



Annual Budget

For the fiscal year 2014/15
School District No. 1J, Multnomah County, Oregon
June 23, 2014

Cover Illustration:

“Sunset Over the Hills” by Kali Rennaker, 8th Grade at Laurelhurst School

Mrs. Hanne Duncan, Teacher

Mrs. Karen Pinder, Principal

Statement by the artist:

“When making any kind of art it’s always important to put your thoughts into it.”



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Board of Education Policy 1.80.020-P



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March 31, 2014

To the Portland School Board:

Tonight, I am presenting my seventh budget message as Superintendent of Portland Public Schools. I am proposing a \$534 million general fund budget for Portland Public Schools for the 2014/15 school year. This proposal represents a significant reinvestment in Portland's schools and is my first budget message where we are able to strategically invest without simultaneously cutting programs. This is a significant turning point, and it is also a moment to acknowledge the tremendous work that has been done even in the leanest of times.

Despite cutting tens of millions of dollars over the last five years, our graduation rate has gone up by 14 percentage points in four years, and we are continuing to narrow the achievement gap for our students of color.

Portland Public Schools has laid an equity foundation that is changing the culture in our district and transforming how we serve all communities across the city of Portland. In 2011, the Board unanimously passed a transformational Racial Educational Equity Policy that committed our entire organization to providing instruction with the rigor, cultural relevance, and relationships that ignite the potential of each and every student. We have changed the way we do business through our Equity in Public Purchasing and Contracting Policy and the way we employ, recruit and retain a diverse workforce through our Affirmative Action Policy. These policies and our important work through Courageous Conversations about Race are improving outcomes for all students across our district.

In November of 2012, the Portland voters passed a \$482 million school capital improvement bond, with 67% of voters supporting this eight-year program that we hope will be the first step in modernizing all of our schools over the next 30 years. In the summer of 2013, we completed work at six schools that included new roofs, improved accessibility, seismic strengthening, and upgraded science labs. Similar work will take place at another 12 schools this summer. Planning for the full modernization of the historic Franklin and Roosevelt high schools and the replacement of Faubion PK-8, in partnership with Concordia University, is moving forward on schedule, with Grant high school soon to follow. These full school modernizations are the centerpiece of a comprehensive program to bring our school facilities into the 21st century over the next 30 years.

Just last month, the Board ratified a new contract with the Portland Association of Teachers that was the most significant rewrite of the contract in the last 30 years. This contract positions PPS to be a great urban school district for teachers to work for. It adds teachers to schools, adds additional school days, raises teacher pay and maintains strong benefits. It helps PPS keep and hire the best educators for our schools, and puts teachers in the best position to be successful in their classrooms. I am proud of the hard work of both the PPS and PAT bargaining teams that allowed us to reach a negotiated settlement that benefits students and avoided a strike. It also creates a foundation for PPS and PAT to work collaboratively to continue to improve our school district.

Finally, despite the worst recession our state and nation have faced in nearly a century, PPS has worked hard to maintain financial stability. We have prioritized our dollars and made many sacrifices so that we did not have to cut short our school year for students. Our voters have approved a local option levy that added hundreds of K-12 teachers, and a city tax that put art teachers in our K-5 and K-8 schools. In 2012, the district established a sustainable funding strategy to pay for the life-cycle replacement of major building systems for newly modernized or renovated buildings in the future. A decade after initiating the Great Fields Program with numerous partners including the City, Portland Parks and Recreation, Nike and numerous community groups, we will finally be completing the installation of tracks and turf fields at every high school in PPS.

The future is bright, and we have much to be thankful for in PPS. We truly would not be in this position without our community. I want to thank our city, our families, our teachers and principals, our partners and our district staff who have stepped up over and over again to support our schools and our students. I am extremely proud of the work we have done over the last 7 years. These are historic and truly hopeful times at Portland Public Schools.

Looking forward there are many signs of hope for what is ahead for PPS. Thanks to an improving economy and strong leadership from the Governor and Legislature we are seeing increased funding from the state school fund, and the improving economy is boosting our local option revenue. Thanks to Portland voters, we are updating, rebuilding and modernizing our schools. Our city is growing and we continue to have over 80% of school-aged students attending our public schools. Our student enrollment increased this year for the fifth consecutive year to over 48,000 students and we are anticipating more growth in the next several years. Finally, we have fantastic parents, community members, and partners who continue to support us and engage in the work that we are doing at PPS.

In the coming years, we must continue to prioritize and fund the strategies that we know will continue to raise graduation rates and close the achievement gap. For example, this fall we kicked off our third grade reading campaign to build community support for our work to ensure that every student is reading to learn by the end of third grade. We will soon be piloting non-profit partnerships in five schools to provide wraparound support for students that need an extra boost to read at the vital third grade benchmark. We also know that we must start when children are even younger to make a difference in early literacy and beyond. This budget includes a significant proposal to expand our early learning program as research tells us that quality early educational experiences improve student outcomes and increase graduation rates.

Other examples include implementation of recommendations from the High School Action Team, continuing our focus on supporting culturally relevant teaching in order to improve outcomes for all students and reduce disproportionate discipline for our students of color, expanding our Dual Language Immersion programs, and sustaining and expanding successful partnerships like the one at Jefferson Middle College that is demonstrating improved outcomes for students.

Budget highlights: sustaining effective programs and making targeted investments to build back programs and capacity

This year, we can propose a budget that offers the ability to sustain recent investments, begin building back lost programs, add teachers, and shield some schools from enrollment dips.

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

- Adds more than 180 staff positions to our schools in the general fund, the majority of which will be teachers or other professional educators represented by the Portland Association of Teachers, including a significant increase in staffing for special education services
- Adds two additional instructional days for all students
- Adds capacity to recruit and support new teachers
- Sustains our strategy of targeting supports for our historically underserved populations in alignment with our Racial Educational Equity Policy
- Aligns with the Board's commitment to build an employee compensation policy and structure that both appropriately reflects the marketplace and the caliber of talent that we as a district want to retain and attract
- Sustains commitments made during 2013/14, including 30 positions in schools to address staffing issues in the fall, adding 68 half-time classified positions in all elementary schools and increased funding for athletics
- Uses reserves to fund critical one-time investments that add to our capacity to deliver services

This budget represents a significant step towards building back capacity in our schools and in the central programs that support these schools. These are positive steps, but the listening sessions I have held on this budget have underscored the breadth of reinvestment that is needed. It is very clear that we are only at the beginning of rebuilding all of the programs and services that our students need and deserve.

Improved financial outlook

This proposed budget is based upon an improved financial outlook for PPS. For the first time in more than a decade, the forecast for the coming year included funds available to invest in our schools after we had estimated the cost of sustaining the current level of services.

Several factors contributed to this positive outlook. 2014/15 is the second year of the biennium which means that we know the funding level for K-12 education set by the state legislature. In the 2013 session, the legislature reversed the trend of reduced funding in our schools and passed a significant increase in appropriations with a \$6.55 billion commitment to K-12 education for the biennium. They

followed up with an additional \$100 million in the special session last year, all of which was earmarked for the 2014/15 school year. PPS' share of this added funding is about \$7.8 million, which the Legislature targeted for additional school staff and/or added school days.

As Oregon's economy continues its slow but steady emergence from the recession, property tax collections are increasing and the most recent state forecast showed an additional \$4.6 million for PPS via the state school fund. Portland's housing market is finally rebounding from the recession, which means higher housing values and that translates into higher local option revenues for PPS. These and other factors combined to produce a forecast of \$20.1 million available to increase investment in our schools next year.

We are very grateful to our state legislators for turning the corner on school funding and beginning the process of rebuilding our financial commitment to public education. However, funding for K-12 education in Oregon is still more than \$2 billion below the level of adequacy defined by the Quality Education Commission appointed by the legislature. We look forward to working with the legislature to continue prioritizing education to reach the level that supports the success of every student.

Priorities that informed the 2014/15 budget

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

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

This proposed budget reflects Board-identified priorities including the expansion of dual language immersion, and increased support for career technical education and career related learning opportunities.

Staff held listening sessions and worked on sustained processes with deep community engagement, that included numerous meetings with community partners and interested stakeholders throughout the year. For example, the expansion of dual language immersion as an instructional strategy was the result of a robust community engagement process. And the High School Action Team was a multi-stakeholder team that has been working together since last spring developing recommendations that informed this budget process.

The board prioritized centrally allocated funds in December and staff held a number of meetings with stakeholder partners on the same topic this past winter including the Coalition of Communities of Color, the Superintendent's Student Advisory Committee, the Achievement Compact Advisory Committee, the District Employee Leadership Stakeholder Team and the Citizen Budget Review Committee.

This development of this proposed budget was also informed by listening sessions held earlier this month with parents, students, teachers and district staff, and our volunteer citizen budget committee.

More teachers in our schools

After years of cuts it is very exciting to be adding back teachers and other professional educators to our classrooms next year. The plans for school staffing that are incorporated in this proposed budget are built upon the staffing plan currently in place in schools this year and reaffirmed by our District Staffing Team.

School staffing is a combination of four factors: the primary staffing ratio, an equity allocation, school wide support, and non-formula additions such as staff for focus and priority schools.

This year, we are improving ratios for all schools and increasing the number of staff across all grades. Most school staffing is allocated by ratio and is based upon the number of students forecasted to attend each school. While enrollment continues to increase this year for PPS as a whole, there are some schools that are projected to have fewer students next year and therefore fewer teachers - even after we have increased allocation ratios for school staffing. Eight percent of the school staffing ratio FTE is allocated through an equity allocation using two formulas: four percent is allocated based upon the number of students receiving Free or Reduced Priced

Meals in each school and four percent is allocated based upon the number of students who are identified as historically underserved in each school:

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

This equity allocation provides for more adults in schools supporting our underserved students; it is not funding particular programs. Use of this staffing is determined by the team at each school. Last year, the equity allocation helped to mitigate the impact of reductions in federal and grant funding but – in most cases – did not feel like an addition. This year, the equity allocation will be one of the factors making a positive difference for our schools with historically underserved students.

The school-wide support allocation provides standard resources to every school regardless of size including the principal and school secretary but varies the level of allocation based upon the number of students.

The final components of school staffing are the non-formula additions that address specific considerations such as split campuses, recent program changes, unique programs, and minimizing disruption.

In 2014/15 we will be adding more than 180 new full-time equivalent (FTE) positions in schools. As part of our contract negotiations with the Portland Association of Teachers (PAT) we are adding 150 new professional educator positions— 70 in elementary schools, 50 in high schools and 30 in special education. Additionally, Portland State University has forecasted that our enrollment will increase by approximately 340 students next year – that translates into more than 22 additional FTE based on forecast student numbers. We are also adding more than 10 FTE (over and above the 20 allocated this year) to sustain our commitment for additional staffing for those schools identified by the Oregon Department of Education as Priority and Focus schools. These schools were identified as among the lowest performing five percent and 15 percent of Title I schools in the state, respectively and maintain that status for at least four years.

Elementary Schools:

In K-5 schools, the staffing ratio has been improved from 26.9:1 to 25.8:1 (which adds 18.76 FTE across 16 schools). In K-8 schools the staffing ratio improved from 25.6:1 to 24.0:1 (which adds 36.88 FTE across 25 schools), and in middle schools the staffing ratio improved from 25.25:1 to 24.75:1 (which adds 5.19 FTE across nine schools). The guidance for schools for the use of this additional staff is to:

- 1) meet a new planning time commitment for K-5 teachers
- 2) ensure that the school meets core program requirements
- 3) support students reaching the third grade reading milestone goal through strategies such as a reading specialist or class size reduction in early grades

I am very pleased to be able to improve these ratios for the first time in many years.

The school wide support table has been changed to ensure that every elementary school has at least a half-time counselor. This year we have nine schools that did not receive any allocation for a counselor. This change adds 4.7 FTE.

We will sustain the allocation of additional staffing for Priority and Focus schools. This means more than seven new FTE across five elementary schools next year. We will continue to allocate other non-formula additions to address specific considerations such as split campuses (such as at Chief Joseph/Ockley Green and Beverly Cleary), recent program changes (such as Boise Eliot Humboldt), and to minimize disruptions. For example, in some schools, where there was a relatively small decline in enrollment forecast for next year, the forecast net change in staffing was nominal and was eliminated. However, where the projected enrollment declines were more significant, it was not possible to eliminate the staffing reduction and nine schools are faced with a year-over-year net reduction in staffing.

High Schools:

In high schools the staffing ratio has improved from 25.72:1 to 23.65:1 (which adds 40.52 FTE). The guidance for schools in the use of this additional staff is to:

- 1) hire teachers to meet maximum and average student load provisions and to lower class sizes
- 2) expand career learning & career technical education opportunities
- 3) add resources to ensure students are on track in ninth grade (double blocking, support classes, ninth grade academies, etc.)

As a system, we are continuing to build our college and career focused culture. We are creating more opportunities for students to have access to career technical classes and career related learning opportunities. We are continuing to prioritize ninth grade because it sets the foundation for the entire high school experience. And this year, all high school students were able to forecast for the number of classes they want and need in order to prepare them for the next level.

In the school wide support table we are adding counselors to improve the staffing ratio from 400:1 to 350:1 (which adds 4.25 FTE). This brings us closer to the goal of 300:1 that was set as part of High School System Design.

We will sustain the allocation of additional staffing for Priority and Focus high schools. This includes adding three FTE for Madison next year to sustain successful turnaround strategies as their School Improvement Grant sunsets. We will continue to allocate other non-formula additions to address specific considerations such as the Jefferson Dancers and Benson's CTE focused program.

Special Education:

Under our agreement with the teachers' association, we are adding 30 new positions for teachers and professional educators in special education.

Through this investment, we are creating an early childhood team staffed with one teacher, one school psychologist and three speech language pathologists. Each year PPS has about 400 students who will require an Individual Education Plan in kindergarten. This team works with these students and their families reducing the workload for the special education staff in the 58 schools that have kindergarten.

Staffing ratios for the allocation of learning center teachers, speech pathologists and school psychologists are improved at all grades. As a result, 19 schools will receive an additional 0.5 FTE learning center teacher for a total increase of 9.5 FTE. 28 schools will receive an additional day of speech pathology services, for a total increase of 5.6 FTE. And 19 schools will receive an extra day of service from a school psychologist for a total increase of 3.8 FTE.

We are adding an additional classroom for the Community Transition Program, which will be staffed by one teacher and four paraeducators. And we are adding an additional intensive skills center self-contained classroom to serve students at the K-2 level. This will be staffed by one teacher and three paraeducators.

In the budget listening sessions we heard about the need to add staff to help address the mental health needs of students in our special education programs. We are revising our earlier plans to include the addition of three Qualified Mental Health Professionals to work with students in our behavior classrooms.

Emerging Bilingual Learners:

We are maintaining the current staffing ratios and the overall level of staffing for emerging bilingual education. We are expanding the strategy of content-based English language development in science from 10 pilot schools (2013/14) to add 15 more schools in 2014/15. Staff has reviewed staffing numbers at K-8 schools to add additional professional educators in special situations: where there is a split campus; if there is less than one teacher to serve nine grades and multiple proficiency levels; to add 0.5 FTE at Roseway Heights to help support students in the new Vietnamese immersion program; to support content-based English language development; and to add 1.5 FTE to start a targeted native language literacy pilot program in two schools: Spanish at King and Vietnamese at Marysville.

Last year we began the Portland International Scholars Academy – a program for high school students who are newly arrived in the United States and who have limited proficiency in English that would make it very challenging for them to access content-based instruction in regular high school classes. The students enrolled at PISA are showing strong results and meeting the academic outcomes that were hoped for when this program was established. We are sustaining this program to allow time for it to grow to the level of student enrollment it is intended to serve, but we are reducing staffing by 0.5 FTE in 2014/15.

Set aside:

In addition to the staffing allocated to schools now, there is also a pool of 30 teacher equivalent FTE set aside to address enrollment variations (especially in kindergarten), high school scheduling needs, specific program challenges and other special situations, to be allocated in the Spring and Fall of 2014 to respond to actual (rather than estimated) school enrollment. This set aside staffing allows us to address where the actual number of students is different than expected and allows us to respond quickly. It also allows us some flexibility so that we do not need to pull staff from schools with lower enrollments in the fall.

Adding instructional time for students:

Oregon schools have one of the shortest average school years in the country. Unlike many surrounding districts, Portland has been able to maintain a full school year throughout the recession. This is, in large part, thanks to our voters' support of the local option levy and a one-time deal between the City of Portland, the teachers association and the district that allowed us to avoid shortening the school year two years ago.

The new teacher contract creates the capacity to add instructional time for students. For the 2014/15 school year, this budget includes adding two additional instructional days for all students. Additionally, in Focus and Priority schools, we will add two days to the teacher work year for professional development. Focus and Priority schools are required by the state department of education to have additional professional development and these two days will mitigate the impact of this state requirement on student instructional time.

I am thrilled that we will be adding school days for students next year.

Adding capacity to recruit and support new teachers:

We want to recruit the best employees to come and work in our schools and we want to build our reputation of being a great school district to work for. This year we have an opportunity to hire teachers sooner and faster than we have before. We started school staffing on March 17, which is four weeks earlier than last year. And as part of our new contract with the PAT, we will have one internal transfer process that will accelerate our timeframe for hiring new teachers.

This year we expect to hire almost 400 new teachers. We expect this large new corps of teachers because we are adding approximately 180 new positions in schools and we anticipate our normal rate of approximately 150-200 retirements and resignations. In order to make this recruitment timely and effective, we are adding staff and funds to support expansion of targeted recruiting, diverse hiring, background checks and references, and benefits management for new teachers and other employees.

To ensure that our new teachers have the opportunity to launch their career with Portland Public Schools successfully, we are adding seven more teacher mentor positions. This high value program uses experienced teachers, who are released from their regular teaching position for three years, to work full-time with a cohort of new teachers. This is incredibly important support for teachers as well as an exceptional professional development opportunity for the mentors. In this budget, we have added a stipend for these mentors to reflect the additional responsibility they are undertaking. This year, thanks to our improved budget, we have the opportunity to hire what will be the next generation of PPS teachers. These investments will help us make sure we recruit and develop employees in this new and diverse talent pool into great teachers.

Workload:

As part of our contract agreement with the teachers, we are establishing a workload committee that will include five representatives from the association and five representatives from the district. This committee will make recommendations to the Chief Academic Officer to address specific workload concerns. There will be \$1 million available to the CAO to fund swift resolutions. For example, this could be used to add staff, to pay for substitute time, to acquire materials, or other recommended solutions.

More support for our Educational Milestones and closing the achievement/opportunity gap

Dual Language Immersion:

We are starting three new dual language immersion programs at four schools in 2014: a Mandarin program at King, a Spanish program at James John and Sitton, and a Vietnamese program at Roseway Heights. The Vietnamese program will be the first of its kind in Oregon and one of the only Vietnamese dual language programs in the nation. Vietnamese is the third most spoken language of PPS families, and the addition of this program begins to fill an unmet need for Portland's thriving Vietnamese community. All of these schools will have kindergarten classes this year and each program will add a grade each year. King will also have two first grade Mandarin classes. We are supporting these programs with a new Vietnamese TOSA (added in 2013/14) and an additional Spanish TOSA to be added in 2014/15. Transportation will also be added to support access for some students to the programs and new curriculum materials will be acquired with one-time funds.

With the addition of these programs, PPS will now have 15 elementary immersion programs in five languages (Spanish, Mandarin, Japanese, Russian and Vietnamese) across our system. We know dual language immersion is proven to be one of our most effective strategies for improving outcomes and opportunities for all students. I am very proud of the expansion of dual language immersion during my time as Superintendent.

Early Learners:

We know that not all of our students arrive in kindergarten fully equipped and ready to learn. For many years, Portland has taken the lead in providing Head Start and pre-kindergarten services to students and families. We have committed to offer full-day kindergarten to all students even though it is not funded by the state. We are sustaining those strategies in this budget.

- We maintained our commitment to full-day kindergarten by preserving almost \$5 million of funding in Title I schools for the second half of the day that is not funded by the state
- We maintained our commitment to target kindergarten class sizes of 25 or fewer through a separate staffing allocation for kindergarten and by providing additional staffing capacity set aside to respond to unexpected increases in kindergarten enrollment
- We have expanded our Early Kindergarten Transition (EKT) three-week summer program to all priority and focus schools. We were able to preserve and expand the program last year by moving its funding from Title I into the general fund
- We will preserve funding for key early learning programs: Head Start, pre-kindergarten and the CIA program that supports literacy for Latino families

This year we are proposing to open a new early learners' center at the Clarendon building to serve students and families in North Portland. The center would start with six classes next year – three of which would relocate from schools in the Roosevelt cluster. This center will allow us to serve more students and families and creates the opportunity to improve access to the range of services through co-location of staff from other agencies. The center will also improve the opportunity for collaboration and professional development for staff by reducing the isolation effect of single early learner classrooms in individual schools.

The majority of the funding for this program does not come from the general fund but from Title I, Title II, Title VII, Head Start, resolution funds via Multnomah Education Service District, and grant funds. The cost to the general fund is for administrative staffing, supplies and building operations. There is also \$1 million in one-time costs for tenant improvements to make the building suitable for these youngest students.

We are also proposing to create a new position of Director of Early Learning, who will be responsible for overseeing all of the early learning programs and the transition of full-day kindergarten in 2015/16 to being fully funded through the general fund. This capacity will be important as we increase services for early learners with prekindergarten in several schools, the summer EKT program, and programs at the Ramona and now Clarendon sites as well as plans currently under way for the Foster site in southeast Portland in partnership with NAYA, and at Faubion in partnership with Concordia University.

Focused support to improve high school graduation and completion rates

We are committed to expanding opportunities to keep students on track toward a diploma and career. We are committed to making sure students have access to rigorous and culturally responsive programs, and that they engage in career-related learning, and are able to earn college credits in high school.

In addition to the significant increase in high school staffing, this budget builds upon the work of the High School Action Team and includes a number of targeted investments that are designed to address these recommendations and accelerate the pace of our graduation rate gains. Key elements of these investments include:

- Career technical education: In 2013/14 we made the career coordinators in each school full-time. We have prioritized expansion of career learning opportunities in high school staffing for 2014/15. This proposed budget also includes a match of funds from an ODE grant to make a centralized college and career readiness coordinator position full-time. It creates a budget to pay for consumables for CTE programs and it allocates one-time funds for each high school to build program capacity through purchase of equipment, including computer labs, for CTE programs
- At the focus high schools, we maintained the commitment of additional FTE at Benson to support specialized program requirements for career learning. For Jefferson we increased funding for tuition at Portland Community College and wrap-around supports from Self Enhancement Incorporated for students in the middle college program
- We sustained the support added mid-year in 2013/14 for the Advanced Scholars program at Franklin and other acceleration strategies and we added support for development of similar programs at Roosevelt and Madison
- We are sustaining and expanding our commitment to student safety in high school athletics by increasing funding again this year (on top of the significant mid-year commitment made earlier this year) to allow for continued expansion in athletic trainers, transportation and third-tier coaches, as well as the expansion of middle grades programs to build feeder systems for high schools. The athletics department will also have the ability to build the budget in future years by increasing gate receipts and collection of pay-to-play fees
- Strengthening our early response/early warning system at the high school level and in earlier years to ensure that our schools are able to identify and support access to services for students struggling earlier to stay on track to graduation, especially in ninth grade
- Increasing high school consolidated budgets to provide extended responsibility stipends for teacher leaders
- Adding a social worker to coordinate mental health services throughout alternative education programs and to supervise Masters of Social Work interns from local university programs
- Using one-time funds to purchase AP/IB/dual credit curriculum materials to support access to college credit classes

Central supports for school effectiveness

We are beginning to build back capacity in centrally-managed budgets for programs that supports schools. In this proposed budget we include:

- Expansion and support for AVID by building this successful program of supports into feeder schools in the Madison and Roosevelt clusters. AVID provides support for students to access advanced courses and be college ready
- Another teacher to our online learning team, which has certified teachers supporting blended learning opportunities for our students
- Increase funding for SUN schools so that we can maintain programs at Scott, Peninsula, and Boise Eliot Humboldt which were previously grant funded and leverage partnerships at the City of Portland and Boys & Girls Clubs to sustain programs at Vestal, Beach and Rosa Parks
- Increased substitute teacher funds and staff capacity to oversee the school-based equity work as we increase our ability to offer culturally responsive instruction to our students
- A regional Talented and Gifted (TAG) coordinator to better meet the needs of students
- A curriculum materials adoption for grades 6-12 English language arts and grades K-12 English language development with one-time funds. And adds a new English language arts TOSA to support this process and to support transition to Common Core State Standards
- Two more staff in Translation and Interpretation Services – one for Spanish and one for Oromo
- Support for a pilot of a balanced calendar at Rosa Parks
- An increase for consolidated budgets at all schools by about three percent
- One-time funds to provide for an increased IT refresh budget that will allow us to continue to replace old and failing equipment in schools
- The addition of two groundskeepers – doubling our groundskeeping staff – and use one-time funds to provide equipment for them to work with to improve the appearance of our school property
- A staff person in Facilities to monitor automated building systems and ensure that we get maximum efficiency from systems and reduce utility usage. This position is expected to effectively pay for itself through reduced utility costs

Employee Compensation

For several years we balanced our budget by asking our employees to make sacrifices on compensation. We are very grateful to our employees who took furlough days or went without pay increases so that we could maintain a full school year for our students. We recognize that this was not a sustainable long-term strategy and as the economy improves we need to be able to offer competitive salaries to attract and retain the best talent to serve our students.

In 2014/15 all employee groups will see some form of increase in their paychecks. We have agreements for 2014/15 with PAT and PFSP and we are negotiating agreements with ATU, DCU and SEIU.

In order to continue to recruit and retain strong principals, last year I proposed a new salary schedule for school leaders based upon a comparison with other school districts in the Portland metro area that would bring us back in line with the market over the next two years. The second year of that proposal is included in this budget.

I have also included a step increase for other non-represented employees. Some director-level positions are on salary grades that do not include steps. For these employees, this budget includes a 2.3% cost of living adjustment (COLA).

Reserves

In this budget, the district maintains reserves in the form of an operating contingency of \$21.7 million (4.1% of expenditures) that is effectively the midpoint between board policy that requires three percent and our aspirational goal of five percent. This proposed budget was developed for financial sustainability with ongoing allocations funded with a contingency of five percent. This budget also includes \$4.75 million of one-time expenditures that are financed by reducing uncommitted contingency to four percent.

Conclusion

This time last year, we were at a turning point with the state legislature poised to fund K-12 education at a level that allowed us to budget for relative stability. Additional funding during the special session continued to increase our revenue. This year we are starting to rebuild and reinvest.

This is a welcome and long overdue opportunity after years of reductions. However, we know this is still not an adequate budget. We do not have PE teachers, librarians, art and music teachers, and full-time counselors in all of our elementary schools. We do not have adequate supports for students who are struggling in school.

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

In every budget, three guiding principles have consistently informed those investments:

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

At every budget listening session, I heard how much more we need to offer in order to deliver on the promise that we make to every student: that regardless of their race, their family income or the zip code of their home address, they will meet or exceed academic standards and will be fully prepared for college, career and participation as an active member of our community and our world.

In the coming years, we must continue to invest in programs, strategies and efforts that are helping us make good on that promise to our students.

I remain grateful to have the opportunity to serve this great city and lead this great school district for the past seven years. As I look forward to my eighth year I am more thankful than ever to serve a community that places such a high priority on our schools and our students. We can see the brightest future for PPS that we have been able to see for a very long time. I know that we would not be in this position if not for the entire Portland community – voters, businesses, parents and grandparents, community organizations, communities of faith – stepping up to do their part to support PPS and the students we serve.

Citizen Budget Review Committee of Portland Public Schools Budget Review of the 2014/15 Budget

What a difference a year can make. Instead of proposing budget cuts, this year's budget will begin to reinvest in and provide stability for our schools. With additional K-12 funding from the state and continuing support from the Local Option Levy, the Superintendent is proposing to add 30 new staff and, per the settlement between Portland Public Schools (PPS) and the Portland Association of Teachers (PAT), 150 additional teachers along with two additional instructional days for all students this school year. The 2014-15 Proposed Budget continues the district's investment in underserved populations through the Racial Educational Equity Policy, including two additional work days for professional development for teachers in Focus and Priority schools. With this budget, the Superintendent and Board of Education will be able to strategically invest in our kids without simultaneously cutting important programs.

Equity

We continue to appreciate district leadership in pursuing the objectives of the Racial Educational Equity Policy. That commitment is evidenced in the 2014-15 budget priorities. This Policy aims to support practices, decisions, and programs that will result in more equitable educational outcomes. We recognize that students of color, low-income students and English Language Learners face significant disparities within the district. Reducing those educational inequities ensures the district will continue advancing its commitment to the success of every student.

- The Equity staffing allocation will continue at 8% for a second year. PPS will distribute 4% of FTE for socio-economic status and 4% of FTE for historically underserved students. The CBRC strongly endorses the allocation of additional staff to address the opportunity gap.

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

- Increase in diverse teaching staff to align with the goals of the Minority Teacher Act;
- Professional development to enhance culturally-responsive teaching practices and decision-making; and
- Expanded prevention strategies for addressing disproportionate discipline through Restorative Justice, changes to the student discipline handbook to align with more graduated, age-appropriate policies, and the addition of 1.0 FTE for a Discipline Coordinator to improve disciplinary outcomes.

This budget puts us intentionally on the path to improve outcomes for our historically underserved students, thereby improving outcomes for all students. We ask the Board to monitor the progress towards achieving these goals and to make findings transparent to the community.

Career and Technical Education

The CBRC is pleased to note that PPS will be investing in developing greater capacity around Career and Technical Education (CTE) by adding 1.0 FTE to the central office staff, but we would like to see even more investment. With this addition, PPS's entire CTE department will consist of only 2.0 FTE, leaving it understaffed. PPS' CTE programming was decimated during a generation of budget shortfalls, preventing equitable access to these offerings for many students. The real urgency is the immediate need to develop a critically needed district-wide CTE plan to support the long-term modernization of high schools. This effort to create a district-wide policy begins with the \$482 million construction bond passed in 2012. We strongly encourage PPS to find ways to bolster the planning capacity beyond this additional 1.0 FTE to ensure that the new facilities conform to current best practices in CTE and are designed to accommodate equitable curricula across all high schools for many decades to come.

English as a Second Language

The English as a Second Language department serves roughly 4,000 students, 8.5% of the district population. PPS' continued investment in serving Emerging Bilingual students, beyond the funding provided by the state, demonstrates a commitment to serving all students. In addition, the district's work to come into compliance in the last two years after many years of non-compliance shows that the funding is being put to work appropriately.

However, district-wide outcomes for these students are still unacceptable.

- Only 25% of students who enter the ESL program are fully proficient after 5 years.
- Only 36% of emerging bilingual students are graduating high school.

We commend the English as a Second Language department staff for providing information about FTE allocations and new innovative curriculum programs to the CBRC. However, we request that the district identify its short-term and long-term goals and tie these goals to the budget. It should be obvious how the money being spent is helping to improve these student outcomes.

The CBRC has several additional areas on which it will comment as well.

Simplified, Easy to Understand District Budget and Departmental Budgets

For several years the CBRC has recommended that PPS work toward more transparency in the budget process, and to develop a more user-friendly budget available to the general public, a budget document that includes all projected sources of revenue as well as estimated expenditures. The CBRC recognizes there are requirements as to how a school district budget is to be presented, but we feel an investment in a condensed, more simple and easy-to-understand budget document may be greatly appreciated by the taxpayers who so generously support PPS. The CBRC suggests some of the additional funding available to the District be used to better inform taxpayers. As a part of this continuing request the CBRC requests budget by major Central Office departments.

The Impact of Common Core State Standards on Future PPS Budgets

PPS has adopted the Common Core State Standards. The CBRC would like to know what the costs are for the overall implementation of these standards, the associated Smarter Balanced assessments, and the resulting impact on future budgets. The CBRC would appreciate receiving a detailed budget presentation at the start of its 2014-15 term on the costs of the Common Core State Standards implementation, including Professional Development costs, aligning curriculum and ensuring all students have access to adequate computer technology and internet bandwidth to take the new assessment.

Linkage between Budgetary Allocations and Outcomes in the Achievement Compact

The CBRC would like PPS to prepare a report that clearly shows the linkage between budgetary allocations and the goals outlined in the achievement compact.

Concluding Remarks

The CBRC joins with students, district staff, parents and Portland residents as we acknowledge the positive impact of increased funding available for the 2014-15 budget year. PPS is far from having sufficient funding to provide an adequate education for all of our students, let alone an outstanding education. However we want to ensure that current funds are spent in a way that improves educational outcomes for all students. The CBRC asks that the Board of Education keep a close eye on the impact of all of its funding decisions as the state's economy continues to slowly improve, and to keep in mind the financial requirements of funding decisions on future year's budgets and its reserve funds.

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

Toya Fick, Co-Chair
Tom Fuller, Co-Chair
Raihana Ansary
Dick Cherry
Roger Kirchner
Scott McClain
Inger McDowell
Rita Moore
Harmony Quiroz
Betsy Salter
Patrick Stupfel

Citizen Budget Review Committee for Portland Public Schools Local Option Levy Review 2013-2014

The Citizen Budget Review Committee (CBRC) conducted a general review of Portland Public Schools (PPS) expenditures of the Local Option Levy (Levy) funds approved by voters in May 2011. Measure 26-122 mandates independent citizen oversight to ensure tax dollars are used for purposes approved by local voters.

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

- Maintaining teaching positions;
- Continuing improvements to support student achievement and great teachers and leaders for PPS; and
- Not utilizing Local Option Levy funding to pay for any District administrative costs.

The CBRC has the following comments:

- The CBRC finds in the fiscal year 2013-14, all Levy funds appear to have been spent as approved by voters. Spending of Levy revenue meets an acceptable level of fiscal prudence and accountability.
- With respect to the use of Levy funds for maintaining teaching positions, PPS estimates it will receive \$57,107,500 for the current year from Multnomah County with a smaller amount from Washington and Clackamas Counties. Based on the 2013-14 receipts and an average teacher cost of \$98,047, Levy funds will support approximately 582 teaching positions for the 2013-14 fiscal year. Funds from the levy help to lower and manage class sizes. However, Portland and Oregon remain below acceptable standards for student-teacher ratios, class size and instructional days when compared to other states.
- The CBRC believes that with the additional support provided by the Levy funds as described above, PPS is supporting student achievement and great teachers and leaders within the District.
- In prior years the CBRC has been unable to say with certainty that funds collected under the Levy have not been spent on administration costs as stated in the original Board resolution. Within its 2011-12 Levy Report, the CBRC requested the District establish a procedure for the 2013-14 fiscal year that provides the CBRC with a detailed accounting for the use of local option funds. District staff has developed a way to address the CBRC's request, and starting with the 2013-2014 fiscal year, it will follow a procedure adopted for the federal stimulus funds, and which was acceptable to the federal government. Levy funds will be tracked in a "sub-fund" within the General Fund and will only be used to pay teacher's salaries and benefits. The CBRC believes this solution will address its concerns for the 2013-14 fiscal year, and for the remaining period in which current Levy funds are collected from taxpayers. The CBRC recommends that the Board and PPS ensure that future levy and ballot language reflect accounting and tracking procedures that can be accommodated by PPS accounting systems.

Without the generous support of voters, we would have even larger class sizes and a shorter school year. The CBRC thanks the voters.

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

Toya Fick, Co-Chair
Tom Fuller, Co-Chair
Raihana Ansary
Dick Cherry
Roger Kirchner
Scott McClain
Inger McDowell
Rita Moore
Harmony Quiroz
Betsy Salter
Patrick Stupfel

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	34,861,148	26,860,596	466,148	110,415,579	2,028,305	174,631,776
Revenue from Taxes	274,976,000	211,200	44,552,202	3,001,000	-	322,740,402
Tuition	205,000	5,865,997	-	-	-	6,070,997
Earnings on Investment	500,000	60,000	115,000	417,000	3,000	1,095,000
Food Service	-	3,671,083	-	-	-	3,671,083
Extra-curricular Activities	679,500	9,128,532	-	-	-	9,808,032
Other Local Sources	7,855,000	7,958,559	39,699,326	1,028,836	3,513,527	60,055,248
Intermediate Sources	12,723,555	-	-	-	-	12,723,555
State Sources	202,972,088	16,807,387	-	-	195,833	219,975,308
Federal Sources	-	62,226,237	188,062	-	-	62,414,299
Other Sources	100,000	-	3,823,433	3,011,000	-	6,934,433
Total Resources	534,872,291	132,789,591	88,844,171	117,873,415	5,740,665	880,120,133
Requirements by Program						
Instruction	304,391,929	66,601,064	-	-	-	370,992,993
Support Services	200,679,551	24,911,973	-	4,269,848	3,440,665	233,302,037
Enterprise and Community Services	1,815,169	20,547,763	-	-	-	22,362,932
Facilities Acq & Construction	-	173,624	-	81,845,025	-	82,018,649
Debt Service & Transfers Out	6,834,433	-	88,844,171	-	-	95,678,604
Contingency	21,151,209	-	-	31,758,542	2,300,000	55,209,751
Ending Fund Balance	-	20,555,167	-	-	-	20,555,167
Total Requirements	534,872,291	132,789,591	88,844,171	117,873,415	5,740,665	880,120,133
Requirements by Account						
Salaries and Benefits	419,749,004	71,407,107	-	2,513,790	212,884	493,882,785
Materials and Services	80,751,181	35,066,338	-	22,222,933	274,053	138,314,505
Capital Outlay	2,995,881	979,784	-	59,732,887	-	63,708,552
Debt Service & Other	3,390,583	4,781,195	88,844,171	1,645,263	2,953,728	101,614,940
Fund Transfers	6,834,433	-	-	-	-	6,834,433
Contingency	21,151,209	-	-	31,758,542	2,300,000	55,209,751
Ending Fund Balance	-	20,555,167	-	-	-	20,555,167
Total Requirements	534,872,291	132,789,591	88,844,171	117,873,415	5,740,665	880,120,133



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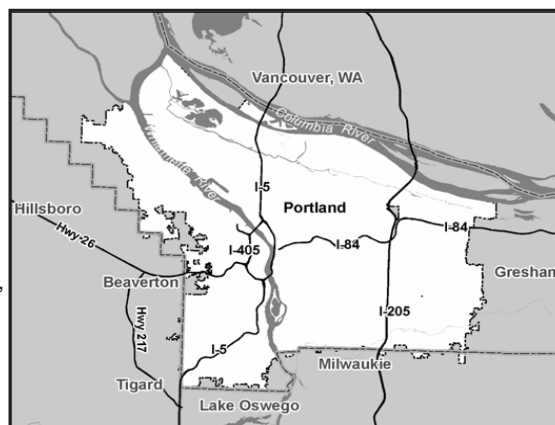
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District Overview



Established in 1851, Portland Public Schools is the largest and oldest school district in the State of Oregon. Located in northwestern Oregon at the confluence of the Columbia and Willamette Rivers, the District's boundaries are generally the same as the City of Portland. The District covers an area over 152 square miles and has a population in excess of 600,000, including portions of the cities of Portland (pop. 583,776), Lake Oswego (pop. 36,619), and Milwaukie (pop. 20,291), based on the 2010 U.S. Census. The District maintains over 100 campuses with 311 buildings and a total floor area of more than 9 million square feet. Please see the School Site Directory in the appendix for building location, age, and grade level information.



Student enrollment as of October 2013 was 48,098. 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 2013 Portland Public Schools Student Enrollment

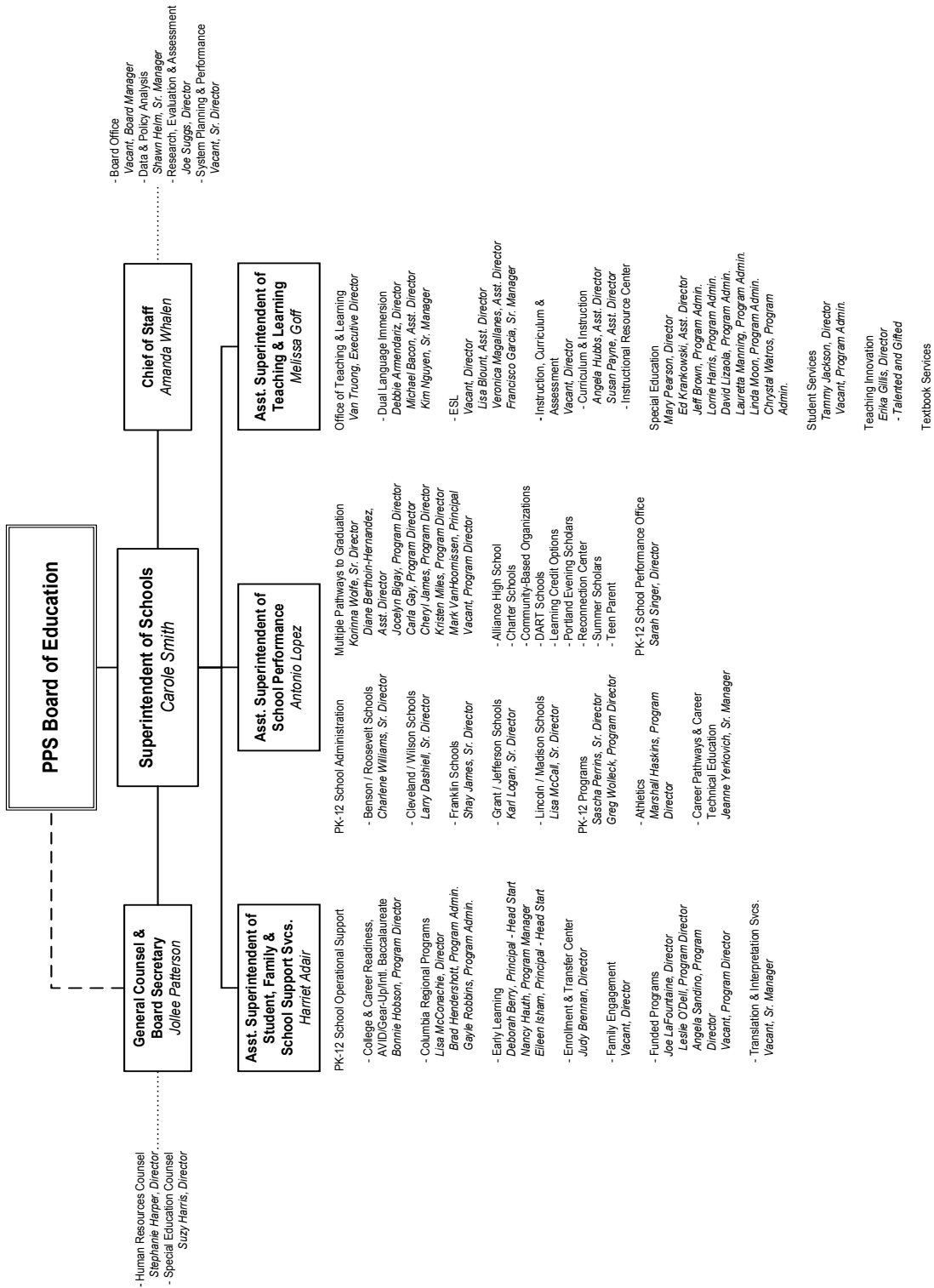
Program Type	Number of Schools / Programs	Enrollment	Enrollment Distribution
Regular School Programs			
Elementary / K-8 Schools	57	27,051	56%
Middle Schools	10	5,559	12%
High Schools	9	10,585	22%
Total Regular Schools & Programs	76	43,195	90%
Alternative Programs	7	1,699	4%
Total Regular & Alternative Programs	83	44,894	93%
Community-Based Programs	17	1,055	2%
Special Services Programs	19	485	1%
Public Charter School Programs	8	1,664	3%
Total Programs and Enrollment	127	48,098	100%

Source: PPS Enrollment Summaries - October 2013

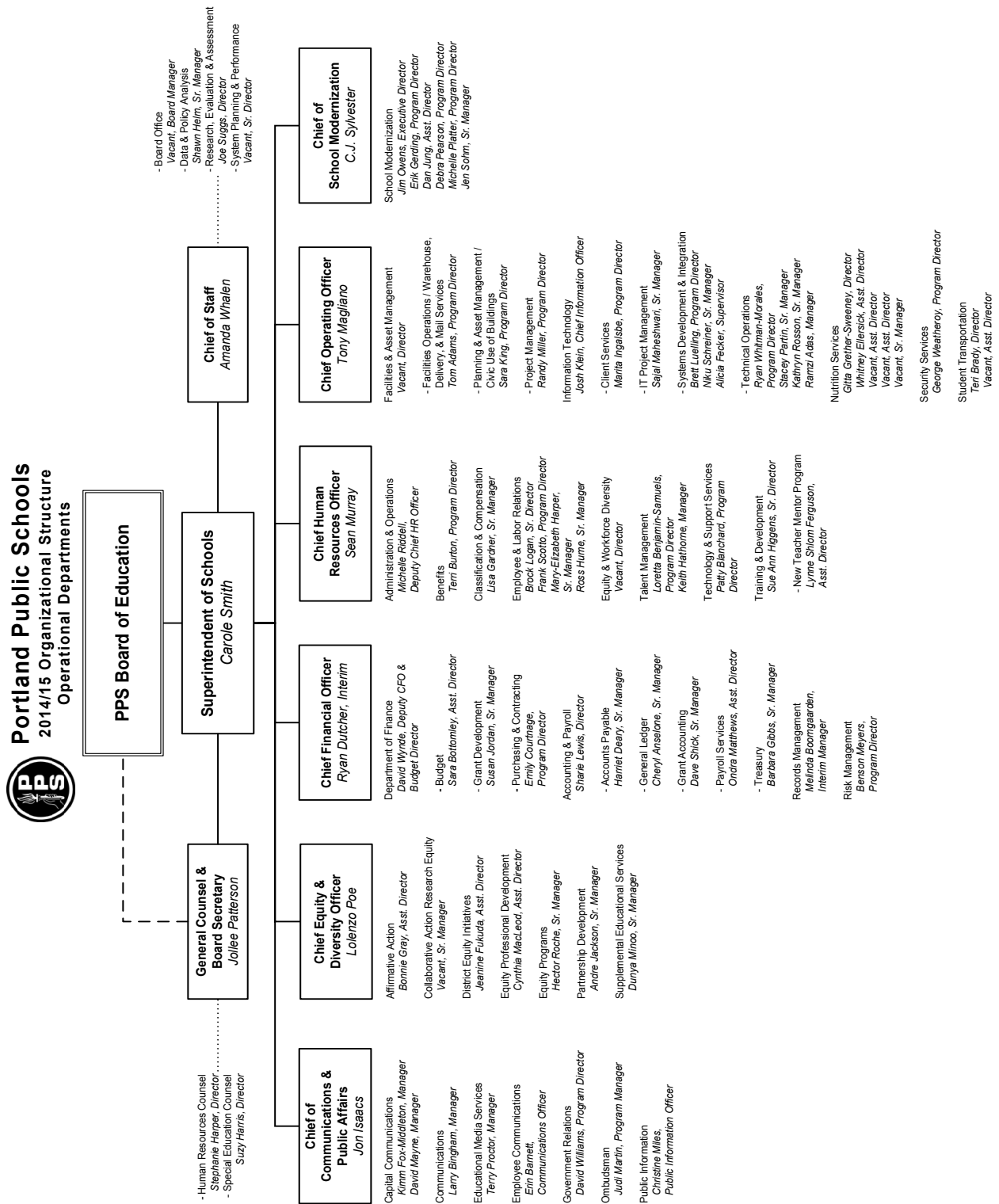
From 1997 to 2008, the District generally experienced constant yearly declines in enrollment. However, enrollment counts from October 2013 show the total enrollment increased by 575 students from the previous year. Based on demographic studies conducted by Portland State University, it is anticipated that enrollment will level off at about 51,746 students by the 2025/26 school year under the PSU Medium Growth Scenario. Additional detail regarding enrollment may be found at <http://www.pps.k12.or.us/departments/data-analysis/> under Enrollment Reports.

The District currently classifies its schools in the following categories; elementary schools, middle schools, high schools, and alternative programs. Over twenty schools have been reconfigured from K-5 elementary, which feed to a 6-8 middle school program, to K-8 schools. This reconfiguration process was completed during the 2008/09 school year. Summary information about each school may be found at <http://www.pps.k12.or.us/departments/data-analysis/> under School Profiles.

2014/15 District Organization Chart - Educational Departments



2014/15 District Organization Chart - Operational Departments



The Board of Education

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

The Board establishes guidelines and regulations concerning organization, general policies, and major plans and procedures for the school district. They are legally responsible for the education of all children residing within the 152-square-mile school district. The Board mandates the Superintendent to manage a budget, direct over 5,000 employees, supervise approximately 48,000 students, and make recommendations on the operation of the District.

The School Board generally holds public meetings three times monthly to consider, discuss, and determine which direction the district will proceed on a wide range of issues. Meetings are held in the auditorium of the school district's Blanchard Education Service Center, 501 North Dixon Street unless otherwise announced. Meeting dates may be obtained at <http://www.pps.k12.or.us/departments/board/index.htm> under the tab for public notices, agendas, and minutes for the Board of Education. Special meetings or work sessions are held on occasion to discuss designated topics.

In May 2013, an election for three of the seven elected Board positions took place. All voters living within the District boundaries (including most of the City of Portland and portions of unincorporated Multnomah, Clackamas, and Washington Counties) elect the Board members by zones to represent the entire District. School Board members serve four-year terms without compensation and may be re-elected. A student Board Representative, selected by the high school student body, serves as an unofficial voting member for one year to represent the students and report on various activities.



Ruth Adkins (Zone #1)

Service since: July 2007
Term expires: June 2015
Phone: 503-916-3741
radkins@pps.net



Pam Knowles (Zone #5)

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



Matt Morton (Zone #2)

Service since: July 2011
Term expires: June 2015
Phone: 503-916-3741
mmorton@pps.net



Tom Koehler (Zone #6)

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



Bobbie Regan (Zone #3)

Service since: July 2003
Term expires: June 2015
Phone: 503-916-3741
bobbieregan@comcast.net



Greg Belisle (Zone #7)

Service since: July 2011
Term expires: June 2015
Phone: 503-916-3741
gbelisle@pps.net



Steve Buel (Zone #4)

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



Minna Jayaswal

Student Representative
Lincoln High School
Term expires: June 2015
Phone: 503-916-3741
mjayaswal@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. Educational assistants, including paraeducators, are the next largest group of employees, followed by classroom/school support staff (counselors, student management specialists, instructional specialists), and school administration (principals, vice principals). Together, these employee groups represent the majority of all District employees and provide or directly support classroom instruction for students.

District Milestones Framework

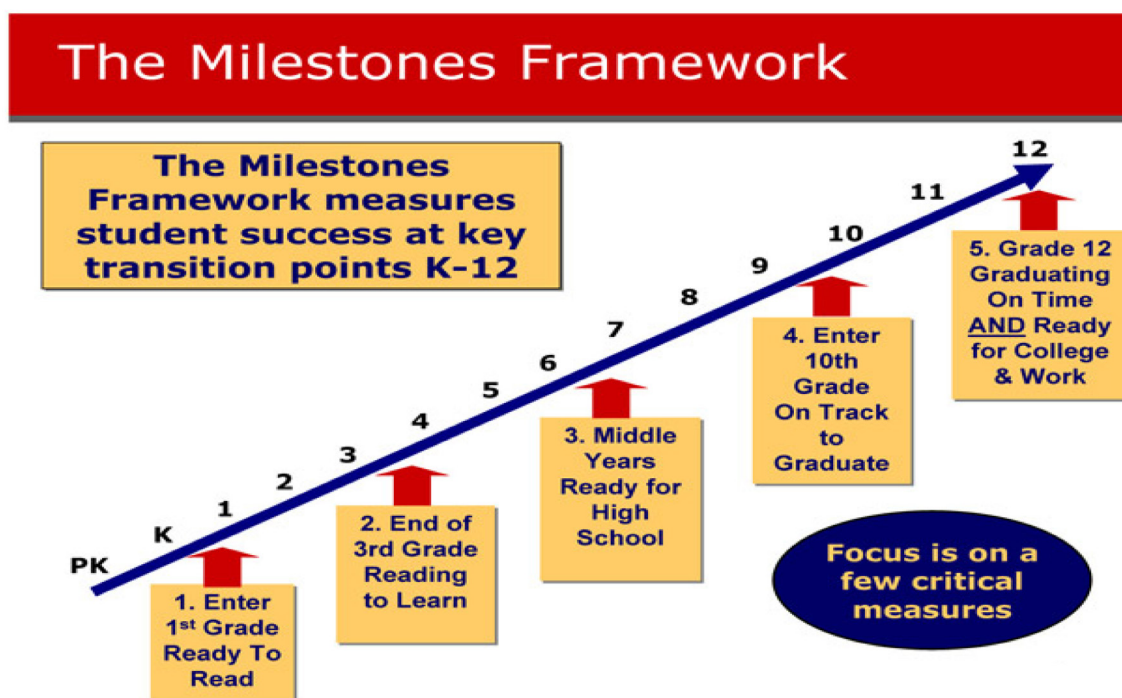
On February 23, 2009, Superintendent Carole Smith presented to the Board of Education a Milestones Framework for Portland Public Schools - a set of simple yet powerful measures of student progress that frames and guides the alignment of the school district's educational priorities.

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

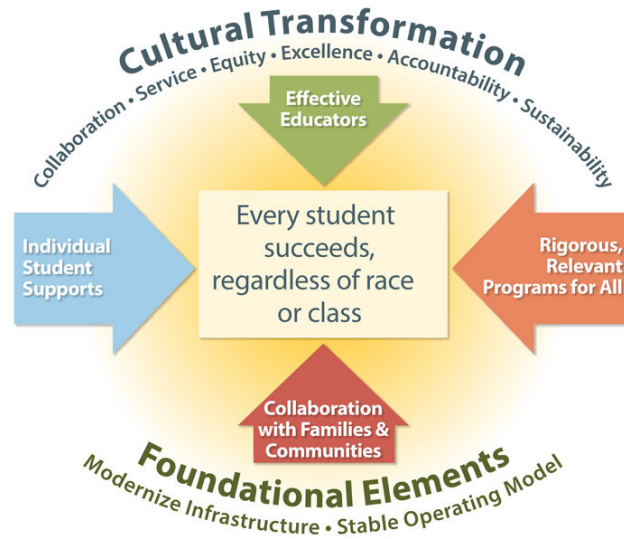
- All students to enter first grade ready to read.
- By the end of third grade, they should be reading to learn - that means able to understand varied content in different subject areas.
- During the middle years - 6th through 8th grade - all students should become ready for high school.
- All students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

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

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



Strategic Priority Areas



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

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

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

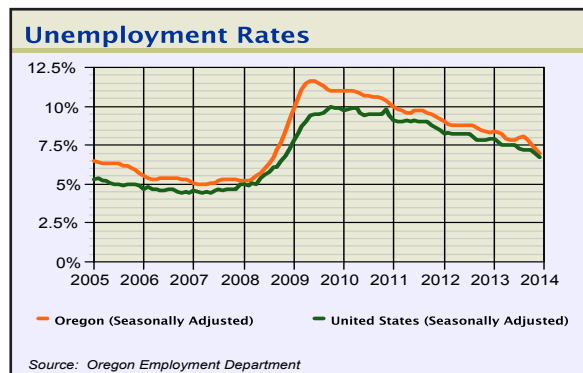
Modernize Infrastructure: Safe and healthy physical environments contribute to student and staff success.

Financial Environment

PPS derives about 75% of its general fund revenues from the state school fund. Two-thirds of that money comes via the state legislature and is highly dependent upon state revenues through incomes taxes. So the outlook for the state economy is of great importance for PPS. The second largest revenue item for PPS is its local option levy which is a property tax and is greatly influenced by real market values of homes within PPS.

Oregon Economy: Oregon is continuing its gradual recovery from the worst national recession in half a century. In February 2014 Oregon’s unemployment rate decreased to 6.9%, the first time it has been below 7% in 5½ years. Oregon had the third best job growth numbers in the nation in 2013. The consensus of economists appears to be cautiously optimistic for continued moderate growth. It’s too early to assess what this could mean for K-12 funding in 2015/17. It is reasonable to assume that the budget for 2014/15 can be sustained without any mid-year reductions from the state. PPS will need increased funding in 2015/17 to cover the increased cost of current service level activity, to pay for full-day kindergarten, which has to be paid for in the general fund starting in 2015/16, and to cover the level of expenditures funded in 2014/15 by drawing down contingency/reserves.

Oregon Unemployment Rate - Seasonally Adjusted



Portland Area Employment by Industry	Dec 2012	Dec 2013
Trade, Transportation, & Utilities	20%	19%
Education, Health Services, & Hospitality	25%	25%
Government	14%	14%
Professional & Business Services and Other Services	17%	18%
Manufacturing	11%	11%
Information Services & Financial Activities	8%	8%
Construction, Mining, & Logging	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 2013 calendar year, Trade, Transportation, & Utilities, along with Education, Health Services, and Hospitality accounted for the majority of the economy (44%). Portland has led the state out of the recession. In 2013 jobs grew by 1.3%, unemployment fell below 7% and median house prices increased by more than 10%. In January 2014 the unemployment rate in the Portland MSA was 6.4%, down from 7.9% one year earlier.

Portland Real Estate Market: The District’s five-year Local Option Levy property tax was renewed and increased in May 2011 for a new five-year term. We are very grateful to the voters in PPS for this support. That 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 recently. This resulted in lower direct revenue for PPS from the local option. Market values for residential property have started to increase again after the recession. Compression is calculated on a property by property basis, which makes local option revenue notoriously hard to forecast. Based upon review of various sources of housing market activity and sales data it appears that these positive trends were sustained through 2013. In the proposed budget we have included a modest increase in local option revenue. It is very likely that market values increased in 2013, particularly west of the Willamette River (which is where compression is an issue for PPS), and it is quite possible that that local revenue will increase by a greater amount in 2014/15.

Some of PPS local option revenue is diverted to the Portland Development Commission to finance urban renewal activity. A recent legislative change reduces the amount of this diversion of funds. The reduction will take effect upon renewal of the local option. PPS is not required to seek renewal of the local option before 2016. An earlier renewal would increase PPS local option revenue by about \$4.5 million.

The Citizen Budget Review Committee (CBRC) <http://www.pps.k12.or.us/departments/budget/1118.htm> provides citizen oversight of these local option funds to ensure the District uses tax proceeds as legally required and promised to the voters.

Capital Bond: The District has not had adequate funds for capital improvements for many years, and continued reductions in the operating budget for the school district only exacerbated the situation. The only capital bond in PPS history raised \$196.7 million in 1995, and was completed in 2006. In 2012, PPS updated its long-range facilities plan with

the assistance of an advisory committee of more than 30 citizens, who brought a variety of professional perspectives as well as that of teachers, parents, and other interested participants. This committee held a series of community meetings, reaffirmed the need for a capital bond, and laid the foundation for the Board's deliberation on a 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 (the "District") to issue up to \$482 million of general obligation bonds to improve schools, 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 will finance a program of capital investments in PPS schools that includes:

- the full modernization or replacement of three high schools (Roosevelt, Franklin and Grant) identified using high seismic risk and the need for major access upgrades as priority criteria;
- the full modernization or replacement of Faubion School in partnership with Concordia University;
- seismic and other building improvements: including seismic strengthening, replacement and seismically bracing roofs, roof replacements and accessibility improvements at a number of district schools;
- educational facility improvements to improve grades 6-8 science classrooms with sinks and electrical outlets at as many as 39 schools;
- repayment of \$45 million of existing capital debt (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 the 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. This proposed budget includes expenditures of a portion of the proceeds. The existing interim capital debt repayment has taken place, building improvements were completed at six schools over the summer of 2013 and work will take place at another 12 schools over the summer in 2014, and the major projects at Roosevelt, Franklin and Faubion are under way. More information on this work is contained in the Fund Detail section of this budget document following the Fund 450 GO Bonds tables.

PPS is considering a second bond issue, under the November 2012 authorization, in the spring of 2015. Staff is reviewing the amount and timing of financing needs. If there is a bond issue before June 30, 2015 the 2014/15 budget will be amended to reflect this event. Additional information on the capital planning and school modernization work can also be found here: <http://www.pps.k12.or.us/bond/index.htm>

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 a new Arts Education and Access Fund which will provide 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 a student:teacher ratio of 500:1 and in 2013/14 PPS budgeted receipt of funds for 45 teachers, which were added to school staffing in schools serving students in grades K-5. This budget continues that program.

The Budget Process

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

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

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

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

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

Further information on specific requirements for the budget process and budget document may be found at the Tax Supervising Commission (TSCC) website - <http://www.co.multnomah.or.us/orgs/tsccl/>.

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

Budgeting is not simply done once a year. It is a continuous process taking 12 months to complete a cycle. The budgeting process has various phases with three distinct products:

- **Proposed Budget** preparation - staff works to assist the Superintendent and to prepare a proposed budget for the upcoming fiscal year. In addition to staff work, the Superintendent holds regular updates and discussions with the Board and listening sessions at public meetings to gather citizen input. The outcome is the Superintendent's Proposed Budget document, also called the Budget Book.
- **Approved Budget** - the Board, sitting as the Budget Committee, reviews and discusses the Proposed Budget. The Budget Committee refines the Proposed Budget and votes to approve a budget and impose property taxes. This stage also involves budget review and input from the Citizen Budget Review Committee. This committee performs separate review and analysis of the Proposed Budget and provides recommendations to the Budget Committee. This phase of budget development requires public participation and at least one public hearing. The Approved Budget is passed to the TSCC for its review and certification.
- **Adopted Budget** - the District's Approved budget is reviewed and certified by the TSCC. Unique to Multnomah County, the TSCC is a five-member citizen board appointed by the Governor that reviews the budgets of all governmental jurisdictions in Multnomah County. The Commission, together with the State Department of Revenue, is responsible for ensuring the District budget complies with Local Budget Law. The TSCC certifies the Approved Budget after review. Successful completion of that action includes a public hearing held by TSCC. The Board further refines the Budget prior to final adoption in late June, but no later than June 30. The Board, as governing body, votes to adopt the Budget, 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. For local jurisdictions with greater than 200,000 in population such as PPS, the elected body is the Budget Committee, with no citizen members. The District's budget officer prepares the Proposed Budget under the direction of the Superintendent. The Budget Committee then reviews, revises, and approves a budget before it is formally adopted by the governing body.

The District is not required to have a budget committee composed of citizen members. However, the Board has established a Citizen Budget Review Committee (CBRC) composed of eight to twelve people to advise the Board on the budget. The CBRC 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 2014/15 Proposed Budget

The Proposed 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: For more than a year there has been a community engagement process around the expansion of dual language immersion programs. Staff and community partners presented to the board on September 16, 2013. There has also been an extensive process for the High School Action Team, which included community partners and stakeholders. The work of the action team informed the February 2014 presentation to the board on college and career readiness.

On October 7, 2013 the superintendent presented an update to the board as to the 2013/14 budget and presented plans for adding teachers and classified staff to school staffing in the current year. These plans also included the addition of other extra investment in athletics, teacher mentors, and PE teachers. Funding was identified to sustain these additional investments through 2014/15.

In November and December staff reviewed budget priorities with a number of stakeholder groups including the Coalition of Communities of Color, the Achievement Compact Advisory Committee, the District Employee Leadership Stakeholder Team, and the Superintendent's Student Advisory Committee. This involved both open-ended discussions about priorities and also a prioritization exercise. On December 2, 2013 the board did the prioritization exercise at a work session, which provided staff with guidance about priorities and areas requiring further study and discussion.

On January 21, 2014 the Board received a financial forecast for 2014/15 which was simultaneous with the Board's approval of Amendment #1 to the 2013/14 budget, which revised estimates of PPS ending fund balance, expected local option revenues and some expenditure levels. This forecast identified that PPS would not be making cuts in 2014/15 and would have \$15.7 million to invest after covering the cost of current service levels as adjusted for inflation and cost increases. The amount available to invest in this proposed budget was increased to \$20.1 million following the revisions to the state school fund that followed the higher than earlier forecast levels of property revenues.

In February and March 2014, the board also had work session presentations and discussions on college and career readiness; school staffing; early learners; and athletics.

Some of the budget development activity this year was truncated because of contract negotiations with the Portland Association of Teachers. Significant staff time was required for these negotiations and related contingency planning.

School Staffing: District Staffing Team

The budget development was again 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 formula. The team is convened by Sue Ann Higgins, Chief Academic Officer.

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 year, which had established guiding principles and a theory of action; had recommended an increase in the percentage of school staffing allocated through the equity formula; and had proposed additional staffing allocations to schools identified as focus or priority schools or other improvement status by ODE.

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

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

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

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

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

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

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

Last year the DST spent significant time reviewing the current differential allocation of staffing resources aimed at more equitable outcomes.

The DST recommended continuing the increased equity allocation for school staffing, which was changed last year from 5% to 8%. One formula uses the number of students receiving free or reduced priced meals (FRM) as the criterion for 4% of the equity allocation, and the other formula uses the number of combined underserved (FRM, Special Education, Limited English Proficient, or historically underserved racial groups as defined by the State) students for the remaining 4%.

The DST believed that it was important to continue the targeted allocation of limited strategic investments to improve student outcomes and to mitigate to other budget challenges through an additional allocation to schools that are designated as focus or priority schools by ODE. This year the amount allocated this way was increased by 10.25 FTE because of additional schools that qualified.

The primary focus of deliberation this year was on how to allocate the additional 150 professional educators that would be going to schools under the memorandum of understanding between PPS and PAT.

The DST considered a number of pressing challenges that could be addressed by school staffing.

In elementary schools these challenges include:

- Achievement needs at focus and priority schools
- Class size/workload
- Core program implementation
- Early grade literacy
- Limited /or no counseling resources at some schools
- Meeting new contract provision for teacher planning time in grades K-5
- Support and retention of new teachers
- Unique configurations (i.e. split campus schools, unique grade configurations)
- Unique staffing challenges for Dual Language Immersion schools and schools with high concentrations of emerging bilingual students

The recommendations of the DST for elementary school staffing were:

1. To maintain the allocation to focus and priority schools as indicated above and to add allocations to schools that have been newly identified or coming off a school improvement grant.
2. To maintain certain non-formula additions that address unique configurations.
3. To increase staffing allocations to ensure that all schools have at least a half-time counselor.
4. To improve staffing ratios at all levels (K5, K8, middle school) to allocate most of the 70 additional PAT positions.
5. To provide guidance to schools that the priority for use of this staffing should be:
 - Meet new planning time commitment for K5 teachers
 - Meet core program requirements
 - Support third grade reading milestone goal
 - Other strategies in alignment with successful schools framework, including class size reduction in early grades.

In high schools these challenges include:

- Achievement needs at focus and priority schools
- Class size, and average and maximum student load
- Counseling resources to support college and career readiness
- Course failures and students off-track in 9th and 10th grades
- Lack of capacity to deliver student interventions
- Lack of relevance in curriculum – too few career exploration and preparation courses

- Impact of possible shift from 8 to 7 period schedule
- Number of courses each student takes
- Support and retention of new teachers
- Unique challenges for schools with high concentrations of emerging bilingual students

The recommendations of the DST for high school staffing were:

1. To maintain the allocation to focus and priority schools as indicated above and to add allocations to a school that is coming off a school improvement grant.
2. To maintain certain non-formula additions that address unique configurations.
3. To improve the ratio allocation for counselors from 400:1 to 350:1.
4. To improve staffing ratios to allocate most of the 50 additional PAT positions.
5. To provide guidance to schools that the priority for use of this staffing should be:
 - Meet maximum and average student load provisions, lower class sizes
 - Expand career learning opportunities
 - Students on track in 9th grade (double blocking, support classes, 9th grade academies, etc.)

An update of the work-in-progress of the DST was presented to the board on March 3.

These recommendations have been incorporated in the proposed budget by the superintendent.

The challenge of supporting and retaining new teachers is addressed in the proposed budget through the addition of seven more teacher mentor positions.

Centrally Managed Resources: Budget Leadership Team

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?
- How does this impact student achievement and the elimination of the opportunity gap? If applicable, identify the relevant Equity Plan strategies & Key Performance Indicators.
- Are you proposing to spend funds differently?
- Outline how you used the Racial Equity Lens in development of your budget submissions.

In addition to these submissions for existing programs managers were also able to propose expansions to existing programs or new programs.

There were submissions for significantly more additional investment through expansions to existing programs and for new programs than the amount of projected available funding – even in the relatively positive financial position that PPS faces in 2014/15. Executive leadership staff was asked to review proposals from their staff and to identify those requests that were the highest priority and also to specify whether requests were for ongoing or one-time funding.

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

Budget Reconciliation and Balancing

On March 17 the Superintendent presented her school staffing and preliminary budget plan to the board.
http://www.pps.k12.or.us/files/budget/2014_15_School_Staffing_and_Preliminary_Budget_Plan.pdf

The Superintendent held four budget listening sessions between March 17 and 20. The participants included Portland Council PTA (March 18), the Citizen Budget Review Committee (March 19), PPS students at the Superintendent's Student Advisory Committee (March 20) and PPS staff (March 20).

The Superintendent was a full participant in BLT meetings and was present to hear the discussion at several meetings of the DST. She used the work of the DST and BLT to inform her decisions in the development of this proposed budget in a final stage process that combined the highest priority components of both teams to the fullest extent possible given the financial resources forecast to be available to PPS in 2014/15.

2014/15 Budget Development Calendar

Date	Activity
October 21	Board appoints Citizen's Budget Review Committee (CBRC) Members
November - May	CBRC - Discuss budget process, forecast, school staffing, Local Option Levy, and recommendations on Proposed Budget
September 16	Board Work Session: Program Update [Dual Language Immersion]
October 7	Board Work Session: 2013/14 Budget Update [Fall Balancing]
November - December	Budget Prioritization Discussion/Exercise: Coalition of Communities of Color, Achievement Compact Advisory Committee, District Employee Leadership Stakeholder Team, Superintendent's Student Advisory Committee
December 2	Board Work Session: Budget Prioritization Exercise
January 21	Board Work Session: 2013/14 Budget Amendment discussion & 2014/15 Forecast
January 27	Board Meeting: 2013/14 Budget Amendment approved
February - March	District Staffing Team - School Staffing work sessions
February 12	Board Work Session: Program Update [College and Career Readiness]
February 24	Budget Leadership Team work session
March 3	Board Work Session: School Staffing
March 10	Board Work Session: Program Update [Early Learning & Athletics]
March 17	Superintendent presents school staffing and preliminary budget plan to board
March 18	2014/15 Staffing Allocations to Schools
March - April	Staffing Process - Submission, Review, and Approval
March 18	Superintendent Listening Session: PTA
March 19	Superintendent Listening Session: CBRC
March 20	Superintendent Listening Session: Superintendent's Student Advisory Committee
March 20	Superintendent Listening Session: PPS school and central office staff
March 24 - March 28	Spring Break
March 31	<u>Proposed Budget</u> - Board Meeting (Budget Committee): Budget Committee receives the Proposed Budget and Budget Message
March 31 - May 19	Board as Budget Committee Holds at least one public hearing [TBD]
April 16	Board Work Session
April 21	Board Meeting
May 5	Board Work Session
May 12	Board Work Session: CBRC Reports to Board
May 19	<u>Approved Budget</u> - Board Meeting (Budget Committee): Budget Committee discusses the Approved Budget and votes to Approve a budget
May 26	Submit Approved Budget to TSCC
June 2	Board Work Session
June 16	Board Work Session
June 23	<u>Adopted Budget</u> - Board Meeting: TSCC Hearing on Approved; Discussion on Approved; TSCC certifies the Approved Budget; Board votes to Adopt the FY 2014/15 budget

Portland Public Schools Program Structure

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

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

Portland Public Schools Fund Structure

Fund Type	Budgeted Funds	Fund Components
General Fund	101 - General Fund	The primary day-to-day operating fund of the District.
Special Revenue Funds	201 - Student Body Activity Fund 202 - Cafeteria Fund 205 - Grants Fund 225 - PERS Rate Stabilization Reserve Fund 299 - Dedicated Resource Fund	Dedicated revenues such as: Federal, State and Local Grants and Private Donations.
Debt Service Funds	304 - Bond Sinking Fund 305 - School Modernization Debt Service Fund 306 - Settlement Debt Service Fund 307 - IT Projects Debt Service Fund 308 - PERS UAL Debt Service Fund 309 - SELP Debt Service Fund 320 - Full Faith & Credit Debt Service Fund 338 - Facilities Capital Debt Service Fund 350 - GO Bonds Debt Service Fund	Accounts for the payment of principal and interest on certain long-term debt.
Capital Projects Funds	404 - Construction Excise Fund 405 - School Modernization Fund 407 - IT System Project Fund 420 - Full Faith & Credit Funds 435 - Energy Efficient Schools Fund 438 - Facilities Capital Fund 445 - Capital Asset Renewal Fund 450 - GO Bonds Fund 480 - Recovery Funds	Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities.
Internal Service Fund	601 - Self Insurance Fund	Accounts for services furnished by one department or agency to another department or agency on a cost-reimbursement basis.

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Background Information

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). Therefore, only 0.5 FTE is needed to hire a full-time classified staff person.

Enrollment Projections – Staffing for 2014/15 SY is based on projected October 2014 Enrollment. Projections for 2014/15 have been done by the [Portland State University's Population and Research Center \(PRC\)](#). PRC has forecast district enrollment since 1999. Adjustments are made to account for changes in school configuration (e.g., adding a grade), a new school or program, a program expansion, changes in transfer policy or boundaries, or changing demographic factors.

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

General Fund Formula Allocations

The general fund staffing formula is comprised of four components:

1. Kindergarten – Kindergarten teacher and assistant allocation based on the number of students served. The initial allocation, shown in this budget document, provides sufficient staff for a maximum class size of 26. Additional resources may be allocated in the fall based on actual students enrolled.
2. Ratio Full Time Equivalent (FTE) – Staff allocation based on the number of students served. This component includes, but is not limited to, teachers, educational assistants, and library and technology staff. Ratio FTE does not include funding for Kindergarten.
3. Equity Allocation – Staff allocation based on the number of students qualifying for free or reduced price meals and the number of students who meet the definition of "combined underserved", which is described in more detail later in this narrative. Eight percent of the non-administrative FTE allocation is based on this Equity factor.
4. School-Wide Support – Staff allocation based on the need for administrative and other basic support. This allocation is based on school size and configuration (K-5, K-8, K-12, middle and high schools). Positions staffed by this component include principals, vice principals, assistant principals, counselors and clerical support and others.

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

Maintaining manageable Kindergarten class sizes is a top priority. The District's target for maximum Kindergarten class size in fall 2014/15 will remain at 25. Since 2008/09, the Kindergarten allocation has been separate from the Ratio Component. Kindergarten is allocated from the General Fund in 0.5 FTE increments for the first half of each Kindergarten class. In other words, Kindergarten is allocated by classroom. The average Kindergarten class size will generally be less than 25, as this is a maximum. The Kindergarten allocation occurs in two phases – an initial allocation as part of the regular spring staff allocation process, and a secondary allocation to adjust class size once actual fall enrollment is known.

1. The initial allocation, contained in this budget document, provides sufficient staff to each school so that no Kindergarten class exceeds 26 students.
2. In the fall when students enroll, if average Kindergarten class size at a school exceeds 26 students, then additional resources will be allocated. In many cases, staffing will be allocated so that a new section of Kindergarten will be provided to schools with increased Kindergarten enrollment.

Exceptions to the maximum class size of 25 may occur where a school facility does not have space for an additional section, or if there are programmatic reasons for a slightly larger class size (as in an immersion program). If a school has only one class of Kindergarten with more than 25 students, an educational assistant may be added instead of creating a new section.

Spring 2014 Allocation at 26 target maximum applied to 2014/15 projection

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

Ratio FTE – The major portion of each school’s FTE allocation comes from this component of the formula, which is based on the number of forecasted students. For example, a 24 to 1 ratio provides 1.0 FTE for every 24 students enrolled. The table below shows the Ratios used for allocation in the past several years.

Budget	K-5 Schools	K-8 and K-12 Schools	Middle Schools (6-8)	High Schools (9-12)	Comment
2007/08 Adopted	23.5:1*	23.5:1*	23.5:1	22.7:1	
2008/09 Adopted	23.2:1	23.2:1	23.2:1	22.7:1	* Prior to 2008/09, kindergarten staffing was calculated as part of Ratio FTE. Since then it has been calculated separately. See the section on kindergarten staffing below for more detail.
2009/10 Adopted	23.4:1	23.4:1	23.4:1	22.9:1	
2010/11 Adopted	24.24:1	24.24:1	24.24:1	24.03:1	
2011/12 Adopted	25.0:1	24.24:1	24.24:1	29.1:1 [^]	[^] The 2011/12 High School increase in ratio incorporates a shift from Ratio to School-Wide Support, where the Ratio of 24.03 to 1 is equivalent to 25.57 to 1. The remaining increase from 25.57 to 29.1 was partially mitigated through high school scheduling changes.
2012/13 Proposed	27.0:1	26.0:1	26.0:1	31.3:1	The Proposed 2012/13 Budget included a ten million dollar reduction in school staffing.
2012/13 Adopted	25.0:1	24.24:1	24.24:1	28.35:1	The Adopted 2012/13 Budget restored school staffing and ratios through a one-time agreement among the City of Portland, the Portland Association of Teachers and PPS that included cash from the City, deferral of teacher’s salary increases, furlough days for non-represented staff, and other reductions.
2013/14 Proposed	26.9.0:1	25.6:1	25.25:1	30.0:1	Although the State of Oregon increased the State-Wide Education budget, it does not fully make up for one-time school staffing resources. Additionally, ratios also increase through (1) shifting allocations between schools by allocating less by ratio and more by Equity (5% to 8%), (2) allocating 20.25 FTE to Focus and Priority Schools (3) HS ratios decrease as HS school-wide support increases.
2013/14 Adopted	26.9:1	25.6:1	25.25:1	25.72:1	Adopted 2012/13 Budget High School Ratio increase by 58 FTE of which 14 FTE were already in high school school wide support.
2014/15 Adopted	25.8:1	24.0:1	24.75:1	23.65:1	State of Oregon increased State-Wide Education budget and PPS commits to create at least 120 more Portland Association of Teachers positions, mostly through improved Staffing Ratios.

A 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 overall class size for each school. Reasons that actual class sizes differ from the ratio include:

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

Equity – In support of PPS Racial Educational Equity policy, additional FTE is allocated to promote greater equity across the District. This equity allocation is eight percent of the non-administrative formula (Ratio, Kindergarten, Equity) FTE. Half of the Equity FTE will be allocated for Socio-Economic Status, and the other half of the Equity FTE will be allocated using a criterion focused on subgroups Portland Public Schools has historically underserved.

Socio-Economic Status FTE is determined based on each school's number of students who are eligible for free or reduced meal prices. Four percent of the non-administrative formula is allocated this way. K-5, K-8 and middle schools with over 30% eligibility will receive an Equity allocation in 2014/15 at an eligible-student-to-FTE ratio of 210:1. This 30% 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 that threshold to 60% in 2012/13. All high schools will receive a Socio-Economic Status allocation, regardless of the percent of eligible students at an eligible-student-to FTE ratio of 224:1.

Combined 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, Eligibility to receive Free or Reduced Price Meals, African-American, Hispanic, Native American or Pacific Islander race. These historically underserved groups are the same groups by which the Oregon Department of Education measures the Achievement Gap in which it designates schools as "Focus Schools." Four percent of the non-administrative formula is allocated this way. K-5, K-8 and Middle schools with over 45% eligibility will receive an Equity allocation in 2014/15 at an eligible-student-to-FTE ratio of 232:1. This 45% minimum requirement (floor) was designed to concentrate the allocation of the Equity factor to higher combined underserved schools, including those schools where Title I is no longer available. All high schools will receive a Combined Underserved allocation, regardless of the percent of eligible students at an eligible-student-to FTE ratio of 293:1.

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

Counselors were added to this table in 2008/09 as a step towards providing a counseling presence in all schools. In 2014/15 all elementary schools will receive at least a 0.5 counseling FTE. This will ensure counseling services are added at nine small K-5 schools and two small K-8 schools. In 2014/15 in high schools the ratio to allocate counselors has been improved from 400:1 to 350:1. Although each school's leadership retains some control over use of the school-wide allocation, counselor positions are not convertible to other uses. A school principal may, however, use a portion of the school's ratio FTE component for additional counseling services. Beginning in 2013/14 the high school table had additional direction in how FTE should be used at a school-wide level. For 2014/15, the school-wide support allocation now includes a half-time classified position in K-5, K-8 and middle schools.

K-5 Schools

FTE Allocated by School Enrollment [^]	<299	300-349	350-399	400-499	500-599	600-699	700-799
Principal/Assistant Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal	-	-	-	-	1.00	1.00	1.00
Secretary	0.50	0.75	0.75	0.88	1.00	1.25	1.50
Half-time Classified	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Counselor	0.50	0.50	0.50	0.50	1.00	1.00	1.00
K-5 School Total	2.25	2.50	2.50	2.63	4.25	4.25	4.75

[^]Enrollment includes Kindergarten students weighted .75, Pre-Kindergarten is excluded.

K-8 Schools

FTE Allocated by School Enrollment [^]	<250	250-299	300-399	400-499	500-599	600-699	700-799
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal*	-	-	-	1.00	1.00	1.00	1.00
Secretary	0.50	0.50	0.75	1.00	1.00	1.25	1.50
Half-time Classified	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Counselor	0.50	0.50	0.50	0.50	1.00	1.00	1.00
K-8 School Total	2.25	2.25	2.50	3.75	4.25	4.25	4.75

[^]Enrollment includes Kindergarten students weighted .75, Pre-Kindergarten is excluded.

*A K-8 with multiple campuses (Beverly Cleary) receives an additional Assistant Principal.

Middle Schools

FTE Allocated by School Enrollment	300-399	400-499	500-599	600-699	700-799	800-899
Principal	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal*	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.25	1.50	1.50	1.50
Half-time Classified	0.25	0.25	0.25	0.25	0.25	0.25
Counselor	0.50	0.50	1.00	1.00	1.00	1.00
Middle School Total	3.75	3.75	4.50	4.75	4.75	4.50

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

K-12 Schools

FTE Allocated by School Enrollment	300-399	400-499	500-599	600-699	700-799	800-899
Principal	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal	-	1.00	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.25	1.50	1.50	1.50
Half-time Classified	0.25	0.25	0.25	0.25	0.25	0.25
Counselor	0.50	0.50	1.00	1.00	1.00	1.00
K-12 School Total	2.75	3.75	4.50	4.75	4.75	4.75

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

High Schools

FTE Allocated by School Enrollment	400-499	500-599	600-699	700-899	900-1099	1100-1199	1,200-1,299	1,300-1,399	1,400-1,499	1,500-1599	1,600-1699
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Vice Principal	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Secretary	1.00	1.00	1.50	1.50	1.50	1.50	1.75	1.75	2.00	2.00	2.00
Counselor	1.25	1.75	2.00	2.50	3.00	3.50	3.50	4.00	4.50	4.50	4.50
Career Coordination	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Study Hall	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
IT Staff	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Athletic Director	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Discretionary Support	0.70	0.85	1.00	1.15	1.50	1.70	1.75	1.90	2.00	2.15	2.15
High School Total	7.70	8.35	9.25	10.90	11.75	12.45	12.75	13.40	14.25	14.40	14.40

FTE on all school-wide support tables is shown in Licensed Equivalents, with Secretary, Campus Monitor and Bookkeeper represented as half the weight of certified FTE. Counselor allocations to campuses containing more than one school are based on all the students at the campus. Alliance High School and Portland Evening HS are allocated staff on a different basis and do not receive administrative support based on this table.

Two additional categories were added at high schools in 2012/13: Athletic Director and IT Person. These high school categories reflect positions that already existed in high schools so they were added to the “school-wide” support table to enhance transparency of how schools use their resources. During 2013/14, the allocation for Career Coordination was increased to full-time. School Campus Monitors are no longer shown under school-wide support tables; while campus monitor positions will continue at High Schools they will be allocated centrally (like custodians and cafeteria staff) rather than shown in high school department allocations.

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 transition. These allocations are shown in the 2014/15 School General Fund Staffing tables in the column labeled “Non-Formula.”

For 2014/15 PPS is investing in supporting Focus and Priority schools through allocating 30.75 non-formula FTE.

Priority schools are high poverty schools whose achievement ranked in the lowest 5% (approx.) of Title I schools in the state based on Oregon’s rating formula. These schools were assigned this four-year designation due to very low achievement and growth, and need additional supports and interventions. PPS Priority Schools (and targeted FTE) are Roosevelt (3.00), Rosa Parks (2.50), Woodlawn (2.50), Madison (3.00), King (2.50), and Chief Joseph/ Ockley Green (2.50). Schools receiving Elementary and Secondary Education Act School Improvement Grants (SIG Schools) are also automatically classified as Priority Schools by ODE but do not receive this non-formula addition.

Focus schools are high poverty schools which were ranked in the lowest 15% (approx.) of Title I schools and need additional support and incentives in closing the achievement gap and addressing achievement for historically underserved subgroups. PPS Focus schools (and targeted FTE) are: César Chávez (1.25), Jefferson (2.25), Lane (1.25), Rigler (1.25), Scott (1.25) Sitton (1.25), Vernon (1.25), Whitman (1.25), Woodmere (1.25). Other Title-I schools identified with low ranking in 2012/13 are included in this Focus allocation; these are Lee (1.25), Boise-Eliot/Humboldt (1.25), George (1.25).

Other adjustments may be necessary for non-standard programs, including High School Focus Options (Benson High, Jefferson Middle College) and alternative programs such as Alliance High School and ACCESS. These schools require different staffing than regular programs. Vernon, King, Skyline and Sabin are working towards being authorized as International Baccalaureate schools and receive non-formula FTE for this transition. These are shown in the tables as FTE adjustments. K-8 Schools operating on more than one site (Beverly Cleary and Chief Joseph/ Ockley Green) were also granted non-formula FTE.

General Fund K-5 Arts

In the November 2012 election, Portland residents passed the Arts Education and Access income tax, which provides funding for art teachers for students in Kindergarten to 5th grades. These teachers are allocated to all schools with students in grades K to 5 at a ratio of 500 to 1, rounded to the nearest 0.5 FTE.

Arts FTE at 500:1 by 0.5 FTE Increments

K-5 Students	Arts FTE
125-374	0.50
375-624	1.00
625-874	1.50

As opposed to other funding calculations, in which ODE requires that Kindergarten students be half-weighted, Kindergarten students are full-weighted in the Arts Tax calculation. This staffing allocation must be used to hire licensed teachers for the arts (music, art, dance, drama).

Grant Funds and Special Revenue Funds

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

Title IA Allocations

The largest single source of grant funds that provide additional FTE for both certified and classified staff in the schools is the Federal Title IA grant. Most of the Title IA funds received by the District are allocated directly to elementary, middle and K-8 schools where at least 60% of the students qualify for free or reduced-priced meals under federal income guidelines. The funds are targeted to support students from low income families. Dollars are allocated per qualifying student. The highest per student rate is used for schools with greater than 75% poverty, regardless of grade level. High schools only receive Title I funding if 75% or more of their students qualify for free or reduced-priced meals. The Title-I per student allocation rates for 2014/15 will remain the same as 2013/14.

Remaining Title I funds are allocated centrally. This funding is used to fund the second half of the full-day Kindergarten in Title I schools, along with some pre-Kindergarten options for low income families, and to provide a range of supplemental academic support. Title I allocations to charter schools are calculated in exactly the same way as allocations to PPS schools. In compliance with Federal requirements, private schools receive 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. Examples include 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 Kindergarten fee-for-service tuition for the second half of the Kindergarten Full Day in non-Title I schools.

School Foundation Funds

- As of July 1, 2013, 50 schools have foundations with account balances over \$1,000.
- Schools retain 100% of the first \$10,000 raised each year.
- Above \$10,000, two-thirds of funds raised stay with the school. One-third goes to a district-wide fund, which is administered by All Hands Raised on behalf of PPS and used to fund grants to schools.
- Funds are primarily used to purchase FTE.

Kindergarten fee-for-service tuition

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

Special Education and English as a Second Language

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

SPECIAL EDUCATION (SpEd) STAFFING

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

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

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

Learning Center Teachers (K-12)

Learning Center teachers are allocated in 0.5 FTE increments, rounded to the nearest 0.5 FTE. On average, the student to teacher caseload is 25:1 for schools with the following grade configurations: K-5, K-8, K-12, and 6-12 schools. For middle schools (grades 6-8), the average caseload is 28:1. For high schools (grades 9-12) the average caseload is 28:1. Paraeducators are no longer part of the Learning Center staffing formula.

One-to-One Paraeducators

For 2014/15, paraeducators will be assigned to students as required by Individual Education Plan (IEP) that include the need for adult assistance. All paraeducators for adult assistance in all grades K-12 will be allocated from an FTE pool controlled by the central Special Education department.

DESIGNATED SPECIAL EDUCATION CLASSROOMS

Again in 2014/15, high school behavior classroom teachers and high school students assigned to behavior classrooms will be counted in Learning Center ratios. Behavior teachers will share caseloads with learning center teachers and work together to provide appropriate instruction for students with disabilities. Groups of students may be assigned to behavior teachers or may rotate between learning center teachers and behavior teachers for instruction. Caseload assignments will be made at the building level.

Designated Classroom staffing is as follows:

Behavior Classrooms

Behavior Classrooms (up to 15 students):

Grades K-8

1 Teacher

2 Paraeducators

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

1 Teacher

2 Paraeducators

1 Qualified Mental Health Professional (QMHP)

Communication Behavior Classrooms (CB)

CB Classrooms (up to 15 students):

Grades K-8 Teacher

3 Paraeducators

Grades K-8 CB Team

1 Teacher

2 Paraeducators

Intensive Skills Centers

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

- 1 Teacher
- 3 Paraeducators

OTHER SPECIAL EDUCATION STAFFING

School Psychologists (K-12)

School Psychologists are allocated using the following formula:

- K-5 1:110; K-8 1:115; 6-8 1:125; K-12 1:125; HS 1:135 - psychologist to student ratio
- 0.1 FTE 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 classrooms 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

The ESL staff provides English language assistance to limited English proficient and immigrant students identified as English Language Learners (ELL). The service helps students develop proficiency in English, which is critical to success in their core curriculum classrooms.

The table below describes ELL teacher allocation for 2014/15. At schools with low numbers of students, services are provided by teachers on an itinerant basis or by school based staff with specific ELD training.

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

ELL Teacher Allocations

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

In addition, based on unique conditions at certain schools, the ELL allocations are augmented as follows:

1. K-8 schools with split campuses staffed at a 1.0 FTE allocated by formula are staffed at the next increment.
2. K-8 schools with students spanning all grade and ELD levels and are staffed at a 1.0 FTE allocated by formula are staffed at the next increment.
3. K-8 schools in the second year of the Content-Based English Language Development pilot whose enrollment has decreased to a lower increment are held harmless.
4. K-8 schools adding a new Dual Language Immersion program are allocated an additional FTE.
5. K-8 schools piloting native language literacy programs receive an additional FTE based on scope and size of program.

6. High schools receive a minimum 0.5 FTE allocation
7. High schools from which a significant number of ELL students have transferred to the Portland International Scholars Academy are staff as if those students remain in their neighborhood high school.

Bilingual Educational Assistants

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

Weighted ELL Students	EA Allocation (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)

English Learner student projections for 2014/15 were developed by ESL Department based on a roll forward of 2012/13 students by grade and estimates of students moving through the proficiency levels.

Numbers of ELPA level 1 and 2 students were used to double-weight the count used for allocation of educational assistants to also support family needs.

Weighted projections for Bilingual EA allocations are based on the same student projection used for teacher allocations plus an extra 1.0 weight for each current ELPA level 1 and 2 student. To the extent that resources are available, staffing will be adjusted to reflect differences between October enrollment and the projections initially used for staffing.

2014/15 School General Fund Staffing

Grade Span (14-15)	School / Program	Percentage		Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Student Count for Staffing (Gr. K weighted 0.75)	School-Wide Support					Ratio FTE		Equity FTE		Non-Formula		Total General Fund FTE	K-5 Arts	General Fund FTE with Arts
		Eligible for Free or Reduced-Price Meals	Historically Underserved				Principal	Assistant / Vice Principal	Secretary	Classified(20 Hr) MLC Career Coord	Counselor	Kindergarten Allocation	Gr 1-12 FTE by Ratio	Socio Economic Status FTE	Historically Underserved FTE	Administrative	Licensed			
K - 5	Abernethy	13%	28%	82	468	530	1.00	1.00	1.00	0.25	1.00	2.00	18.14					24.39	1.00	25.39
K - 5	Ainsworth	4%	24%	99	476	550	1.00	1.00	1.00	0.25	1.00	2.00	18.45					24.70	1.00	25.70
K - 5	Alameda	7%	19%	113	646	731	1.00	1.00	1.50	0.25	1.00	2.50	25.04					32.29	1.50	33.79
K - 5	Atkinson	41%	58%	71	362	415	1.00		0.88	0.25	0.50	1.50	14.03	0.78	0.99	0.02		19.95	1.00	20.95
K - 5	Bridlemile	16%	27%	65	376	425	1.00		0.88	0.25	0.50	1.50	14.57			0.10		18.80	1.00	19.80
K - 5	Buckman	34%	50%	85	368	432	1.00		0.88	0.25	0.50	2.00	14.26	0.67	0.88	0.56		21.00	1.00	22.00
K - 5	Capitol Hill	26%	40%	81	342	403	1.00		0.88	0.25	0.50	1.50	13.26					17.39	1.00	18.39
K - 5	Chapman	29%	43%	111	580	663	1.00	1.00	1.25	0.25	1.00	2.50	22.48					29.48	1.50	30.98
K - 5	Duniway	11%	21%	66	386	436	1.00		0.88	0.25	0.50	1.50	14.96			0.17		19.26	1.00	20.26
K - 5	Forest Park	2%	17%	58	415	459	1.00		0.88	0.25	0.50	1.50	16.09					20.22	1.00	21.22
K - 5	Glencoe	25%	38%	79	424	483	1.00		0.88	0.25	0.50	1.50	16.43			0.07		20.63	1.00	21.63
K - 5	Grout	64%	76%	81	317	378	1.00		0.75	0.25	0.50	2.00	12.29	1.09	1.17			19.05	1.00	20.05
K - 5	James John	79%	86%	84	387	450	1.00		0.88	0.25	0.50	2.00	15.00	1.61	1.59			22.83	1.00	23.83
K - 5	Kelly	80%	90%	118	531	620	1.00	1.00	1.25	0.25	1.00	2.50	20.58	2.25	2.29	0.08		32.20	1.50	33.70
K - 5	Lewis	36%	52%	61	332	378	1.00		0.75	0.25	0.50	1.00	12.87	0.63	0.82	0.03		17.85	1.00	18.85
K - 5	Llewellyn	22%	36%	71	462	515	1.00	1.00	1.00	0.25	1.00	1.50	17.91			-1.00	1.40	24.06	1.00	25.06
K - 5	Maplewood	25%	36%	64	269	317	1.00		0.75	0.25	0.50	1.00	10.43			0.57		14.50	0.50	15.00
K - 5	Markham	52%	65%	78	299	358	1.00		0.75	0.25	0.50	1.50	11.59	0.84	0.94	0.38		17.75	1.00	18.75
K - 5	Richmond	10%	18%	112	526	610	1.00	1.00	1.25	0.25	1.00	2.50	20.39					27.39	1.50	28.89
K - 5	Rieke	17%	28%	57	333	376	1.00		0.75	0.25	0.50	1.50	12.91			0.09		17.00	1.00	18.00
K - 5	Rigler	86%	90%	81	380	441	1.00		0.88	0.25	0.50	2.00	14.73	1.71	1.62	1.00	0.29	23.98	1.00	24.98
K - 5	Rosa Parks	95%	95%	64	301	349	1.00		0.75	0.25	0.50	1.50	11.67	1.49	1.36	1.00	1.79	21.31	0.60	21.91
K - 5	Sitton	85%	90%	72	336	390	1.00		0.75	0.25	0.50	1.50	13.02	1.49	1.44	1.00	0.25	21.20	1.00	22.20
K - 5	Stephenson	9%	26%	37	260	288	1.00		0.50	0.25	0.50	1.00	10.08			0.42		13.75	0.50	14.25
K - 5	Whitman	86%	90%	58	283	327	1.00		0.75	0.25	0.50	1.50	10.97	1.27	1.21	1.28		18.73	0.50	19.23
K - 5	Woodmere	84%	92%	59	300	344	1.00		0.75	0.25	0.50	1.50	11.63	1.32	1.30	1.35		19.60	0.50	20.10
K - 5	Woodstock	31%	40%	89	422	489	1.00		0.88	0.25	0.50	2.00	16.36	0.69				21.68	1.00	22.68
K - 5	PK/K - 5 Total			2,096	10,581	12,153	27.00	7.00	24.25	6.75	17.00	46.50	410.14	15.84	15.61	2.00	8.85	580.94	26.60	607.54
K - 8	Arleta	65%	75%	64	424	472	1.00	1.00	1.00	0.25	0.50	1.50	17.67	1.41	1.46			25.79	0.50	26.29
K - 8	Astor	53%	63%	65	450	499	1.00	1.00	1.00	0.25	0.50	1.50	18.75	1.22	1.31	0.50		27.03	0.50	27.53
K - 8	Beach	58%	73%	87	554	619	1.00	1.00	1.25	0.25	1.00	2.00	23.08	1.63	1.87	0.50		33.58	1.00	34.58
K - 8	Beverly Cleary	10%	23%	99	754	828	1.00	2.00	1.50	0.25	1.00	2.00	31.42			-0.50	4.15	42.82	1.50	44.32
K - 8	Boise-Eliot/Humboldt	83%	93%	69	411	463	1.00	1.00	1.00	0.25	0.50	1.50	17.13	1.75	1.78	2.64		28.55	1.00	29.55
K - 8	Bridger	63%	77%	70	389	442	1.00	1.00	1.00	0.25	0.50	1.50	16.21	1.28	1.41	1.00		25.15	0.50	25.65
K - 8	César Chávez	88%	92%	68	436	487	1.00	1.00	1.00	0.25	0.50	1.50	18.17	1.97	1.86	1.25		28.50	0.50	29.00
K - 8	Chief Joseph/Ockley Green	53%	66%	81	552	613	1.00	2.00	1.25	0.25	1.00	2.00	23.00	1.49	1.68	3.50		37.17	1.00	38.17
K - 8	Creative Science	34%	44%	50	401	439	1.00	1.00	1.00	0.25	0.50	1.00	16.71	0.70				22.16	0.50	22.66
K - 8	Creston	63%	73%	54	289	330	1.00		0.75	0.25	0.50	1.00	12.04	0.95	0.99			17.48	0.50	17.98

2014/15 School General Fund Staffing

Grade Span (14-15)	School / Program	Percentage		Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Student Count for Staffing (Gr. K weighted 0.75)	School-Wide Support					Ratio FTE		Equity FTE		Non-Formula		Total General Fund FTE	K-5 Arts	General Fund FTE with Arts
		Eligible for Free or Reduced-Price Meals	Historically Underserved				Principal	Assistant / Vice Principal	Secretary	Classified (20 Hr) MLC Career Coord	Counselor	Kindergarten Allocation	Gr 1-12 FTE by Ratio	Socio Economic Status FTE	Historically Underserved FTE	Administrative	Licensed			
K - 8	Faubion	77%	86%	63	420	467	1.00	1.00	1.00	0.25	0.50	1.25	17.50	1.65	1.66	0.12	25.93	0.50	26.43	
K - 8	Harrison Park	85%	92%	73	644	699	1.00	1.00	1.25	0.25	1.00	1.50	26.83	2.74	2.70		38.27	1.00	39.27	
K - 8	Hayhurst	16%	25%	67	401	451	1.00	1.00	1.00	0.25	0.50	1.50	16.71			0.49	22.45	1.00	23.45	
K - 8	Irvington	33%	49%	52	439	478	1.00	1.00	1.00	0.25	0.50	1.00	18.29	0.72	0.98	1.07	25.81	0.50	26.31	
K - 8	King	88%	93%	81	275	336	1.00		0.75	0.25	0.50	2.00	11.46	1.32	1.27	5.50	24.05	0.50	24.55	
K - 8	Laurelhurst	13%	27%	72	584	638	1.00	1.00	1.25	0.25	1.00	1.50	24.33			0.25	30.58	1.00	31.58	
K - 8	Lee	75%	85%	56	428	470	1.00	1.00	1.00	0.25	0.50	1.50	17.83	1.63	1.67	1.55	27.93	0.50	28.43	
K - 8	Lent	83%	91%	64	542	590	1.00	1.00	1.00	0.25	1.00	1.50	22.58	2.26	2.25		32.84	1.00	33.84	
K - 8	Marysville	80%	86%	58	374	418	1.00	1.00	1.00	0.25	0.50	1.50	15.58	1.52	1.48	0.25	24.08	0.50	24.58	
K - 8	Peninsula	69%	80%	62	333	380	1.00		0.75	0.25	0.50	1.50	13.88	1.20	1.25	0.57	20.90	0.50	21.40	
K - 8	Roseway Heights	42%	50%	95	531	602	1.00	1.00	1.25	0.25	1.00	2.50	22.13	1.15	1.26	0.25	31.79	1.00	32.79	
K - 8	Sabin	31%	46%	77	437	495	1.00	1.00	1.00	0.25	0.50	1.50	18.21	0.72	0.94	1.00	26.12	1.00	27.12	
K - 8	Scott	84%	89%	66	447	497	1.00	1.00	1.00	0.25	0.50	2.00	18.63	1.90	1.84	1.25	29.37	1.00	30.37	
K - 8	Skyline	29%	45%	30	247	270	1.00		0.50	0.25	0.50	1.00	10.29		0.49	1.42	15.45	0.50	15.95	
K - 8	Sunnyside Env.	27%	38%	50	508	546	1.00	1.00	1.00	0.25	1.00	1.00	21.17				26.42	0.50	26.92	
K - 8	Vernon	54%	65%	61	338	384	1.00		0.75	0.25	0.50	1.50	14.08	0.95	1.04	1.00	22.32	0.50	22.82	
K - 8	Vestal	73%	83%	52	337	376	1.00		0.75	0.25	0.50	1.50	14.04	1.26	1.29	0.25	20.84	0.50	21.34	
K - 8	Winterhaven	11%	26%	24	330	348	1.00		0.75	0.25	0.50	0.50	13.75				16.75	0.50	17.25	
K - 8	Woodlawn	84%	94%	66	352	402	1.00	1.00	1.00	0.25	0.50	1.50	14.67	1.53	1.56	2.50	25.51	0.50	26.01	
K - 8	PK/K - 8 Total			1,876	12,627	14,034	29.00	24.00	28.75	7.25	18.50	43.25	526.14	32.95	34.04	0.50	31.26	775.64	20.50	796.14
ELEMENTARY TOTAL				3,972	23,208	26,187	56.00	31.00	53.00	14.00	35.50	89.75	936.28	48.79	49.65	2.50	40.11	1356.58	47.10	1403.68
6 - 8	Beaumont	45%	50%	-	545	545	1.00	1.00	1.25	0.25	1.00		22.02	1.17	1.16	1.00	29.85		29.85	
6 - 8	da Vinci	22%	37%	-	464	464	1.00	1.00	1.00	0.25	0.50		18.75			0.25	22.75		22.75	
6 - 8	George	87%	94%	-	393	393	1.00	1.00	1.00	0.25	0.50		15.88	1.63	1.58	1.25	24.09		24.09	
6 - 8	Gray	19%	32%	-	527	527	1.00	1.00	1.25	0.25	1.00		21.29				25.79		25.79	
6 - 8	Hosford	38%	49%	-	589	589	1.00	1.00	1.25	0.25	1.00		23.80	1.05	1.25		30.60		30.60	
6 - 8	Jackson	25%	43%	-	562	562	1.00	1.00	1.25	0.25	1.00		22.71				27.21		27.21	
6 - 8	Lane	81%	87%	-	513	513	1.00	1.00	1.25	0.25	1.00		20.73	1.98	1.93	1.25	30.39		30.39	
6 - 8	Mt. Tabor	31%	39%	-	664	664	1.00	1.00	1.50	0.25	1.00		26.83	1.00			32.58		32.58	
6 - 8	Sellwood	26%	39%	-	524	524	1.00	1.00	1.25	0.25	1.00		21.17				25.67		25.67	
6 - 8	West Sylvan	11%	22%	-	981	981	1.00	2.00	1.50	0.25	1.50		39.64			0.66	46.55		46.55	
MIDDLE SCHOOL TOTAL				-	5,762	5,762	10.00	11.00	12.50	2.50	9.50		232.82	6.83	5.92	4.41	295.48		295.48	
1 - 8	ACCESS			-	308	308	1.00		0.75	0.25	0.50		12.83			2.75	18.08	0.50	18.58	
K - 12	MLC	24%	41%	24	410	428	1.00	1.00	1.25	1.25	1.00	0.50	17.08			1.09	24.17	0.50	24.67	

2014/15 School General Fund Staffing

Grade Span (14-15)	School / Program	Percentage		Gr 1-12 Student Count for Staffing	School-Wide Support										FTE by Ratio	Equity		Non-Formula		Total General Fund FTE
		Free or Reduced-Price Meals	Historically Underserved		Principal	Vice Principal	Secretary	Counselor	Career Coordination	Campus Monitor	Bookkeeper	Study Hall Support	IT Staff	Athletic Director		Discretionary Support	Socio Economic Status FTE	Historically Underserved FTE	Administrative	
9 - 12	Benson	64%	80%	891	1.00	2.00	1.50	2.50	1.00	0.25	0.50	0.50	0.50	1.15	37.67	2.54	2.42	2.00	55.53	
9 - 12	Cleveland	30%	41%	1,470	1.00	2.00	2.00	4.50	1.00	0.25	0.50	0.50	0.50	2.00	62.16	1.95	2.04		80.40	
9 - 12	Franklin	53%	64%	1,491	1.00	2.00	2.00	4.50	1.00	0.25	0.50	0.50	0.50	2.00	63.04	3.54	3.28		84.11	
9 - 12	Grant	23%	37%	1,486	1.00	2.00	2.00	4.50	1.00	0.25	0.50	0.50	0.50	2.00	62.83	1.56	1.90		80.54	
9 - 12	Jefferson	73%	88%	564	1.00	1.00	1.00	1.75	1.00	0.25	0.50	0.50	0.50	0.85	23.85	1.83	1.69	0.50	4.75	40.97
9 - 12	Lincoln	11%	22%	1,533	1.00	2.00	2.00	4.50	1.00	0.25	0.50	0.50	0.50	2.15	64.82	0.75	1.16	1.00	82.13	
9 - 12	Madison	66%	76%	1,048	1.00	2.00	1.50	3.00	1.00	0.25	0.50	0.50	0.50	1.50	44.31	3.06	2.72	3.00	64.84	
9 - 12	Roosevelt	72%	85%	981	1.00	2.00	1.50	3.00	1.00	0.25	0.50	0.50	0.50	1.50	41.48	3.14	2.85	3.00	62.22	
9 - 12	Wilson	20%	34%	1,217	1.00	2.00	1.75	3.50	1.00	0.25	0.50	0.50	0.50	1.75	51.46	1.12	1.40		66.73	
HIGH SCHOOL TOTAL				10,681	9.00	17.00	15.25	31.75	9.00	2.25	4.50	4.50	4.50	14.90	451.62	19.49	19.46	0.50	13.75	617.47
9 - 12	Alliance	53%	72%	275	1.00	1.00	0.50	1.50	1.00					2.00	11.63	0.65	0.68	0.25	20.21	

2014/15 School General Fund Staffing Summary

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	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	12,677	2,096	10,581	12,153	82.0	46.5	410.1	15.8	15.6	2.0	8.9	580.9	26.6	607.5
PK/K - 8 Subtotal	14,503	1,876	12,627	14,034	107.5	43.3	526.1	33.0	34.0	0.5	31.3	775.6	20.5	796.1
Elementary	27,180	3,972	23,208	26,187	189.5	89.8	936.3	48.8	49.7	2.5	40.1	1,356.6	47.1	1,403.7
Middle School	5,762	-	5,762	5,762	45.5	-	232.8	6.8	5.9	-	4.4	295.5	-	295.5
High School	10,681	-	10,681	10,681	112.7	-	451.6	19.5	19.5	0.5	13.8	617.5	-	617.5
Alternative	1,017	24	993	1,011	13.8	0.5	41.5	0.6	0.7	-	5.3	62.5	1.0	63.5
Total	44,640	3,996	40,644	43,641	361.4	90.3	1,662.3	75.8	75.7	3.0	63.6	2,332.0	48.1	2,380.1

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 2014/15 school year. Although the Proposed Budget is released 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 (All Funds)

Program Code	Program Name	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15	Change From PY
11100	Elementary School Instruction	1,140.73	1,230.18	1,232.85	1,232.85	92.12
11200	Middle School Instruction	446.22	455.24	453.57	453.57	7.35
11300	High School Instruction	485.67	544.22	544.22	544.22	58.55
11400	Pre-Kindergarten Instruction	77.09	102.55	100.67	100.67	23.58
12200	Special Programs - Restrictive Programs	346.32	354.32	354.32	354.32	8.00
12500	Special Programs - Less Restrictive Programs	306.33	364.80	364.35	364.35	58.02
12600	Special Programs - Early Intervention	11.50	12.00	13.00	13.00	1.50
12700	Special Programs - Educationally Disadvantaged	1.25	1.25	1.25	1.25	-
12800	Special Programs - Alternative Education	61.30	64.09	64.09	64.09	2.79
12900	Special Programs - Designated Programs	151.95	152.45	152.45	153.45	1.50
14000	Special Programs - Summer Programs	0.00	0.00	0.00	0.00	-
	Total - Instruction Programs	3,028.36	3,281.10	3,280.77	3,281.77	253.41
21000	Instructional Support Services - Students	428.90	435.03	436.48	437.48	8.58
22000	Instructional Support Services - Staff	197.35	198.03	197.53	193.03	(4.32)
	Total - Instructional Support Services	626.25	633.06	634.01	630.51	4.26
23000	Executive Administration Services	27.50	29.50	28.50	32.50	5.00
24000	School Administration	353.42	356.01	357.01	357.01	3.59
25100	Business Administration	59.60	58.80	59.80	59.80	0.20
25400	Operation and Maintenance of Plant	421.58	426.83	426.83	427.83	6.25
25500	Student Transportation	91.55	93.30	93.30	93.55	2.00
25700	Internal Services	19.00	19.75	19.75	19.75	0.75
	Total - Support Services General Administration	972.65	984.19	985.19	990.44	17.79
26200	Planning, Research and Development	13.13	13.26	13.26	13.26	0.13
26300	Information Services	17.00	18.00	18.50	19.50	2.50
26400	Human Resources	39.25	41.25	42.25	42.25	3.00
26600	Technology Services	65.00	65.00	65.00	66.00	1.00
26700	Records Management	2.50	2.50	2.50	2.50	-
	Total - Central Support	136.88	140.01	141.51	143.51	6.63
31000	Food Services	184.14	180.75	180.75	180.75	(3.39)
33000	Community Services	33.98	32.48	33.48	33.48	(0.50)
	Total - Enterprise and Community Services	218.12	213.23	214.23	214.23	(3.89)
41000	Facilities Acquisition and Construction	18.00	20.50	20.50	20.50	2.50
	Total - Facilities Acquisition and Construction	18.00	20.50	20.50	20.50	2.50
	Total FTE	5,000.26	5,272.09	5,276.21	5,280.96	280.70

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	2,695.75	-	281.24	116.30	-	-	-	-	-	-	3,093.29
Classified - Represented	1,232.10	162.23	195.86	28.45	-	-	-	-	1.00	-	1,619.64
Classified Non-Represented	259.92	16.52	23.82	1.79	-	1.00	-	1.00	17.50	1.78	323.33
Administrators - Licensed	171.00	-	7.00	0.50	-	-	-	-	-	-	178.50
Administrators - Non-Licensed	4.90	-	-	-	-	-	-	-	1.00	-	5.90
Managerial - Non Represented	47.80	2.00	9.30	0.70	-	-	-	-	-	0.50	60.30
Total FTE	4,411.47	180.75	517.22	147.74	-	1.00	-	1.00	19.50	2.28	5,280.96

Total FTE (All Funds)

Fund	Fund Name	Current 2013/14	Adopted 2014/15
101	General Fund	4,192.32	4,411.47
202	Cafeteria Fund	184.14	180.75
205	Grants Fund	465.27	517.22
299	Dedicated Resource Fund	136.45	147.74
405	School Modernization Fund	-	-
407	IT System Project Fund	2.00	1.00
420	Full Faith & Credit Fund	-	-
438	Facilities Capital Fund	1.00	1.00
450	GO Bonds Fund	17.00	19.50
601	Self Insurance Fund	2.08	2.28
Total FTE		5,000.26	5,280.96

Benefit Cost - Annual Cost by Account for All Funds Combined

Account Code	Account Title	Actual 2011/12	Actual 2012/13	Current 2013/14	Adopted 2014/15
521000	PERS	4,297,141	3,468,124	7,554,057	7,447,986
521310	PERS UAL (Unfunded Actuarial Liability)	34,310,012	35,665,066	38,424,061	43,698,009
522000	Social Security - FICA	21,599,959	20,262,333	22,268,474	24,437,539
523100	Workers' Compensation	3,656,030	1,949,664	2,940,044	3,513,527
523200	Unemployment Compensation	1,259,868	1,024,237	1,018,802	799,050
524100	Group Health Insurance	67,879,904	69,029,110	78,614,910	84,288,340
524200	Other Employer Paid Benefits	637,662	586,288	862,145	848,660
524300	Retiree Health Insurance	4,356,633	4,794,263	5,181,446	5,430,911
524530	Early Retirement Benefits	1,884,358	1,976,236	2,090,350	2,485,863
		139,881,567	138,755,322	158,954,289	172,949,885

Benefit Rates - Percent of Base Salary or Wages

Account Code	Account Title	Actual 2011/12	Actual 2012/13	Current 2013/14	Adopted 2014/15
521000	PERS	1.82%	1.82%	2.46%	2.33%
521310	PERS UAL (Unfunded Actuarial Liability)	12.06%	13.23%	13.20%	13.68%
522000	Social Security - FICA	7.65%	7.65%	7.65%	7.65%
523100	Workers' Compensation	1.19%	1.00%	1.01%	1.10%
523200	Unemployment Compensation	0.27%	0.55%	0.35%	0.25%
524100	Group Health Insurance	26.02%	27.06%	28.78%	28.54%
524200	Other Employer Paid Benefits	0.08%	0.12%	0.29%	0.26%
524300	Retiree Health Insurance	1.46%	1.71%	1.78%	1.70%
524530	Early Retirement Benefits	0.69%	0.74%	0.73%	0.79%
		51.24%	53.88%	56.25%	56.30%

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

Employee Group	Actual 2011/12	Actual 2012/13	Current 2013/14	Adopted 2014/15
Amalgamated Transit Union (ATU)	\$11,412	\$12,212	\$12,812	\$13,601
District Council of Union (DCU)	11,412	12,212	12,812	13,428
Non-Represented Employees	11,562	12,212	12,812	13,512
Portland Association of Teachers (PAT)	14,924	16,470	16,901	17,435
Portland Federation of School Professionals (PFSP, formerly PFTCE)	11,412	12,212	12,812	13,512
Service Employee International Union (SEIU)	11,562	12,212	12,812	13,773



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Budget Overview

Financial Planning Process

The initial step in the budget development process is updating the financial forecast for all funds, with an emphasis on the General Fund. The forecast enables the District to identify financial and programmatic issues that have an impact on the annual budget. The District relies on this forecast to guide the financial decisions that are included in the budget.

General Fund Forecast and Budget

Background

The District's General Fund forecast begins with the preparation of a revenue forecast. The vast majority of General Fund resources - about 75% - are controlled and allocated to school districts through the State School Fund. Comprised of the legislative appropriation for K-12 education and the local permanent rate property taxes, these funds are allocated to each school district by a complex funding formula. The formula takes many factors into consideration but is based upon the weighted average number of students attending district schools. Given the condition of the local, state, regional, and national economies, as well as a myriad of other unknowns, the resource allocation assumptions on which the District has built its forecast and budget may change over time. The budgeting process is somewhat easier in the second year of the biennium because the state legislature has already appropriated funds for K-12 education. Although the legislature may change the amount of funding allocated to districts at any time throughout the school year we do not anticipate any changes in 2014/15 given the positive revenue outlook.

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

Legislative appropriation. The state legislature appropriated \$6.55 billion for the 2013/15 biennium, which was an increase of \$838 million over the amount for the 2011/13 biennium. In addition, in a special session the legislature added another \$100 million to this amount. The legislature also enacted changes to the PERS system that were expected to result in expenditure reductions equal to \$200 million across the K-12 system. These changes partially offset significant rate increases for school districts. The legislature directed all of the special session funding (\$100 million) to 2014/15. PPS' share is estimated at \$7.8 million.

This revenue forecast was used to develop a financial forecast. The financial forecast compares estimated annual resources with the projected costs of maintaining General Fund programs and departments at their current service levels. It is important to note that this current service level is far from adequate, after many years of budget reductions. There are a number of key assumptions in any forecast. This 2014/15 forecast included the following assumptions which have been used to develop this proposed budget:

- Increases in state school fund revenue for PPS based upon both the legislative appropriation described above and an increase in permanent rate property taxes in line with March forecasts from Oregon Department of Revenue that added \$4.6 million for PPS.
- An increase in local option property taxes in 2014/15 in the same amount as the increase enjoyed by PPS in 2013/14. See Risks discussion below for more on local option taxes.
- 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.
- Staff used a 3% increase in total expenditures as the estimate of the cost of maintaining the current service level.
- There were two exceptions to this estimate; for PERS expenditures for the debt associated with the unfunded liability and the side account this is a fixed sum of money which increases by 4.4% next year; and for health care where actual rates for teachers are known for the first part of the year, and a 6% increase is forecast thereafter; and for other employees the district's payment is currently budgeted to increase by 4.6%.
- Contingency was forecast at 5% of expenditures, in line with the district's aspirational goal.

Under all of these assumptions the forecast was that PPS had an investable surplus of \$20.1 million over the cost of maintaining current service level.

This is the first time in more than a decade that PPS has not forecast a deficit at this stage of the budget process. It is a result of a combination of factors:

- The state legislature has begun to reinvest in K-12 education and increased the appropriation to the state school fund significantly for 2013/15 and even more for 2014/15 in particular.
- With the economic recovery property taxes, collections are increasing statewide and, of particular import for PPS, real market values of property are increasing which results in unwinding of compression and accelerating rates of increase in local option receipts.

- PPS has a healthy forecast beginning fund balance for 2014/15 – some of which can be used to sustain additions to the budget that were funded midway through the current school year including additional teachers, additional classified staff in schools, and increased funding for athletics.

Proposed Budget Summary

Revenue: The revenue assumptions in the proposed budget are the same as we have used in the forecast this year. The state school fund numbers are based upon estimates from ODE based upon the \$6.55 billion legislative appropriation, the additional funds appropriated in the special session and reasonable current estimates of ADMw and permanent rate property taxes. The beginning fund balance we have used is the ending contingency in the 2013/14 budget as amended. In the proposed budget total resources of \$534 million is an increase of \$27 million (5.4%) over the \$507 million in the 2013/14 amended budget.

Expenditures: Expenditures have been adjusted to reflect:

- increased staffing levels proposed for schools;
- additional instructional time in the 2014/15 school year;
- specific decisions taken by the superintendent about district programs with centrally-allocated budgets;
- a number of one-time investments that are effectively funded by reducing contingency to 4%;
- changes to salaries and benefits as provided for in contracts with the district's two largest groups of represented employees and assumptions for all other employees that are in line with recent history; and
- increased costs under various contracts for non-personnel expenditures such as insurance, utilities and transportation.

Total expenditures in the proposed budget is \$506 million, an increase of \$41 million (9%) over the \$465 million in the 2013/14 amended budget.

Debt service/transfers: Debt service/transfers is lower at \$6.9 million, compared to \$8.4 million in the amended budget. Transfers for debt service are essentially unchanged year-over-year at \$4.1 million. The 2013/14 transfer amount includes a one-time transfer of \$3.5 million to an IT capital fund to finance the completion of the rollout of teacher technology to all schools. The absence of this transfer in 2014/15 is partially offset by \$1.8 million of facilities capital activity which will be funded via transfer from the general fund in 2014/15. This activity was mostly funded via another capital fund source in 2013/14. In addition, there is an additional \$1 million transfer to fund the one-time spending on tenant improvements to ready the Clarendon site as an early learners' center.

Contingency: Contingency of \$21.7 million includes \$1.5 million in a self-insurance reserve. The uncommitted contingency is 4.0% of expenditures, which is midway between the board policy level of 3% and the aspirational goal of 5%. This reflects the decision by the superintendent to spend almost \$4.8 million on one-time projects.

Risks to the Forecast and Budget

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

- The revenue to PPS from the state school fund is more predictable in this, the second, year of the biennium. It is possible that state revenues could decline to the point that the legislature needed to make an adjustment to school funding. Given current economic forecasts that is unlikely.
- 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 (property values are assessed as of January 1 each year), which resulted in the beginning of an unwinding of the compression effect. PPS' revenues from its local option levy were more than \$2 million higher than budget in the current year (2013/14). Based upon our review of several sources of market data this trend is likely to continue in PPS' favor. It is notoriously hard to forecast this revenue. In our forecast and budget we have simply assumed an increase in 2014/15 equal to the increase in 2013/14. PPS is more likely to see a number higher than this than one lower, but this will not be clear until the county tax assessor imposes taxes in October/November.
- PPS has contracts with its two largest employee groups (the Portland Association of Teachers and the Portland Federation of School Professionals). PPS is engaged in negotiations with all other represented employees through the District Council of Unions, Service Employees International Union, and the Amalgamated Transit Union. It is possible that the final agreements reached with these groups may be more or less expensive than the assumptions included in the proposed budget. Given the number of employees involved, however, it is unlikely that any variance would have a significant impact on the PPS budget.

-
- PPS will be hiring more new staff – teachers in particular – for the 2014/15 school than in prior years. The proposed budget was developed with assumptions that new staff will be less expensive when compared to current employees. In prior years the assumption has been that new staff cost what the average current employee is paid. This year's approach may prove to be too aggressive. Any risk associated with this is likely to be offset by the impact of hiring new staff to replace retiring and resigning employees. No assumption about lower overall costs has been made for this staff turnover.
 - The assumption that beginning fund balance is equal to budgeted contingency for the current year is, based upon recent experience, unlikely to result in any negative variance. PPS does not budget for vacancy savings so there is a strong possibility that actual beginning fund balance will exceed that in this proposed budget. This possible variance could be used to return contingency closer to the 5% level that is the aspirational goal for PPS. Failing that, contingency will be closer to 4%.

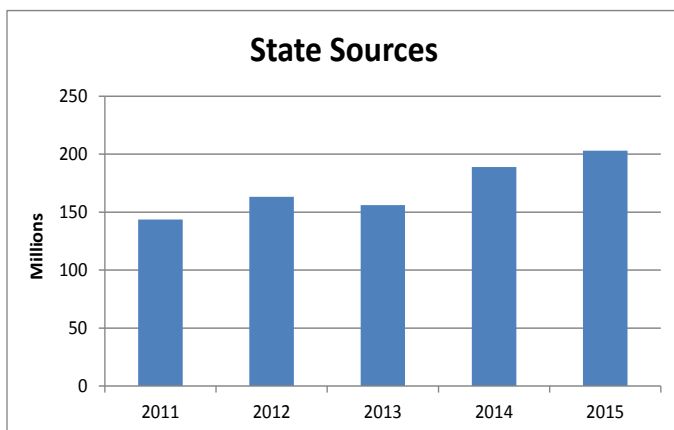
Total District Requirements by Fund

Fund		Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15	Percent of Total
101	General Fund	507,155,624	534,339,519	534,244,519	534,872,291	60.8%
201	Student Body Activity Fund	12,558,517	12,079,362	12,079,362	12,079,362	1.4%
202	Cafeteria Fund	21,903,870	21,256,143	21,228,166	19,554,217	2.4%
205	Grants Fund	65,096,454	64,571,150	66,354,770	68,301,743	7.6%
225	PERS Rate Stabilization Reserve Fund	15,731,300	15,882,500	15,882,500	16,002,500	1.8%
299	Dedicated Resource Fund	21,077,478	16,934,111	16,851,769	16,851,769	1.9%
304	Bond Sinking Fund	-	-	-	-	0.0%
305	School Modernization Debt Service Fund	-	-	-	-	0.0%
306	Settlement Debt Service Fund	1,448,700	-	-	-	0.0%
307	IT Projects Debt Service Fund	2,077,334	2,871,199	2,871,199	2,707,874	0.3%
308	PERS UAL Debt Service Fund	38,134,327	39,799,326	39,799,326	39,799,326	4.5%
309	SELP Debt Service Fund	192,089	76,285	76,285	-	0.0%
320	Recovery Zone Debt Service Fund	1,321,159	1,303,621	1,303,621	1,303,621	0.1%
338	Facilities Capital Debt Service Fund	-	-	-	-	0.0%
350	G.O. Bond Debt Service Fund	43,262,232	45,033,350	45,033,350	45,033,350	5.1%
404	Construction Excise Fund	12,401,987	12,935,796	13,743,029	13,743,029	1.6%
405	School Modernization Fund	1,965,743	-	-	-	0.0%
407	IT System Project Fund	5,032,227	3,641,471	3,641,471	4,017,521	0.4%
420	Rec Zone Energy & Water Consv	1,563,840	200,000	200,000	200,000	0.0%
435	Energy Efficient Schools Fund	1,601,304	1,959,191	1,598,553	1,598,553	0.2%
438	Facilities Capital Fund	8,413,186	4,131,782	4,492,420	4,642,420	0.5%
445	Capital Asset Renewal Fund	2,252,282	2,202,782	2,477,582	2,477,582	0.3%
450	Sch Modrn Long Term Issue 2011	109,483,424	91,194,310	91,194,310	91,194,310	10.4%
480	Insurance Recoveries	100,050	-	-	-	0.0%
601	Self Insurance Fund	5,177,725	5,727,199	5,720,199	5,740,665	0.7%
Total District Budget by Fund		877,950,852	876,139,097	878,792,431	880,120,133	100.0%

Budget Summaries

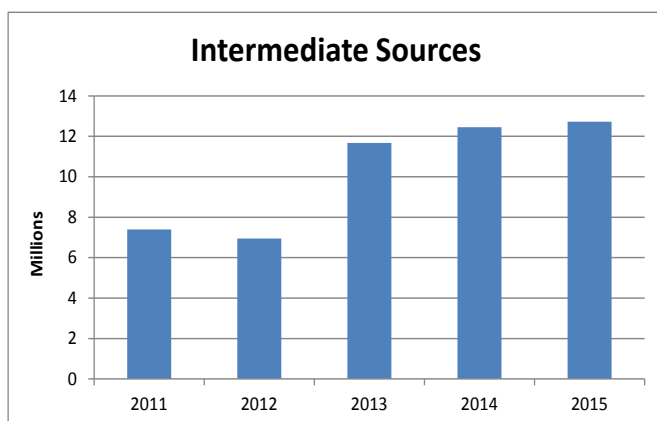
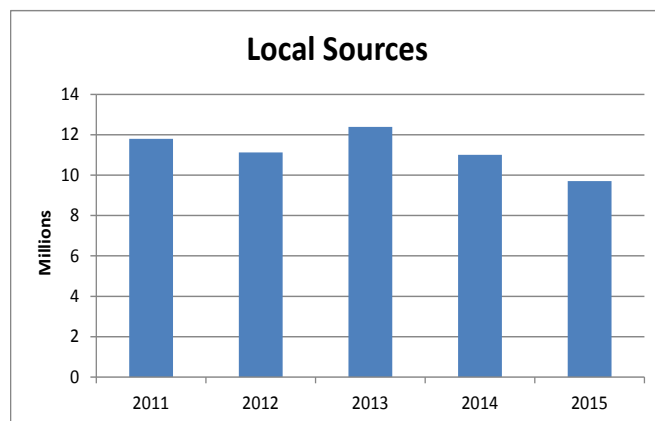
The following pages present different views of the PPS budget. There are various charts and graphs presenting the total District budget and separate presentations of the General Fund budget. The intent is to enhance understanding of the District's budget and financial structure.

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.

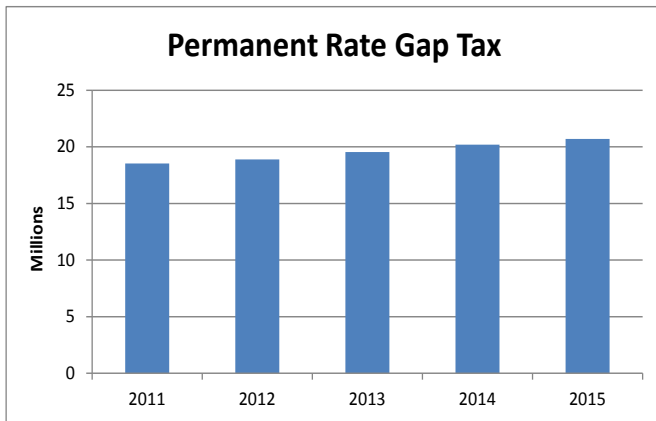
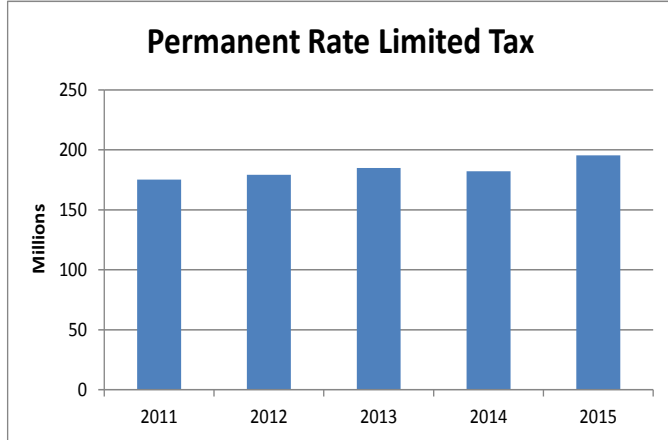
Local Sources: Local sources are a combination of income from (but not limited to) student tuition, athletic events, rental/lease of public facilities, interest earnings, and income from the sale of property.



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.

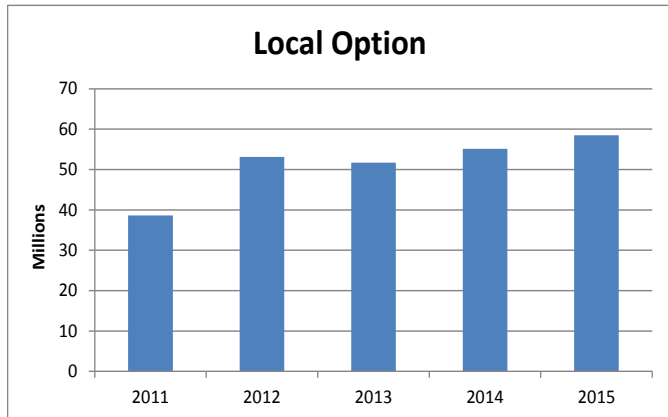
Property Taxes: The District’s property tax levy is based on a permanent tax rate per \$1,000 of assessed value. Under State law, assessed value is limited to an increase of three percent per year, plus new construction. The Portland Public Schools (PPS) permanent tax rate is currently \$5.2781 per \$1,000.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

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

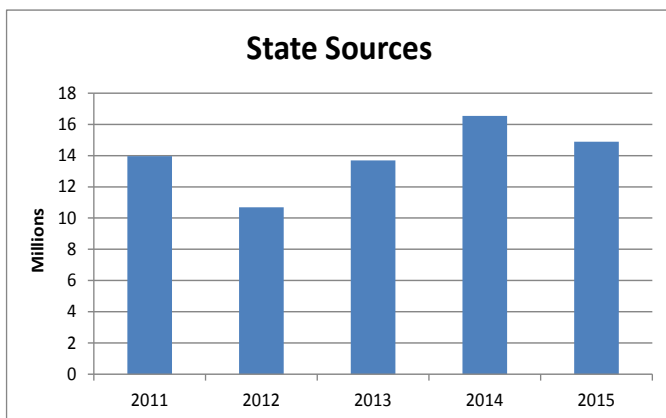


2. Permanent Rate Gap Tax: The State legislature allowed that \$0.5038 of the permanent tax rate could be exempt from offset in the State School Fund calculation. This Gap Tax raises approximately \$19 million per year. These revenues are identified on the General Fund Resources page as “Permanent Rate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

3. Local Option: On November 7, 2006, the citizens of Portland Public Schools voted by a 63% margin to authorize the Board to assess a Local Option Educational Levy at the rate of \$1.2500 per \$1,000 of assessed value. The five-year levy went into effect for the 2007/08 fiscal year. This levy expired at the end of the 2010/11 fiscal year. The District submitted a renewal Local Option Educational Levy to the voters, which was passed on May 17, 2011. The new rate is \$1.9900 per \$1,000 assessed value. The renewal levy will generate approximately \$59 million in FY 2014/15.



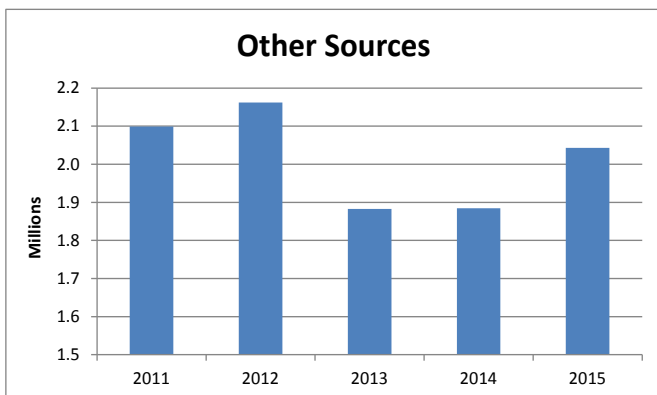
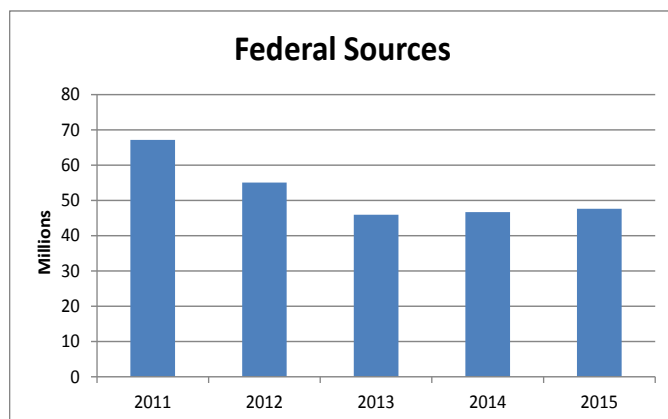
Major District Resources – Grants Fund



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

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

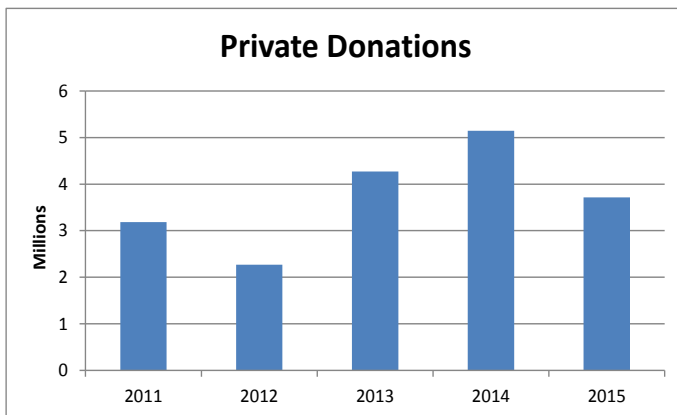
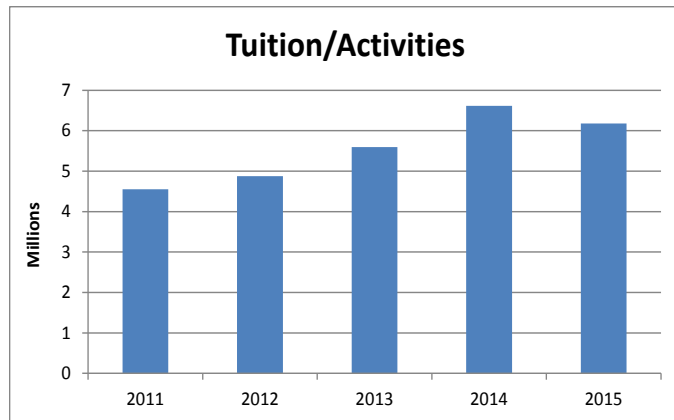
Funds from the American Recovery and Reinvestment Act of 2009 expired in FY 2011/12, with the exception of the Roosevelt School Improvement Grant which expired in September 2013.



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

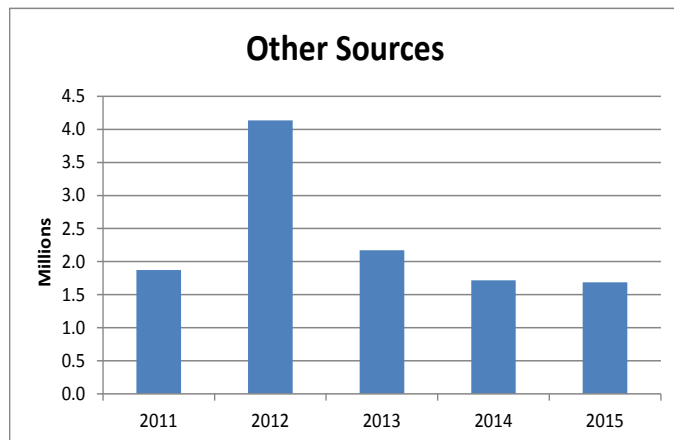
Major District Resources – Dedicated Resource Fund

Tuition/Activity Fees: Tuition paid for the District's full-day kindergarten program accounts for nearly \$4 million in special revenue every year. Other components include tuition and fees paid for after school programs, summer programs, and special education programs.



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

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



Summary of Resources and Requirements (All Funds)

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

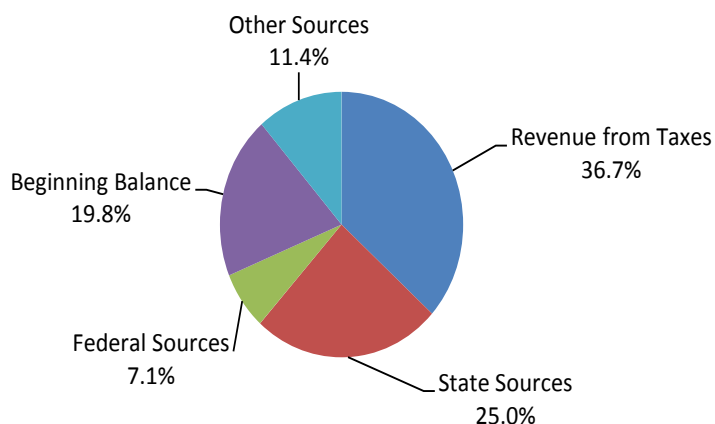
District Resources - All Funds Combined

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

Resources by Major Account (All Funds)

Resource	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15	Percent of Total
Beginning Balance	200,139,053	174,475,194	175,241,903	174,631,776	19.8%
Revenue from Taxes	303,036,232	322,740,402	322,740,402	322,740,402	36.7%
Tuition	5,833,000	6,070,997	6,070,997	6,070,997	0.7%
Earnings on Investment	1,068,250	1,041,200	1,035,000	1,095,000	0.1%
Food Service Sales	3,642,171	3,671,083	3,671,083	3,671,083	0.4%
Extra-curricular Activities	10,314,532	9,808,032	9,808,032	9,808,032	1.1%
Other Local Sources	61,879,437	59,532,341	59,724,546	60,055,248	6.8%
Intermediate Sources	12,457,017	12,723,555	12,723,555	12,723,555	1.4%
State Sources	207,138,826	218,306,994	219,333,308	219,975,308	25.0%
Federal Sources	60,321,629	60,745,256	61,419,562	62,414,299	7.1%
Other Sources	12,120,705	7,024,043	7,024,043	6,934,433	0.8%
Total Resources	877,950,852	876,139,097	878,792,431	880,120,133	100.0%

Percent of Total Resources - All Funds



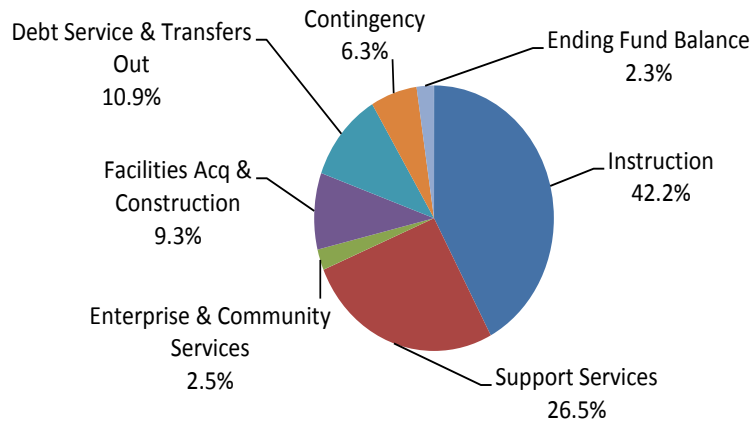
District Requirements - All Funds Combined

The District's primary focus is on the programs supported through the allocation of the discretionary resources within these funds. The total budget for FY 2014/15 is \$880,120,133.

District Requirements (All Funds)

Description	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15	Percent of Total
Instruction - Regular	236,497,318	258,135,015	258,892,405	259,405,393	29.5%
Instruction - Special Programs	102,283,909	110,579,749	111,150,501	111,587,600	12.7%
Instruction Subtotal	338,781,227	368,714,764	370,042,906	370,992,993	42.2%
Support Services - Instructional	80,502,075	83,039,919	83,642,954	84,182,376	9.5%
Support Services - General Admin	116,868,022	122,440,503	122,984,909	123,762,250	14.1%
Support Services - Central Activities	23,657,654	24,403,542	24,648,434	25,357,411	2.9%
Support Services Subtotal	221,027,751	229,883,964	231,276,297	233,302,037	26.5%
Enterprise & Community Services	24,534,028	22,552,094	22,475,356	22,362,932	2.5%
Facility Acquisition and Construction	69,022,191	81,226,616	81,868,649	82,018,649	9.3%
Debt Service & Transfers Out	96,463,361	96,007,824	96,007,824	95,678,604	10.9%
Contingency	106,415,398	55,779,201	55,174,742	55,209,751	6.3%
Ending Fund Balance	21,706,896	21,974,634	21,946,657	20,555,167	2.3%
Total District Requirements	877,950,852	876,139,097	878,792,431	880,120,133	100.0%

Requirements by Major Program - All Funds



District Net Budget - All Funds Combined

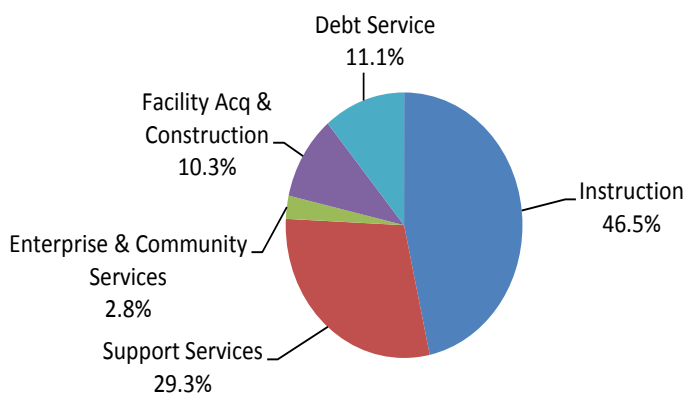
The figures in the District Budget table on the previous page include internal transactions such as fund level transfers and a Contingency account that functions as a reserve.

The table below shows the net budget for all funds, excluding the Transfers Out, Contingency and Ending Fund Balance. The District's net budget for all funds for operating and capital requirements in FY 2014/15 is \$797,520,782.

District Net Budget (All Funds)

Description	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15	Percent of Total
Instruction - Regular	236,497,318	258,135,015	258,892,405	259,405,393	32.53%
Instruction - Special Programs	102,283,909	110,579,749	111,150,501	111,587,600	13.99%
Instruction Subtotal	338,781,227	368,714,764	370,042,906	370,992,993	46.52%
Support Services - Instructional	80,502,075	83,039,919	83,642,954	84,182,376	10.56%
Support Services - General Admin	116,868,022	122,440,503	122,984,909	123,762,250	15.52%
Support Services - Central Activities	23,657,654	24,403,542	24,648,434	25,357,411	3.18%
Support Services Subtotal	221,027,751	229,883,964	231,276,297	233,302,037	29.25%
Enterprise & Community Services	24,534,028	22,552,094	22,475,356	22,362,932	2.80%
Facility Acquisition and Construction	69,022,191	81,226,616	81,868,649	82,018,649	10.28%
Debt Service	86,435,841	89,083,781	89,083,781	88,844,171	11.14%
Total District Net Budget	\$739,801,038	\$791,461,219	\$794,746,989	\$797,520,782	100.00%

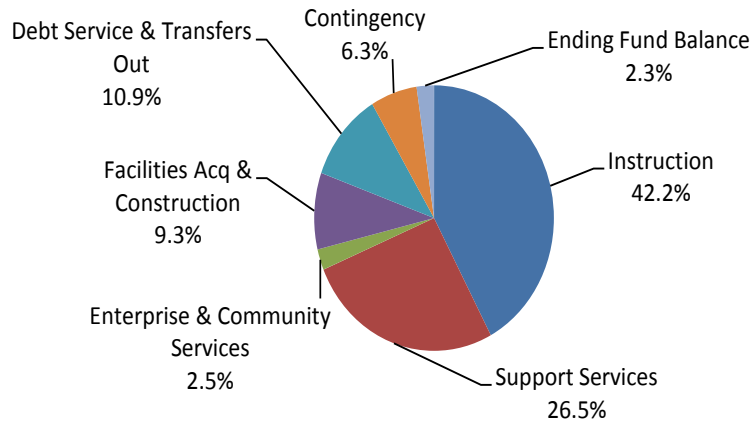
District Net Budget - All Funds



Requirements by Major Program (All Funds)

Program Area	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Instruction	305,239,691	303,360,243	338,781,227	368,714,764	370,042,906	370,992,993
Support Services	210,448,744	196,127,160	221,027,751	229,883,964	231,276,297	233,302,037
Enterprise & Community Services	19,780,881	19,711,032	24,534,028	22,552,094	22,475,356	22,362,932
Facilities Acq & Construction	10,613,108	31,575,429	69,022,191	81,226,616	81,868,649	82,018,649
Debt Service & Transfers Out	96,659,790	144,547,978	96,463,361	96,007,824	96,007,824	95,678,604
Contingency	-	-	106,415,398	55,779,201	55,174,742	55,209,751
Ending Fund Balance	82,048,184	200,139,053	21,706,896	21,974,634	21,946,657	20,555,167
Total Requirements	724,790,399	895,460,896	877,950,852	876,139,097	878,792,431	880,120,133

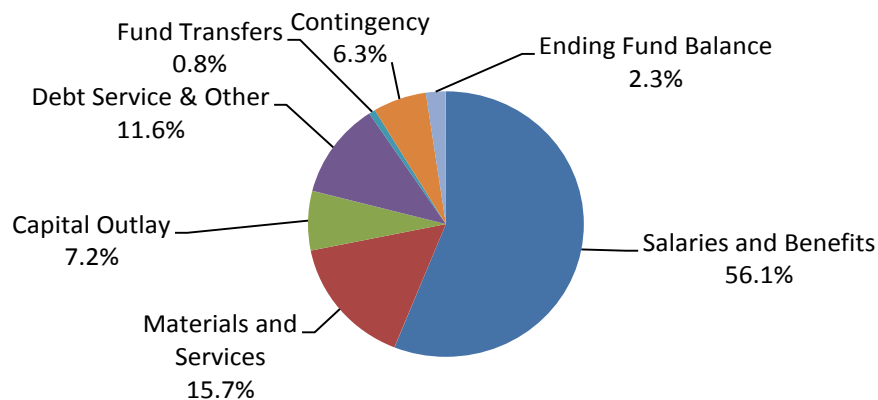
Requirements by Major Program - All Funds



Requirements by Major Account Category (All Funds)

Description	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Salaries and Benefits	420,289,285	411,290,238	452,771,053	491,272,728	492,432,548	493,882,785
Materials and Services	110,676,675	109,023,029	124,705,618	136,962,188	137,466,666	138,314,505
Capital Outlay	5,470,907	19,767,227	63,760,646	62,039,478	63,117,111	63,708,552
Debt Service & Other	92,215,206	99,455,123	98,563,721	101,186,825	101,730,664	101,614,940
Fund Transfers	14,090,141	55,786,225	10,027,520	6,924,043	6,924,043	6,834,433
Contingency	-	-	106,415,398	55,779,201	55,174,742	55,209,751
Ending Fund Balance	82,048,184	200,139,053	21,706,896	21,974,634	21,946,657	20,555,167
Total Requirements	724,790,399	895,460,896	877,950,852	876,139,097	878,792,431	880,120,133

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.

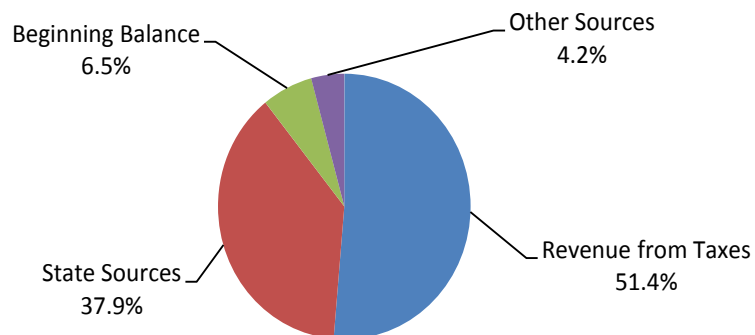
District General Fund Resources

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

Resources by Major Account (General Fund)

Resource	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15	Percent of Total
Beginning Balance	37,457,015	34,233,376	34,233,376	34,861,148	6.5%
Revenue from Taxes	257,592,800	274,976,000	274,976,000	274,976,000	51.4%
Tuition	185,000	205,000	205,000	205,000	0.0%
Earnings on Investment	600,000	500,000	500,000	500,000	0.1%
Extra-curricular Activities	529,500	679,500	679,500	679,500	0.1%
Other Local Sources	9,452,000	8,020,000	7,855,000	7,855,000	1.5%
Intermediate Sources	12,457,017	12,723,555	12,723,555	12,723,555	2.4%
State Sources	188,782,292	202,902,088	202,972,088	202,972,088	37.9%
Federal Sources	-	-	-	-	0.0%
Other Sources	100,000	100,000	100,000	100,000	0.0%
Total Resources	507,155,624	534,339,519	534,244,519	534,872,291	100.0%

Resources by Major Account - General Fund



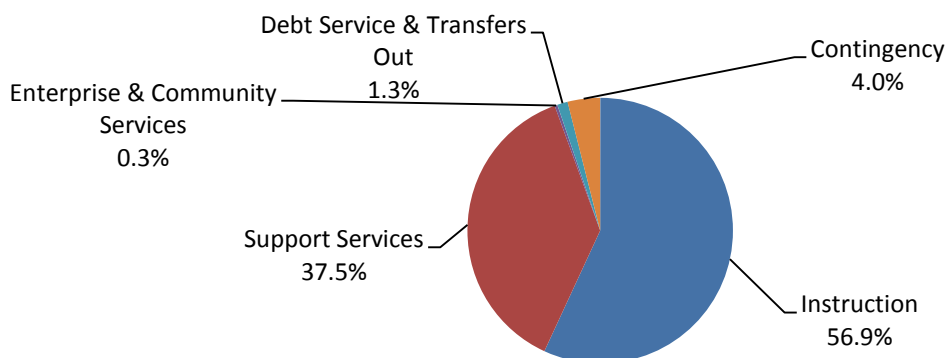
District General Fund Requirements

The District's primary focus is on the programs supported through the allocation of the discretionary resources within this fund. The total General Fund Budget for FY 2014/15 is \$534,872,291.

District Requirements (General Fund)

General Fund	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15	Percent of Total
Instruction - Regular	199,566,670	221,164,481	221,208,989	221,276,488	41.4%
Instruction - Special Programs	77,193,952	83,152,505	83,115,441	83,115,441	15.5%
Instruction Subtotal	276,760,622	304,316,986	304,324,430	304,391,929	56.9%
Support Services - Instructional	56,120,329	62,602,512	62,767,598	62,452,906	11.7%
Support Services - General Admin	110,655,126	116,467,040	116,543,691	117,300,566	21.9%
Support Services - Central Activities	18,541,203	20,584,294	20,796,529	20,926,079	3.9%
Support Services Subtotal	185,316,658	199,653,846	200,107,818	200,679,551	37.5%
Enterprise & Community Services	1,795,452	1,717,126	1,765,169	1,815,169	0.3%
Facility Acquisition and Construction	-	-	-	-	0.0%
Debt Service & Transfers Out	10,027,520	6,924,043	6,924,043	6,834,433	1.3%
Contingency	33,255,372	21,727,518	21,123,059	21,151,209	4.0%
Total General Fund Requirements	507,155,624	534,339,519	534,244,519	534,872,291	100.0%

Requirements by Major Program - General Fund



District Net General Fund Budget

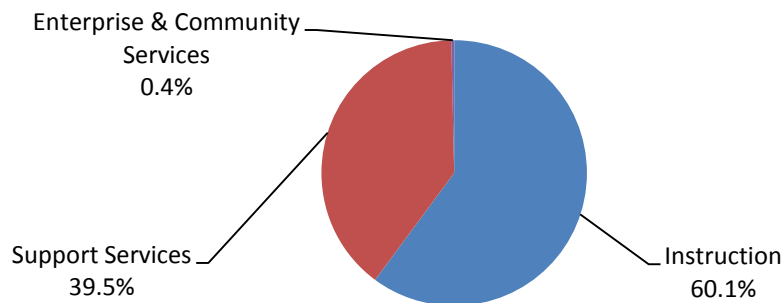
The figures in the District General Fund Budget table on the previous page include internal transactions such as fund level transfers and a Contingency account that functions as a reserve.

The table below shows the Net General Fund budget, excluding the Transfers Out and Contingency. The District's net General Fund budget for operating and capital requirements in FY 2014/15 is \$506,886,649.

District Net Budget (General Fund)

General Fund	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15	Percent of Total
Instruction - Regular	199,566,670	221,164,481	221,208,989	221,276,488	43.7%
Instruction - Special Programs	77,193,952	83,152,505	83,115,441	83,115,441	16.4%
Instruction Subtotal	276,760,622	304,316,986	304,324,430	304,391,929	60.1%
Support Services - Instructional	56,120,329	62,602,512	62,767,598	62,452,906	12.3%
Support Services - General Admin	110,655,126	116,467,040	116,543,691	117,300,566	23.1%
Support Services - Central Activities	18,541,203	20,584,294	20,796,529	20,926,079	4.1%
Support Services Subtotal	185,316,658	199,653,846	200,107,818	200,679,551	39.5%
Enterprise & Community Services	1,795,452	1,717,126	1,765,169	1,815,169	0.4%
Facility Acquisition and Construction	-	-	-	-	0.0%
Debt Service	-	-	-	-	0.0%
General Fund Net Budget	463,872,732	505,687,958	506,197,417	506,886,649	100.0%

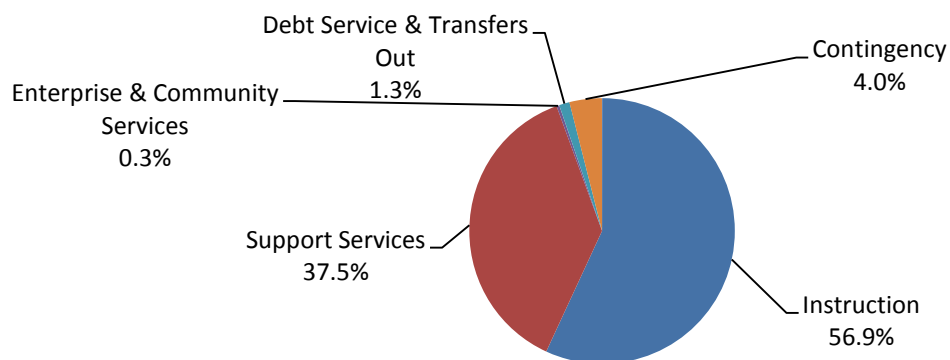
District Net Budget - General Fund



Requirements by Major Program (General Fund)

Program Area	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Instruction	250,229,668	250,771,935	276,760,622	304,316,986	304,324,430	304,391,929
Support Services	178,860,218	168,280,405	185,316,658	199,653,846	200,107,818	200,679,551
Enterprise & Community Services	966,802	1,499,252	1,795,452	1,717,126	1,765,169	1,815,169
Facilities Acq & Construction	2,739,180	192,969	-	-	-	-
Debt Service & Transfers Out	7,065,881	10,611,189	10,027,520	6,924,043	6,924,043	6,834,433
Contingency	-	-	33,255,372	21,727,518	21,123,059	21,151,209
Ending Fund Balance	30,924,694	37,457,015	-	-	-	-
Total Requirements	470,786,442	468,812,766	507,155,624	534,339,519	534,244,519	534,872,291

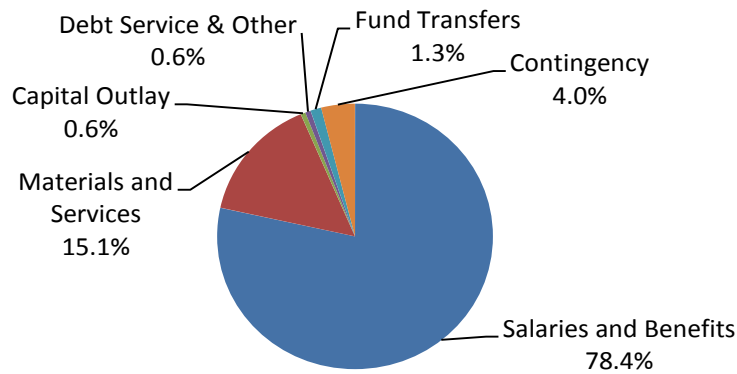
Requirements by Major Program - General Fund



Requirements by Major Account Category (General Fund)

Program Area	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Salaries and Benefits	353,533,946	348,351,936	383,092,293	418,748,727	419,250,659	419,749,004
Materials and Services	74,598,698	66,310,511	76,295,684	80,576,157	80,583,684	80,751,181
Capital Outlay	2,313,313	3,260,851	1,401,691	2,975,088	2,975,088	2,995,881
Debt Service & Other	2,349,910	2,821,264	3,083,064	3,387,986	3,387,986	3,390,583
Fund Transfers	7,065,881	10,611,189	10,027,520	6,924,043	6,924,043	6,834,433
Contingency	-	-	33,255,372	21,727,518	21,123,059	21,151,209
Ending Fund Balance	30,924,694	37,457,015	-	-	-	-
Total Requirements	470,786,442	468,812,766	507,155,624	534,339,519	534,244,519	534,872,291

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 2014/15

Amount	Source Fund	Destination Fund	Purpose
2,707,874	101 General Fund	307 IT Projects Debt Service Fund	Debt Service - IT GO Bonds of 2009
1,115,559	101 General Fund	320 Full Faith and Credit Debt Service Fund	Debt Service - Recovery Zone Bond of 2011
3,011,000	101 General Fund	438 Facilities Capital Fund	Capital Improvement Projects
\$6,834,433	Total Transfers		

Fund Transfers - FY 2013/14

Amount	Source Fund	Destination Fund	Purpose
1,448,700	101 General Fund	306 Settlement Debt Service Fund	Debt Service - Custodian Settlement of 2007
2,077,334	101 General Fund	307 IT Projects Debt Service Fund	Debt Service - IT GO Bonds of 2009
192,089	101 General Fund	309 SELP Debt Service Fund	Debt Service - SELP Loans
1,128,373	101 General Fund	320 Full Faith and Credit Debt Service Fund	Debt Service - Recovery Zone Bond of 2011
1,000,000	101 General Fund	350 GO Bonds Debt Service Fund	Debt Service - General Obligation Bond of 2013
3,500,000	101 General Fund	407 - IT System Project Fund	Capital Improvement Projects
681,024	101 General Fund	438 Facilities Capital Fund	Capital Improvement Projects
\$10,027,520	Total Transfers		

Multnomah Education Service District Allocation

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

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

The broad categories of services are Instructional Services, Special Education Services, Health and Social Services, Technology Services, and Administrative Services. There are 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. Several grant-funded projects are also managed by MESD. A summary of the 2014/15 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/comm/2014-15-MESDLocal-Service-Plan.pdf>

The current forecast from MESD is that PPS will receive \$8.2 million in transit dollars and will have \$7 million in resolution dollars available to purchase services in 2014/15.

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. In the current year PPS is using \$7 million of resolution dollars to purchase an array of services including several high-cost low-incidence special education and alternative programs, health and school nursing services, some IT and administrative services, and Outdoor School.

Multnomah Education Service District 2014/15 Service Plan - Portland

Department/Service	Units Selected	Unit Cost	Transit Dollars	Resolution Dollars	Total
Available Transit			8,183,555		8,183,555
Classroom Law				25,799	25,799
Incarcerated Youth Program				195,870	195,870
Helensview (Services for Pregnant and Parenting Students)	30	15,262		457,860	457,860
Turnaround School (Helensview, 1.0x)	78	7,631		595,218	595,218
Turnaround School (Helensview, 2.0x)	12	15,262		183,144	183,144
Functional Living Skills					
Alt. Behavior Placements	11	100,127		1,101,397	1,101,397
Department of Health & Social Services					
Hearing				73,140	73,140
Immunization				75,414	75,414
School Nursing Services/Special Needs				174,650	174,650
School Nursing Services/Registered Nurse	35	94,823		3,328,287	3,328,287
Technology Services					
Internet Connectivity				99,000	99,000
Follett Destiny Hosting				86,376	86,376
Student Applications					
Level 1 : SISNet Only				421,299	421,299
Administrative Support & District-Wide Services					
Curriculum Services - School Improvement w/ .5 Math Specialist				204,336	204,336
Home School Notification				17,286	17,286
Inter-District Delivery System (Pony)				18,263	18,263
School Closure Network				1,382	1,382
Total			8,183,555	7,058,721	15,242,276

Long Term Debt

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

Fiscal Year	Limited Tax Pension & Refunding	IT Projects Debt	2010 Recovery Bonds	2013 GO Bonds	Total
Principal:					
2015	11,541,681	2,291,000	885,704	40,315,000	55,033,385
2016	11,883,200	2,369,000	912,701	1,555,000	16,719,901
2017	11,825,573	2,449,000	940,521	1,705,000	16,920,094
2018	12,076,908	2,533,000	969,188	1,890,000	17,469,096
2019	11,949,489	2,619,000	998,730	2,080,000	17,647,219
2020-2024	131,937,597	-	3,790,155	14,410,000	150,137,752
2025-2029	216,285,000	-	-	22,240,000	238,525,000
2030-2033	-	-	-	24,695,000	24,695,000
Principal Total	407,499,448	12,261,000	8,496,999	108,890,000	537,147,447
Interest:					
2015	28,257,645	416,874	417,917	4,718,350	33,810,786
2016	30,431,127	338,980	372,847	2,702,600	33,845,554
2017	32,308,754	258,434	326,405	2,679,275	35,572,868
2018	34,797,418	175,168	278,546	2,628,125	37,879,257
2019	36,904,836	89,046	229,229	2,571,425	39,794,536
2020-2024	155,793,212	-	391,867	11,039,875	167,224,954
2025-2029	28,842,936	-	-	7,267,175	36,110,111
2030-2033	-	-	-	2,261,625	2,261,625
Interest Total	347,335,928	1,278,502	2,016,811	35,868,450	386,499,691
Total Debt Service	754,835,376	13,539,502	10,513,810	144,758,450	923,647,138

Payments by Debt Service Fund, FY 2014/15

The following is a summary of payments to be made on principal and interest in FY 2014/15

Fiscal Year	Limited Tax Pension & Refunding	IT Projects Debt	2010 Recovery Bonds	2013 GO Bonds	Total
Fund 306	-	-	-	-	-
Fund 307	-	2,707,874	-	-	2,707,874
Fund 308	39,799,326	-	-	-	39,799,326
Fund 309	-	-	-	-	-
Fund 320	-	-	1,303,621	-	1,303,621
Fund 350	-	-	-	45,033,350	45,033,350
Total	39,799,326	2,707,874	1,303,621	45,033,350	88,844,171



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Fund 101 – General Fund

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

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

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

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

General Fund - Resources by Account

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
376510 - Beginning Fund Balance	31,541,464	30,924,694	37,457,015	34,233,376	34,233,376	34,861,148
411111 - Current-Multnomah Co	172,256,352	178,367,965	176,456,000	189,450,000	189,450,000	189,450,000
411112 - Current-Clackamas Co	144,404	131,981	143,800	150,000	150,000	150,000
411113 - Current-Washington Co	1,210,118	1,044,859	1,234,000	1,354,000	1,354,000	1,354,000
411114 - Current-Mult Co Cancel/Omit	782,758	239,554	-	-	-	-
411121 - Prior-Multnomah Co	4,703,172	4,966,419	4,200,000	4,500,000	4,500,000	4,500,000
411122 - Prior-Clackamas Co	3,591	3,465	3,500	3,500	3,500	3,500
411123 - Prior-Washington Co	18,072	14,879	12,000	15,000	15,000	15,000
411124 - Prior-Mult Co Cancel/Omit	8,676	14,946	-	-	-	-
411130 - Foreclosures	40,207	-	40,000	50,000	50,000	50,000
411140 - Pymts In Lieu Of Prop Taxes	366,248	295,042	200,000	250,000	250,000	250,000
411170 - Other Property Taxes	28	39	-	-	-	-
411211 - CY Local Option Taxes-Mult Co	51,690,599	49,938,498	53,900,000	57,200,000	57,200,000	57,200,000
411212 - CY Local Option Taxes-Clack Co	37,681	55,072	40,000	55,000	55,000	55,000
411213 - CY Local Option Taxes-Wash Co.	308,052	435,997	165,000	250,000	250,000	250,000
411221 - PY Local Option Taxes-Mult Co.	1,038,632	1,273,690	1,000,000	1,000,000	1,000,000	1,000,000
411222 - PY Local Option Taxes-Clack Co	573	1,173	500	500	500	500
411223 - PY Local Option Taxes-Wash Co	1,917	4,550	2,000	2,000	2,000	2,000
411231 - Pen/Int-Local Opt Tax-MultCo	10,659	10,575	-	-	-	-
411232 - Pen/Int-Local Opt Tax-ClackCo	210	291	-	-	-	-
411233 - Pen/Int-Local Opt Tax-WashCo	83	129	-	-	-	-
411241 - Foreclosures-Local Opt-Mult Co	10,857	-	-	-	-	-
411311 - CY Gap Rate Taxes - Mult Co	18,196,866	18,842,486	19,630,000	20,130,000	20,130,000	20,130,000
411312 - CY Gap Rate Taxes - Clack Co	15,246	13,943	15,000	15,000	15,000	15,000
411313 - CY Gap Rate Taxes - Wash Co	127,833	110,385	130,000	130,000	130,000	130,000
411321 - PY Gap Rate Taxes - Mult Co	496,288	524,067	420,000	420,000	420,000	420,000
411322 - PY Gap Rate Taxes - Clack Co	288	365	-	-	-	-
411323 - PY Gap Rate Taxes - Wash Co	1,141	1,566	1,000	1,000	1,000	1,000
411521 - PY GO Bond - Multnomah County	4,397	3,314	-	-	-	-
411522 - PY GO Bond - Clackamas County	48	7	-	-	-	-

General Fund - Resources by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
411523 - PY GO Bond - Washington County	267	29	-	-	-	-
411901 - Pen/Int-Multnomah Co	39,599	41,753	-	-	-	-
411902 - Pen/Int-Clackamas Co	889	773	-	-	-	-
411903 - Pen/Int-Washington Co	362	343	-	-	-	-
412000 - Rev-Local Gov't Not Districts	20,772	33,996	-	-	-	-
Subtotal - Revenue from Taxes	251,536,885	256,372,151	257,592,800	274,976,000	274,976,000	274,976,000
413110 - Regular Day Tuition	18,822	36,688	35,000	35,000	35,000	35,000
413111 - Reg Tuition-Evening HS	43,392	192,750	100,000	100,000	100,000	100,000
413120 - Reg Day Tuition-Oth Dist inSt	37,712	68,806	50,000	70,000	70,000	70,000
413310 - Summer School Tuition	-	455	-	-	-	-
Subtotal - Tuition	99,926	298,699	185,000	205,000	205,000	205,000
415100 - Interest on Investments	461,981	491,382	600,000	500,000	500,000	500,000
Subtotal - Earnings on Investment	461,981	491,382	600,000	500,000	500,000	500,000
416201 - A la Carte Sales	790	-	-	-	-	-
417110 - Football Admissions	73,576	69,245	70,000	70,000	70,000	70,000
417120 - Basketball Admissions	58,948	54,435	60,000	55,000	55,000	55,000
417130 - Wrestling Admissions	4,471	4,888	5,000	5,000	5,000	5,000
417140 - Other Admissions	8,879	10,296	9,500	9,500	9,500	9,500
417410 - Pay to Play Fees	494,854	333,560	350,000	500,000	500,000	500,000
417420 - Other Activity Fees	19,693	18,685	15,000	20,000	20,000	20,000
417600 - Club Fund Raising	22,665	18,855	20,000	20,000	20,000	20,000
417700 - Outdoor School Fees	120,804	25,510	-	-	-	-
Subtotal - Extra-Curricular Activities	804,680	535,474	529,500	679,500	679,500	679,500
419110 - Civic Use of Bldgs	554,147	571,647	538,000	554,000	554,000	554,000
419112 - CUB-Day Care	202,520	199,533	200,000	200,000	200,000	200,000
419120 - Community Parking Fees	11,954	20,499	17,000	20,000	20,000	20,000
419130 - Rent-Lease of Facilities	1,340,446	1,852,990	1,422,000	1,465,000	1,465,000	1,465,000
419200 - Contrib-Donation - Priv Source	996	(406)	-	-	-	-
419400 - Svc Provided-Oth Local Ed Agcy	-	21,328	-	-	-	-
419410 - Svc Provided-Oth Dist in State	280	-	-	-	-	-
419600 - Recovery PY Expenditure	784,722	419,419	-	-	-	-
419800 - Fees Charged to Grants	4,046,691	4,252,304	5,050,000	4,056,000	4,056,000	4,056,000
419910 - Miscellaneous	1,038,616	1,096,994	600,000	600,000	435,000	435,000
419920 - Jury Duty	1,509	1,271	-	-	-	-
419930 - Fingerprinting	33,200	38,459	-	-	-	-
419940 - Restitution	1,985	7,943	-	-	-	-
419945 - E-Rate Priority 1	860,223	2,008,983	800,000	500,000	500,000	500,000
419946 - E-Rate Priority 2	-	-	200,000	-	-	-
419950 - Sales, Royalties and Events	2,722	2,611	5,000	5,000	5,000	5,000
419965 - Administrative Claiming	451,753	242,613	620,000	620,000	620,000	620,000
Subtotal - Other Revenue from Local Sources	9,331,764	10,736,188	9,452,000	8,020,000	7,855,000	7,855,000
Subtotal - Local Sources	262,235,236	268,433,894	268,359,300	284,380,500	284,215,500	284,215,500
421010 - County School Funds	45,512	14,946	40,000	40,000	40,000	40,000
421020 - Ed Service Dist Apportionment	6,898,283	7,144,651	7,917,017	8,183,555	8,183,555	8,183,555
421991 - City of Portland	-	4,512,983	4,500,000	4,500,000	4,500,000	4,500,000

General Fund - Resources by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Subtotal - Intermediate Sources	6,943,795	11,672,580	12,457,017	12,723,555	12,723,555	12,723,555
431010 - SSF--General Support	149,030,732	151,369,290	185,079,904	198,902,088	198,972,088	198,972,088
431030 - Common School Fund	4,138,316	4,607,728	3,702,388	4,000,000	4,000,000	4,000,000
431992 - Return To Work	-	17,141	-	-	-	-
432990 - Restricted State Grants	10,108,376	-	-	-	-	-
Subtotal - State Sources	163,277,424	155,994,159	188,782,292	202,902,088	202,972,088	202,972,088
442000 - Unrestr Rev-Fed Govt Thru St	4,566	966,474	-	-	-	-
445090 - Fed Stimulus - State Pass Thru	138,792	-	-	-	-	-
448010 - Federal Forest Fees	1,450	1,401	-	-	-	-
Subtotal - Federal Sources	144,808	967,875	-	-	-	-
451100 - Bond Proceeds	231,693	-	-	-	-	-
451000 - LTD Financing Sources	-	471,127	-	-	-	-
452100 - Interfund Transfers	6,309,747	-	-	-	-	-
453000 - Sale of Fixed Assets	102,275	348,437	100,000	100,000	100,000	100,000
Subtotal - Other Sources	6,643,715	819,564	100,000	100,000	100,000	100,000
Total Resources by Account	470,786,442	468,812,766	507,155,624	534,339,519	534,244,519	534,872,291

General Fund - Requirements by Program

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
1000A - Instructional Subs	6,639,846	6,392,847	-	-	-	-
11111 - Elementary K-5 Program ¹	8,977,516	9,383,807	13,598,711	14,364,309	14,350,545	14,350,545
11112 - Elementary 1-5 Homeroom ¹	64,452,437	65,167,854	74,101,034	82,661,565	82,661,565	82,644,898
11113 - K-5/K-8 Consolidated Budget	2,434,063	2,558,714	3,336,461	3,406,911	3,406,911	3,442,211
11119 - Kindergarten Homeroom	8,234,258	8,679,873	9,433,267	9,835,207	10,022,420	10,022,420
11121 - Intermediate, 4-5 ¹	11,461	-	-	-	-	-
11122 - Intermediate, 4-5 Homeroom ¹	(33,557)	-	-	-	-	-
11131 - School Activities	340,711	82,714	430,000	772,683	772,683	772,683
Subtotal - Elementary School Instruction	91,056,736	92,265,808	100,899,473	111,040,675	111,214,124	111,232,757
11211 - Middle School Programs	35,686,319	35,984,231	39,586,894	42,474,817	42,245,728	42,237,395
11212 - Middle School Homeroom	3,963,119	4,063,389	4,515,361	4,737,049	4,737,197	4,737,197
11213 - MS Consolidated Budget	501,426	558,086	535,504	534,674	534,674	537,436
11221 - School Activities	7,493	-	-	-	-	-
Subtotal - Middle School Instruction	40,158,357	40,605,706	44,637,759	47,746,540	47,517,599	47,512,028
11311 - High School Programs	42,442,829	41,086,403	47,988,247	55,680,067	55,680,067	55,772,566
11312 - High School Homeroom	26,136	369,315	332,149	348,516	348,516	348,516
11313 - HS Consolidated Budget	1,284,032	1,353,821	1,455,018	1,434,372	1,434,372	1,396,310
11321 - School Activities	44,545	26,312	90,762	93,039	93,039	93,039
11322 - Athletic Activities Svcs	3,675,655	3,233,698	4,163,262	4,821,272	4,921,272	4,921,272
Subtotal - High School Instruction	47,473,197	46,069,550	54,029,438	62,377,266	62,477,266	62,531,703
11401 - Early Childhood Ed Ctr (ECEC)	3,239	25,375	-	-	-	-
Subtotal - Pre-Kindergarten Instruction	3,239	25,375	-	-	-	-
12100 - Talented And Gifted (TAG)	175,802	191,351	272,811	280,178	280,178	280,178
Subtotal - Special Programs - TAG	175,802	191,351	272,811	280,178	280,178	280,178
12211 - Functional Living Skills	1,452,118	841,782	971,853	1,200,178	1,200,178	1,200,178
12212 - Comm Behavior - Academic	2,125,289	2,518,687	2,410,794	2,558,023	2,558,023	2,558,023
12213 - Intensive Skills - Academic	4,184,143	4,343,429	7,184,454	7,760,021	7,760,021	7,760,021
12214 - Comm Behavior - Functional	1,696,220	1,361,485	1,716,613	1,795,309	1,795,309	1,795,309
12217 - Social Emotional - Behavior	2,637,244	1,756,040	2,774,015	2,960,230	2,960,230	2,960,230
12218 - Social Emotional - Intensive	3,337,075	2,559,039	2,741,137	2,914,757	2,914,757	2,914,757
12219 - Social Emotional - Fragile	1,343,133	1,440,884	4,384	4,384	4,384	4,384
12230 - Life Skills/CTP	1,513,030	1,489,848	1,546,664	1,639,959	1,639,959	1,639,959
12241 - Intensive Skills - Functional	2,558,355	2,158,709	272,267	281,155	281,155	281,155
12261 - Home Instruction	109,583	171,894	111,804	116,199	116,199	116,199
12271 - Extended School Year	114,444	76,308	166,147	166,507	166,507	166,507
12282 - Behavior Intervntn Clsmr Diag	8,031	-	-	-	-	-
Subtotal - Restrictive Program Instruction	21,078,665	18,718,104	19,900,132	21,396,722	21,396,722	21,396,722
12501 - Resource Center Classrooms	-	-	166,893	178,130	178,130	178,130
12503 - Individual EAs - Gen Ed Clsmr	3,207,749	3,928,727	3,319,174	3,569,155	3,569,155	3,569,155
12504 - Deaf/Hard of Hearing	237,055	324,750	-	-	-	-
12510 - Less Restrictive Programs	13,545,107	14,282,781	15,121,951	16,427,993	16,427,993	16,427,993
12520 - Team-Communication Behavior	150,874	144,306	423,030	452,087	452,087	452,087
Subtotal - Less Restrictive Program Instruction	17,140,785	18,680,564	19,031,048	20,627,365	20,627,365	20,627,365
12603 - ECSE Evaluation	713,751	1,065,931	987,892	1,038,550	1,038,550	1,038,550
Subtotal - Early Intervention Instruction	713,751	1,065,931	987,892	1,038,550	1,038,550	1,038,550

¹ See appendices for information on ODE coding revisions.

General Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
12811 - Public Alternative Programs	398,069	455,571	616,429	863,533	863,533	863,533
12821 - Community-Based Programs	8,061,322	8,328,397	8,097,193	8,097,193	8,097,193	8,097,193
12831 - Delayed Expulsion School Couns	98,633	138,589	99,384	99,390	99,390	99,390
12832 - Classroom Alternative Ed	146,554	126,208	99,205	159,269	159,269	159,269
12833 - Evening Programs	400,138	368,691	291,723	308,433	308,433	308,433
12835 - Indian Education	178,194	225,158	248,312	254,950	254,950	254,950
12870 - Targeted Transition	1,235,553	1,300,764	1,337,979	1,667,479	1,667,479	1,667,479
12880 - Charter Schools	9,560,954	10,322,940	11,500,583	12,961,951	12,961,951	12,961,951
12891 - Contract Programs	101,144	107,984	111,804	116,199	116,199	116,199
12892 - Alternative Ed-Instruc Support	-	519,269	1,002,840	1,044,181	1,007,117	1,007,117
Subtotal - Alternative Ed. Instruction	20,180,561	21,893,572	23,405,452	25,572,578	25,535,514	25,535,514
12911 - ESL/Bilingual--Elem	6,849,368	6,834,689	8,098,795	8,459,662	8,459,662	8,459,662
12912 - ESL/Bilingual--Middle	2,283,843	2,181,332	2,290,059	2,400,928	2,400,928	2,400,928
12913 - ESL/Bilingual--High	1,626,696	1,356,023	1,753,142	1,839,354	1,839,354	1,839,354
12914 - Bilingual Assessment Svcs	410,090	256,217	393,398	420,443	420,443	420,443
12922 - Teen Parenting Services	723,456	247,636	273,578	299,282	299,282	299,282
12992 - Section 504/ADA Accom in PPS	355,120	353,928	356,055	365,306	365,306	365,306
Subtotal - Designated Program Instruction	12,248,573	11,229,824	13,165,027	13,784,975	13,784,975	13,784,975
14100 - Summer School, Elem ¹	-	10,696	133,995	134,279	134,279	134,279
14300 - Summer School, High	-	15,456	297,595	317,858	317,858	317,858
Subtotal - Summer School	-	26,152	431,590	452,137	452,137	452,137
Subtotal - Instruction	250,229,668	250,771,935	276,760,622	304,316,986	304,324,430	304,391,929
21120 - Attendance Services	76,722	42	-	-	-	-
21130 - Social Work Services	575,461	442,104	637,301	664,051	664,051	664,051
21131 - Behavior Interventn Specialist	1,054,242	1,638,881	1,031,573	1,090,152	1,090,152	1,090,152
21141 - SPED Data Services	573,321	520,222	461,149	479,030	481,490	481,490
21150 - Student Safety	990,626	944,350	1,217,782	1,279,711	1,306,852	1,306,852
21192 - Student Discipline Services	1,676,336	1,538,355	1,977,127	2,067,646	2,067,646	2,067,646
21210 - Service Area Direction	714,798	571,031	975,696	989,312	989,782	989,782
21220 - Counseling Services	8,365,974	8,369,985	8,697,124	9,089,983	9,164,182	9,164,182
21240 - Student Guidance Information	52,692	182,241	355,561	670,705	671,528	671,528
21262 - Vocational Education	649,995	664,111	1,256,979	1,912,923	1,918,198	1,918,198
21330 - Dental Services	635	34,500	10,000	10,000	10,000	10,000
21420 - Psychological Testing Services	5,110,726	5,305,046	5,156,627	6,230,166	6,230,166	6,230,166
21520 - Speech Pathology	6,716,657	6,724,948	7,228,908	7,611,170	7,611,170	7,861,171
21580 - Access Services - SPED Tech	288,354	263,253	307,069	321,305	321,305	321,305
21590 - Other Speech Path/Audio Svcs.	-	(135)	-	-	-	-
21601 - Occupational Therapy	1,220,275	1,251,083	1,341,043	1,406,769	1,406,769	1,406,769
21602 - Physical Therapy	444,993	427,397	466,629	486,955	486,955	486,955
21603 - Adaptive Physical Education	231,457	240,150	217,972	228,151	228,151	228,151
21604 - Feeding Team - Training	82,077	84,154	94,484	99,717	99,717	99,717
21901 - Program Admin/Supervision	4,219,350	4,373,071	6,322,555	6,534,106	6,546,668	6,546,668
21905 - Third Party Medical Reimburse	79,354	49,095	-	-	-	-
21906 - IEP Writing - MTGS SPED STAFF	1,088,651	1,150,012	806,917	846,673	846,673	846,673

¹ See appendices for information on ODE coding revisions.

General Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
21907 - IEP Writing - MTGS GENED STAFF	341,814	283,878	267,603	280,766	280,766	280,766
21908 - TAG Plan Writing	11,327	8,329	40,325	42,296	42,296	42,296
Subtotal - Instructional Support (Students)	34,565,836	35,066,102	38,870,424	42,341,587	42,464,517	42,714,518
22110 - Service Area Direction	170,535	625,556	1,518,666	2,756,255	2,825,434	2,101,871
22130 - Curriculum Development	674,612	267,637	305,017	304,999	244,997	244,997
22133 - Curriculum Development - HS	2,083	161,516	125,495	130,646	130,646	130,646
22193 - SIP Development	-	-	-	-	-	-
22195 - Teaching Innovation Support	-	-	-	-	-	125,603
22220 - Library/Media Services	4,151,491	4,236,924	4,491,039	4,688,811	4,718,967	4,752,444
22230 - Multimedia Services	330,168	368,205	358,535	371,599	371,599	371,599
22240 - Educational Television Service	440,049	366,877	364,220	382,205	382,205	381,995
22252 - Broadcasting	33,857	33,180	50,019	50,028	50,028	50,028
22256 - Management & General Support	51,040	41,450	42,810	44,775	45,155	45,155
22291 - Textbook Services	422,938	393,202	512,597	529,826	529,826	529,826
22292 - Classroom Technology/Services	589,500	612,634	854,107	904,203	906,135	906,135
22301 - Assessment System Design	-	198,794	348,950	349,240	349,240	349,240
22402 - Instructional Specialists	1,585,760	1,925,768	2,067,364	2,161,737	2,162,249	2,162,249
22410 - Instr Staff Training Svcs	4,934,374	4,762,528	5,178,630	5,798,458	5,798,457	5,798,457
22411 - Instr Staff Training - K-5	40,758	-	-	-	-	-
22412 - Instr Staff Training - 6-8	4,126	-	-	-	-	-
22413 - Instr Staff Training - HS	6,264	119,236	-	-	-	-
22420 - Portland Teacher Program	36,720	36,660	38,742	39,811	39,811	39,811
22430 - New Teacher Orientation	142,707	401,130	993,714	1,748,332	1,748,332	1,748,332
Subtotal - Instructional Support (Staff)	13,616,981	14,551,297	17,249,905	20,260,925	20,303,081	19,738,388
23100 - Board of Education Services	381,764	549,810	504,619	509,290	509,290	400,005
23210 - Office of Superintendent	561,893	613,163	760,606	769,415	769,415	769,415
23211 - Executive Administration	735,508	861,444	1,207,471	1,367,590	1,266,691	394,375
23212 - Assistant Superintendent	1,893,194	945,399	-	-	-	1,420,774
23240 - State and Federal Relations	134,595	130,736	137,792	143,539	143,539	143,539
23292 - Legal Services	1,960,886	960,436	1,321,112	1,342,316	1,342,316	1,342,316
23293 - Operational Support Services	414,120	711,327	989,298	1,024,005	1,024,005	1,024,005
Subtotal - Executive Administrative Services	6,081,960	4,772,314	4,920,898	5,156,155	5,055,256	5,494,429
24101 - School Administrative Services	28,888,276	28,449,066	30,985,521	33,208,920	33,405,554	33,380,557
24102 - School Curriculum Svcs (VPs)	-	-	59,011	60,797	60,797	60,797
24103 - School Business Services	56,292	154,994	215,654	225,484	225,484	225,484
24901 - Graduation Services	55,032	55,575	60,914	60,932	60,932	60,932
24910 - PAPSA	166,921	415,837	298,862	298,862	298,862	298,862
24920 - School Closure	11,236	27,539	-	-	-	-
Subtotal - School Administration	29,177,757	29,103,012	31,619,962	33,854,995	34,051,629	34,026,632
25100 - Direction of Business Support	282,159	362,191	704,394	702,116	702,116	702,117
25210 - Direction of Fiscal Services	506,495	474,725	580,005	489,284	489,284	489,284
25220 - Budgeting Services	632,387	564,859	656,012	684,745	684,745	684,745
25240 - Payroll Services	684,015	643,820	764,705	797,443	797,443	797,443
25250 - Financial Accounting Services	6,586,075	2,317,352	2,290,133	2,643,543	2,643,543	2,643,543
25281 - Service Area Direction	191,441	208,742	190,522	197,617	197,617	197,617

General Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
25283 - Liability Claims	148,290	497,570	734,962	743,162	743,162	743,162
25284 - Property/Fire Loss	1,108,480	1,389,983	1,866,991	1,992,991	1,992,991	1,992,991
25285 - Worker's Compensation	7	-	-	-	-	-
25286 - Worksite Safety	35,129	37,101	-	-	-	-
25287 - Mandated Health Services	74,364	27,110	42,000	42,000	42,000	42,000
25291 - Enrollment Services	615,063	611,359	999,216	1,057,038	1,102,954	1,102,954
25292 - Family Support Centers	2,612	-	-	-	-	-
Subtotal - Business Services	10,866,515	7,134,813	8,828,940	9,349,939	9,395,855	9,395,856
25410 - Service Area Direction	1,633,845	1,594,213	1,876,838	1,952,899	1,952,899	2,074,580
25411 - Project Management	3,405,576	2,615,003	3,232,198	2,842,351	2,842,351	2,967,170
25421 - Custodial Services	16,397,094	16,255,616	17,446,351	18,453,175	18,453,175	18,349,944
25423 - Utilities Services	12,605,840	9,380,681	10,196,110	10,371,128	10,371,128	10,371,128
25424 - Property Management	1,688,575	1,437,059	1,358,134	1,352,048	1,352,048	1,530,048
25441 - Workforce	7,504,351	7,974,489	8,180,205	8,972,916	8,972,916	8,868,266
25443 - Vehicle Operation/Maintenance	374,094	305,687	224,830	224,830	224,830	224,830
25460 - Security Services	547,939	655,450	814,414	833,969	833,969	833,969
25490 - Other Operations & Maintenance	-	3,057	-	-	-	-
Subtotal - Operations & Maintenance of Plant	44,157,315	40,221,256	43,329,080	45,003,316	45,003,316	45,219,935
25510 - Transportation Administration	452,687	349,174	522,409	537,053	537,053	537,053
25520 - Transportation Operations	13,802,372	13,591,039	13,809,242	14,533,826	14,623,826	14,694,660
25530 - Transportation Fleet Maint	2,246,403	1,295,118	1,720,126	1,733,446	1,733,446	1,732,826
25540 - Transportation Routing	2,353,284	2,690,597	2,999,212	3,191,249	3,201,249	3,255,702
Subtotal - Student Transportation	18,854,746	17,925,928	19,050,989	19,995,574	20,095,574	20,220,241
25720 - Purchasing Services	1,103,235	771,624	1,025,334	1,210,791	1,210,791	1,210,791
25730 - Warehousing/Distribution Svcs	805,320	687,304	705,324	728,388	728,388	727,800
25740 - Print/Publish/Duplicate Svcs	867,739	1,086,870	1,004,793	993,659	828,659	828,659
25790 - Other Internal Services	233,111	255,677	169,806	174,223	174,223	176,223
Subtotal - Internal Services	3,009,404	2,801,475	2,905,257	3,107,061	2,942,061	2,943,473
26230 - Evaluation Services	1,331,453	1,088,691	1,337,984	1,403,409	1,403,409	1,403,409
26240 - Planning Services	114,138	236,315	345,334	350,099	350,099	171,091
26260 - Grant Writing	114,312	114,205	135,702	140,959	140,959	140,959
Subtotal - Planning, Research, Development	1,559,902	1,439,211	1,819,020	1,894,467	1,894,467	1,715,459
26330 - Public Information Services	853,371	631,611	885,909	809,767	910,666	1,217,224
26331 - Volunteer Activities/Recogn	57,040	25,939	25,996	25,996	25,996	25,996
26340 - Management Information Service	389,737	328,973	371,664	385,058	385,058	385,058
26350 - Translation Services	106,462	485,584	532,120	656,106	600,618	600,618
Subtotal - Information Services	1,406,610	1,472,107	1,815,689	1,876,927	1,922,338	2,228,896
26410 - Service Area Direction	3,601,282	3,147,255	3,807,326	4,184,028	4,350,852	4,350,852
26420 - Recruitment and Placement Svcs	62,357	24,354	60,000	60,000	60,000	60,000
26440 - HRA Benefits Program	187,966	266,474	8,308	8,308	8,308	8,308
26491 - Staff Services	169,936	247,298	176,910	174,350	174,350	174,350
26492 - Non-Instr Staff Development	31,558	37,049	43,000	43,000	43,000	43,000
Subtotal - Staff Services	4,053,099	3,722,430	4,095,544	4,469,686	4,636,510	4,636,510
26610 - IT Service Area Direction	812,821	439,490	489,091	1,350,017	1,350,017	1,350,017
26620 - Systems Analysis Services	730,736	6,462	-	-	-	-

General Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
26631 - Student Information Systems	-	1,351,636	1,306,729	2,469,266	2,469,266	2,469,266
26635 - Programming Services	2,520,324	594,802	892,072	1,980,936	1,980,936	1,982,936
26641 - Operations Services	4,381,109	3,516,980	3,844,765	3,302,582	3,302,582	3,302,582
26642 - Data Control/Entry	72,389	330,996	216,815	87,102	87,102	87,102
26643 - Client Services	-	1,913,110	2,107,510	-	-	-
26691 - Central Telecom Services	1,263,822	1,359,129	1,280,475	1,278,060	1,278,060	1,278,060
26697 - Technical Training Services	136,329	7,894	-	-	-	-
26698 - Infrastructure Development	1,281,975	349,508	384,021	1,580,000	1,580,000	1,580,000
26699 - Systems Development	103,873	286	-	-	-	-
26700 - Records Management Svcs	206,715	200,167	289,472	295,251	295,251	295,251
Subtotal - Technology Services	11,510,093	10,070,459	10,810,950	12,343,214	12,343,214	12,345,214
Subtotal - Support Services	178,860,218	168,280,405	185,316,658	199,653,846	200,107,818	200,679,551
33000 - Community Svcs	966,802	1,499,252	1,795,452	1,717,126	1,765,169	1,815,169
Subtotal - Enterprise & Community Services	966,802	1,499,252	1,795,452	1,717,126	1,765,169	1,815,169
41500 - Bldg Acquis/Constr/Improv Svcs	2,739,180	192,969	-	-	-	-
Subtotal - Building Acquisition & Construction	2,739,180	192,969	-	-	-	-
52100 - Fund Transfers	7,065,881	10,611,189	10,027,520	6,924,043	6,924,043	6,834,433
Subtotal - Debt Service & Transfers Out	7,065,881	10,611,189	10,027,520	6,924,043	6,924,043	6,834,433
61100 - Operating Contingency	-	-	33,255,372	21,727,518	21,123,059	21,151,209
71100 - Ending Fund Balance	30,924,694	37,457,015	-	-	-	-
Total Requirements by Program	470,786,442	468,812,766	507,155,624	534,339,519	534,244,519	534,872,291

General Fund - Requirements by Account

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
511100 - Licensed Staff	150,810,174	150,257,167	158,510,504	175,899,079	175,928,978	175,928,978
511210 - Classified - Represented	36,060,700	35,723,421	38,332,197	40,496,677	40,558,838	40,497,265
511220 - Non-Represented Staff	13,590,538	12,297,662	15,173,773	15,972,846	16,034,814	16,093,533
511310 - Administrators - Licensed	16,056,823	15,279,799	16,401,264	17,586,317	17,647,215	17,647,215
511320 - Administrators - NonLicensed	830,715	712,123	777,214	797,591	797,591	674,304
511420 - Directors/Program Admins	3,611,782	3,325,692	4,127,506	4,496,970	4,616,970	4,822,209
512100 - Substitutes - Licensed	5,584,794	5,048,110	5,861,323	6,360,605	6,360,605	6,367,148
512200 - Substitutes - Classified	797,470	675,641	617,429	617,429	617,429	619,676
512300 - Temporary Misc - Licensed	508,907	548,849	1,039,894	1,000,740	1,000,740	1,006,493
512400 - Temporary Misc - Classified	502,731	653,526	975,781	1,034,998	1,058,533	984,132
513100 - Extended Responsibility-LIC	1,513,151	1,520,541	1,843,276	1,948,984	1,948,984	1,999,909
513200 - Extended Responsibility-CLS	933,288	773,871	879,497	924,654	924,654	934,528
513300 - Extended Hours	2,463,224	2,123,791	1,889,818	3,128,126	3,128,126	3,353,874
513400 - Overtime Pay	1,097,304	751,896	557,496	556,957	556,957	557,519
513510 - Group Hlth Opt Out Lic	43,671	48,713	-	-	-	-
513520 - Group Hlth Opt Out Non Lic	4,000	7,800	-	-	-	-
Subtotal - Salaries	234,409,272	229,748,602	246,986,972	270,821,973	271,180,434	271,486,783
521000 - PERS	3,676,909	2,983,378	6,090,522	6,324,791	6,333,147	6,340,284
521310 - PERS UAL	28,950,644	30,345,060	32,657,340	37,103,489	37,152,516	37,194,422
522000 - Social Security - FICA	18,238,270	17,172,905	18,926,404	20,749,789	20,777,221	20,800,664
523100 - Workers' Compensation	3,077,144	1,648,634	2,498,803	2,983,260	2,987,206	2,990,570
523200 - Unemployment Compensation	1,121,786	857,387	865,891	678,524	679,421	680,196
524100 - Group Health Insurance	57,041,057	58,096,915	66,566,082	71,054,623	71,098,572	71,205,525
524200 - Other Employer Paid Benefits	599,403	533,440	735,456	723,342	724,267	725,059
524300 - Retiree Health Insurance	3,703,423	4,064,287	4,403,808	4,611,390	4,617,498	4,622,701
524400 - DCU Union Contract Items	7,929	3,739	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	862,957	814,315	725,000	725,000	725,000	725,000
524520 - PAT Union Prof Improvement Fds	240,303	376,041	800,000	800,000	800,000	800,000
524530 - Early Retirement Benefits	1,604,716	1,701,128	1,806,015	2,142,546	2,145,377	2,147,800
524600 - PFSP District Inservices	132	6,105	10,000	10,000	10,000	10,000
Subtotal - Employee Benefits	119,124,674	118,603,335	136,105,321	147,926,754	148,070,225	148,262,221
531000 - Instructional Prof & Tech Svcs	-	-	-	200,000	-	-
531100 - Instructional Services	4,104,779	1,974,771	5,497,817	4,942,756	4,905,692	4,938,593
531200 - Instr Program Improvement Svcs	42,875	70,426	42,164	42,164	42,164	33,561
531300 - Student Services	571	-	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	388,651	451,749	409,744	477,745	477,745	481,766
531810 - Non-Instr Dev Profess Dev Fds	106,064	130,036	166,110	166,110	166,110	166,110
531900 - Other Instr Prof/Tech Svcs	263,248	367,647	72,252	606,752	836,752	835,252
Subtotal - Instructional Prof. & Technical Services	4,906,187	2,994,629	6,188,087	6,435,527	6,428,463	6,455,282
532100 - Cleaning Services	1,033	8,819	927	927	927	927
532200 - Repairs and Maintenance Svcs	4,225,759	1,580,808	2,411,017	1,973,742	1,973,742	1,999,494
532400 - Rentals	1,091,548	728,081	460,752	378,752	378,752	378,752
532410 - Leased Copy Machines	1,145,279	1,214,130	1,108,688	1,107,118	1,107,118	1,152,903
532500 - Electricity	3,796,515	3,154,541	3,574,497	3,634,357	3,634,357	3,634,357

General Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
532600 - Fuel	5,188,546	3,030,574	3,203,259	3,259,810	3,259,810	3,259,810
532700 - Water and Sewage	2,826,615	2,518,703	2,579,137	2,622,891	2,622,891	2,622,891
532800 - Garbage	844,843	717,138	883,941	898,335	898,335	898,335
532900 - Other Property Services	1,894,312	2,129,352	2,197,703	1,815,459	1,815,459	1,814,709
Subtotal - Property Services	21,014,450	15,082,145	16,419,921	15,691,391	15,691,391	15,762,178
533110 - Reimb - School Bus	9,874,225	9,710,801	10,188,733	10,612,015	10,702,015	10,699,586
533120 - Reimb - Taxi Cab	774,819	927,793	1,031,000	1,031,000	1,041,000	1,041,000
533130 - Reimb - In-Lieu	16,481	12,362	58,000	58,000	58,000	58,000
533140 - Reimb - Tri-Met	1,005,018	1,109,109	1,161,500	1,161,500	1,161,500	1,161,500
533150 - Reimb - Field Trips	547,055	427,637	47,772	47,772	47,772	48,272
533160 - Reimb - Athletic Trips	-	-	1,000	1,000	1,000	-
533200 - Non-Reimb Student Transport	212,667	150,636	381,093	464,093	484,093	484,093
Subtotal - Transportation Services	12,430,265	12,338,338	12,869,098	13,375,380	13,495,380	13,492,451
534100 - Travel, Local in District	178,832	222,822	177,800	177,208	177,208	177,788
534200 - Travel, Out of District	293,196	303,247	219,238	245,384	245,384	239,249
534210 - Trav Out Dist Profess Dev Fds	67,459	76,659	63,751	63,751	63,751	63,751
534300 - Travel, Student Activities	45,667	49,536	47,534	47,534	47,534	48,123
534900 - Other Travel	14,509	5,655	-	-	-	-
Subtotal - Travel	599,663	657,919	508,323	533,877	533,877	528,911
535100 - Telephone	588,337	451,762	542,570	538,615	538,615	534,571
535300 - Postage	282,363	329,120	250,055	250,968	250,968	252,210
535400 - Advertising	23,496	136,435	47,678	53,978	53,978	54,153
535500 - Printing and Binding	1,254,035	1,113,689	1,233,748	1,120,451	1,120,451	1,124,437
535910 - Fax	-	-	510	510	510	510
535920 - Internet Fees	22,771	38,698	56,911	628	628	5,300
535990 - Wide Area Network/Misc	859,499	815,054	892,610	935,137	935,137	935,137
Subtotal - Communications	3,030,501	2,884,759	3,024,082	2,900,287	2,900,287	2,906,318
536000 - Charter Schools	9,560,899	10,322,928	11,496,883	12,958,251	12,958,251	12,958,251
Subtotal - Charter Schools	9,560,899	10,322,928	11,496,883	12,958,251	12,958,251	12,958,251
537100 - Tuition to Other Dist InState	203,000	295,213	285,000	285,000	285,000	285,000
537300 - Tuition to Private Schools	7,378,080	7,529,912	8,135,366	8,135,366	8,135,366	8,135,366
537410 - Tuition - Fees College Credit	2,731	-	-	-	-	-
Subtotal - Tuition Payments	7,583,810	7,825,125	8,420,366	8,420,366	8,420,366	8,420,366
538100 - Audit Services	357,965	330,955	330,000	281,600	281,600	281,600
538200 - Legal Services	1,328,954	600,852	615,754	472,470	472,470	472,470
538300 - Architect and Engineering Svcs	153,989	71,935	2,139	2,139	2,139	2,139
538400 - Negotiation Services	-	1,000	-	-	-	-
538500 - Management Services	45,450	22,961	71,200	63,000	63,000	63,000
538600 - Data Processing Services	112,290	52,701	4,442	2,500	2,500	2,500
538800 - Election Services	1,499	39,745	100,000	100,000	100,000	100,000
538910 - Security Services	243,842	276,900	232,351	236,351	236,351	236,351
538920 - Staff Services	-	-	139	139	139	139
538930 - Secretarial/Clerical Services	221,869	113,173	151,480	121,926	121,926	121,926
538940 - Professional Moving Services	191,979	152,899	10,243	10,243	10,243	10,993
538950 - Professional Health Care Svcs	804,054	861,196	1,123,654	1,123,654	1,123,654	1,123,654

General Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
538960 - Professional Child Care Svcs	147,133	164,333	222,186	222,186	222,186	222,186
538970 - Graphic Arts Services	3,500	2,217	3,835	3,835	3,835	3,835
538980 - Laundering Services	96,138	93,426	85,063	85,063	85,063	85,063
538990 - Non-Instr Pers/Professional Sv	3,055,281	4,528,093	3,979,926	4,836,928	4,841,011	5,088,618
538992 - Custodial Services Contract	2,875	-	-	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	6,766,819	7,312,387	6,932,412	7,562,034	7,566,117	7,814,474
541000 - Consumable Supplies	3,672,969	4,230,978	7,050,286	6,902,827	6,793,335	6,616,885
541100 - Loss Prevention	6,445	3,956	-	-	-	-
541310 - Auto Parts, Batteries	100,652	102,610	95,746	95,746	95,746	95,746
541315 - Tires	14,718	16,378	20,006	20,006	20,006	20,006
541320 - Oil & Lubricants	15,407	10,632	7,370	7,370	7,370	7,370
541325 - Gas	211,693	186,857	201,842	201,842	201,842	201,842
541330 - Propane	965,245	104,724	315,452	315,452	315,452	315,452
541400 - Maintenance Materials	912,928	1,033,387	750,448	790,448	790,448	790,448
541500 - Inventory Adjustments	120,700	1,232	39,985	39,985	39,985	39,985
541600 - Interdepartmental Charges	(381,371)	(694,851)	(43,732)	(43,732)	(43,732)	(55,932)
541700 - Discounts Taken	(1,541)	(860)	-	-	-	-
542100 - Textbook Expansion	862,937	568,512	435,284	682,184	682,184	689,964
542200 - Textbook Adoption	985,685	406,901	206,900	1,905,000	1,905,000	1,905,000
542300 - Textbook Replacement	7,559	18,931	26,461	44,461	44,461	47,519
543000 - Library Books	53,770	54,221	89,095	89,095	89,095	85,387
544000 - Periodicals	59,811	61,916	135,552	105,652	105,652	102,819
546000 - Non-Consumable Supplies	299,193	234,799	288,427	528,427	528,427	531,786
546100 - Minor Equipment - Tagged	9,953	13,949	70,390	168,390	168,390	168,390
547000 - Computer Software	789,352	538,008	747,000	845,891	845,891	850,283
Subtotal - Supplies & Materials	8,706,104	6,892,281	10,436,512	12,699,044	12,589,552	12,412,950
554100 - Initial and Addl Equipment	204,962	301,197	89,767	491,767	491,767	488,539
554110 - Vehicles	30,396	45,954	-	-	-	-
Subtotal - Equipment	235,358	347,151	89,767	491,767	491,767	488,539
555010 - Computers	1,159,549	1,623,878	593,626	839,251	839,251	855,309
555020 - Printers	35,929	15,429	18,107	18,107	18,107	28,224
555030 - Software Capital Expense	15,628	471,315	-	-	-	-
555090 - Misc Other Technology	445,563	421,513	274,987	1,216,159	1,216,159	1,214,005
Subtotal - Technology	1,656,669	2,532,134	886,720	2,073,517	2,073,517	2,097,538
556410 - Buses/Capital Bus Improvements	394,476	381,565	400,000	400,000	400,000	400,000
559000 - Other Capital Outlay	26,809	-	25,204	9,804	9,804	9,804
Subtotal - Other Capital Outlay	421,285	381,565	425,204	409,804	409,804	409,804
563000 - Fiscal Charges	107,266	105,651	23,488	162,700	162,700	162,700
563400 - Bad Debt Expense	483	89,009	-	-	-	-
563500 - Administrative Write-Off	4,374	20,160	-	-	-	-
564000 - Dues and Fees	502,827	706,884	551,143	593,153	593,153	595,750
564010 - Dues & Fees Profess Dev Fds	17,754	25,814	102,001	102,001	102,001	102,001
564100 - Bond Issuance Cost	250,151	-	-	-	-	-
565100 - Liability Insurance	28,896	196,328	250,000	258,200	258,200	258,200
565300 - Property Insurance Premiums	886,875	1,075,587	1,429,462	1,555,462	1,555,462	1,555,462

General Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
565400 - Student Insurance Premiums	3,104	-	-	-	-	-
565500 - Judgmnts&Settlemnts Against	162,670	109,555	-	-	-	-
565930 - Deductible Insurance Loss	309,530	461,958	680,908	680,908	680,908	680,908
567100 - Permits	71,967	26,928	20,562	20,562	20,562	20,562
567200 - Public Assessments	4,013	3,391	25,500	15,000	15,000	15,000
Subtotal - Other Accounts	2,349,910	2,821,264	3,083,064	3,387,986	3,387,986	3,390,583
571000 - Transfers to Other Funds	7,065,881	10,611,189	10,027,520	6,924,043	6,924,043	6,834,433
581000 - Operating Contingency	-	-	33,255,372	21,727,518	21,123,059	21,151,209
376520 - Ending Fund Balance	30,924,694	37,457,015	-	-	-	-
Total Requirements by Account	470,786,442	468,812,766	507,155,624	534,339,519	534,244,519	534,872,291

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. Each school's Student Body Funds are audited on a recurring schedule.

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Resources by Account						
376510 - Beginning Fund Balance	3,088,195	3,531,930	3,739,985	3,260,830	3,260,830	3,260,830
417900 - Other Curricular Activities	7,354,647	7,866,535	8,818,532	8,818,532	8,818,532	8,818,532
Total Resources by Account	10,442,842	11,398,465	12,558,517	12,079,362	12,079,362	12,079,362
Requirements by Program						
11321 - School Activities	6,910,912	7,658,480	9,297,687	8,818,532	8,818,532	8,818,532
71100 - Ending Fund Balance	3,531,930	3,739,985	3,260,830	3,260,830	3,260,830	3,260,830
Total Requirements by Program	10,442,842	11,398,465	12,558,517	12,079,362	12,079,362	12,079,362
Requirements by Account						
541000 - Consumable Supplies	6,910,912	7,658,480	9,297,687	8,818,532	8,818,532	8,818,532
376520 - Ending Fund Balance	3,531,930	3,739,985	3,260,830	3,260,830	3,260,830	3,260,830
Total Requirements by Account	10,442,842	11,398,465	12,558,517	12,079,362	12,079,362	12,079,362

Fund 202 – Cafeteria Fund

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

On average per day, students consume 11,000 breakfasts, 20,000 lunches, 2,000 after-school suppers and are provided a fresh fruit and vegetable program at 22 schools. Operating costs include menu planning; (product testing with students, nutritional analysis, participation tracking); supply chain management (bid specification, purchasing, inventory control, warehousing and delivery); meal production and service (HACCP food safety procedures, equipment maintenance); management of information services (47,000 student meal accounts, collection of district socio-economic data, technical support of a web-based department enterprise system); human resource management (recruiting, hiring, training, performance reviews, progressive discipline, union negotiations); and contract meal service to outside agencies.

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Resources by Account						
376510 - Beginning Fund Balance	3,407,319	4,024,183	4,516,692	4,416,692	4,388,715	2,714,766
416120 - Lunch	2,788,801	2,768,885	2,815,361	2,845,463	2,845,463	2,845,463
416201 - A la Carte Sales	102,401	94,632	95,000	95,000	95,000	95,000
416300 - Special Functions	6,873	5,187	6,690	5,500	5,500	5,500
416310 - Contracts and Other Sales	699,241	711,926	725,120	725,120	725,120	725,120
419200 - Contrib-Donation - Priv Source	1,000	-	1,000	1,000	1,000	1,000
419600 - Recovery PY Expenditure	-	995	-	-	-	-
419910 - Miscellaneous	11,022	26,196	50,000	11,000	11,000	11,000
419940 - Restitution	540	495	540	540	540	540
419950 - Sales, Royalties and Events	17,325	4,140	11,000	10,000	10,000	10,000
Subtotal - Local Sources	3,627,203	3,612,456	3,704,711	3,693,623	3,693,623	3,693,623
431020 - SSF--School Lunch Match	149,495	150,116	153,980	155,000	155,000	155,000
432990 - Restricted State Grants	61,903	62,730	170,375	168,532	168,532	168,532
Subtotal - State Sources	211,398	212,846	324,355	323,532	323,532	323,532
443000 - Restr Rev-Fed Govt Direct	-	6,500	-	-	-	-
445010 - Fed Reimburse-Breakfast	2,637,717	2,811,278	2,891,957	2,879,927	2,879,927	2,879,927
445020 - Fed Reimburse-Lunch	7,592,984	7,595,345	8,049,689	7,843,250	7,843,250	7,843,250
445030 - Fed Reimburse-Fresh Fruit & Ve	483,542	504,548	527,113	509,850	509,850	509,850
445060 - Fed Reimburse - Supper	792,357	808,987	842,733	863,204	863,204	863,204
445080 - Fed Grants- State Pass Thru	964,102	735,767	1,046,620	726,065	726,065	726,065
445090 - Fed Stimulus - State Pass Thru	264,153	6,003	-	-	-	-
447000 - Fed Grants-Other Interm Agency	-	27,977	-	-	-	-
Subtotal - Federal Sources	12,734,855	12,496,405	13,358,112	12,822,296	12,822,296	12,822,296
Total Resources by Account	19,980,775	20,345,890	21,903,870	21,256,143	21,228,166	19,554,217

Cafeteria Fund - Requirements by Program

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Requirements by Program						
31100 - Food Services Administration	605,859	619,655	679,865	672,550	672,550	672,550
31200 - Food Preparation and Service	13,544,463	13,867,840	16,655,371	16,098,620	16,098,620	15,935,716
31220 - BESC Deli	134,332	128,224	173,491	157,230	157,230	157,752
31230 - Fresh Fruit & Veg Program	406,905	431,451	564,264	530,694	530,694	531,216
31300 - Food Delivery Services	321,820	355,147	455,482	369,659	369,659	369,060
31900 - Nutrition Education/Other	266,559	3,734	107,604	108,020	108,020	108,020
31910 - Summer Nutrition	676,654	423,148	553,027	488,066	488,066	488,066
Subtotal - Enterprise & Community Services	15,956,592	15,829,198	19,189,104	18,424,839	18,424,839	18,262,380
71100 - Ending Fund Balance	4,024,183	4,516,692	2,714,766	2,831,304	2,803,327	1,291,837
Total Requirements by Program	19,980,775	20,345,890	21,903,870	21,256,143	21,228,166	19,554,217

Cafeteria Fund - Requirements by Account

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Requirements by Account						
511210 - Classified - Represented	3,324,336	3,177,443	3,469,130	3,488,429	3,488,429	3,488,073
511220 - Non-Represented Staff	750,800	728,903	803,018	846,509	846,509	846,509
511420 - Directors/Program Admins	173,702	168,480	179,175	184,713	184,713	184,713
512100 - Substitutes - Licensed	172	-	-	-	-	-
512400 - Temporary Misc - Classified	78,203	289,306	205,292	184,000	184,000	184,000
513300 - Extended Hours	12,118	2,807	29,671	7,000	7,000	7,000
513400 - Overtime Pay	25,607	26,909	49,995	35,425	35,425	35,425
513510 - Group Hlth Opt Out Lic	1,400	1,400	-	-	-	-
513520 - Group Hlth Opt Out Non Lic	4,000	6,400	-	-	-	-
Subtotal - Salaries	4,370,337	4,401,647	4,736,281	4,746,076	4,746,076	4,745,720
521000 - PERS	49,902	42,542	116,513	110,584	110,584	110,575
521310 - PERS UAL	498,609	534,799	625,189	649,263	649,263	649,215
522000 - Social Security - FICA	324,341	323,712	362,328	363,074	363,074	363,048
523100 - Workers' Compensation	56,857	35,193	47,836	52,208	52,208	52,204
523200 - Unemployment Compensation	19,471	22,087	16,577	11,866	11,866	11,865
524100 - Group Health Insurance	1,634,548	1,708,002	2,292,709	2,373,910	2,373,910	2,411,901
524200 - Other Employer Paid Benefits	12,331	12,832	13,736	12,340	12,340	12,340
524300 - Retiree Health Insurance	63,164	76,796	84,305	80,683	80,683	80,677
524530 - Early Retirement Benefits	545	283	-	-	-	-
Subtotal - Employee Benefits	2,659,766	2,756,246	3,559,193	3,653,928	3,653,928	3,691,825
531800 - Local Mtgs/Non-Instr Staff Dev	8,523	5,362	7,000	8,500	8,500	8,500
532200 - Repairs and Maintenance Svcs	194,383	57,827	120,000	120,000	120,000	120,000
532400 - Rentals	40,337	30,643	15,000	15,000	15,000	15,000
532410 - Leased Copy Machines	3,617	3,490	4,500	4,500	4,500	4,500
532600 - Fuel	-	2,118	-	-	-	-
532800 - Garbage	-	5,820	15,000	15,000	15,000	15,000
532900 - Other Property Services	107,415	119,616	128,700	120,000	120,000	120,000
533200 - Non-Reimb Student Transport	-	-	700	-	-	-
534100 - Travel, Local in District	14,071	11,631	14,500	15,700	15,700	15,700
534200 - Travel, Out of District	9,993	10,489	13,000	13,000	13,000	13,000
535100 - Telephone	7,491	6,439	10,000	10,000	10,000	10,000
535300 - Postage	8,173	8,591	8,200	8,200	8,200	8,200
535400 - Advertising	4,345	3,188	1,200	1,200	1,200	1,200
535500 - Printing and Binding	28,250	29,664	30,000	30,000	30,000	30,000
538300 - Architect and Engineering Svcs	3,500	-	-	-	-	-
538930 - Secretarial/Clerical Services	20,283	-	-	-	-	-
538940 - Professional Moving Services	-	100	500	500	500	500
538950 - Professional Health Care Svcs	386	481	500	500	500	500
538980 - Laundering Services	31,060	33,914	30,000	34,000	34,000	34,000
538990 - Non-Instr Pers/Professional Sv	18,256	63,879	69,827	84,828	84,828	84,828
Subtotal - Other Purchased Services	500,082	393,250	468,627	480,928	480,928	480,928
541000 - Consumable Supplies	511,951	499,956	722,046	570,293	570,293	570,293
541270 - Food Inventory Adjustm-NS Only	132,625	(83,382)	-	-	-	-

Cafeteria Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
541600 - Interdepartmental Charges	58,350	194,784	100,000	203,200	203,200	203,200
541700 - Discounts Taken	(1,345)	-	-	-	-	-
542100 - Textbook Expansion	18,210	-	-	-	-	-
545100 - Purchased Food-NS Only	6,062,808	6,448,241	7,926,087	7,394,099	7,394,099	7,194,099
545300 - Donated Commodity -NS Only	1,076,418	782,937	1,100,000	791,065	791,065	791,065
546000 - Non-Consumable Supplies	91,634	24,718	24,300	25,000	25,000	25,000
547000 - Computer Software	717	10,000	1,000	1,000	1,000	1,000
Subtotal - Supplies and Materials	7,951,368	7,877,255	9,873,433	8,984,657	8,984,657	8,784,657
554100 - Initial and Addl Equipment	153,126	191,176	300,000	300,000	300,000	300,000
555010 - Computers	14,254	1,891	10,000	15,000	15,000	15,000
555020 - Printers	6,500	-	-	-	-	-
555090 - Misc Other Technology	93,495	-	25,000	25,000	25,000	25,000
Subtotal - Capital Outlay	267,375	193,067	335,000	340,000	340,000	340,000
564000 - Dues and Fees	58,169	57,617	62,590	64,250	64,250	64,250
569000 - Grant Indirect Charges	149,495	150,116	153,980	155,000	155,000	155,000
Subtotal - Other Accounts	207,664	207,733	216,570	219,250	219,250	219,250
376520 - Ending Fund Balance	4,024,183	4,516,692	2,714,766	2,831,304	2,803,327	1,291,837
Total Requirements by Account	19,980,775	20,345,890	21,903,870	21,256,143	21,228,166	19,554,217

Fund 205 – Grants Fund

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

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Resources by Account						
412000 - Rev-Local Gov't Not Districts	992,781	717,825	492,202	627,651	627,651	837,887
419200 - Contrib-Donation - Priv Source	1,109,275	979,548	1,272,175	1,260,300	1,413,300	1,513,300
422000 - Restricted Revenue	60,140	185,361	120,000	155,000	155,000	155,000
Subtotal - Local Sources	2,162,196	1,882,734	1,884,377	2,042,951	2,195,951	2,506,187
432990 - Restricted State Grants	10,686,729	13,693,667	16,536,346	14,885,541	15,841,855	16,483,855
Subtotal - State Sources	10,686,729	13,693,667	16,536,346	14,885,541	15,841,855	16,483,855
441000 - Unrestr Rev-Fed Govt Direct	139,593	95,510	-	-	-	-
443000 - Restr Rev-Fed Govt Direct	9,450,653	8,277,407	7,693,630	9,110,316	9,156,977	9,156,977
445080 - Fed Grants- State Pass Thru	39,361,171	34,474,239	38,072,352	37,841,342	38,613,987	39,608,724
445090 - Fed Stimulus - State Pass Thru	4,188,500	1,914,826	-	-	-	-
447000 - Fed Grants-Other Interm Agency	1,901,510	1,157,006	909,749	691,000	546,000	546,000
Subtotal - Federal Sources	55,041,427	45,918,988	46,675,731	47,642,658	48,316,964	49,311,701
Total Resources by Account	67,890,352	61,495,389	65,096,454	64,571,150	66,354,770	68,301,743

Grants Fund - Requirements by Program

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Requirements by Program						
11111 - Elementary K-5 Program ¹	1,933,934	1,262,365	2,094,865	2,012,060	2,009,803	2,364,243
11112 - Elementary 1-5 Homeroom ¹	809,642	610,016	633,475	602,349	602,331	602,331
11113 - K-5/K-8 Consolidated Budget	393	-	-	-	-	-
11119 - Kindergarten Homeroom	4,490,016	3,673,954	4,427,170	4,570,245	4,509,702	4,509,702
11121 - Intermediate, 4-5 ¹	36,248	1,832	-	-	-	-
11122 - Intermediate, 4-5 Homeroom ¹	46,368	-	-	-	-	-
11131 - School Activities	1,512,831	767,034	268,147	962,572	962,572	962,572
11211 - Middle School Programs	1,910,513	1,388,618	960,730	1,491,349	1,870,041	1,870,041
11212 - Middle School Homeroom	99,601	95,628	80,884	142,120	142,114	142,114
11221 - School Activities	13,157	4,051	-	-	-	-
11311 - High School Programs	2,582,446	2,114,808	1,485,555	1,436,119	1,696,820	1,787,869
11321 - School Activities	18,315	90,301	58,708	23,066	23,066	23,066
11322 - Athletic Activities Svcs	111,481	-	75,000	75,000	75,000	75,000
11401 - Early Childhood Ed Ctr (ECEC)	1,181,390	870,191	855,572	1,096,160	1,096,186	1,096,186
11402 - HeadStart	5,397,240	5,406,559	3,422,680	5,904,940	6,114,463	6,114,463
12211 - Functional Living Skills	61,274	43,067	45,677	48,477	48,481	48,481
12212 - Comm Behavior - Academic	84,908	82,751	93,616	98,080	98,087	98,087
12213 - Intensive Skills - Academic	505,071	413,456	420,163	711,173	711,224	711,224
12214 - Comm Behavior - Functional	-	15,997	45,677	48,477	48,481	48,481
12217 - Social Emotional - Behavior	45,681	49,602	49,059	93,571	93,577	93,577
12218 - Social Emotional - Intensive	366,668	264,069	310,848	323,479	323,502	323,502
12230 - Life Skills/CTP	122,350	189,999	222,733	235,600	235,617	235,617
12241 - Intensive Skills - Functional	274,559	240,827	260,670	-	-	-
12261 - Home Instruction	191,469	199,632	96,115	216,962	216,978	216,978
12282 - Behavior Intervntn Clsrn Diag	(192)	-	-	-	-	-
12503 - Individual EAs - Gen Ed Clsrn	272,970	55,501	429,165	543,299	543,338	543,338
12504 - Deaf/Hard of Hearing	3,586	1,241,843	-	-	-	-
12505 - Vision Services	1,472,727	1,599,555	1,755,575	2,581,342	2,581,342	2,581,342
12506 - Interpreter Services	-	517,867	-	-	-	-
12510 - Less Restrictive Programs	397,375	111,719	293,605	759,531	1,180,840	1,180,840
12511 - Deaf/HoH Itinerant Services	1,274,848	1,570,521	1,690,997	2,210,116	2,210,116	2,210,116
12512 - Autism Services	2,884,988	3,427,355	2,071,422	3,185,977	3,185,977	3,185,977
12603 - ECSE Evaluation	704,285	392,674	456,917	271,484	398,583	398,583
12720 - Title I	1,278,344	1,051,051	389,966	1,158,566	1,244,269	1,514,041
12721 - Title I - Supplemental Ed Svcs	1,044,091	-	108,151	-	-	-
12724 - Title I - Proj Return Homeless	245,250	186,666	669,832	149,751	149,754	149,770
12725 - Title I Summer School	471,198	99,911	644,233	1,008,243	1,008,250	1,188,297
12821 - Community-Based Programs	492	9,905	3,602	-	-	-
12835 - Indian Education	125,446	131,805	152,411	160,000	160,000	160,000
12870 - Targeted Transition	-	603,251	-	479,687	479,698	479,712
12880 - Charter Schools	67,456	41,055	-	38,366	38,367	38,367
12891 - Contract Programs	4,329,515	4,547,982	9,581,228	5,026,352	4,997,301	4,997,301

¹ See appendices for information on ODE coding revisions.

Grants Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
12893 - CEIS (Coordinated Early Intervening)	(30)	-	-	-	-	-
12910 - English Second Language Prgs	302,131	464,973	625,001	735,564	735,564	735,564
12911 - ESL/Bilingual--Elem	1,563	222	-	-	-	-
12912 - ESL/Bilingual--Middle	-	-	7,619	-	-	-
12913 - ESL/Bilingual--High	30,095	-	-	-	-	-
12914 - Bilingual Assessment Svcs	145,741	-	-	-	-	-
12922 - Teen Parenting Services	85,090	104,263	98,464	113,183	113,184	113,184
12930 - Migrant Education	136,619	179,765	226,669	171,662	171,662	171,674
12991 - Private School Instruction	1,194,783	890,985	409,360	1,407,140	1,388,048	1,388,079
14100 - Summer School, Elem ¹	133,905	113,978	8,066	105,077	105,077	105,077
14200 - Summer School, Middle	347,058	61,041	76,188	65,119	65,119	65,119
14300 - Summer School, High	330,421	185,690	-	407,325	407,325	394,532
14400 - Summer School, Primary K-3	505,043	61,199	-	-	-	-
Subtotal - Instruction	39,580,350	35,435,534	35,605,815	40,669,583	42,041,859	42,924,447
21120 - Attendance Services	75,777	2,235	-	-	-	-
21130 - Social Work Services	228,152	317,990	290,842	144,996	145,004	145,004
21131 - Behavior Interventn Specialist	7,359	-	-	-	-	-
21141 - SPED Data Services	140,563	111,131	111,851	61,001	61,471	61,471
21150 - Student Safety	72,330	26,248	30,803	31,753	31,752	31,752
21191 - Child Development Services	121,246	123,861	97,409	124,142	134,802	134,802
21192 - Student Discipline Services	411,823	315,080	372,367	336,948	336,935	336,935
21193 - Drug and Alcohol Services	3,832	5,821	9,800	5,900	5,900	5,900
21210 - Service Area Direction	61,652	-	-	73,098	73,674	73,674
21220 - Counseling Services	512,956	491,868	361,122	504,419	507,775	507,775
21240 - Student Guidance Information	1,121,991	1,668,391	2,960,002	2,597,901	2,697,901	2,697,901
21262 - Vocational Education	-	530	-	6,570	6,623	6,623
21320 - Medical Services	123,291	140,547	8,111	74,998	74,998	74,998
21330 - Dental Services	4,310	2,059	-	7,606	7,606	7,606
21390 - Other Health Services	88,239	56,652	9,500	10,000	10,000	10,000
21420 - Psychological Testing Services	386,439	323,168	346,486	352,291	352,316	352,316
21520 - Speech Pathology	673,895	716,437	522,734	939,235	939,304	939,304
21530 - Audiology	309,519	354,401	357,427	123,868	123,868	123,868
21580 - Access Services - SPED Tech	110,455	115,059	224,411	123,870	123,879	123,879
21590 - Other Speech Path/Audio Svcs.	353,899	270,993	277,807	69,142	69,142	69,142
21601 - Occupational Therapy	107,985	111,632	224,411	117,034	117,042	117,042
21602 - Physical Therapy	95,095	71,316	61,709	61,753	61,753	61,753
21603 - Adaptive Physical Education	678,016	417,680	375,419	432,823	432,854	432,854
21604 - Feeding Team - Training	111,829	116,630	121,774	123,870	123,879	123,879
21901 - Program Admin/Supervision	2,379,692	2,188,585	4,711,193	4,886,057	5,304,209	5,304,209
21902 - Administration	758,070	1,856,843	4,812,567	1,493,230	1,493,230	1,493,230
22110 - Service Area Direction	1,590,763	1,181,059	1,405,745	525,872	525,879	625,940
22130 - Curriculum Development	1,733,686	895,398	627,507	564,850	559,616	1,090,676
22133 - Curriculum Development - HS	-	92,383	73,575	-	-	-
22194 - Immersion Support & Admin Svcs	6,940	48,718	40,000	27,493	67,492	67,492

¹ See appendices for information on ODE coding revisions.

Grants Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
22220 - Library/Media Services	612,008	338,344	401,875	375,760	378,716	378,716
22240 - Educational Television Service	114,948	16,874	5,000	-	-	-
22292 - Classroom Technology/Services	289,263	154,088	117,341	159,360	159,777	159,777
22402 - Instructional Specialists	1,147,070	759,261	845,780	1,320,246	1,320,253	1,201,368
22410 - Instr Staff Training Svcs	7,032,524	5,928,817	3,634,479	3,251,008	3,148,157	3,497,332
22411 - Instr Staff Training - K-5	89,089	631	8,736	8,610	8,610	8,610
22412 - Instr Staff Training - 6-8	159,465	1,277	-	-	-	-
22413 - Instr Staff Training - HS	507,672	324,061	51,770	37,733	37,733	30,436
22430 - New Teacher Orientation	-	591,918	-	619,000	619,000	619,000
23293 - Operational Support Services	22,411	18,013	-	-	-	-
24101 - School Administrative Services	1,909,085	2,196,691	1,803,407	1,235,179	1,454,934	1,454,934
25291 - Enrollment Services	148,862	88,191	200,000	-	-	-
25411 - Project Management	397,601	169,040	50,000	50,000	50,000	50,000
25422 - Environmental Health-Safety	825	-	-	-	-	-
25460 - Security Services	42,631	-	-	-	-	-
25540 - Transportation Routing	84,120	72,458	75,000	225,000	40,000	40,000
26210 - Service Area Direction	85,311	-	-	-	-	-
26230 - Evaluation Services	258,209	162,806	209,284	220,855	220,855	220,855
26240 - Planning Services	4,173	-	-	-	-	-
26330 - Public Information Services	4,048	-	-	-	-	-
26331 - Volunteer Activities/Recogn	92,076	98,847	-	-	-	-
26350 - Translation Services	5,229	32	-	4,833	2,490	2,490
26420 - Recruitment and Placement Svcs	-	-	-	-	35,000	35,000
26631 - Student Information Systems	-	333,375	149,829	-	-	-
26635 - Programming Services	781	-	-	-	-	-
26643 - Client Services	-	1,145	-	-	-	-
26698 - Infrastructure Development	152,827	158,124	20,000	227,236	227,236	437,472
26699 - Systems Development	17,288	-	-	-	-	-
Subtotal - Support Services	25,447,321	23,436,709	26,007,073	21,555,540	22,091,665	23,156,015
31200 - Food Preparation and Service	716,900	734,627	925,000	594,558	594,558	594,558
31900 - Nutrition Education/Other	-	3,533	25,000	-	-	-
33000 - Community Svcs	2,107,410	1,606,128	2,533,566	1,751,469	1,626,688	1,626,723
Subtotal - Enterprise and Community Services	2,824,309	2,344,288	3,483,566	2,346,027	2,221,246	2,221,281
41500 - Bldg Acquis/Constr/Improv Svcs	38,373	278,858	-	-	-	-
Subtotal - Building Acquisition & Construction	38,373	278,858	-	-	-	-
Total Requirements by Program	67,890,352	61,495,389	65,096,454	64,571,150	66,354,770	68,301,743

Grants Fund - Requirements by Account

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Requirements by Account						
511100 - Licensed Staff	19,734,596	17,680,872	15,231,880	17,214,339	17,529,209	17,529,209
511210 - Classified - Represented	5,322,106	5,224,383	3,906,971	5,282,019	4,986,729	4,986,729
511220 - Non-Represented Staff	1,939,127	1,875,491	1,196,777	1,218,362	1,261,124	1,261,124
511310 - Administrators - Licensed	1,139,230	964,687	974,103	708,751	708,751	708,751
511420 - Directors/Program Admins	1,151,179	1,095,560	834,205	944,830	944,830	944,830
512100 - Substitutes - Licensed	660,332	680,279	725,964	437,627	437,627	568,635
512200 - Substitutes - Classified	45,343	59,094	435,638	-	-	-
512300 - Temporary Misc - Licensed	1,025,550	405,771	431,490	1,380,404	1,991,516	2,069,788
512400 - Temporary Misc - Classified	567,318	412,341	459,912	1,096,000	1,332,385	1,395,003
513100 - Extended Responsibility-LIC	555,096	330,346	124,331	918,383	843,803	704,832
513200 - Extended Responsibility-CLS	49,847	1,832	462	-	-	-
513300 - Extended Hours	1,274,463	1,252,560	3,534,975	2,403,851	2,077,344	2,601,352
513400 - Overtime Pay	86,148	87,064	750	5,007	5,007	5,007
513510 - Group Hlth Opt Out Lic	6,206	3,000	-	-	-	-
513520 - Group Hlth Opt Out Non Lic	1,400	2,400	-	-	-	-
Subtotal - Salaries	33,557,941	30,075,681	27,857,458	31,609,573	32,118,325	32,775,260
521000 - PERS	489,874	370,421	1,030,448	728,339	740,193	755,499
521310 - PERS UAL	4,024,239	3,890,272	3,875,183	4,276,281	4,345,875	4,435,743
522000 - Social Security - FICA	2,517,670	2,241,796	2,245,836	2,391,338	2,430,262	2,480,516
523100 - Workers' Compensation	432,204	214,132	296,512	343,860	349,454	356,680
523200 - Unemployment Compensation	96,455	116,414	102,755	78,142	79,415	81,058
524100 - Group Health Insurance	7,550,776	7,544,783	7,243,273	7,930,488	7,991,511	7,991,511
524200 - Other Employer Paid Benefits	19,976	31,600	85,134	81,264	82,584	84,295
524300 - Retiree Health Insurance	488,565	529,447	522,566	531,420	540,071	551,238
524530 - Early Retirement Benefits	231,140	222,743	214,305	246,937	250,955	256,143
Subtotal - Employee Benefits	15,850,898	15,161,609	15,616,012	16,608,069	16,810,320	16,992,683
531100 - Instructional Services	4,097,250	1,678,265	850,004	2,164,611	2,164,276	2,499,818
531200 - Instr Program Improvement Svcs	615,447	464,319	253,529	699,967	699,967	872,124
531300 - Student Services	145,450	144,202	640	89,931	89,931	89,931
531800 - Local Mtgs/Non-Instr Staff Dev	330,428	305,449	75,432	355,906	355,906	385,906
531810 - Non-Instr Dev Profess Dev Fds	-	150	-	-	-	-
531900 - Other Instr Prof/Tech Svcs	801,884	1,508,411	592,594	548,391	530,696	530,696
532200 - Repairs and Maintenance Svcs	80,668	313,678	49,750	54,750	54,750	54,750
532400 - Rentals	2,513	11,460	-	7,900	7,900	7,900
532410 - Leased Copy Machines	36,687	32,628	-	27,368	27,368	27,368
532900 - Other Property Services	24,820	39,544	-	35,000	35,000	35,000
533110 - Reimb - School Bus	264	-	-	-	-	-
533120 - Reimb - Taxi Cab	87,671	72,458	-	111,937	19,900	19,900
533130 - Reimb - In-Lieu	270	-	-	-	-	-
533140 - Reimb - Tri-Met	736	350	-	-	-	-
533150 - Reimb - Field Trips	1,471	-	-	-	-	-
532600 - Fuel	20	-	-	-	-	-

Grants Fund-Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
533200 - Non-Reimb Student Transport	216,953	148,531	86,190	202,083	110,045	110,045
534100 - Travel, Local in District	135,385	133,412	18,380	48,634	54,552	56,552
534200 - Travel, Out of District	477,384	547,692	104,219	192,030	192,030	209,530
534300 - Travel, Student Activities	76,883	31,867	4,205	32,346	32,346	32,346
534900 - Other Travel	601	750	-	1,000	1,000	1,000
535100 - Telephone	22,787	21,878	-	15,272	15,272	15,272
535300 - Postage	24,854	22,939	3,296	7,072	7,072	7,072
535400 - Advertising	875	725	-	2,980	2,980	2,980
535500 - Printing and Binding	75,048	70,629	4,250	33,445	33,445	33,445
535920 - Internet Fees	66	3,804	-	-	-	-
535990 - Wide Area Network/Misc	3,739	-	-	-	-	-
536000 - Charter Schools	67,456	41,055	-	35,035	35,035	35,035
537100 - Tuition to Other Dist InState	7,995	(1,900)	-	-	-	-
537410 - Tuition - Fees College Credit	16,822	17,791	-	-	-	-
538100 - Audit Services	2,075	-	-	-	-	-
538300 - Architect and Engineering Svcs	34,720	26,786	-	-	-	-
538910 - Security Services	523	-	-	-	-	-
538940 - Professional Moving Services	16,301	6,145	-	700	700	700
538950 - Professional Health Care Svcs	122,192	141,208	7,500	80,990	80,990	80,990
538960 - Professional Child Care Svcs	60,122	69,426	59,775	76,230	76,230	76,230
538970 - Graphic Arts Services	180	-	-	-	-	-
538980 - Laundering Services	15,608	15,377	-	8,200	8,200	8,200
538990 - Non-Instr Pers/Professional Sv	2,616,921	2,590,384	1,763,577	1,891,983	1,889,753	2,062,699
538995 - Meal Services	673,125	692,148	922,500	571,770	571,770	571,770
Subtotal - Other Purchased Services	10,894,191	9,151,561	4,795,841	7,295,531	7,097,114	7,827,259
541000 - Consumable Supplies	1,025,704	649,074	11,713,610	4,295,868	5,455,437	5,476,479
541100 - Loss Prevention	147	296	-	-	-	-
541600 - Interdepartmental Charges	5,428	5,786	-	2,000	2,000	2,000
542100 - Textbook Expansion	294,508	72,084	12,629	21,000	21,000	21,000
542300 - Textbook Replacement	-	4,573	-	-	-	-
543000 - Library Books	331,593	245,867	14,364	49,531	49,531	49,531
544000 - Periodicals	46,379	30,349	1,752	4,077	4,077	4,077
545100 - Purchased Food-NS Only	-	280	-	-	-	-
546000 - Non-Consumable Supplies	160,615	215,525	18,560	24,995	24,995	33,972
546100 - Minor Equipment - Tagged	24,859	44,319	5,465	9,400	9,400	9,400
547000 - Computer Software	109,625	164,481	33,699	335,604	335,604	500,119
Subtotal - Supplies and Materials	1,998,859	1,432,635	11,800,079	4,742,475	5,902,044	6,096,578
554100 - Initial and Addl Equipment	43,479	80,362	100,000	24,696	24,696	24,696
555010 - Computers	950,820	798,032	103,442	306,511	306,511	352,991
555020 - Printers	4,338	3,692	-	2,312	2,312	2,312
555030 - Software Capital Expense	539	-	-	-	-	-
555090 - Misc Other Technology	446,180	443,607	69,403	168,581	168,581	196,951
552000 - Building Acquisition/Improvmt	-	1,903	-	8,177	8,177	15,500
Subtotal - Capital Outlay	1,445,355	1,327,596	272,845	510,277	510,277	592,450
563500 - Administrative Write-Off	453	7	-	-	-	-

Grants Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
564000 - Dues and Fees	402,857	283,350	9,970	67,631	67,631	67,631
567100 - Permits	-	9,533	-	-	-	-
569000 - Grant Indirect Charges	3,739,799	4,053,417	4,744,249	3,737,594	3,849,059	3,949,882
Subtotal - Other Accounts	4,143,108	4,346,307	4,754,219	3,805,225	3,916,690	4,017,513
Total Requirements by Account	67,890,352	61,495,389	65,096,454	64,571,150	66,354,770	68,301,743

Grants Fund - Projected Grant Awards

Project	Account	Amount
G1170 - Mt. Hood Cable Meeting Dispari	412000 - Rev-Local Gov't Not Districts	3,000
G1172 - Mt. Hood Cable - Technology Im	412000 - Rev-Local Gov't Not Districts	15,000
G1213 - City Entended Day Golf-Tennis-	412000 - Rev-Local Gov't Not Districts	75,000
G1242 - MHC-Tech Integration Grant HS	412000 - Rev-Local Gov't Not Districts	8,000
G1244 - MHC-Chapman iPad Literacy	412000 - Rev-Local Gov't Not Districts	1,362
G1306 - MHC-Digital Transformation Pro	412000 - Rev-Local Gov't Not Districts	420,472
G1307 - Mt. Hood Cable-TIP Phase 2	412000 - Rev-Local Gov't Not Districts	2,000
G1308 - MHCRC-Freshman First Madison	412000 - Rev-Local Gov't Not Districts	4,000
G1309 - MHCRC-Fresshman First Franklin	412000 - Rev-Local Gov't Not Districts	2,000
G1364 - City Of Port Water Bureau Lead	412000 - Rev-Local Gov't Not Districts	50,000
G1430 - Head Start-City of Portland Fu	412000 - Rev-Local Gov't Not Districts	257,053
Subtotal 41200		837,887
G0148 - Chess For Success	419200 - Contrib-Donation - Priv Source	9,400
G0706 - Lokey Lab - Alameda	419200 - Contrib-Donation - Priv Source	62,000
G0884 - Arnerich Massena Business-To-S	419200 - Contrib-Donation - Priv Source	58,000
G1232 - Chrysalis/Trillium Fam 11/12	419200 - Contrib-Donation - Priv Source	5,900
G1340 - PSF: Equity Grant FY 2013-14	419200 - Contrib-Donation - Priv Source	113,000
G1380- Port Part Next Gen Syst App	419200- Contrib- Donation- Priv Source	100,000
G1446 - Equity Grant All Hands Raised	419200 - Contrib-Donation - Priv Source	1,165,000
Subtotal 419200		1,513,300
G1212 - Confucius Classroom	422000 - Restricted Revenue	115,000
G1262 - BVIS Fund	422000 - Restricted Revenue	40,000
Subtotal 422000		155,000
G1316 - Priority Sch. Staff-Ockley Gre	432990 - Restricted State Grants	100,000
G1317 - Priority Sch. Staff-Rosa Parks	432990 - Restricted State Grants	1,500
G1318 - Priority Sch. Staff-Woodlawn	432990 - Restricted State Grants	45,000
G1341 - Columbia Regional - State Fund	432990 - Restricted State Grants	4,954,828
G1343 - Portland DART- State FY 14/16	432990 - Restricted State Grants	4,816,731
G1378 - Oregon FIRST Robotics	432990 - Restricted State Grants	24,000
G1385 - Dual Language/TwoWay Bilingual	432990 - Restricted State Grants	60,000
G1393 - Combined EE/CCSS implem	432990 - Restricted State Grants	442,000
G1397 - STEM STEAM or CTE Program	432990 - Restricted State Grants	200,000
G1400 - OR Minority Ed Retention Comp	432990 - Restricted State Grants	35,000
G1401 - STEM Lab Schools Comp	432990 - Restricted State Grants	600,000
G1402 - Student Mentoring Mon Acc Comp	432990 - Restricted State Grants	100,000
G1409 - Oregon Mentoring Grant	432990 - Restricted State Grants	619,000
G1426 - Head Start - State Funding	432990 - Restricted State Grants	3,710,796
G1447 - Exp Reading Opp-Cesar Chavez	432990 - Restricted State Grants	40,000
G1448 - Exp Reading Opp-Scott	432990 - Restricted State Grants	40,000
G1449 - Exp Reading Opp-Ockley Green	432990 - Restricted State Grants	40,000
G1450 - Exp Reading Opp-Rigler	432990 - Restricted State Grants	40,000
G1451 - Exp Reading Opp-Rosa Parks	432990 - Restricted State Grants	40,000
G1452 - Exp Reading Opp-Sitton	432990 - Restricted State Grants	40,000

Grants Fund - Projected Grant Awards (Cont.)

Project	Account	Amount
G1453 - Exp Reading Opp-Vernon	432990 - Restricted State Grants	40,000
G1454 - Exp Reading Opp-Whitman	432990 - Restricted State Grants	40,000
G1455 - Exp Reading Opp-Woodlawn	432990 - Restricted State Grants	40,000
G1456 - Exp Reading Opp-Woodmere	432990 - Restricted State Grants	40,000
G1457 - PEEExpansion Professional Devel	432990 - Restricted State Grants	375,000
	Subtotal 432990	16,483,855
G1116 - School Dropout Prevention Prog	443000 - Restr Rev-Fed Govt Direct	1,839,945
G1149 - Proactive Classroom Management	443000 - Restr Rev-Fed Govt Direct	123,976
G1188 - College Ahead Program- GEAR UP	443000 - Restr Rev-Fed Govt Direct	2,522,080
G1338 - Head Start - Federal Funding	443000 - Restr Rev-Fed Govt Direct	875,000
G1422 - Indian Education	443000 - Restr Rev-Fed Govt Direct	160,000
G1427 - Head Start - Federal Funding	443000 - Restr Rev-Fed Govt Direct	3,635,976
	Subtotal 443000	9,156,977
G0339 - Child Care Food Prog - Head St	445080 - Fed Grants- State Pass Thru	500,000
G0972 - Int. Bacc (IB) Payment Program	445080 - Fed Grants- State Pass Thru	6,000
G1269 - McKinney-Vento Homeless Ed	445080 - Fed Grants- State Pass Thru	5,000
G1310 - Title IIA Private Schools Allo	445080 - Fed Grants- State Pass Thru	120,000
G1320 - Title 1 - School Budgets	445080 - Fed Grants- State Pass Thru	350,000
G1321 - Title 1 - Central	445080 - Fed Grants- State Pass Thru	1,830,000
G1325 - Title 1C- Migrant Summer	445080 - Fed Grants- State Pass Thru	25,000
G1326 - Title IIA - Teacher Quality	445080 - Fed Grants- State Pass Thru	150,000
G1327 - Title III - Lang. Instruction	445080 - Fed Grants- State Pass Thru	250,000
G1328 - Carl Perkins 13/14	445080 - Fed Grants- State Pass Thru	83,245
G1329 - IDEA Enhancement Grant- 13/14	445080 - Fed Grants- State Pass Thru	10,500
G1331 - I.D.E.A.	445080 - Fed Grants- State Pass Thru	3,260,000
G1336 - 21st Century Comm learning C1	445080 - Fed Grants- State Pass Thru	250,000
G1342 - Columbia Regional - Federal Fu	445080 - Fed Grants- State Pass Thru	4,945,712
G1344 - Portland DART - Federal FY 14/	445080 - Fed Grants- State Pass Thru	105,570
G1345 - Portland DART - Federal - Titl	445080 - Fed Grants- State Pass Thru	75,000
G1348 - School-Improv1003GY2Madison	445080 - Fed Grants- State Pass Thru	175,000
G1349 - School-Improv1003GY2-King	445080 - Fed Grants- State Pass Thru	195,000
G1351 - 13/14 P/Focus Improv-CesarChav	445080 - Fed Grants- State Pass Thru	4,000
G1352 - 13/14 P/Focus Improv-Jefferson	445080 - Fed Grants- State Pass Thru	30,000
G1353 - 13/14 P/Focus Improv- Lane	445080 - Fed Grants- State Pass Thru	35,000
G1354 - 13/14 P/Focus Improv-Cheif Jos	445080 - Fed Grants- State Pass Thru	35,814
G1361 - 13/14 P/Focus Improv- Woodlawn	445080 - Fed Grants- State Pass Thru	20,000
G1362 - 13/14 P/Focus Improv- Woodmere	445080 - Fed Grants- State Pass Thru	20,000
G1363 - IDEA - Section 619 13/15	445080 - Fed Grants- State Pass Thru	93,361
G1383 - SWIFT Schools	445080 - Fed Grants- State Pass Thru	5,000
G1387 - 13-14 Priority Imprv BoiseElio	445080 - Fed Grants- State Pass Thru	5,000
G1388 - 13-14 Priority Imprvmnt George	445080 - Fed Grants- State Pass Thru	5,000
G1389 - 13-14 Priority Improvement Lee	445080 - Fed Grants- State Pass Thru	5,000
G1410 - Title 1 - School Budgets	445080 - Fed Grants- State Pass Thru	4,679,668

Grants Fund - Projected Grant Awards (Cont.)

Project	Account	Amount
G1411 - Title 1 - Central	445080 - Fed Grants- State Pass Thru	8,741,412
G1412 - Title 1D	445080 - Fed Grants- State Pass Thru	62,475
G1413 - Title 1C - Migrant Education	445080 - Fed Grants- State Pass Thru	125,655
G1414 - Title 1C-Migrant Ed- Preschool	445080 - Fed Grants- State Pass Thru	5,150
G1416 - Title IIA - Teacher Quality	445080 - Fed Grants- State Pass Thru	2,156,916
G1417 - Title III - Lang. Instruction	445080 - Fed Grants- State Pass Thru	557,000
G1418 - Carl Perkins 14/15	445080 - Fed Grants- State Pass Thru	416,227
G1419 - IDEA Enhancement Grant- 14/15	445080 - Fed Grants- State Pass Thru	21,000
G1420 - Or Commission for the Blind	445080 - Fed Grants- State Pass Thru	115,000
G1421 - I.D.E.A.	445080 - Fed Grants- State Pass Thru	7,573,297
G1423 - Special Ed - SPR&I	445080 - Fed Grants- State Pass Thru	21,000
G1424 - 21st Century Comm Learning C2	445080 - Fed Grants- State Pass Thru	239,975
G1425 - 21st Century Comm learning C1	445080 - Fed Grants- State Pass Thru	474,214
G1428 - Extended Assessment- 14/15	445080 - Fed Grants- State Pass Thru	22,500
G1431 - TBI Liaison 14-15	445080 - Fed Grants- State Pass Thru	10,000
G1432 - 14/15 P/Focus Improv-CesarChav	445080 - Fed Grants- State Pass Thru	49,567
G1433 - 14/15 P/Focus Improv-Jefferson	445080 - Fed Grants- State Pass Thru	47,628
G1434 - 14/15 P/Focus Improv- Lane	445080 - Fed Grants- State Pass Thru	50,222
G1435 - 14/15 P/Focus Improv-OGreen	445080 - Fed Grants- State Pass Thru	35,814
G1436 - 14/15 P/Focus Improv- Rigler	445080 - Fed Grants- State Pass Thru	48,129
G1437 - 14/15 P/Focus Improv- RosaPark	445080 - Fed Grants- State Pass Thru	44,535
G1438 - 14/15 P/Focus Improv- Scott	445080 - Fed Grants- State Pass Thru	51,435
G1439 - 14/15 P/Focus Improv- Sitton	445080 - Fed Grants- State Pass Thru	42,560
G1440 - 14/15 P/Focus Improv- Vernon	445080 - Fed Grants- State Pass Thru	47,583
G1441 - 14/15 P/Focus Improv- Whitman	445080 - Fed Grants- State Pass Thru	42,126
G1442 - 14/15 P/Focus Improv- Woodlawn	445080 - Fed Grants- State Pass Thru	46,338
G1443 - 14/15 P/Focus Improv- Woodmere	445080 - Fed Grants- State Pass Thru	44,060
G1444 - IDEA - Section 619 13/15	445080 - Fed Grants- State Pass Thru	93,433
G1445 - Teen Parent Services-State	445080 - Fed Grants- State Pass Thru	74,000
G1458 - Title IIA, Private School Allo	445080 - Fed Grants- State Pass Thru	363,156
G1459 - SIG Cohort3Year Form Woodlawn	445080 - Fed Grants- State Pass Thru	712,447
	Subtotal 445080	39,608,724
G1159 - My Life: Evaluation of Self De	447000 - Fed Grants-Other Interm Agency	50,000
G1234 - Foster Care Transportation	447000 - Fed Grants-Other Interm Agency	40,000
G1273 - Mandarin Chinese Flagship	447000 - Fed Grants-Other Interm Agency	400,000
G1281 - Effect of Dual-Language Immers	447000 - Fed Grants-Other Interm Agency	40,000
G1314 - Impact Eval of Math Prof Dev	447000 - Fed Grants-Other Interm Agency	16,000
	Subtotal 447000	546,000
Total - All Projected Grant Awards		68,301,743

Fund 225 – PERS Rate Stabilization Reserve Fund

The PERS (Public Employees Retirement System) Rate Stabilization Reserve Fund was established and approved in a Supplemental Budget process by the Board of Education in June 2003. Its purpose is to account for the reserve funds needed to minimize large fluctuations in the PERS rate assessed against PPS salaries and wages to repay the PERS UAL (Unfunded Actuarial Liability) borrowing relative to the District's participation in the Oregon School Boards Association Pension Bond Program of October 31, 2002 and April 30, 2003.

The resources of the fund are Beginning Balance from the previous year's unspent funds (Ending Balance) and interfund transfers from the General Fund based upon estimated needs as determined by calculations provided by staff and financial consultants.

Requirements of the fund are recorded as fund transfers to the General Fund in an amount determined adequate to manage rate increases.

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Resources by Account						
376510 - Beginning Fund Balance	16,987,200	15,278,383	15,476,100	15,671,300	15,671,300	15,731,300
411111 - Current-Multnomah Co	189,691	196,421	194,000	210,000	210,000	210,000
411112 - Current-Clackamas Co	159	145	200	200	200	200
411113 - Current-Washington Co	1,333	1,151	1,000	1,000	1,000	1,000
415100 - Interest on Investments	-	-	60,000	-	-	60,000
Total Resources by Account	17,178,383	15,476,100	15,731,300	15,882,500	15,882,500	16,002,500
Requirements by Program						
52100 - Fund Transfers	1,900,000	-	-	-	-	-
71100 - Ending Fund Balance	15,278,383	15,476,100	15,731,300	15,882,500	15,882,500	16,002,500
Total Requirements by Program	17,178,383	15,476,100	15,731,300	15,882,500	15,882,500	16,002,500
Requirements by Account						
571000 - Transfers to Other Funds	1,900,000	-	-	-	-	-
376520 - Ending Fund Balance	15,278,383	15,476,100	15,731,300	15,882,500	15,882,500	16,002,500
Total Requirements by Account	17,178,383	15,476,100	15,731,300	15,882,500	15,882,500	16,002,500

Fund 299 – Dedicated Resource Fund

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

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

The resources fund multiple programs and initiatives such as full-day Kindergarten, other K-12 educational program support, program interpreters, special education programs and volunteer activities

Effective July 1, 2010 this fund was renamed from the “Special Revenue Fund” to the “Dedicated Resource Fund.”

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
376510 - Beginning Fund Balance	5,285,013	6,099,367	7,599,178	5,356,042	5,153,700	5,153,700
413110 - Regular Day Tuition	4,161,250	4,885,463	5,348,000	5,445,000	5,445,000	5,445,000
413310 - Summer School Tuition	481,085	284,616	300,000	420,997	420,997	420,997
417420 - Other Activity Fees	236,681	289,737	266,500	185,000	185,000	185,000
417700 - Outdoor School Fees	-	133,451	700,000	125,000	125,000	125,000
419200 - Contrib-Donation - Priv Source	2,271,762	4,271,300	5,145,700	3,714,700	3,834,700	3,834,700
419400 - Svc Provided-Oth Local Ed Agcy	66,131	109,432	93,000	99,514	99,514	99,514
419410 - Svc Provided-Oth Dist in State	1,564,349	1,501,919	1,488,400	1,422,918	1,422,918	1,422,918
419500 - Textbook Sales and Rentals	5,231	17	200	1,500	1,500	1,500
419600 - Recovery PY Expenditure	2,626,703	-	-	-	-	-
419910 - Miscellaneous	20,530	3,485	-	-	-	-
419920 - Jury Duty	50	-	-	-	-	-
419949 - Utility Refund - Pacific Power	(18,285)	-	-	-	-	-
419950 - Sales, Royalties and Events	66,763	66,520	41,500	71,200	71,200	71,200
419960 - Third Party Medical Reimburse	28,051	11,750	-	-	-	-
Subtotal - Local Sources	11,510,301	11,557,690	13,383,300	11,485,829	11,605,829	11,605,829
432990 - Restricted State Grants	(276,950)	42,802	-	-	-	-
Subtotal - State Sources	(276,950)	42,802	-	-	-	-
442000 - Unrestr Rev-Fed Govt Thru St	51,794	128,326	95,000	92,240	92,240	92,240
Subtotal - Federal Sources	51,794	128,326	95,000	92,240	92,240	92,240
453000 - Sale of Fixed Assets	-	307,325	-	-	-	-
Total Resources by Account	16,570,158	18,135,510	21,077,478	16,934,111	16,851,769	16,851,769

Dedicated Resource Fund - Requirements by Program

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
11111 - Elementary K-5 Program ¹	249,351	415,157	478,322	209,653	209,653	209,653
11112 - Elementary 1-5 Homeroom ¹	1,008,809	1,215,250	2,139,277	2,037,014	2,072,778	2,072,778
11119 - Kindergarten Homeroom	3,411,364	4,794,024	7,829,226	4,822,661	4,822,661	4,822,661
11121 - Intermediate, 4-5 ¹	16,259	29,175	-	-	-	-
11122 - Intermediate, 4-5 Homeroom ¹	(25)	-	-	-	-	-
11131 - School Activities	108,847	124,117	28,440	24,602	24,602	24,602
11211 - Middle School Programs	300,342	1,058,736	1,141,357	1,201,630	1,201,630	1,201,630
11212 - Middle School Homeroom	-	38,144	32,100	64,276	64,276	64,276
11221 - School Activities	18,089	229	16,552	25,000	25,000	25,000
11311 - High School Programs	536,352	775,417	847,713	690,651	690,651	690,651
11312 - High School Homeroom	-	-	837	82,190	82,190	82,190
11321 - School Activities	-	-	-	34,638	34,638	34,638
11322 - Athletic Activities Svcs	221	-	12,993	9,553	9,553	9,553
11401 - Early Childhood Ed Ctr (ECEC)	446,001	385,235	587,936	453,000	344,000	344,000
11402 - HeadStart	4,609	4,541	155,422	181,154	181,154	181,154
12213 - Intensive Skills - Academic	9,135	11,581	20,600	11,774	11,774	11,774
12214 - Comm Behavior - Functional	1,639	-	14,000	14,026	14,026	14,026
12218 - Social Emotional - Intensive	22,919	26,432	37,066	29,966	29,966	29,966
12230 - Life Skills/CTP	6,429	4,133	17,650	17,650	17,650	17,650
12504 - Deaf/Hard of Hearing	1,218,957	-	2,073,774	3,065,194	3,065,194	3,065,194
12505 - Vision Services	32,013	50,604	2,238	58,043	58,043	58,043
12506 - Interpreter Services	581,889	-	566,226	731,358	731,358	731,358
12512 - Autism Services	39,883	85,355	88,400	99,688	99,688	99,688
12603 - ECSE Evaluation	-	1,777	11,750	12,273	12,273	12,273
12821 - Community-Based Programs	3,301	142	2,800	4,315	4,315	4,315
12872 - Transition Center	570	-	15,256	15,356	15,356	15,356
12891 - Contract Programs	15,685	6,988	413,637	386,027	407,685	407,685
12892 - Alternative Ed-Instruc Support	31,048	152,373	225,000	150,000	150,000	150,000
12922 - Teen Parenting Services	-	-	42,942	41,442	41,442	41,442
12930 - Migrant Education	(37)	-	6,187	6,187	6,187	6,187
12991 - Private School Instruction	-	542	-	-	-	-
14100 - Summer School, Elem ¹	7,028	-	9,402	9,345	9,345	9,345
14300 - Summer School, High	445,971	314,341	300,000	420,997	420,997	420,997
14400 - Summer School, Primary K-3	2,113	-	-	-	-	-
Subtotal - Instruction	8,518,761	9,494,293	17,117,103	14,909,663	14,858,085	14,858,085
21210 - Service Area Direction	4,853	3,395	10,000	8,474	8,474	8,474
21220 - Counseling Services	41,338	46,672	30,461	-	-	-
21262 - Vocational Education	3,688	4,115	4,000	2,500	2,500	2,500
21320 - Medical Services	25,759	13,178	34,000	10,774	10,774	10,774
21330 - Dental Services	43,188	8,669	95,700	26,185	26,185	26,185
21520 - Speech Pathology	-	-	-	6,500	6,500	6,500
21530 - Audiology	73,498	75,402	88,904	111,249	111,249	111,249
21901 - Program Admin/Supervision	6,434	163,813	271,055	293,450	262,450	262,450

¹ See appendices for information on ODE coding revisions.

Dedicated Resource Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
22110 - Service Area Direction	6,741	21,007	111,386	100,292	100,292	100,292
22130 - Curriculum Development	-	1,832	26,767	848	848	848
22210 - Service Area Direction	-	-	6,900	3,000	3,000	3,000
22220 - Library/Media Services	203,069	6,366	47,894	78,882	79,118	79,118
22240 - Educational Television Service	-	5,940	30,000	8,500	8,500	8,500
22256 - Management & General Support	39,701	4,344	1,000	4,844	4,844	4,844
22291 - Textbook Services	-	-	5,200	4,628	4,628	4,628
22292 - Classroom Technology/Services	54,899	37,174	12,414	-	-	-
22402 - Instructional Specialists	1,499	-	-	-	-	-
22304 - Assessment - GED Testing	5,962	-	-	-	-	-
22410 - Instr Staff Training Svcs	14,606	38,606	54,511	57,084	57,084	57,084
23100 - Board of Education Services	-	-	-	10,000	10,000	10,000
23210 - Office of Superintendent	7,005	4,698	366,333	381,333	381,333	381,333
23212 - Assistant Superintendent	1,305	31	30	-	-	-
23292 - Legal Services	-	-	20,000	-	-	-
24101 - School Administrative Services	355,466	316,711	431,408	441,840	441,840	441,840
24102 - School Curriculum Svcs (VPs)	119,331	650	-	-	-	-
25250 - Financial Accounting Services	182,814	154,947	163,735	149,323	149,323	149,323
25291 - Enrollment Services	53,252	69,718	70,605	48,892	48,892	48,892
25411 - Project Management	-	3,130	3,102	3,146	3,146	3,146
25422 - Environmental Health-Safety	532,389	-	-	-	-	-
25430 - Care and Upkeep of Grounds	4,032	-	1,551	1,551	1,551	1,551
26331 - Volunteer Activities/Recogn	3,146	4,706	5,000	3,143	3,143	3,143
26440 - HRA Benefits Program	-	17,654	25,000	27,000	27,000	27,000
26697 - Technical Training Services	2,875	-	3,284	3,284	3,284	3,284
Subtotal - Support Services	1,786,849	1,002,758	1,920,240	1,786,722	1,755,958	1,755,958
31100 - Food Services Administration	4,406	1,143	17,000	30,000	30,000	30,000
31200 - Food Preparation and Service	2,003	-	-	-	-	-
33000 - Community Svcs	26,769	37,150	48,906	34,102	34,102	34,102
Subtotal - Enterprise and Community Services	33,177	38,294	65,906	64,102	64,102	64,102
41500 - Bldg Acquis/Constr/Improv Svcs	132,003	987	1,974,229	173,624	173,624	173,624
71100 - Ending Fund Balance	6,099,367	7,599,178	-	-	-	-
Total Requirements by Program	16,570,158	18,135,510	21,077,478	16,934,111	16,851,769	16,851,769

Dedicated Resource Fund - Requirements by Account

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
511100 - Licensed Staff	4,137,403	4,781,733	9,258,560	6,648,056	6,613,054	6,613,054
511210 - Classified - Represented	1,071,966	512,982	619,605	813,512	818,006	818,006
511220 - Non-Represented Staff	113,027	95,042	125,605	95,199	95,199	95,199
511310 - Administrators - Licensed	16,270	78,969	46,117	47,895	47,895	47,895
511420 - Directors/Program Admins	63,847	-	64,548	68,546	68,546	68,546
512100 - Substitutes - Licensed	7,410	28,023	31,765	25,465	25,465	25,465
512200 - Substitutes - Classified	555	588	16,000	16,000	16,000	16,000
512300 - Temporary Misc - Licensed	282,364	207,924	269,934	268,997	268,997	268,997
512400 - Temporary Misc - Classified	138,079	101,892	107,042	202,993	202,992	202,992
513100 - Extended Responsibility-LIC	3,051	3,935	-	-	13,157	13,157
513200 - Extended Responsibility-CLS	1,590	1,575	2,000	2,000	2,000	2,000
513300 - Extended Hours	53,706	103,340	199,800	288,395	288,395	288,395
513400 - Overtime Pay	5,655	9,326	19,500	27,714	27,714	27,714
Subtotal - Salaries	5,894,923	5,925,327	10,760,476	8,504,772	8,487,420	8,487,420
521000 - PERS	71,967	65,377	269,328	198,164	197,759	197,759
521310 - PERS UAL	700,546	759,855	1,012,834	1,163,446	1,161,073	1,161,073
522000 - Social Security - FICA	441,577	444,601	586,984	650,613	649,285	649,285
523100 - Workers' Compensation	75,694	43,379	77,495	93,553	93,363	93,363
523200 - Unemployment Compensation	19,839	24,739	26,858	21,269	21,225	21,225
524100 - Group Health Insurance	1,503,720	1,532,275	2,227,779	2,389,034	2,358,087	2,358,087
524200 - Other Employer Paid Benefits	1,166	3,194	22,250	22,115	22,071	22,071
524300 - Retiree Health Insurance	86,082	104,665	136,581	144,584	144,289	144,289
524530 - Early Retirement Benefits	40,681	44,129	56,008	67,184	67,047	67,047
Subtotal - Employee Benefits	2,941,273	3,022,214	4,416,117	4,749,962	4,714,199	4,714,199
531100 - Instructional Services	61,642	607,391	729,075	601,698	601,698	601,698
531200 - Instr Program Improvement Svcs	1,050	4,411	-	-	-	-
531300 - Student Services	-	296	2,000	2,000	2,000	2,000
531800 - Local Mtgs/Non-Instr Staff Dev	10,579	17,158	8,900	5,895	4,415	4,415
531900 - Other Instr Prof/Tech Svcs	4,960	4,560	-	-	-	-
532200 - Repairs and Maintenance Svcs	144,055	24,436	46,698	74,654	74,654	74,654
532400 - Rentals	9,730	2,109	1,500	1,500	1,500	1,500
532410 - Leased Copy Machines	1,764	399	-	-	-	-
532500 - Electricity	247	98	3,000	3,000	3,000	3,000
532600 - Fuel	1,584	512	750	750	750	750
532700 - Water and Sewage	795	34	750	750	750	750
532900 - Other Property Services	9,946	11,590	-	-	-	-
533120 - Reimb - Taxi Cab	-	63	-	-	-	-
533150 - Reimb - Field Trips	283	215	-	-	-	-
533200 - Non-Reimb Student Transport	11,593	9,802	10,031	8,031	8,031	8,031
534100 - Travel, Local in District	5,224	1,595	12,810	9,030	9,030	9,030
534200 - Travel, Out of District	23,716	35,858	13,518	6,418	6,418	6,418
534300 - Travel, Student Activities	8,953	12,014	31,211	19,184	14,684	14,684
535100 - Telephone	540	403	500	500	500	500
535300 - Postage	4,498	4,050	1,550	1,250	1,200	1,200

Dedicated Resource Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
535500 - Printing and Binding	5,689	10,458	18,265	16,915	16,915	16,915
535910 - Fax	-	-	200	-	-	-
535920 - Internet Fees	987	-	-	-	-	-
537410 - Tuition - Fees College Credit	1,000	-	65,670	63,691	63,691	63,691
538300 - Architect and Engineering Svcs	531,997	-	266,000	-	-	-
538980 - Laundering Services	1,005	822	2,500	2,500	2,000	2,000
538990 - Non-Instr Pers/Professional Sv	147,536	105,014	567,559	508,383	508,383	508,383
538995 - Meal Services	2,003	2,877	-	-	-	-
Subtotal - Other Purchased Services	991,375	856,165	1,782,487	1,326,149	1,319,619	1,319,619
541000 - Consumable Supplies	133,412	249,119	1,979,670	1,736,294	1,714,223	1,714,223
541600 - Interdepartmental Charges	2,398	1,218	1,000	1,000	1,000	1,000
542100 - Textbook Expansion	-	2,791	30	-	-	-
542300 - Textbook Replacement	-	-	1,500	1,500	1,500	1,500
543000 - Library Books	6,291	17,738	9,824	9,824	9,824	9,824
544000 - Periodicals	1,536	1,945	-	-	-	-
546000 - Non-Consumable Supplies	76,251	65,713	79,194	9,406	9,406	9,406
547000 - Computer Software	859	1,335	2,812	2,812	2,812	2,812
Subtotal - Supplies and Materials	220,747	339,860	2,074,030	1,760,836	1,738,765	1,738,765
554100 - Initial and Addl Equipment	(14,858)	20,000	-	-	-	-
552000 - Building Acquisition/Improvmt	-	-	1,525,000	-	-	-
555010 - Computers	14,255	55,837	39,334	39,334	39,334	39,334
555020 - Printers	400	-	-	-	-	-
555090 - Misc Other Technology	39,909	54,284	11,000	8,000	8,000	8,000
Subtotal - Capital Outlay	39,706	130,121	1,575,334	47,334	47,334	47,334
563000 - Fiscal Charges	37,142	45,394	-	25,250	25,250	25,250
563500 - Administrative Write-Off	68,017	39,977	-	39,000	39,000	39,000
564000 - Dues and Fees	122,314	127,416	162,418	160,996	160,996	160,996
567100 - Permits	1,722	-	550	550	500	500
569000 - Grant Indirect Charges	153,571	49,858	306,066	319,262	318,686	318,686
Subtotal - Other Accounts	382,767	262,646	469,034	545,058	544,432	544,432
376520 - Ending Fund Balance	6,099,367	7,599,178	-	-	-	-
Total Requirements by Account	16,570,158	18,135,510	21,077,478	16,934,111	16,851,769	16,851,769

Dedicated Resource Fund - Projected Dedicated Resource Accounts

Project	Account	Amount
S0005 - SpecEd SpecProg Voc Ed	376510 - Budgetd Beginning Fund Balance	26,000
S0006 - Ed Media Textbooks	376510 - Budgetd Beginning Fund Balance	4,628
S0023 - Television Services	376510 - Budgetd Beginning Fund Balance	4,000
S0026 - Curriculum Publications	376510 - Budgetd Beginning Fund Balance	1,500
S0027 - Regional Durable Medical Equip	376510 - Budgetd Beginning Fund Balance	23,683
S0031 - L.E.A. Billings - Deaf / Hard	376510 - Budgetd Beginning Fund Balance	2,000,000
S0038 - Grant High - Terrell Brandon G	376510 - Budgetd Beginning Fund Balance	837
S0052 - Portland DART Schools Tuition	376510 - Budgetd Beginning Fund Balance	50,000
S0054 - Third Party Medical-Contract P	376510 - Budgetd Beginning Fund Balance	354,461
S0068 - Meyer's Worms Pits	376510 - Budgetd Beginning Fund Balance	3,146
S0075 - Athletic Participation Fund	376510 - Budgetd Beginning Fund Balance	9,040
S0081 - Regional Inservice	376510 - Budgetd Beginning Fund Balance	9,622
S0082 - Cash Contributions	376510 - Budgetd Beginning Fund Balance	312,000
S0083 - Foundation Funds	376510 - Budgetd Beginning Fund Balance	640,000
S0085 - Third Party Medical-30% Incent	376510 - Budgetd Beginning Fund Balance	60,000
S0086 - Columbia Regional - Third Part	376510 - Budgetd Beginning Fund Balance	15,000
S0117 - Teen Parent / Child Developmen	376510 - Budgetd Beginning Fund Balance	41,442
S0118 - TLC / TNT Donations	376510 - Budgetd Beginning Fund Balance	10,000
S0126 - Project Return Homeless	376510 - Budgetd Beginning Fund Balance	4,315
S0128 - Improving Achievement in Scien	376510 - Budgetd Beginning Fund Balance	3,200
S0132 - Rosemond Bell Discretionary Fd	376510 - Budgetd Beginning Fund Balance	209
S0133 - Donald Chapman Memorial Fund	376510 - Budgetd Beginning Fund Balance	64,011
S0134 - Steve Brown Memorial Schlrshp	376510 - Budgetd Beginning Fund Balance	6,750
S0142 - Benson House	376510 - Budgetd Beginning Fund Balance	150,000
S0150 - Immersion/Dual Language Suppor	376510 - Budgetd Beginning Fund Balance	848
S0157 - Save Spring Sports	376510 - Budgetd Beginning Fund Balance	513
S0163 - Deaf/HOH EI-ECSE Classrm	376510 - Budgetd Beginning Fund Balance	437,000
S0166 - Special Projects	376510 - Budgetd Beginning Fund Balance	350,000
S0167 - Project: Community Care	376510 - Budgetd Beginning Fund Balance	3,143
S0170 - DART - Student Activities	376510 - Budgetd Beginning Fund Balance	3,224
S0171 - Capitol Hill ExAcademy	376510 - Budgetd Beginning Fund Balance	60,000
S0178 - Music & Literacy - Marysville	376510 - Budgetd Beginning Fund Balance	3,800
S0182 - 2006 All City Honor Bank	376510 - Budgetd Beginning Fund Balance	7,000
S0190 - Social Venture Partner - Clark	376510 - Budgetd Beginning Fund Balance	1,527
S0197 - Fee-for-Service Pre-Kindergart	376510 - Budgetd Beginning Fund Balance	10,000
S0198 - Owens Corning - daVinci Energy	376510 - Budgetd Beginning Fund Balance	278
S0202 - TLC/TNT - Juan Young Trust	376510 - Budgetd Beginning Fund Balance	5,000
S0206 - Audiology Equipment - Non Medi	376510 - Budgetd Beginning Fund Balance	2,586
S0208 - Head Start - Opus Foundation	376510 - Budgetd Beginning Fund Balance	35,486
S0215 - Districtwide Music Program	376510 - Budgetd Beginning Fund Balance	2,500
S0226 - Transition Center	376510 - Budgetd Beginning Fund Balance	15,356
S0229 - Credit-by-Exam: Ed Options (N	376510 - Budgetd Beginning Fund Balance	4,474
S0230 - Spec Proj/Early Entry:TAG(NF)	376510 - Budgetd Beginning Fund Balance	24,000

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

Project	Account	Amount
S0232 - Marysville Park - Landscape Es	376510 - Budgetd Beginning Fund Balance	1,551
S0234 - Green Thumb Green House	376510 - Budgetd Beginning Fund Balance	16,200
S0236 - Making it Works	376510 - Budgetd Beginning Fund Balance	4,000
S0237 - Solar Waffle Works	376510 - Budgetd Beginning Fund Balance	2,300
S0240 - Walmart Foundation Grant	376510 - Budgetd Beginning Fund Balance	36,959
S0242 - Feeding Eval and Consul Svcs	376510 - Budgetd Beginning Fund Balance	42,822
S0244 - Marylhurst University - Studen	376510 - Budgetd Beginning Fund Balance	4,000
S0246 - ECC SUMMER PROGRAM	376510 - Budgetd Beginning Fund Balance	21,322
S0249 - PCC-Jefferson Middle College	376510 - Budgetd Beginning Fund Balance	12,000
S0250 - Jubitz Family Fndtn - Lincoln	376510 - Budgetd Beginning Fund Balance	2,000
S0251 - Head Start-BeverlyOliver Trust	376510 - Budgetd Beginning Fund Balance	129,150
S0252 - KBPS Radio Station	376510 - Budgetd Beginning Fund Balance	4,844
S0253 - Vernon Choral Program	376510 - Budgetd Beginning Fund Balance	2,000
S0256 - Nutrition Calendar Incentive	376510 - Budgetd Beginning Fund Balance	20,000
S0261 - Ramona Pre-K	376510 - Budgetd Beginning Fund Balance	9,000
S0266 - iPad Fee for Service	376510 - Budgetd Beginning Fund Balance	36,000
S0268 - Early Childhood Medical Reimb	376510 - Budgetd Beginning Fund Balance	9,973
S0270 - Lincoln Business Program	376510 - Budgetd Beginning Fund Balance	11,000
S0278 - Third Party Medical - Pioneer	376510 - Budgetd Beginning Fund Balance	3,000
S0283 - Regional Achievement Collabora	376510 - Budgetd Beginning Fund Balance	25,000
	Subtotal 376510	5,153,700
S0001 - Full Day Kindergarten Program	413110 - Regular Day Tuition	4,950,000
S0171 - Capitol Hill ExAcademy	413110 - Regular Day Tuition	220,000
S0197 - Fee-for-Service Pre-Kindergart	413110 - Regular Day Tuition	275,000
	Subtotal 413110	5,445,000
S0115 - Summer Scholars Program	413310 - Summer School Tuition	420,997
	Subtotal 413310	420,997
S0220 - SLIP Testing for Non-ESL Stude	417420 - Other Activity Fees	3,000
S0229 - Credit-by-Exam: Ed Options (N	417420 - Other Activity Fees	4,000
S0230 - Spec Proj/Early Entry:TAG(NF)	417420 - Other Activity Fees	7,000
S0245 - Adv Place. (AP) Fee Payment Pr	417420 - Other Activity Fees	135,000
S0266 - iPad Fee for Service	417420 - Other Activity Fees	36,000
	Subtotal 417420	185,000
S0260 - Outdoor School	417700 - Outdoor School Fees	125,000
	Subtotal 417700	125,000
S0082 - Cash Contributions	419200 - Contrib-Donation - Priv Source	187,000
S0083 - Foundation Funds	419200 - Contrib-Donation - Priv Source	2,720,000
S0118 - TLC / TNT Donations	419200 - Contrib-Donation - Priv Source	10,000
S0215 - Districtwide Music Program	419200 - Contrib-Donation - Priv Source	2,500
S0218 - Capitol Hill - Community Learn	419200 - Contrib-Donation - Priv Source	14,000
S0239 - Qatar Foundation Fund- Lincoln	419200 - Contrib-Donation - Priv Source	238,000
S0253 - Vernon Choral Program	419200 - Contrib-Donation - Priv Source	36,200
S0260 - Outdoor School	419200 - Contrib-Donation - Priv Source	515,000

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

Project	Account	Amount
S0261 - Ramona Pre-K	419200 - Contrib-Donation - Priv Source	50,000
S0269 - Science Achievement Coord PSU	419200 - Contrib-Donation - Priv Source	25,000
S0271 - Board Alumni Fund	419200 - Contrib-Donation - Priv Source	10,000
S0275 - Wellness Works Coll. 2013-2014	419200 - Contrib-Donation - Priv Source	27,000
	Subtotal 419200	3,834,700
S0246 - ECC SUMMER PROGRAM	419400 - Svc Provided-Oth Local Ed Agcy	34,514
S0249 - PCC-Jefferson Middle College	419400 - Svc Provided-Oth Local Ed Agcy	65,000
	Subtotal 419400	99,514
S0031 - L.E.A. Billings - Deaf / Hard	419410 - Svc Provided-Oth Dist in State	1,122,552
S0163 - Deaf/HOH EI-ECSE Classrm	419410 - Svc Provided-Oth Dist in State	237,000
S0242 - Feeding Eval and Consul Svcs	419410 - Svc Provided-Oth Dist in State	56,866
S0281 - Audiology Services	419410 - Svc Provided-Oth Dist in State	6,500
	Subtotal 419410	1,422,918
S0026 - Curriculum Publications	419500 - Textbook Sales and Rentals	1,500
	Subtotal 419500	1,500
S0005 - SpecEd SpecProg Voc Ed	419950 - Sales, Royalties and Events	16,900
S0023 - Television Services	419950 - Sales, Royalties and Events	4,500
S0204 - Wilcox Partners Coffee Cart	419950 - Sales, Royalties and Events	2,500
S0206 - Audiology Equipment - Non Medi	419950 - Sales, Royalties and Events	34,000
S0234 - Green Thumb Green House	419950 - Sales, Royalties and Events	3,000
S0236 - Making it Works	419950 - Sales, Royalties and Events	100
S0237 - Solar Waffle Works	419950 - Sales, Royalties and Events	200
S0256 - Nutrition Calendar Incentive	419950 - Sales, Royalties and Events	10,000
	Subtotal 419950	71,200
S0027 - Regional Durable Medical Equip	442000 - Unrestr Rev-Fed Govt Thru St	48,836
S0085 - Third Party Medical-30% Incent	442000 - Unrestr Rev-Fed Govt Thru St	34,804
S0086 - Columbia Regional - Third Part	442000 - Unrestr Rev-Fed Govt Thru St	3,000
S0268 - Early Childhood Medical Reimb	442000 - Unrestr Rev-Fed Govt Thru St	2,300
S0278 - Third Party Medical - Pioneer	442000 - Unrestr Rev-Fed Govt Thru St	1,000
S0279 - ThirdPartyMedical-Speech Paths	442000 - Unrestr Rev-Fed Govt Thru St	2,300
	Subtotal 442000	92,240
Total - All Projected Dedicated Resource Awards and Beginning Fund Balance		16,851,769

Fund 304 – Bond Sinking Fund

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

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

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

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

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

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Resources by Account						
452100 - Interfund Transfers	1,667,254	1,667,184	-	-	-	-
Total Resources by Account	1,667,254	1,667,184	-	-	-	-
Requirements by Program						
51100 - Long-Term Debt Service	1,667,254	1,667,184	-	-	-	-
Total Requirements by Program	1,667,254	1,667,184	-	-	-	-
Requirements by Account						
561000 - Redemption of Principal	1,500,000	1,580,000	-	-	-	-
562100 - Interest (Except Bus/Garage)	167,254	87,184	-	-	-	-
Total Requirements by Account	1,667,254	1,667,184	-	-	-	-

Fund 305 – School Modernization Debt Service Fund

The School Modernization Debt Service Fund accounted for the principal and interest payments resulting from the District’s continuing school modernization efforts. Funds were originally borrowed on an inter-fund loan basis, and then financed with a short term credit facility in 2011, followed by a long-term (more than one year) credit facility in 2012. This last borrowing was paid in full 2012/13 fiscal year using the proceeds from the recently passed General Obligation Bonds of 2012.

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Resources by Account						
452100 - Interfund Transfers	37,166	25,877,824	-	-	-	-
Total Resources by Account	37,166	25,877,824	-	-	-	-
Requirements by Program						
51100 - Long-Term Debt Service	37,166	25,877,824	-	-	-	-
Total Requirements by Program	37,166	25,877,824	-	-	-	-
Requirements by Account						
561000 - Redemption of Principal	-	25,750,000	-	-	-	-
562100 - Interest (Except Bus/Garage)	37,166	127,824	-	-	-	-
Total Requirements by Account	37,166	25,877,824	-	-	-	-

Fund 306 – Settlement Debt Service Fund

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

In April, 2007, the Board of Education passed a resolution agreeing to pay \$14.5 million for settlement of claims of the 280 custodial plaintiffs who were laid off in 2002. Bond proceeds were used to pay custodians, the plaintiffs' attorneys' fees and costs, the employer's taxes on the portion of the settlement characterized as back wages, and certain other expenses. The Bond will be repaid over a seven year period using resources transferred from the General Fund.

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Resources by Account						
452100 - Interfund Transfers	3,976,828	3,974,028	1,448,700	-	-	-
Total Resources by Account	3,976,828	3,974,028	1,448,700	-	-	-
Requirements by Program						
51100 - Long-Term Debt Service	3,976,828	3,974,028	1,448,700	-	-	-
Total Requirements by Program	3,976,828	3,974,028	1,448,700	-	-	-
Requirements by Account						
561000 - Redemption of Principal	3,570,000	3,705,000	1,375,000	-	-	-
562100 - Interest (Except Bus/Garage)	406,828	269,028	73,700	-	-	-
Total Requirements by Account	3,976,828	3,974,028	1,448,700	-	-	-

Fund 307 – IT Projects Debt Service Fund

The IT Projects Debt Service Fund was created for the purpose of capturing the General Fund debt repayment (principal and interest), the proceeds from which are spent in Fund 407.

The Board of Education issued debt in the amount of \$15 million in October 2009. The proceeds fund District Information Technology projects within these major areas: Teacher/Classroom, Information Systems, and Technical Infrastructure.

This fund was created on June 29, 2009 per Board Resolution No. 4106.

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Resources by Account						
452100 - Interfund Transfers	613,630	614,598	2,077,334	2,871,199	2,871,199	2,707,874
Total Resources by Account	613,630	614,598	2,077,334	2,871,199	2,871,199	2,707,874
Requirements by Program						
51100 - Long-Term Debt Service	613,630	614,598	2,077,334	2,871,199	2,871,199	2,707,874
Total Requirements by Program	613,630	614,598	2,077,334	2,871,199	2,871,199	2,707,874
Requirements by Account						
561000 - Redemption of Principal	148,000	154,000	1,603,127	2,444,963	2,444,963	2,291,000
562100 - Interest (Except Bus/Garage)	465,630	460,598	474,207	426,236	426,236	416,874
Total Requirements by Account	613,630	614,598	2,077,334	2,871,199	2,871,199	2,707,874

Fund 308 – PERS UAL Debt Service Fund

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

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

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Resources by Account						
376510 - Beginning Fund Balance	-	5,219	10,205	10,205	-	-
415100 - Interest on Investments	76,574	99,483	100,000	100,000	100,000	100,000
419700 - Services Provided Other Funds	34,376,216	35,739,826	38,024,122	39,689,121	39,699,326	39,699,326
451100 - Bond Proceeds	14,168,307	-	-	-	-	-
Total Resources by Account	48,621,097	35,844,528	38,134,327	39,799,326	39,799,326	39,799,326
Requirements by Program						
51100 - Long-Term Debt Service	48,615,878	35,834,323	38,134,327	39,799,326	39,799,326	39,799,326
71100 - Ending Fund Balance	5,219	10,205	-	-	-	-
Total Requirements by Program	48,621,097	35,844,528	38,134,327	39,799,326	39,799,326	39,799,326
Requirements by Account						
561000 - Redemption of Principal	24,834,085	11,024,095	11,533,995	11,541,681	11,541,681	11,541,681
562100 - Interest (Except Bus/Garage)	23,781,793	24,810,227	26,600,332	28,257,645	28,257,645	28,257,645
376520 - Ending Fund Balance	5,219	10,205	-	-	-	-
Total Requirements by Account	48,621,097	35,844,528	38,134,327	39,799,326	39,799,326	39,799,326

Fund 309 – SELP Debt Service Fund

This fund is used to manage the repayment of principal and interest for debt incurred using funds borrowed from the Oregon Department of Energy Small Scale Energy Loan Program (SELP) in several increments beginning in 1993. The payment amounts are based on anticipated savings related to retrofitting and other energy conservation measures implemented with proceeds of the loans. This borrowing was paid in full during the 2013/14 fiscal year as approved in the final amended budget via Board resolution 4933.

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Resources by Account						
452100 - Interfund Transfers	376,256	158,466	192,089	76,285	76,285	-
Total Resources by Account	376,256	158,466	192,089	76,285	76,285	-
Requirements by Program						
51100 - Long-Term Debt Service	376,256	158,466	192,089	76,285	76,285	-
Total Requirements by Program	376,256	158,466	192,089	76,285	76,285	-
Requirements by Account						
561000 - Redemption of Principal	350,764	145,097	178,700	71,865	71,865	-
562100 - Interest (Except Bus/Garage)	25,492	13,369	13,389	4,420	4,420	-
Total Requirements by Account	376,256	158,466	192,089	76,285	76,285	-

Fund 320 – Full Faith and Credit Debt Service Fund

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

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

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Resources by Account						
449100 - Federal Subsidy	245,377	217,181	192,786	188,062	188,062	188,062
452100 - Interfund Transfers	1,109,259	1,120,938	1,128,373	1,115,559	1,115,559	1,115,559
Total Resources by Account	1,354,636	1,338,119	1,321,159	1,303,621	1,303,621	1,303,621
Requirements by Program						
51100 - Long-Term Debt Service	1,354,636	1,338,119	1,321,159	1,303,621	1,303,621	1,303,621
Total Requirements by Program	1,354,636	1,338,119	1,321,159	1,303,621	1,303,621	1,303,621
Requirements by Account						
561000 - Redemption of Principal	809,412	834,083	859,506	885,704	885,704	885,704
562100 - Interest (Except Bus/Garage)	545,224	504,036	461,653	417,917	417,917	417,917
Total Requirements by Account	1,354,636	1,338,119	1,321,159	1,303,621	1,303,621	1,303,621

Fund 338 – Facilities Capital Debt Service Fund

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

The creation of this fund has been formally created as part of the District's 2012/13 budget adoption process.

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Resources by Account						
452100 - Interfund Transfers	-	19,297,212	-	-	-	-
Total Resources by Account	-	19,297,212	-	-	-	-
Requirements by Program						
51100 - Long-Term Debt Service	-	19,297,212	-	-	-	-
Total Requirements by Program	-	19,297,212	-	-	-	-
Requirements by Account						
561000 - Redemption of Principal	-	19,250,000	-	-	-	-
562100 - Interest (Except Bus/Garage)	-	47,212	-	-	-	-
Total Requirements by Account	-	19,297,212	-	-	-	-

Fund 350 – GO Bonds Debt Service Fund

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

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

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
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Resources by Account

376510 - Beginning Fund Balance	-	-	-	466,148	466,148	466,148
411111 - Current-Multnomah Co	-	-	42,247,232	44,552,202	44,552,202	44,552,202
415100 - Interest on Investments	-	-	15,000	15,000	15,000	15,000
452100 - Interfund Transfers	-	-	1,000,000	-	-	-
Total Resources by Account	-	-	43,262,232	45,033,350	45,033,350	45,033,350

Requirements by Program

51100 - Long-Term Debt Service	-	-	43,262,232	45,033,350	45,033,350	45,033,350
Total Requirements by Program	-	-	43,262,232	45,033,350	45,033,350	45,033,350

Requirements by Account

561000 - Redemption of Principal	-	-	35,950,000	40,315,000	40,315,000	40,315,000
562100 - Interest (Except Bus/Garage)	-	-	7,312,232	4,718,350	4,718,350	4,718,350
Total Requirements by Account	-	-	43,262,232	45,033,350	45,033,350	45,033,350

Fund 404 – Construction Excise Fund

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

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

Transfers out of this fund in 2011/12 and 2012/13 were to pay long term debt for the \$45 million credit facility for the Office of School Modernization, Rosa Parks purchase and the boiler burner project.

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
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Resources by Account

376510 - Beginning Fund Balance	4,583,796	6,014,621	8,572,292	9,924,796	10,732,029	10,732,029
411301 - Construct Excise Tax - Cty Ptd	2,106,290	3,618,049	3,000,000	3,000,000	3,000,000	3,000,000
411303 - Construct Excise Tax - Wash Ct	1,882	506	1,000	1,000	1,000	1,000
415100 - Interest on Investments	-	9,195	10,000	10,000	10,000	10,000
419910 - Miscellaneous	-	-	818,695	-	-	-
Total Resources by Account	6,691,968	9,642,371	12,401,987	12,935,796	13,743,029	13,743,029

Requirements by Program

41500 - Bldg Acquis/Constr/Improv Svcs	-	895,043	12,401,987	12,935,796	13,743,029	13,743,029
52100 - Fund Transfers	677,347	175,036	-	-	-	-
71100 - Ending Fund Balance	6,014,621	8,572,292	-	-	-	-
Total Requirements by Program	6,691,968	9,642,371	12,401,987	12,935,796	13,743,029	13,743,029

Requirements by Account

531800 - Local Mtgs/Non-Instr Staff Dev	-	728	-	-	-	-
Subtotal - Instructional Prof. & Technical Services	-	728	-	-	-	-
532900 - Other Property Services	-	2,579	-	-	-	-
Subtotal - Property Services	-	2,579	-	-	-	-
535500 - Printing and Binding	-	960	-	-	-	-
Subtotal - Communications	-	960	-	-	-	-
538300 - Architect and Engineering Svcs	-	36,124	-	-	-	-
538500 - Management Services	-	735	-	-	-	-
538910 - Security Services	-	567	-	-	-	-
538940 - Professional Moving Services	-	67,549	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	-	3,134	-	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	-	108,109	-	-	-	-

Construction Excise Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
541000 - Consumable Supplies	-	1,083	-	-	-	-
541600 - Interdepartmental Charges	-	10,886	-	-	-	-
546000 - Non-Consumable Supplies	-	1,847	-	-	-	-
Subtotal - Supplies & Materials	-	13,816	-	-	-	-
552000 - Building Acquisition/Improvmt	-	763,567	12,401,987	12,935,796	13,743,029	13,743,029
Subtotal - Capital Outlay	-	763,567	12,401,987	12,935,796	13,743,029	13,743,029
554100 - Initial and Addl Equipment	-	5,285	-	-	-	-
Subtotal - Equipment	-	5,285	-	-	-	-
571000 - Transfers to Other Funds	677,347	175,036	-	-	-	-
376520 - Ending Fund Balance	6,014,621	8,572,292	-	-	-	-
Total Requirements by Account	6,691,968	9,642,371	12,401,987	12,935,796	13,743,029	13,743,029

Fund 405 – School Modernization Fund

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

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

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

An Office of School Modernization department and related capital project fund have been initiated to develop the internal structures and external partnerships to renovate, modernize and/or rebuild the District’s school buildings over the next several decades. A major portion of the capital funding is anticipated to come from a General Obligation (GO) Bond levy. In November 2012 voters authorized the District to issue up to \$482 million in General Obligation Bonds.

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
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Resources by Account

376510 - Beginning Fund Balance	7,716,063	3,585,394	1,953,743	-	-	-
415100 - Interest on Investments	18,367	12,049	12,000	-	-	-
451000 - LTD Financing Sources	25,750,000	-	-	-	-	-
Total Resources by Account	33,484,430	3,597,443	1,965,743	-	-	-

Requirements by Program

41100 - Service Area Direction	832,429	292,194	-	-	-	-
41500 - Bldg Acquis/Constr/Improv Svcs	3,101,442	1,351,506	1,965,743	-	-	-
Subtotal - Facilities Acquisition & Construction	3,933,870	1,643,700	1,965,743	-	-	-
51100 - Long-Term Debt Service	25,928,000	-	-	-	-	-
52100 - Fund Transfers	37,166	-	-	-	-	-
Subtotal - Debt Service & Transfers Out	25,965,166	-	-	-	-	-
71100 - Ending Fund Balance	3,585,394	1,953,743	-	-	-	-
Total Requirements by Program	33,484,430	3,597,443	1,965,743	-	-	-

Requirements by Account

511100 - Licensed Staff	-	1,206	-	-	-	-
511220 - Non-Represented Staff	412,913	149,645	-	-	-	-
511310 - Administrators - Licensed	225	-	-	-	-	-
511320 - Administrators - NonLicensed	-	1,800	-	-	-	-
511420 - Directors/Program Admins	169,221	144,912	-	-	-	-
512100 - Substitutes - Licensed	8,971	1,636	-	-	-	-
512200 - Substitutes - Classified	-	2,240	-	-	-	-
512400 - Temporary Misc - Classified	5,648	9,794	-	-	-	-

School Modernization Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
513300 - Extended Hours	1,222	375	-	-	-	-
513400 - Overtime Pay	3,544	5,015	-	-	-	-
513520 - Group Hlth Opt Out Non Lic	1,600	1,148	-	-	-	-
Subtotal - Salaries	603,343	317,773	-	-	-	-
521000 - PERS	3,992	1,654	-	-	-	-
521310 - PERS UAL	78,385	27,020	-	-	-	-
522000 - Social Security - FICA	44,333	15,696	-	-	-	-
523100 - Workers' Compensation	8,034	1,168	-	-	-	-
523200 - Unemployment Compensation	1,306	149	-	-	-	-
524100 - Group Health Insurance	82,044	31,880	-	-	-	-
524200 - Other Employer Paid Benefits	2,845	1,081	-	-	-	-
524300 - Retiree Health Insurance	8,807	3,571	-	-	-	-
524530 - Early Retirement Benefits	4,162	1,557	-	-	-	-
Subtotal - Employee Benefits	233,908	83,776	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	6,270	942	-	-	-	-
532200 - Repairs and Maintenance Svcs	2,174,320	445,442	-	-	-	-
532410 - Leased Copy Machines	4,104	3,435	-	-	-	-
532900 - Other Property Services	4,405	1,015	-	-	-	-
533200 - Non-Reimb Student Transport	460	-	-	-	-	-
534100 - Travel, Local in District	520	389	-	-	-	-
534200 - Travel, Out of District	19,113	-	-	-	-	-
535100 - Telephone	606	536	-	-	-	-
535300 - Postage	105	11	-	-	-	-
535400 - Advertising	-	990	-	-	-	-
535500 - Printing and Binding	2,191	79	-	-	-	-
535990 - Wide Area Network/Misc	15	-	-	-	-	-
538100 - Audit Services	243	-	-	-	-	-
538300 - Architect and Engineering Svcs	139,350	93,663	-	-	-	-
538500 - Management Services	94,729	103,850	-	-	-	-
538940 - Professional Moving Services	11,314	7,442	-	-	-	-
538960 - Professional Child Care Svcs	720	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	137,438	53,765	300,000	-	-	-
Subtotal - Other Purchased Services	2,595,902	711,558	300,000	-	-	-
541000 - Consumable Supplies	5,049	12,963	-	-	-	-
541600 - Interdepartmental Charges	14,286	61,619	-	-	-	-
543000 - Library Books	698	-	-	-	-	-
544000 - Periodicals	411	-	-	-	-	-

School Modernization Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
546000 - Non-Consumable Supplies	16,807	2,097	-	-	-	-
547000 - Computer Software	3,459	41,559	-	-	-	-
Subtotal - Supplies and Materials	40,711	118,239	-	-	-	-
552000 - Building Acquisition/Improvmnt	-	289,436	1,665,743	-	-	-
553000 - Improvements - Not Buildings	433,318	-	-	-	-	-
554100 - Initial and Addl Equipment	-	6,000	-	-	-	-
555010 - Computers	4,826	2,366	-	-	-	-
555020 - Printers	642	-	-	-	-	-
555090 - Misc Other Technology	14,744	89,183	-	-	-	-
Subtotal - Capital Outlay	453,529	386,985	1,665,743	-	-	-
561000 - Redemption of Principal	25,750,000	-	-	-	-	-
562100 - Interest (Except Bus/Garage)	178,000	-	-	-	-	-
564000 - Dues and Fees	9,447	22,685	-	-	-	-
567100 - Permits	(2,970)	2,685	-	-	-	-
571000 - Transfers to Other Funds	37,166	-	-	-	-	-
376520 - Ending Fund Balance	3,585,394	1,953,743	-	-	-	-
Total Requirements by Account	33,484,430	3,597,443	1,965,743	-	-	-

Fund 407 – IT System Project Fund

This fund accounts for the resources & requirements supporting District Information Technology projects, primarily in these major areas: Teacher/Classroom Technology (laptops, projectors, document cameras), Information Systems (software applications, new systems), and Technical Infrastructure (core hardware and network services) as they relate to the District's school modernization efforts. There are many pressing needs for IT capital funding including student computing resources, teacher technology and business systems. Staff will be reviewing IT Capital needs and any associated financing requirements.

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

This fund was created on June 29, 2009 per Board Resolution No. 4106.

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
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Resources by Account						
376510 - Beginning Fund Balance	3,212,997	1,620,616	969,032	3,640,971	3,640,971	4,017,021
415100 - Interest on Investments	4,563	2,585	500	500	500	500
419946 - E-Rate Priority 2	-	-	562,695	-	-	-
452100 - Interfund Transfers	-	-	3,500,000	-	-	-
Total Resources by Account	3,217,560	1,623,201	5,032,227	3,641,471	3,641,471	4,017,521

Requirements by Program						
22410 - Instr Staff Training Svcs	-	-	52,001	127,760	127,760	127,760
26620 - Systems Analysis Services	-	7,325	-	-	-	-
26641 - Operations Services	-	21,322	-	-	-	-
26697 - Technical Training Services	-	102,283	121,570	-	-	-
26698 - Infrastructure Development	983,068	1,290	3,448,000	3,033,431	3,033,431	3,371,906
26699 - Systems Development	613,877	521,948	1,134,484	299,466	299,466	330,182
Subtotal - Support Services	1,596,944	654,169	4,756,055	3,460,657	3,460,657	3,829,848
61100 - Operating Contingency	-	-	276,172	180,814	180,814	187,673
71100 - Ending Fund Balance	1,620,616	969,032	-	-	-	-
Total Requirements by Program	3,217,560	1,623,201	5,032,227	3,641,471	3,641,471	4,017,521

IT System Project Fund - Requirements by Account

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Requirements by Account						
511220 - Non-Represented Staff	198,083	133,784	131,516	-	-	48,170
512100 - Substitutes - Licensed	6,546	-	-	-	-	-
512200 - Substitutes - Classified	70	-	-	-	-	-
512300 - Temporary Misc - Licensed	-	-	41,831	-	-	-
512400 - Temporary Misc - Classified	1,353	20,486	23,820	-	-	-
513100 - Extended Responsibility-LIC	28,701	-	-	-	-	-
513300 - Extended Hours	19,690	21,006	143,500	-	-	-
513400 - Overtime Pay	33	135	-	123,535	123,535	123,535
Subtotal - Salaries	254,476	175,411	340,667	123,535	123,535	171,705
521000 - PERS	3,507	931	8,381	2,878	2,878	4,001
521310 - PERS UAL	31,755	19,790	44,968	16,900	16,900	23,489
522000 - Social Security - FICA	18,471	12,297	26,061	9,450	9,450	13,135
523100 - Workers' Compensation	3,251	1,316	3,441	1,359	1,359	1,889
523200 - Unemployment Compensation	473	609	1,193	309	309	429
524100 - Group Health Insurance	35,696	22,765	25,624	-	-	13,512
524200 - Other Employer Paid Benefits	908	542	987	321	321	446
524300 - Retiree Health Insurance	3,582	3,095	6,064	2,100	2,100	2,919
524530 - Early Retirement Benefits	1,692	1,293	2,487	976	976	1,356
Subtotal - Employee Benefits	99,335	62,638	119,206	34,293	34,293	61,176
531100 - Instructional Services	10,375	-	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	4,977	4,923	10,000	-	-	-
532200 - Repairs and Maintenance Svcs	4,027	-	-	-	-	-
532400 - Rentals	2,432	-	-	-	-	-
532900 - Other Property Services	743	-	-	-	-	-
534100 - Travel, Local in District	60	-	750	-	-	-
534200 - Travel, Out of District	-	10,614	5,600	-	-	-
535100 - Telephone	-	-	240	-	-	-
535300 - Postage	7,228	-	16,513	-	-	-
535500 - Printing and Binding	2,813	2,013	7,000	-	-	-
538990 - Non-Instr Pers/Professional Sv	432,081	391,706	749,596	470,398	470,398	441,386
Subtotal - Other Purchased Services	464,736	409,255	789,699	470,398	470,398	441,386

IT System Project Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
541000 - Consumable Supplies	1,347	-	-	-	-	-
543000 - Library Books	69	-	-	-	-	-
547000 - Computer Software	89,270	7,000	120,000	30,000	30,000	14,675
Subtotal - Supplies and Materials	90,687	7,000	120,000	30,000	30,000	14,675
555010 - Computers	470,751	(299)	2,231,600	2,802,431	2,802,431	3,140,906
555090 - Misc Other Technology	216,960	-	1,101,400	-	-	-
Subtotal - Capital Outlay	687,711	(299)	3,333,000	2,802,431	2,802,431	3,140,906
564000 - Dues and Fees	-	164	53,483	-	-	-
Subtotal - Other Accounts	-	164	53,483	-	-	-
581000 - Operating Contingency	-	-	276,172	180,814	180,814	187,673
376520 - Ending Fund Balance	1,620,616	969,032	-	-	-	-
Total Requirements by Account	3,217,560	1,623,365	5,032,227	3,641,471	3,641,471	4,017,521

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.

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
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Resources by Account

376510 - Beginning Fund Balance	6,081,532	4,532,011	1,556,840	200,000	200,000	200,000
415100 - Interest on Investments	17,025	7,551	7,000	-	-	-
419910 - Miscellaneous	-	925	-	-	-	-
419947 - Energy Eff Rebate - Othr Agent	-	124,962	-	-	-	-
Total Resources by Account	6,098,557	4,665,449	1,563,840	200,000	200,000	200,000

Requirements by Program

41500 - Bldg Acquis/Constr/Improv Svcs	1,566,546	3,108,609	1,563,840	200,000	200,000	200,000
71100 - Ending Fund Balance	4,532,011	1,556,840	-	-	-	-
Total Requirements by Program	6,098,557	4,665,449	1,563,840	200,000	200,000	200,000

Requirements by Account

511210 - Classified - Represented	11,627	-	-	-	-	-
511220 - Non-Represented Staff	63,587	64,728	-	-	-	-
513400 - Overtime Pay	-	340	-	-	-	-
Subtotal - Salaries	75,213	65,068	-	-	-	-
521000 - PERS	338	322	-	-	-	-
521310 - PERS UAL	9,027	9,105	-	-	-	-
522000 - Social Security - FICA	5,688	4,920	-	-	-	-
523100 - Workers' Compensation	1,048	483	-	-	-	-
523200 - Unemployment Compensation	174	188	-	-	-	-
524100 - Group Health Insurance	6,926	5,689	-	-	-	-
524200 - Other Employer Paid Benefits	386	403	-	-	-	-
524300 - Retiree Health Insurance	1,098	1,133	-	-	-	-
524530 - Early Retirement Benefits	519	479	-	-	-	-
Subtotal - Employee Benefits	25,204	22,722	-	-	-	-
532200 - Repairs and Maintenance Svcs	1,312,007	3,000,458	-	-	-	-
532900 - Other Property Services	44,902	6,143	-	-	-	-
Subtotal - Property Services	1,356,909	3,006,602	-	-	-	-
538300 - Architect and Engineering Svcs	2,430	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	50,899	2,897	-	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	53,329	2,897	-	-	-	-
541600 - Interdepartmental Charges	27,085	6,022	-	-	-	-
546000 - Non-Consumable Supplies	1,598	-	-	-	-	-
Subtotal - Supplies & Materials	28,683	6,022	-	-	-	-

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
552000 - Building Acquisition/Improvmt	-	-	1,563,840	200,000	200,000	200,000
554100 - Initial and Addl Equipment	21,814	-	-	-	-	-
Subtotal - Capital Outlay	21,814	-	1,563,840	200,000	200,000	200,000
564000 - Dues and Fees	3,042	250	-	-	-	-
567100 - Permits	2,351	5,049	-	-	-	-
Subtotal - Other Accounts	5,393	5,299	-	-	-	-
376520 - Ending Fund Balance	4,532,011	1,556,840	-	-	-	-
Total Requirements by Account	6,098,557	4,665,449	1,563,840	200,000	200,000	200,000

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.

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
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Resources by Account

376510 - Beginning Fund Balance	-	1,206,227	891,439	1,102,855	742,217	742,217
415100 - Interest on Investments	-	-	2,500	2,500	2,500	2,500
419200 - Contrib-Donation - Priv Source	-	-	214,167	-	-	-
419910 - Miscellaneous	-	(10,919)	-	-	-	-
419948 - Utility Refund - PGE	630,058	598,518	245,586	606,224	606,224	606,224
419949 - Utility Refund - Pacific Power	246,566	273,577	247,612	247,612	247,612	247,612
432990 - Restricted State Grants	347,937	-	-	-	-	-
Total Resources by Account	1,224,561	2,067,403	1,601,304	1,959,191	1,598,553	1,598,553

Requirements by Program

41500 - Bldg Acquis/Constr/Improv Svcs	18,333	1,175,964	1,601,304	1,959,191	1,598,553	1,598,553
71100 - Ending Fund Balance	1,206,227	891,439	-	-	-	-
Total Requirements by Program	1,224,561	2,067,403	1,601,304	1,959,191	1,598,553	1,598,553

Requirements by Account

532200 - Repairs and Maintenance Svcs	-	1,134,545	-	-	-	-
538300 - Architect and Engineering Svcs	-	24,600	-	-	-	-
541700 - Discounts Taken	(172)	-	-	-	-	-
552000 - Building Acquisition/Improvmt	-	-	1,601,304	1,959,191	1,598,553	1,598,553
554100 - Initial and Addl Equipment	18,505	16,569	-	-	-	-
564000 - Dues and Fees	-	250	-	-	-	-
376520 - Ending Fund Balance	1,206,227	891,439	-	-	-	-
Total Requirements by Account	1,224,561	2,067,403	1,601,304	1,959,191	1,598,553	1,598,553

Fund 438 – Facilities Capital Fund

The Facilities Capital Fund is used to manage capital expenditures for specifically designated capital projects, as part of the District's continuing facilities capital project efforts, such as the Rosa Parks purchase and the boiler burner projects for 2012/13 and 2013/14.

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
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Resources by Account						
376510 - Beginning Fund Balance	-	832,251	5,908,524	1,267,782	1,628,420	1,628,420
415100 - Interest on Investments	-	-	3,000	3,000	3,000	3,000
419200 - Contrib-Donation - Priv Source	-	1,092,264	160,000	-	-	-
419910 - Miscellaneous	-	3,500	-	-	-	-
419948 - Utility Refund - PGE	-	-	360,638	-	-	-
421050 - Natrl Gas, Oil, Mineral Recpts	-	51,483	-	-	-	-
421991 - City of Portland	-	452,000	-	-	-	-
432990 - Restricted State Grants	-	168,714	1,300,000	-	-	-
451000 - LTD Financing Sources	1,500,000	17,750,000	-	-	-	-
452100 - Interfund Transfer	-	3,075,975	681,024	2,861,000	2,861,000	3,011,000
Total Resources by Account	1,500,000	23,426,187	8,413,186	4,131,782	4,492,420	4,642,420

Requirements by Program						
25283 - Liability Claims	-	-	1,500	-	4,400	4,400
41500 - Bldg Acquis/Constr/Improv Svcs	667,749	17,517,663	8,411,686	4,131,782	4,488,020	4,638,020
71100 - Ending Fund Balance	832,251	5,908,524	-	-	-	-
Total Requirements by Program	1,500,000	23,426,187	8,413,186	4,131,782	4,492,420	4,642,420

Requirements by Account						
511220 - Non-Represented Staff	-	-	68,843	71,534	71,534	71,534
513400 - Overtime Pay	-	8,597	-	-	-	-
Subtotal - Salaries	-	8,597	68,843	71,534	71,534	71,534
521000 - PERS	-	77	1,694	1,667	1,667	1,667
521310 - PERS UAL	-	1,135	9,087	9,786	9,786	9,786
522000 - Social Security - FICA	-	642	5,266	5,472	5,472	5,472
523100 - Workers' Compensation	-	55	695	787	787	787
523200 - Unemployment Compensation	-	26	241	179	179	179
524100 - Group Health Insurance	-	1,771	12,812	13,512	13,512	13,512
524200 - Other Employer Paid Benefits	-	13	200	186	186	186
524300 - Retiree Health Insurance	-	147	1,225	1,216	1,216	1,216
524530 - Early Retirement Benefits	-	64	503	565	565	565

Facilities Capital Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Subtotal - Employee Benefits	-	3,929	31,723	33,370	33,370	33,370
532200 - Repairs and Maintenance Svcs	-	6,678,997	-	-	-	-
532900 - Other Property Services	25,385	312,014	-	-	-	-
Subtotal - Property Services	25,385	6,991,011	-	-	-	-
534100 - Travel, Local in District	65	50	-	-	-	-
Subtotal - Travel	65	50	-	-	-	-
535400 - Advertising	1,375	433	-	-	-	-
535500 - Printing and Binding	13	404	-	-	-	-
Subtotal - Communications	1,388	837	-	-	-	-
538300 - Architect and Engineering Svcs	246,133	373,392	-	-	-	-
538940 - Professional Moving Services	-	1,638	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	57,473	329,098	-	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	303,606	704,128	-	-	-	-
541000 - Consumable Supplies	-	547	-	-	-	-
541600 - Interdepartmental Charges	-	30,653	-	-	-	-
546000 - Non-Consumable Supplies	-	276	-	-	-	-
Subtotal - Supplies & Materials	-	31,476	-	-	-	-
552000 - Building Acquisition/Improvmt	-	9,007,865	8,311,120	4,026,878	4,383,116	4,533,116
553000 - Improvements - Not Buildings	-	448	-	-	-	-
554100 - Initial and Addl Equipment	223,598	653,738	-	-	-	-
555010 - Computers	-	6,897	-	-	-	-
555090 - Misc Other Technology	-	1,851	-	-	-	-
Subtotal - Capital Outlay	223,598	9,670,798	8,311,120	4,026,878	4,383,116	4,533,116
564000 - Dues and Fees	-	1,979	-	-	-	-
565100 - Liability Insurance	-	-	1,500	-	4,400	4,400
567100 - Permits	113,707	104,858	-	-	-	-
376520 - Ending Fund Balance	832,251	5,908,524	-	-	-	-
Total Requirements by Account	1,500,000	23,426,187	8,413,186	4,131,782	4,492,420	4,642,420

Fund 445 – Capital Asset Renewal Fund

This Capital Asset Renewal Fund is used to manage capital expenditures for specifically designated capital projects, as part of the District's continuing Capital Asset Renewal Program. Refer to the District's Policy 8.70.044-P at the following link: http://www.pps.k12.or.us/files/board/8_70_044_P.pdf - The Capital Asset Renewal Funds and Plans adopted January 23, 2012.

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Resources by Account						
376510 - Beginning Fund Balance	-	-	206,897	2,101,582	2,301,582	2,301,582
415100 - Interest on Investments	-	-	200	200	1,000	1,000
419110 - Civic Use of Bldgs	-	49,587	1,000	50,000	-	-
419114 - CUB HS Athletic Field Use Fees	-	-	50,000	50,000	75,000	75,000
419130 - Rent-Lease of Facilities	-	157,310	1,000	1,000	100,000	100,000
453000 - Sale of Fixed Assets	-	-	1,993,185	-	-	-
Total Resources by Account	-	206,897	2,252,282	2,202,782	2,477,582	2,477,582
Requirements by Program						
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	2,252,282	2,202,782	2,477,582	2,477,582
71100 - Ending Fund Balance	-	206,897	-	-	-	-
Total Requirements by Program	-	206,897	2,252,282	2,202,782	2,477,582	2,477,582
Requirements by Account						
552000 - Building Acquisition/Improvmt	-	-	2,252,282	2,202,782	2,477,582	2,477,582
376520 - Ending Fund Balance	-	206,897	-	-	-	-
Total Requirements by Account	-	206,897	2,252,282	2,202,782	2,477,582	2,477,582

Fund 450 – GO Bonds Fund

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

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

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Resources by Account						
376510 - Beginning Fund Balance	-	-	109,235,424	90,794,310	90,794,310	90,794,310
415100 - Interest on Investments	-	10,772	248,000	400,000	400,000	400,000
451100 - Bond Proceeds	-	144,840,000	-	-	-	-
451200 - Bond Premium	-	13,870,119	-	-	-	-
Total Resources by Account	-	158,720,891	109,483,424	91,194,310	91,194,310	91,194,310
Requirements by Program						
25283 - Liability Claims	-	-	148,500	-	435,600	435,600
41100 - Service Area Direction	-	714,585	1,981,096	2,176,005	2,176,005	2,176,005
41500 - Bldg Acquis/Constr/Improv Svcs	-	3,770,882	36,769,974	57,447,436	57,011,836	57,011,836
52100 - Fund Transfers	-	45,000,000	-	-	-	-
61100 - Operating Contingency	-	-	70,583,854	31,570,869	31,570,869	31,570,869
71100 - Ending Fund Balance	-	109,235,424	-	-	-	-
Total Requirements by Program	-	158,720,891	109,483,424	91,194,310	91,194,310	91,194,310
Requirements by Account						
511210 - Classified - Represented	-	-	40,186	43,045	43,045	43,045
511220 - Non-Represented Staff	-	438,293	1,087,109	1,331,160	1,331,160	1,331,160
511320 - Administrators - NonLicensed	-	61,206	120,000	122,760	122,760	122,760
511420 - Directors/Program Admins	-	11,643	-	-	-	-
512400 - Temporary Misc - Classified	-	408	136,008	-	-	-
513300 - Extended Hours	-	751	-	-	-	-
513400 - Overtime Pay	-	4,075	-	-	-	-
513520 - Group Hlth Opt Out Non Lic	-	1,252	-	-	-	-
Subtotal - Salaries	-	517,628	1,383,303	1,496,965	1,496,965	1,496,965
521000 - PERS	-	2,923	34,028	34,880	34,880	34,880
521310 - PERS UAL	-	65,202	182,595	204,785	204,785	204,785
522000 - Social Security - FICA	-	38,489	105,821	114,517	114,517	114,517
523100 - Workers' Compensation	-	4,648	13,972	16,466	16,466	16,466
523200 - Unemployment Compensation	-	2,301	4,840	3,742	3,742	3,742
524100 - Group Health Insurance	-	67,976	217,804	263,484	263,484	263,484
524200 - Other Employer Paid Benefits	-	2,669	4,011	3,892	3,892	3,892
524300 - Retiree Health Insurance	-	9,416	24,623	25,448	25,448	25,448
524530 - Early Retirement Benefits	-	3,833	10,099	11,826	11,826	11,826
Subtotal - Employee Benefits	-	197,458	597,793	679,040	679,040	679,040

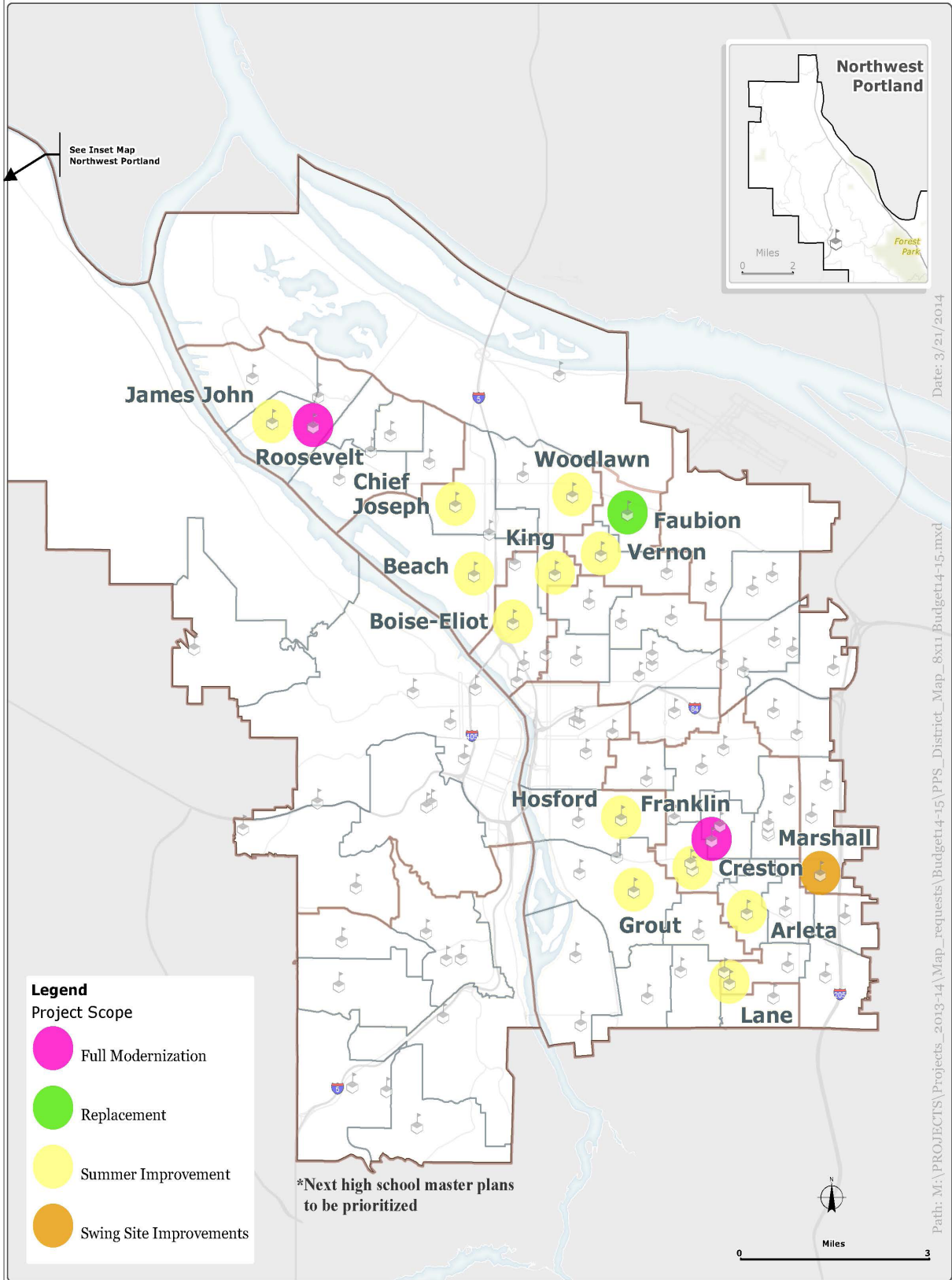
GO Bonds Fund-Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
531800 - Local Mtgs/Non-Instr Staff Dev	-	129	-	-	-	-
Subtotal - Instructional Prof. & Technical Services	-	129	-	-	-	-
532200 - Repairs and Maintenance Svcs	-	73,989	-	-	-	-
532400 - Rentals	-	525	-	-	-	-
532900 - Other Property Services	-	3,086	-	-	-	-
Subtotal - Property Services	-	77,599	-	-	-	-
534100 - Travel, Local in District	-	157	48,000	15,000	15,000	15,000
534200 - Travel, Out of District	-	-	-	15,000	15,000	15,000
Subtotal - Travel	-	157	48,000	30,000	30,000	30,000
535100 - Telephone	-	390	-	-	-	-
535500 - Printing and Binding	-	1,150	-	-	-	-
Subtotal - Communications	-	1,540	-	-	-	-
538100 - Audit Services	-	-	-	150,000	150,000	150,000
538300 - Architect and Engineering Svcs	-	651,009	4,399,995	3,966,157	3,966,157	3,966,157
538500 - Management Services	-	461,665	1,275,481	16,663,278	16,227,678	16,227,678
538940 - Professional Moving Services	-	1,680	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	-	12,941	999,998	587,763	587,763	587,763
Subtotal - Non-Instruct. Prof. & Tech. Services	-	1,127,296	6,675,474	21,367,198	20,931,598	20,931,598
541000 - Consumable Supplies	-	323	-	765,274	765,274	765,274
541600 - Interdepartmental Charges	-	82	-	-	-	-
546000 - Non-Consumable Supplies	-	-	-	10,000	10,000	10,000
547000 - Computer Software	-	1,189	-	30,000	30,000	30,000
Subtotal - Supplies & Materials	-	1,594	-	805,274	805,274	805,274
552000 - Building Acquisition/Improvmt	-	1,948,276	29,046,500	34,039,701	34,039,701	34,039,701
555010 - Computers	-	9,629	-	-	-	-
555090 - Misc Other Technology	-	6,452	-	-	-	-
Subtotal - Capital Outlay	-	1,964,357	29,046,500	34,039,701	34,039,701	34,039,701
564000 - Dues and Fees	-	10,710	-	-	-	-
564100 - Bond Issuance Cost	-	446,276	-	-	-	-
565100 - Liability Insurance	-	-	148,500	-	435,600	435,600
567100 - Permits	-	140,724	1,000,000	1,205,263	1,205,263	1,205,263
571000 - Transfers to Other Funds	-	45,000,000	-	-	-	-
Subtotal - Other Accounts	-	45,597,710	1,148,500	1,205,263	1,640,863	1,640,863
581000 - Operating Contingency	-	-	70,583,854	31,570,869	31,570,869	31,570,869
376520 - Ending Fund Balance	-	109,235,424	-	-	-	-
Total Requirements by Account	-	158,720,891	109,483,424	91,194,310	91,194,310	91,194,310



PORTLAND PUBLIC SCHOOLS

Fiscal Year 2014/15 Construction Bond Improvements



Fund 450 – GO Bonds by Major Project

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

Major Project	2014/15 Total
Faubion K8 Modernization	3,468,388
Franklin HS Modernization	9,366,386
Roosevelt HS Modernization	12,618,127
Improvement Project 2014	18,197,078
Improvement Project 2015	8,697,224
High School Master Planning	487,974
Swing Space Program Cost	6,788,264
SubTotal - Project Budget	59,623,441
Budgetary Contingency	31,570,869
Total Requirements	91,194,310

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

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

14/15 Budget Narrative

Faubion Pre-K8 Replacement: Complete schematic design phase through active public participation. Work collaboratively with Concordia University on capital fundraising. Develop appropriate real estate transaction documents for Board approval. Initiate and complete design development and construction documents as required based on fund-raising schedule.

Franklin High School Full Modernization: Complete design development and construction documents. Develop Guaranteed Maximum Price for Board approval. Mobilize contractor on-site and start construction activities.

Roosevelt High School Full Modernization: Complete design development and construction documents. Develop Guaranteed Maximum Price for Board approval. Mobilize contractor on-site and start construction activities.

Summer Improvement Projects 2014 (IP 14): Construct a variety of roof, incremental seismic, accessibility and science classroom upgrades at twelve (12) schools including Arleta K-8, Beach K-8, Boise Eliot Humboldt PK-8, Chief Joseph PK-5, Creston K-8, Grout K-5, Hosford Middle School, James John K-5, King PK-8, Lane Middle School, Woodlawn PK-8 and Vernon PK-8. Schools open on time in September 2014; Elevator towers are constructed summer 2014 with elevators to be subsequently installed on a non-interference basis with school activities.

Summer Improvement Projects 2015 (IP 15): Initiate and design a variety of roof, incremental seismic, accessibility and science classroom upgrades at selected schools for construction in summer 2015.

High School Master Planning: Develop partnerships and begin master planning next high schools identified for full modernization or replacement.

Swing Space: Design and construct improvements to Marshall High School to serve as the interim high school site for both Franklin (FYs 15/16 and 16/17) and Grant (FYs 17/18 and 18/19) High Schools while their existing sites are undergoing full modernization. Design and construct improvements to interim site for Faubion K-8, once identified. Work with Tri-Met on Youth Pass program and analyze various routing and transportation options.

Fund 480 – Recovery Fund

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

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
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Resources by Account

376510 - Beginning Fund Balance	2,196,299	1,593,030	-	-	-	-
415100 - Interest on Investments	-	-	50	-	-	-
419910 - Miscellaneous	913,785	683,138	100,000	-	-	-
Total Resources by Account	3,110,084	2,276,168	100,050	-	-	-

Requirements by Program

41500 - Bldg Acquis/Constr/Improv Svcs	1,517,054	2,276,168	100,050	-	-	-
71100 - Ending Fund Balance	1,593,030	-	-	-	-	-
Total Requirements by Program	3,110,084	2,276,168	100,050	-	-	-

Requirements by Account

512400 - Temporary Misc - Classified	1,340	-	-	-	-	-
Subtotal - Salaries	1,340	-	-	-	-	-
521000 - PERS	6	-	-	-	-	-
521310 - PERS UAL	160	-	-	-	-	-
522000 - Social Security - FICA	103	-	-	-	-	-
523100 - Workers' Compensation	9	-	-	-	-	-
523200 - Unemployment Compensation	7	-	-	-	-	-
524300 - Retiree Health Insurance	20	-	-	-	-	-
524530 - Early Retirement Benefits	9	-	-	-	-	-
Subtotal - Employee Benefits	312	-	-	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	396	52	-	-	-	-
Subtotal - Instructional Prof. & Technical Services	396	52	-	-	-	-
532100 - Cleaning Services	-	445	-	-	-	-
532200 - Repairs and Maintenance Svcs	1,072,017	-	-	-	-	-
532400 - Rentals	1,118	-	-	-	-	-
532500 - Electricity	-	300	-	-	-	-
Subtotal - Property Services	1,073,135	745	-	-	-	-
535300 - Postage	-	56	-	-	-	-
535500 - Printing and Binding	3,151	21	-	-	-	-
Subtotal - Communications	3,151	76	-	-	-	-
538300 - Architect and Engineering Svcs	272,235	91,831	-	-	-	-
538500 - Management Services	45,787	59,877	-	-	-	-
538960 - Professional Child Care Svcs	80	-	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	5,382	73,571	100,050	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	323,484	225,279	100,050	-	-	-
541000 - Consumable Supplies	78	1,205	-	-	-	-

Recovery Fund-Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
541600 - Interdepartmental Charges	1,156	115	-	-	-	-
546000 - Non-Consumable Supplies	20,932	2,941	-	-	-	-
547000 - Computer Software	1,905	892	-	-	-	-
Subtotal - Supplies and Materials	24,070	5,153	-	-	-	-
552000 - Building Acquisition/Improvmt	-	2,042,172	-	-	-	-
554100 - Initial and Addl Equipment	-	1,152	-	-	-	-
555010 - Computers	-	1,078	-	-	-	-
555090 - Misc Other Technology	-	462	-	-	-	-
Subtotal - Capital Outlay	-	2,044,864	-	-	-	-
564000 - Dues and Fees	4,151	-	-	-	-	-
565300 - Property Insurance Premiums	20,009	-	-	-	-	-
567100 - Permits	67,006	-	-	-	-	-
376520 - Ending Fund Balance	1,593,030	-	-	-	-	-
Total Requirements by Account	3,110,084	2,276,168	100,050	-	-	-

Fund 601 – Self Insurance Fund

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

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

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
Resources by Account						
376510 - Beginning Fund Balance	4,898,139	2,800,259	2,045,687	2,028,305	2,028,305	2,028,305
415100 - Interest on Investments	16,564	11,139	10,000	10,000	3,000	3,000
419600 - Recovery PY Expenditure	1,164,159	1,777	-	-	-	-
419700 - Services Provided Other Funds	3,628,047	1,907,557	2,926,205	3,493,061	3,493,061	3,513,527
419910 - Miscellaneous	64,676	-	-	-	-	-
Subtotal - Local Sources	4,873,446	1,920,473	2,936,205	3,503,061	3,496,061	3,516,527
431992 - Return To Work	195,833	78,075	195,833	195,833	195,833	195,833
Subtotal - State Sources	195,833	78,075	195,833	195,833	195,833	195,833
Total Resources by Account	9,967,418	4,798,807	5,177,725	5,727,199	5,720,199	5,740,665
Requirements by Program						
25250 - Financial Accounting Services	3,421	5,298	-	-	-	-
25281 - Service Area Direction	180,923	136,076	192,578	213,774	213,774	213,774
25282 - EAIP Worksite Modifications	30,427	23,129	41,800	41,974	41,974	41,974
25283 - Liability Claims	5,597	-	-	-	-	-
25284 - Property/Fire Loss	57,248	47,220	17,382	-	-	-
25285 - Worker's Compensation	2,479,796	2,541,396	2,625,965	3,171,451	3,164,451	3,184,917
Subtotal - Support Services	2,757,412	2,753,120	2,877,725	3,427,199	3,420,199	3,440,665
52100 - Fund Transfers	4,409,747.00	-	-	-	-	-
61100 - Operating Contingency	-	-	2,300,000	2,300,000	2,300,000	2,300,000
71100 - Ending Fund Balance	2,800,258.73	2,045,687	-	-	-	-
Total Requirements by Program	9,967,418	4,798,807	5,177,725	5,727,199	5,720,199	5,740,665

Self Insurance Fund - Requirements by Account

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
511210 - Classified - Represented	12,769	3,937	-	-	-	-
511220 - Non-Represented Staff	60,689	52,816	80,981	94,002	94,002	94,002
511420 - Directors/Program Admins	50,019	36,730	45,500	47,228	47,228	47,228
512100 - Substitutes - Licensed	3,609	1,346	524	524	524	524
512200 - Substitutes - Classified	2,185	1,892	759	759	759	759
513300 - Extended Hours	-	1,537	-	-	-	-
513400 - Overtime Pay	280	725	-	-	-	-
Subtotal - Salaries	129,552	98,983	127,764	142,513	142,513	142,513
521000 - PERS	646	500	3,143	3,321	3,321	3,321
521310 - PERS UAL	16,648	12,828	16,865	19,496	19,496	19,496
522000 - Social Security - FICA	9,506	7,276	9,774	10,902	10,902	10,902
523100 - Workers' Compensation	1,790	656	1,290	1,568	1,568	1,568
523200 - Unemployment Compensation	358	336	447	356	356	356
524100 - Group Health Insurance	25,137	17,054	28,827	30,808	30,808	30,808
524200 - Other Employer Paid Benefits	647	514	371	371	371	371
524300 - Retiree Health Insurance	1,891	1,704	2,274	2,423	2,423	2,423
524530 - Early Retirement Benefits	894	726	933	1,126	1,126	1,126
Subtotal - Employee Benefits	57,517	41,595	63,924	70,371	70,371	70,371
532200 - Repairs and Maintenance Svcs	-	2,485	-	-	-	-
Subtotal - Property Services	-	2,485	-	-	-	-
534100 - Travel, Local in District	168	170	258	258	258	258
534200 - Travel, Out of District	146	1,559	-	-	-	-
Subtotal - Travel	313	1,729	258	258	258	258
535100 - Telephone	580	401	632	632	632	632
535300 - Postage	6	-	-	-	-	-
535500 - Printing and Binding	-	8	-	-	-	-
Subtotal - Communications	586	409	632	632	632	632
538910 - Security Services	-	84	-	-	-	-
538940 - Professional Moving Services	-	400	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	200,875	226,523	230,255	237,163	237,163	237,163
Subtotal - Non-Instruct. Prof. & Tech. Services	200,875	227,007	230,255	237,163	237,163	237,163
541000 - Consumable Supplies	67	4,817	-	-	-	-
541600 - Interdepartmental Charges	-	-	1,000	1,000	1,000	1,000
546000 - Non-Consumable Supplies	23,138	52,836	52,382	35,000	35,000	35,000
Subtotal - Supplies and Materials	23,205	57,653	53,382	36,000	36,000	36,000
555010 - Computers	-	2,190	-	-	-	-
555020 - Printers	-	1,279	-	-	-	-
Subtotal - Capital Outlay	-	3,469	-	-	-	-
563000 - Fiscal Charges	3,421	5,298	-	-	-	-
564000 - Dues and Fees	33	-	-	-	-	-
565100 - Liability Insurance	54,668	75,962	-	-	-	-
565350 - Work Comp Insurance Premiums	-	-	92,581	101,839	101,839	101,839
565910 - Worker's Comp Claim Expense	2,132,421	2,133,586	2,186,642	2,712,467	2,705,467	2,725,933
565920 - Worker's Comp Assessment	145,602	104,944	122,287	125,956	125,956	125,956

Self Insurance Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2011/12	Actual 2012/13	Current 2013/14	Proposed 2014/15	Approved 2014/15	Adopted 2014/15
565930 - Deductible Insurance Loss	9,220	-	-	-	-	-
Subtotal - Other Accounts	2,345,365	2,319,790	2,401,510	2,940,262	2,933,262	2,953,728
571000 - Transfers to Other Funds	4,409,747	-	-	-	-	-
581000 - Operating Contingency	-	-	2,300,000	2,300,000	2,300,000	2,300,000
376520 - Ending Fund Balance	2,800,259	2,045,687	-	-	-	-
Total Requirements by Account	9,967,418	4,798,807	5,177,725	5,727,199	5,720,199	5,740,665

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Glossary of Terms and Acronyms

A

Abatement - A complete or partial cancellation of a levy.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ARRA (American Recovery and Reinvestment Act of 2009) - Federal legislation enacted in early 2009 with the goals of creating jobs and helping state and local governments prevent deep cuts in basic services, including K-12 education. Over the biennium, ARRA invested \$53.6 billion nationally to stabilize state and local education budgets, and an additional \$25 billion to support low income students and students with disabilities.

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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

<i>Account</i>	<i>Fund</i>	<i>Dept ID</i>	<i>Program</i>	<i>Class</i>	<i>Proj/Grant</i>
511100	101	2235	11211	18000	G0640
Certified Teacher	General Fund	Beaumont MS	Middle School Programs	Math	

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

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

Classified Employees - There are two categories of classified employees:

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

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

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

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

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

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

D

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

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

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

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

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

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

E

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

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

Education Options - See Alternative Education.

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

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

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

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

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

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

F

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

Federal Stimulus - See ARRA (American Recovery and Reinvestment Act) above.

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

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

Focus School - High poverty schools whose achievement ranked in the lowest 15% (approx.) of Title 1 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.

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

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

The State chart of accounts is as follows:

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

G

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

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

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

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

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

H

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

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

I

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

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

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

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

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

L

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

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

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

Limited Term Employee - Limited Term employees are those hired for short-duration or sporadic work during the school or fiscal year. No benefits are associated with these positions. They may work any number of hours per week, for a total of up to 60 working days per year in the same assignment.

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

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

M

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

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

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

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

N

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

O

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

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

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

P

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, signed into law on January 8th, 2002, there are new requirements for paraprofessionals working in Title I schools or programs funded by Title I. These requirements apply only to paraprofessionals who provide instructional support under the direction of teachers and must be met at the time of hire. The following job titles at PPS provide instructional aid and are thus required to meet the NCLB requirements:

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

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

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

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

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

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

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

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

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

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

Priority Schools - High poverty schools whose achievement ranked in the lowest 5% (approx.) of Title 1 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.

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

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

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

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

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

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

R

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

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

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

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

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

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

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

S

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

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

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

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

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	December Special Education Census
English Second Language	0.50	ELL, ADM student data submissions
Pregnant & Parenting	1.00	P&P, ADM Student data submissions
Poverty Factor	0.25	US Census Small Area Income Estimate (SAIPE) data
Foster Care/Neglected and Delinquent	0.25	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 41 entities employ more than 26,304 full time equivalent positions (FTE) and have budgets totaling over \$9.4 billion.

Title I - Title I, Part A provides federal dollars to supplement educational for low-income children who are most at risk of failing to meet the state's challenging content and performance standards. A Title I school is eligible to become a schoolwide program when the poverty level, (determined by free and reduced lunch counts, AFDC, census or Medicaid) is at or above 60%. A schoolwide program has more flexibility in the use of Title I funds and in the delivery of services than a Targeted Assistance Title I program that restricts support to Title I-eligible students. In a schoolwide program, the school works together to develop its curriculum and instruction to raise the achievement of all students.

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

U

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

W

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



Descriptions of Account Codes for Expenditures

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

510000 - Salaries

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

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

511100 Licensed Staff

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

511210 Classified - Represented

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

511220 Non-Represented Staff

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

511310 Administrators - Licensed

- SUPERINTENDENT
- CHIEF ACADEMIC OFFICER
- REGIONAL ADMINISTRATORS / DEPUTY SUPERINTENDENTS
- ADMINISTRATORS – LICENSED. Includes program and departmental directors.
- ASSISTANT DIRECTORS / SUPERVISORS / MANAGERS – LICENSED such as assistant directors, project/program directors, managers, and supervisors.
- PRINCIPALS and administrative or supervisory substitutes defined in the PAT agreement.
- VICE PRINCIPALS / ASSISTANT VICE PRINCIPALS / ASSISTANT PRINCIPALS

511320 Administrators - Non Licensed

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

511410 Managerial - Represented

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

511420 Directors / Program Administrators

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

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

512100 Substitutes - Licensed

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

512200 Substitute - Classified

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

512300 Temporary Misc - Licensed

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

512400 Temporary Misc - Classified

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

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

513100 Extended Responsibility (ER) - Licensed

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

513200 Extended Responsibility (ER) - Classified

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

513300 Extended Hours

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

513400 Overtime Pay

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

513510 Group Health Opt Out - Licensed Employees

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

513520 Group Health Opt Out - Non Licensed Employees

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

520000 - Associated Payroll Costs

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

521000 PERS

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

521310 PERS UAL

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

522000 Social Security - FICA

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

523100 Workers' Compensation

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

523200 Unemployment Compensation

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

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

524100 Group Health Insurance

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

524200 Other Employer Paid Benefits

- This includes amounts paid by the District to provide life insurance coverage for eligible employees.

524300 Retiree Health Insurance

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

524400 DCU Union Contract Items

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

524500 PAT Union Contract Items

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

524510 PAT Union Tuition Reimbursement

- This account is used with payments made to employees for tuition reimbursement.

524520 PAT Union Professional Improvement Funds

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

524530 Early Retirement Benefits

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

524600 PFSP District Inservices

- Inservice events for PFSP professional development and staff training.

530000 - Purchased Services

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

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

531100 Instructional Services

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

531200 Instructional Program Improvement Services

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

531300 Student Services

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

531800 Local Meetings / Non-Instructional Staff Development

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

531810 Non-Instructional Development - Professional Development Funds

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

531900 Other Instructional, Professional, and Technical Services

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

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

532100 Cleaning Services

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

532200 Repairs and Maintenance Services

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

532400 Rentals

- RENTAL OF LAND AND BUILDINGS. Rentals for both temporary and long-range use. Some examples are administrative offices, garages, warehouse space, auditorium facilities, parking lots, classroom space, and play-ground 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, toll charges, etc.

535300 Postage

- Postage stamps, postage machine rentals, etc.

535400 Advertising

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

535500 Printing and Binding

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

535910 Fax

- Fax rental/use charges.

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

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

537100 Tuition Payments to Other Districts In State**537300 Tuition Payments to Private Schools****537410 Tuition Fees for College Credit***Non-Instructional Professional and Technical Services***538100 Audit Services**

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

538200 Legal Services

- Services of outside legal counsel.

538300 Architect and Engineering Services

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

538400 Negotiation Services

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

538500 Management Services

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

538600 Data Processing Services

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

538800 Election Services

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

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

538910 Security Services

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

538920 Staff Services

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

538930 Secretarial / Clerical Services

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

538940 Professional Moving Services

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

538950 Professional Health Care Services

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

538960 Professional Child Care Services

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

538970 Graphic Arts Services

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

538980 Laundering Services

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

538990 Non-Instructional Personal / Professional Services

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

538992 Custodial Services Contract**538995 Meal Services**

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

540000 - Supplies & Materials

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

541000 Consumable Supplies

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

541100 Loss Prevention

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

541210 Bakery Products - NS only**541220 Dairy Products - NS only**

541230 Donated Commodities - NS only**541240 Fruits and Vegetables - NS only****541250 Meat - NS only****541260 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.

Consumable Supplies for Nutrition Services - Expenditures for food used in the school food service program. These accounts used only by Nutrition Services in Funds 202/203.

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

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

545210 Bakery Products - NS only**545220 Dairy Products - NS only****545240 Fruits and Vegetables - NS only****545250 Meat - NS only****545260 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 costing \$500 or more. Expenditures for computer hardware, related equipment, and other capital outlay for technology.

555020 Printers**555030 Software Capital Expense**

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

555090 Miscellaneous Other Technology

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

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

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

560000 - Other Accounts

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

561000 Redemption of Principal

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

562000 Interest

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

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

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

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

- Used only by the Accounting Department.

564000 Dues and Fees

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

564010 Dues and Fees - Professional Development Funds

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

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

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

565200 Fidelity Bond Premiums

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

565300 Property Insurance Premiums

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

565350 Workers' Compensation Insurance Premiums

- Premiums for insurance coverage against Workers' Compensation claims.

565400 Student Insurance Premiums

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

565500 Judgments and Settlements Against the District

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

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

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

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

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

565930 Deductible Insurance Loss

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

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

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

567200 Public Assessments

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

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

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

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

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

572000 Pass-Through

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

Other Uses of Funds

581000 Operating Contingency

581100 Payments of Refunded Dept

581000 Discounts on Issuance of Long-Term Debt

Descriptions of Program Codes

10000 - Instruction

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

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

- 1000A - Instructional Substitutes
- 1000B - Unassigned Teachers

11100 Elementary and K-8 School Instruction

- 11111 - Elementary Programs; Grades K-5
- 11112 - Elementary 1-5 Homeroom
- 11113 - Elementary Consolidated Budget; supplies, textbooks, extended hours, etc., in K-5 and K-8 schools
- 11119 - Kindergarten Homeroom
- 11131 - Elementary Extracurricular Activities; K-5 and K-8 schools

11200 Middle School Instruction

- 11211 - Middle School Program; Grades 6-8
- 11212 - Middle School Homeroom
- 11213 - Middle School Consolidated Budget; supplies, textbooks, extended hours, etc., in middle schools
- 11221 - Middle School Extracurricular Activities

Note: Effective 07/01/2011 ODE merged primary and intermediate instruction codes.

11300 High School Instruction

- 11311 - High School Program; Grades 9-12
- 11312 - High School Homeroom
- 11313 - High School Consolidated Budget; supplies, textbooks, extended hours, etc., in high schools
- 11321 - High School Extracurricular Activities
- 11322 - High School Athletic Activities

11400 Pre-Kindergarten Programs

- 11401 - Early Childhood Education Centers (ECEC); programs for pre-kindergarten pupils in select schools
- 11402 - Head Start; Federal program that provides services to low-income pre-kindergarten pupils and their families

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

12100 Programs for the Talented and Gifted

- 12100 - Talented and Gifted (TAG)

12200 Restrictive Programs for Students with Disabilities

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

- 12210 - Restrictive Programs
- 12211 - Functional Living Skills
- 12212 - Communication Behavior - Academic
- 12213 - Intensive Skills - Academic
- 12214 - Communication Behavior - Functional
- 12215 - SLC-ILC-Intensive Learning Center
- 12216 - Deaf/Hard of Hearing Classroom
- 12217 - Social Emotional - Behavior
- 12218 - Social Emotional - Intensive
- 12219 - Social Emotional - Fragile
- 12221 - SLC-Developmental Kindergarten

- 12230 - Life Skills/CTP
- 12241 - Intensive Skills - Functional
- 12251 - Direction Services
- 12253 - Out of District Programs
- 12261 - Home Instruction
- 12271 - Extended School Year
- 12282 - Behavior Intervention Classroom Diagnosis
- 12291 - Skilled Nursing Care Facilities
- 12292 - Assistive Technology Services
- 12293 - Other Individualized Instruction

12500 Less Restrictive Programs for Students with Disabilities

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

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

12600 Early Intervention

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

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

12700 Educationally Disadvantaged

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

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

12800 Alternative Education

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

- 12811 - Public Alternative Programs; programs provided by other public agencies
- 12821 - Community-Based Programs

- 12831 - Delayed Expulsion School Counseling Center (DESCC)
- 12832 - Classroom Alternative Education
- 12833 - Evening Programs
- 12835 - Indian Education
- 12870 - Targeted Transition
- 12872 - Transition Center
- 12880 - Charter Schools
- 12891 - Contract Programs
- 12892 - Alternative Education Instructional Support
- 12893 - CEIS (Coordinated Early Intervention Services)

12900 Designated Programs

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

- 12910 - English as a Second Language Programs
- 12911 - ESL/Bilingual in K-5, K-6 and K-8 schools
- 12912 - ESL/Bilingual in middle schools
- 12913 - ESL/Bilingual in high schools
- 12914 - Bilingual Assessment Services
- 12921 - Parent Education / Pregnancy Prevention
- 12922 - Teen Parenting Services
- 12930 - Migrant Education
- 12991 - Private School Instruction; provided by District staff in area private schools
- 12992 - Section 504 / Americans with Disabilities Act (ADA) Accommodation

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

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

Note: Effective 07/01/2013 ODE merged primary and intermediate summer school codes.

20000 - Support Services

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

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

21100 Attendance and Social Work Services

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

21200 Guidance Services

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

21300 Health Services

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

21400 Psychological Services

- 21400 - Psychological Services
- 21420 - Psychological Testing Services

21500 Speech Pathology and Audiology Services

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

21600 Other Student Treatment Services

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

21900 Student Support - Service Direction

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

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

22100 Improvement of Instruction Services

- 22110 - Improvement of Instruction Services Area Direction
- 22130 - Curriculum Development
- 22131 - Curriculum Development - K-5
- 22132 - Curriculum Development - 6-8
- 22133 - Curriculum Development - HS
- 22191 - Multicultural/Multiethnic Services
- 22192 - School Improvement Funds
- 22193 - School Improvement Plan (SIP) Development
- 22194 - Immersion Support & Administrative Services
- 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 Polytechnic High School's on-campus radio station)
- 22252 - KBPS Broadcasting
- 22253 - KBPS Program Information
- 22254 - KBPS Fundraising
- 22255 - KBPS Underwriting Grant Canvassing
- 22256 - KBPS Management and General Support
- 22257 - KBPS National Program Acquisition
- 22291 - Textbook Services
- 22292 - Classroom Technology Services
- 22293 - Curriculum Distribution

22300 Assessment and Testing

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

22400 Instructional Staff Development

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

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

23100 Board of Education Services

- 23100 - Board of Education Services

23200 Executive Administration Services

- 23210 - Office of Superintendent
- 23211 - Executive Administration
- 23212 - 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 - Worker's Compensation
- 25286 - Worksite Safety
- 25287 - Mandated Health Services
- 25291 - Enrollment Services
- 25292 - Family Support Centers

25400 Operation and Maintenance of Plant Services

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

25500 Student Transportation Services

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

25700 Internal Services

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

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

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

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

26300 Communication Services

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

26400 Staff Services

- 26410 - Staff Services Area Direction
- 26420 - Recruitment and Placement Services
- 26430 - Staff Accounting Services
- 26440 - HRA Benefits Program
- 26491 - Staff Services
- 26492 - Non-Instructional Staff Development
- 26493 - Staff Relations and Negotiations

26600 Technology Services

- 26610 - IT Service Area Direction
- 26620 - Systems Analysis Services
- 26631 - Student Information Systems
- 26632 - Business Information Systems
- 26634 - Web Information Systems
- 26635 - Programming Services
- 26641 - Operations Services
- 26642 - Data Control and Entry
- 26643 - Client Services
- 26691 - Central Telecommunications Services
- 26697 - Technical Training Services
- 26698 - Infrastructure Development
- 26699 - Systems Development

26700 Records Management Services

- 26700 - Records Management Services

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 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

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

33000 Community Services

- 33000 - Community Services

40000 - Facilities Acquisition and Construction

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

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

50000 - Other Uses

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

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

60000 - Contingencies

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

- 61100 - Operating Contingency

70000 - Unappropriated Ending Fund Balance

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

- 71100 - Ending Fund Balance

School Site Directory

The district operates 56 schools that have elementary or K-8 school programs, 10 middle schools, 9 secondary schools, and 5 alternative programs. The following pages are a school directory which lists the year the current school building was built, the address and phone number, the grade levels being served for each school, and information about special programs or opportunities at each school. While the construction date reflects the year of initial construction (or date of the oldest existing building on that campus), many schools have since undergone major additions and renovations.

Elementary / PreK-8 Schools

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

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

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

Arleta - Constructed 1929
5109 SE 66th 503-916-6330
K-8

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

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

Beach - Constructed 1928
1710 N Humboldt 503-916-6236
PK-8 (Dual Language / Spanish Immersion)

Boise-Eliot - Constructed 1926
620 N Fremont 503-916-6171
PK-8

Bridger - Constructed 1951
7910 SE Market 503-916-6336
K-8 (Spanish Immersion)

Bridlemile - Constructed 1956
4300 SW 47th Dr. 503-916-6292
K-5

Buckman - Constructed 1922
320 SE 16th 503-916-6230
K-5 (Arts Focus)

Capitol Hill - Constructed 1917
8401 SW 17th 503-916-6303
K-5

Chapman - Constructed 1923
1445 NW 26th 503-916-6295
K-5

César Chávez - Constructed 1927
5103 N Willis 503-916-5666
K-8

Chief Joseph / Ockley Green
Chief Joseph Campus - Const. 1949
Ockley Green Campus - Const. 1925
2409 N Saratoga 503-916-6255
6031 N Montana 503-916-5660
K-8

Beverly Cleary
Hollyrood Campus - Const. 1959
Fernwood Campus - Const. 1911
Rose City Park Campus - Const. 1921
3560 NE Hollyrood Ct. 503-916-6766
1915 NE 33rd 503-916-6480
2334 NE 57th 503-916-6482
K-8

Creative Science School
Constructed 1955
1231 SE 92nd 503-916-6431
K-8 (Science Focus)

Creston - Constructed 1946
4701 SE Bush 503-916-6340
K-8

Duniway - Constructed 1926
7700 SE Reed Col PI 503-916-6343
K-5

Faubion - Constructed 1950
3039 NE Rosa Parks 503-916-5686
PK-8

Forest Park - Constructed 1998
9935 NW Durret 503-916-5400
K-5

Glencoe - Constructed 1923
825 SE 51st 503-916-6207
K-5

Grout - Constructed 1927
3119 SE Holgate Blvd. 503-916-6209
K-5

Harrison Park - Constructed 1949
2225 SE 87th 503-916-5700
K-8

Hayhurst - Constructed 1954
5037 SW Iowa 503-916-6300
K-5

Irvington - Constructed 1932
1320 NE Brazee 503-916-6185
K-8

James John - Constructed 1929
7439 N Charleston 503-916-6266
K-5

Kelly - Constructed 1957
9030 SE Cooper 503-916-6350
K-5

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

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

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

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

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

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

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

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

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

Peninsula - Constructed 1952
8125 N Emerald 503-916-6275
K-8

Richmond - Constructed 1908
2276 SE 41st 503-916-6220
PK-5 (Japanese Immersion)

Rieke - Constructed 1959
1405 SW Vermont 503-916-5768
K-5

Rigler - Constructed 1931
5401 NE Prescott 503-916-6451
K-5

Rosa Parks - Constructed 2006
8960 N. Woolsey 503-916-6250
K-5

Roseway Heights - Const. 1923
7334 NE Siskiyou 503-916-5600
K-8

Sabin - Constructed 1927
4013 NE 18th 503-916-6181
PK-8 (ACCESS - TAG)

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

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

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

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

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

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

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

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

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

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

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

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

Middle Schools

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

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

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

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

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

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

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

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

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

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

Secondary / Alternative

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

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

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

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

Jefferson - Constructed 1909
5210 N Kerby 503-916-5180
9-12 (Middle College Program)

Lincoln - Constructed 1950
1600 SW Salmon 503-916-5200
9-12 (International Baccalaureate)

Madison - Constructed 1955
2735 NE 82nd 503-916-5220
9-12 (Health Services, Speech & Communications)

Roosevelt - Constructed 1921
6941 N Central 503-916-5260
9-12

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

ACCESS @ Rose City Park
Constructed 1921
2334 NE 57th 503-916-6482
1-8 (Alternative - TAG)

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

1) Alliance @ Meek Campus
Constructed 1954
4039 NE Alberta Ct. 503-916-5747
9-12 (Vocational/Prof/Technical)

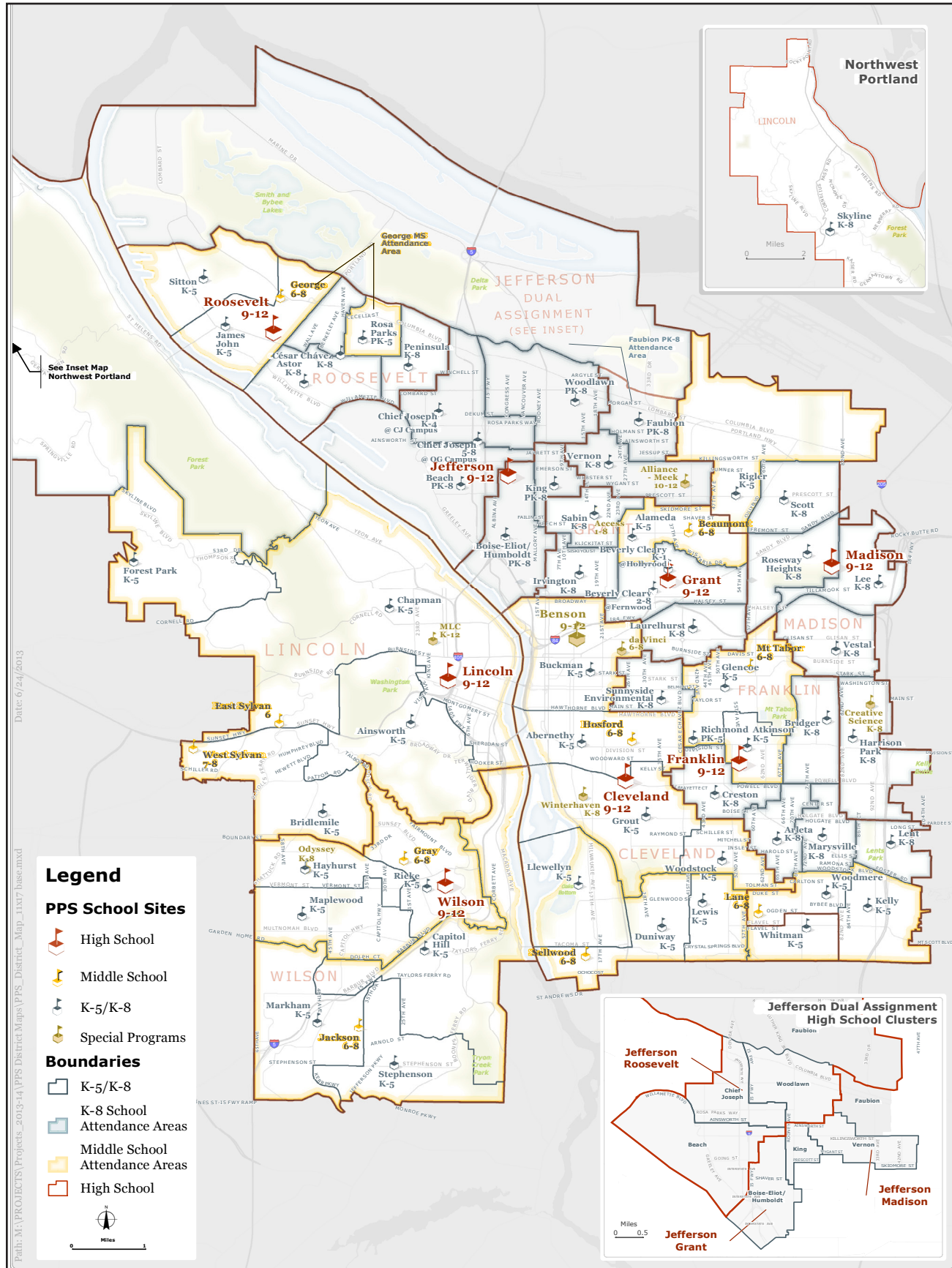
2) Alliance @ Benson Campus
546 NE 12th 503-916-6486
9-12

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

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

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

2013/14 School District Map



Date: 6/24/2013
 Path: M:\PROJECTS\Projects_2013-14\PPS District Maps\PPS_District_Map_11x7_base.mxd

Employee Salary Schedules

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511220	Confidential Executive Assistants	Confidential Executive Assistant Salary Schedule	195
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511320	Administrators - Non Licensed	Non-Represented Employee Salary Schedule	196
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**Amalgamated Transit Union (ATU)
Contract - Appendix A
Bus Driver - Hourly Rate Salary Schedule
(Effective 07/01/2013)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Bus Driver	\$13.94	\$14.76	\$15.58	\$16.40	-----	-----	-----	-----	-----
Five (5) Year Longevity	-----	-----	-----	-----	\$17.66	-----	-----	-----	-----
Ten-Year Longevity	-----	-----	-----	-----	-----	\$18.59	-----	-----	-----
Fifteen-Year Longevity	-----	-----	-----	-----	-----	-----	\$19.46	-----	-----
Twenty-Year Longevity	-----	-----	-----	-----	-----	-----	-----	\$20.43	-----
Twenty Five-Year Longevity	-----	-----	-----	-----	-----	-----	-----	-----	\$21.20

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 07/01/2013)**

Description	Hourly Rate
Warehouse Worker / Truck Driver (Base)	\$21.35
Leadman *	\$21.98
Foreman **	\$23.49
General Foreman ***	\$24.55
New Hire Warehouse Worker / Truck Driver ****	\$19.22

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

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

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

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

**District Council of Unions (DCU)
 Contract - Appendix B
 Bus Mechanic - Hourly Rate Salary Schedule
 (Effective 07/01/2013)**

Description	Hourly Wage
Shop Assistant	\$16.45
Bus Fueler	\$21.65
Serviceman	\$21.65
Mechanic	\$26.42
Lead Mechanic	\$27.21

**District Council of Unions (DCU)
 Contract - Appendix C
 Television Services - Hourly Rate Salary Schedule
 (Effective 07/01/2013)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5
Production Assistant	\$12.14	\$14.18	\$16.21	\$18.24	\$20.27
Producer	\$13.51	\$15.75	\$18.03	\$20.27	\$22.51
Master Control Operator	\$13.51	\$15.75	\$18.03	\$20.27	\$22.51
TV Technician	\$13.51	\$15.75	\$18.03	\$20.27	\$22.51
Production Manager	\$25.59	-----	-----	-----	-----
Assistant Engineer	\$25.59	-----	-----	-----	-----
Chief Engineer	\$28.25	-----	-----	-----	-----

District Council of Unions (DCU)
Contract - Appendix D: Maintenance Worker - Hourly Rate Salary Schedule
(Effective 07/01/2013)

Craft	Level	Hourly Wage
Brick Mason	Journeyman	\$26.40
	Leadman	\$27.18
	Asst. Foreman	\$28.12
	Foreman	\$29.04
Carpenter	Journeyman	\$25.87
	Leadman	\$26.65
	Asst. Foreman	\$27.56
	Foreman	\$28.47
Carpet / Linoleum Layer	Journeyman	\$21.08
	Leadman	\$21.70
	Asst. Foreman	\$22.44
	Foreman	\$23.19
Cement Mason	Journeyman	\$23.72
	Leadman	\$24.43
	Asst. Foreman	\$25.27
	Foreman	\$26.09
Electrician	Journeyman	\$31.48
	Leadman	\$32.42
	Asst. Foreman	\$33.52
	Foreman	\$34.61
Electronic Technician	Journeyman	\$28.33
	Leadman	\$29.18
	Asst. Foreman	\$30.16
	Foreman	\$31.15
Glazier	Journeyman	\$25.71
	Leadman	\$26.48
	Asst. Foreman	\$27.39
	Foreman	\$28.29
Groundskeeper	Journeyman	\$21.08
	Leadman	\$21.70
	Asst. Foreman	\$22.44
	Foreman	\$23.19
Hardware	Journeyman	\$25.87
	Leadman	\$26.65
	Asst. Foreman	\$27.56
	Foreman	\$28.47
Laborer / Rover	Journeyman	\$21.08
	Leadman	\$21.70
	Asst. Foreman	\$22.44
	Foreman	\$23.19

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

Craft	Level	Hourly Wage
Machinist	Journeyman	\$26.42
	Leadman	\$27.21
	Asst. Foreman	\$28.14
	Foreman	\$29.06
Machinist Helper		\$22.85
Mason Tender		\$21.08
Motor Winder		\$25.18
Musical Instrument Repair	Journeyman	\$28.33
	Leadman	\$29.18
	Asst. Foreman	\$30.16
	Foreman	\$31.15
Painter	Journeyman	\$21.08
	Leadman	\$21.70
	Asst. Foreman	\$22.44
	Foreman	\$23.19
Plasterer	Journeyman	\$23.80
	Leadman	\$24.52
	Asst. Foreman	\$25.35
	Foreman	\$26.19
Plumber	Journeyman	\$32.24
	Leadman	\$33.21
	Asst. Foreman	\$34.33
	Foreman	\$35.46
Plumber's Helper		\$21.08
Roofer	Journeyman	\$21.08
	Leadman	\$21.70
	Asst. Foreman	\$22.44
	Foreman	\$23.19
Sheet Metal	Journeyman	\$29.48
	Leadman	\$30.35
	Asst. Foreman	\$31.38
	Foreman	\$32.41
Steamfitter	Journeyman	\$32.24
	Leadman	\$33.21
	Asst. Foreman	\$34.33
	Foreman	\$35.46
Tile Setter	Journeyman	\$22.37
	Leadman	\$23.04
	Asst. Foreman	\$23.81
	Foreman	\$24.60

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

Level	Educational Credit							
	BA + 0	BA + 15	BA + 30	BA + 45	BA + 60 or MA + 0	BA + 75 or MA + 15	BA + 90 or MA + 30	BA + 105 or MA + 45
A	\$38,046	\$39,758	\$41,547	\$43,418	\$45,371	\$47,413	\$49,547	\$51,777
B	\$39,340	\$41,109	\$42,962	\$44,894	\$46,915	\$49,027	\$51,229	\$53,535
C	\$40,679	\$42,509	\$44,419	\$46,421	\$48,509	\$50,693	\$52,972	\$55,358
D	\$42,060	\$43,955	\$45,929	\$47,999	\$50,156	\$52,416	\$54,776	\$57,237
E	\$43,490	\$45,446	\$47,493	\$49,631	\$51,865	\$54,198	\$56,636	\$59,185
F	\$44,970	\$46,991	\$49,107	\$51,317	\$53,626	\$56,038	\$58,561	\$61,197
G	\$46,496	\$48,589	\$50,776	\$53,063	\$55,449	\$57,944	\$60,554	\$63,279
H	\$48,079	\$50,243	\$52,504	\$54,867	\$57,335	\$59,915	\$62,613	\$65,428
I	\$49,715	\$51,952	\$54,289	\$56,731	\$59,285	\$61,950	\$64,740	\$67,654
J	\$51,404	\$53,717	\$56,134	\$58,660	\$61,301	\$64,058	\$66,942	\$69,952
K	\$53,151	\$55,544	\$58,044	\$60,653	\$63,385	\$66,239	\$69,217	\$72,333
L	\$54,962	\$57,427	\$60,015	\$62,717	\$65,546	\$68,498	\$71,581	\$74,813
M	\$56,836	\$59,387	\$62,062	\$64,858	\$67,782	\$70,834	\$74,022	\$77,366

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

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

Note: "Level" is based on years of experience. "Educational Credit" is recognized for post baccalaureate coursework successfully completed at an accredited college or university after the teacher has finished his or her student teaching. Official transcripts, delivered to Human Resources in a sealed envelope from the colleges or universities where the coursework was completed, are required for the recognition of educational credit.

Portland Association of Teachers (PAT)**Contract - Appendix A****Counselor and K-8 / MS / HS Librarian (202 Day) Annual Rate Salary Schedule****(Effective 07/01/2014)**

Level	Educational Credit							
	BA + 0	BA + 15	BA + 30	BA + 45	BA + 60 or MA + 0	BA + 75 or MA + 15	BA + 90 or MA + 30	BA + 105 or MA + 45
A	\$40,028	\$41,829	\$43,711	\$45,680	\$47,734	\$49,882	\$52,128	\$54,474
B	\$41,389	\$43,250	\$45,199	\$47,232	\$49,358	\$51,580	\$53,897	\$56,323
C	\$42,797	\$44,723	\$46,732	\$48,838	\$51,036	\$53,333	\$55,731	\$58,241
D	\$44,251	\$46,244	\$48,322	\$50,499	\$52,769	\$55,146	\$57,628	\$60,218
E	\$45,755	\$47,813	\$49,966	\$52,216	\$54,567	\$57,020	\$59,586	\$62,267
F	\$47,313	\$49,439	\$51,664	\$53,989	\$56,419	\$58,956	\$61,611	\$64,385
G	\$48,918	\$51,120	\$53,420	\$55,826	\$58,337	\$60,961	\$63,708	\$66,575
H	\$50,583	\$52,860	\$55,238	\$57,724	\$60,321	\$63,036	\$65,874	\$68,835
I	\$52,304	\$54,658	\$57,116	\$59,686	\$62,372	\$65,177	\$68,112	\$71,177
J	\$54,082	\$56,514	\$59,057	\$61,715	\$64,493	\$67,395	\$70,429	\$73,595
K	\$55,919	\$58,436	\$61,067	\$63,812	\$66,687	\$69,689	\$72,822	\$76,101
L	\$57,824	\$60,418	\$63,141	\$65,984	\$68,960	\$72,065	\$75,309	\$78,710
M	\$59,796	\$62,480	\$65,295	\$68,236	\$71,312	\$74,523	\$77,877	\$81,395

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

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

Note: "Level" is based on years of experience. "Educational Credit" is recognized for post baccalaureate coursework successfully completed at an accredited college or university after the teacher has finished his or her student teaching. Official transcripts, delivered to Human Resources in a sealed envelope from the colleges or universities where the coursework was completed, are required for the recognition of educational credit.

Portland Association of Teachers (PAT)**Substitute Teacher Daily Rate Salary Schedule****(Effective 07/01/2013)**

Substitute Type	Daily Wage
Half Day *	\$90.38
Full Day	\$180.76
Extended Rate ** (Daily)	\$188.87

* Half Day is 3.75 hours or less; Full Day is more than 3.75 hours.

** Extended Rate paid after working 10 consecutive days in the same assignment.

**Portland Federation of School Professionals (PFSP)
 Contract - Appendix A
 Grade Placements for 12-Month (260 Day) and 10-Month (200 / 210 Day) Classified Salary
 (Effective 07/01/2013)**

GRADE C

Clerk III

GRADE D

Clerk II

Department Receptionist
 Secretary

Switchboard Operator

GRADE F

Administrative Secretary II
 Chief Switchboard Operator
 Clerk I
 School Secretary
 Senior Clerk III
 Senior Data Entry Operator

GRADE G

Administrative Secretary I
 Book Clerk
 Computer Operator
 High School Bookkeeper
 Library Assistant
 Orthopedic Equipment Technician
 Senior Clerk II
 Student Attendance Monitor
 Vice Principal's Secretary

GRADE H

Administrative Clerk
 Instructional Technology Assistant
 Library Assistant
 Project Assistant
 Special Ed Records Clerk

GRADE I

Admin Professional Library Clerk
 Dispatcher - School Police
 Library Clerk
 Senior Administrative Secretary III
 Senior Clerk I
 Transportation Route Scheduler

GRADE J

Chief Clerk II
 Finance Clerk II
 Human Resources Representative
 Principal's Secretary - Elem / K-8
 Principal's Secretary - Middle
 Security Technician
 Senior Administrative Secretary II
 Special Ed Records Manager

GRADE K

Chief Clerk I
 Electronic Publishing Technician
 Finance Clerk I
 Payroll Benefits Clerk
 Principal's Secretary - High School
 Principal's Secretary - Night School
 Region Director Secretary
 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

Portland Federation of School Professionals (PFSP)**Contract - Appendix B****12-Month (260 Day) and 10-Month (200 / 210 Day) Classified Employee - Hourly Rate Salary Schedule
(Effective 11/16/2013)**

Grade Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
C	\$12.89	\$13.46	\$14.04	\$14.65	\$15.24	\$15.80	\$16.39	\$16.99
D	\$13.46	\$14.04	\$14.63	\$15.24	\$15.80	\$16.39	\$16.99	\$17.56
F	\$14.56	\$15.24	\$15.80	\$16.39	\$16.99	\$17.56	\$18.16	\$18.73
G	\$15.24	\$15.80	\$16.39	\$16.99	\$17.56	\$18.16	\$18.73	\$19.32
H	\$15.80	\$16.39	\$16.99	\$17.56	\$18.16	\$18.73	\$19.32	\$19.91
I	\$16.39	\$16.99	\$17.56	\$18.16	\$18.73	\$19.32	\$19.91	\$20.49
J	\$16.99	\$17.56	\$18.16	\$18.73	\$19.32	\$19.91	\$20.49	\$21.10
K	\$17.56	\$18.16	\$18.73	\$19.32	\$19.91	\$20.49	\$21.10	\$21.67
L	\$16.76	\$17.62	\$18.54	\$19.58	\$20.54	\$21.68	\$22.70	\$23.89
M	\$20.15	\$20.75	\$21.38	\$22.02	\$22.68	\$23.36	\$24.06	\$24.78
N	\$25.06	\$26.30	\$27.31	\$28.51	\$29.76	\$31.08	\$32.44	\$33.88

Portland Federation of School Professionals (PFSP)**Contract - Appendix C****General Educational Assistant - Hourly Rate Salary Schedule
(Effective 07/01/2013)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
General Ed Assistant	\$12.06	\$12.67	\$13.26	\$13.87	\$14.46	\$15.09	\$15.67	\$16.27	\$16.88

Portland Federation of School Professionals (PFSP)**Contract - Appendix D****Special Education Paraeducator / Therapeutic Intervention Coach - Hourly Rate Salary Schedule
(Effective 07/01/2013)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Paraeducator	\$14.78	\$15.39	\$15.99	\$16.60	\$17.21	\$17.83	\$18.43	\$19.04	\$19.64
Therap. Coach	\$15.51	\$16.15	\$16.80	\$17.43	\$18.06	\$18.71	\$19.36	\$20.00	\$20.62

**Portland Federation of School Professionals (PFSP)
 Contract - Appendix E
 ESL/Bilingual Educational Assistant - Hourly Rate Salary Schedule
 (Effective 07/01/2013)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
ESL/Bilingual EA	\$12.81	\$13.38	\$14.00	\$14.60	\$15.24	\$15.82	\$16.42	\$17.02	\$17.65

**Portland Federation of School Professionals (PFSP)
 Contract - Appendix F
 Certified Nursing Assistant (CNA) & Licensed Practical Nurse (LPN) - Hourly Rate Salary Schedule
 (Effective 07/01/2013)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Spec Ed CNA & LPN	\$15.48	\$16.11	\$16.71	\$17.33	\$17.96	\$18.57	\$19.18	\$19.80	\$20.41

**Portland Federation of School Professionals (PFSP)
 Contract - Appendix G
 Licensed Physical Therapy Assistant (LPTA) &
 Certified Occupational Therapy Assistant (COTA) - Hourly Rate Salary Schedule
 (Effective 07/01/2013)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Spec Ed LPTA & COTA	\$20.33	\$21.04	\$21.72	\$22.38	\$23.08	\$23.74

**Portland Federation of School Professionals (PFSP)
 Contract - Appendix G1
 Assistive Technology Practitioner (Special Ed)
 (Effective 07/01/2013)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Assistive Technology Practitioner	\$22.41	\$23.05	\$23.74	\$24.44	\$25.18	\$25.91

Portland Federation of School Professionals (PFSP)
Contract - Appendix H
Sign Language Interpreter - Hourly Rate Salary Schedule
(Effective 07/01/2013)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
COC or AA	\$18.58	\$19.23	\$19.90	\$20.54	\$21.19	\$21.84
BA/BS	\$19.23	\$19.90	\$20.54	\$21.19	\$21.84	\$22.50
BA/BS or AA plus RID CT or RID CI	\$19.90	\$20.54	\$21.19	\$21.84	\$22.50	\$23.15
BA/BS or AA plus RID CT & RID CI	\$20.54	\$21.19	\$21.84	\$22.50	\$23.15	\$23.80

COC: Certificate of Completion (Interpreter Program)

AA: Associate's Degree (Interpreter Program)

BA/BS: Bachelor of Art/Science

RID CT: Registry of Interpreters for the Deaf - Certificate of Transliteration

RID CI: Registry of Interpreters for the Deaf - Certificate of Interpretation

Portland Federation of School Professionals (PFSP)
Contract - Appendix 1
Community Agent / Campus Monitor (190 Day) - Hourly Rate Salary Schedule
(Effective 07/01/2013)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Longevity
CA & CM	\$15.57	\$16.03	\$16.50	\$16.96	\$17.42	\$17.90	\$18.36	\$18.84	\$19.57
+ \$265 Annual *	\$15.75	\$16.20	\$16.68	\$17.13	\$17.60	\$18.07	\$18.54	\$19.01	\$19.75

* Employees who complete fifteen (15) hours off duty of related in-service training and provide documentation to Human Resources shall receive an additional Two Hundred Sixty-Five Dollars (\$265) above their annual salary.

Portland Federation of School Professionals (PFSP)
Contract - Appendix 2
Occupational and Physical Therapist - Annual Rate Salary Schedule
(Effective 07/01/2013)

Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
BA	44,295	45,802	47,361	48,971	50,634	53,491	54,560	56,963	59,477	62,099
MA	52,823	54,621	56,477	58,398	60,384	63,569	64,841	67,706	70,705	73,832

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

Description	Status	Step 1	Step 2	Step 3	Step 4	Step 5
Food Service Assistant	Non-Certified	\$10.84	\$11.16	\$11.38	\$11.60	\$11.81
	Certified	\$11.00	\$11.32	\$11.50	\$11.76	\$11.97
Elementary / K-8 / Middle School Lead / Summer Monitor	Non-Certified	\$14.34	\$14.77	\$15.06	\$15.35	\$15.63
	Certified	\$14.50	\$14.93	\$15.22	\$15.51	\$15.79
High School Lead / Central Kitchen Lead / Roving Lead	Non-Certified	\$15.72	\$16.19	\$16.50	\$16.82	\$17.13
	Certified	\$15.88	\$16.35	\$16.66	\$16.98	\$17.29
Substitute Worker	Sub	\$10.00	-----	-----	-----	-----

**Service Employees International Union (SEIU)
 Contract - Appendix B
 Custodian - Hourly Rate Salary Schedule
 (Effective 07/01/2013)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Custodian	\$12.92	\$13.25	\$13.61	\$13.96	\$14.32	\$14.68	\$15.06	\$15.45	\$15.84	\$16.25
Head Cust B	\$14.92	\$15.30	\$15.69	\$16.09	\$16.51	\$16.93	\$17.42	\$17.87	\$18.33	\$18.80
Head Cust C	\$16.43	\$16.86	\$17.29	\$17.73	\$18.19	\$18.65	\$19.13	\$19.62	\$20.12	\$20.64
Head Cust C Night	\$16.93	\$17.36	\$17.79	\$18.23	\$18.69	\$19.15	\$19.63	\$20.12	\$20.62	\$21.14
Head Cust D	\$18.08	\$18.55	\$19.02	\$19.51	\$20.01	\$20.52	\$21.05	\$21.59	\$22.14	\$22.71
Part Time	\$11.45	-----	-----	-----	-----	-----	-----	-----	-----	-----

Confidential Executive Assistants (260 Day)
Annual Rate Salary Schedule
(Effective 11/16/2013)

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

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

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

* Effective 07/01/2013

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

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

**Non-Represented Employee
Annual Rate Salary Schedule
(Effective 07/01/2013)**

Description	Grade	Work Days	Step1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	
Specialist	A	260	\$34,502	\$36,296	\$38,183	\$40,340	\$42,306	\$44,649	\$46,766	\$49,198	\$50,182	
		225	\$29,743	\$31,289	\$32,916	\$34,775	\$36,471	\$38,491	\$40,316	\$42,412	\$43,260	
		210	\$27,760	\$29,203	\$30,722	\$32,457	\$34,039	\$35,925	\$37,628	\$39,585	\$40,377	
		200	\$26,438	\$27,813	\$29,259	\$30,912	\$32,419	\$34,214	\$35,836	\$37,700	\$38,454	
		195	\$25,777	\$27,117	\$28,527	\$30,139	\$31,608	\$33,359	\$34,940	\$36,757	\$37,492	
		190	\$25,116	\$26,422	\$27,796	\$29,366	\$30,798	\$32,503	\$34,044	\$35,815	\$36,531	
Senior Specialist	B	260	\$41,850	\$43,859	\$46,196	\$48,170	\$50,482	\$53,012	\$55,445	\$58,106	\$59,268	
		225	\$36,078	\$37,809	\$39,825	\$41,526	\$43,519	\$45,700	\$47,797	\$50,091	\$51,093	
		210	\$33,673	\$35,289	\$37,170	\$38,758	\$40,618	\$42,653	\$44,611	\$46,752	\$47,687	
		200	\$32,069	\$33,608	\$35,400	\$36,912	\$38,684	\$40,622	\$42,487	\$44,525	\$45,416	
		195	\$31,267	\$32,768	\$34,515	\$35,989	\$37,716	\$39,607	\$41,424	\$43,412	\$44,280	
		190	\$30,466	\$31,928	\$33,630	\$35,067	\$36,749	\$38,591	\$40,362	\$42,299	\$43,145	
Analyst	C	260	\$51,604	\$54,160	\$56,245	\$58,719	\$61,303	\$64,000	\$66,816	\$69,756	\$71,151	
Coordinator		225	\$44,486	\$46,690	\$48,487	\$50,620	\$52,847	\$55,173	\$57,600	\$60,134	\$61,337	
		210	\$41,520	\$43,577	\$45,254	\$47,246	\$49,324	\$51,494	\$53,760	\$56,125	\$57,248	
		200	\$39,543	\$41,502	\$43,099	\$44,996	\$46,975	\$49,042	\$51,200	\$53,453	\$54,522	
		195	\$38,555	\$40,464	\$42,022	\$43,871	\$45,801	\$47,816	\$49,920	\$52,116	\$53,158	
		190	\$37,566	\$39,427	\$40,944	\$42,746	\$44,627	\$46,590	\$48,640	\$50,780	\$51,796	
Functional Lead	D	260	\$60,680	\$63,228	\$65,883	\$68,843	\$71,534	\$74,539	\$77,669	\$80,931	\$82,550	
Senior Analyst		225	\$52,310	\$54,507	\$56,796	\$59,347	\$61,667	\$64,258	\$66,956	\$69,768	\$71,163	
Manager		210	\$48,823	\$50,873	\$53,009	\$55,391	\$57,556	\$59,974	\$62,492	\$65,117	\$66,419	
Program Manager		200	\$46,498	\$48,450	\$50,485	\$52,753	\$54,815	\$57,118	\$59,517	\$62,016	\$63,256	
		195	\$45,335	\$47,239	\$49,223	\$51,434	\$53,445	\$55,690	\$58,029	\$60,466	\$61,675	
		190	\$44,173	\$46,028	\$47,961	\$50,116	\$52,075	\$54,262	\$56,541	\$58,915	\$60,093	
Senior Manager	E	260	\$70,805	\$73,496	\$76,289	\$79,188	\$82,197	\$85,320	\$88,562	\$91,928	\$93,767	
Sr Program Mgr		225	\$61,039	\$63,358	\$65,766	\$68,266	\$70,860	\$73,552	\$76,347	\$79,248	\$80,833	
PeopleSoft Dev	EIT	260	\$74,231	\$77,015	\$79,902	\$82,899	\$86,007	\$89,232	\$92,579	\$94,431	-----	
Assistant Director	F	260	\$81,366	\$84,459	\$87,668	\$90,999	\$94,457	\$98,047	\$101,774	\$105,639	\$109,653	
Program Director		225	\$70,143	\$72,809	\$75,576	\$78,448	\$81,428	\$84,523	\$87,736	\$91,068	\$94,528	
		210	\$65,467	\$67,955	\$70,538	\$73,218	\$76,000	\$78,888	\$81,887	\$84,997	\$88,226	
Director	G	260	\$95,000	Approved Pay Range								\$117,300
Regional Admin	G1	260	\$100,000	Approved Pay Range								\$127,500
Executive Director	H	260	\$112,500	Approved Pay Range								\$142,800
CFO / COO				Approved Pay Range								
CAO	I	260	\$115,000	Approved Pay Range								\$153,000

Five-Year Salary History by Employee Group

Portland Consumer Price Index	3.1%	2.1%	2.8%	N/A	N/A
Employee Group	2010/11	2011/12	2012/13	2013/14	2014/15
ATU Bus Drivers	2% COLA Step Increase	No COLA Step Increase	No COLA Step Increase New Longevity Step 25+ yrs	2.5% COLA for Steps 5-9 Step Increase	1.5% COLA Step Increase
DCU Maintenance workers, bus mechanics, warehousemen, truck drivers, television services	2% COLA No Step	No COLA No Step	No COLA No Step	1.5% COLA No Step	1.5% COLA No Step
PAT Teachers, counselors, media specialists, school psychologists	2.0% COLA Step Increase	No COLA Step Increase	No COLA Step Increase for 1/2 Year Top Step Added to Salary Schedule	2.3% COLA Step Increase	2.3% COLA Step Increase
PFSP Secretaries, clerical, paraeducators, educa- tional assistants	2% COLA Step Increase	No COLA No Step	No COLA No Step	1% COLA eff 7/13 Step Increase eff 10/13	1.5% COLA Step Increase
SEIU Nutrition Services	2% COLA No Step	No COLA No Step	No COLA No Step	1.5% COLA eff. 7/13 1.0% COLA eff. 1/14 No Step	3% COLA No Step
SEIU Custodians	Part-Time: 2% COLA No Step Full-Time: No COLA Step Increase	No COLA No Step	No COLA No Step	Part-Time: 2% COLA No Step Full-Time: No COLA Step Increase eff. 7/13, 2nd step and \$850 to Top- Step Stipend eff. 4/14	1.5% COLA Step Increase
Superintendent & Executive Committee	No COLA No Step	No COLA No Step	No COLA No Step 10 Furlough Days	2% COLA No Step	2.3% COLA No Step
Building and Program Administrators Licensed Administra- tors	2% COLA No Step	No COLA No Step	No COLA No Step 3 Furlough Days	Adjustment to market in two phases, variable by position.	Second phase of adjustment to market, variable by position.
Other Directors Non-Licensed Admin- istrators	2% COLA No Step	No COLA No Step	No COLA No Step 6-10 Furlough Days	No COLA Step Increase	No COLA Step Increase
Other Non- Represented Specialists, Analysts, Managers	2% COLA No Step	No COLA No Step	No COLA No Step 6-10 Furlough Days	No COLA Step Increase	No COLA Step Increase

COLA=Cost of Living Adjustment

Resolution to Approve the FY 2014/15 Budget and Imposition of Property Taxes

RESOLUTION No. 4918

Budget Committee Approval of the FY 2014/15 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 March 31, 2014, the Budget Committee received the Superintendent's budget message and Proposed Budget document for fiscal year 2014/15.
- C. On April 21 and April 28, 2014, 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, 2014.
- F. The Board of Education (Board) appointed a Citizen Budget Review Committee (CBRC) to review the Proposed Budget and current year expenditures of the existing Local Option Levy. The CBRC acts in an advisory capacity to the Board.
- G. On May 12, 2014, the Budget Committee received testimony and a report on the current year Local Option Levy expenditures and testimony and budget recommendations from the CBRC.
- H. Oregon Local Budget Law, ORS 294.428 requires that each legal jurisdiction's Budget Committee approve a budget and specify the ad valorem property tax amount or rate for all funds.
- I. It is noted that \$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.

RESOLUTION

1. The Budget Committee commends the superintendent for developing a budget that is responsive to the priorities and program improvements affirmed by the board during the following discussions:
 - September 16, 2013 on expansion of dual language immersion
 - December 2, 2013 on budget priorities
 - January 21, 2014 on amendment to the 2013-14 budget and how those changes might be sustained in the year to come; also the discussion of the 2014-15 forecast on that date
 - February 12, 2014 on college and career readiness
 - March 3, 2014 on school staffing
 - March 10, 2014 on early learning and athletics

2. The Budget Committee acknowledges the increase in funding available to PPS for 2014-15 as a result of increased appropriation by the state legislature and continued increases in the local revenues from PPS local option levy. The Committee appreciates that this allows PPS to start to rebuild the programs its students need and deserve and notes that funding is still far from adequate. The Committee notes, for example, that the state is still more than 20% from meeting the required funding level defined by its Quality Education Commission.
3. The Budget Committee commends the superintendent for proposing a budget that allocates the majority of the increased funding to teachers and instructional time for students. The Committee supports the fact that this reflects the recently agreed memorandum of understanding with the Portland Association of Teachers and includes a significant increase in the number of teachers in PPS schools and an increase in instructional time through extended the school year by two days for all students.
4. The Budget Committee acknowledges the work of the high school action team, the diploma and college/career taskforce, the pathway advisory committees and industry partners and thanks them for their work. The Committee commends the superintendent for proposing a budget that builds upon the work of these teams and that:
 - Funds the development of an early response system
 - Reflects the board’s priority of increasing career technical education through expansion of learning opportunities at high schools, increasing resources to support new and existing classes, and a modest increase in central staffing support for programs
 - Sustains and expands support for acceleration strategies like the advanced scholars program at Franklin high school.
5. The Budget Committee supports the use of one-time funds to make strategic investment in needed resources such as technology for students, curriculum materials, and capital improvements for an early learners center at Clarendon.
6. The Budget Committee approves the budget as summarized in Attachment “A”.
7. The Budget Committee approves the budget for the fiscal year 2014/15 in the total amount of \$878,792,431
8. 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 \$47,906,755 for exempt bonds.

And that these taxes are hereby imposed and categorized for tax year 2014/15 upon the assessed value of all taxable property within the district.

Taxes are hereby imposed and categorized as for tax year 2014/15 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		\$47,906,755

9. 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).

N. Sullivan / D. Wynde

ATTACHMENT "A" TO RESOLUTION No. 4918
2014/15 Approved Budget

Schedule of Appropriations and Other Balances

Fund	Instruction	Support Services	Enterprise & Community Services	Facilities Acquisition & Construction	Debt Service	Transfers Out	Contingency	Ending Fund Balance	Fund Total
Fund 101	304,324,430	200,107,818	1,765,169	-	-	6,924,043	21,123,059	-	534,244,519
Fund 201	8,818,532	-	-	-	-	-	-	3,260,830	12,079,362
Fund 202	-	-	18,424,839	-	-	-	-	2,803,327	21,228,166
Fund 205	42,041,859	22,091,665	2,221,246	-	-	-	-	-	66,354,770
Fund 225	-	-	-	-	-	-	-	15,882,500	15,882,500
Fund 299	14,858,085	1,755,958	64,102	173,624	-	-	-	-	16,851,769
Fund 307	-	-	-	-	2,871,199	-	-	-	2,871,199
Fund 308	-	-	-	-	39,799,326	-	-	-	39,799,326
Fund 309	-	-	-	-	76,285	-	-	-	76,285
Fund 320	-	-	-	-	1,303,621	-	-	-	1,303,621
Fund 350	-	-	-	-	45,033,350	-	-	-	45,033,350
Fund 404	-	-	-	13,743,029	-	-	-	-	13,743,029
Fund 407	-	3,460,657	-	-	-	-	180,814	-	3,641,471
Fund 420	-	-	-	200,000	-	-	-	-	200,000
Fund 435	-	-	-	1,598,553	-	-	-	-	1,598,553
Fund 438	-	4,400	-	4,488,020	-	-	-	-	4,492,420
Fund 445	-	-	-	2,477,582	-	-	-	-	2,477,582
Fund 450	-	435,600	-	59,187,841	-	-	31,570,869	-	91,194,310
Fund 601	-	3,420,199	-	-	-	-	2,300,000	-	5,720,199
Total	\$370,042,906	\$231,276,297	\$22,475,356	\$81,868,649	\$89,083,781	\$6,924,043	\$55,174,742	\$21,946,657	\$878,792,431

Resolution to Adopt the FY 2014/15 Budget and Imposition of Property Taxes**RESOLUTION No. 4934****Impose Taxes and Adoption of the FY 2014/15 Budget for School District No. 1J,
Multnomah County, Oregon****RECITALS**

- A. Oregon Local Budget Law, ORS 294.428, requires each legal jurisdiction's Budget Committee approve a budget and specify ad valorem property tax rate for all funds.
- B. The Board of Education ("Board") appointed a Citizen Budget Review Committee ("CBRC") to review the Proposed Budget and current year expenditures of the existing Local Option Levy. The CBRC acts in an advisory capacity to the Board.
- C. On May 12, 2014, the Budget Committee received testimony and a report on the current year Local Option Levy expenditures, and testimony and budget recommendations from the CBRC.
- D. On May 19, 2014, by way of Resolution No. 4918, and under the provisions of Oregon Local Budget Law (ORS Ch. 294), the Budget Committee for School District No. 1J, Multnomah County, Oregon ("District"), approved the FY 2014/15 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. 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 23, 2014.
- G. ORS 457.010(4)(a)(D) provides the opportunity for a school district to exclude from urban renewal divide-the-taxes that amount with a statutory rate limit on July 1, 2003, that is greater than \$4.50 per \$1,000 of assessed value, to the extent that the rate limit was increased under section 11 (5)(d), Article XI of the Oregon Constitution and, property tax revenue from said increase is excluded from local revenues, as that term is used in ORS Chapter 327, and provided that the school district notifies the county assessor of the rate to be excluded for the current fiscal year not later than July 15.
- H. Portland Public Schools has a statutory rate limit that in is in excess of the \$4.50 limitation that includes an increase under section 11 (5) (d), Article XI of the Oregon Constitution.

RESOLUTION

1. The District's Board of Education hereby adopts the budget for the fiscal year 2014/15, as summarized in Attachment "A", in the total amount of \$880,120,133.
2. The Board appropriates for the fiscal year beginning July 1, 2014, the amounts summarized by program in Attachment A to this resolution and as detailed in the budget book, Adopted Budget, for the fiscal year 2014/15, 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 \$47,906,755 for exempt bonds.

And that these taxes are hereby imposed and categorized for tax year 2014/15 upon the assessed value of all taxable property within the district.

4. Taxes are hereby imposed and categorized as for tax year 2014/15 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		\$47,906,755

5. The Board further resolves that \$0.5038 per \$1,000 of taxable assessed value of the permanent rate tax levy noted above is excluded from division of tax calculations, as the Permanent Rate Tax Levy attributable to the increase provided in section 11 (5)(d), Article XI of the Oregon Constitution (such increase is a result of the expired Gap Tax Levy). The District will notify the county assessors that for the 2014/15 fiscal year \$0.5038 of the District's permanent tax rate levy is to be excluded from urban division of tax calculations under the provisions of ORS 457.010(4)(a)(D).

D. Wynde / S. Bottomley

ATTACHMENT "A" TO RESOLUTION No. 4934

FY 2014/15 Adopted Budget

Schedule of Appropriations

Fund	Instruction	Support Services	Enterprise & Community Services	Facilities Acquisition & Construction	Debt Service	Transfers Out	Contingency	Ending Fund Balance	Fund Total
Fund 101	304,391,929	200,679,551	1,815,169	-	-	6,834,433	21,151,209	-	534,872,291
Fund 201	8,818,532	-	-	-	-	-	-	3,260,830	12,079,362
Fund 202	-	-	18,262,380	-	-	-	-	1,291,837	19,554,217
Fund 205	42,924,447	23,156,015	2,221,281	-	-	-	-	-	68,301,743
Fund 225	-	-	-	-	-	-	-	16,002,500	16,002,500
Fund 299	14,858,085	1,755,958	64,102	173,624	-	-	-	-	16,851,769
Fund 307	-	-	-	-	2,707,874	-	-	-	2,707,874
Fund 308	-	-	-	-	39,799,326	-	-	-	39,799,326
Fund 320	-	-	-	-	1,303,621	-	-	-	1,303,621
Fund 350	-	-	-	-	45,033,350	-	-	-	45,033,350
Fund 404	-	-	-	13,743,029	-	-	-	-	13,743,029
Fund 407	-	3,829,848	-	-	-	-	187,673	-	4,017,521
Fund 420	-	-	-	200,000	-	-	-	-	200,000
Fund 435	-	-	-	1,598,553	-	-	-	-	1,598,553
Fund 438	-	4,400	-	4,638,020	-	-	-	-	4,642,420
Fund 445	-	-	-	2,477,582	-	-	-	-	2,477,582
Fund 450	-	435,600	-	59,187,841	-	-	31,570,869	-	91,194,310
Fund 601	-	3,440,665	-	-	-	-	2,300,000	-	5,740,665
Total	\$370,992,993	\$233,302,037	\$22,362,932	\$82,018,649	\$88,844,171	\$6,834,433	\$55,209,751	\$20,555,167	\$880,120,133

Notice of Budget Committee Meeting

OREGONIAN MEDIA GROUP

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

Affidavit of Publication

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

4/11/2014, 4/16/2014

K Pledger

Principal Clerk of the Publisher

Subscribed and sworn to before me this date: 17th day of April, 20 14.

Christine D. Cassel

Notary Public for Oregon

My commission expires 27th day of May, 20 16.

Ad Order Number: 0003587414

NOTICE OF BUDGET COMMITTEE MEETING

The Board of Directors, acting in their capacity as the Budget Committee of Portland Public School District 1J, Multnomah County, Oregon, will hold public meetings to receive public testimony on the Superintendent's Proposed Budget for the fiscal year July 1, 2014 to June 30, 2015 on the following dates: Monday, April 21st - 6:00 PM at Blanchard Education Service Center (BESC), 501 North Dixon Street Monday, April 28th - 6:30 PM at Cesar Chavez School, 5103 N Willis Blvd. In addition, separate meetings of the Budget Committee will occur on the dates below, if needed. These meetings will be held at 6:00 PM at the BESC, 501 North Dixon Street, Portland, Oregon. No public comment on the budget will be heard at these meetings:

Wednesday, April 16th Monday, May 5th Monday, May 12th Monday, May 19th

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



Notice of TSCC Hearing

OREGONIAN MEDIA GROUP

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

Affidavit of Publication

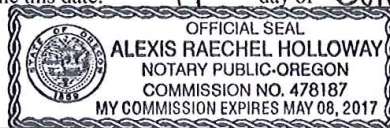
I, Gerald Brickel, being first duly sworn depose and say that I am the Principal Clerk Of The Publisher of The Oregonian, a newspaper of general circulation, published at Portland, in Multnomah County, Oregon; that I know from my personal knowledge that the advertisement, a printed copy of which is hereto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

6/18/2014

Gerald Brickel

Principal Clerk of the Publisher

Subscribed and sworn to before me this date: 19 day of June, 2014.



Alexis Holloway

Notary Public for Oregon

My commission expires _____ day of _____, 20_____.

Ad Order Number: 0003610260

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, 2014 through June 30, 2015. The hearing will be held in the Board Auditorium at the Blanchard Education Service Center (BESC), 501 N. Dixon Street, Portland, Oregon, on the 23rd day of June at 5:00 PM. The purpose of the hearing is to discuss the budget with interested persons. A copy of the budget may be inspected or obtained from the Budget Office at the BESC during business hours of 8:00 AM through 5:00 PM, Monday-Friday. The budget is also on the District's website: http://www.pps.k12.or.us/departments/budget/1116.htm			
Summary of Budget Requirements as Approved			
General Fund	101		\$534,244,519
Special Reserve Fund	201,202,205,225,299		132,396,567
Debt Service Fund	307,308,309,320,350		89,083,781
Capital Project Fund	404,407,420,435,438,445,450		117,347,365
Internal Service Fund	601		5,720,199
All Funds			\$878,792,431
Ad Valorem Tax	2013/14	2014/15	Change
	Tax Rate per \$1,000 Assessed Value		
Permanent Tax Rate	\$5.2781	\$5.2781	\$0.000
Local Option Levy	\$1.9900	\$1.9900	\$0.000
	Tax Amount Excluded from Limitation		
Bonded Debt Levy	\$46,007,694	\$47,906,755	\$1,899,061

Form ED-50 Notice of Property Tax and Certification of Intent to Impose a Tax

**Notice of Property Tax and Certification of Intent to Impose a Tax
on Property for Education Districts**

**FORM ED-50
2014-2015**

To assessor of Multnomah County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

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

<u>501 North Dixon Street</u>	<u>Portland</u>	<u>OR</u>	<u>97227</u>	<u>June 23, 2014</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date Submitted</small>
<u>Sara Bottomley</u>	<u>Assistant Budget Director</u>	<u>(503) 916-3364</u>	<u>sbottoml@pps.net</u>	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-mail</small>	

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	\$5.2781
2.	Local option operating tax	2	\$1.9900
3.	Local option capital project tax	3	
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.	
4b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.	\$47,906,755
4c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.	\$47,906,755

**Excluded from
Measure 5 Limits
Amount of Levy**

PART II: RATE LIMIT CERTIFICATION

5.	Permanent rate limit in dollars and cents per \$1,000	5	\$5.2781
6.	Election date when your new district received voter approval for your permanent rate limit	6	
7.	Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three 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	May 17, 2011	2011/12	2015/16	\$1.99000

150-504-075-6 (Rev. 12-13)

File with your assessor no later than JULY 15, unless granted an extension in writing.

2014/15 Budget Preparation

Department of Finance

Ryan Dutcher, Interim Chief Financial Officer
David Wynde, Deputy CFO and Budget Director

Budget Office

Sara Bottomley, Assistant Budget Director
Kate Brown, Senior Analyst
Hilary Jones, Senior Analyst
Shelly McMullen, Analyst
Jason Roepel, Senior Analyst
David Stone, Senior Specialist
Angel Almendarez, Analyst

Data and Policy Analysis

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

Document Publishing

Portland Public Schools Publication Technologies

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