200,000	200,000
545100 - Purchased Food-NS Only	7,116,263	6,872,309	7,990,690	8,170,248	8,170,248	8,170,248
545200 - Food Inventory Adj.-NS Only	85	-	-	-	-	-
545300 - Donated Commodity -NS Only	1,130,430	1,295,323	1,205,000	930,000	930,000	930,000
546000 - Non-Consumable Supplies	6,010	28,625	25,000	50,000	50,000	50,000
546100 - Minor Equipment - Tagged	-	10,656	-	-	-	-
547000 - Computer Software	-	406	150,000	200,000	200,000	200,000
Subtotal - Supplies and Materials	\$8,581,461	\$8,405,414	\$10,265,275	\$10,171,787	\$10,171,787	\$10,171,787
554100 - Initial and Addl Equipment	91,485	119,811	600,000	250,000	250,000	250,000
554110 - Vehicles	243,449	-	140,000	-	-	-
555010 - Computers	4,289	73,766	5,000	25,000	25,000	25,000
555090 - Misc Other Technology	136	1,977	15,000	15,000	15,000	15,000
Subtotal - Capital Outlay	\$339,358	\$195,554	\$760,000	\$290,000	\$290,000	\$290,000
564000 - Dues and Fees	50,543	63,266	55,000	49,555	49,555	49,555
567100 - Permits	1,439	977	-	-	-	-
569000 - Grant Indirect Charges	147,587	151,229	555,000	594,536	594,536	594,536
Subtotal - Other Accounts	\$199,569	\$215,472	\$610,000	\$644,091	\$644,091	\$644,091
376520 - Ending Fund Balance	5,904,548	7,503,881	5,493,029	1,707,452	1,707,452	1,707,452
Total Requirements by Account	\$23,234,010	\$24,507,905	\$26,607,599	\$22,089,840	\$22,089,840	\$22,089,840

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.

Grants Fund - Resources by Account

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
412000 - Rev-Local Gov't Not Districts	\$902,636	\$1,012,866	\$2,504,965	\$2,351,024	\$2,351,024	\$2,351,024
419200 - Contrib-Donation - Priv Source	1,620,029	1,483,399	1,452,622	382,625	382,625	382,625
419400 - Svc Provided-Oth Local Ed Agcy	-	(6,475)	-	-	-	-
419410 - Svc Provided-Oth Dist in State	-	50,864	80,000	-	-	-
Subtotal - Local Sources	\$2,522,665	\$2,540,653	\$4,037,587	\$2,733,649	\$2,733,649	\$2,733,649
422000 - Restricted Revenue	232,748	165,775	169,574	168,491	168,491	168,491
Subtotal - Local Sources	\$232,748	\$165,775	\$169,574	\$168,491	\$168,491	\$168,491
432990 - Restricted State Grants	19,223,253	16,414,398	17,863,917	31,395,872	31,395,872	31,395,872
Subtotal - State Sources	\$19,223,253	\$16,414,398	\$17,863,917	\$31,395,872	\$31,395,872	\$31,395,872
443000 - Restr Rev-Fed Govt Direct	7,405,811	6,693,569	8,337,546	7,528,029	7,528,029	7,528,029
445080 - Fed Grants- State Pass Thru	33,454,511	32,286,926	38,382,572	41,263,053	41,263,053	41,263,053
447000 - Fed Grants-Other Interm Agency	532,154	466,873	543,000	407,804	407,804	407,804
Subtotal - Federal Sources	\$41,392,475	\$39,447,368	\$47,263,118	\$49,198,886	\$49,198,886	\$49,198,886
Total Resources by Account	\$63,371,141	\$58,568,194	\$69,334,196	\$83,496,898	\$83,496,898	\$83,496,898

Grants Fund - Requirements by Program

Description by Program Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Requirements by Program						
11111 - Elementary K-5 Program	\$1,624,057	\$1,424,049	\$1,628,960	\$1,114,918	\$1,114,918	\$1,114,918
11112 - Elementary 1-5 Homeroom	608,416	397,031	379,286	355,709	355,709	355,709
11119 - Kindergarten Homeroom	4,153,136	1,496,285	1,606,667	1,524,907	1,524,907	1,524,907
11131 - School Activities	467,298	392,830	529,545	635,565	635,565	635,565
11211 - Middle School Programs	1,464,202	875,054	1,016,205	410,373	410,373	410,373
11212 - Middle School Homeroom	108,933	113,617	134,367	85,329	85,329	85,329
11221 - School Activities	10,249	8,979	4,926	-	-	-
11311 - High School Programs	1,493,936	882,330	1,496,309	9,828,818	9,828,818	9,828,818
11321 - School Activities	23,489	102,121	15,597	153,794	153,794	153,794
11322 - Athletic Activities Svcs	78,994	-	20,076	-	-	-
11401 - Early Childhood Ed Ctr (ECEC)	738,289	738,203	886,202	652,541	652,541	652,541
11402 - HeadStart	6,072,052	6,523,801	7,398,462	7,126,315	7,126,315	7,126,315
12211 - Functional Living Skills	70,675	48,080	52,034	45,964	45,964	45,964

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual	Actual	Current	Proposed	Approved	Adopted
	2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
12212 - Comm Behavior - Academic	\$97,517	\$82,167	\$100,007	\$115,076	\$115,076	\$115,076
12213 - Intensive Skills - Academic	370,012	2,098,731	548,859	1,888,479	1,888,479	1,888,479
12214 - Comm Behavior - Functional	25,877	103,178	45,197	121,738	121,738	121,738
12217 - Social Emotional - Behavior	26,656	65,889	47,375	41,928	41,928	41,928
12218 - Social Emotional - Intensive	329,866	291,697	248,615	328,258	328,258	328,258
12230 - Life Skills/CTP	183,544	135,143	279,484	-	-	-
12241 - Intensive Skills - Functional	4,350	-	1,649	-	-	-
12261 - Home Instruction	100,390	(12,060)	7,203	-	-	-
12271 - Extended School Year	5,101	-	2,079,488	-	-	-
12291 - Skilled Nursing Care Facilities	2,088,048	-	317,109	-	-	-
12503 - Individual EAs - Gen Ed Clsrm	534,702	627,360	617,315	983,428	983,428	983,428
12504 - Deaf/Hard of Hearing	1,223,270	27,905	93,006	451,789	451,789	451,789
12505 - Vision Services	2,324,668	1,805,937	1,812,014	3,709,863	3,709,863	3,709,863
12506 - Interpreter Services	312,371	-	15,445	-	-	-
12509 - Orthopedic Services	957,495	447,999	507,603	894,289	894,289	894,289
12510 - Less Restrictive Programs	710,013	767,945	910,751	800,690	800,690	800,690
12511 - Deaf/HoH Itinerant Services	1,738,332	1,518,565	1,834,085	3,499,315	3,499,315	3,499,315
12512 - Autism Services	3,195,743	3,229,874	3,427,437	7,614,010	7,614,010	7,614,010
12520 - Team-Communication Behavior	30,395	(9,489)	2,181	-	-	-
12603 - ECSE Evaluation	359,618	482,632	463,783	435,096	435,096	435,096
12720 - Title I	739,475	1,302,330	275,810	1,037,259	1,037,259	1,037,259
12724 - Title I - Proj Return Homeless	4,469	819	2,570	-	-	-
12725 - Title I Summer School	74,462	89,416	16,363	546,389	546,389	546,389
12821 - Community-Based Programs	5,000	-	1,643	-	-	-
12835 - Indian Education	150,946	118,299	160,745	134,981	134,981	134,981
12870 - Targeted Transition	400,461	400,000	548,515	-	-	-
12880 - Charter Schools	54,981	48,034	75,356	35,550	35,550	35,550
12891 - Contract Programs	4,397,157	4,763,172	6,644,826	4,936,419	4,936,419	4,936,419
12910 - English Second Language Prgs	398,833	584,369	388,507	392,162	392,162	392,162
12913 - ESL/Bilingual--High	46	-	-	-	-	-
12914 - Bilingual Assessment Svcs	75	-	-	-	-	-
12922 - Teen Parenting Services	76,238	63,100	147,000	42,776	42,776	42,776
12930 - Migrant Education	27,084	20,020	30,713	13,100	13,100	13,100
12991 - Private School Instruction	884,494	855,077	1,490,806	1,059,403	1,059,403	1,059,403
14100 - Summer School, Elem	90,232	137,033	96,530	113,411	113,411	113,411
14200 - Summer School, Middle	2,280	20,284	1,729	67,499	67,499	67,499
14300 - Summer School, High	191,286	59,521	105,363	99,527	99,527	99,527
Subtotal - Instruction	\$39,029,213	\$33,127,325	\$38,513,718	\$51,296,668	\$51,296,668	\$51,296,668
21120 - Attendance Services	40,162	291,029	480,440	-	-	-
21130 - Social Work Services	114,268	16,364	25,319	14,251	14,251	14,251
21131 - Behavior Interventn Specialist	82,408	170,513	173,711	77,280	77,280	77,280

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
21141 - SPED Data Services	\$67,142	\$76,734	\$91,069	\$93,684	\$93,684	\$93,684
21150 - Student Safety	48,372	22,619	26,011	45,654	45,654	45,654
21191 - Child Development Services	212,193	95,615	105,865	167,120	167,120	167,120
21192 - Student Discipline Services	444,512	345,199	303,946	156,892	156,892	156,892
21193 - Drug and Alcohol Services	3,896	3,235	3,850	7,783	7,783	7,783
21210 - Service Area Direction	213,377	154,558	16,423	256,892	256,892	256,892
21220 - Counseling Services	331,154	213,675	195,329	221,050	221,050	221,050
21221 - Counseling College Prep.	-	-	-	2,252,245	2,252,245	2,252,245
21240 - Student Guidance Information	2,387,226	971,591	3,196,004	3,353,516	3,353,516	3,353,516
21262 - Vocational Education	9,093	191,777	131,011	-	-	-
21320 - Medical Services	184,579	198,026	191,854	108,726	108,726	108,726
21330 - Dental Services	1,858	1,783	1,872	2,496	2,496	2,496
21390 - Other Health Services	43,737	148,488	71,516	82,562	82,562	82,562
21420 - Psychological Testing Services	1,360,863	1,358,940	1,158,190	1,260,556	1,260,556	1,260,556
21520 - Speech Pathology	951,601	1,081,757	916,343	1,077,076	1,077,076	1,077,076
21530 - Audiology	197,020	254,875	547,390	392,885	392,885	392,885
21580 - Access Services - SPED Tech	119,532	292,214	123,219	179,534	179,534	179,534
21590 - Other Speech Path/Audio Svcs.	785	-	37	-	-	-
21601 - Occupational Therapy	116,902	300,642	120,297	347,736	347,736	347,736
21602 - Physical Therapy	31,241	24,309	6,387	-	-	-
21603 - Adaptive Physical Education	272,225	311,183	332,567	419,870	419,870	419,870
21604 - Feeding Team - Training	124,537	121,292	123,578	90,084	90,084	90,084
21901 - Program Admin/Supervision	3,103,231	3,456,987	4,617,328	3,906,572	3,906,572	3,906,572
21902 - Administration	1,365,264	1,562,743	1,475,700	2,055,443	2,055,443	2,055,443
21903 - Collaborative Support Team	-	176,491	-	336,619	336,619	336,619
22110 - Service Area Direction	1,137,267	956,032	890,559	1,267,475	1,267,475	1,267,475
22130 - Curriculum Development	628,331	351,417	380,489	157,661	157,661	157,661
22133 - Curriculum Development - HS	10,531	-	-	-	-	-
22194 - Immersion Support & Admin Svcs	2,326	22,537	64	-	-	-
22195 - Teaching Innovation Support	-	1,105	1,592,329	93,355	93,355	93,355
22220 - Library/Media Services	168,966	104,051	119,783	107,430	107,430	107,430
22240 - Educational Television Service	-	134,709	-	-	-	-
22292 - Classroom Technology/Services	247,671	193,370	183,969	144,299	144,299	144,299
22401 - Instructional Consultants	(79)	-	-	-	-	-
22402 - Instructional Specialists	1,886,920	1,529,688	3,780,502	2,047,708	2,047,708	2,047,708
22410 - Instr Staff Training Svcs	3,385,122	3,937,055	3,788,523	5,031,258	5,031,258	5,031,258
22411 - Instr Staff Training - K-5	-	15,791	-	-	-	-
22412 - Instr Staff Training - 6-8	(26)	1,150	-	-	-	-
22413 - Instr Staff Training - HS	3,521	-	167	-	-	-
22430 - New Teacher Orientation	681,314	1,162,035	1,168,154	1,017,344	1,017,344	1,017,344
23210 - Office of Superintendent	20,000	-	11,422	-	-	-

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
23212 - Assistant Superintendent	\$9,000	\$-	\$14,385	\$-	\$-	\$-
23293 - Operational Support Services	4,431	1,102,541	4,736	-	-	-
24101 - School Administrative Services	1,215,193	652,860	483,392	692,425	692,425	692,425
25411 - Project Management	49,644	46,375	50,000	50,000	50,000	50,000
25424 - Property Management	-	12	15,000	-	-	-
25540 - Transportation Routing	98,756	6,258	100,000	57,804	57,804	57,804
26230 - Evaluation Services	207,491	165,119	236,085	379,577	379,577	379,577
26350 - Translation Services	3,150	-	1,120	-	-	-
26410 - Service Area Direction	-	44,429	80,000	-	-	-
26420 - Recruitment and Placement Svcs	14,263	2,249	208,630	-	-	-
26641 - Operations Services	-	7,728	-	24,936	24,936	24,936
26696 - Sch Hardware Modernization	-	-	-	1,087,355	1,087,355	1,087,355
26698 - Infrastructure Development	37,121	76,844	152,581	255,503	255,503	255,503
Subtotal - Support Services	\$21,638,087	\$22,355,991	\$27,697,146	\$29,320,656	\$29,320,656	\$29,320,656
31200 - Food Preparation and Service	863,377	960,091	917,928	656,987	656,987	656,987
31900 - Nutrition Education/Other	31,295	-	18,115	-	-	-
33000 - Community Svcs	1,809,170	2,124,786	2,187,289	2,222,587	2,222,587	2,222,587
Subtotal - Enterprise and Community Services	\$2,703,842	\$3,084,878	\$3,123,332	\$2,879,574	\$2,879,574	\$2,879,574
Total Requirements by Program	\$63,371,141	\$58,568,194	\$69,334,196	\$83,496,898	\$83,496,898	\$83,496,898

Grants Fund - Requirements by Account

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Requirements by Account						
511100 - Licensed Staff	\$17,469,333	\$15,787,066	\$15,229,046	\$16,076,538	\$16,076,538	\$16,076,538
511210 - Classified - Represented	5,715,472	6,781,665	6,543,485	7,336,779	7,288,232	7,288,232
511220 - Non-Represented Staff	1,323,900	1,650,161	1,442,172	1,438,327	1,438,327	1,438,327
511310 - Administrators - Licensed	880,868	1,746,764	1,782,047	1,303,224	1,303,224	1,303,224
511320 - Administrators - NonLicensed	1,062	-	-	-	-	-
511410 - Managerial - Represented	12,660	-	-	-	-	-
511420 - Directors/Program Admins	1,409,900	424,741	355,184	263,019	263,019	263,019
512100 - Substitutes - Licensed	575,934	509,778	1,657,774	357,215	405,762	405,762
512200 - Substitutes - Classified	31,328	44,368	121,096	500	500	500
512300 - Temporary Misc - Licensed	344,678	305,285	2,042,965	2,893,123	2,893,123	2,893,123
512400 - Temporary Misc - Classified	258,460	243,601	410,952	642,947	642,947	642,947
513100 - Extended Responsibility-LIC	269,542	241,025	2,138,946	92,570	92,570	92,570
513200 - Extended Responsibility-CLS	15,343	2,787	3,554	-	-	-
513300 - Extended Hours	1,359,792	999,050	1,005,348	5,349,417	5,349,417	5,349,417
513400 - Overtime Pay	52,841	51,601	70,066	8,748	8,748	8,748
513510 - Group Hlth Opt Out Lic	1,775	16,425	30,262	15,934	15,934	15,934
Subtotal - Salaries	\$29,722,887	\$28,804,318	\$32,832,897	\$35,778,341	\$35,778,341	\$35,778,341
521000 - PERS	609,597	74,627	157,676	176,184	176,184	176,184
521310 - PERS UAL	3,781,731	3,273,729	3,984,605	4,185,724	4,185,724	4,185,724
522000 - Social Security - FICA	2,198,456	2,151,402	2,512,211	2,651,746	2,651,746	2,651,746
523100 - Workers' Compensation	340,088	293,364	321,823	340,142	340,142	340,142
523200 - Unemployment Compensation	11,327	(227)	27,921	30,747	30,747	30,747
524100 - Group Health Insurance	7,308,720	7,568,369	7,502,407	8,377,957	8,377,957	8,377,957
524200 - Other Employer Paid Benefits	62,109	58,684	75,886	83,463	83,463	83,463
524300 - Retiree Health Insurance	439,858	372,449	466,627	487,344	487,344	487,344
524530 - Early Retirement Benefits	156,075	134,318	151,194	158,189	158,189	158,189
Subtotal - Employee Benefits	\$14,907,960	\$13,926,715	\$15,200,350	\$16,491,496	\$16,491,496	\$16,491,496
531100 - Instructional Services	1,826,050	1,626,128	2,144,145	11,503,007	11,503,007	11,503,007
531200 - Instr Program Improvement Svcs	951,575	1,044,940	966,212	863,451	863,451	863,451
531300 - Student Services	304,080	101,247	165,373	59,451	59,451	59,451
531800 - Local Mtgs/Non-Instr Staff Dev	259,270	265,439	464,693	248,620	248,620	248,620
531900 - Other Instr Prof/Tech Svcs	2,051,403	2,196,504	2,170,332	4,857,339	4,857,339	4,857,339
532200 - Repairs and Maintenance Svcs	107,509	147,058	104,384	50,000	50,000	50,000
532400 - Rentals	16,686	6,077	9,892	2,627	2,627	2,627
532410 - Leased Copy Machines	41,854	37,763	49,813	34,539	34,539	34,539
532900 - Other Property Services	19,932	26,977	54,507	14,363	14,363	14,363
533120 - Reimb - Taxi Cab	98,756	6,258	99,500	-	-	-
533200 - Non-Reimb Student Transport	538,144	85,523	212,063	189,662	189,662	189,662
534100 - Travel, Local in District	189,309	182,471	174,894	266,080	266,080	266,080

Grants Fund-Requirements by Account (Cont.)

Description by Account Code	Actual	Actual	Current	Proposed	Approved	Adopted
	2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
534200 - Travel, Out of District	\$637,383	\$746,722	\$854,773	\$692,548	\$692,548	\$692,548
534210 - Trav Out Dist Profess Dev Fds	261	-	65	-	-	-
534300 - Travel, Student Activities	70,679	47,314	93,548	29,990	29,990	29,990
534900 - Other Travel	2,100	-	740	-	-	-
535100 - Telephone	14,982	17,539	19,429	22,716	22,716	22,716
535300 - Postage	22,396	14,327	48,295	9,136	9,136	9,136
535400 - Advertising	4,782	807	7,482	256	256	256
535500 - Printing and Binding	31,256	31,428	24,929	24,659	24,659	24,659
535920 - Internet Fees	-	12	-	-	-	-
536000 - Charter Schools	54,981	48,034	75,356	34,742	34,742	34,742
538300 - Architect and Engineering Svcs	1,000	-	1,131	-	-	-
538940 - Professional Moving Services	66,692	8,599	77,732	7,319	7,319	7,319
538950 - Professional Health Care Svcs	178,827	190,151	188,357	107,588	107,588	107,588
538960 - Professional Child Care Svcs	77,578	64,530	148,191	51,466	51,466	51,466
538970 - Graphic Arts Services	800	-	500	-	-	-
538980 - Laundering Services	13,144	23,961	13,219	10,230	10,230	10,230
538990 - Non-Instr Pers/Professional Sv	2,035,446	1,818,906	3,385,734	2,303,094	2,303,094	2,303,094
538992 - Custodial Services Contract	336	432	118	-	-	-
538995 - Meal Services	801,299	897,181	844,064	628,969	628,969	628,969
Subtotal - Other Purchased Services	\$10,418,508	\$9,636,327	\$12,399,471	\$22,011,852	\$22,011,852	\$22,011,852
541000 - Consumable Supplies	963,945	773,756	1,533,793	3,191,485	3,191,485	3,191,485
541600 - Interdepartmental Charges	5,352	-	4,150	5,821	5,821	5,821
542100 - Textbook Expansion	93,307	169,232	196,646	20,147	20,147	20,147
542300 - Textbook Replacement	18	1,831	63	-	-	-
543000 - Library Books	166,708	172,885	479,237	99,497	99,497	99,497
544000 - Periodicals	18,022	37,201	15,119	19,922	19,922	19,922
546000 - Non-Consumable Supplies	808,686	308,158	615,210	331,056	331,056	331,056
546100 - Minor Equipment - Tagged	259,790	24,214	165,347	173,621	173,621	173,621
547000 - Computer Software	199,258	154,429	213,372	219,366	219,366	219,366
Subtotal - Supplies and Materials	\$2,515,085	\$1,641,705	\$3,222,937	\$4,060,915	\$4,060,915	\$4,060,915
554100 - Initial and Addl Equipment	698,622	165,770	325,421	107,676	107,676	107,676
552000 - Building Acquisition/Improvmt	-	1,831	-	185,896	185,896	185,896
553000 - Improvements - Not Buildings	1,320	4,000	1,493	-	-	-
554110 - Vehicles	-	33	-	-	-	-
555010 - Computers	968,541	773,129	905,540	163,909	163,909	163,909
555020 - Printers	17,174	8,667	12,424	10,200	10,200	10,200
555030 - Software Capital Expense	17,197	-	4,069	-	-	-
555090 - Misc Other Technology	355,555	624,314	984,450	871,173	871,173	871,173
Subtotal - Capital Outlay	\$2,058,408	\$1,577,744	\$2,233,397	\$1,338,854	\$1,338,854	\$1,338,854

Grants Fund-Requirements by Account (Cont.)

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
563500 - Administrative Write-Off	\$(442)	\$-	\$10,091	\$-	\$-	\$-
564000 - Dues and Fees	178,755	174,960	122,509	210,694	210,694	210,694
564100 - Bond Issuance Cost	-	-	1,255	-	-	-
567100 - Permits	-	1,318	-	-	-	-
569000 - Grant Indirect Charges	3,569,979	2,805,108	3,311,289	3,604,746	3,604,746	3,604,746
Subtotal - Other Accounts	\$3,748,292	\$2,981,385	\$3,445,144	\$3,815,440	\$3,815,440	\$3,815,440
Total Requirements by Account	\$63,371,141	\$58,568,194	\$69,334,196	\$83,496,898	\$83,496,898	\$83,496,898

Grants Fund - Projected Grant Awards

Project	Account	Amount
G1306 - Mt. Hood Cable - Digital Transformation Project	412000 - Rev-Local Gov't Not Districts	\$255,503
G1561 - Teachsmart 3rd Grade Reading Project	412000 - Rev-Local Gov't Not Districts	1,542,224
G1565 - Nature in Neighborhoods Conservation	412000 - Rev-Local Gov't Not Districts	74,898
G1631 - City of Portland Water Bureau Lead Grant	412000 - Rev-Local Gov't Not Districts	50,000
G1697 - Head Start - Portland Children's Levy - PCL	412000 - Rev-Local Gov't Not Districts	428,399
	Subtotal 412000	\$2,351,024
G0148 - Chess For Success	419200 - Contrib-Donation - Priv Source	8,912
G0706 - Lokey Lab - Alameda	419200 - Contrib-Donation - Priv Source	67,743
G0884 - Arnerich Massena Business-To-School Partnership	419200 - Contrib-Donation - Priv Source	29,403
G1232 - Chrysalis/Trillium Family Services	419200 - Contrib-Donation - Priv Source	7,783
G1238 - Soar to Success	419200 - Contrib-Donation - Priv Source	1,451
G1485 - James F & Marion L Miller Foundation	419200 - Contrib-Donation - Priv Source	30,000
G1555 - Mentoring & Induction for New Teachers	419200 - Contrib-Donation - Priv Source	223,082
G1567 - CareOregon	419200 - Contrib-Donation - Priv Source	14,251
	Subtotal 419200	\$382,625
G1212 - Confucius Classrooms	422000 - Restricted Revenue	118,491
G1262 - BVIS Fund	422000 - Restricted Revenue	50,000
	Subtotal 422000	\$168,491
G1460 - Interim/Formative Assessments - Formal Grant	432990 - Restricted State Grants	58,782
G1581 - CTE Summer Program Grants	432990 - Restricted State Grants	120,000
G1684 - LTCT State Funds17/18 (___% SSF, ___% Gen)	432990 - Restricted State Grants	5,026,161
G1694 - Oregon Mentoring Grant	432990 - Restricted State Grants	815,381
G1695 - Head Start - State Funding	432990 - Restricted State Grants	3,869,033
G1700 - Columbia Regional Contract	432990 - Restricted State Grants	9,510,515
G1701 - Providence Pediatric Nursing	432990 - Restricted State Grants	2,400,000
G1702 - Measure 98	432990 - Restricted State Grants	9,596,000
	Subtotal 432990	\$31,395,872
G1188 - Gear Up - College Ahead Program	443000 - Restr Rev-Fed Govt Direct	1,322,080
G1455 - Gear Up - Mobilizing for College	443000 - Restr Rev-Fed Govt Direct	2,024,213
G1626 - Head Start 2016-17 Year Non Competitive Grant	443000 - Restr Rev-Fed Govt Direct	612,319
G1696 - Head Start 2017-18 Year Non Competitive Grant	443000 - Restr Rev-Fed Govt Direct	3,569,417
	Subtotal 443000	\$7,528,029

Grants Fund - Projected Grant Awards (Cont.)

Project	Account	Amount
G0339-Childcare Food Prog for Head Start	445080 - Fed Grants- State Pass Thru	\$490,647
G0972-International Baccalaureate (IB) Fee Payment Program	445080 - Fed Grants- State Pass Thru	75,946
G1377-Teen Parent Services	445080 - Fed Grants- State Pass Thru	42,776
G1525-21st Century Community Learning Centers - Cohort 3 Yr 3	445080 - Fed Grants- State Pass Thru	105,893
G1590-Title IA - School Budgets	445080 - Fed Grants- State Pass Thru	232,687
G1591-Title IA - Central	445080 - Fed Grants- State Pass Thru	984,750
G1592-Title IA Focus/Priority Set Aside	445080 - Fed Grants- State Pass Thru	252,500
G1593-Title ID	445080 - Fed Grants- State Pass Thru	158,636
G1594-Title IC - Migrant Education	445080 - Fed Grants- State Pass Thru	127,152
G1595-Title IC - Migrant Ed - Preschool	445080 - Fed Grants- State Pass Thru	5,165
G1596-Title IC - Migrant Summer	445080 - Fed Grants- State Pass Thru	36,349
G1597-Priority/Focus Improvement - Discretionary - Cesar Chavez	445080 - Fed Grants- State Pass Thru	19,093
G1598-Priority/Focus Improvement - Discretionary - Jefferson	445080 - Fed Grants- State Pass Thru	24,981
G1599-Priority/Focus Improvement - Discretionary - Lane	445080 - Fed Grants- State Pass Thru	12,652
G1600-Priority/Focus Improvement - Discretionary - Rigler	445080 - Fed Grants- State Pass Thru	33,891
G1601-Priority/Focus Improvement - Discretionary - Rosa Parks	445080 - Fed Grants- State Pass Thru	5,300
G1602-Priority/Focus Improvement - Discretionary - Scott	445080 - Fed Grants- State Pass Thru	23,787
G1603-Priority/Focus Improvement - Discretionary - Sitton	445080 - Fed Grants- State Pass Thru	14,609
G1604-Priority/Focus Improvement - Discretionary - Whitman	445080 - Fed Grants- State Pass Thru	6,515
G1605-Priority/Focus Improvement - Discretionary - Woodmere	445080 - Fed Grants- State Pass Thru	4,660
G1606-SIG - Woodlawn	445080 - Fed Grants- State Pass Thru	122,680
G1607-McKinney Homeless	445080 - Fed Grants- State Pass Thru	6,074
G1608-Title IIA - Teacher Quality	445080 - Fed Grants- State Pass Thru	1,298,302
G1609-Title IIA, Private School Allocation	445080 - Fed Grants- State Pass Thru	247,922
G1612-21st Century Community Learning Centers - Cohort 3 Yr 4	445080 - Fed Grants- State Pass Thru	300,000
G1615-Carl Perkins 16/17	445080 - Fed Grants- State Pass Thru	50,000
G1620-IDEA Part B, Section 611 2016-17 Formula	445080 - Fed Grants- State Pass Thru	3,979,660
G1622-IDEA Enhancement - 16/17	445080 - Fed Grants- State Pass Thru	10,000
G1645-SWIFT Schoolss 16-17	445080 - Fed Grants- State Pass Thru	35,911
G1670-Title IA - School Budgets	445080 - Fed Grants- State Pass Thru	3,722,973
G1671-Title IA - Central	445080 - Fed Grants- State Pass Thru	5,293,941

Grants Fund - Projected Grant Awards (Cont.)

Project	Account	Amount
G1672-Title IA Focus/Priority Set Aside	445080 - Fed Grants- State Pass Thru	\$579,439
G1673-Title IC - Migrant Education	445080 - Fed Grants- State Pass Thru	150,275
G1674-Title IC - Migrant Ed - Preschool	445080 - Fed Grants- State Pass Thru	5,165
G1675-Title IC - Migrant Summer	445080 - Fed Grants- State Pass Thru	36,349
G1676-Title ID	445080 - Fed Grants- State Pass Thru	256,403
G1677-McKinney Homeless	445080 - Fed Grants- State Pass Thru	20,000
G1678-Title IIA - Teacher Quality	445080 - Fed Grants- State Pass Thru	2,254,890
G1679-Title IIA, Private School Allocation	445080 - Fed Grants- State Pass Thru	338,062
G1680-Title III - English Language Acquisition	445080 - Fed Grants- State Pass Thru	507,543
G1681-Indian Education	445080 - Fed Grants- State Pass Thru	134,981
G1682-21st Century Community Learning Centers	445080 - Fed Grants- State Pass Thru	399,338
G1683-Portland DART - Federal Title ID FY 16/17	445080 - Fed Grants- State Pass Thru	199,364
G1685-Carl Perkins 17/18	445080 - Fed Grants- State Pass Thru	419,677
G1686-Oregon Commission for the Blind	445080 - Fed Grants- State Pass Thru	277,000
G1687-Special Ed - SPR&I 16/18 - Discretionary	445080 - Fed Grants- State Pass Thru	24,802
G1688-Extended Assessment- 17/18	445080 - Fed Grants- State Pass Thru	12,600
G1689-TBI Liaison 2017-18	445080 - Fed Grants- State Pass Thru	21,250
G1690-IDEA Part B, Section 611 2017-18 Formula	445080 - Fed Grants- State Pass Thru	7,549,731
G1691-IDEA Part B, Section 619 (FY 2018)	445080 - Fed Grants- State Pass Thru	92,909
G1692-IDEA Enhancement - 17/18	445080 - Fed Grants- State Pass Thru	21,218
G1693-Audiology Support	445080 - Fed Grants- State Pass Thru	501,625
G1698-SIG - Woodlawn	445080 - Fed Grants- State Pass Thru	100,000
G1699-Portland Dart - LTCT 2017-18 IDEA	445080 - Fed Grants- State Pass Thru	124,466
G1700-Columbia Regional Contract	445080 - Fed Grants- State Pass Thru	9,510,514
	Subtotal 445080	\$41,263,053
G1234 - Foster Care Transportation	447000 - Fed Grants-Other Interm Agency	57,804
G1658 - Mandarin Chinese Flagship Grant	447000 - Fed Grants-Other Interm Agency	350,000
	Subtotal 447000	\$407,804
	Grand Total	\$83,496,898

Fund 225 – PERS Rate Stabilization Reserve Fund

The PERS (Public Employees Retirement System) Rate Stabilization Reserve Fund accounts for the reserve funds needed that will be used to mitigate the budgetary impact of significant employer personnel benefit rate fluctuations when they occur in PERS UAL or OPERS charges.

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. Disbursements from this fund are made in accordance with Board Resolution No. 2679.

Description by Program or Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$15,756,823	\$16,056,739	\$16,396,182	\$16,745,967	\$16,745,967	\$16,745,967
411111 - Current-Multnomah Co	213,964	224,065	230,000	233,000	233,000	233,000
411112 - Current-Clackamas Co	167	177	185	197	197	197
411113 - Current-Washington Co	1,404	1,487	1,600	1,720	1,720	1,720
411311 - CY Gap Rate Taxes - Mult Co	22,578	23,644	-	-	-	-
411312 - CY Gap Rate Taxes - Clack Co	18	19	-	-	-	-
411313 - CY Gap Rate Taxes - Wash Co	148	157	-	-	-	-
Subtotal - Revenue from Taxes	\$238,279	\$249,549	\$231,785	\$234,917	\$234,917	\$234,917
415100 - Interest on Investments	61,637	86,534	118,000	90,000	90,000	90,000
415300 - Gain/Loss Sale of Investment	-	3,360	-	-	-	-
Subtotal - Earnings on Investment	\$61,637	\$89,894	\$118,000	\$90,000	\$90,000	\$90,000
Total Resources by Account	\$16,056,739	\$16,396,181	\$16,745,967	\$17,070,884	\$17,070,884	\$17,070,884
Requirements by Program						
71100 - Ending Fund Balance	16,056,739	16,396,181	16,745,967	17,070,884	17,070,884	17,070,884
Total Requirements by Program	\$16,056,739	\$16,396,181	\$16,745,967	\$17,070,884	\$17,070,884	\$17,070,884
Requirements by Account						
376520 - Ending Fund Balance	16,056,739	16,396,181	16,745,967	17,070,884	17,070,884	17,070,884
Total Requirements by Account	\$16,056,739	\$16,396,181	\$16,745,967	\$17,070,884	\$17,070,884	\$17,070,884

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 K-12 educational program support, program interpreters, special education programs and volunteer activities

Dedicated Resource Fund - Resources by Account

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$6,943,798	\$8,604,031	\$7,667,748	\$9,032,612	\$9,032,612	\$9,032,612
413110 - Regular Day Tuition	5,611,823	117,043	-	-	-	-
413310 - Summer School Tuition	139,605	119,860	150,000	142,641	142,641	142,641
417420 - Other Activity Fees	354,302	348,016	-	98,926	98,926	98,926
417700 - Outdoor School Fees	150,302	164,415	195,000	197,117	197,117	197,117
419200 - Contrib-Donation - Priv Source	3,693,271	3,646,247	2,353,000	4,507,858	4,507,858	4,507,858
419400 - Svc Provided-Oth Local Ed Agcy	156,222	26,208	102,221	87,629	87,629	87,629
419410 - Svc Provided-Oth Dist in State	1,451,584	1,572,402	1,955,246	1,554,700	1,554,700	1,554,700
419420 - Svc Provided-Oth Dist out State	-	4,727	295,000	-	-	-
419500 - Textbook Sales and Rentals	424	72	-	2,621	2,621	2,621
419600 - Recovery PY Expenditure	16,992	39,842	-	-	-	-
419910 - Miscellaneous	272,368	125,370	-	-	-	-
419941 - Financial Rebates	-	178,253	-	-	-	-
419945 - E-Rate Priority 1	-	-	-	800,000	608,380	608,380
419950 - Sales, Royalties and Events	52,181	65,688	16,750	55,659	55,659	55,659
419965 - Administrative Claiming	100,000	-	-	-	-	-
Subtotal - Other Revenue from Local Sources	\$11,999,073	\$6,408,141	\$5,067,217	\$7,447,151	\$7,255,531	\$7,255,531
431990 - Oth Unrestrict Grants-In-Aid	-	42,300	-	46,150	46,150	46,150
432990 - Restricted State Grants	-	20,977	25,000	-	-	-
Subtotal - State Sources	\$-	\$63,277	\$25,000	\$46,150	\$46,150	\$46,150
442000 - Unrestr Rev-Fed Govt Thru St	182,705	21,565	22,083	11,405	11,405	11,405
447000 - Fed Grants-Other Interm Agency	3,397	-	-	-	-	-
Subtotal - Federal Sources	\$186,102	\$21,565	\$22,083	\$11,405	\$11,405	\$11,405
453000 - Sale of Fixed Assets	-	-	320,000	307,325	307,325	307,325
Subtotal - Other Sources	\$-	\$-	\$320,000	\$307,325	\$307,325	\$307,325
Total Resources by Account	\$19,128,973	\$15,097,013	\$13,102,048	\$16,844,643	\$16,653,023	\$16,653,023

Dedicated Resource Fund - Requirements by Program

Description by Program Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Requirements by Program						
11111 - Elementary K-5 Program	\$275,578	\$263,038	\$199,824	\$748,195	\$748,195	\$748,195
11112 - Elementary 1-5 Homeroom	999,561	1,235,415	1,360,800	1,336,072	1,336,072	1,336,072
11113 - K-5/K-8 Consolidated Budget	-	2,085	-	-	-	-
11119 - Kindergarten Homeroom	5,105,515	210,438	262,026	132,229	132,229	132,229
11131 - School Activities	172,569	178,369	274,239	5,864	5,864	5,864
11211 - Middle School Programs	540,585	557,343	919,547	928,300	928,300	928,300
11212 - Middle School Homeroom	14,638	41,854	36,455	65,379	65,379	65,379
11221 - School Activities	8,454	28,035	7,078	21,500	21,500	21,500
11311 - High School Programs	469,265	422,385	619,202	842,768	842,768	842,768
11312 - High School Homeroom	11,034	(441)	837	837	837	837
11321 - School Activities	11,352	30,872	38,655	4,922	4,922	4,922
11322 - Athletic Activities Svcs	6,277	138,166	372,996	813,867	813,867	813,867
11401 - Early Childhood Ed Ctr (ECEC)	467,681	86,276	30,114	38,566	38,566	38,566
11402 - HeadStart	7,833	12,233	25,128	239,727	239,727	239,727
12213 - Intensive Skills - Academic	6,914	3,353	16,500	43,724	43,724	43,724
12218 - Social Emotional - Intensive	22,930	16,713	4,559	39,513	39,513	39,513
12230 - Life Skills/CTP	8,761	6,085	8,302	19,750	19,750	19,750
12504 - Deaf/Hard of Hearing	682,921	1,230,521	3,564,839	4,953,344	4,953,344	4,953,344
12505 - Vision Services	19,801	11,538	25,000	-	-	-
12506 - Interpreter Services	280,060	584,215	577,367	442,429	442,429	442,429
12512 - Autism Services	-	3,445	-	-	-	-
12603 - ECSE Evaluation	987	-	13,375	25,800	25,800	25,800
12872 - Transition Center	-	-	15,256	15,356	15,356	15,356
12891 - Contract Programs	2,372	11,469	576,863	813,847	813,847	813,847
12892 - Alternative Ed-Instruc Support	84,797	48,567	344,000	307,325	307,325	307,325
12922 - Teen Parenting Services	-	-	45,323	45,323	45,323	45,323
14100 - Summer School, Elem	-	89	-	-	-	-
14300 - Summer School, High	1,924	17,132	517,662	510,085	510,085	510,085
Subtotal - Instruction	\$9,201,811	\$5,139,195	\$9,855,947	\$12,394,722	\$12,394,722	\$12,394,722
21120 - Attendance Services	-	-	-	46,223	46,223	46,223
21130 - Social Work Services	-	25,348	23,369	-	-	-
21131 - Behavior Interventn Specialist	5,399	4,811	17,776	37,769	37,769	37,769
21150 - Student Safety	4,675	(129)	-	-	-	-
21192 - Student Discipline Services	21,482	-	-	-	-	-
21210 - Service Area Direction	1,664	2,160	6,000	90,643	90,643	90,643
21220 - Counseling Services	24,761	(471)	-	-	-	-
21240 - Student Guidance Information	-	18,000	10,000	-	-	-
21262 - Vocational Education	-	-	-	1,924	1,924	1,924

Dedicated Resource Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
21320 - Medical Services	\$3,300	\$-	\$-	\$-	\$-	\$-
21390 - Other Health Services	28,200	4,449	92,842	-	-	-
21530 - Audiology	35,653	95,866	597,954	119,904	119,904	119,904
21901 - Program Admin/Supervision	137,414	293,261	468,404	406,152	406,152	406,152
22110 - Service Area Direction	24,414	11,264	18,934	51,314	51,314	51,314
22130 - Curriculum Development	-	-	858	859	859	859
22210 - Service Area Direction	-	-	6,861	6,861	6,861	6,861
22220 - Library/Media Services	139,138	41,409	111,957	145,231	145,231	145,231
22240 - Educational Television Service	3,521	2,742	10,635	4,450	4,450	4,450
22252 - Broadcasting	10,535	-	120,000	123,000	123,000	123,000
22256 - Management & General Support	2,194	-	1,500	2,650	2,650	2,650
22291 - Textbook Services	-	-	5,112	5,355	5,355	5,355
22292 - Classroom Technology/Services	40,062	51,049	63,927	44,606	44,606	44,606
22402 - Instructional Specialists	61,555	49,841	119,879	538,276	538,276	538,276
22410 - Instr Staff Training Svcs	44,372	49,278	87,093	520,381	520,381	520,381
23210 - Office of Superintendent	77,150	50,992	371,304	349,526	349,526	349,526
24101 - School Administrative Services	397,535	356,017	490,983	213,038	213,038	213,038
25210 - Direction of Fiscal Services	-	250	372,268	-	-	-
25250 - Financial Accounting Services	153,912	61,831	88,626	-	-	-
25291 - Enrollment Services	51,261	1,538	1,376	-	-	-
25411 - Project Management	4,517	995	17,973	3,102	3,102	3,102
25422 - Environmental Health-Safety	-	18,497	-	-	-	-
25430 - Care and Upkeep of Grounds	-	1,550	70,000	-	-	-
25441 - Workforce	2,918	-	19,000	-	-	-
25520 - Transportation Operations	-	2,979	-	-	-	-
26331 - Volunteer Activities/Recogn	378	1,087	4,000	5,174	5,174	5,174
26440 - HRA Benefits Program	8,113	1,655	-	-	-	-
26691 - Central Telecom Services	-	-	-	800,000	608,380	608,380
Subtotal - Support Services	\$1,284,121	\$1,146,271	\$3,198,631	\$3,516,438	\$3,324,818	\$3,324,818
31100 - Food Services Administration	14,975	7,275	25,000	87,113	87,113	87,113
31200 - Food Preparation and Service	-	-	-	-	-	-
33000 - Community Svcs	24,034	34,308	22,192	96,489	96,489	96,489
Subtotal - Enterprise and Community Services	\$39,009	\$41,583	\$47,192	\$183,602	\$183,602	\$183,602
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	278	-	-	-
52100 - Fund Transfers	-	-	-	749,881	749,881	749,881
71100 - Ending Fund Balance	8,604,031	8,769,964	-	-	-	-
Total Requirements by Program	\$19,128,973	\$15,097,013	\$13,102,048	\$16,844,643	\$16,653,023	\$16,653,023

Dedicated Resource Fund - Requirements by Account

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Requirements by Account						
511100 - Licensed Staff	\$5,114,937	\$1,971,706	\$2,262,491	\$2,252,532	\$2,252,532	\$2,252,532
511210 - Classified - Represented	863,105	1,040,969	1,264,582	3,229,912	3,229,912	3,229,912
511220 - Non-Represented Staff	95,084	88,441	42,470	39,365	39,365	39,365
511310 - Administrators - Licensed	47,894	1,071	-	33	33	33
511420 - Directors/Program Admins	33,026	77,368	74,041	80,049	80,049	80,049
512100 - Substitutes - Licensed	22,417	41,447	108,410	58,668	58,668	58,668
512200 - Substitutes - Classified	843	5,045	5,610	582	582	582
512300 - Temporary Misc - Licensed	24,610	13,156	4,911	357,181	357,181	357,181
512400 - Temporary Misc - Classified	31,133	55,995	33,801	43,633	43,633	43,633
513100 - Extended Responsibility-LIC	2,588	50,527	299,776	262,074	262,074	262,074
513200 - Extended Responsibility-CLS	2,124	55,472	3,435	306,264	306,264	306,264
513300 - Extended Hours	96,605	188,489	2,570,914	801,126	801,126	801,126
513400 - Overtime Pay	7,215	21,674	20,514	6,093	6,093	6,093
Subtotal - Salaries	\$6,341,582	\$3,611,358	\$6,690,955	\$7,437,512	\$7,437,512	\$7,437,512
521000 - PERS	126,229	348	32,217	100,815	100,815	100,815
521310 - PERS UAL	793,063	373,210	811,587	771,937	771,937	771,937
522000 - Social Security - FICA	475,673	271,914	511,860	561,182	561,182	561,182
523100 - Workers' Compensation	73,596	37,147	65,571	71,557	71,557	71,557
523200 - Unemployment Compensation	2,426	(452)	5,737	486,512	486,512	486,512
524100 - Group Health Insurance	1,619,334	914,009	986,713	1,083,071	1,083,071	1,083,071
524200 - Other Employer Paid Benefits	10,232	4,577	16,099	13,581	13,581	13,581
524300 - Retiree Health Insurance	95,044	46,775	95,623	97,393	97,393	97,393
524530 - Early Retirement Benefits	33,645	16,479	31,643	53,172	53,172	53,172
Subtotal - Employee Benefits	\$3,229,242	\$1,664,007	\$2,557,050	\$3,239,220	\$3,239,220	\$3,239,220
531100 - Instructional Services	80,705	78,207	125,896	405,931	405,931	405,931
531200 - Instr Program Improvement Svcs	73,010	53,233	-	7,723	7,723	7,723
531300 - Student Services	-	1,766	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	23,992	23,797	183,446	13,356	13,356	13,356
531900 - Other Instr Prof/Tech Svcs	12,345	4,483	6,923	34,506	34,506	34,506
532200 - Repairs and Maintenance Svcs	-	4,910	-	-	-	-
532400 - Rentals	3,212	7,928	7,690	-	-	-
532410 - Leased Copy Machines	527	7,303	132,540	-	-	-
532500 - Electricity	191	207	787	-	-	-
532600 - Fuel	234	8,788	887	-	-	-
532700 - Water and Sewage	140	543	576	-	-	-
532900 - Other Property Services	3,249	1,667	8,283	200	200	200
533140 - Reimb - Tri-Met	-	-	3,500	-	-	-

Dedicated Resource Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
533200 - Non-Reimb Student Transport	\$3,871	\$3,542	\$24,398	\$3,260	\$3,260	\$3,260
534100 - Travel, Local in District	1,491	5,592	7,520	190	190	190
534200 - Travel, Out of District	10,793	26,189	64,993	94,062	94,062	94,062
534300 - Travel, Student Activities	2,797	9,501	8,116	26,770	26,770	26,770
534900 - Other Travel	5,334	-	29,581	-	-	-
535100 - Telephone	570	1,044	2,652	-	78,394	78,394
535300 - Postage	5,110	4,019	300,404	1,178	1,178	1,178
535400 - Advertising	-	322	-	-	-	-
535500 - Printing and Binding	4,927	2,417	69,177	-	-	-
535990 - Wide Area Network/Misc	-	-	-	800,000	529,986	529,986
537410 - Tuition - Fees College Credit	-	1,000	-	-	-	-
538300 - Architect and Engineering Svcs	4,400	-	14,486	-	-	-
538940 - Professional Moving Services	-	551	-	-	-	-
538950 - Professional Health Care Svcs	3,300	-	-	-	-	-
538960 - Professional Child Care Svcs	2,380	690	5,432	-	-	-
538980 - Laundering Services	-	1,237	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	172,393	149,365	1,022,188	192,756	192,756	192,756
538995 - Meal Services	1,983	-	6,529	-	-	-
Subtotal - Other Purchased Services	\$416,952	\$398,300	\$2,026,004	\$1,579,932	\$1,388,312	\$1,388,312
541000 - Consumable Supplies	166,786	222,164	1,006,131	3,021,436	3,021,436	3,021,436
541100 - Loss Prevention	47	-	-	-	-	-
541310 - Auto Parts, Batteries	-	1,036	-	-	-	-
541325 - Gas	-	222	-	-	-	-
541600 - Interdepartmental Charges	3,821	2,756	15,770	-	-	-
542100 - Textbook Expansion	5,418	6,344	9,064	1,898	1,898	1,898
543000 - Library Books	524	3,404	2,289	7,309	7,309	7,309
544000 - Periodicals	820	495	3,000	10,300	10,300	10,300
546000 - Non-Consumable Supplies	70,988	48,631	84,687	6,114	6,114	6,114
546100 - Minor Equipment - Tagged	320	33,060	3,550	12,553	12,553	12,553
547000 - Computer Software	3,014	610	10,559	6,500	6,500	6,500
Subtotal - Supplies and Materials	\$251,738	\$318,723	\$1,135,050	\$3,066,110	\$3,066,110	\$3,066,110
551100 - Land Improvements	-	-	70,000	-	-	-
552000 - Building Acquisition/Improvmt	-	-	-	20,000	20,000	20,000
554100 - Initial and Addl Equipment	14,254	2,000	10,500	-	-	-
555010 - Computers	18,846	21,849	26,966	313,123	313,123	313,123
555020 - Printers	-	291	-	-	-	-
555090 - Misc Other Technology	7,820	31,232	22,977	-	-	-
Subtotal - Capital Outlay	\$40,920	\$55,372	\$130,443	\$333,123	\$333,123	\$333,123

Dedicated Resource Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
563000 - Fiscal Charges	\$47,256	\$-	\$63,268	\$-	\$-	\$-
563500 - Administrative Write-Off	18,940	58,666	25,358	-	-	-
564000 - Dues and Fees	93,410	110,378	172,489	86,342	86,342	86,342
569000 - Grant Indirect Charges	84,902	110,245	301,431	352,523	352,523	352,523
571000 - Transfers to Other Funds	-	-	-	749,881	749,881	749,881
Subtotal - Other Accounts	\$244,507	\$279,290	\$562,546	\$1,188,746	\$1,188,746	\$1,188,746
376520 - Ending Fund Balance	8,604,031	8,769,964	-	-	-	-
Total Requirements by Account	\$19,128,973	\$15,097,013	\$13,102,048	\$16,844,643	\$16,653,023	\$16,653,023

Dedicated Resource Fund - Projected Dedicated Resource Accounts

Project	Account	Amount
S0006 - Ed Media Textbooks	376510 - Budgeted Beginning Fund Balance	\$5,184
S0023 - Television Services	376510 - Budgeted Beginning Fund Balance	2,000
S0026 - Curriculum Publications	376510 - Budgeted Beginning Fund Balance	6,861
S0027 - Medicaid Revenue - Regional Durable Medical Equipment	376510 - Budgeted Beginning Fund Balance	10,017
S0031 - L.E.A. Billings - Deaf / Hard Of Hearing	376510 - Budgeted Beginning Fund Balance	3,600,000
S0038 - Grant High - Terrell Brandon Gift	376510 - Budgeted Beginning Fund Balance	837
S0052 - Portland DART Schools Tuition	376510 - Budgeted Beginning Fund Balance	33,260
S0054 - Medicaid Revenue - DART Program	376510 - Budgeted Beginning Fund Balance	751,939
S0068 - Meyer's Worms Pits	376510 - Budgeted Beginning Fund Balance	3,102
S0075 - Athletic Participation Fund	376510 - Budgeted Beginning Fund Balance	6,405
S0082 - Cash Contributions	376510 - Budgeted Beginning Fund Balance	494,234
S0083 - Foundation Funds	376510 - Budgeted Beginning Fund Balance	267,831
S0085 - Medicaid Revenue - DHC Nursing	376510 - Budgeted Beginning Fund Balance	114,486
S0115 - Summer Scholars Program	376510 - Budgeted Beginning Fund Balance	367,444
S0117 - Teen Parent / Child Development Tax Relief Donations	376510 - Budgeted Beginning Fund Balance	45,323
S0118 - T.L.C. / T.N.T. Donations	376510 - Budgeted Beginning Fund Balance	1,000
S0128 - Improving Achievement In Science	376510 - Budgeted Beginning Fund Balance	3,435
S0132 - Rosemond Bell Discretionary Fund	376510 - Budgeted Beginning Fund Balance	209
S0133 - Donald E. Chapman Memorial Fund	376510 - Budgeted Beginning Fund Balance	63,511
S0134 - Steve Brown Memorial Scholarship Trust for Theater Arts	376510 - Budgeted Beginning Fund Balance	6,754
S0150 - Immersion/Dual Language Support	376510 - Budgeted Beginning Fund Balance	859
S0157 - Save Spring Sports	376510 - Budgeted Beginning Fund Balance	513
S0163 - Deaf/HOH ECSE Classroom	376510 - Budgeted Beginning Fund Balance	481,986
S0166 - Special Projects	376510 - Budgeted Beginning Fund Balance	298,338
S0167 - Project: Community Care	376510 - Budgeted Beginning Fund Balance	3,804
S0170 - DART - Student Activities	376510 - Budgeted Beginning Fund Balance	2,261
S0171 - Capitol Hill ExAcademy	376510 - Budgeted Beginning Fund Balance	177,278
S0178 - Music & Literacy - Marysville	376510 - Budgeted Beginning Fund Balance	18
S0182 - 2006/7 All City Honor Band	376510 - Budgeted Beginning Fund Balance	7,106
S0190 - Social Venture Partner - Harrison Park	376510 - Budgeted Beginning Fund Balance	1,528
S0206 - Audiology Equipment - Non-Regional/Non-Medicaid	376510 - Budgeted Beginning Fund Balance	13,036
S0208 - Head Start - Opus Foundation	376510 - Budgeted Beginning Fund Balance	8,389
S0215 - Districtwide Music and Arts Program	376510 - Budgeted Beginning Fund Balance	2,000
S0218 - Capitol Hill - Community Learning Center	376510 - Budgeted Beginning Fund Balance	5,864
S0220 - SLIP Testing for Non-ESL Students	376510 - Budgeted Beginning Fund Balance	4,611
S0226 - Transition Center	376510 - Budgeted Beginning Fund Balance	15,356
S0229 - Credit-by-Exam: Ed Options (NON-FEDERAL)	376510 - Budgeted Beginning Fund Balance	3,461
S0230 - Special Projects/Early Entry: TAG (NON-FEDERAL)	376510 - Budgeted Beginning Fund Balance	32,400
S0234 - Green Thumb Green House	376510 - Budgeted Beginning Fund Balance	36,137
S0236 - Making it Works	376510 - Budgeted Beginning Fund Balance	49

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

Project	Account	Amount
S0239 - Arabic Language & Culture	376510 - Budgeted Beginning Fund Balance	\$21,118
S0244 - Marylhurst University - Student Teaching/Internship	376510 - Budgeted Beginning Fund Balance	1,814
S0251 - Beverly Oliver Trust	376510 - Budgeted Beginning Fund Balance	126,170
S0252 - KBPS Radio Station	376510 - Budgeted Beginning Fund Balance	2,650
S0253 - Vernon Choral Program	376510 - Budgeted Beginning Fund Balance	3,545
S0256 - Nutrition Donations/Misc Revenue	376510 - Budgeted Beginning Fund Balance	68,654
S0266 - iPad Fee for Service	376510 - Budgeted Beginning Fund Balance	25,497
S0267 - Chalkboard Project	376510 - Budgeted Beginning Fund Balance	1,000
S0268 - Medicaid Revenue - Early Childhood	376510 - Budgeted Beginning Fund Balance	25,800
S0270 - Lincoln Business Program	376510 - Budgeted Beginning Fund Balance	652
S0272 - Athletics - donations	376510 - Budgeted Beginning Fund Balance	431,949
S0278 - Medicaid Revenue - Pioneer	376510 - Budgeted Beginning Fund Balance	8,957
S0279 - Medicaid Revenue - Speech Paths	376510 - Budgeted Beginning Fund Balance	58,602
S0280 - Volunteer Suppt, Student Award, and Learning Garden	376510 - Budgeted Beginning Fund Balance	15,921
S0284 - Roos Band/Art Supplies	376510 - Budgeted Beginning Fund Balance	130
S0285 - Assistive Technology and Educational Materials	376510 - Budgeted Beginning Fund Balance	23,007
S0290 - LTCT Fee for Service Other LEA's	376510 - Budgeted Beginning Fund Balance	26,387
S0292 - Advancing Student Achievement-Algebra Innovations	376510 - Budgeted Beginning Fund Balance	904
S0293 - Wales Survivor Trust - Benson	376510 - Budgeted Beginning Fund Balance	10,000
S0295 - Benson HS Health Education Portals	376510 - Budgeted Beginning Fund Balance	749
S0299 - KPBS Radio Donation	376510 - Budgeted Beginning Fund Balance	123,000
S0300 - Verizon Innovative Learning School Grant	376510 - Budgeted Beginning Fund Balance	3,722
S0301 - Pauline Bryan Annuity	376510 - Budgeted Beginning Fund Balance	20,000
S0302 - Pioneer Coffee Cart	376510 - Budgeted Beginning Fund Balance	11,412
S0303 - Community Transition Coffee Cart	376510 - Budgeted Beginning Fund Balance	12,834
S0304 - Special Projects - Finance	376510 - Budgeted Beginning Fund Balance	749,881
S0305 - Cleveland HS Theatre Arts	376510 - Budgeted Beginning Fund Balance	5,000
S0307 - Senior Inquiry Prep	376510 - Budgeted Beginning Fund Balance	9,770
S0314 - Cleveland HS Athletics	376510 - Budgeted Beginning Fund Balance	1,200
S0320 - Freshman Transitioning - Nike Innovation Fund Roosevelt	376510 - Budgeted Beginning Fund Balance	5,000
S0325 - All Hands Raised - Independent Foundations	376510 - Budgeted Beginning Fund Balance	186,120
S0350 - Equity Grant - All Hands Raised	376510 - Budgeted Beginning Fund Balance	172,341
	Subtotal 376510	\$9,032,612
S0115 - Summer Scholars Program	413310 - Summer School Tuition	142,641
	Subtotal 413310	\$142,641
S0260 - Outdoor School	417700 - Outdoor School Fees	197,117
	Subtotal 417700	\$197,117

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

Project	Account	Amount
S0220 - SLIP Testing for Non-ESL Students	417420 - Other Activity Fees	\$2,873
S0229 - Credit-by-Exam: Ed Options (NON-FEDERAL)	417420 - Other Activity Fees	2,148
S0230 - Special Projects/Early Entry: TAG (NON-FEDERAL)	417420 - Other Activity Fees	8,871
S0245 - Advanced Placement (AP) Testing	417420 - Other Activity Fees	85,034
	Subtotal 417420	\$98,926
S0082 - Cash Contributions	419200 - Contrib-Donation - Priv Source	188,156
S0083 - Foundation Funds	419200 - Contrib-Donation - Priv Source	1,590,891
S0118 - T.L.C. / T.N.T. Donations	419200 - Contrib-Donation - Priv Source	18,000
S0166 - Special Projects	419200 - Contrib-Donation - Priv Source	5,038
S0167 - Project: Community Care	419200 - Contrib-Donation - Priv Source	1,370
S0202 - TLC/TNT - Juan Young Trust	419200 - Contrib-Donation - Priv Source	2,500
S0215 - Districtwide Music and Arts Program	419200 - Contrib-Donation - Priv Source	4,608
S0239 - Arabic Language & Culture	419200 - Contrib-Donation - Priv Source	162,825
S0251 - Beverly Oliver Trust	419200 - Contrib-Donation - Priv Source	113,557
S0261 - Ramona PreK	419200 - Contrib-Donation - Priv Source	75,069
S0272 - Athletics - donations	419200 - Contrib-Donation - Priv Source	375,000
S0280 - Vol. Suppt, Student Award, and Learning Garden Assistance	419200 - Contrib-Donation - Priv Source	4,925
S0285 - Assistive Technology and Educational Materials	419200 - Contrib-Donation - Priv Source	7,743
S0325 - All Hands Raised - Independent Foundations	419200 - Contrib-Donation - Priv Source	957,478
S0328 - Music in the Schools	419200 - Contrib-Donation - Priv Source	8,000
S0350 - Equity Grant - All Hands Raised	419200 - Contrib-Donation - Priv Source	992,698
	Subtotal 419200	\$4,507,858
S0249 - PCC-Jefferson Middle College	419400 - Svc Provided-Oth Local Ed Agcy	61,028
S0337 - Science Achievement Coordinator/Impact Northwest	419400 - Svc Provided-Oth Local Ed Agcy	26,601
	Subtotal 419400	\$87,629
S0031 - L.E.A. Billings - Deaf / Hard	419410 - Svc Provided-Oth Dist in State	1,245,752
S0163 - Deaf/HOH EI-ECSE Classrm	419410 - Svc Provided-Oth Dist in State	308,948
	Subtotal 419410	\$1,554,700
S0006 - Ed Media Textbooks	419500 - Textbook Sales and Rentals	171
S0023 - Television Services	419500 - Textbook Sales and Rentals	2,450
	Subtotal 419500	\$2,621
S0351 - E-Rate Priority 1	419945 - E-Rate Priority 1	608,380
	Subtotal 419945	\$608,380

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

Project	Account	Amount
S0204 - Wilcox Partners Coffee Cart - CRC	419950 - Sales, Royalties and Events	\$1,924
S0206 - Audiology Equipment - Non Medi	419950 - Sales, Royalties and Events	12,341
S0234 - Green Thumb Green House	419950 - Sales, Royalties and Events	7,587
S0236 - Making it Works	419950 - Sales, Royalties and Events	81
S0256 - Nutrition Donations/Misc Revenue	419950 - Sales, Royalties and Events	18,459
S0302 - Pioneer Coffee Cart	419950 - Sales, Royalties and Events	12,218
S0303 - Community Transition Coffee Cart	419950 - Sales, Royalties and Events	3,049
	Subtotal 419950	\$55,659
S0283 - Regional Achievement Collaborative	431990 - Oth Unrestricted Grants in Aid	46,150
	Subtotal 431990	\$46,150
S0027 - Regional Durable Medical Equip	442000 - Unrestr Rev-Fed Govt Thru St	11,405
	Subtotal 442000	\$11,405
S0142 - Benson HS - Skidmore House	453000 - Sale of Fixed Assets	307,325
	Subtotal 453000	\$307,325
	Grand Total	\$16,653,023

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 in accordance with Board Resolution No. 4106.

Description by Program or Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
452100 - Interfund Transfers	2,707,874	2,707,980	2,707,434	2,708,168	2,708,168	2,708,168
Total Resources by Account	\$2,707,874	\$2,707,980	\$2,707,434	\$2,708,168	\$2,708,168	\$2,708,168
Requirements by Program						
51100 - Long-Term Debt Service	2,707,874	2,707,980	2,707,434	2,708,168	2,708,168	2,708,168
Total Requirements by Program	\$2,707,874	\$2,707,980	\$2,707,434	\$2,708,168	\$2,708,168	\$2,708,168
Requirements by Account						
561000 - Redemption of Principal	2,291,000	2,369,000	2,449,000	2,533,000	2,533,000	2,533,000
562100 - Interest (Except Bus/Garage)	416,874	338,980	258,434	175,168	175,168	175,168
Total Requirements by Account	\$2,707,874	\$2,707,980	\$2,707,434	\$2,708,168	\$2,708,168	\$2,708,168

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.

Fund 308 was established as part of the Adopted Budget process in accordance with Board Resolution No. 4473 on June 27, 2011. The fund was effective as of July 1, 2011.

Description by Program or Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$585,373	\$1,533,247	\$3,980	\$3,980	\$3,980	\$3,980
415100 - Interest on Investments	101,049	147,523	165,000	180,000	180,000	180,000
419700 - Services Provided Other Funds	40,646,147	40,637,533	43,969,327	46,694,326	46,694,326	46,694,326
Total Resources by Account	\$41,332,569	\$42,318,303	\$44,138,307	\$46,878,306	\$46,878,306	\$46,878,306
Requirements by Program						
51100 - Long-Term Debt Service	39,799,322	42,314,323	44,134,327	46,874,326	46,874,326	46,874,326
71100 - Ending Fund Balance	1,533,247	3,980	3,980	3,980	3,980	3,980
Total Requirements by Program	\$41,332,568	\$42,318,303	\$44,138,307	\$46,878,306	\$46,878,306	\$46,878,306
Requirements by Account						
561000 - Redemption of Principal	11,541,681	11,883,200	11,825,573	12,076,908	12,076,908	12,076,908
562100 - Interest (Except Bus/Garage)	28,257,642	30,431,123	32,308,754	34,797,418	34,797,418	34,797,418
376520 - Ending Fund Balance	1,533,247	3,980	3,980	3,980	3,980	3,980
Total Requirements by Account	\$41,332,569	\$42,318,303	\$44,138,307	\$46,878,306	\$46,878,306	\$46,878,306

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 fund includes 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.

On July 25, 2016 by way of Resolution No. 5314, the Board authorized entering into a purchase agreement sale of the Board's Qualified Zone Academy Bonds ("QZAB") for \$4.0 million. This fund also accounts for the principal and interest payments resulting from the issuance of QZAB bonds. On September 6, 2016 by way of resolution No. 5330, the Board voted to authorize the issuance of a principal amount of revenue bonds sufficient to provide net proceeds of up to \$5 million for immediate environmental health and safety issues and assessments. The District will utilize these funds for projects that remediate health and safety concerns, including repairs to the water system, lead paint encapsulation and abatement, and environmental health and safety assessment and other health and safety related projects.

Description by Program or Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
415100 - Interest on Investments	60	\$-	\$-	\$-	\$-	\$-
449100 - Federal Subsidy	174,334	156,372	136,894	130,000	110,000	110,000
452100 - Interfund Transfers	1,129,226	1,129,176	1,230,032	2,354,707	2,374,707	2,374,707
Total Resources by Account	\$1,303,620	\$1,285,548	\$1,366,926	\$2,484,707	\$2,484,707	\$2,484,707
Requirements by Program						
51100 - Long-Term Debt Service	1,303,620	1,285,548	1,366,926	1,859,707	1,859,707	1,859,707
71100 - Ending Fund Balance	-	-	-	625,000	625,000	625,000
Total Requirements by Program	\$1,303,620	\$1,285,548	\$1,366,926	\$2,484,707	\$2,484,707	\$2,484,707
Requirements by Account						
561000 - Redemption of Principal	885,704	912,701	940,521	1,434,188	1,434,188	1,434,188
562100 - Interest (Except Bus/Garage)	417,916	372,847	426,405	425,519	425,519	425,519
376520 - Ending Fund Balance	-	-	-	625,000	625,000	625,000
Total Requirements by Account	\$1,303,620	\$1,285,548	\$1,366,926	\$2,484,707	\$2,484,707	\$2,484,707

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 the 2015 General Obligation bonds, the first and second issuance of borrowings under the \$482 million authorized by voters in November 2012.

In addition the proposed budget includes budget dollars associated with projects that will be funded by the \$790 million bond which was authorized by voters in May 2017.

The creation of this fund was authorized in accordance with Board Resolution No. 4416 on February 28, 2011

Description by Program or Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$361,186	\$1,363,148	\$2,698,317	\$2,288,317	\$2,288,317	\$2,288,317
411111 - Current-Multnomah Co	45,194,158	47,548,974	48,239,450	116,138,631	116,138,631	116,138,631
411112 - Current-Clackamas Co	34,521	36,884	-	-	-	-
411113 - Current-Washington Co	290,222	310,095	-	-	-	-
411130 - Foreclosures	29,748	20,217	-	-	-	-
411521 - PY GO Bond - Multnomah County	445,324	630,512	-	-	-	-
411522 - PY GO Bond - Clackamas County	348	430	-	-	-	-
411523 - PY GO Bond - Washington County	2,241	2,173	-	-	-	-
411901 - Pen/Int-Multnomah Co	4,039	8,786	-	-	-	-
411902 - Pen/Int-Clackamas Co	146	132	-	-	-	-
411903 - Pen/Int-Washington Co	56	79	-	-	-	-
Subtotal - Revenue from Taxes	\$46,000,804	\$48,558,280	\$48,239,450	\$116,138,631	\$116,138,631	\$116,138,631
415100 - Interest on Investments	34,508	99,330	90,000	100,000	100,000	100,000
Subtotal - Earnings on Investment	\$34,508	\$99,330	\$90,000	\$100,000	\$100,000	\$100,000
Total Resources by Account	\$46,396,498	\$50,020,758	\$51,027,767	\$118,526,948	\$118,526,948	\$118,526,948
Requirements by Program						
51100 - Long-Term Debt Service	45,033,350	47,322,441	48,739,450	116,238,631	116,238,631	116,238,631
71100 - Ending Fund Balance	1,363,148	2,698,317	2,288,317	2,288,317	2,288,317	2,288,317
Total Requirements by Program	\$46,396,498	\$50,020,758	\$51,027,767	\$118,526,948	\$118,526,948	\$118,526,948
Requirements by Account						
561000 - Redemption of Principal	40,315,000	31,855,000	34,850,000	74,765,000	74,765,000	74,765,000
562100 - Interest (Except Bus/Garage)	4,718,350	15,467,441	13,889,450	41,473,631	41,473,631	41,473,631
376520 - Ending Fund Balance	1,363,148	2,698,317	2,288,317	2,288,317	2,288,317	2,288,317
Total Requirements by Account	\$46,396,498	\$50,020,758	\$51,027,767	\$118,526,948	\$118,526,948	\$118,526,948

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

The tax is collected on behalf of the District by the responsible local government jurisdiction issuing building permits.

Description by Program or Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$13,003,153	\$13,028,955	\$16,023,890	\$17,526,581	\$17,526,581	\$17,526,581
411301 - Construct Excise Tax - Cty Ptd	6,075,064	5,885,197	6,000,000	6,000,000	6,000,000	6,000,000
411303 - Construct Excise Tax - Wash Ct	1,249	922	1,000	1,000	1,000	1,000
Subtotal - Revenue from Taxes	\$6,076,313	\$5,886,119	\$6,001,000	\$6,001,000	\$6,001,000	\$6,001,000
415100 - Interest on Investments	1,650	2,076	2,400	2,400	2,400	2,400
Subtotal - Earnings on Investment	\$1,650	\$2,076	\$2,400	\$2,400	\$2,400	\$2,400
Total Resources by Account	\$19,081,116	\$18,917,150	\$22,027,290	\$23,529,981	\$23,529,981	\$23,529,981

Requirements by Program						
25400 - Oper/Maintenance of Plant Svcs	-	-	10,000	-	-	-
41500 - Bldg Acquis/Constr/Improv Svcs	6,052,161	2,893,260	21,667,290	22,904,981	22,904,981	22,904,981
52100 - Fund Transfers	-	-	350,000	625,000	625,000	625,000
71100 - Ending Fund Balance	13,028,955	16,023,889	-	-	-	-
Total Requirements by Program	\$19,081,116	\$18,917,150	\$22,027,290	\$23,529,981	\$23,529,981	\$23,529,981

Requirements by Account						
512400 - Temporary Misc - Classified	-	79	-	-	-	-
513400 - Overtime Pay	91	-	-	-	-	-
Subtotal - Salaries	\$91	\$79	\$-	\$-	\$-	\$-
521000 - PERS	3	-	-	-	-	-
521310 - PERS UAL	14	-	-	-	-	-
522000 - Social Security - FICA	7	6	-	-	-	-
523100 - Workers' Compensation	1	1	-	-	-	-
523200 - Unemployment Compensation	-	0	-	-	-	-
524200 - Other Employer Paid Benefits	1	-	-	-	-	-
524300 - Retiree Health Insurance	-	1	-	-	-	-
524530 - Early Retirement Benefits	1	0	-	-	-	-
Subtotal - Employee Benefits	\$26	\$9	\$-	\$-	\$-	\$-

Construction Excise Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
532200 - Repairs and Maintenance Svcs	\$5,693,414	\$2,080,373	\$-	\$-	\$-	\$-
532400 - Rentals	750	3,100	-	-	-	-
532900 - Other Property Services	-	57,325	-	-	-	-
Subtotal - Property Services	\$5,694,164	\$2,140,798	\$-	\$-	\$-	\$-
534100 - Travel, Local in District	2	-	-	-	-	-
Subtotal - Travel	\$2	\$-	\$-	\$-	\$-	\$-
535500 - Printing and Binding	-	104	-	-	-	-
535920 - Internet Fees	-	2,324	-	-	-	-
Subtotal - Communications	\$-	\$2,428	\$-	\$-	\$-	\$-
538300 - Architect and Engineering Svcs	95,360	436,383	-	-	-	-
538910 - Security Services	1,078	-	-	-	-	-
538940 - Professional Moving Services	10,919	4,255	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	38,665	99,474	10,000	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	\$146,023	\$540,112	\$10,000	\$-	\$-	\$-
541000 - Consumable Supplies	9,427	1,735	-	-	-	-
541700 - Discounts Taken	-	(31)	-	-	-	-
546000 - Non-Consumable Supplies	12,051	116,243	-	-	-	-
Subtotal - Supplies & Materials	\$21,478	\$117,947	\$-	\$-	\$-	\$-
552000 - Building Acquisition/Improvmt	-	-	21,667,290	22,904,981	22,904,981	22,904,981
Subtotal - Capital Outlay	\$-	\$-	\$21,667,290	\$22,904,981	\$22,904,981	\$22,904,981
554100 - Initial and Addl Equipment	137,837	14,923	-	-	-	-
Subtotal - Equipment	\$137,837	\$14,923	\$-	\$-	\$-	\$-
555010 - Computers	29,227	3,791	-	-	-	-
555090 - Misc Other Technology	169	-	-	-	-	-
564000 - Dues and Fees	3,315	1,562	-	-	-	-
567100 - Permits	19,828	71,612	-	-	-	-
571000 - Transfers to Other Funds	-	-	350,000	625,000	625,000	625,000
376520 - Ending Fund Balance	13,028,955	16,023,889	-	-	-	-
Total Requirements by Account	\$19,081,116	\$18,917,150	\$22,027,290	\$23,529,981	\$23,529,981	\$23,529,981

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

This fund was created on June 29, 2009 in accordance with Board Resolution No. 4106.

Description by Program or Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$3,986,494	\$4,860,351	\$1,527,046	\$1,079,500	\$1,079,500	\$1,079,500
415100 - Interest on Investments	13,253	14,269	14,250	10,000	10,000	10,000
Subtotal - Earnings on Investment	\$13,253	\$14,269	\$14,250	\$10,000	\$10,000	\$10,000
419946 - E-Rate Priority 2	54,536	-	-	-	-	-
Subtotal - Other Revenue from Local Sources	\$54,536	\$-	\$-	\$-	\$-	\$-
452100 - Interfund Transfers	4,470,000	412,400	365,732	230,000	230,000	230,000
Total Resources by Account	\$8,524,283	\$5,287,020	\$1,907,028	\$1,319,500	\$1,319,500	\$1,319,500
Requirements by Program						
26631 - Student Information Systems	-	9,227	-	-	-	-
26635 - Programming Services	-	285,950	-	-	-	-
26641 - Operations Services	-	-	610,000	710,783	710,783	710,783
26643 - Client Services	-	-	22,737	22,737	22,737	22,737
26696 - Sch Hardware Modernization	-	-	1,172,905	565,346	565,346	565,346
26698 - Infrastructure Development	3,540,699	3,282,572	-	-	-	-
26699 - Systems Development	123,233	182,225	36,739	20,634	20,634	20,634
Subtotal - Support Services	\$3,663,932	\$3,759,974	\$1,842,381	\$1,319,500	\$1,319,500	\$1,319,500
61100 - Operating Contingency	-	-	64,647	-	-	-
71100 - Ending Fund Balance	4,860,351	1,527,046	-	-	-	-
Total Requirements by Program	\$8,524,283	\$5,287,020	\$1,907,028	\$1,319,500	\$1,319,500	\$1,319,500
Requirements by Account						
513100 - Extended Responsibility-LIC	-	3,081	-	-	-	-
513300 - Extended Hours	10,947	-	-	-	-	-
513400 - Overtime Pay	-	-	79,353	79,353	79,353	79,353
Subtotal - Salaries	\$10,947	\$3,081	\$79,353	\$79,353	\$79,353	\$79,353

IT System Project Fund - Requirements by Account

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
521000 - PERS	\$-	\$14	\$277	\$277	\$277	\$277
521310 - PERS UAL	-	351	6,851	6,851	6,851	6,851
522000 - Social Security - FICA	-	233	4,331	4,331	4,331	4,331
532400 - Rentals	-	83,239	-	-	-	-
523100 - Workers' Compensation	-	32	555	555	555	555
523200 - Unemployment Compensation	-	0	51	51	51	51
524200 - Other Employer Paid Benefits	-	3	170	170	170	170
524300 - Retiree Health Insurance	-	15	838	838	838	838
524530 - Early Retirement Benefits	-	8	311	311	311	311
Subtotal - Employee Benefits	\$-	\$83,895	\$13,384	\$13,384	\$13,384	\$13,384
535100 - Telephone	-	8,772	10,000	10,000	10,000	10,000
538990 - Non-Instr Pers/Professional Sv	387,484	553,611	36,739	20,634	20,634	20,634
Subtotal - Other Purchased Services	\$387,484	\$562,383	\$46,739	\$30,634	\$30,634	\$30,634
546000 - Non-Consumable Supplies	8,278	104	182,400	47,980	47,980	47,980
547000 - Computer Software	696	5,489	8,000	8,000	8,000	8,000
Subtotal - Supplies and Materials	\$8,974	\$5,593	\$190,400	\$55,980	\$55,980	\$55,980
555010 - Computers	3,027,824	2,843,811	872,372	311,200	311,200	311,200
555090 - Misc Other Technology	228,703	260,886	640,133	828,949	828,949	828,949
Subtotal - Technology	\$3,256,527	\$3,104,697	\$1,512,505	\$1,140,149	\$1,140,149	\$1,140,149
567100 - Permits	-	326	-	-	-	-
Subtotal - Other Accounts	\$-	\$326	\$-	\$-	\$-	\$-
581000 - Operating Contingency	-	-	64,647	-	-	-
376520 - Ending Fund Balance	4,860,351	1,527,046	-	-	-	-
Total Requirements by Account	\$8,524,283	\$5,287,020	\$1,907,028	\$1,319,500	\$1,319,500	\$1,319,500

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 and the Qualified Zone Academy Bonds.

This creation of the fund was authorized in accordance with Board Resolution No. 4416 on February 28, 2011.

Description by Program or Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$205,978	\$55,380	\$-	\$3,000,000	\$3,000,000	\$3,000,000
415100 - Interest on Investments	1,866	-	-	-	-	-
Subtotal - Earnings on Investment	\$1,866	\$-	\$-	\$-	\$-	\$-
451100 - Bond Proceeds	-	-	8,950,000	-	-	-
452100 - Interfund Transfers	-	-	10,350,000	-	-	-
Total Resources by Account	\$207,844	\$55,380	\$19,300,000	\$3,000,000	\$3,000,000	\$3,000,000

Requirements by Program						
25210 - Direction of Fiscal Services	-	-	300,000	-	-	-
25442 - Other Funded Work	-	-	7,300,000	2,700,000	2,700,000	2,700,000
41100 - Service Area Direction	-	-	500,000	-	-	-
41500 - Bldg Acquis/Constr/Improv Svcs	152,464	55,380	11,200,000	300,000	300,000	300,000
71100 - Ending Fund Balance	55,380	-	-	-	-	-
Total Requirements by Program	\$207,844	\$55,380	\$19,300,000	\$3,000,000	\$3,000,000	\$3,000,000

Requirements by Account						
532200 - Repairs and Maintenance Svcs	67,054	36,864	5,800,000	-	-	-
532400 - Rentals	13,886	-	-	-	-	-
532900 - Other Property Services	7,637	-	1,600,000	-	-	-
Subtotal - Property Services	\$88,577	\$36,864	\$7,400,000	\$-	\$-	\$-
538300 - Architect and Engineering Svcs	60,605	18,516	2,750,000	-	-	-
538990 - Non-Instr Pers/Professional Sv	2,750	-	4,200,000	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	\$63,355	\$18,516	\$6,950,000	\$-	\$-	\$-
552000 - Building Acquisition/Improvmt	-	-	4,650,000	3,000,000	3,000,000	3,000,000
Subtotal - Building Acquisition and Improvements	\$-	\$-	\$4,650,000	\$3,000,000	\$3,000,000	\$3,000,000
564000 - Dues and Fees	307	-	-	-	-	-
564100 - Bond Issuance Cost	-	-	300,000	-	-	-
567100 - Permits	225	-	-	-	-	-
Subtotal - Other Accounts	\$532	\$-	\$300,000	\$-	\$-	\$-
376520 - Ending Fund Balance	55,380	-	-	-	-	-
Total Requirements by Account	\$207,844	\$55,380	\$19,300,000	\$3,000,000	\$3,000,000	\$3,000,000

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 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$915,429	\$656,072	\$1,023,773	\$1,878,773	\$1,878,773	\$1,878,773
415100 - Interest on Investments	-	-	2,500	2,500	2,500	2,500
Subtotal - Earnings on Investment	\$-	\$-	\$2,500	\$2,500	\$2,500	\$2,500
419910 - Miscellaneous	236,710	25,000	-	-	-	-
419948 - Utility Refund - PGE	645,880	640,574	607,000	565,000	565,000	565,000
419949 - Utility Refund - Pacific Power	271,856	272,571	248,000	248,000	248,000	248,000
Subtotal - Other Revenue from Local Sources	\$1,154,445	\$938,145	\$855,000	\$813,000	\$813,000	\$813,000
422000 - Restricted Revenue	-	2,500	-	-	-	-
Total Resources by Account	\$2,069,874	\$1,596,717	\$1,881,273	\$2,694,273	\$2,694,273	\$2,694,273
Requirements by Program						
41500 - Bldg Acquis/Constr/Improv Svcs	1,413,803	572,945	1,881,273	2,694,273	2,694,273	2,694,273
71100 - Ending Fund Balance	656,072	1,023,772	-	-	-	-
Total Requirements by Program	\$2,069,874	\$1,596,717	\$1,881,273	\$2,694,273	\$2,694,273	\$2,694,273
Requirements by Account						
532200 - Repairs and Maintenance Svcs	323,206	82,999	-	-	-	-
538300 - Architect and Engineering Svcs	21,450	23,120	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	34,403	770	-	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	\$379,059	\$106,889	\$-	\$-	\$-	\$-
552000 - Building Acquisition/Improvmt	1,034,018	465,356	1,881,273	2,694,273	2,694,273	2,694,273
Subtotal - Building Acquisition and Improvements	\$1,034,018	\$465,356	\$1,881,273	\$2,694,273	\$2,694,273	\$2,694,273
564000 - Dues and Fees	250	250	-	-	-	-
567100 - Permits	476	450	-	-	-	-
376520 - Ending Fund Balance	656,072	1,023,772	-	-	-	-
Total Requirements by Account	\$2,069,874	\$1,596,717	\$1,881,273	\$2,694,273	\$2,694,273	\$2,694,273

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. With the 2015/16 budget, a separate fund (470) was created for capital efforts involving partners (e.g., the Faubion/Concordia partnership).

This creation of the fund was authorized in accordance with Board Resolution No. 4600 on May 14, 2012.

Description by Program or Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$2,159,002	\$3,098,293	\$3,963,846	\$1,591,230	\$1,591,230	\$1,591,230
415100 - Interest on Investments	7,923	11,027	3,000	-	-	-
Subtotal - Earnings on Investment	\$7,923	\$11,027	\$3,000	\$-	\$-	\$-
419200 - Contrib-Donation - Priv Source	365,885	1,562	-	-	-	-
419910 - Miscellaneous	7,478	50,914	-	-	-	-
419946 - E-Rate Priority 2	-	(0)	-	-	183,957	183,957
Subtotal - Other Revenue from Local Sources	\$373,363	\$52,476	\$-	\$-	\$-	\$-
432990 - Restricted State Grants	-	-	1,340,000	-	-	-
Subtotal - State Sources	\$-	\$-	\$1,340,000	\$-	\$-	\$-
452100 - Interfund Transfer	6,101,996	3,157,801	1,653,239	1,227,500	1,227,500	1,227,500
Subtotal - Other Sources	\$6,101,996	\$3,157,801	\$1,653,239	\$1,227,500	\$1,227,500	\$1,227,500
Total Resources by Account	\$8,642,284	\$6,319,596	\$6,960,085	\$2,818,730	\$3,002,687	\$3,002,687

Requirements by Program						
25283 - Liability Claims	4,500	4,500	4,500	4,750	4,750	4,750
41500 - Bldg Acquis/Constr/Improv Svcs	5,539,491	4,609,148	6,931,429	2,813,980	2,997,937	2,997,937
61100 - Operating Contingency	-	-	24,156	-	-	-
71100 - Ending Fund Balance	3,098,293	1,705,949	-	-	-	-
Total Requirements by Program	\$8,642,284	\$6,319,596	\$6,960,085	\$2,818,730	\$3,002,687	\$3,002,687

Requirements by Account						
511220 - Non-Represented Staff	11,001	10,109	89,898	-	97,258	97,258
513300 - Extended Hours	716	18,789	-	-	-	-
513400 - Overtime Pay	3,249	157	-	-	-	-
Subtotal - Salaries	\$14,966	\$29,056	\$89,898	\$-	\$97,258	\$97,258
521000 - PERS	265	66	441	-	2,743	2,743
521310 - PERS UAL	2,302	3,709	10,878	-	12,225	12,225
522000 - Social Security - FICA	1,128	2,222	6,877	-	7,440	7,440
523100 - Workers' Compensation	175	293	881	-	982	982
523200 - Unemployment Compensation	(2)	4	81	-	68	68
524100 - Group Health Insurance	1,803	2	14,589	-	15,781	15,781

Facilities Capital Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
524200 - Other Employer Paid Benefits	\$92	\$96	\$270	\$-	\$204	\$204
524300 - Retiree Health Insurance	204	368	1,330	-	1,245	1,245
524530 - Early Retirement Benefits	78	139	494	-	360	360
Subtotal - Employee Benefits	\$6,045	\$6,897	\$35,841	\$-	\$41,048	\$41,048
532200 - Repairs and Maintenance Svcs	4,573,958	2,171,445	-	-	-	-
532400 - Rentals	1,290	8,039	-	-	-	-
532500 - Electricity	-	4,520	-	-	-	-
532900 - Other Property Services	82,311	162,631	-	-	-	-
Subtotal - Property Services	\$4,657,559	\$2,346,636	\$-	\$-	\$-	\$-
533200 - Non-Reimb Student Transport	105	-	-	-	-	-
Subtotal - Transportation Services	\$105	\$-	\$-	\$-	\$-	\$-
534100 - Travel, Local in District	6	-	-	-	-	-
Subtotal - Travel	\$6	\$-	\$-	\$-	\$-	\$-
535500 - Printing and Binding	62	12	-	-	-	-
Subtotal - Communications	\$62	\$12	\$-	\$-	\$-	\$-
538300 - Architect and Engineering Svcs	226,385	251,234	-	-	-	-
538910 - Security Services	396	-	-	-	-	-
538940 - Professional Moving Services	32,922	51,964	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	52,650	170,843	-	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	\$312,353	\$474,041	\$-	\$-	\$-	\$-
541000 - Consumable Supplies	20,375	3,057	-	-	-	-
541400 - Maintenance Materials	350	-	-	-	-	-
541600 - Interdepartmental Charges	5,061	-	-	-	-	-
541700 - Discounts Taken	(2)	-	-	-	-	-
546000 - Non-Consumable Supplies	68,225	56,006	-	-	-	-
547000 - Computer Software	35	2,834	-	-	-	-
Subtotal - Supplies & Materials	\$94,044	\$61,897	\$-	\$-	\$-	\$-
552000 - Building Acquisition/Improvmt	95,590	1,464,457	6,805,690	2,813,980	2,859,631	2,859,631
554100 - Initial and Addl Equipment	189,406	66,927	-	-	-	-
555010 - Computers	120,324	92,483	-	-	-	-
555090 - Misc Other Technology	10,828	17,800	-	-	-	-
Subtotal - Capital Outlay	\$416,148	\$1,641,666	\$6,805,690	\$2,813,980	\$2,859,631	\$2,859,631
559000 - Other Capital Outlay	3,695	-	-	-	-	-
564000 - Dues and Fees	2,738	28,174	-	-	-	-
565100 - Liability Insurance	4,500	4,500	4,500	4,750	4,750	4,750
567100 - Permits	31,771	20,770	-	-	-	-
581000 - Operating Contingency	-	-	24,156	-	-	-
376520 - Ending Fund Balance	3,098,293	1,705,949	-	-	-	-
Total Requirements by Account	\$8,642,284	\$6,319,596	\$6,960,085	\$2,818,730	\$3,002,687	\$3,002,687

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.net/cms/lib8/OR01913224/Centricity/Domain/219/8_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 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$2,712,305	\$2,971,782	\$3,511,699	\$3,897,699	\$3,897,699	\$3,897,699
415100 - Interest on Investments	-	-	2,000	1,000	1,000	1,000
Subtotal - Earnings on Investment	\$-	\$-	\$2,000	\$1,000	\$1,000	\$1,000
419114 - CUB HS Athletic Field Use Fees	158,417	137,484	75,000	100,000	100,000	100,000
419130 - Rent-Lease of Facilities	349,094	457,826	200,000	250,000	250,000	250,000
Subtotal - Other Revenue from Local Sources	\$507,510	\$595,310	\$275,000	\$350,000	\$350,000	\$350,000
Total Resources by Account	\$3,219,815	\$3,567,092	\$3,788,699	\$4,248,699	\$4,248,699	\$4,248,699
Requirements by Program						
41500 - Bldg Acquis/Constr/Improv Svcs	248,034	55,393	3,788,699	4,248,699	4,248,699	4,248,699
71100 - Ending Fund Balance	2,971,782	3,511,699	-	-	-	-
Total Requirements by Program	\$3,219,815	\$3,567,092	\$3,788,699	\$4,248,699	\$4,248,699	\$4,248,699
Requirements by Account						
532200 - Repairs and Maintenance Svcs	220,080	55,393	-	-	-	-
532900 - Other Property Services	17,249	-	-	-	-	-
538300 - Architect and Engineering Svcs	1,410	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	9,294	-	-	-	-	-
552000 - Building Acquisition/Improvmt	-	-	3,788,699	4,248,699	4,248,699	4,248,699
376520 - Ending Fund Balance	2,971,782	3,511,699	-	-	-	-
Total Requirements by Account	\$3,219,815	\$3,567,092	\$3,788,699	\$4,248,699	\$4,248,699	\$4,248,699

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.

In addition the proposed budget includes budget dollars associated with projects that will be funded by the \$790 million bond which was authorized by voters in May 2017.

The creation of this fund was authorized in accordance with Board Resolution No. 4416 on February 28, 2011. Detailed information on bond projects is available at <http://www.pps.net/Domain/62>

Description by Program or Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$90,466,520	\$356,612,460	\$242,253,246	\$116,141,655	\$116,141,655	\$116,141,655
415100 - Interest on Investments	312,037	1,844,747	927,000	2,977,000	2,977,000	2,977,000
415300 - Gain/Loss Sale of Investment	5,244	637	-	-	-	-
Subtotal - Earnings on Investment	\$317,281	\$1,845,384	\$927,000	\$2,977,000	\$2,977,000	\$2,977,000
419910 - Miscellaneous	2,900	5,000	-	-	-	-
Subtotal - Other Revenue from Local Sources	\$2,900	\$5,000	\$-	\$-	\$-	\$-
451100 - Bond Proceeds	275,000,000	-	-	462,160,000	462,160,000	462,160,000
451200 - Bond Premium	33,211,833	-	-	15,000,000	15,000,000	15,000,000
Subtotal - Other Sources	\$308,211,833	\$-	\$-	\$477,160,000	\$477,160,000	\$477,160,000
Total Resources by Account	\$398,998,534	\$358,462,844	\$243,180,246	\$596,278,655	\$596,278,655	\$596,278,655
Requirements by Program						
25283 - Liability Claims	1,415,212	445,458	1,227,288	786,266	786,266	786,266
41100 - Service Area Direction	2,323,055	2,197,332	2,462,088	2,740,601	2,740,601	2,740,601
41500 - Bldg Acquis/Constr/Improv Svcs	38,647,807	113,292,189	213,027,290	180,354,294	180,354,294	180,354,294
61100 - Operating Contingency	-	-	26,463,580	412,397,494	412,397,494	412,397,494
71100 - Ending Fund Balance	356,612,460	242,527,865	-	-	-	-
Total Requirements by Program	\$398,998,534	\$358,462,844	\$243,180,246	\$596,278,655	\$596,278,655	\$596,278,655
Requirements by Account						
511210 - Classified - Represented	40,544	41,586	-	-	-	-
511220 - Non-Represented Staff	1,338,597	1,366,054	1,758,204	1,785,592	1,785,592	1,785,592
511320 - Administrators - NonLicensed	133,499	24,533	-	128,188	128,188	128,188
511420 - Directors/Program Admins	-	88,165	-	-	-	-
512300 - Temporary Misc - Licensed	8,876	2,400	-	-	-	-
512400 - Temporary Misc - Classified	53,529	6,621	-	-	-	-
513300 - Extended Hours	72,462	42,770	-	-	-	-
513400 - Overtime Pay	30,681	20,683	-	-	-	-
513510 - Group Hlth Opt Out Lic	1,650	7,650	-	-	-	-
Subtotal - Salaries	\$1,679,838	\$1,600,462	\$1,758,204	\$1,913,780	\$1,913,780	\$1,913,780

GO Bonds Fund-Requirements by Account (Cont.)

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
521000 - PERS	\$21,084	\$7,385	\$8,442	\$53,970	\$53,970	\$53,970
521310 - PERS UAL	207,729	198,100	213,356	240,563	240,563	240,563
522000 - Social Security - FICA	126,215	120,666	134,501	146,404	146,404	146,404
523100 - Workers' Compensation	19,182	25,014	17,234	19,326	19,326	19,326
523200 - Unemployment Compensation	493	12	1,495	1,336	1,336	1,336
524100 - Group Health Insurance	226,683	246,547	291,780	329,629	329,629	329,629
524200 - Other Employer Paid Benefits	9,495	9,362	4,039	4,018	4,018	4,018
524300 - Retiree Health Insurance	25,689	21,675	24,963	24,494	24,494	24,494
524530 - Early Retirement Benefits	9,191	7,725	8,074	7,081	7,081	7,081
Subtotal - Employee Benefits	\$645,761	\$636,486	\$703,884	\$826,821	\$826,821	\$826,821
531800 - Local Mtgs/Non-Instr Staff Dev	4,039	6,831	35,602	18,420	18,420	18,420
531810 - Non-Instr Dev Profess Dev Fds	2,450	-	-	12,118	12,118	12,118
Subtotal - Instructional Prof. & Technical Services	\$6,489	\$6,831	\$35,602	\$30,538	\$30,538	\$30,538
532200 - Repairs and Maintenance Svcs	44,939	120,395	-	-	-	-
532400 - Rentals	466,220	1,116,523	-	-	-	-
532410 - Leased Copy Machines	7,816	6,545	20,385	17,485	17,485	17,485
532500 - Electricity	39,544	37,353	-	-	-	-
532700 - Water and Sewage	-	2,005	-	-	-	-
532900 - Other Property Services	31,402	397,287	-	-	-	-
Subtotal - Property Services	\$589,920	\$1,680,107	\$20,385	\$17,485	\$17,485	\$17,485
533110 - Reimb - School Bus	-	33,802	-	-	-	-
533150 - Reimb - Field Trips	-	1,505	-	-	-	-
533200 - Non-Reimb Student Transport	-	11,577	-	-	-	-
534100 - Travel, Local in District	9,427	7,157	5,331	4,572	4,572	4,572
534200 - Travel, Out of District	13,703	8,755	33,388	28,639	28,639	28,639
Subtotal - Travel	\$23,129	\$62,795	\$38,719	\$33,211	\$33,211	\$33,211
535100 - Telephone	3,609	6,062	20,000	14,404	14,404	14,404
535300 - Postage	30	14	-	-	-	-
535400 - Advertising	2,636	1,211	-	-	-	-
535500 - Printing and Binding	8,245	21,156	-	-	-	-
Subtotal - Communications	\$14,519	\$28,443	\$20,000	\$14,404	\$14,404	\$14,404
538100 - Audit Services	137,844	137,006	307,209	263,511	263,511	263,511
538200 - Legal Services	13,918	4,629	31,868	27,335	27,335	27,335
538300 - Architect and Engineering Svcs	10,634,020	8,368,383	24,953,892	19,218,972	19,218,972	19,218,972
538500 - Management Services	1,178,161	1,793,737	11,300,182	5,654,609	5,654,609	5,654,609
538940 - Professional Moving Services	423,995	379,824	-	-	-	-
538960 - Professional Child Care Svcs	-	160	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	800,682	937,764	12,348,270	9,693,355	9,693,355	9,693,355
Subtotal - Non-Instruct. Prof. & Tech. Services	\$13,188,620	\$11,621,503	\$48,941,421	\$34,857,782	\$34,857,782	\$34,857,782

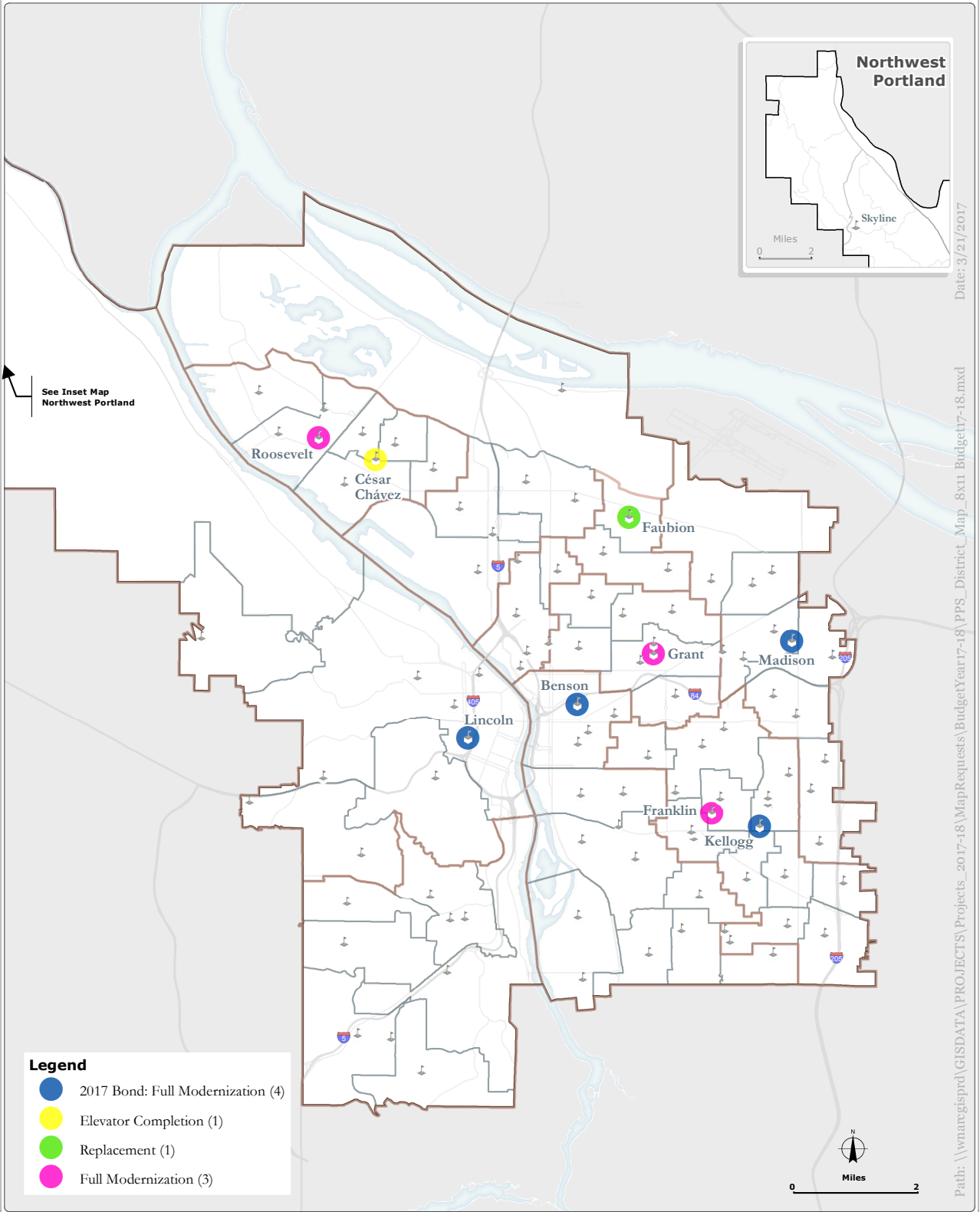
GO Bonds Fund-Requirements by Account (Cont.)

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
541000 - Consumable Supplies	\$12,137	\$18,937	\$475,443	\$434,748	\$434,748	\$434,748
541600 - Interdepartmental Charges	6,347	-	-	-	-	-
543000 - Library Books	28	-	-	-	-	-
546000 - Non-Consumable Supplies	83,045	94,531	10,482	8,991	8,991	8,991
547000 - Computer Software	74,954	106,997	87,802	75,314	75,314	75,314
Subtotal - Supplies & Materials	\$176,511	\$220,465	\$573,727	\$519,053	\$519,053	\$519,053
552000 - Building Acquisition/Improvmt	22,773,413	96,708,517	153,183,971	133,063,161	133,063,161	133,063,161
553000 - Improvements - Not Buildings	25,777	19,533	-	-	-	-
554100 - Initial and Addl Equipment	155,046	300,120	-	-	-	-
555010 - Computers	11,819	81,661	-	-	-	-
555090 - Misc Other Technology	982	15,586	1,117,499	1,016,406	1,016,406	1,016,406
Subtotal - Capital Outlay	\$22,967,037	\$97,125,417	\$154,301,470	\$134,079,567	\$134,079,567	\$134,079,567
563000 - Fiscal Charges	1,718	2,551	135,417	-	-	-
564000 - Dues and Fees	17,568	59,688	3,886	3,332	3,332	3,332
564100 - Bond Issuance Cost	996,287	-	-	1,827,906	1,827,906	1,827,906
565100 - Liability Insurance	445,458	445,458	1,227,288	1,065,071	1,065,071	1,065,071
565300 - Property Insurance Premiums	119,746	356,995	2,824,272	2,653,142	2,653,142	2,653,142
567100 - Permits	1,513,474	2,087,779	6,132,391	6,039,069	6,039,069	6,039,069
Subtotal - Other Accounts	\$3,094,250	\$2,952,470	\$10,323,254	\$11,588,520	\$11,588,520	\$11,588,520
581000 - Operating Contingency	-	-	26,463,580	412,397,494	412,397,494	412,397,494
376520 - Ending Fund Balance	356,612,460	242,527,865	-	-	-	-
Total Requirements by Account	\$398,998,534	\$358,462,844	\$243,180,246	\$596,278,655	\$596,278,655	\$596,278,655



PORTLAND PUBLIC SCHOOLS

Fiscal Year 2017/18 Construction Bond Improvements



Fund 450 GO Bonds by Major Project

Major Project	2017/18 Total
Franklin High School Full Modernization	\$20,760,733
Grant High School Full Modernization	103,048,477
Roosevelt High School Full Modernization	14,660,691
Faubion PreK-8 Replacement	6,990,211
Summer Improvement Project 2016 (IP16)	613,541
Summer Improvement Project 2017 (IP17)	1,041,812
Lincoln High School Full Modernization	10,058,067
Madison High School Full Modernization	7,873,107
Benson Poly Tech Full Modernization	10,991,082
Kellogg Replacement	2,377,567
Environmental Health Improvement Projects	4,965,873
Swing Sites & Transportation	500,001
Subtotal Project Budget	183,881,161
Budgetary Contingency	412,397,494
Total Requirements	\$596,278,655

Fund 450 GO Bonds 17/18 Budget Narrative

Franklin High School Full Modernization: Finalize all building and site construction activities, install furniture and equipment and prepare school for staff and students in Fall.

Grant High School Full Modernization: Move all school operations from Grant to the Marshall Campus. Begin selective demolition and construction activities in preparation for staff and student's return in Fall 2019.

Roosevelt High School Full Modernization: Finalize all building and site construction activities, install furniture and equipment and prepare school for staff and students in Fall. Site improvements to continue through beginning of 2018.

Faubion PreK-8 Replacement: Finalize all building and site construction activities, install furniture and equipment and prepare school for staff and students in Fall.

Summer Improvement Project 2016 (IP 16): Complete the final phase of the elevator installation at Cesar Chavez in the summer of 2017.

Lincoln High School Full Modernization: Begin the design phase of the modernization project. Continue coordination with Design Advisory Committee. Ensure scope, schedule and budget are aligned.

Madison High School Full Modernization: Begin the design phase of the modernization project. Continue coordination with Design Advisory Committee. Ensure scope, schedule and budget are aligned.

Benson Poly Tech Full Modernization: Begin the design phase of the modernization project. Continue coordination with Design Advisory Committee. Ensure scope, schedule and budget are aligned.

Kellogg Replacement: Begin the design phase of the modernization project. Continue coordination with Design Advisory Committee. Ensure scope, schedule and budget are aligned.

Environmental Health Improvement Projects: Design and construction of to-be-identified Environmental Health projects will begin.

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 in accordance with Board Resolution No. 5088 on May 12, 2015.

Description by Program or Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$-	\$3,406	\$118,659	\$1,050,000	\$1,050,000	\$1,050,000
422000 - Restricted Revenue	457,056	3,979,567	11,170,125	3,213,800	3,213,800	3,213,800
Subtotal - Intermediate Sources	\$457,056	\$3,979,567	\$11,170,125	\$3,213,800	\$3,213,800	\$3,213,800
Total Resources by Account	\$457,056	\$3,982,973	\$11,288,784	\$4,263,800	\$4,263,800	\$4,263,800
Requirements by Program						
41500 - Bldg Acquis/Constr/Improv Svcs	453,650	3,814,567	11,285,378	4,263,800	4,263,800	4,263,800
61100 - Operating Contingency	-	-	3,406	-	-	-
71100 - Ending Fund Balance	3,406	168,406	-	-	-	-
Total Requirements by Program	\$457,056	\$3,982,973	\$11,288,784	\$4,263,800	\$4,263,800	\$4,263,800
Requirements by Account						
538300 - Architect and Engineering Svcs	453,650	281,084	-	18,443	18,443	18,443
538990 - Non-Instr Pers/Professional Sv	-	-	1,675,518	-	-	-
552000 - Building Acquisition/Improvmt	-	3,299,122	9,609,860	4,245,357	4,245,357	4,245,357
567100 - Permits	-	234,361	-	-	-	-
581000 - Operating Contingency	-	-	3,406	-	-	-
376520 - Ending Fund Balance	3,406	168,406	-	-	-	-
Total Requirements by Account	\$457,056	\$3,982,973	\$11,288,784	\$4,263,800	\$4,263,800	\$4,263,800

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. Liability claims, property/fire loss, and risk management administration requirements are accounted for in 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 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
Resources by Account						
376510 - Beginning Fund Balance	\$2,460,108	\$3,380,061	\$4,315,485	\$5,331,300	\$5,331,300	\$5,331,300
415100 - Interest on Investments	29,383	43,281	3,000	3,000	3,000	3,000
419600 - Recovery PY Expenditure	28,662	8,708	-	-	-	-
419700 - Services Provided Other Funds	3,393,351	3,394,170	3,541,600	3,541,600	3,541,600	3,541,600
Subtotal - Local Sources	\$3,451,396	\$3,446,159	\$3,544,600	\$3,544,600	\$3,544,600	\$3,544,600
431992 - Return To Work	212,729	206,111	250,000	250,000	250,000	250,000
Subtotal - State Sources	\$212,729	\$206,111	\$250,000	\$250,000	\$250,000	\$250,000
Total Resources by Account	\$6,124,233	\$7,032,331	\$8,110,085	\$9,125,900	\$9,125,900	\$9,125,900

Requirements by Program						
25250 - Financial Accounting Services	9,380	9,068	-	9,070	9,070	9,070
25281 - Service Area Direction	178,826	213,626	221,808	263,567	263,567	263,567
25282 - EAIP Worksite Modifications	25,064	16,836	-	25,000	25,000	25,000
25284 - Property/Fire Loss	146	-	-	-	-	-
25285 - Worker's Compensation	2,530,756	2,499,973	3,533,507	3,444,091	3,444,091	3,444,091
25288 - Risk Control Initiatives	-	-	41,974	41,974	41,974	41,974
Subtotal - Support Services	\$2,744,173	\$2,739,503	\$3,797,289	\$3,783,702	\$3,783,702	\$3,783,702
61100 - Operating Contingency	-	-	4,312,796	5,342,198	5,342,198	5,342,198
71100 - Ending Fund Balance	3,380,061	4,292,828	-	-	-	-
Total Requirements by Program	\$6,124,233	\$7,032,331	\$8,110,085	\$9,125,900	\$9,125,900	\$9,125,900

Requirements by Account						
511220 - Non-Represented Staff	90,250	95,493	95,324	118,951	118,951	118,951
511420 - Directors/Program Admins	41,948	53,577	53,612	58,655	58,655	58,655
512100 - Substitutes - Licensed	34,949	80,315	68,557	68,557	68,557	68,557
512200 - Substitutes - Classified	5,101	22,718	16,410	16,410	16,410	16,410
512400 - Temporary Misc - Classified	-	-	1,556	1,556	1,556	1,556
513300 - Extended Hours	2,453	-	-	-	-	-
513400 - Overtime Pay	-	126	126	126	126	126
513510 - Group Hlth Opt Out Lic	-	2,928	-	-	-	-
Subtotal - Salaries	\$174,701	\$255,157	\$235,585	\$264,255	\$264,255	\$264,255

Self Insurance Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2014/15	Actual 2015/16	Current 2016/17	Proposed 2017/18	Approved 2017/18	Adopted 2017/18
521000 - PERS	\$1,369	\$933	\$991	\$5,255	\$5,255	\$5,255
521310 - PERS UAL	13,103	26,678	25,108	29,068	29,068	29,068
522000 - Social Security - FICA	13,115	19,108	18,356	20,332	20,332	20,332
523100 - Workers' Compensation	2,004	2,404	2,284	2,590	2,590	2,590
523200 - Unemployment Compensation	86	31	168	155	155	155
524100 - Group Health Insurance	18,359	28,401	33,674	36,392	36,392	36,392
524200 - Other Employer Paid Benefits	711	1,087	511	428	428	428
524300 - Retiree Health Insurance	2,741	3,051	2,530	2,557	2,557	2,557
524530 - Early Retirement Benefits	950	1,094	1,713	1,535	1,535	1,535
Subtotal - Employee Benefits	\$52,437	\$82,785	\$85,335	\$98,312	\$98,312	\$98,312
532200 - Repairs and Maintenance Svcs	1,793	-	-	-	-	-
Subtotal - Property Services	\$1,793	\$-	\$-	\$-	\$-	\$-
534100 - Travel, Local in District	202	846	258	1,000	1,000	1,000
534200 - Travel, Out of District	600	-	-	-	-	-
Subtotal - Travel	\$802	\$846	\$258	\$1,000	\$1,000	\$1,000
535100 - Telephone	398	249	630	-	-	-
535300 - Postage	39	167	-	-	-	-
535500 - Printing and Binding	13	115	-	-	-	-
Subtotal - Communications	\$451	\$531	\$630	\$-	\$-	\$-
538990 - Non-Instr Pers/Professional Sv	230,954	229,075	237,163	325,974	325,974	325,974
Subtotal - Non-Instruct. Prof. & Tech. Services	\$230,954	\$229,075	\$237,163	\$325,974	\$325,974	\$325,974
541000 - Consumable Supplies	22	-	-	-	-	-
541600 - Interdepartmental Charges	-	-	1,000	1,000	1,000	1,000
546000 - Non-Consumable Supplies	18,399	10,223	35,000	60,000	60,000	60,000
Subtotal - Supplies and Materials	\$18,421	\$10,223	\$36,000	\$61,000	\$61,000	\$61,000
554100 - Initial and Addl Equipment	2,543	6,612	-	-	-	-
555010 - Computers	2,295	-	-	-	-	-
Subtotal - Capital Outlay	\$4,838	\$6,612	\$-	\$-	\$-	\$-
563000 - Fiscal Charges	9,380	9,068	-	9,070	9,070	9,070
565350 - Work Comp Insurance Premiums	86,536	91,056	101,839	101,839	101,839	101,839
565910 - Worker's Comp Claim Expense	2,049,552	1,933,393	2,974,523	2,796,296	2,796,296	2,796,296
565920 - Worker's Comp Assessment	114,306	120,756	125,956	125,956	125,956	125,956
Subtotal - Other Accounts	\$2,259,774	\$2,154,273	\$3,202,318	\$3,033,161	\$3,033,161	\$3,033,161
581000 - Operating Contingency	-	-	4,312,796	5,342,198	5,342,198	5,342,198
376520 - Ending Fund Balance	3,380,061	4,292,828	-	-	-	-
Total Requirements by Account	\$6,124,233	\$7,032,331	\$8,110,085	\$9,125,900	\$9,125,900	\$9,125,900



Table of Contents

Glossary of Terms and Acronyms.....	143
Descriptions of Account Codes for Expenditures.....	153
Descriptions of Program Codes.....	165
School Site Directory.....	173
School District Map.....	177
Employee Salary Schedules.....	179
Resolution to Approve the Fiscal Year 2017/18 Budget and Imposition of Property Taxes.....	199
Resolution to Adopt the Fiscal Year 2017/18 Budget and Imposition of Property Taxes.....	202
Notice of Budget Committee Meeting.....	204
Notice of TSCC Hearing.....	205
Form ED-50 Notice of Property Tax and Certification of Intent to Impose a Tax.....	206



Glossary of Terms and Acronyms

A

Abatement - A complete or partial cancellation of a levy.

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

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

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

Administrative Support Tables - Besides using a Student Teacher ratio to staff schools, schools are allocated FTE based on Administrative Support tables (shown in the Staffing Overview section of this document). Administrative Support provides FTE for Principals and other administrative staff, such as assistant principals, vice principals, and secretarial/data staff.

Account Codes - The account codes are the portion of the chartfield string that identifies the nature of the expenditure. A complete list of the chart of accounts, with descriptions of products or services is shown in the Introductory Information section of this book.

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

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

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

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

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

Administrators, Non- Licensed - Administrative or supervisory positions not requiring any type of licensure but who meet eligibility and or needs set forth by the District. This category is primarily made up of cabinet level managers that support the business operations of the district.

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

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

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

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

Alternative Education - See Multiple Pathways to Graduation.

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

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

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

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

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

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

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

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

B

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

Board of Education - Consists of the elected or appointed body, which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. (See the District Overview section of this document for a list of the Directors and the zones to which they were elected.)

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

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

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

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

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

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

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

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

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

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

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

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

C

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

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

Capital Bond - A \$482 Million, eight-year school Building Improvement Bond passed by voters in November 2012. The Bond will rebuild three high schools and replace one elementary school. It will also repair roofs, and make seismic safety, access, and science classrooms updates at up to 63 other schools.

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

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

CBRC (Community Budget Review Committee) - A panel, generally comprised of up to twelve community members and one student representative, which serves to provide a community voice in the budgeting process.

Chartfield String - Based on the Oregon Department of Education's *Program Budgeting and Accounting Manual*, this is a complete chart of accounts consisting of elements that identify the Fund (3 digits), Program (5 digits), Department ID (4 digits), Class (5 digits), Account (6 digits) and Project/Grant ID - if needed (5 digits).

Account	Fund	Dept ID	Program	Class	Proj/Grant
511100	101	2156	11211	18000	G1590
Certified Teacher	General Fund	George MS	Middle School Programs	Math	Title I - School

(Project/Grant field is only used if funding is from a project or a grant, such as Title I.)

Class Code - This is the portion of the chartfield string that identifies a certain group within a program. For example, program 11211 represents Middle School programs and the class code indicates whether the expense or budget is for art, social studies, technology, science, language arts, etc.

Classified Employees - There are two categories of classified employees:

- 1) Non-licensed employees who are represented by a union (ATU, DCU, PFSP, or SEIU), which includes teacher support personnel, Paraeducators, educational assistants, library assistants, community agents, campus monitors, secretaries, data clerks, clerical staff, cafeteria staff, maintenance workers, warehouse workers, truck drivers, and bus drivers, and
- 2) Non-licensed employees who are not represented, which includes specialists and analysts who primarily work to support the business operations of the district.

Construction Excise Tax - In 2007, the Oregon State Legislature passed a law (SB1036) that allows school boards, in cooperation with cities and counties, to tax new residential and non-residential development in order to help school districts pay for a portion of the cost of new or expanded school facilities.

Contingency - A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

Contracted Personnel Services - Services rendered by personnel when a particular undertaking requires skills and resources not otherwise available within the school system, including all related expenses covered by the contract.

Corrective Action - A school identified for corrective action is a Title I school that has not made Adequate Yearly Progress (AYP) for four years. This was established as part of the NCLB Act.

Current Resources - Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and un-issued.

D

DCU (District Council of Unions) - Bargaining representative for selected workers of the school district including warehouse workers, truck drivers, bus mechanics, maintenance workers, and television services employees.

District-wide Boundary Review Advisory Committee (DBRAC) - A collaborative committee tasked with providing recommendations to the Superintendent on grade configuration, size, and boundaries of neighborhood schools.

Debt Service - This is the cash required in a given period, usually one year, for payments of interest and current maturities of principal on outstanding debt. Debt service in mortgage loans includes interest and principal; in corporate bond issues, the annual interest plus annual sinking fund payments; in government bonds, the annual payments into the debt service fund.

Deficit - The excess of a fund's liabilities over its assets. Oregon school districts may not carry deficits in any fund.

Dept ID (Department ID) - The portion of the chartfield string that identifies a specific school or department that is part of a given program.

Designated Programs - Designated programs include programs such as: English as Second Language, Teen Parent Programs, Migrant Education, and Summer School.

Direct Services - Activities identifiable with a specific program. These are direct services for a particular program. Those activities concerned with teaching learners are considered to be direct services for instruction.

E

EA (Educational Assistant) - Educational Assistants are classified employees who work along side or under the direction of a certified staff member. In some cases they work within a classroom or with groups of children, while in other cases they are assigned to work one-on-one with students who require this level of staffing. EAs are primarily employed to serve in Title I classrooms and ESL/Bilingual classrooms.

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

Education Options - See Multiple Pathways to Graduation.

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

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

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

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

ESL / ELL - English as a Second Language / English Language Learners programs for identified students.

ESSA (Every Student Succeeds Act of 2015) - The Every Student Succeeds Act (ESSA) was signed into law in 2015, effectively ending heavy federal involvement in public schools and sending that authority back to states and local school districts. The law replaces No Child Left Behind (NCLB). No Child Left Behind gave considerable control to the federal government to set expectations around student achievement and enforce consequences when achievement lagged, including school districts paying to bus students to other schools if families wished to leave failing schools, measured by state test scores. The ESSA maintains the goals of NCLB, high standards, accountability, and closing the achievement gap, but no longer focuses on standardized solutions. Students are still required to take yearly tests in math and reading in 3rd through 8th grades and 11th grade, and to publicly report the scores by subgroups such as race, English-language proficiency, poverty, and Special Education. States are required to intervene in schools that are not meeting their goals. The most significant change is that states and local school districts, not the federal government, will now be responsible for developing methods for judging school quality. The new law will take effect in the 2017/18 school year, giving states time to develop the new school quality standards.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

F

Fall Enrollment - Number of students enrolled in school on October 1st.

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

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

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

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

The State chart of accounts is as follows:

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

G

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

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

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

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

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

H

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

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

I

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

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

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

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

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

L

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

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

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

Limited Term Employee - Limited Term employees are those hired for short-duration or sporadic work during the school or fiscal year. No benefits are associated with these positions. They may work any number of hours per week, for a total of up to 780 hours per year in the same assignment.

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

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

M

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

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

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

MESD - Multnomah Education Service District. State-established Education Service District (ESD) to provide regional services to component school districts within Multnomah County.

Multiple Pathways to Graduation (formerly Alternative Education and Education Options) - Programs and services available for students whose academic and social needs are not being met effectively in traditional school settings. Options include school-within-school programs in high schools, night schools, or programs located at separate locations.

N

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

O

OAKS (Oregon Assessment of Knowledge and Skills) - Statewide student assessment system aligned to the 2009 Oregon Science content standards, the 2001 Oregon Social Sciences content standards, the 2007/09 Oregon Mathematics content standards, the 2002 Oregon English Language Arts content standards (Grade 3), and the 2003 Oregon English Language Arts content standards (Grade 4-8 and high school).

OAR (Oregon Administrative Rule) - Written to clarify and implement Oregon law. Has the authority of law.

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

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

P

PAPSA (Portland Association of Public School Administrators) - PAPSA is the professional association which represents licensed school administrators employed in the Portland Public Schools.

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

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

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

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

PAT (Portland Association of Teachers) - The Portland Association of Teachers represents professional educators employed in the Portland Public Schools, including teachers, counselors, media specialists, student management specialists, and others.

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

PAT Contract, Special Education IEPs - In addition to contractually provided planning days, special education professional educators assigned to conference with parents and write IEPs shall be provided release time for that purpose. A special education unit member may elect to use these hours before or after the school year or outside his/her workday at this/her per diem hourly rate of pay.

PAT Contract, TAG/504 Plans - Professional Educators who are required to write student plans other than IEPs, including Gifted Student plans or 504 plans, shall be provided at the member's option either release time or compensation at his/her per diem hourly rate. One hour will be allotted per each student plan.

PFSP (Portland Federation of School Professionals) - The PFSP represents classroom educational assistants, paraeducators, secretaries, clerks, certified occupational therapy assistants, licensed physical therapy assistants, campus monitors, and community agents employed by Portland Public Schools.

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

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

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

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

Project/Grant ID - The portion of a chartfield string that identifies a specific project account, grant account, or dedicated resource account within a given fund.

Property Taxes - Ad valorem tax certified to the county assessor by a local government unit.

Proposed Budget - Financial and operating plan submitted by the Superintendent and prepared by the budget officer. It is submitted to the Budget Committee and public for review.

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

R

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

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

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

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

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

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

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

S

School Improvement Status - A school is in its first year of “school improvement” when it has not made AYP for two consecutive years. In order to exit school improvement status, it must make AYP for two consecutive years. Schools who are designated as having school improvement status, and which do not exit this status within two years then require “Corrective Action” status. This was established as part of the NCLB act.

SEIU (Service Employees International Union) - This group represents Nutrition Services and Custodial employees of Portland Public Schools.

Service Area Direction - Activities associated with managing and directing a given program within a department.

Smarter Balanced Assessments - Oregon is part of a team of states working together voluntarily to develop K-12 assessments in English language arts/literacy and mathematics aligned to Oregon’s Common Core State Standards. These tests are called Smarter Balanced assessments. Delivered online, tests include questions that adapt to each individual’s performance and feature new “Performance Tasks” that mimic real world application of students’ knowledge and skills.

Special Revenue Fund - This fund tracks money school districts receive from federal, state, and private grants. Some examples are: funds for disabled students, funds for educationally disadvantaged students, funds for drug and alcohol prevention, and professional development funds. Money that schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities may be recorded here.

Special Education (SPED) - Educational programs and services provided to students designated as SPED as required by law.

Staffing Ratio - The staffing ratio is the ratio of students to staff (e.g., 24.5:1) and is the primary measure used to allocate staff to schools. Class size may be higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are also funded through the staffing ratio; or a principal can decide to lower class size by not having as many specialists teaching in the school. Information about how schools’ are staffed is shown in the Staffing Overview section of this document.

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

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

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

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

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

T

Talented and Gifted (TAG) - Programs and services provided to students identified as TAG as required by State law.

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

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

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

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

U

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

W

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

Descriptions of Account Codes for Expenditures

The following pages show the account codes which correspond to the State's chart of accounts and which correspond to the detail in both the General Fund Requirements by Account and the Other Funds in the Fund Detail section of this document. These account codes describe the type of expenditures for which funds have been budgeted and expended.

510000 - Salaries

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

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

511100 Licensed Staff

- CLASSROOM TEACHERS. Teachers of general education, ESL/bilingual teachers, teachers of special education, and media specialists (librarians).
- TEACHER SUPPORT PERSONNEL – LICENSED. Behavior management specialists, child development specialists, educational audiologists, home/hospital teachers, speech/language pathologists, occupational therapists, physical therapists, school psychologists, social workers, and student management specialists.
- COUNSELORS and work experience coordinators.
- OTHER SALARIED – LICENSED. Teachers on special assignment (TOSA), achievement coordinators, instructional support specialists, and curriculum guide leaders.

511210 Classified - Represented

- TEACHER SUPPORT PERSONNEL – NON-LICENSED. Includes positions such as: campus security agents, community agents, study hall monitors, and student management assistants.
- EDUCATIONAL ASSISTANTS. Includes special education paraeducators, certified occupational therapy assistants, interpreters, library assistants, licensed physical therapy assistants, licensed practical nurses.
- SECRETARIAL. Secretaries, principals' secretaries, school secretaries, administrative secretaries, and director secretaries. Temporary classified help (limited term employees) should be charged to account 512400. Contracted secretarial services should be charged to account 538900.
- CLERICAL. Clerks, computer operators, data processing couriers, dispatchers, high school bookkeepers, receptionists, switchboard operators, warehousepersons, and word processors.
- CAFETERIA STAFF. Cafeteria substitutes, central kitchen lead person, cooks, dessert makers, food service assistants, and snack bar manager.
- MAINTENANCE WORKERS (except apprentices) charged to work orders.
- DRIVERS - BUS AND TRUCK (also includes food service delivery drivers).

511220 Non-Represented Staff

- PROFESSIONAL – NON-LICENSED. Includes analysts, associates, functional leads, representatives, technical support staff, confidential assistants, etc.
- OTHER SALARIES – NON-LICENSED. Includes assistant supervisors, coordinators, print press operators, radio and television staff and videographers, hourly performing arts staff, and positions not specified elsewhere.

511310 Administrators - Licensed

- SUPERINTENDENT
- ASSISTANT SUPERINTENDENTS
- SENIOR DIRECTORS / EXECUTIVE DIRECTORS
- ADMINISTRATORS – LICENSED. Includes regional administrators and departmental directors.
- ASSISTANT DIRECTORS / SUPERVISORS / MANAGERS – LICENSED such as assistant directors, project/program administrators, directors, managers, and supervisors.
- PRINCIPALS and administrative or supervisory substitutes defined in the PAT agreement.
- VICE PRINCIPALS / ASSISTANT VICE PRINCIPALS / ASSISTANT PRINCIPALS

511320 Administrators - Non Licensed

- ADMINISTRATORS – NON-LICENSED. Includes Cabinet level administrators who oversee multiple departments and other district operations. (Other managers and supervisors coded to 511420 below.)

511410 Managerial - Represented

- CAFETERIA MANAGERS (This account is used only by food service programs in Fund 202 and in Grants.)

511420 Directors / Program Administrators

- NON-LICENSED DIRECTORS / ASSISTANT DIRECTORS / SUPERVISORS / MANAGERS

Non-Permanent Salaries - Full-time, part time, and prorated portions of the costs for work performed by employees of the District who are hired on a temporary or substitute basis in positions in either temporary or permanent nature.

512100 Substitutes - Licensed

- TEACHER SUBSTITUTES – LICENSED. Substitutes for teachers absent due to illness, emergency, family illness, and other types of absences.
- PAT – PROFESSIONAL/CONFERENCE LEAVES. Substitutes for teachers attending seminars, meetings, or conferences that fall within the guidelines of the PAT Professional Agreement.
- PAT – SABBATICAL LEAVES. Compensation paid to administrators and teachers on approved sabbatical leaves (time document not required; changes made directly by Human Resources Department).

512200 Substitute - Classified

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

512300 Temporary Misc - Licensed

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

512400 Temporary Misc - Classified

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

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

513100 Extended Responsibility (ER) - Licensed

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

513200 Extended Responsibility (ER) - Classified

- Compensation to classified staff performing ER responsibilities when no certificated employee is willing to accept assignment listed in Appendix B of the PAT Union Agreement.

513300 Extended Hours

- Compensation to District personnel at their hourly rate for services performed on curriculum development committees, workshops for instructional staff, teaching in-service classes, after-hour meetings, etc.

513400 Overtime Pay

- Compensation to non-certificated District personnel for authorized time in excess of regular hours.
- SPORTING EVENT SUPPORT PERSONNEL. Compensation for District staff that perform jobs such as gatekeepers, game officials, ticket takers, and security officers. (Account 531900 used for Game Expenses for non-district personnel.)

513510 Group Health Opt Out - Licensed Employees

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

513520 Group Health Opt Out - Non Licensed Employees

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

520000 - Associated Payroll Costs

Amounts paid by the District on behalf of employees; these amounts are not included in the gross salary but are in addition to that amount and, while not paid directly to employees, are part of the cost of personnel services.

521000 PERS

- RETIREMENT CONTRIBUTIONS. Employer's share of the Public Employees Retirement System (PERS) contributions paid by the District.

521310 PERS UAL

- Unfunded Actuarial Liability amount of Public Employees Retirement System (PERS).

522000 Social Security - FICA

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

523100 Workers' Compensation

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

523200 Unemployment Compensation

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

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

524100 Group Health Insurance

- Employees' and employer's share of health insurance plan contributions paid by the District.

524200 Other Employer Paid Benefits

- Amounts paid by the District to provide life insurance coverage for eligible employees.

524300 Retiree Health Insurance

- Amounts paid by the District to retired employees eligible under the plan.

524400 DCU Union Contract Items

- PROFESSIONAL CONFERENCES - DCU UNION ARTICLE. Travel costs such as lodging, meals, registration, and travel incurred by employees while attending approved conferences, seminars, and workshops related to the employee's work assignment. Membership dues should NOT be charged to this account; refer to account 564000.

524500 PAT Union Contract Items

- PERSONAL (OWNED) AUTO DAMAGE. Compensation paid to teachers who sustain personal (owned) automobile damage caused by an accident while the employee is in the course and scope of District employment.
- PERSONAL PROPERTY LOSS. Compensation made to teachers when clothing or other personal property, excluding automobile, is damaged or destroyed as the result of any unwarranted assault on the teacher's person suffered during the course of employment.

524510 PAT Union Tuition Reimbursement

- Payments made to employees for tuition reimbursement.

524520 PAT Union Professional Improvement Funds

- PROFESSIONAL CONFERENCE - PAT UNION AGREEMENT. Payments for costs such as lodging, meals, registration, and transportation incurred by a teacher while attending approved professional conferences offered by PAT Union Agreement. The conferences, meetings, workshops, etc., can be either in or out of the District. (Account 564000 used for dues or membership fees.)

524530 Early Retirement Benefits

- Amounts paid by the District to retired certificated employees eligible under the plan.

524600 PFSP District Inservices

- Inservice events for PFSP professional development and staff training.

530000 - Purchased Services

Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge who are not employees of the District.

Instructional, Professional, and Technical Services - Services in support of the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support, and contracted instructional services.

531100 Instructional Services

- Non-payroll services performed by qualified persons or organizations providing one or more of the following: learning experiences for students, assistance to teachers and supervisors in enhancing the quality of the teaching process, student and parent solving problems to supplement the teaching process.

531200 Instructional Program Improvement Services

- Non-payroll services performed by persons qualified to assist teachers and supervisors in enhancing the quality of the teaching process. Includes curriculum consultants, in-service training specialists, etc.

531300 Student Services

- Non-payroll services of qualified personnel to assist students and their parents in solving mental and physical problems to supplement the teaching process.

531800 Local Meetings / Non-Instructional Staff Development

- Training fees for workshops, conferences, seminars and other staff development activities attended by non-instructional personnel excluding travel related costs. Meals or refreshments for working business meetings.

531810 Non-Instructional Development - Professional Development Funds

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

531900 Other Instructional, Professional, and Technical Services

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

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

532100 Cleaning Services

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

532200 Repairs and Maintenance Services

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

532400 Rentals

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

532410 Leased Copy Machines

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

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

532500 Electricity

532600 Fuel

- NATURAL GAS.
- OIL FOR HEATING.

532700 Water and Sewage

532800 Garbage

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

532900 Other Property Services

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

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

533110 Reimbursable - School Bus

533120 Reimbursable - Taxi Cab

533130 Reimbursable - In-Lieu

533140 Reimbursable - Tri-Met

533150 Reimbursable - Field Trips

533160 Reimbursable - Athletic Trips

533200 Non-Reimbursable Student Transportation

- STUDENT ACTIVITY EXPENSES. Includes only transportation cost for field trips for non-educational purposes not allowed for reimbursement by the state. Includes contract payments for transporting students on student activity trips, interscholastic athletic events, out-of-state field trips, or non-instructional field trips.

Travel - Expenditures for transportation, meals, hotels, and other travel related expenses for the District.

534100 Travel, Local in District

- LOCAL TRAVEL AND MILEAGE. Reimbursement for mileage incurred within the 25-mile limitation by a District employee when conducting District business. Includes parking fees and taxi fares within the confines of the District.

534200 Travel, Out of District

- OUT-OF-TOWN TRAVEL. Payments for employee travel costs such as lodging, meals, and transportation incurred outside the 25-mile limitation when conducting District business, such as attending conferences and meetings. (Account 531800 used for costs of workshops and seminars for training purposes. Account 524500 used for conferences covered by PAT Union Agreement. Account 564000 used for dues and membership fees).

534210 Travel, Out of District - Professional Development Funds

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

534300 Travel, Student Activities

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

534900 Other Travel

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

Communication - Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes internet, telephone and fax services, as well as postage and postage machine rental.

535100 Telephone

- Telephone services, cellular phones, toll charges, etc.

535300 Postage

- Postage stamps, postage machine rentals, etc.

535400 Advertising

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

535500 Printing and Binding

- Printing/copying/binding of forms, posters, publications, etc.

535910 Fax

- Facsimile machine rental/use charges.

535920 Internet Fees**535990 Wide Area Network / Misc.****536000 Charter Schools**

Tuition - Expenditures to reimburse other educational agencies for instructional services rendered to students residing in the legal boundaries of the District.

537100 Tuition Payments to Other Districts In State**537300 Tuition Payments to Private Schools****537410 Tuition Fees for College Credit**

Non-Instructional Professional and Technical Services

538100 Audit Services

- Fees paid to independent auditors, fees paid to actuaries, audit filing fees paid to the Secretary of State, and related costs.

538200 Legal Services

- Services of outside legal counsel.

538300 Architect and Engineering Services

- Expenditures for professional services of licensed professionals for consultation regarding the District's facilities.

538400 Negotiation Services

- Expenditures for services performed in negotiating contracts with any labor group.

538500 Management Services

- Services performed by persons qualified to assist management in policy matters or the general operation of the District. Includes consultant services, accounting and financial advisors, individually or as a team, to assist management in performing systematic studies and other services to enhance District effectiveness.

538600 Data Processing Services

- Non-payroll services performed by persons, organizations, or other agencies qualified to process data. This includes data processing organizations contracted to perform a specific task on a short-term basis.

538800 Election Services

- Ballots, poll books, and publications of official notices.

Other Non-Instructional Professional and Technical Services - Includes professional and technical services other than educational and instructional services that require specialized knowledge and skills.

538910 Security Services

- Non-payroll security services such as armored car services and school registration security.

538920 Staff Services

- Non-payroll services performed by qualified persons to assist in employing and assigning staff, including specialists in personnel counseling and guidance. (Used only in Funds 202 and in Grants.)

538930 Secretarial / Clerical Services

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

538940 Professional Moving Services

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

538950 Professional Health Care Services

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

538960 Professional Child Care Services

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

538970 Graphic Arts Services

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

538980 Laundering Services

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

538990 Non-Instructional Personal / Professional Services

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

538992 Custodial Services Contract**538995 Meal Services**

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

540000 - Supplies & Materials

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

541000 Consumable Supplies

- SUPPLIES. Supplies such as chalk, home economics food, gas/ oil for shop equipment, paintbrushes, test tubes, pencils, pens, pre-printed forms, and computer cables. Cafeteria supplies such as small utensils, aprons, straws, napkins. Custodial supplies such as brooms, mops, soap, and garden hoses. Maintenance Shop supplies such as flashlights, batteries, sandpaper, drill bits, and adhesive. Printing supplies such as paper, and ink. Miscellaneous items such as uniforms and costumes. Equipment costing less than \$150.

- CUSTODIAL NON-CLEANING SUPPLIES. Non-cleaning supplies such as floor finish, gum seal, hand soap, paint, paper towels, rock salt, toilet tissue, etc.
- AUDIOVISUAL SUPPLIES. Audiovisual, graphic, and photographic supplies, blank audio and visual tapes, overhead transparency film, mounting tissue, laminating supplies, film processing, etc.

541100 Loss Prevention

Cafeteria Needs - Expenditures that support the various needs of the department of Nutrition Services.

541210 Bakery Products - NS only**541220 Dairy Products - NS only****541230 Donated Commodities - NS only****541240 Fruits and Vegetables - NS only****541250 Meat - NS only****541260 Nutritional Staples - NS only****541270 Food Inventory Adjustment - NS only**

Other Consumable Supplies - Expenditures that support the various needs of the District.

541310 Auto Parts and Batteries - Student Transportation only**541315 Tires - Student Transportation only****541320 Oil and Lubricants - Student Transportation only**

- Bulk purchases for the maintenance garage or from a service station on an emergency basis only.

541325 Gas - Student Transportation only

- Bulk purchases for the maintenance garage or from a service station on an emergency basis only.

541330 Propane - Student Transportation only

- Bulk purchases for student transportation vehicles.

541400 Maintenance Materials

- Materials and supplies for the repair and maintenance of District buildings and equipment. (This account used only by Facilities & Asset Management and Fund 601 Self-Insurance.)

541500 Inventory Adjustments

- Adjustments for overages (shortages) of warehouse supplies resulting from periodic inventory counts.

541600 Interdepartmental Charges

- INTERDEPARTMENT IMPROVEMENT REQUESTS. Work order costs that are initiated and funded by departments and schools for minor improvement requests. Items such as installation of white boards, fixtures, internal material moves, etc.

541700 Discounts Taken

- Discounts received by the District for early payment of invoices.

Books and Periodicals - Expenditures for books, textbooks, and periodicals available for general use, including any reference books.

542100 Textbook Expansion

- Textbook purchases that are unique and outside the basic curriculum. Special one-time purchases to support expansion of classrooms, reconfiguration to K-8 schools, additional classrooms, individual school-based requirements, etc. Textbooks purchased against grants should be charged to this account.

542200 Textbook Adoption

- New curriculum adoption purchases at the District level.

542300 Textbook Replacement

- Purchase of textbooks to maintain the standard curriculum. Damaged and lost books.

543000 Library Books

- LIBRARY AND REFERENCE BOOKS. Books for a new library or for materially expanding a present library, reference books for staff, repair of library books, etc.
- AUDIOVISUAL MEDIA. Motion pictures, recorded video and audio programs, filmstrips, charts, maps, rental of audiovisual materials, etc.

544000 Periodicals

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

544100 Online Periodical Subscriptions

- Subscriptions for any web-based or electronic publications used for instructional purposes.

Consumable Supplies for Nutrition Services - Expenditures for food used in the school food service program. These accounts used only by Nutrition Services in Fund 202.

545100 Purchased Food - NS only**545200 Food Inventory Adjustments - NS only**

- Adjustments for overages (shortages) of food inventory resulting from periodic inventory counts.

545210 Bakery Products - NS only**545220 Dairy Products - NS only****545240 Fruits and Vegetables - NS only****545250 Meat - NS only****545260 Nutritional Staples - NS only****545300 Donated Commodities - NS only**

- Market value of food products received through the State from the USDA (US Department of Agriculture).

Non-Consumable Supplies - Expenditures for items that are equipment, or are "equipment like," but which fail one or more of the tests for classification as Account 554100.

546000 Non-Consumable Supplies

- MINOR EQUIPMENT. Equipment items costing between \$150 and \$2,499 not requiring asset tagging.

546100 Minor Equipment - Tagged

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

547000 Computer Software

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

550000 - Capital Outlay

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

551000 Land Acquisitions

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

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

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

553000 Improvements - Not Buildings

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

553100 Leasehold Improvements

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

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

554100 Initial & Additional Equipment

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

554110 Vehicles

- Automobiles, trucks, vans, etc.

Technology - Expenditures related to technology needs.

555010 Computers

- Computer equipment and expenditures for computer hardware, related equipment, and other capital outlay for technology.

555020 Printers**555030 Software Capital Expense**

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

555090 Miscellaneous Other Technology

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

556410 Buses/Capital Bus Improvements**559000 Other Capital Outlay**

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

560000 - Other Accounts

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

561000 Redemption of Principal

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

562000 Interest

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

562100 Interest (Except Bus/Garage)**562200 Interest - Bus/Garage****563000 Fiscal Charges**

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

563400 Bad Debt Expense**563500 Administrative Write-Off**

- Used only by the Accounting Department.

564000 Dues and Fees

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

564010 Dues and Fees - Professional Development Funds

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

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

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

565200 Fidelity Bond Premiums

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

565300 Property Insurance Premiums

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

565350 Workers' Compensation Insurance Premiums

- Premiums for insurance coverage against Workers' Compensation claims.

565400 Student Insurance Premiums

- Expenditures for premiums on student accident insurance for students playing sports who are not covered by any other insurance program.

565500 Judgments and Settlements Against the District

- Expenditures from current funds for all judgments against the District that are not covered by liability insurance, but are of a type that might have been covered by insurance.

Other Insurance and Judgments**565910 Workers' Comp Claim Expense**

- Compensation made on behalf of employees due to a work-related accident. (This account is only used by Fund 601 Self-Insurance.)

565915 Workers' Comp Recovery**565920 Workers' Comp Assessment**

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

565930 Deductible Insurance Loss

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

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

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

567200 Public Assessments

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

568000 PERS UAL Lump Payment**569000 Grant Indirect Charges**

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

570000 - Transfers**571000 Transfers to Other Funds**

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

572000 Pass-Through

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

Other Uses of Funds**581000 Operating Contingency****581100 Payments of Refunded Debt****581000 Discounts on Issuance of Long-Term Debt**

Descriptions of Program Codes

10000 - Instruction

Activities dealing directly with the teaching of students, or the interaction between teacher and students. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

10000 - Regular Programs - Instructional activities designed primarily to fully prepare students to make productive life decisions as citizens, family members, and workers.

1000A - Instructional Substitutes

1000B - Unassigned Teachers

11100 Elementary and K-8 School Instruction

11111 - Elementary Programs; Grades K-5

11112 - Elementary 1-5 Homeroom

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

11119 - Kindergarten Homeroom

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

11200 Middle School Instruction

11211 - Middle School Program; Grades 6-8

11212 - Middle School Homeroom

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

11221 - Middle School Extracurricular Activities

11300 High School Instruction

11311 - High School Program; Grades 9-12

11312 - High School Homeroom

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

11321 - High School Extracurricular Activities

11322 - Athletic Activities

11400 Pre-Kindergarten Programs

11401 - Early Childhood Education Centers (ECEC); programs for pre-kindergarten pupils in select schools

11402 - Head Start; Federal program that provides services to low-income pre-kindergarten pupils and their families

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

12100 Programs for the Talented and Gifted

12100 - Talented and Gifted (TAG)

12200 Restrictive Programs for Students with Disabilities

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

12210 - Restrictive Programs

12211 - Functional Living Skills

12212 - Communication Behavior - Academic

12213 - Intensive Skills - Academic

12214 - Communication Behavior - Functional

12215 - SLC/ILC - Intensive Learning Center

12216 - Deaf/Hard of Hearing Classroom

12217 - Social Emotional - Behavior

12218 - Social Emotional - Intensive

12219 - Social Emotional - Fragile

12221 - SLC - Developmental Kindergarten

12230 - Life Skills/CTP

12241 - Intensive Skills - Functional

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

12500 Less Restrictive Programs for Students with Disabilities

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

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

12600 Early Intervention

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

- 12601 - SKIP Screening (Screening Kids for Intervention & Prevention) - Birth to Age 5
- 12602 - MESD Early Intervention Evaluations
- 12603 - Early Childhood Special Education (ECSE) Evaluations
- 12604 - Early Intervention / Early Childhood Special Ed (EI/ECSE)
- 12606 - Subcontractor Contracts
- 12607 - Portland Early Intervention Program (PEIP)
- 12609 - Albina Head Start
- 12613 - PEIP Peer Tuition

12700 Educationally Disadvantaged

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

- 12710 - Remediation
- 12720 - Title I: Federal program that provides additional support for schools that serve low-income students
- 12721 - Title I: Supplemental Educational Services; programs for students attending schools failing to meet Adequate Yearly Progress (AYP) as defined by the No Child Left Behind Act of 2001 (NCLB)
- 12722 - Title I: Teacher Professional Development
- 12723 - Title I: Human Resources Training on NCLB
- 12724 - Title I: Project Return Homeless; program designed to remove barriers to school enrollment and provide stability in school for students in homeless living situations
- 12725 - Title I: Summer School
- 12726 - Title I: School Choice Transportation
- 12727 - Title I: Performance Assistance
- 12728 - Title I: Accelerated Learning

12800 Alternative Education

Learning experiences for students who are at risk of dropping out of school, are not succeeding in a regular classroom setting, or may be more successful in a non-traditional setting.

- 12811 - Public Alternative Programs; programs provided by other public agencies
- 12821 - Community-Based Programs; programs provided by private agencies
- 12831 - Delayed Expulsion School Counseling Center (DESCC)
- 12832 - Classroom Alternative Education

- 12833 - Evening Programs
- 12835 - Indian Education
- 12870 - Targeted Transition
- 12872 - Transition Center
- 12880 - Charter Schools
- 12891 - Contract Programs
- 12892 - Alternative Education Instructional Support
- 12893 - CEIS (Coordinated Early Intervention Services)

12900 Designated Programs

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

- 12910 - English as a Second Language Programs
- 12911 - ESL/Bilingual in K-5 and K-8 schools
- 12912 - ESL/Bilingual in middle schools
- 12913 - ESL/Bilingual in high schools
- 12914 - Bilingual Assessment Services
- 12921 - Parent Education / Pregnancy Prevention
- 12922 - Teen Parenting Services
- 12930 - Migrant Education
- 12991 - Private School Instruction; provided by District staff in area private schools
- 12992 - Section 504 / Americans with Disabilities Act (ADA) Accommodation

14000 - Summer School Programs - Instructional activities as defined under 11000 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year.

- 14100 - Summer School, Elementary (grades K-5)
- 14200 - Summer School, Middle (grades 6-8)
- 14300 - Summer School, High (grades 9-12)

20000 - Support Services

Services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.

21000 - Student Support Services - Activities designed to assess or improve the success and wellbeing of students and supplement instruction.

21100 Attendance and Social Work Services

- 21110 - Attendance / Social Work Services Area Direction
- 21120 - Attendance Services; assessment of attendance patterns and response to attendance problems
- 21130 - Social Work Services
- 21131 - Behavior Intervention
- 21141 - Special Education (SPED) Data Services
- 21150 - Student Safety (campus security agents, campus monitors, crossing guards, etc.)
- 21170 - Migrant Identification and Recruitment
- 21191 - Child Development Services
- 21192 - Student Discipline Services
- 21193 - Drug and Alcohol Services

21200 Guidance Services

- 21210 - Guidance Services Area Direction
- 21220 - Counseling Services
- 21240 - Student Guidance Information Services
- 21262 - Vocational Education Placement Services

21300 Health Services

- 21320 - Medical Services
- 21330 - Dental Services
- 21390 - Other Health Services

21400 Psychological Services

- 21400 - Psychological Services
- 21420 - Psychological Testing Services

21500 Speech Pathology and Audiology Services

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

21600 Other Student Treatment Services

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

21900 Student Support - Service Direction

- 21901 - Program Administration/Supervision
- 21902 - Administration
- 21903 - Collaborative Supports Team
- 21905 - Third Party Medical Reimbursement
- 21906 - IEP Writing / Meetings for Special Education Staff
- 21907 - IEP Writing / Meetings for General Education Staff
- 21908 - TAG Plan Writing

22000 - Instructional Staff Support Services - Activities associated with assisting instructional staff with the content and process of providing learning experiences for students.

22100 Improvement of Instruction Services

- 22110 - Improvement of Instruction Services Area Direction
- 22130 - Curriculum Development
- 22131 - Curriculum Development - K-5
- 22132 - Curriculum Development - 6-8
- 22133 - Curriculum Development - HS
- 22191 - Multicultural/Multiethnic Services
- 22192 - School Improvement Funds
- 22193 - School Improvement Plan (SIP) Development
- 22194 - Immersion Support & Administrative Services
- 22195 - Teaching Innovation Support

22200 Educational Media Services

- 22210 - Educational Media Services Area Direction
- 22220 - Library/Media Services
- 22230 - Multimedia Services
- 22240 - Educational Television Service
- 22251 - KBPS Programming and Production (KBPS is Benson High School's on-campus radio station)
- 22252 - KBPS Broadcasting
- 22253 - KBPS Program Information
- 22254 - KBPS Fundraising
- 22255 - KBPS Underwriting Grant Canvassing
- 22256 - KBPS Management and General Support
- 22257 - KBPS National Program Acquisition
- 22291 - Textbook Services
- 22292 - Classroom Technology Services
- 22293 - Curriculum Distribution

22300 Assessment and Testing

- 22301 - Assessment System Design
- 22302 - Measurement & Assessment
- 22304 - General Equivalency Diploma (GED) Assessment & Testing
- 22305 - Assessment Reporting

22400 Instructional Staff Development

- 22401 - Instructional Consultants
- 22402 - Instructional Specialists
- 22403 - Autistic Services
- 22410 - Instructional Staff Training Services
- 22411 - Instructional Staff Training - K-5
- 22412 - Instructional Staff Training - 6-8
- 22413 - Instructional Staff Training - HS
- 22420 - Portland Teacher Program; recruits / supports teacher candidates of color in their professional training
- 22430 - New Teacher Orientation
- 22440 - Occupational Therapists / Physical Therapists

23000 - General Administration Support Services - Activities associated with the overall general administrative or executive responsibility for the entire district.

23100 Board of Education Services

- 23100 - Board of Education Services

23200 Executive Administration Services

- 23210 - Office of Superintendent
- 23211 - Executive Administration
- 23212 - Assistant Superintendent
- 23240 - State and Federal Relations
- 23291 - General Administration/Contracts
- 23292 - Legal Services
- 23293 - Operational Support Services
- 23294 - School Standards/Accreditation
- 23295 - Strategic Planning

24000 - School Administration - Activities associated with school direction and supervisory responsibility.

24100 Office of the Principal Services

- 24101 - School Administrative Services
- 24102 - School Curriculum Services
- 24103 - School Business Services

24900 Other School Administration Support

- 24901 - Graduation Services
- 24910 - Portland Association of Public School Administrators (PAPSA)
- 24920 - School Closure

25000 - Business Support Services - Activities associated with purchasing, paying for, transporting, exchanging, and maintaining goods and services for the district.

25100 Direction of Business Support Services

- 25100 - Direction of Business Support

25200 Fiscal Services

- 25210 - Direction of Fiscal Services
- 25220 - Budgeting Services
- 25240 - Payroll Services
- 25250 - Financial Accounting Services
- 25260 - Internal Auditing Services
- 25270 - Property Accounting Services
- 25281 - Risk Management Service Area Direction
- 25282 - Employer-at-Injury Program (EAIP) Worksite Modifications
- 25283 - Liability Claims
- 25284 - Property / Fire Loss
- 25285 - Workers' Compensation
- 25286 - Worksite Safety

- 25287 - Mandated Health Services
- 25288 - Risk Control Initiatives
- 25291 - Enrollment Services
- 25292 - Family Support Centers

25400 Operation and Maintenance of Plant Services

- 25410 - Operation and Maintenance Services Area Direction
- 25411 - Project Management
- 25421 - Custodial Services
- 25422 - Environmental Health and Safety
- 25423 - Utilities Services
- 25424 - Property Management
- 25430 - Care and Upkeep of Grounds
- 25441 - Maintenance Workforce
- 25442 - Other Funded work
- 25443 - Vehicle Operation/Maintenance
- 25444 - Multicraft Services
- 25445 - Electrical Services
- 25446 - Mechanical Services
- 25460 - Security Services
- 25490 - Other Operations and Maintenance

25500 Student Transportation Services

- 25510 - Transportation Administration
- 25520 - Transportation Operations
- 25530 - Transportation Fleet Maintenance
- 25540 - Transportation Routing Services
- 25550 - Transportation Safety and Training
- 25580 - Special Education Transportation Services

25700 Internal Services

- 25710 - Internal Services Area Direction
- 25720 - Purchasing Services
- 25730 - Warehousing / Distribution Services
- 25740 - Printing, Publishing and Duplicating Services
- 25790 - Other Internal Services

26000 - Central Support Services - Activities that support each of the other instructional and supporting service programs.

26200 Planning, Research, Development, Evaluation, Grant Writing and Statistical Services

- 26210 - Service Area Direction
- 26211 - Evaluation Services Direction
- 26212 - Grant Writing Direction
- 26220 - Development Services
- 26230 - Evaluation Services
- 26240 - Planning Services
- 26250 - Research Services
- 26260 - Grant Writing Services
- 26270 - Statistical Services
- 26271 - Accountability & Reporting

26300 Communication Services

- 26320 - Internal Information Services
- 26330 - Public Information Services
- 26331 - Volunteer Activities and Recognition
- 26340 - Management Information Services
- 26350 - Translation Services

26400 Staff Services

- 26410 - Staff Services Area Direction
- 26420 - Recruitment and Placement Services
- 26430 - Staff Accounting Services

- 26440 - Health Reimbursement Arrangement (HRA) Benefits Program
- 26491 - Staff Services
- 26492 - Non-Instructional Staff Development
- 26493 - Staff Relations and Negotiations

26600 Technology Services

- 26610 - IT Service Area Direction
- 26611 - IT Project Management
- 26620 - Systems Analysis Services
- 26631 - Student Information Systems
- 26632 - Business Information Systems
- 26634 - Web Information Systems
- 26635 - Systems Development and Integration
- 26641 - Technical Operations
- 26642 - Information Security
- 26643 - Client Services and Collaboration
- 26691 - Central Telecommunication Services
- 26696 - School Hardware Modernization
- 26697 - Technical Training Services
- 26698 - Infrastructure Development
- 26699 - Systems Development

26700 Records Management Services

- 26700 - Records Management Services

26900 Other Support Services - Central

- 26901 - District Equity
- 26902 - Partnership Development

30000 - Enterprise and Community Services

Enterprise services are activities financed and operated similarly to private business enterprises, providing goods and services to students or the general public and financed primarily through user fees or community programs. Community services are activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part.

31000 Food Services - Activities concerned with providing food to students and staff in the District.

31000 Food Services

- 31100 - Food Services Administration
- 31200 - Food Preparation and Service
- 31220 - BESC Deli
- 31230 - Fresh Fruit & Vegetable Program
- 31300 - Food Delivery Services
- 31900 - Nutrition Education / Other
- 31910 - Summer Nutrition

33000 Community Services - Activities which are not directly related to the provision of education to pupils.

33000 Community Services

- 33000 - Community Services

40000 - Facilities Acquisition and Construction

Activities associated with the acquisition of land and buildings, major remodeling and construction of buildings and major additions to buildings, initial installation or extension of service systems and other built-in equipment, and major improvements to sites.

- 41100 - Service Area Direction
- 41200 - Site Acquisition and Development
- 41500 - Building Acquisition, Construction, and Improvement Services
- 41905 - Capital Bond Planning
- 41910 - Relocation Projects

50000 - Other Uses

Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by the Educational Service District (ESD).

- 51100 - Long-Term Debt Service
- 51200 - Short-Term Debt Retirement
- 52100 - Fund Transfers
- 54100 - PERS Unfunded Actuarial Liability (UAL)

60000 - Contingencies

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

- 61100 - Operating Contingency

70000 - Unappropriated Ending Fund Balance

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

- 71100 - Ending Fund Balance

School Site Directory

The district operates 56 schools that have elementary or PreK-8 school programs, 11 middle schools, 9 secondary schools, and 7 alternative programs. The following pages are a school directory which lists the year the current school building was built, the address and phone number, the grade levels being served, and information about special programs or opportunities at each school. While the construction date reflects the year of initial construction (or date of the oldest existing building on that campus), many schools have since undergone major additions and renovations.

Elementary / PreK-8 Schools

Abernethy - Constructed 1924
2421 SE Orange Avenue
(503) 916-6190
K-5

Ainsworth - Constructed 1912
2425 SW Vista Avenue
(503) 916-6288
K-5 (Spanish Immersion)

Alameda - Constructed 1921
2732 NE Fremont Street
(503) 916-6036
K-5

Arlita - Constructed 1929
5109 SE 66th Avenue
(503) 916-6330
K-8

Astor - Constructed 1949
5601 N Yale Street
(503) 916-6244
K-8

Atkinson - Constructed 1953
5800 SE Division Street
(503) 916-6333
K-5 (Spanish Immersion)

Beach - Constructed 1928
1710 N Humboldt Street
(503) 916-6236
PK-5 (Spanish Immersion)

Boise-Eliot/Humboldt – Const.
1926
620 N Fremont Street
(503) 916-6171
PK-8

Bridger - Constructed 1951
7910 SE Market Street
(503) 916-6336
K-8 (Spanish Immersion)

Bridlemile - Constructed 1956
4300 SW 47th Drive
(503) 916-6292
K-5

Buckman - Constructed 1922
320 SE 16th Avenue
(503) 916-6230
K-5 (Arts Focus)

Capitol Hill - Constructed 1917
8401 SW 17th Avenue
(503) 916-6303
K-5

Chapman - Constructed 1923
1445 NW 26th Avenue
(503) 916-6295
K-5

César Chávez - Constructed 1927
5103 N Willis Boulevard
(503) 916-5666
K-8 (Spanish Immersion)

Chief Joseph - Constructed 1949
2409 N Saratoga Street
(503) 916-6255
K-5

Beverly Cleary
Fernwood Campus
Constructed 1911
1915 NE 33rd Avenue
(503) 916-6480
Hollywood Campus
Constructed 1959
3560 NE Hollywood Court
(503) 916-6766
Rose City Park Campus
Constructed 1921
2334 NE 57th Avenue
(503) 916-6765
K-8

Creative Science - Const. 1955
1231 SE 92nd Avenue
(503) 916-6431
K-8 (Science Focus)

Creston - Constructed 1946
4701 SE Bush Street
(503) 916-6340
K-8

Duniway - Constructed 1926
7700 SE Reed College Place
(503) 916-6343
K-5

Faubion - Constructed 1950
3039 NE Rosa Parks Way
Tubman Campus
Constructed 1954
2231 N Flint Avenue
(503) 916-5686
PK-8

Forest Park - Constructed 1998
9935 NW Durrett Street
(503) 916-5400
K-5

Glencoe - Constructed 1923
825 SE 51st Avenue
(503) 916-6207
K-5

Grout - Constructed 1927
3119 SE Holgate Boulevard
(503) 916-6209
K-5

Harrison Park - Constructed 1949
2225 SE 87th Avenue
(503) 916-5700
K-8

Hayhurst / Odyssey Program

Hayhurst Campus
Constructed 1954
5037 SW Iowa Street
(503) 916-6300
K-5

East Sylvan Campus
Constructed 1933
1849 SW 58th Avenue
(503) 916-5560
K-8 Odyssey Program

Irvington - Constructed 1932

1320 NE Brazee Street
(503) 916-6185
K-8

James John - Constructed 1929

7439 N Charleston Avenue
(503) 916-6266
K-5

Kelly - Constructed 1957

9030 SE Cooper Street
(503) 916-6350
K-5 (Russian Immersion)

King - Constructed 1925

4906 NE 6th Avenue
(503) 916-6456
PK-8 (K-1 Mandarin Immersion)

Laurelhurst - Constructed 1923

840 NE 41st Avenue
(503) 916-6210
K-8

Lee - Constructed 1952

2222 NE 92nd Avenue
(503) 916-6144
K-8

Lent - Constructed 1948

5105 SE 97th Avenue
(503) 916-6322
K-8 (Spanish Immersion)

Lewis - Constructed 1952

4401 SE Evergreen Street
(503) 916-6360
K-5

Llewellyn - Constructed 1928

6301 SE 14th Avenue
(503) 916-6216
K-5

Maplewood - Constructed 1948

7452 SW 52nd Avenue
(503) 916-6308
K-5

Markham - Constructed 1950

10531 SW Capitol Highway
(503) 916-5681
K-5

Marysville - Constructed 1921

7733 SE Raymond Street
(503) 916-6363
K-8

Peninsula - Constructed 1952

8125 N Emerald Avenue
(503) 916-6275
K-5

Richmond - Constructed 1908

2276 SE 41st Avenue
(503) 916-6220
PK-5 (Japanese Immersion)

Rieke - Constructed 1959

1405 SW Vermont Street
(503) 916-5768
K-5

Rigler - Constructed 1931

5401 NE Prescott Street
(503) 916-6451
K-5

Rosa Parks - Constructed 2006

8960 N Woolsey Avenue
(503) 916-6250
K-5

Roseway Heights - Const. 1923

7334 NE Siskiyou Street
(503) 916-5600
K-8 (K Vietnamese Immersion)

Sabin - Constructed 1927

4013 NE 18th Avenue
(503) 916-6181
PK-8

Scott - Constructed 1949

6700 NE Prescott Street
(503) 916-6369
K-8 (Spanish Immersion)

Sitton - Constructed 1949

9930 N Smith Street
(503) 916-6277
K-5

Skyline - Constructed 1939

11536 NW Skyline Boulevard
(503) 916-5212
K-8

Stephenson - Constructed 1964

2627 SW Stephenson Street
(503) 916-6318
K-5

Sunnyside Environmental

Constructed 1925
3421 SE Salmon Street
(503) 916-6226
K-8 (Environmental Curriculum)

Vernon - Constructed 1931

2044 NE Killingsworth Street
(503) 916-6415
PK-8

Vestal - Constructed 1929

161 NE 82nd Avenue
(503) 916-6437
K-8

Whitman - Constructed 1954

7326 SE Flavel Street
(503) 916-6370
K-5

Winterhaven - Constructed 1930

3830 SE 14th Avenue
(503) 916-6200
K-8 (STEM Focus)

Woodlawn - Constructed 1926

7200 NE 11th Avenue
(503) 916-6282
PK-5

Woodmere - Constructed 1954

7900 SE Duke Street
(503) 916-6373
K-5

Woodstock - Constructed 1910

5601 SE 50th Avenue
(503) 916-6380
K-5 (Mandarin Immersion)

Middle Schools

Beaumont - Constructed 1926
4043 NE Fremont Street
(503) 916-5610
6-8 (Spanish Immersion)

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

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

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

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

Jackson - Constructed 1964
10625 SW 35th Avenue
(503) 916-5680
6-8 (Bernstein Artful Learning)

Lane - Constructed 1926
7200 SE 60th Avenue
(503) 916-6355
6-8 (Russian Immersion)

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

Ockley Green - Constructed 1925
6031 N Montana Street
(503) 916-5660
6-8

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

West Sylvan - Constructed 1953
8111 SW West Slope Drive
(503) 916-5690
6-8 (Spanish Immersion)

High Schools

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

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

Franklin - Constructed 1915
5405 SE Woodward Street
(503) 916-5140
Marshall Campus
Constructed 1959
3905 SE 91st Avenue
9-12 (Advanced Placement, Dual-Credit Courses, World Languages)

Grant - Constructed 1923
2245 NE 36th Avenue
(503) 916-5160
9-12 (Advanced Placement, Dual-Credit Courses)

Jefferson - Constructed 1909
5210 N Kerby Street
(503) 916-5180
9-12 (Middle College Program)

Lincoln - Constructed 1950
1600 SW Salmon Street
(503) 916-5200
9-12 (International Baccalaureate)

Madison - Constructed 1955
2735 NE 82nd Avenue
(503) 916-5220
9-12 (Advanced Placement, AVID, STEM Programs)

Roosevelt - Constructed 1921
6941 N Central Street
(503) 916-5260
9-12 (Advanced Placement, PSU Inquiry Partnership)

Wilson - Constructed 1954
1151 SW Vermont Street
(503) 916-5280
9-12 (Advanced Placement, Computer Sciences)

Alternative Programs

ACCESS @ Rose City Park
Constructed 1921
2334 NE 57th Avenue
(503) 916-6482
1-8 (Alternative - TAG)

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

1) Alliance @ Meek
Constructed 1954
4039 NE Alberta Court
(503) 916-5747
9-12 (Vocational and Professional/Technical Program)

2) Alliance @ Benson
546 NE 12th Avenue
(503) 916-6486
10-12 (Alternative Educational Environment)

Head Start - Program Office
Sacajawea Site - Const. 1952
4800 NE 74th Avenue
(503) 916-5724
Pre-K Only

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

Portland International Scholars

Program (PISA) @ Benson

546 NE 12th Avenue

(503) 916-5252

9-12 (Emergent Bilinguals)

Reconnection Center @ Benson

546 NE 12th Avenue

(503) 916-3956

9-12 (Alternative Program)

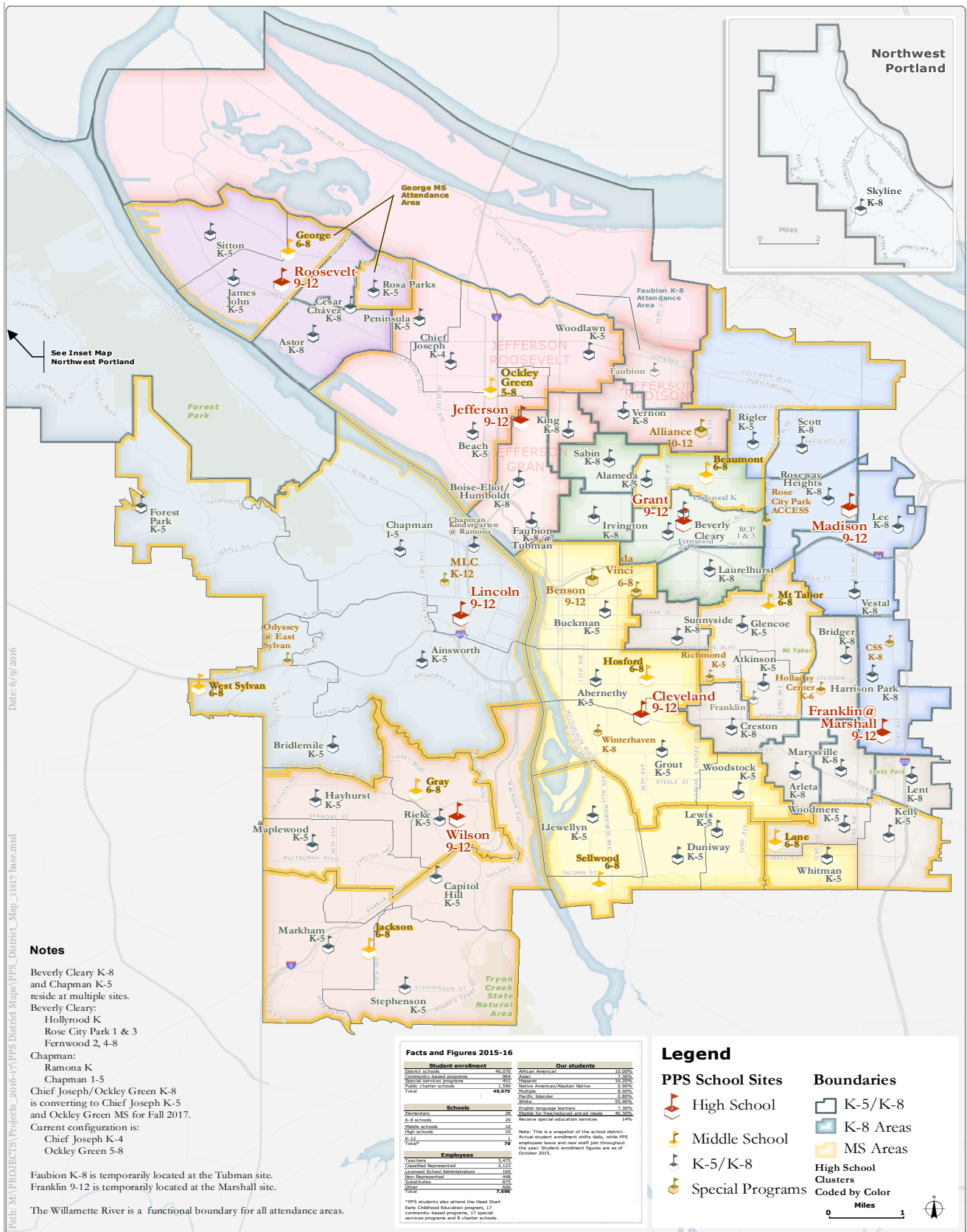
Teen Parent Services @ Meek

4039 NE Alberta Court

(503) 916-5858

9-12 (Pregnant or Parenting Students)

School District Map



Date: 6/9/2016
Path: \\MC\PROJECTS\Projects_2016-17\PPS District Maps\PPS_District_Map_1117_base.mxd

Notes

Beverly Cleary K-8 and Chapman K-5 reside at multiple sites.
 Beverly Cleary:
 Hollyrood K
 Rose City Park 1 & 3
 Fernwood 2, 4-8
 Chapman:
 Ramona K
 Chapman 1-5
 Chief Joseph/Ockley Green K-8 is converting to Chief Joseph K-5 and Ockley Green MS for Fall 2017.
 Current configuration is:
 Chief Joseph K-4
 Ockley Green 5-8
 Faubion K-8 is temporarily located at the Tubman site.
 Franklin 9-12 is temporarily located at the Marshall site.
 The Willamette River is a functional boundary for all attendance areas.

Facts and Figures 2015-16

Student enrollment		Our students	
Public schools	46,076	American American	10.00%
Charter schools	394	Asian	2.00%
Special services programs	231	Hispanic	16.20%
Public charter schools	1,392	Native American/Alaskan/Native	0.00%
Total	48,075	Native Hawaiian	0.00%
		Pacific Islander	0.00%
		Spanish Language Learners	7.20%
		Students in the Independent study program	66.14%
		Receive special education services	14%

Schools	
Elementary	26
K-8 schools	29
Middle schools	10
High schools	10
Charter schools	1
Total	76

Employees	
Teachers	2,475
Classified Support staff	2,123
Instructional Support Administrators	160
Non-Instructional Support	498
Student aides	175
Other	7,466

*PPS students also attend the Head Start Early Childhood Education program, 17 special community-based programs, 17 special services programs and 8 charter schools.

Legend

- PPS School Sites**
- High School
 - Middle School
 - K-5/K-8
 - Special Programs
- Boundaries**
- K-5/K-8
 - K-8 Areas
 - MS Areas
 - High School Clusters
- Coded by Color**
- Miles 0 1



Employee Salary Schedules

Account	Position/Job Title	Salary Schedule	Page
511100	Classroom Teachers	PAT Salary Schedule	184
	Counselors / Media Specialists (Librarians)	PAT Salary Schedule	185
	Non-Classroom (Support) Personnel - Licensed	PAT Salary Schedule	184
511210	Bus Drivers	ATU Bus Driver Salary Schedule	180
	Bus Mechanics	DCU Bus Mechanic Salary Schedule	181
	Cafeteria Staff	SEIU Nutrition Services Salary Schedule	190
	Classified Staff	PFSP Salary Schedules	186 - 189
	Custodians	SEIU Custodian Salary Schedule	190
	Educational Assistants (General Ed & ESL)	PFSP Salary Schedules	186 - 189
	Maintenance Workers	DCU Maintenance Worker Salary Schedule	182 - 183
	Paraeducators	PFSP Salary Schedules	186 - 189
	Secretarial / Clerical	PFSP Salary Schedules	186 - 189
	Television Services	DCU Television Services Salary Schedule	181
	Truck Drivers / Warehouse Workers	DCU Truck Driver / Warehouse Salary Schedule	180
511220	Confidential Executive Assistants	Non-Represented Employee Salary Schedule	192 - 193
	Management / Professional Non-Licensed	Non-Represented Employee Salary Schedule	192 - 193
511310	Administrators - Licensed	Licensed Administrator Salary Schedule	191
	Asst. Principals	Licensed Administrator Salary Schedule	191
	Directors / Asst. Directors - Licensed	Licensed Administrator Salary Schedule	191
	Principals	Licensed Administrator Salary Schedule	191
	Program Administrators - Licensed	Licensed Administrator Salary Schedule	191
	Senior Leadership - Licensed	Senior Leadership Salary Schedule	191
	Superintendent	Contract salary determined by the Board of Education	-
511320	Vice Principals	Licensed Administrator Salary Schedule	191
	Administrators - Non Licensed	Non-Represented Employee Salary Schedule	192 - 193
511420	Directors / Asst. Directors / Managers - Non Lic.	Non-Represented Employee Salary Schedule	192 - 193
	Senior Leadership - Non Licensed	Senior Leadership Salary Schedule	191
512100	Substitute Teachers	PAT Salary Schedule	185
512200	Substitute Paraeducators / Secretaries	Substitute Classified Employees Salary Schedule	189
512300	Substitute Administrators - Licensed	Substitute Licensed Administrator Salary Schedule	191

Amalgamated Transit Union (ATU)

Contract - Appendix A

Bus Driver - Hourly Rate Salary Schedule

(Effective 07/01/2016)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Bus Driver	\$14.58	\$15.43	\$16.29	\$17.15	-----	-----	-----	-----	-----
Five-Year Longevity	-----	-----	-----	-----	\$18.47	-----	-----	-----	-----
Ten-Year Longevity	-----	-----	-----	-----	-----	\$19.44	-----	-----	-----
Fifteen-Year Longevity	-----	-----	-----	-----	-----	-----	\$20.35	-----	-----
Twenty-Year Longevity	-----	-----	-----	-----	-----	-----	-----	\$21.36	-----
Twenty Five-Year Longevity	-----	-----	-----	-----	-----	-----	-----	-----	\$22.17

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 07/01/2017)

Description	Hourly Rate
Warehouse Worker / Truck Driver (Base)	\$23.69
Leadman *	\$24.40
Foreman **	\$26.06
General Foreman ***	\$27.24
New Hire Warehouse Worker / Truck Driver ****	\$21.32

* 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%);

following 6 consecutive months of employment, wage adjusted to 100% of Base.

District Council of Unions (DCU)**Contract - Appendix B****Bus Mechanic - Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Description	Hourly Wage
Shop Assistant	\$18.25
Bus Fueler	\$24.01
Serviceman	\$24.01
Mechanic	\$29.30
Lead Mechanic	\$30.18

District Council of Unions (DCU)**Contract - Appendix C****Television Services - Hourly Rate Salary Schedule**

(Effective 07/01/2017)

Description	Step 1	Step 2	Step 3	Step 4	Step 5
Production Assistant	\$13.46	\$15.72	\$17.97	\$20.23	\$22.48
Producer	\$14.98	\$17.47	\$20.00	\$22.48	\$24.98
Master Control Operator	\$14.98	\$17.47	\$20.00	\$22.48	\$24.98
TV Technician	\$14.98	\$17.47	\$20.00	\$22.48	\$24.98
Production Manager	\$28.38	-----	-----	-----	-----
Assistant Engineer	\$28.38	-----	-----	-----	-----
Chief Engineer	\$31.33	-----	-----	-----	-----

District Council of Unions (DCU)

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

(Effective 07/01/2017)

Craft	Level	Hourly Wage
Brick Mason	Journeyman	\$29.29
	Leadman	\$30.17
	Asst. Foreman	\$31.19
	Foreman	\$32.22
Building Automation Specialist		\$35.75
Carpenter	Journeyman	\$28.70
	Leadman	\$29.56
	Asst. Foreman	\$30.57
	Foreman	\$31.57
Carpet / Linoleum Layer	Journeyman	\$23.38
	Leadman	\$24.08
	Asst. Foreman	\$24.90
	Foreman	\$25.72
Cement Mason	Journeyman	\$26.31
	Leadman	\$27.10
	Asst. Foreman	\$28.02
	Foreman	\$28.94
Electrician	Journeyman	\$34.91
	Leadman	\$35.96
	Asst. Foreman	\$37.18
	Foreman	\$38.40
Electronic Technician	Journeyman	\$31.42
	Leadman	\$32.36
	Asst. Foreman	\$33.46
	Foreman	\$34.56
Glazier	Journeyman	\$28.52
	Leadman	\$29.38
	Asst. Foreman	\$30.37
	Foreman	\$31.37
Landscape Laborer	Journeyman	\$23.38
	Leadman	\$24.08
	Asst. Foreman	\$24.90
	Foreman	\$25.72
Laborer	Journeyman	\$23.38
	Leadman	\$24.08
	Asst. Foreman	\$24.90
	Foreman	\$25.72
Locksmith	Journeyman	\$28.70
	Leadman	\$29.56
	Asst. Foreman	\$30.57
	Foreman	\$31.57

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

Craft	Level	Hourly Wage
Machinist	Journeyman	\$29.31
	Leadman	\$30.19
	Asst. Foreman	\$31.22
	Foreman	\$32.24
Machinist Helper		\$25.35
Mason Tender		\$23.38
Motor Winder		\$27.93
Musical Instrument Repair	Journeyman	\$31.42
	Leadman	\$32.36
	Asst. Foreman	\$33.46
	Foreman	\$34.56
Painter	Journeyman	\$23.38
	Leadman	\$24.08
	Asst. Foreman	\$24.90
	Foreman	\$25.72
Plasterer	Journeyman	\$26.40
	Leadman	\$27.19
	Asst. Foreman	\$28.12
	Foreman	\$29.04
Plumber	Journeyman	\$35.75
	Leadman	\$36.82
	Asst. Foreman	\$38.07
	Foreman	\$39.33
Plumber's Helper		\$23.38
Roofer	Journeyman	\$23.38
	Leadman	\$24.08
	Asst. Foreman	\$24.90
	Foreman	\$25.72
Sheet Metal	Journeyman	\$32.69
	Leadman	\$33.67
	Asst. Foreman	\$34.81
	Foreman	\$35.96
Steamfitter	Journeyman	\$35.75
	Leadman	\$36.82
	Asst. Foreman	\$38.07
	Foreman	\$39.33
Tile Setter	Journeyman	\$24.82
	Leadman	\$25.56
	Asst. Foreman	\$26.43
	Foreman	\$27.30

Portland Association of Teachers (PAT)
Contract - Appendix A
Teacher (192 Day) Annual Rate Salary Schedule
 (Effective 07/01/2015)

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	\$38,921	\$40,673	\$42,503	\$44,417	\$46,413	\$48,503	\$50,687	\$52,968
B	\$40,244	\$42,055	\$43,950	\$45,926	\$47,994	\$50,154	\$52,407	\$54,766
C	\$41,614	\$43,486	\$45,440	\$47,489	\$49,625	\$51,859	\$54,190	\$56,630
D	\$43,027	\$44,965	\$46,986	\$49,103	\$51,310	\$53,622	\$56,035	\$58,553
E	\$44,490	\$46,491	\$48,585	\$50,773	\$53,058	\$55,444	\$57,939	\$60,546
F	\$46,005	\$48,072	\$50,235	\$52,497	\$54,859	\$57,327	\$59,908	\$62,605
G	\$47,565	\$49,707	\$51,944	\$54,283	\$56,724	\$59,276	\$61,947	\$64,734
H	\$49,184	\$51,399	\$53,711	\$56,129	\$58,654	\$61,293	\$64,053	\$66,933
I	\$50,858	\$53,147	\$55,538	\$58,036	\$60,648	\$63,375	\$66,229	\$69,209
J	\$52,587	\$54,952	\$57,424	\$60,009	\$62,710	\$65,532	\$68,481	\$71,560
K	\$54,373	\$56,821	\$59,379	\$62,048	\$64,842	\$67,763	\$70,810	\$73,997
L	\$56,226	\$58,748	\$61,396	\$64,160	\$67,053	\$70,073	\$73,227	\$76,534
M	\$58,144	\$60,752	\$63,490	\$66,349	\$69,341	\$72,463	\$75,725	\$79,145

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 / Media Specialist (202 Day) Annual Rate Salary Schedule**

(Effective 07/01/2015)

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	\$40,949	\$42,791	\$44,716	\$46,730	\$48,831	\$51,029	\$53,327	\$55,726
B	\$42,340	\$44,245	\$46,239	\$48,318	\$50,494	\$52,767	\$55,136	\$57,619
C	\$43,782	\$45,751	\$47,807	\$49,962	\$52,210	\$54,560	\$57,013	\$59,579
D	\$45,268	\$47,307	\$49,434	\$51,661	\$53,983	\$56,414	\$58,953	\$61,603
E	\$46,808	\$48,913	\$51,116	\$53,417	\$55,821	\$58,331	\$60,956	\$63,699
F	\$48,401	\$50,575	\$52,852	\$55,231	\$57,717	\$60,313	\$63,028	\$65,866
G	\$50,043	\$52,296	\$54,650	\$57,111	\$59,678	\$62,364	\$65,174	\$68,106
H	\$51,746	\$54,076	\$56,509	\$59,052	\$61,709	\$64,486	\$67,389	\$70,419
I	\$53,507	\$55,915	\$58,430	\$61,058	\$63,806	\$66,676	\$69,678	\$72,814
J	\$55,326	\$57,815	\$60,415	\$63,135	\$65,976	\$68,945	\$72,048	\$75,288
K	\$57,205	\$59,780	\$62,471	\$65,280	\$68,220	\$71,292	\$74,498	\$77,851
L	\$59,154	\$61,808	\$64,593	\$67,502	\$70,546	\$73,723	\$77,041	\$80,520
M	\$61,172	\$63,916	\$66,797	\$69,805	\$72,953	\$76,237	\$79,669	\$83,268

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 07/01/2016)

Substitute Type	Daily Wage
Half Day *	\$92.73
Full Day	\$185.45
Extended Rate ** (Daily)	\$202.72

* 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 07/01/2016)

See Appendix B:

GRADE D

Department Receptionist
 Educational Asst - General Ed

GRADE E

Educational Asst - ESL/ELL

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:

F	Assistive Technology Practitioner
1	Campus Security Agent
D	Certified Nursing Assistant
E	Certified Occupational Therapy Asst
1	Community Agent
E	Licensed Physical Therapy Asst
D	Licensed Practical Nurse
2	Occupational Therapist
C	Paraeducator
2	Physical Therapist
G	Sign Language Interpreter
1	Study Hall Monitor
C	Therapeutic Intervention Coach

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 07/01/2016)

Grade Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
C	\$13.48	\$14.07	\$14.68	\$15.32	\$15.94	\$16.52	\$17.14	\$17.76
D	\$14.07	\$14.68	\$15.32	\$15.94	\$16.52	\$17.14	\$17.76	\$18.36
E	\$14.68	\$15.32	\$15.94	\$16.52	\$17.14	\$17.76	\$18.36	\$18.99
F	\$15.32	\$15.94	\$16.52	\$17.14	\$17.76	\$18.36	\$18.99	\$19.59
G	\$15.94	\$16.52	\$17.14	\$17.76	\$18.36	\$18.99	\$19.59	\$20.20
H	\$16.52	\$17.14	\$17.76	\$18.36	\$18.99	\$19.59	\$20.20	\$20.82
I	\$17.14	\$17.76	\$18.36	\$18.99	\$19.59	\$20.20	\$20.82	\$21.43
J	\$17.76	\$18.36	\$18.99	\$19.59	\$20.20	\$20.82	\$21.43	\$22.07
K	\$18.36	\$18.99	\$19.59	\$20.20	\$20.82	\$21.43	\$22.07	\$22.66
L	\$17.53	\$18.42	\$19.39	\$20.47	\$21.48	\$22.68	\$23.74	\$24.98
M	\$21.07	\$21.70	\$22.36	\$23.03	\$23.72	\$24.43	\$25.16	\$25.91
N	\$26.21	\$27.50	\$28.56	\$29.81	\$31.12	\$32.50	\$33.92	\$35.43

Portland Federation of School Professionals (PFSP)**Contract - Appendix C****Special Education Paraeducator - Hourly Rate Salary Schedule****Therapeutic Intervention Coach - Hourly Rate Salary Schedule**

(Effective 07/01/2016)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Paraeducator	\$15.46	\$16.09	\$16.72	\$17.36	\$18.00	\$18.65	\$19.27	\$19.91	\$20.53
Therapeutic Intervention Coach	\$16.22	\$16.89	\$17.57	\$18.23	\$18.88	\$19.56	\$20.24	\$20.91	\$21.56

Portland Federation of School Professionals (PFSP)**Contract - Appendix D****Certified Nursing Assistant (CNA) & Licensed Practical Nurse (LPN) - Hourly Rate Salary Schedule**

(Effective 07/01/2016)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
CNA & LPN	\$16.19	\$16.85	\$17.47	\$18.12	\$18.78	\$19.42	\$20.06	\$20.71	\$21.35

Portland Federation of School Professionals (PFSP)
Contract - Appendix E
Certified Occupational Therapy Assistant (COTA) &
Licensed Physical Therapy Assistant (LPTA) - Hourly Rate Salary Schedule
 (Effective 07/01/2016)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
COTA & LPTA	\$21.25	\$22.01	\$22.72	\$23.41	\$24.14	\$24.83

Portland Federation of School Professionals (PFSP)
Contract - Appendix F
Assistive Technology Practitioner - Hourly Rate Salary Schedule
 (Effective 07/01/2016)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Assistive Technology Practitioner	\$23.44	\$24.11	\$24.83	\$25.56	\$26.33	\$27.09

Portland Federation of School Professionals (PFSP)
Contract - Appendix G
Sign Language Interpreter - Hourly Rate Salary Schedule
 (Effective 07/01/2016)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
COC or AA	\$19.43	\$20.11	\$20.81	\$21.48	\$22.16	\$22.84
BA/BS	\$20.11	\$20.81	\$21.48	\$22.16	\$22.84	\$23.53
BA/BS or AA plus RID CT or RID CI	\$20.81	\$21.48	\$22.16	\$22.84	\$23.53	\$24.21
BA/BS or AA plus RID CT & RID CI	\$21.48	\$22.16	\$22.84	\$23.53	\$24.21	\$24.89

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 07/01/2016)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Longevity
CSA, CA, & SHM	\$16.28	\$16.76	\$17.26	\$17.73	\$18.22	\$18.72	\$19.20	\$19.70	\$20.46

* 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 Therapist & Physical Therapist - Annual Rate Salary Schedule**

(Effective 07/01/2016)

Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
BA	\$46,805	\$48,399	\$50,045	\$51,747	\$53,504	\$56,523	\$57,654	\$60,191	\$62,849	\$65,619
MA	\$55,816	\$57,717	\$59,679	\$61,708	\$63,807	\$67,173	\$68,517	\$71,544	\$74,713	\$78,017

Substitute Classified Employee**Hourly Rate Salary Schedule**

(Effective 07/01/2016)

Description	Hourly Rate
Substitute Paraeducator	\$15.46
Substitute Secretary - Entry Level	\$15.32
Substitute Secretary - Experienced	\$17.00
Substitute Secretary - Retired PPS Secretary	\$19.50

Service Employees International Union (SEIU)

Contract - Appendix A

Nutrition Services - Hourly Rate Salary Schedule

(Effective 07/01/2016)

Description	Status	Step 1	Step 2	Step 3	Step 4	Step 5
Food Service Assistant	Non-Certified	\$11.85	\$12.20	\$12.44	\$12.67	\$12.91
	Certified	\$12.01	\$12.36	\$12.60	\$12.83	\$13.07
Elementary Lead / K-8 Lead / Middle School Lead / Summer Monitor	Non-Certified	\$15.67	\$16.14	\$16.45	\$16.76	\$17.08
	Certified	\$15.83	\$16.30	\$16.61	\$16.92	\$17.24
High School Lead / Central Kitchen Lead / Roving Lead	Non-Certified	\$17.18	\$17.70	\$18.04	\$18.38	\$18.73
	Certified	\$17.34	\$17.86	\$18.20	\$18.54	\$18.89

Certified - Employees holding Level I 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 07/01/2016)

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	-----	-----	\$14.23	\$14.60	\$14.97	\$15.35	\$15.75	\$16.16	\$16.56	\$16.99	\$17.41	\$17.84
Head Cust B	\$15.60	\$16.00	\$16.41	\$16.82	\$17.26	\$17.70	\$18.22	\$18.69	\$19.17	\$19.66	-----	-----
Head Cust C	\$17.18	\$17.63	\$18.08	\$18.54	\$19.02	\$19.50	\$20.00	\$20.52	\$21.04	\$21.58	-----	-----
Head Cust D	\$18.91	\$19.40	\$19.89	\$20.40	\$20.92	\$21.46	\$22.01	\$22.58	\$23.15	\$23.75	-----	-----
Part Time	\$11.97	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

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

Senior Leadership**Annual Rate Salary Schedule**

(Effective 12/06/2016)

Description	Pay Grade	Work Days	Pay Range Minimum	Pay Range Maximum
Assistant Superintendent	SL 200	260	\$136,275	\$177,150
Chief	SL 200	260		
General Counsel	SL 200	260		
Deputy Chief	SL100	260	\$118,500	\$154,050
Senior Director	SL100	260		
Senior Legal Counsel	SL100	260		

Licensed Administrator**Annual Rate Salary Schedule**

(Effective 01/01/2017)

Description	Work Days	Level 1	Level 2	Level 3	Level 4
High School Principal	233	\$125,733	\$128,877	\$132,098	\$135,401
Middle / K-8 Principal	233	\$116,685	\$119,601	\$122,591	\$125,657
Elem K-5 Principal	233	\$112,511	\$115,323	\$118,206	\$121,161
Vice Principal	233	\$109,540	\$112,278	\$115,086	\$117,964
Assistant Principal	233	\$102,860	\$105,436	\$108,071	\$110,773
Director - Academic Program	260	\$121,209	\$124,239	\$127,344	\$130,528
Asst Director - Academic Program	260	\$114,598	\$117,463	\$120,398	\$123,409
Academic Program Administrator	260	\$111,026	\$113,802	\$116,646	\$119,563
Academic Program Associate	260	\$106,201	\$108,858	\$111,580	\$114,369

Level 1 = 0 - 3 Years of Experience

Level 2 = 4 - 6 Years of Experience

Level 3 = 7 - 9 Years of Experience

Level 4 = 10+ Years of Experience

Substitute Licensed Administrator**Hourly Rate Salary Schedule**

(Effective 07/01/2016)

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

Non-represented, Confidential, Professional and Management Employee Schedules (Cont.)

<u>Information Technology</u>	<u>Pay Grade</u>	<u>Systems Planning & Performance, Research & Evaluation</u>	<u>Pay Grade</u>
Applications Developer I	27	Principal Analytics and Evaluation Analyst	42
Applications Developer II	32	Senior Analytics and Evaluation Analyst	34
Applications Developer III	37	SPP Data Analyst I	19
Department Technology Data Analyst I	15	SPP Data Analyst II	25
Department Technology Data Analyst II	23	SPP Data Analyst III	33
Department Technology Functional Lead	32	SPP Evaluator I	19
Director - IT Systems & Services	48	SPP Evaluator II	25
Enterprise Solutions Administrator I	27	SPP Evaluator III	33
Enterprise Solutions Administrator II	32	SPP Manager	43
Enterprise Solutions Administrator III	37	SPP Testing Coordinator	22
Infrastructure Administrator I	27		
Infrastructure Administrator II	32		
Infrastructure Administrator III	37		
IT Business Systems Analyst I	29		
IT Business Systems Analyst II	34		
IT Business Systems Analyst III	39		
IT Project Manager I	31		
IT Project Manager II	36		
IT Project Manager III	41		
IT Systems & Services Manager	43		
IT Systems & Services Supervisor	38		
IT Technical Support Representative I	15		
IT Technical Support Representative II	20		
IT Technical Support Representative III	25		
IT Training Consultant	22		
SIS Support Representative I	15		
SIS Support Representative II	20		
SIS Support Representative III	25		
<u>Legal, Administrative and Operational Support Services</u>	<u>Pay Grade</u>		
Associate Legal Counsel	43		
Board of Education Operations Manager	37		
Business Operations Analyst I	25		
Business Operations Analyst II	29		
Business Programs Operations Specialist	22		
Confidential Executive Assistant	19		
Confidential Executive Assistant to the Superintendent	22		
Director - Governmental Relations	45		
District Family & Parent Ombudsman	34		
District Paralegal	29		
Strategic Partnerships Outreach & Development Manager	32		

2016 - 2017 NON-REPRESENTED CONFIDENTIAL, PROFESSIONAL AND MANAGEMENT EMPLOYEES SALARY SCHEDULE - 260 DAY EMPLOYEES

Grade	ANNUAL RATES							Grade	HOURLY RATES						
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
48	\$112,242	\$115,610	\$119,078	\$122,650	\$126,330	\$130,120	\$134,023	48	\$53.96	\$55.58	\$57.25	\$58.97	\$60.74	\$62.56	\$64.43
47	\$109,505	\$112,790	\$116,174	\$119,659	\$123,249	\$126,946	\$130,754	47	\$52.65	\$54.23	\$55.85	\$57.53	\$59.25	\$61.03	\$62.86
46	\$106,834	\$110,039	\$113,340	\$116,740	\$120,243	\$123,850	\$127,565	46	\$51.36	\$52.90	\$54.49	\$56.13	\$57.81	\$59.54	\$61.33
45	\$104,228	\$107,357	\$110,519	\$113,893	\$117,310	\$120,829	\$124,454	45	\$50.11	\$51.61	\$53.16	\$54.76	\$56.40	\$58.09	\$59.83
44	\$101,686	\$104,737	\$107,879	\$111,115	\$114,449	\$117,882	\$121,419	44	\$48.89	\$50.35	\$51.86	\$53.42	\$55.02	\$56.67	\$58.37
43	\$99,206	\$102,182	\$105,248	\$108,405	\$111,657	\$115,007	\$118,457	43	\$47.70	\$49.13	\$50.60	\$52.12	\$53.68	\$55.29	\$56.95
42	\$96,786	\$99,679	\$102,670	\$105,750	\$108,922	\$112,190	\$115,556	42	\$46.53	\$47.92	\$49.36	\$50.84	\$52.37	\$53.94	\$55.56
41	\$94,426	\$97,258	\$100,176	\$103,181	\$106,277	\$109,465	\$112,749	41	\$45.40	\$46.76	\$48.16	\$49.61	\$51.09	\$52.63	\$54.21
40	\$92,123	\$94,886	\$97,733	\$100,665	\$103,685	\$106,795	\$109,999	40	\$44.29	\$45.62	\$46.99	\$48.40	\$49.85	\$51.34	\$52.88
39	\$89,876	\$92,572	\$95,349	\$98,210	\$101,156	\$104,191	\$107,316	39	\$43.21	\$44.51	\$45.84	\$47.22	\$48.63	\$50.09	\$51.59
38	\$87,684	\$90,314	\$93,024	\$95,814	\$98,689	\$101,649	\$104,699	38	\$42.16	\$43.42	\$44.72	\$46.06	\$47.45	\$48.87	\$50.34
37	\$85,545	\$88,111	\$90,755	\$93,477	\$96,282	\$99,170	\$102,145	37	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11
36	\$83,459	\$85,962	\$88,541	\$91,197	\$93,933	\$96,751	\$99,654	36	\$40.12	\$41.33	\$42.57	\$43.84	\$45.16	\$46.52	\$47.91
35	\$81,423	\$83,866	\$86,382	\$88,973	\$91,642	\$94,392	\$97,223	35	\$39.15	\$40.32	\$41.53	\$42.78	\$44.06	\$45.38	\$46.74
34	\$79,437	\$81,820	\$84,275	\$86,803	\$89,407	\$92,089	\$94,851	34	\$38.19	\$39.34	\$40.52	\$41.73	\$42.98	\$44.27	\$45.60
33	\$77,500	\$79,825	\$82,219	\$84,686	\$87,226	\$89,843	\$92,538	33	\$37.26	\$38.38	\$39.53	\$40.71	\$41.94	\$43.19	\$44.49
32	\$75,609	\$77,878	\$80,214	\$82,620	\$85,099	\$87,652	\$90,281	32	\$36.35	\$37.44	\$38.56	\$39.72	\$40.91	\$42.14	\$43.40
31	\$73,765	\$75,978	\$78,257	\$80,605	\$83,023	\$85,514	\$88,079	31	\$35.46	\$36.53	\$37.62	\$38.75	\$39.92	\$41.11	\$42.35
30	\$71,966	\$74,125	\$76,349	\$78,639	\$80,998	\$83,428	\$85,931	30	\$34.60	\$35.64	\$36.71	\$37.81	\$38.94	\$40.11	\$41.31
29	\$70,211	\$72,317	\$74,487	\$76,721	\$79,023	\$81,393	\$83,835	29	\$33.76	\$34.77	\$35.81	\$36.89	\$37.99	\$39.13	\$40.31
28	\$68,498	\$70,553	\$72,670	\$74,850	\$77,095	\$79,408	\$81,791	28	\$32.93	\$33.92	\$34.94	\$35.99	\$37.07	\$38.18	\$39.32
27	\$66,828	\$68,832	\$70,897	\$73,024	\$75,215	\$77,472	\$79,796	27	\$32.13	\$33.09	\$34.09	\$35.11	\$36.16	\$37.25	\$38.36
26	\$65,198	\$67,154	\$69,168	\$71,243	\$73,381	\$75,582	\$77,849	26	\$31.35	\$32.29	\$33.25	\$34.25	\$35.28	\$36.34	\$37.43
25	\$63,607	\$65,516	\$67,481	\$69,506	\$71,591	\$73,738	\$75,951	25	\$30.58	\$31.50	\$32.44	\$33.42	\$34.42	\$35.45	\$36.51
24	\$62,056	\$63,918	\$65,835	\$67,810	\$69,845	\$71,940	\$74,098	24	\$29.83	\$30.73	\$31.65	\$32.60	\$33.58	\$34.59	\$35.62
23	\$60,543	\$62,359	\$64,230	\$66,156	\$68,141	\$70,185	\$72,291	23	\$29.11	\$29.98	\$30.88	\$31.81	\$32.76	\$33.74	\$34.76
22	\$59,066	\$60,838	\$62,663	\$64,543	\$66,479	\$68,474	\$70,528	22	\$28.40	\$29.25	\$30.13	\$31.03	\$31.96	\$32.92	\$33.91
21	\$57,625	\$59,354	\$61,135	\$62,969	\$64,858	\$66,803	\$68,808	21	\$27.70	\$28.54	\$29.39	\$30.27	\$31.18	\$32.12	\$33.08
20	\$56,220	\$57,906	\$59,644	\$61,433	\$63,276	\$65,174	\$67,129	20	\$27.03	\$27.84	\$28.67	\$29.54	\$30.42	\$31.33	\$32.27
19	\$54,849	\$56,494	\$58,189	\$59,934	\$61,732	\$63,584	\$65,492	19	\$26.37	\$27.16	\$27.98	\$28.81	\$29.68	\$30.57	\$31.49
18	\$53,511	\$55,116	\$56,770	\$58,473	\$60,227	\$62,034	\$63,895	18	\$25.73	\$26.50	\$27.29	\$28.11	\$28.96	\$29.82	\$30.72
17	\$52,206	\$53,772	\$55,385	\$57,046	\$58,758	\$60,521	\$62,336	17	\$25.10	\$25.85	\$26.63	\$27.43	\$28.25	\$29.10	\$29.97
16	\$50,932	\$52,460	\$54,034	\$55,655	\$57,325	\$59,045	\$60,816	16	\$24.49	\$25.22	\$25.98	\$26.76	\$27.56	\$28.39	\$29.24
15	\$49,690	\$51,181	\$52,716	\$54,298	\$55,927	\$57,604	\$59,333	15	\$23.89	\$24.61	\$25.34	\$26.10	\$26.89	\$27.69	\$28.53
14	\$48,478	\$49,932	\$51,430	\$52,973	\$54,563	\$56,199	\$57,885	14	\$23.31	\$24.01	\$24.73	\$25.47	\$26.23	\$27.02	\$27.83
13	\$47,296	\$48,715	\$50,176	\$51,681	\$53,232	\$54,829	\$56,474	13	\$22.74	\$23.42	\$24.12	\$24.85	\$25.59	\$26.36	\$27.15
12	\$46,142	\$47,526	\$48,952	\$50,421	\$51,933	\$53,491	\$55,096	12	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97	\$25.72	\$26.49
11	\$45,017	\$46,367	\$47,758	\$49,191	\$50,667	\$52,187	\$53,752	11	\$21.64	\$22.29	\$22.96	\$23.65	\$24.36	\$25.09	\$25.84
10	\$43,919	\$45,236	\$46,593	\$47,991	\$49,431	\$50,914	\$52,441	10	\$21.11	\$21.75	\$22.40	\$23.07	\$23.76	\$24.48	\$25.21
9	\$42,848	\$44,133	\$45,457	\$46,821	\$48,225	\$49,672	\$51,162	9	\$20.60	\$21.22	\$21.85	\$22.51	\$23.19	\$23.88	\$24.60
8	\$41,803	\$43,057	\$44,348	\$45,679	\$47,049	\$48,461	\$49,914	8	\$20.10	\$20.70	\$21.32	\$21.96	\$22.62	\$23.30	\$24.00
7	\$40,783	\$42,006	\$43,267	\$44,565	\$45,902	\$47,279	\$48,697	7	\$19.61	\$20.20	\$20.80	\$21.43	\$22.07	\$22.73	\$23.41
6	\$39,788	\$40,982	\$42,211	\$43,478	\$44,782	\$46,125	\$47,509	6	\$19.13	\$19.70	\$20.29	\$20.90	\$21.53	\$22.18	\$22.84
5	\$38,818	\$39,982	\$41,182	\$42,417	\$43,690	\$45,000	\$46,350	5	\$18.66	\$19.22	\$19.80	\$20.39	\$21.00	\$21.63	\$22.28
4	\$37,871	\$38,997	\$40,177	\$41,383	\$42,624	\$43,903	\$45,220	4	\$18.21	\$18.75	\$19.32	\$19.90	\$20.49	\$21.11	\$21.74
3	\$36,947	\$38,056	\$39,197	\$40,373	\$41,585	\$42,832	\$44,117	3	\$17.76	\$18.30	\$18.84	\$19.41	\$19.99	\$20.59	\$21.21
2	\$36,046	\$37,128	\$38,241	\$39,389	\$40,570	\$41,787	\$43,041	2	\$17.33	\$17.85	\$18.39	\$18.94	\$19.50	\$20.09	\$20.69
1	\$35,167	\$36,222	\$37,309	\$38,428	\$39,581	\$40,768	\$41,991	1	\$16.91	\$17.41	\$17.94	\$18.47	\$19.03	\$19.60	\$20.19

2016 - 2017 NON-REPRESENTED CONFIDENTIAL, PROFESSIONAL AND MANAGEMENT EMPLOYEES SALARY SCHEDULE - 225 DAY EMPLOYEES

Grade	ANNUAL RATES							HOURLY RATES						
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
48	\$97,133	\$100,047	\$103,049	\$106,140	\$109,325	\$112,603	\$115,981	\$53.96	\$55.58	\$57.25	\$58.97	\$60.74	\$62.56	\$64.43
47	\$94,764	\$97,607	\$100,536	\$103,551	\$106,658	\$109,857	\$113,152	\$52.65	\$54.23	\$55.85	\$57.53	\$59.25	\$61.03	\$62.86
46	\$92,452	\$95,226	\$98,084	\$100,925	\$103,857	\$106,777	\$109,700	\$51.36	\$52.90	\$54.49	\$56.13	\$57.81	\$59.54	\$61.33
45	\$90,198	\$92,903	\$95,641	\$98,412	\$101,219	\$104,063	\$106,943	\$50.11	\$51.61	\$53.16	\$54.76	\$56.40	\$58.09	\$59.83
44	\$87,998	\$90,637	\$93,357	\$96,158	\$99,043	\$102,013	\$105,073	\$48.89	\$50.35	\$51.87	\$53.42	\$55.02	\$56.67	\$58.37
43	\$85,851	\$88,427	\$91,080	\$93,812	\$96,627	\$99,525	\$102,510	\$47.70	\$49.13	\$50.60	\$52.12	\$53.68	\$55.29	\$56.95
42	\$83,757	\$86,270	\$88,859	\$91,524	\$94,270	\$97,097	\$100,010	\$46.53	\$47.93	\$49.37	\$50.85	\$52.37	\$53.94	\$55.56
41	\$81,714	\$84,166	\$86,692	\$89,292	\$91,971	\$94,729	\$97,571	\$45.40	\$46.76	\$48.16	\$49.61	\$51.09	\$52.63	\$54.21
40	\$79,721	\$82,113	\$84,577	\$87,114	\$89,728	\$92,419	\$95,191	\$44.29	\$45.62	\$46.99	\$48.40	\$49.85	\$51.34	\$52.88
39	\$77,777	\$80,110	\$82,514	\$84,989	\$87,539	\$90,164	\$92,869	\$43.21	\$44.51	\$45.84	\$47.22	\$48.63	\$50.09	\$51.59
38	\$75,880	\$78,156	\$80,502	\$82,916	\$85,404	\$87,965	\$90,604	\$42.16	\$43.42	\$44.72	\$46.06	\$47.45	\$48.87	\$50.34
37	\$74,029	\$76,250	\$78,538	\$80,894	\$83,321	\$85,820	\$88,394	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11
36	\$72,224	\$74,390	\$76,623	\$78,921	\$81,289	\$83,727	\$86,238	\$40.12	\$41.33	\$42.57	\$43.84	\$45.16	\$46.51	\$47.91
35	\$70,462	\$72,576	\$74,754	\$76,996	\$79,306	\$81,685	\$84,135	\$39.15	\$40.32	\$41.53	\$42.78	\$44.06	\$45.38	\$46.74
34	\$68,744	\$70,806	\$72,931	\$75,118	\$77,372	\$79,692	\$82,083	\$38.19	\$39.34	\$40.52	\$41.73	\$42.98	\$44.27	\$45.60
33	\$67,067	\$69,079	\$71,152	\$73,286	\$75,485	\$77,749	\$80,081	\$37.26	\$38.38	\$39.53	\$40.71	\$41.94	\$43.19	\$44.49
32	\$65,431	\$67,394	\$69,416	\$71,498	\$73,644	\$75,852	\$78,128	\$36.35	\$37.44	\$38.56	\$39.72	\$40.91	\$42.14	\$43.40
31	\$63,835	\$65,750	\$67,723	\$69,755	\$71,848	\$73,999	\$76,222	\$35.46	\$36.53	\$37.62	\$38.75	\$39.92	\$41.11	\$42.35
30	\$62,278	\$64,147	\$66,072	\$68,053	\$70,095	\$72,197	\$74,363	\$34.60	\$35.64	\$36.71	\$37.81	\$38.94	\$40.11	\$41.31
29	\$60,759	\$62,582	\$64,460	\$66,393	\$68,386	\$70,436	\$72,549	\$33.76	\$34.77	\$35.81	\$36.89	\$37.99	\$39.13	\$40.31
28	\$59,277	\$61,056	\$62,888	\$64,774	\$66,718	\$68,718	\$70,780	\$32.93	\$33.92	\$34.94	\$35.99	\$37.07	\$38.18	\$39.32
27	\$57,832	\$59,567	\$61,354	\$63,194	\$65,090	\$67,042	\$69,054	\$32.13	\$33.09	\$34.09	\$35.11	\$36.16	\$37.25	\$38.36
26	\$56,421	\$58,114	\$59,858	\$61,653	\$63,503	\$65,407	\$67,369	\$31.35	\$32.29	\$33.25	\$34.25	\$35.28	\$36.34	\$37.43
25	\$55,045	\$56,696	\$58,398	\$60,149	\$61,954	\$63,812	\$65,726	\$30.58	\$31.50	\$32.44	\$33.42	\$34.42	\$35.45	\$36.51
24	\$53,702	\$55,313	\$56,973	\$58,682	\$60,443	\$62,255	\$64,123	\$29.83	\$30.73	\$31.65	\$32.60	\$33.58	\$34.59	\$35.62
23	\$52,393	\$53,964	\$55,584	\$57,251	\$58,969	\$60,737	\$62,559	\$29.11	\$29.98	\$30.88	\$31.81	\$32.76	\$33.74	\$34.76
22	\$51,115	\$52,648	\$54,228	\$55,854	\$57,530	\$59,256	\$61,033	\$28.40	\$29.25	\$30.13	\$31.03	\$31.96	\$32.92	\$33.91
21	\$49,868	\$51,364	\$52,905	\$54,492	\$56,127	\$57,810	\$59,545	\$27.70	\$28.54	\$29.39	\$30.27	\$31.18	\$32.12	\$33.08
20	\$48,652	\$50,111	\$51,615	\$53,163	\$54,758	\$56,400	\$58,092	\$27.03	\$27.84	\$28.68	\$29.54	\$30.42	\$31.33	\$32.27
19	\$47,465	\$48,889	\$50,356	\$51,866	\$53,423	\$55,025	\$56,675	\$26.37	\$27.16	\$27.98	\$28.81	\$29.68	\$30.57	\$31.49
18	\$46,307	\$47,697	\$49,128	\$50,601	\$52,120	\$53,683	\$55,293	\$25.73	\$26.50	\$27.29	\$28.11	\$28.96	\$29.82	\$30.72
17	\$45,178	\$46,533	\$47,930	\$49,367	\$50,848	\$52,373	\$53,945	\$25.10	\$25.85	\$26.63	\$27.43	\$28.25	\$29.10	\$29.97
16	\$44,076	\$45,398	\$46,761	\$48,163	\$49,608	\$51,096	\$52,629	\$24.49	\$25.22	\$25.98	\$26.76	\$27.56	\$28.39	\$29.24
15	\$43,001	\$44,291	\$45,620	\$46,988	\$48,398	\$49,850	\$51,345	\$23.89	\$24.61	\$25.34	\$26.10	\$26.89	\$27.69	\$28.53
14	\$41,952	\$43,211	\$44,507	\$45,842	\$47,218	\$48,634	\$50,093	\$23.31	\$24.01	\$24.73	\$25.47	\$26.23	\$27.02	\$27.83
13	\$40,929	\$42,157	\$43,422	\$44,724	\$46,066	\$47,448	\$48,871	\$22.74	\$23.42	\$24.12	\$24.85	\$25.59	\$26.36	\$27.15
12	\$39,931	\$41,129	\$42,363	\$43,633	\$44,943	\$46,290	\$47,679	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97	\$25.72	\$26.49
11	\$38,957	\$40,125	\$41,330	\$42,569	\$43,846	\$45,161	\$46,516	\$21.64	\$22.29	\$22.96	\$23.65	\$24.36	\$25.09	\$25.84
10	\$38,007	\$39,147	\$40,322	\$41,531	\$42,777	\$44,060	\$45,382	\$21.11	\$21.75	\$22.40	\$23.07	\$23.77	\$24.48	\$25.21
9	\$37,080	\$38,192	\$39,338	\$40,518	\$41,734	\$42,985	\$44,275	\$20.60	\$21.22	\$21.85	\$22.51	\$23.19	\$23.88	\$24.60
8	\$36,175	\$37,260	\$38,379	\$39,530	\$40,716	\$41,937	\$43,195	\$20.10	\$20.70	\$21.32	\$21.96	\$22.61	\$23.30	\$24.00
7	\$35,293	\$36,352	\$37,443	\$38,566	\$39,723	\$40,914	\$42,141	\$19.61	\$20.20	\$20.80	\$21.43	\$22.07	\$22.73	\$23.41
6	\$34,432	\$35,465	\$36,529	\$37,625	\$38,754	\$39,916	\$41,114	\$19.13	\$19.70	\$20.29	\$20.90	\$21.53	\$22.18	\$22.84
5	\$33,592	\$34,600	\$35,638	\$36,707	\$37,809	\$38,943	\$40,111	\$18.66	\$19.22	\$19.80	\$20.39	\$21.00	\$21.63	\$22.28
4	\$32,773	\$33,756	\$34,769	\$35,812	\$36,887	\$37,993	\$39,132	\$18.21	\$18.75	\$19.32	\$19.90	\$20.49	\$21.11	\$21.74
3	\$31,974	\$32,933	\$33,921	\$34,939	\$35,987	\$37,066	\$38,178	\$17.76	\$18.30	\$18.85	\$19.41	\$19.99	\$20.59	\$21.21
2	\$31,194	\$32,130	\$33,094	\$34,086	\$35,109	\$36,162	\$37,247	\$17.33	\$17.85	\$18.39	\$18.94	\$19.51	\$20.09	\$20.69
1	\$30,433	\$31,346	\$32,287	\$33,255	\$34,253	\$35,280	\$36,338	\$16.91	\$17.41	\$17.94	\$18.48	\$19.03	\$19.60	\$20.19
Grade	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7

2016 - 2017 NON-REPRESENTED CONFIDENTIAL, PROFESSIONAL AND MANAGEMENT EMPLOYEES SALARY SCHEDULE - 210 DAY EMPLOYEES

Grade	ANNUAL RATES										HOURLY RATES										
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
48	\$90,672	\$93,353	\$96,195	\$99,037	\$102,040	\$105,096	\$108,260	\$53.96	\$55.58	\$57.25	\$58.97	\$60.74	\$62.56	\$64.43	\$53.96	\$55.58	\$57.25	\$58.97	\$60.74	\$62.56	\$64.43
47	\$88,461	\$91,076	\$93,849	\$96,622	\$99,551	\$102,533	\$105,619	\$52.65	\$54.23	\$55.85	\$57.53	\$59.25	\$61.03	\$62.86	\$52.65	\$54.23	\$55.85	\$57.53	\$59.25	\$61.03	\$62.86
46	\$86,303	\$88,855	\$91,560	\$94,265	\$97,123	\$100,032	\$103,043	\$51.36	\$52.90	\$54.49	\$56.13	\$57.81	\$59.54	\$61.33	\$51.36	\$52.90	\$54.49	\$56.13	\$57.81	\$59.54	\$61.33
45	\$84,198	\$86,688	\$89,327	\$91,966	\$94,754	\$97,592	\$100,530	\$50.11	\$51.61	\$53.16	\$54.76	\$56.40	\$58.09	\$59.83	\$50.11	\$51.61	\$53.16	\$54.76	\$56.40	\$58.09	\$59.83
44	\$82,145	\$84,573	\$87,148	\$89,723	\$92,443	\$95,212	\$98,078	\$48.89	\$50.35	\$51.86	\$53.42	\$55.02	\$56.67	\$58.37	\$48.89	\$50.35	\$51.86	\$53.42	\$55.02	\$56.67	\$58.37
43	\$80,141	\$82,511	\$85,023	\$87,534	\$90,188	\$92,890	\$95,686	\$47.70	\$49.13	\$50.60	\$52.12	\$53.68	\$55.29	\$56.95	\$47.70	\$49.13	\$50.60	\$52.12	\$53.68	\$55.29	\$56.95
42	\$78,186	\$80,498	\$82,949	\$85,399	\$87,989	\$90,624	\$93,352	\$46.53	\$47.92	\$49.36	\$50.84	\$52.37	\$53.94	\$55.56	\$46.53	\$47.92	\$49.36	\$50.84	\$52.37	\$53.94	\$55.56
41	\$76,279	\$78,515	\$80,926	\$83,316	\$85,843	\$88,414	\$91,075	\$45.40	\$46.76	\$48.16	\$49.61	\$51.09	\$52.63	\$54.21	\$45.40	\$46.76	\$48.16	\$49.61	\$51.09	\$52.63	\$54.21
40	\$74,419	\$76,619	\$78,952	\$81,284	\$83,749	\$86,257	\$88,854	\$44.29	\$45.62	\$46.99	\$48.40	\$49.85	\$51.34	\$52.88	\$44.29	\$45.62	\$46.99	\$48.40	\$49.85	\$51.34	\$52.88
39	\$72,604	\$74,751	\$77,026	\$79,302	\$81,706	\$84,154	\$86,687	\$43.21	\$44.51	\$45.84	\$47.22	\$48.63	\$50.09	\$51.59	\$43.21	\$44.51	\$45.84	\$47.22	\$48.63	\$50.09	\$51.59
38	\$70,833	\$72,927	\$75,148	\$77,368	\$79,713	\$82,101	\$84,572	\$42.16	\$43.42	\$44.72	\$46.06	\$47.45	\$48.87	\$50.34	\$42.16	\$43.42	\$44.72	\$46.06	\$47.45	\$48.87	\$50.34
37	\$69,105	\$71,149	\$73,315	\$75,481	\$77,769	\$80,099	\$82,510	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11
36	\$67,420	\$69,413	\$71,527	\$73,640	\$75,872	\$78,145	\$80,497	\$40.12	\$41.33	\$42.57	\$43.84	\$45.16	\$46.52	\$47.91	\$40.12	\$41.33	\$42.57	\$43.84	\$45.16	\$46.52	\$47.91
35	\$65,776	\$67,720	\$69,782	\$71,844	\$74,022	\$76,239	\$78,534	\$39.15	\$40.32	\$41.53	\$42.78	\$44.06	\$45.38	\$46.74	\$39.15	\$40.32	\$41.53	\$42.78	\$44.06	\$45.38	\$46.74
34	\$64,171	\$66,069	\$68,080	\$70,091	\$72,216	\$74,379	\$76,618	\$38.19	\$39.34	\$40.52	\$41.73	\$42.98	\$44.27	\$45.60	\$38.19	\$39.34	\$40.52	\$41.73	\$42.98	\$44.27	\$45.60
33	\$62,606	\$64,457	\$66,419	\$68,382	\$70,455	\$72,565	\$74,750	\$37.26	\$38.38	\$39.53	\$40.71	\$41.94	\$43.19	\$44.49	\$37.26	\$38.38	\$39.53	\$40.71	\$41.94	\$43.19	\$44.49
32	\$61,079	\$62,885	\$64,799	\$66,714	\$68,737	\$70,795	\$72,927	\$36.35	\$37.44	\$38.56	\$39.72	\$40.91	\$42.14	\$43.40	\$36.35	\$37.44	\$38.56	\$39.72	\$40.91	\$42.14	\$43.40
31	\$59,589	\$61,351	\$63,219	\$65,087	\$67,060	\$69,069	\$71,148	\$35.46	\$36.53	\$37.62	\$38.75	\$39.92	\$41.11	\$42.35	\$35.46	\$36.53	\$37.62	\$38.75	\$39.92	\$41.11	\$42.35
30	\$58,136	\$59,855	\$61,677	\$63,499	\$65,424	\$67,384	\$69,413	\$34.60	\$35.64	\$36.71	\$37.81	\$38.94	\$40.11	\$41.31	\$34.60	\$35.64	\$36.71	\$37.81	\$38.94	\$40.11	\$41.31
29	\$56,718	\$58,395	\$60,173	\$61,950	\$63,829	\$65,741	\$67,720	\$33.76	\$34.77	\$35.81	\$36.89	\$37.99	\$39.13	\$40.31	\$33.76	\$34.77	\$35.81	\$36.89	\$37.99	\$39.13	\$40.31
28	\$55,335	\$56,971	\$58,705	\$60,439	\$62,272	\$64,137	\$66,068	\$32.93	\$33.92	\$34.94	\$35.99	\$37.07	\$38.18	\$39.32	\$32.93	\$33.92	\$34.94	\$35.99	\$37.07	\$38.18	\$39.32
27	\$53,985	\$55,581	\$57,273	\$58,965	\$60,753	\$62,573	\$64,456	\$32.13	\$33.09	\$34.09	\$35.11	\$36.16	\$37.25	\$38.36	\$32.13	\$33.09	\$34.09	\$35.11	\$36.16	\$37.25	\$38.36
26	\$52,668	\$54,226	\$55,876	\$57,527	\$59,271	\$61,047	\$62,884	\$31.35	\$32.29	\$33.25	\$34.25	\$35.28	\$36.34	\$37.43	\$31.35	\$32.29	\$33.25	\$34.25	\$35.28	\$36.34	\$37.43
25	\$51,384	\$52,903	\$54,514	\$56,124	\$57,826	\$59,558	\$61,351	\$30.58	\$31.50	\$32.44	\$33.42	\$34.42	\$35.45	\$36.51	\$30.58	\$31.50	\$32.44	\$33.42	\$34.42	\$35.45	\$36.51
24	\$50,130	\$51,613	\$53,184	\$54,755	\$56,415	\$58,105	\$59,854	\$29.83	\$30.73	\$31.65	\$32.60	\$33.58	\$34.59	\$35.62	\$29.83	\$30.73	\$31.65	\$32.60	\$33.58	\$34.59	\$35.62
23	\$48,908	\$50,354	\$51,887	\$53,420	\$55,039	\$56,688	\$58,394	\$29.11	\$29.98	\$30.88	\$31.81	\$32.76	\$33.74	\$34.76	\$29.11	\$29.98	\$30.88	\$31.81	\$32.76	\$33.74	\$34.76
22	\$47,715	\$49,126	\$50,621	\$52,117	\$53,697	\$55,305	\$56,970	\$28.40	\$29.25	\$30.13	\$31.03	\$31.96	\$32.92	\$33.91	\$28.40	\$29.25	\$30.13	\$31.03	\$31.96	\$32.92	\$33.91
21	\$46,551	\$47,928	\$49,387	\$50,846	\$52,387	\$53,956	\$55,581	\$27.70	\$28.54	\$29.39	\$30.27	\$31.18	\$32.12	\$33.08	\$27.70	\$28.54	\$29.39	\$30.27	\$31.18	\$32.12	\$33.08
20	\$45,416	\$46,759	\$48,182	\$49,605	\$51,109	\$52,640	\$54,225	\$27.03	\$27.84	\$28.67	\$29.54	\$30.42	\$31.33	\$32.27	\$27.03	\$27.84	\$28.67	\$29.54	\$30.42	\$31.33	\$32.27
19	\$44,308	\$45,618	\$46,961	\$48,396	\$49,863	\$51,356	\$52,902	\$26.37	\$27.16	\$27.98	\$28.81	\$29.68	\$30.57	\$31.49	\$26.37	\$27.16	\$27.98	\$28.81	\$29.68	\$30.57	\$31.49
18	\$43,227	\$44,506	\$45,860	\$47,215	\$48,647	\$50,104	\$51,612	\$25.73	\$26.50	\$27.29	\$28.11	\$28.96	\$29.82	\$30.72	\$25.73	\$26.50	\$27.29	\$28.11	\$28.96	\$29.82	\$30.72
17	\$42,173	\$43,420	\$44,742	\$46,064	\$47,460	\$48,882	\$50,353	\$25.10	\$25.85	\$26.63	\$27.43	\$28.25	\$29.10	\$29.97	\$25.10	\$25.85	\$26.63	\$27.43	\$28.25	\$29.10	\$29.97
16	\$41,144	\$42,361	\$43,651	\$44,940	\$46,303	\$47,690	\$49,125	\$24.49	\$25.22	\$25.98	\$26.76	\$27.56	\$28.39	\$29.24	\$24.49	\$25.22	\$25.98	\$26.76	\$27.56	\$28.39	\$29.24
15	\$40,141	\$41,328	\$42,586	\$43,844	\$45,173	\$46,526	\$47,927	\$23.89	\$24.61	\$25.34	\$26.10	\$26.89	\$27.69	\$28.53	\$23.89	\$24.61	\$25.34	\$26.10	\$26.89	\$27.69	\$28.53
14	\$39,162	\$40,320	\$41,547	\$42,775	\$44,072	\$45,392	\$46,758	\$23.31	\$24.01	\$24.73	\$25.47	\$26.23	\$27.02	\$27.83	\$23.31	\$24.01	\$24.73	\$25.47	\$26.23	\$27.02	\$27.83
13	\$38,207	\$39,336	\$40,534	\$41,731	\$42,997	\$44,284	\$45,618	\$22.74	\$23.42	\$24.12	\$24.85	\$25.59	\$26.36	\$27.15	\$22.74	\$23.42	\$24.12	\$24.85	\$25.59	\$26.36	\$27.15
12	\$37,275	\$38,377	\$39,545	\$40,714	\$41,948	\$43,204	\$44,505	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97	\$25.72	\$26.49	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97	\$25.72	\$26.49
11	\$36,366	\$37,441	\$38,581	\$39,721	\$40,925	\$42,151	\$43,419	\$21.64	\$22.29	\$22.96	\$23.65	\$24.36	\$25.09	\$25.84	\$21.64	\$22.29	\$22.96	\$23.65	\$24.36	\$25.09	\$25.84
10	\$35,479	\$36,528	\$37,640	\$38,752	\$39,927	\$41,123	\$42,360	\$21.11	\$21.75	\$22.40	\$23.07	\$23.76	\$24.48	\$25.21	\$21.11	\$21.75	\$22.40	\$23.07	\$23.76	\$24.48	\$25.21
9	\$34,613	\$35,637	\$36,722	\$37,807	\$38,953	\$40,120	\$41,327	\$20.60	\$21.22	\$21.85	\$22.51	\$23.19	\$23.88	\$24.60	\$20.60	\$21.22	\$21.85	\$22.51	\$23.19	\$23.88	\$24.60
8	\$33,769	\$34,768	\$35,826	\$36,884	\$38,003	\$39,141	\$40,319	\$20.10	\$20.70	\$21.32	\$21.96	\$22.62	\$23.30	\$24.00	\$20.10	\$20.70	\$21.32	\$21.96	\$22.62	\$23.30	\$24.00
7	\$32,945	\$33,920	\$34,952	\$35,985	\$37,076	\$38,186	\$39,336	\$19.61	\$20.20	\$20.80	\$21.43	\$22.07	\$22.73	\$23.41	\$19.61	\$20.20	\$20.80	\$21.43	\$22.07	\$22.73	\$23.41
6	\$32,142	\$33,092	\$34,100	\$35,107	\$36,172	\$37,255	\$38,376	\$19.13	\$19.70	\$20.29	\$20.90	\$21.53	\$22.18	\$22.84	\$19.13	\$19.70	\$20.29	\$20.90	\$21.53	\$22.18	\$22.84
5	\$31,358	\$32,285	\$33,268	\$34,251	\$35,289	\$36,346	\$37,440	\$18.66	\$19.22	\$19.80	\$20.39	\$21.00	\$21.63	\$22.28	\$18.66	\$19.22	\$19.80	\$20.39	\$21.00	\$21.63	\$22.28
4	\$30,593	\$31,498	\$32,457	\$33,415	\$34,429	\$35,460	\$36,527	\$18.21	\$18.75	\$19.32	\$19.90	\$20.49	\$21.11	\$21.74	\$18.21	\$18.75	\$19.32	\$19.90	\$20.49	\$21.11	\$21.74
3	\$29,847	\$30,730	\$31,665	\$32,600	\$33,589	\$34,595	\$35,636	\$17.76	\$18.30	\$18.84	\$19.41	\$19.99	\$20.59	\$21.21	\$17.76	\$18.30	\$18.84	\$19.41	\$19.99	\$20.59	\$21.21
2	\$29,119	\$29,980	\$30,893	\$31,805	\$32,770	\$33,751	\$34,767	\$17.33	\$17.85	\$18.39	\$18.94	\$19.50	\$20.09	\$20.69	\$17.33	\$17.85	\$18.39	\$18.94	\$19.50	\$20.09	\$20.69
1	\$28,409	\$29,249	\$30,139	\$31,030	\$31,970	\$32,928	\$33,919	\$16.91	\$17.41	\$17.94	\$18.47	\$19.03	\$19.60	\$20.19	\$16.91	\$17.41	\$17.94	\$18.47	\$19.03	\$19.60	\$20.19

2016 - 2017 NON-REPRESENTED CONFIDENTIAL, PROFESSIONAL AND MANAGEMENT EMPLOYEES SALARY SCHEDULE - 202 DAY EMPLOYEES

Grade	ANNUAL RATES							HOURLY RATES						
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
48	\$87,220	\$89,798	\$92,530	\$95,266	\$98,151	\$101,094	\$104,136	\$53.96	\$55.58	\$57.25	\$58.97	\$60.74	\$62.56	\$64.43
47	\$85,092	\$87,608	\$90,274	\$92,942	\$95,757	\$98,628	\$101,596	\$52.65	\$54.23	\$55.85	\$57.53	\$59.25	\$61.03	\$62.86
46	\$83,017	\$85,471	\$88,072	\$90,675	\$93,422	\$96,223	\$99,118	\$51.36	\$52.90	\$54.49	\$56.13	\$57.81	\$59.54	\$61.33
45	\$80,992	\$83,387	\$85,924	\$88,464	\$91,143	\$93,876	\$96,700	\$50.11	\$51.61	\$53.16	\$54.76	\$56.40	\$58.09	\$59.83
44	\$79,017	\$81,353	\$83,828	\$86,306	\$88,920	\$91,586	\$94,342	\$48.89	\$50.35	\$51.86	\$53.42	\$55.02	\$56.67	\$58.37
43	\$77,089	\$79,369	\$81,783	\$84,201	\$86,751	\$89,352	\$92,041	\$47.70	\$49.13	\$50.60	\$52.12	\$53.68	\$55.29	\$56.95
42	\$75,209	\$77,433	\$79,789	\$82,147	\$84,635	\$87,173	\$89,796	\$46.53	\$47.92	\$49.36	\$50.84	\$52.37	\$53.94	\$55.56
41	\$73,375	\$75,544	\$77,843	\$80,144	\$82,571	\$85,047	\$87,606	\$45.40	\$46.76	\$48.16	\$49.61	\$51.09	\$52.63	\$54.21
40	\$71,585	\$73,702	\$75,944	\$78,189	\$80,557	\$82,972	\$85,469	\$44.29	\$45.62	\$46.99	\$48.40	\$49.85	\$51.34	\$52.88
39	\$69,839	\$71,904	\$74,092	\$76,282	\$78,592	\$80,949	\$83,384	\$43.21	\$44.51	\$45.84	\$47.22	\$48.63	\$50.09	\$51.59
38	\$68,136	\$70,150	\$72,285	\$74,421	\$76,675	\$78,974	\$81,350	\$42.16	\$43.42	\$44.72	\$46.06	\$47.45	\$48.87	\$50.34
37	\$66,474	\$68,439	\$70,522	\$72,606	\$74,805	\$77,048	\$79,366	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11
36	\$64,853	\$66,770	\$68,802	\$70,835	\$72,981	\$75,169	\$77,431	\$40.12	\$41.33	\$42.57	\$43.84	\$45.16	\$46.52	\$47.91
35	\$63,271	\$65,142	\$67,124	\$69,108	\$71,201	\$73,336	\$75,542	\$39.15	\$40.32	\$41.53	\$42.78	\$44.06	\$45.38	\$46.74
34	\$61,728	\$63,553	\$65,486	\$67,422	\$69,464	\$71,547	\$73,700	\$38.19	\$39.34	\$40.52	\$41.73	\$42.98	\$44.27	\$45.60
33	\$60,222	\$62,003	\$63,889	\$65,778	\$67,770	\$69,802	\$71,902	\$37.26	\$38.38	\$39.53	\$40.71	\$41.94	\$43.19	\$44.49
32	\$58,753	\$60,490	\$62,331	\$64,173	\$66,117	\$68,099	\$70,148	\$36.35	\$37.44	\$38.56	\$39.72	\$40.91	\$42.14	\$43.40
31	\$57,320	\$59,015	\$60,811	\$62,608	\$64,504	\$66,438	\$68,437	\$35.46	\$36.53	\$37.62	\$38.75	\$39.92	\$41.11	\$42.35
30	\$55,922	\$57,576	\$59,327	\$61,081	\$62,931	\$64,818	\$66,768	\$34.60	\$35.64	\$36.71	\$37.81	\$38.94	\$40.11	\$41.31
29	\$54,558	\$56,171	\$57,880	\$59,591	\$61,396	\$63,237	\$65,140	\$33.76	\$34.77	\$35.81	\$36.89	\$37.99	\$39.13	\$40.31
28	\$53,228	\$54,801	\$56,469	\$58,138	\$59,899	\$61,695	\$63,551	\$32.93	\$33.92	\$34.94	\$35.99	\$37.07	\$38.18	\$39.32
27	\$51,929	\$53,465	\$55,091	\$56,720	\$58,438	\$60,190	\$62,001	\$32.13	\$33.09	\$34.09	\$35.11	\$36.16	\$37.25	\$38.36
26	\$50,663	\$52,161	\$53,748	\$55,337	\$57,012	\$58,722	\$60,489	\$31.35	\$32.29	\$33.25	\$34.25	\$35.28	\$36.34	\$37.43
25	\$49,427	\$50,889	\$52,437	\$53,987	\$55,622	\$57,290	\$59,013	\$30.58	\$31.50	\$32.44	\$33.42	\$34.42	\$35.45	\$36.51
24	\$48,222	\$49,647	\$51,158	\$52,670	\$54,265	\$55,892	\$57,574	\$29.83	\$30.73	\$31.65	\$32.60	\$33.58	\$34.59	\$35.62
23	\$47,045	\$48,436	\$49,910	\$51,385	\$52,942	\$54,529	\$56,170	\$29.11	\$29.98	\$30.88	\$31.81	\$32.76	\$33.74	\$34.76
22	\$45,898	\$47,255	\$48,693	\$50,132	\$51,651	\$53,199	\$54,800	\$28.40	\$29.25	\$30.13	\$31.03	\$31.96	\$32.92	\$33.91
21	\$44,778	\$46,102	\$47,505	\$48,909	\$50,391	\$51,902	\$53,463	\$27.70	\$28.54	\$29.39	\$30.27	\$31.18	\$32.12	\$33.08
20	\$43,686	\$44,978	\$46,346	\$47,717	\$49,162	\$50,636	\$52,159	\$27.03	\$27.84	\$28.67	\$29.54	\$30.42	\$31.33	\$32.27
19	\$42,621	\$43,881	\$45,216	\$46,553	\$47,963	\$49,401	\$50,887	\$26.37	\$27.16	\$27.98	\$28.81	\$29.68	\$30.57	\$31.49
18	\$41,581	\$42,811	\$44,113	\$45,417	\$46,793	\$48,196	\$49,646	\$25.73	\$26.50	\$27.29	\$28.11	\$28.96	\$29.82	\$30.72
17	\$40,567	\$41,767	\$43,037	\$44,310	\$45,652	\$47,020	\$48,435	\$25.10	\$25.85	\$26.63	\$27.43	\$28.25	\$29.10	\$29.97
16	\$39,578	\$40,748	\$41,988	\$43,229	\$44,538	\$45,873	\$47,254	\$24.49	\$25.22	\$25.98	\$26.76	\$27.56	\$28.39	\$29.24
15	\$38,612	\$39,754	\$40,964	\$42,174	\$43,452	\$44,755	\$46,101	\$23.89	\$24.61	\$25.34	\$26.10	\$26.89	\$27.69	\$28.53
14	\$37,671	\$38,784	\$39,964	\$41,146	\$42,392	\$43,663	\$44,977	\$23.31	\$24.01	\$24.73	\$25.47	\$26.23	\$27.02	\$27.83
13	\$36,752	\$37,838	\$38,990	\$40,142	\$41,358	\$42,598	\$43,880	\$22.74	\$23.42	\$24.12	\$24.85	\$25.59	\$26.36	\$27.15
12	\$35,855	\$36,916	\$38,039	\$39,163	\$40,349	\$41,559	\$42,809	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97	\$25.72	\$26.49
11	\$34,981	\$36,015	\$37,111	\$38,208	\$39,365	\$40,545	\$41,765	\$21.64	\$22.29	\$22.96	\$23.65	\$24.36	\$25.09	\$25.84
10	\$34,128	\$35,137	\$36,206	\$37,276	\$38,405	\$39,556	\$40,747	\$21.11	\$21.75	\$22.40	\$23.07	\$23.76	\$24.48	\$25.21
9	\$33,295	\$34,280	\$35,323	\$36,367	\$37,468	\$38,592	\$39,753	\$20.60	\$21.22	\$21.85	\$22.51	\$23.19	\$23.88	\$24.60
8	\$32,483	\$33,444	\$34,461	\$35,480	\$36,554	\$37,650	\$38,783	\$20.10	\$20.70	\$21.32	\$21.96	\$22.62	\$23.30	\$24.00
7	\$31,691	\$32,628	\$33,621	\$34,615	\$35,663	\$36,732	\$37,837	\$19.61	\$20.20	\$20.80	\$21.43	\$22.07	\$22.73	\$23.41
6	\$30,918	\$31,832	\$32,801	\$33,770	\$34,793	\$35,836	\$36,914	\$19.13	\$19.70	\$20.29	\$20.90	\$21.53	\$22.18	\$22.84
5	\$30,164	\$31,056	\$32,001	\$32,947	\$33,944	\$34,962	\$36,014	\$18.66	\$19.22	\$19.80	\$20.39	\$21.00	\$21.63	\$22.28
4	\$29,428	\$30,298	\$31,220	\$32,143	\$33,117	\$34,109	\$35,136	\$18.21	\$18.75	\$19.32	\$19.90	\$20.49	\$21.11	\$21.74
3	\$28,710	\$29,559	\$30,459	\$31,359	\$32,309	\$33,277	\$34,279	\$17.76	\$18.30	\$18.84	\$19.41	\$19.99	\$20.59	\$21.21
2	\$28,010	\$28,838	\$29,716	\$30,594	\$31,521	\$32,466	\$33,443	\$17.33	\$17.85	\$18.39	\$18.94	\$19.50	\$20.09	\$20.69
1	\$27,327	\$28,135	\$28,991	\$29,848	\$30,752	\$31,674	\$32,627	\$16.91	\$17.41	\$17.94	\$18.47	\$19.03	\$19.60	\$20.19

2016 - 2017 NON-REPRESENTED CONFIDENTIAL, PROFESSIONAL AND MANAGEMENT EMPLOYEES SALARY SCHEDULE - 192 DAY EMPLOYEES

Grade	ANNUAL RATES							HOURLY RATES						
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
48	\$82,887	\$85,373	\$87,935	\$90,573	\$93,290	\$96,088	\$98,971	\$53.96	\$55.58	\$57.25	\$58.97	\$60.74	\$62.56	\$64.43
47	\$80,865	\$83,291	\$85,790	\$88,363	\$91,014	\$93,745	\$96,557	\$52.65	\$54.23	\$55.85	\$57.53	\$59.25	\$61.03	\$62.86
46	\$78,893	\$81,260	\$83,697	\$86,208	\$88,795	\$91,458	\$94,202	\$51.36	\$52.90	\$54.49	\$56.13	\$57.81	\$59.54	\$61.33
45	\$76,969	\$79,278	\$81,656	\$84,106	\$86,629	\$89,228	\$91,904	\$50.11	\$51.61	\$53.16	\$54.76	\$56.40	\$58.09	\$59.83
44	\$75,091	\$77,344	\$79,664	\$82,054	\$84,516	\$87,051	\$89,663	\$48.89	\$50.35	\$51.86	\$53.42	\$55.02	\$56.67	\$58.37
43	\$73,260	\$75,458	\$77,721	\$80,053	\$82,455	\$84,928	\$87,476	\$47.70	\$49.12	\$50.60	\$52.12	\$53.68	\$55.29	\$56.95
42	\$71,473	\$73,617	\$75,826	\$78,100	\$80,443	\$82,857	\$85,342	\$46.53	\$47.92	\$49.36	\$50.84	\$52.37	\$53.94	\$55.56
41	\$69,730	\$71,822	\$73,976	\$76,196	\$78,481	\$80,836	\$83,261	\$45.40	\$46.76	\$48.16	\$49.61	\$51.09	\$52.63	\$54.21
40	\$68,029	\$70,070	\$72,172	\$74,337	\$76,567	\$78,864	\$81,230	\$44.29	\$45.62	\$46.99	\$48.40	\$49.85	\$51.34	\$52.88
39	\$66,370	\$68,361	\$70,412	\$72,524	\$74,700	\$76,941	\$79,249	\$43.21	\$44.51	\$45.84	\$47.22	\$48.63	\$50.09	\$51.59
38	\$64,751	\$66,694	\$68,694	\$70,755	\$72,878	\$75,064	\$77,316	\$42.16	\$43.42	\$44.72	\$46.06	\$47.45	\$48.87	\$50.34
37	\$63,172	\$65,067	\$67,019	\$69,029	\$71,100	\$73,233	\$75,430	\$41.13	\$42.36	\$43.63	\$44.94	\$46.29	\$47.68	\$49.11
36	\$61,631	\$63,480	\$65,384	\$67,346	\$69,366	\$71,447	\$73,591	\$40.12	\$41.33	\$42.57	\$43.84	\$45.16	\$46.52	\$47.91
35	\$60,128	\$61,932	\$63,790	\$65,703	\$67,674	\$69,705	\$71,796	\$39.15	\$40.32	\$41.53	\$42.78	\$44.06	\$45.38	\$46.74
34	\$58,661	\$60,421	\$62,234	\$64,101	\$66,024	\$68,004	\$70,045	\$38.19	\$39.34	\$40.52	\$41.73	\$42.98	\$44.27	\$45.60
33	\$57,230	\$58,947	\$60,716	\$62,537	\$64,413	\$66,346	\$68,336	\$37.26	\$38.38	\$39.53	\$40.71	\$41.94	\$43.19	\$44.49
32	\$55,835	\$57,510	\$59,235	\$61,012	\$62,842	\$64,728	\$66,669	\$36.35	\$37.44	\$38.56	\$39.72	\$40.91	\$42.14	\$43.40
31	\$54,473	\$56,107	\$57,790	\$59,524	\$61,310	\$63,149	\$65,043	\$35.46	\$36.53	\$37.62	\$38.75	\$39.92	\$41.11	\$42.35
30	\$53,144	\$54,738	\$56,381	\$58,072	\$59,814	\$61,609	\$63,457	\$34.60	\$35.64	\$36.71	\$37.81	\$38.94	\$40.11	\$41.31
29	\$51,848	\$53,403	\$55,005	\$56,656	\$58,355	\$60,106	\$61,909	\$33.76	\$34.77	\$35.81	\$36.89	\$37.99	\$39.13	\$40.31
28	\$50,583	\$52,101	\$53,664	\$55,274	\$56,932	\$58,640	\$60,399	\$32.93	\$33.92	\$34.94	\$35.99	\$37.07	\$38.18	\$39.32
27	\$49,350	\$50,830	\$52,355	\$53,926	\$55,543	\$57,210	\$58,926	\$32.13	\$33.09	\$34.09	\$35.11	\$36.16	\$37.25	\$38.36
26	\$48,146	\$49,590	\$51,078	\$52,610	\$54,189	\$55,814	\$57,489	\$31.35	\$32.29	\$33.25	\$34.25	\$35.28	\$36.34	\$37.43
25	\$46,972	\$48,381	\$49,832	\$51,327	\$52,867	\$54,453	\$56,087	\$30.58	\$31.50	\$32.44	\$33.42	\$34.42	\$35.45	\$36.51
24	\$45,826	\$47,201	\$48,617	\$50,075	\$51,578	\$53,125	\$54,719	\$29.83	\$30.73	\$31.65	\$32.60	\$33.58	\$34.59	\$35.62
23	\$44,708	\$46,050	\$47,431	\$48,854	\$50,320	\$51,829	\$53,384	\$29.11	\$29.98	\$30.88	\$31.81	\$32.76	\$33.74	\$34.76
22	\$43,618	\$44,926	\$46,274	\$47,662	\$49,092	\$50,565	\$52,082	\$28.40	\$29.25	\$30.13	\$31.03	\$31.96	\$32.92	\$33.91
21	\$42,554	\$43,831	\$45,146	\$46,500	\$47,895	\$49,332	\$50,812	\$27.70	\$28.54	\$29.39	\$30.27	\$31.18	\$32.12	\$33.08
20	\$41,516	\$42,762	\$44,044	\$45,366	\$46,727	\$48,129	\$49,572	\$27.03	\$27.84	\$28.67	\$29.54	\$30.42	\$31.33	\$32.27
19	\$40,504	\$41,719	\$42,970	\$44,259	\$45,587	\$46,955	\$48,363	\$26.37	\$27.16	\$27.98	\$28.81	\$29.68	\$30.57	\$31.49
18	\$39,516	\$40,701	\$41,922	\$43,180	\$44,475	\$45,809	\$47,184	\$25.73	\$26.50	\$27.29	\$28.11	\$28.96	\$29.82	\$30.72
17	\$38,552	\$39,708	\$40,900	\$42,127	\$43,390	\$44,692	\$46,033	\$25.10	\$25.85	\$26.63	\$27.43	\$28.25	\$29.10	\$29.97
16	\$37,612	\$38,740	\$39,902	\$41,099	\$42,332	\$43,602	\$44,910	\$24.49	\$25.22	\$25.98	\$26.76	\$27.56	\$28.39	\$29.24
15	\$36,694	\$37,795	\$38,929	\$40,097	\$41,300	\$42,539	\$43,815	\$23.89	\$24.61	\$25.34	\$26.10	\$26.89	\$27.69	\$28.53
14	\$35,799	\$36,873	\$37,979	\$39,119	\$40,292	\$41,501	\$42,746	\$23.31	\$24.01	\$24.73	\$25.47	\$26.23	\$27.02	\$27.83
13	\$34,926	\$35,974	\$37,053	\$38,165	\$39,310	\$40,489	\$41,704	\$22.74	\$23.42	\$24.12	\$24.85	\$25.59	\$26.36	\$27.15
12	\$34,074	\$35,096	\$36,149	\$37,234	\$38,351	\$39,501	\$40,686	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97	\$25.72	\$26.49
11	\$33,243	\$34,240	\$35,268	\$36,326	\$37,415	\$38,538	\$39,694	\$21.64	\$22.29	\$22.96	\$23.65	\$24.36	\$25.09	\$25.84
10	\$32,432	\$33,405	\$34,407	\$35,440	\$36,503	\$37,598	\$38,726	\$21.11	\$21.75	\$22.40	\$23.07	\$23.76	\$24.48	\$25.21
9	\$31,641	\$32,591	\$33,568	\$34,575	\$35,613	\$36,681	\$37,781	\$20.60	\$21.22	\$21.85	\$22.51	\$23.19	\$23.88	\$24.60
8	\$30,870	\$31,796	\$32,750	\$33,732	\$34,744	\$35,786	\$36,860	\$20.10	\$20.70	\$21.32	\$21.96	\$22.62	\$23.30	\$24.00
7	\$30,117	\$31,020	\$31,951	\$32,909	\$33,897	\$34,913	\$35,961	\$19.61	\$20.20	\$20.80	\$21.43	\$22.07	\$22.73	\$23.41
6	\$29,382	\$30,264	\$31,171	\$32,107	\$33,070	\$34,062	\$35,084	\$19.13	\$19.70	\$20.29	\$20.90	\$21.53	\$22.18	\$22.84
5	\$28,665	\$29,525	\$30,411	\$31,324	\$32,263	\$33,231	\$34,228	\$18.66	\$19.22	\$19.80	\$20.39	\$21.00	\$21.63	\$22.28
4	\$27,966	\$28,805	\$29,669	\$30,560	\$31,476	\$32,421	\$33,393	\$18.21	\$18.75	\$19.32	\$19.90	\$20.49	\$21.11	\$21.74
3	\$27,284	\$28,103	\$28,946	\$29,814	\$30,709	\$31,630	\$32,579	\$17.76	\$18.30	\$18.84	\$19.41	\$19.99	\$20.59	\$21.21
2	\$26,619	\$27,417	\$28,240	\$29,087	\$29,960	\$30,858	\$31,784	\$17.33	\$17.85	\$18.39	\$18.94	\$19.50	\$20.09	\$20.69
1	\$25,969	\$26,749	\$27,551	\$28,378	\$29,229	\$30,106	\$31,009	\$16.91	\$17.41	\$17.94	\$18.47	\$19.03	\$19.60	\$20.19
Grade	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7

May 23, 2017

RESOLUTION No. 5462

Budget Committee Approval of the FY 2017/18 Budget and
Imposition of Property Taxes

RECITALS

- A. Oregon Local Budget Law, Oregon Revised Statute (ORS) 294.426, requires the Budget Committee of Portland Public Schools (District) to hold one or more meetings to receive the budget message and the budget document; and to provide members of the public with an opportunity to ask questions about and comment upon the budget document.
- B. On April 4, 2017, the Budget Committee received the Superintendent's budget message and Proposed Budget document for fiscal year 2017/18.
- C. On April 11, April 25, and May 9, 2017, the Budget Committee held advertised public hearings to discuss and receive public comment on the Proposed Budget.
- D. Oregon Local Budget Law, ORS 294.431, requires submission of the budget document to the Tax Supervising Conservation Commission (TSCC) by May 15 of each year. ORS 294.431 allows taxing jurisdictions to request an extension of the submission date.
- E. The District requested, and the TSCC authorized, extending the submission date to no later than May 23, 2017.
- F. The Board of Education (Board) appointed a Community Budget Review Committee (CBRC) to review the Proposed Budget and current year expenditures of the existing Local Option Levy. The CBRC acts in an advisory capacity to the Board.
- G. On April 25, 2017, the Budget Committee received testimony and a report on the current year Local Option Levy expenditures and testimony and recommendations from the CBRC.
- H. Oregon Local Budget Law, ORS 294.428 requires that each legal jurisdiction's Budget Committee approve a budget and specify the *ad valorem* property tax amount or rate for all funds.
- I. It is noted that \$0.5038 per \$1,000 of assessed value of the Permanent Rate Tax Levy, (commonly known as the "Gap Tax") and the entirety of the Local Option Tax Rate Levy are excluded from State School Fund calculations.
- J. ORS 457.010(4)(a)(D) provides the opportunity for a school district to be excluded from urban renewal division of tax calculations with a statutory rate limit on July 1, 2003, that is greater than \$4.50 per \$1,000 of assessed value. To the extent that the rate limit was increased under section 11 (5)(d), Article XI of the Oregon Constitution, property tax revenue from said increase is excluded from local revenues. The District will notify the county assessors of the rate to be excluded for the current fiscal year not later than July 15.
- K. Portland Public Schools has a statutory rate limit that is in excess of the \$4.50 limitation that includes an increase under section 11 (5)(d), Article XI of the Oregon Constitution.

May 23, 2017

RESOLUTION

1. The Budget Committee commends the superintendent for developing a budget that is responsive to the priorities affirmed by the board this year.
2. The Budget Committee approves the budget as summarized in Attachment "A".
4. The Budget Committee approves the budget for the fiscal year 2017/18 in the total amount of \$1,587,755,079.
5. The Budget Committee resolves that the District imposes the taxes provided for in the approved budget:
 - a. At the rate of \$5.2781 per \$1,000 of assessed value for operations;
 - b. At the rate of \$1.9900 per \$1,000 of assessed value for local option tax for operations;
 - c. In the amount of \$124,300,000 for exempt bonds.

And that these taxes are hereby imposed and categorized for tax year 2017/18 upon the assessed value of all taxable property within the district.

Taxes are hereby imposed and categorized as for tax year 2017/18 upon the taxable assessed value of all taxable property in the District, as follows:

	Education Limitation	Excluded from Limitation
Permanent Rate Tax Levy	\$5.2781/\$1,000 of assessed valuation	
Local Option Rate Tax Levy	\$1.9900/\$1,000 of assessed valuation	
Bonded Debt Levy		\$124,300,000

6. The Budget Committee further resolves that \$0.5038 per \$1,000 of taxable assessed value is excluded from division of tax calculations, as the Permanent Rate Tax Levy attributable to the increase provided in section 11 (5)(d), Article XI of the Oregon Constitution (such increase is a result of the expiring Gap Tax Levy).
7. The Budget Committee directs submittal of this approved budget to the TSCC by May 23, 2017 in accordance with ORS 294.431, under the extension as granted by the TSCC.

R. Dutcher

May 23, 2017

**ATTACHMENT "A" TO RESOLUTION NO. 5462
2017/18 Approved Budget**

Schedule of Appropriations and Other Balances

Fund	Appropriations						Contingency	Ending Fund Balance	Fund Total
	Instruction	Support Services	Enterprise & Community Services	Facilities Acquisition & Construction	Debt Service	Transfers Out			
Fund 101	\$ 336,304,344	\$ 249,672,359	\$ 1,880,476	\$ -	\$ -	\$ 5,915,375	\$ 23,514,287	\$ -	\$ 617,286,841
Fund 201	9,000,000	-	-	-	-	-	-	4,095,969	13,095,969
Fund 202	-	-	20,382,388	-	-	-	-	1,707,452	22,089,840
Fund 205	51,296,668	29,320,656	2,879,574	-	-	-	-	-	83,496,898
Fund 225	-	-	-	-	-	-	-	17,070,884	17,070,884
Fund 299	12,394,722	3,324,818	183,602	-	-	749,881	-	-	16,653,023
Fund 307	-	-	-	-	2,708,168	-	-	-	2,708,168
Fund 308	-	-	-	-	46,874,326	-	-	3,980	46,878,306
Fund 320	-	-	-	-	1,859,707	-	-	625,000	2,484,707
Fund 350	-	-	-	-	116,238,631	-	-	2,288,317	118,526,948
Fund 404	-	-	-	22,904,981	-	625,000	-	-	23,529,981
Fund 407	-	1,319,500	-	-	-	-	-	-	1,319,500
Fund 420	-	2,700,000	-	300,000	-	-	-	-	3,000,000
Fund 435	-	-	-	2,694,273	-	-	-	-	2,694,273
Fund 438	-	4,750	-	2,997,937	-	-	-	-	3,002,687
Fund 445	-	-	-	4,248,699	-	-	-	-	4,248,699
Fund 450	-	786,266	-	183,094,895	-	-	412,397,494	-	596,278,655
Fund 470	-	-	-	4,263,800	-	-	-	-	4,263,800
Fund 601	-	3,783,702	-	-	-	-	5,342,198	-	9,125,900
Total	\$ 408,995,734	\$ 290,912,051	\$ 25,326,040	\$ 220,504,585	\$ 167,680,832	\$ 7,290,256	\$ 441,253,979	\$ 25,791,602	\$ 1,587,755,079

RESOLUTION No. 5467**Impose Taxes and Adoption of the FY 2017/18 Budget for School District No. 1J,
Multnomah County, Oregon****RECITALS**

- A. Oregon Local Budget Law, Oregon Revised Statute (ORS) 294.428, requires each legal jurisdiction's Budget Committee approve a budget and specify the *ad valorem* property tax rate for all funds.
- B. The Board of Education (Board) appointed a Community Budget Review Committee (CBRC) to review the Proposed Budget and current year expenditures of the existing Local Option Levy. The CBRC acts in an advisory capacity to the Board.
- C. On April 25, 2017, the Budget Committee received testimony and a report on the current year Local Option Levy expenditures and testimony and recommendations from the CBRC.
- D. On May 23, 2017, by way of Resolution No. 5462, and under the provisions of Oregon Local Budget Law (ORS Chapter 291), the Budget Committee for School District No. 1J, Multnomah County, Oregon ("District"), approved the FY 2017/18 budget and imposed taxes.
- E. Oregon Local Budget Law, ORS 294.431, requires submission of the budget document to the Tax Supervising Conservation Commission (TSCC) by May 15 of each year. ORS 294.431 allows taxing jurisdictions to request an extension of the submission date. Portland Public Schools ("PPS") applied for, and was granted an extension to this deadline, and submitted the PPS budget to TSCC as required.
- F. The TSCC held a public hearing on the Approved Budget on June 13, 2017.
- G. ORS 457.010(4)(a)(D) provides the opportunity for a school district to be excluded from urban renewal division of tax calculations with a statutory rate limit on July 1, 2003, that is greater than \$4.50 per \$1,000 of assessed value. To the extent that the rate limit was increased under section 11 (5)(d), Article XI of the Oregon Constitution, property tax revenue from said increase is excluded from local revenues. The District will notify the county assessors of the rate to be excluded for the current fiscal year not later than July 15.
- H. Portland Public Schools has a statutory rate limit that is in excess of the \$4.50 limitation that includes an increase under section 11 (5)(d), Article XI of the Oregon Constitution.

RESOLUTION

- 1. The District's Board of Education hereby adopts the budget for the fiscal year 2017/18, as summarized in Attachment "A", in the total amount of \$1,587,755,079.
- 2. The Board appropriates for the fiscal year beginning July 1, 2017, the amounts summarized by program in Attachment A to this resolution and as detailed in the budget book, Adopted Budget, for the fiscal year 2017/18, School District 1J, Multnomah County, Oregon.

3. The Board resolves that the District hereby imposes the taxes provided for in the adopted budget:
 - a. At the rate of \$5.2781 per \$1,000 of assessed value for operations;
 - b. At the rate of \$1.9900 per \$1,000 of assessed value for local option tax for operations;
 - c. In the amount of \$124,300,000 for exempt bonds.

And that these taxes are hereby imposed and categorized for tax year 2017/18 upon the assessed value of all taxable property within the district.

4. Taxes are hereby imposed and categorized as for tax year 2017/18 upon the taxable assessed value of all taxable property in the District, as follows:

	<u>Education Limitation</u>	<u>Excluded from Limitation</u>
Permanent Rate Tax Levy	\$5.2781/\$1,000 of assessed valuation	
Local Option Rate Tax Levy	\$1.9900/\$1,000 of assessed valuation	
Bonded Debt Levy		\$124,300,000

5. The Budget Committee further resolves that \$0.5038 per \$1,000 of taxable assessed value is excluded from division of tax calculations, as the Permanent Rate Tax Levy attributable to the increase provided in section 11 (5)(d), Article XI of the Oregon Constitution (such increase is a result of the expiring Gap Tax Levy). The District will notify the county assessors that for the 2017/18 fiscal year \$0.5038 of the District's permanent tax rate ley is to be excluded from urban division of tax calculations under the provisions of ORS 457.010(4)(a)(D).

R. Dutcher

Fund	Appropriations						Contingency	Ending Fund Balance	Fund Total
	Instruction	Support Services	Enterprise & Community Services	Facilities Acquisition & Construction	Debt Service	Transfers Out			
Fund 101	\$ 334,250,614	\$ 251,720,466	\$ 1,886,099	\$ -	\$ -	\$ 5,915,375	\$ 23,514,287	\$ -	\$ 617,286,841
Fund 201	9,000,000	-	-	-	-	-	-	4,095,969	13,095,969
Fund 202	-	-	20,382,388	-	-	-	-	1,707,452	22,089,840
Fund 205	51,296,668	29,320,656	2,879,574	-	-	-	-	-	83,496,898
Fund 225	-	-	-	-	-	-	-	17,070,884	17,070,884
Fund 299	12,394,722	3,324,818	183,602	-	-	749,881	-	-	16,653,023
Fund 307	-	-	-	-	2,708,168	-	-	-	2,708,168
Fund 308	-	-	-	-	46,874,326	-	-	3,980	46,878,306
Fund 320	-	-	-	-	1,859,707	-	-	625,000	2,484,707
Fund 350	-	-	-	-	116,238,631	-	-	2,288,317	118,526,948
Fund 404	-	-	-	22,904,981	-	625,000	-	-	23,529,981
Fund 407	-	1,319,500	-	-	-	-	-	-	1,319,500
Fund 420	-	2,700,000	-	300,000	-	-	-	-	3,000,000
Fund 435	-	-	-	2,694,273	-	-	-	-	2,694,273
Fund 438	-	4,750	-	2,997,937	-	-	-	-	3,002,687
Fund 445	-	-	-	4,248,699	-	-	-	-	4,248,699
Fund 450	-	786,266	-	183,094,895	-	-	412,397,494	-	596,278,655
Fund 470	-	-	-	4,263,800	-	-	-	-	4,263,800
Fund 601	-	3,783,702	-	-	-	-	5,342,198	-	9,125,900
Total	\$ 406,942,004	\$ 292,960,158	\$ 25,331,663	\$ 220,504,585	\$ 167,680,832	\$ 7,290,256	\$ 441,253,979	\$ 25,791,602	\$ 1,587,755,079

Notice of Budget Committee Meeting



The Oregonian

LEGAL AFFIDAVIT

AD#: 0008105418

State of Oregon,) ss
County of Multnomah)

Sarah Cronin being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):

The Oregonian 03/26, 03/29/2017

Sarah Cronin
Principal Clerk of the Publisher

Sworn to and subscribed before me this 30th day of March 2017

Lynda Marie Lassise
Notary Public



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 4th day of April at 6:00 p.m. 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, 2017 through June 30, 2018. No public comment on the Proposed Budget will be heard at this meeting. Additional meetings with the Budget Committee to receive public testimony will be held on the following dates:

- April 11 at 6:00 p.m. - Madson High - 2735 NE 82nd Avenue
- April 25 at 5:00 p.m. - BESC - 501 North Dixon Street
- May 9 at 5:00 p.m. - BESC - 501 North Dixon Street

A copy of the proposed budget may be inspected or obtained beginning April 5 in the Budget Office at the BESC during business hours of 8:00 a.m. through 5:00 p.m. and on the District website:
<http://www.pps.net/Domain/214>

Notice of TSCC Hearing



The Oregonian
LEGAL AFFIDAVIT

AD#: 0008208347

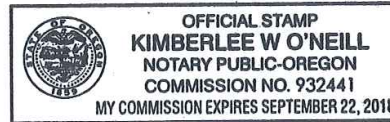
State of Oregon,) ss
 County of Multnomah)

Justin Eubanks being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):

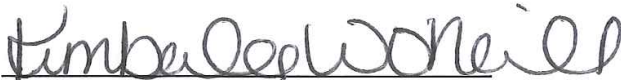
The Oregonian 06/07/2017



 Principal Clerk of the Publisher



Sworn to and subscribed before me this 8th day of June 2017



 Notary Public

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

A public hearing will be held by the Tax Supervising and Conservation Commission on the budget approved by the Budget Committee for Portland Public School District 1J, Multnomah County, Oregon for the fiscal year July 1, 2017 through June 30, 2018. The hearing will be held in the Board Auditorium at the Blanchard Education Service Center (BESC), 501 North Dixon Street, Portland, Oregon, on the 13th day of June at 5:00 PM. The purpose of the hearing is to discuss the budget with interested persons prior to adoption by the Budget Committee. A copy of the budget may be inspected or obtained from the Budget Office at the BESC during business hours of 8:00 AM through 5:00 PM, Monday-Friday. The budget is also on the District's website: <http://www.pps.net/Domain/214>

Summary of Budget Requirements as Approved

General Fund	101	\$ 617,286,841
Special Revenue Fund	201, 202, 205, 225, 299	\$ 152,406,614
Debt Service Fund	307, 308, 320, 350	\$ 170,598,129
Capital Project Fund	404, 407, 420, 435, 438	
	445, 450, 470	\$ 638,337,595
Internal Service Fund	601	\$ 9,125,900
All Funds		\$ 1,587,755,079

Ad Valorem Tax	2016/17	2017/18	Change
	Tax Rate per \$1,000 Assessed Value		
Permanent Tax Rate	\$ 5.2781	\$ 5.2781	\$ 0.0000
Local Option Levy	\$ 1.9900	\$ 1.9900	\$ 0.0000
Tax Amount Excluded from Limitation			
Bonded Debt Levy	\$ 50,778,368	\$ 124,300,000	\$ 73,521,632

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2017-2018

To assessor of Multnomah County

Check here if this is an amended form.

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

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

District name

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

County Name

501 North Dixon Street

Portland

OR

97227

Mailing Address of District

City

State

ZIP Code

Date Submitted

Ryan Dutcher

Interim CFO

(503) 906-3011

r.dutcher@pps.net

Contact person

Title

Daytime telephone number

Contact person e-mail address

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

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits		
	Rate —or— Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1	\$5.2781	Excluded from Measure 5 Limits	
2. Local option operating tax2	\$1.9900	Dollar Amount of Bond Levy	
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001.....4b		124,300,000.00	
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c		124,300,000.00	

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	
6. Election date when your new district received voter approval for your permanent rate limit6	
7. Estimated permanent rate limit for newly merged/consolidated district.....7	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters
Operating	November 4, 2014	2015 / 2016	2019 / 2020	\$1.9900

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



2017/18 Budget Preparation

Department of Finance

Yousef Awwad, Deputy Chief Executive Officer
Ryan Dutcher, Interim Chief Financial Officer
Lori Baker, Deputy Chief Financial Officer

Budget Office

Angel Almendarez, Senior Analyst
Junho Chang, Senior Analyst
Ryan Lee, Senior Analyst
David Stone, Fiscal Services Associate
Zach Worthen, Senior Analyst

System Planning & Performance - Analytics

Laura Parker, Senior Director
Shawn Helm, Principal Analyst
William Kearney, Data Analyst

Office of School Performance

Daniel Cogan, TOSA

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501 North Dixon Street
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