

Annual Budget

For the fiscal year 20 1/12 School District No. 1J, Multnomah County, O gon



Cover Illustration:

"A Starry Night Skiing" by Jacqueline LaRoche Meriwether Lewis Elementary School

Lynne Leake, Teacher Tim Lauer, Administrator

Statement by the artist:

I was skiing with my family at Meadows. I was going up the Magic Carpet and looked out the window and saw the Starry Night. WOW! I thought... This is an amazing sky.

Portland Public Schools Nondiscrimination Statement



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

Board of Education Policy 1.80.020-P

Table of Contents

Budget Document User's Guide	iii
Introduction	
Superintendent's Message	3
Superintendent's Addendum	
Total District Resources and Requirements (by Fund Type)	11
Finance, Audit, and Operations Committee Report to the Board	13
Citizen Budget Review Committee - Budget Report of the 2011/12 Budget	
Citizen Budget Review Committee - Local Option Review of the 2010/11 Budget	19
District Overview	
District Overview	23
District Organization Chart	24
Board of Education	
Employees	26

Budget Document User's Guide

This budget document contains the complete fiscal year 2011/12 budget for the Portland Public Schools. Included are the budgets for the District's General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Internal Service Funds. The budget document is divided into sections that are intended to facilitate navigation, improve readability and enhance understanding of the District.

Volume I

The **Budget Message** is the Superintendent's letter of transmittal that focuses on the programs and policies implemented through the budget.

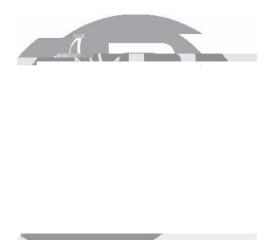
This *District Overview* contains a profile of the District, a summary of the current strategic plan and District educational milestones, and a District organization chart. This section also contains information regarding the financial environment in which the District operates, the structure of the budget, the budget development calendar, and a description of the budget development process. You will also find a summary of debt obligations here.

The Staffing Overview section presents a discussion on school stafntains og383ob-dPt



Table of Contents

Superintendent's Message	3
Superintendent's Addendum	9
esTota2 (Dc)6422(te)344s and R)9218.2()-14quiremend6B0 (by Fi1(nd T)84(y)-6(p2()-98.2TJ5()dumt)-6(





Portland Public Schools

501 North Dixon Street / Portland, Oregon 97227-1804 Mailing Address: P. O. Box 3107 / Portland, Oregon 97208-3107 Telephone: (503) 916-3200 / FAX: (503) 916-3110

Carole Smith, Superintendent



April 25, 2011

To The Portland Public Schools Board of Education:

As I present this budget to you and to our broader community today, we have two courses before us:

If voters approve the expanded local option levy on the May election ballot Portland Public Schools could still offer the defined core program for all students at all levels — even as class sizes in many schools and grades may increase. Even with the additional funding, the budget makes significant, targeted reductions to services and staff based on ruthless prioritizing and shared concessions by all employees.

If voters turn down the levy, the budget presents a plan for \$19 million in additional reductions. It would eliminate more than 200 further positions in the schools. This would mean a 10 percent to 13 percent reduction in school staffing. Class sizes would increase; electives and enrichment classes would be reduced or eliminated altogether in many schools. Portland Public Schools could no longer offer the programs and support that students now receive.

We will not know until after the May 17 election which course voters will decide. The base budget I propose to the Portland School Board tonight includes the renewed local option funding, but I also propose a "B" budget, including greater reductions, if the levy is not passed.

State budget cuts mean reductions for PPS schools

We have known for a long time that next year will be tough for our schools — because of anticipated state budget cuts and with federal money drying up.

Only six years ago, 45 percent of the state's General Fund went to K-12 education. This year, the Oregon Legislature passed a \$5.7 billion state budget for schools. That's 39 percent of the state budget. With ever greater demand from the expanding prison system and for human services needs in this wretched economy, legislators' priorities have shifted: Our schools are paying the price.

The State School Fund for 2011-13 will be \$1 billion short of the amount legislative analysts say would maintain current K-12 schools.

The state budget cuts leave Portland Public Schools almost \$40 million short of continuing all our General Fund services.

Federal stimulus dollars — which bolstered the state's budget and boosted support for special education and lower-income students in recent years — also are being eliminated. The impact of those resources decreasing results in a double or triple hit to schools that serve the highest share of students who need the additional support.

The base budget, if the levy passes

To reduce the impact of state budget cuts, the Portland School Board has referred a local option measure to the May ballot. The operating levy would maintain more than 600 teaching positions across all PPS schools, including 200 that would otherwise be eliminated under state budget reductions.

That local option levy would raise more than \$60 million next year — roughly \$19 million more than the local option levy it would replace. The new rate, \$1.99 per \$1,000 of taxable assessed property value, would be 74 cents higher than under the current levy it would replace, and would cost the typical homeowner an additional \$106 a year.

If the levy passes, the PPS shortfall would be roughly \$2e to the o.thool Boa wod pughly1 u ra000reservpassestype

Tall wowhittleduce PPS shortfurer — roughl3 \$19 mill—da gapd200 tmud culdmadasupd20r — rda nbudget clvy ro

- Effective educators
- Rigorous common core program
- Targeted student supports
- Shared leadership & accountability

A district team of school leaders from every grade level met regularly over several months to review and prioritize the elements of school staffing: school administrators, secretaries and other support staff, teachers, counselors, librarians and aides. The analysis was deep, identifying the minimum staffing level needed to maintain the core program and supports, not only school by school, but using class-by-class data within each school.

Another team, a cross-departmental group of central staff, met to prioritize every service and program within the central office, from educational services, such as special education, ESL or curriculum, to other operational supports.

Rather than spreading the cut from the top down — asking all managers to propose a certain dollar figure or percentage reduction — this allowed us to build from the bottom up. We focused on what we could afford to maintain, and even on some new initiatives that will help us meet our goals.

We will let go of some valuable work, but what we keep, we must do well.

Investing in proven strategies

I am recommending to the Portland School Board that we continue to invest in strategies that are at the core of our developing strategic plan for the district.

Effective Educators

Under my budget proposal:

- We will develop a more diverse, culturally competent workforce, maintaining our Courageous Conversations professional development and our workforce diversity recruitment, placement and retention initiatives.
- We will invest in orientation and mentoring for new teachers, and in improving teacher and principal feedback and evaluation systems.

Rigorous Common Core Program

We will invest in rigorous and effective programs in our **high schools**:

- We will maintain rigorous college-credit-bearing courses at community high schools, and invest in the startup of the Jefferson High School – Middle College for Advanced Studies focus high school.
- We will preserve support for career-related learning at all schools and provide instructional coaches to ensure consistent, rigorous instruction across schools.

In our **elementary and middle grades**, we will support new curriculum:

 We will offer professional development to support the adoption of new K-5 math curriculum, and new science curriculum for grades 6 to 8.

Giving students a successful start remains a priority of our early childhood programs:

- We will maintain full-day kindergarten districtwide, with a target class size limit of 25 students.
- Our Head Start and pre-kindergarten programs at higher poverty schools will continue, and we will develop an early childhood center with our community partners.

Targeted Student Supports

We know that equity does not mean equal. We must target effective support to help those students with the greatest needs, and the schools that serve them. Under this budget proposal:

- We will maintain partnerships with culturally specific community organizations to provide wrap around supports to students such as SUN after school programs, mentoring, case management and parent engagement supports.
- We will sustain our investment in **engaging families** to support student learning, but will realign that work to more effectively and efficiently support our Milestone goals.
- We will maintain the Striving Readers support program at 11 schools.
- We will expand the Response to Intervention system for both behavior and academic improvement. We will provide at-school assessment, intervention and progress monitoring of individual children. Through RTI, we tailor the support students receive to their particular needs, ensuring that more students stay on track to succeed in school.
- Our federal Title I funding to support students from lower-income homes will be more than \$7 million less than last year. Under new guidelines the grant can no longer be used to maintain smaller class sizes, but Title I will continue to support full-day kindergarten and the Response to Intervention expansion. With the federal funding cuts, the per-student allocation to schools will be reduced by more than 40 percent.
- PPS will maintain its support for our English Language Learners. There will be no reductions in the ESL budget, but we will redesign programs to offer more direct support to students in their home schools.
- We will see a loss in funding of approximately \$3.4 million to special education as federal stimulus dollars expire and federal grant under the Individuals with Disabilities Education Act funding is reduced. Portland Public Schools will, however, maintain its general fund allocation for special education and will not fall below the funding necessary for our required maintenance of effort. And there is some good news. Through a redesign in special education services, we are improving staffing in our Learning Resource Centers. The centers provide and coordinate services for special education students who are in general education classrooms, making it possible for many students to continue excelling with their peers.

I recommend these General Fund investments, which total \$3.5 million, to the Portland School Board because I believe they will pay off in greater student success.

Reserves, reductions to fund high-priority strategies

With those critical priorities covered, how do I propose to close the budget gap?

All employees are making concessions, and will share the sacrifice of forgoing cost-of-living adjustments. That reduces the shortfall by more than \$6 million.

We will also be budgeting for our high schools based on teachers teaching six classes. This will mean a real reduction in staff for our high schools, but we can cut costs while preserving programs for students. This saves \$4 million.

This budget proposes the following actions to close the remaining shortfall:

• Central operational and administrative services will take larger proportional cut than other areas This budget proposes reductions of 5 percent to 10 percent in our finance, Information Technology, human resources, board support, facilities, budget, community involvement,

and research and evaluation functions. That will cut costs by \$1.5 million.

 Central education departments will reduce costs by almost \$1.2 million through cuts to various services. An additional \$800,000 will be cut from these areas: rental costs for high school graduation ceremonies, reduction of Outdoor School from five to three days, and shifting some costs for curriculum and program development to grant funding.

Finally, more than three-quarters of our budget goes directly to schools. It pays for direct classroom needs — teachers, educational aides, classroom materials — as well as school administration, secretaries, counselors and librarians. I have no choice but to recommend to the board targeted cuts to some services and staffing in our schools:

- Reducing staffing in our K-5 elementary schools by roughly 3 percent, eliminating almost 13 teaching positions overall. With fewer program requirements and staff planning time outside the school day, elementary schools are better able to absorb this reduction than our schools serving middle-grade students. \$1.1 million.
- Reducing staffing in our alternative programs, Alliance High School and ACCESS. \$200,000.
- Dropping the number of slots PPS contracts for with our community-based alternative schools by 10 percent. \$875,000.
- In past years, we have set aside as many as 20 teaching positions, which then were distributed to schools that needed extra staff to meet their program requirements. We will 1 Tf6.114taC0

There is not much more I can say at this point about the challenge Portland Public Schools would face if the local option levy is not approved. All I can do is share the information we have about the budget, with and without that funding, and trust voters to make their decisions.

Whether the levy passes or not, as the members of the Portland School Board consider my budget proposal and as they hear from our community, one thing is clear: We must keep our focus, and our priority, on what matters most -- our students and their success.

Carole Smith, Superintendent Portland Public Schools

Caule Smith



Portland Public Schools

501 North Dixon Street / Portland, Oregon 97227-1804 Mailing Address: P. O. Box 3107 / Portland, Oregon 97208-3107 Telephone: (503) 916-3200 / FAX: (503) 916-3110

Carole Smith, Superintendent



June 27, 2011

To the Portland Public Schools Board of Education:

This spring I presented a budget that acknowledged two major questions facing our school district and our community: Would local voters approve a renewal of our current local option and raise \$19 million to save more than 200 teaching positions jeopardized by further state education funding cuts? Would voters also approve a six-year, \$548 million school construction bond to modernize our aging and deteriorating schools? Today we know the answer to those questions, and the answers are incorporated into this revised budget.

Local option levy protects class sizes and promising strategies

We are grateful for the Portland community's support for a renewal of the local option levy, which will keep class size increases down and maintain programs for students. As a result, we can balance our operating budget through a mix of added local option revenue, employee concessions, central office reductions and cautious use of reserves. These steps will enable us to maintain our investment in our strategic priorities: supporting effective educators, ensuring a rigorous common program at all schools, providing targeted supports to keep students on track and fostering stronger parent involvement.

These strategies are showing promise. This year, preliminary data shows gains in student achievement across all grades, subjects and racial and ethnic groups.

- **Early reading**: Five out of ten third graders exceeded state reading standards (and another four out of ten met the standards). At this key milestone, the achievement gap dropped by nine points we saw gains for African-American, Hispanic and Native American students.
- **Math**: K-5, K-8 and middle schools produced significant gains in students meeting or exceeding math benchmarks, even after the state raised the bar for student performance.
- Writing: We saw a 10 percent increase in seventh grade writing across PPS (this is a key
 indicator of long-term academic success). All racial and ethnic groups showed significant improvement, particularly Native American, Hispanic and Asian and Pacific Islander students,
 who all saw double-digit gains.
- High school: Students who entered high school on-track also rose for the fourth year in a row – an indicator of better preparation at middle grades. High school math scores also increased by double-digits.

While strong student achievement growth is positive, we recognize that we need to sustain this progress to ensure that every student graduates from Portland Public Schools prepared to contribute to a thriving community.

Without the renewal of the local option, our schools would have faced devastating 10 percent to 14 percent cuts, with class sizes swelling to more than 30 students in elementary grades and 30 to 35 in middle grades.

Even with renewal of the local option, inadequate state education funding – as well as the expiration of federal stimulus dollars – means that we still must find ways to sustain our across-the-board student achievement gains with fewer resources. As a result, we will continue to look for ways to operate with maximum efficiency, so we can maintain stable programs at all our schools and invest in strategies that are improving student learning.

Modernizing our outdated and inadequate school buildings

This May, voters defeated a proposed school construction bond by a razor-thin margin of less than 700 votes. In a challenging and uncertain economy, we recognize that this was a difficult decision for many people. As a result of this outcome, we will not go forward with the capital projects proposed in my original budget.

However, this is not the end of the conversation about the inadequate condition of our schools. As our community weighed the question of upgrading schools over the past several months, bond supporters and opponents alike all acknowledged one thing: Portland's schools must be improved to provide safer, more secure and more effective learning environments for students and teachers.

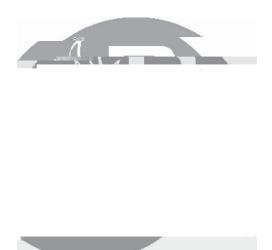
At the same time, I recognize that our plans to address the scale of our urgent school facilities needs must reflect the scope of our community's willingness to support these upgrades. Modern classrooms are necessary to help Portland students successfully compete. However, before we can make these needed safety, security and educational improvements, Portlanders must have a greater opportunity to weigh in on any future bond proposals, so we can be confident that our plans mirror our community's hopes and ambitions for its students and its schools.

As a school district, that means we need to go back and re-engage our community to ascertain how we move forward. School board members and I have been meeting with bond supporters and critics to determine how and when we should address our urgent school modernization needs. We are listening closely to all perspectives.

In the meantime, we will continue to take needed steps to address our important facilities priorities. This fall, staff will bring the school board options on how to fulfill our responsibility to repair or replace the burned Marysville K-8. We will also finalize a new facilities capital renewal plan and policy to ensure that when we initiate a school modernization program in the future, we have dedicated resources to properly maintain and protect them.

With these budgetary changes, we can finalize our budget and start the 2011-2012 school year focused on what counts: helping all students meet learning milestones, regardless of their race or socio-economic status.

Carole Smith, Superintendent Portland Public Schools



Finance, Audit & Operations Committee Report to the Board of Education

Superintendent Smith proposed a 2011/12 budget that addressed yet another biennium of reduced State funding for K-12 education resulting in a \$39.7 million shortfall for Portland Public Schools ("PPS"). Her proposal was crafted to maintain focus and alignment with our Milestones framework, to deliver a full school year, and to preserve teaching jobs. For the first time it was based upon a comprehensive prioritization process which informed choices about what to preserve, where to increase investment, and what had to be cut.

The board of education ("board"), sitting as the budget committee, has met on four occasions to review the budget proposal with Supt. Smith and her staff, and scheduled a public hearing and provided the opportunity for public comment at board meetings.

Based upon state funding for K-12 education of \$5.7 billion for the 2011-13 biennium, PPS was faced with a \$39.7 million shortfall from the level of revenue that would be needed to maintain these service levels. In anticipation of this shortfall, PPS took a number of actions including placing a renewal of the local option levy, with increased capacity, on the ballot for May 17. This new five-year levy is at the maximum amount allowable, and represents an increase over the current levy, which would have expired in June 2012. Passage of the levy funds more than 600 teaching positions each year. Passage this year allows for preservation of 200 teaching positions in 2011/12. With the passage of the new local option levy, the fifth year of the current levy will lapse. We are enormously grateful to the voters of PPS for this support.

Also on the ballot in this election was a \$548 million capital bond, to fund desperately needed investments in rebuilding, remodeling and making safety upgrades at PPS school buildings, but the capital bond was narrowly defeated, by fewer than 900 votes. Losing the capital bond requires a review of capital spending plans for 2011/12 and beyond. It is too early to determine all of the decisions that follow from this outcome, and all of the associated budget implications for 2011/12. At this point there are some high level changes that have been made to the proposed budget (as reviewed below). Further adjustments may come to the board of education in due course.

The Finance, Audit, and Operations Committee ("FAOC") supports the budget strategy outlined by Supt. Smith and recommends approval of the budget as proposed, with the changes as a consequence of the election outcome of the capital bond noted above.

The 2011/12 budget starts with the provision of our defined core program for students at all levels. Beyond that there are a number of exceedingly tough choices that had to be made to balance the budget in the face of the \$39.7 million shortfall outlined above.

<u>The local option levy</u>: The early renewal of the local option levy provides \$19 million of additional funding for PPS in 2011/12 over the amount that would have been raised in the final year of the current levy. Without this local funding the ability of PPS to provide a full school year and to offer the core program for our students would be questionable. Districts across the state are being forced to eliminate days and weeks of instruction. It is impossible to overstate the importance of this levy for PPS and our gratitude to PPS voters for their support.

Employee agreements : Contract negotiations we for 2011-13. We are pleased to have settled this	
current contract. Importantly for the budget, that	contract provided for no cost-of-living adjustments

K-5 schools to cut 3% of positions (\$1.1 million); cutting the set-aside staffing pool for all schools by 50% (\$1 million); eliminating jobs in central departments providing supports to schools (\$1.2 million); eliminating jobs in other central office departments (\$1.5 million); reducing Outdoor School to a 3-day program (\$0.6 million); and reducing the number of alternative education slots with community-based organizations (\$0.9 million). Board members expressed concern over all of these decisions and other areas which are not funded. In the final analysis, this committee accepts the prioritization made by PPS staff.

Special Education: The proposed budget meets the maintenance of effort requirement for special education because the level of general fund spending is not lower than in 2010/11. The federal government is reducing its funding for special education, however, in part through elimination of American Recovery and Reinvestment Act ("ARRA") federal stimulus funding. This results in lower overall funding for special education, as with most other programs in PPS. PPS staff outlined the plans for addressing this funding shortfall. As with so many areas of our operations these are unpleasant and deeply disappointing choices that are forced upon us. The federal government continues to be woefully short of the 40% funding level for special education promised when the Individuals with Disabilities Education Act, the original legislative mandate, was passed. This is not just an issue for parents of kids receiving special education services. This is an issue for all of us who care about public education and we urge all citizens to demand action from our federal delegation to rectify this shameful situation.

Capital Bond: The capital bond that was not passed would have provided the funding for a significant number of capital projects – large and small – in all PPS school buildings to make them Saprisal Bond: 127.8 (Cant number of capital bond that we was not passed would have provided the funding for a significant number of capital projects – large and small – in all PPS school buildings to make them Saprisal Bond: 127.8 (Cant number of capital bond that was not passed would have provided the funding for a significant number of capital bond that was not passed would have provided the funding for a significant number of capital bond that was not passed would have provided the funding for a significant number of capital bond that was not passed would have provided the funding for a significant number of capital projects – large and small – in all PPS school buildings to make them

Reserves: This budget includes \$22 million in unassigned contingency: this is our reserves. It is 5.0% of our spending for 2011/12, which is the target level for PPS. We have heard a few suggestions that we should avoid some of the proposed reductions by using reserves. The FAO committee recommends that the board not do so. There are many reasons why it is important for PPS to maintain adequate reserves and there are also sound reasons to draw upon reserves from time-to-time. For example, in the past we have been able to use reserves to avoid mid-year budget cuts when the state revenue forecast has been lower than expected. With the failure of the capital bond PPS has to evaluate some very urgent capital needs. Until there is greater clarity on that front it would be inadvisable to draw reserves below 5%. In addition, there is little prospect for an improvement – in real terms – in funding for K-12 education in Oregon in the immediate future. Any

Citizen Budget Review Committee for Portland Public Schools Budget Review of 2011/12 Budget

- We believe it is prudent to invest in those efforts and initiatives that have the greatest impact on ensuring educational parity and integrity of programming:
 - We are dismayed by the PPS graduation rate. However, we have been encouraged by recent efforts to stem the tide and support continued investment in proven and promising programs with an emphasis on early intervention, as well as those that effectively move students along the Milestones continuum.
 - We endorse current efforts to creatively schedule teachers, staff, and students such that programs and student experiences are maintained to the greatest possible degree. We recommend that PPS investigate scheduling software options and invest in professional development.
- In each of the last three years, we noted "the CBRC is concerned that the decision to move towards a K-8 model was made without adequate consideration of the financial consequences," and in the last two, we remarked "it is imperative that the financial implications of the High School Redesign process should be determined prior to moving forward." We have been provided some cost estimates and funding sources for this project, but remain concerned about unanticipated financial impact. We again recommend that an oversight committee, including citizens and district representatives, be formed to provide ongoing public accountability.
- We are pleased that PPS now publishes detailed departmental budgets, as requested in recent years, and we urge continued and improved transparency.
- We support the prudent use of reserves in the 2011/12 budget. We affirm the Board's current practice of maintaining a minimum of 5% reserve that provides a prudent cushion above the minimum Policy Reserve of 3%.
- The District has looming principal and interest obligations of greater than half a billion dollars for the PPS PERS Unfunded Actuarial Liability debt. We are troubled by the fact that no debt service fund exists within the current budget, eliminating a consistent reminder that these obligations will come due in the not-too-distant future. We recommend both the addition of a debt service fund and a clear plan for meeting the increased obligations from 2017 to 2028.

The 2010/11 PPS CBRC respectfully submits this report to the Board of Education.

Adrienne Enríquez, co-chair College Access Challenge Grant Program Manager, Oregon

University System

Ed Sloop, co-chair Construction estimator and PPS parent

Dick Cherry Irvington Elementary School teacher and former PPS parent

Tom Fuller Project manager and school volunteer Steve Holland Finance Manager, The Campbell Group

Roger Kirchner Retired state/federal public servant; PPS graduate and parent

Ralph Leftwich School volunteer

Phyllis Snyder Business manager and PPS parent Kathleen Taylor State auditor and PPS parent

Citizen Budget Review Committee for Portland Public Schools Local Option Review of 2010/11

The Citizen Budget Review Committee (CBRC) conducted a general review of District expenditures of the Local Option Levy (Levy) funds for Portland Public Schools (PPS).

We reviewed the expenditure of Levy funds in three general areas:

- General fiscal prudence/accountability
- Alignment of the Levy expenditures with the District's Strategic Plan process
- Inclusion and acknowledgement of the needs and interests of the community

The CBRC finds that in fiscal year 2010/11, revenue was spent in accordance with the Levy's prudence and accountability.

We have the following comments:

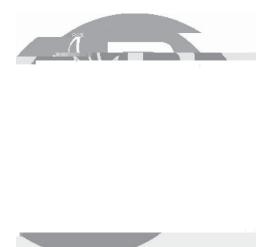
- Ethacië for Comencialisi extricibe ethaberiscologie, denteksenstionisis rato da idiot statisticibe étables
- ellegas Graff California de la company de la
- The CBRC bliefsetæs tyreatilsasfettheil evgendit thres\$1,\$718,69152 phoposedum theuzo



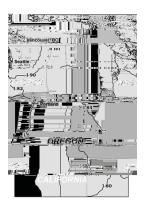


Table of Contents

District Overview	23
District Organization Chart	24
Board of Education	25
Employees	26
District Milestones Framework	26
District Strategic Plan	28
28	



District Overview



Established in 1851, Portland Public Schools is the largest and oldest school district in the State of Oregon. Located in northwestern Oregon at the confluence of the Columbia and Willamette Rivers, the District's boundaries are generally the same as the City of Portland. The District covers an area over 152 square miles and has a population in excess of 500,000, including portions of the cities of Portland (pop. 583,835), Lake Oswego (pop. 36,845), and Milwaukie (pop. 20,930). The District maintains over 100 campuses with 311 buildings and a total floor area of more than 9 million square feet. Please see the School Site Directory in the appendix for building location, age, and grade level information.

Student enrollment as of October 2010 was 46,803. Enrollment counts are compiled annually on or about the first of October as required by the State. An enrolled student is defined as a student who attends one or more schools or programs within the District. Regardless of the number of schools or programs attended, each student is counted only once; the counts are not duplicated.

District Organization Chart

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 46,800 students, and make recommendations on the operation of the District.

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

In May 2011, an election for four of the seven elected Board positions took place. All voters living within the District boundaries (including most of the City of Portland and portions of unincorporated Multnomah, Clackamas, and Washington Counties) elect the Board members by zones to represent the entire District. School Board members serve four-year terms without compensation and may be re-elected. A student Board Representative, selected by the high school student body, serves as an unofficial voting member for one year to represent the students and report on various activities.



Ruth Adkins (Zone #1) Service since: July 2007 Term expires: June 2011 Phone: 503-916-3741 radkins@pps.k12.or.us



Pam Knowles (Zone #5) Service since: July 2009 Term expires: June 2013 Phone: 503-916-3904 pknowles@pps.k12.or.us



Matt Morton (Zone #2) Service since: July 2011 Term expires: June 2015 Phone: 503-916-3741 mmorton@pps.k12.or.us



Trudy Sargent (Zone #6) Service since: July 2005 Term expires: June 2013 Phone: 503-916-6655 tsargent@pps.k12.or.us



Bobbie Regan (Zone #3) Service since: July 2003 Term expires: June 2011 Phone: 503-292-0659 bregan@pps.k12.or.us



Greg Belisle (Zone #7) Service since: July 2011 Term expires: June 2015 Phone: 503-916-3741 gbelisle@pps.k12.or.us



Martin Gonzalez (Zone #4)
Service since: August 2008
Term expires: June 2013
Phone: 971-916-3741
mgonzalez@pps.k12.or.us



Henry Li Student Representative Wilson High School Term expires: June 2012 Phone: 503-916-3741 hli@pps.k12.or.us

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 over 91 percent 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.

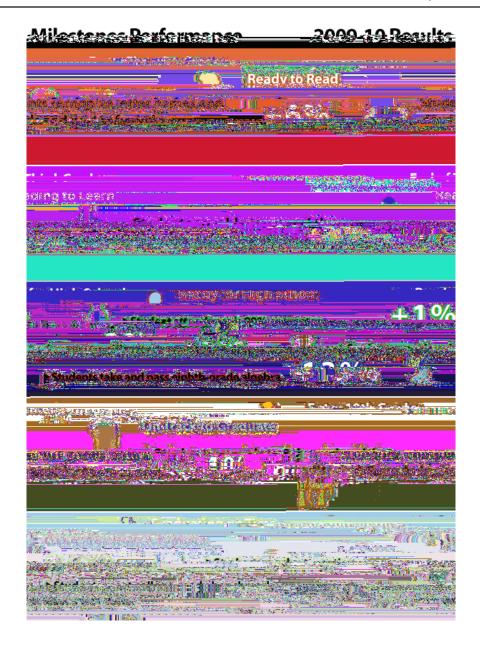
The Milestones Framework, designed in alignment with the Strategic Plan, defines indicators of success for students at key transition points in their education, from kindergarten through high school graduation. There are five milestones, with specific measurements behind them:

- 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 the Superintendent's Milestones Framework presentation, please go to the following website: http://www.pps.k12.or.us/departments/milestones/index.htm.





District Strategic Plan

Every fi

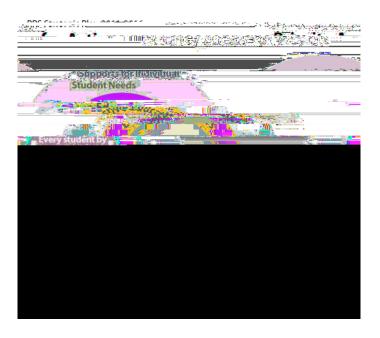
The Plan Focuses on Four Areas:

While many students graduate well-prepared for college and career, Portland Public Schools has tolerated low achievement from many for too long. And, too often, poor outcomes for students are highly predictable based on race and family income. The proposed plan, which the Portland School Board is set to adopt in June, comprises four "action areas":

- Effective Educators Hire and develop diverse, culturally competent educators who hold high expectations of all students. Create opportunities for staff at all schools to collaborate to continually improve their teaching.
- Individual and Team Accountability Create a culture where teachers, principals and central administrators
 are collectively and individually responsible for the progress of students of all races and income levels. Provide
 schools on a regular basis the data needed to help educators better understand and adjust the effectiveness of
 their instruction.
- Rigorous Common Core Program Raise standards and expectations for all students. Provide access to the same rigorous program requirements to all students, from early childhood through 12th grade. Give teachers flexibility to make the curriculum relevant and accessible to all students so that all can learn and excel.
- Targeted Student Supports Assess all students regularly to monitor progress. Provide resources to prevent students from falling behind and to intervene with those that do to get back on track. Invest in early childhood education and partnerships with families and community organizations to support the whole student.

Stakeholders and Survey Help Guide Decisions:

Those developing the plan are designing action plans in each area, including specific steps, working in collaboration with a diverse set of key stakeholders. There will be opportunities for broad public input when a first draft of the plan is completed. Stakeholders include the Portland School Board; teachers, principals and administrators; curriculum and family engagement employees; representatives from parent groups such as the Portland Council PTA, Stand for Children, and Community & Parents for Public Schools; non-profits that provide services to students such as Self Enhancement Inc., Latino Network, and Catholic Charities; business and foundation leaders; and leaders in communities of color, including communities where English is not the first language. Ultimately, the plan will guide all that the school district does, from hiring to community partnerships.



Financial Environment

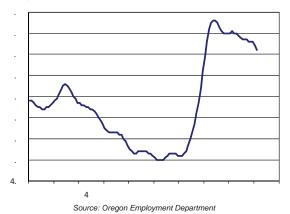
The information presented in the budget document is perhaps best understood when it is considered from the broader perspective of the specific environment within which the District operates.

Local Economy: Portland, known as the "City of Roses," and the surrounding metropolitan area has a widely diversified economy. Its centralized location and excellent transportation facilities have established the area as a major distribution point on the West Coast for wholesale trade and high tech exports. During the year Trade, Transportation, & Utilities, along with Education, Health Services, and Hospitality accounted for the majority of the economy (43%). Overall, unemployment in the Portland metropolitan area fell slightly to 10.4% in January 2011, down from 10.9% in January 2010. Shifts within industry sectors saw Professional & Business Services and Other Services increase by 1%, while Construction, Mining, & Logging declined by 1%.

Portland Area Employment by Industry	lan 2011	Jan 2010
Trade, Transportation, & Utilities	19%	19%
Education, Health Services, & Hospitality	24%	24%
Government	16%	16%
Professional & Business Services and Other Services	17%	16%
Manufacturing	11%	11%
Information Services & Financial Activities	9%	9%
Construction, Mining, & Logging	4%	5%

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

Oregon Unemployment Rate - Seasonally Adjusted



Oregon Economy: In January 2011 Oregon's unemployment rate decreased to 10.4%, down from 10.7% in January 2010. Looking to the future, the state's economic forecast predicted Oregon will likely follow the direction of recessionary trends in the US business cycle as it has in the past.

Long term financial and capital planning: The voters approved a five-year local option property tax levy on November 7, 2006. The assessment of \$1.25 per \$1,000 of assessed value began in the 2007/08 school year. The local option levy generates from \$33 million to \$38 million per year. The Citizen Budget Review Committee (CBRC) http://www.pps.k12.or.us/departments/budget/1118.htm provides citizen oversight of these funds to ensure the District uses local option property tax proceeds as legally required and promised to the voters.

The Board authorized the submission to the voters of a renewed local option property tax levy that is an increase over the current levy. The proposed levy, which was approved by voters on May 17, 2011, would implement an assessment of \$1.99 per \$1,000 of assessed value, beginning with the 2011/12 school year. The Adopted Budget includes the funds that would be generated from this levy.

The Board also authorized the submission of a capital General Obligation Bond levy to the voters, which did not pass, on May 17, 2011. The levy was sized at \$548 million and wiould have been assessed at a rate of \$2.00 per \$1,000 of assessed value.

The District does not currently have adequate funds for capital improvements. The only capital bond in PPS history raised \$196.7 million in 1995, and the levy expired in 2005. The Board commissioned a thorough facilities review process in 2006-07, and based upon the findings, has committed to a long-term program of comprehensive rebuilding and renovation that will eventually impact almost every school building. District staff has developed both interim and long-term facilities plans. As part of this planning, the Board determined the appropriate financing strategy, a key component of which will be the capital bond levy to finance such projects as roof replacements, boiler upgrades, new pipe installations, and electrical upgrades, as well as remodeling, replacing, or building schools, since the average age of school buildings in the District is over 60 years old. More information on the facilities bond can be found here: http://www.pps.k12.or.us/departments/schoolmodernization/index.htm

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 Legislatur the 1.26 w 106

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 offi

Departments prepared packages of 'Decision Units' that were structured to capture a program, service, function, or activity. The departments submitted narratives that describe the Decision Unit intent, anticipated outcomes, and evidence of success in relation to the identified priorities. The Priority-based Budgeting process was divided into two disciplines, with each discipline determining if the submitted Decision Units were Red, Orange of Yellow. The definition of color, which represents relative priority, is different for each discipline. The two disciplines are:

- 1. Central Education, Operations, and Finance
- School Staffing

Central Education, Operations, and Finance

The organization, through the use of a cross functional team titled the Central Vetting Team, reviewed the entire set of submitted Decision Units, ensuring alignment of each with one of the identified priorities. The Central Vetting Team is composed of managers and others with direct experience at the program or service level. Although the submitters made the initial judgment of color, the Central Vetting Team could and did determine a Decision Units color. Color determination could also be changed by members of the Superintendent's Executive Committee.

- Red Essential operational Decision Units (programs and services and) required for schools to run and people
 to work; legally mandated services
- Orange Decision Units (programs and services) targeted at district priorities that PPS believes have a significant impact on student outcomes
- Yellow Other Decision Units (programs and services) that are beneficial but not specifically targeted at District priorities

After vetting by the Central Vetting Team, budget resources were re-aligned to invest in high priorities and to cut or reduce lower priorities. This process was particularly useful when the limited resources required eliminating the gap between revenue and expenditures included inevitable program reductions – assuring that the programs that continue are most strongly aligned with stated priorities.

An added benefit of this Priority-based Budgeting is the participation of persons not normally involved in the budget development process. Those who did participate learned more about the full mix of programs, services, functions and activities.

School Level Staffing

PPS engaged the services of an existing District Staffing Team to wrestle with the school level staffing prioritization. For this discipline the colors are defined as:

- Red
 - o A teacher in front of students all day
 - o Large class size increase versus current class size
 - o Increase in SPED and ELL caseloads
 - o Reduction in enrichment classes and electives
 - o Reduction in school administrators and other supports
- Orange
 - o Moderate class size increases
 - o Preserve full-day kindergarten, and preserve pre-kindergarten
 - o Maintain status quo for SPED and ELL caseloads
 - Maintain most core program requirements
 - Maintain status quo for school administrators and other school supports
- Yellow

0

fi

2011/12 Budget Development Calendar

Date		Activity
May 25 - June 2		Staffing
	Description:	Phase I Interviews
	Outcome:	Requisitions to fill due June 3
June 3 - June 24		Staffing
	Description:	Phase II -Internal Vacancies Posted
	Outcome:	Interview and selection process completed
June 3 - Ongoing		Staffing
	Description:	Phase II - External - Vacancies Posted
	Description:	Begin PAT & PFTCE lay off analysis and notifications
24-May		FAO
26-May		SAC
30-May		Memorial Day Weekend
3-Jun		Approved Budget delivered to TSCC
7-Jun		FAO
	Description:	Discuss amendments to 10/11 budget
	Outcome:	Recommendation to amend the FY 2010-11 budget
13-Jun		Board Meeting
	Description:	Discuss amendments to 10/11 budget
	Outcome:	Vote to amend 10/11 budget
16-Jun		SAC
21-Jun		FAO
	Description:	

5000 Other Uses

1000 Instruction	Activities dealing directly with the teaching of students.
2000 Supporting Services	Services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction.
3000 Enterprise/Communirty Services	Dedicated revenues such as: Federal, State and Local Grants and Private Donations.
4000 Facilities Acquisition and Construction	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to existing facalities.

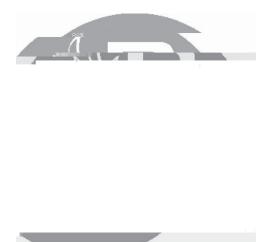
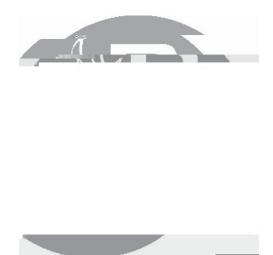


Table of Contents

General Information	41
Elementary, Middle, and K-12 Schools	43
High Schools	43
Administrative Support Tables	44
Allocations Outside the Formula	45
Special Education and English as a Second Language (ESL)	46



Staffing Overview

The general fund staffing formula is comprised of four components:

- Administrative Support Staff allocation based on the need for basic administrative support. This allocation depends 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 and other noninstructional support.
- 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.
- 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.
- 4. Socio-Economic factor Staff allocation based on the socio-economic status (SES) of student population of the school. Approximately five percent of the non-administrative FTE allocation is based on this SES factor.

General Information

Average Daily Membership (ADM) – Staffing is based on projections of average daily membership. This number reflects the District's best estimate of the number of students likely to be enrolled over the course of an entire school year, and so it is preferred over a school's enrollment on a single given day. Adjustments are made to account for changes in school configuration (e.g., adding a grade), a new school or program or a program expansion, changes in transfer policy or boundaries, or changing demographic factors.

Average Daily Membership is calculated by:

- a. Multiplying the number of students at a school by the total number of days each student is enrolled, then
- b. Dividing the result by the total number of days school is in session. (Student absences do not affect this total.)

Licensed Full-time Equivalent (FTE) - For purposes of tracking and balancing staffi[(and so number of students served.aesmeasur) -

2011/12 School District No. 1J. Multnomah County. Ore	2011/12	School District No	o. 1,J	Multnomah	County.	Orego
---	---------	--------------------	--------	-----------	---------	-------

Elementary Schools, Middle Schools, and K-12

- 1. Administrative Support according to the tables on the following pages: For elementary, middle and K-12 schools these tables will remain unchanged for the 2011/12 school year.
- 2. Ratio FTE for the 2011/12 school year
 - 2.1. K-5 elementary schools are staffed on a 25.0:1 student to staff ratio (all grades except Kindergarten and Pre-K).
 - 2.2. K-8 elementary schools, middle schools and K-12s (all grades except Kindergarten and Pre-K) are staffed based on a 24.24:1 student to staff ratio.
 - This does not imply a 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. How these FTE are utilized reflects district program requirements, the number of students in each grade, and site-based decisions.
- 3. Half-day Kindergarten:
 - 3.1. The kindergarten allocation is made separately from the ratio and in 0.5 FTE increments, rather than in continuous fractional units. The initial allocation, contained in this budget document, provides sufficient staff to each school so that no class exceeds 26 ADM.
 - 3.2. If average kindergarten class size exceeds 25 students when students enroll in the fall, additional resources will be allocated. With few exceptions, a new section of kindergarten will be provided to schools with increased kindergarten enrollment which exceeds the target maximum class size of 25 students.. If a school has only one section of kindergarten with more than 25 students, a part-time educational assistant will be added instead of a full section. Similarly, exceptions to the maximum class size of 25 may occur where a school facility does not have space for an additional section, or if there are programmatic reasons for a slightly larger class size (as in an immersion program).
 - 3.3. Full day kindergarten programs are now provided in all elementary schools, with the second half day provided by a parent pay (fee for service) program or by grant funding (Title 1, described below).
- **4. Socio-Economic Status factor**: Approximately five percent overall of non-administrative staffing is allocated to schools based on the proportion of students at the school who are eligible for free and reduced price meals.

High Schools

- 1. Administrative Support according to the tables on the following page: This table has been expanded for 2011/12 to more accurately reflect the positions (most of which are non-instructional) necessary to operate a high school. This adjustment is budget neutral, as it is offset by an increase in the ratio portion of the formula from 24.03:1 to 25.57:1. Additionally, during the review of the Proposed Budget, it was decided to add .5 FTE to the High School Administrative Support Table to assure the availability of study hall supervision at all high schools.
- 2. Ratio FTE for the 2011/12 school year: High schools will be staffed based on a 29.1:1 student to staff ratio.

This does not imply a class size of 29 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. How these FTE are utilized reflects district program requirements and site-based decisions.

As described above, part of the increase in ratio results from the budget neutral changes which shifted FTE from the ratio to the Administrative Support table. The remainder of the increase reflects the decision to move toward a 6 of 8 teaching schedule from the currently more common 5 of 7 teaching schedule. The efficiencies associated with the 6 of 8 schedule allow for the same number of sections to be provided for students with fewer FTE. The recapture of these efficiency gains is incorporated in the higher ratio.

3. Socio-Economic Status factor: Approximately five percent overall of non-administrative staffing is allocated to schools based on the proportion of students at the school who qualify for free and reduced price meals.

In prior years the SES factor was applied to high schools with 40% or more of their students eligible for free and reduced price meals. This minimum requirement (floor) was designed to concentrate the allocation of the SES factor to higher poverty schools. The intent in 2011/12 is for this allocation to be used to provide academic supports for struggling students. The broader distribution is in recognition that there are struggling students at all schools, not only those with high poverty rates.

Administrative Support Tables

Allocations Outside the Formula

Formula-based allocations cannot always reflect the special circumstances of a particular school. As a result it is sometimes necessary to make additional allocations to account for unusual school requirements or schools in transitioning situations. These allocations are shown in the tables attached in the column labeled "Non-Formula."

For the fall of 2011/12 a rigorous process of analyzing individual school situations was applied to determine the allocation of approximately 10 FTE to those schools faced with the greatest difficulty in meeting district program requirements given their individual allocations under the formula.

Other adjustments may be necessary for non-standard programs including High School Focus Options (Benson H.S., Jefferson H.S. Middle College) and Alternative programs such as Alliance High School and ACCESS. These schools require different staffing than regular programs. These differences are shown in the tables as non-formula FTE adjustments.

Grant Funds and Special Revenue Funds

Many schools also have grant and/or special revenue funds that provide for additional staff in the schools. An example of grant funds that commonly provide additional FTE for both certified and classified staff in the schools are federal Title I funds.

Title IA Allocations

Most of the Title IA funds received by the District are allocated directly to elementary, middle, and K-8 schools where at least 40% of the students qualify for free or reduced price meals under the federal income guidelines. The funds are targeted to help low achieving students. Dollars are allocated on an equal basis per qualifying student, with the per student amount varying by grade span. The highest per student rate is used for schools with greater than 75% poverty, regardless of grade level. Only those high schools with 75% or more of the students qualifying for free or reduced price meals will receive Title IA funding.

The Title IA budget is structured to reflect the Superintendent's and Board Members' priorities on full-day kindergarten and

Special Education and English as a Second Language (ESL)

Both Special Education and ESL/Bilingual programs provide staff in the schools. Each school has some FTE allocation from each of these programs. Both programs are supported by the General Fund and by Grant/Special Revenue funds.

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

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

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

Learning Center Teachers (K-12) and Paraeducators (K-8)

Learning Center teachers are allocated in .5 FTE increments, rounded to the nearest 0.5 FTE. On average, the student to teacher caseload is 28:1 for schools with the following grade configurations: K-5, K-8, K-12, and 6-12 schools. For middle schools (grades 6-8), the average caseload is 30:1; and 32:1 for high schools (9-12).

Paraeducators are allocated to K-8 schools where, due to rounding, the effective caseload is greater than 28 students.

Allocations are based on current (spring) projections of the number of eligible students who will be attending specific schools earning Tf.2TJa54load is3A0 0 9 41Tff i-49 41Tff lybe adjusted based on updated information at ting of the school yJ0 -2.4 TDr.

Student to Teacher Ratio / School Type						
28.0:1	8.0:1 30.0:1 32.0:1					
K-5, K-8*, 6-12, I	<-12	6-8 and "Othe	r"	High Schoo		
Learning Center Students	Teacher FTE	Learning Center Students	Teacher FTE	Learning Center Students	Teacher FTE	
1 to 20	0.5	1 to 22	0.5	1 to 23	0.5	
21 to 34	1	23 to 37	1	24 to 39	1	
35 to 48	1.5	38 to 52	1.5	40 to 55	1.5	
49 to 62	2	53 to 67	2	56 to 71	2	
63 to 76	2.5	68 to 82	2.5	72 to 87	2.5	
77 to 90	3	83 to 97	3	88 to 103	3	
91 to 104	3.5	98 to 112	3.5	104 to 119	3.5	
105 to 118	4	113 to 127	4	120 to 135	4	
119 to 132	4.5	128 to 142	4.5	136 to 151	4.5	
133 to 146	5	143 to 157	5	152 to 167	5	
147 to 160	5.5	158 to 172	5.5	168 to 183	5.5	
161 to 174	6	173 to 187	6	184 to 199	6	
175 to 188	6.5	188 to 202	6.5	200 to 215	6.5	
189 to 202	7	203 to 217	7	216 to 231	7	
203 to 216	7.5	218 to 232	7.5	232 to 247	7.5	
217 to 230	8	233 to 247	8	248 to 263	8	
231 to 244	8.5	248 to 262	8.5	264 to 279	8.5	
245 to 258	9	263 to 277	9	280 to 295	9	
259 to 272	9.5	278 to 292	9.5	296 to 300	9.5	
273 to 286	10	293 to 300	10			
287 to 300	10.5					

	K-8 Schools - 2	28:1 Ratio	
	0.50	1-14	-
	0.50	15-20	1.00
21 to 34	1.00	21-28	-
21 10 34	1.00	29-34	1.00
		35-42	-
		43-48	1.00
		49-56	-
		57-62	1.00
		63-70	-
		71-76	1.00
		77-84	-
		85-90	1.00
		91-98	-
		99-104	1.00
		105-112	-
		113-118	1.00
		119-126	-
		127-132	1.00
		133-140	-
		141-146	1.00
		147-154	-
		155-160	1.00
		161-168	-
		169-174	1.00
		175-182	-
		183-188	1.00
		189-196	-
		197-202	1.00
		203-210	-
		211-216	1.00
		217-224	-
		225-230	1.00
		231-238	-
		239-244	1.00
		245-252	-
		253-258	1.00
		259-266	1 00
		267-272	1.00
		273-280	1.00
		281-286	1.00
		287-294	1.00
		295-300	1.00

Paraeducators

For 2011/12, paraeducators will be assigned to students as required by Individual Education Plans (IEP) that include the need for adult assistance. All paraeducators for adult assistance in all grades K-12 will be allocated from an FTE pool controlled by the central Special Education department. Only K-8 schools will have paraeducators assigned by formula to learning centers.

DESIGNATED SPECIAL EDUCATION CLASSROOMS – GRADES K THROUGH 8

Behavior Classrooms

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

- 1 Teacher
- 2 Paraeducators

Fragile B and Externalizing B Classrooms High School (up to 20 students)

- 1 Teacher
- 1 Paraeducator

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

- 1 Teacher
- 1 Paraeducator

ELL Teacher Allocations

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

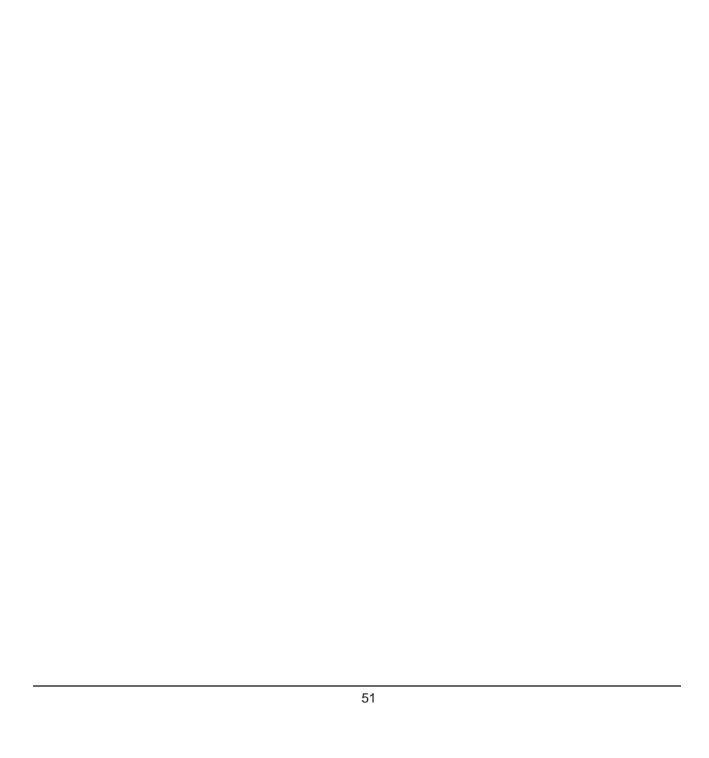
Bilingual Educational Assistant Allocations

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

English Learner student projections for 2011/12 were developed by ESL Department based on a roll forward of 2010/11 students by grade and estimates of students moving through the proficiency levels.

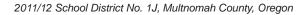
Numbers of ELPA level 1 and 2 students were used to weight the count used for allocation of educational assistants. This count is based on data as of 4/05/11.

Weighted projections for bilingual EA allocations are based on the same student projection used for teacher allocations plus an extra 0.5 weight for each current ELPA level 1 and 2 student. To the extent that resources are available, staffing will be adjusted to reflect differences between October enrollment and the projections initially used for staffing.



2011/12 School General Fund Staffing

ocio	Grade Span (11-12)	1-12 Student Count for Staffing otal Students Count ir. K weighted 0.75)	Assistant / Vice Principal Secretary Counselor		io Economic Status FTE
------	-----------------------	--	--	--	------------------------



2011/12 School Special Education Staffing

	712 School Spec								
		Projected 2011/12 Students	Teacher FTE	Para-educator FTE			Licensed FTE	Classified FTE	Classrooms
(-5	Abernethy Ainsworth Alameda	28 13	1.00 0.50	·	0.40 0.40	0.80	-		

2011/12 School Special Education Staffing

		Lea	rning Cente	rs	ш	111		Designated Classrooms		
School Profile	School Name	Projected 2011/12 Students	Teacher FTE	Para-educator FTE	School Psychologist FTE	Speech Pathologist FTE	Licensed FTE	Classified FTE	Classrooms	
	Marysville	54	2.00	-	0.60	0.80	-	-		
	Ockley Green	37	1.50	-	0.60	0.40	2.00	3.500	B-E(2)	
	Peninsula	32	1.00	0.875	0.40	1.20	2.00	5.250	CB-F(2)	
	Rigler	37	1.50	-	0.60	1.20	-	-		
	Roseway Heights	32	1.00	0.875	1.00	0.80	3.00	5.250	B-F(3)	
	Sabin	22	1.00	-	0.40	0.80	-	-		
	ACCESS	17	0.50	0.875	0.10	0.00	-	-		
	Scott	37	1.50	-	0.60	1.20	1.00	1.750	ISC-A	
	Skyline	33	1.00	0.875	0.20	0.60	-	-		
	Sunnyside Environmental	51	2.00	-	0.60	0.60	-	-		
	Vernon	30	1.00	0.875	0.20	0.40	-	-		
	Vestal	42	1.50	-	0.60	1.40	2.00	3.500	ISC-A(2)	
	Winterhaven	22	1.00	-	0.20	0.40	-	-		
	Woodlawn	45	1.50	0.875	0.60	1.20	2.00		CB-A (2)	
K-8 Total		1,221	44.50	12.250	16.30	28.60	28.00	59.510		
6-8	Beaumont	32	1.00	-	0.40	0.80	2.00		ISC-A(2)	
	da Vinci	38	1.50	-	0.20	0.20	1.00	1.750	CB-T	
	George	74	2.50	-	0.80	1.20	2.00		B-E, ISC-F	
	Gray	53	2.00	-	0.60	0.60	1.00	1.750		
	Hosford	74	2.50	-	0.80	1.00	2.00		B-E, ISC-F	
	Jackson	70	2.50	-	0.80	1.20	2.00	5.250	ISC-A, ISC-F	
	Lane	92	3.00	-	0.80	0.80	-	-		
	Mt Tabor	42	1.50	-	0.60	0.80	1.00	3.500	ISC-F	
	Sellwood	42	1.50	-	0.40	0.60	-	-		
	West Sylvan	49	1.50	-	0.60	0.80	-	-		
6-8 Total		566	19.50	-	6.00	8.00	11.00	26.250		
9-12	Benson	97	3.00	-	0.80	0.40	-	-		
	Cleveland	129	4.00	-	1.40	1.00	3.00		B-E, ISC-A, ISC-F	
	Franklin	168	5.50	-	1.60	1.40	3.00		B-E, ISC-A, ISC-F	
	Grant	133	4.00	-	1.60	1.20	3.00	7.000	B-E, CB-A, ISC-A, ISC-F	
	Jefferson	49	1.50	-	0.60	0.60	2.00		B-E, ISC-A	
	Lincoln	69	2.00	-	0.60	0.40	1.00	0.875		
	Madison	215	6.50	-	2.20	2.00	4.00		B-E, B-F, ISC-A, ISC-F	
	Roosevelt	146	4.50	-	1.40	1.40	2.00		B-E, ISC-A	
	Wilson	147	4.50	-	1.60	1.00	3.00		B-F, ISC-A, ISC-F	
9-12 Total		1,153	35.50	-	11.80	9.40	21.00	42.000		
6-12	Young Women's Academy	26	1.00	-	0.40	0.00	1.00	0.875	B-F	
K-12	Metro Learning Center	71	2.50	-	0.60	0.60	-	-		
Other		164	13.00	-	7.10	6.30	-	-		
Grand Total		3,844	143.00	12.250	53.00	74.30	79.00	171.510		

Designated Classroom Types

Behavi	or Classrooms	Commi	inications Behavior Classrooms	Intensiv	e Skills
B-E	Behavior-Externalizing	CB-A	Communications Behavior-Academic	ISC-A	Intensive Skills-Academic
B-F	Behavior-Fragile	CB-F	Communications Behavior-Functional	ISC-F	Intensive Skills-Functional
B-I	Behavior-Intensive	CB-T	Communications Behavior-Team		

2011/12	School ESL	Staffing			

2011/12 School ESL Staffing

School Profile	School Name	Projected 2011-12 ELL Students	Teacher FTE	EA FTE
	Peninsula	66	1.50	0.438
	Rigler *	205	4.00	2.188
	Roseway Heights	30	1.00	-
	Sabin/Access	10	0.25	-
	Scott *	200	4.00	2.188
	Skyline	6	0.20	-
	Sunnyside Environmental	14	0.25	-
	Vernon	52	1.50	-
	Vestal	77	2.00	0.875
	Winterhaven	-	-	-
	Woodlawn	76	2.00	0.438
K-8 Total		2,139	46.65	17.500
6-8	Beaumont	3	0.15	-
	da Vinci	-	-	-
	George	72	1.50	0.438
	Gray	11	0.25	-
	Hosford	44	1.00	0.438
	Jackson	24	0.50	-
	Lane	68	1.50	0.438
	Mt Tabor	25	0.50	-
	Sellwood	5	0.20	-
	West Sylvan	20	0.50	-
6-8 Total		272	6.10	1.313
9-12	Benson	45	1.00	-
	Cleveland	49	1.00	0.438
	Franklin *	127	2.50	1.313
	Grant	15	0.50	-
	Jefferson H.S.	43	1.00	0.438



2011/12 Title I Allocations

Crado Span	School /	% EDM Eligible	Title I (dollars)			
Grade Span	Program	% FRM Eligible -	School Based	Central/K		
K - 8	Roseway Heights	40%	93,732	123,500		
PK- 8	Sabin	43%	67,196	138,700		
K - 8	Scott	86%	198,772	150,100		
K- 8	Skyline	19%	-	-		
K - 8	Sunnyside Env.	26%	-	-		
PK- 8	Vernon	73%	150,598	115,900		
K - 8	Vestal	75%	147,560	96,900		
K - 8	Winterhaven	7%	-	-		
PK- 8	Woodlawn	79%	163,184	119,700		
ELEMENTARY TO	TAL		4,624,236	4,278,800		
6 - 8	Beaumont	35%	-	-		
6 - 8	da Vinci	26%	-	-		
6 - 8	George	86%	136,276	-		
5 - 8	Gray	23%	-	-		
6 - 8	Hosford	46%	97,405	-		
6 - 8	Jackson	26%	-	-		
6 - 8	Lane	85%	146,258	-		
6 - 8	Mt. Tabor	33%	-	-		
6 - 8	Sellwood	33%	-	-		
6 - 8	West Sylvan	12%	-	-		
MIDDLE SCHOOL	TOTAL		379,939	-		
9 - 12	Benson	62%	-	-		
9 - 12	Cleveland	27%	-	-		
9 - 12	Franklin	45%	-	-		
9 - 12	Grant	23%	-	-		
6 - 12	Jefferson YWA	55%	-	-		
8 - 12	Jefferson Site	75%	-	-		
6 - 12	Jefferson	69%	185,318	-		
9 - 12	Lincoln	13%	-	-		
9 - 12	Madison	64%	-	-		
9 - 12	ACT	65%	91,140	-		
9 - 12	POWER	81%	83,762	-		
9 - 12	SEIS	83%	65,100	-		
	Roosevelt Campus	83%	-	-		
9 - 12	Wilson	20%	-	-		
HIGH SCHOOL TO	DTAL		425,320	-		
9 - 12	Alliance	60%	-	-		
1 - 8	ACCESS	10%	-	-		
K - 12	MLC	26%	-	<u> </u>		
TOTAL			5,429,495	4,278,800		

District-Wide FTE Tables

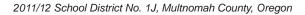
Staffing allocations presented in these summaries are very preliminary and should not be considered final. Assignments to the various programs can and will change as the District progresses through the various phases of budget development and the spring staffing process for the 2011/12 school year. Although the proposed budget is released in April and the budget is adopted in late June, final staffing allocations will not be completed until after the beginning of the school year. The budget will be adjusted at that time.

Program	Program	Current	Adopted	Change	
Code	Name	2010/11	2011/12	From PY	

Table of Contents

Budget Overview	65
Budget Summaries	68
Major District Resources – General Fund	68
Major District Resources – Grant Fund	70
Major District Resources – Dedicated Resource Fund	71
Summary of Resources and Requirements (All Funds)	72
Summary of Resources and Requirements (General Fund)	76
Interfund Transfers	80
Multnomah Education Service District Allocation	80
Long Term Debt	82
Employee Benefit Tables	83





Other Funds

An Office of School Modernization department and related capital project fund were initiated to develop the internal structures and external partnerships to renovate, modernize and/or rebuild the District's school buildings over the next several decades.

Funds have been created to manage repayment of the PERS UAL debt (308) and SELP debt (309).

Funds have been established to account for projects funded by Full Faith and Credit borrowings (420), which also has a companion debt service fund in the 300 series.

Funds for the Marysville School fire insurance reimbursement are captured in fund 480, Insurance Recovery Funds.

The District is restructuring the Self Insurance Fund, fund 601. This fund will now account for Worker's Compensation activity only. All other insurance related activity will be moved to the General Fund. This move will include liability, property/fire loss, and worksite safety.

The Grants fund, Fund 205, is reduced by \$18.9 million. The reduction is primarily due to the end of federal stimulus funds, specifically IDEA and Title I allocations from the America Reinvestment and Recovery Act (ARRA). Over the previous three budget years theses stimulus funds were used to protect teaching positions.

Major Budget Decisions and Core Principals

This section summarizes the major budget decisions.

The District is completing a major restructuring of the high school system. When completed the restructuring will close one high school, establish a system of seven comprehensive high schools, and two focus schools.

The District will eliminate or reduce some educational programs that support the educational milestones, using the prioritization work to focus on those programs that are expected to bring about the best results for PS students and families.

Budget Principles

- 1. Fund our priorities programs that show evidence they are vital to accomplishing the priorities
- 2. The Milestones Framework is more critical than ever
- 3. Focus and tighten investment in Staff/professional development
- 4. Maximize investment in the classroom
- 5. Realize efficiencies in central department reductions
- 6. Effective implementation of teacher evaluation, support, and mentoring
- No reduction from current level of investment in English Language Learners
- 8. Reductions in Special Education that will ensure our Maintenance of Effort but show improved services
- 9. Target the use Title I funds through the Response to Intervention effort

Re-balancing the Budget

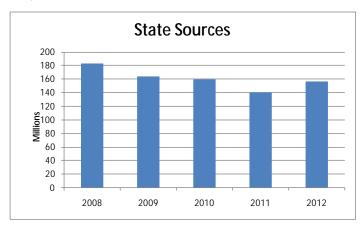
The table below summarizes the major decisions that helped re-balance the budget from the starting point of the multi-year forecast to the Proposed Budget. This list is not intended to be exhaustive. The table does not capture all technical changes to the budget from Proposed to Adopted. As an example, the Proposed Budget moved resources and requirements from fund 601, the Self Insurance fund to fund 101, the General Fund. That budget restructuring is not captured in this table.

nt	Amount	Budget Balancing Options
		Initial Operating Shortfall
100 000	10 100 (Local Ontion Love ronowallownancion
,10	19,10	Local Option Levy renewal/expansion

Budget Summaries

The following pages present different views of the PPS budget. Thei District budget and separate presentations of the General Fund budç District's budget and financial structure.

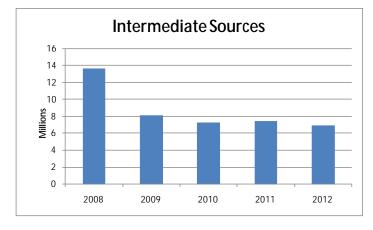
Major District Resources – General Fund



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.

The State operates on a biennial budget calendar and typically distributes 49% of school funds for the first year, and 51% for the second year of the biennium, in order to respond to annual increases in costs. The State Legislature has decided to allocate the funds on a 50%/50% basis for the 2011/13 biennium, which accounts for part of the increase shown in the chart to the left.

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.

The significant reductions from FY 2007/08 to FY 2008/09 primarily reflect the expiration of Multnomah County Income Tax and temporary funding provided by the City of Portland.

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 \$1.2500 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

Major District Resources - Grant Fund

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

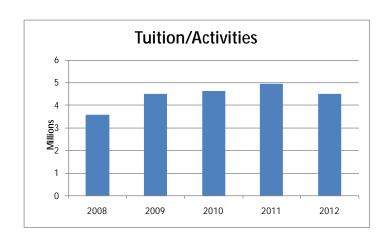
Federal Sources: The bulk of the federal funding comes from the federal Title IA program, which supports schools with high percentages of economically disadvantaged students. PPS receives about \$17 million per year for Title IA. Other grants support Head Start and Special Education programs.

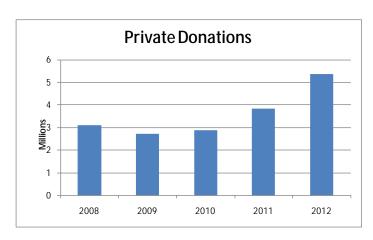
Funds from the American Recovery and Reinvestment Act of 2009 expire in FY 2011/12.

Other Sources: Other sources in the Grant Fund

Major District Resources - Dedicated ResourceFund

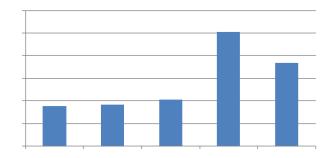
Tuition/Activity Fees: Tuition paid for the District's full-day kindergarten program accounts for nearly \$4 million in special revenue every year. Other components include tuition and fees paid for after school programs, summer programs, and special education programs.





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.

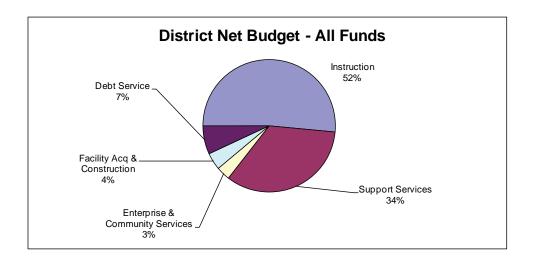


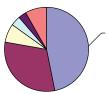
District Net Budget - All Funds Combined

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 general Fund budget, excluding the Transfers Out, Contingency and Ending Fund Balance. The District's net budget for all funds for operating and capital requirements in FY 2011/12 is \$619 million.

District Net Budget (4syo





<u>Summary of Resources and Requirements (General Fund)</u>
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)

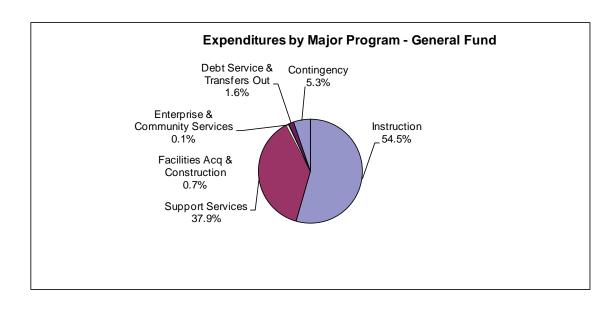
		Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12	Percent of Total
Beginning Balar	nce	28,022,202	25,100,000	25,100,000	28,225,423	6.0%
Revenue from T	axes	232,893,866	259,509,000	259,509,000	259,509,000	55.5%
Tuition		350,000	350,000	350,000	350,000	0.1%
Earnings on Inv	estment	700,000	600,000	600,000	600,000	0.1%
E 5	259,509,000	C	0.1%			

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 2011/12 is \$467,301,167.

District Requirements (General Fund)

General Fund	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12	Percent of Total
Instruction - Regular	182,267,737	181,209,374	181,898,539	181,647,768	38.87%
Instruction - Special Programs	70,465,264	72,763,184	72,768,420	72,808,935	15.58%
Instruction Subtotal	252,733,001	253,972,558	254,666,959	254,456,703	54.45%
Support Services - Instructional	50,084,982	51,085,788	51,374,316	50,899,119	10.89%
Support Services - General Admin	102,520,976	104,484,704	105,017,235	106,218,261	22.73%
Support Services - Central Activities	21,258,735	20,172,182	20,153,401	19,904,144	4.26%
Support Services Subtotal	173,864,693	175,742,674	176,544,952	177,021,524	37.88%
Enterprise & Community Services	-	550,000	550,000	550,000	0.12%
Facility Acquisition and Construction	4,292,479	250,000	250,000	3,109,593	0.67%
Debt Service & Transfers Out	10,204,024	7,604,574	7,604,574	7,604,088	1.63%
Contingency	21,314,318	25,682,194	24,559,259	24,559,259	5.26%
Total General Fund Requirements	\$ 462,408,515	\$ 463,802,000	\$ 464,175,744	\$ 467,301,167	100.00%



District Net General Fund Budget

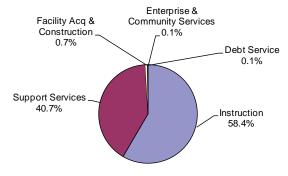
The figures in the District General Fund Budget table on the previous page include internal transactions such as fund level transfers and a Contingency account that functions as a reserve.

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 2010/11 is \$435 million.

District Net Budget (General Fund)

General Fund	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12	Percent of Total
Instruction - Regular	182,267,737	181,209,374	181,898,539	181,647,768	41.7%
Instruction - Special Programs	70,465,264	72,763,184	72,768,420	72,808,935	16.7%
Instruction Subtotal	252,733,001	253,972,558	254,666,959	254,456,703	58.4%
Support Services - Instructional	50,084,982	51,085,788	51,374,316	50,899,119	11.7%
Support Services - General Admin	102,520,976	104,484,704	105,017,235	106,218,261	24.4%
Support Services - Central Activities	21,258,735	20,172,182	20,153,401	19,904,144	4.6%
Support Services Subtotal	173,864,693	175,742,674	176,544,952	177,021,524	40.7%
Enterprise & Community Services	-	550,000	550,000	550,000	0.1%
Facility Acquisition and Construction	4,292,479	250,000	250,000	3,109,593	0.7%
Debt Service	3,264,962	669,516	669,516	292,516	0.1%
General Fund Net Budget	\$ 434,155,135	\$ 431,184,748	\$ 432,681,427	\$ 435,430,336	100.0%

District Ne(t)34.7()-62e24 .042 Tw5 TD25.042597692 -1



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 2011/12

Amount	Source Fund	Destination Fund	Purpose
1,667,254	101 General Fund	304 Bond Sinking Fund	Debt Service
3,976,828	101 General Fund	306 Settlement Debt Service Fund	Debt Service
613,630	101 General Fund	307 IT Projects Debt Service Fund	Debt Service
376,514	101 General Fund	309 SELP Debt Service Fund	Debt Service
677,346	101 General Fund	320 Full Faith & Credit Debt Service	Debt Service
677,347	404 Construction Excise Fund	320 Full Faith & Credit Debt Service	Debt Service
1,900,000	225 PERS Rate Stabilization Fund	101 General Fund	One Time, to support operations.
3,270,000	601 Self Insurance Fund	101 General Fund	Non-Workers Comp expenses moving to GF.
\$ 13,158,919	Total Transfers		

Fund Transfers - FY 2010/11

Amount	Source Fund	Destination Fund	Purpose
1,665,856	101 General Fund	304 Bond Sinking Fund	Debt Service
3,979,228	101 General Fund	306 Settlement Debt Service Fund	Debt Service
1,019,854	101 General Fund	307 IT Projects Debt Service Fund	Debt Service
274,124			

Multnomah Education Service District Allocation

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

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

The broad categories of services are Instructional Services, Special Education Services, Health and Social Services, Technology Services, and Administrative Services. There are 50 separate "resolution" services and programs from which component districts choose to spend their annual allocation. In addition, numerous programs are operated on a contracted or fee-for-service basis. Several grant-funded projects are also managed by MESD. A summary of the 2011/12 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.

The table on the following page details the **assumed** MESD allocation for 2011/12 as the figures have not been finalized as of April 8, 2011.

Multnomah Edcuation Service District 2011-12 Service Plan - Portland

Summary of MESD Allocation

Department/Service	Slots	Transit Dollars	PPS General Fund	Resolution Dollars	Total
Alpha School 227/247		1,188,414			1,188,414
Non-English Speaking Students - Transit		2,498,523			2,498,523
Arata Creek Social/Emotional Skills		2,736,386			2,736,386
Resource Center Assistants - Transit		473,578			473,578
Outdoor School					
Field Science Experience			251,292	454,558	705,850
Classroom Law				25,797	25,797
Incarcerated Youth Program				187,500	187,500
Turnaround School (Helensview)					
PPS Alternative Education Referrals	39			374,400	374,400
PPS Special Education Referrals (PRIDE)	10			128,000	128,000
Functional Living Skills					
Functional Livi					

Long Term Debt	

Employee Benefit Tables

Account	Account	Actual	Actual	Current	Adopted
Code	Title	2008/09	2009/10	2010/11	2011/12
521000	PERS	(1,051)	772,455	860,866	5,176,852
521310	PERS UAL (Unfunded Actuarial Liability)	28,931,864	29,812,940	34,608,071	34,303,659
522000	Social Security - FICA	20,991,402			

84

87

General Fund - Resources by Account (Cont.)

Description by Assount Code	Actual	Actual	Current	Proposed	Approved	Adopted
Description by Account Code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
411523 - Prior Year G.O. Bond (Washington Co.)	425	528	-	-	-	-
411901 - Penalties/Interest (Multnomah Co.)	152,179	44,586	-	-	-	-
411902 - Penalties/Interest (Clackamas Co.)	614	678	-	-	-	-
411903 - Penalties/Interest (Washington Co.)	1,520	627	-	-	-	-
412000 - Rev-Local Gov't Not Districts	(158)	-	-	-	-	-
Subtotal - Revenue from Taxes	216,927,231	227,383,301	232,893,866	259,509,000	259,509,000	259,509,000
413110 - Regular Day School-Tuition	20,275	35,291	135,000	135,000	135,000	135,000
133111 - Reg Tuition-Evening HS	118,505	91,415	130,000	130,000	130,000	130,000
13120 - Tuition-Other Districts (Special Education)	20,055	41,095	85,000	85,000	85,000	85,000
413310 - Summer School Tuition	1,550	-	-	-	-	-
Subtotal - Tuition	160,385	167,801	350,000	350,000	350,000	350,000
15100 - Interest on Investments	3,237,454	962,439	700,000	600,000	600,000	600,000
ubtotal - Earnings on Investment	3,237,454	962,439	700,000	600,000	600,000	600,000
17110 - Football Admissions	61,280	859B68	160,000	7,000	7,000	7,0082.99

88

General Fund - Resources by Account (Cont.)

Description by Account Code	Actual	Actual	Current	Proposed	Approved	Adopted
2000	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
431010 - SSFGeneral Support	147,523,586	155,566,311	136,900,000	152,800,000	145,056,184	145,056,184
431015 - SSF-School Day Restoration	3,852,756	-	-	-	-	-
431030 - Common School Fund	3,717,103	4,543,889	3,653,918	3,654,000	3,654,000	3,654,000
432990 - Restricted State Grants	9,413,831	-	-	-	8,093,816	8,093,816
Subtotal - State Sources	164,507,276	160,110,200	140,553,918	156,454,000	156,804,000	156,804,000
445090 - Fed Stimulus - State Pass Thru	8,815,582	12,181,527	14,361,500	-	-	-
447000 - Fed Grants-Other Interm Agency	20	-	-	-	-	-
448010 - Federal Forest Fees						
Subtotal - Federal Sources 12,156,527	14,3910500					
521000 - IntefFund Grasfered 0504,000 1,0352,987	252,704,000	5,174,000	5,174,000	5,174,000		
537000 -Sale of FixFedAssents 3754,000	2,942,6692					

Subtotal --Other Sources

General Fund - Requirements by Program

Genera	I Fund - Re					
Description by Program Code	Actual	Actual	Current	Proposed	Approved	Adopted
	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
1000A - Instructional Subs	5,918,412	6,336,397	-			
1111 - Primary, 1-3	6,402,371	6,130,764	7,527,537			
1112 - Primary, 1-3 Homeroom	33,939,283	37,405,958	39,589,556	41,151,165		
1113 - K-5 Consolidated Budget	2,583,602	2,546,949	3,304,532	3,069,175	3,474,293	3,491,852
5(b17:9- Eligralen)3aHlletiNelOSoubsoom	8,315,711	7,951,539	,E008,499	39 &3 9 /3 624n587	8BT8 e11113 - K-6	59.al Stermedi118

General Fund - Requirements by Program (Cont.)

General Fund - Requirements by Program (Cont.)								
Description by Program Code	Actual	Actual	Current	Proposed	Approved	Adopted		
2000 spiloti by Frogram code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12		
12603 - ECSE Evaluation	964,818	15,478	1,088,486	1,116,111	1,116,111	1,116,111		
12607 - Portland Early Intervention Ed	1,863	408,490	-	-	-	-		
Subtotal - Early Intervention Instruction	966,681	423,968	1,088,486	1,116,111	1,116,111	1,116,111		
12811 - Public Alternative Programs	138,707	158,409	150,000	301,458	301,458	301,458		
12821 - Community-Based Programs	9,072,096	9,068,338	8,972,193	8,097,193	8,097,193	8,097,193		
12831 - Delayed Expulsion School Couns	50,000	64,039	74,156	74,180	74,180	74,180		
12832 - Classroom Alternative Ed	679,821	360,685	143,448	143,712	143,712	143,712		
12833 - Evening Programs	314,578	354,017	256,552	256,424	256,424	289,379		
12835 - Indian Education	155,741	114,193	190,179	191,764	191,764	191,764		
12870 - Targeted Transition	1,159,678	1,244,175	1,302,788	1,302,623	1,302,623	1,302,623		
12880 - Charter Schools	6,634,125	8,123,361	7,505,469	10,611,700	10,611,700	10,611,700		
12891 - Contract Programs	-	-	91,721	93,316	93,316	93,316		
Subtotal - Alternative Ed. Instruction	18,204,746	19,487,217	18,686,506	21,072,370	21,072,370	21,105,325		
12911 - ESL/BilingualElem	8,150,200	8,362,058	7,622,726	7,728,893	7,728,893	7,729,527		
12912 - ESL/BilingualMiddle	1,143,528	1,141,211	2,505,566	2,547,648	2,547,648	2,547,648		
12913 - ESL/BilingualHigh	2,529,440	2,593,724	1,836,452	1,866,107	1,866,107	1,866,107		
12914 - Bilingual Assessment Svcs	422,005	526,880	230,875	235,159	235,159	235,159		
12922 - Teen Parenting Services	388,781	343,507	130,936	134,951	134,951	134,951		
12992 - Section 504/ADA Accom in PPS	119,897	246,295	438,693	445,624	445,624	445,624		
Subtotal - Designated Program Instruction	12,753,851	13,213,676	12,765,248	12,958,382	12,958,382	12,959,016		
Subtotal - Instruction	244,417,532	246,337,554	252,227,658	253,972,558	254,666,959	254,456,703		
21120 - Attendance Services	58,076	53,878	84,577	85,440	85,440	85,440		
21130 - Licensed Social Work Services	1,609,858	2,182,437	772,038	789,857	789,857	789,857		
21131 - Behavior Interventn Specialist	-	-	1,328,008	1,410,507	1,410,507	1,410,507		
21141 - SPED Data Services	820,515	668,956	607,229	618,238	618,238	618,238		
21150 - Student Safety	917,163	924,538	825,247	799,405	799,405	799,405		
21192 - Student Discipline Services	2,226,528	2,329,395	2,342,716	2,397,959	2,397,959	2,397,959		
21193 - Drug and Alcohol Services	102,781	9,706	010 000	- 022 200		- 022 200		
21210 - Service Area Direction	738,491	521,015	818,083	832,300	832,300	832,300		
21220 - Counseling Services	7,324,163	7,732,804	8,459,571	7,200,513	7,200,513	7,379,215		
21262 - Vocational Education	856,838	910,643	1,124,853	1,156,733	1,156,733	1,156,733		
21330 - Dental Services	10,000	5,000	10,000	10,000	10,000	10,000		
21420 - Psychological Testing Services	4,333,308	4,293,522	4,504,136	4,635,626	4,638,255	4,638,255		
21520 - Speech Pathology	6,471,801	6,742,498	6,209,096	6,409,418	6,409,418	6,409,418		
21530 - Audiology	(37)		-	F/0 1/12	- E/0 1/12	F40 142		
21580 - Access Services - SPED Tech	240.141	513,532	556,643	568,142	568,142	568,142		
21590 - Other Speech Path/Audio Svcs.	249,141	41,335	1 200 / 22	1 210 014	1 210 014	1 210 014		
21601 - Occupational Therapy	1,026,883	1,128,599	1,288,623	1,318,914	1,318,914	1,318,914		
21602 - Physical Therapy	368,737	399,392	404,555	417,096	417,096	417,096		
21603 - Adaptive Physical Education	451,551	450,599	395,192	401,697	401,697	401,697		
21604 - Feeding Team - Training	2 070 402	69,740 4,795,107	134,742	138,208	138,208	138,208		
21901 - Program Admin/Supervision 21902 - Administration	3,979,682 21,499	4,795,107 18,607	4,833,798	4,871,252	4,871,252	4,807,060		
			-	-	-	-		
21903 - Collaborative Supports Team	230,015	25,478 70 117	-	-	-	-		
21905 - Third Party Medical Reimburse	33,919	78,117	-	-	-	-		

92		

General Fund - Requirements by Program (Cont.)

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual	Actual	Current	Proposed	Approved	Adopted
	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
26642 - Data Control/Entry	91,644	109,110	76,489	77,735	77,735	77,735
26691 - Central Telecom Services	504,537	992,761	275,810	275,810	275,810	275,810
26697 - Technical Training Services	136,608	143,750	143,019	145,134	145,134	145,134
26698 - Infrastructure Development	2,440,123	1,484,580	1,300,000	1,300,000	1,300,000	1,300,000
26699 - Systems Development	1,237,299	264,235	802,739	82,300	82,300	82,300
26700 - Records Management Svcs	213,591	246,429	274,240	278,064	278,064	278,064
Subtotal - Technology Services	12,604,700	10,812,232	12,502,907	11,830,527	11,830,527	11,745,438
Subtotal - Support Services	162,775,928	165,793,706	171,765,840	175,742,674	176,544,952	177,021,524
33000 - Community Services	-	-	-	550,000	550,000	550,000
Subtotal - Enterprise & Community Services	-	-	-	550,000	550,000	550,000
41500 - Bldg Acquis/Constr/Improv Svcs	3,926,884	131,087	2,513,609	250,000	250,000	3,109,593
Subtotal - Building Acquisition & Construction	3,926,884	131,087	2,513,609	250,000	250,000	3,109,593
51100 - Long-Term Debt Service	1,007,552	865,718	2,929,163	669,516	669,516	292,516
52100 - Fund Transfers	33,632,905	6,436,197	6,939,062	6,935,058	6,935,058	7,311,572
Subtotal - Debt Service & Transfers Out	38,567,340	7,433,002	12,381,834	7,854,574	7,854,574	10,713,681
61100 - Operating Contingency	-	-	24,796,282	25,682,194	24,559,259	24,559,259
71100 - Ending Fund Balance	24,209,964	28,022,202	-	-	-	-
Total Requirements by Program	469,970,764	447,586,464	461,171,614	463,802,000	464,175,744	467,301,167

General Fund - Requirements by Account

	Actual	Actual	Current	Proposed	Approved	Adopted
Description by Account Code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
511100 - Licensed Salaries	148,799,556	153,111,043	153,484,535	152,788,914	153,120,485	153,186,009
511210 - Classified - Represented	37,793,691	37,358,614	37,310,758	37,374,387	36,987,306	36,944,033
511220 - Classified - Non Represented	13,178,246	14,276,705	14,768,483	14,206,511	14,222,658	14,226,108
511310 - Administrators - Licensed	16,575,246	16,158,302	15,827,603	15,216,370	15,215,143	15,277,954
511320 - Administrators - NonLicensed	621,642	720,657	852,220	852,220	852,220	852,220
511420 - Managerial - Non Represented	3,320,698	3,060,365	3,610,895	3,540,411	3,594,945	3,648,790
512100 - Substitutes - Licensed	4,949,965	5,530,639	5,856,077	6,173,493	6,090,112	6,201,178
512200 - Substitutes - Classified	823,067	866,548	567,253	564,653	578,411	575,863
512300 - Temporary Misc - Licensed	445,058	377,488	265,284	409,267	409,267	619,554
512400 - Temporary Misc - Classified	856,252	909,846	839,988	796,202	575,081	573,186
513100 - Extended Responsibility-LIC	1,765,611	1,482,715	2,150,888	2,045,981	2,119,206	2,149,275
513200 - Extended Responsibility-CLS	1,013,566	1,011,239	694,184	690,949	690,949	706,954
513300 - Extended Hours	1,872,588	2,130,343	2,241,672	2,833,885	2,800,740	2,602,109
513400 - Overtime Pay	1,097,242	1,188,906	588,045	588,550	588,550	590,800
Subtotal - Salaries	233,112,429	238,183,411	239,057,885	238,081,793	237,845,073	238,154,033
521000 - PERS	-	636,934	693,297	4,333,083	4,328,784	4,334,409
521310 - PERS UAL	24,205,996	24,616,962	28,459,853	28,712,707	28,684,142	28,721,390
522000 - Social Security - FICA	17,493,034	17,864,945	18,287,930	18,213,269	18,195,157	18,218,807
523100 - Workers' Compensation	4,225,525	4,315,474	3,992,257	2,833,153	2,830,339	2,833,997
523200 - Unemployment Compensation	223,797	313,112	633,502	630,912	630,281	631,090
524100 - Group Health Insurance	48,935,339	50,138,211	52,534,404	54,491,534	54,490,535	54,516,180
524200 - Other Employer Paid Benefits	701,749	(58,712)	209,234	208,451	208,258	208,505
524300 - Retiree Health Insurance	3,403,768	3,136,761	3,490,238	3,475,992	3,472,535	3,477,050
524400 - DCU Union Contract Items	5,297	4,604	8,000	10,000	10,000	10,000
524500 - PAT Union Contract Items	337	-	13,000	13,000	13,000	13,000
524510 - PAT Union Tuition Reimbursemnt	689,275	830,162	725,000	725,000	725,000	725,000
524520 - PAT Union Prof Improvement Fds	225,121	221,919	378,917	800,000	800,000	800,000
524530 - Early Retirement Benefits	2,051,847	1,802,177	1,649,511	1,642,783	1,641,142	1,643,301
524600 - PFTCE Union Contract Items	467	-	3,933	3,000	3,000	3,000
Subtotal - Employee Benefits	102,161,552	103,822,551	111,079,076	116,092,884	116,032,173	116,135,729
531100 - Instructional Services	2,448,091	2,698,506	3,201,427	2,631,464	2,631,464	2,636,973
531200 - Instr Program Improvement Svcs	45,573	3,116	64,269	64,269	64,269	68,669
531300 - Student Services	66	-	-	-	-	-

531800 - Local Mtg (45,573)-T/C- ImproSi904461079 DevgsBT8 0 0 8 269.411 319.066 Tm/C079 DevgsBT1r222P0736,548 1,15(cn(56,548)-3142.10 0 d242)-2

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
532900 - Other Property Services	1,442,125	1,557,304	1,829,671	1,871,148	1,871,148	1,871,341
Subtotal - Property Services	18,191,499	16,961,518	19,294,717	18,344,782	18,415,457	21,698,868
533110 - Reimb - School Bus	8,426,418	8,914,870	9,400,991	9,397,991	9,897,991	9,922,883
533120 - Reimb - Taxi Cab	1,377,627	1,620,530	1,211,000	1,211,000	1,211,000	1,211,000
533130 - Reimb - In-Lieu	44,751	31,784	80,000	80,000	80,000	67,000
533140 - Reimb - Tri-Met	618,756	943,489	626,474	626,474	626,474	626,374
533150 - Reimb - Field Trips	527,998	484,161	26,764	26,764	26,764	15,000
533200 - Non-Reimb Student Transport	142,825	228,616	103,293	100,293	101,293	102,881
Subtotal - Transportation Services	11,138,376	12,223,450	11,448,522	11,442,522	11,943,522	11,945,138
534100 - Travel, Local in District	218,827	198,441	196,087	202,587	201,587	203,199
534200 - Travel, Out of District	408,536	407,558	187,010	161,510	162,510	232,765
534300 - Travel, Student Activities	106,125	48,365	50,435	47,435	50,435	57,058
534900 - Other Travel	-	14,824	-	-	-	
Subtotal - Travel	733,487	669,189	433,532	411,532	414,532	493,022
535100 - Telephone	395,282	416,240	305,066	304,915	304,915	300,796
535300 - Postage	328,374	284,482	283,092	268,103	276,203	275,009
535400 - Advertising	40,530	23,655	28,629	28,629	28,629	30,379
535500 - Printing and Binding	1,115,442	1,008,277	965,189	1,055,465	1,055,113	1,113,956
535910 - Fax	155	3	510	510	510	510
535920 - Internet Fees	63,515	54,842	150,317	149,317	150,317	149,067
535990 - Misc Communication Services	681,740	570,883	3,614	3,614	3,614	2,614

General Fund - Requirements by Account (Cont.)

541100 - Loss Prevention - - - 30,000 30,000 30,000 541310 - Auto Parts, Batteries 100,746 108,364 96,746 96,746 96,746 95,746 541315 - Tires 9,141 18,315 20,006 20,006 20,006 20,006 541320 - Oil & Lubricants 21,210 9,588 10,370 10,370 10,370 113,700 541325 - Gas (342,277) (54,599) 113,700
541000 - Consumable Supplies 3,713,388 3,826,879 6,249,726 7,110,259 7,832,285 7,142,561 541100 - Loss Prevention - - - 30,000 30,000 30,000 541310 - Auto Parts, Batteries 100,746 108,364 96,746 96,746 96,746 95,746 541315 - Tires 9,141 18,315 20,006 20,006 20,006 20,006 541320 - Oil & Lubricants 21,210 9,588 10,370 10,370 113,700 541325 - Gas (342,277) (54,599) 113,700 113,700 113,700 113,700 541300 - Propane 905,950 955,162 397,45
541100 - Loss Prevention - - - 30,000 30,000 30,000 541310 - Auto Parts, Batteries 100,746 108,364 96,746 96,746 96,746 95,746 541315 - Tires 9,141 18,315 20,006 20,006 20,006 20,006 541320 - Oil & Lubricants 21,210 9,588 10,370 10,370 10,370 113,700 541325 - Gas (342,277) (54,599) 113,700
541310 - Auto Parts, Batteries 100,746 108,364 96,746 96,746 96,746 95,746 541315 - Tires 9,141 18,315 20,006 20,006 20,006 20,006 541320 - Oil & Lubricants 21,210 9,588 10,370 10,370 10,370 113,700 541325 - Gas (342,277) (54,599) 113,700 11
541315 - Tires 9,141 18,315 20,006 20,006 20,006 20,006 541320 - Oil & Lubricants 21,210 9,588 10,370 10,370 10,370 113,700 541325 - Gas (342,277) (54,599) 113,700 113,700 113,700 113,700 541330 - Propane 905,950 955,162 397,452 397,452 397,452 397,452 541400 - Maintenance Materials 1,065,103 1,052,248 639,030 639,030 1,052,577 1,052,377 541500 - Inventory Adjustments 24,633 202,475 8,878 100,000 100,000 100,000 541600 - Interdepartmental Charges (587,580) (607,393) (46,676) 17,957 22,957 24,415 541700 - Discounts Taken (5,927) (20,712) - - - - 542100 - Textbook Expansion 1,232,929 601,105 571,285 771,154 781,035 799,714
541320 - Oil & Lubricants 21,210 9,588 10,370 10,370 10,370 11,370 541325 - Gas (342,277) (54,599) 113,700 100,700 100,700 100,700 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000
541325 - Gas (342,277) (54,599) 113,700 113,700 113,700 113,700 541330 - Propane 905,950 955,162 397,452
541330 - Propane 905,950 955,162 397,452 397,452 397,452 397,452 541400 - Maintenance Materials 1,065,103 1,052,248 639,030 639,030 1,052,577 1,052,377 541500 - Inventory Adjustments 24,633 202,475 8,878 100,000 100,000 100,000 541600 - Interdepartmental Charges (587,580) (607,393) (46,676) 17,957 22,957 24,415 541700 - Discounts Taken (5,927) (20,712) - - - - - 542100 - Textbook Expansion 1,232,929 601,105 571,285 771,154 781,035 799,714
541400 - Maintenance Materials 1,065,103 1,052,248 639,030 639,030 1,052,577 1,052,377 541500 - Inventory Adjustments 24,633 202,475 8,878 100,000 100,000 100,000 541600 - Interdepartmental Charges (587,580) (607,393) (46,676) 17,957 22,957 24,415 541700 - Discounts Taken (5,927) (20,712) - - - - 542100 - Textbook Expansion 1,232,929 601,105 571,285 771,154 781,035 799,714
541600 - Interdepartmental Charges (587,580) (607,393) (46,676) 17,957 22,957 24,415 541700 - Discounts Taken (5,927) (20,712) - - - - - 542100 - Textbook Expansion 1,232,929 601,105 571,285 771,154 781,035 799,714
541600 - Interdepartmental Charges (587,580) (607,393) (46,676) 17,957 22,957 24,415 541700 - Discounts Taken (5,927) (20,712) - - - - - 542100 - Textbook Expansion 1,232,929 601,105 571,285 771,154 781,035 799,714
541700 - Discounts Taken (5,927) (20,712) -
542100 - Textbook Expansion 1,232,929 601,105 571,285 771,154 781,035 799,714
542300 - Textbook Replacement 89,037 1,040,652 22,636 22,136 23,161
543000 - Library Books 210,871 117,786 95,911 89,609 95,709 87,466
544000 - Periodicals 42,810 54,630 130,078 78,699 79,699 109,381
545200 - Food Inventory AdjNS Only (2,300)
546000 - Non-Consumable Supplies 167,334 152,181 331,276 327,376 328,876 334,011
546100 - Minor Equipment - Tagged 322,229 69,570 25,173 25,929 25,929 25,853
547000 - Computer Software 646,750 279,381 853,545 209,037 201,646 196,522
Subtotal - Supplies & Materials 9,592,236 7,974,404 13,274,698 11,144,865 12,296,528 11,563,735
552000 - Building Acquisition 94,785 19,416 600,000
553000 - Improvements - Not Buildings - 592 1,500 1,500 1,500 1,500
Subtotal - Capital Outlay 94,785 20,008 601,500 1,500 1,500
554100 - Initial and Addl Equipment 373,028 183,316 95,006 95,006 95,006 89,906
554110 - Vehicles 262,599 9,545
Subtotal - Equipment 635,627 192,860 95,006 95,006 95,006 89,906
555010 - Computers 1,656,994 1,324,254 1,526,683 1,530,584 1,533,584 1,543,296
555020 - Printers 47,528 46,997 17,165 16,265 17,265 15,481
555090 - Misc Other Technology 1,855,002 860,242 104,021 118,721 121,221 116,388
Subtotal - Technology 3,559,524 2,231,493 1,647,869 1,665,570 1,672,070 1,675,165
556410 - Buses/Capital Bus Improvements 360,684 347,379 400,000 400,000 400,000 400,000
559000 - Other Capital Outlay 9,804 9,804 9,804 9,804
Subtotal - Other Capital Outlay 360,684 347,379 409,804 409,804 409,804 409,804
561000 - Redemption of Principal 811,208 766,819 2,685,724 377,000 377,000 -
562000 - Interest 129,091 178,168 178,168 178,168
562100 - Interest (Except Bus/Garage) 196,344 161,399 114,348 114,348 114,348 114,348
563000 - Fiscal Charges 111,282 187,450 23,002 23,002 23,002 23,488
563400 - Bad Debt Expense 50,957 23,228
563500 - Administrative Write-Off 138,776 80,486
564000 - Dues and Fees 472,938 505,667 445,350 400,700 400,500 442,681
564100 - Bond Issuance Cost - 15,699
565100 - Liability Insurance 250,000 250,000 250,000
565200 - Fidelity Bond Premiums - 150
565300 - Property Insurance Premiums 946,810 946,810 946,810
565500 - Judgmnts&Settlemnts Against 428,732 317,858

General Fund - Requirements by Account (Cont.)

				- ()		
Description by Account Code	Actual	Actual	Current	Proposed	Approved	Adopted
Description by Account Code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
565930 - Deductible Insurance Loss	-	10,413	-	861,314	861,314	861,314
567100 - Permits	2,873	35,113	22,946	22,946	22,946	22,946
567200 - Public Assessments	9,608	4,255	25,500	25,500	25,500	25,500

Fund 201 – Student Body Activity Fund

The Student Body Activity Fund accounts for the receipts, disbursements, and cash balances of the various schools' student body funds. The resources are primarily generated by students, student groups, PTAs, booster clubs, fundraising activities and donations. The individual schools are responsible for managing their school's fund. The individual school's Student Body Funds are audited on a recurring schedule.

Description by Program	Actual	Actual	Current	Proposed	Approved	Adopted
or Account Code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
Resources by Account						
376510 - Beginning Fund Balance	3,252,555	3,240,386	3,204,447	3,207,000	3,207,000	3,207,000
417900 - Other Curricular Activities	7,523,972	7,423,030	8,295,553	8,100,000	8,100,000	8,100,000
452100 - Interfund Transfer	100,000	-	-	-	-	-
Total Resources by Account	10,876,527	10,663,416	11,500,000	11,307,000	11,307,000	11,307,000

Fund 202 - Cafeteria Fund

This fund provides for all costs associated with operating federally funded child nutrition programs in Portland schools. Beginning with the 2010/11 Budget, this fund now includes the activities of the former Fund 203 - BESC Cafeteria Fund.

On average per day, students eat 11,000 breakfasts, 21,000 lunches, and 2,000 after-school suppers. Operating costs include: menu planning (product testing with students, nutritional analysis, participation tracking); supply chain management (bid specification, purchasing, inventory control, warehousing and delivery); meal production and service (HACCP food safety procedures, equipment maintenance); management of information services (46,000 student meal accounts, collection of district socio-economic data, technical support of a web-based department enterprise system); human resource management (recruiting, hiring, training, performance reviews, progressive discipline, union negotiations); and contract meal service to outside agencies.

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

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Resources by Account						
376510 - Beginning Fund Balance	1,041,958	1,568,631	2,588,435	2,588,436	2,898,436	2,898,436
412000 - Rev-Local Gov't Not Districts	-	-	70,000	-	-	-
416120 - Lunch	2,619,869	2,752,684	2,815,635	2,916,952	2,916,952	2,916,952
416120 - A la Carte Sales	-	12	133,000	132,300	132,300	132,300
416300 - Special Functions	-	-	7,900	5,200	5,200	5,200
416310 - Contracts and Other Sales	584,458	628,100	640,000	689,000	689,000	689,000

Cafeteria Fund - Requirements by Program

Description by Drogram Code	Actual	Actual	Current	Proposed	Approved	Adopted
Description by Program Code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
Requirements by Program						
31100 - Food Services Administration	820,886	834,671	772,662	694,048	694,048	694,048
31200 - Food Preparation and Service	12,093,051	12,933,097	13,674,938	14,175,492	14,485,492	14,486,108
31220 - BESC Deli	-	-	171,580	195,314	195,314	195,314
31230 - Fresh Fruit & Vegetable Program	-	-	338,300	450,616	450,616	490,500
31300 - Food Delivery Services	428,610	453,311	425,296	356,776	356,776	356,776
31900 - Nutrition Education/Other	-	-	200,930	263,598	263,598	263,598
31910 - Summer Nutrition	111,566	132,300	505,038	539,054	539,054	539,054
Subtotal - Enterprise & Community Services	13,454,113	14,353,380	16,088,744	16,674,898	16,984,898	17,025,398
52100 - Fund Transfers	30,000	60,550	-	-	-	-
61100 - Operating Contingency	-	-	400,000	-	-	-
71100 - Ending Fund Balance	1,568,632	2,588,435	2,188,437	2,530,374	2,530,374	2,530,374
Total Requirements by Program	15,052,745	17,002,365	18,677,181	19,205,272	19,515,272	19,555,772

Cafeteria Fund - Requirements by Account							
Description by Account Code							

Cafeteria Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
545100 - Purchased Food-NS Only	3,960,563	5,232,952	5,553,116	7,033,361	7,233,361	7,273,861
545300 - Donated Commodity -NS Only	2,200,874	973,074	1,094,000	190,000	190,000	190,000
546000 - Non-Consumable Supplies	12,268	72,585	91,800	183,069	183,069	183,069
547000 - Computer Software	9,265	627	7,136	25,636	25,636	25,636
Subtotal - Supplies and Materials	6,630,591	6,991,480	7,389,761	8,017,230	8,217,230	8,257,730
552000 - Building Acquisition/Improvmnt	-	-	3,000	-	-	-
554100 - Initial and Addl Equipment	97,480	39,587	436,848	100,000	210,000	210,000
554110 - Vehicles	-	163,756	124,646	-	-	-
555010 - Computers	89,697	-	94,485	35,585	35,585	35,585
555020 - Printers	4,269	-	-	-	-	-
555090 - Misc Other Technology	8,265	48	4,440	-	-	-
Subtotal - Capital Outlay	199,711	203,391	663,419	135,585	245,585	245,585
563400 - Bad Debt Expense	-	46	-	-	-	-
564000 - Dues and Fees	51,855	49,054	56,256	61,400	61,400	61,400
569000 - Grant Indirect Charges	-	-	-	-	-	148,000
Subtotal - Other Accounts	51,855	49,100	56,256	61,400	61,400	61,400
571000 - Transfers to Other Funds	30,000	60,550	-	-	-	-
581000 - Operating Contingency	-	-	400,000	-	-	-
376520 - Ending Fund Balance	1,568,632	2,588,435	2,188,437	2,530,374	2,530,374	2,530,374
Total Requirements by Account	15,052,745	17,002,365	18,677,181	19,205,272	19,515,272	19,555,772

Fund 203 - BESC Cafeteria Fund

This fund was closed effective July 1, 2010.

As of the 2010/11 Budget all of the activities of the BESC Deli are now included in Fund 202 - Cafeteria Fund.

This fund accounted for the revenues and expenditures of the cafeteria at the Blanchard Education Service Center (PPS District headquarters building). The fund operated as a Special Revenue Fund which means the revenues may only be used to support services provided by the program or department within this fund.

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

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Resources by Account						
376510 - Beginning Fund Balance	3,060	2,820	-	-	-	
416201 - A la Carte Sales	246,373	133,054	-	-	-	
416300 - Special Functions	13,053	7,879	-	-	-	-
452100 - Interfund Transfer	30,000	60,550	-	-	-	
Total Resources by Account	292,486	204,303	-	-		
Requirements by Program						
31200 - Food Preparation and Service	289,666	184,687	-	-	-	-
52100 - Fund Transfers	-	19,616	-	-	-	
71100 - Ending Fund Balance	2,820	-	-	-	-	
Total Requirements by Program	292,486	204,303			-	
Requirements by Account						
511210 - Classified - Represented	69,068	18,550	-	-	-	
511220 - Classified - Non Represented	49,848	50,100	-	-	-	
513400 - Overtime Pay	694	118	-	-	-	
Subtotal - Salaries	119,610	68,768	<u> </u>	-	-	
521000 - PERS	-	151	-	-	-	
521310 - PERS UAL	13,154	5,191	-	-	-	-
522000 - Social Security - FICA	8,686	4,992	-	-	-	

BESC Cafeteria Fund - Requirements by Account						

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 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Resources by Account						
412000 - Rev-Local Gov't Not Districts	1,436,045	1,778,073	1,694,999	669,741	669,741	719,741
415100 - Interest on Investments	26,862	, ,	-	-	-	-
419200 - Contrib-Donation - Priv Source	2,757,376	2,486,910	2,013,572	1,487,045	1,487,045	1,732,045
419410 - Svc Provided-Oth Dist in State	-	(255)	495	-	-	-

Grants Fund - Requirements by Program

Grants Fund - Requirements by Program							
Description by Program Code	Actual	Actual	Current	Proposed	Approved	Adopted	
Description by Frogram code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12	
Requirements by Program							
11111 - Primary, 1-3	1,306,970	1,171,947	1,243,781	546,115	945,926	873,164	
11112 - Primary, 1-3 Homeroom	1,978,576	1,682,329	2,437,002	1,137,368	1,858,941	1,613,625	
11119 - Kindergarten Homeroom	3,487,476	4,539,531	5,021,119	4,825,109	4,824,956	4,725,538	
11121 - Intermediate, 4-5	742,046	698,456	440,000	307,070	-	-	
11122 - Intermediate, 4-5 Homeroom	1,078,479	711,745	1,210,498	788,381	-	-	
11131 - School Activities	1,108,864	1,495,245	2,000,978	1,551,989	1,551,989	1,551,989	
11211 - Middle School Programs	1,995,383	2,557,309	3,312,006	2,562,736	2,574,150	2,633,739	
11212 - Middle School Homeroom	242,588	158,294	139,390	131,259	131,215	48,529	
11221 - School Activities	26,772	22,410	1,546	1,500	1,500	1,500	
11311 - High School Programs	2,962,599	2,935,079	4,138,739	4,412,573	4,412,447	4,416,719	
11313 - HS Consolidated Budget	-	2,160	-	-	-	-	
11321 - School Activities	47,420	25,401	20,069	14,400	14,400	14,400	
11322 - Athletic Activities Svcs	195,440	200,379	163,801	172,100	172,100	172,100	
11401 - Early Childhood Ed Ctr (ECEC)	1,067,022	882,488	1,102,413	1,252,786	1,252,768	1,252,813	
11402 - HeadStart	4,321,900	4,909,920	4,904,810	6,321,142	6,321,142	6,321,156	
12211 - Functional Living Skills-MESD	-	-	120,150	41,024	41,024	41,024	
12212 - SLC-Academic	-	-	117,653	122,589	122,589	122,589	
12213 - SLC-Life Skills	579,256	1,105,718	557,183	561,143	561,143	561,143	
12214 - SLC-Behavior	74,425	110,890	10,000	-	-		
12217 - Social Emotional - Behavior	-	-	204,100	45,488	45,488	45,488	
12218 - Behavioral & Transitional Prgs	653,756	2,968,796	616,089	572,817	572,817	572,817	
12219 - Social Emotional - Fragile	-	-	37,446	39,099	39,099	39,099	
12221 - SLC-Devel. Kindergarten	-	51,094	20,000	-	-		
12230 - SLC-Life Skills/CTC	3,870	-	345,497	206,078	206,078	206,078	
12241 - Life Skills With Nursing Svcs.	203	-	185,155	66,470	66,470	66,470	
12261 - Home Instruction	-	-	178,003	189,806	189,806	189,806	
12271 - Extended School Year	149	-	-	-	-		
12282 - Behavior Intervntn Clsrm Diag	23,265	-	870,320	-	-	-	
12501 - Resource Center Classrooms	214	-	-	-	-	-	
12503 - Individual EAs - Gen Ed Clsrm	1,708,863	835,350	526,909	486,487	486,487	486,487	
12504 - Deaf/Hard of Hearing	1,026,918	25,280	7,228	-	-		
12505 - Vision Services	1,495,112	1,530,251	1,865,841	1,676,928	1,676,928	1,676,928	
12506 - Interpreter Services	610,092	-	-	-	-		
12510 - Less Restrictive Programs	264,843	1,384,871	798,367	317,450	317,450	317,450	
12511 - Deaf/HoH Itinerant Services	1,513,072	1,611,827	3,358,003	1,805,285	1,805,285	1,805,285	
12512 - Autism Services	2,868,853	3,842,004	3,694,680	2,654,499	2,654,499	2,654,499	
12520 - Team-Communication Behavior	-	-	113,410	-	-	-	
12603 - ECSE Evaluation	-	-	413,126	209,951	209,951	209,951	
12607 - Portland Early Intervention Ed	247,420	194,160	48,089	-	-		
12720 - Title I	1,309,861	2,273,641	3,809,838	2,218,509	2,181,774	2,125,580	
12721 - Title I - Supplemental Ed Svcs	629,463	1,008,479	1,497,505	1,444,810	1,444,810	1,444,852	
12722 - Title I - Teacher Prof Dev	4,336	-	-	-	-		
12724 - Title I - Proj Return Homeless	174,421	187,856	163,447	190,225	190,225	190,225	
12725 - Title I Summer School	434,546	715,003	968,389	-	-	-	

Grants Fund - Requirements by Program (Cont.)

12821 - Community-Based Programs	108,555	68,180	10,157	-	-	-
12835 - Indian Education	269,579	202,785	200,354	135,392	135,392	135,392
12870 - Targeted Transition	5,233	-	-	-	-	-
12880 - Charter Schools	76,499	140,720	136,568	478	478	478
12891 - Contract Programs	5,591,578	5,476,358	6,758,253	6,074,561	6,074,561	5,583,558
12893 - Coordinated Early Intervening	-	-	529,742	-	-	-
12911 - ESL/BilingualElem	440,324	476,191	568,154	1,235,889	1,235,889	1,235,889
12912 - ESL/BilingualMiddle	13,326	92,954	33,553	43,036	43,036	43,036
12913 - ESL/BilingualHigh	232,572	104,918	34,603	69,365	69,365	69,365
12914 - Bilingual Assessment Svcs	356,193	368,908	176,438	-	-	-
12922 - Teen Parenting Services	29,997	48,697	95,450	56,000	56,000	56,000
12930 - Migrant Education	459,859	244,132	172,515	143,246	143,246	143,246
12991 - Private School Instruction	941,447	1,438,197	2,229,056	425,077	425,077	352,736
14100 - Summer School, Interm 4-5	13,303	82,525	342,545	165,041	165,041	125,128

Grants Fund - Requirements by Program (Cont.)

Grants Fund - Requirements by Account

December has Assessed Code	Actual	Actual	Current	Proposed	Approved	Adopted	
Description by Account Code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12	
Requirements by Account						_	
511100 - Licensed Salaries	21,483,554	24,095,544	24,655,483	20,189,671	20,219,934	19,600,993	
511210 - Classified - Represented	7,534,090	8,243,142	7,464,249	5,412,909	5,412,913	5,351,648	
511220 - Classified - Non Represented	1,411,491	1,247,522	847,489	1,770,249	1,770,249	1,770,249	
511310 - Administrators - Licensed	1,198,467	1,159,997	578,864	837,156	837,156	837,156	
511320 - Administrators - NonLicensed	54,305	-	-	-	-	-	
511420 - Managerial - Non Represented	1,517,369	1,652,502	1,402,574	1,162,694	1,162,694	1,162,694	
512100 - Substitutes - Licensed	725,107	1,004,238	344,082	169,574 432,094	452,57 432,094	412,094	
512200 - Substitutes - Classified	26,347	35,827	26,500	36,500	36,500	30,500	
512300 - Temporary Misc - Licensed	720,843	875,305	642,590	593,017	593,017	562,917	
512400 - Temporary Misc - Classified	458,661	452,578	8427683330	7843 s70 0499,B1B02 0	17843 s70 7049017312 0	007843 s 80 0042 9 2562	2,694 1,162
513100 - Extended Responsibility-LIC	703,544	727,012	126,378	155,574	155,574	169,574	
513200 - Extended Responsibility-CLS	85,965	123,951	-	25,936	25,936	25,936	
513300 - Extended Hours	2,121,495	2,256,984	7,778,253	2,622,701	2,622,701	2,578,092	

Grants Fund - Requirements by Account (Cont.)

Giant	s Fund - Requi				C mmman and	O al a más al
Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
535300 - Postage	54,081	44,997	9,166	12,336	12,336	12,136
535400 - Advertising	54,549	9,652	2,700	2,500	2,500	
535500 - Printing and Binding	44,840	97,178	76,386	57,873	57,873	57,873
535910 - Fax	7	22	-	-	-	-
535920 - Internet Fees	-	20,446	2,000	-	-	-
535990 - Misc Communication Services	14,156	650	-	500	500	500
536000 - Charter Schools	18,186	382	-	-	-	-
537300 - Tuition to Private Schools	-	8,340	-	-	-	-
537410 - Tuition - Fees College Credit	568	462	-	-	-	-
538100 - Audit Services	357	-	-	-	-	-
538200 - Legal Services	-	450	-	-	-	-
538300 - Architect and Engineering Svcs	-	16,191	-	-		
538500 - Management Services	8,500	5,000	21,197	13,570	13,570	13,570
538600 - Data Processing Services	4,800	600	-	-	-	-
538910 - Security Services	2,911	1,095	-	-	-	-
538930 - Secretarial/Clerical Services	823	-	-	531,9/Cs8 tm0173	8.3 (531,9/Cs8 tm(01738.34,731,7535
538940 - Professional Moving Services	11,370	10,641	-	-	-	-
538950 - Professional Health Care Svcs	151,448	67,379	5,000	18,000	18,000	18,000
538960 - Professional Child Care Svcs	31,217	23,618	26,890	52,433	52,433	52,433
538970 - Graphic Arts Services	1,842	-	-	-	-	-
538980 - Laundering Services	9,459	14,427	250	2,750	2,750	2,750
538990 - Non-Instr Pers/Professional Sv	2,278,005	2,138,864	2,524,188	3,032,411	3,032,411	2,982,960
538995 - Meal Services	570,655	614,904	391,250	416,000	416,000	416,000
539100 - Pass Through	205	250	-	-	-	_
Suv0crvices 823	3					

Grants Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
563500 - Administrative Write-Off	(12)	(545)	-	-	-	-
564000 - Dues and Fees	77,925	273,499	108,003	225,905	225,905	225,905
565400 - Student Insurance Premiums	1,880	1,927	150	150	150	150
567100 - Permits	258	4,773	-	-	-	-
569000 - Grant Indirect Charges	4,187,386	4,158,465	5,554,584	4,325,647	4,325,647	4,212,440

Grants Fund - Projected Grant Awards

<u>Project</u>	<u>Type</u>	<u>Amount</u>
G0894 - DART Schools EI-ECSE Evaluatio	412000 - Rev-Local Gov't Not Districts	80,000
G0957 - Mt. Hood Cable - Richmond Mobi	412000 - Rev-Local Gov't Not Districts	10,000
G0961 - Mt. Hood Cable - Jefferson	412000 - Rev-Local Gov't Not Districts	20,000
G0999 - City of Portland Water Bureau	412000 - Rev-Local Gov't Not Districts	50,000
G1044 - Head Start - City of Portland	412000 - Rev-Local Gov't Not Districts	342,150
G1047 - Mt Hood Cable - Telling Our St	412000 - Rev-Local Gov't Not Districts	6,591
G1105 - Mt Hood Cable - IP Telephone P	412000 - Rev-Local Gov't Not Districts	2,000
G1112 - City Extended Day / Golf, Swim	412000 - Rev-Local Gov't Not Districts	190,000
G1115 - Vestal Community Garden	412000 - Rev-Local Gov't Not Districts	12,000
G1119 - Lewis Elementary Tree Planting	412000 - Rev-Local Gov't Not Districts	7,000
	Subtotal	719,741

Grants Fund - Projected Grant Awards (Cont.)

<u>Project</u>	<u>Type</u>	<u>Amount</u>
G0946 - Head Start ARRA Expansion	443100 - Restr Rev Fed Direct Stimulus	100,000
	Subtotal	100,000
G0339 - Child Care Food Prog - Head St	445080 - Fed Grants- State Pass Thru	400,000
G1099 - School Improvement - POWER	445080 - Fed Grants- State Pass Thru	10,000
G1100 - School Improvement - Sitton	445080 - Fed Grants- State Pass Thru	20,000
G1101 - School Improvement - SEIS	445080 - Fed Grants- State Pass Thru	12,000
G1121 - Title I - Central	445080 - Fed Grants- State Pass Thru	2,557,970
G1123 - Title IC - Migrant Education	445080 - Fed Grants- State Pass Thru	20,000
G1124 - Title IC - Migrant Ed - Presch	445080 - Fed Grants- State Pass Thru	6,957
G1125 - Title IC - Migrant Summer	445080 - Fed Grants- State Pass Thru	14,000
G1126 - Title IIA - Teacher Q1		

Grants Fund - Projected Grant Awards (Cont.)

<u>Project</u>	<u> </u>	<u>Amount</u>
G1206 - Portland DART - Federal - Titl	445080 - Fed Grants- State Pass Thru	32,513
G1207 - Portland DART - Federal - Titl	445080 - Fed Grants- State Pass Thru	105,804
G1208 - Extended Assessment- 11/12	445080 - Fed Grants- State Pass Thru	19,800
	Subtotal	39,195,865
G0986 - IDEA - Stimulus 09/10	445090 - Fed Stimulus - State Pass Thru	500,000
G0987 - ARRA - Title IA - Stimulus	445090 - Fed Stimulus - State Pass Thru	1,500,000
G1042 - ARRA - Columbia Regional (Stim	445090 - Fed Stimulus - State Pass Thru	500,000
G1052 - ARRA - LTCT - IDEA Part B, 611	445090 - Fed Stimulus - State Pass Thru	20,000
G1108 - Roosevelt School Improv-ACT	445090 - Fed Stimulus - State Pass Thru	766,667
G1109 - Roosevelt School Imprv-SEIS	445090 - Fed Stimulus - State Pass Thru	766,666
G1110 - Roosevelt School Improv-POWER	445090 - Fed Stimulus - State Pass Thru	1,190,722
G1150 - Sch Impr (ARRA) Biz Tech	445090 - Fed Stimulus - State Pass Thru	34,669
G1153 - Sch Impr (ARRA) Humboldt	445090 - Fed Stimulus - State Pass Thru	34,669
G1154 - Sch Impr (ARRA) Jefferson	445090 - Fed Stimulus - State Pass Thru	34,669
G1156 - Sch Impr (ARRA) King	445090 - Fed Stimulus - State Pass Thru	34,669
G1210 - Possible new SIG Grant (three	445090 - Fed Stimulus - State Pass Thru	2,500,000
	Subtotal	7,882,731
G1059 - Mandarin Chinese Flagship Gran	447000 - Fed Grants-Other Interm Agency	466,351
G1118 - Summer Institute in Yunnan	447000 - Fed Grants-Other Interm Agency	157,989
G1133 - Starbase	447000 - Fed Grants-Other Interm Agency	400,000
	Subtotal	1,024,340
Total - All Projected Grant Awards		\$74,956,158

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

Fund 299 - Dedicated Resource Fund

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

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

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

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

Dedicated Resource Fund - Resources by Account

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
376510 - Beginning Fund Balance	3,412,498	4,830,709	2,391,190	4,689,803	4,689,803	4,689,803
412000 - Rev-Local Gov't Not Districts	93,826	63,400	88,641	-	-	-
413110 - Regular Day Tuition	3,843,377	4,073,894	4,418,000	3,925,000	3,925,000	3,925,000
413111 - Reg Tuition-Evening HS	695	-	-	-	-	-
413310 - Summer School Tuition	480,719	350,687	545,000	430,000	430,000	430,000
417420 - Other Activity Fees	186,685	205,959	231,922	154,000	154,000	154,000
419200 - Contrib-Donation - Priv Source	2,737,244	2,900,965	5,349,032	5,371,300	5,371,300	5,371,300
419400 - Svc Provided-Oth Local Ed Agcy	-	-	15,225	16,500	16,500	16,500
419410 - Svc Provided-Other Dist in State	633,371	1,112,332	2,869,000	2,000,000	2,000,000	2,000,000
419500 - Textbook Sales	467	111	4,901	-	-	-
419600 - Recovery PY Expenditure	1,377	-	-	-	-	-
419910 - Miscellaneous	571,855	161,946	-	-	-	-
419950 - Sales, Royalties and Events	110,869	100,017	186,283	71,700	71,700	71,700
419960 - Third Party Medical Reimburse	46,548	223,299	719,000	14,800	14,800	14,800
Subtotal - Local Sources	8,707,033	9,192,610	14,427,004	11,983,300	11,983,300	11,983,300
432990 - Restricted State Grants	2,000	434,012	250,500	1,500,000	1,500,000	1,500,000
Subtotal - State Sources	2,000	434,012	250,500	1,500,000	1,500,000	1,500,000
442000 - Unrestr Rev-Fed Govt Thru St	-	-	-	90,000	90,000	90,000
445080 - Fed Grants-State Pass Thru	4,188	(46,231)	-	-	-	-
447000 - Fed Grants-Other Interm Agency	-	-	1,603	-	-	-
Subtotal - Federal Sources	4,188	(46,231)	1,603	90,000	90,000	90,000
453000 - Sale of Fixed Assets	368,484	-	-	-	-	-
Total Resources by Account	12,494,203	14,411,100	17,070,297	18,263,103	18,263,103	18,263,103

Dedicated Resource Fund - Requirements by Program

11111 - Primary, 1-3	205,713	279,311	1,062,264	1,027,844	1,088,035	1,092,228
11112 - Primary, 1-3 Homeroom	482,826	361,634	560,292	772,076	937,573	933,380
11119 - Kindergarten Homeroom	3,361,252	3,380,208	3,716,499	4,102,547	4,102,547	4,102,547
11121 - Intermediate, 4-5	241,271	102,356	61,523	60,195	_	_

Dedicated Resource Fund - Requirements by Program (Cont.)

21901 - Program Admin/Supervision	56,824	168,004	107,565	44,747	44,747	44,747
21902 - Administration	89	-	-	-	-	-
22110 - Service Area Direction	8,781	9,038	158,855	128,304	128,304	128,304
22130 - Curriculum Development	2,360	3,438	7,991	2,691	2,691	2,691
22210 - Service Area Direction	10,093	-	1,801	1,801	1,801	1,801
22220 - Library/Media Services	202,433					

Dedicated Resource Fund - Requirements by Account

Description by Account Code 2008/19 2009/11 2011/12 2011	Dedicated Resource Fund - Requirements by Account								
STITUO - Licensed Salaries 3,105,229 3,784,997 4,234,593 4,336,374 4,336,375 4,336,375 511210 - Classified - Represented 699,883 1,188,305 1,303,392 1,361,487 1,361,488 1,361,488 511220 - Classified - Non Represented 106,971 78,056 55,054 56,054 56,054 56,054 511310 - Administrators - Licensed 22,965	Description by Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved	Adopted		
511210 - Classified - Represented 699,883 1,188,305 1,303,322 1,361,487 1,361,488 1,361,488 511220 - Classified - Non Represented 106,971 78,056 50,054 50,054 50,054 50,054 511310 - Administrators - Licensed - - 22,965 - - - 51140 - Managerial - Non-Represented - 1,74 - - - - 511200 - Substitutes - Licensed 11,533 29,633 16,896 16,896 16,896 512200 - Substitutes - Classified 8133 1,866 4,000 4,000 4,000 512300 - Extended Responsibility-LIC 9,326 3,860 27,695 27,695 51300 - Extended Responsibility-LIC 9,326 3,860 3,860 27,695 27,695 51300 - Extended Responsibility-LIC 9,326 3,860 8,002 3,883 3,883 51300 - Extended Responsibility-LIC 9,326 3,560 8,002 3,860 2,765 2,765 2,765 51300 - Extended Hours 3,7517	E11100 Licensed Colories								
511220 - Classified - Non Represented 106.971 78.056 56.054 56.054 56.054 511310 - Administrators - Licensed - 22.965 - - - 511410 - Managerial - Represented - 174 - - - - 511420 - Managerial - Non-Represented - 63.283 64.584 64.584 64.586 64.586 512200 - Substitutes - Licensed 115.36 29.633 1.806 64.000 4.000 4.000 4.000 512200 - Substitutes - Classified 873 1.806 8.000 9.500 9.500 9.500 512400 - Temporary Misc - Classified 96.437 96.068 34.870 27.695 27.695 51300 - Extended Responsibility-LIC 9.326 3.860 -									
511310 - Administrators - Licensed - 22,965 -	·								
511410 - Managerial - Represented - 1774 -	·	100,971	70,030		30,034	30,034	30,034		
511420 - Managerial - Non-Represented - 63.283 64.548 64.548 64.548 64.548 512100 - Substitutes - Licensed 11.536 29.633 16.896 16.896 16.896 512200 - Substitutes - Classified 873 1.866 4,000 4,000 4,000 512200 - Temporary Misc - Licensed 318.984 199,466 8,500 9,500 9,500 512400 - Temporary Misc - Classified 96.437 96.086 34.870 27.695 27.695 513300 - Extended Responsibility-LIC 9,326 3.860 34.870 27.695 27.695 513400 - Overtime Pay 7,244 15,042 - - - - 51000 - PERS 70 13,990 19,012 113,303 113,304 113,304 512100 - PERS 70 31,990 19,012 113,303 113,304 113,304 521010 - PERS 70 38,602 412,615 501,547 476,244 476,246 523100 - Vorkers' Compensation 40,024 50,454 16,497 <td></td> <td>-</td> <td>17/</td> <td>22,900</td> <td>-</td> <td>-</td> <td>-</td>		-	17/	22,900	-	-	-		
512100 - Substitutes - Licensed 11,536 29,633 16,896 16,896 16,896 512200 - Substitutes - Classified 873 1,866 4,000 4,000 4,000 512300 - Temporary Misc - Licensed 318,984 199,466 8,500 9,500 9,500 512400 - Temporary Misc - Classified 96,437 96,068 34,870 27,695 27,695 513300 - Extended Responsibility-LIC 9,326 3,80 - - - - 513300 - Extended Responsibility-LIC 9,326 3,80 - - - - - 513400 - Overtime Pay 7,244 15,042 - <		-		- 44 540	- 44 E 40	- (4 E40	- (4 E 4 O		
512200 - Substitutes - Classified 873 1.866 4.000 4,000 4,000 9,500 9,500 512300 - Temporary Misc - Classified 96,437 96,068 34,870 27,695 27,695 27,695 513100 - Extended Responsibility-LIC 9,326 3,860 - - - - - 513300 - Extended Hours 37,517 43,070 810,288 348,835 348,835 513400 - Overtime Pay 7,244 15,042 -	· ·	11 524							
512300 - Temporary Misc - Licensed 318,984 199,466 8,500 9,500 9,500 9,500 512400 - Temporary Misc - Classified 96,437 96,068 34,870 27,695 27,695 27,695 513100 - Extended Responsibility-LIC 9,326 3,860 - - - - - 513300 - Extended Hours 37,517 43,070 810,286 348,835 348,835 513400 - Overtime Pay 7,244 15,042 -									
512400 - Temporary Misc - Classified 96,437 96,068 34,870 27,695 27,695 513100 - Extended Responsibility-LIC 9,326 3,860 - - - - 513300 - Extended Hours 37,517 43,070 810,286 348,835 348,835 513400 - Overtime Pay 7,244 15,042 - - - Subtotal - Salaries 4,394,010 5,503,820 6,556,104 6,225,389 6,225,391 521000 - PERS 70 13,990 19,012 113,303 113,304 113,304 521310 - PERS UAL 435,072 548,958 686,427 750,783 750,785 750,785 522000 - Social Security - FICA 328,602 412,615 501,547 476,246 476,246 476,246 523100 - Workers' Compensation 80,004 100,535 109,485 74,080 74,080 74,080 74,080 74,080 74,080 74,080 74,080 74,080 74,080 74,080 74,080 74,080 74,080 74,080 74									
513100 - Extended Responsibility-LIC 9,326 3,860 - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
513300 - Extended Hours 33,517 43,070 810,286 348,355 348,835 348,835 513400 - Overtime Pay 7,244 15,042 - - - - Subtolal - Salaries 4,394,010 5,503,820 6,556,104 6,225,389 6,225,391 6,225,391 521000 - PERS 70 13,990 19,012 113,303 113,304 113,304 521310 - PERS UAL 435,072 548,958 686,427 750,783 750,785 750,785 522000 - Social Security - FICA 328,602 412,615 501,547 476,246 476,246 476,246 523100 - Workers' Compensation 80,004 100,535 109,485 74,080 74,080 74,080 74,080 524100 - Group Health Insurance 958,801 1,293,014 1,566,441 1,573,996 1,577,955 1,577,055 524200 - Other Employer Paid Benefits 6,654 (24) 5,248 4,982 4,982 4,982 4,982 4,982 5,245 5,245 5,245 5,245 5,245 5,	, ,			34,870	27,090	27,090	27,093		
513400 - Overtime Pay 7,244 15,042 - <th< td=""><td></td><td></td><td></td><td>010 204</td><td>240.025</td><td>240.025</td><td>240.025</td></th<>				010 204	240.025	240.025	240.025		
Subtotal - Salaries 4,394,010 5,503,820 6,556,104 6,225,389 6,225,391 6,225,391 521000 - PERS 70 13,990 19,012 113,303 113,304 113,304 521310 - PERS UAL 435,072 548,958 686,427 750,783 750,785 750,785 522000 - Social Security - FICA 328,602 412,615 501,547 476,246 476,246 476,246 523100 - Workers' Compensation 80,004 100,535 109,485 74,080 74,080 74,080 523200 - Unemployment Compensation 4,325 7,911 6,554 16,497 16,496 16,496 524100 - Group Health Insurance 958,801 1,293,014 1,566,441 1,573,996 1,573,996 1,577,055 524200 - Other Employer Paid Benefits 6,654 (24) 5,248 4,982 4,982 524530 - Retiree Health Insurance 64,138 71,788 95,715 90,889 90,889 524530 - Early Retirement Benefits 38,200 (7,698) 45,240 42,958 42,955 <td></td> <td></td> <td></td> <td>810,286</td> <td>348,835</td> <td>348,835</td> <td>348,835</td>				810,286	348,835	348,835	348,835		
521000 - PERS 70 13,990 19,012 113,303 113,304 113,304 521310 - PERS UAL 435,072 548,958 686,427 750,783 750,785 750,785 522000 - Social Security - FICA 328,602 412,615 501,547 476,246 476,246 476,246 523100 - Workers' Compensation 80,004 100,535 109,485 74,080 74,080 74,080 523200 - Unemployment Compensation 4,325 7,911 6,554 16,497 16,496 16,496 524200 - Group Health Insurance 958,801 1,293,014 1,566,441 1,573,996 1,573,996 1,577,055 524200 - Other Employer Paid Benefits 6,654 (24) 5,248 4,982 4,982 4,982 524300 - Retiree Health Insurance 64,138 71,788 95,715 90,889 90,889 90,889 524530 - Early Retirement Benefits 38,200 (7,698) 45,240 42,958 42,955 42,955 Subtotal - Employee Benefits 1,915,866 2,441,089 3,035,669		· · · · · · · · · · · · · · · · · · ·		- / FF/ 104	/ 225 200		/ 225 201		
521310 - PERS UAL 435,072 548,958 686,427 750,783 750,785 750,785 522000 - Social Security - FICA 328,602 412,615 501,547 476,246 476,246 476,246 523100 - Workers' Compensation 80,004 100,535 109,485 74,080 74,080 74,080 523200 - Unemployment Compensation 4,325 7,911 6,554 16,497 16,496 16,496 524100 - Group Health Insurance 958,801 1,293,014 1,566,441 1,573,996 1,573,996 1,577,055 524200 - Other Employer Paid Benefits 6,654 (24) 5,248 4,982 4,982 4,982 524300 - Retiree Health Insurance 64,138 71,788 95,715 90,889 90,889 90,889 524530 - Early Retirement Benefits 38,200 (7,698) 45,240 42,958 42,955 42,955 Subtotal - Employee Benefits 1,915,866 2,441,089 3,035,669 3,143,734 3,143,733 3,146,792 531100 - Instructional Services 3,699 65,339 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
522000 - Social Security - FICA 328,602 412,615 501,547 476,246 476,246 476,246 523100 - Workers' Compensation 80,004 100,535 109,485 74,080 74,080 74,080 523200 - Unemployment Compensation 4,325 7,911 6,554 16,497 16,496 16,496 524100 - Group Health Insurance 958,801 1,293,014 1,566,441 1,573,996 1,573,996 1,577,055 524200 - Other Employer Paid Benefits 6,654 (24) 5,248 4,982 4,982 4,982 524300 - Retiree Health Insurance 64,138 71,788 95,715 90,889 90,889 90,889 524530 - Early Retirement Benefits 38,200 (7,698) 45,240 42,958 42,955 42,955 Subtotal - Employee Benefits 1,915,866 2,441,089 3,035,669 3,143,734 3,143,733 3,146,792 531100 - Instructional Services 3,699 65,339 22,351 18,335 18,335 18,335 531200 - Instr Program Improvement Svcs 3,702									
523100 - Workers' Compensation 80,004 100,535 109,485 74,080 74,080 74,080 523200 - Unemployment Compensation 4,325 7,911 6,554 16,497 16,496 16,496 524100 - Group Health Insurance 958,801 1,293,014 1,566,441 1,573,996 1,573,996 1,573,995 524200 - Other Employer Paid Benefits 6,654 (24) 5,248 4,982 4,982 4,982 524300 - Retiree Health Insurance 64,138 71,788 95,715 90,889 90,889 90,889 524530 - Early Retirement Benefits 38,200 (7,698) 45,240 42,958 42,955 42,955 Subtotal - Employee Benefits 1,915,866 2,441,089 3,035,669 3,143,734 3,143,733 3,146,792 531100 - Instructional Services 3,699 65,339 22,351 18,335 18,335 18,335 531200 - Instr Program Improvement Svcs 3,702 3,294 - - - - - 531800 - Local Mitgs/Non-Instr Staff Dev 7,369									
523200 - Unemployment Compensation 4,325 7,911 6,554 16,497 16,496 16,496 524100 - Group Health Insurance 958,801 1,293,014 1,566,441 1,573,996 1,573,996 1,573,996 1,577,055 524200 - Other Employer Paid Benefits 6,654 (24) 5,248 4,982 4,982 4,982 524300 - Retiree Health Insurance 64,138 71,788 95,715 90,889 90,889 90,889 524530 - Early Retirement Benefits 38,200 (7,698) 45,240 42,958 42,955 42,955 Subtotal - Employee Benefits 1,915,866 2,441,089 3,035,669 3,143,734 3,143,733 3,146,792 531100 - Instructional Services 3,699 65,339 22,351 18,335 18,335 531200 - Instr Program Improvement Svcs 3,702 3,294 - - - - 531800 - Local Mtgs/Non-Instr Staff Dev 7,369 74,498 28,708 4,112 4,112 4,112 531900 - Other Instr Prof/Tech Svcs 19,703 23,872 <td>· ·</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	· ·								
524100 - Group Health Insurance 958,801 1,293,014 1,566,441 1,573,996 1,573,996 1,577,055 524200 - Other Employer Paid Benefits 6,654 (24) 5,248 4,982 4,982 4,982 524300 - Retiree Health Insurance 64,138 71,788 95,715 90,889 90,889 90,889 524530 - Early Retirement Benefits 38,200 (7,698) 45,240 42,958 42,955 42,955 Subtotal - Employee Benefits 1,915,866 2,441,089 3,035,669 3,143,734 3,143,733 3,146,792 531100 - Instructional Services 3,699 65,339 22,351 18,335 18,335 18,335 531200 - Instr Program Improvement Svcs 3,702 3,294 - - - - - 531800 - Student Services - - 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,002 2,000 2,002 2,002 2,002 2,002 2,00	,								
524200 - Other Employer Paid Benefits 6,654 (24) 5,248 4,982 4,982 4,982 524300 - Retiree Health Insurance 64,138 71,788 95,715 90,889 90,889 90,889 524530 - Early Retirement Benefits 38,200 (7,698) 45,240 42,958 42,955 42,955 Subtotal - Employee Benefits 1,915,866 2,441,089 3,035,669 3,143,734 3,143,733 3,146,792 531100 - Instructional Services 3,699 65,339 22,351 18,335 18,335 18,335 531200 - Instr Program Improvement Svcs 3,702 3,294 - - - - - 531800 - Student Services - - 2,000 2,000 2,000 2,000 2,000 2,000 531800 - Local Mtgs/Non-Instr Staff Dev 7,369 74,498 28,708 4,112 4,112 4,112 531900 - Other Instr Prof/Tech Svcs 19,703 23,872 6,000 26,927 26,927 26,927 532200 - Repairs and Maintenance Svcs 375	, , ,								
524300 - Retiree Health Insurance 64,138 71,788 95,715 90,889 90,889 90,889 524530 - Early Retirement Benefits 38,200 (7,698) 45,240 42,958 42,955 42,955 Subtotal - Employee Benefits 1,915,866 2,441,089 3,035,669 3,143,734 3,143,733 3,146,792 531100 - Instructional Services 3,699 65,339 22,351 18,335 18,335 531200 - Instr Program Improvement Svcs 3,702 3,294 - - - - 531300 - Student Services - - 2,000 2,000 2,000 2,000 531800 - Local Mtgs/Non-Instr Staff Dev 7,369 74,498 28,708 4,112 4,112 4,112 531900 - Other Instr Prof/Tech Svcs 19,703 23,872 6,000 26,927 26,927 532200 - Repairs and Maintenance Svcs 375,012 201,175 311,522 1,036,225 1,036,225 1,036,225 532400 - Rentals 1,119 6,438 1,500 11,500 11,500 1									
524530 - Early Retirement Benefits 38,200 (7,698) 45,240 42,958 42,955 42,955 Subtotal - Employee Benefits 1,915,866 2,441,089 3,035,669 3,143,734 3,143,733 3,146,792 531100 - Instructional Services 3,699 65,339 22,351 18,335 18,335 18,335 531200 - Instr Program Improvement Svcs 3,702 3,294 - - - - - 531300 - Student Services - - 2,000 2,000 2,000 2,000 2,000 531800 - Local Mtgs/Non-Instr Staff Dev 7,369 74,498 28,708 4,112 4,112 4,112 531900 - Other Instr Prof/Tech Svcs 19,703 23,872 6,000 26,927 26,927 26,927 532200 - Repairs and Maintenance Svcs 375,012 201,175 311,522 1,036,225 1,036,225 1,036,225 532400 - Rentals 1,119 6,438 1,500 11,500 11,500 11,500	• •								
Subtotal - Employee Benefits 1,915,866 2,441,089 3,035,669 3,143,734 3,143,733 3,146,792 531100 - Instructional Services 3,699 65,339 22,351 18,335 18,335 18,335 531200 - Instr Program Improvement Svcs 3,702 3,294 -									
531100 - Instructional Services 3,699 65,339 22,351 18,335 18,335 18,335 531200 - Instr Program Improvement Svcs 3,702 3,294 - - - - - 531300 - Student Services - - 2,000 2,000 2,000 2,000 531800 - Local Mtgs/Non-Instr Staff Dev 7,369 74,498 28,708 4,112 4,112 4,112 531900 - Other Instr Prof/Tech Svcs 19,703 23,872 6,000 26,927 26,927 26,927 532200 - Repairs and Maintenance Svcs 375,012 201,175 311,522 1,036,225 1,036,225 1,036,225 532400 - Rentals 1,119 6,438 1,500 11,500 11,500 11,500				•		-			
531200 - Instr Program Improvement Svcs 3,702 3,294 - <									
531300 - Student Services - - 2,000 4,112 4,112 4,112 4,112 4,112 531900 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 4,112 4,012 4,022 2,027 26,927 26,927 26,927 26,927 26,927 31,506,225 1,036,225 1,036,225 1,036,225 1,500 11,500 11,500 11,500 11,500 11,500 11,500 11,500 11,500 11				22,351	18,335	18,335	18,335		
531800 - Local Mtgs/Non-Instr Staff Dev 7,369 74,498 28,708 4,112 4,112 4,112 531900 - Other Instr Prof/Tech Svcs 19,703 23,872 6,000 26,927 26,927 26,927 532200 - Repairs and Maintenance Svcs 375,012 201,175 311,522 1,036,225 1,036,225 1,036,225 532400 - Rentals 1,119 6,438 1,500 11,500 11,500 11,500	0 1	3,702	3,294		- 0.000	- 0.000			
531900 - Other Instr Prof/Tech Svcs 19,703 23,872 6,000 26,927 26,927 26,927 532200 - Repairs and Maintenance Svcs 375,012 201,175 311,522 1,036,225 1,036,225 1,036,225 532400 - Rentals 1,119 6,438 1,500 11,500 11,500 11,500		-	-						
532200 - Repairs and Maintenance Svcs 375,012 201,175 311,522 1,036,225 1,036,225 1,036,225 532400 - Rentals 1,119 6,438 1,500 11,500 11,500 11,500	· ·								
532400 - Rentals 1,119 6,438 1,500 11,500 11,500 11,500									
	'								
532410 - Leased Copy Machines 538 399				1,500	11,500	11,500	11,500		
	532410 - Leased Copy Machines	538	399	-	-	-	-		
532100 - Cleaning Services - 538	532100 - Cleaning Services	-	538	-	-				
532500 - Electricity 429 123 200 200 200 200	532500 - Electricity	429	123	200	200	200	200		
532600 - Fuel 20	532600 - Fuel	20	-	-	-	-	-		
532700 - Water and Sewage - 147 100 100 100 100	532700 - Water and Sewage	-	147	100	100	100	100		
532900 - Other Property Services 15,280 12,177 16,865 13,585 13,585	532900 - Other Property Services	15,280	12,177	16,865	13,585	13,585	13,585		
533140 - Reimb - Tri-Met - 15 3,287 5,522 5,522 5,522	533140 - Reimb - Tri-Met	-	15	3,287	5,522	5,522	5,522		
533150 - Reimb - Field Trips - 1,832	533150 - Reimb - Field Trips	-	1,832	-	-				
533200 - Non-Reimb Student Transport 32,071 27,131 25,723 6,225 6,225	533200 - Non-Reimb Student Transport	32,071	27,131	25,723	6,225	6,225	6,225		
535	535								



Dedicated Resource Fund - Projected Dedicated Resource Accounts

Project	Type	Beg. Fund Balance	
S0006 - Ed Media Textbooks	Type 376510 - Budgetd Beginning Fund Balance	3,556	<u>Revenue</u>
S0026 - Curriculum Publications	376510 - Budgetd Beginning Fund Balance	3,556 1,801	-
			-
S0029 - Inquiry-Based Science For Elem	376510 - Budgetd Beginning Fund Balance	1,336	-
S0038 - Grant High - Terrell Brandon G	376510 - Budgetd Beginning Fund Balance	837	-
S0068 - Meyer's Worms Pits	376510 - Budgetd Beginning Fund Balance	3,102	-
S0072 - Florida Citrus	376510 - Budgetd Beginning Fund Balance	6,960	-
S0075 - Athletic Participation Fund	376510 - Budgetd Beginning Fund Balance	12,480	-
S0081 - Regional Inservice	376510 - Budgetd Beginning Fund Balance	9,622	-
S0086 - Columbia Regional - Third Part	376510 - Budgetd Beginning Fund Balance	22,000	-
S0126 - Project Return Homeless	376510 - Budgetd Beginning Fund Balance	2,672	-
S0128 - Improving Achievement in Scien	376510 - Budgetd Beginning Fund Balance	3,788	-
S0132 - Rosemond Bell Discretionary Fd	376510 - Budgetd Beginning Fund Balance	209	-
S0134 - Steve Brown Memorial Schlrshp	376510 - Budgetd Beginning Fund Balance	6,754	-
S0142 - Benson House	376510 - Budgetd Beginning Fund Balance	81,000	-
S0146 - Improving Achievement In Math	376510 - Budgetd Beginning Fund Balance	14,024	-
S0150 - Immersion/Dual Language Suppor	376510 - Budgetd Beginning Fund Balance	2,691	-
S0157 - Save Spring Sports	376510 - Budgetd Beginning Fund Balance	734	-
S0166 - Special Projects	376510 - Budgetd Beginning Fund Balance	325,000	-
S0167 - Project: Community Care	376510 - Budgetd Beginning Fund Balance	2,500	-
S0170 - DART - Student Activities	376510 - Budgetd Beginning Fund Balance	3,254	-
S0173 - Grout - Study of Fish Habitat	376510 - Budgetd Beginning Fund Balance	1,200	-
S0178 - Music & Literacy - Marysville	376510 - Budgetd Beginning Fund Balance	6,500	-
S0182 - 2006 All City Honor Bank	376510 - Budgetd Beginning Fund Balance	7,106	-
S0188 - Stephenson After School Academ	376510 - Budgetd Beginning Fund Balance	279	-
S0189 - Artists for the Arts - Vernon	376510 - Budgetd Beginning Fund Balance	815	-
S0190 - Social Venture Partner - Clark	376510 - Budgetd Beginning Fund Balance	1,527	-
S0194 - AED - Sub-Grant (Youth Innovat	376510 - Budgetd Beginning Fund Balance	10,364	-
S0195 - PSF: bal of Kellogg Foundatn	376510 - Budgetd Beginning Fund Balance	13,423	-
S0198 - Owens Corning - daVinci Energy	376510 - Budgetd Beginning Fund Balance	278	-
S0208 - Head Start - Opus Foundation	376510 - Budgetd Beginning Fund Balance	35,486	-
S0215 - Districtwide Music Program	376510 - Budgetd Beginning Fund Balance	252	-
S0224 - Harriet Tubman Math Int Prgrm	376510 - Budgetd Beginning Fund Balance	8,000	-
S0226 - Transition Center	376510 - Budgetd Beginning Fund Balance	10,000	_
S0227 - Environmental Action Program	376510 - Budgetd Beginning Fund Balance	2,639	-
S0229 - Credit-by-Exam: Ed Options (N	376510 - Budgetd Beginning Fund Balance	2,720	-
S0232 - Marysville Park - Landscape Es	376510 - Budgetd Beginning Fund Balance	11,980	-
S0233 - Marysville - Fire Recovery Don	376510 - Budgetd Beginning Fund Balance	21,219	_
S0234 - Green Thumb Green House	376510 - Budgetd Beginning Fund Balance	18,086	_
S0235 - Garden Works	376510 - Budgetd Beginning Fund Balance	12,553	-
S0236 - Making it Works	376510 - Budgetd Beginning Fund Balance	1,187	-
S0237 - Solar Waffle Works			-
	376510 - Budgetd Beginning Fund Balance	3,653	-
S0238 - Sunnyside- Dr. Ellen Hisiosky	376510 - Budgetd Beginning Fund Balance	3,421	-
S0240 - Walmart Foundation Grant	376510 - Budgetd Beginning Fund Balance	50,000	-

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

<u>Project</u>	<u>Type</u>	Beg. Fund Balance	<u>Revenue</u>
S0244 - Marylhurst University - Studen	376510 - Budgetd Beginning Fund Balance	4,000	-
	Subtotal	731,008	-
S0001 - Full Day Kindergarten Program	413110 - Regular Day Tuition	500,000	3,600,000
S0052 - Portland DART Schools Tuition	413110 - Regular Day Tuition	85,000	15,000
S0197 - Fee-for-Service Pre-Kindergart	413110 - Regular Day Tuition	90,000	310,000
	Subtotal	675,000	3,925,000
S0115 - Summer Scholars Program	413310 - Summer School Tuition	20,000	430,000
		20,000	430,000
S0171 - Capitol Hill ExAcademy	417420 - Other Activity Fees	52,000	148,000
S0220 - SLIP Testing for Non-ESL Stude	417420 - Other Activity Fees	4,000	2,000
S0230 - Spec Proj/Early Entry:TAG(NF)	417420 - Other Activity Fees	18,000	4,000
	Subtotal	74,000	154,000
S0030 - Oasis Intergeneration	419200 - Contrib-Donation - Priv Source	1,200	800
S0040 - PPS Systems Training Projec	419200 - Contrib-Donation - Priv Source	71,000	109,000
S0082 - Cash Contributions	419200 - Contrib-Donation - Priv Source	320,000	115,000
S0083 - Foundation Funds	419200 - Contrib-Donation - Priv Source	1,000,000	2,000,000
S0118 - TLC / TNT Donations	419200 - Contrib-Donation - Priv Source	5,000	10,000
S0133 - Donald Chapman Memorial Fund	419200 - Contrib-Donation - Priv Source	67,011	2,000
S0199 - Chapman S.O.A.R.S. Program	419200 - Contrib-Donation - Priv Source	-	20,000
S0202 - TLC/TNT - Juan Young Trust	419200 - Contrib-Donation - Priv Source	-	10,000
S0218 - Capitol Hill - Community Learn	419200 - Contrib-Donation - Priv Source	1,000	17,000
S0222 - Street of Eames - Beach Prog	419200 - Contrib-Donation - Priv Source	-	17,500
S0239 - Qatar Foundation Fund- Lincoln	419200 - Contrib-Donation - Priv Source	35,000	70,000
S0241 - Grant HS - Sports Field Improv	419200 - Contrib-Donation - Priv Source	-	3,000,000
	Subtotal	1,500,211	5,371,300
S0117 - Teen Parent / Child Developmen	419400 - Svc Provided-Oth Local Ed Agcy	784	-
	Subtotal	784	-
S0031 - L.E.A. Billings - Deaf / Hard	419410 - Svc Provided-Oth Dist in State	1,200,000	1,800,000
S0117 - Teen Parent / Child Development	419410 - Svc Provided-Oth Dist in State	-	16,500
S0163 - Deaf/HOH EI-ECSE Classrm	419410 - Svc Provided-Oth Dist in State	100,000	150,000
S0242 - Feeding Eval and Consul Svcs	419410 - Svc Provided-Oth Dist in State	-	50,000
	Subtotal	1,300,000	2,016,500
S0005 - SpecEd SpecProg Voc Ed	419950 - Sales, Royalties and Events	20,000	20,000
S0023 - Television Services	419950 - Sales, Royalties and Events	10,000	6,000
S0204 - Wilcox Partners Coffee Cart	419950 - Sales, Royalties and Events	3,600	700
S0206 - Audiology Equipment - Non Medi	419950 - Sales, Royalties and Events	-	45,000
	Subtotal	33,600	71,700
S0085 - Third Party Medical-30% Incent	419960 - Third Party Medical Reimburse	200	14,800
	Subtotal	200	14,800
S0021 - FACILITIES Imprvmt Projs	432990 - Restricted State Grants	-	1,500,000

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

<u>Project</u>	<u> Type</u>	Beg. Fund Balance	<u>Revenue</u>
S0027 - Regional Durable Medical Equip	442000 - Unrestr Rev-Fed Govt Thru St	15,000	50,000
S0054 - Third Party Medical-Contract P	442000 - Unrestr Rev-Fed Govt Thru St	340,000	40,000
	Subtotal	355,000	90,000
Total - All Projected Dedicated Resource Av	\$4,689,803	\$13,573,300	

Fund 301 - System Project Debt Service Fund

This fund is no longer active.

The System Project Debt Service Fund was created for the purpose of capturing the General Fund debt repayment (principal and interest) of Certificates of Participation (COPs).

On March 29, 1999, the District received approval from the Multnomah Tax Supervising and Conservation Commission and the Board of Education to issue Certificates of Participation (COPs). These COPs funded the enterprise-wide computer systems and furniture & equipment for District facilities.

The obligations related to the original intent of this fund were paid off in Fiscal Year 2008/09.

Description by Program	Actual	Actual	Current	Proposed	Approved	Adopted
or Account Code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
Resources by Account						
452100 - Interfund Transfer	5,446,688	-			-	
Total Resources by Account	5,446,688					
Requirements by Program						
51100 - Long-Term Debt Service	5,446,688	-			-	
Total Requirements by Program	5,446,688	-			-	
Requirements by Account						
561000 - Redemption of Principal	5,175,000	-			-	

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	Actual	Actual	Current	Proposed	Approved	Adopted
or Account Code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
Resources by Account						
452100 - Interfund Transfer	664,428	3,669,428	3,979,228	3,976,828	3,976,828	3,976,828
Total Resources by Account	664,428	3,669,428	3,979,228	3,976,828	3,976,828	3,976,828
Requirements by Program						
51100 - Long-Term Debt Service	664,428	3,669,428	3,979,228	3,976,828	3,976,828	3,976,828
Total Requirements by Program	664,428	3,669,428	3,979,228	3,976,828	3,976,828	3,976,828
Requirements by Account						
561000 - Redemption of Principal	-	3,005,000	3,435,000	3,570,000	3,570,000	3,570,000
562100 - Interest (Except Bus/Garage)	664,428	664,428	544,228	406,828	406,828	406,828
Total Requirements by Account	664,428	3,669,428	3,979,228	3,976,828	3,976,828	3,976,828

Fund 308 - PERS UAL Debt Service Fund

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

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

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

Description by Program	Actual	Actual	Current	Proposed	Approved	Adopted
or Account Code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
Resources by Account						
419700 - Services Provided Other Funds	-	-	-	-	34,673,326	34,673,326
Total Resources by Account	-		-	-	34,673,326	34,673,326
Requirements by Program						
51100 - Long-Term Debt Service	-	-	-	-	34,673,326	34,673,326
Total Requirements by Program					34,673,326	34,673,326

Requirements by Account

Description by Program	Actual	Actual	Current	Proposed	Approved	Adopted
or Account Code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
December to Assessed						
Resources by Account						
452100 - Interfund Transfer	-			-	-	376,514
Total Resources by Account					-	376,514
Requirements by Program						
51100 - Long-Term Debt Service	-			-	-	376,514
Total Requirements by Program						376,514
Requirements by Account						
561000 - Redemption of Principal	-			-	-	351,022

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



Fund 405 - School Modernization Fund

This fund accounts for the resources and requirements for projects related to the District's school modernization efforts.

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

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

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

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Resources by Account						
376510 - Beginning Fund Balance						

School Modernization Fund - Requirements by Account								
Description by Account Code								

School Modernization Fund - Requirements by Account (Cont.)

Description by Account Code	Actual	Actual	Current	Proposed	Approved	Adopted
	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
546000 - Non-Consumable Supplies	479	2,092	-	-	-	5,000
561000 - Redemption of Principal	-	2,877	-	-	-	-
547000 - Computer Software	-	37,373	210,000	18,739	-	200,000
Subtotal - Supplies and Materials	2,797	74,225	315,992	29,983	-	218,000
552000 - Building Acquisition	-	323,290	1,219,965	958,441	-	405,000
554100 - Initial and Addl Equipment	-	56,299	19,000	37,478	-	65,000
555010 - Computers	-	31,148	11,767	11,244	-	52,500
555090 - Misc Other Technology	-	37,847	-	-	-	7,500
Subtotal - Capital Outlay	-	448,584	1,250,732	1,007,163	-	530,000
562100 - Interest (Except Bus/Garage)	-	276,964	257,226	-	-	-
564000 - Dues and Fees	935	1,946	5,000	11,244	-	-
567100 - Permits	31,043	52,573	9,000	1,516,784	-	38,947
571000 - Transfers to Other Funds	-	-	25,750,000	-	-	-
581000 - Operating Contingency	-	-	100,000	3,700,000	1,057,407	500,000
376520 - Ending Fund Balance	23,282,716	11,214,292	-	-	-	-
Total Requirements by Account	25,794,975	24,552,837	36,999,292	40,719,231	4,000,000	7,567,703

Fund 407 – IT System Project Fund

This fund accounts for the resources & requirements supporting District Information Technology projects, primarily in these major areas: Teacher/Classroom Technology (laptops, projectors, document cameras), Information Systems (software applications, new systems), and Technical Infrastructure (core hardware and network services) as they relate to the District's school modernization efforts.

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

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

Description by Program	Actual	Actual	Current	Proposed	Approved	Adopted
or Account Code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
Resources by Account						
376510 - Beginning Fund Balance	-	-	8,468,415	3,430,123	3,430,123	3,430,123
415100 - Interest on Investments	-	41,929	30,000	-	-	-
451100 - Bond Proceeds	-	15,000,000	-	-	-	-
Total Resources by Account		15,041,929	8,498,415	3,430,123	3,430,123	3,430,123
Requirements by Program						
26698 - Infrastructure Developments	-	4,138,652	5,209,475	1,402,370	1,402,370	1,402,370
26699 - Systems Development	-	1,401,964	858,817	702,521	702,521	702,521

IT System Project Fund - Requirements by Account

Description by Associat Code	Actual	Actual	Current	Proposed	Approved	Adopted
Description by Account Code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
532200 - Repairs and Maintenance Svcs	-	379,592	580,000	-	-	-
534100 - Travel, Local in District	-	70	-	-	-	-
535100 - Telephone	-	1,281	-	-	-	-
535300 - Postage	-	15	-	-	-	-
535500 - Printing and Binding	-	787	-	-	-	-
538990 - Non-Instr Pers/Professional Sv	-	1,826,993	1,109,666	482,931	482,931	482,931
Subtotal - Other Purchased Services	-	2,208,738	1,689,666	482,931	482,931	482,931
541000 - Consumable Supplies	-	2,872	225,000	-	-	-
541600 - Interdepartmental Charges	-	196	-	-	-	-
547000 - Computer Software	-	250,393	150,000	-	-	_
Subtotal - Supplies and Materials	-	253,462	375,000	-	-	-
555010 - Computers	-	1,138,214	996,377			

Fund 420 - Full Faith and Credit Fund

This fund is used to manage capital expenditures for specifically authorized projects, including those projects funded through proceeds from the Recovery Zone borrowing other borrowings targeted for specifically delineated capital investments.

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

Description by Program	Actual	Actual	Current	Proposed	Approved	Adopted	
or Account Code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12	
Resources by Account							
376510 - Beginning Fund Balance		-	-	5,000,000	5,000,000	5,000,000	
415100 - Interest on Investments	-	-	35,000	23,000	23,000	23,000	
461aliOResionumceSeb9 เติเร1251(2018 2 author58)/Cs6 Oper	a8.1(Co98.1(ency	yfn2358(4,510,33	0)-245% 6,2/900 6 2 02	2 345 0 I2/.00e5sti	ments)TjET/GS2-(gsBT8 0 0 7.9864	24cm 0784 m011
Total Resources by Account			11,028,400	5,023,000	5,023,000	5,023,000	
Requirements by Program							
25250 - Financial Accounting Services	-	-	36,360	12,670	12,670	12,670	
41500 - Bldg Acquis/Constr/Improv Svcs	-	-	10,492,040	4,510,330	4,510,330	4,510,330	
-							

Fund 450 - GO Bonds Fund

This fund is used to manage capital expenditures for specifically authorized projects funded by General Obligation bonds. FY 2011/12 activity in this fund assumes successful passage of a GO Bond levy to be voted on May 17, 2011.

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

All activity in the Proposed Budget was contingent upon successful passage of the General Obligation Bond submitted to voters for the May 17, 2011 election. That bond was not authorized by the voters, consequently no activity is included in the Approved or Adopted Budgets.

Description by Program or Account Code	Actual 2008/09	Actual 2009/10	Current 2010/11	Proposed 2011/12	Approved 2011/12	Adopted 2011/12
Resources by Account						

Fund 480 - Recovery Fund

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

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

Description by Program	Actual	Actual	Current	Proposed	Approved	Adopted
or Account Code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
Resources by Account						
•						
376510 - Beginning Fund Balance	-	-	-	3,000,000	3,000,000	3,000,000
452100 - Interfund Transfers	-		3,000,000	-	-	-
Total Resources by Account	-		3,000,000	3,000,000	3,000,000	3,000,000
Requirements by Program						
41500 - Bldg Acquis/Constr/Improv Svcs	-		3,000,000	3,000,000	3,000,000	3,000,000
Total Requirements by Program	-		3,000,000	3,000,000	3,000,000	3,000,000
Requirements by Account						
538990 - Non-Instr Pers/Professional Sv	-		3,000,000	3,000,000	3,000,000	3,000,000
Total Requirements by Account	-		3,000,000	3,000,000	3,000,000	3,000,000

Fund 601 - Self Insurance Fund

This Fund accounts for the District's self-insurance programs in the areas of workers' compensation and employee at

Self Insurance Fund - Requirements by Account

Description by Account Code Actual Current	Proposed	Approved	Adopted
--	----------	----------	---------

Self Insurance Fund - Requirements by Account (Cont.)

Description by Assessed Oct	Actual	Actual	Current	Proposed	Approved	Adopted
Description by Account Code	2008/09	2009/10	2010/11	2011/12	2011/12	2011/12
541400 - Maintenance Materials	970	-	-	-	-	-
541600 - Interdepartmental Charges	62,952	95,815	60,403	1,000	1,000	1,000
542200 - Textbook Adoption	-	463	-	-	-	-
542300 - Textbook Replacement	-	181,392	-	-	-	-
543000 - Library Books	-	71,505	-	-	-	-
544000 - Periodicals	30	131	246	-	-	-
546000 - Non-Consumable Supplies	19,906	49,088	31,600	200,000	200,000	200,000
546100 - Minor Equipment - Tagged	-	2,284	756	-	-	-
547000 - Computer Software	11,700	27,924	45,201	-	-	-
Subtotal - Supplies and Materials	119,983	563,777	361,407	201,000	201,000	201,000
545200 - Food Inventory AdjNS Only	-	18,497	-	-	-	-
554100 - Initial and Addl Equipment	-	3,350	-	-	-	-
555010 - Computers	-	41,382	-	-	-	-
555020 - Printers	340	-	-	-	-	-
555090 - Misc Other Technology	596	13,831	-	-	-	-
563000 - Fiscal Charges	-	4,581	-	-	-	-
564000 - Dues and Fees	1,746	1,609	2,300	-	-	-
565100 - Liability Insurance	242,646	939,847	416,410	70,000	70,000	70,000
565300 - Property Insurance Premiums	601,356	(19,304)	860,737	-	-	-
565500 - Judgmnts&Settlemnts Against	11	-	-	-	-	-
565910 - Worker's Comp Claim Expense	2,286,460	2,032,290	1,758,195	2,000,000	2,000,000	2,000,000
565920 - Worker's Comp Assessment	80,301	84,828	101,187	101,187	101,187	101,187
565930 - Deductible Insurance Loss	604,634	368,636	991,648	-	-	-
Subtotal - Other Accounts	3,818,091	3,489,545	4,130,477	2,171,187	2,171,187	2,171,187
571000 - Transfers to Other Funds	-	3,48	39,000 2,03	3,2700 2,03	3,2700 2,03	,2700565980 -

Table of Contents





Glossary of Terms and Acronyms

A Abatement - A complete or partial cancellation of a levy.

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 fe

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



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.

Ī

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 - Voter 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.

Ν

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. 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. 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. 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. 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.

<u>0</u>

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

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

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

P

Paraeducator / Paraprofessional - 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, and other professional educators employed in the Portland Public Schools.

PAT Contract, Article 20 B3, Special Education - Beginning in 1999-2000, in addition to contractually provided planning days, special education unit members assigned to conference with parents and write IEPs shall be provided three days of released time, per year, for that purpose. A special education unit member may elect to use these days or the equivalent hours before or after the school year or outside his/her workday at this/her per diem hourly rate of pay.

PAT Contract, Article 20 B4, General Education - Beginning in 1999-2000, unit members who are required to conference regarding IEPs shall have a substitute provided to allow for such meetings to occur within the workday. If a unit member volunteers to attend such conference outside of the workday, such member shall be compensated at his/her per diem hourly rate.

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

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

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

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

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

Project/Grant ID - The portion of a chartfield string that identifies a specific project account, grant account, special revenue account, or trust 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 public and the budget committee for review.

Publication - Public notice given by one or more of the following methods; 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/or 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.

Staffi

A Title I school is eligible to become a schoolwide program when the poverty level, (determined by free and reduced lunch counts, AFDC, census or Medicaid) is at or above 40%. A schoolwide program is designed with the knowledge that there is a link between poverty and low achievement; therefore, when there are large numbers of disadvantaged students, interventions will be more successful when they are implemented "schoolwide." A schoolwide program has more flexibility in the use of Title I funds and in the delivery of services. Staff paid with Title I funds are free to work with all students in the building, for there are no students identified as "Title I." The school works together to develop its curriculum and instruction to raise the achievement of all students.

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

U

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

W

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

Descriptions of Account Codes for Expenditures

The following pages show the account codes which correspond to the State's chart of accounts and which correspond to the detail in both the General Fund Requirements by Account (Page 95) and the Other Funds (page 99) of the Fund Detail section of this document. These account codes describe the type of expenditures for which funds have been budgeted and expensed.

510000 - Salaries

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

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

511100 Licensed

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

511420 Directors / Program Administrators	
NON-LICENSED DIRECTORS / ASSISTANT DIRECTORS / SUPER	VISORS / MANAGERS

Non-Permanent Salaries - Full-time, part time, and prorated portion's of the costs for work performed by employees of the

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.

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

524100 Group Health Insurance

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

524200 Other Employer Paid Benefits

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

524300 Retiree Health Insurance

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

524400 DCU Union Contract Items

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

524500 PAT Union Contract Items

PERSONAL (OWNED) AUTO DAMAGE. Compensation paid to teachers who sustain personal (owned) automobile damage caused by an accident while the employee is in the course and scope of District employment.

PERSONAL PROPERTY LOSS. Compensation made to teachers when clothing or other personal property, excluding automobile, is damaged or destroyed as the result of any unwarranted assault on the teacher's person suffered during the course of employment.

524510 PAT Union Tuition Reimbursement

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

524520 PAT Union Professional Improvement Funds

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

524530 Early Retirement Benefits

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

524600 PFTCE Union Contract Items

PFTCE Staff Development

530000 - Purchased Services

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

<u>Instructional, Professional, and Technical Services</u> - 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

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.

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

533110 Reimbursable - School Bus

533120 Reimbursable - Taxi Cab

533130 Reimbursable - In-Lieu

533140 Reimbursable - Tri-Met Bus Tickets

533150 Reimbursable - Field Trips

533160 Reimbursable - Athletic Event Trips

533200 Non-Reimbursable Student Transportation

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

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

534100 Travel, Local in District

LOCAL TRAVEL AND MILEAGE. Reimbursement for mileage incurred within the 25-mile limitation by a District employee when conducting District business. Includes parking fees and taxi fares within the confiurIPfor-2.2667 ir r.604 0 TI in

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

545100 Purchased Food - NS only

545200 Food Inventory Adjustments - NS only

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

545210 Bakery Products - NS only

545220 Dairy Products - NS only

545240 Fruits and Vegetables - NS only

545250 Meat - NS only

545260 Nutrition Staples - NS only

545300 Donated Commodities - NS only

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

<u>Non-Consumable Supplies</u> - 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.

P ftween \$150 and \$2,4992,4992551000ME OFactor cosS61.449 Tm[551)55.2(100 Land167 - NS onlyonly00 0 9 90 209.9 90,

<u>Equipment</u> - 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:

564000 Dues and Fees

304000	Expenditures or assessments for membership in professional or other organizations or associations or payment 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)				
		-			

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

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.

<u>10000 - Regular Programs</u> - 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 K-5

11112 - Elementary 1-5

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

11119 - Kindergarten Homeroom

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

11200 Middle School Instruction

11211 - Middle School Program; Grades 6-8

11212 - Middle School Homeroom

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

11221 - Middle School Extracurricular Activities

11300 High School Instruction

11311 - High School Program; Grades 9-12

11312 - High School Homeroom

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

11321 - High School Extracurricular Activities

11322 - High School Athletic Activities

11400 Pre-Kindergarten Programs

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

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

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

12100 Programs for the Talented and Gifted

12100 - Talented and Gifted (TAG)

12200 Restrictive Programs for Students with Disabilities

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

12210 - Restrictive Programs

12211 - Functional Living Skills

12212 - Communication Behavior - Academic

12213 - Intensive Skills - Academic

12214 - Communication Behavior - Functional

12215 - SLC-ILC-Intensive Learning Center

12216 - Deaf/Hard of Hearing Classroom

12217 - Social Emotional - Behavior

12218 - Social Emotional - Intensive

12219 - Social Emotional - Fragile

12221 - SLC-Developmental Kindergarten

12230 - Life Skills/CTP

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

12500 Less Restrictive Programs for Students with Disabilities

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

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

12900 Designated Programs

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

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

<u>14000 - Summer School Programs</u> – 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 for grades 4-5
- 14200 Summer School for grades 6-8
- 14300 Summer School for grades 9-12
- 14400 Summer School for grades K-3

20000 - Support Services

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

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

21100 Attendance and Social Work Services

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

21200 Guidance Services

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

21300 Health Services

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

21400 Psychological Services

- 21400 Psychological Services
- 21420 Psychological Testing Services

21500 Speech Pathology and Audiology Services

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

21600 Other Student Treatment Services

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

21900 Student Support - Service Direction

- 21901 Program Administration/Supervision
- 21902 Administration
- 21903 Collaborative Supports Team
- 21905 Third Party Medical Reimbursement
- 21906 PAT, Article 20 B3, Special Education; extended time provided to teachers for the development of Individual Education Plans (IEP) for SPED students
- 21907 PAT, Article 20 B4, General Education; extended time provided to teachers for the development of Individual Education Plans (IEP) for Special Education students
- 21908 PAT, Article 20 B5; writing TAG Plans

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

22100 Improvement of Instruction Services

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

22200 Educational Media Services

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

22300 Assessment and Testing

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

22305 - Assessment Reporting

22400 Instructional Staff Development

22401 - Instructional Consultants

22402 - Instructional Specialists

22403 - Autistic Services

22410 - Instructional Staff Training Services

22411 - Instructional Staff Training - K-5

22412 - Instructional Staff Training - 6-8

22413 - Instructional Staff Training - HS

22420 - Portland Teacher Program; recruits and supports teacher candidates of color in their professional training

22430 - New Teacher Orientation

22440 - Occupational Therapists/Physical Therapists

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

23100 Board of Education Services

23100 - Board of Education Services

23200 Executive Administration Services

23210 - Office of Superintendent

23211 - Executive Administration

23212 - Deputy Superintendents

23240 - State and Federal Relations

23291 - General Administration/Contracts

23292 - Legal Services

23293 - Operational Support Services

23294 - School Standards/Accreditation

23295 - Strategic Planning

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

24100 Office of the Principal Services

24101 - School Administrative Services

24102 - School Curriculum Services

24103 - School Business Services

24900 Other School Administration Support

24901 - Graduation Services

24910 - Portland Association of Public School Administrators (PAPSA)

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

25100 Direction of Business Support Services

25100 - Direction of Business Support

25200 Fiscal Services

25210 - Direction of Fiscal Services

25220 - Budgeting Services

25240 - Payroll Services

25250 - Financial Accounting Services

25260 - Internal Auditing Services

25270 - Property Accounting Services

25281 - Risk Management Service Area Direction

25282 - Employer-at-injury Program (EAIP) Worksite Modifications

25283 - Liability Claims

25284 - Property/Fire Loss

25285 - Worker's Compensation

25286 - Worksite Safety

- 25287 Mandated Health Services
- 25291 Enrollment Services
- 25292 Family Support Centers

25400 Operation and Maintenance of Plant Services

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

25500 Student Transportation Services

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

25700 Internal Services

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

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

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

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

26300 Communication Services

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

26400 Staff Services

- 26410 Service Area Direction
- 26420 Recruitment and Placement Services
- 26430 Staff Accounting Services
- 26440 Staff Benefits
- 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

26691 - Central Telecommunications Services

26697 - Technical Training Services

26698 - Infrastructure Development

26699 - Systems Development

26700 Records Management Services

26700 - Records Management Services

30000 - Enterprise and Community Services

Activities financed and operated similarly to private business enterprises, providing goods and services to students or the general public and financed primarily through user fees or community programs. PPS uses these programs only in funds 202, 205, and 299.

31000 Food Services

31100 - Food Services Administration

31200 - Food Preparation and Service

31220 - BESC Deli

31230 - Fresh Fruit & Vegetable Program

31300 - Food Delivery Services

31900 - Nutrition Education/Other

31910 - Summer Nutrition

33000 Community Services

33000 - Community Services

40000 - Facilities Acquisition and Construction

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

41100 - Service Area Direction

41200 - Site Acquisition and Development

41500 - Building Acquisition, Construction, and Improvement Services

41905 - Capital Bond Planning

41910 - Relocation Projects

50000 - Other Uses

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

51100 - Long-Term Debt Service

51200 - Short-Term Debt Retirement

52100 - Fund Transfers

54100 - PERS Unfunded Actuarial Liability (UAL)

60000 - Contingencies

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

61100 - Operating Contingency

70000 - Unappropriated Ending Fund Balance

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

71100 - Ending Fund Balance

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

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

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

Marysville @ Rose City Park Constructed 1921 2334 NE 57th 503-916-6363 K-8

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

Peninsula - Constructed 1952 8125 N Emerald 503-916-6275 K-8

Richmond - Constructed 1908 2276 SE 41st 503-916-6220 PK-5 (Japanese Immersion)

Rieke - Constructed 1959 1405 SW Vermont 503-916-5768 K-5

Rigler - Constructed 1931 5401 NE Prescott 503-916-6451 K-8

Rosa Parks - Constructed 2006 8960 N. Woolsey 503-916-6250 K-5

Roseway Heights - Const. 1923 7334 NE Siskiyou 503-916-5600 K-8

Sabin - Constructed 1927 4013 NE 18th 503-916-6181 PK-8 (ACCESS - TAG)

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

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

Skyline - Constructed 1939 11536 NW Skyline 503-916-5212 K-8 **Stephenson -** Constructed 1964 2627 SW Stephenson 503-916-6318 K-5

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

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

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

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

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

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

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

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

Middle Schools

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

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

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

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

Hosford - Constructed 1925 2303 SE 28th Place 503-916-5640 6-8 (Language Immersion) **Jackson -** Constructed 1964 10625 SW 35th 503-916-5680 6-8

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

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

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

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

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
Tubman Campus - Constructed 1954
5210 N Kerby 503-916-5180
2231 N Flint 503-916-5630
6-12 (Middle College Program
and Young Women's Academy
@ Tubman Campus)

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

- Arts, Communication, and Technology (ACT)
- Spanish English International School (SEIS)
- Pursuit of Wellness Education
 Roosevelt (POWER)

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

ACCESS @ Sabin - Const. 1927 4013 NE 18th 503-916-6482 2-8 (Alternative - TAG)

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

1) Meek Prof/Technical HS

Constructed 1954 4039 NE Alberta Ct. 503-916-5747 10-12 (Vocational/Prof/Technical)

- **2) Portland Night HS @ Benson** 546 NE 12th 503-916-6486 10-12
- **3) Focus HS** @ Madison 2735 NE 82nd 503-916-5220 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)





Employee Salary Schedules

Acct. Code	Position/Job Title	Salary Schedule	Page
511100	Classroom Teachers	Teacher PAT Salary Schedule	186
	Counselors - MS/HS Librarians	Teacher PAT Salary Schedule	187
	Non-Classroom (Support) Personnel - Licensed	Teacher PAT Salary Schedule	186
511210	Bus Drivers	ATU Bus Driver Salary Schedule	182
	Bus Mechanics	DCU Salary Schedule	183
	Cafeteria Staff	SEIU Nutrition Services Salary Schedule	192
	Classified Staff	PFTCE Salary Schedules	189 - 191
	Custodians	SEIU Custodian Salary Schedule	192
	Educational Assistants (General & ESL)	General & ESL Educational Assistant Salary Schedules	189 - 190
	Maintenance Workers	DCU Maintenance Worker Salary Schedule	184 - 185
	Paraeducators	Special Education Paraeducator Salary Schedules	189
	Secretarial / Clerical	PFTCE Salary Schedules	189 - 191
	Television Services	DCU Salary Schedule	183
	Truck Drivers	DCU Truck Driver Salary Schedule	182
511220	Confidential Secretaries/Admin. Assistants	Confidential Secretaries Salary Schedule	193
	Specialists - Non-Licensed	Non-Represented Employee Salary Schedule	194
511310	Administrators - Licensed	Non-Represented Employee Salary Schedule	194
	Directors/Asst. Directors/Supvs/Mgrs - Licensed	Non-Represented Employee Salary Schedule	194
	Principals	Building/Program Administrator Salary Schedule	193
	Principals - Licensed Retired	Retired Licensed Administrator Salary Schedule	193
	Superintendent	Contract salary determined by the Board of Education	-
	Vice Principals/Asst. Princ./Asst Admin	Building/Program Administrator Salary Schedule	193
	Vice Principals/Asst. Princ./Asst Admin - Subs	Substitute Licensed Administrator Salary Schedule	193
511320	Administrators - Non Licensed	Non-Represented Employee Salary Schedule	194
511410	Cafeteria Managers	Non-Represented Employee Salary Schedule	194
511420	Directors/Asst. Directors/Supvs/Mgrs - Non Lic.	Non-Represented Employee Salary Schedule	194

(Effective 07/01/2009)

Amalgamated Transit Union (ATU)

Contract - Appendix A

Bus Driver - Hourly Rate Salary Schedule

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Bus Driver	\$13.67	\$14.47	\$15.27	\$16.08				
Five (5) Year Longevity					\$16.89			
Ten-Year Longevity						\$17.78		
Fifteen-Year Longevity							\$18.62	
Twenty-Year Longevity								\$19.54

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

District Council of Unions (DCU)

Contract - Appendix A

Truck Driver & Warehouseman - Hourly Rate Salary Schedule
(Effective 01/01/2011)

Description	Hourly Rate
Truck Driver / Warehouseman (Base)	\$21.04
Truck Driver Leadman *	\$21.66
Warehouse Foreman **	\$23.14
General Foreman ***	\$24.19
Sub Driver ****	\$18.94

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

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

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

^{****} Sub Driver = Base Rate Times Ninety Percent (90%)

District Council of Unions (DCU)

Contract - Appendix B

Bus Mechanic - Hourly Rate Salary Schedule
(Effective 01/01/2011)

Description	Hourly Wage
Shop Assistant	\$16.21
Bus Fueler	\$21.33
Serviceman	\$21.33
Mechanic	\$24.73
Lead Mechanic	\$25.46

District Council of Unions (DCU)

Contract - Appendix C

Television Services - Hourly Rate Salary Schedule
(Effective 01/01/2011)

Description	Step 1	Step 2	Step 3	Step 4	Step 5
Production Assistant	\$11.96	\$13.97	\$15.97	\$17.97	\$19.97
Producer	\$13.31	\$15.52	\$17.76	\$19.97	\$22.18
Master Control Operator	\$13.31	\$15.52	\$17.76	\$19.97	\$22.18
TV Technician	\$13.31	\$15.52	\$17.76	\$19.97	\$22.18
Production Manager	\$25.21				
Assistant Engineer	\$25.21				
Chief Engineer	\$27.83				

District Council of Unions (DCU)

Contract - Appendix D: Maintenance Worker - Hourly Rate Salary Schedule (Effective 01/01/2011)

Description	Level	Craft Code	Hourly Wage
Roofer	Journeyman	67	\$20.10
	Leadman		\$20.70
	Asst. Foreman		\$21.40
	Foreman		\$22.11
Carpet / Linoleum Layer	Journeyman	80	\$20.75
	Leadman		\$21.36
	Asst. Foreman		\$22.09
	Foreman		\$22.82
Laborer	Journeyman	41	\$20.77
	Leadman		\$21.38
	Asst. Foreman		\$22.11
	Foreman		\$22.85
Painter	Journeyman	45	\$20.77
	Leadman		\$21.38
	Asst. Foreman		\$22.11
	Foreman		\$22.85
Tile Setter	Journeyman	10	\$22.04
	Leadman		\$22.70
	Asst. Foreman		\$23.46
	Foreman		\$24.24
Cement Mason	Journeyman	10	\$23.37
	Leadman		\$24.07
	Asst. Foreman		\$24.90
	Foreman		\$25.70
Plasterer	Journeyman	10	\$23.45
	Leadman		\$24.16
	Asst. Foreman		\$24.98
	Foreman		\$25.80
Glazier	Journeyman	20	\$25.33
	Leadman		\$26.09
	Asst. Foreman		\$26.99
	Foreman		\$27.87
Carpenter	Journeyman	40	\$25.49
	Leadman		\$26.26
	Asst. Foreman		\$27.15
	Foreman		\$28.05
Hardware	Journeyman	38	\$25.49
	Leadman		\$26.26
	Asst. Foreman		\$27.15
	Foreman		\$28.05

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

Brick Mason	Journeyman	10	\$26.01
	Leadman		\$26.78
	Asst. Foreman		\$27.70
	Foreman		\$28.61
Machinist	Journeyman	55	\$26.03
	Leadman		\$26.81
	Asst. Foreman		\$27.72
	Foreman		\$28.63
Electronic Technician	Journeyman	95	\$27.29
	Leadman		\$28.11
	Asst. Foreman		\$29.07
	Foreman		\$30.03
Musical Instrument Repair	Journeyman	96	\$27.29
	Leadman		\$28.11
	Asst. Foreman		\$29.07
	Foreman		\$30.03
Sheet Metal Worker	Journeyman	65	\$29.04
	Leadman		\$29.90
	Asst. Foreman		\$30.92
	Foreman		\$31.93
Electrician	Journeyman	50	\$31.01
	Leadman		\$31.94
	Asst. Foreman		\$33.02
	Foreman		\$34.10
Plumber	Journeyman	60	\$31.76
	Leadman		\$32.72
	Asst. Foreman		\$33.82
	Foreman		\$34.94
Steamfitter	Journeyman	59	\$31.76
	Leadman		\$32.72
	Asst. Foreman		\$33.82
	Foreman		\$34.94
Rovers	Starting Level		\$14.71
	1st Anniversary		\$15.76
	2nd Anniversary		\$16.81
	3rd Anniversary		\$17.86
	4th Anniversary		\$18.91
Groundskeeper		85	\$20.77
Mason Tender			\$20.77
Plumber's Helper			\$20.77
Machinist Helper			\$22.51
Motor Winder			\$24.19

Portland Association of Teachers (PAT)

Contract - Appendix A-3

Teacher (190 Day) Annual Rate Salary Schedule (Effective 07/01/2010)

	Educational Credit								
					BA + 60 or	BA + 75 or	BA + 90 or	BA + 105 or	
Level	BA + 0	BA + 15	BA + 30	BA + 45	MA + 0	MA + 15	MA + 30	MA + 45	
Α	\$35,886	\$37,501	\$39,188	\$40,953	\$42,794	\$44,721	\$46,734	\$48,837	
В	\$37,106	\$38,775	\$40,522	\$42,345	\$44,251	\$46,243	\$48,320	\$50,495	
С	\$38,369	\$40,095	\$41,897	\$43,785	\$45,755	\$47,815	\$49,964	\$52,214	
D	\$39,672	\$41,459	\$43,322	\$45,274	\$47,309	\$49,440	\$51,665	\$53,987	
Е	\$41,021	\$42,866	\$44,796	\$46,813	\$48,920	\$51,120	\$53,420	\$55,824	
F	\$42,417	\$44,323	\$46,318	\$48,403	\$50,581	\$52,856	\$55,236	\$57,723	
G	\$43,856	\$45,830	\$47,893	\$50,050	\$52,300	\$54,654	\$57,116	\$59,686	
Н	\$45,349	\$47,391	\$49,523	\$51,751	\$54,080	\$56,513	\$59,058	\$61,713	
I	\$46,892	\$49,002	\$51,206	\$53,510	\$55,918	\$58,433	\$61,064	\$63,812	
J	\$48,486	\$50,667	\$52,946	\$55,329	\$57,820	\$60,421	\$63,141	\$65,980	
K	\$50,133	\$52,390	\$54,748	\$57,209	\$59,786	\$62,478	\$65,287	\$68,226	
L	\$52,961	\$55,293	\$57,733	\$60,278	\$62,940	\$65,722	\$68,632	\$71,668	

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

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 07/01/2010)

Substitute Type	Daily Wage
Half Day *	\$84.74
Full Day	\$169.47
Extended Rate ** (Daily)	\$188.87

 $^{^{\}star}$ Half Day is 3.75 hours or less; Full Day is more than 3.75 hours.

 $^{^{\}star\star}$ Extended Rate paid after working 10 consecutive days in the same assignment.

Grade Placements for Classified Salary Schedules

(Effective 07/01/2010)

GRADE C GRADE H GRADE K

Clerk III Administrative Clerk Chief Clerk I

Instructional Technology Assistant Electronic Publishing Technician

GRADE D Library Assistant Finance Clerk I

Clerk II Project Assistant Payroll Benefits Clerk

Department Receptionist Special Ed Records Clerk Principal's Secretary - High School

Secretary Region Director Secretary

Switchboard Operator GRADE I Senior Administrative Secretary I

Admin Professional Library Clerk Special Ed Assistant Trainer

GRADE F Dispatcher - School Police

Administrative Secretary II Library Clerk

Chief Switchboard Operator Senior Administrative Secretary III

Clerk I Senior Clerk I

School Secretary Transportation Route Scheduler

Senior Clerk III

Senior Data Entry Operator <u>GRADE J</u>

Chief Clerk II

GRADE G Finance Clerk II

Administrative Secretary I Human Resources Representative
Book Clerk Principal's Secretary - Elem / K-8
Computer Operator Principal's Secretary - Middle

High School Bookkeeper Principal's Secretary - Night School
Library Asst (work w/Media Spec.) Principal's Secretary - Small School

Orthopedic Equipment Technician Security Technician

Senior Clerk II Senior Administrative Secretary II
Student Attendance Monitor Special Ed Records Manager

Vice Principal's Secretary

Contract - Appendix B & C

12-Month (260 Day) & 10-Month (200 / 210 Day) Classified Employee - Hourly Rate Salary Schedule

(Effective 07/01/2010)

Grade Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
С	\$12.76	\$13.33	\$13.90	\$14.50	\$15.09	\$15.64	\$16.23	\$16.82
D	\$13.33	\$13.90	\$14.49	\$15.09	\$15.64	\$16.23	\$16.82	\$17.39
F	\$14.42	\$15.09	\$15.64	\$16.23	\$16.82	\$17.39	\$17.98	\$18.54
G	\$15.09	\$15.64	\$16.23	\$16.82	\$17.39	\$17.98	\$18.54	\$19.13
Н	\$15.64	\$16.23	\$16.82	\$17.39	\$17.98	\$18.54	\$19.13	\$19.71
I	\$16.23	\$16.82	\$17.39	\$17.98	\$18.54	\$19.13	\$19.71	\$20.29
J	\$16.82	\$17.39	\$17.98	\$18.54	\$19.13	\$19.71	\$20.29	\$20.89
K	\$17.39	\$17.98	\$18.54	\$19.13	\$19.71	\$20.29	\$20.89	\$21.46

Portland Federation of Teachers and Classified Employees (PFTCE)

Contract - Appendix D

General Educational Assistant - Hourly Rate Salary Schedule

(Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
General Ed Assistant	\$11.94	\$12.54	\$13.13	\$13.73	\$14.32	\$14.94	\$15.51	\$16.11	\$16.71

Portland Federation of Teachers and Classified Employees (PFTCE)

Contract - Appendix E

Special Education Paraeducator - Hourly Rate Salary Schedule

(Effective 07/01/2010)

Description	Step 1	Step 2				

Contract - Appendix E-1

ESL/Bilingual Educational Assistant - Hourly Rate Salary Schedule

(Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
ESL/Bilingual EA	\$12.68	\$13.25	\$13.86	\$14.46	\$15.09	\$15.66	\$16.26	\$16.85	\$17.48

Portland Federation of Teachers and Classified Employees (PFTCE)

Contract - Appendix F

Certified Nursing Assistant (CNA) & Licensed Practical Nurse (LPN) - Hourly Rate Salary Schedule

(Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Spec Ed CNA & LPN	\$15.33	\$15.95	\$16.54	\$17.16	\$17.78	\$18.39	\$18.99	\$19.60	\$20.21

Portland Federation of Teachers and Classified Employees (PFTCE)

Contract - Appendix G

Licensed Physical Therapy Assistant (LPTA) & Certified

Certified Occupational Therapy Assistant (COTA) - Hourly Rate Salary Schedule

(Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Spec Ed LPTA & COTA	\$20.13	\$20.83	\$21.50	\$22.16	\$22.85	\$23.50

Portland Federation of Teachers and Classified Employees (PFTCE)

Contract - Appendix G-1

Assistive Technology Practitioners (Special Ed)

(Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Assistive Technology Practitioner	\$22.19	\$22.82	\$23.50	\$24.20	\$24.93	\$25.65

Contract - Appendix H

Sign Language Interpreter - Hourly Rate Salary Schedule

(Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
COC or AA	\$18.40	\$19.04	\$19.70	\$20.34	\$20.98	\$21.62
BA/BS	\$19.04	\$19.70	\$20.34	\$20.98	\$21.62	\$22.28
BA/BS or AA plus RID CT or RID CI	\$19.70	\$20.34	\$20.98	\$21.62	\$22.28	\$22.92
BA/BS or AA plus RID CT & RID CI	\$20.34	\$20.98	\$21.62	\$22.28	\$22.92	\$23.56

COC: Certificate of Completion (Interpreter Program)

AA: Associate's Degree (Interpreter Program)

BA/BS: Bachelor of Art/Science

RID CT: Registry of Interpreters for the Deaf - Certificate of Transliteration RID CI: Registry of Interpreters for the Deaf - Certificate of Interpretation

Portland Federation of Teachers and Classified Employees (PFTCE)

Contract - Appendix 1 & 2

Community Agent / Campus Monnitor (190 Day) - Hourly Rate Salary Schedule (Effective 07/01/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Longevity
CA & CM	\$15.42	\$15.87	\$16.34	\$16.79	\$17.25	\$17.72	\$18.18	\$18.65	\$19.38
+ \$265 Annual *	\$15.60	\$16.05	\$16.51	\$16.96	\$17.42	\$17.89	\$18.35	\$18.82	\$19.55

^{*} Employees who complete fifteen (15) hours off duty of related in-service training and provide documentation to Human Resources shall receive an additional Two Hundred Sixty-Five Dollars (\$265) above their annual salary.

l .	

Service Employees International Union (SEIU) Contract - Appendix B Custodian - Hourly Rate Salary Schedule (Effective 10/16/2010)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Custodian	\$12.92	\$13.25	\$13.61	\$13.96	\$14.32	\$14.68	\$15.06	\$15.45	\$15.84	\$16.25
Head Cust B	\$14.92	\$15.30	\$15.69	\$16.09	\$16.51	\$16.93	\$17.42	\$17.87	\$18.33	\$18.80
Head Cust C	\$16.43	\$16.86	\$17.29	\$17.73	\$18.19	\$18.65	\$19.13	\$19.62	\$20.12	\$20.64
Head Cust D	\$18.08	\$18.55	\$19.02	\$19.51	\$20.01	\$20.52	\$21.05	\$21.59	\$22.14	\$22.71
Part Time	\$11.23									

			i		
i i	i	i	i		i

Non-Represented Employee Annual Rate Salary Schedule (Effective 07/01/2010)

		Work								
Description	Grade	Days	Step1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Specialist	Α	260	\$34,502	\$36,296	\$38,183	\$40,340	\$42,306	\$44,649	\$46,766	\$49,198
		225	\$29,743	\$31,289	\$32,916	\$34,775	\$36,471	\$38,491	\$40,316	\$42,412
		210	\$27,760	\$29,203	\$30,722	\$32,457	\$34,039	\$35,925	\$37,628	\$39,585
		200	\$26,438	\$27,813	\$29,259	\$30,912	\$32,419	\$34,214	\$35,836	\$37,700
		195	\$25,777	\$27,117	\$28,527	\$30,139	\$31,608	\$33,359	\$34,940	\$36,757
		190	\$25,116	\$26,422	\$27,796	\$29,366	\$30,798	\$32,503	\$34,044	\$35,815
Senior Specialist	В	260	\$41,850	\$43,859	\$46,196	\$48,170	\$50,482	\$53,012	\$55,445	\$58,106
		225	\$36,078	\$37,809	\$39,825	\$41,526	\$43,519	\$45,700	\$47,797	\$50,091
		210	\$33,673	\$35,289	\$37,170	\$38,758	\$40,618	\$42,653	\$44,611	\$46,752
		200	\$32,069	\$33,608	\$35,400	\$36,912	\$38,684	\$40,622	\$42,487	\$44,525
		195	\$31,267	\$32,768	\$34,515	\$35,989	\$37,716	\$39,607	\$41,424	\$43,412
		190	\$30,466	\$31,928	\$33,630	\$35,067	\$36,749	\$38,591	\$40,362	\$42,299
Analyst	С	260	\$51,604	\$54,160	\$56,245	\$58,719	\$61,303	\$64,000	\$66,816	\$69,756
Coordinator		225	\$44,486	\$46,690	\$48,487	\$50,620	\$52,847	\$55,173	\$57,600	\$60,134
Resource Specialist		210	\$41,520	\$43,577	\$45,254	\$47,246	\$49,324	\$51,494	\$53,760	\$56,125
		200	\$39,543	\$41,502	\$43,099	\$44,996	\$46,975	\$49,042	\$51,200	\$53,453
		195	\$38,555	\$40,464	\$42,022	\$43,871	\$45,801	\$47,816	\$49,920	\$52,116
		190	\$37,566	\$39,427	\$40,944	\$42,746	\$44,627	\$46,590	\$48,640	\$50,780
Functional Lead	D	260	\$60,680	\$63,228	\$65,883	\$68,843	\$71,534	\$74,539	\$77,669	\$80,931
Senior Analyst		225	\$52,310	\$54,507	\$56,796	\$59,347	\$61,667	\$64,258	\$66,956	\$69,768
Manager		210	\$48,823	\$50,873	\$53,009	\$55,391	\$57,556	\$59,974	\$62,492	\$65,117
Program Manager		200	\$46,498	\$48,450	\$50,485	\$52,753	\$54,815	\$57,118	\$59,517	\$62,016
		195	\$45,335	\$47,239	\$49,223	\$51,434	\$53,445	\$55,690	\$58,029	\$60,466
		190	\$44,173	\$46,028	\$47,961	\$50,116	\$52,075	\$54,262	\$56,541	\$58,915
Senior Manager	Е	260	\$70,805	\$73,496	\$76,289	\$79,188	\$82,197	\$85,320	\$88,562	\$91,928
Senior Program Mgr		225	\$61,039	\$63,358	\$65,766	\$68,266	\$70,860	\$73,552	\$76,347	\$79,248
PeopleSoft Adv Dev	EIT	260	\$74,231	\$77,015	\$79,902	\$82,899	\$86,007	\$89,232	\$92,579	
Assistant Director	F	260	\$81,366	\$84,459	\$87,668	\$90,999	\$94,457	\$98,047	\$101,774	\$105,639
Program Director		225	\$70,143	\$72,809	\$75,576	\$78,448	\$81,428	\$84,523	\$87,736	\$91,068
		210	\$65,467	\$67,955	\$70,538	\$73,218	\$76,000	\$78,888	\$81,887	\$84,997
Director	G	260	\$91,223	<		Approved	Pay Range		>	\$114,680
Executive Director	LI	260	¢112 E00			Approved	Day Danca		_	¢127 700
Region Director	Н	260	\$112,500	<		Approved	ray Kange			\$137,700
CAO / Deputy Supt.	I	260	\$115,000	<		Approved	Pay Range		>	\$153,000

Five-Year Salary History by Work Group

Portland Consumer Price Index	2.7%	0.5%	0.9%	N/A	N/A
Employee Group	2007/08	2008/09	2009/10	2010/11	Adopted 2011/12
ATU Bus Drivers	2.5% COLA, \$625 stipend in March 2008, add two longevity steps to reward long-time employees.	2.5% COLA Step Increase	2.5% COLA Step Increase	2% COLA Step Increase	No COLA Step Increase
DCU Maintenance workers, bus mechanics, warehousemen, truck drivers, television services	\$1,000 one-time payment on 10/15/2007, additional one-time \$1,120 in first pay period of 2008.	1% COLA (Jan. 2009) No Step	2% COLA (Jan. 2010) No Step	2% COLA No Step	No COLA No Step
PAT Teachers, counselors, media specialists, school psychologists	2.5% COLA I Step Increase (3.4% to 5.6% for teachers not at top of scale).	2.0% COLA Step Increase	No COLA Step Increase	2.0% COLA Step Increase	No COLA Step Increase
PFTCE Secretaries, clerical, paraeducators, educational assistants	2.5% COLA No Step	2.5% COLA Step Increase (2.5 to 5%) 1.5% longevity pay for those on top step for 3 years or more as of 7/1/08.	No COLA No Step	2% COLA Step Increase	No COLA Step Increase
SEIU Nutrition Services	2.5% COLA (March 2008) Pay scale revised (elementary and middle school leads to one pay grade, longevity steps reduced from 6 to 4).	2.5% COLA No Step	2.5% COLA No Step	2% COLA No Step	No COLA No Step
SEIU Custodians	Wages frozen; new and promoted employees placed on 10-step market-rate wage scale and frozen there.		Wages frozen; new and promoted employees placed on wage scale and frozen there.	Part-Time 2% COLA No Step Full-Time No COLA Step Increase	No COLA No Step
Superintendent & Executive Committee	One-time adjustment to market and internal benchmarks, variable by position. Created defined				

Resolution to Approve the 2011/12 Budget and Imposition of Taxes

RESOLUTION No. 4456

Budget Committee Approval of the FY 2011-12 Budget and Imposition of Property Taxes

RECITALS

- A. Oregon Local Budget Law, ORS 294.401 requires the Portland Public Schools ("District") Budget Committee to hold one or more meetings to receive the budget message and the budget document; and to provide members of the public with an opportunity to comment upon the budget document.
- B. On April 25, 2011, the Budget Committee received the Superintendent's budget message and Proposed budget document.
- C. Between April 25, 2011 and May 23, 2011 the Budget Committee met a minimum of four times in advertised public sessions to discuss the Proposed Budget.
- D. On May 9, 2011, the Budget Committee held a public hearing to receive public comment on the proposed budget.
- E. Oregon Local Budget Law, ORS 294.411, requires submission of the budget document to the Tax Supervising Conservation Commission ("TSCC") by May 15 of each year. ORS 294.411 allows taxing jurisdictions to request an extension of the submission date.
- F. The District requested, and the TSCC authorized, extending the submission date to no later than June 3, 2011.
- G. The Board of Education ("Board") appointed a Citizen Budget Review Committee ("CBRC") to review the Proposed Budget and current year expenditures of the existing Local Option Levy. The CBRC acts in an advisory capacity to the Board.
- H. On May 23, 2011, the Budget Committee received testimony and a report on the current year Local Option Levy expenditures, and testimony and budget recommendations from the CBRC.
- I. Oregon Local Budget Law, ORS 294.406 requires each legal jurisdiction's Budget Committee approve a budget and specify *ad valorem* property tax rate for all funds.
- J. ORS 457.010(4)(a) provides the opportunity for a school district to exclude from urban renewal divide-the-taxes that amount with a statutory rate limit on July 1, 2003, that is greater than \$4.50 per \$1,000 of assessed value, to the extent that the rate limit was increased under section 11 (5)(d), Article XI of the Oregon Constitution and, property tax revenue from said increase is excluded from local revenues, as that term is used in ORS Chapter 327, and provided that the school district notifies the county assessor of the rate to be excluded for the current fiscal year not later than July 15.
- K. 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.

Attachment A FY 2011/12 Budget Summary by Fund and by Program

Fund	Instruction	Support Services	Enterprise & Community Services	Facilities Acquisition & Construction	Debt Service & Transfers Out	Contingency	Ending Fund Balance	Fund Total
Fund 101	254,666,959	176,544,952	550,000	250,000	7,604,574	24,559,259	- 1	464,175,744
Fund 201	8,150,000	- 1	-	l -	-	-	3,157,000	11,307,000
Fund 202	- I -	-	16,984,898	-	- 1	-	2,530,374	19,515,272
Fund 205	45,451,151	27,405,822	3,320,696	427,578	-	-	- 1	76,605,247
Fund 225	· ·	_	_	-	1,900,000	-	14,900,000	16,800,000
Fund 299	12,053,975	1,845,584	50,472	4,313,072	- 1		i - ;	18,263,103
Fund 304	1 -	-	-	-	1,667,254	-	- 1	1,667,254
Fund 306	-	-	-	_	3,976,828	-	-	3,976,828
Fund 307	· .	_	-	-	613,630	_	- 1	613,630
Fund 308	-	- 1	-	I -	34,673,326	-	- 1	34,673,326
Fund 320	I -	-	-	-	1,354,693	-	-	1,354,693
Fund 404	I _	-	-	3,299,625	677,347	250,000	- 1	4,226,972
Fund 405	· ·	- !	_	2,942,593	-	1,057,407	_ !	4,000,000
Fund 407	l -	2,104,891	-	-	- I	1,325,232	i - ,	3,430,123
Fund 420	-	12,670	- I -	4,510,330	-	500,000	- 1	5,023,000
Fund 480	I -	-	-	3,000,000	- j	-	-	3,000,000
Fund 601	l _	2,922,707	-	-	3,270,000	500,000	- 1	6,692,707
Total	\$ 320,322,085	\$ 210,836,626	\$ 20,906,066	\$ 18,743,198	\$ 55,737,652	\$ 28,191,898	\$ 20,587,374	\$ 675,324,899

Attachment B Summary of Changes to the General Fund (101) from Proposed to Approved

Resources

	Current	Proposed	Recommended	Approved
	2010/11	2011/12	Changes	2011/12
Beginning Balance	28,022,202	25,100,000	-	25,100,000
Revenue from Taxes	232,893,866	259,509,000	-	259,509,000
Tuition	350,000	350,000	-	350,000
Earnings on Investment	700,000	600,000	-	600,000
Extra-curricular Activities	1,119,000			

Resolution to Adopt the 2011/12 Budget and Imposition of Taxes

RESOLUTION No. 4474

Impose Taxes and Adoption of the FY 2011/12 Budget for School District No. 1J.

Multnomah County, Oregon

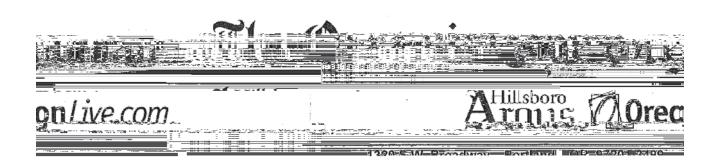
RECITALS

A. Oregon Local Budget Law, ORS 294.406 requires each legal jurisdiction's Budget Committee approve a budget and specify *ad valorem* property tax rate for all funds

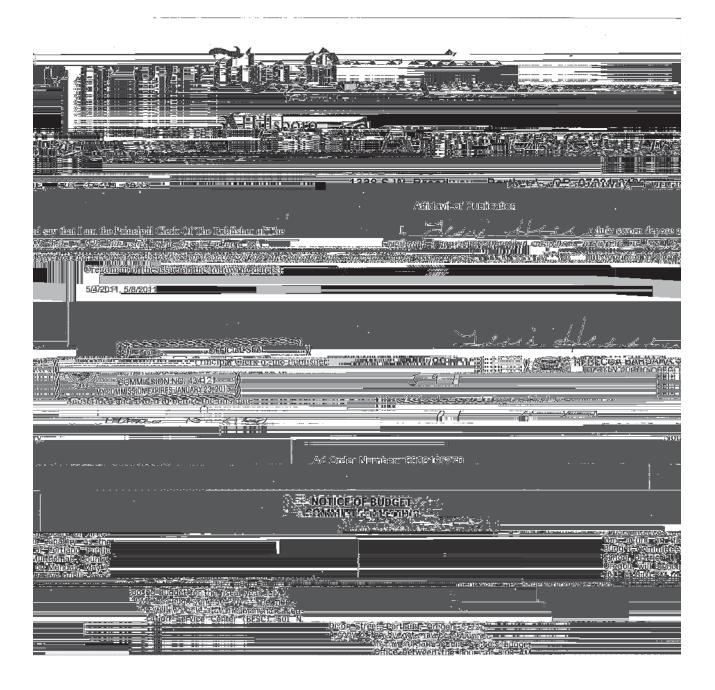
RESOLUTION

- 1. The District's Board of Education hereby adopts the budget for the fiscal year 2011/12 in a total amount of **\$681,185,950**.
- 2. The Board appropriates for the fiscal year beginning July 1, 2011, the expenditure amounts summarized by program in Attachment A to this resolution and as detailed in the budget book, Adopted Budget, For the fiscal year 2011/12, School District 1J, Multnomah County, Oregon.
- 3. The budget document shall be available in the District administrative office and available on-line at the District's website no later than July 15, 2011.

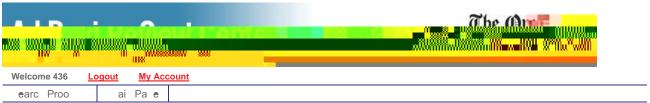
Notice of Budget Committee Hearing



Notice of Budget Committee Hearing



Notice of TSCC Hearing



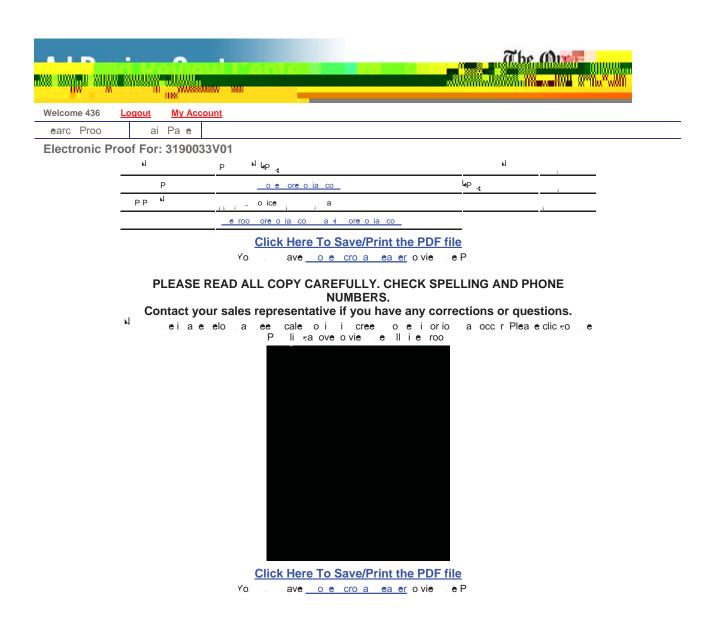
Electronic Proof For: 3190037V01

Privac Police er ree e

P A T \downarrow O . V 2.0 - C 2005 P . . C C

CONFIDENTIALITY NOTICE: This e-mail may contain information that is privileged, confidential or otherwise protected from disclosure. If you are not the intended recipient of this e-mail, please notify the sender immediately by return e-mail, purge this e-mail and do not disseminate or copy this e-mail.

Notice of TSCC Hearing



Privac Polic er ree e

CONFIDENTIALITY NOTICE: This e-mail may contain information that is privileged, confidential or otherwise protected from disclosure. If you are not the intended recipient of this e-mail, please notify the sender immediately by return e-mail, purge this e-mail and do not disseminate or copy this e-mail.

Form ED-50 Notice of Property Tax & 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 **2011–2012**

	To assessor of	County	
Be sure to read instruct	tions in the 2010–2011 Notice of	Property Tax Levy Forms and Instructions boo	Check here if this is an amended form.
The	has the responsi	bility and authority to place the followin	g property tax, fee, charge, or assessmen
on the tax roll of	County Name	he property tax, fee, charge, or assessm	nent is categorized as stated by this form.
CERTIFICATION — Yo	u must check one box if you	are subject to local budget law.	
The tax rate or levy	y amounts certified in Part I ar	re within the tax rate or levy amounts app	proved by the budget committee.
The tax rate or lev	y amounts certified in Part I w	ere changed by the governing body and	republished as required in ORS 294.435.
PARTruct.5⊠01 0 T1 0) -1.41⊠ cm 0 0 m <u>M</u> 5⊠OT 0 -1	L PROP⊠ 1 TfM T 0 -1X LEVYou	
Permanent rate lim	nit tax (per \$1,000)	1	
2. Local option opera	ating tax	2	
3. Local option capita	al project tax	3	
4a. Levy for bonded in	idebtedness from bonds appr	roved by voters prior to October 6, 2001	4a
4b. Levy for bonded in	idebtedness from bonds appr	roved by voters after October 6, 2001	4b
4c Total levy for bond	ed indebtedness not subject	to Measure 5 or Measure 50 (total of 4a	+ 4b) 4c

Maintenance of Effort Summary

The Individuals with Disabilities Education Act (IDEA) prescribes a maintenance of effort (MOE) requirement for special education and related services expenditures. This act provides federal funding to school districts for these purposes. These annual formula grants are based on the number of identified and served students with disabilities. Grants are intended to help mitigate the excess costs of providing special education and related services to eligible students. The grants flow from the United States Department of Education to the Oregon Department of Education (ODE), who then releases the funds to districts in Oregon.

In order to be eligible for these formula grant funds, a district is required each year to commit the same level of general fund expenditures for special education and related services. This requirement is known as maintenance of effort.

The ODE monitors each school district by using a yearly census, called the Special Education Child Count (SECC), and by using the district's annual audited expenditures. If an education service district (ESD) provides special education or related services to a district's students, the ESD's annual audited expenditures pertaining to costs for that district are also added to the school district's MOE determination.

Simplified, a district can meet maintenance of effort by:

- Meeting or exceeding the prior year's general fund special education and related expenditures in total, or
- Meeting or exceeding the prior year's general fund special education and related expenditures on a per capita basis.

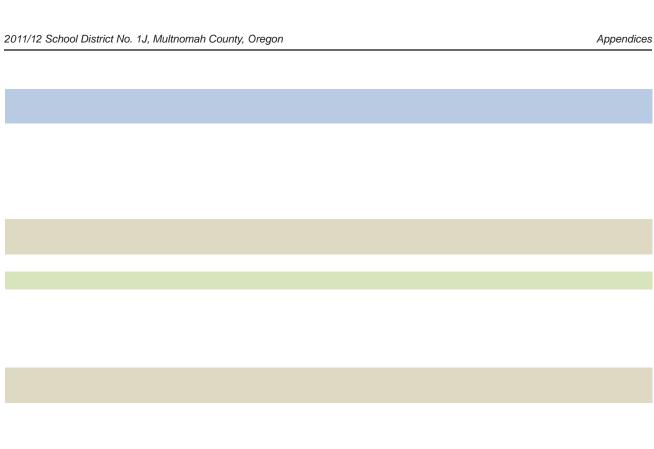
A district must pass one test, but may pass both. If a district does not spend to this level – and fails to meet MOE, IDEA requires that the district repay the difference between what was spent (in the General Fund) in the most recent fiscal year and the actual expenditures made in the preceding fiscal year.

The table below represents Portland Public School's MOE requirements:

Description	2006/07	2007/08	2008/09	2009/10	2010/11
				(Unaudited)	(Estimated)
Special Education Child Count	6,160	6,161	6,163	6,513	6,543
PPS General Fund Expenditures	62,607,960	67,284,296	68,558,311	69,874,104	69,974,104
MESD General Fund Expenditures	1,333,126	1,077,632	1,127,377	1,053,305	1,129,057
Total Expenditures	63,941,086	68,361,928	69,685,688	70,927,409	71,103,161
Expenditures Increase/(Decrease) from Prior Year		4,420,842	1,323,760	1,241,721	175,752
Amount Per Student	10,380.05	11,095.91	11,307.10	10,890.13	10,867.06
Amt per Student Increase/(Decrease) from Prior Year		715.86	211.19	(416.97)	(23.07)

IDEA does provide for a limited number of exceptions where a district could be exempted from meeting maintenance of effort. A school district may request a waiver to MOE for the following reasons:

- The voluntary departure, by retirement or otherwise, or departure by just cause, of special education or related personnel (i.e. resulting in decreased costs to the district);
- A decrease in the enrollment of children with disabilities;
- The termination of the need to provide high-cost services to a particular student because the student has left the
 district, aged out, or no longer requires special education services;
- The termination of costly expenditures for long-term purchases (such as equipment or the construction of facilities).





2011/12 Budget Preparation

Neil Sullivan, Chief Financial Officer

Budget Office

Mark W. Murray, Budget Director Sara Bottomley, Senior Budget Analyst Hilary Jones, Senior Budget Analyst Patt Komar, Senior Budget Analyst Matthew J. Makara, Budget Analyst Jason Roepel, Budget Analyst David Stone, Senior Budget Specialist Andy Wheeler, Senior Budget Analyst

Data & Policy Analysis

Dona Lehr, Director Shawn Helm, Senior Manager

Document Publishing

Portland Public Schools Publication Technologies

Special thanks to Sharie Lewis, Assistant Director, and the Grant Accounting Staff.