



PORTLAND PUBLIC SCHOOLS

2025-26 PROPOSED BUDGET

VOLUME #1

FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Portland Public Schools
School District No. 1J,
Multnomah County, Oregon

www.pps.net

Cover artwork created by: Sophie W, 8th Grade - Sellwood Middle School

501 N DIXON STREET, PORTLAND, OREGON 97227



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to:

PORTLAND PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2024–2025.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'.

Ryan S. Stechschulte
President

A handwritten signature in black ink, reading 'James M. Rowan'.

James M. Rowan, CAE, SFO
CEO/Executive Director



Portland Public Schools Nondiscrimination / Anti-Harassment Statement

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**Board of Education Policy
1.80.020-P**

PORTLAND PUBLIC SCHOOLS

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Note: In addition to the Proposed Budget, the District has compiled Individual School Reports to accompany this document relaying specific budget, staffing, student demographics, and student achievement information for each school in Portland Public Schools. The supplemental document is available on the district website Budget Office page.



Franklin High School - Master Class with Bodytraffic, October 9, 2024



Markham Elementary School - Reopening, January 7, 2025

EXECUTIVE SUMMARY



EXECUTIVE SUMMARY

The executive summary includes the Budget Message and a comprehensive narrative overview for the 2025-26 budget. The narrative presents the budget in the context of the District's Board Goals, vision, and strategic plan. In addition, summary budget information is presented in tabular and graphic format including student enrollment history and projections and budget forecasts.

The School Board, acting as the Budget Committee, is responsible for oversight and approval of the budget. The School Board adopts the budget, makes appropriations and imposes taxes.

The Budget Overview highlights major budget changes year-over-year.

SUPERINTENDENT'S BUDGET MESSAGE

Dear PPS Board of Education and Portland communities,

When I returned to Portland Public Schools, this time as Superintendent, I did so with full awareness of the gravity and the opportunity before us. As a parent, a lifelong educator, and someone who once proudly served this very district, I came back because I believe deeply in the promise of our students, the strength of our community, and the power of public education to be a great equalizer. But purpose alone is not enough. We must also be clear-eyed about the challenges ahead and courageous in how we respond.

This budget cycle does not mark the beginning of our financial difficulties, it marks their continuation. For the past three years, Portland Public Schools has been navigating a persistent structural deficit—an imbalance between our revenues and the actual cost of delivering a high-quality, equitable education to every student. These challenges existed before I stepped into this role, and now, with the rising cost of education, limited funding to operate schools, and a decline in enrollment, we face a sobering fiscal cliff.

We are living in a pivotal moment. The 2025-26 budget is being shaped in the shadow of a once-in-a-generation shift. The expiration of ESSER funds—the federal emergency support that bolstered schools during the pandemic—is colliding with long-standing structural issues, including enrollment declines and rising costs. At the same time, the national political climate is becoming increasingly unpredictable, threatening the very ideals of equity, inclusion, and public education itself.

We are not immune to these pressures. But we are not powerless, either.

Throughout this process, we asked ourselves: What must we protect? What can we rethink? And how can we do more with what we have—without compromising the integrity of what our students deserve?

Community voice was central. We engaged families, educators, staff, and students across the city—through listening sessions, town halls, and advisory groups because we believe those closest to the work should shape the solutions. What we heard was clear: focus on the fundamentals, protect classrooms, and invest in what we know works.

This budget reflects those priorities.

We are preserving critical support for teaching and learning: early literacy investments, math acceleration strategies, instructional coaches, culturally responsive curriculum, and targeted interventions to boost attendance and engagement.

We are sustaining programs that reflect the soul of PPS; our robust arts, music, and athletics offerings; our growing Career and Technical Education pathways; and our commitment to social-emotional wellness.

At the same time, we are making difficult but necessary reductions, including within the central office, in order to shield our schools and classrooms as much as possible from the full impact of budget constraints.

What's at stake is more than dollars. It's our future.

We must think bigger. Our students deserve bold investments in their brilliance, especially now. That means fighting for adequate funding from every level of government. It means reimagining how we operate to survive a tough year while building a stronger system for the long haul. And it means holding tight to our values in the face of uncertainty: equity, excellence, and the unwavering belief that all children—all children—can thrive.

By the Numbers

- Total Projected Budget (All Funds): \$2.04 Billion
- Enrollment Decline: 10.8% since 2019-20
- Central Office Reductions (All Funds): 65 Positions
- Schools Protected:
 - ▶ Core Academic Programs,
 - ▶ Job-Embedded, Site-Based Learning,
 - ▶ Social Emotional and Climate Supports,
 - ▶ Student-Facing Academic Supports,
 - ▶ School Leadership Supports,
 - ▶ Arts & Music,
 - ▶ Athletics

This is not only a fiscal year, but it's a defining chapter. And we must meet it with clarity, courage, and community.

I thank you for being part of this work. Together, we can, and must—create the conditions for every PPS student to succeed. Together, we rise.

With resolve and purpose,

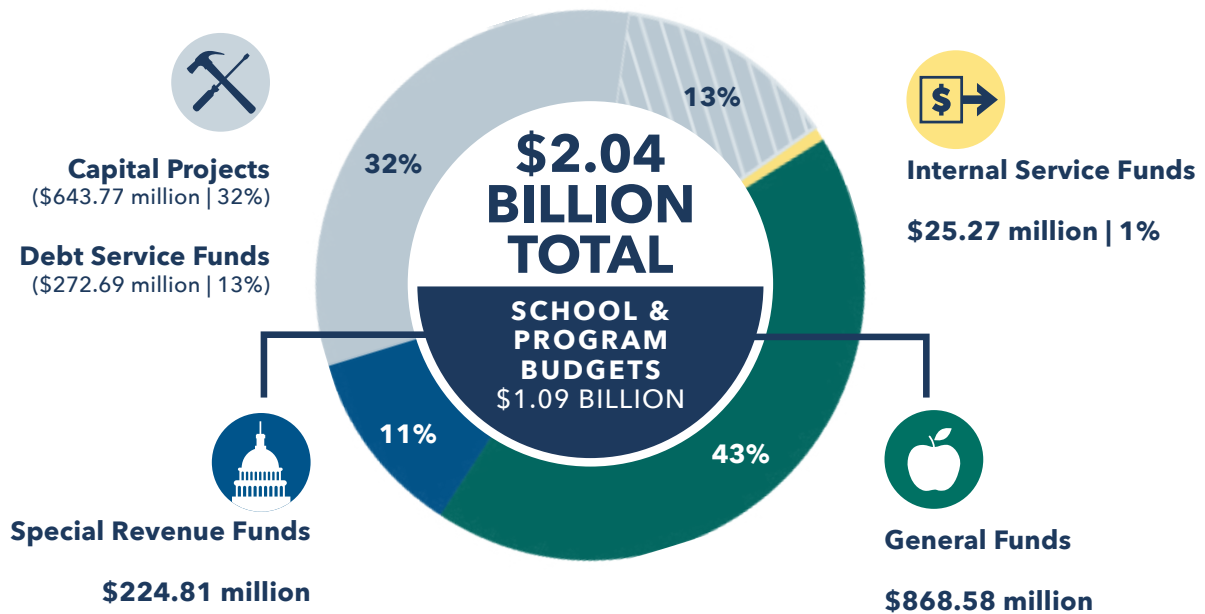
Dr. Kimberlee Armstrong
Superintendent
Portland Public Schools



2025-26 PROPOSED BUDGET



BREAKDOWN BY MAJOR FUND



SPECIAL REVENUE FUNDS

Sources:

- Federal Title Grants
- Nutrition Fund
- Individuals with Disabilities Education Act Grant (IDEA)
- Integrated Grant
- Local Sources, Etc.

Uses:

Specific purpose expenses such as expanding opportunities and improving student achievement and outcomes.

GENERAL FUNDS

Sources:

- State School Fund
- Local Property Tax
- Local Option Levy
- Arts Tax, Etc.

Uses:

Expenditures for direct student services, salaries and benefits, supplies, textbooks, utilities, and other general operating expenses.

BUDGET DOCUMENT FORMAT

Welcome to Portland Public School District (PPS or the District). If you are a new reader of our budget document or just need a review, the following section will guide you through the budget document's format and organization as well as the budget preparation process.

Budget Format

The Table of Contents leads the budget document and each of the four main sections has a separate and more detailed Table of Contents. The following is a brief overview of what to expect from each of the four sections:

- **Executive Summary** - This section includes the Budget Message and comprehensive narrative overview of the 2025-26 budget. The narrative presents the budget in the context of the District's vision and emerging strategic plan. In addition, summary budget information, student enrollment history and projections, budget forecasts, and benchmark data are presented in tabular and graphic format. The School Board, acting as the Budget Committee, is responsible for oversight, budget approval and adoption, appropriations, and imposing taxes for the District. The Budget Overview highlights major budget changes from 2024-25 with an emphasis on the General Fund, Special Revenue Fund, and Capital Projects Fund.
- **Organizational Section** - This section contains general information about the District and its budget, including the level of education provided, geographic area served, and the number of schools and students. Also included in this section are significant budget changes, financial policies, procedures and regulations, and a detailed description of the budget process.
- **Financial Section** - This section contains required information for the District's funds and descriptions of significant revenue sources and expenditure categories.
- **Informational Section** - This section includes detailed historical and projected personnel resource allocations, property tax information and other performance measures used by the District.



Grant Dance Collective - Fall Dance Show Case, October 16, 2024



Grant High School - Grant Celebrates 100 Years, September 13, 2024

Portland Public Schools Calendar to Adopt the 2025-26 Budget

*Adopted November 6, 2024
Amended April 8, 2025*

| | | | Board Inform / Review | Board Action | |
|-----------------|----------------------------------|---|-----------------------|--------------|------------------------|
| BUDGET PLANNING | October 8, 2024 | School Board Meeting Board reviews draft 2025-26 Budget Calendar | ✓ | | PEC |
| | October 2024 | Budget Community Engagement | | | TBD |
| | November 6, 2024 | School Board Meeting Board adopts 2025-26 Budget Calendar Board appoints Community Budget Review Committee (CBRC) members | | ✓ | PEC |
| | December 17, 2024 | School Board Budget Work Session Establish priorities, budget principles, and policies | ✓ | | PEC |
| | January - March 2025 | School Board Budget Work Sessions Inclusive of the ODE Integrated Guidance application, CBRC work session engagement, and school staffing | ✓ | | PEC |
| BUDGET BUILDING | April 2025 | Publish 1st Notice of Budget Committee Meeting (5 to 30 days before the meeting) | | | The Oregonian Web Site |
| | April 2025 | Publish 2nd Notice of Budget Committee Meeting (5 to 30 days before the meeting) | | | The Oregonian Web Site |
| | April 22, 2025 | School Board Meeting <i>CBRC in attendance</i> Proposed Budget: Superintendent delivers 2025-26 Proposed Budget message and presentation <i>Present and approve 2025-2027 ODE Integrated Grant Application</i> | ✓ | ✓ | PEC |
| | April 29, 2025 <i>Amended</i> | School Board Budget Public Comment Session and Budget Work Session Board receives public comment on the Proposed Budget | | ✓ | TBD |
| | May 6, 2025 | School Board Meeting <i>CBRC presents 2025-26 Proposed Budget Report to the Board</i> Board discussion and feedback focused on the budget | ✓ | | PEC |
| | May 19, 2025 <i>Amended</i> | School Board Meeting Approved Budget: Board as Budget Committee approves 2025-26 Proposed Budget | | ✓ | PEC |
| | June 2025 | Publish Notice of Budget Hearing and Budget Summary (5 to 30 days before the meeting) | | | The Oregonian Web Site |
| | June 10, 2025 | TSCC Hearing (prior to School Board Meeting, pending TSCC confirmation) TSCC certifies 2025-26 Approved Budget School Board Meeting Adopted Budget: Board conducts a public hearing, adopts budget, makes appropriations, and imposes taxes | ✓ | ✓ | PEC |
| | July 15, 2025 | Submit Tax Certification documentations <i>File budget information with County Recorder and Designated Agencies</i> | | | |

DISTRICT GOALS AND OBJECTIVES

Overview

Portland Public Schools, founded in 1851, is a pre-kindergarten through twelfth grade urban school district in Portland, Oregon. Serving approximately 44,000 students in 81 schools and numerous programs, PPS is one of the largest school districts in the Pacific Northwest.

Visioning

In 2018-19, the District engaged in a process to define a new vision. The Board wanted to tap into the wisdom of our students, our educators, and our community to help re-imagine Portland Public Schools. The Vision for PPS focuses on what we want to be true for our graduates. The vision is a journey of ongoing creativity, learning, and improvement, and its boldness can speed progress by inspiring action and collaboration. This vision has been serving as our “North Star” guiding and aligning all of the District’s plans and innovations toward the same clear and ambitious goals.

Core Values are an organization’s enduring beliefs that remain constant over time. By making these values explicit through value statements and tethering them to a vision, an organization can articulate the ethical principles that guide action toward its vision:

Students at the Center

Honesty and Integrity

Respect

Creativity and Innovation

Grounded in the Spirit of Portland

Racial Equity and Social Justice

Excellence

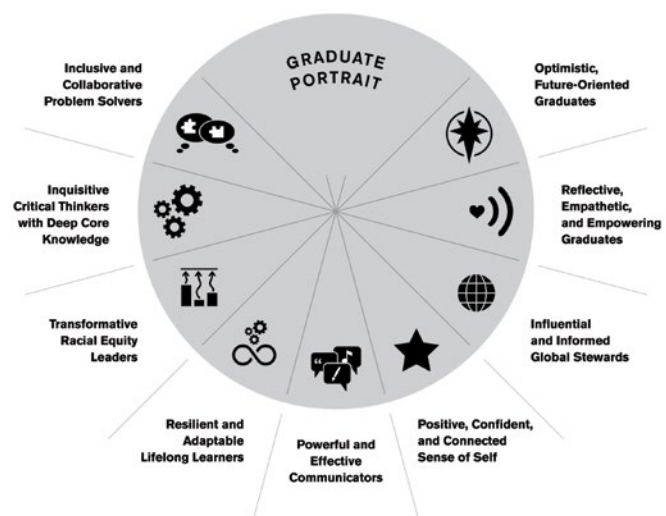
Relationships

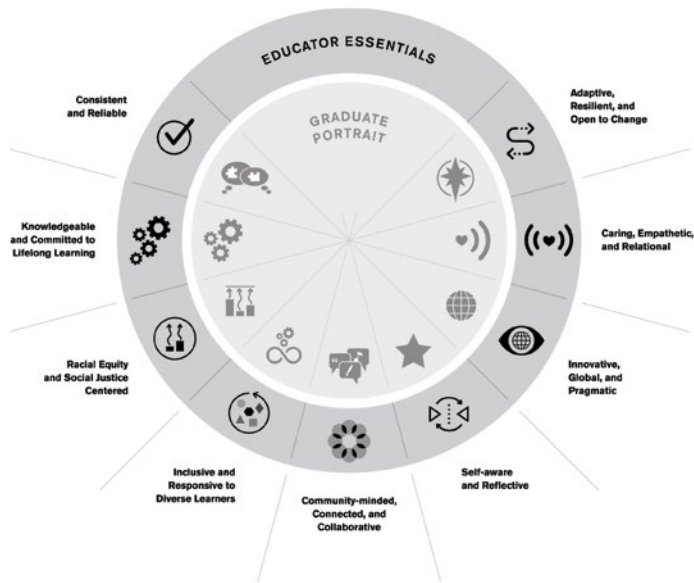
Partnerships and Collaboration

Joyful Learning and Leadership

The Graduate Portrait is a clear and ambitious description of what the community wants its students to know, be and be able to do, in order to prepare them to thrive in their lives and careers. Our graduate portrait includes attributes needed to prepare students to understand, confront, and change a global social environment that includes racial injustice and systems that perpetuate oppression.

PPS is committed to advancing the Graduate Portrait elements for every student. The PPS community wants to be very intentional and proactive about increasing options for each and every student. The most significant implication of this commitment is the need to integrate design thinking and that considers the full range of human diversity with respect to ability, language, culture, gender, age and other differences.





The Educator Essentials are distilled from community-wide input regarding the knowledge, skills, mindsets and dispositions needed from adults to support the Graduate Portrait. The Educator Essentials include content and practice knowledge, along with the human-connectedness aspects of collaborating, supporting and teaching and learning. Beyond excelling in their own practice, PPS educators recognize the collective effort required for the success of every student and take responsibility for their roles in bringing about the Educational System Shifts.

The Educator Essentials apply to every adult working at PPS. They underscore how every adult's contribution impacts students—directly or indirectly—and, therefore, impacts students' success. In order to develop a

community of adults with these shared attributes, the school district is committed to helping every PPS adult understand their role in student learning, so that each person can translate the Educator Essentials to their own work and behaviors.

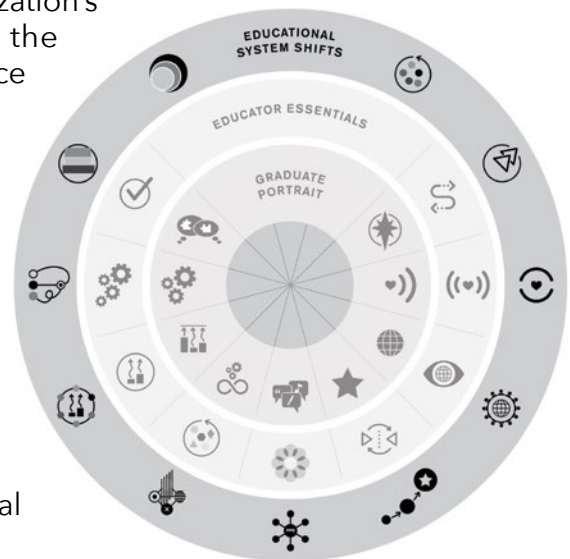
The Educational System Shifts are changes in the organization's priorities and how it operates. They apply across the organization, from individual schools to the central-office department. They create conditions that support and encourage adults to model the **Educator Essentials** and the students to achieve the **Graduate Portrait**.

Systems are difficult to change. They are complex, with many interconnecting parts, and beliefs tend to become entrenched as structures and processes evolve. Those who benefit from a given system usually have power within it and actively thwart changes. Therefore, creating shifts require persistence, widespread buy-in, continuous improvement processes, and a demonstrated commitment to serve every individual student in the school system.

Theory of Action

The District has developed a theory of action:

If we braid Racial Equity and Social Justice strategies into our instructional core work with our students, teachers, and content, and build our organizational culture and capacity to create a strong foundation to support every student, then we will re-imagine Portland Public Schools to ensure every student, especially our Black and Native American students who experience the greatest barriers, to realize the Vision of the Graduate Portrait.



Strategic Plan

While the vision identifies the what and the why, the strategy that follows from the vision defines the how. **Four Strategic Themes** have been prioritized into a multi-year strategic plan that will lead to the District Goals and Strategies.

Board Goals

The PPS School Board adopted goals in the following areas for [2022-2027](#):

- Third Grade Reading
- Fifth Grade Mathematics
- Eighth Grade Readiness
- High School Graduation

These Board goals seek to close opportunity and outcome gaps. The Board has identified benchmarks along the Pre-K to 12 academic continuum. These benchmarks allow the District to gauge student progress towards realizing the Graduate Portrait.

Finance Mission

Support equitable outcomes for students through transparent stewardship of resources and effective financial processes and services, emphasizing collaboration, responsive customer service and continuous improvement.

Budget Goal

In 2019, the PPS Board of Education revised the District's policy on Reserve Funds (Board Policy 8.10.025) to establish a reserve in the General Fund ranging from 5% to 10% of annual General Fund revenues. The goal for the reserve will be set as part of the District's long-range financial plan, with an expectation that the District will achieve and sustain a 10% reserve.

DISTRICT STRATEGIC PLAN SUMMARY

Forward Together

2021–2025 Strategic Plan for
Racial Equity, Inclusion, and Excellence



Portland Public Schools reimagined—our vision—serves as our compass toward a shared “north star,” knitting together our community’s long-term aspirations for our graduates, educators, and the overall school system. *Forward Together: PPS’s 2021–2025 Strategic Plan for Racial Equity, Inclusion, and Excellence* is the first in a series of multi-year strategic plans for the district, outlining the important steps we’ll take on the road toward realizing our vision.

Thank you for your support and engagement as we roll up our sleeves to make our audacious strategic plan widely understood, relevant, and real, in order to ensure the success of everyone at Portland Public Schools.



1

Racial Equity and Social Justice

The focus areas of the plan are organized under four main themes:

As a community, we have an urgency to intentionally disrupt systems of oppression, because they are closely tied to disparities of access and educational outcomes, especially among our Black and Native American students. We have to attack racism and longstanding, structural inequities in our system. We have to remove barriers to teaching and learning. We have to create a sense of belonging for everyone. And we will establish a Center for Black Student Excellence, a constellation of built environments and a designated set of culturally responsive strategies that celebrate and advance Black student achievement at PPS. The issues of race, racism and racial equity are important to the strategic plan as a whole—and they suffuse other themes and action areas throughout. It is important that all stakeholders see opportunities to confront racism and promote equity in every element of our plan.

Strategic Outcomes

- Transform Structures for Racial Equity
- Reimagine Relationships and a Sense of Belonging
- Ensure Equitable Access to Facility Resources
- Cultivate a Culture of Racial Equity and Care
- Plan the Center for Black Student Excellence

2

Inclusive and Differentiated Learning for Every Child

We celebrate the diversity of our students, and are working to provide differentiated learning experiences and supports that meet every child where they are, work with their interests, and enable them to thrive at PPS. We have a significant population who have varying abilities that require special attention and programs. Many students with disabilities, and those with complex learning needs, were not well-served by COVID-19 virtual learning. We need to strengthen educational offerings for every student, including those with disabilities, and expand resources for their physical and emotional safety. And we must make learning relatable and relevant for real-world contexts—for jobs, technology, and challenges of the future—for every student.

Strategic Outcomes

- Develop an Integrated Instructional Framework
- Implement Multi-Tiered System of Supports
- Promote an Inclusive Mindset
- Design Learning Experiences that Promote Self-Directed, Future-Ready Learning
- Establish Systems and Structures for Inclusion
- Build the Advocacy Power of Students and Families of Students with Disabilities

3

Professional Excellence and Support

To become a world-class school district, we must hire talented people from diverse backgrounds and experiences. We also know that our world-class staff needs ongoing professional support and resources. This will require action across many forms, including better communication and coordination; career pathways for educators, building our educators' capacity in social and emotional support to students; and a culture of adult learning to accelerate student achievement.

Strategic Outcomes

- Develop a Diverse, High-Quality, and Thriving Workforce
- Advance Our Organizational Learning Culture and Practice

4

Embracing Change

We need to create and support a culture open to positive change—as a system. The way we solve problems systematically, the way we build a culture and approach to successfully manage our work, the way we build trust and promote empathy, the way we communicate within our system and to our stakeholders—all of these are actions that require constant refinement and improvement.

Strategic Outcomes

- Socialize Our Vision and Strategic Plan
- Embed System-Wide Data-Driven Continuous Improvement Practices
- Launch an Innovation Practice that Reimagines System Problem Solving
- Build a Collective Sense of Trust and Belonging
- Establish Exceptional Service Culture and Standards
- Cultivate and Promote Aligned Community Partnerships
- Establish a System-Wide Project Management Culture and Practice
- Implement a Proactive, Effective, and Creative Communication Practice
- Develop a Coherent System-Wide Community Engagement Approach



Our Vision

A graduate of Portland Public Schools will be a compassionate critical thinker, able to collaborate and solve problems, and be prepared to lead a more socially just world.

Our Mission

We provide rigorous, high-quality academic learning experiences that are inclusive and joyful. We disrupt racial inequities to create vibrant environments for every student to demonstrate excellence.

Our Theory of Action

If ... We braid Racial Equity and Social Justice strategies into our instructional core, work with our students, teachers, and content, and build our organizational culture and capacity to create a strong foundation to support every student...

Then ... We will reimagine Portland Public Schools to ensure every student, especially our Black and Native American students who experience the greatest barriers, realizes the Vision of the Graduate Portrait.

Student-centered Indicators

We will increase

- > Students who report increasing sense of belonging as measured by the Successful Schools Survey
- > Number of students on track for the Graduate Portrait milestones as expressed by the Graduate Portrait continuum

We will reduce

- > Opportunity gaps for Black and Native students by increasing numbers of students prepared for 1st grade as measured by an appropriate set of early learning indicators, and by our progress on our Board Goals
- > Disproportionate identification of students in Special Education, especially our Black, Native, and English Learner students
- > Disproportionality in exclusionary discipline measures for our Black and Native students

Students will

- > Report learning is more engaging and relevant for their future
- > Report their learning experiences support their understanding and attainment of the Graduate Portrait
- > Be able to self-assess growth on the Graduate Portrait, including an adapted Graduate Portrait for students with disabilities, using a developmentally appropriate continuum

Other Success Indicators Related to Educator Essentials and Implementation of Key Strategies

- > Increases in number of educators of color who are hired and retained, and in educators of color reporting feeling a sense of belonging
- > The regular use of Educator Essentials to self-assess professional growth
- > Data driven, continuous improvement practices evident at grade level, schools, departments, and district as a whole
- > Evidence that educators are aligning their work and professional learning to the Vision



BUDGET OVERVIEW

Background

Portland Public Schools (PPS) is the largest school district in the state of Oregon, serving approximately 44,000 students from pre-kindergarten through twelfth grade across 81 schools and various specialized programs, including Odyssey and ACCESS Academy, charter schools, and Community-Based Organizations. The district serves a diverse population of students and families from economically, ethnically, and racially varied backgrounds. Educational services include general and special education, career and technical education (CTE), and a variety of alternative programs.

Governance, Leadership, and Oversight

PPS is governed by a seven-member Board of Education, with members elected to four-year terms. Board members serve as unpaid community volunteers responsible for:

- Setting the district's long-term direction,
- Calling for elections on bond and local option levy proposals, and
- Approving the annual budget.

The Superintendent reports directly to the Board of Education and oversees district operations.

PPS engages with the Community Budget Review Committee (CBRC) throughout the budget development cycle. This group of volunteer members reviews, evaluates, and makes recommendations to the PPS Board of Education regarding the Superintendent's Proposed Budget. The CBRC also reviews the allocation and expenditure of Local Option Levy funds.

Additionally, PPS's Approved Budget and property tax measures are reviewed and certified by the Tax Supervising and Conservation Commission (TSCC). This advisory body oversees budgets, taxes, debt, and management practices of Multnomah County taxing districts.

Financial Resources and Budget

PPS funds are allocated across multiple sources, with the General Fund normally the largest and most flexible, covering personnel, instruction, and operating expenses.

Revenue Sources

General Fund revenue comes from both local and state sources, including:

- Permanent rate property taxes
- State School Fund (SSF) grant
- Local Option Levy and Gap Tax (excluded from the SSF formula)
- Arts Tax

The district's permanent tax rate is \$5.2781 per \$1,000 of assessed value, which includes:

- \$4.7743 (original permanent rate)
- \$0.5038 (gap portion, re-authorized by the Oregon Legislature in 2009, which is the difference between the 1990 Measure 5 limit and the 1997 Measure 50 limit on local property taxes)

Local Option Levy

The Local Option Levy, first passed in 2011, funds teaching positions and classroom support. Voters have renewed it multiple times, most recently in May 2024, at a rate of \$1.99 per \$1,000 of assessed value.

Capital Improvements and School Modernization

Voter-approved bond measures are the primary funding source for major capital improvement projects, including school modernization.

In November 2020, voters approved a \$1.2 billion school bond measure to support:

- Health and safety upgrades, such as seismic retrofits, new roofs, Americans with Disabilities Act (ADA) and security enhancements.
- Modernization of Jefferson High School and Benson Polytechnic High School.
- Investments in curriculum and technology.

The budget assumes passage of the 2025 bond on the May 20, 2025 ballot. The \$1.83 billion bond renews the existing target tax rate of \$2.50 per \$1,000 of assessed value; it does not increase the tax rate. The bond would be used to:

- Update and repair schools
- Improve safety and security
- Modernize high schools Jefferson, Ida B. Wells, and Cleveland
- Improve technology and educational materials
- Update athletics and performing arts facilities

The cash flow needed in 2025-26 for the 2025 bond projects is included in the proposed budget.

Reserve Fund Policy

In 2019, the PPS Board of Education revised its Reserve Funds Policy (Board Policy 8.10.025), establishing a General Fund reserve target of 5% to 10% of annual revenues, with a long-term goal of sustaining a 10% reserve as part of the district's financial strategy.

Budget Preparation

The District develops an annual budget using available resources to address PPS strategic and Board goals, core values, organizational priorities, and obligations. As part of the budget development process for 2025-26, the District incorporated targeted community input, integrating the four overarching themes from our strategic plan, *Forward Together*, and best practices to lay the foundation for improved student outcomes.

During the development of the 2025-26 budget, principals were engaged early in the process to inform school staffing and central office budgets. A principal survey yielded key insights that informed decisions on maintaining critical investments. Cross-functional district leaders were engaged throughout the budget process to inform decision-making. PPS communities, including students and their families, staff, volunteers, and many others, have guided the District's vision, Graduate Portrait, and strategic plan and have informed key investments such as curricula and instructional framework adoption. The Superintendent also engaged communities "early and often" to help identify gaps in programming and helped the District advance toward achieving greater racial equity and social justice in our schools and programs.

Budgeting Highlights

The Board Goals

The PPS School Board adopted goals in the following areas in June 2022 for 2022-2027:

- Third Grade Reading
- Fifth Grade Mathematics
- Eighth Grade Readiness
- High School Graduation

These Board goals seek to close the opportunity and outcome gaps between students of color and their white peers. The Board has identified a set of benchmarks along the pre-kindergarten through twelfth-grade academic continuum. These benchmarks allow the District to gauge student progress toward realizing the Graduate Portrait.

Forward Together: The Strategic Plan's Four Themes

The District focus is described in the strategic plan, *Forward Together*. It describes a set of collective and coherent actions and goals that, taken together, will set in motion the changes needed to bring our vision to fruition. The strategic plan is organized into four themes:

- Racial Equity and Social Justice
- Inclusive and Differentiated Learning for Every Child
- Professional Excellence and Support
- Embracing Change

Closing the Budget Gap

District revenues are not keeping pace with the costs of operating the school system. Revenues are growing modestly, but expenditures are increasing at a faster rate, causing an ongoing structural gap. The District is proposing to close the gap between revenue and expenditures primarily by reducing 2025-26 expenditures by a minimum of \$40.0 million. The District has prioritized student outcomes and the student experience in budgeting and seeks to minimize impacts in our classrooms.

Oregon Integrated Grant Programs

Through Integrated Guidance for Student Success, the Oregon Department of Education has integrated nine initiatives. Six targeted programs include: High School Success, Student Investment Account, Early Indicator and Intervention Systems, Early Literacy Success, Career and Technical Education, and Federal School Improvement for Targeted/Comprehensive Supports. There are three embedded programs: Continuous Improvement Planning, Career Connected Learning, and Every Day Matters. Embedded programs are unfunded, with requirements integrated into other initiatives. For PPS, these initiatives and programs have common goals and elements strongly aligned with district strategies. Through a comprehensive and collaborative process, PPS has developed a plan that directly aligns with the stated purposes for the Integrated Grant funds. PPS expects to receive about \$63.0 million from Integrated Grant funding for the 2025-26 school year, which allocates \$2.5 million to charter schools and community-based organizations. This funding supports the District's capacity to meet strategic goals and Board goals, improve access to career and technical education, and eliminate opportunity gaps.

General Obligation Bonds

The District sold \$365.5 million in General Obligation Bonds, Series 2020B, in the winter of 2020 to support the first phase of the facilities modernization, security improvements, Americans with Disabilities Act (ADA) upgrades, technology, and curriculum work outlined in the 2020 bond authorization.

The District issued \$420.0 million in General Obligation Bonds on the 2020 Authorization in spring 2023 and will issue another \$80.0 million in May 2025 to continue progress on projects under the ballot title.

The District has been authorized by the Board of Directors to ask voters to approve a \$1.83 billion, eight-year capital investment renewal on the May 20, 2025 ballot. The 2025 bond would renew the existing target rate of \$2.50 per \$1,000 of assessed value; the bond would not increase the tax rate. If approved, an additional bond sale of an estimated \$87.5 million will occur in January 2026 to fund the first year of projects.

These opportunities are reflected in this document's 300 Debt Service Fund and 400 Capital Project Fund sections.

New Sub-Fund by Major Fund

For 2025-26, a new sub-fund has been created within the Special Revenue Fund. This sub-fund, designated for Measure 98: High School Success (Fund 252), is in accordance with the Oregon Department of Education's guidelines. While the District has received these resources in previous school years, PPS is now accounting for them within this new sub-fund.

School Staffing

The PPS staffing model uses enrollment projections to determine the school staffing allocation and ensures:

- Each school, especially small schools and those with underserved student populations, has an adequate number of school-based staff and resources. Schools with federal Every Student Succeeds Act (ESSA) and Title I-A designations receive supports based on their status. Additionally, to align with the District equity lens, resources are allocated to schools through equity funding. The equity allocation is based on a combination of socio-economic status (determined by eligibility for free meals through direct certification) and combined historically underserved status (determined by direct certification, special education eligibility, limited English proficiency, African-American, Hispanic, Native American or Pacific Islander race/ethnicity) in schools with grades K-8, whereas the high school allocation is based on direct certification, so all high schools receive discretionary FTE.
- Core program is supported through academic and course requirements for kindergarten through twelfth-grade graduation.
- Labor partner contract requirements are met.
- Meeting or progressing towards meeting state requirements, including physical education and health requirements.
- Special revenue funds are put to the best and highest use.
- The budget is in compliance with Oregon Local Budget Law (ORS 294).
- All direct and indirect costs by subject, grade level, organization, and school are accounted for.

Workforce Compensation

Through collective bargaining in 2023-24 and 2024-25, the District reached agreements with all PPS employee groups that had contracts up for renewal, resulting in significant increases in compensation and benefits. These investments will help attract, retain, and recognize talented and dedicated staff in classrooms and other critical roles across the District, especially in light of rising household costs. The District will enter into bargaining again with most groups in 2025-26.

The Meritorious Budget Award

PPS received the Meritorious Budget Award from the Association of School Business Officials International for the 2024-25 budget for providing a user-friendly document with an abundance of information in graphic and narrative form to meet the needs of varied readers, including the average taxpayer. The 2025-26 Proposed Budget was developed using the same rigorous standards.

Budget Overview

PPS is proposing a budget of \$2.04 billion for 2025-26 and is using all available resources to meet the board goals and priorities set forth by PPS leadership.

The 2025-26 budget is focused on three areas:

- Preserving critical support for teaching and learning:
 - ▶ Early literacy investments
 - ▶ Math acceleration strategies
 - ▶ Instructional Coaches
 - ▶ Culturally responsive curriculum
 - ▶ Targeted interventions to boost attendance and engagement
- Sustaining programs that reflect our PPS values:
 - ▶ Robust arts, music, and athletics offerings
 - ▶ Growing Career and Technical Education pathways
 - ▶ Commitment to social-emotional wellness
- Making necessary reductions:
 - ▶ Central service reductions will be implemented to shield schools and classrooms from full impact

Budget Assumptions

Revenues

2025-26 will be the first year of the Oregon Legislature's biennial budget cycle for 2025-27. PPS has based the budget on state funding of a \$11.36 billion State School Fund and a \$1.14 billion Student Investment Account (SIA). The District's estimate of available resources in 2025-26 is based on the following assumptions:

- The District Extended Average Daily Membership Weighted (ADMw) is projected to be 52,324.
- The estimated SSF distribution is based upon a \$11.36 billion State School Fund to be distributed at a 49/51% split over two years, with PPS' share of the first year being \$291.0 million.
- The overall current year property tax and local option revenue to be collected by the District during 2025-26 is estimated to be \$640.6 million. This results in an increase of approximately 3.9% in property tax revenue and 4.4% in local option revenue, with an assumed increase in assessed value at 3.0% and a 95.0% collection rate based on historical receipts.

- The District's General Fund beginning fund balance, considered a resource in the budget process, is estimated to be \$45.0 million on July 1, 2025.
- The Multnomah Education Service District (MESD) pass-through or "Transit" dollars anticipated for 2025-26 is \$2.0 million. It is based upon changes to the service plan selection and will be refined not only through the budget process but also throughout the year, depending on student needs and available funding.
- Fund 225, the PERS Rate Stabilization Reserve Fund, will be utilized in the 2025-26 year to offset the significant increase in PERS rates, as determined by state actuaries. These funds will be transferred to our general fund through an interfund transfer.
- The District experienced significant losses in a January 2024 ice storm and is seeking cost recovery through insurance and the Federal Emergency Management Agency (FEMA). At this time, the total damages of the 2024 ice storm weather incident are approximately \$32.0 million. The total fiscal impact is pending the resolution of insurance and FEMA claims.
- The District will sell \$80.0 million in bonds to raise capital to continue work under the 2020 Ballot Title Authorization. Another \$87.5 million may be issued in January 2026 if the 2025 renewal authorization is approved by voters to maintain the existing tax rate and continue modernization and construction of facilities.

Revenue Factors

| Portland Public Schools | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|--|--------------|--------------|---------------------|---------------------------|---------------------------|
| Real Market Value (in Billions) ¹ | \$147.26 | \$157.08 | \$156.67 | \$151.42 | \$153.55 ³ |
| Total Net Assessed Value (in Billions) | \$59.61 | \$62.49 | \$69.00 | \$71.05 ² | \$73.18 ² |
| Property Tax Rate Extended (per \$1000 Assessed Value): | | | | | |
| Operations | \$5.28 | \$5.28 | \$5.28 | \$5.28 | \$5.28 |
| Local Option for Operations | \$1.99 | \$1.99 | \$1.99 | \$1.99 | \$1.99 |
| Debt Service GO Bonds | \$2.33 | \$2.30 | \$2.38 | \$2.34 | \$2.47 |
| Total Property Tax Rate | \$9.60 | \$9.57 | \$9.65 | \$9.60 | \$9.74 |
| Less Measure 5 Adjustments | \$24,819,007 | \$25,191,648 | \$35,811,021 | \$42,631,476 ² | \$42,845,000 ² |
| Average Daily Enrollment - ADMr | 44,747 | 44,518 | 43,882 ² | 43,281 ² | 42,281 ³ |
| Weighted Enrollment - ADMw | 53,500 | 53,581 | 52,869 ² | 52,324 ² | 51,182 ³ |
| Weighted Enrollment - ADMw Extended | 55,688 | 53,500 | 53,581 ² | 52,869 ² | 52,324 ³ |

1. Value used to calculate Measure 5 limits. Includes urban renewal excess value.
2. Latest estimates from ODE and Tax Supervising and Conservation Commission.
3. Projected

Expenses

The District's 2025-26 plans are based on a number of projected expenditures, with capital outlay and labor costs being the largest expenses.

It is important to note that the committed contingency amounts identified in the budget are to cover a variety of items, such as:

- Staffing for enrollment in excess of projections
- Unforeseen expenses

The proposed expenditures for 2025-26 are based on the following assumptions:

- Existing agreements establish the salary schedules for each labor group.
- The Public Employees Retirement System (PERS) Board released the contribution rates for the 2025-27 biennium beginning July 1, 2025:
 - ▶ Portland Public Schools is anticipating a blended 4.20% PERS contribution rate. This assumed the passing of Senate Bill 849, which has the potential to reduce the District's PERS rate by 1.68%.
 - ▶ The PERS Unfunded Actuarial Liability (UAL) requires a fringe rate of 17.39% to be applied to PERS-eligible payroll.
- Other employer labor costs are based on the group health insurance negotiated amount and the following: 7.65% FICA, 0.68% Workers' Compensation, 0.47% Retiree Health Insurance, 0.45% Paid Family Medical Leave (PFML), 0.18% Other Employer Paid Benefits, 0.16% Early Retirement, and 0.10% self-funded Unemployment Compensation.

BONDED AND OTHER DEBT

(in thousands)

| Issue Date | Series | Original Issue | Outstanding @ June 30, 2025 | 2025-26 Principal Payments | 2025-26 Interest Payments |
|---|---------------------|----------------|--------------------------------|-------------------------------|------------------------------|
| General Obligation Bonds | | | | | |
| April 30, 2015 | 2015B | 244,700 | 89,425 | 8,390 | 3,445 |
| August 10, 2017 | 2017B | 241,890 | 166,400 | 3,305 | 5,528 |
| April 14, 2020 | 2020 | 441,320 | 223,250 | 26,630 | 9,724 |
| December 30, 2020 | 2020B | 365,465 | 267,255 | - | 6,918 |
| December 30, 2020 | 2020C | 53,965 | 43,250 | 4,535 | 651 |
| April 27, 2023 | 2023 | 420,000 | 298,345 | 12,345 | 13,866 |
| May 1, 2025 | 2020 ¹ | 79,615 | 79,615 | 79,615 | 3,898 |
| Limited Tax Pension Obligation Bonds | | | | | |
| October 31, 2002 | 2002B | 156,580 | 66,030 | 25,130 | 3,665 |
| April 30, 2003 | 2003B | 156,370 | 96,155 | 36,215 | 5,461 |
| July 15, 2021 | 2021 | 399,390 | 348,145 | 15,410 | 7,321 |
| Full Faith & Credit Oligations | | | | | |
| 4-Aug-16 | 2016 Qualified Zone | 4,000 | 2,400 | 200 | - |
| 9-Nov-16 | 2016 FF&C Taxable | 5,048 | 2,638 | 345 | 74 |
| Total | | | 1,682,908 | 212,120 | 60,551 |

¹Anticipated 2020 GO Bond Sale May 2025

LONG TERM DEBT

(in thousands)

| Fiscal Year | LTD Tax Pension & Refunding | 2016 Qualified Zone Bonds | FF&C Taxable Debt 2016 | 2015 GO Bonds | 2017 GO Bonds | 2020 GO Bonds | 2020B GO Bonds | 2020C GO Bonds | Anticipated 2020 GO Bond Sale May 2025 | 2023 GO Bonds | TOTAL |
|--------------------------|-----------------------------------|------------------------------|---------------------------|------------------|------------------|------------------|-------------------|-------------------|---|------------------|------------------|
| Principal: | | | | | | | | | | | |
| 2026 | 76,755 | 200 | 345 | 8,390 | 3,305 | 26,630 | - | 4,535 | 79,615 | 12,345 | 212,120 |
| 2027 | 83,940 | 200 | 355 | 9,165 | 3,780 | 29,010 | - | 4,780 | - | 13,955 | 145,185 |
| 2028 | 50,670 | 200 | 365 | 9,805 | 4,285 | 31,540 | 590 | 5,035 | - | 15,090 | 117,580 |
| 2029 | 18,495 | 200 | 375 | 10,675 | 4,780 | 34,190 | 850 | 5,300 | - | 16,665 | 91,530 |
| 2030-2034 | 111,525 | 1,000 | 1,198 | 51,390 | 32,475 | 55,420 | 49,765 | 23,600 | - | 62,515 | 388,888 |
| 2035-2039 | 151,345 | 600 | - | - | 49,115 | 46,460 | 72,545 | - | - | 59,060 | 379,125 |
| 2040-2044 | 17,600 | - | - | - | 68,660 | - | 97,010 | - | - | 28,520 | 211,790 |
| 2045-2049 | - | - | - | - | - | - | 46,495 | - | - | 90,195 | 136,690 |
| 2050-2054 | - | - | - | - | - | - | - | - | - | - | - |
| Principal Total | 510,330 | 2,400 | 2,638 | 89,425 | 166,400 | 223,250 | 267,255 | 43,250 | 79,615 | 298,345 | 1,682,908 |
| Interest: | | | | | | | | | | | |
| 2026 | 16,447 | - | 74 | 3,446 | 5,528 | 9,724 | 6,918 | 651 | 3,898 | 13,867 | 60,553 |
| 2027 | 12,818 | - | 63 | 3,027 | 5,363 | 8,392 | 6,918 | 560 | - | 13,249 | 50,390 |
| 2028 | 8,811 | - | 52 | 2,752 | 5,174 | 6,942 | 6,918 | 464 | - | 12,552 | 43,665 |
| 2029 | 6,686 | - | 41 | 2,262 | 5,045 | 5,365 | 6,888 | 364 | - | 11,797 | 38,448 |
| 2030-2034 | 27,858 | - | 54 | 4,362 | 22,319 | 13,518 | 30,278 | 816 | - | 48,523 | 147,728 |
| 2035-2039 | 13,410 | - | - | - | 16,354 | 2,842 | 20,785 | - | - | 33,453 | 86,844 |
| 2040-2044 | 440 | - | - | - | 7,323 | - | 11,198 | - | - | 19,911 | 38,872 |
| 2045-2049 | - | - | - | - | - | - | 1,466 | - | - | 12,662 | 14,128 |
| 2050-2054 | - | - | - | - | - | - | - | - | - | - | - |
| Interest Total | 86,470 | - | 284 | 15,849 | 67,106 | 46,783 | 91,369 | 2,855 | 3,898 | 166,014 | 480,628 |
| Total Debt Servic | 596,800 | 2,400 | 2,922 | 105,274 | 233,506 | 270,033 | 358,624 | 46,105 | 83,513 | 464,359 | 2,163,536 |

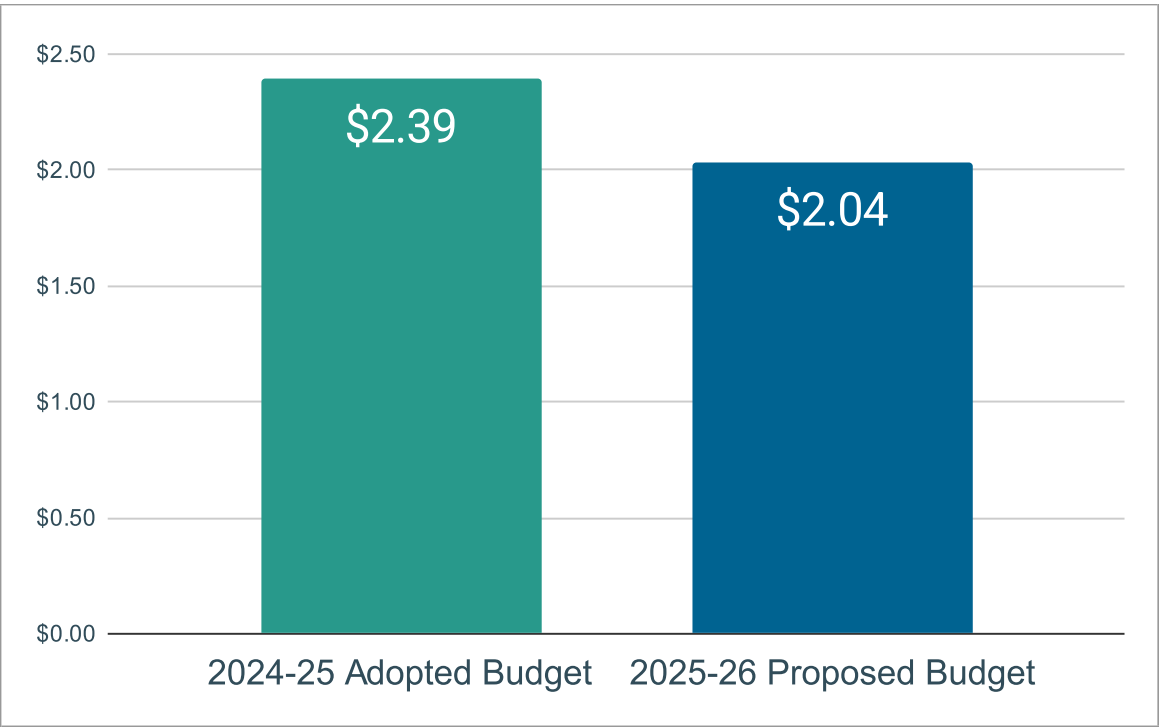
2025-26 Payments by Debt Service Fund

| Fiscal Year | LTD Tax Pension & Refunding | 2016 Qualified Zone Bonds | FF&C Taxable Debt 2016 | 2015 GO Bonds | 2017 GO Bonds | 2020 GO Bonds | 2020B GO Bonds | 2020C GO Bonds | Anticipated 2020 GO Bond Sale May 2025 | 2023 GO Bonds | TOTAL |
|--------------|-----------------------------------|------------------------------|---------------------------|------------------|------------------|------------------|-------------------|-------------------|---|------------------|----------------|
| Fund 308 | 93,202 | | | | | | | | | | 93,202 |
| Fund 322 | | 200 | | | | | | | | | 200 |
| Fund 323 | | | 419 | | | | | | | | 419 |
| Fund 350 | | | | 11,836 | 8,833 | 36,354 | 6,918 | 5,186 | \$ 83,513.00 | 26,211 | 178,851 |
| Total | 93,202 | 200 | 419 | 11,836 | 8,833 | 36,354 | 6,918 | 5,186 | 83,513 | 26,211 | 272,672 |

2025-26 BUDGET

The budget presented in this document represents the financial plan for PPS. It is balanced and contains estimates of the revenues and expenditures needed to support the program offerings of the District for a single year. In total, it demonstrates the District’s strategies and operational requirements for serving PPS students during the 2025-26 school year. The total combined budget, including all funds, decreased by approximately \$358.8 million, or 15.0%, from \$2.39 billion in 2024-25 to \$2.04 billion in 2025-26, including a contingency of \$41.7 million.

Combined Budget (All Funds)
in billions



Total Resources

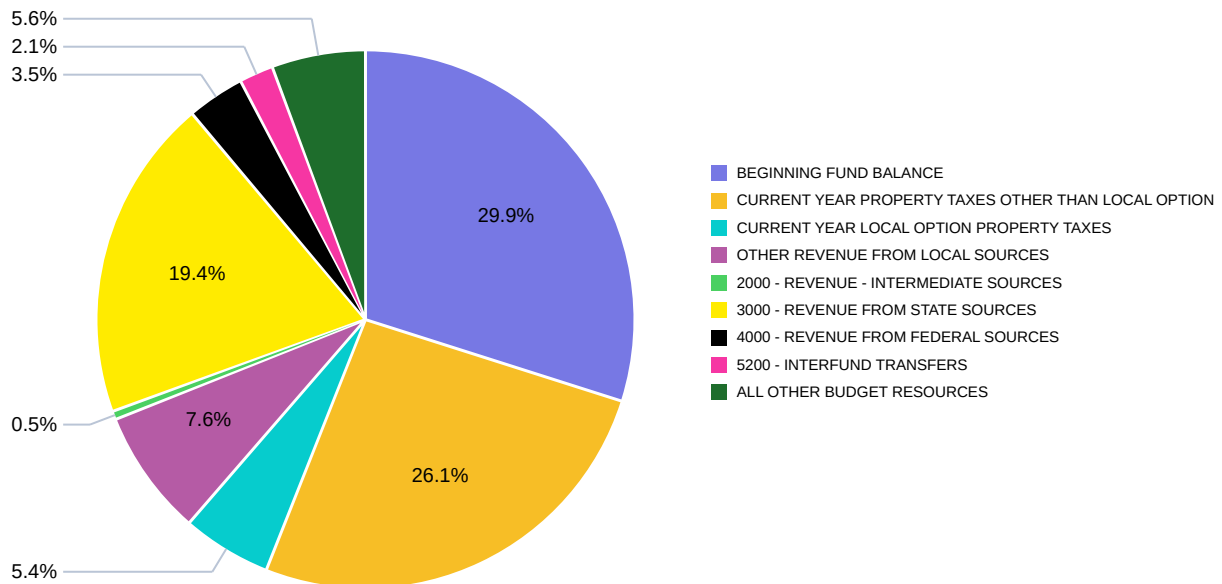
Total resources in the 2025-26 budget include federal, state, intermediate, and local sources, as well as long-term debt receipts, interfund transfers, and beginning fund balance. The proposed revenue for all funds in 2025-26 is \$2.04 billion and represents a decrease of \$358.8 million from the 2025-26 budget.

The Beginning Fund Balance, including Capital Projects Funds, represents the largest resource for the District at \$608.5 million, or 29.9% of the District's total resources. Current Year Property Taxes contribute the second largest portion of resources for all funds, with \$531.4 million or 26.1%. Revenue from State Sources (including the State School Fund) is the third largest source with \$394.6 million or 19.4%. Other Revenue from Local Sources is the fourth largest revenue contributor with \$154.3 million or 7.6%. Revenue from Federal Sources is the fifth largest revenue contributor with \$70.5 million or 3.5%. Other Revenue from Intermediate Sources is the sixth largest revenue contributor with \$10.3 million or 0.5%. Interfund Transfers is the seventh largest revenue contributor with \$41.8 million or 2.1%. All Other Budget Resources is the eighth largest revenue contributor with \$114.6 million or 5.6%.

Summary of Resources by Major Object - All Funds (in Thousands)

| Major Object | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| BEGINNING FUND BALANCE | 906,725 | 672,720 | 895,164 | 691,743 | 608,455 | - | - |
| CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION | 440,342 | 456,422 | 496,282 | 511,662 | 531,389 | - | - |
| CURRENT YEAR LOCAL OPTION PROPERTY TAXES | 104,719 | 109,213 | 106,896 | 104,608 | 109,222 | - | - |
| OTHER REVENUE FROM LOCAL SOURCES | 116,881 | 159,803 | 189,153 | 158,824 | 154,291 | - | - |
| 2000 - REVENUE - INTERMEDIATE SOURCES | 13,481 | 9,400 | 7,554 | 53,965 | 10,314 | - | - |
| 3000 - REVENUE FROM STATE SOURCES | 345,752 | 366,303 | 364,138 | 358,487 | 394,574 | - | - |
| 4000 - REVENUE FROM FEDERAL SOURCES | 94,693 | 110,354 | 108,595 | 68,676 | 70,475 | - | - |
| 5200 - INTERFUND TRANSFERS | 1,825 | 1,901 | 1,505 | 16,515 | 41,756 | - | - |
| ALL OTHER BUDGET RESOURCES | 400,953 | 465,856 | 10,415 | 429,396 | 114,641 | - | - |
| Total Resources | 2,425,370 | 2,351,970 | 2,179,703 | 2,393,878 | 2,035,117 | - | - |

Percent of Resources by Major Object - All Funds



Total Requirements

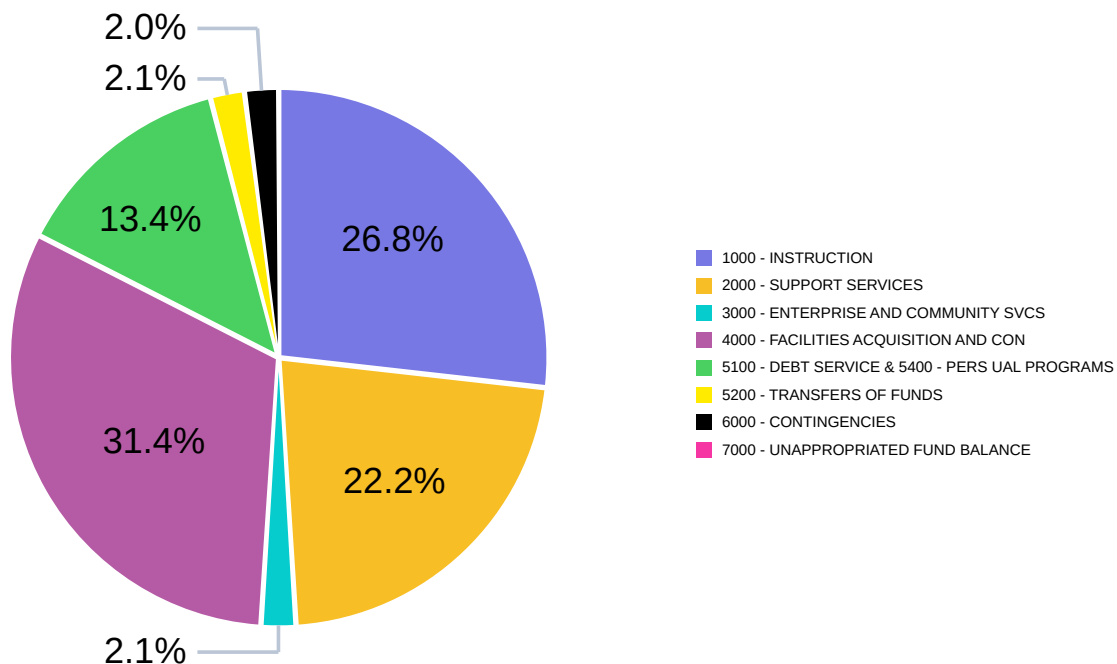
The 2025-26 budget expenditures for all funds represent a \$358.8 million decrease compared to the 2024-25 adopted budget. Expenditures are categorized by major function and major object.

- **Major functions** include instruction, support services, enterprise and community services, facility acquisition and construction, debts, transfers out, contingency, and ending fund balance. Facilities Acquisition and Construction is the largest budget category at \$639.9 million or 31.4% of all funds. Instruction is the second largest budget category at \$545.2 million or 26.8%. Support Services is the third largest budget category at \$451.5 million or 22.2% of all funds.

Summary of Requirements by Major Function - All Funds (in Thousands)

| Major Function | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|-----------------|--------------------|
| 1000 - INSTRUCTION | 460,823 | 471,607 | 500,838 | 538,099 | 3,370.72 | 545,151 | - | - | 3,260.78 |
| 2000 - SUPPORT SERVICES | 383,452 | 435,964 | 460,208 | 453,735 | 2,373.60 | 451,464 | - | - | 2,294.91 |
| 3000 - ENTERPRISE AND COMMUNITY SVCS | 30,630 | 34,878 | 32,128 | 33,312 | 230.27 | 42,469 | - | - | 233.53 |
| 4000 - FACILITIES ACQUISITION AND CON | 256,689 | 285,717 | 309,216 | 1,027,836 | 43.50 | 639,909 | - | - | 46.25 |
| 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS | 619,232 | 226,739 | 250,869 | 259,438 | - | 272,690 | - | - | - |
| 5200 - TRANSFERS OF FUNDS | 1,825 | 1,901 | 1,505 | 16,515 | - | 41,756 | - | - | - |
| 6000 - CONTINGENCIES | - | - | - | 42,520 | - | 41,679 | - | - | - |
| 7000 - UNAPPROPRIATED FUND BALANCE | 672,720 | 895,164 | 624,938 | 22,423 | - | - | - | - | - |
| Total Requirements | 2,425,370 | 2,351,970 | 2,179,703 | 2,393,878 | 6,018.09 | 2,035,117 | - | - | 5,835.46 |

Percent of Requirements by Major Function - All Funds

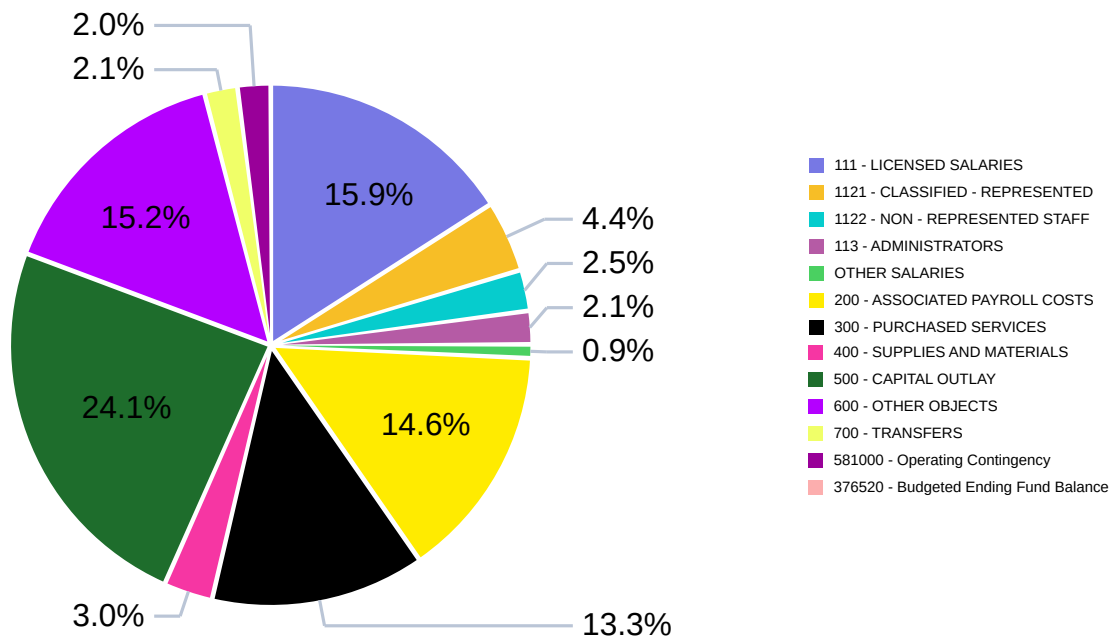


- **Major objects** include salaries, payroll benefits, purchased services, supplies and materials, capital outlay, other objects, transfers, and reserves. Salaries and associated payroll costs are the largest budget category at \$821.2 million, or 40.4% of all funds. Capital Outlay represents the second largest individual object budget category at \$489.7 million, or 24.1% of all funds.

Summary of Requirements by Major Object - All Funds (in Thousands)

| Major Object | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 111 - LICENSED SALARIES | 284,002 | 295,502 | 310,693 | 324,237 | 3,410.58 | 324,027 | - | - | 3,273.27 |
| 1121 - CLASSIFIED - REPRESENTED | 71,486 | 79,049 | 85,380 | 89,911 | 1,818.49 | 89,881 | - | - | 1,822.57 |
| 1122 - NON - REPRESENTED STAFF | 40,613 | 46,774 | 48,867 | 53,304 | 517.38 | 51,769 | - | - | 485.98 |
| 113 - ADMINISTRATORS | 36,620 | 40,259 | 42,416 | 43,392 | 271.65 | 41,930 | - | - | 253.65 |
| OTHER SALARIES | 35,555 | 39,074 | 45,305 | 15,450 | - | 17,363 | - | - | - |
| 200 - ASSOCIATED PAYROLL COSTS | 224,187 | 234,737 | 254,486 | 267,731 | - | 296,271 | - | - | - |
| 300 - PURCHASED SERVICES | 150,910 | 174,355 | 185,976 | 291,396 | - | 269,919 | - | - | - |
| 400 - SUPPLIES AND MATERIALS | 90,640 | 74,662 | 57,296 | 106,972 | - | 61,900 | - | - | - |
| 500 - CAPITAL OUTLAY | 174,906 | 216,049 | 249,085 | 822,730 | - | 489,669 | - | - | - |
| 600 - OTHER OBJECTS | 641,906 | 254,443 | 273,755 | 297,295 | - | 308,953 | - | - | - |
| 700 - TRANSFERS | 1,825 | 1,901 | 1,505 | 16,515 | - | 41,756 | - | - | - |
| 581000 - Operating Contingency | - | - | - | 42,520 | - | 41,679 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 672,720 | 895,164 | 624,938 | 22,423 | - | - | - | - | - |
| Total Requirements | 2,425,370 | 2,351,970 | 2,179,703 | 2,393,878 | 6,018.09 | 2,035,117 | - | - | 5,835.46 |

Percent of Requirements by Major Object - All Funds



Contingencies and Unappropriated Ending Fund Balance

Contingencies are reserved for expenditures that cannot be foreseen and planned in the budget process because of the occurrence of an unusual or extraordinary event. From 2024-25 to 2025-26, the total budgeted contingency will decrease by 2.0% from \$42.5 million to \$41.2 million.

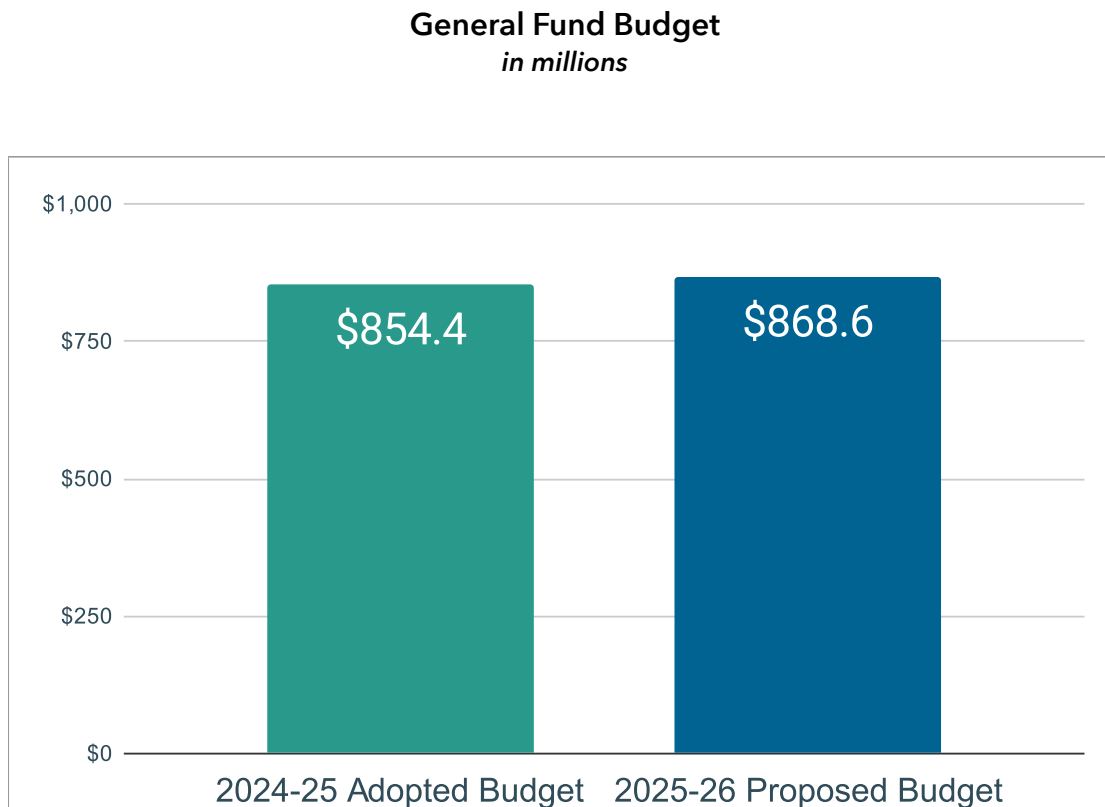
Ending Fund Balance is an estimate of funds needed to maintain operations of the District from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet the cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. The total budgeted ending fund balance will decrease by 100% from \$22.4 million in 2024-25 to \$0 million in 2025-26 due to the utilization of the PERS Rate Stabilization Reserve Fund in response to increased PERS rates in the coming year.

The General Fund's beginning balance for 2025-26 is estimated at \$45.0 million, and budgeted expenditures, excluding \$41.2 million of contingency funds, exceed revenues by \$3.8 million. Assuming the contingency funds remain unspent throughout the year, the resulting ending General Fund balance will be \$41.2 million.

This use of fund balance reflects the conclusion of a drawdown of reserves, meeting the minimum 5% requirement. The Board and District intend to continue to maintain required reserves in future years by making additional expenditure reductions as needed (including in 2026-27).

The General Fund Budget

General Fund The General Fund Budget increased by 1.7%, or \$14.2 million, from \$854.4 million in 2024-25 to \$868.6 million in 2025-26, including a contingency of \$41.2 million.

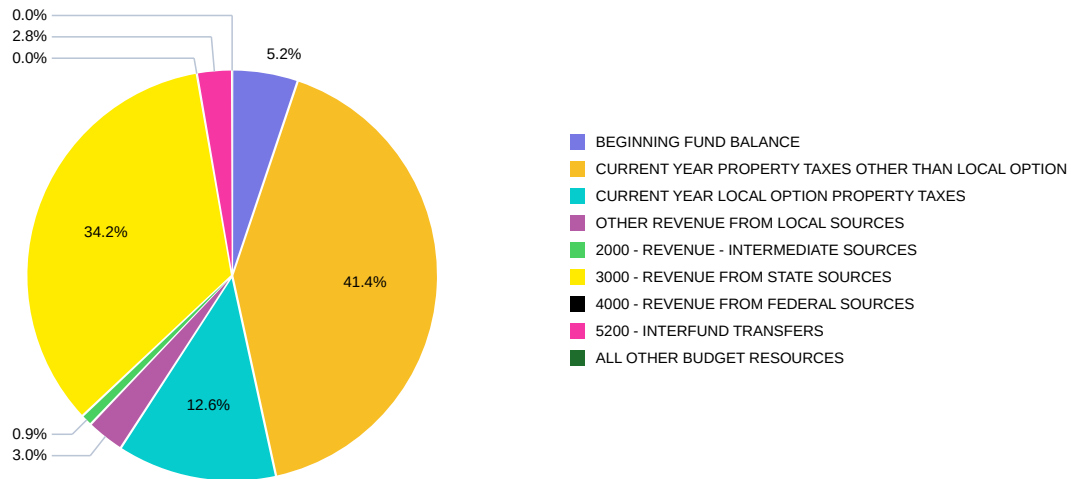


General Fund Resources

In 2025-26, the budgeted resources for the General Fund total \$868.6 million, an increase of \$14.2 million compared to the 2024-25 budget.

The 2025-26 resources include property taxes, local option property taxes, local, intermediate, state, interfund transfers, and other sources. The primary sources of revenue for the General Fund are Property Taxes Other Than Local Option totaling \$359.5 million or 41.4%, State Sources totaling \$297.2 million or 34.2%, and Local Option Property Taxes totaling \$109.2 million or 12.6% of all sources.

Percent of Resources by Major Object - General Funds



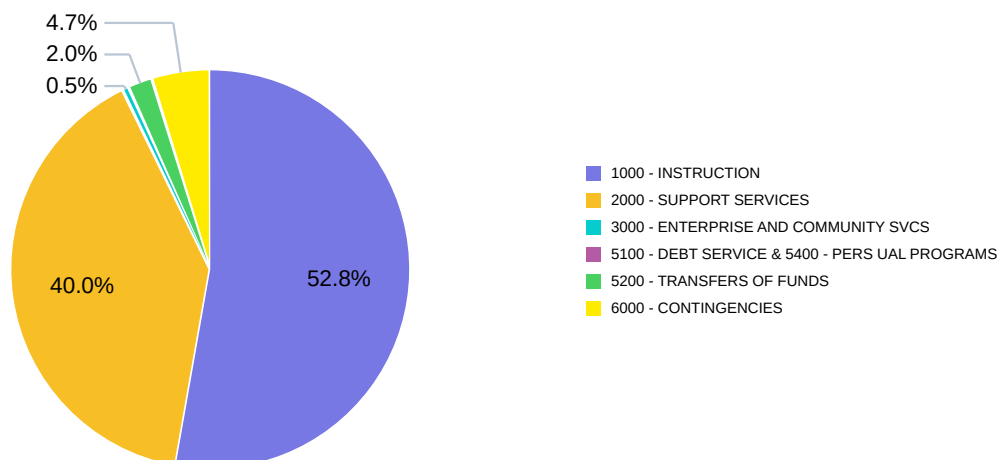
General Fund Requirements

The 2025-26 proposed requirements for the General Fund increased by \$14.2 million, or 1.7%, compared to the 2024-25 budget.

Expenditures are categorized by major function and major object.

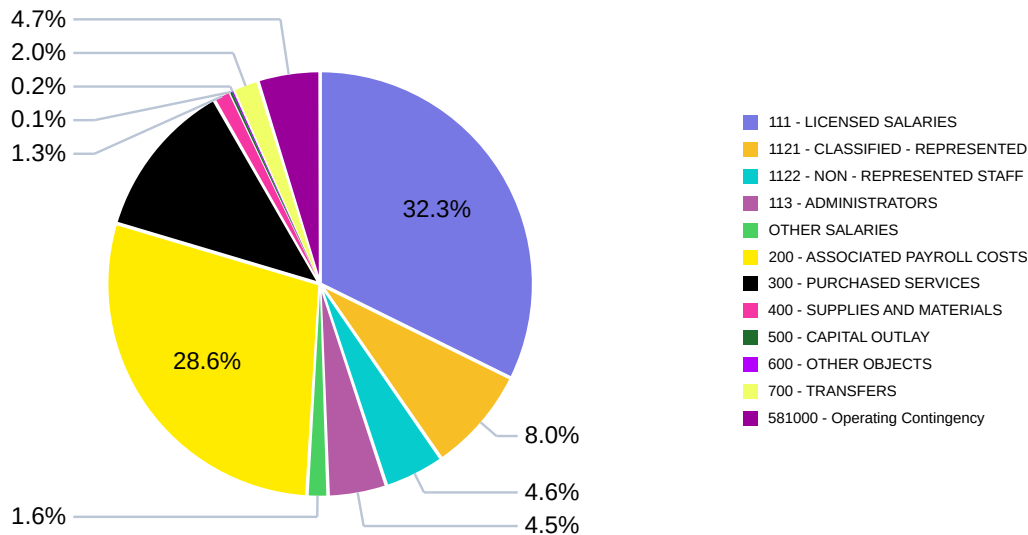
- **Major functions** include classroom instruction, support services, enterprise and community services, facility acquisition and construction, debts, transfers out, contingency, and ending fund balance. Instruction is the largest budget category at \$458.4 million or 52.8% of the General Fund. Support Services is the second largest budget category at \$347.2 million or 40.0% of the General Fund.

Percent of Requirements by Major Function - General Funds



- **Major objects** include salaries, payroll benefits, purchased services, supplies and materials, capital outlay, other objects, transfers, and reserves. Salaries and associated payroll costs are the largest budget category at \$691.5 million, or 79.6% of the General Fund.

Percent of Requirements by Major Object - General Funds



Special Revenue Fund

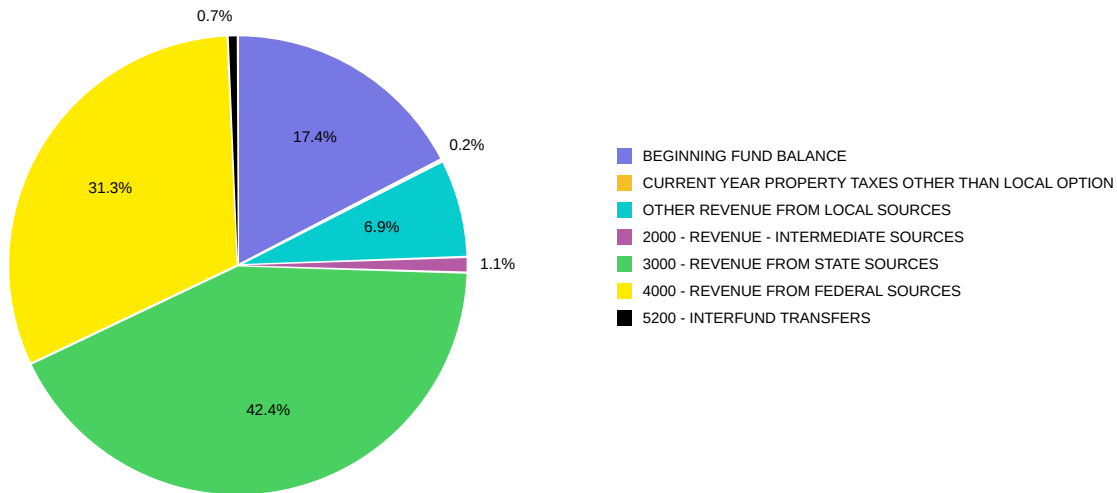
The 2025-26 budget for the Special Revenue Fund reflects projected grant revenues, expenditures, and the estimated beginning fund balance, which will be used to support programs from July 1 through September 30.

Total resources for the Special Revenue Fund are projected to increase by \$0.5 million, or 0.2%, from \$224.3 million in 2024-25 to \$224.8 million in 2025-26. This modest increase is primarily driven by a higher beginning fund balance, which is expected to rise by \$5.1 million, along with an increase in state revenues. State revenues are projected to grow by \$9.1 million and local revenues by \$4.0 million, reflecting continued funding for essential grant-supported programs.

Despite anticipated targeted reductions in federal funds like Title I-A, federal resources are currently projected to increase by \$1.8 million. This is mainly attributed to the variety and projected funding levels of federal grants PPS receives from their respective federal departments, as well as grants for which applications are currently pending. Expenditures for federal programs are increasing at a higher rate than anticipated revenue, resulting in strategic reductions.

Fund 225, the PERS Rate Stabilization Reserve Fund, will be utilized in the 2025-26 year to offset the significant increase in PERS rates, as determined by state actuaries. These funds will be transferred to our general fund through an interfund transfer.

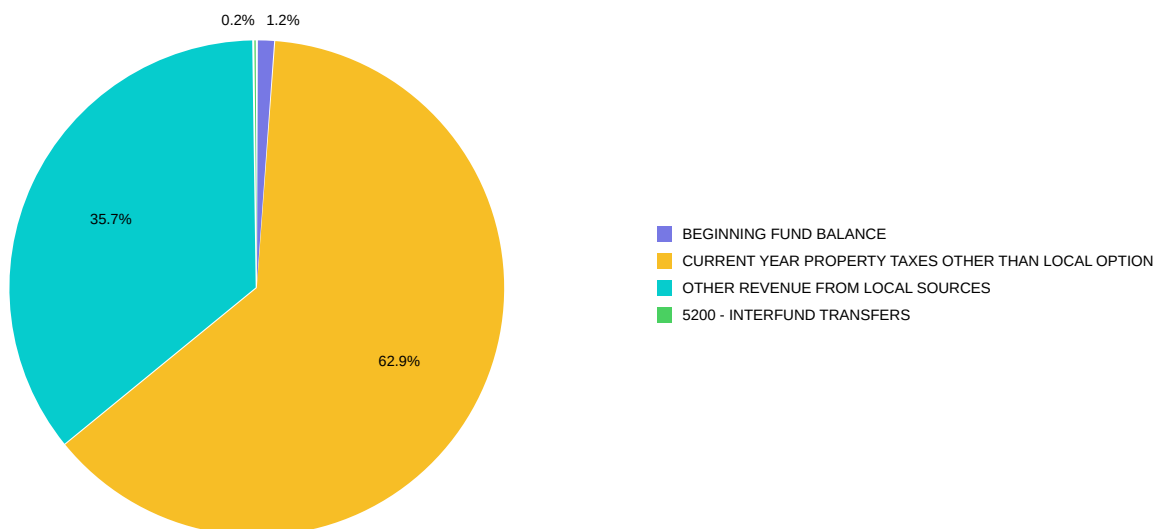
Percent of Resources by Major Object - 200 - Special Revenue Funds



Debt Service Fund

The growth of the Debt Service Fund by 5.2% is partly attributable to increased property taxes and the planned issuance of bonds. Debt repayment schedules have been structured to grow with assessed property values in an effort to keep millage rates stable over the life of the debt. Total resources in this fund are expected to grow from \$259.3 million in 2024-25 to \$272.7 million in 2025-26. These resources will be used to pay down the principal and interest on current debt. The levy rate is projected to remain at the current target rate of \$2.50 per \$1,000 of assessed value, and the increase is attributed to assessed value growth based on recent collections.

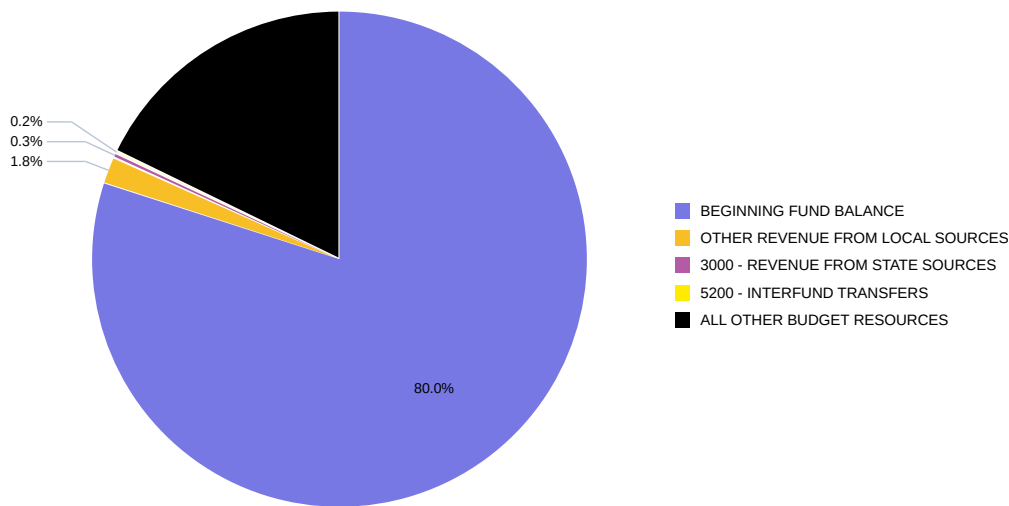
Percent of Resources by Major Object - 300 - Debt Service Funds



Capital Projects Fund

The Capital Projects Fund is expected to decrease by 37.5% from \$1,030.4 million to \$643.8 million. This decrease is due to the conclusion of 2020 bond activities. As construction projects develop, future bond sales will be appropriately recorded in accordance with Oregon Budget Law and District policy.

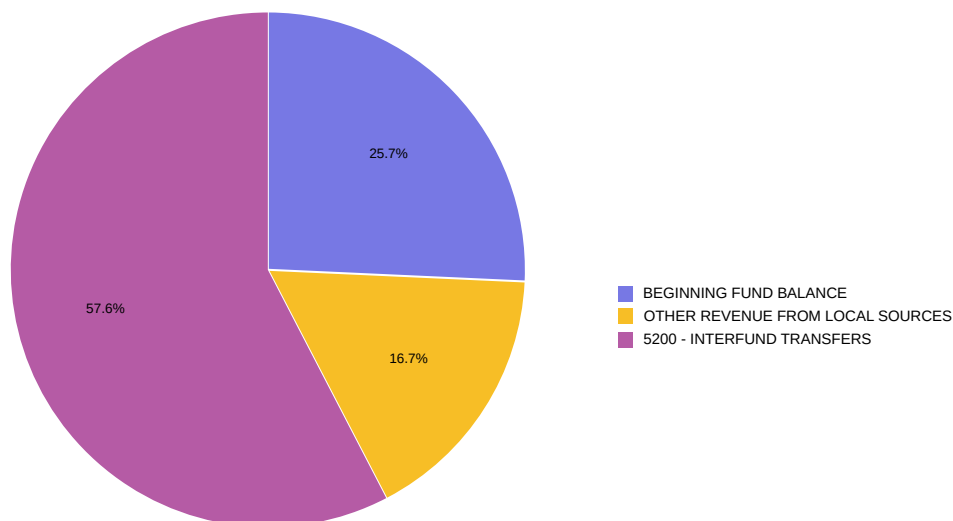
Percent of Resources by Major Object - 400 - Capital Projects Funds



Internal Service Fund

Resources in the Internal Service Fund decreased by 0.9% from \$25.5 million to \$25.3 million as service costs are aligned annually with trending expenditures.

Percent of Resources by Major Object - 600 - Internal Service Funds



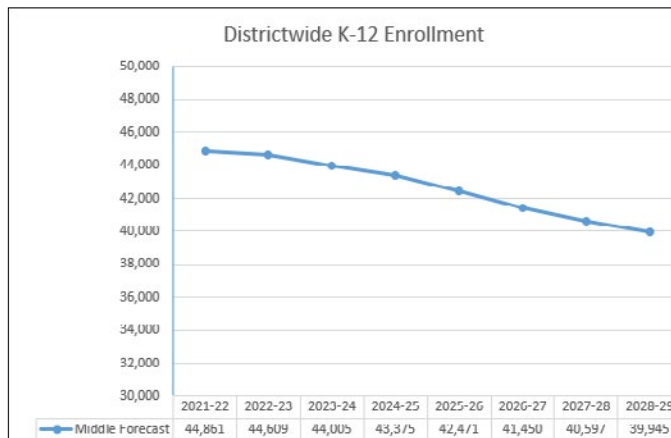
STATE SCHOOL FUND GRANTS AND PROPERTY TAX REVENUES

State School Fund and property taxes are primary sources of Portland Public Schools' Operating Fund, General Fund. The Legislature determines how much money is available from State sources such as income taxes, and local sources primarily property taxes.

State School Fund (SSF)

The State School Fund was created in response to the requirement that the state replace school tax revenue lost under Measure 5. The legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per-student basis.

State School Fund is calculated based on enrollment. A per-student amount consists of two different enrollment numbers: average daily membership, resident (ADMr) and average daily membership, weighted (ADMw). The ADMr number represents the average number of students enrolled in Portland Public Schools on a daily basis. The ADMw is an adjusted number to compensate for the high costs of educating certain groups of students, such as English Language Learners, special education, pregnant or parenting, income at or below poverty and students in foster care.



The enrollment chart shows the actual October enrollment by year along with the middle projection provided by Portland State University's Population and Research Center (PRC). After seeing large enrollment declines with the COVID-19 pandemic from 2019-20 to 2021-22, enrollment losses continue but at a slower rate of decline. PPS has not recovered from the enrollment loss from the pandemic, but is trying new strategies to get more students enrolled, including an enrollment campaign.

Property Taxes

Property taxes from each school district's permanent rate are deducted from the General Purpose Grant to determine the amount the school district will receive from the State School Fund Grant. However, the property taxes from the 2009 Legislature gap bond and local option levy are excluded from the per student state school funding calculations.

Property owners are taxed on the combined rates of education and debt service to repay bond expenses from Measure 5. The permanent Property Tax Rate for Portland Public Schools is \$5.2781 per \$1,000 of assessed value.

Assessed values are limited to 3% increases a year unless there is new construction. Even if the market value is reduced, the assessed value can still go up by 3%. If the assessed value "catches up" to market value, it can only increase if the market value increases.

The permanent tax rates are determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase their permanent rate authority. Rates for debt services are set based on each year's requirements. For more information on the Gap Tax please see

<https://www.oregonlegislature.gov/lro/Documents/report%205-99.pdf>

The taxes levied are based upon the tax collection year July 1 to June 30.

SCHOOL STAFFING CHANGES

School staffing for 2025-26 was based on projected October 2025 enrollment, which primarily uses the actual October 2024 enrollment as the base, with adjustments made for population and housing changes and the grade progression rates at each school. Enrollment is still declining and expected to continue to decline, but not at the rate experienced during the pandemic.

Our focus has been to maintain investments that have the biggest impact on student outcomes while supporting fiscal sustainability in our system.

School staffing changes have been applied at all school levels.

- We have retained strategic school supports, although in some cases at a decreased level (for example, all schools will have at least a 0.5 FTE School-Based Instructional Coach to support teachers).
- Flexibility was added to allow principals to accommodate needs in their schools with some allocations.
- Pre-Kindergarten programming is continuing at the same level.
- The equity formula is not changing.

At the Elementary and K8 School level, the changes that were applied are:

- Grade levels will be blended in upper elementary with school-based flexibility to blend specific levels between grades 3-5 based on school-specific needs
- Kindergarten Educational Assistants are prioritized for Title I schools
- Schools will retain support from a 1.0 School-Based Instructional Coach, with flexibility for 0.5 Academic Interventionist
- International Baccalaureate (IB) supports are no longer allocated due to a lack of IB pathways to upper grades

Middle School

- Dual Language Immersion supplemental resources are aligned to enrollment-based need
- Title I supplemental resources are reduced from a base of 2.0 to 1.0
- Schools will retain support from a School-Based Instructional Coach and receive discretionary FTE with a choice of Instructional Coach, Restorative Justice Coordinator, School Climate Specialist, or Social Worker

High School

- Reduction of Career Coordinator funded by General Fund
 - ▶ Schools have flexibility to select a Career or College Coordinator funded by General Fund
 - ▶ High schools continue to receive a College Coordinator allocation funded by High School Success (M98)

More detailed information about the staffing allocations to the schools for 2025-26, including the General Fund, City Arts Tax, and the Student Investment Account (SIA), with notation of where allocations are differentiated based on school designations, can be found in the Informational section of this book. There are additional allocations via grants, which are noted at the end of that section, as they cover many positions in schools as well.

English Language Development (ELD) Staffing

ELD staffing is remaining at the same level as 2024-25, though there are some shifts between schools to meet student needs at each school.

- Itinerant staff will continue to provide support to schools with fewer students needing services.
- Weighting has changed so all schools receive FTE based on student need (Newcomer/PISA students get the highest weight), but no other formula changes have been made.

More detailed information about these allocations can be found in the Informational section of this book.

Special Education (SPED) Staffing

There have not been any significant changes to SPED staffing. Like ELD, the resources follow the students so there are shifts between schools to meet student needs. More detailed information about these allocations can be found in the Informational section of this book.

CAPITAL PROJECTS SUMMARY

In November 2012 and May 2017, Portland voters overwhelmingly supported capital improvement bonds totaling nearly \$1.30 billion to upgrade PPS schools. In November of 2020, Portland voters supported a third capital improvement bond totaling \$1.20 billion.

The 2012 School Building Improvement Bond, totaling \$482 million, enabled the district to make improvements in more than 51 schools, including seismic, accessibility and science classroom upgrades. In addition, Franklin, Roosevelt and Grant High Schools were modernized and Faubion PK-8 was completely rebuilt. All planned work is complete; some minor funds remain that may be used for bond-compensable projects once all other project funding reconciliations are complete.

The \$790 million May 2017 Health, Safety and Modernization Bond is currently underway. McDaniel High School (formerly known as Madison High School) has been completely modernized and a new Kellogg Middle School has been built, with both opening to students in Fall 2021. The new Lincoln High School opened to students in fall 2022; work on the Lincoln High School track and fields was completed for the start of the 2023-24 school year. The modernized Benson Polytechnic High School was opened to students in fall 2024. Roughly 80% of the 2017 Bond funding set aside for health and safety projects across the District has been spent, but projects addressing lead paint, asbestos, and roof replacements will continue in 2025-26.

The \$1.2 billion November 2020 School Bond is now allowing PPS to continue the work of improving the health and safety of our aging school buildings with new roofs and mechanical systems, seismic retrofits, accessibility upgrades, improved Special Education learning environments, and security upgrades. The modernization of Jefferson High School is in its design phase and anticipated to begin construction in 2026. The Center for Black Student Excellence is in the process of defining its program and operational structure that will inform the requirements for a capital project or building acquisition. The new hayu alqi uyxat building (formerly known as Multiple Pathways to Graduation) on the Benson campus opened to students in fall 2024. The modernization planning and design of Cleveland High School and Ida B Wells High School (formerly known as Wilson High School) are in progress. A concept plan and conceptual budget study were completed for building additional capacity at Roosevelt High School. Health and safety projects have been in construction since 2021 and will continue forward over the next year. Adoption of new curricula and deployment of technology upgrades have also been underway since 2021. Their scopes of work and funded by the 2020 bond are nearly complete, and only a small portion remains in the budget for 2025-26.

In May of 2025, Portland voters are anticipated to pass a bond for \$1.83 billion to finance capital costs. Projects will update and repair aging elementary and middle schools, update safety and security systems, update seismic performance, and modernize high schools. The bond will also include capital funding for new curriculum materials and technology, including student devices. Athletic improvements are also planned in the 2025 Bond program.

For additional information on our bond projects please visit: <https://www.pps.net/domain/62>.

School Board

| Zone | Board Member | Board Term Expires |
|------------------------|------------------------------|--------------------|
| 1 | Christy Splitt | June 30, 2025 |
| 2 | Michelle DePass (Vice-Chair) | June 30, 2027 |
| 3 | Patte Sullivan | June 30, 2027 |
| 4 | Herman Greene | June 30, 2025 |
| 5 | Gary Hollands | June 30, 2025 |
| 6 | Julia Brim-Edwards | June 30, 2025 |
| 7 | Edward (Eddie) Wang (Chair) | June 30, 2027 |
| Student Representative | JJ Kunsevi | June 30, 2025 |

Community Budget Review Committee (CBRC)

| Committee Member | Committee Term Expires |
|-------------------------------|------------------------|
| Caitlin Bice (Student Member) | June 30, 2025 |
| Minyana Bishop | June 30, 2027 |
| Karanja Crews | June 30, 2025 |
| Aaron Cronan | June 30, 2026 |
| Mariah Dula | June 30, 2025 |
| Dashiell Elliott | June 30, 2025 |
| Tasha Ferguson | June 30, 2025 |
| Paul Freese | June 30, 2025 |
| Jen Grey-O'Connor | June 30, 2026 |
| Grace Groom | June 30, 2025 |
| Natan Hadgu (Student Member) | June 30, 2025 |
| Sonya Harvey | June 30, 2025 |
| Stephan Lindner | June 30, 2025 |
| Adriel Person | June 30, 2026 |

Administrative Personnel

| Name | Title |
|-------------------------|---------------------------------------|
| Dr. Kimberlee Armstrong | Superintendent |
| Dr. Renard Adams | Chief Accountability & Equity Officer |
| Jey Buno | Chief of Student Support Services |
| Dr. Jon Franco | Chief of Schools |
| Candice Grose | Chief of Communication |
| Kristina Howard | Chief Academic Officer |
| Dan Jung | Chief Operating Officer |
| Deborah Kafoury | Chief of Staff |
| Michelle Morrison | Chief Financial Officer |
| Rosanne Powell | Senior Manager, Board of Education |
| Sharon Reese | Chief Human Resources Officer |
| Molly Romy | Senior Director, Security Services |
| Sharon Toncray | Interim Contracted General Counsel |
| Vacant | Chief Technology Officer |

ORGANIZATIONAL SECTION



ORGANIZATIONAL SECTION

The organizational section is comprised of general information about the District and its budget, including the level of education provided, geographic area served, and number of schools and students. Also included in this section are significant budget and financial policies, procedures and regulations as well as a detailed description of the budget process.

THE DISTRICT AND THE COMMUNITY

General Information

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 covers an area over 152 square miles. The district boundaries include portions of the cities of Portland (pop. 630,498), Lake Oswego (pop. 39,924), and Milwaukie (pop. 21,594), based on the July 2023 data from the U.S. Census Bureau, Population Estimates Program (PEP). The District owns and maintains over 100 campuses (schools and other uses) with more than 300 buildings and a total floor area of more than 9 million square feet. Please see Volume 2 for building location, age, and grade level information.

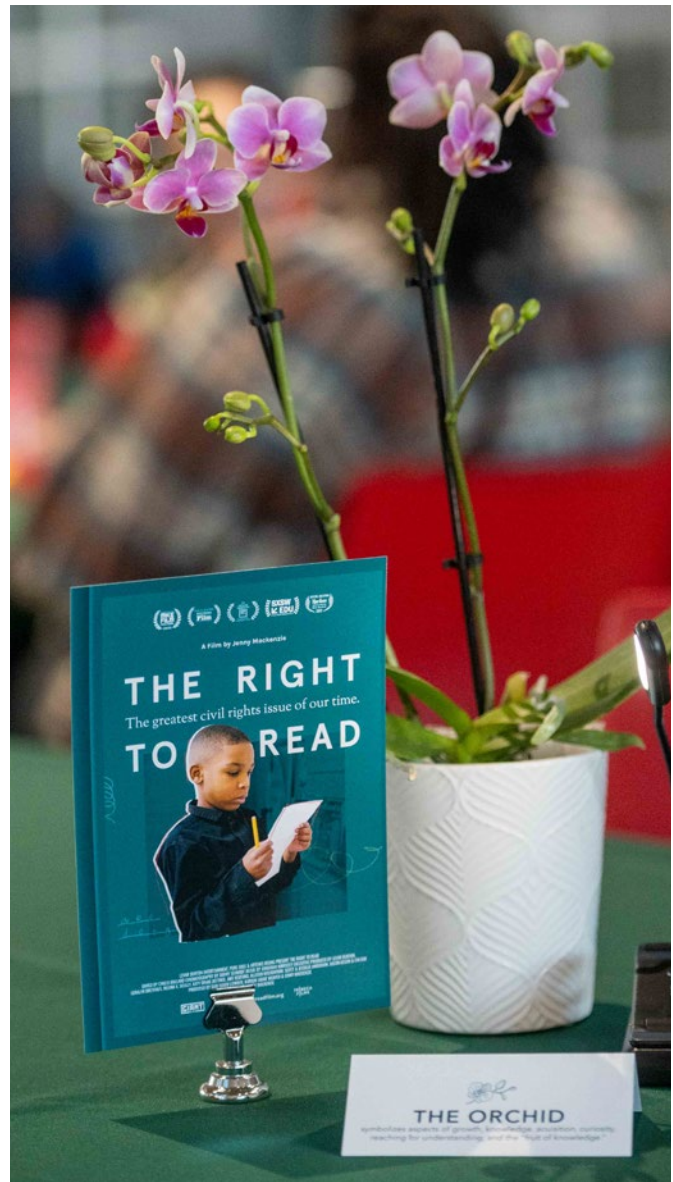
The Portland Public School District Board, elected by a majority of the voting electorate, is the governing body responsible for the District's public decisions. The seven member Board has oversight responsibility and control over all activities related to the District. The Board is accountable for all fiscal matters that significantly influence operations.



Lent Elementary School - Mural Painting, August, 31, 2024



Jefferson High School - Jefferson Versus Cleveland, October 18, 2024



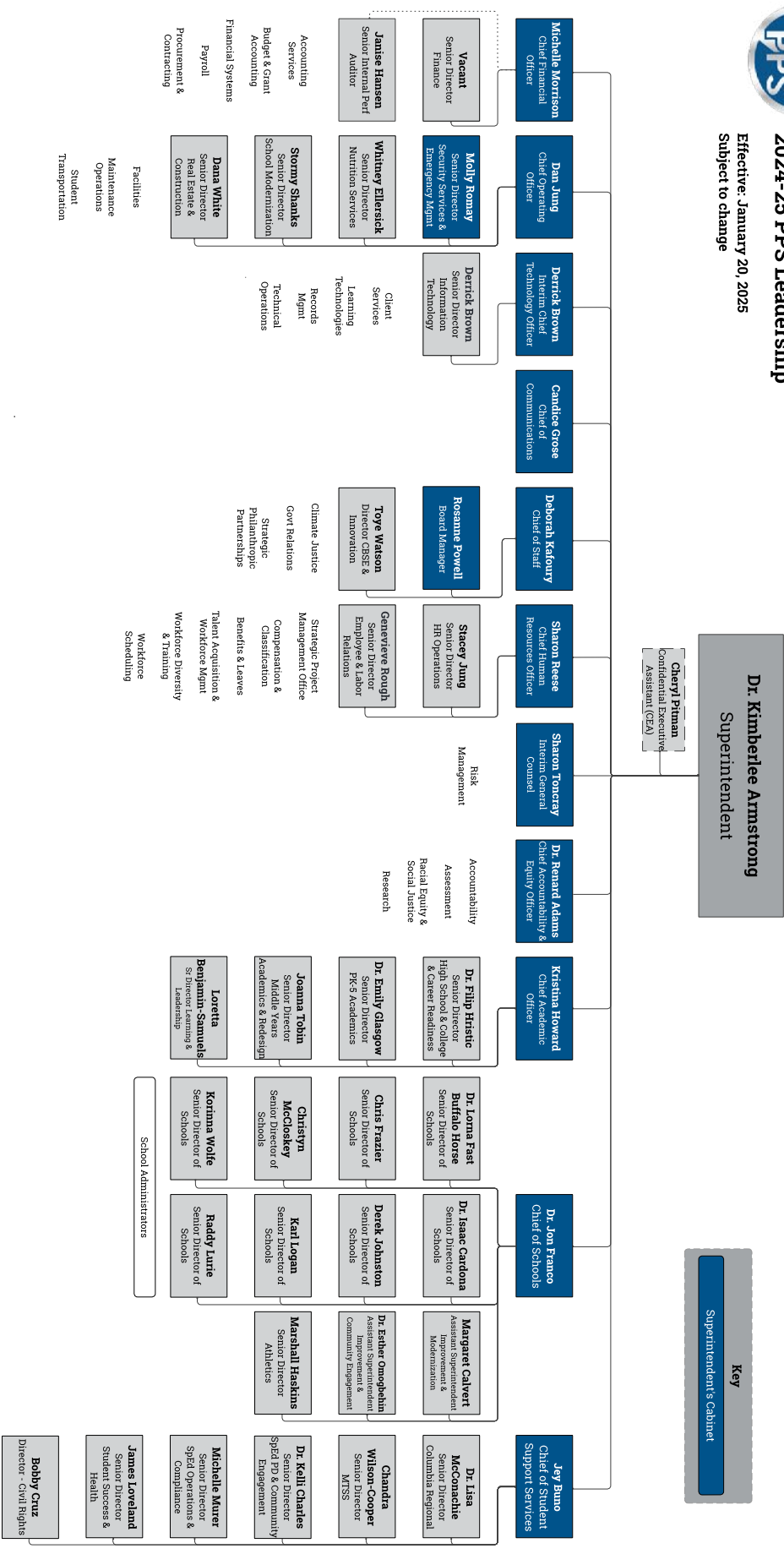
McDaniel High School - Screening of The Right to Read, January 27, 2025



PORTLAND PUBLIC SCHOOLS

2024-25 PPS Leadership

Effective: January 20, 2025
Subject to change



Revised chart pending Board of Education action.

THE BOARD OF EDUCATION

The Board of Education (also referred to as School Board or Board) is the chief governing body of the District and is accountable for all fiscal matters that significantly affect operations. Its seven elected members establish and oversee the District's policies, and appoint the Superintendent of the District.

The School Board establishes guidelines and regulations concerning organization, general policies, and major plans and procedures for the District. They are legally responsible for the education of all children residing within the 152-square-mile school district. The Board requires the Superintendent to manage the budget, direct over 8,000 employees, supervise approximately 44,000 students, and make recommendations on the operation of the District.

The School Board holds one monthly regular meeting to consider, discuss, and determine District direction on a wide range of issues. Special meetings or work sessions are held monthly to discuss specific topics. Meeting dates may be obtained at <http://www.pps.net/Page/1679> under the Board Calendar and Public Notices links.

Voters living within District boundaries (including most of the City of Portland and portions of unincorporated Multnomah, Clackamas, and Washington Counties) elect Board members by zones. School Board members serve four-year terms without compensation and may be reelected. School Board Student Representatives, selected by the Superintendent's Student Advisory Committee, serve as unofficial voting members for one year to represent the students and to report on various activities.



Zone 1

Christy Splitt

csplitt@pps.net

Current Term: 1/2025-6/2025



Zone 5

Gary Hollands (Board Chair)

ghollands@pps.net

Current Term: 7/2021-6/2025



Zone 2

Michelle DePass

mdepass@pps.net

Current Term: 7/2023-6/2027



Zone 6

Julia Brim-Edwards

jbrim-edwards@pps.net

Current Term: 7/2021-6/2025



Zone 3

Patte Sullivan

psullivan@pps.net

Current Term: 7/2023-6/2027



Zone 7

Edward (Eddie) Wang

eddiewang@pps.net

Current Term: 7/2023-6/2027



Zone 4

Herman Greene (Board Vice Chair)

hermangreene@pps.net

Current Term: 7/2021-6/2025



Student Representative

JJ Kunsevi

jkunsevi@pps.net

Current Term: 07/2024-06/2025



General information: www.pps.net, 503-916-2000
Detailed School Boundaries: www.pps.net/map
School Boundaries Do Not Reflect City or County Lines

Rigler is a Spanish Immersion School, with the option to attend Scott Elementary. Rigler students attend either Beaumont MS for Spanish Immersion or Roseway Heights MS.

Benson HS is temporarily located at the Marshall site and will reopen in 2024
The Willamette River is a functional boundary for all attendance areas.



BOARD OF EDUCATION GOALS FOR STUDENTS

The PPS School Board has adopted [2022-2027 Board of Education Goals](#) in the following areas:

- Third Grade Reading
- Fifth Grade Mathematics
- Eighth Grade Readiness
- High School Graduation

These goals seek to close opportunity and outcome gaps. The Board has identified benchmarks along the Pre-K to 12 academic continuum. These benchmarks allow the District to gauge student progress towards realizing the Graduate Portrait.

The goals are introduced as follows:

It remains the core mission and responsibility of our school system to ensure that every student has opportunities to thrive and experience success. Unfortunately, too many students have been historically underserved, and there has not been evidence of racial equity in PPS as revealed by persistent gaps in student outcomes along the lines of race. We are dedicated to the continuous improvements necessary to drive the system shifts that will better support our students, educators, and leaders and result in improved student performance. This will include a focus on building our individual and organizational capacity through ongoing professional learning and differentiated support for teachers, leaders, and central office staff.

We understand that this work will require focus and intentionality to interrogate how we serve the unique needs of our students, especially for students of color and other students who need us to accelerate their growth so that they are able to demonstrate both grade-level proficiency and the skills and dispositions described in our Graduate Portrait.

*Included here are a set of academic milestones along the pre-K to 12 continuum that we intend to progress monitor and hold ourselves accountable to achieving. Since students of color currently demonstrate the greatest gaps in achievement and performance, our goals reinforce an explicit expectation of accelerated growth and gap closure for students of color. **To be clear, the gaps in student performance along the lines of race are persistent, generational, unacceptable, and at odds with our belief that all students can learn. Here at PPS, we intend to eliminate gaps in opportunity and outcomes completely.** We will begin this work with a focused effort on narrowing the persistent gaps in student outcomes in order to eventually eliminate these gaps completely.*

Source: [2022-2027 Board of Education Goals](#)

DISTRICT STRATEGIC PLAN

Forward Together

2021–2025 Strategic Plan for
Racial Equity, Inclusion, and Excellence



Portland Public Schools reimagined—our vision—serves as our compass toward a shared “north star,” knitting together our community’s long-term aspirations for our graduates, educators, and the overall school system. *Forward Together: PPS’s 2021–2025 Strategic Plan for Racial Equity, Inclusion, and Excellence* is the first in a series of multi-year strategic plans for the district, outlining the important steps we’ll take on the road toward realizing our vision.

Thank you for your support and engagement as we roll up our sleeves to make our audacious strategic plan widely understood, relevant, and real, in order to ensure the success of everyone at Portland Public Schools.



1

Racial Equity and Social Justice

The focus areas of the plan are organized under four main themes:

As a community, we have an urgency to intentionally disrupt systems of oppression, because they are closely tied to disparities of access and educational outcomes, especially among our Black and Native American students. We have to attack racism and longstanding, structural inequities in our system. We have to remove barriers to teaching and learning. We have to create a sense of belonging for everyone. And we will establish a Center for Black Student Excellence, a constellation of built environments and a designated set of culturally responsive strategies that celebrate and advance Black student achievement at PPS. The issues of race, racism and racial equity are important to the strategic plan as a whole—and they suffuse other themes and action areas throughout. It is important that all stakeholders see opportunities to confront racism and promote equity in every element of our plan.

Strategic Outcomes

- Transform Structures for Racial Equity
- Reimagine Relationships and a Sense of Belonging
- Ensure Equitable Access to Facility Resources
- Cultivate a Culture of Racial Equity and Care
- Plan the Center for Black Student Excellence

2

Inclusive and Differentiated Learning for Every Child

We celebrate the diversity of our students, and are working to provide differentiated learning experiences and supports that meet every child where they are, work with their interests, and enable them to thrive at PPS. We have a significant population who have varying abilities that require special attention and programs. Many students with disabilities, and those with complex learning needs, were not well-served by COVID-19 virtual learning. We need to strengthen educational offerings for every student, including those with disabilities, and expand resources for their physical and emotional safety. And we must make learning relatable and relevant for real-world contexts—for jobs, technology, and challenges of the future—for every student.

Strategic Outcomes

- Develop an Integrated Instructional Framework
- Implement Multi-Tiered System of Supports
- Promote an Inclusive Mindset
- Design Learning Experiences that Promote Self-Directed, Future-Ready Learning
- Establish Systems and Structures for Inclusion
- Build the Advocacy Power of Students and Families of Students with Disabilities

3

Professional Excellence and Support

To become a world-class school district, we must hire talented people from diverse backgrounds and experiences. We also know that our world-class staff needs ongoing professional support and resources. This will require action across many forms, including better communication and coordination; career pathways for educators, building our educators' capacity in social and emotional support to students; and a culture of adult learning to accelerate student achievement.

Strategic Outcomes

- Develop a Diverse, High-Quality, and Thriving Workforce
- Advance Our Organizational Learning Culture and Practice

4

Embracing Change

We need to create and support a culture open to positive change—as a system. The way we solve problems systematically, the way we build a culture and approach to successfully manage our work, the way we build trust and promote empathy, the way we communicate within our system and to our stakeholders—all of these are actions that require constant refinement and improvement.

Strategic Outcomes

- Socialize Our Vision and Strategic Plan
- Embed System-Wide Data-Driven Continuous Improvement Practices
- Launch an Innovation Practice that Reimagines System Problem Solving
- Build a Collective Sense of Trust and Belonging
- Establish Exceptional Service Culture and Standards
- Cultivate and Promote Aligned Community Partnerships
- Establish a System-Wide Project Management Culture and Practice
- Implement a Proactive, Effective, and Creative Communication Practice
- Develop a Coherent System-Wide Community Engagement Approach

To learn more about our Strategic Plan, visit pps.net/forwardtogether



Our Vision

A graduate of Portland Public Schools will be a compassionate critical thinker, able to collaborate and solve problems, and be prepared to lead a more socially just world.

Our Mission

We provide rigorous, high-quality academic learning experiences that are inclusive and joyful. We disrupt racial inequities to create vibrant environments for every student to demonstrate excellence.

Our Theory of Action

If ... We braid Racial Equity and Social Justice strategies into our instructional core, work with our students, teachers, and content, and build our organizational culture and capacity to create a strong foundation to support every student...

Then ... We will reimagine Portland Public Schools to ensure every student, especially our Black and Native American students who experience the greatest barriers, realizes the Vision of the Graduate Portrait.

Student-centered Indicators

We will increase

- > Students who report increasing sense of belonging as measured by the Successful Schools Survey
- > Number of students on track for the Graduate Portrait milestones as expressed by the Graduate Portrait continuum

We will reduce

- > Opportunity gaps for Black and Native students by increasing numbers of students prepared for 1st grade as measured by an appropriate set of early learning indicators, and by our progress on our Board Goals
- > Disproportionate identification of students in Special Education, especially our Black, Native, and English Learner students
- > Disproportionality in exclusionary discipline measures for our Black and Native students

Students will

- > Report learning is more engaging and relevant for their future
- > Report their learning experiences support their understanding and attainment of the Graduate Portrait
- > Be able to self-assess growth on the Graduate Portrait, including an adapted Graduate Portrait for students with disabilities, using a developmentally appropriate continuum

Other Success Indicators Related to Educator Essentials and Implementation of Key Strategies

- > Increases in number of educators of color who are hired and retained, and in educators of color reporting feeling a sense of belonging
- > The regular use of Educator Essentials to self-assess professional growth
- > Data driven, continuous improvement practices evident at grade level, schools, departments, and district as a whole
- > Evidence that educators are aligning their work and professional learning to the Vision



POLICIES AND REGULATIONS

The Budget Process

The budget is developed by incorporating input from the Board of Education, the Superintendent and staff, the public, and information from the State Legislature regarding the funding level of the State School Fund (SSF).

Board Discussion and Community Engagement

During the course of the year the Board held work sessions, committee presentations, and discussions on a number of program topics which included information about budget implications and possibilities.

Local Budget Law

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

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

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

The structure of school budgets in the State of Oregon is further defined by the Oregon Department of Education (ODE). ODE, through the administrative rule process, defines the structure of the budget and the classification system to be used; guidance is published in the Program Budgeting and Accounting Manual (see below). The budget forms defined by ODE present the planned Resources and Requirements the District budgets to carry out its educational mission.

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

Detail on ODE requirements can be found in the Oregon Administrative Rules (OAR), at: <https://secure.sos.state.or.us/oard/ruleSearch.action>

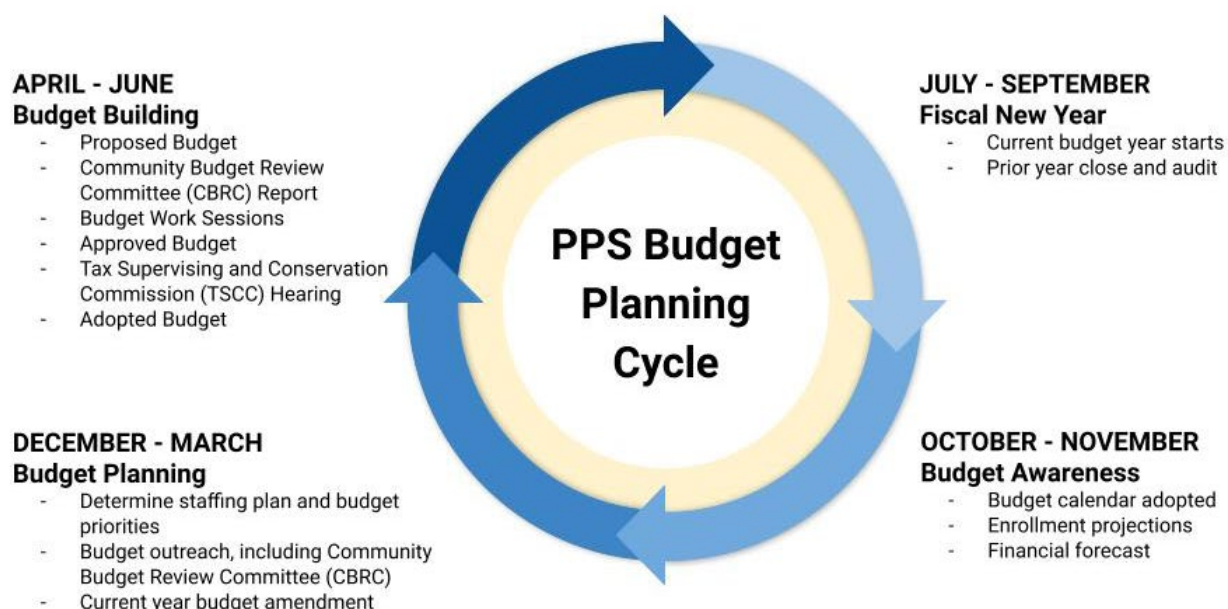
Budgeting is a Continuous Process

Budgeting is a continuous process taking almost 24 months to complete a cycle. The budgeting process has various phases with three distinct products:

- **Proposed Budget** - Staff works to assist the Superintendent and to prepare a proposed budget for the upcoming fiscal year. In addition to staff work, the Superintendent provides regular updates and leads discussions with the Board, as well as listening sessions at public meetings to gather community input. The Proposed Budget is the product of an extensive, collaborative process of budget development, analysis, and revision, which builds upon work done in reviewing programs and developing new plans for delivering services to students and families. The outcome is the Superintendent's Proposed Budget document, also called the Budget Book.
- **Approved Budget** - The Board, sitting as the Budget Committee, reviews and discusses the Proposed Budget. The Budget Committee refines the Proposed Budget and votes to approve a budget and impose property taxes. This stage also involves budget review and input from the

Community Budget Review Committee. This committee performs separate review and analysis of the Proposed Budget and provides recommendations to the Board acting as the Budget Committee. This phase of budget development requires public participation and at least one public hearing. The Approved Budget is passed to the TSCC for its review and certification.

- **Adopted Budget** - The District's Approved Budget is reviewed and certified by the TSCC. Unique to Multnomah County, the TSCC is a five-member board appointed by the Governor that reviews the budgets of all governmental jurisdictions in Multnomah County. The Commission, following standard procedures established by the State Department of Revenue, is responsible for ensuring the District budget complies with local budget law. The TSCC certifies the Approved Budget after review. Successful completion of that action includes a public hearing held by TSCC. The Board further refines the budget prior to final adoption in late June, but no later than June 30. The Board, as a governing body, votes to adopt the Budget, levy taxes and appropriate funds. The outcome is a legally adopted budget published as the Budget Book.
- **Amending the Budget** - Local Budget Law defines procedures and controls on allowed changes to the budget during the fiscal year, commonly referred to as supplemental budgets. In supplemental budgets, the District may increase appropriations within the guidelines defined in Local Budget Law. The size of the increase determines whether a minor or major supplemental budget process is required.
 - ▶ A minor supplemental budget process (increase in any fund must be less than ten percent of expenditures) provides the Board the opportunity to change the budget during the year. Minor supplemental budgets are scheduled as needed, usually in the fall or winter, after school begins and staff movement has been finalized, and again in the spring.
 - ▶ A major supplemental budget process (any fund increase of ten percent or more of expenditures) occurs as needed. Major supplemental budgets are infrequent and normally timed to coincide with the minor supplemental budget actions. Major supplemental budget actions require a public notice and public hearing.



Budget Methodology

The District seeks to align resources to programs and strategies with proven student outcomes. Additionally, since the PPS Strategic Plan adoption in June 2021, the District has focused on allocating resources to target goals and outcomes in the plan.

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. At PPS the budget officer is currently the Chief Financial Officer. For local jurisdictions with greater than 200,000 in population such as PPS, the elected body is the Budget Committee, with no community members. The District's budget officer prepares the Proposed Budget under the direction of the Superintendent. The Budget Committee then reviews, revises, and approves the budget before it is formally adopted by the governing body.

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

Community Budget Review Committee (CBRC)

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

Capital Projects

The District reviews capital projects on a monthly basis both for cash flow and arbitrage consideration within the context of achieving the stated outcomes in the bond's ballot. The PPS Finance Team, Office of School Modernization, Technology and Curriculum teams meet with financial planners for planning future capital needs and subsequent strategy for issuing debt.

The School Board votes on all debt issuance resolutions. The Board is also presented with a Capital Improvement Plan and Long-Range Facility Plans. The information includes which schools are included in the bond projects. Bond Accountability Committee (BAC) meets quarterly to review bond funded projects and offer advice to the School Board.

The Long Range Facility Planning Process

Portland Public Schools' Board of Education accepted the Long-Range Facility Plan in December 2021 after a year of development and engagement with the broader District community. The Long-Range Facility Plan outlines a sequence of planning processes intended to guide future capital measures.

The plan synthesizes three primary considerations:

- Educational program requirements
- Enrollment and capacity
- Facility condition

These considerations are guided by a strategic vision established by the District and informed by input from the broader district community. This work is an opportunity to institute lasting change by re-envisioning teaching and learning environments. The District garnered ideas from diverse communities and developed a representative vision for the future of our schools.

All large school districts in Oregon are required to complete a Long-Range Facility Plan every ten years. The purpose of the document is to plan for future capital improvements within the context of current educational vision and student enrollment trends over the next 10 to 15 years. The plan provides a strategic framework to be tested against community voice and vision prior to future bond campaigns. A Long-Range Facility Plan is intended to provide clear sightlines for the management of Portland Public Schools facilities over time, such that they continually support the ongoing success of district students, staff, and community.

The plan also addresses the requirements of OAR 581-027-0040, Long-Range Facility Plan Requirements, and Section 5 of ORS 195.110, School Facility Plan for Large School Districts. In doing so, this plan creates a framework for future bond-planning efforts, reflects community values, and targets alignment with community capital support.

The Long-Range Facility Plan document falls within a sequence of steps recommended by the state before capital Bond planning. Preceding this document is a multi-year facility condition assessment and enrollment forecasts outlining student population trends for the next fifteen years. Building on these efforts, this plan documents capital forecasts in the context of educational vision, building condition, and building capacity.

Many steps remain before a capital measure can be referred to the voters. It is essential to recognize that the Long-Range Facility Plan document does not make commitments that will require future Board action or make specific recommendations for future bonds. Instead, the Long-Range Facility Plan is intended to provide a framework to be tested against community voice and vision before future capital measures. Access this PPS website for more information: <https://www.pps.net/Page/954>

Bond Accountability Committee

The Bond Accountability Committee (BAC) is made up of seven to ten members reflective, to the extent possible, of the diversity of Portland. The members shall have a reputation for fairness and transparency and experience in building design, construction, public contracting, budgeting, and/or auditing. The Board will appoint committee members and a chairperson or co-chairpersons.

The committee meets quarterly to review bond funded projects and offer advice to the School Board, on:

- A. Whether bond revenues are expended only for the purpose for which the bond was approved
- B. Alignment with the goals and principles of the district's Long Range Facilities Plan
- C. Alignment with the goals of the Business Equity Policy
- D. Lowering maintenance and construction costs while improving operating efficiency
- E. Historic preservation and school renovation
- F. Potential capital partnerships for joint and shared use of PPS facilities
- G. Implementation of appropriate ways to address seismic issues
- H. Compliance with ADA requirements

Access this PPS website for more information: <https://www.pps.net/Page/464>

Board Policies

Board policy [2.10.010-P](#) establishes the Board's requirements for Racial Educational Equity.

Board policy [8.10.025-P](#) establishes the Board's requirements for contingencies and reserves.

Most notably, the Board has established a goal of maintaining an operating contingency of 5-10%. The goal for the reserve will be set as part of the District's long-range financial plan, with an expectation that the District will achieve and sustain a 10% reserve.

Administrative Directive [8.10.030-AD](#) establishes the guidelines for budget reallocations post adopted budget.

Budgetary Basis of Accounting

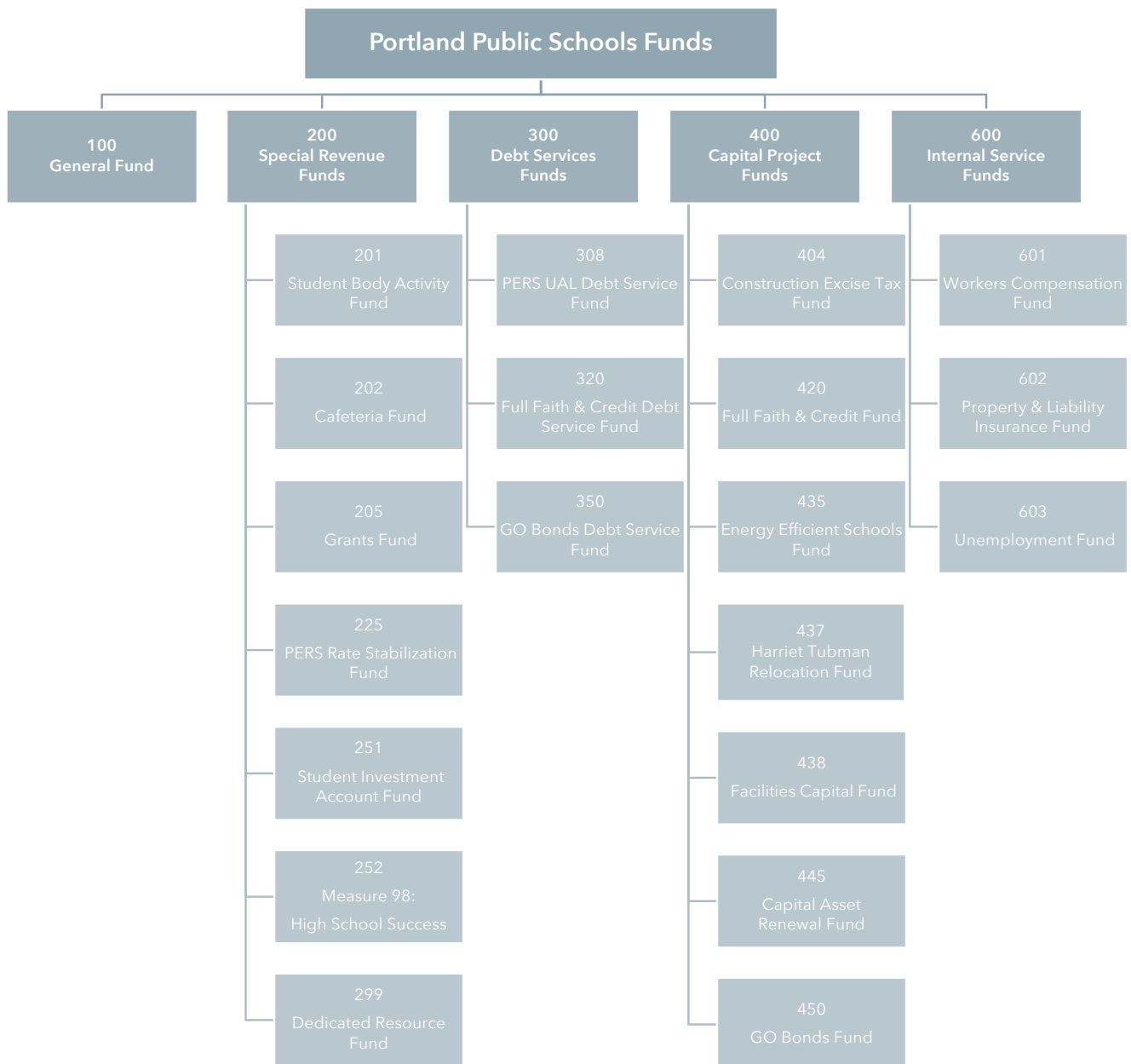
The District reports financial position, results of operations, and changes in fund balance/net position on the basis of Generally Accepted Accounting Principles (GAAP). The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. The budgetary statements provided as part of required or other supplementary information are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

BUDGET CALENDAR

| Portland Public Schools Calendar to Adopt the 2025-26 Budget <i>Adopted November 6, 2024</i> <i>Amended April 8, 2025</i> | | | | | |
|--|----------------------------------|---|-----------------------|--------------|------------------------|
| | | | Board Inform / Review | Board Action | |
| BUDGET PLANNING | October 8, 2024 | School Board Meeting Board reviews draft 2025-26 Budget Calendar | ✓ | | PEC |
| | October 2024 | Budget Community Engagement | | | TBD |
| | November 6, 2024 | School Board Meeting Board adopts 2025-26 Budget Calendar Board appoints Community Budget Review Committee (CBRC) members | | ✓ | PEC |
| | December 17, 2024 | School Board Budget Work Session Establish priorities, budget principles, and policies | ✓ | | PEC |
| | January - March 2025 | School Board Budget Work Sessions Inclusive of the ODE Integrated Guidance application, CBRC work session engagement, and school staffing | ✓ | | PEC |
| BUDGET BUILDING | April 2025 | Publish 1st Notice of Budget Committee Meeting <i>(5 to 30 days before the meeting)</i> | | | The Oregonian Web Site |
| | April 2025 | Publish 2nd Notice of Budget Committee Meeting <i>(5 to 30 days before the meeting)</i> | | | The Oregonian Web Site |
| | April 22, 2025 | School Board Meeting <i>CBRC in attendance</i> Proposed Budget: Superintendent delivers 2025-26 Proposed Budget message and presentation <i>Present and approve 2025-2027 ODE Integrated Grant Application</i> | ✓ | ✓ | PEC |
| | April 29, 2025 <i>Amended</i> | School Board Budget Public Comment Session and Budget Work Session Board receives public comment on the Proposed Budget | | ✓ | TBD |
| | May 6, 2025 | School Board Meeting <i>CBRC presents 2025-26 Proposed Budget Report to the Board</i> Board discussion and feedback focused on the budget | ✓ | | PEC |
| | May 19, 2025 <i>Amended</i> | School Board Meeting Approved Budget: Board as Budget Committee approves 2025-26 Proposed Budget | | ✓ | PEC |
| | June 2025 | Publish Notice of Budget Hearing and Budget Summary <i>(5 to 30 days before the meeting)</i> | | | The Oregonian Web Site |
| | June 10, 2025 | TSCC Hearing (prior to School Board Meeting, pending TSCC confirmation) TSCC certifies 2025-26 Approved Budget School Board Meeting Adopted Budget: Board conducts a public hearing, adopts budget, makes appropriations, and imposes taxes | ✓ | ✓ | PEC |
| | July 15, 2025 | Submit Tax Certification documentations <i>File budget information with County Recorder and Designated Agencies</i> | | | |

PORTLAND PUBLIC SCHOOLS FUND STRUCTURE

The Fund Structure is defined by the Oregon Department of Education (ODE) and is outlined in the Program Budgeting and Accounting Manual (PBAM). The PBAM can be found on [ODE's website](#).



Fund Descriptions and Definitions

| Fund Type | Fund Purpose | Budgeted Funds |
|---------------------------|--|--|
| 100 General Fund | The primary day-to-day operating fund of the District. | 100 - General Fund |
| 200 Special Revenue Funds | Dedicated revenues such as: Federal, State and Local Grants and Private Donations. | 201 - Student Body Activity Fund 202 - Cafeteria Fund 205 - Grants Fund 225 - PERS Rate Stabilization Fund 251 - Student Investment Account Fund 252 - Measure 98: High School Success 299 - Dedicated resource Fund |
| 300 Debt Service Funds | Accounts for the payment of principal and interest on certain long-term debt. | 308 - PERS UAL Debt Service Fund 320 - Full Faith & Credit Debt Service Fund 350 - GO Bonds Debt Service Fund |
| 400 Capital Project Funds | Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities. | 404 - Construction Excise Tax Fund 420 - Full Faith & Credit Funds 435 - Energy Efficient Schools Fund 437 - Harriet Tubman Relocation Fund 438 - Facilities Capital Fund 445 - Capital Asset Renewal Fund 450 - GO Bonds Fund |
| 600 Internal Service Fund | Accounts for services furnished by one department or agency to another department or agency on a cost-reimbursement basis. | 601 - Self Insurance Fund 602 - Property & Liability Insurance Fund 603 - Unemployment Fund |

CLASSIFICATION OF REVENUES AND EXPENDITURES

Oregon Program Budgeting & Accounting Manual

Pursuant to the Program Budgeting and Accounting Manual (PBAM), PPS classifies revenues by five major sources:

Major Sources

- 1000 Local Sources
- 2000 Intermediate Sources
- 3000 State Sources
- 4000 Federal Sources
- 5000 Other Sources

Expenditures are classified by function and object.


Major Functions

- 1000 Instruction
- 2000 Support Services
- 3000 Enterprise and Community Services
- 4000 Facilities Acquisition and Construction
- 5000 Other Uses (Interagency/Fund Transactions and Debt Service)
- 6000 Contingency
- 7000 Unappropriated Ending Fund Balance

Major Objects

- 100 Salaries
- 200 Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects
- 700 Transfers
- 800 Other Uses of Funds

FINANCIAL BOARD POLICIES

| | | |
|---|--|-------------------|
|  | BOARD POLICY Portland Public Schools Racial Educational Equity Policy | 2.10.010-P |
|---|--|-------------------|

The Board of Education for Portland Public Schools is committed to the success of every student in each of our schools. The mission of Portland Public Schools is that by the end of elementary, middle, and high school, every student by name will meet or exceed academic standards and will be fully prepared to make productive life decisions. We believe that every student has the potential to achieve, and it is the responsibility of our school district to give each student the opportunity and support to meet his or her highest potential.

In light of this mission and our beliefs, Portland Public Schools’ historic, persistent achievement gap between White students and students of color is unacceptable. While efforts have been made to address the inequities between White students and students of color, these efforts have been largely unsuccessful. Recognizing that there are other student groups that have not reached their achievement potential, this policy focuses on the most historically persistent achievement gap, which is that between White students and students of color. Closing this achievement gap while raising achievement for all students is the top priority of the Board of Education, the Superintendent and all district staff. Race must cease to be a predictor of student achievement and success.¹

In Portland Public Schools, for every year that we have data, White students have clearly outperformed Black, Hispanic and Native American students on state assessments in every subject at every grade level. White students consistently graduate at higher percentages than students of color, while students of color are disciplined far more frequently than White students. These disparities are unacceptable and are directly at odds with our belief that all students can achieve.

The responsibility for the disparities among our young people rests with adults, not the children. We are aware that student achievement data from school districts across the country reveal similar patterns, and that complex societal and historical factors contribute to the inequities our students face. Nonetheless, rather than perpetuating disparities, Portland Public Schools must address and overcome this inequity and institutional racism, providing all students with the support and opportunity to succeed.

¹ For the purposes of this policy, “race” is defined as “A social construct that artificially divides people into distinct groups based on characteristics such as physical appearance (particularly color), ancestral heritage, cultural affiliation, cultural history, ethnic classification, and the social, economic, and political needs of a society at a given period of time. Racial categories subsume ethnic groups.” Maurianne Adams, Lee Anne Bell, and Pat Griffin, editors. *Teaching for Diversity and Social Justice: A Sourcebook*. (2007).

FINANCIAL BOARD POLICIES

| | | |
|---|--|-------------------|
|  | BOARD POLICY Portland Public Schools Racial Educational Equity Policy | 2.10.010-P |
|---|--|-------------------|

Portland Public Schools will significantly change its practices in order to achieve and maintain racial equity in education. Educational equity means raising the achievement of all students while (1) narrowing the gaps between the lowest and highest performing students and (2) eliminating the racial predictability and disproportionality of which student groups occupy the highest and lowest achievement categories.² The concept of educational equity goes beyond formal equality -- where all students are treated the same -- to fostering a barrier-free environment where all students, regardless of their race, have the opportunity to benefit equally. Educational equity benefits all students, and our entire community. Students of all races shall graduate from PPS ready to succeed in a racially and culturally diverse local, national and global community. To achieve educational equity, PPS will provide additional and differentiated resources to support the success of all students, including students of color.

In order to achieve racial equity for our students, the Board establishes the following goals:

- A. The District shall provide every student with equitable access to high quality and culturally relevant instruction, curriculum, support, facilities and other educational resources, even when this means differentiating resources to accomplish this goal.
- B. The District shall create multiple pathways to success in order to meet the needs of our diverse students, and shall actively encourage, support and expect high academic achievement for students from all racial groups.
- C. The District shall recruit, employ, support and retain racially and linguistically diverse and culturally competent administrative, instructional and support personnel, and shall provide professional development to strengthen employees' knowledge and skills for eliminating racial and ethnic disparities in achievement. Additionally, in alignment with the Oregon Minority Teacher Act, the District shall actively strive to have our teacher and administrator workforce reflect the diversity of our student body.
- D. The District shall remedy the practices, including assessment, that lead to the over-representation of students of color in areas such as special education and discipline, and the under-representation in programs such as talented and gifted and Advanced Placement.
- E. All staff and students shall be given the opportunity to understand racial identity, and the impact of their own racial identity on themselves and others.

² Glenn Singleton and Curtis Linton *Courageous Conversations About Race*, p. 46 (2006)

FINANCIAL BOARD POLICIES

| | | |
|---|--|-------------------|
|  | BOARD POLICY Portland Public Schools Racial Educational Equity Policy | 2.10.010-P |
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- F. The District shall welcome and empower students and families, including underrepresented families of color (including those whose first language may not be English) as essential partners in their student's education, school planning and District decision-making. The District shall create welcoming environments that reflect and support the racial and ethnic diversity of the student population and community. In addition, the District will include other partners who have demonstrated culturally-specific expertise -- including government agencies, non-profit organizations, businesses, and the community in general -- in meeting our educational outcomes.

The Board will hold the Superintendent and central and school leadership staff accountable for making measurable progress in meeting the goals. Every Portland Public Schools employee is responsible for the success and achievement of all students. The Board recognizes that these are long term goals that require significant work and resources to implement across all schools. As such, the Board directs the Superintendent to develop action plans with clear accountability and metrics, and including prioritizing staffing and budget allocations, which will result in measurable results on a yearly basis towards achieving the above goals. Such action plans shall identify specific staff leads on all key work, and include clear procedures for district schools and staff. The Superintendent will present the Board with a plan to implement goals A through F within three months of adoption of this policy. Thereafter, the Superintendent will report on progress towards these goals at least twice a year, and will provide the Board with updated action plans each year.

References: "The State of Black Oregon" (The Urban League of Portland 2009); "Communities of Color in Multnomah County: An Unsettling Report" (Coalition of Communities of Color/Portland State University 2010); "The Economic Cost of the Achievement Gap" (Chalkboard Project 2010); "The Hispanic/White Achievement Gap in Oregon" (Chalkboard Project 2009); "A Deeper Look at the Black-White Achievement Gap in Multnomah County" (Chalkboard Project 2009); ORS 342.433.

History: Adopted by Resolution No. 4459, 6-13-11

FINANCIAL BOARD POLICIES

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|  | BOARD POLICY Contingencies and Reserves | 8.10.025-P |
|---|--|-------------------|

1. The Board understands that to avoid financial instability, continuing expenditure requirements should be insulated from typical fluctuations in revenues and expenditures.
2. It is the goal of the Board to fund and maintain a reserve in the general fund that shall range from 5% to 10% of annual general fund revenues. The goals for the reserve will be set as part of the District's long-range financial plan, with an expectation that the District will achieve and sustain a 10% reserve. The Board shall establish an annual operating contingency each fiscal year during the budget process.
3. Contingencies and reserves will be established pursuant to ORS 294.388. Interfund transfers from contingency will be made in accordance with ORS 294.463. The Board may authorize by resolution transfers of contingency funds of up to 15%. Transfers that exceed 15% may be made only after Board approval and adoption of a supplemental budget for that purpose.
4. Reserves generally should not be used for new or increased operating costs or investments. Reserves may be used at the discretion of the Board to address one-time emergencies and unanticipated expenditure requirements or to offset unanticipated revenue fluctuations occurring within a fiscal year. In the event that reserves are expended, there will be a plan to replenish the expended funds within three fiscal years.
5. Reserves are the fund balances carried over from year to year and contingency funds are annually budgeted and reflected in current year fund balances.

Legal References: ORS 294.388, ORS 294.463. History: Adpt. 4/8/02; Rev. 4/19/17; Rev. 6/2019

FINANCIAL BOARD POLICIES

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|  | BOARD POLICY Administrative Directive | 8.10.030-AD |
|---|--|--------------------|

8.10.030-AD Budget Reallocations – Post Budget Adoption

I. Purpose

This administrative directive establishes the guidelines to assure consistent and detailed communication between the Superintendent and the Board regarding fiscal issues. Communication is essential under circumstances that could result in significant reductions or reallocations of funding after the Board has adopted the budget.

II. General Provisions

The Finance, Audit and Operations Committee will be apprised in a timely manner of significant changes in revenue expectations and cost/expenditure patterns. In particular, the Finance, Audit and Operations Committee will be informed when fiscal circumstances may result in the need for transfers from the contingency fund.

III. Provision of Information to the Board

- (1) Budget to Actual Financial Reports and Revenue Reports will be provided to and discussed with the Board Finance, Audit and Operations Committee on a monthly basis.
- (2) Specific information regarding budget reductions will be provided to the committee when expenditure adjustments are considered significant. Criteria for judging the significance of a change can include:
 - (a) Expenditure items or programs that are of priority to or of special interest to Board members as reflected in history of Board and committee meetings;
 - (b) Expenditure items or program adjustments that exceed \$250,000;
 - (c) Program changes expected to have direct and noticeable student or staff impact;
 - (d) Any proposed reallocations from the contingency fund.
- (3) Upon request or as deemed appropriate, information will be provided to all Board members.

FINANCIAL BOARD POLICIES

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|---|--|--------------------|
|  | BOARD POLICY Administrative Directive | 8.10.030-AD |
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- (4) At the option of the Finance, Audit and Operations chair, particular expenditure reductions could be considered 'major' as defined below, triggering a more extensive review and submittal of information to the Board.

IV. Process for Determining Major Expenditure Reductions

Major budget reallocations are defined here as those that exceed .5% of the General Fund Operating Budget.

- (1) In the event that major expenditure reductions must be undertaken, the Superintendent will consult with the Finance, Audit and Operations Committee in preparation of recommendations for such reductions.
- (2) Subsequent to consultation with the Finance, Audit and Operations Committee, the Superintendent will report to the full Board regarding plans and recommendations for expenditure reductions. The following types of background information will be provided:
 - (a) Superintendent's recommendations for reductions;
 - (b) Criteria and policy assumptions that underlie the prioritization of the reductions;
 - (c) Explanation of the procedure/process used in developing the recommendations for reductions;
 - (d) Expected consequences/impact of the reduction on services.
- (3) The Superintendent will submit the reduction recommendations to the Board for approval by resolution.

V. Contingency Fund Transfers

- (1) If the Superintendent recommends a transfer from the Contingency Fund, justification for this transfer will first be presented to the Finance, Audit and Operations Committee for discussion.
- (2) After consultation with the Finance, Audit and Operations Committee, the Superintendent will submit the recommendation to the Board for approval by resolution.

FINANCIAL SECTION



FINANCIAL SECTION

The financial section contains required information for the District's funds and descriptions of significant revenue sources and expenditure categories.

FINANCIAL OVERVIEW

The Financial Section details the financial resources and requirements of the District. Resources include revenues from local, state, and federal sources, as well as beginning fund balances. Requirements are the expenditures necessary for operating the district, along with contingencies and ending fund balances. This section contains summaries of assumptions and major shifts; descriptions of funds, programs, and accounts used for budgeting; a high-level overview of all the district's Resources and Requirements; and summaries for each of the funds: General (100), Special Revenue (200), Debt Service (300), Capital Projects (400), and Internal Service (600). The section ends with detailed reports for each of the funds. Throughout this document, the budget information in the 2024-25 year is from the 2024-25 Adopted Budget.

Accounts Overview

Resources include revenues from local, state, and federal sources, as well as beginning fund balances, sometimes referred to as reserves. Throughout the details in this document, the words fund, program, and account are referenced to mean the following:

- Funds describe the respective purposes of the resources and are the same for resources and requirements.
- Programs or functions describe how the resources are used and will only be present in the requirements details.
- Accounts or objects describe the source of the resources and the district's intended disposition of those resources.

The following section details the various codes used throughout this document. More information can be found in the [Oregon Department of Revenue Local Budgeting Manual](#) and the [Oregon Department of Education Program Budgeting and Accounting Manual](#) (PBAM).

Account Code Overview

PPS uses an account code structure that is composed of several main elements. While this is very similar to the Oregon Department of Education's (ODE) PBAM, PPS's account codes contain additional digits to capture information not required by the state. The two elements that are presented in different formats are the Object and the Function. These different formats also act as roll-ups aggregating District-level spending into single categories for state reporting.

Object

For PPS, the object code is a six-digit number for revenues and expenditures, while the state object code, which is the corresponding element, is a three-digit number for expenditures and a four-digit number for revenues. In addition, PPS' initial digit clarifies whether it is a revenue or expenditure (revenues begin with 4, expenditures begin with 5).

| PPS Object | PPS Description | State Object | State Description |
|------------|--------------------------|--------------|-----------------------------------|
| 411111 | Current-Multnomah Co | 1111 | Current Year's Property Taxes |
| 411112 | Current-Clackamas Co | 1111 | Current Year's Property Taxes |
| 411113 | Current-Washington Co | 1111 | Current Year's Property Taxes |
| 511210 | Classified - Represented | 112 | Classified Salaries |
| 511220 | Non-Represented Staff | 112 | Classified Salaries |
| 522000 | Social Security - FICA | 220 | Social Security Administration |
| 541000 | Consumable Supplies | 410 | Consumable Supplies and Materials |

Function

For PPS, the function code is a five-digit number, while the state function code, which is the corresponding element, is a four-digit number. Generally, only the first three digits match as PPS' Function code provides additional details.

| PPS Function | PPS Description | State Function | State Description |
|--------------|---------------------------------------|----------------|---|
| 11111 | Elementary K-5 Program | 1111 | Elementary, K-5 or K-6 |
| 11119 | Kindergarten Homeroom | 1111 | Elementary, K-5 or K-6 |
| 12211 | Functional Living Skills | 1220 | Restrictive Programs for Students with Disabilities |
| 12261 | Home Instruction | 1220 | Restrictive Programs for Students with Disabilities |
| 22402 | Instructional Specialists | 2240 | Instructional Staff Development |
| 22410 | Instructional Staff Training Services | 2240 | Instructional Staff Development |

Fund Classifications

Most school districts are financed through governmental and proprietary funds. PPS's governmental funds include 100, 200, 300, and 400. PPS has one proprietary fund - 600.

100 General Fund

The purpose of the General Fund is to record financial transactions relating to all activities for which specific types of funds are not required. It is the general operating fund for the District.

200 Special Revenue Funds

Special Revenue Funds are set up for specific-purpose grants and other revenues when required by statute, charter provision, or the terms of a grant.

300 Debt Service Funds

Debt Service Funds are used to budget for the payment of principal and interest on all long-term debt.

400 Capital Projects Funds

Capital Project Funds are a type of fund that is used to record the resources and expenditures needed to finance the building or acquisition of capital facilities that are non-recurring major

expenditure items. Resources can include the proceeds from the sale of general obligation bonds, construction excise tax, grants, transfers from other funds, or other revenues authorized for financing capital projects. A capital project fund is normally established when a capital project or series of projects is authorized. It is dissolved when the project is completed. Several related projects financed from one bond issue may be accounted for in one fund if there are no provisions to the contrary in the establishment of the bond issuance.

600 Internal Service Funds

Internal Service Funds finance and account for services furnished by one department or agency to another department or agency of the same local government. Internal Service Fund resources usually come from operating earnings or transfers from other funds.

Resource Accounts (Revenue Sources)

1000 Revenue from Local Sources

1110 Ad Valorem Taxes Levied by District

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

1120 Local Option Ad Valorem Taxes Levied by District

Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district, which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1130 Construction Excise Tax

Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session, which allows for a construction excise tax.

1190 Penalties and Interest on Taxes

Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.

1200 Revenue from Local Governmental Units Other Than Districts

Revenue from the appropriations of another local governmental unit. The district is not the final authority in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes.

1310 Regular Day School Tuition

Money received as tuition for students attending the regular day schools in the district, including alternative programs entitled to State School Fund support. 1310 is used when instruction and related services are tied directly to the student.

1500 Earnings on Investments

Money received as interest earnings from holdings for savings.

1600 Food Service

Revenue for dispensing food to students and adults.

1700 Extracurricular Activities

Revenue from school-sponsored activities.

1800 Community Services Activities

Revenue from community services activities operated by a district. For example, revenue received from operation of a swimming pool as a community service would be recorded here.

1910 Rentals

Revenue from the rental of either real or personal property owned by the district.

1920 Contributions and Donations from Private Sources

Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for unrestricted revenue and revenue which has restricted use.

1960 Recovery of Prior Years' Expenditure

Refund of expenditure made in a prior fiscal year.

1970 Services Provided Other Funds

Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.

1980 Fees Charged to Grants

Indirect administrative charges assessed to grants.

1990 Miscellaneous

Revenue from local sources not provided for elsewhere.

2000 Revenue from Intermediate Sources

2100 Unrestricted Revenue

Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction.

2199 Other Intermediate Sources

All other unrestricted intermediate revenue sources not listed in 2100.

2200 Restricted Revenue

Revenue received as grants by the district which must be used for a categorical or specific purpose.

3000 Revenue from State Sources

3101 State School Fund—General Support

State school funding for general operations based on the number and types of students.

3103 Common School Fund

Local revenue generated from state surplus funds, and a component of the State School Funding.

3199 Other Unrestricted Grants-in-aid

3299 Other Restricted Grants-in-aid

This is used for restricted grants in aid from the state.

4000 Revenue from Federal Sources

4100 Unrestricted Revenue Direct from the Federal Government

Revenue direct from the Federal government are grants awarded directly to the district which can be used for any legal purpose desired by the district without restriction.

4200 Unrestricted Revenue from the Federal Government Through the State

Revenues from the federal government passed through the state as grants that can be used for any legal purpose desired by the district without restriction.

4300 Restricted Revenue Direct from the Federal Government

Revenues direct from the federal government as grants awarded directly to the district which must be used for a categorical or specific purpose.

4500 Restricted Revenue from the Federal Government Through the State

Revenues from the federal government passed through the state as grants to the district which must be used for a categorical or specific purpose.

4700 Grants-In-Aid from the Federal Government Through Other Intermediate Agencies

Revenues from the federal government through an intermediate agency.

4801 Federal Forest Fees

Revenue collected in lieu of property taxes for federal lands in the district's county.

5000 Other Sources

5200 Interfund Transfers

Revenue transferred from another fund which will not be repaid.

5300 Sale of or Compensation for Loss of Fixed Assets

Revenue from the sale of school property or compensation for the sale or loss of fixed assets.

5400 Resources—Beginning Fund Balance

The beginning fund balance is the fund balance carryover from the prior year.

Required Programs (Expenditure Functions)

1000 Instruction

1100 Regular Programs

Classroom Instructional activities designed primarily to prepare students for activities as community members, family members, and workers. Regular programs include Pre-kindergarten, Elementary, Middle, and High School.

1200 Special Programs

Instructional activities designed primarily to serve special needs students. The Special Program Service Area includes Talented and Gifted, Children with Disabilities, Disadvantaged Children, English Language Learners, and special programs for other student populations.

1300 Adult/Continuing Education Programs

Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities.

1400 Summer School Programs

Instructional activities as defined under 1100 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.

2000 Support Services

2100 Support Services—Students

Activities that are designed to assess and improve the well-being of students and/or supplement the teaching process.

2200 Support Services—Instructional Staff

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2300 Support Services—General Administration

Activities concerned with establishing and administering policy in connection with operating the district.

2400 School Administration

Activities concerned with area-wide supervisory responsibility. This function could include directors of district-wide instructional programs that have administrative responsibilities.

2500 Support Services—Business

Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district. Included are the fiscal, operation and maintenance, transportation, and internal services for operating all schools.

2600 Support Services—Central Activities

Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.

2700 Supplemental Retirement Program

Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

3000 Enterprise and Community Services

3100 Food Services

Activities concerned with providing food to students and staff in a school or district.

3300 Community Services

Activities that are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part.

4000 Facilities Acquisition and Construction

4110 Service Area Direction

Activities pertaining to directing and managing facilities acquisition and construction services.

4120 Site Acquisition and Development Services

Activities pertaining to the initial acquisition of sites and improvements thereon.

4150 Building Acquisition, Construction, and Improvement Services

Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions.

4180 Other Capital Items

Activities concerned with major capital expenditures that are eligible for general obligation bonding, such as textbooks and technology.

4190 Other Facilities Construction Services

Facilities construction activities that cannot be classified above.

5000 Other Uses

5100 Debt Service

The servicing of the debt of a district. Categories of debt service are listed under objects.

5200 Transfers of Funds

These are transactions that withdraw money from one fund and place it in another without recourse.

5300 Apportionment of Funds by ESD or LEA

Apportionment of equalization funds and distribution of other funds by the educational service districts (flow-through dollars from ESDs to districts or other ESDs) or from a Local Education Agency (LEA) acting as the fiscal agent for a grant distributed to other districts.

5400 PERS UAL Bond Lump Sum Payment to PERS

The one-time lump sum payment made to PERS following the issuance of a PERS UAL Bond.

6000 Contingencies (for budget only)

Reserves for expenditures that cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.

7000 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 the cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

Requirement Accounts (Expenditure Objects)

100 Salaries

110 Regular Salaries

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

120 Non-permanent Salaries

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

130 Additional Salary

Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above.

200 Associated Payroll Costs**210 Public Employees Retirement System**

District payments to the Public Employees Retirement System.

220 Social Security Administration

Employer's contribution to the Social Security/ Medicare (FICA) for employee retirement.

230 Other Required Payroll Costs

Workers' compensation and unemployment compensation.

240 Contractual Employee Benefits

Amounts paid by the district that are a result of a negotiated agreement between the Board of Directors and the employee groups. Examples of expenditures would be health insurance, long-term disability, and tuition reimbursement.

270 Post-Retirement Health Benefits (PRHB)

Post-retirement Health Benefits are costs of health insurance or health services not included in a pension plan for retirees and their spouses, dependents, and survivors.

300 Purchased Services**310 Instructional, Professional, and Technical Services**

Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, and teachers for the instructional area.

320 Property Services

Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. These services are performed by persons other than district employees.

330 Student Transportation Services

Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children.

340 Travel

Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district.

350 Communication

Services provided by persons or businesses to assist in transmitting and receiving data or information.

360 Charter School Payments

Expenditures to reimburse Charter Schools for services rendered to students.

370 Tuition

Expenditures to reimburse other educational agencies for services rendered to students.

380 Non-instructional Professional and Technical Services

Services which by their nature can be performed only by persons with specialized skills and knowledge.

390 Other General Professional and Technological Services**400 Supplies and Materials****410 Consumable Supplies and Materials**

Expenditures for all supplies for the operation of a district, including freight and cartage.

420 Textbooks

Expenditures for prescribed books that are purchased for students or groups of students and resold or furnished free to them.

430 Library Books

Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are the costs of binding or other repairs to school library books and e-library books.

440 Periodicals

Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

450 Food

Expenditures for food purchases related to 3100 Food Service only. Other food purchases are recorded in object code 410.

460 Non-consumable Items

Expenditures for equipment with a current value of less than \$5,000 or for items which are "equipment-like," but which fail one or more of the tests for classification as Object 540 (see 540 definition).

470 Computer Software

Expenditures for published computer software, including licensure and usage fees for software.

480 Computer Hardware

Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.

500 Capital Outlay**510 Land Acquisition**

Expenditures for the purchase of land.

520 Buildings Acquisition

Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages.

530 Improvements Other Than Buildings

Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district.

540 Depreciable Equipment

Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements.

550 Depreciable Technology

Expenditures for computer hardware, related equipment, and other capital outlay for technology.

560 Depreciable Transportation

Expenditures for bus garages, buses, and capital bus improvements for student transportation.

590 Other Capital Outlay

Expenditures for all other Capital Outlay not classified above.

600 Other Objects**610 Redemption of Principal**

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

620 Interest

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

640 Dues and Fees

Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

650 Insurance and Judgments

Insurance to protect school board members and their employees against loss due to accident or neglect.

670 Taxes, Licenses, and Assessments

This includes taxes, licenses, and assessments paid to a government body and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act).

680 PERS UAL Lump Sum Payment to PERS

The one-time lump sum payment made to PERS following the issuance of a PERS UAL Bond.

690 Grant Indirect Charges

Charges made to a grant to recover charges made to administration.

700 Transfers**710 Fund Modifications**

This category represents transactions of transferring money from one fund to another.

720 Transits

This category represents transactions that are transit or flow-through means to convey money to the recipient (person or agency).

790 Other Transfers

This category is used for those transfer transactions which cannot be identified in the above classifications.

800 Other Uses of Funds**810 Planned Reserve**

Amounts set aside for operating contingencies for expenditures that cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event.

820 Reserved for Next Year

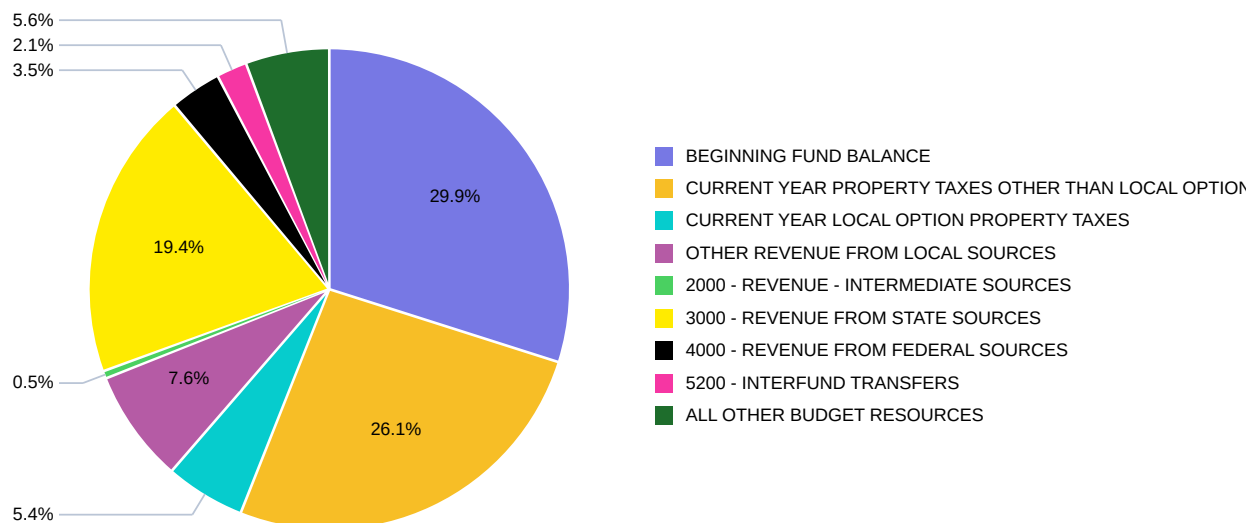
ALL FUNDS RESOURCES

For the fiscal year ending June 30, 2026, the budgeted resources for all funds are \$2.04 billion. Major sources of revenue are grants, general obligation bonds, State School Fund, and property taxes. Grants are accounted for in the Special Revenue Fund, and sources include federal Title I-A and Individuals with Disabilities Education Act (IDEA) grants, as well as local and state grants such as the Student Investment Account (HB 3427) and High School Success (M98). Resources for paying general obligation bonds come from local property taxes, which are accounted for in the Debt Service Fund. Resources from the sale of general obligation bonds are accounted for in the Capital Projects Fund. School district budgeting is governed by Oregon's Local Budget Law.

Summary of Resources by Major Object - All Funds (in Thousands)

| Major Object | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| BEGINNING FUND BALANCE | 906,725 | 672,720 | 895,164 | 691,743 | 608,455 | - | - |
| CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION | 440,342 | 456,422 | 496,282 | 511,662 | 531,389 | - | - |
| CURRENT YEAR LOCAL OPTION PROPERTY TAXES | 104,719 | 109,213 | 106,896 | 104,608 | 109,222 | - | - |
| OTHER REVENUE FROM LOCAL SOURCES | 116,881 | 159,803 | 189,153 | 158,824 | 154,291 | - | - |
| 2000 - REVENUE - INTERMEDIATE SOURCES | 13,481 | 9,400 | 7,554 | 53,965 | 10,314 | - | - |
| 3000 - REVENUE FROM STATE SOURCES | 345,752 | 366,303 | 364,138 | 358,487 | 394,574 | - | - |
| 4000 - REVENUE FROM FEDERAL SOURCES | 94,693 | 110,354 | 108,595 | 68,676 | 70,475 | - | - |
| 5200 - INTERFUND TRANSFERS | 1,825 | 1,901 | 1,505 | 16,515 | 41,756 | - | - |
| ALL OTHER BUDGET RESOURCES | 400,953 | 465,856 | 10,415 | 429,396 | 114,641 | - | - |
| Total Resources | 2,425,370 | 2,351,970 | 2,179,703 | 2,393,878 | 2,035,117 | - | - |

Percent of Resources by Major Object - All Funds



ALL FUNDS REQUIREMENTS BY MAJOR FUNCTION

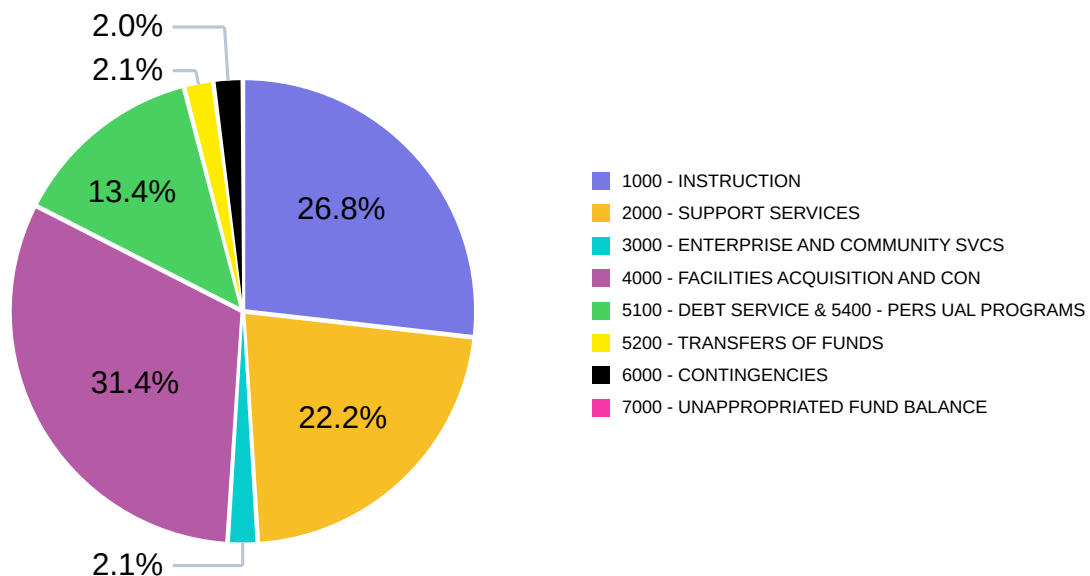
For the fiscal year ending June 30, 2026, the budgeted requirements for all funds are \$2.04 billion. Major program requirements include instruction, support services, community services, facilities acquisition, debt service, transfers, contingency, and unappropriated fund balance. The largest decrease is in facilities acquisition and construction, which is due to the spending down on bond projects.

Combined spending on instruction and support services, the District's core operational areas, totals nearly \$1.0 billion. While funding for these areas remains stable, staffing is reduced by a combined 182.6 FTE, reflecting adjustments to align with enrollment and program needs. The most significant decrease is in facilities acquisition and construction, which drops from \$1.03 billion in 2024-25 to \$639.9 million in 2025-26, as the District continues to spend down bond proceeds. Additionally, the unappropriated ending fund balance of \$22.4 million from the prior year is not budgeted in FY 2025-26 to account for PERS Rate Stabilization Reserve Fund utilization during the fiscal year.

Summary of Requirements by Major Function - All Funds (in Thousands)

| Major Function | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 1000 - INSTRUCTION | 460,823 | 471,607 | 500,838 | 538,099 | 3,370.72 | 545,151 | - | - | 3,260.78 |
| 2000 - SUPPORT SERVICES | 383,452 | 435,964 | 460,208 | 453,735 | 2,373.60 | 451,464 | - | - | 2,294.91 |
| 3000 - ENTERPRISE AND COMMUNITY SVCS | 30,630 | 34,878 | 32,128 | 33,312 | 230.27 | 42,469 | - | - | 233.53 |
| 4000 - FACILITIES ACQUISITION AND CON | 256,689 | 285,717 | 309,216 | 1,027,836 | 43.50 | 639,909 | - | - | 46.25 |
| 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS | 619,232 | 226,739 | 250,869 | 259,438 | - | 272,690 | - | - | - |
| 5200 - TRANSFERS OF FUNDS | 1,825 | 1,901 | 1,505 | 16,515 | - | 41,756 | - | - | - |
| 6000 - CONTINGENCIES | - | - | - | 42,520 | - | 41,679 | - | - | - |
| 7000 - UNAPPROPRIATED FUND BALANCE | 672,720 | 895,164 | 624,938 | 22,423 | - | - | - | - | - |
| Total Requirements | 2,425,370 | 2,351,970 | 2,179,703 | 2,393,878 | 6,018.09 | 2,035,117 | - | - | 5,835.46 |

Percent of Requirements by Major Function - All Funds



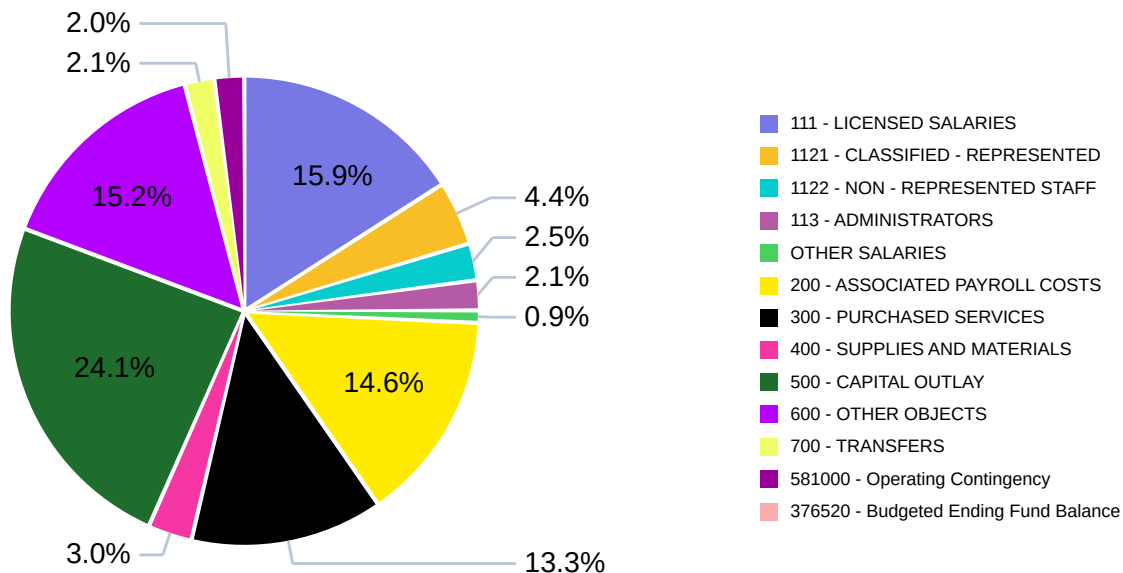
ALL FUNDS REQUIREMENTS BY OBJECT

Salaries and associated payroll costs remain the district's largest expenditure category. For FY 2025-26, total staffing is projected to decrease by 182.6 FTE. While the majority of reductions are within licensed and administrative classifications, all staffing groups were reviewed as part of a comprehensive realignment effort. These adjustments reflect a strategic restructuring aimed at optimizing support for students and school leaders across the district. Capital outlay shows the most significant reduction, dropping 40.5% from \$822.7 million in 2024-25 to \$489.7 million in 2025-26, as bond-funded construction projects wind down. Purchased services decline 7.4%, from \$291.4 million to \$269.9 million, and supplies and materials fall 42.1%, from \$107.0 million to \$61.9 million. Transfers increase substantially, rising 153% to \$41.8 million, reflecting planned reallocations across funds. No budget is set for the ending fund balance in 2025-26 to account for PERS Rate Stabilization Reserve Fund utilization during the fiscal year.

Summary of Requirements by Major Object - All Funds (in Thousands)

| Major Object | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 111 - LICENSED SALARIES | 284,002 | 295,502 | 310,693 | 324,237 | 3,410.58 | 324,027 | - | - | 3,273.27 |
| 1121 - CLASSIFIED - REPRESENTED | 71,486 | 79,049 | 85,380 | 89,911 | 1,818.49 | 89,881 | - | - | 1,822.57 |
| 1122 - NON - REPRESENTED STAFF | 40,613 | 46,774 | 48,867 | 53,304 | 517.38 | 51,769 | - | - | 485.98 |
| 113 - ADMINISTRATORS | 36,620 | 40,259 | 42,416 | 43,392 | 271.65 | 41,930 | - | - | 253.65 |
| OTHER SALARIES | 35,555 | 39,074 | 45,305 | 15,450 | - | 17,363 | - | - | - |
| 200 - ASSOCIATED PAYROLL COSTS | 224,187 | 234,737 | 254,486 | 267,731 | - | 296,271 | - | - | - |
| 300 - PURCHASED SERVICES | 150,910 | 174,355 | 185,976 | 291,396 | - | 269,919 | - | - | - |
| 400 - SUPPLIES AND MATERIALS | 90,640 | 74,662 | 57,296 | 106,972 | - | 61,900 | - | - | - |
| 500 - CAPITAL OUTLAY | 174,906 | 216,049 | 249,085 | 822,730 | - | 489,669 | - | - | - |
| 600 - OTHER OBJECTS | 641,906 | 254,443 | 273,755 | 297,295 | - | 308,953 | - | - | - |
| 700 - TRANSFERS | 1,825 | 1,901 | 1,505 | 16,515 | - | 41,756 | - | - | - |
| 581000 - Operating Contingency | - | - | - | 42,520 | - | 41,679 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 672,720 | 895,164 | 624,938 | 22,423 | - | - | - | - | - |
| Total Requirements | 2,425,370 | 2,351,970 | 2,179,703 | 2,393,878 | 6,018.09 | 2,035,117 | - | - | 5,835.46 |

Percent of Requirements by Major Object - All Funds



GENERAL FUND SUMMARY (100)

The General Fund is unrestricted and includes all District activities that are supported by the State School Fund including property taxes as well as other non-dedicated revenues. The General Fund's resources are available to the District for any purpose provided they are expended or transferred according to resolution or policy. This fund is considered a Major Governmental Fund and accounted for using the modified accrual method of accounting.

The Board and District intend to continue to maintain required reserves in future years by making additional expenditure reductions as needed (including in 2026-27).

The major revenue sources are shown in the budget detail section of this document. The detail sections present resources by object code.

Fund requirements are presented in two separate tables affording different views of the budget. The first view is by Function and the second is by Object, both as defined in the State Program Budgeting and Accounting Manual for School Districts and Education Service Districts in Oregon.

Fund 100 - General Fund Resources Summary

The 2025-26 resources include property taxes, local option property taxes, local, intermediate, state, interfund transfers and other sources. The primary sources of revenue for the General Fund are Local Sources (property taxes) totaling \$359.5 million or 41.4%, State Sources totaling \$297.2 million or 34.2%, and Local Option Property Taxes totaling \$109.2 million or 12.6% of all sources.

Fund 100 - General Fund Requirements Summary

Salaries and associated payrolls costs are the largest budget categories at \$691.5 million, or 79.6% of the General Fund. Purchased services, which include non-staff instructional support, non-staff maintenance activities, and staff development services, account for 12.1%. Supplies, capital outlay, transfers and contingency account for the remaining 8.3%.

The General Fund's beginning balance for 2025-26 is estimated at \$45 million, and budgeted expenditures, excluding \$41.2 million of contingency funds, exceed revenues by \$3.8 million. Assuming the contingency funds remain unspent throughout the year, the resulting ending General Fund balance will be \$41.2 million.

This use of fund balance reflects the conclusion of a drawdown of reserves, meeting the minimum 5% requirement. The Board and District intend to continue to maintain required reserves in future years by making additional expenditure reductions as needed (including in 2026-27).

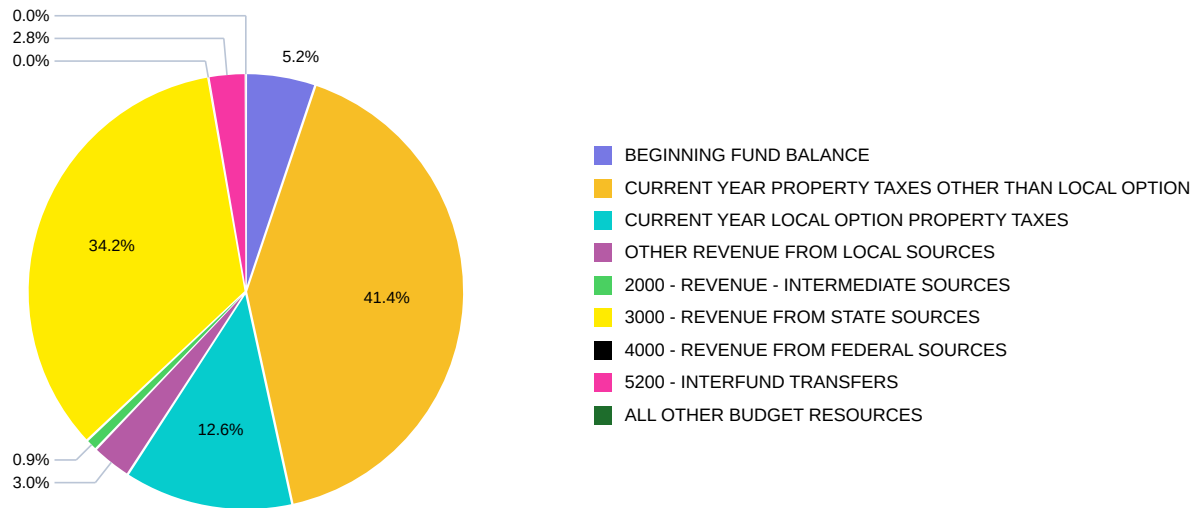
Programming

Most of the work to support strong schools and effective practices at Portland Public Schools (PPS) is funded by the General Fund. Through our staffing process, we continue to provide extra support to schools that serve the highest number of historically under-served students. The General Fund also helps make summer school available, giving students more time to learn. In addition, the General Fund supports progress toward district-wide goals, including the strategic plan and other important initiatives.

Summary of Resources by Major Object - General Funds (in Thousands)

| Major Object | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| BEGINNING FUND BALANCE | 88,691 | 98,804 | 105,497 | 87,138 | 45,000 | - | - |
| CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION | 299,770 | 311,938 | 339,436 | 351,964 | 359,464 | - | - |
| CURRENT YEAR LOCAL OPTION PROPERTY TAXES | 104,719 | 109,213 | 106,896 | 104,608 | 109,222 | - | - |
| OTHER REVENUE FROM LOCAL SOURCES | 16,303 | 28,028 | 33,399 | 26,749 | 25,831 | - | - |
| 2000 - REVENUE - INTERMEDIATE SOURCES | 12,796 | 8,977 | 7,222 | 12,306 | 7,847 | - | - |
| 3000 - REVENUE FROM STATE SOURCES | 265,008 | 272,033 | 280,781 | 271,565 | 297,191 | - | - |
| 4000 - REVENUE FROM FEDERAL SOURCES | 21 | 21 | 28 | 15 | 15 | - | - |
| 5200 - INTERFUND TRANSFERS | - | - | - | - | 23,962 | - | - |
| ALL OTHER BUDGET RESOURCES | 400,953 | 1,024 | 115 | 50 | 50 | - | - |
| Total Resources | 1,188,261 | 830,038 | 873,375 | 854,394 | 868,580 | - | - |

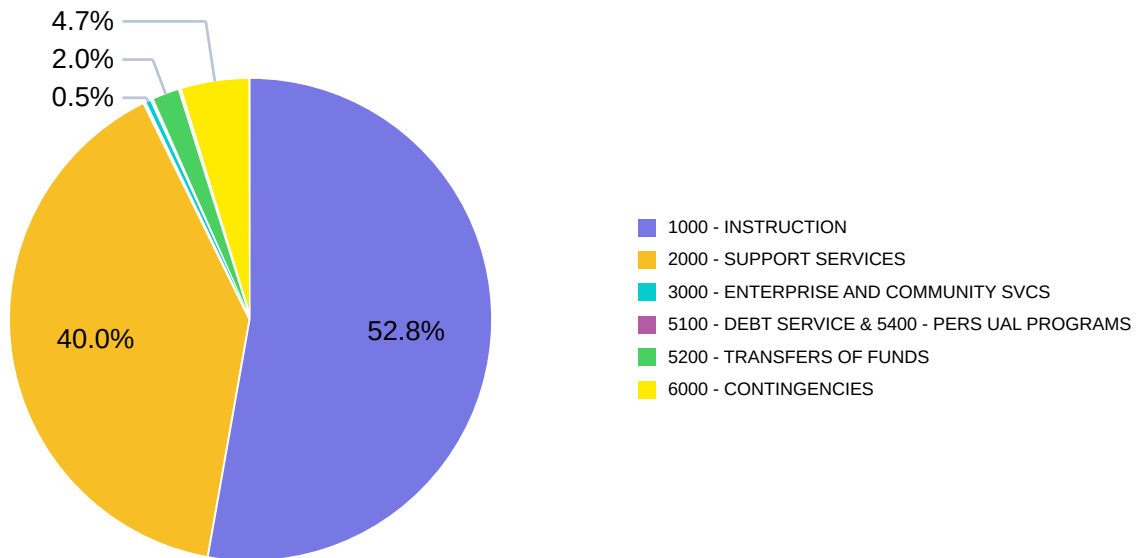
Percent of Resources by Major Object - General Funds



Summary of Requirements by Major Function - General Funds (in Thousands)

| Major Function | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 1000 - INSTRUCTION | 373,758 | 376,786 | 411,711 | 439,084 | 2,868.48 | 458,417 | - | - | 2,817.71 |
| 2000 - SUPPORT SERVICES | 312,766 | 343,359 | 370,577 | 354,962 | 2,024.97 | 347,191 | - | - | 1,982.05 |
| 3000 - ENTERPRISE AND COMMUNITY SVCS | 893 | 3,114 | 4,123 | 3,257 | 18.15 | 4,617 | - | - | 17.75 |
| 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS | 400,833 | - | - | 339 | - | - | - | - | - |
| 5200 - TRANSFERS OF FUNDS | 1,207 | 1,282 | 887 | 15,896 | - | 17,176 | - | - | - |
| 6000 - CONTINGENCIES | - | - | - | 40,856 | - | 41,179 | - | - | - |
| 7000 - UNAPPROPRIATED FUND BALANCE | 98,804 | 105,497 | 86,078 | - | - | - | - | - | - |
| Total Requirements | 1,188,261 | 830,038 | 873,375 | 854,394 | 4,911.60 | 868,580 | - | - | 4,817.50 |

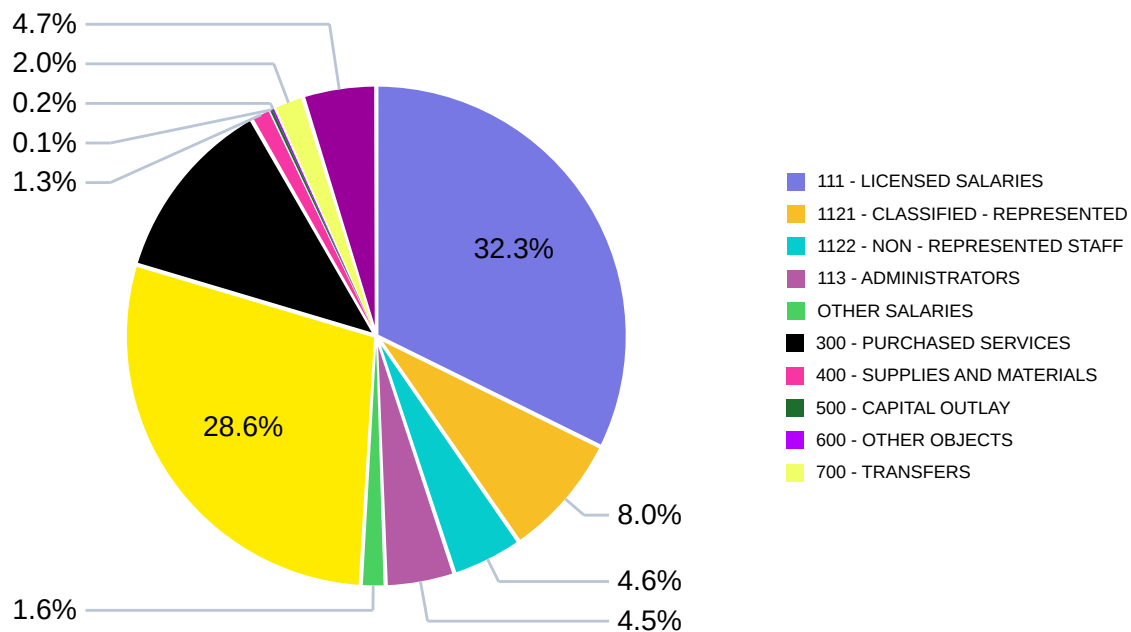
Percent of Requirements by Major Function - General Funds



Summary of Requirements by Major Object - General Funds (in Thousands)

| Major Object | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 111 - LICENSED SALARIES | 241,282 | 245,309 | 260,283 | 278,943 | 2,945.09 | 280,529 | - | - | 2,840.89 |
| 1121 - CLASSIFIED - REPRESENTED | 55,669 | 58,986 | 64,252 | 68,871 | 1,328.73 | 69,907 | - | - | 1,375.89 |
| 1122 - NON - REPRESENTED STAFF | 31,458 | 34,823 | 36,772 | 40,803 | 389.67 | 39,886 | - | - | 367.53 |
| 113 - ADMINISTRATORS | 32,336 | 34,163 | 37,512 | 39,741 | 248.12 | 38,740 | - | - | 233.20 |
| OTHER SALARIES | 27,026 | 28,478 | 33,157 | 14,955 | - | 13,887 | - | - | - |
| 200 - ASSOCIATED PAYROLL COSTS | 185,132 | 188,552 | 206,210 | 223,481 | - | 248,507 | - | - | - |
| 300 - PURCHASED SERVICES | 87,698 | 106,798 | 119,699 | 111,439 | - | 104,835 | - | - | - |
| 400 - SUPPLIES AND MATERIALS | 17,800 | 14,633 | 16,856 | 13,886 | - | 11,674 | - | - | - |
| 500 - CAPITAL OUTLAY | 1,861 | 3,207 | 1,829 | 3,035 | - | 912 | - | - | - |
| 600 - OTHER OBJECTS | 407,988 | 8,311 | 9,839 | 2,488 | - | 1,349 | - | - | - |
| 700 - TRANSFERS | 1,207 | 1,282 | 887 | 15,896 | - | 17,176 | - | - | - |
| 581000 - Operating Contingency | - | - | - | 40,856 | - | 41,179 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 98,804 | 105,497 | 86,078 | - | - | - | - | - | - |
| Total Requirements | 1,188,261 | 830,038 | 873,375 | 854,394 | 4,911.60 | 868,580 | - | - | 4,817.50 |

Percent of Requirements by Major Object - General Funds



Fund 100 - General Fund Detail

Resources by Object - 100 - General Funds (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 376510 - Budgeted Beginning Fund Balance | - | - | - | 87,138 | 45,000 | - | - |
| 377000 - Fund Balance-Unres/Undes | 88,691 | 98,804 | 105,497 | - | - | - | - |
| Subtotal - Beginning Fund Balance | 88,691 | 98,804 | 105,497 | 87,138 | 45,000 | - | - |
| 411111 - Current-Multnomah Co | 268,696 | 279,675 | 304,236 | 315,713 | 322,340 | - | - |
| 411112 - Current-Clackamas Co | 210 | 222 | 235 | 282 | 254 | - | - |
| 411113 - Current-Washington Co | 1,776 | 1,865 | 1,934 | 2,304 | 2,045 | - | - |
| 411114 - Current-Mult Co Cancel/Omit | 524 | 445 | 698 | 689 | 694 | - | - |
| 411311 - CY Gap Rate Taxes - Mult Co | 28,353 | 29,512 | 32,104 | 32,743 | 33,889 | - | - |
| 411312 - CY Gap Rate Taxes - Clack Co | 22 | 23 | 25 | 25 | 26 | - | - |
| 411313 - CY Gap Rate Taxes - Wash Co | 187 | 197 | 204 | 208 | 216 | - | - |
| Subtotal - Current Year Property Taxes other than Local Option | 299,770 | 311,938 | 339,436 | 351,964 | 359,464 | - | - |
| 411211 - CY Local Option Taxes-Mult Co | 103,890 | 108,342 | 105,991 | 103,801 | 108,403 | - | - |
| 411212 - CY Local Option Taxes-Clack Co | 88 | 93 | 98 | 91 | 92 | - | - |
| 411213 - CY Local Option Taxes-Wash Co. | 741 | 778 | 807 | 716 | 726 | - | - |
| Subtotal - Current Year Local Option Property Taxes | 104,719 | 109,213 | 106,896 | 104,608 | 109,222 | - | - |
| 411121 - Prior-Multnomah Co | 3,458 | 2,832 | 3,219 | 4,523 | 3,554 | - | - |
| 411122 - Prior-Clackamas Co | 2 | 4 | 3 | 3 | 3 | - | - |
| 411123 - Prior-Washington Co | 17 | 15 | 15 | 22 | 22 | - | - |
| 411124 - Prior-Mult Co Cancel/Omit | 7 | 5 | 6 | 11 | 11 | - | - |
| 411140 - Pymts In Lieu Of Prop Taxes | 517 | 546 | 668 | 450 | 450 | - | - |
| 411170 - Other Property Taxes | 1 | 2,057 | 3,332 | 15 | 15 | - | - |
| 411221 - PY Local Option Taxes-Mult Co. | 1,365 | 1,081 | 1,190 | 1,341 | 1,361 | - | - |
| 411222 - PY Local Option Taxes-Clack Co | 1 | 2 | 1 | 1 | 1 | - | - |
| 411223 - PY Local Option Taxes-Wash Co | 7 | 6 | 6 | 7 | 7 | - | - |
| 411231 - Pen/Int-Local Opt Tax-MultCo | 30 | 169 | 313 | 44 | 45 | - | - |
| 411232 - Pen/Int-Local Opt Tax-ClackCo | - | - | - | - | - | - | - |
| 411233 - Pen/Int-Local Opt Tax-WashCo | - | 1 | 1 | - | - | - | - |
| 411321 - PY Gap Rate Taxes - Mult Co | 365 | 299 | 340 | 336 | 347 | - | - |
| 411322 - PY Gap Rate Taxes - Clack Co | - | - | - | - | - | - | - |
| 411323 - PY Gap Rate Taxes - Wash Co | 2 | 2 | 2 | 2 | 2 | - | - |
| 411521 - PY GO Bond - Multnomah County | 1 | 1 | 1 | - | - | - | - |
| 411522 - PY GO Bond - Clackamas County | - | - | - | - | - | - | - |
| 411523 - PY GO Bond - Washington County | - | - | - | - | - | - | - |
| 411901 - Pen/Int-Multnomah Co | 87 | 520 | 984 | 100 | 350 | - | - |
| 411902 - Pen/Int-Clackamas Co | 1 | 1 | 1 | - | - | - | - |
| 411903 - Pen/Int-Washington Co | 1 | 2 | 3 | - | - | - | - |
| 412000 - Rev-Local Gov't Not Districts | (3) | 10 | 6 | - | - | - | - |
| 413110 - Regular Day Tuition | 10 | 1 | 14 | - | - | - | - |
| 413111 - Reg Tuition-Evening HS | - | - | - | - | - | - | - |
| 413120 - Reg Day Tuition-Oth Dist inSt | 1 | - | - | - | - | - | - |
| 414100 - Regular Day School Transp | - | - | - | - | - | - | - |
| 415100 - Interest on Investments | 782 | 8,367 | 11,687 | 9,000 | 9,000 | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| 416201 - A la Carte Sales | 6 | - | - | - | - | - | - |
| 416300 - Special Functions | 1 | - | - | - | - | - | - |
| 417110 - Football Admissions | 29 | 112 | 77 | - | - | - | - |
| 417120 - Basketball Admissions | 9 | 55 | 55 | - | - | - | - |
| 417130 - Wrestling Admissions | - | 1 | 1 | - | - | - | - |
| 417140 - Other Admissions | 53 | 9 | 9 | - | - | - | - |
| 417410 - Pay to Play Fees | 553 | 666 | 785 | 1,000 | 1,000 | - | - |
| 417420 - Other Activity Fees | - | - | 6 | - | - | - | - |
| 419110 - Civic Use of Bldgs | 280 | 547 | 606 | 569 | 569 | - | - |
| 419112 - CUB-Day Care | - | 408 | 404 | 425 | 425 | - | - |
| 419130 - Rent-Lease of Facilities | 751 | 824 | 852 | 858 | 858 | - | - |
| 419200 - Contrib-Donation - Priv Source | 16 | 4 | 14 | 4 | 4 | - | - |
| 419201 - Contrib-Donation-Private-Accrd | - | - | - | - | - | - | - |
| 419600 - Recovery PY Expenditure | 806 | 929 | 903 | 967 | 967 | - | - |
| 419800 - Fees Charged to Grants | 6,328 | 6,948 | 6,120 | 5,406 | 4,940 | - | - |
| 419910 - Miscellaneous | 465 | 1,166 | 1,177 | 1,213 | 1,213 | - | - |
| 419920 - Jury Duty | 1 | 1 | 1 | 1 | 1 | - | - |
| 419930 - Fingerprinting | 11 | 31 | 9 | 32 | 32 | - | - |
| 419940 - Restitution | 2 | 3 | 3 | 3 | 3 | - | - |
| 419941 - Financial Rebates | 285 | 388 | 396 | 404 | 404 | - | - |
| 419950 - Sales, Royalties and Events | 32 | 3 | 3 | 3 | 3 | - | - |
| 419965 - Administrative Claiming | 23 | 7 | 179 | 7 | 241 | - | - |
| 419970 - Public Records Request | - | 4 | 4 | - | - | - | - |
| Subtotal - Other Revenue from Local Sources | 16,303 | 28,028 | 33,399 | 26,749 | 25,831 | - | - |
| 421010 - County School Funds | 9 | 10 | 8 | 15 | 15 | - | - |
| 421020 - Ed Service Dist Apportionment | 7,500 | 3,500 | 1,500 | 7,000 | 2,000 | - | - |
| 421990 - Other Intermediate Sources | 557 | 511 | 499 | 532 | 532 | - | - |
| 421991 - City of Portland | 4,731 | 4,955 | 5,215 | 4,759 | 5,300 | - | - |
| Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES | 12,796 | 8,977 | 7,222 | 12,306 | 7,847 | - | - |
| 431010 - SSF--General Support | 259,314 | 265,671 | 274,366 | 265,522 | 291,053 | - | - |
| 431030 - Common School Fund | 5,693 | 6,362 | 6,415 | 6,042 | 6,138 | - | - |
| Subtotal - 3000 - REVENUE FROM STATE SOURCES | 265,008 | 272,033 | 280,781 | 271,565 | 297,191 | - | - |
| 445080 - Fed Grants- State Pass Thru | - | - | 7 | - | - | - | - |
| 448010 - Federal Forest Fees | 21 | 21 | 21 | 15 | 15 | - | - |
| Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES | 21 | 21 | 28 | 15 | 15 | - | - |
| 452100 - Interfund Transfers | - | - | - | - | 23,962 | - | - |
| Subtotal - 5200 - INTERFUND TRANSFERS | - | - | - | - | 23,962 | - | - |
| 451100 - Bond Proceeds | 399,390 | - | - | - | - | - | - |
| 451200 - Bond Premium | 1,449 | - | - | - | - | - | - |
| 451600 - Lease Proceeds | - | 958 | - | - | - | - | - |
| 453000 - Sale of Fixed Assets | 114 | 66 | 115 | 50 | 50 | - | - |
| Subtotal - All Other Budget Resources | 400,953 | 1,024 | 115 | 50 | 50 | - | - |
| Total Resources by Object | 1,188,261 | 830,038 | 873,375 | 854,394 | 868,580 | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

Requirements by Function - 100 - General Funds (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 1111 - ELEMENTARY K-5 | 124,260 | 123,301 | 128,709 | 140,770 | 934.48 | 143,637 | - | - | 887.77 |
| 1113 - ELEMENTARY EXTRA CURRICULAR | 63 | 76 | 518 | 442 | 0.50 | 186 | - | - | - |
| 1121 - MIDDLE SCHOOL PROGRAMS | 56,154 | 53,620 | 58,178 | 71,648 | 469.30 | 73,507 | - | - | 443.64 |
| 1122 - MIDDLE SCHOOL EXTR CURRICULAR | 411 | 367 | 648 | 1,129 | 6.22 | 1,802 | - | - | 10.53 |
| 1131 - HIGH SCHOOL PROGRAMS | 77,536 | 83,505 | 91,685 | 99,687 | 637.73 | 103,705 | - | - | 612.72 |
| 1132 - HIGH SCHOOL EXTRA CURRICULAR | 9,911 | 8,288 | 8,826 | 6,479 | 8.57 | 7,055 | - | - | 9.32 |
| 1140 - PRE KINDERGARTEN PROGRAMS | 291 | 322 | 30 | - | - | 195 | - | - | - |
| 1100 - INSTRUCTIONAL OTHER | 12,024 | 12,648 | 14,252 | (6,000) | - | (5,920) | - | - | - |
| 1210 - PROGRAMS FOR TALENTED AND GIFTED | 257 | 401 | 493 | 206 | 0.50 | 407 | - | - | - |
| 1220 - RESTRICTIVE PROGRAMS | 26,532 | 21,425 | 24,948 | 35,560 | 352.83 | 37,221 | - | - | 344.88 |
| 1250 - LESS RESTRICTIVE PROGRAMS | 26,809 | 31,222 | 33,822 | 36,826 | 317.19 | 43,175 | - | - | 359.07 |
| 1260 - TREATMENT AND HABILITATION | 2,214 | 2,323 | 2,751 | 1,121 | 7.00 | 1,068 | - | - | 6.00 |
| 1271 - REMEDIATION | - | - | - | 395 | 2.60 | 1,607 | - | - | 10.66 |
| 1272 - TITLE I A/D | - | - | - | - | - | - | - | - | - |
| 1280 - ALTERNATIVE EDUCATION | 25,177 | 26,511 | 31,215 | 34,653 | 12.86 | 32,168 | - | - | 7.07 |
| 1291 - ENGLISH LANGUAGE LEARNER | 11,109 | 11,538 | 13,659 | 14,548 | 109.33 | 17,065 | - | - | 116.54 |
| 1292 - TEEN PARENT PROGRAMS | 66 | 51 | 45 | 39 | - | 39 | - | - | - |
| 1299 - OTHER SPECIAL PROGRAMS | 543 | 716 | 784 | 928 | 9.38 | 1,033 | - | - | 9.50 |
| 1400 - SUMMER SCHOOL PROGRAMS | 399 | 472 | 1,149 | 651 | - | 466 | - | - | - |
| Subtotal - 1000 - INSTRUCTION | 373,758 | 376,786 | 411,711 | 439,084 | 2,868.48 | 458,417 | - | - | 2,817.71 |
| 2110 - ATTENDANCE/SOCIAL WORK SVCS | 13,168 | 14,864 | 17,955 | 17,675 | 167.02 | 18,965 | - | - | 165.34 |
| 2120 - GUIDANCE SERVICES | 24,141 | 24,458 | 26,582 | 29,610 | 193.63 | 29,693 | - | - | 181.63 |
| 2130 - HEALTH SERVICES PROGRAMS | - | - | (13) | - | - | - | - | - | - |
| 2140 - PSYCHOLOGICAL SERVICES | 5,920 | 6,080 | 3,131 | 7,973 | 51.89 | 7,492 | - | - | 46.44 |
| 2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC | 11,157 | 11,081 | 12,585 | 14,881 | 97.45 | 16,282 | - | - | 101.40 |
| 2160 - OTHER STUDENT TREATMENT SVCS | 3,788 | 3,807 | 3,814 | 4,357 | 25.80 | 5,263 | - | - | 29.80 |
| 2190 - SVC DIRECTION-STUDENT SUPPORT | 16,125 | 16,324 | 19,958 | 16,788 | 81.37 | 16,766 | - | - | 76.75 |
| 2210 - IMPROVEMENT OF INSTRUCTION | 5,912 | 8,257 | 9,531 | 11,147 | 33.96 | 10,235 | - | - | 30.50 |
| 2220 - EDUCATIONAL MEDIA SERVICES | 12,789 | 13,555 | 13,639 | 11,503 | 78.39 | 11,957 | - | - | 75.19 |
| 2230 - ASSESSMENT AND TESTING | 968 | 788 | 548 | 624 | - | 606 | - | - | - |
| 2240 - INSTRU STAFF DEVELOPMENT | 18,087 | 17,695 | 17,934 | 13,801 | 44.13 | 10,994 | - | - | 29.39 |
| 2310 - BOARD OF EDUCATION SERVICES | 537 | 847 | 747 | 990 | 3.00 | 1,022 | - | - | 3.00 |
| 2320 - EXECUTIVE ADMINISTRATION SVCS | 11,483 | 12,252 | 15,120 | 12,017 | 37.00 | 10,779 | - | - | 34.75 |
| 2410 - OFFICE OF THE PRINCIPAL SVCS | 50,883 | 51,342 | 56,810 | 56,370 | 378.96 | 58,105 | - | - | 371.63 |
| 2490 - OTHER SCHOOL SUPPORT ADMIN | 489 | 554 | 499 | 507 | - | 508 | - | - | - |
| 2510 - SUPPORT SERVICES-BUSINESS | 443 | 440 | 454 | 518 | 2.00 | 548 | - | - | 2.00 |
| 2520 - FISCAL SERVICES | 14,176 | 15,060 | 17,167 | 11,057 | 50.50 | 9,394 | - | - | 52.00 |
| 2540 - OPER/MAINTENANCE OF PLANT SVCS | 59,033 | 67,567 | 71,808 | 70,977 | 467.05 | 71,157 | - | - | 486.15 |
| 2550 - STUDENT TRANSPORTATION SERVICE | 32,049 | 42,257 | 46,908 | 41,441 | 114.50 | 44,126 | - | - | 113.00 |
| 2570 - INTERNAL SERVICES | 3,438 | 4,547 | 3,398 | 3,039 | 18.00 | 2,999 | - | - | 18.00 |
| 2610 - DIRECTION OF CENTRAL SUPPORT | 977 | 1,064 | 432 | 699 | 4.00 | 588 | - | - | 2.00 |
| 2620 - RESEARCH,DEVELOP,EVAL SVCS | 2,061 | 2,367 | 2,687 | 3,304 | 17.50 | 2,686 | - | - | 12.50 |
| 2630 - INFORMATION SERVICES | 2,407 | 3,007 | 3,466 | 4,307 | 26.75 | 4,330 | - | - | 26.25 |
| 2640 - STAFF SERVICES | 7,382 | 7,299 | 8,507 | 10,071 | 56.88 | 10,564 | - | - | 57.13 |
| 2660 - TECHNOLOGY SERVICES | 14,977 | 17,444 | 16,530 | 19,792 | 71.20 | 14,695 | - | - | 64.20 |
| 2670 - RECORDS MANAGEMENT SVCS | 378 | 402 | 379 | 511 | 4.00 | 449 | - | - | 3.00 |
| 2690 - OTHER SUPPORT SERVICES | - | - | - | (8,998) | - | (13,010) | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Subtotal - 2000 - SUPPORT SERVICES | 312,766 | 343,359 | 370,577 | 354,962 | 2,024.97 | 347,191 | - | - | 1,982.05 |
| 3100 - FOOD SERVICES | 34 | 5 | 1 | - | - | - | - | - | - |
| 3300 - COMMUNITY SVCS | 860 | 3,109 | 4,122 | 3,257 | 18.15 | 4,617 | - | - | 17.75 |
| Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS | 893 | 3,114 | 4,123 | 3,257 | 18.15 | 4,617 | - | - | 17.75 |
| 5100 - DEBT SERVICE | - | - | - | 339 | - | - | - | - | - |
| 5400 - PERS UAL | 400,833 | - | - | - | - | - | - | - | - |
| Subtotal - 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS | 400,833 | - | - | 339 | - | - | - | - | - |
| 52100 - Fund Transfers | 1,207 | 1,282 | 887 | 15,896 | - | 17,176 | - | - | - |
| Subtotal - 5200 - TRANSFERS OF FUNDS | 1,207 | 1,282 | 887 | 15,896 | - | 17,176 | - | - | - |
| 61100 - Operating Contingency | - | - | - | 40,856 | - | 41,179 | - | - | - |
| Subtotal - 6000 - CONTINGENCIES | - | - | - | 40,856 | - | 41,179 | - | - | - |
| 71100 - Ending Fund Balance | 98,804 | 105,497 | 86,078 | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 98,804 | 105,497 | 86,078 | - | - | - | - | - | - |
| Total Requirements by Function | 1,188,261 | 830,038 | 873,375 | 854,394 | 4,911.60 | 868,580 | - | - | 4,817.50 |

Requirements by Object - 100 - General Funds (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 511100 - Licensed Staff | 241,282 | 245,309 | 260,283 | 278,943 | 2,945.09 | 280,529 | - | - | 2,840.89 |
| 511210 - Classified - Represented | 55,669 | 58,986 | 64,252 | 68,871 | 1,328.73 | 69,907 | - | - | 1,375.89 |
| 511220 - Non-Represented Staff | 26,864 | 29,668 | 31,970 | 35,625 | 356.67 | 34,826 | - | - | 336.53 |
| 511310 - Administrators - Licensed | 31,023 | 32,743 | 36,286 | 38,125 | 240.12 | 37,036 | - | - | 225.20 |
| 511320 - Administrators - NonLicensed | 1,313 | 1,420 | 1,226 | 1,616 | 8.00 | 1,704 | - | - | 8.00 |
| 511420 - Directors/Program Admins | 4,594 | 5,155 | 4,802 | 5,178 | 33.00 | 5,061 | - | - | 31.00 |
| 512100 - Substitutes - Licensed | 10,541 | 12,255 | 13,180 | 10,039 | - | 9,771 | - | - | - |
| 512200 - Substitutes - Classified | 466 | 486 | 655 | 1,391 | - | 1,459 | - | - | - |
| 512300 - Temporary Misc - Licensed | 1,436 | 1,522 | 1,709 | 735 | - | 744 | - | - | - |
| 512400 - Temporary Misc - Classified | 913 | 779 | 741 | 263 | - | 252 | - | - | - |
| 513100 - Extended Responsibility - LIC | 3,293 | 3,196 | 3,019 | 1,922 | - | 2,108 | - | - | - |
| 513200 - Extended Responsibility - CLS | 2,717 | 2,085 | 2,508 | 1,160 | - | 1,228 | - | - | - |
| 513300 - Extended Hours | 4,314 | 3,511 | 5,742 | 6,705 | - | 5,959 | - | - | - |
| 513350 - PAT Overload Pay Stipend | 1,715 | 2,654 | 3,242 | 3,922 | - | 4,058 | - | - | - |
| 513400 - Overtime Pay | 1,356 | 1,661 | 1,980 | 666 | - | 595 | - | - | - |
| 513510 - Group Hlth Opt Out Lic | 232 | 287 | 337 | - | - | 3 | - | - | - |
| 513520 - Group Hlth Opt Out Non Lic | 43 | 42 | 45 | - | - | - | - | - | - |
| Subtotal - 100 - SALARIES | 387,770 | 401,759 | 431,978 | 443,313 | 4,911.60 | 442,949 | - | - | 4,817.50 |
| 521000 - PERS | 445 | 42 | 9 | - | - | 18,864 | - | - | - |
| 521310 - PERS UAL | 63,288 | 64,058 | 66,191 | 72,389 | - | 76,989 | - | - | - |
| 522000 - Social Security - FICA | 29,180 | 30,255 | 32,579 | 33,913 | - | 33,886 | - | - | - |
| 523100 - Workers' Compensation | 619 | 3,202 | 2,459 | 1,468 | - | 3,052 | - | - | - |
| 523200 - Unemployment Compensation | 216 | 4 | 4,956 | 5,268 | - | 515 | - | - | - |
| 523300 - PFMLA | - | - | 1,851 | 1,995 | - | 1,993 | - | - | - |
| 524100 - Group Health Insurance | 86,166 | 87,193 | 93,618 | 103,396 | - | 108,246 | - | - | - |
| 524200 - Other Employer Paid Benefits | 769 | 655 | 782 | 840 | - | 795 | - | - | - |

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| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 524300 - Retiree Health Insurance | 2,812 | 1,703 | 1,995 | 2,128 | - | 2,082 | - | - | - |
| 524530 - Early Retirement Benefits | 749 | 502 | 724 | 709 | - | 709 | - | - | - |
| 524510 - PAT Union Tuition Reimbursemnt | 714 | 586 | 586 | 875 | - | 875 | - | - | - |
| 524520 - PAT Union Prof Improvement Fds | 174 | 351 | 461 | 500 | - | 500 | - | - | - |
| Subtotal - 200 - ASSOCIATED PAYROLL COSTS | 185,132 | 188,552 | 206,210 | 223,481 | - | 248,507 | - | - | - |
| 531100 - Instructional Services | 1,899 | 2,802 | 3,925 | 5,324 | - | 5,324 | - | - | - |
| 531200 - Instr Program Improvement Svcs | 528 | 1,782 | 1,626 | 1,430 | - | 1,105 | - | - | - |
| 531300 - Student Services | 8 | 28 | 11 | 248 | - | 246 | - | - | - |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 1,105 | 1,429 | 914 | 1,390 | - | 905 | - | - | - |
| 531810 - Non-Instr Dev Profess Dev Fds | 117 | 122 | 98 | 184 | - | 259 | - | - | - |
| 531900 - Other Instr Prof/Tech Svcs | 5,023 | 3,271 | 3,750 | 1,838 | - | 1,837 | - | - | - |
| 532100 - Cleaning Services | 510 | - | 40 | - | - | - | - | - | - |
| 532200 - Repairs and Maintenance Svcs | 778 | 997 | 1,384 | 1,860 | - | 1,729 | - | - | - |
| 532400 - Rentals | 376 | 304 | 301 | 353 | - | 362 | - | - | - |
| 532500 - Electricity | 3,826 | 4,402 | 4,839 | 5,373 | - | 5,373 | - | - | - |
| 532600 - Fuel | 3,295 | 4,200 | 3,520 | 4,763 | - | 4,763 | - | - | - |
| 532700 - Water and Sewage | 3,080 | 3,201 | 3,390 | 3,634 | - | 3,634 | - | - | - |
| 532800 - Garbage | 1,135 | 1,146 | 1,034 | 1,185 | - | 1,185 | - | - | - |
| 532900 - Other Property Services | 6,145 | 9,947 | 9,408 | 4,279 | - | 3,245 | - | - | - |
| 533110 - Reimb - School Bus | 16,058 | 23,696 | 28,710 | 25,495 | - | 25,495 | - | - | - |
| 533120 - Reimb - Taxi Cab | 2,376 | 3,513 | 2,647 | 1,381 | - | 3,290 | - | - | - |
| 533130 - Reimb - In-Lieu | 970 | 22 | 12 | 15 | - | 14 | - | - | - |
| 533140 - Reimb - Tri-Met | 2,052 | 2,020 | 2,025 | 2,053 | - | 2,066 | - | - | - |
| 533150 - Reimb - Field Trips | 484 | 1,241 | 1,578 | 346 | - | 1,258 | - | - | - |
| 533200 - Non-Reimb Student Transport | 889 | 1,101 | 1,255 | 745 | - | 763 | - | - | - |
| 534100 - Travel, Local in District | 99 | 395 | 148 | 213 | - | 195 | - | - | - |
| 534200 - Travel, Out of District | 720 | 726 | 503 | 836 | - | 497 | - | - | - |
| 534210 - Trav Out Dist Profess Dev Fds | 21 | 42 | 54 | - | - | 4 | - | - | - |
| 534300 - Travel, Student Activities | 196 | 412 | 449 | 727 | - | 767 | - | - | - |
| 534901 - Student Academic Transport | 1 | - | - | - | - | 7 | - | - | - |
| 535100 - Telephone | 405 | 597 | 873 | 771 | - | 414 | - | - | - |
| 535300 - Postage | 294 | 278 | 291 | 311 | - | 353 | - | - | - |
| 535400 - Advertising | 293 | 119 | 88 | 71 | - | 67 | - | - | - |
| 535500 - Printing and Binding | 1,153 | 1,091 | 954 | 1,829 | - | 1,643 | - | - | - |
| 535920 - Internet Fees | 7 | - | 9 | 2 | - | - | - | - | - |
| 535990 - Wide Area Network/Misc | 1,457 | 999 | 248 | 1,250 | - | 1,005 | - | - | - |
| 536000 - Charter Schools | 15,183 | 16,670 | 18,504 | 18,901 | - | 19,449 | - | - | - |
| 537300 - Tuition to Private Schools | 7,124 | 7,731 | 9,514 | 9,898 | - | 9,898 | - | - | - |
| 537410 - Tuition - Fees College Credit | - | 10 | 48 | 77 | - | - | - | - | - |
| 538100 - Audit Services | 270 | 220 | 353 | 227 | - | 227 | - | - | - |
| 538200 - Legal Services | 1,380 | 1,068 | 1,198 | 1,589 | - | 1,370 | - | - | - |
| 538300 - Architect and Engineering Svcs | 184 | 139 | 326 | - | - | - | - | - | - |
| 538400 - Negotiation Services | 89 | 116 | 433 | 175 | - | 140 | - | - | - |
| 538500 - Management Services | 192 | 65 | 382 | 78 | - | 78 | - | - | - |
| 538600 - Data Processing Services | 35 | 85 | - | - | - | - | - | - | - |
| 538800 - Election Services | - | 249 | 74 | 350 | - | 350 | - | - | - |
| 538910 - Security Services | 228 | 130 | 494 | 148 | - | 148 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 538920 - Staff Services | 4 | 26 | 27 | - | - | - | - | - | - |
| 538930 - Secretarial/Clerical Services | - | - | 16 | 1 | - | - | - | - | - |
| 538940 - Professional Moving Services | 157 | 162 | 214 | 211 | - | 163 | - | - | - |
| 538950 - Professional Health Care Svcs | 49 | 14 | 83 | 2 | - | 2 | - | - | - |
| 538960 - Professional Child Care Svcs | 118 | 116 | 35 | 356 | - | 356 | - | - | - |
| 538970 - Graphic Arts Services | 36 | 63 | 1 | 2 | - | 7 | - | - | - |
| 538980 - Laundering Services | 9 | 27 | 50 | 13 | - | 21 | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 7,337 | 10,023 | 13,862 | 11,501 | - | 4,636 | - | - | - |
| 538995 - Meal Services | - | - | - | 7 | - | 187 | - | - | - |
| 539100 - Pass Through | 4 | - | - | - | - | - | - | - | - |
| Subtotal - 300 - PURCHASED SERVICES | 87,698 | 106,798 | 119,699 | 111,439 | - | 104,835 | - | - | - |
| 541000 - Consumable Supplies | 8,337 | 7,471 | 7,840 | 7,528 | - | 6,098 | - | - | - |
| 541100 - Loss Prevention | 15 | - | 18 | - | - | - | - | - | - |
| 541270 - Food Inventory Adjustm-NS Only | (2) | 1 | - | - | - | - | - | - | - |
| 541310 - Auto Parts, Batteries | 101 | 162 | 179 | 99 | - | - | - | - | - |
| 541315 - Tires | 12 | 27 | 32 | 20 | - | 44 | - | - | - |
| 541320 - Oil & Lubricants | 7 | 10 | 11 | 8 | - | 13 | - | - | - |
| 541325 - Gas | 212 | 227 | 241 | 215 | - | 163 | - | - | - |
| 541330 - Propane | 200 | 181 | 157 | 150 | - | 115 | - | - | - |
| 541400 - Maintenance Materials | 1,180 | 1,651 | 1,751 | 610 | - | 610 | - | - | - |
| 541500 - Inventory Adjustments | (7) | 1 | (17) | 20 | - | 20 | - | - | - |
| 541600 - Interdepartmental Charges | (283) | (357) | (154) | 54 | - | 54 | - | - | - |
| 541700 - Discounts Taken | (1) | - | - | - | - | - | - | - | - |
| 542100 - Textbook Expansion | 103 | 145 | 192 | 408 | - | 374 | - | - | - |
| 542200 - Textbook Adoption | 1,841 | 135 | - | - | - | - | - | - | - |
| 542300 - Textbook Replacement | 1 | - | 14 | - | - | - | - | - | - |
| 543000 - Library Books | 294 | 384 | 407 | 429 | - | 379 | - | - | - |
| 544000 - Periodicals | 23 | 8 | 8 | 8 | - | 3 | - | - | - |
| 544100 - Online Periodical Subscription | 119 | 68 | 112 | 143 | - | 112 | - | - | - |
| 545100 - Purchased Food-NS Only | 10 | - | - | - | - | - | - | - | - |
| 545300 - Donated Commodity -NS Only | - | - | - | - | - | - | - | - | - |
| 546000 - Non-Consumable Supplies | 803 | 457 | 1,107 | 175 | - | 364 | - | - | - |
| 546100 - Minor Equipment - Tagged | 109 | 68 | 108 | 173 | - | 173 | - | - | - |
| 547000 - Computer Software | 3,394 | 2,981 | 4,379 | 3,096 | - | 2,187 | - | - | - |
| 548000 - Computer Equipment | 1,334 | 1,015 | 470 | 749 | - | 965 | - | - | - |
| Subtotal - 400 - SUPPLIES AND MATERIALS | 17,800 | 14,633 | 16,856 | 13,886 | - | 11,674 | - | - | - |
| 552000 - Building Acquisition/Improvmt | 481 | 261 | 21 | - | - | - | - | - | - |
| 553000 - Improvements - Not Buildings | 52 | 6 | 42 | - | - | - | - | - | - |
| 554100 - Initial and Addl Equipment | 447 | 1,174 | 432 | 129 | - | 109 | - | - | - |
| 554110 - Vehicles | 265 | 353 | 892 | 383 | - | 383 | - | - | - |
| 555010 - Computers | 87 | 47 | 65 | 70 | - | 62 | - | - | - |
| 555020 - Printers | - | 958 | - | - | - | - | - | - | - |
| 555030 - Software Capital Expense | 101 | 6 | 57 | - | - | - | - | - | - |
| 555090 - Misc Other Technology | 119 | 89 | 94 | 373 | - | 357 | - | - | - |
| 556410 - Buses/Capital Bus Improvements | 309 | 312 | 227 | 430 | - | - | - | - | - |
| 559000 - Other Capital Outlay | - | - | - | 1,650 | - | - | - | - | - |
| Subtotal - 500 - CAPITAL OUTLAY | 1,861 | 3,207 | 1,829 | 3,035 | - | 912 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 561000 - Redemption of Principal | - | 391 | - | 553 | - | - | - | - | - |
| 562000 - Interest | - | 15 | - | 4 | - | - | - | - | - |
| 562100 - Interest (Except Bus/Garage) | - | - | - | 15 | - | - | - | - | - |
| 563000 - Fiscal Charges | 137 | 225 | 237 | 110 | - | 110 | - | - | - |
| 563400 - Bad Debt Expense | 2 | - | 231 | - | - | - | - | - | - |
| 563500 - Administrative Write-Off | - | 139 | 7 | - | - | - | - | - | - |
| 564000 - Dues and Fees | 1,007 | 1,095 | 647 | 803 | - | 742 | - | - | - |
| 564010 - Dues & Fees Profess Dev Fds | - | - | - | 91 | - | 91 | - | - | - |
| 564100 - Bond Issuance Cost | 2,167 | - | - | - | - | - | - | - | - |
| 565100 - Liability Insurance | 975 | 1,071 | 1,237 | - | - | - | - | - | - |
| 565300 - Property Insurance Premiums | 3,106 | 3,619 | 4,231 | - | - | - | - | - | - |
| 565500 - Judgmnts&Settlemnts Against | 338 | 680 | 928 | 880 | - | 380 | - | - | - |
| 565930 - Deductible Insurance Loss | 1,538 | 1,019 | 2,265 | - | - | - | - | - | - |
| 567100 - Permits | 44 | 49 | 40 | 26 | - | 26 | - | - | - |
| 567200 - Public Assessments | 7 | 8 | 16 | 7 | - | - | - | - | - |
| 568000 - PERS UAL Lump Payment | 398,666 | - | - | - | - | - | - | - | - |
| Subtotal - Other Objects | 407,988 | 8,311 | 9,839 | 2,488 | - | 1,349 | - | - | - |
| 571000 - Transfers to Other Funds | 1,207 | 1,282 | 887 | 15,896 | - | 17,176 | - | - | - |
| Subtotal - 700 - TRANSFERS | 1,207 | 1,282 | 887 | 15,896 | - | 17,176 | - | - | - |
| 581000 - Operating Contingency | - | - | - | 40,856 | - | 41,179 | - | - | - |
| Subtotal - 581000 - Operating Contingency | - | - | - | 40,856 | - | 41,179 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 98,804 | 105,497 | 86,078 | - | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 98,804 | 105,497 | 86,078 | - | - | - | - | - | - |
| Total Requirements by Object | 1,188,261 | 830,038 | 873,375 | 854,394 | 4,911.60 | 868,580 | - | - | 4,817.50 |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

ACCRUED OBLIGATION FOR POST-EMPLOYMENT BENEFITS

Early Retirement

The District has a single-employer defined benefit early retirement supplement program.

Retirement Health Insurance Subsidy (RHIS) Plan Description - The District provides a single-employer defined benefit plan that provides post-employment health, dental, vision and life insurance benefits to eligible employees and their spouses for employees who have retired from the District with a minimum of 15 accumulated years of service and are eligible to retire from the Oregon retirement system. Covered employees under the plan are eligible to receive full or part time District-paid medical and pharmacy benefits for up to 60 months, or until reaching age 65, whichever comes first. The program was established under separate collective bargaining agreements with certified and classified employees and by precedent for all other certified District employees. The Portland Association of Teachers (PAT) group terminated this benefit after September 30, 2019. All other bargaining units and employee groups, except the District Council Unions (DCU), agreed to terminate this benefit after June 30, 2014. The DCU agreed to terminate this benefit after December 31, 2014.

Summary of Significant Accounting Policies - The Retirement Health Insurance Subsidy (RHIS) is a health and welfare program the District provides for retirees. The plan is actuarially determined, is reflected as a long-term liability in the government-wide financial statements and reflects the present value of expected future payments. The net other post-employment benefits liability and expenditure in the governmental fund financial statements are limited to amounts that become due and payable as of the end of the fiscal year, and are reported on a pay-as-you-go basis.

Funding policy - The benefits from this program are fully paid by the District; therefore, no contributions by employees are required. The District's total actuarially determined liability on June 30, 2024 was \$78.4 million.

Contributions - Contributions are financed on a pay-as-you-go basis. Prior year expenditures, on a budgetary basis, along with current and prior year budgets can be found in Object 524530.

Stipend

Stipend Plan Description - The District provides a single-employer defined benefit early retirement program for members of the PAT, physical therapists, occupational therapists and licensed administrators. Certificated employees with 15 consecutive years of at least half-time service with the District, and who are eligible to retire under OPERS, and who retired before age 62 are eligible for the early retirement benefits. Eligible employees are entitled to a monthly benefit of \$425 dollars commencing on the first month after their retirement. Benefits are payable up to the earlier of attaining age 62 or receiving 60 monthly payments. The General Fund and the Special Revenue Fund are the primary funds from which the stipend liability is liquidated. The District does not issue a separate stand-alone financial report for this plan. The District pays for the benefits without any cost to employees. The contributions are financed on a pay-as-you-go basis, and there are no assets accumulated in a trust.

The program was established under separate bargaining agreements and may be amended by the District under new collective bargaining agreements.

Summary of Significant Accounting Policies - The District provides a single-employer defined benefit early retirement program. The stipend benefit is actuarially determined, is reflected as a long-term liability in the government-wide financial statements, and reflects the present value of expected future payments. This plan is accounted for under the provisions of GASB Statement No. 73.

Funding policy - The benefits from this program are fully paid by the District; therefore, no contributions by employees are required. The District's total actuarially determined liability on June 30, 2024 was \$5.5 million.

Contributions - Contributions are financed on a pay-as-you-go basis. Prior year expenditures, on a budgetary basis, along with current and prior year budgets can be found in Object 524300.

SPECIAL REVENUE FUNDS SUMMARY (200)

Fund 200 - Special Revenue Funds Resources Summary

Total resources for Fund 200 are expected to increase by approximately \$0.5 million, or 0.22% from 2024-25 to 2025-26. This slight increase is primarily due to increases in our beginning fund balance, as well as local and state revenue, and occurs despite anticipated targeted reductions in federal funds such as Title I-A.

Major federal resources for the 2025-2026 school year include Every Student Succeeds Act (ESSA), Title I-A, IDEA, Head Start, and Nutrition programs. Major state resources under the Integrated Grant Guidance (IGG) include the Student Investment Account, High School Success, CTE, Early Indicator and Intervention, and Early Literacy grants. These and other resources supplement our core programs to provide opportunities such as:

- High-Dosage Tutoring
- Mental and Behavioral Health Supports
- Culturally Specific Community Partnerships
- School-Based Instructional Support Staff
- College and Career Readiness
- Educator Professional Development

Fund 200 - Special Revenue Funds Requirements Summary

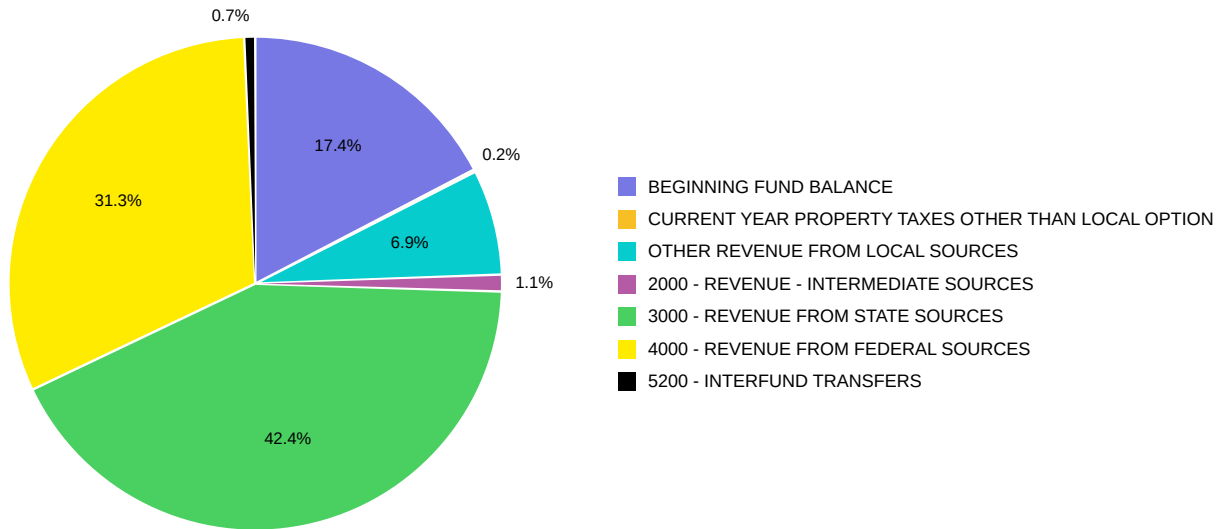
The majority of anticipated expenditures in Fund 200 are for payroll and associated costs, as well as purchased services. These Special Revenue Funds support the District's mission to provide rigorous, high-quality academic learning and its vision of a graduate who is a compassionate critical thinker, prepared to lead a more socially just world. These funds are integrated with our general funds to enhance learning opportunities and promote equity for historically underserved students.

Fund 225, the PERS Rate Stabilization Reserve, will be utilized in the 2025-26 year to offset the significant increase in PERS rates, as determined by state actuaries. \$23.96 million will be transferred to the General Fund through an interfund transfer.

Summary of Resources by Major Object - 200 - Special Revenue Funds (in Thousands)

| Major Object | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| BEGINNING FUND BALANCE | 28,222 | 35,069 | 36,665 | 33,904 | 39,008 | - | - |
| CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION | 330 | 343 | 373 | 364 | 373 | - | - |
| OTHER REVENUE FROM LOCAL SOURCES | 14,828 | 20,977 | 21,515 | 11,510 | 15,497 | - | - |
| 2000 - REVENUE - INTERMEDIATE SOURCES | 141 | 186 | 332 | 21,660 | 2,468 | - | - |
| 3000 - REVENUE FROM STATE SOURCES | 78,458 | 91,700 | 80,031 | 86,273 | 95,383 | - | - |
| 4000 - REVENUE FROM FEDERAL SOURCES | 94,641 | 101,023 | 108,567 | 68,661 | 70,460 | - | - |
| 5200 - INTERFUND TRANSFERS | 73 | 56 | 77 | 1,946 | 1,616 | - | - |
| Total Resources | 216,693 | 249,353 | 247,560 | 224,318 | 224,805 | - | - |

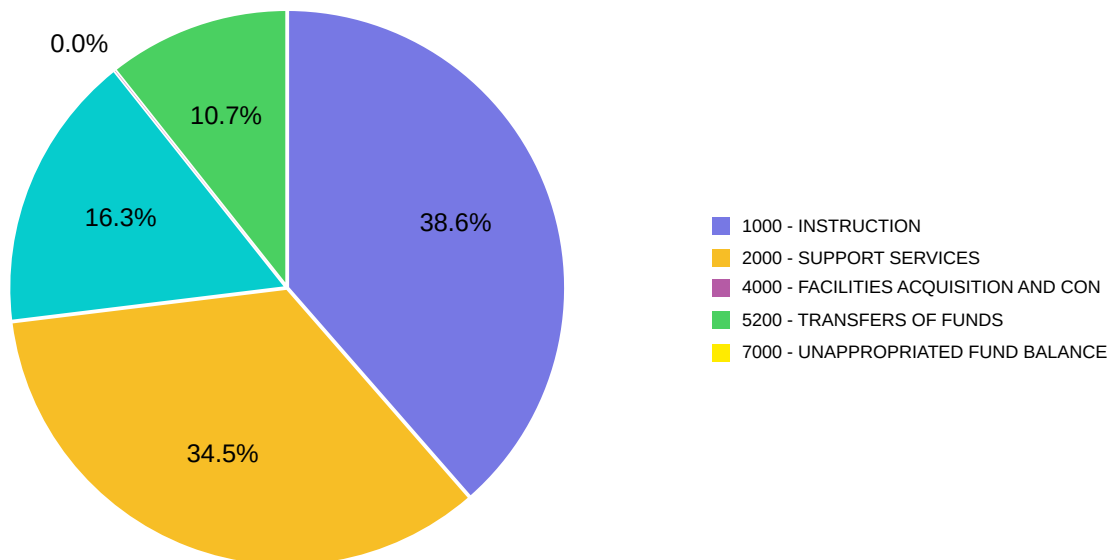
Percent of Resources by Major Object - 200 - Special Revenue Funds



Summary of Requirements by Major Function - Special Revenue Funds (in Thousands)

| Major Function | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 1000 - INSTRUCTION | 87,065 | 94,822 | 89,127 | 99,014 | 502.24 | 86,733 | - | - | 443.07 |
| 2000 - SUPPORT SERVICES | 64,722 | 85,939 | 85,114 | 72,810 | 341.83 | 77,509 | - | - | 306.06 |
| 3000 - ENTERPRISE AND COMMUNITY SVCS | 29,737 | 31,764 | 28,006 | 30,055 | 212.12 | 36,551 | - | - | 215.78 |
| 4000 - FACILITIES ACQUISITION AND CON | 100 | 164 | 202 | 15 | - | 50 | - | - | - |
| 5200 - TRANSFERS OF FUNDS | - | - | - | - | - | 23,962 | - | - | - |
| 7000 - UNAPPROPRIATED FUND BALANCE | 35,069 | 36,665 | 45,112 | 22,423 | - | - | - | - | - |
| Total Requirements | 216,693 | 249,353 | 247,560 | 224,318 | 1,056.19 | 224,805 | - | - | 964.91 |

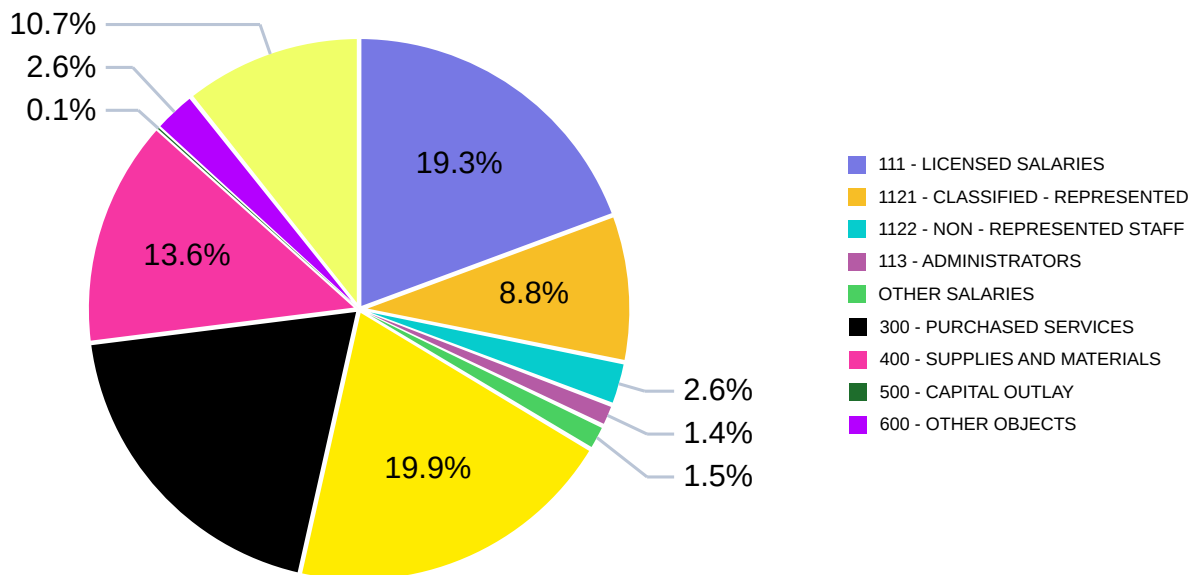
Percent of Requirements by Major Function - Special Revenue Funds



Summary of Requirements by Major Object- Special Revenue Funds (in Thousands)

| Major Object | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 111 - LICENSED SALARIES | 42,720 | 50,194 | 50,410 | 45,294 | 465.48 | 43,498 | - | - | 432.38 |
| 1121 - CLASSIFIED - REPRESENTED | 15,497 | 19,883 | 20,969 | 20,850 | 486.76 | 19,761 | - | - | 443.68 |
| 1122 - NON - REPRESENTED STAFF | 5,074 | 7,561 | 7,026 | 6,809 | 80.40 | 5,872 | - | - | 69.40 |
| 113 - ADMINISTRATORS | 4,251 | 6,096 | 4,848 | 3,652 | 23.53 | 3,037 | - | - | 19.45 |
| OTHER SALARIES | 8,260 | 10,499 | 11,707 | 495 | - | 3,477 | - | - | - |
| 200 - ASSOCIATED PAYROLL COSTS | 37,328 | 44,356 | 46,125 | 41,674 | - | 44,665 | - | - | - |
| 300 - PURCHASED SERVICES | 37,895 | 36,011 | 28,405 | 51,713 | - | 43,821 | - | - | - |
| 400 - SUPPLIES AND MATERIALS | 22,735 | 28,542 | 25,697 | 24,259 | - | 30,619 | - | - | - |
| 500 - CAPITAL OUTLAY | 998 | 1,724 | 699 | 951 | - | 180 | - | - | - |
| 600 - OTHER OBJECTS | 6,867 | 7,822 | 6,562 | 6,199 | - | 5,913 | - | - | - |
| 700 - TRANSFERS | - | - | - | - | - | 23,962 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 35,069 | 36,665 | 45,112 | 22,423 | - | - | - | - | - |
| Total Requirements | 216,693 | 249,353 | 247,560 | 224,318 | 1,056.19 | 224,805 | - | - | 964.91 |

Percent of Requirements by Major Object- Special Revenue Funds



STUDENT BODY ACTIVITY FUND (201)

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, Parent Teacher Associations (PTAs), booster clubs, fundraising activities and donations. With financial oversight provided by the District's Finance office, individual schools are responsible for managing their school's fund. Each school's Student Body Fund is reviewed on a recurring schedule.

Fund 201 - Student Body Activity Fund Detail

Resources by Object - 201 - School Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 376510 - Budgeted Beginning Fund Balance | - | - | - | 5,000 | 4,000 | - | - |
| 377000 - Fund Balance-Unres/Undes | 5,074 | 5,135 | 4,858 | - | - | - | - |
| Subtotal - Beginning Fund Balance | 5,074 | 5,135 | 4,858 | 5,000 | 4,000 | - | - |
| 417900 - Other Curricular Activities | 4,020 | 5,727 | 6,308 | 5,000 | 6,000 | - | - |
| Subtotal - Other Revenue from Local Sources | 4,020 | 5,727 | 6,308 | 5,000 | 6,000 | - | - |
| Total Resources by Object | 9,094 | 10,862 | 11,166 | 10,000 | 10,000 | - | - |

Requirements by Function - 201 - School Fund (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 1113 - ELEMENTARY EXTRA CURRICULAR | - | - | 1,252 | - | - | - | - | - | - |
| 1122 - MIDDLE SCHOOL EXTR CURRICULAR | - | - | 732 | - | - | - | - | - | - |
| 1132 - HIGH SCHOOL EXTRA CURRICULAR | 3,959 | 6,004 | 4,339 | 10,000 | - | 10,000 | - | - | - |
| Subtotal - 1000 - INSTRUCTION | 3,959 | 6,004 | 6,322 | 10,000 | - | 10,000 | - | - | - |
| 71100 - Ending Fund Balance | 5,135 | 4,858 | 4,844 | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 5,135 | 4,858 | 4,844 | - | - | - | - | - | - |
| Total Requirements by Function | 9,094 | 10,862 | 11,166 | 10,000 | - | 10,000 | - | - | - |

Requirements by Object - 201 - School Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 541000 - Consumable Supplies | 3,959 | 6,004 | 6,322 | 10,000 | - | 10,000 | - | - | - |
| Subtotal - 400 - SUPPLIES AND MATERIALS | 3,959 | 6,004 | 6,322 | 10,000 | - | 10,000 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 5,135 | 4,858 | 4,844 | - | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 5,135 | 4,858 | 4,844 | - | - | - | - | - | - |
| Total Requirements by Object | 9,094 | 10,862 | 11,166 | 10,000 | - | 10,000 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

CAFETERIA FUND (202)

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

The District served 4,735,732 breakfasts, lunches, and after school suppers and was awarded a fresh fruit and vegetable program grant at 22 schools during 2023-24. Starting in the 2024-2025 school year, the District is offering free breakfast and lunch to all students, regardless of their household income, due to expanded federal eligibility and additional state funding. Additionally, for eight weeks in the summer, breakfasts and/or lunches are served for free to children ages 1-18 years at 40-50 schools, community, or park locations.

Operating costs include menu planning (recipe testing, product/food testing, nutritional analysis and food crediting, participation tracking), supply chain management (bid specification, purchasing, inventory control, warehousing and delivery), meal production and service (HACCP food safety procedures and inspections, food preparation and cooking, equipment maintenance), management of information services (student meal accounts, collection and processing eligibility from family meal benefit applications, regular download and analysis of direct certification information, ensuring sibling matches for extension of benefits, determining district socio-economic data, technical support of a web-based department enterprise system), human resource management (recruiting, hiring, training, professional development, performance reviews, progressive discipline, union negotiations), marketing and communication (printing, communication to families about eligibility and meal accounts, information about programs and services, webpage and social media accounts), financial management (budget and grant management), and occasional 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) Child Nutrition Program 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 priced meals. USDA requires that paid meal price covers expenses, and federal reimbursements for free or reduced priced meals should not subsidize the cost for paid eligible meals. The state of Oregon provides reimbursement to cover the family portions (copays) of the reduced-price eligible meals for both breakfast and lunch, and the copay for federal paid eligible meals served to families eligible for the Oregon Expanded Income Guidelines (EIG) established under the Student Success Act. The department regularly seeks out additional grant funds each biennium through Oregon Farm to School opportunities. This state funded grant, both non-competitive and competitive, supports the department's long-standing value and mission to serve local foods to Portland students and reinvest into our community and local economy.

The District made a commitment to raise the minimum wage for classified workers and insurance for part time employees. In order to meet that commitment and due to other increased expenses, a transfer of \$1.62 million from the General Fund is included in the Cafeteria Fund 2025-26 budget.

Fund 202 - Cafeteria Fund Detail

Resources by Object - 202 - Cafeteria Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 376510 - Budgeted Beginning Fund Balance | - | - | - | 2,431 | 1,367 | - | - |
| 377000 - Fund Balance-Unres/Undes | 3,982 | 6,581 | 4,753 | - | - | - | - |
| Subtotal - Beginning Fund Balance | 3,982 | 6,581 | 4,753 | 2,431 | 1,367 | - | - |
| 416120 - Lunch | (11) | 2,503 | 1,956 | 1,805 | 60 | - | - |
| 419200 - Contrib-Donation - Priv Source | 6 | 12 | 3 | 12 | 25 | - | - |
| 419700 - Services Provided Other Funds | 108 | 162 | 227 | - | 330 | - | - |
| 419910 - Miscellaneous | 12 | 6 | 5 | 6 | 10 | - | - |
| 419920 - Jury Duty | - | - | - | - | - | - | - |
| 419940 - Restitution | 1 | - | 1 | - | - | - | - |
| 419950 - Sales, Royalties and Events | 54 | 3 | 27 | 174 | 237 | - | - |
| Subtotal - Other Revenue from Local Sources | 170 | 2,687 | 2,219 | 1,997 | 662 | - | - |
| 431020 - SSF--School Lunch Match | 142 | 156 | 157 | 156 | 157 | - | - |
| 432990 - Restricted State Grants | 407 | 3,192 | 3,300 | 3,560 | 7,149 | - | - |
| Subtotal - 3000 - REVENUE FROM STATE SOURCES | 549 | 3,348 | 3,457 | 3,716 | 7,306 | - | - |
| 445010 - Fed Reimburse-Breakfast | 3,218 | 2,476 | 2,816 | 2,980 | 3,695 | - | - |
| 445020 - Fed Reimburse-Lunch | 15,731 | 8,897 | 8,670 | 10,242 | 12,132 | - | - |
| 445030 - Fed Reimburse-Fresh Fruit & Ve | 507 | 567 | 399 | 564 | 487 | - | - |
| 445060 - Fed Reimburse - Supper | 563 | 627 | 615 | - | - | - | - |
| 445080 - Fed Grants- State Pass Thru | 1,444 | 1,677 | 1,200 | 1,400 | 1,375 | - | - |
| Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES | 21,464 | 14,245 | 13,700 | 15,186 | 17,688 | - | - |
| 452100 - Interfund Transfers | 73 | 56 | 77 | 1,946 | 1,616 | - | - |
| Subtotal - 5200 - INTERFUND TRANSFERS | 73 | 56 | 77 | 1,946 | 1,616 | - | - |
| Total Resources by Object | 26,237 | 26,916 | 24,206 | 25,275 | 28,638 | - | - |

Requirements by Function - 202 - Cafeteria Fund (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 2520 - FISCAL SERVICES | 572 | 646 | 703 | 736 | - | 841 | - | - | - |
| Subtotal - 2000 - SUPPORT SERVICES | 572 | 646 | 703 | 736 | - | 841 | - | - | - |
| 3100 - FOOD SERVICES | 19,083 | 21,517 | 23,443 | 24,540 | 186.65 | 27,797 | - | - | 192.78 |
| Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS | 19,083 | 21,517 | 23,443 | 24,540 | 186.65 | 27,797 | - | - | 192.78 |
| 71100 - Ending Fund Balance | 6,581 | 4,753 | 60 | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 6,581 | 4,753 | 60 | - | - | - | - | - | - |
| Total Requirements by Function | 26,237 | 26,916 | 24,206 | 25,275 | 186.65 | 28,638 | - | - | 192.78 |

Requirements by Object - 202 - Cafeteria Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 511210 - Classified - Represented | 4,361 | 4,855 | 5,677 | 6,701 | 168.65 | 7,077 | - | - | 176.78 |
| 511220 - Non-Represented Staff | 1,155 | 1,240 | 1,389 | 1,530 | 16.00 | 1,426 | - | - | 14.00 |
| 511420 - Directors/Program Admins | 271 | 293 | 303 | 307 | 2.00 | 305 | - | - | 2.00 |
| 512300 - Temporary Misc - Licensed | - | - | - | 291 | - | 291 | - | - | - |
| 512400 - Temporary Misc - Classified | 23 | 10 | 239 | - | - | - | - | - | - |
| 513400 - Overtime Pay | 69 | 80 | 93 | 85 | - | 99 | - | - | - |
| 513510 - Group Hlth Opt Out Lic | 4 | 5 | 8 | - | - | - | - | - | - |
| 513520 - Group Hlth Opt Out Non Lic | 30 | 46 | 51 | - | - | - | - | - | - |
| Subtotal - 100 - SALARIES | 5,912 | 6,528 | 7,759 | 8,913 | 186.65 | 9,197 | - | - | 192.78 |
| 521000 - PERS | 13 | 1 | - | - | - | 376 | - | - | - |
| 521310 - PERS UAL | 941 | 1,045 | 1,119 | 1,455 | - | 1,599 | - | - | - |
| 522000 - Social Security - FICA | 448 | 497 | 590 | 682 | - | 704 | - | - | - |
| 523100 - Workers' Compensation | 13 | 52 | 40 | 30 | - | 63 | - | - | - |
| 523200 - Unemployment Compensation | 8 | 3 | 107 | 104 | - | 10 | - | - | - |
| 523300 - PFMLA | - | - | 33 | 40 | - | 41 | - | - | - |
| 524100 - Group Health Insurance | 1,754 | 1,710 | 1,691 | 2,597 | - | 3,657 | - | - | - |
| 524200 - Other Employer Paid Benefits | 23 | 24 | 24 | 16 | - | 16 | - | - | - |
| 524300 - Retiree Health Insurance | 41 | 32 | 33 | 43 | - | 43 | - | - | - |
| 524530 - Early Retirement Benefits | - | - | - | - | - | - | - | - | - |
| Subtotal - 200 - ASSOCIATED PAYROLL COSTS | 3,240 | 3,362 | 3,637 | 4,967 | - | 6,509 | - | - | - |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 5 | 12 | 3 | 12 | - | 5 | - | - | - |
| 532200 - Repairs and Maintenance Svcs | - | 25 | 4 | 50 | - | 25 | - | - | - |
| 532400 - Rentals | 27 | 53 | 117 | 77 | - | 85 | - | - | - |
| 532900 - Other Property Services | 70 | 165 | 230 | 200 | - | 200 | - | - | - |
| 534100 - Travel, Local in District | 8 | 10 | 10 | 9 | - | 10 | - | - | - |
| 534200 - Travel, Out of District | 1 | 9 | 13 | 7 | - | 1 | - | - | - |
| 535100 - Telephone | 13 | 14 | 15 | 15 | - | 16 | - | - | - |
| 535300 - Postage | 4 | 15 | 3 | 7 | - | 5 | - | - | - |
| 535400 - Advertising | 11 | 13 | 14 | 15 | - | 7 | - | - | - |
| 535500 - Printing and Binding | 16 | 28 | 22 | 15 | - | 5 | - | - | - |
| 538300 - Architect and Engineering Svcs | - | 5 | - | - | - | - | - | - | - |
| 538940 - Professional Moving Services | 11 | 1 | 1 | 1 | - | 1 | - | - | - |
| 538950 - Professional Health Care Svcs | 1 | - | - | 1 | - | 1 | - | - | - |
| 538980 - Laundering Services | 21 | 28 | 15 | 30 | - | 25 | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 127 | 141 | 210 | 140 | - | 200 | - | - | - |
| Subtotal - 300 - PURCHASED SERVICES | 313 | 519 | 658 | 578 | - | 585 | - | - | - |
| 541000 - Consumable Supplies | 676 | 579 | 577 | 540 | - | 575 | - | - | - |
| 541270 - Food Inventory Adjustm-NS Only | 403 | (183) | 211 | - | - | - | - | - | - |
| 541600 - Interdepartmental Charges | 8 | 57 | 111 | 100 | - | 120 | - | - | - |
| 545100 - Purchased Food-NS Only | 6,293 | 8,119 | 8,708 | 7,643 | - | 8,986 | - | - | - |
| 545300 - Donated Commodity -NS Only | 1,527 | 1,768 | 1,288 | 1,476 | - | 1,491 | - | - | - |
| 546000 - Non-Consumable Supplies | 59 | - | - | 10 | - | 10 | - | - | - |
| 547000 - Computer Software | 123 | 122 | 122 | 123 | - | 123 | - | - | - |
| 548000 - Computer Equipment | 87 | 72 | 6 | 15 | - | 10 | - | - | - |
| Subtotal - 400 - SUPPLIES AND MATERIALS | 9,176 | 10,534 | 11,023 | 9,907 | - | 11,315 | - | - | - |
| 552000 - Building Acquisition/Improvmtnt | 27 | 87 | 1 | - | - | - | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

GRANTS FUND (205)

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, which is to provide quality education to all students.

Fund 205 - Grants Fund Detail

Resources by Object - 205 - Grants Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 377000 - Fund Balance-Unres/Undes | (12,768) | (10,800) | (8,865) | - | - | - | - |
| Subtotal - Beginning Fund Balance | (12,768) | (10,800) | (8,865) | - | - | - | - |
| 412000 - Rev-Local Gov't Not Districts | 1,233 | 633 | 699 | 921 | 622 | - | - |
| 419200 - Contrib-Donation - Priv Source | - | - | 25 | - | 2,180 | - | - |
| 419400 - Svc Provided-Oth Local Ed Agcy | - | 15 | 51 | - | - | - | - |
| 419600 - Recovery PY Expenditure | 2 | (9) | - | - | - | - | - |
| Subtotal - Other Revenue from Local Sources | 1,236 | 639 | 775 | 921 | 2,802 | - | - |
| 422000 - Restricted Revenue | 141 | 186 | 145 | 21,660 | 2,468 | - | - |
| Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES | 141 | 186 | 145 | 21,660 | 2,468 | - | - |
| 432990 - Restricted State Grants | 40,570 | 50,731 | 36,167 | 34,246 | 29,752 | - | - |
| Subtotal - 3000 - REVENUE FROM STATE SOURCES | 40,570 | 50,731 | 36,167 | 34,246 | 29,752 | - | - |
| 442000 - Unrestr Rev-Fed Govt Thru St | 74 | 44 | 49 | 494 | 83 | - | - |
| 442020 - Medicaid Reimb. Eligible K12 | 31 | 26 | 15 | - | 94 | - | - |
| 443000 - Restr Rev-Fed Govt Direct | 9,423 | 9,885 | 11,825 | 12,249 | 10,429 | - | - |
| 445030 - Fed Reimburse-Fresh Fruit & Ve | - | - | - | - | - | - | - |
| 445080 - Fed Grants- State Pass Thru | 63,449 | 76,662 | 82,935 | 40,731 | 40,366 | - | - |
| 447000 - Fed Grants-Other Interm Agency | 200 | 162 | 44 | - | 1,800 | - | - |
| Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES | 73,177 | 86,778 | 94,867 | 53,475 | 52,772 | - | - |
| Total Resources by Object | 102,356 | 127,533 | 123,089 | 110,302 | 87,793 | - | - |

Requirements by Function - 205 - Grants Fund (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 1111 - ELEMENTARY K-5 | 7,726 | 9,739 | 5,531 | 1,151 | 14.79 | 1,131 | - | - | 11.07 |
| 1113 - ELEMENTARY EXTRA CURRICULAR | - | - | 248 | - | - | - | - | - | - |
| 1121 - MIDDLE SCHOOL PROGRAMS | 1,742 | 3,131 | 2,472 | 3,911 | 6.67 | 1,265 | - | - | 3.27 |
| 1122 - MIDDLE SCHOOL EXTR CURRICULAR | - | 2 | 35 | 121 | 1.20 | 5 | - | - | 0.04 |
| 1131 - HIGH SCHOOL PROGRAMS | 4,682 | 6,710 | 5,240 | 3,379 | 24.47 | 415 | - | - | 1.61 |
| 1132 - HIGH SCHOOL EXTRA CURRICULAR | 3 | 590 | 2 | - | - | - | - | - | - |
| 1140 - PRE KINDERGARTEN PROGRAMS | 10,693 | 13,066 | 14,836 | 15,583 | 143.97 | 15,099 | - | - | 139.29 |
| 1100 - INSTRUCTIONAL OTHER | 702 | 690 | 17 | - | - | - | - | - | - |
| 1220 - RESTRICTIVE PROGRAMS | 2,810 | 7,847 | 6,081 | 15,705 | 25.76 | 9,703 | - | - | 23.95 |
| 1250 - LESS RESTRICTIVE PROGRAMS | 12,938 | 11,781 | 12,792 | 12,820 | 76.74 | 14,146 | - | - | 76.42 |
| 1260 - TREATMENT AND HABILITATION | 414 | 411 | 265 | 127 | 1.00 | 136 | - | - | 1.00 |
| 1271 - REMEDIATION | - | - | - | 17 | 0.13 | 1,186 | - | - | 7.25 |
| 1272 - TITLE I A/D | 2,536 | 3,023 | 2,182 | 1,616 | - | 2,129 | - | - | - |
| 1280 - ALTERNATIVE EDUCATION | 10,041 | 7,730 | 6,731 | 4,536 | 30.13 | 3,835 | - | - | 24.28 |
| 1291 - ENGLISH LANGUAGE LEARNER | 504 | 794 | 1,381 | 960 | 3.18 | 427 | - | - | 1.11 |
| 1292 - TEEN PARENT PROGRAMS | 106 | 89 | 138 | - | - | - | - | - | - |
| 1293 - MIGRANT EDUCATION | 246 | 164 | 142 | 224 | - | 2 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 1299 - OTHER SPECIAL PROGRAMS | 681 | 763 | 774 | 1,607 | - | 1,226 | - | - | - |
| 1400 - SUMMER SCHOOL PROGRAMS | 7,456 | 4,884 | 4,228 | - | - | 433 | - | - | - |
| Subtotal - 1000 - INSTRUCTION | 63,278 | 71,414 | 63,093 | 61,757 | 328.04 | 51,138 | - | - | 289.28 |
| 2110 - ATTENDANCE/SOCIAL WORK SVCS | 2,783 | 3,515 | 4,083 | 3,377 | 24.86 | 3,542 | - | - | 22.55 |
| 2120 - GUIDANCE SERVICES | 7,066 | 8,813 | 5,387 | 4,115 | 23.28 | 1,329 | - | - | 4.74 |
| 2130 - HEALTH SERVICES PROGRAMS | 953 | 993 | 1,491 | 112 | - | - | - | - | - |
| 2140 - PSYCHOLOGICAL SERVICES | 1,274 | 1,378 | 5,234 | 3,897 | 13.01 | 2,411 | - | - | 15.36 |
| 2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC | 1,568 | 1,782 | 1,422 | 1,853 | 11.80 | 1,886 | - | - | 11.00 |
| 2160 - OTHER STUDENT TREATMENT SVCS | 883 | 955 | 780 | 150 | 1.20 | 294 | - | - | 2.20 |
| 2190 - SVC DIRECTION-STUDENT SUPPORT | 6,065 | 7,884 | 9,425 | 12,549 | 38.33 | 9,963 | - | - | 32.48 |
| 2210 - IMPROVEMENT OF INSTRUCTION | 1,753 | 3,709 | 3,970 | 3,919 | 13.51 | 2,554 | - | - | 5.00 |
| 2220 - EDUCATIONAL MEDIA SERVICES | 441 | 533 | 460 | 307 | 1.95 | 110 | - | - | 0.37 |
| 2230 - ASSESSMENT AND TESTING | 110 | - | - | - | - | - | - | - | - |
| 2240 - INSTRUC STAFF DEVELOPMENT | 6,919 | 10,868 | 11,530 | 5,234 | 30.95 | 4,522 | - | - | 16.55 |
| 2320 - EXECUTIVE ADMINISTRATION SVCS | 63 | 442 | 1,447 | 189 | - | 481 | - | - | 1.00 |
| 2410 - OFFICE OF THE PRINCIPAL SVCS | 3,487 | 6,268 | 4,390 | 4,268 | 40.68 | 3,021 | - | - | 26.92 |
| 2520 - FISCAL SERVICES | 5,111 | 5,670 | 5,285 | 4,501 | - | 3,716 | - | - | - |
| 2540 - OPER/MAINTENANCE OF PLANT SVCS | 3,625 | 544 | 481 | 81 | 0.65 | 9 | - | - | - |
| 2550 - STUDENT TRANSPORTATION SERVICE | 172 | (53) | 149 | - | - | - | - | - | - |
| 2570 - INTERNAL SERVICES | 66 | - | 4 | - | - | - | - | - | - |
| 2600 - Support services--Central | 10 | - | - | - | - | - | - | - | - |
| 2610 - DIRECTION OF CENTRAL SUPPORT | 172 | 118 | 167 | - | - | - | - | - | - |
| 2620 - RESEARCH,DEVELOP,EVAL SVCS | 164 | 755 | 490 | 333 | 1.50 | 50 | - | - | 1.00 |
| 2630 - INFORMATION SERVICES | 133 | 130 | 103 | - | - | 71 | - | - | 0.50 |
| 2640 - STAFF SERVICES | 47 | 402 | 32 | 4 | - | 4 | - | - | - |
| 2660 - TECHNOLOGY SERVICES | 202 | 440 | 137 | - | - | - | - | - | - |
| 2690 - OTHER SUPPORT SERVICES | - | - | - | 100 | - | - | - | - | - |
| Subtotal - 2000 - SUPPORT SERVICES | 43,068 | 55,147 | 56,466 | 44,990 | 201.72 | 33,964 | - | - | 139.68 |
| 3100 - FOOD SERVICES | - | 180 | 421 | - | - | - | - | - | - |
| 3300 - COMMUNITY SVCS | 6,761 | 9,494 | 2,353 | 3,555 | 25.48 | 2,691 | - | - | 23.00 |
| Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS | 6,761 | 9,674 | 2,774 | 3,555 | 25.48 | 2,691 | - | - | 23.00 |
| 4150 - Bldg Acquis/Constr/Improv Svcs | 50 | 164 | 46 | - | - | - | - | - | - |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | 50 | 164 | 46 | - | - | - | - | - | - |
| 71100 - Ending Fund Balance | (10,800) | (8,865) | 709 | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | (10,800) | (8,865) | 709 | - | - | - | - | - | - |
| Total Requirements by Function | 102,356 | 127,533 | 123,089 | 110,302 | 555.24 | 87,793 | - | - | 451.96 |

Requirements by Object - 205 - Grants Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 511100 - Licensed Staff | 27,099 | 31,750 | 31,014 | 25,073 | 263.79 | 21,289 | - | - | 215.34 |
| 511210 - Classified - Represented | 9,575 | 13,171 | 12,827 | 9,851 | 214.76 | 8,538 | - | - | 188.71 |
| 511220 - Non-Represented Staff | 3,091 | 4,035 | 3,645 | 4,138 | 52.66 | 2,079 | - | - | 28.46 |
| 511310 - Administrators - Licensed | 3,772 | 5,772 | 4,457 | 3,575 | 23.03 | 3,037 | - | - | 19.45 |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 511420 - Directors/Program Admins | 116 | 262 | 144 | 138 | 1.00 | - | - | - | - |
| 512100 - Substitutes - Licensed | 267 | 923 | 935 | 184 | - | 667 | - | - | - |
| 512200 - Substitutes - Classified | 18 | 32 | 43 | 15 | - | 505 | - | - | - |
| 512300 - Temporary Misc - Licensed | 2,006 | 2,203 | 2,199 | - | - | - | - | - | - |
| 512400 - Temporary Misc - Classified | 697 | 784 | 787 | - | - | - | - | - | - |
| 513100 - Extended Responsibility - LIC | 283 | 254 | 277 | 20 | - | 25 | - | - | - |
| 513200 - Extended Responsibility - CLS | - | 47 | - | - | - | - | - | - | - |
| 513300 - Extended Hours | 3,691 | 4,629 | 4,711 | 1,174 | - | 1,335 | - | - | - |
| 513350 - PAT Overload Pay Stipend | 5 | 2 | 33 | - | - | - | - | - | - |
| 513400 - Overtime Pay | 241 | 161 | 349 | 142 | - | - | - | - | - |
| 513510 - Group Hlth Opt Out Lic | 19 | 43 | 27 | - | - | - | - | - | - |
| Subtotal - 100 - SALARIES | 50,880 | 64,069 | 61,447 | 44,309 | 555.24 | 37,476 | - | - | 451.96 |
| 521000 - PERS | 86 | 8 | 2 | - | - | 1,574 | - | - | - |
| 521310 - PERS UAL | 8,194 | 10,196 | 9,389 | 7,235 | - | 6,517 | - | - | - |
| 522000 - Social Security - FICA | 3,828 | 4,831 | 4,633 | 3,390 | - | 2,867 | - | - | - |
| 523100 - Workers' Compensation | 86 | 509 | 353 | 147 | - | 255 | - | - | - |
| 523200 - Unemployment Compensation | 40 | 3 | 676 | 519 | - | 37 | - | - | - |
| 523300 - PFMLA | - | - | 248 | 199 | - | 169 | - | - | - |
| 524100 - Group Health Insurance | 12,170 | 14,058 | 14,205 | 11,696 | - | 10,003 | - | - | - |
| 524200 - Other Employer Paid Benefits | 94 | 101 | 98 | 84 | - | 67 | - | - | - |
| 524300 - Retiree Health Insurance | 373 | 274 | 278 | 213 | - | 176 | - | - | - |
| 524530 - Early Retirement Benefits | 100 | 82 | 175 | 71 | - | 60 | - | - | - |
| 524510 - PAT Union Tuition Reimbursemnt | - | - | 2 | - | - | - | - | - | - |
| Subtotal - 200 - ASSOCIATED PAYROLL COSTS | 24,970 | 30,061 | 30,059 | 23,553 | - | 21,726 | - | - | - |
| 531100 - Instructional Services | 2,741 | 2,241 | 2,435 | 16,393 | - | 7,545 | - | - | - |
| 531200 - Instr Program Improvement Svcs | 1,530 | 1,131 | 2,306 | 1,567 | - | 2,267 | - | - | - |
| 531300 - Student Services | 908 | 81 | 187 | 5,567 | - | 4,402 | - | - | - |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 353 | 733 | 851 | 166 | - | 214 | - | - | - |
| 531810 - Non-Instr Dev Profess Dev Fds | - | - | - | 67 | - | 77 | - | - | - |
| 531900 - Other Instr Prof/Tech Svcs | 7,947 | 9,863 | 3,794 | 4,755 | - | 4,453 | - | - | - |
| 532100 - Cleaning Services | 20 | - | 1 | - | - | - | - | - | - |
| 532200 - Repairs and Maintenance Svcs | 57 | 126 | 128 | 3 | - | 23 | - | - | - |
| 532400 - Rentals | 292 | 133 | 184 | - | - | - | - | - | - |
| 532900 - Other Property Services | 456 | 341 | 293 | 2 | - | - | - | - | - |
| 533110 - Reimb - School Bus | - | - | 72 | - | - | - | - | - | - |
| 533120 - Reimb - Taxi Cab | 55 | (25) | 113 | - | - | - | - | - | - |
| 533130 - Reimb - In-Lieu | - | - | - | - | - | - | - | - | - |
| 533140 - Reimb - Tri-Met | - | 5 | - | - | - | - | - | - | - |
| 533150 - Reimb - Field Trips | - | 37 | - | 2,721 | - | - | - | - | - |
| 533200 - Non-Reimb Student Transport | 864 | 1,042 | 850 | 74 | - | 79 | - | - | - |
| 534100 - Travel, Local in District | 89 | 170 | 223 | 287 | - | 272 | - | - | - |
| 534200 - Travel, Out of District | 395 | 989 | 448 | 79 | - | 44 | - | - | - |
| 534300 - Travel, Student Activities | 54 | 310 | 117 | 48 | - | 24 | - | - | - |
| 534900 - Other Travel | - | - | - | 25 | - | - | - | - | - |
| 534901 - Student Academic Transport | - | 3 | 11 | - | - | 115 | - | - | - |
| 535100 - Telephone | 1,678 | 1,322 | 101 | 51 | - | 98 | - | - | - |
| 535300 - Postage | 30 | 12 | 12 | 7 | - | - | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 535400 - Advertising | 20 | 75 | 4 | 7 | - | - | - | - | - |
| 535500 - Printing and Binding | 60 | 286 | 71 | 18 | - | 36 | - | - | - |
| 536000 - Charter Schools | 440 | 859 | 678 | - | - | - | - | - | - |
| 537100 - Tuition to Other Dist InState | - | - | - | - | - | - | - | - | - |
| 537410 - Tuition - Fees College Credit | 5 | 23 | 34 | - | - | - | - | - | - |
| 538100 - Audit Services | - | - | - | - | - | - | - | - | - |
| 538300 - Architect and Engineering Svcs | 893 | 84 | - | - | - | - | - | - | - |
| 538500 - Management Services | 112 | - | - | - | - | - | - | - | - |
| 538600 - Data Processing Services | 43 | - | - | - | - | - | - | - | - |
| 538910 - Security Services | - | - | (176) | - | - | - | - | - | - |
| 538940 - Professional Moving Services | 179 | 25 | 97 | - | - | - | - | - | - |
| 538950 - Professional Health Care Svcs | 287 | 165 | 125 | 69 | - | - | - | - | - |
| 538960 - Professional Child Care Svcs | 407 | 89 | 166 | 300 | - | - | - | - | - |
| 538970 - Graphic Arts Services | 2 | 46 | 36 | 5 | - | - | - | - | - |
| 538980 - Laundering Services | 18 | 52 | 56 | 128 | - | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 3,267 | 4,710 | 4,693 | 1,852 | - | 689 | - | - | - |
| 538995 - Meal Services | - | 14 | 144 | - | - | - | - | - | - |
| 539100 - Pass Through | 15 | - | 8 | - | - | - | - | - | - |
| Subtotal - 300 - PURCHASED SERVICES | 23,216 | 24,941 | 18,064 | 34,192 | - | 20,336 | - | - | - |
| 541000 - Consumable Supplies | 2,890 | 4,319 | 3,526 | 2,516 | - | 3,965 | - | - | - |
| 541325 - Gas | 24 | 38 | 24 | - | - | - | - | - | - |
| 541400 - Maintenance Materials | 15 | - | 1 | - | - | - | - | - | - |
| 541600 - Interdepartmental Charges | 2 | 13 | 12 | - | - | - | - | - | - |
| 542100 - Textbook Expansion | 216 | 453 | 259 | - | - | - | - | - | - |
| 542200 - Textbook Adoption | - | 26 | - | - | - | - | - | - | - |
| 542300 - Textbook Replacement | 28 | - | - | - | - | - | - | - | - |
| 543000 - Library Books | 465 | 436 | 97 | 4 | - | - | - | - | - |
| 544000 - Periodicals | 6 | 1 | 4 | - | - | - | - | - | - |
| 544100 - Online Periodical Subscription | 27 | 73 | 2 | - | - | - | - | - | - |
| 545100 - Purchased Food-NS Only | - | 135 | - | - | - | - | - | - | - |
| 546000 - Non-Consumable Supplies | 2,765 | 849 | 1,320 | 479 | - | 104 | - | - | - |
| 546100 - Minor Equipment - Tagged | 127 | 616 | 70 | 32 | - | 110 | - | - | - |
| 547000 - Computer Software | 1,141 | 965 | 1,119 | 190 | - | 204 | - | - | - |
| 548000 - Computer Equipment | 559 | 2,071 | 597 | 7 | - | 72 | - | - | - |
| Subtotal - 400 - SUPPLIES AND MATERIALS | 8,264 | 9,993 | 7,031 | 3,229 | - | 4,456 | - | - | - |
| 552000 - Building Acquisition/Improvmt | 60 | 373 | 44 | - | - | - | - | - | - |
| 553000 - Improvements - Not Buildings | 3 | 62 | - | - | - | - | - | - | - |
| 554100 - Initial and Addl Equipment | 32 | 331 | 137 | 19 | - | 70 | - | - | - |
| 554110 - Vehicles | 118 | - | - | - | - | - | - | - | - |
| 555010 - Computers | 241 | 152 | 42 | - | - | - | - | - | - |
| 555090 - Misc Other Technology | 71 | 45 | - | 468 | - | - | - | - | - |
| Subtotal - 500 - CAPITAL OUTLAY | 525 | 963 | 223 | 487 | - | 70 | - | - | - |
| 561000 - Redemption of Principal | - | 507 | - | - | - | - | - | - | - |
| 562000 - Interest | - | 3 | - | - | - | - | - | - | - |
| 564000 - Dues and Fees | 180 | 176 | 271 | 30 | - | 13 | - | - | - |
| 564010 - Dues & Fees Profess Dev Fds | - | - | - | - | - | - | - | - | - |
| 565500 - Judgmnts&Settlemnts Against | - | 2 | - | - | - | - | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 567100 - Permits | 10 | 14 | - | - | - | - | - | - | - |
| 569000 - Grant Indirect Charges | 5,111 | 5,670 | 5,285 | 4,501 | - | 3,716 | - | - | - |
| Subtotal - Other Objects | 5,301 | 6,371 | 5,556 | 4,531 | - | 3,729 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | (10,800) | (8,865) | 709 | - | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | (10,800) | (8,865) | 709 | - | - | - | - | - | - |
| Total Requirements by Object | 102,356 | 127,533 | 123,089 | 110,302 | 555.24 | 87,793 | - | - | 451.96 |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

PERS RATE STABILIZATION RESERVE FUND (225)

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

The resources of the fund are Beginning Balance from the previous year's unspent fund balance and interfund transfers from the General Fund based upon estimated needs as determined by calculations provided by staff and financial consultants. Beginning in fiscal year 2010-11, 0.11% of current year permanent rate property taxes are dedicated to this fund (Board Resolution 4471, June 27, 2011).

Requirements of the fund are recorded as interfund transfers to the General Fund in an amount determined adequate to manage rate increases. In 2025-26, an interfund transfer is planned to the General Fund to offset the costs of the increasing PERS rates. Disbursements from this fund are made in accordance with Board Resolution No. 2679.

Fund 225 - PERS Rate Stabilization Reserve Fund Detail

Resources by Object - 225 - PERS Rate Stabilization Reserve (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 376510 - Budgeted Beginning Fund Balance | - | - | - | 21,309 | 22,889 | - | - |
| 377000 - Fund Balance-Unres/Undes | 19,056 | 19,389 | 20,209 | - | - | - | - |
| Subtotal - Beginning Fund Balance | 19,056 | 19,389 | 20,209 | 21,309 | 22,889 | - | - |
| 411111 - Current-Multnomah Co | 296 | 308 | 335 | 327 | 335 | - | - |
| 411112 - Current-Clackamas Co | - | - | - | - | - | - | - |
| 411113 - Current-Washington Co | 2 | 2 | 2 | 2 | 2 | - | - |
| 411311 - CY Gap Rate Taxes - Mult Co | 31 | 32 | 35 | 35 | 36 | - | - |
| 411312 - CY Gap Rate Taxes - Clack Co | - | - | - | - | - | - | - |
| 411313 - CY Gap Rate Taxes - Wash Co | - | - | - | - | - | - | - |
| Subtotal - Current Year Property Taxes other than Local Option | 330 | 343 | 373 | 364 | 373 | - | - |
| 415100 - Interest on Investments | 4 | 477 | 991 | 750 | 700 | - | - |
| Subtotal - Other Revenue from Local Sources | 4 | 477 | 991 | 750 | 700 | - | - |
| Total Resources by Object | 19,389 | 20,209 | 21,573 | 22,423 | 23,962 | - | - |

Requirements by Function - 225 - PERS Rate Stabilization Reserve (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 52100 - Fund Transfers | - | - | - | - | - | 23,962 | - | - | - |
| Subtotal - 5200 - TRANSFERS OF FUNDS | - | - | - | - | - | 23,962 | - | - | - |
| 71100 - Ending Fund Balance | 19,389 | 20,209 | 21,573 | 22,423 | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 19,389 | 20,209 | 21,573 | 22,423 | - | - | - | - | - |
| Total Requirements by Function | 19,389 | 20,209 | 21,573 | 22,423 | - | 23,962 | - | - | - |

Requirements by Object - 225 - PERS Rate Stabilization Reserve (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 571000 - Transfers to Other Funds | - | - | - | - | - | 23,962 | - | - | - |
| Subtotal - 700 - TRANSFERS | - | - | - | - | - | 23,962 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 19,389 | 20,209 | 21,573 | 22,423 | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 19,389 | 20,209 | 21,573 | 22,423 | - | - | - | - | - |
| Total Requirements by Object | 19,389 | 20,209 | 21,573 | 22,423 | - | 23,962 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

STUDENT INVESTMENT ACCOUNT FUND (251)

The State of Oregon adopted a historic investment of funds (HB 3427) to Oregon schools in 2020-21, the Student Success Act (SSA). This act marks a turning point for education in Oregon. When fully implemented, the State will see an additional \$1 billion investment in schools each year, providing new opportunities for every student in Oregon.

The Student Success Act invests in our students in three ways:

- 50% - Student Investment Account (dedicated for kindergarten through twelfth grade)
- 20% - Early Learning Account
- 30% - Statewide Education Initiatives

The Student Investment Account is non-competitive grant money for all Oregon school districts and eligible charter schools.

This funding has two purposes:

1. Meet students' mental and behavioral health needs
2. Increase academic achievements and reduce academic disparities for:
 - ▶ Students of color
 - ▶ Students with disabilities
 - ▶ Emerging bilingual students
 - ▶ Students navigating poverty, homelessness, foster care, and other students that have historically experienced disparities in our schools

Fund 251 - Student Investment Account Fund Detail

Resources by Object - 251 - Student Investment Account (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 432990 - Restricted State Grants | 37,339 | 37,621 | 40,408 | 44,810 | 45,163 | - | - |
| Subtotal - 3000 - REVENUE FROM STATE SOURCES | 37,339 | 37,621 | 40,408 | 44,810 | 45,163 | - | - |
| Total Resources by Object | 37,339 | 37,621 | 40,408 | 44,810 | 45,163 | - | - |

Requirements by Function - 251 - Student Investment Account (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 1111 - ELEMENTARY K-5 | 4,754 | 4,659 | 7,055 | 4,011 | 44.13 | 1,972 | - | - | 25.39 |
| 1121 - MIDDLE SCHOOL PROGRAMS | 2,476 | 4,146 | 3,846 | 1,402 | 3.60 | 315 | - | - | 1.92 |
| 1122 - MIDDLE SCHOOL EXTR CURRICULAR | 75 | 18 | 47 | - | - | - | - | - | - |
| 1131 - HIGH SCHOOL PROGRAMS | 534 | 373 | 654 | 1,562 | 0.50 | - | - | - | - |
| 1140 - PRE KINDERGARTEN PROGRAMS | - | - | - | 60 | - | 60 | - | - | - |
| 1220 - RESTRICTIVE PROGRAMS | - | 597 | 135 | - | - | - | - | - | - |
| 1250 - LESS RESTRICTIVE PROGRAMS | 2,193 | 82 | 133 | 2,075 | 25.91 | 1,240 | - | - | 14.63 |
| 1260 - TREATMENT AND HABILITATION | 206 | 192 | 142 | - | - | 170 | - | - | 1.00 |
| 1271 - REMEDIATION | - | - | 10 | 8,490 | 58.80 | 8,448 | - | - | 54.17 |
| 1280 - ALTERNATIVE EDUCATION | 5,022 | 2,467 | 2,519 | 1,935 | 1.00 | 2,443 | - | - | 2.50 |
| 1291 - ENGLISH LANGUAGE LEARNER | 59 | - | 26 | 40 | 0.25 | 34 | - | - | 0.21 |
| 1299 - OTHER SPECIAL PROGRAMS | 91 | 121 | 135 | - | - | 132 | - | - | 1.75 |
| 1400 - SUMMER SCHOOL PROGRAMS | - | 1 | 328 | - | - | - | - | - | - |
| Subtotal - 1000 - INSTRUCTION | 15,411 | 12,656 | 15,030 | 19,575 | 134.18 | 14,815 | - | - | 101.58 |
| 2110 - ATTENDANCE/SOCIAL WORK SVCS | 3,758 | 4,491 | 5,722 | 6,428 | 37.88 | 5,840 | - | - | 37.01 |
| 2120 - GUIDANCE SERVICES | 3,151 | 3,935 | 4,149 | 124 | 1.00 | 610 | - | - | 4.00 |
| 2130 - HEALTH SERVICES PROGRAMS | 8 | 1 | - | - | - | - | - | - | - |
| 2140 - PSYCHOLOGICAL SERVICES | 358 | 357 | 525 | 435 | 3.00 | 785 | - | - | 5.00 |
| 2160 - OTHER STUDENT TREATMENT SVCS | 323 | 419 | 444 | 457 | 3.00 | 480 | - | - | 3.00 |
| 2190 - SVC DIRECTION-STUDENT SUPPORT | 3,590 | 4,828 | 1,875 | 272 | - | 4,863 | - | - | 2.22 |
| 2210 - IMPROVEMENT OF INSTRUCTION | 1,030 | 1,753 | 594 | 250 | - | 1,150 | - | - | - |
| 2220 - EDUCATIONAL MEDIA SERVICES | 25 | 26 | 30 | - | - | - | - | - | - |
| 2240 - INSTRUCC STAFF DEVELOPMENT | 3,483 | 6,795 | 7,186 | 14,692 | 81.00 | 10,219 | - | - | 61.59 |
| 2320 - EXECUTIVE ADMINISTRATION SVCS | 799 | 198 | 1,076 | - | - | - | - | - | - |
| 2410 - OFFICE OF THE PRINCIPAL SVCS | 386 | 413 | 1,459 | 286 | 3.00 | 527 | - | - | 4.20 |
| 2520 - FISCAL SERVICES | 509 | 500 | - | 500 | 1.00 | 500 | - | - | 1.00 |
| 2620 - RESEARCH, DEVELOP, EVAL SVCS | - | - | 183 | - | - | - | - | - | - |
| 2640 - STAFF SERVICES | 1 | 34 | 48 | - | - | - | - | - | - |
| 2660 - TECHNOLOGY SERVICES | 647 | 732 | 713 | - | - | - | - | - | - |
| 2690 - OTHER SUPPORT SERVICES | - | 9 | - | 75 | - | 75 | - | - | - |
| Subtotal - 2000 - SUPPORT SERVICES | 18,067 | 24,490 | 24,003 | 23,520 | 129.88 | 25,048 | - | - | 118.02 |
| 3300 - COMMUNITY SVCS | 3,861 | 474 | 1,374 | 1,716 | - | 5,300 | - | - | - |
| Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS | 3,861 | 474 | 1,374 | 1,716 | - | 5,300 | - | - | - |
| Total Requirements by Function | 37,339 | 37,621 | 40,408 | 44,810 | 264.06 | 45,163 | - | - | 219.60 |

Requirements by Object - 251 - Student Investment Account (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 511100 - Licensed Staff | 14,012 | 16,910 | 18,520 | 19,257 | 191.30 | 17,287 | - | - | 168.35 |
| 511210 - Classified - Represented | 303 | 359 | 1,241 | 2,691 | 68.26 | 1,756 | - | - | 42.32 |
| 511220 - Non-Represented Staff | 398 | 485 | 1,143 | 304 | 4.50 | 718 | - | - | 8.92 |
| 511310 - Administrators - Licensed | 305 | 255 | 319 | - | - | - | - | - | - |
| 512100 - Substitutes - Licensed | 26 | 8 | 45 | - | - | - | - | - | - |
| 512300 - Temporary Misc - Licensed | - | - | 117 | - | - | - | - | - | - |
| 512400 - Temporary Misc - Classified | 3 | 2 | 22 | - | - | - | - | - | - |
| 513100 - Extended Responsibility - LIC | 10 | 68 | 50 | - | - | - | - | - | - |
| 513300 - Extended Hours | 587 | 888 | 496 | - | - | - | - | - | - |
| 513400 - Overtime Pay | 4 | 15 | 30 | - | - | - | - | - | - |
| 513510 - Group Hlth Opt Out Lic | 10 | 6 | 9 | - | - | - | - | - | - |
| Subtotal - 100 - SALARIES | 15,659 | 18,997 | 21,992 | 20,200 | 264.06 | 19,761 | - | - | 219.60 |
| 521000 - PERS | 23 | 1 | 1 | - | - | 830 | - | - | - |
| 521310 - PERS UAL | 2,577 | 3,091 | 3,465 | 3,299 | - | 3,437 | - | - | - |
| 522000 - Social Security - FICA | 1,175 | 1,429 | 1,649 | 1,545 | - | 1,512 | - | - | - |
| 523100 - Workers' Compensation | 24 | 157 | 124 | 67 | - | 134 | - | - | - |
| 523200 - Unemployment Compensation | 9 | (1) | 250 | 236 | - | 20 | - | - | - |
| 523300 - PFMLA | - | - | 96 | 91 | - | 89 | - | - | - |
| 524100 - Group Health Insurance | 3,468 | 4,078 | 5,028 | 5,748 | - | 5,092 | - | - | - |
| 524200 - Other Employer Paid Benefits | 22 | 18 | 32 | 38 | - | 36 | - | - | - |
| 524300 - Retiree Health Insurance | 120 | 77 | 100 | 97 | - | 93 | - | - | - |
| 524530 - Early Retirement Benefits | 31 | 23 | 36 | 32 | - | 32 | - | - | - |
| Subtotal - 200 - ASSOCIATED PAYROLL COSTS | 7,449 | 8,874 | 10,782 | 11,153 | - | 11,274 | - | - | - |
| 531100 - Instructional Services | 3,601 | 809 | 807 | 867 | - | 1,578 | - | - | - |
| 531200 - Instr Program Improvement Svcs | 273 | 413 | 256 | 900 | - | 900 | - | - | - |
| 531300 - Student Services | - | 1 | - | 1,318 | - | 4,704 | - | - | - |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 146 | 103 | 128 | - | - | - | - | - | - |
| 531900 - Other Instr Prof/Tech Svcs | 40 | 72 | 229 | 4,331 | - | 160 | - | - | - |
| 532400 - Rentals | - | - | - | - | - | - | - | - | - |
| 533200 - Non-Reimb Student Transport | 1 | 4 | 1 | - | - | - | - | - | - |
| 534100 - Travel, Local in District | - | - | 1 | - | - | - | - | - | - |
| 534200 - Travel, Out of District | 6 | 9 | 16 | - | - | - | - | - | - |
| 534300 - Travel, Student Activities | - | - | 3 | - | - | - | - | - | - |
| 535100 - Telephone | 1 | 1 | 1 | - | - | - | - | - | - |
| 535300 - Postage | - | - | - | - | - | - | - | - | - |
| 535500 - Printing and Binding | - | 90 | 7 | - | - | - | - | - | - |
| 536000 - Charter Schools | 1,032 | 1,098 | 1,253 | 920 | - | 423 | - | - | - |
| 538940 - Professional Moving Services | 29 | - | - | - | - | - | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 538970 - Graphic Arts Services | 2 | - | - | - | - | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 8,130 | 5,889 | 4,246 | 4,316 | - | 5,343 | - | - | - |
| Subtotal - 300 - PURCHASED SERVICES | 13,260 | 8,490 | 6,950 | 12,652 | - | 13,108 | - | - | - |
| 541000 - Consumable Supplies | 143 | 128 | 226 | 250 | - | 395 | - | - | - |
| 541600 - Interdepartmental Charges | - | 2 | 4 | - | - | - | - | - | - |
| 542100 - Textbook Expansion | 83 | 1 | - | - | - | 150 | - | - | - |
| 542200 - Textbook Adoption | - | 169 | - | - | - | - | - | - | - |
| 543000 - Library Books | - | 24 | - | - | - | - | - | - | - |
| 546000 - Non-Consumable Supplies | 242 | 198 | 412 | - | - | - | - | - | - |
| 546100 - Minor Equipment - Tagged | - | 13 | - | - | - | - | - | - | - |
| 547000 - Computer Software | - | 198 | 24 | 140 | - | 140 | - | - | - |
| 548000 - Computer Equipment | - | 7 | - | - | - | - | - | - | - |
| Subtotal - 400 - SUPPLIES AND MATERIALS | 468 | 742 | 666 | 390 | - | 685 | - | - | - |
| 555090 - Misc Other Technology | - | - | - | - | - | - | - | - | - |
| Subtotal - 500 - CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - |
| 564000 - Dues and Fees | 3 | 18 | 18 | - | - | - | - | - | - |
| 569000 - Grant Indirect Charges | 500 | 500 | - | 415 | - | 336 | - | - | - |
| Subtotal - Other Objects | 503 | 518 | 18 | 415 | - | 336 | - | - | - |
| Total Requirements by Object | 37,339 | 37,621 | 40,408 | 44,810 | 264.06 | 45,163 | - | - | 219.60 |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

MEASURE 98 - HIGH SCHOOL SUCCESS FUND (252)

High School Success is a fund initiated by ballot Measure 98 in November 2016. The intent of High School Success is to improve student progress toward graduation, increase graduation rates, and improve high school graduates' readiness for college and career. All High School Success recipients must meet eligibility requirements in order to receive and spend funds. Eligibility requirements ensure schools and districts establish systems designed to collect data and begin the process of improving data literacy. PPS has a comprehensive High School Success Plan for the purpose of implementing this measure across the identified priorities: <https://www.pps.net/Page/11857>.

Funding is provided to establish or expand programs in three specific areas:

- Career and Technical Education
- College-Level Education Opportunities
- Dropout Prevention

Fund 252 - Measure 98 High School Success Fund Detail

Resources by Object - 252 - Measure 98 High School Success (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 432990 - Restricted State Grants | - | - | - | - | 13,163 | - | - |
| Subtotal - 3000 - REVENUE FROM STATE SOURCES | - | - | - | - | 13,163 | - | - |
| Total Resources by Object | - | - | - | - | 13,163 | - | - |

Requirements by Function - 252 - Measure 98 High School Success (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 1121 - MIDDLE SCHOOL PROGRAMS | - | - | - | - | - | 179 | - | - | - |
| 1131 - HIGH SCHOOL PROGRAMS | - | - | - | - | - | 3,186 | - | - | 19.23 |
| 1280 - ALTERNATIVE EDUCATION | - | - | - | - | - | 250 | - | - | 2.06 |
| 1291 - ENGLISH LANGUAGE LEARNER | - | - | - | - | - | 24 | - | - | 0.17 |
| 1400 - SUMMER SCHOOL PROGRAMS | - | - | - | - | - | 26 | - | - | - |
| Subtotal - 1000 - INSTRUCTION | - | - | - | - | - | 3,664 | - | - | 21.46 |
| 2110 - ATTENDANCE/SOCIAL WORK SVCS | - | - | - | - | - | 29 | - | - | - |
| 2120 - GUIDANCE SERVICES | - | - | - | - | - | 2,486 | - | - | 11.25 |
| 2210 - IMPROVEMENT OF INSTRUCTION | - | - | - | - | - | 119 | - | - | - |
| 2240 - INSTRUC STAFF DEVELOPMENT | - | - | - | - | - | 4,823 | - | - | 18.34 |
| 2410 - OFFICE OF THE PRINCIPAL SVCS | - | - | - | - | - | 1,535 | - | - | 12.25 |
| 2520 - FISCAL SERVICES | - | - | - | - | - | 506 | - | - | - |
| Subtotal - 2000 - SUPPORT SERVICES | - | - | - | - | - | 9,499 | - | - | 41.84 |
| Total Requirements by Function | - | - | - | - | - | 13,163 | - | - | 63.30 |

Requirements by Object - 252 - Measure 98 High School Success (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 511100 - Licensed Staff | - | - | - | - | - | 3,926 | - | - | 38.80 |
| 511210 - Classified - Represented | - | - | - | - | - | 1,059 | - | - | 11.50 |
| 511220 - Non-Represented Staff | - | - | - | - | - | 1,033 | - | - | 13.00 |
| 513300 - Extended Hours | - | - | - | - | - | 435 | - | - | - |
| Subtotal - 100 - SALARIES | - | - | - | - | - | 6,452 | - | - | 63.30 |
| 521000 - PERS | - | - | - | - | - | 271 | - | - | - |
| 521310 - PERS UAL | - | - | - | - | - | 1,122 | - | - | - |
| 522000 - Social Security - FICA | - | - | - | - | - | 494 | - | - | - |
| 523100 - Workers' Compensation | - | - | - | - | - | 44 | - | - | - |
| 523200 - Unemployment Compensation | - | - | - | - | - | 6 | - | - | - |
| 523300 - PFMLA | - | - | - | - | - | 29 | - | - | - |
| 524100 - Group Health Insurance | - | - | - | - | - | 1,422 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 524200 - Other Employer Paid Benefits | - | - | - | - | - | 12 | - | - | - |
| 524300 - Retiree Health Insurance | - | - | - | - | - | 30 | - | - | - |
| 524530 - Early Retirement Benefits | - | - | - | - | - | 10 | - | - | - |
| Subtotal - 200 - ASSOCIATED PAYROLL COSTS | - | - | - | - | - | 3,440 | - | - | - |
| 531100 - Instructional Services | - | - | - | - | - | 466 | - | - | - |
| 531300 - Student Services | - | - | - | - | - | 200 | - | - | - |
| 533200 - Non-Reimb Student Transport | - | - | - | - | - | 62 | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | - | - | - | - | - | 1,062 | - | - | - |
| Subtotal - 300 - PURCHASED SERVICES | - | - | - | - | - | 1,789 | - | - | - |
| 541000 - Consumable Supplies | - | - | - | - | - | 284 | - | - | - |
| 546000 - Non-Consumable Supplies | - | - | - | - | - | 231 | - | - | - |
| 547000 - Computer Software | - | - | - | - | - | 310 | - | - | - |
| 548000 - Computer Equipment | - | - | - | - | - | 150 | - | - | - |
| Subtotal - 400 - SUPPLIES AND MATERIALS | - | - | - | - | - | 975 | - | - | - |
| 569000 - Grant Indirect Charges | - | - | - | - | - | 506 | - | - | - |
| Subtotal - Other Objects | - | - | - | - | - | 506 | - | - | - |
| Total Requirements by Object | - | - | - | - | - | 13,163 | - | - | 63.30 |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

DEDICATED RESOURCE FUND (299)

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

Resources are generated by a variety of sources such as tuition, donations, sales and royalties and Third Party Medical Reimbursement. These resources fund multiple programs and initiatives across the District.

Fund 299 - Dedicated Resource Fund Detail

Resources by Object - 299 - Dedicated Resource Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 376510 - Budgeted Beginning Fund Balance | - | - | - | 5,164 | 10,752 | - | - |
| 377000 - Fund Balance-Unres/Undes | 12,878 | 14,764 | 15,710 | - | - | - | - |
| Subtotal - Beginning Fund Balance | 12,878 | 14,764 | 15,710 | 5,164 | 10,752 | - | - |
| 412000 - Rev-Local Gov't Not Districts | - | 62 | - | - | - | - | - |
| 413110 - Regular Day Tuition | 6 | 316 | 292 | - | - | - | - |
| 413310 - Summer School Tuition | 1 | 1 | 1 | - | - | - | - |
| 419200 - Contrib-Donation - Priv Source | 7,389 | 7,279 | 8,987 | 2,418 | 1,560 | - | - |
| 419400 - Svc Provided-Oth Local Ed Agcy | 77 | 82 | 92 | 106 | - | - | - |
| 419410 - Svc Provided-Oth Dist in State | 1,463 | 1,288 | 1,330 | 298 | 3,717 | - | - |
| 419600 - Recovery PY Expenditure | 8 | - | (10) | - | - | - | - |
| 419910 - Miscellaneous | 41 | 11 | - | - | - | - | - |
| 419920 - Jury Duty | - | - | - | - | - | - | - |
| 419945 - E-RATE PRIORITY 1 | 322 | 1,165 | 464 | - | - | - | - |
| 419946 - E-RATE PRIORITY 2 | 33 | 1,197 | - | - | - | - | - |
| 419950 - Sales, Royalties and Events | 59 | 45 | 65 | 22 | 57 | - | - |
| Subtotal - Other Revenue from Local Sources | 9,399 | 11,447 | 11,222 | 2,843 | 5,334 | - | - |
| 422000 - Restricted Revenue | - | - | 187 | - | - | - | - |
| Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES | - | - | 187 | - | - | - | - |
| 431990 - Oth Unrestrict Grants-In-Aid | - | - | - | 3,500 | - | - | - |
| Subtotal - 3000 - REVENUE FROM STATE SOURCES | - | - | - | 3,500 | - | - | - |
| 452100 - Interfund Transfers | - | - | - | - | - | - | - |
| Subtotal - 5200 - INTERFUND TRANSFERS | - | - | - | - | - | - | - |
| Total Resources by Object | 22,278 | 26,210 | 27,118 | 11,507 | 16,086 | - | - |

Requirements by Function - 299 - Dedicated Resource Fund (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 1111 - ELEMENTARY K-5 | 1,081 | 1,652 | 1,188 | 1,092 | 11.58 | 177 | - | - | - |
| 1113 - ELEMENTARY EXTRA CURRICULAR | 78 | 19 | 15 | - | - | - | - | - | - |
| 1121 - MIDDLE SCHOOL PROGRAMS | 401 | 511 | 215 | 118 | 1.23 | 33 | - | - | - |
| 1122 - MIDDLE SCHOOL EXTR CURRICULAR | 4 | - | - | 3 | - | - | - | - | - |
| 1131 - HIGH SCHOOL PROGRAMS | 641 | 683 | 585 | 90 | 0.60 | 277 | - | - | 0.88 |
| 1132 - HIGH SCHOOL EXTRA CURRICULAR | 31 | 60 | 1,224 | 388 | - | 123 | - | - | - |
| 1140 - PRE KINDERGARTEN PROGRAMS | 8 | - | - | 84 | - | 3 | - | - | - |
| 1220 - RESTRICTIVE PROGRAMS | 47 | 85 | 81 | 1,887 | - | 2,501 | - | - | - |
| 1250 - LESS RESTRICTIVE PROGRAMS | 1,925 | 1,656 | 1,279 | 2,865 | 26.13 | 3,289 | - | - | 29.88 |
| 1271 - REMEDIATION | - | - | - | 22 | 0.17 | - | - | - | - |
| 1272 - TITLE I A/D | - | - | 33 | - | - | - | - | - | - |
| 1280 - ALTERNATIVE EDUCATION | 156 | 43 | 42 | 389 | - | 28 | - | - | - |
| 1291 - ENGLISH LANGUAGE LEARNER | 3 | 10 | - | 21 | 0.31 | - | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 1292 - TEEN PARENT PROGRAMS | - | - | - | 46 | - | - | - | - | - |
| 1400 - SUMMER SCHOOL PROGRAMS | 42 | 28 | 19 | 676 | - | 685 | - | - | - |
| Subtotal - 1000 - INSTRUCTION | 4,417 | 4,748 | 4,682 | 7,682 | 40.01 | 7,116 | - | - | 30.76 |
| 2110 - ATTENDANCE/SOCIAL WORK SVCS | 56 | 20 | 114 | 141 | 1.02 | 125 | - | - | 1.00 |
| 2120 - GUIDANCE SERVICES | 368 | 1,825 | 575 | 491 | 2.99 | 264 | - | - | 1.52 |
| 2130 - HEALTH SERVICES PROGRAMS | - | - | 6 | 11 | - | - | - | - | - |
| 2150 - SPEECH PATHOLOGY/AUDIOLOGY SVC | 121 | 139 | 29 | 25 | - | 168 | - | - | 1.00 |
| 2190 - SVC DIRECTION-STUDENT SUPPORT | 219 | 100 | 152 | 1,679 | 1.00 | 981 | - | - | 1.00 |
| 2210 - IMPROVEMENT OF INSTRUCTION | 156 | 143 | 206 | 314 | 1.00 | 782 | - | - | 1.00 |
| 2220 - EDUCATIONAL MEDIA SERVICES | 176 | 275 | 174 | 71 | 0.70 | 2 | - | - | - |
| 2240 - INSTRUC STAFF DEVELOPMENT | 931 | 1,299 | 1,613 | 139 | 0.45 | 2,334 | - | - | 1.00 |
| 2320 - EXECUTIVE ADMINISTRATION SVCS | 11 | 26 | 1 | 255 | - | 253 | - | - | - |
| 2410 - OFFICE OF THE PRINCIPAL SVCS | 353 | 494 | 515 | 297 | 3.06 | - | - | - | - |
| 2520 - FISCAL SERVICES | 145 | 132 | 132 | 138 | - | 247 | - | - | - |
| 2540 - OPER/MAINTENANCE OF PLANT SVCS | - | - | 25 | 5 | - | - | - | - | - |
| 2550 - STUDENT TRANSPORTATION SERVICE | - | 222 | - | - | - | - | - | - | - |
| 2610 - DIRECTION OF CENTRAL SUPPORT | 6 | - | - | - | - | - | - | - | - |
| 2630 - INFORMATION SERVICES | 29 | 93 | - | - | - | - | - | - | - |
| 2660 - TECHNOLOGY SERVICES | 444 | 888 | 399 | - | - | 3,000 | - | - | - |
| Subtotal - 2000 - SUPPORT SERVICES | 3,015 | 5,655 | 3,941 | 3,565 | 10.23 | 8,156 | - | - | 6.52 |
| 3100 - FOOD SERVICES | 16 | 27 | 7 | - | - | - | - | - | - |
| 3300 - COMMUNITY SVCS | 16 | 71 | 407 | 245 | - | 763 | - | - | - |
| Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS | 32 | 98 | 414 | 245 | - | 763 | - | - | - |
| 4150 - Bldg Acquis/Constr/Improv Svcs | 50 | - | 155 | 15 | - | 50 | - | - | - |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | 50 | - | 155 | 15 | - | 50 | - | - | - |
| 71100 - Ending Fund Balance | 14,764 | 15,710 | 17,927 | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 14,764 | 15,710 | 17,927 | - | - | - | - | - | - |
| Total Requirements by Function | 22,278 | 26,210 | 27,118 | 11,507 | 50.24 | 16,086 | - | - | 37.28 |

Requirements by Object - 299 - Dedicated Resource Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 511100 - Licensed Staff | 1,608 | 1,534 | 876 | 964 | 10.40 | 996 | - | - | 9.88 |
| 511210 - Classified - Represented | 1,259 | 1,498 | 1,224 | 1,608 | 35.09 | 1,332 | - | - | 24.38 |
| 511220 - Non-Represented Staff | 43 | 1,245 | 403 | 393 | 4.24 | 310 | - | - | 3.02 |
| 511310 - Administrators - Licensed | 174 | 68 | 72 | 76 | 0.50 | - | - | - | - |
| 512100 - Substitutes - Licensed | 7 | 42 | 53 | 14 | - | - | - | - | - |
| 512200 - Substitutes - Classified | 1 | 1 | - | 28 | - | - | - | - | - |
| 512300 - Temporary Misc - Licensed | 34 | 9 | 21 | - | - | - | - | - | - |
| 512400 - Temporary Misc - Classified | 8 | 35 | 36 | - | - | - | - | - | - |
| 513100 - Extended Responsibility - LIC | 39 | 94 | 46 | 7 | - | 20 | - | - | - |
| 513200 - Extended Responsibility - CLS | - | - | 911 | - | - | - | - | - | - |
| 513300 - Extended Hours | 164 | 97 | 92 | 456 | - | - | - | - | - |
| 513350 - PAT Overload Pay Stipend | - | 1 | - | 131 | - | 100 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 513400 - Overtime Pay | 12 | 13 | 23 | - | - | - | - | - | - |
| 513510 - Group Hlth Opt Out Lic | - | 2 | 5 | - | - | - | - | - | - |
| Subtotal - 100 - SALARIES | 3,350 | 4,639 | 3,762 | 3,678 | 50.24 | 2,759 | - | - | 37.28 |
| 521000 - PERS | 4 | - | - | - | - | 116 | - | - | - |
| 521310 - PERS UAL | 514 | 545 | 575 | 600 | - | 480 | - | - | - |
| 522000 - Social Security - FICA | 259 | 428 | 284 | 281 | - | 211 | - | - | - |
| 523100 - Workers' Compensation | 6 | 101 | 22 | 12 | - | 19 | - | - | - |
| 523200 - Unemployment Compensation | 4 | 8 | 38 | 43 | - | 3 | - | - | - |
| 523300 - PFMLA | - | - | 16 | 16 | - | 12 | - | - | - |
| 524100 - Group Health Insurance | 844 | 939 | 687 | 1,018 | - | 853 | - | - | - |
| 524200 - Other Employer Paid Benefits | 6 | 9 | 2 | 7 | - | 5 | - | - | - |
| 524300 - Retiree Health Insurance | 25 | 17 | 18 | 18 | - | 13 | - | - | - |
| 524530 - Early Retirement Benefits | 7 | 11 | 6 | 6 | - | 4 | - | - | - |
| Subtotal - 200 - ASSOCIATED PAYROLL COSTS | 1,669 | 2,058 | 1,647 | 2,001 | - | 1,716 | - | - | - |
| 531100 - Instructional Services | 60 | 34 | 43 | 2,012 | - | 2,400 | - | - | - |
| 531200 - Instr Program Improvement Svcs | 782 | 1,017 | 1,329 | 61 | - | 600 | - | - | - |
| 531300 - Student Services | - | - | - | 1,502 | - | 750 | - | - | - |
| 531800 - Local Mtgs/Non-Instr Staff Dev | 16 | 130 | 24 | 199 | - | - | - | - | - |
| 531900 - Other Instr Prof/Tech Svcs | 50 | 79 | 139 | 210 | - | 1,953 | - | - | - |
| 532200 - Repairs and Maintenance Svcs | 1 | 33 | 35 | 15 | - | - | - | - | - |
| 532400 - Rentals | 4 | 4 | 2 | 133 | - | 50 | - | - | - |
| 532410 - Leased Copy Machines | - | - | - | 5 | - | - | - | - | - |
| 532900 - Other Property Services | 2 | - | 17 | 4 | - | - | - | - | - |
| 533120 - Reimb - Taxi Cab | - | - | - | - | - | - | - | - | - |
| 533150 - Reimb - Field Trips | - | 5 | - | - | - | - | - | - | - |
| 533200 - Non-Reimb Student Transport | 9 | 25 | 22 | 8 | - | 7 | - | - | - |
| 534100 - Travel, Local in District | 3 | 7 | 3 | 13 | - | 5 | - | - | - |
| 534200 - Travel, Out of District | 5 | 68 | 77 | - | - | 300 | - | - | - |
| 534300 - Travel, Student Activities | 23 | 30 | 7 | 8 | - | 10 | - | - | - |
| 534901 - Student Academic Transport | - | - | - | 2 | - | - | - | - | - |
| 535100 - Telephone | 3 | 2 | 7 | 1 | - | - | - | - | - |
| 535300 - Postage | - | - | - | 21 | - | - | - | - | - |
| 535400 - Advertising | - | - | - | - | - | - | - | - | - |
| 535500 - Printing and Binding | - | 6 | 7 | 22 | - | - | - | - | - |
| 535920 - Internet Fees | - | - | - | 4 | - | - | - | - | - |
| 535990 - Wide Area Network/Misc | - | - | - | - | - | 1,600 | - | - | - |
| 537410 - Tuition - Fees College Credit | - | 271 | 568 | - | - | 212 | - | - | - |
| 538100 - Audit Services | 1 | - | - | - | - | - | - | - | - |
| 538940 - Professional Moving Services | - | 3 | - | - | - | - | - | - | - |
| 538960 - Professional Child Care Svcs | - | 1 | - | 1 | - | - | - | - | - |
| 538970 - Graphic Arts Services | 2 | 10 | - | - | - | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 145 | 337 | 383 | 70 | - | 115 | - | - | - |
| 539100 - Pass Through | - | - | 71 | - | - | - | - | - | - |
| Subtotal - 300 - PURCHASED SERVICES | 1,106 | 2,060 | 2,734 | 4,290 | - | 8,004 | - | - | - |
| 541000 - Consumable Supplies | 603 | 595 | 447 | 661 | - | 1,675 | - | - | - |
| 541100 - Loss Prevention | - | - | - | - | - | - | - | - | - |
| 541315 - Tires | - | - | - | - | - | - | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 541325 - Gas | - | - | - | - | - | - | - | - | - |
| 541600 - Interdepartmental Charges | - | 2 | 3 | - | - | - | - | - | - |
| 542100 - Textbook Expansion | 2 | 6 | - | - | - | - | - | - | - |
| 543000 - Library Books | 22 | 5 | 8 | - | - | - | - | - | - |
| 544000 - Periodicals | 1 | 2 | 1 | 5 | - | 1 | - | - | - |
| 544100 - Online Periodical Subscription | - | - | - | - | - | - | - | - | - |
| 546000 - Non-Consumable Supplies | 115 | 138 | 123 | 60 | - | 110 | - | - | - |
| 546100 - Minor Equipment - Tagged | - | 5 | 9 | - | - | 2 | - | - | - |
| 547000 - Computer Software | 28 | 153 | 1 | 2 | - | - | - | - | - |
| 548000 - Computer Equipment | 96 | 364 | 62 | 5 | - | 1,400 | - | - | - |
| Subtotal - 400 - SUPPLIES AND MATERIALS | 867 | 1,270 | 655 | 733 | - | 3,188 | - | - | - |
| 552000 - Building Acquisition/Improvmt | - | 58 | 84 | - | - | - | - | - | - |
| 553000 - Improvements - Not Buildings | 50 | 2 | - | - | - | - | - | - | - |
| 554100 - Initial and Addl Equipment | 13 | 7 | 118 | 360 | - | - | - | - | - |
| 555010 - Computers | 13 | 9 | - | - | - | - | - | - | - |
| 555090 - Misc Other Technology | 51 | 4 | - | 3 | - | - | - | - | - |
| 556410 - Buses/Capital Bus Improvements | - | 200 | - | - | - | - | - | - | - |
| Subtotal - 500 - CAPITAL OUTLAY | 126 | 280 | 202 | 364 | - | - | - | - | - |
| 564000 - Dues and Fees | 251 | 60 | 59 | 304 | - | 172 | - | - | - |
| 569000 - Grant Indirect Charges | 145 | 132 | 132 | 138 | - | 247 | - | - | - |
| Subtotal - Other Objects | 395 | 193 | 192 | 442 | - | 419 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 14,764 | 15,710 | 17,927 | - | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 14,764 | 15,710 | 17,927 | - | - | - | - | - | - |
| Total Requirements by Object | 22,278 | 26,210 | 27,118 | 11,507 | 50.24 | 16,086 | - | - | 37.28 |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

DEBT SERVICE FUNDS SUMMARY (300)

Fund 300 - Debt Service Fund Resources Summary

Growth in fund 300 resources is related to growth in assessed value of properties within the District's service boundaries, and increased internal service charges to fund payment of pension debt. Resources are expected to grow \$13.4 million from 2024-25 to 2025-26, to meet the increased need in Pension and General Obligation (GO) bond debt service. When GO bonds are sold, repayment is structured with the intent of keeping property taxes consistent until maturity. Ideally, millage rates do not grow, but revenues grow with assessed value increases.

Fund 300 - Debt Service Fund Requirements Summary

This fund accounts for the District's payment of principal and interest on long term obligations, including GO bonds from 2012, 2017 and 2020 authorizations, Limited Tax Pension Obligations and Full Faith and Credit Obligations (FFCO). When GO bonds are sold, repayment is structured with the intent of keeping property tax rates consistent until maturity. Requirements are expected to increase by \$13.4 million from 2024-25 to 2025-26, due to increases in Pension and GO bond debt service. Additional tax revenues will be used to pay the principal and interest on the 2012, 2017 and 2020 bond authorizations. The total outstanding debt as of June 30, 2025 is projected to be \$1.78 billion.

A major portion of the District's debt service relates to GO bonds approved in the November 2012, the May 2017, and the November 2020 elections. Portland voters overwhelmingly supported GO bonds for capital improvement totaling nearly \$2.50 billion to upgrade PPS schools. In May 2025, voters will consider a proposed \$1.83 billion bond measure. Additionally, the District plans to issue \$80.0 million in GO Bonds in May 2025 under the 2020 authorization and a potential \$87.5 million in January 2026 if the 2025 bond is approved.

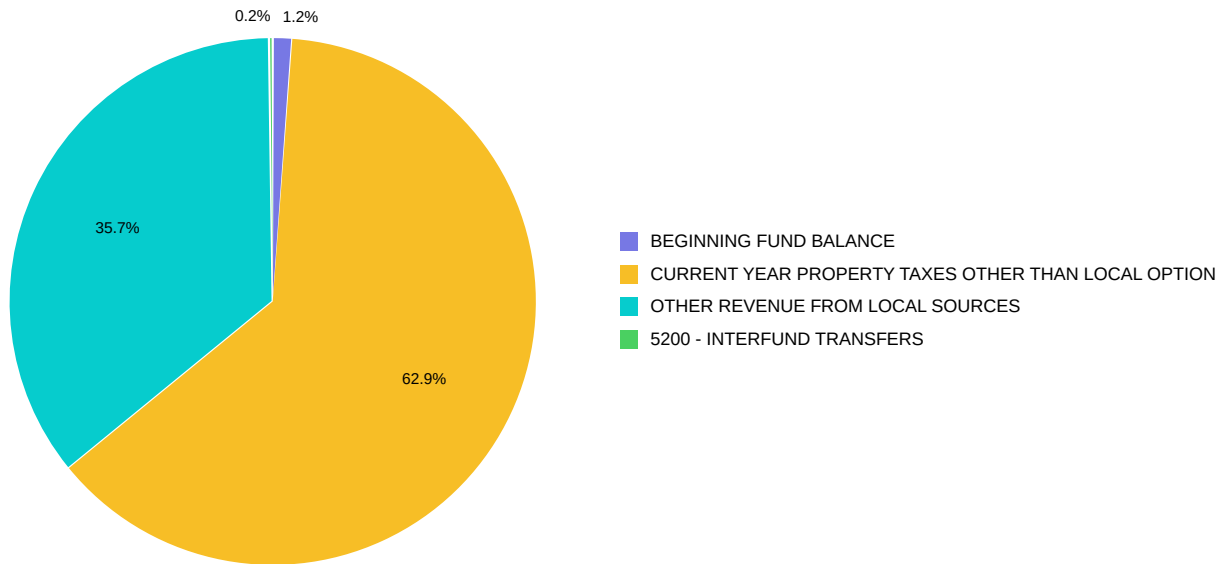
The second largest portion of the District's debt is related to pension obligation bonds. Through these bond strategic investments, the District has been able to contain its PERS costs. This translates to more General Fund resources remaining available for investment in programs aligned to District goals.

In 2025-26, the District will have debt service payments on bonds issued to address PERS Unfunded Actuarial Liability (UAL). The PERS Unfunded Actuarial Liability (UAL) requires a fringe rate of 17.39% applied to PERS eligible payroll, up from 16.33% in 2024-25.

Summary of Resources by Major Object - 300 - Debt Service Funds (in Thousands)

| Major Object | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| BEGINNING FUND BALANCE | 11,672 | 13,705 | 18,303 | 5,798 | 3,242 | - | - |
| CURRENT YEAR PROPERTY TAXES OTHER THAN LOCAL OPTION | 140,243 | 144,141 | 156,472 | 159,334 | 171,552 | - | - |
| OTHER REVENUE FROM LOCAL SOURCES | 78,406 | 85,955 | 90,190 | 93,513 | 97,277 | - | - |
| 4000 - REVENUE FROM FEDERAL SOURCES | 31 | 7 | - | - | - | - | - |
| 5200 - INTERFUND TRANSFERS | 1,752 | 1,235 | 619 | 619 | 619 | - | - |
| Total Resources | 232,104 | 245,042 | 265,585 | 259,264 | 272,690 | - | - |

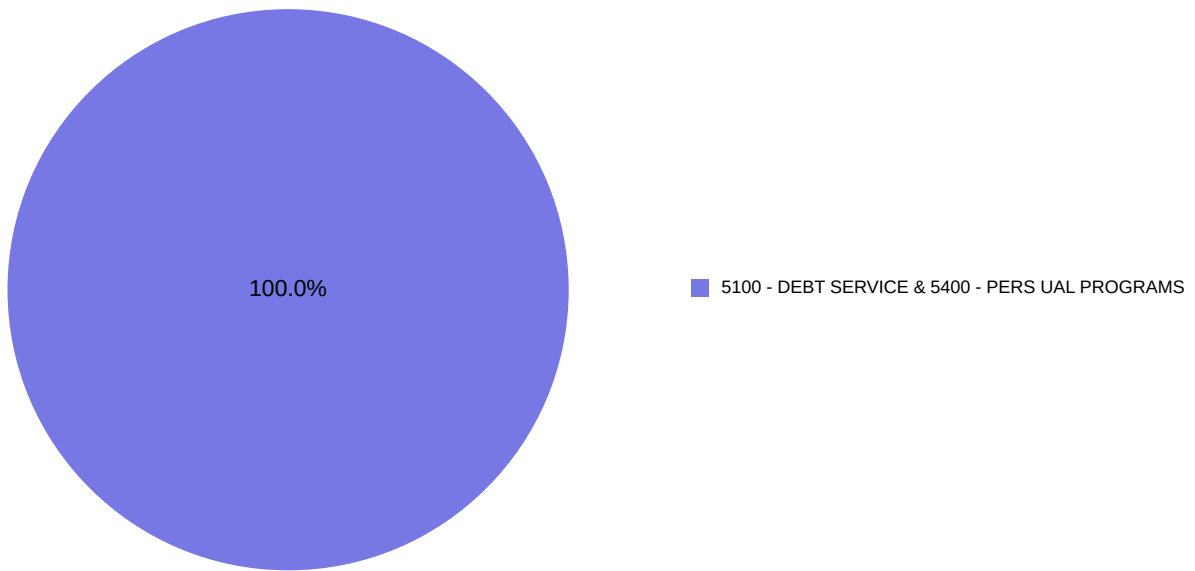
Percent of Resources by Major Object - 300 - Debt Service Funds



Summary of Requirements by Major Function - 300 - Debt Service Funds (in Thousands)

| Major Function | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 5100 - DEBT SERVICE & 5400 - PERSONAL PROGRAMS | 218,399 | 226,739 | 250,869 | 259,099 | - | 272,690 | - | - | - |
| 6000 - CONTINGENCIES | - | - | - | 165 | - | - | - | - | - |
| 7000 - UNAPPROPRIATED FUND BALANCE | 13,705 | 18,303 | 14,716 | - | - | - | - | - | - |
| Total Requirements | 232,104 | 245,042 | 265,585 | 259,264 | - | 272,690 | - | - | - |

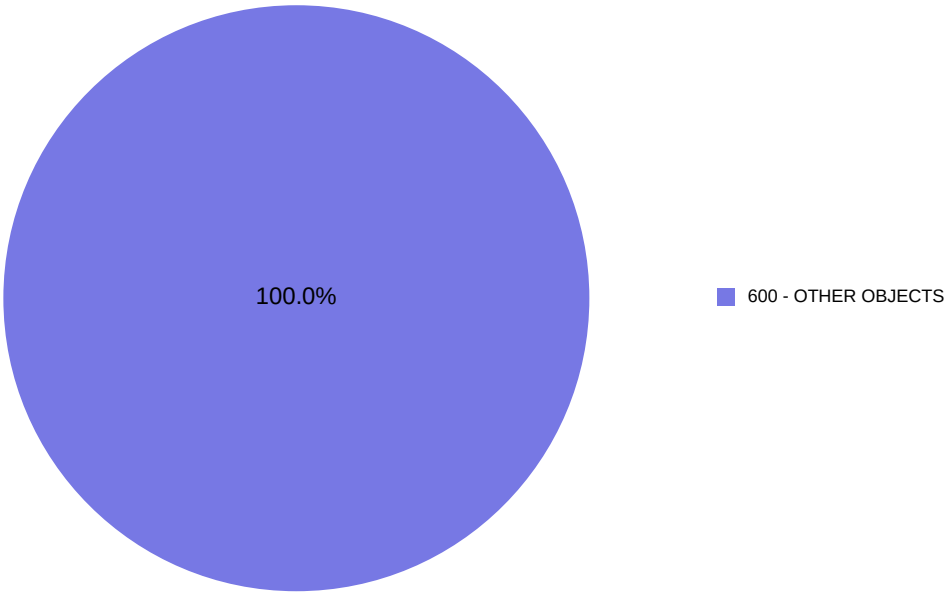
Percent of Requirements by Major Function - 300 - Debt Service Funds



Summary of Requirements by Major Object - 300 - Debt Service Funds (in Thousands)

| Major Object | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 600 - OTHER OBJECTS | 218,399 | 226,739 | 250,869 | 259,099 | - | 272,690 | - | - | - |
| 581000 - Operating Contingency | - | - | - | 165 | - | - | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 13,705 | 18,303 | 14,716 | - | - | - | - | - | - |
| Total Requirements | 232,104 | 245,042 | 265,585 | 259,264 | - | 272,690 | - | - | - |

Percent of Requirements by Major Object - 300 - Debt Service Funds



DEBT SERVICE OVERVIEW

Pension Bonds

In October 2002 Portland Public Schools participated as one of forty-one Oregon school districts and education service districts in issuing limited tax pension bonds. The proceeds were used to finance a portion of the estimated unfunded actuarial liability of each participating school district with the Oregon Public Employees Retirement System ("PERS"). The Oregon School Boards Association ("OSBA") sponsored this pooled limited tax pension bond program. The OSBA does not have a financial obligation in connection with the bonds issued under the program. Except for the payment of its pension bond payments and additional charges when due, each participating school district has no obligation or liability to any other participating school district's pension bonds or liabilities to PERS. In April 2003, OSBA sponsored another pooled limited tax pension bond program with thirty school districts and education service districts. Payments of yearly principal and interest are recorded as financial statement expenditures in instruction and in support services.

On October 31, 2002, the District issued \$210.1 million Limited Tax Pension Bonds, Series 2002 (Federally Taxable), of which \$53.5 million are Series 2002A (deferred interest bonds) and \$156.6 million are Series 2002B (current interest bonds). The Series 2002A Bonds were paid off June 30, 2020. The 2002B Bonds are payable annually through June 2028. During 2012, \$14.2 million of Series 2002 Pension Bonds were refinanced. The Series 2012 Refunding was paid off June 30, 2021.

On April 30, 2003, the District issued \$281.2 million Limited Tax Pension Bonds, Series 2003 (Federally Taxable), of which \$124.8 million are Series 2003A (deferred interest bonds) and \$156.4 million are Series 2003B (current interest bonds). The Series 2003 Limited Tax Pension Bonds are payable annually through June 2028.

On July 15, 2021 the District issued \$399.4 million Full Faith and Credit Pension Bonds, Series 2021 (Federally Taxable). The Series 2021 Full Faith and Credit Bonds are payable annually through June 2040.

The District anticipates the total costs of financing the District's UAL with Limited Tax and Full Faith and Credit Pension Bonds will result in a significant savings to the District when compared to paying for such costs as additional contribution rates to PERS.

General Obligation Bonds

As part of a \$482.0 million capital bond measure passed by District voters in 2012, the District issued the following General Obligation debt to finance school renovation and replacement:

On May 1, 2013, the District issued \$68.6 million in General Obligation Bonds, Series 2013B. The bonds mature on June 15, 2033 with principal payments due annually on June 15. On December 30, 2020 \$50.4 million of Series 2013B General Obligation Bonds were refinanced through an advance refunding.

On April 30, 2015, the District issued \$244.7 million in General Obligation Bonds, Series 2015B. The bonds mature on June 15, 2033 with principal payments due annually on June 15.

On August 10, 2017, the District issued \$62.2 million in General Obligation Bonds, Series 2017B. The bonds mature on June 15, 2030, with principal payments due annually on June 15.

As part of a \$790.0 million capital bond measure passed by District voters in 2017, the District has issued the following General Obligation debt to finance school renovation and replacement:

On August 10, 2017, the District issued \$179.7 million in General Obligation Bonds, Series 2017B. The bonds mature on June 15, 2044 with principal payments due annually on June 15.

On April 14, 2020, the District issued \$441.3 million in General Obligation Bonds, Series 2020. The bonds mature on June 15, 2037, with principal payments due annually on June 15.

On December 30, 2020, the District issued \$54.0 million in General Obligation Advance Refunding Bonds, Series 2020C. The bond proceeds were used to redeem Series 2013B bonds. The bonds mature on June 15, 2033, with principal payments due annually on June 15. The Series 2020C Bonds maturing on or after June 15, 2031 are subject to optional early redemption. The total amount of interest savings (economic gain) as a result of the refinancing is \$6.2 million. The present value of future cash savings as a result of the refinancing is \$5.5 million.

As part of a \$1.2 billion capital bond measure passed by District voters in November 2020, the District issued the following General Obligation debt to finance school renovation and replacement:

On December 30, 2020, the District issued \$365.5 million in General Obligation Bonds, Series 2020B. The bonds mature on June 15, 2046, with principal payments due annually on June 15.

On April 27, 2023, the District issued \$420.0 million in General Obligation Bonds, Series 2023. The bonds mature on June 15, 2049, with principal payments due annually on June 15.

The District plans to sell \$80.0 million in bonds to raise capital to continue work under the 2020 Ballot Title Authorization. Another \$87.5 million may be issued in January 2026 if the 2025 renewal authorization is approved by voters to continue modernization and construction of facilities.

Article XI-K of the Oregon Constitution allows the state to guarantee the general obligation bonded indebtedness of school districts. For the Series 2013B, 2015B, 2017B, 2020, 2020B, and 2020C General Obligation Bonds mentioned immediately above, the District participated in the Oregon School Bond Guaranty program (ORS 328.321 to 328.356), whereby the State of Oregon (State) guarantees all principal and interest payments until maturity will be made to bondholders when due. Should the District fail to make a payment of debt service on these bonds when due, the State will make the payment on behalf of the District, and then will seek recovery from the District. The State may recover funds by means of intercepting any source of operating monies normally remitted from the State to the District. Since the inception of the bonds, the District has not used the guarantee.

Other Debt

On November 9, 2016, the District issued \$5.0 million in Full Faith and Credit Obligations, Series 2016. The obligations mature on December 1, 2031. The obligations carry a prepayment option such that any or all outstanding maturities may be redeemed on or after December 1, 2018.

On August 4, 2016 the District issued \$4.0 million in Qualified Zone Academy (QZAB) Bonds, Series 2016. The District pays no interest over the 20 year term of the bonds. The bonds carry a 4.39 percent interest rate for structuring purposes, but the purchaser of the bonds receives a Federal tax credit in lieu of interest earnings. The bonds mature on August 4, 2036.

Legal Debt Limit

ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values within the District based on the following:

For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one percent (.0055) of the real market value. For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of the real market value. 10 years of Legal Debt Margin information from the District's 2024 Annual Comprehensive Financial Report is included on the following page.

SCHOOL DISTRICT NO.1J, MULTNOMAH COUNTY, OREGON
Legal Debt Margin Information
Last Ten Fiscal Years
(dollars in thousands)

Legal Debt Margin Calculation for Fiscal Year 2024

| | |
|--|----------------|
| Real Market Value | \$ 156,667,898 |
| Debt Limit (7.95% of Real Market Value) ¹ | \$ 12,455,098 |
| Amount of Debt Applicable to Debt Limit: | |
| General Obligation Bonded Debt | 1,358,977 |
| Less: Amount Available in Debt Service Funds | (12,491) |
| Amount of Debt Applicable to Debt Limit | 1,346,486 |
| Legal Debt Margin | \$ 11,108,612 |

| | Debt Limit | Total net debt applicable to limit | Legal debt margin | Total net debt applicable to the limit as a percentage of debt limit |
|------|--------------|---------------------------------------|-------------------|--|
| 2015 | \$ 6,517,491 | \$ 382,186 | \$ 6,135,305 | 5.86% |
| 2016 | 7,228,979 | 346,748 | 6,882,231 | 4.80 |
| 2017 | 8,501,342 | 309,076 | 8,192,266 | 3.64 |
| 2018 | 9,670,978 | 633,588 | 9,037,390 | 6.55 |
| 2019 | 10,472,898 | 526,062 | 9,946,836 | 5.02 |
| 2020 | 10,698,745 | 924,888 | 9,773,857 | 8.64 |
| 2021 | 11,149,825 | 1,220,405 | 9,929,420 | 10.95 |
| 2022 | 11,707,470 | 1,117,665 | 10,589,805 | 9.55 |
| 2023 | 12,487,714 | 1,464,030 | 11,023,684 | 11.72 |
| 2024 | 12,455,098 | 1,346,486 | 11,108,612 | 10.81 |

Allowable Percentage of Real Market Value:

| | |
|---|--------------------|
| ^A Kindergarten through eighth grade, 9 x .0055 | 4.95% |
| ^B Ninth through twelfth, 4 x .0075 | 3.00% |
| Allowable Percentage | 7.95% ¹ |

Notes

¹ ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values within the District based on the following:

^A For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one percent (.0055) of the real market value.

^B For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of the real market value.

Sources

Tax Supervising and Conservation Commission Annual Reports for the relevant fiscal year

PERS UAL DEBT SERVICE FUND (308)

The fund was established to improve the transparency of debt service related to the Public Employees 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.

On July 15, 2021, the District issued a series of Federally Taxable Full Faith and Credit Bonds to finance all or a portion of the District's share of the estimated PERS UAL.

Resources include revenues generated from payroll charges dedicated solely to payment of PERS UAL debt service, and interest earnings on funds collected monthly and held in trust in bank accounts reserved for debt service payments.

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

Fund 308 - PERS UAL Debt Service Fund Detail

Resources by Object - 308 - PERS UAL Debt Service (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 377000 - Fund Balance-Unres/Undes | 1,190 | 1,925 | 2,787 | - | - | - | - |
| Subtotal - Beginning Fund Balance | 1,190 | 1,925 | 2,787 | - | - | - | - |
| 415100 - Interest on Investments | 180 | 1,488 | 2,413 | 1,864 | 1,883 | - | - |
| 419700 - Services Provided Other Funds | 76,346 | 79,818 | 81,705 | 86,246 | 91,336 | - | - |
| Subtotal - Other Revenue from Local Sources | 76,526 | 81,307 | 84,118 | 88,110 | 93,220 | - | - |
| Total Resources by Object | 77,716 | 83,232 | 86,905 | 88,110 | 93,220 | - | - |

Requirements by Function - 308 - PERS UAL Debt Service (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 5100 - DEBT SERVICE | 75,791 | 80,445 | 84,680 | 87,945 | - | 93,220 | - | - | - |
| Subtotal - 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS | 75,791 | 80,445 | 84,680 | 87,945 | - | 93,220 | - | - | - |
| 61100 - Operating Contingency | - | - | - | 165 | - | - | - | - | - |
| Subtotal - 6000 - CONTINGENCIES | - | - | - | 165 | - | - | - | - | - |
| 71100 - Ending Fund Balance | 1,925 | 2,787 | 2,225 | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 1,925 | 2,787 | 2,225 | - | - | - | - | - | - |
| Total Requirements by Function | 77,716 | 83,232 | 86,905 | 88,110 | - | 93,220 | - | - | - |

Requirements by Object - 308 - PERS UAL Debt Service (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 561000 - Redemption of Principal | 34,363 | 38,296 | 62,240 | 68,320 | - | 76,773 | - | - | - |
| 562100 - Interest (Except Bus/Garage) | 41,428 | 42,148 | 22,440 | 19,625 | - | 16,447 | - | - | - |
| Subtotal - Other Objects | 75,791 | 80,445 | 84,680 | 87,945 | - | 93,220 | - | - | - |
| 581000 - Operating Contingency | - | - | - | 165 | - | - | - | - | - |
| Subtotal - 581000 - Operating Contingency | - | - | - | 165 | - | - | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 1,925 | 2,787 | 2,225 | - | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 1,925 | 2,787 | 2,225 | - | - | - | - | - | - |
| Total Requirements by Object | 77,716 | 83,232 | 86,905 | 88,110 | - | 93,220 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

FULL FAITH AND CREDIT DEBT SERVICE FUND (320)

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

The fund included the payment of debt for the Recovery Zone Bond-Energy and Water Conservation Program. The interest payments were federally subsidized by this bond program. The balance of the interest payments and the principal were funded through transfers from the General Fund. This debt was paid off in 2022-23.

On July 25, 2016 by way of Board Resolution No. 5314, the Board authorized entering into a purchase agreement sale of the Board's Qualified Zone Academy Bonds (QZAB) for \$4.0 million. This fund also accounts for the principal and interest payments resulting from the issuance of QZAB bonds.

On September 6, 2016 by way of Board Resolution No. 5330, the Board voted to authorize the issuance of a principal amount of revenue bonds sufficient to provide net proceeds of up to \$5 million for immediate environmental health and safety issues and assessments. The District is utilizing these funds for projects that remediate health and safety concerns, including repairs to the water system, lead paint encapsulation and abatement, and environmental health and safety assessment and other health and safety related projects.

Fund 320 - Full Faith and Credit Debt Service Fund Detail

Resources by Object - 320 - Full Faith and Credit Debt Service (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 377000 - Fund Balance-Unres/Undes | - | - | - | - | - | - | - |
| Subtotal - Beginning Fund Balance | - | - | - | - | - | - | - |
| 449100 - Federal Subsidy | 31 | 7 | - | - | - | - | - |
| Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES | 31 | 7 | - | - | - | - | - |
| 452100 - Interfund Transfers | 1,752 | 1,235 | 619 | 619 | 619 | - | - |
| Subtotal - 5200 - INTERFUND TRANSFERS | 1,752 | 1,235 | 619 | 619 | 619 | - | - |
| Total Resources by Object | 1,783 | 1,241 | 619 | 619 | 619 | - | - |

Requirements by Function - 320 - Full Faith and Credit Debt Service (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 5100 - DEBT SERVICE | 1,783 | 1,241 | 619 | 619 | - | 619 | - | - | - |
| Subtotal - 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS | 1,783 | 1,241 | 619 | 619 | - | 619 | - | - | - |
| 71100 - Ending Fund Balance | - | - | - | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | - | - | - | - | - | - | - | - | - |
| Total Requirements by Function | 1,783 | 1,241 | 619 | 619 | - | 619 | - | - | - |

Requirements by Object - 320 - Full Faith and Credit Debt Service (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 561000 - Redemption of Principal | 1,598 | 1,123 | 525 | 535 | - | 545 | - | - | - |
| 562100 - Interest (Except Bus/Garage) | 185 | 119 | 94 | 84 | - | 74 | - | - | - |
| Subtotal - Other Objects | 1,783 | 1,241 | 619 | 619 | - | 619 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | - | - | - | - | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | - | - | - | - | - | - | - | - | - |
| Total Requirements by Object | 1,783 | 1,241 | 619 | 619 | - | 619 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

GO BONDS DEBT SERVICE FUND (350)

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

Activity in this fund includes the issuance of General Obligation bonds in 2013, 2015 and 2017, issued under the \$482.0 million bond authorized by voters in November 2012.

In addition, this fund includes the issuance of General Obligation bonds in 2017 and 2020, issued under the \$790.0 million bond authorized by voters in May 2017.

This fund also includes the issuance of General Obligation bonds in 2020 and 2023, issued under the \$1.20 billion bond authorized by voters in November 2020.

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

Fund 350 - GO Bonds Debt Service Fund Detail

Resources by Object - 350 - GO BONDS DEBT SERVICE FUND (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 376510 - Budgeted Beginning Fund Balance | - | - | - | 5,798 | 3,242 | - | - |
| 377000 - Fund Balance-Unres/Undes | 10,482 | 11,780 | 15,516 | - | - | - | - |
| Subtotal - Beginning Fund Balance | 10,482 | 11,780 | 15,516 | 5,798 | 3,242 | - | - |
| 411111 - Current-Multnomah Co | 139,271 | 143,134 | 155,389 | 158,156 | 170,284 | - | - |
| 411112 - Current-Clackamas Co | 103 | 107 | 117 | 129 | 138 | - | - |
| 411113 - Current-Washington Co | 869 | 899 | 966 | 1,049 | 1,130 | - | - |
| Subtotal - Current Year Property Taxes other than Local Option | 140,243 | 144,141 | 156,472 | 159,334 | 171,552 | - | - |
| 411521 - PY GO Bond - Multnomah County | 1,738 | 1,385 | 1,557 | 1,945 | 2,094 | - | - |
| 411522 - PY GO Bond - Clackamas County | 1 | 2 | 1 | 1 | 1 | - | - |
| 411523 - PY GO Bond - Washington County | 9 | 7 | 7 | 10 | 10 | - | - |
| 411901 - Pen/Int-Multnomah Co | 41 | 237 | 451 | 46 | 49 | - | - |
| 411902 - Pen/Int-Clackamas Co | - | - | - | - | - | - | - |
| 411903 - Pen/Int-Washington Co | - | 1 | 2 | - | 1 | - | - |
| 415100 - Interest on Investments | 92 | 3,015 | 4,055 | 3,400 | 1,901 | - | - |
| Subtotal - Other Revenue from Local Sources | 1,881 | 4,648 | 6,072 | 5,403 | 4,057 | - | - |
| Total Resources by Object | 152,606 | 160,569 | 178,061 | 170,535 | 178,851 | - | - |

Requirements by Function - 350 - GO BONDS DEBT SERVICE FUND (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 5100 - DEBT SERVICE | 140,826 | 145,053 | 165,570 | 170,535 | - | 178,851 | - | - | - |
| Subtotal - 5100 - DEBT SERVICE & 5400 - PERS UAL PROGRAMS | 140,826 | 145,053 | 165,570 | 170,535 | - | 178,851 | - | - | - |
| 71100 - Ending Fund Balance | 11,780 | 15,516 | 12,491 | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 11,780 | 15,516 | 12,491 | - | - | - | - | - | - |
| Total Requirements by Function | 152,606 | 160,569 | 178,061 | 170,535 | - | 178,851 | - | - | - |

Requirements by Object - 350 - GO BONDS DEBT SERVICE FUND (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 561000 - Redemption of Principal | 93,665 | 107,970 | 111,250 | 124,315 | - | 134,820 | - | - | - |
| 562100 - Interest (Except Bus/Garage) | 47,161 | 37,083 | 54,320 | 46,220 | - | 44,031 | - | - | - |
| Subtotal - Other Objects | 140,826 | 145,053 | 165,570 | 170,535 | - | 178,851 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 11,780 | 15,516 | 12,491 | - | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 11,780 | 15,516 | 12,491 | - | - | - | - | - | - |
| Total Requirements by Object | 152,606 | 160,569 | 178,061 | 170,535 | - | 178,851 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

CAPITAL PROJECTS FUNDS SUMMARY (400)

Fund 400 - Capital Projects Fund Resources Summary

Fund 400 budgeted resources will be \$386.6 million less than 2024-25, a decrease of 37.5%, due to the spend down of funds.

With the limited annual resources and aging buildings and systems, there has been a focus to bring in additional funds in support of establishing equitable student outcomes, stability and improved student experiences. These efforts have secured funding through sources, such as Recovery Zone Bonds (RZB), Qualified Zone Academy Bonds (QZAB), Seismic Rehab Grant Program (SRGP), loans, Oregon School Capital Improvement Matching Program (OSCIM), and Portland Clean Energy Funds (PCEF).

Fund 400 - Capital Projects Fund Requirements Summary

The District is advancing various capital improvement initiatives. Projects include asbestos abatement, seismic improvements, radon mitigation, access controls, cameras, card readers, code compliance requirements, instruction delivery improvements, playgrounds, classroom changes, and energy improvement projects.

Portland Public Schools' aging infrastructure, with an average building age of 85 years, necessitates significant upgrades for modern learning environments and safety. The District's extensive capital needs surpass available resources, driving the pursuit of innovative solutions.

Fortunately, Portland voters have strongly supported these needs, approving nearly \$1.3 billion in bonds in 2012 and 2017 for school modernizations, rebuilds, seismic improvements, roof replacements, and various health and safety projects. Additionally, other capital resources have addressed critical health and safety concerns like radon, lead, water quality, and ADA compliance, alongside capacity expansions and emergency repairs. This commitment continued in November 2020 with a \$1.21 billion bond for ongoing investments in the health and safety of aging schools, including new roofs, mechanical systems, seismic retrofits, accessibility, improved special education spaces, security upgrades, and investments in curriculum and technology.

In May of 2025, Portland voters are anticipated to pass a bond for \$1.83 billion to finance capital costs. Projects will update and repair aging elementary and middle schools, update safety and security systems, update seismic performance, and modernize high schools. The bond will also include capital funding for new curriculum materials and technology, including student devices. Athletic improvements are also planned in the 2025 Bond program.

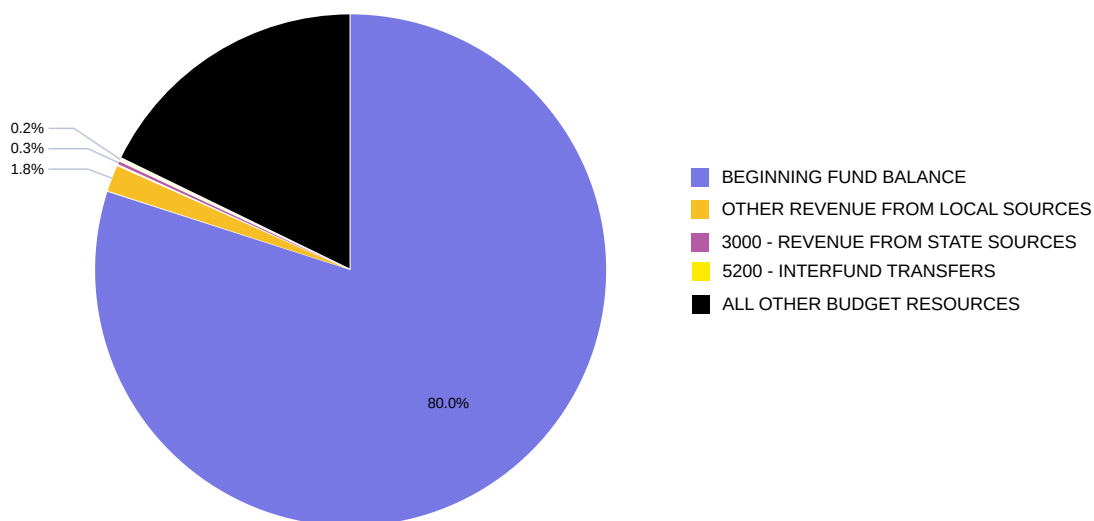
The District was tasked with the relocation of Harriet Tubman Middle School; this effort was in response to the Oregon Department of Transportation's decision to expand Interstate 5. The District budgeted \$131.3 million to support this initiative with provided through a state grant. However, the project is now paused due to funding-related project delays with the Oregon Department of Transportation's efforts to expand Interstate 5.

The Facilities Capital Fund (438) is used to manage grant/project funding for capital projects.

Summary of Resources by Major Object - 400 - Capital Projects Funds (in Thousands)

| Major Object | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| BEGINNING FUND BALANCE | 771,590 | 521,839 | 730,551 | 560,552 | 514,705 | - | - |
| OTHER REVENUE FROM LOCAL SOURCES | 6,507 | 21,112 | 40,936 | 18,845 | 11,477 | - | - |
| 2000 - REVENUE - INTERMEDIATE SOURCES | 544 | 237 | - | 20,000 | - | - | - |
| 3000 - REVENUE FROM STATE SOURCES | 1,978 | 2,110 | 2,903 | 650 | 2,000 | - | - |
| 4000 - REVENUE FROM FEDERAL SOURCES | - | 9,304 | - | - | - | - | - |
| 5200 - INTERFUND TRANSFERS | - | 610 | 810 | 1,000 | 1,000 | - | - |
| ALL OTHER BUDGET RESOURCES | - | 464,832 | 10,300 | 429,346 | 114,591 | - | - |
| Total Resources | 780,619 | 1,020,043 | 785,500 | 1,030,393 | 643,773 | - | - |

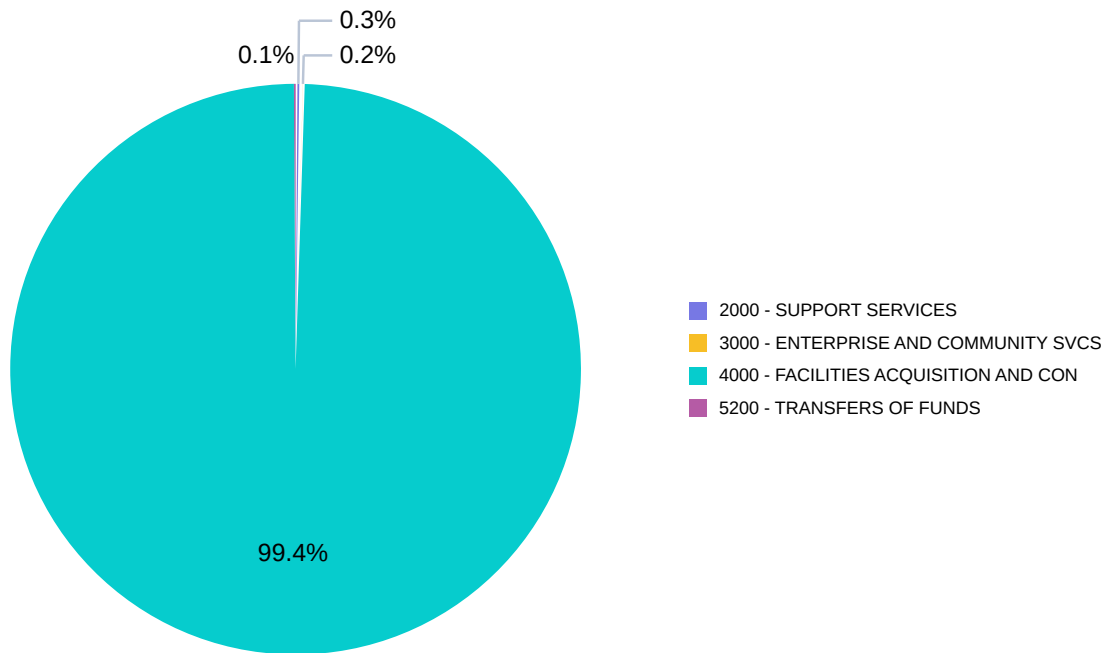
Percent of Resources by Major Object - 400 - Capital Projects Funds



Summary of Requirements by Major Function - 400 - Capital Projects Funds (in Thousands)

| Major Function | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 2000 - SUPPORT SERVICES | 1,575 | 3,321 | 1,232 | 1,954 | 2.80 | 1,995 | - | - | 2.80 |
| 3000 - ENTERPRISE AND COMMUNITY SVCS | - | - | - | - | - | 1,301 | - | - | - |
| 4000 - FACILITIES ACQUISITION AND CON | 256,589 | 285,554 | 309,014 | 1,027,821 | 43.50 | 639,859 | - | - | 46.25 |
| 5200 - TRANSFERS OF FUNDS | 618 | 618 | 619 | 619 | - | 619 | - | - | - |
| 7000 - UNAPPROPRIATED FUND BALANCE | 521,839 | 730,551 | 474,635 | - | - | - | - | - | - |
| Total Requirements | 780,619 | 1,020,043 | 785,500 | 1,030,393 | 46.30 | 643,773 | - | - | 49.05 |

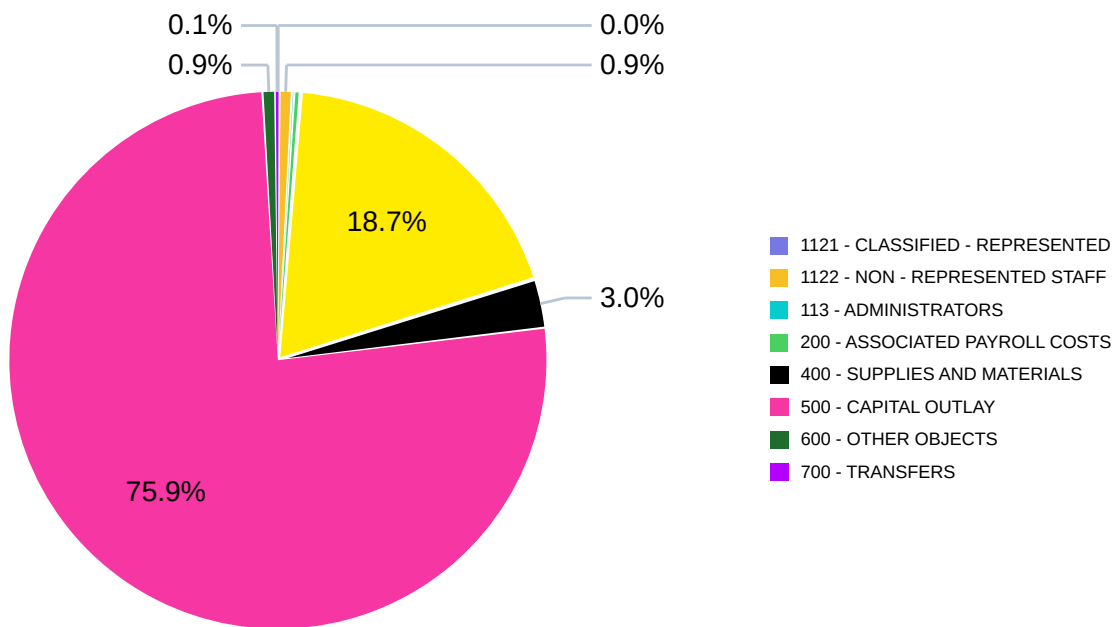
Percent of Requirements by Major Function - 400 - Capital Projects Funds



Summary of Requirements by Major Object - 400 - Capital Projects Funds (in Thousands)

| Major Object | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 1121 - CLASSIFIED - REPRESENTED | 320 | 180 | 159 | 190 | 3.00 | 213 | - | - | 3.00 |
| 1122 - NON - REPRESENTED STAFF | 3,978 | 4,391 | 4,822 | 5,247 | 43.30 | 5,543 | - | - | 45.05 |
| 113 - ADMINISTRATORS | 33 | - | 56 | - | - | 152 | - | - | 1.00 |
| OTHER SALARIES | 250 | 97 | 391 | - | - | - | - | - | - |
| 200 - ASSOCIATED PAYROLL COSTS | 1,682 | 1,830 | 2,043 | 2,377 | - | 2,868 | - | - | - |
| 300 - PURCHASED SERVICES | 24,938 | 31,439 | 37,535 | 127,688 | - | 120,707 | - | - | - |
| 400 - SUPPLIES AND MATERIALS | 50,089 | 31,469 | 14,706 | 68,621 | - | 19,401 | - | - | - |
| 500 - CAPITAL OUTLAY | 172,048 | 211,119 | 246,558 | 818,745 | - | 488,577 | - | - | - |
| 600 - OTHER OBJECTS | 4,824 | 8,351 | 3,976 | 6,906 | - | 5,694 | - | - | - |
| 700 - TRANSFERS | 618 | 618 | 619 | 619 | - | 619 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 521,839 | 730,551 | 474,635 | - | - | - | - | - | - |
| Total Requirements | 780,619 | 1,020,043 | 785,500 | 1,030,393 | 46.30 | 643,773 | - | - | 49.05 |

Percent of Requirements by Major Object - 400 - Capital Projects Funds



CONSTRUCTION EXCISE FUND (404)

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

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

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

Fund 404 - Construction Excise Fund Detail

Resources by Object - 404 - Construction Excise Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 377000 - Fund Balance-Unres/Undes | 10,107 | 12,830 | 1,912 | - | - | - | - |
| Subtotal - Beginning Fund Balance | 10,107 | 12,830 | 1,912 | - | - | - | - |
| 411301 - Construct Excise Tax - Cty Ptd | 5,436 | 4,187 | 1,776 | 2,001 | 1,500 | - | - |
| 411303 - Construct Excise Tax - Wash Ct | - | 3 | 10 | - | - | - | - |
| 415100 - Interest on Investments | 9 | 16 | - | 45 | - | - | - |
| 419910 - Miscellaneous | - | 261 | - | - | - | - | - |
| Subtotal - Other Revenue from Local Sources | 5,446 | 4,467 | 1,786 | 2,046 | 1,500 | - | - |
| Total Resources by Object | 15,553 | 17,297 | 3,698 | 2,046 | 1,500 | - | - |

Requirements by Function - 404 - Construction Excise Fund (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 4110 - Service Area Direction | - | - | - | 199 | 1.00 | - | - | - | - |
| 4150 - Bldg Acquis/Constr/Improv Svcs | 2,106 | 14,767 | 3,055 | 1,227 | 2.50 | 881 | - | - | 2.50 |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | 2,106 | 14,767 | 3,055 | 1,427 | 3.50 | 881 | - | - | 2.50 |
| 52100 - Fund Transfers | 618 | 618 | 619 | 619 | - | 619 | - | - | - |
| Subtotal - 5200 - TRANSFERS OF FUNDS | 618 | 618 | 619 | 619 | - | 619 | - | - | - |
| 71100 - Ending Fund Balance | 12,830 | 1,912 | 24 | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 12,830 | 1,912 | 24 | - | - | - | - | - | - |
| Total Requirements by Function | 15,553 | 17,297 | 3,698 | 2,046 | 3.50 | 1,500 | - | - | 2.50 |

Requirements by Object - 404 - Construction Excise Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 511220 - Non-Represented Staff | 360 | 440 | 377 | 492 | 3.50 | 357 | - | - | 2.50 |
| 513510 - Group Hlth Opt Out Lic | 4 | 5 | 5 | - | - | - | - | - | - |
| Subtotal - 100 - SALARIES | 364 | 445 | 382 | 492 | 3.50 | 357 | - | - | 2.50 |
| 521000 - PERS | 1 | - | - | - | - | 15 | - | - | - |
| 521310 - PERS UAL | 61 | 69 | 62 | 80 | - | 62 | - | - | - |
| 522000 - Social Security - FICA | 28 | 35 | 30 | 38 | - | 27 | - | - | - |
| 523100 - Workers' Compensation | 1 | 3 | 2 | 2 | - | 2 | - | - | - |
| 523200 - Unemployment Compensation | - | - | 3 | 6 | - | - | - | - | - |
| 523300 - PFMLA | - | - | 1 | 2 | - | 2 | - | - | - |
| 524100 - Group Health Insurance | 32 | 48 | 33 | 69 | - | 53 | - | - | - |
| 524200 - Other Employer Paid Benefits | 2 | 2 | 2 | 1 | - | 1 | - | - | - |
| 524300 - Retiree Health Insurance | 3 | 2 | 2 | 2 | - | 2 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 524530 - Early Retirement Benefits | 1 | 1 | 1 | 1 | - | 1 | - | - | - |
| Subtotal - 200 - ASSOCIATED PAYROLL COSTS | 128 | 160 | 136 | 201 | - | 164 | - | - | - |
| 532200 - Repairs and Maintenance Svcs | 403 | 638 | 732 | - | - | - | - | - | - |
| 532400 - Rentals | - | 29 | 29 | - | - | - | - | - | - |
| 532500 - Electricity | - | - | 16 | - | - | - | - | - | - |
| 532900 - Other Property Services | 65 | 49 | 201 | - | - | - | - | - | - |
| 538300 - Architect and Engineering Svcs | 105 | 126 | 153 | - | - | - | - | - | - |
| 538940 - Professional Moving Services | - | 4 | 1 | - | - | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 70 | 65 | 100 | - | - | - | - | - | - |
| Subtotal - 300 - PURCHASED SERVICES | 643 | 911 | 1,232 | - | - | - | - | - | - |
| 541000 - Consumable Supplies | - | - | - | - | - | - | - | - | - |
| 541600 - Interdepartmental Charges | - | - | - | - | - | - | - | - | - |
| 546000 - Non-Consumable Supplies | 1 | 41 | 1 | - | - | - | - | - | - |
| Subtotal - 400 - SUPPLIES AND MATERIALS | 1 | 42 | 1 | - | - | - | - | - | - |
| 552000 - Building Acquisition/Improvmt | 953 | 12,762 | 1,053 | 734 | - | 361 | - | - | - |
| 553000 - Improvements - Not Buildings | - | 202 | 155 | - | - | - | - | - | - |
| 554100 - Initial and Addl Equipment | 14 | 231 | 84 | - | - | - | - | - | - |
| Subtotal - 500 - CAPITAL OUTLAY | 967 | 13,195 | 1,291 | 734 | - | 361 | - | - | - |
| 564000 - Dues and Fees | 2 | 9 | 4 | - | - | - | - | - | - |
| 567100 - Permits | 1 | 6 | 9 | - | - | - | - | - | - |
| Subtotal - Other Objects | 2 | 15 | 12 | - | - | - | - | - | - |
| 571000 - Transfers to Other Funds | 618 | 618 | 619 | 619 | - | 619 | - | - | - |
| Subtotal - 700 - TRANSFERS | 618 | 618 | 619 | 619 | - | 619 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 12,830 | 1,912 | 24 | - | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 12,830 | 1,912 | 24 | - | - | - | - | - | - |
| Total Requirements by Object | 15,553 | 17,297 | 3,698 | 2,046 | 3.50 | 1,500 | - | - | 2.50 |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

FULL FAITH AND CREDIT FUND (420)

This fund is used to manage capital expenditures for specifically authorized projects, including those projects funded through proceeds from the Recovery Zone Bond- Energy and Water Conservation Program and other loan proceeds.

This creation of the fund was authorized by the Board of Education per Board Resolution No. 4416 on February 28, 2011.

Fund 420 - Full Faith and Credit Fund Detail

Resources by Object - 420 - FULL FAITH & CREDIT FUNDS (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 377000 - Fund Balance-Unres/Undes | 719 | 235 | 98 | - | - | - | - |
| Subtotal - Beginning Fund Balance | 719 | 235 | 98 | - | - | - | - |
| Total Resources by Object | 719 | 235 | 98 | - | - | - | - |

Requirements by Function - 420 - FULL FAITH & CREDIT FUNDS (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 2540 - OPER/MAINTENANCE OF PLANT SVCS | 51 | 21 | 8 | - | - | - | - | - | - |
| Subtotal - 2000 - SUPPORT SERVICES | 51 | 21 | 8 | - | - | - | - | - | - |
| 4150 - Bldg Acquis/Constr/Improv Svcs | 433 | 117 | 90 | - | - | - | - | - | - |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | 433 | 117 | 90 | - | - | - | - | - | - |
| 71100 - Ending Fund Balance | 235 | 98 | - | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 235 | 98 | - | - | - | - | - | - | - |
| Total Requirements by Function | 719 | 235 | 98 | - | - | - | - | - | - |

Requirements by Object - 420 - FULL FAITH & CREDIT FUNDS (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 532200 - Repairs and Maintenance Svcs | 49 | 51 | 26 | - | - | - | - | - | - |
| 532900 - Other Property Services | 44 | - | - | - | - | - | - | - | - |
| 538300 - Architect and Engineering Svcs | 21 | 4 | - | - | - | - | - | - | - |
| 538940 - Professional Moving Services | - | - | - | - | - | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 11 | - | - | - | - | - | - | - | - |
| Subtotal - 300 - PURCHASED SERVICES | 125 | 55 | 26 | - | - | - | - | - | - |
| 541000 - Consumable Supplies | - | - | - | - | - | - | - | - | - |
| 546000 - Non-Consumable Supplies | 5 | - | - | - | - | - | - | - | - |
| Subtotal - 400 - SUPPLIES AND MATERIALS | 5 | - | - | - | - | - | - | - | - |
| 552000 - Building Acquisition/Improvmt | 336 | 65 | - | - | - | - | - | - | - |
| 553000 - Improvements - Not Buildings | - | 18 | 71 | - | - | - | - | - | - |
| 554100 - Initial and Addl Equipment | 14 | - | - | - | - | - | - | - | - |
| Subtotal - 500 - CAPITAL OUTLAY | 351 | 83 | 71 | - | - | - | - | - | - |
| 564000 - Dues and Fees | 1 | - | - | - | - | - | - | - | - |
| 567100 - Permits | 2 | - | - | - | - | - | - | - | - |
| Subtotal - Other Objects | 3 | - | - | - | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 235 | 98 | - | - | - | - | - | - | - |
| Total Requirements by Object | 719 | 235 | 98 | - | - | - | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

ENERGY EFFICIENT SCHOOLS FUND (435)

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

This fund was formally created as part of the District's FY 2012-13 Budget Adoption process.

Fund 435 - Energy Efficient Schools Fund Detail

Resources by Object - 435 - Energy Efficient Schools Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 376510 - Budgeted Beginning Fund Balance | - | - | - | 3,591 | 5,000 | - | - |
| 377000 - Fund Balance-Unres/Undes | 1,986 | 3,082 | 3,318 | - | - | - | - |
| Subtotal - Beginning Fund Balance | 1,986 | 3,082 | 3,318 | 3,591 | 5,000 | - | - |
| 419910 - Miscellaneous | - | - | 730 | 796 | 350 | - | - |
| 419948 - Utility Refund - PGE | 820 | 883 | 975 | 1,000 | 1,000 | - | - |
| 419949 - Utility Refund - Pacific Power | 282 | 322 | 389 | 400 | 400 | - | - |
| Subtotal - Other Revenue from Local Sources | 1,102 | 1,205 | 2,094 | 2,196 | 1,750 | - | - |
| 422000 - Restricted Revenue | 544 | 237 | - | - | - | - | - |
| Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES | 544 | 237 | - | - | - | - | - |
| Total Resources by Object | 3,632 | 4,525 | 5,412 | 5,787 | 6,750 | - | - |

Requirements by Function - 435 - Energy Efficient Schools Fund (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 4150 - Bldg Acquis/Constr/Improv Svcs | 550 | 1,207 | 820 | 5,787 | - | 6,750 | - | - | - |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | 550 | 1,207 | 820 | 5,787 | - | 6,750 | - | - | - |
| 71100 - Ending Fund Balance | 3,082 | 3,318 | 4,592 | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 3,082 | 3,318 | 4,592 | - | - | - | - | - | - |
| Total Requirements by Function | 3,632 | 4,525 | 5,412 | 5,787 | - | 6,750 | - | - | - |

Requirements by Object - 435 - Energy Efficient Schools Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 552000 - Building Acquisition/Improvmt | 550 | 1,207 | 820 | 5,787 | - | 6,750 | - | - | - |
| Subtotal - 500 - CAPITAL OUTLAY | 550 | 1,207 | 820 | 5,787 | - | 6,750 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 3,082 | 3,318 | 4,592 | - | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 3,082 | 3,318 | 4,592 | - | - | - | - | - | - |
| Total Requirements by Object | 3,632 | 4,525 | 5,412 | 5,787 | - | 6,750 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

HARRIET TUBMAN MS RELOCATION FUND (437)

The Harriet Tubman Relocation Fund is used to manage capital expenditures specifically designated for the relocation of Harriet Tubman Middle School.

The District was tasked with the relocation of Harriet Tubman Middle School; this effort was in response to the Oregon Department of Transportation's decision to expand Interstate 5. The District budgeted \$131.3 million to support this initiative; funding was provided through a state grant. However, the project is now paused due to funding-related project delays with the Oregon Department of Transportation's efforts to expand Interstate 5.

This creation of the fund was authorized by the Board of Directors per Board Resolution No. 6712 on May 23, 2023.

Fund 437 - Harriet Tubman MS Relocation Fund Detail

Resources by Object - 437 - Harriet Tubman MS Relocation (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 376510 - Budgeted Beginning Fund Balance | - | - | - | 127,100 | 13,500 | - | - |
| 377000 - Fund Balance-Unres/Undes | - | - | 3,012 | - | - | - | - |
| Subtotal - Beginning Fund Balance | - | - | 3,012 | 127,100 | 13,500 | - | - |
| 415100 - Interest on Investments | - | 3,012 | 5,316 | 4,200 | - | - | - |
| Subtotal - Other Revenue from Local Sources | - | 3,012 | 5,316 | 4,200 | - | - | - |
| 432990 - Restricted State Grants | - | 101 | 38 | - | - | - | - |
| Subtotal - 3000 - REVENUE FROM STATE SOURCES | - | 101 | 38 | - | - | - | - |
| Total Resources by Object | - | 3,113 | 8,366 | 131,300 | 13,500 | - | - |

Requirements by Function - 437 - Harriet Tubman MS Relocation (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 4150 - Bldg Acquis/Constr/Improv Svcs | - | 101 | 38 | 131,300 | - | 13,500 | - | - | - |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | - | 101 | 38 | 131,300 | - | 13,500 | - | - | - |
| 71100 - Ending Fund Balance | - | 3,012 | 8,328 | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | - | 3,012 | 8,328 | - | - | - | - | - | - |
| Total Requirements by Function | - | 3,113 | 8,366 | 131,300 | - | 13,500 | - | - | - |

Requirements by Object - 437 - Harriet Tubman MS Relocation (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 532900 - Other Property Services | - | 40 | 10 | - | - | - | - | - | - |
| 538500 - Management Services | - | 56 | 28 | - | - | - | - | - | - |
| Subtotal - 300 - PURCHASED SERVICES | - | 97 | 38 | - | - | - | - | - | - |
| 552000 - Building Acquisition/Improvmt | - | - | - | 131,300 | - | 13,500 | - | - | - |
| Subtotal - 500 - CAPITAL OUTLAY | - | - | - | 131,300 | - | 13,500 | - | - | - |
| 567100 - Permits | - | 4 | - | - | - | - | - | - | - |
| Subtotal - Other Objects | - | 4 | - | - | - | - | - | - | - |
| 376520 - Budgeted Ending Fund Balance | - | 3,012 | 8,328 | - | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | - | 3,012 | 8,328 | - | - | - | - | - | - |
| Total Requirements by Object | - | 3,113 | 8,366 | 131,300 | - | 13,500 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

FACILITIES CAPITAL FUND (438)

The Facilities Capital Fund (438) is used to manage grant/project funding for capital projects.

Significant projects include weather-related incidents and Portland Clean Energy Fund (PCEF). The District experienced significant losses in a January 2024 ice storm and is seeking cost recovery through insurance and the Federal Emergency Management Agency (FEMA). The total fiscal impact is pending the resolution of insurance and FEMA claims. The Portland Clean Energy Fund (PCEF) five-year Climate Investment Plan (CIP) was awarded to PPS totaling \$19.9 million over five years for the CIP SP16 Category - Climate Friendly Public Schools. This allocation is for physical improvements to infrastructure for qualifying schools and student-led initiatives.

Fund 438 - Facilities Capital Fund Detail

Resources by Object - 438 - Facilities Capital Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 376510 - Budgeted Beginning Fund Balance | - | - | - | 500 | 500 | - | - |
| 377000 - Fund Balance-Unres/Undes | 745 | 85 | (1,313) | - | - | - | - |
| Subtotal - Beginning Fund Balance | 745 | 85 | (1,313) | 500 | 500 | - | - |
| 419910 - Miscellaneous | - | - | 99 | - | - | - | - |
| Subtotal - Other Revenue from Local Sources | - | - | 99 | - | - | - | - |
| 422000 - Restricted Revenue | - | - | - | 20,000 | - | - | - |
| Subtotal - 2000 - REVENUE - INTERMEDIATE SOURCES | - | - | - | 20,000 | - | - | - |
| 432990 - Restricted State Grants | 1,978 | 2,009 | 2,865 | 650 | 2,000 | - | - |
| Subtotal - 3000 - REVENUE FROM STATE SOURCES | 1,978 | 2,009 | 2,865 | 650 | 2,000 | - | - |
| 453000 - Sale of Fixed Assets | - | - | - | 25,000 | 20,000 | - | - |
| 453100 - Comp for Loss of Fixed Assets | - | - | 10,300 | - | 9,591 | - | - |
| Subtotal - All Other Budget Resources | - | - | 10,300 | 25,000 | 29,591 | - | - |
| Total Resources by Object | 2,724 | 2,095 | 11,951 | 46,150 | 32,091 | - | - |

Requirements by Function - 438 - Facilities Capital Fund (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 2520 - FISCAL SERVICES | 6 | 6 | 4 | - | - | - | - | - | - |
| Subtotal - 2000 - SUPPORT SERVICES | 6 | 6 | 4 | - | - | - | - | - | - |
| 3300 - COMMUNITY SVCS | - | - | - | - | - | 1,301 | - | - | - |
| Subtotal - 3000 - ENTERPRISE AND COMMUNITY SVCS | - | - | - | - | - | 1,301 | - | - | - |
| 4150 - Bldg Acquis/Constr/Improv Svcs | 2,632 | 3,402 | 14,509 | 46,150 | - | 30,791 | - | - | 0.75 |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | 2,632 | 3,402 | 14,509 | 46,150 | - | 30,791 | - | - | 0.75 |
| 71100 - Ending Fund Balance | 85 | (1,313) | (2,562) | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 85 | (1,313) | (2,562) | - | - | - | - | - | - |
| Total Requirements by Function | 2,724 | 2,095 | 11,951 | 46,150 | - | 32,091 | - | - | 0.75 |

Requirements by Object - 438 - Facilities Capital Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 511220 - Non-Represented Staff | - | - | - | - | - | 70 | - | - | 0.75 |
| 512100 - Substitutes - Licensed | - | - | 194 | - | - | - | - | - | - |
| 512300 - Temporary Misc - Licensed | - | - | 19 | - | - | - | - | - | - |
| 513300 - Extended Hours | - | - | 47 | - | - | - | - | - | - |
| 513400 - Overtime Pay | - | - | 1 | - | - | - | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Subtotal - 100 - SALARIES | - | - | 261 | - | - | 70 | - | - | 0.75 |
| 521000 - PERS | - | - | - | - | - | 3 | - | - | - |
| 521310 - PERS UAL | - | - | 30 | - | - | 12 | - | - | - |
| 522000 - Social Security - FICA | - | - | 20 | - | - | 5 | - | - | - |
| 523200 - Unemployment Compensation | - | - | 7 | - | - | - | - | - | - |
| 523300 - PFMLA | - | - | 1 | - | - | - | - | - | - |
| 524100 - Group Health Insurance | - | - | 3 | - | - | 16 | - | - | - |
| 524300 - Retiree Health Insurance | - | - | 1 | - | - | - | - | - | - |
| Subtotal - 200 - ASSOCIATED PAYROLL COSTS | - | - | 63 | - | - | 38 | - | - | - |
| 531800 - Local Mtgs/Non-Instr Staff Dev | - | - | 1 | - | - | - | - | - | - |
| 532200 - Repairs and Maintenance Svcs | 4 | - | 153 | - | - | - | - | - | - |
| 532400 - Rentals | - | - | 621 | - | - | - | - | - | - |
| 535100 - Telephone | - | - | 9 | - | - | - | - | - | - |
| 538200 - Legal Services | - | - | 16 | - | - | - | - | - | - |
| 538300 - Architect and Engineering Svcs | - | - | 19 | - | - | - | - | - | - |
| 538940 - Professional Moving Services | - | - | 49 | - | - | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | - | - | 96 | - | - | 5,184 | - | - | - |
| Subtotal - 300 - PURCHASED SERVICES | 4 | - | 965 | - | - | 5,184 | - | - | - |
| 541000 - Consumable Supplies | - | - | 37 | - | - | 1,301 | - | - | - |
| 541600 - Interdepartmental Charges | - | - | 9 | - | - | - | - | - | - |
| 546000 - Non-Consumable Supplies | - | - | 101 | - | - | - | - | - | - |
| 546100 - Minor Equipment - Tagged | - | - | 6 | - | - | - | - | - | - |
| 547000 - Computer Software | - | - | 1 | - | - | - | - | - | - |
| 548000 - Computer Equipment | - | - | 5 | - | - | - | - | - | - |
| Subtotal - 400 - SUPPLIES AND MATERIALS | - | - | 158 | - | - | 1,301 | - | - | - |
| 552000 - Building Acquisition/Improvmt | 2,628 | 3,402 | 1,784 | 46,150 | - | 25,500 | - | - | - |
| 553000 - Improvements - Not Buildings | - | - | 11,125 | - | - | - | - | - | - |
| Subtotal - 500 - CAPITAL OUTLAY | 2,628 | 3,402 | 12,909 | 46,150 | - | 25,500 | - | - | - |
| 564000 - Dues and Fees | - | - | 6 | - | - | - | - | - | - |
| 565300 - Property Insurance Premiums | 6 | 6 | 4 | - | - | - | - | - | - |
| 565930 - Deductible Insurance Loss | - | - | 13 | - | - | - | - | - | - |
| 567100 - Permits | - | - | 135 | - | - | - | - | - | - |
| Subtotal - Other Objects | 6 | 6 | 158 | - | - | - | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 85 | (1,313) | (2,562) | - | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 85 | (1,313) | (2,562) | - | - | - | - | - | - |
| Total Requirements by Object | 2,724 | 2,095 | 11,951 | 46,150 | - | 32,091 | - | - | 0.75 |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

CAPITAL ASSET RENEWAL FUND (445)

This Capital Asset Renewal Fund is used to manage capital expenditures for specifically designated capital projects, as part of the District's continuing Capital Asset Renewal Program. Refer to the District's Policy 8.70.044-P. The Capital Asset Renewal Funds and Plans adopted January 23, 2012.

This fund was formally created as part of the District's 2012-13 Budget Adoption process.

Fund 445 - Capital Asset Renewal Fund Detail

Resources by Object - 445 - Capital Asset Renewal Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 376510 - Budgeted Beginning Fund Balance | - | - | - | 1,530 | - | - | - |
| 377000 - Fund Balance-Unres/Undes | 9,522 | 5,051 | 2,302 | - | - | - | - |
| Subtotal - Beginning Fund Balance | 9,522 | 5,051 | 2,302 | 1,530 | - | - | - |
| 415100 - Interest on Investments | 22 | 73 | 82 | 50 | - | - | - |
| 419114 - CUB Athletic Field Use Fees | 56 | 55 | 190 | 100 | 250 | - | - |
| Subtotal - Other Revenue from Local Sources | 79 | 128 | 273 | 150 | 250 | - | - |
| 443000 - Restr Rev-Fed Govt Direct | - | 9,304 | - | - | - | - | - |
| Subtotal - 4000 - REVENUE FROM FEDERAL SOURCES | - | 9,304 | - | - | - | - | - |
| 452100 - Interfund Transfers | - | 610 | 810 | 1,000 | 1,000 | - | - |
| Subtotal - 5200 - INTERFUND TRANSFERS | - | 610 | 810 | 1,000 | 1,000 | - | - |
| Total Resources by Object | 9,601 | 15,092 | 3,385 | 2,680 | 1,250 | - | - |

Requirements by Function - 445 - Capital Asset Renewal Fund (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 2540 - OPER/MAINTENANCE OF PLANT SVCS | 217 | 10 | - | - | - | - | - | - | - |
| Subtotal - 2000 - SUPPORT SERVICES | 217 | 10 | - | - | - | - | - | - | - |
| 4150 - Bldg Acquis/Constr/Improv Svcs | 4,333 | 3,477 | 2,617 | 2,680 | - | 1,250 | - | - | - |
| 4180 - OTHER CAPITAL ITEMS | - | 9,304 | - | - | - | - | - | - | - |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | 4,333 | 12,780 | 2,617 | 2,680 | - | 1,250 | - | - | - |
| 71100 - Ending Fund Balance | 5,051 | 2,302 | 768 | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 5,051 | 2,302 | 768 | - | - | - | - | - | - |
| Total Requirements by Function | 9,601 | 15,092 | 3,385 | 2,680 | - | 1,250 | - | - | - |

Requirements by Object - 445 - Capital Asset Renewal Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 532200 - Repairs and Maintenance Svcs | 999 | 612 | 711 | - | - | - | - | - | - |
| 532900 - Other Property Services | 277 | 114 | 80 | - | - | - | - | - | - |
| 535500 - Printing and Binding | 15 | 5 | - | - | - | - | - | - | - |
| 538200 - Legal Services | - | - | 54 | - | - | - | - | - | - |
| 538300 - Architect and Engineering Svcs | 306 | 312 | 93 | - | - | - | - | - | - |
| 538940 - Professional Moving Services | 5 | 2 | - | - | - | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 304 | 91 | 23 | - | - | - | - | - | - |
| Subtotal - 300 - PURCHASED SERVICES | 1,907 | 1,136 | 962 | - | - | - | - | - | - |
| 541000 - Consumable Supplies | - | 13 | - | - | - | - | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 541600 - Interdepartmental Charges | 2 | - | - | - | - | - | - | - | - |
| 546000 - Non-Consumable Supplies | 88 | 1 | 7 | - | - | - | - | - | - |
| 548000 - Computer Equipment | 7 | 9,326 | - | - | - | - | - | - | - |
| Subtotal - 400 - SUPPLIES AND MATERIALS | 97 | 9,340 | 7 | - | - | - | - | - | - |
| 552000 - Building Acquisition/Improvmt | 1,746 | 1,269 | 875 | 2,680 | - | 1,250 | - | - | - |
| 553000 - Improvements - Not Buildings | 523 | 954 | 559 | - | - | - | - | - | - |
| 554100 - Initial and Addl Equipment | 219 | - | 186 | - | - | - | - | - | - |
| Subtotal - 500 - CAPITAL OUTLAY | 2,489 | 2,224 | 1,619 | 2,680 | - | 1,250 | - | - | - |
| 564000 - Dues and Fees | 29 | 29 | 15 | - | - | - | - | - | - |
| 567100 - Permits | 28 | 61 | 14 | - | - | - | - | - | - |
| Subtotal - Other Objects | 57 | 90 | 29 | - | - | - | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 5,051 | 2,302 | 768 | - | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 5,051 | 2,302 | 768 | - | - | - | - | - | - |
| Total Requirements by Object | 9,601 | 15,092 | 3,385 | 2,680 | - | 1,250 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

GO BONDS FUND (450)

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

Current activity in this fund is related to the 2012, 2017 and 2020 bonds that were passed by voters in November 2012, May 2017 and November 2020.

In May of 2025, Portland voters are anticipated to pass a bond for \$1.83 billion to finance capital costs. Projects will update and repair aging elementary and middle schools, update safety and security systems, update seismic performance, and modernize high schools. The bond will also include capital funding for new curriculum materials and technology, including student devices. Athletic improvements are also planned in the 2025 Bond program.

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

Fund 450 - GO Bonds Fund Detail

Resources by Object - 450 - GO BONDS (General Obligation) (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 376510 - Budgeted Beginning Fund Balance | - | - | - | 427,831 | 495,705 | - | - |
| 377000 - Fund Balance-Unres/Undes | 748,510 | 500,555 | 721,222 | - | - | - | - |
| Subtotal - Beginning Fund Balance | 748,510 | 500,555 | 721,222 | 427,831 | 495,705 | - | - |
| 415100 - Interest on Investments | (120) | 12,300 | 31,368 | 10,253 | 7,977 | - | - |
| Subtotal - Other Revenue from Local Sources | (120) | 12,300 | 31,368 | 10,253 | 7,977 | - | - |
| 451100 - Bond Proceeds | - | 420,000 | - | 404,346 | 85,000 | - | - |
| 451200 - Bond Premium | - | 44,832 | - | - | - | - | - |
| Subtotal - All Other Budget Resources | - | 464,832 | - | 404,346 | 85,000 | - | - |
| Total Resources by Object | 748,391 | 977,687 | 752,590 | 842,430 | 588,682 | - | - |

Requirements by Function - 450 - GO BONDS (General Obligation) (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 2190 - SVC DIRECTION-STUDENT SUPPORT | - | - | - | 148 | 1.00 | - | - | - | - |
| 2320 - EXECUTIVE ADMINISTRATION SVCS | - | - | - | - | - | 132 | - | - | 1.00 |
| 2410 - OFFICE OF THE PRINCIPAL SVCS | - | - | - | - | - | 200 | - | - | 1.00 |
| 2520 - FISCAL SERVICES | 1,153 | 2,964 | 1,010 | 1,500 | - | 1,501 | - | - | - |
| 2540 - OPER/MAINTENANCE OF PLANT SVCS | - | - | 40 | - | - | - | - | - | - |
| 2570 - INTERNAL SERVICES | 143 | 146 | 31 | 159 | 1.00 | - | - | - | - |
| 2660 - TECHNOLOGY SERVICES | 5 | 174 | 138 | 147 | 0.80 | 161 | - | - | 0.80 |
| Subtotal - 2000 - SUPPORT SERVICES | 1,301 | 3,285 | 1,220 | 1,954 | 2.80 | 1,995 | - | - | 2.80 |
| 4110 - Service Area Direction | 5,189 | 5,305 | 6,186 | 6,360 | 37.00 | 6,976 | - | - | 38.00 |
| 4150 - Bldg Acquis/Constr/Improv Svcs | 190,956 | 221,170 | 262,851 | 765,495 | 3.00 | 561,094 | - | - | 5.00 |
| 4180 - OTHER CAPITAL ITEMS | 50,390 | 26,705 | 18,848 | 68,621 | - | 18,617 | - | - | - |
| Subtotal - 4000 - FACILITIES ACQUISITION AND CON | 246,535 | 253,180 | 287,886 | 840,476 | 40.00 | 586,687 | - | - | 43.00 |
| 71100 - Ending Fund Balance | 500,555 | 721,222 | 463,485 | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 500,555 | 721,222 | 463,485 | - | - | - | - | - | - |
| Total Requirements by Function | 748,391 | 977,687 | 752,590 | 842,430 | 42.80 | 588,682 | - | - | 45.80 |

Requirements by Object - 450 - GO BONDS (General Obligation) (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 511210 - Classified - Represented | 320 | 180 | 159 | 190 | 3.00 | 213 | - | - | 3.00 |
| 511220 - Non-Represented Staff | 3,410 | 3,720 | 4,188 | 4,567 | 38.80 | 4,924 | - | - | 40.80 |
| 511310 - Administrators - Licensed | 33 | - | 56 | - | - | 152 | - | - | 1.00 |
| 511420 - Directors/Program Admins | 209 | 230 | 256 | 188 | 1.00 | 192 | - | - | 1.00 |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 512400 - Temporary Misc - Classified | 8 | 12 | 17 | - | - | - | - | - | - |
| 513300 - Extended Hours | 224 | 60 | 81 | - | - | - | - | - | - |
| 513400 - Overtime Pay | 1 | 1 | - | - | - | - | - | - | - |
| 513510 - Group Hlth Opt Out Lic | 14 | 20 | 26 | - | - | - | - | - | - |
| Subtotal - 100 - SALARIES | 4,218 | 4,222 | 4,785 | 4,944 | 42.80 | 5,482 | - | - | 45.80 |
| 521000 - PERS | 14 | - | - | - | - | 230 | - | - | - |
| 521310 - PERS UAL | 624 | 675 | 699 | 807 | - | 953 | - | - | - |
| 522000 - Social Security - FICA | 316 | 317 | 362 | 378 | - | 419 | - | - | - |
| 523100 - Workers' Compensation | 8 | 32 | 25 | 16 | - | 37 | - | - | - |
| 523200 - Unemployment Compensation | 1 | 1 | 50 | 58 | - | 5 | - | - | - |
| 523300 - PFMLA | - | - | 19 | 22 | - | 25 | - | - | - |
| 524100 - Group Health Insurance | 532 | 597 | 640 | 854 | - | 951 | - | - | - |
| 524200 - Other Employer Paid Benefits | 21 | 21 | 24 | 9 | - | 10 | - | - | - |
| 524300 - Retiree Health Insurance | 30 | 20 | 20 | 24 | - | 26 | - | - | - |
| 524530 - Early Retirement Benefits | 8 | 6 | 7 | 8 | - | 9 | - | - | - |
| Subtotal - 200 - ASSOCIATED PAYROLL COSTS | 1,554 | 1,670 | 1,845 | 2,177 | - | 2,666 | - | - | - |
| 531200 - Instr Program Improvement Svcs | 842 | 332 | - | - | - | - | - | - | - |
| 531800 - Local Mtgs/Non-Instr Staff Dev | - | 32 | 6 | - | - | - | - | - | - |
| 531900 - Other Instr Prof/Tech Svcs | - | - | - | - | - | - | - | - | - |
| 532200 - Repairs and Maintenance Svcs | 713 | 1,081 | 3,814 | - | - | - | - | - | - |
| 532400 - Rentals | 162 | 322 | 55 | - | - | - | - | - | - |
| 532500 - Electricity | 430 | 273 | 111 | - | - | - | - | - | - |
| 532600 - Fuel | - | - | 233 | - | - | - | - | - | - |
| 532900 - Other Property Services | 999 | 2,825 | 472 | - | - | - | - | - | - |
| 533150 - Reimb - Field Trips | - | - | - | - | - | - | - | - | - |
| 534100 - Travel, Local in District | 1 | 4 | 7 | - | - | - | - | - | - |
| 534200 - Travel, Out of District | 2 | 6 | 7 | - | - | - | - | - | - |
| 535100 - Telephone | 10 | 13 | 11 | - | - | - | - | - | - |
| 535300 - Postage | - | - | - | - | - | - | - | - | - |
| 535400 - Advertising | 2 | 3 | 50 | - | - | - | - | - | - |
| 535500 - Printing and Binding | 49 | 180 | 18 | - | - | - | - | - | - |
| 538100 - Audit Services | 319 | 192 | 173 | - | - | - | - | - | - |
| 538200 - Legal Services | 98 | 215 | 17 | - | - | - | - | - | - |
| 538300 - Architect and Engineering Svcs | 11,344 | 18,131 | 21,894 | 105,270 | - | 78,261 | - | - | - |
| 538500 - Management Services | 4,417 | 3,375 | 4,702 | 22,417 | - | 37,262 | - | - | - |
| 538940 - Professional Moving Services | 893 | 514 | 857 | - | - | - | - | - | - |
| 538980 - Laundering Services | - | 3 | - | - | - | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 1,978 | 1,741 | 1,885 | - | - | - | - | - | - |
| Subtotal - 300 - PURCHASED SERVICES | 22,259 | 29,240 | 34,311 | 127,688 | - | 115,523 | - | - | - |
| 541000 - Consumable Supplies | 340 | 59 | 51 | - | - | - | - | - | - |
| 541600 - Interdepartmental Charges | 27 | 13 | 14 | - | - | - | - | - | - |
| 542100 - Textbook Expansion | 563 | 1,912 | 46 | - | - | - | - | - | - |
| 542200 - Textbook Adoption | 6,725 | 15,822 | 7,008 | - | - | 13,921 | - | - | - |
| 543000 - Library Books | 155 | 155 | 58 | - | - | - | - | - | - |
| 544100 - Online Periodical Subscription | 4 | - | - | - | - | - | - | - | - |
| 546000 - Non-Consumable Supplies | 1,667 | 924 | 1,050 | - | - | - | - | - | - |
| 547000 - Computer Software | 1,783 | 3,354 | 2,161 | - | - | - | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 548000 - Computer Equipment | 38,722 | (151) | 4,151 | 68,621 | - | 4,180 | - | - | - |
| Subtotal - 400 - SUPPLIES AND MATERIALS | 49,986 | 22,087 | 14,540 | 68,621 | - | 18,101 | - | - | - |
| 552000 - Building Acquisition/Improvmt | 155,565 | 182,094 | 224,452 | 632,094 | - | 441,216 | - | - | - |
| 553000 - Improvements - Not Buildings | 3,031 | 119 | 98 | - | - | - | - | - | - |
| 554100 - Initial and Addl Equipment | 5,687 | 4,776 | 3,122 | - | - | - | - | - | - |
| 554110 - Vehicles | 41 | 44 | - | - | - | - | - | - | - |
| 555010 - Computers | 426 | 3,542 | 1,778 | - | - | - | - | - | - |
| 555030 - Software Capital Expense | 96 | 429 | 396 | - | - | - | - | - | - |
| 555090 - Misc Other Technology | 216 | 4 | 2 | - | - | - | - | - | - |
| Subtotal - 500 - CAPITAL OUTLAY | 165,062 | 191,009 | 229,848 | 632,094 | - | 441,216 | - | - | - |
| 561000 - Redemption of Principal | - | 268 | - | - | - | - | - | - | - |
| 562000 - Interest | - | 2 | - | - | - | - | - | - | - |
| 563000 - Fiscal Charges | 2 | 2 | 2 | - | - | - | - | - | - |
| 564000 - Dues and Fees | 82 | 92 | 87 | - | - | - | - | - | - |
| 564100 - Bond Issuance Cost | - | 1,811 | - | - | - | - | - | - | - |
| 565100 - Liability Insurance | - | - | - | 6,906 | - | 5,694 | - | - | - |
| 565300 - Property Insurance Premiums | 1,466 | 2,403 | 2,359 | - | - | - | - | - | - |
| 565500 - Judgmnts&Settlemnts Against | - | 750 | - | - | - | - | - | - | - |
| 567100 - Permits | 3,206 | 2,908 | 1,328 | - | - | - | - | - | - |
| Subtotal - Other Objects | 4,756 | 8,236 | 3,777 | 6,906 | - | 5,694 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 500,555 | 721,222 | 463,485 | - | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 500,555 | 721,222 | 463,485 | - | - | - | - | - | - |
| Total Requirements by Object | 748,391 | 977,687 | 752,590 | 842,430 | 42.80 | 588,682 | - | - | 45.80 |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

BOND PROGRAM SUMMARY

In November 2012, May 2017 and November 2020, Portland voters overwhelmingly supported capital improvement bonds totaling nearly \$2.5 billion to upgrade PPS schools. The majority of PPS schools were built before World War II, and are in need of significant remodeling and modernization.

The \$482 million 2012 School Building Improvement Bond enabled the district to make improvements to 51 schools. In addition, Franklin, Grant and Roosevelt High Schools were completely modernized and Faubion PK-8 was completely rebuilt. The 2012 improvement bond work also included:

- Seismic improvements
- New seismically strengthened roofs
- Accessibility improvements, including new elevators
- Science classroom upgrades

The planned work of the 2012 Bond is now complete, with minor funding remaining that may be used for bond-compensable projects once all other project funding reconciliations are complete. The \$790 million May 2017 Health, Safety and Modernization Bond is currently underway and reaching every school in the district. That work includes:

- Water quality improvements
- Roof replacements, including roof-level seismic improvements
- Security upgrades at all District schools
- Lead paint remediation
- Asbestos remediation
- Radon remediation
- Improving fire safety with the installation of new alarm and sprinkler systems
- ADA upgrades and improvements

Modernization work funded by the 2017 bond is nearly complete. McDaniel High School (formerly known as Madison High School) has been completely modernized and a new Kellogg Middle School has been built. Both schools opened to students in fall of 2021. Construction of a new Lincoln High School began in January of 2020, and the new building opened in fall of 2022, and the new athletic fields were completed in 2023. Construction for the modernization of Benson Polytechnic High School began in summer of 2021, and the school opened to students in the fall of 2024. Construction closeout activities will be complete mid-2025.

The \$1.2 billion November 2020 Bond work includes:

- Replacing textbooks and curriculum materials
- Providing students with tablets and laptops and updating classroom and district technology
- Updating special education learning spaces

- Providing every school in the District with ground floor accessibility that meets requirements of the Americans with Disabilities Act (ADA)
- Replacing school roofs
- Partnering with grant funds to seismically retrofit select schools
- Replacing whole, or components of, heating, cooling and ventilation systems
- Addressing building modifications needed to support school enrollment or capacity changes
- Updating security cameras, intrusion alarm systems and classroom door locks

The measure also provides funding to modernize Jefferson High School, construct a new hayu alqi uyxat building (formerly known as Multiple Pathways to Graduation) on the Benson campus, and complete master planning and design for Cleveland High School, Ida B. Wells (formerly Wilson) High School modernization projects, and additional capacity at Roosevelt High School. Funding is also included for a facility to house the Center for Black Student Excellence programs.

In May, 2025, Portland voters are anticipated to pass the \$1.83 billion 2025 Bond ballot measure. Measure authorizes up to \$1.83 billion in principal amount of general obligation bonds for facilities and education investments. If approved, this measure would finance capital costs, including:

Update, Repair Aging Elementary and Middle Schools:

- Update/replace major building systems, including roofs, siding, heating/cooling

Make Schools Safe and Secure:

- Update safety, security systems
- Seismic upgrades

Modernize, Improve Educational Materials, Technology and Schools:

- Renovate/replace schools, including Cleveland, Ida B. Wells (formerly Wilson)
- Upgrade curriculum materials, technology, including student devices

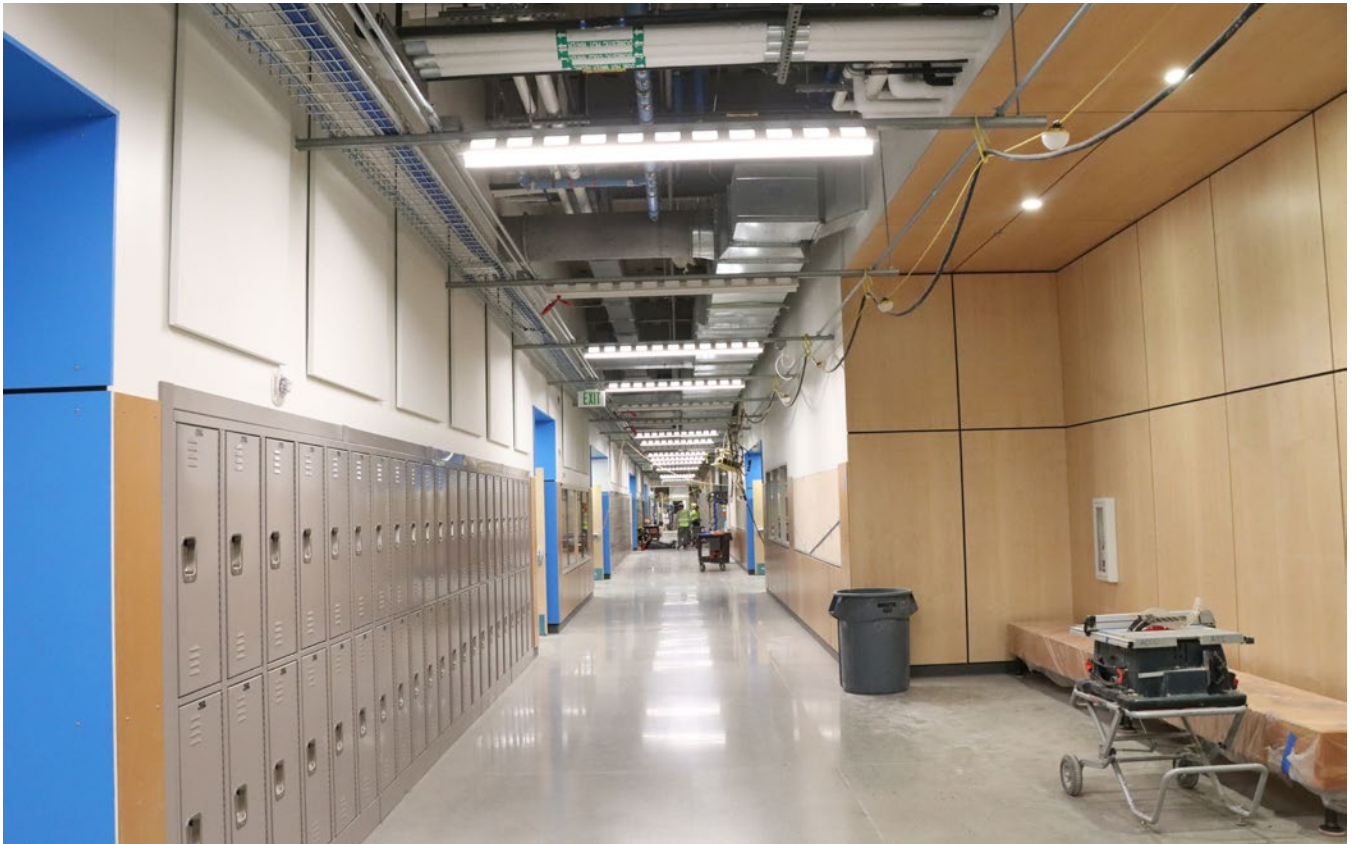
Increase Extracurricular Opportunities:

- Upgrade/expand high school athletic facilities; create district-wide athletic hubs at Jackson, Marshall
- Update high school performing arts/theater facilities

Additional Resources on Bond Projects

For more information on bond-funded projects, including financial information, access the [School Building Improvement Bond](#) website.

Access the following website for a [map and dashboard of bond-funded projects](#). An overview can be found by reviewing materials provided to the PPS Bond Accountability Committee, found [here](#).



Benson Polytechnic High School - Construction, July 18, 2024





Bridger Creative Science - New HVAC System Construction, August, 2024





hayu alqi uyxat - Project Completion, October 18, 2024



hayu alqi uyxat - Ribbon Cutting, December 21, 2024

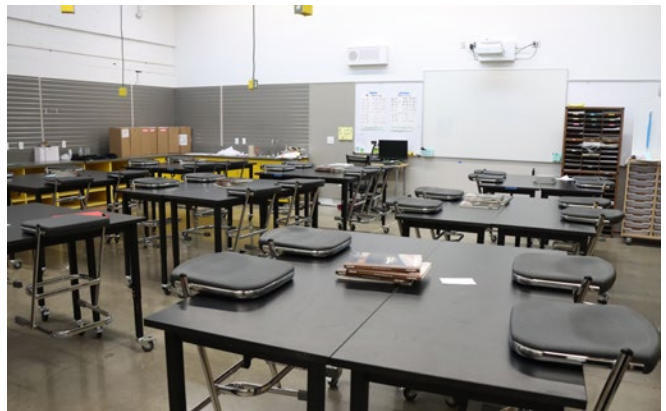


Marysville - Seismic Upgrade Construction, August 1, 2024





Harrison Park Middle School - Conversion Project, December 11, 2024



OTHER CAPITAL PROJECTS

The Facilities and Projects and Construction Group manages planned, volunteer, and emergency repair/replacement work across the District. Projects range in scope and size from the very small repair projects, to large capital replacement projects such as mechanical system replacements. The work is categorized into seven categories: Health & Safety, Warm & Dry, Security, Legal/Regulatory, Delivery of Instruction, Delivery of Support Services, and Energy. Examples of the type of projects included in each category can be seen at the bottom of the document.

| Project Management Proposed 2025-26 | | | | | | | |
|-------------------------------------|---------------|--------------------------|-------------------------------|--------------------------------|-------------------------|----------------------------|-------------|
| Category/Fund | 191 | 404 | 435 | 437 | 438 | 445 | Grand Total |
| | General Funds | Construction Excise Fund | Energy Efficient Schools Fund | Harriet Tubman Relocation Fund | Facilities Capital Fund | Capital Asset Renewal Fund | |
| Health & Safety | 217,103 | 8,813 | - | - | - | 370,802 | 596,719 |
| Warm & Dry | 135,585 | 13,572 | - | - | - | 304,799 | 453,957 |
| Security | 85,800 | 11,071 | - | - | - | 78,498 | 175,369 |
| Legal/Regulatory | 25,652 | 8,342 | - | - | - | - | 33,993 |
| Delivery of Instruction | 47,808 | 5,464 | - | - | - | 81,220 | 134,492 |
| Delivery of Support Services | 441,357 | 6,037 | - | - | - | 414,681 | 862,074 |
| Energy | 28,247 | 1,807 | 6,750,000 | - | - | - | 6,780,054 |
| Maintenance | - | - | - | - | - | - | - |
| Restricted Grants/Funds | - | 109,108 | - | 13,500,000 | 21,484,197 | - | 35,093,305 |
| Projects in Process | - | 67,157 | - | - | 10,000,000 | - | 10,067,157 |
| Budget to be Programmed | 15,056 | 129,211 | - | - | 500,000 | - | 644,267 |
| Fund Totals | 996,606 | 360,583 | 6,750,000 | 13,500,000 | 31,984,197 | 1,250,000 | 54,841,386 |

| Project Management Adopted 2024-25 | | | | | | | |
|------------------------------------|---------------|--------------------------|-------------------------------|--------------------------------|-------------------------|----------------------------|-------------|
| Category/Fund | 191 | 404 | 435 | 437 | 438 | 445 | Grand Total |
| | General Funds | Construction Excise Fund | Energy Efficient Schools Fund | Harriet Tubman Relocation Fund | Facilities Capital Fund | Capital Asset Renewal Fund | |
| Health & Safety | 245,950 | 50,000 | - | - | - | 795,000 | 1,090,950 |
| Warm & Dry | 153,600 | 77,000 | - | - | - | 653,490 | 884,090 |
| Security | 97,200 | 62,808 | - | - | - | 168,300 | 328,308 |
| Legal/Regulatory | 29,060 | 47,325 | - | - | - | - | 76,385 |
| Delivery of Instruction | 54,160 | 31,000 | - | - | - | 174,135 | 259,295 |
| Delivery of Support Services | 500,000 | 34,250 | - | - | - | 889,075 | 1,423,325 |
| Energy | 32,000 | 10,250 | 1,000,000 | - | - | - | 1,042,250 |
| Maintenance | - | - | - | - | - | - | - |
| Restricted Grants/Funds | - | 619,000 | - | 131,300,000 | 20,000,000 | - | 151,919,000 |
| Projects in Process | - | 381,000 | - | - | 25,000,000 | - | 25,381,000 |
| Budget to be Programmed | 17,056 | 733,049 | - | - | 1,150,000 | - | 1,900,105 |
| Fund Totals | 1,129,026 | 2,045,682 | 1,000,000 | 131,300,000 | 46,150,000 | 2,680,000 | 184,304,708 |

| Project Management Actuals 2023-24 | | | | | | | | |
|------------------------------------|---------------|--------------------------|---------------------------|-------------------------------|--------------------------------|-------------------------|----------------------------|-------------|
| Category/Fund | 191 | 404 | 424 | 435 | 437 | 438 | 445 | Grand Total |
| | General Funds | Construction Excise Fund | Full Faith & Credit Funds | Energy Efficient Schools Fund | Harriet Tubman Relocation Fund | Facilities Capital Fund | Capital Asset Renewal Fund | |
| Health & Safety | 133,786 | 933,660 | 81,275 | - | - | - | 609,825 | 1,758,546 |
| Warm & Dry | 57,969 | 366,011 | - | - | - | - | 336,154 | 760,134 |
| Security | 25,371 | 89,374 | - | - | - | - | 236,145 | 350,890 |
| Legal/Regulatory | 11,650 | 630,705 | - | - | - | - | 174,996 | 817,351 |
| Delivery of Instruction | 19,710 | 125,218 | - | - | - | - | 504,956 | 649,884 |
| Delivery of Support Services | 346,897 | 328,700 | - | - | - | - | 546,977 | 1,222,574 |
| Energy | 12,600 | 63,486 | - | 819,637 | - | - | - | 895,723 |
| Maintenance | - | - | - | - | - | - | - | - |
| Restricted Grants/Funds | - | - | - | - | 38,095 | 13,952,111 | - | 13,990,206 |
| Projects in Process | - | - | - | - | - | - | - | - |
| Budget to be Programmed | - | - | - | - | - | - | - | - |
| Fund Totals | 607,983 | 2,537,154 | 81,275 | 819,637 | 38,095 | 13,952,111 | 2,409,053 | 20,445,308 |

| Category | Examples |
|------------------------------|---|
| Health & Safety | Projects include abatement, structural, radon mitigation |
| Warm & Dry | Projects include heating or cooling improvements, roof repairs, water or sewer lines |
| Security | Projects include access controls, cameras, card readers |
| Legal/Regulatory | Projects include fire marshall citations, code compliance requirements, backflows, etc. |
| Delivery of Instruction: | Kilns, modulars, playgrounds, classroom changes and other projects that impact students and the learning environments |
| Delivery of Support Services | Dishwashers, water heaters, asphalt repairs and other projects that are overall district supports |
| Energy | Energy improvement projects to include control upgrades, LED lighting etc. |
| Restricted Grants/Funds | Funds received for projects and can only be spent on those projects ie SRGP and OSCIM grants |
| Budget to be Programmed | Funding not currently assigned to a project |

INTERNAL SERVICE FUNDS SUMMARY (600)

Fund 600 - Internal Service Fund Resources Summary

Fund 600 resources is budgeted at \$25.3 million and include earnings on investments, insurance recoveries, reimbursements from the Oregon Employer at Injury Program (EAIP), and revenues generated from payroll funds solely for the workers' compensation self-insurance program. Starting in 2024-25 Internal Service Funds budget includes two new sub-funds: Fund 602 Property & Liability Insurance and Fund 603 Unemployment.

Fund 600 - Internal Service Fund Requirements Summary

Portland Public Schools is authorized by the State of Oregon as a workers' compensation self-insured employer. This fund accounts for costs in the program. An excess insurance policy is purchased to cover any claim that may exceed the self-insured retention of \$1 million.

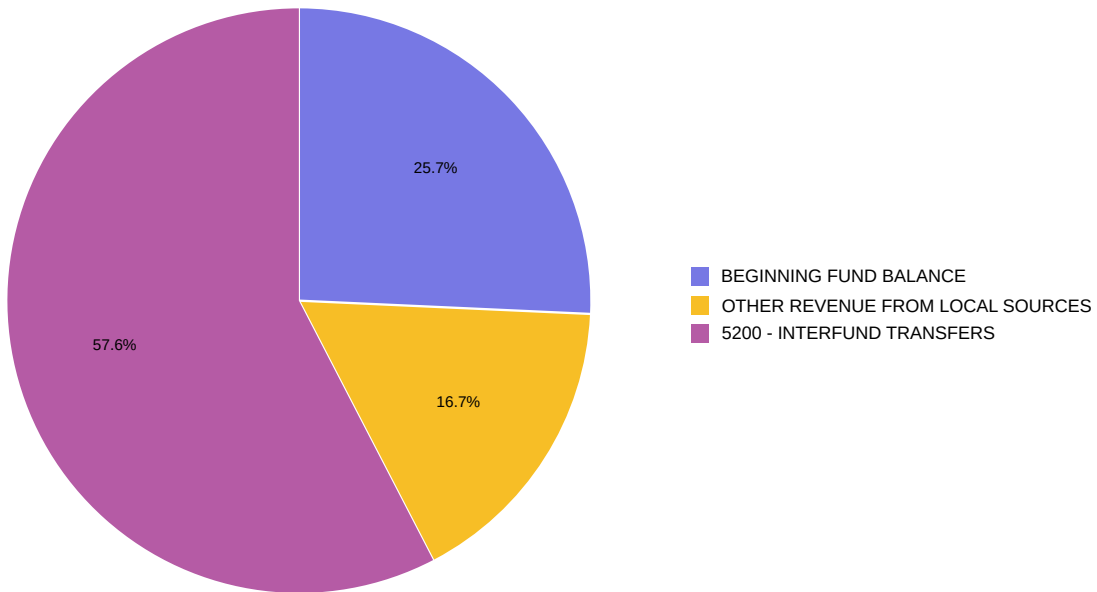
Managed by the Risk Management department, self-insurance saves taxpayer money. Greater ability exists to develop workforce injury prevention initiatives (e.g., fall protection improvements, respiratory protection, ergonomics, kiln safety improvements, stage operations safety learning for theater teachers) and initiate return-to-work programs that promote keeping injured staff meaningfully engaged in their schools and offices during recovery (e.g., light duty work stations).

Costs include employee injury claim expenses, Third Party Administrator (TPA) contract fees, staff injury prevention programs, risk control initiatives, return to work efforts, premiums for excess insurance, and the statutory reserve funds.

Summary of Resources by Major Object - 600 - Internal Service Funds (in Thousands)

| Major Object | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| BEGINNING FUND BALANCE | 6,549 | 3,303 | 4,148 | 4,351 | 6,500 | - | - |
| OTHER REVENUE FROM LOCAL SOURCES | 836 | 3,731 | 3,112 | 8,207 | 4,209 | - | - |
| 3000 - REVENUE FROM STATE SOURCES | 308 | 460 | 422 | - | - | - | - |
| 5200 - INTERFUND TRANSFERS | - | - | - | 12,951 | 14,560 | - | - |
| Total Resources | 7,693 | 7,494 | 7,683 | 25,509 | 25,269 | - | - |

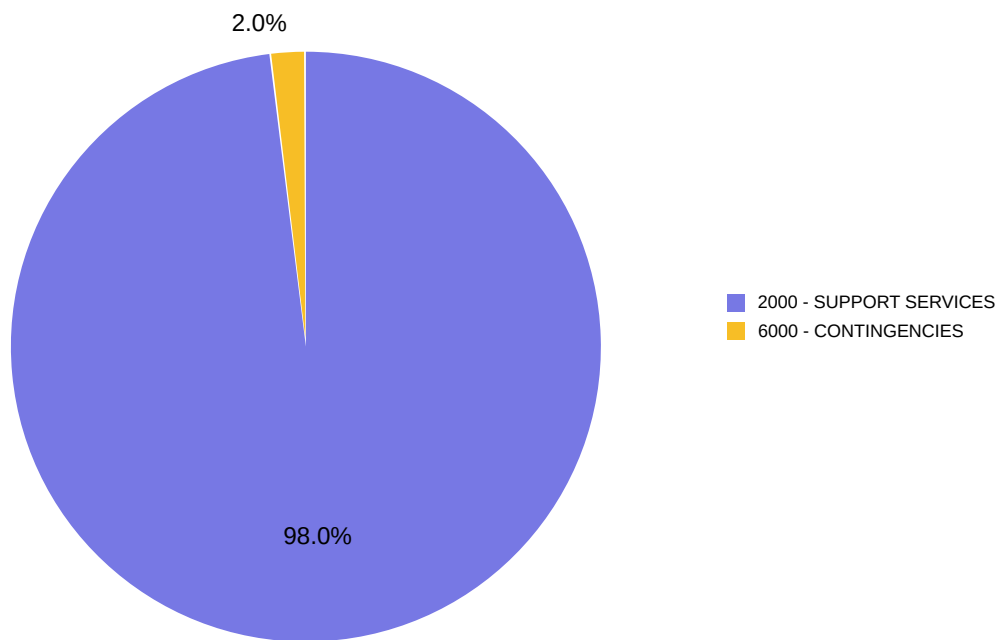
Percent of Resources by Major Object - 600 - Internal Service Funds



Summary of Requirements by Major Function - 600 - Internal Service Funds (in Thousands)

| Major Function | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 2000 - SUPPORT SERVICES | 4,390 | 3,346 | 3,286 | 24,009 | 4.00 | 24,769 | - | - | 4.00 |
| 6000 - CONTINGENCIES | - | - | - | 1,500 | - | 500 | - | - | - |
| 7000 - UNAPPROPRIATED FUND BALANCE | 3,303 | 4,148 | 4,397 | - | - | - | - | - | - |
| Total Requirements | 7,693 | 7,494 | 7,683 | 25,509 | 4.00 | 25,269 | - | - | 4.00 |

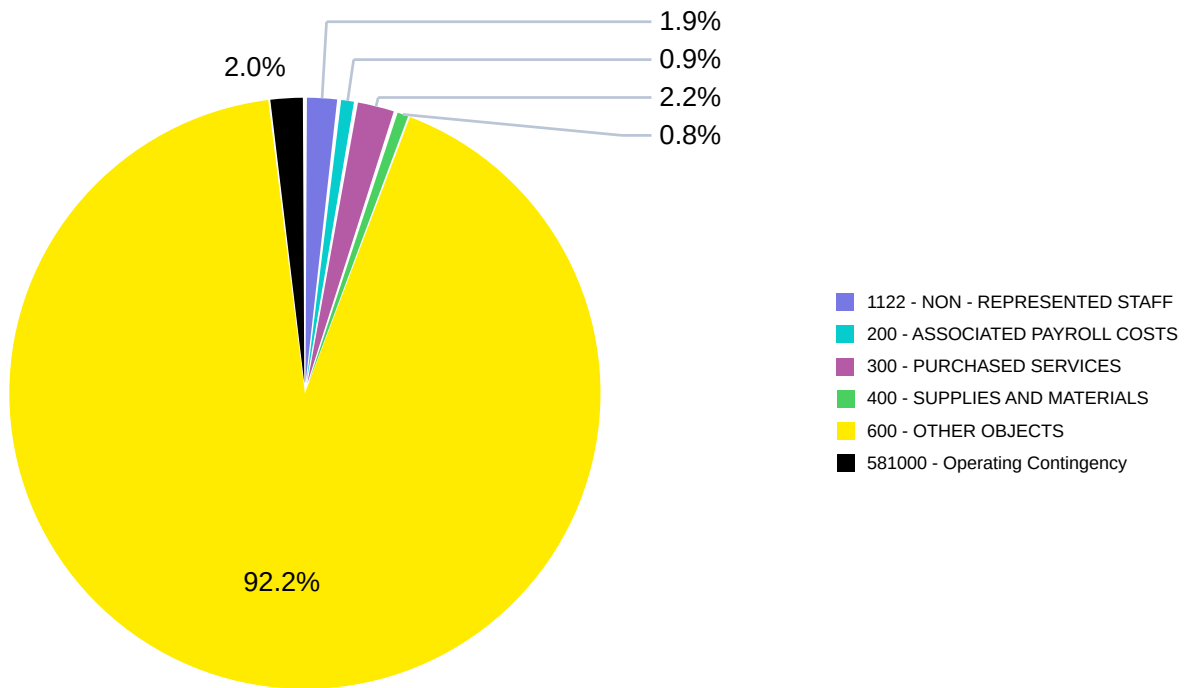
Percent of Requirements by Major Function - 600 - Internal Service Funds



Summary of Requirements by Major Object - 600 - Internal Service Funds (in Thousands)

| Major Object | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 1122 - NON - REPRESENTED STAFF | 102 | - | 246 | 446 | 4.00 | 468 | - | - | 4.00 |
| OTHER SALARIES | 20 | - | 50 | - | - | - | - | - | - |
| 200 - ASSOCIATED PAYROLL COSTS | 45 | - | 108 | 198 | - | 231 | - | - | - |
| 300 - PURCHASED SERVICES | 378 | 107 | 336 | 557 | - | 557 | - | - | - |
| 400 - SUPPLIES AND MATERIALS | 15 | 17 | 36 | 206 | - | 206 | - | - | - |
| 600 - OTHER OBJECTS | 3,829 | 3,221 | 2,509 | 22,602 | - | 23,308 | - | - | - |
| 581000 - Operating Contingency | - | - | - | 1,500 | - | 500 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 3,303 | 4,148 | 4,397 | - | - | - | - | - | - |
| Total Requirements | 7,693 | 7,494 | 7,683 | 25,509 | 4.00 | 25,269 | - | - | 4.00 |

Percent of Requirements by Major Object - 600 - Internal Service Funds



WORKERS COMPENSATION FUND (601)

Portland Public Schools is an Oregon authorized workers' compensation self-insured carrier. The Risk Management department runs the District's Workers' Compensation Program. Fund 601 accounts for claim expenses, Third Party Administrator (TPA) contracts, injury prevention risk control initiatives, and the statutory reserve funds. Resources in Fund 601 include earnings on investments, insurance recoveries, reimbursements from the Oregon Employer at Injury Program (EAIP), and revenues generated from payrolls from other funds solely for the District's Workers' Compensation Program.

Fund 601 - Workers Compensation Fund Detail

Resources by Object - 601 - Workers Compensation Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 376510 - Budgeted Beginning Fund Balance | - | - | - | 4,351 | 1,500 | - | - |
| 377000 - Fund Balance-Unres/Undes | 6,549 | 3,303 | 4,148 | - | - | - | - |
| Subtotal - Beginning Fund Balance | 6,549 | 3,303 | 4,148 | 4,351 | 1,500 | - | - |
| 415100 - Interest on Investments | 15 | 164 | 265 | 200 | - | - | - |
| 419600 - Recovery PY Expenditure | - | - | - | - | - | - | - |
| 419700 - Services Provided Other Funds | 821 | 3,567 | 2,847 | 1,747 | 3,612 | - | - |
| Subtotal - Other Revenue from Local Sources | 836 | 3,731 | 3,112 | 1,947 | 3,612 | - | - |
| 431992 - Return To Work | 308 | 460 | 422 | - | - | - | - |
| Subtotal - 3000 - REVENUE FROM STATE SOURCES | 308 | 460 | 422 | - | - | - | - |
| Total Resources by Object | 7,693 | 7,494 | 7,683 | 6,298 | 5,112 | - | - |

Requirements by Function - 601 - Workers Compensation Fund (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 2520 - FISCAL SERVICES | 4,390 | 3,346 | 3,286 | 4,798 | 2.28 | 4,612 | - | - | 2.10 |
| Subtotal - 2000 - SUPPORT SERVICES | 4,390 | 3,346 | 3,286 | 4,798 | 2.28 | 4,612 | - | - | 2.10 |
| 61100 - Operating Contingency | - | - | - | 1,500 | - | 500 | - | - | - |
| Subtotal - 6000 - CONTINGENCIES | - | - | - | 1,500 | - | 500 | - | - | - |
| 71100 - Ending Fund Balance | 3,303 | 4,148 | 4,397 | - | - | - | - | - | - |
| Subtotal - 7000 - UNAPPROPRIATED FUND BALANCE | 3,303 | 4,148 | 4,397 | - | - | - | - | - | - |
| Total Requirements by Function | 7,693 | 7,494 | 7,683 | 6,298 | 2.28 | 5,112 | - | - | 2.10 |

Requirements by Object - 601 - Workers Compensation Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 511220 - Non-Represented Staff | 102 | - | 174 | 179 | 1.78 | 165 | - | - | 1.60 |
| 511420 - Directors/Program Admins | - | - | 72 | 78 | 0.50 | 81 | - | - | 0.50 |
| 512100 - Substitutes - Licensed | 16 | - | 40 | - | - | - | - | - | - |
| 512200 - Substitutes - Classified | 3 | - | 10 | - | - | - | - | - | - |
| 513300 - Extended Hours | 1 | - | - | - | - | - | - | - | - |
| Subtotal - 100 - SALARIES | 122 | - | 296 | 257 | 2.28 | 246 | - | - | 2.10 |
| 521000 - PERS | 1 | - | - | - | - | 10 | - | - | - |
| 521310 - PERS UAL | 19 | - | 45 | 42 | - | 43 | - | - | - |
| 522000 - Social Security - FICA | 9 | - | 23 | 20 | - | 19 | - | - | - |
| 523100 - Workers' Compensation | - | - | 2 | 1 | - | 2 | - | - | - |
| 523200 - Unemployment Compensation | - | - | 3 | 3 | - | - | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 523300 - PFMLA | - | - | 1 | 1 | - | 1 | - | - | - |
| 524100 - Group Health Insurance | 13 | - | 30 | 45 | - | 44 | - | - | - |
| 524200 - Other Employer Paid Benefits | 1 | - | 1 | - | - | - | - | - | - |
| 524300 - Retiree Health Insurance | 1 | - | 2 | 1 | - | 1 | - | - | - |
| 524530 - Early Retirement Benefits | - | - | 1 | - | - | - | - | - | - |
| Subtotal - 200 - ASSOCIATED PAYROLL COSTS | 45 | - | 108 | 114 | - | 121 | - | - | - |
| 531800 - Local Mtgs/Non-Instr Staff Dev | - | - | - | - | - | - | - | - | - |
| 532200 - Repairs and Maintenance Svcs | - | 7 | 12 | 19 | - | 19 | - | - | - |
| 532900 - Other Property Services | 39 | 11 | 7 | 150 | - | 150 | - | - | - |
| 534100 - Travel, Local in District | - | - | - | 2 | - | 2 | - | - | - |
| 534200 - Travel, Out of District | - | - | - | 2 | - | 2 | - | - | - |
| 535100 - Telephone | 1 | 1 | 1 | 1 | - | 1 | - | - | - |
| 535300 - Postage | - | - | - | - | - | - | - | - | - |
| 538940 - Professional Moving Services | - | - | - | - | - | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | 339 | 88 | 315 | 235 | - | 235 | - | - | - |
| Subtotal - 300 - PURCHASED SERVICES | 378 | 107 | 336 | 409 | - | 409 | - | - | - |
| 541000 - Consumable Supplies | - | - | - | 9 | - | 9 | - | - | - |
| 541600 - Interdepartmental Charges | - | - | 1 | 2 | - | 2 | - | - | - |
| 544000 - Periodicals | - | - | - | 1 | - | 1 | - | - | - |
| 546000 - Non-Consumable Supplies | 3 | 17 | 7 | 31 | - | 31 | - | - | - |
| 547000 - Computer Software | 13 | - | 27 | 27 | - | 27 | - | - | - |
| 548000 - Computer Equipment | - | - | 1 | 3 | - | 3 | - | - | - |
| Subtotal - 400 - SUPPLIES AND MATERIALS | 15 | 17 | 36 | 73 | - | 73 | - | - | - |
| 561000 - Redemption of Principal | - | 26 | - | 28 | - | 28 | - | - | - |
| 564000 - Dues and Fees | - | - | - | 2 | - | 2 | - | - | - |
| 565350 - Work Comp Insurance Premiums | 165 | 168 | 169 | 270 | - | 270 | - | - | - |
| 565910 - Worker's Comp Claim Expense | 3,492 | 2,884 | 2,144 | 3,446 | - | 3,264 | - | - | - |
| 565920 - Worker's Comp Assessment | 172 | 143 | 196 | 200 | - | 200 | - | - | - |
| Subtotal - Other Objects | 3,829 | 3,221 | 2,509 | 3,946 | - | 3,764 | - | - | - |
| 581000 - Operating Contingency | - | - | - | 1,500 | - | 500 | - | - | - |
| Subtotal - 581000 - Operating Contingency | - | - | - | 1,500 | - | 500 | - | - | - |
| 376520 - Budgeted Ending Fund Balance | 3,303 | 4,148 | 4,397 | - | - | - | - | - | - |
| Subtotal - 376520 - Budgeted Ending Fund Balance | 3,303 | 4,148 | 4,397 | - | - | - | - | - | - |
| Total Requirements by Object | 7,693 | 7,494 | 7,683 | 6,298 | 2.28 | 5,112 | - | - | 2.10 |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

PROPERTY & LIABILITY INSURANCE (602)

Requirements in Fund 602 Property & Liability Insurance include liability insurance, property insurance premiums, and deductible insurance loss. Resources include interfund transfers.

Fund 602 - Property & Liability Insurance Fund Detail

Resources by Object - 602 - Property & Liability Insurance (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 452100 - Interfund Transfers | - | - | - | 12,951 | 14,560 | - | - |
| Subtotal - 5200 - INTERFUND TRANSFERS | - | - | - | 12,951 | 14,560 | - | - |
| Total Resources by Object | - | - | - | 12,951 | 14,560 | - | - |

Requirements by Function - 602 - Property & Liability Insurance (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 2520 - FISCAL SERVICES | - | - | - | 12,951 | 1.72 | 14,560 | - | - | 1.90 |
| Subtotal - 2000 - SUPPORT SERVICES | - | - | - | 12,951 | 1.72 | 14,560 | - | - | 1.90 |
| Total Requirements by Function | - | - | - | 12,951 | 1.72 | 14,560 | - | - | 1.90 |

Requirements by Object - 602 - Property & Liability Insurance (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 511220 - Non-Represented Staff | - | - | - | 111 | 1.22 | 142 | - | - | 1.40 |
| 511420 - Directors/Program Admins | - | - | - | 78 | 0.50 | 81 | - | - | 0.50 |
| Subtotal - 100 - SALARIES | - | - | - | 189 | 1.72 | 222 | - | - | 1.90 |
| 521000 - PERS | - | - | - | - | - | 9 | - | - | - |
| 521310 - PERS UAL | - | - | - | 31 | - | 39 | - | - | - |
| 522000 - Social Security - FICA | - | - | - | 14 | - | 17 | - | - | - |
| 523100 - Workers' Compensation | - | - | - | 1 | - | 2 | - | - | - |
| 523200 - Unemployment Compensation | - | - | - | 2 | - | - | - | - | - |
| 523300 - PFMLA | - | - | - | 1 | - | 1 | - | - | - |
| 524100 - Group Health Insurance | - | - | - | 34 | - | 40 | - | - | - |
| 524200 - Other Employer Paid Benefits | - | - | - | - | - | - | - | - | - |
| 524300 - Retiree Health Insurance | - | - | - | 1 | - | 1 | - | - | - |
| 524530 - Early Retirement Benefits | - | - | - | - | - | - | - | - | - |
| Subtotal - 200 - ASSOCIATED PAYROLL COSTS | - | - | - | 85 | - | 110 | - | - | - |
| 535100 - Telephone | - | - | - | 1 | - | 1 | - | - | - |
| 535500 - Printing and Binding | - | - | - | - | - | - | - | - | - |
| 538990 - Non-Instr Pers/Professional Sv | - | - | - | 146 | - | 146 | - | - | - |
| Subtotal - 300 - PURCHASED SERVICES | - | - | - | 148 | - | 148 | - | - | - |
| 541000 - Consumable Supplies | - | - | - | 12 | - | 12 | - | - | - |
| 546000 - Non-Consumable Supplies | - | - | - | 83 | - | 83 | - | - | - |
| 547000 - Computer Software | - | - | - | 35 | - | 35 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| 548000 - Computer Equipment | - | - | - | 3 | - | 3 | - | - | - |
| Subtotal - 400 - SUPPLIES AND MATERIALS | - | - | - | 133 | - | 133 | - | - | - |
| 565100 - Liability Insurance | - | - | - | 1,453 | - | 1,671 | - | - | - |
| 565300 - Property Insurance Premiums | - | - | - | 5,911 | - | 7,093 | - | - | - |
| 565930 - Deductible Insurance Loss | - | - | - | 5,032 | - | 5,183 | - | - | - |
| Subtotal - Other Objects | - | - | - | 12,396 | - | 13,948 | - | - | - |
| Total Requirements by Object | - | - | - | 12,951 | 1.72 | 14,560 | - | - | 1.90 |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

UNEMPLOYMENT FUND (603)

Requirements in Fund 603 Unemployment Fund include unemployment compensation claim expenses. Principal resources for the Unemployment Fund are services provided to other funds for unemployment insurance; a percentage rate is charged to other funds based on payroll expenditures.

Fund 603 - Unemployment Insurance Fund Detail

Resources by Object - 603 - Unemployment Insurance Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Resources by Object | | | | | | | |
| 376510 - Budgeted Beginning Fund Balance | - | - | - | - | 5,000 | - | - |
| Subtotal - Beginning Fund Balance | - | - | - | - | 5,000 | - | - |
| 419700 - Services Provided Other Funds | - | - | - | 6,260 | 596 | - | - |
| Subtotal - Other Revenue from Local Sources | - | - | - | 6,260 | 596 | - | - |
| Total Resources by Object | - | - | - | 6,260 | 5,596 | - | - |

Requirements by Function - 603 - Unemployment Insurance Fund (in thousands)

| Description by Function Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Function | | | | | | | | | |
| 2520 - FISCAL SERVICES | - | - | - | 6,260 | - | 5,596 | - | - | - |
| Subtotal - 2000 - SUPPORT SERVICES | - | - | - | 6,260 | - | 5,596 | - | - | - |
| Total Requirements by Function | - | - | - | 6,260 | - | 5,596 | - | - | - |

Requirements by Object - 603 - Unemployment Insurance Fund (in thousands)

| Description by Object Code | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Budget 2024-25 | Budget FTE 2024-25 | Proposed 2025-26 | Approved 2025-26 | Adopted 2025-26 | Budget FTE 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|
| Requirements by Object | | | | | | | | | |
| 565950 - Unemployment Comp Claim Expense | - | - | - | 6,260 | - | 5,596 | - | - | - |
| Subtotal - Other Objects | - | - | - | 6,260 | - | 5,596 | - | - | - |
| Total Requirements by Object | - | - | - | 6,260 | - | 5,596 | - | - | - |

Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals of the individual amounts in the tables and the totals shown.

MULTNOMAH EDUCATION SERVICE DISTRICT ALLOCATION

The 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 ESD funding formula revenue. The ESD then allocates these funds to the participating local school districts.

The broad categories of services are Instructional Services, Special Education Services, School Health Services, Technology Services, and Administrative Support Services. There are more than 60 separate "resolution" services and programs from which component districts choose to spend their annual allocation. In addition, numerous programs are operated on a contracted or fee-for service basis. Some programs may be funded through both resolution and contract dollars.

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

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

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

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

Multnomah Education Service District
2025-2026 MESD DISTRICT SERVICE PLAN: SELECTIONS

Preliminary
4/10/2025

PORTLAND SCHOOL DISTRICT

| | |
|------------------------|-----------|
| ODE ADMw | 52,207.21 |
| Safety Liasion ADMw | 52,207.21 |
| Core service direction | 20.00% |

MOE

| Service description | Unit | Unit Cost | Resolution | | Contract | | Total | |
|---|-------------|------------|------------|--------------|----------|----------------|-------|----------------|
| | | | Units | Amount | Units | Amount | Units | Amount |
| INSTRUCTIONAL SERVICES | | | | | | | | |
| Curriculum and School Improvement | | | | | | | | |
| Core service direction | All | \$ 131,428 | A | \$ 26,286 | N | \$ - | A | \$ 26,286 |
| Civics Learning Project (CLP) | All or None | \$ 26,072 | A | \$ 25,762 | N | \$ - | A | \$ 25,762 |
| Curriculum Services | All or None | \$ 663,302 | A | \$ 336,419 | N | \$ - | A | \$ 336,419 |
| Alternative and Designated Programs | | | | | | | | |
| Helensview School | | | | | | | | |
| General Ed (1.0x slot) | 1 student | \$ 18,300 | 54 | \$ 988,200 | 0 | \$ - | 54 | \$ 988,200 |
| Y SPED (1.0x slot plus SpEd teachers) | 1 student | \$ 36,600 | 38 | \$ 1,390,800 | 0 | \$ - | 38 | \$ 1,390,800 |
| ELL (1.5x slot) | 1 student | \$ 27,450 | 8 | \$ 219,600 | 0 | \$ - | 8 | \$ 219,600 |
| Phoenix (2.0x slot) | 1 student | \$ 36,600 | 12 | \$ 439,200 | 0 | \$ - | 12 | \$ 439,200 |
| Middle School (1.5x slot) | 1 student | \$ 36,600 | 12 | \$ 439,200 | 0 | \$ - | 12 | \$ 439,200 |
| Educational programs in restricted facilities | | | | | | | | |
| Inverness (IYP) | All or None | \$ 366,828 | A | \$ 343,781 | N | \$ - | A | \$ 343,781 |
| Walden Crossing School (Reynolds) | All or None | \$ 227,321 | N | \$ - | N | \$ - | N | \$ - |
| Outdoor Schools | | | | | | | | |
| 6th grade offering: full week overnight | 1 student | \$ 1,093 | 0 | \$ - | 3082 | \$ 3,368,626 | 3082 | \$ 3,368,626 |
| 6th grade offering: 4-day program | 1 student | \$ 739 | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Measure 99 ODS reimbursement | 1 student | \$ (1,832) | 0 | \$ - | -3082 | \$ (3,368,626) | -3082 | \$ (3,368,626) |
| Other services | | | | | | | | |
| Home school notification | All | \$ 85,159 | A | \$ 43,192 | N | \$ - | A | \$ 43,192 |
| Juvenile and legal rights consultant | All or None | \$ 72,092 | A | \$ 36,564 | N | \$ - | A | \$ 36,564 |
| STUDENT SERVICES | | | | | | | | |
| Special Education Services | | | | | | | | |
| Core service direction | All | \$ 609,009 | A | \$ 121,802 | N | \$ - | A | \$ 121,802 |
| Social, emotional, and behavioral programs | | | | | | | | |
| Y The Creeks: SESP & BH | 1 student | \$ 95,800 | 16 | \$ 1,532,800 | 0 | \$ - | 16 | \$ 1,532,800 |
| Y Helensview Academy (fka HV Therapeutic Classroom) | 1 student | \$ 82,900 | 12 | \$ 994,800 | 0 | \$ - | 12 | \$ 994,800 |
| Functional living skills (FLS) | | | | | | | | |
| Y FLS: K-12 and transition | 1 student | \$ 94,900 | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Y FLS: Alternative behavior program (Wheatley) | 1 student | \$ 168,600 | 11 | \$ 1,854,600 | 0 | \$ - | 11 | \$ 1,854,600 |
| Related services | | | | | | | | |
| Y Feeding team | 1 student | \$ 2,160 | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Y 1:1 Behavior support facilitator (BSF) | 0.875 FTE | \$ 68,900 | 5 | \$ 344,500 | 0 | \$ - | 5 | \$ 344,500 |
| Individually purchased option (per SOW) | | | | | | | | |
| Y ELL Teacher* | 1 FTE | per SOW | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Y Behavior consultant | 1 FTE | per SOW | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Y Behavior/classroom interventionist | 1 FTE | per SOW | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Y School psychologist | 1 FTE | per SOW | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Y Speech/Language pathologist (SLP) | 1 FTE | per SOW | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Y Occupational therapist (OT) | 1 FTE | per SOW | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Y Physical therapist (PT) | 1 FTE | per SOW | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Y Assistive technologist (AT) | 1 FTE | per SOW | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Y Transition specialist | 1 FTE | per SOW | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| School Health Services | | | | | | | | |
| Core service direction | All | \$ 622,513 | A | \$ 124,503 | N | \$ - | A | \$ 124,503 |
| School based health medicaid services (SBHSM) billing | All | | A | \$ - | N | \$ - | A | \$ - |
| Health education | | per SOW | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Hearing and vision screening | All or None | \$ 308,077 | A | \$ 156,253 | N | \$ - | A | \$ 156,253 |
| Immunization | All or None | \$ 179,960 | A | \$ 91,274 | N | \$ - | A | \$ 91,274 |
| School nurse services | | | | | | | | |
| Registered nurse (190 day) | 1 FTE | \$ 157,300 | 25.3 | \$ 3,979,690 | 0 | \$ - | 25.3 | \$ 3,979,690 |
| School health assistant | Hour | \$ 58 | 86327 | \$ 5,025,958 | 0 | \$ - | 86327 | \$ 5,025,958 |
| Complex needs nursing | All or None | \$ 779,948 | A | \$ 395,581 | N | \$ - | A | \$ 395,581 |
| 1:1 Nurse (190 day) - see Registered nurse | 1 FTE | \$ 157,300 | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Summer nursing services | | per SOW | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| TECHNOLOGY SERVICES (via Cascade Technology Alliance "CTA") | | | | | | | | |
| Core service direction | | \$ 460,476 | A | \$ 92,095 | N | \$ - | A | \$ 92,095 |
| Application and development services | | | | | | | | |
| ORMED Medicaid fee for service billing application | | per SOW | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Medicaid administrative claiming (MAC) | | per SOW | 0 | \$ - | 0 | \$ - | 0 | \$ - |

| | | |
|---|---------------|--------------|
| Crowdstrike security software | Node | \$ 22 |
| Forecast5 Analytics | All or None | \$ 66,100 |
| MyEOP emergency operations app | 2 plans | \$ 2,400 |
| Infrastructure services | | |
| Network & internet related services - excluding PPS | All or None | \$ 1,542,384 |
| Network & internet related services - PPS only | All | \$ 1,687,384 |
| Instructional services | | |
| Follett Destiny | Rate per ADMr | \$ 182,650 |
| Data Warehouse | All or None | \$ 41,476 |
| Student information services | | |
| Level 1B (Limited SIS admin) & 1A - PPS only | Rate per ADMw | \$ 4.79 |
| Level 1A (SIS admin + addtl cost) | Rate per ADMw | \$ 9.74 |
| Level 2 (includes 1A and 1B) | Rate per ADMw | \$ 18.52 |
| Restraint & Seclusion (PPS Only) | All or None | \$ 15,845 |
| General technology support | | |
| On-site help desk technician | Day | \$ 546 |
| Database administration | Month | \$ 3,400 |

| | | | | | |
|----|--------------|---|------|----|--------------|
| 0 | \$ - | 0 | \$ - | 0 | \$ - |
| A | \$ 44,451 | N | \$ - | A | \$ 44,451 |
| 0 | \$ - | 0 | \$ - | 0 | \$ - |
| N | \$ - | N | \$ - | N | \$ - |
| A | \$ 1,687,384 | N | \$ - | A | \$ 1,687,384 |
| A | \$ 182,650 | N | \$ - | A | \$ 182,650 |
| N | \$ - | N | \$ - | N | \$ - |
| A | \$ 250,000 | N | \$ - | A | \$ 250,000 |
| N | \$ - | N | \$ - | N | \$ - |
| N | \$ - | N | \$ - | N | \$ - |
| A | \$ 15,845 | N | \$ - | A | \$ 15,845 |
| 0 | \$ - | 0 | \$ - | 0 | \$ - |
| 12 | \$ 40,800 | 0 | \$ - | 12 | \$ 40,800 |

ADMINISTRATIVE SUPPORT SERVICES

| | | |
|--|--------------|------------|
| Communication services | Hour | \$ 78 |
| Government affairs | All or None | \$ 231,481 |
| Inter-district delivery system (PONY) | All or None | \$ 30,252 |
| Multnomah County MOU coordinator | A/N, = split | \$ 14,519 |
| Other services* | | per SOW |
| Safety liaison services | All or None | \$ 136,175 |
| Shared subscriptions | | |
| School announce closure network (FlashAlertNewswire.net) | A/N, = split | \$ 3,053 |

| | | | | | |
|---|------------|---|------|---|------------|
| 0 | \$ - | 0 | \$ - | 0 | \$ - |
| N | \$ - | N | \$ - | N | \$ - |
| A | \$ 15,884 | N | \$ - | A | \$ 15,884 |
| A | \$ 3,630 | N | \$ - | A | \$ 3,630 |
| 0 | \$ - | 0 | \$ - | 0 | \$ - |
| A | \$ 120,154 | N | \$ - | A | \$ 120,154 |
| A | \$ 382 | N | \$ - | A | \$ 382 |

SUBTOTAL MESD SERVICES

\$ 21,364,039 \$ - \$ 21,364,039

Current FY2024-25 MESD Costing Template 4/10/2025 with adjustments for ***new services**

TRANSIT REQUESTED BY DISTRICT

\$ 2,000,000

GRAND TOTAL MESD SERVICES AND TRANSITS

\$ 23,364,039 \$ - \$ 21,364,039

RESOURCES AVAILABLE FOR RESOLUTION SERVICES

Balance forward from prior year district service plan
Apportionment of current year SSF revenue
Apportionment of prior year SSF revenue adjustment

\$ -
\$ 25,051,906
\$ -
\$ 25,051,906

TOTAL RESOURCES FOR RESOLUTION SERVICES

ENDING CONTINGENCY BALANCE

\$ 1,687,867

ESD Direct Support reported to ODE (for MOE) - sum of services with "Y" in MOE column

\$ 6,117,500

Summary by Area

| | | | |
|---|---------------|------|---------------|
| Instructional Services | \$ 4,289,004 | \$ - | \$ 4,289,004 |
| Student Services - Special Education | \$ 4,848,502 | \$ - | \$ 4,848,502 |
| Student Services - School Health Services | \$ 9,773,259 | \$ - | \$ 9,773,259 |
| Technology Services | \$ 2,313,224 | \$ - | \$ 2,313,224 |
| Administrative support services | \$ 140,050 | \$ - | \$ 140,050 |
| subtotal MESD services | \$ 21,364,039 | \$ - | \$ 21,364,039 |
| Transits direct to district | \$ 2,000,000 | 0 | 0 |
| Total MESD services & transits | \$ 23,364,039 | \$ - | \$ 21,364,039 |



Woodlawn Elementary - Fall Fiesta, October 10, 2024



Grant Dance Collective - Fall Dance Show Case, October 16, 2024

INFORMATIONAL SECTION



INFORMATIONAL SECTION

The Informational Section includes detailed historical and projected personnel resource allocations, property tax information and other performance measures used by the District.

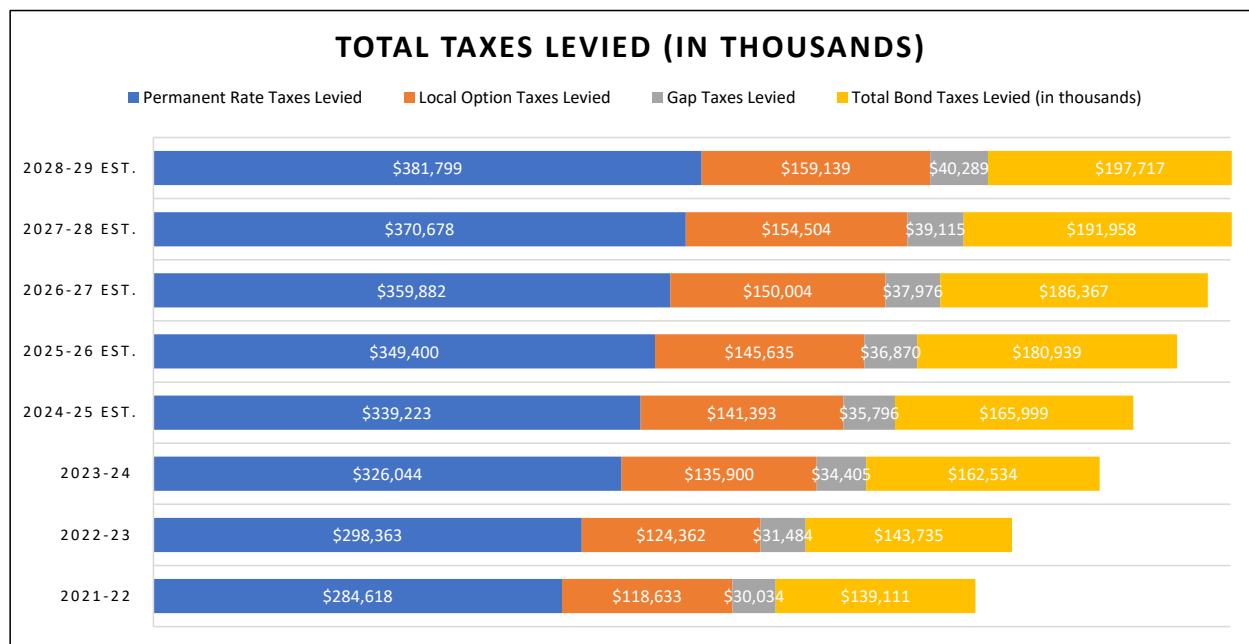
PORTLAND PUBLIC SCHOOLS ASSESSED VALUE OF TAXABLE PROPERTY

| Fiscal Year | Residential Property | Personal Property | Total Net Assessed Value | Total Direct Rate ³ | Levy Amount Before Adjustment |
|-------------------|----------------------|-------------------|---------------------------|--------------------------------|-------------------------------|
| 2029 ¹ | \$76,360,633 | \$3,608,933 | \$79,969,566 | \$9.7405 | \$778,944 |
| 2028 ¹ | \$74,136,537 | \$3,503,818 | \$77,640,355 | \$9.7405 | \$756,255 |
| 2027 ¹ | \$71,977,220 | \$3,401,765 | \$75,378,985 | \$9.7405 | \$734,229 |
| 2026 ¹ | \$69,880,796 | \$3,302,685 | \$73,183,481 ² | \$9.7405 | \$712,844 |
| 2025 ¹ | \$67,845,435 | \$3,206,490 | \$71,051,925 ² | \$9.6044 | \$682,411 |
| 2024 | \$65,178,479 | \$3,113,097 | \$68,291,576 | \$9.6481 | \$658,883 |
| 2023 | \$60,087,863 | \$2,405,740 | \$62,493,603 | \$9.5681 | \$597,944 |
| 2022 | \$57,254,598 | \$2,359,964 | \$59,614,562 | \$9.6016 | \$572,396 |

¹ Future years assume 3% increase.

² Latest estimates from Tax Supervising and Conservation Commission.

³ Per \$1,000 of Assessed Value



PROPERTY TAX LEVIES AND COLLECTIONS

(in thousands)

| <u>Fiscal Year</u> | <u>Taxes Levied Before Adjustments</u> | <u>Total Taxes Imposed (Net Levy)</u> | <u>Adjustment Factor</u> | <u>Current & Prior Year Collection ²</u> | <u>Collection Rate</u> |
|--------------------|--|---|------------------------------|---|----------------------------|
| 2026 ¹ | \$ 712,844 | \$ 701,845 | 98.46% | \$ 666,753 | 95.00% |
| 2025 ¹ | \$ 682,411 | \$ 672,635 | 98.57% | \$ 639,003 | 95.00% |
| 2024 | \$ 658,883 | \$ 635,997 | 96.53% | \$ 603,722 | 94.93% |
| 2023 | \$ 597,944 | \$ 592,538 | 99.10% | \$ 569,160 | 96.05% |
| 2022 | \$ 572,396 | \$ 567,384 | 99.12% | \$ 548,895 | 96.74% |
| 2021 | \$ 541,949 | \$ 536,371 | 98.97% | \$ 518,567 | 96.68% |
| 2020 | \$ 519,493 | \$ 514,918 | 99.12% | \$ 499,467 | 97.00% |

¹ Estimated

² Amounts are based upon the tax collection year July 1 to June 30

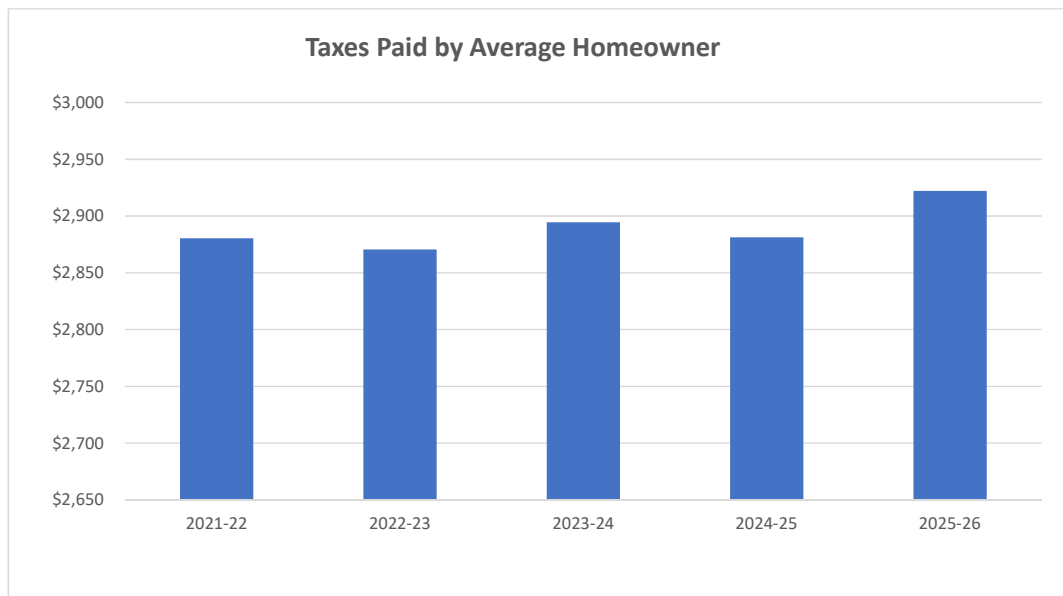
BUDGET'S EFFECT ON AVERAGE HOMEOWNER

| | 2021-22 Actual | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Projected ^a |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------------|
| Tax Rates | | | | | |
| Permanent Tax Rate per \$1,000 of AV | \$ 4.7743 | \$ 4.7743 | \$ 4.7743 | \$ 4.7743 | \$ 4.7743 |
| Local Option Tax | 1.9900 | 1.9900 | 1.9900 | 1.9900 | 1.9900 |
| Gap Tax Rate per \$1,000 of AV | 0.5038 | 0.5038 | 0.5038 | 0.5038 | 0.5038 |
| Bond Tax Rate per \$1,000 of AV | 2.3335 | 2.3000 | 2.3800 | 2.3363 | 2.4724 |
| Total Tax Rate | \$ 9.6016 | \$ 9.5681 | \$ 9.6481 | \$ 9.6044 | \$ 9.7405 |
| Average Assessed Value | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 |
| Tax Burden | \$ 2,880 | \$ 2,870 | \$ 2,894 | \$ 2,881 | \$ 2,922 |

^a Actual levy rate determined by county assessors' offices

Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels.

Measure 50 was passed in 1997 and cut property taxes, introduced assessed value growth limits and replaced most tax levies with permanent tax rates. Permanent tax rate equals the maximum rate without voter approval. Measure 50 cut effective tax rates an average of 11 percent from their 1996-97 levels.



Measure 5 Limits

\$5 per \$1,000 of Real Market Value (RMV)

\$10 per \$1,000 of RMV for general government taxes

Applied only to operating taxes, not bonds

For each property, school taxes and general government taxes compared to their limits respectively

Measure 50 Limits

Assessed Value (AV) for 1997-98 was set at 90% of 1995-96 AV for each property and permanent rates were established for taxing districts

For existing property, annual growth of AV limited to 3%

For new property, AV = RMV multiplied by AV/RMV of similar property

PRINCIPAL PROPERTY TAXPAYERS IN DISTRICT BOUNDARIES

SCHOOL DISTRICT NO.1J, MULTNOMAH COUNTY, OREGON

Principal Property Tax Payers for Multnomah County

Prior Year and Nine Years Ago

Taxing District - 311 Portland Public School District

(dollars in thousands)

| Taxpayers with Ten Highest Taxable Assessed Values | 2023 ¹ | | | 2014 | | |
|--|------------------------|------|--|------------------------|------|--|
| | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
| Microstar Keg Management LLC | \$ 715,422 | 1 | 1.14 % | \$ - | - | - % |
| Pacifcorp (PP&L) | 668,960 | 2 | 1.07 | 293,248 | 1 | 0.70 |
| Portland General Electric Co | 499,632 | 3 | 0.80 | 283,419 | 2 | 0.68 |
| Weston Investment Co LLC | 281,143 | 4 | 0.45 | 227,366 | 4 | 0.54 |
| Port of Portland | 263,774 | 5 | 0.42 | 191,361 | 6 | 0.46 |
| Comcast Corporation | 255,046 | 6 | 0.41 | 249,713 | 3 | 0.60 |
| 111 SW 5th Avenue Investors LLC | 189,499 | 7 | 0.30 | - | - | - |
| Lumen Technologies Inc | 181,288 | 8 | 0.29 | - | - | - |
| Fred Meyer Sores Inc | 161,718 | 9 | 0.26 | - | - | - |
| Verizon Communications Inc | 161,658 | 10 | 0.26 | - | - | - |
| Evraz Inc NA | - | - | - | 219,673 | 5 | 0.53 |
| AT&T Inc | - | - | - | 166,194 | 7 | 0.40 |
| Capref Lloyd Center LLC | - | - | - | 156,532 | 8 | 0.37 |
| CenturyLink | - | - | - | 149,542 | 9 | 0.36 |
| 555 SW Oak LLC | - | - | - | 142,665 | 10 | 0.34 |
| Subtotal of Ten Largest Taxpayers | 3,378,140 | | 5.40 | 2,079,713 | | 4.98 |
| All Other Taxpayers | 59,115,463 | | 94.60 | 39,667,152 | | 95.02 |
| Total All Taxpayers | <u>\$ 62,493,603</u> | | <u>100.00 %</u> | <u>\$ 41,746,865</u> | | <u>100.00 %</u> |

Notes

¹ 2024 information not available at time of distribution

Sources

Multnomah County, Division of Assessment and Taxation

Tax Supervising and Conservation Commission Annual Reports for the relevant fiscal year.

DEMOGRAPHIC DATA

SCHOOL DISTRICT NO.1J, MULTNOMAH COUNTY, OREGON Demographic and Economic Statistics Last Ten Calendar Years Multnomah County

| Year | Population | Personal Income (thousands of dollars) | Per Capita Personal Income (dollars) | Unemployment Rate ² |
|-------------|-------------------|---|---|---|
| 2015 | 790,294 | \$ 38,906,295 | \$ 49,230 | 5.7% |
| 2016 | 801,539 | 41,735,341 | 52,069 | 4.9 |
| 2017 | 807,555 | 43,873,915 | 54,329 | 4.1 |
| 2018 | 811,880 | 46,966,887 | 57,850 | 4.0 |
| 2019 | 812,855 | 49,399,774 | 60,773 | 4.0 |
| 2020 | 815,637 | 52,080,033 | 63,852 | 11.6 |
| 2021 | 815,871 | 56,502,646 | 70,331 | 5.6 |
| 2022 | 795,083 | 55,618,917 | 69,954 | 3.9 |
| 2023 | - ¹ | - ¹ | - ¹ | 3.6 |
| 2024 | - ¹ | - ¹ | - ¹ | 3.7 |

Notes

¹ Data for 2023 and 2024 not available at time of distribution.

² Oregon unemployment rates as of June 30 each year.

Source As of July 2024, not seasonally adjusted.

US Department of Commerce, Bureau of Economic Analysis: population, personal income and per capita information.

Portland Business Journal, Book of Lists, published December 2015 and December 2024

DEBT SERVICE OVERVIEW

Pension Bonds

In October 2002 Portland Public Schools participated as one of forty-one Oregon school districts and education service districts in issuing limited tax pension bonds. The proceeds were used to finance a portion of the estimated unfunded actuarial liability of each participating school district with the Oregon Public Employees Retirement System ("PERS"). The Oregon School Boards Association ("OSBA") sponsored this pooled limited tax pension bond program. The OSBA does not have a financial obligation in connection with the bonds issued under the program. Except for the payment of its pension bond payments and additional charges when due, each participating school district has no obligation or liability to any other participating school district's pension bonds or liabilities to PERS. In April 2003, OSBA sponsored another pooled limited tax pension bond program with thirty school districts and education service districts. Payments of yearly principal and interest are recorded as financial statement expenditures in instruction and in support services.

On October 31, 2002, the District issued \$210.1 million Limited Tax Pension Bonds, Series 2002 (Federally Taxable), of which \$53.5 million are Series 2002A (deferred interest bonds) and \$156.6 million are Series 2002B (current interest bonds). The Series 2002A Bonds were paid off June 30, 2020. The 2002B Bonds are payable annually through June 2028. During 2012, \$14.2 million of Series 2002 Pension Bonds were refinanced. The Series 2012 Refunding was paid off June 30, 2021.

On April 30, 2003, the District issued \$281.2 million Limited Tax Pension Bonds, Series 2003 (Federally Taxable), of which \$124.8 million are Series 2003A (deferred interest bonds) and \$156.4 million are Series 2003B (current interest bonds). The Series 2003 Limited Tax Pension Bonds are payable annually through June 2028.

On July 15, 2021 the District issued \$399.4 million Full Faith and Credit Pension Bonds, Series 2021 (Federally Taxable). The Series 2021 Full Faith and Credit Bonds are payable annually through June 2040.

The District anticipates the total costs of financing the District's UAL with Limited Tax and Full Faith and Credit Pension Bonds will result in a significant savings to the District when compared to paying for such costs as additional contribution rates to PERS.

General Obligation Bonds

As part of a \$482.0 million capital bond measure passed by District voters in 2012, the District issued the following General Obligation debt to finance school renovation and replacement:

On May 1, 2013, the District issued \$68.6 million in General Obligation Bonds, Series 2013B. The bonds mature on June 15, 2033 with principal payments due annually on June 15. On December 30, 2020 \$50.4 million of Series 2013B General Obligation Bonds were refinanced through an advance refunding.

On April 30, 2015, the District issued \$244.7 million in General Obligation Bonds, Series 2015B. The bonds mature on June 15, 2033 with principal payments due annually on June 15.

On August 10, 2017, the District issued \$62.2 million in General Obligation Bonds, Series 2017B. The bonds mature on June 15, 2030, with principal payments due annually on June 15.

As part of a \$790.0 million capital bond measure passed by District voters in 2017, the District has issued the following General Obligation debt to finance school renovation and replacement:

On August 10, 2017, the District issued \$179.7 million in General Obligation Bonds, Series 2017B. The bonds mature on June 15, 2044 with principal payments due annually on June 15.

On April 14, 2020, the District issued \$441.3 million in General Obligation Bonds, Series 2020. The bonds mature on June 15, 2037, with principal payments due annually on June 15.

On December 30, 2020, the District issued \$54.0 million in General Obligation Advance Refunding Bonds, Series 2020C. The bond proceeds were used to redeem Series 2013B bonds. The bonds mature on June 15, 2033, with principal payments due annually on June 15. The Series 2020C Bonds maturing on or after June 15, 2031 are subject to optional early redemption. The total amount of interest savings (economic gain) as a result of the refinancing is \$6.2 million. The present value of future cash savings as a result of the refinancing is \$5.5 million.

As part of a \$1.2 billion capital bond measure passed by District voters in November 2020, the District issued the following General Obligation debt to finance school renovation and replacement:

On December 30, 2020, the District issued \$365.5 million in General Obligation Bonds, Series 2020B. The bonds mature on June 15, 2046, with principal payments due annually on June 15.

On April 27, 2023, the District issued \$420.0 million in General Obligation Bonds, Series 2023. The bonds mature on June 15, 2049, with principal payments due annually on June 15.

The District plans to sell \$80.0 million in bonds to raise capital to continue work under the 2020 Ballot Title Authorization. Another \$87.5 million may be issued in January 2026 if the 2025 renewal authorization is approved by voters to continue modernization and construction of facilities.

Article XI-K of the Oregon Constitution allows the state to guarantee the general obligation bonded indebtedness of school districts. For the Series 2013B, 2015B, 2017B, 2020, 2020B, and 2020C General Obligation Bonds mentioned immediately above, the District participated in the Oregon School Bond Guaranty program (ORS 328.321 to 328.356), whereby the State of Oregon (State) guarantees all principal and interest payments until maturity will be made to bondholders when due. Should the District fail to make a payment of debt service on these bonds when due, the State will make the payment on behalf of the District, and then will seek recovery from the District. The State may recover funds by means of intercepting any source of operating monies normally remitted from the State to the District. Since the inception of the bonds, the District has not used the guarantee.

Other Debt

On November 9, 2016, the District issued \$5.0 million in Full Faith and Credit Obligations, Series 2016. The obligations mature on December 1, 2031. The obligations carry a prepayment option such that any or all outstanding maturities may be redeemed on or after December 1, 2018.

On August 4, 2016 the District issued \$4.0 million in Qualified Zone Academy (QZAB) Bonds, Series 2016. The District pays no interest over the 20 year term of the bonds. The bonds carry a 4.39 percent interest rate for structuring purposes, but the purchaser of the bonds receives a Federal tax credit in lieu of interest earnings. The bonds mature on August 4, 2036.

Legal Debt Limit

ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values within the District based on the following:

For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one percent (.0055) of the real market value. For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of the real market value. 10 years of Legal Debt Margin information from the District's 2024 Annual Comprehensive Financial Report is included on the following page.

LEGAL DEBT LIMIT

SCHOOL DISTRICT NO.1J, MULTNOMAH COUNTY, OREGON Legal Debt Margin Information Last Ten Fiscal Years (dollars in thousands)

Legal Debt Margin Calculation for Fiscal Year 2024

| | |
|--|----------------|
| Real Market Value | \$ 156,667,898 |
| Debt Limit (7.95% of Real Market Value) ¹ | \$ 12,455,098 |
| Amount of Debt Applicable to Debt Limit: | |
| General Obligation Bonded Debt | 1,358,977 |
| Less: Amount Available in Debt Service Funds | (12,491) |
| Amount of Debt Applicable to Debt Limit | 1,346,486 |
| Legal Debt Margin | \$ 11,108,612 |

| | Debt Limit | Total net debt applicable to limit | Legal debt margin | Total net debt applicable to the limit as a percentage of debt limit |
|------|--------------|---------------------------------------|-------------------|--|
| 2015 | \$ 6,517,491 | \$ 382,186 | \$ 6,135,305 | 5.86% |
| 2016 | 7,228,979 | 346,748 | 6,882,231 | 4.80 |
| 2017 | 8,501,342 | 309,076 | 8,192,266 | 3.64 |
| 2018 | 9,670,978 | 633,588 | 9,037,390 | 6.55 |
| 2019 | 10,472,898 | 526,062 | 9,946,836 | 5.02 |
| 2020 | 10,698,745 | 924,888 | 9,773,857 | 8.64 |
| 2021 | 11,149,825 | 1,220,405 | 9,929,420 | 10.95 |
| 2022 | 11,707,470 | 1,117,665 | 10,589,805 | 9.55 |
| 2023 | 12,487,714 | 1,464,030 | 11,023,684 | 11.72 |
| 2024 | 12,455,098 | 1,346,486 | 11,108,612 | 10.81 |

Allowable Percentage of Real Market Value:

| | |
|---|--------------------|
| ^A Kindergarten through eighth grade, 9 x .0055 | 4.95% |
| ^B Ninth through twelfth, 4 x .0075 | 3.00% |
| Allowable Percentage | 7.95% ¹ |

Notes

¹ ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values within the District based on the following:

^A For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one percent (.0055) of the real market value.

^B For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of the real market value.

Sources

Tax Supervising and Conservation Commission Annual Reports for the relevant fiscal year

BONDED AND OTHER DEBT

(in thousands)

| Issue Date | Series | Original Issue | Outstanding @ June 30, 2025 | 2025-26 Principal Payments | 2025-26 Interest Payments |
|---|---------------------|----------------|--------------------------------|-------------------------------|------------------------------|
| General Obligation Bonds | | | | | |
| April 30, 2015 | 2015B | 244,700 | 89,425 | 8,390 | 3,445 |
| August 10, 2017 | 2017B | 241,890 | 166,400 | 3,305 | 5,528 |
| April 14, 2020 | 2020 | 441,320 | 223,250 | 26,630 | 9,724 |
| December 30, 2020 | 2020B | 365,465 | 267,255 | - | 6,918 |
| December 30, 2020 | 2020C | 53,965 | 43,250 | 4,535 | 651 |
| April 27, 2023 | 2023 | 420,000 | 298,345 | 12,345 | 13,866 |
| May 1, 2025 | 2020 ¹ | 79,615 | 79,615 | 79,615 | 3,898 |
| Limited Tax Pension Obligation Bonds | | | | | |
| October 31, 2002 | 2002B | 156,580 | 66,030 | 25,130 | 3,665 |
| April 30, 2003 | 2003B | 156,370 | 96,155 | 36,215 | 5,461 |
| July 15, 2021 | 2021 | 399,390 | 348,145 | 15,410 | 7,321 |
| Full Faith & Credit Obligations | | | | | |
| 4-Aug-16 | 2016 Qualified Zone | 4,000 | 2,400 | 200 | - |
| 9-Nov-16 | 2016 FF&C Taxable | 5,048 | 2,638 | 345 | 74 |
| Total | | | 1,682,908 | 212,120 | 60,551 |

¹Anticipated 2020 GO Bond Sale May 2025

LONG TERM DEBT

(in thousands)

| Fiscal Year | LTD Tax Pension & Refunding | 2016 Qualified Zone Bonds | FF&C Taxable Debt 2016 | 2015 GO Bonds | 2017 GO Bonds | 2020 GO Bonds | 2020B GO Bonds | 2020C GO Bonds | Anticipated 2020 GO Bond Sale May 2025 | 2023 GO Bonds | TOTAL |
|------------------------|-----------------------------------|------------------------------|---------------------------|------------------|------------------|------------------|-------------------|-------------------|---|------------------|------------------|
| Principal: | | | | | | | | | | | |
| 2026 | 76,755 | 200 | 345 | 8,390 | 3,305 | 26,630 | - | 4,535 | 79,615 | 12,345 | 212,120 |
| 2027 | 83,940 | 200 | 355 | 9,165 | 3,780 | 29,010 | - | 4,780 | - | 13,955 | 145,185 |
| 2028 | 50,670 | 200 | 365 | 9,805 | 4,285 | 31,540 | 590 | 5,035 | - | 15,090 | 117,580 |
| 2029 | 18,495 | 200 | 375 | 10,675 | 4,780 | 34,190 | 850 | 5,300 | - | 16,665 | 91,530 |
| 2030-2034 | 111,525 | 1,000 | 1,198 | 51,390 | 32,475 | 55,420 | 49,765 | 23,600 | - | 62,515 | 388,888 |
| 2035-2039 | 151,345 | 600 | - | - | 49,115 | 46,460 | 72,545 | - | - | 59,060 | 379,125 |
| 2040-2044 | 17,600 | - | - | - | 68,660 | - | 97,010 | - | - | 28,520 | 211,790 |
| 2045-2049 | - | - | - | - | - | - | 46,495 | - | - | 90,195 | 136,690 |
| 2050-2054 | - | - | - | - | - | - | - | - | - | - | - |
| Principal Total | 510,330 | 2,400 | 2,638 | 89,425 | 166,400 | 223,250 | 267,255 | 43,250 | 79,615 | 298,345 | 1,682,908 |
| Interest: | | | | | | | | | | | |
| 2026 | 16,447 | - | 74 | 3,446 | 5,528 | 9,724 | 6,918 | 651 | 3,898 | 13,867 | 60,553 |
| 2027 | 12,818 | - | 63 | 3,027 | 5,363 | 8,392 | 6,918 | 560 | - | 13,249 | 50,390 |
| 2028 | 8,811 | - | 52 | 2,752 | 5,174 | 6,942 | 6,918 | 464 | - | 12,552 | 43,665 |
| 2029 | 6,686 | - | 41 | 2,262 | 5,045 | 5,365 | 6,888 | 364 | - | 11,797 | 38,448 |
| 2030-2034 | 27,858 | - | 54 | 4,362 | 22,319 | 13,518 | 30,278 | 816 | - | 48,523 | 147,728 |
| 2035-2039 | 13,410 | - | - | - | 16,354 | 2,842 | 20,785 | - | - | 33,453 | 86,844 |
| 2040-2044 | 440 | - | - | - | 7,323 | - | 11,198 | - | - | 19,911 | 38,872 |
| 2045-2049 | - | - | - | - | - | - | 1,466 | - | - | 12,662 | 14,128 |
| 2050-2054 | - | - | - | - | - | - | - | - | - | - | - |
| Interest Total | 86,470 | - | 284 | 15,849 | 67,106 | 46,783 | 91,369 | 2,855 | 3,898 | 166,014 | 480,628 |
| Total Debt Serv | 596,800 | 2,400 | 2,922 | 105,274 | 233,506 | 270,033 | 358,624 | 46,105 | 83,513 | 464,359 | 2,163,536 |

2025-26 Payments by Debt Service Fund

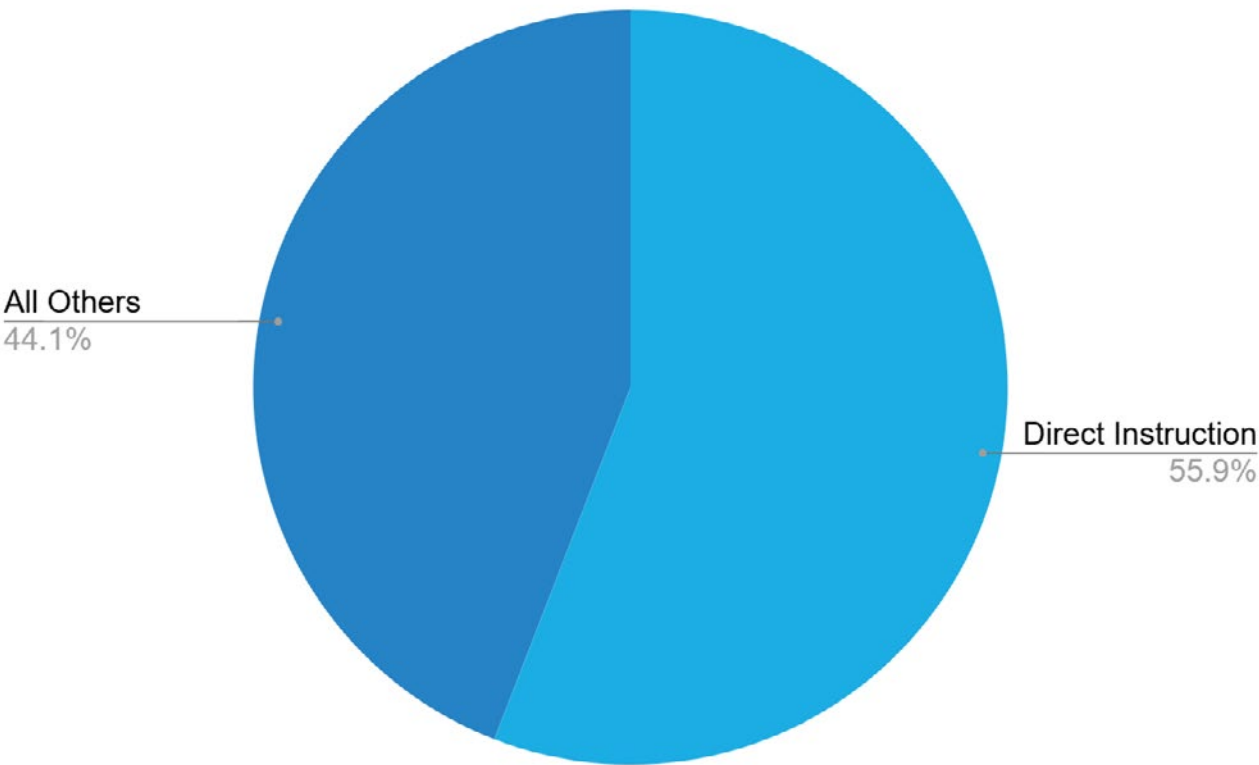
| Fiscal Year | LTD Tax Pension & Refunding | 2016 Qualified Zone Bonds | FF&C Taxable Debt 2016 | 2015 GO Bonds | 2017 GO Bonds | 2020 GO Bonds | 2020B GO Bonds | 2020C GO Bonds | Anticipated 2020 GO Bond Sale May 2025 | 2023 GO Bonds | TOTAL |
|--------------|-----------------------------------|------------------------------|---------------------------|------------------|------------------|------------------|-------------------|-------------------|---|------------------|----------------|
| Fund 308 | 93,202 | | | | | | | | | | 93,202 |
| Fund 322 | | 200 | | | | | | | | | 200 |
| Fund 323 | | | 419 | | | | | | | | 419 |
| Fund 350 | | | | 11,836 | 8,833 | 36,354 | 6,918 | 5,186 | \$ 83,513.00 | 26,211 | 178,851 |
| Total | 93,202 | 200 | 419 | 11,836 | 8,833 | 36,354 | 6,918 | 5,186 | 83,513 | 26,211 | 272,672 |

PERSONNEL RESOURCE ALLOCATIONS

The charts on the following pages depict staffing allocations from four previous years, as well as this year’s budget. These allocations are broken out by their function type. Descriptions of the type of activity being carried out can be found below. Staff are further broken down by employee type. Direct Instruction refers to any activity dealing directly with the teaching of students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. All Others refers to support services - services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction; community services, such as nutrition services; and all other areas in which the district provides direct personnel resources, such as construction management.

For 2025-26, staffing allocations are 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, spring staffing, and fall program balancing. Final staffing allocations are not completed until after the beginning of the school year. For previous budget years, these allocations are drawn from the final budgets.

Direct Instruction vs All Others



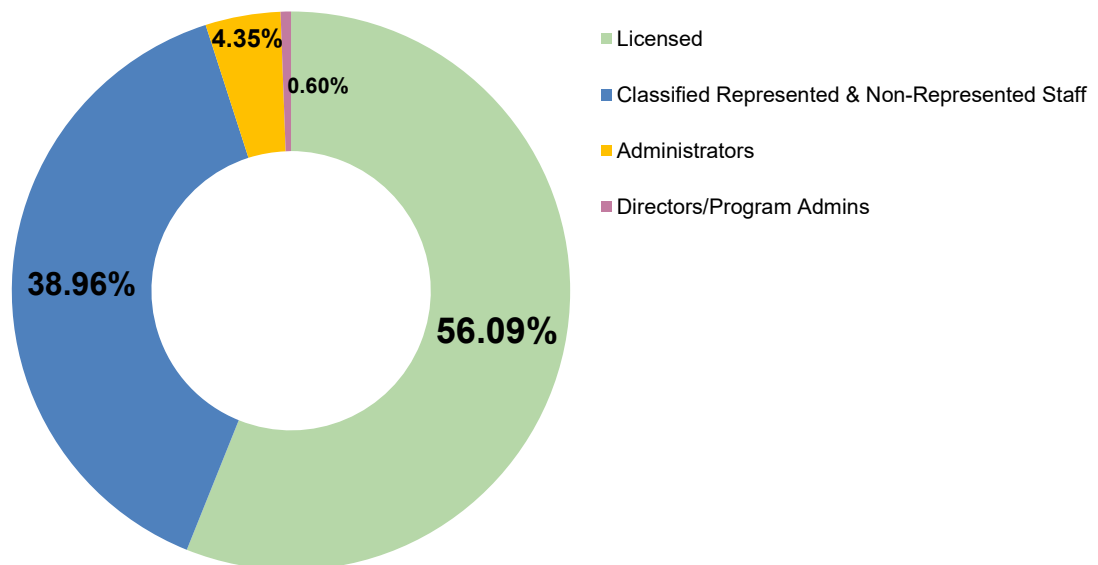
FTE BY MAJOR FUNCTION AND EMPLOYEE TYPE

| | |
|-------------------------------------|--|
| Licensed Staff | Teachers, Licensed Support Personnel, Counselors, and TOSAs (Teachers on Special Assignment) |
| Classified - Represented | Educational Assistants, Secretarial, Clerical, Maintenance, and Transportation |
| Non-Represented Staff | Professional Central Office and School-Based Staff |
| Administrators - Licensed | Superintendent, Academic Administrators and Directors, Principals and APs/VPs |
| Administrators - NonLicensed | Operational and Business Administrators |
| Directors/Program Admins | Operational and Business Directors and Supervisors |

| | Actuals 2021-22 | Actuals 2022-23 | Actuals 2023-24 | Adopted 2024-25 | Proposed 2025-26 |
|---|-----------------|-----------------|-----------------|-----------------|------------------|
| 11 - Regular Programs: Primary Instructional Activities | | | | | |
| Licensed Staff | 2,262.26 | 2,434.92 | 2,226.00 | 2,134.40 | 2,026.55 |
| Classified - Represented | 196.06 | 221.03 | 201.94 | 164.73 | 135.74 |
| Non-Represented Staff | 2.80 | 3.80 | 5.00 | 4.40 | 2.40 |
| Administrators - Licensed | 6.50 | 7.50 | 8.00 | 6.00 | 2.00 |
| Subtotal | 2,467.62 | 2,667.25 | 2,440.94 | 2,309.53 | 2,166.69 |
| 12 - Special Programs: Instructional activities for students with special needs | | | | | |
| Licensed Staff | 538.02 | 525.26 | 499.72 | 551.33 | 568.70 |
| Classified - Represented | 517.44 | 509.48 | 508.23 | 508.87 | 525.39 |
| Non-Represented Staff | 2.80 | 5.06 | 1.00 | 1.00 | - |
| Directors/Program Admins | 1.00 | - | - | - | - |
| Subtotal | 1,059.26 | 1,039.80 | 1,008.95 | 1,061.20 | 1,094.09 |
| 21 - Support Services—Students: Activities to assess and improve the well-being of students | | | | | |
| Licensed Staff | 507.98 | 518.98 | 497.38 | 488.05 | 483.59 |
| Classified - Represented | 136.71 | 158.31 | 173.00 | 164.18 | 158.32 |
| Non-Represented Staff | 59.23 | 49.43 | 53.24 | 65.30 | 55.80 |
| Administrators - Licensed | 51.00 | 48.00 | 58.01 | 59.00 | 54.00 |
| Directors/Program Admins | 6.00 | 4.00 | 4.00 | 4.00 | 5.00 |
| Subtotal | 760.92 | 778.72 | 785.63 | 780.53 | 756.71 |
| 22 - Support Services—Instructional Staff: Activities associated with assisting the instructional staff | | | | | |
| Licensed Staff | 270.01 | 263.37 | 265.41 | 234.80 | 194.43 |
| Classified - Represented | 51.61 | 48.80 | 43.33 | 17.49 | 13.75 |
| Non-Represented Staff | 16.25 | 24.63 | 21.75 | 22.75 | 20.75 |
| Administrators - Licensed | 9.50 | 10.50 | 13.50 | 10.00 | 9.00 |
| Directors/Program Admins | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Subtotal | 348.37 | 348.30 | 344.99 | 286.04 | 238.93 |
| 23 - Support Services—General Administration: Activities associated with administering policy and operating the district | | | | | |
| Non-Represented Staff | 25.50 | 26.00 | 27.00 | 20.00 | 19.75 |
| Administrators - Licensed | 14.00 | 13.00 | 15.00 | 13.00 | 13.00 |
| Administrators - Non Licensed | 4.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Directors/Program Admins | 6.00 | 8.00 | 8.00 | 4.00 | 4.00 |
| Subtotal | 49.50 | 50.00 | 53.00 | 40.00 | 39.75 |
| 24 - School Administration: Activities of School Direction and Supervision | | | | | |
| Licensed Staff | 6.74 | 3.58 | 0.50 | - | - |
| Classified - Represented | 208.04 | 205.59 | 198.78 | 194.18 | 198.13 |
| Non-Represented Staff | 48.58 | 54.79 | 79.88 | 60.38 | 54.23 |
| Administrators - Licensed | 186.26 | 180.75 | 171.25 | 170.15 | 162.65 |
| Directors/Program Admins | 2.00 | - | - | 1.00 | 1.00 |
| Subtotal | 451.62 | 444.71 | 450.41 | 425.71 | 416.01 |
| 25 - Support Services—Business: Activities including fiscal, operation and maintenance, and internal services | | | | | |
| Classified - Represented | 589.25 | 571.50 | 559.25 | 531.40 | 549.35 |
| Non-Represented Staff | 112.20 | 115.30 | 118.30 | 113.30 | 111.80 |
| Administrators - Non Licensed | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Directors/Program Admins | 12.00 | 13.00 | 12.00 | 12.00 | 13.00 |
| Subtotal | 715.45 | 701.80 | 691.55 | 658.70 | 676.15 |

| | Actuals 2021-22 | Actuals 2022-23 | Actuals 2023-24 | Adopted 2024-25 | Proposed 2025-26 |
|--|-----------------|-----------------|-----------------|------------------|------------------|
| 26 - Support Services—Central: Activities other than general admin, which support instructional and supporting programs | | | | | |
| Licensed Staff | 10.00 | 15.00 | 9.00 | 2.00 | - |
| Classified - Represented | 25.50 | 26.50 | 23.00 | 23.38 | 23.38 |
| Non-Represented Staff | 125.20 | 135.83 | 139.00 | 135.75 | 128.00 |
| Administrators - Licensed | 3.00 | 3.00 | 7.50 | 5.50 | 5.00 |
| Administrators - Non Licensed | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Directors/Program Admins | 11.00 | 16.50 | 12.50 | 13.00 | 8.00 |
| Subtotal | 177.70 | 199.83 | 194.00 | 182.63 | 167.38 |
| 31 - Food Services: Activities concerned with providing food to students and staff | | | | | |
| Classified - Represented | 139.56 | 173.51 | 172.59 | 168.65 | 176.78 |
| Non-Represented Staff | 14.40 | 14.40 | 15.01 | 16.00 | 14.00 |
| Directors/Program Admins | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Subtotal | 155.96 | 189.91 | 189.60 | 186.65 | 192.78 |
| 33 - Community Services: Activities which are not directly related to educating students | | | | | |
| Classified - Represented | 41.64 | 44.04 | 42.91 | 42.63 | 38.75 |
| Non-Represented Staff | 6.50 | 6.50 | 8.00 | 1.00 | 2.00 |
| Administrators - Non Licensed | - | - | 1.00 | - | - |
| Subtotal | 48.14 | 50.54 | 51.91 | 43.63 | 40.75 |
| 41 - Facilities Acquisition and Construction: Activities concerned with the acquisition of land and buildings | | | | | |
| Classified - Represented | 6.00 | 7.00 | 7.00 | 3.00 | 3.00 |
| Non-Represented Staff | 32.30 | 40.30 | 41.50 | 39.50 | 42.25 |
| Administrators - Licensed | 0.25 | - | - | - | - |
| Directors/Program Admins | 1.00 | 1.50 | 1.50 | 1.00 | 1.00 |
| Subtotal | 39.55 | 48.80 | 50.00 | 43.50 | 46.25 |
| Grand Total | 6,274.09 | 6,519.66 | 6,260.98 | 6,018.09* | 5,835.46* |

2025-26 Budgeted Personnel Resource Allocations



*Certain numbers have been rounded up or down. There may therefore be discrepancies between the actual totals and the individual amounts in the tables and the totals shown.

SCHOOL STAFFING

School staffing for 2025-26 was based on projected October 2025 enrollment, which primarily uses the actual October 2024 enrollment as the base, with adjustments made for population and housing changes and the grade progression rates at each school. Enrollment is still declining and expected to continue to decline, but not at the rate experienced during the pandemic.

Our focus has been to maintain investments that have the biggest impact on student outcomes while supporting fiscal sustainability in our system.

School staffing changes have been applied at all school levels.

- We have retained strategic school supports, although in some cases at a decreased level (for example, all schools will have at least a 0.5 FTE School-Based Instructional Coach to support teachers).
- Flexibility was added to allow principals to accommodate needs in their schools with some allocations.
- Pre-Kindergarten programming is continuing at the same level.
- The equity formula is not changing.

At the Elementary and K8 School level, the changes that were applied are:

- Grade levels will be blended in upper elementary with school-based flexibility to blend specific levels between grades 3-5 based on school-specific needs
- Kindergarten Educational Assistants are prioritized for Title I schools
- Schools will retain support from a 1.0 School-Based Instructional Coach, with flexibility for 0.5 Academic Interventionist
- International Baccalaureate (IB) supports are no longer allocated due to a lack of IB pathways to upper grades

Middle School

- Dual Language Immersion supplemental resources are aligned to enrollment-based need
- Title I supplemental resources are reduced from a base of 2.0 to 1.0
- Schools will retain support from a School-Based Instructional Coach and receive discretionary FTE with a choice of Instructional Coach, Restorative Justice Coordinator, School Climate Specialist, or Social Worker

High School

- Reduction of Career Coordinator funded by General Fund
 - ▶ Schools have flexibility to select a Career or College Coordinator funded by General Fund
 - ▶ High schools continue to receive a College Coordinator allocation funded by High School Success (M98)

The information below provides the details associated with staffing allocations to the schools for 2025-26, including the General Fund, City Arts Tax, and the Student Investment Account (SIA), with notation of where allocations are differentiated based on school designations. There are additional allocations via grants, which are noted at the end, as they cover many positions in schools.

K-5 and K-8 Formulas

K-5 Class Sizes

The number of teachers needed are identified for grades K-5 by sections of students. A section is a group of students that are participating in a specific program. For instance, a section could be a group enrolled in a traditional neighborhood program or a group enrolled in a language immersion program. When assigning teachers based on sections, schools are able to ensure that there are enough teachers to teach at each grade for each section.

Program balancing will occur in the spring and fall of 2025 to address unexpected enrollment. Exceptions to the target class size 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).

Very few classes are expected to be at the maximum target class size.

Homerooms are allocated based on the below class size targets and result in the following class size ranges. The changes for 2025-26 are the removal of the CSI category; the addition of 4/5 blends, with Principals having flexibility on blending grades 3 and 4 or 4 and 5 or both; and ensuring there is a seat for every Special Education (SPED) Focus classroom student, which means all Focus classroom students were counted in a homeroom.

| | Title I Schools | | Other Schools | |
|-------|-------------------|---------------------------|-------------------|---------------------------|
| Grade | Target Class Size | Typical Class Size Ranges | Target Class Size | Typical Class Size Ranges |
| KG | 28 | 15-28 | 29 | 15-29 |
| 1 | 30 | 16-30 | 31 | 16-31 |
| 2 | 30 | 16-30 | 32 | 17-32 |
| 3 | 30 | 16-30 | 33 | 17-33 |
| 3/4 | 26 | 13-26 | 26 | 13-26 |
| 4 | 33 | 17-33 | 34 | 18-34 |
| 4/5 | 28 | 15-28 | 28 | 15-28 |
| 5 | 33 | 17-33 | 34 | 18-34 |

Class Size in Lottery-based K-5 Schools and Programs: Schools and programs that enroll students through a lottery instead of through neighborhood attendance also follow the K-5 class-size ranges. Target class size for lottery purposes are generally three students per class fewer than maximum class sizes, as very few classes across the district are expected to operate at that level. Actual enrollment may be higher or lower than the target, but still within the established class-size ranges, depending on actual demand, proportion of Native speakers in DLI programs and other factors.

K-5 Arts, Physical Education, Library

Each K-5 school and grades K-5 at each K-8 school is allocated enough Art, PE and Library to meet the core instruction minutes, new planning time requirements for elementary specialists, and for each homeroom teacher to receive 45 minutes of planning time within the school day, on average, over the week.

- Art is allocated to ensure each K-5 Homeroom can have 90 minutes per week, PE is allocated to ensure each K-5 Homeroom can have 90 minutes per week and Library is allocated to ensure each Homeroom has 45 minutes.

- All Art, PE, and Library allocations are now allocated in 0.2 amounts based on the number of K-5 Homerooms.
- Art and PE teachers are allocated to teach at least 6 K-5 homerooms per day, Teacher-Librarians are allocated to teach at least 5 K-5 homerooms per day.
 - ▶ In K-8 Schools, Art, PE, and Library for grades 6-8 will need to be staffed with the 6-8 Teacher Allocation.
- Students with IEPs, including those attending focus programs, will be attending Library, PE and VAPA classes with their Homeroom.

K-5 Arts (more details)

The City of Portland, through the Arts Access Fund tax, provides funding for arts educators in K-5 schools at a 500:1 student-to-educator ratio. This funding must be used to hire licensed arts educators in dance, music, theatre, or visual arts.

Additionally, K-5 Arts Pathway Schools, as designated by the district's Master Arts Education Plan, receive additional Arts FTE to ensure that every K-5 homeroom has access to both music and visual arts. These schools must provide students with at least 45 minutes of instruction per week in both music and visual arts for the entire school year, totaling a minimum of 1.5 hours combined (45 minutes per subject).

Beyond the Arts Tax funding, schools continue to receive additional arts FTE allocations. Schools also have the flexibility to use other funding sources, such as Equity and Title funds, to support additional arts positions beyond the central office allocations.

Grades 6-8 Teacher Staffing in K-8 Schools

Beginning in 2024-25, all K-8 schools started utilizing a 5 of 7 schedule for grades 6-8 and are allocated FTE to accommodate the 7-period day. Allocations are rounded to the nearest 0.2. In middle grades at a K-8, the number of teachers is allocated using the estimated number of sections needed per grade level and program using a target size of 34 for Title I Schools and 35 for the Non-Title I schools. The changes for 2025-26 are the removal of the Immersion bump and the reduction of the Title I base from 2.0 to 1.0.

K-8 Arts Pathway Schools are allocated additional Art FTE to ensure all grades 6-8 are offered Art.

6-8 Physical Education in K-8s

Each K-8 school is allocated PE teachers to ensure each student has 3 quarters of PE per year with a PE Teacher. The 6-8 PE allocation is included as part of the total 6-8 teacher allocation.

K-5 and K-8 Counselors

Counselors are allocated using a ratio of 335:1, based on the total school enrollment and the allocations are rounded to the nearest 0.2.

K-5 School-Wide Support

The School-Wide Support Tables (shown below) indicate the number and types of positions allocated to each school for administrative and other basic supports. The allocations are based on the school size and configuration. FTE is shown in Licensed Equivalents, with Administrative Assistant positions represented as half a certified FTE.

| FTE Allocated by School Enrollment | <300 | 300-349 | 350-399 | 400-499 | 500-549 | 550-599 | 600-699 | 700-799 |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Principal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Principal * | | | | | * | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 1.00 | 1.00 |
| Instructional Coach** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| K-5 School Total | 2.75 | 2.75 | 2.75 | 2.75 | 2.75 | 3.75 | 4.00 | 4.00 |

* Schools that are between 500 and 549 and are above 50% Historically Underserved receive an Assistant Principal.

K-8 School-Wide Support

The School-Wide Support Tables (shown below) indicate the number and types of positions allocated to each school for administrative and other basic supports. The allocations are based on the school size and configuration. FTE is shown in Licensed Equivalents, with Administrative Assistant positions represented as half a certified FTE.

| FTE Allocated by School Enrollment | <250 | 250-299 | 300-399 | 400-499 | 500-599 | 600-699 | 700-799 |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Principal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Principal | | | | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 1.00 | 1.00 |
| Instructional Coach** | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| K-8 School Total | 2.75 | 2.75 | 2.75 | 3.75 | 3.75 | 4.00 | 4.00 |

K-5 and K-8 Targeted Support

- *Social Worker:* Title I schools who received a 0.5 Social Worker in 2024-25 continue to be allocated a 0.5 Social Worker in 2025-26. The allocation must be used for a Social Worker. A number of Title I schools also continued to be allocate 0.5 grant-match to make the social worker a 1.0 position.
- *Academic Interventionist:* Interventionist FTE is allocated based on student needs in 0.5 increments. Not all schools receive this allocation.
 - ▶ Academic Interventionists are expected to work with students scoring 20th percentile or below in MAP ELA and/or Math using the Fall 2024 MAP data. The goal of Academic Interventionist is to use a data-driven approach to identify the lagging skill needs of each student to design a targeted short-term cycle of intervention to accelerate their learning to grade level
 - ▶ At the elementary level, the primary focus will be literacy, but central support will be inclusive of both literacy and math.
 - ▶ At the middle school level, the allocation for reading and/or math are prescribed in 0.2 increments, based on student needs.

*****For K-5 & K-8, the other 0.5 FTE of allocated instructional coach may be allocated for academic intervention or instructional coach. There is a 0.5 minimum of a coach.***

- **Kindergarten Education Assistants:** Full-time KG EAs (35 hours per week) are allocated for each Title I KG Homeroom to schools where the total school population is 60% or greater historically underserved students. The KG EAs are only allocated where the KG class sizes are 20 or higher.

K-5 and K-8 Equity

In an effort to align with our Equity lens across the District, additional resources are allocated to schools in need through Equity Funding. The equity allocation in grades K-8 is 4% of the total K-8 Teachers allocated across grades K-8, with 2% allocated based on Socio-Economic Status, and the other 2% allocated based on Combined Historically Underserved. The allocations are rounded to the nearest 0.5 increment. Note, K-5 Art teachers are not included in the total K-8 teachers used for the allocation, as those are mainly funded by the City Arts Education and Access tax.

- Socio-Economic Status FTE is allocated to schools with over 20% of students who are eligible for free meals by direct certification.
 - ▶ Direct Certification is a proxy measure to determine economic disadvantage. Students eligible to receive free meals by Direct Certification are students who are eligible for free meals, as identified by the state. Students or families qualify for Direct Certification through a number of avenues such as eligibility for Supplemental Nutrition Assistance Program (SNAP) or Temporary Assistance for Needy Families (TANF), Migrant Ed, McKinney Vento, or foster care.
 - ▶ Starting in 2023, Medicaid was added as another way for families to qualify for free or reduced priced meals in Oregon. Students who qualify for free meals via Medicaid are counted as Direct Certification.
- Combined Historically Underserved FTE is allocated to schools with over 40% of students who meet one of the following criteria: Special Education Eligibility, Limited English Proficiency, Free meal eligibility by direct, African-American, Hispanic, Native American or Pacific Islander race.

Middle School Formulas

Middle School Teacher Staffing

Beginning in 2024-25, all middle schools started to utilize a 5 of 7 schedule and are allocated FTE to accommodate the 7-period day. Allocations are rounded to the nearest 0.2. The Middle School Staffing Formula is a base allocation and a ratio based on the school size, with differentiation for schools identified as Title I. The changes for 2025-26 are the removal of the Immersion bump and the reduction of the Title I base from 2.0 to 1.0.

| | Title I | Non-Title |
|-------|---------|-----------|
| Ratio | 22.5:1 | 22.5:1 |
| Base | 1.0 FTE | 0.0 FTE |

6-8 Physical Education in Middle Schools

Each middle school is allocated PE teachers to ensure each student has 3 quarters of PE per year with a PE Teacher. The 6-8 PE allocation is included as part of the total 6-8 teacher allocation.

Middle School Counselors

Counselors are allocated using a ratio of 275:1, based on the total school enrollment. The allocations are rounded to the nearest 0.2.

Middle School School-Wide Support

The School-Wide Support Tables (shown below) indicate the number and types of positions allocated to each school for administrative and other basic supports. The allocations are based on the school size and configuration. FTE is shown in Licensed Equivalents, with Administrative Assistant positions represented as half a certified FTE.

| FTE Allocated by School Enrollment | <400 | 400-499 | 500-599 | 600-699 | 700-799 | 800-899 |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Principal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Principal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 |
| Administrative Assistant | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| Teacher-Librarian | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| School Climate/Behavior* | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Middle School Total | 4.25 | 4.25 | 4.25 | 4.25 | 4.25 | 5.25 |

Note: Campus Safety Associates are provided centrally and supervised through the Security Services department.

Middle School Targeted Support

- *Social Worker*: Schools that received a social worker in the current year will see that continue.
- *Instructional Coach* (not shown above): All schools receive at least 0.5 instructional coach FTE.
 - ▶ *Schools with a 0.5 FTE Instructional Coach may choose from the 1.0 FTE for Behavior/Climate Support to increase the Instructional Coach to a 1.0 FTE position or for a Restorative Justice Coordinator, School Climate Specialist, or Social Worker.
- *Academic Interventionist*: Interventionist FTE is allocated based on student needs in 0.2 increments. Not all schools receive this allocation.
 - ▶ Academic Interventionists are expected to work with students scoring 20th percentile or below in MAP ELA and/or Math using the Fall 2024 MAP data. The goal of Academic Interventionist is to use a data-driven approach to identify the lagging skill needs of each student to design a targeted short-term cycle of intervention to accelerate their learning to grade level
 - ▶ At the middle school level, the allocation for reading and/or math are prescribed, based on student needs.

Middle School Equity

In an effort to align with our RESJ lens across the District, additional resources are allocated to schools in need through Equity Funding. The equity allocation in grades K-8 is 4% of the total K-8 Teachers allocated across grades K-8, with 2% allocated based on Socio-Economic Status, and the other 2% allocated based on Combined Historically Underserved. The allocations are rounded to the nearest 0.5 increment.

- Socio-Economic Status FTE is allocated to schools with over 20% of students who are eligible for free meals by direct certification.

- ▶ Direct Certification is a proxy measure to determine economic disadvantage. Students eligible to receive free meals by Direct Certification are students who are eligible for free meals, as identified by the state. Students or families qualify for Direct Certification through a number of avenues such as eligibility for Supplemental Nutrition Assistance Program (SNAP) or Temporary Assistance for Needy Families (TANF), Migrant Ed, McKinney Vento, or foster care.
- ▶ Starting in 2023, Medicaid was added as another way for families to qualify for free or reduced priced meals in Oregon. Students who qualify for free meals via Medicaid are counted as Direct Certification.
- Combined Historically Underserved FTE is allocated to schools with over 40% of students who meet one of the following criteria: Special Education Eligibility, Limited English Proficiency, Free meal eligibility by direct, African-American, Hispanic, Native American or Pacific Islander race.

9-12 Formulas

Grades 9-12 Teacher Staffing

Teacher allocation for high schools is based on the total projected enrollment with a base allocation in both large and small schools. Changes for 2025-26 are the removal of the TSI/CSI category for the staffing allocation. Additional targeted investments for high schools in response to the COVID-19 pandemic include credit recovery teacher FTE for all schools. This FTE is continuing in all high schools for 2025-26.

| | | |
|-------------------------|-------|--------|
| Small Schools <1,000 | Ratio | 24.7:1 |
| | Base | 5 FTE |
| Large Schools >1,000 | Ratio | 27.4:1 |
| | Base | 9 FTE |

High School Counselors

Counselors are allocated using a ratio of 300:1, based on the total school enrollment. The allocations are rounded to the nearest 0.5.

High School School-Wide Support

The School-Wide Support Tables (shown below) indicate the number and types of positions allocated to each school for administrative and other basic supports. The allocations are based on the school size and configuration. FTE is shown in Licensed Equivalents, with Administrative Assistant positions represented as half a certified FTE.

| FTE Allocated by School Enrollment | <600 | 600-699 | 700-1199 | 1200-1399 | 1400-1599 | 1600+ |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Principal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Vice Principal | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 3.00 |
| Administrative Assistant* | 1.00 | 1.50 | 1.50 | 1.75 | 2.00 | 2.00 |
| College Coordination** | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Teacher-Librarian | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Social Worker | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Bookkeeper | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| High School Total | 6.00 | 6.50 | 7.50 | 7.75 | 8.00 | 9.00 |

*Shown in Licensed equivalent. Non-represented = 1.0 teacher, 2.0 Classified = 1.0 teacher.

**Schools may use their 0.5 College Coordinator allocation to fund a 1.0 Career Coordinator

Note: There are additional support staff provided centrally and not shown above:

- Campus Safety Associates are provided centrally and supervised through the Security Services department
- Athletic Directors are provided centrally through the Athletic department

High School Equity (Socio-Economic Status FTE)

In an effort to align with our RESJ lens across the District, additional resources are allocated to schools through Equity Funding.

- All high schools receive equity allocations. The equity allocation is 9% of the total teachers allocated for high schools. The allocation is based on each school's number of students who are eligible for free meals by direct certification and the allocations are rounded to the nearest 0.5 increment.
 - ▶ Direct Certification is a proxy measure to determine economic disadvantage. Students eligible to receive free meals by Direct Certification are students who are eligible for free meals, as identified by the state. Students or families qualify for Direct Certification through a number of avenues such as eligibility for Supplemental Nutrition Assistance Program (SNAP) or Temporary Assistance for Needy Families (TANF), Migrant Ed, McKinney Vento, or foster care.
 - ▶ Starting in 2023, Medicaid was added as another way for families to qualify for free or reduced priced meals in Oregon. Students who qualify for free meals via Medicaid are counted as Direct Certification.

Additional Need-Based FTE

A formula 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. Some examples are high schools going through significant transition due to capital improvement/bond planning, single-admin schools with multiple K-5 special education focus classrooms, or special program requirements.

Grant Funds and Special Revenue Funds

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

Title IA Allocations

The largest single source of Federal grant funds that provide additional FTE for both certified and classified staff in the schools is the Federal Title IA grant. Most of the Title IA funds received by the District are allocated directly to elementary, middle, and K-8 schools where at least 33% of the students would qualify for free meals through Direct Certification. High Schools receive Title IA funding if they are identified as “High Poverty”, which is equivalent to 46.9% of students who qualify for free meals through Direct Certification. The funds are targeted to support students from low income families. Dollars are allocated per qualifying student.

In 2014-15, Portland Public Schools adopted a new formula for funding schools called the Community Eligibility Provision (CEP). This provision uses the number of students identified as Directly Certified receiving federal assistance as the new criteria. We established Direct Certification thresholds that align with our existing free/reduced-priced meals rate to ensure schools did not suffer a loss in funding in this transition.

Remaining Title IA funds are allocated centrally and most notably funds our McKinney-Vento Homeless supports. Title IA allocations to charter schools are calculated in exactly the same way as allocations to PPS schools. In compliance with federal requirements, private schools receive equitable support for the Title IA eligible students who attend the private schools that are located within the PPS boundaries.

The allocations to Title IA schools are based upon a count of eligible students. These funds are intended to provide supplemental support to students.

High School Success Fund

High School Success is a fund initiated by ballot Measure 98 in November 2016. Funding is provided to establish or expand programs in three specific areas: Dropout Prevention, Career & Technical Education (CTE), and College Level Education Opportunities.

High Schools receive additional FTE through Measure 98 funding for the following types of positions, which may vary by school: student success team leads, instructional coaches, release time for 9th grade teachers to collaborate, student attendance coaches, CTE teachers, learning acceleration specialists, and college coordinators.

ESSA Partnership Funds for CSI and TSI Schools

Schools identified for CSI or TSI support will receive Federal School Improvement Funds to Support CSI and TSI Schools. CSI/TSI schools will be provided an individual school allocation calculated using ODE’s methodology. Recipients are expected to use these funds to enhance school-level activities to support focal students and continuous improvement efforts informed by comprehensive data analysis and ongoing community engagement.

English Language Development Staffing

English Language Development (ELD) school-based funding and staffing is a supplemental allocation intended to support school ELD programs and services for multilingual learners who qualify for ELD services. ELD staffing allocations, for both classified and licensed staff, must be used to help students attain proficiency in English, which is critical to their overall academic success and required by federal and state laws. ELD FTE may only be used for ELD services and for EL-classified students.

ELD licensed and classified FTE is allocated based on weighting students based on ELPA proficiency levels and qualify for ELD services. For example, PISA students are high school newcomers to the United States; Emerging students have lower levels of proficiency and require more support in comparison to a student who is identified as progressing. For the 2025-26 school year, a small formula correction was made by adding SIFE (Students with Interrupted or Inconsistent Formal Education) students to receive the highest weight along with PISA students to account for students with the highest need in all of our schools. An additional itinerant position was added to ensure students receive services where unexpected enrollment and ELD service needs arise when school begins.

School FTE allocations are based on the most current English Language Proficiency Assessment (ELPA) or the ELPA Screener scores, if no ELPA test has been taken, for each student slated to attend the school in the next year.

The weighting provides FTE for ELD staff as well as additional FTE to support ELD students throughout the day.

| Proficiency Level (Domains = Reading, Writing, Speaking, and Listening) | Weighting for General Fund Staffing Formulas* | Weight for ELD Staffing Allocation Based on Need for ELD Services |
|--|--|--|
| SIFE at the Emerging Level and PISA Students | 1.0 | 2.375 |
| Emerging | 1.0 | 1.5 |
| No Test Taken | 1.0 | 1.0 |
| Progressing with a total sum of 4-8 from all assessed domains | 1.0 | 1.25 |
| Progressing with a total sum of 9-13 from all assessed domains | 1.0 | 1.0 |
| Progressing with a total sum of 14-15 from all assessed domains | 1.0 | 0.5 |
| Progressing with a total sum of 16-17 from all assessed domains | 1.0 | 0.25 |
| Progressing, ready to test out, with a total sum of 18 from all assessed domains | 1.0 | 0** |

* 1.0 weighting of ELD students is included in all general fund staffing formulas including instructor FTE, homeroom class rooms, Equity FTE, counselor ratios, etc.

** A weight of 0 is only used for the initial staffing allocations as students are assumed to test out. A weight of 0.25 will be used after Spring ELPA scores are received, for any students who did not exit.

Licensed ELD staffing formula:

ELD Teacher staffing is based on the sum of the weighting of students and allocated as described in the table below:

| EB Students (weighted) | Teacher Allocation |
|------------------------|--|
| 1-14 | Allocated Itinerant ELD Teacher or Language Support Teacher (0.25) |
| 15-35 | 0.50 |
| 36-56 | 1.00 |
| 57-81 | 1.50 |
| 82-106 | 2.00 |
| 107-136 | 2.50 |
| 137-166 | 3.00 |
| 167-197 | 3.50 |
| 198-228 | 4.00 |
| 229 - 259 | 4.50 |
| 260 - 290 | 5.00 |
| 291 - 321 | 5.50 |
| 322 - 352 | 6.00 |
| 353 - 383 | 6.50 |
| 384 - 414 | 7.00 |
| 415 - 445 | 7.50 |

Bilingual Educational Assistants

Bilingual Educational Assistant (EA) staffing is based on the sum of the weighting of students. EAs provide students support during core classes and provide invaluable support for linguistically diverse families. This allocation model is described in the table below:

| EB Students (weighted) | EA Allocation (0.875 FTE (35 hours) considered full-time) |
|------------------------|--|
| Fewer than 50 | No EA Allocation |
| 50-99 | 0.438 FTE (half-time EA) |
| 100-149 | 0.875 FTE (1 EA) |
| 150-199 | 1.313 FTE (1.5 EAs) |
| 200-249 | 1.75 FTE (2 EAs) |
| 250 - 299 | 2.188 (2.5 EAs) |
| 300 - 349 | 2.626 (3 EAs) |
| 350 - 399 | 3.064 (3.5 EAs) |
| 400 - 449 | 3.502 (4 EAs) |

Special Education (SPED) Staffing

Special Education funding must only be used to administer and provide special education, related and supplementary aids and services, outlined in an individualized education plan, for students determined eligible for special education. Special Education resources are supplemental to the core and intervention instructional program and are not allocated to supplant the core instructional or intervention resources.

Special Education staff includes Special Education Teachers, Speech Language Pathologists, School Psychologists, Paraeducators, Physical Therapists, and Occupational Therapists, Qualified Mental Health Practitioners and other specialists. Special Education services also include classrooms located in various schools, designated for the support of students receiving special education services. The methods for allocating Special Educators 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 enrollment information in the late Spring and at the beginning of the school year.

New for 2025-26, Schools implementing the Neighborhood Schools Model are assigned staff using the [PPS Student Level of Need Matrix](#).

School Psychologists (K-12)

- School Psychologists caseloads are determined by the ratio of School Psychologist FTE to students receiving special education services to the nearest .20 FTE as identified in the Collective Bargaining Agreement.
- A School Psychologist’s schedule is divided into full days at each school they serve (a 0.2 FTE is equal to an 8 hour day).
- School Psychologist FTE are centrally managed.
- Schools that are part of the School Based Mental Health Grant are allocated School Psychologist FTE at a ratio of 1:500.
- School Psychologist assignments are determined on a 3 year rotation and the 2024-25 school year is the 2nd year of the rotation.
- School Psychologists do not participate in the internal transfer and assignment process covering other professional educators set forth in Sections 18.3 and 18.5, of the PAT/PPS collective bargaining agreement. APPENDIX J sets forth the internal transfer and assignment process for School Psychologists.

| Grade-Level | Students Who Receive Special Education Services to School Psychologist Ratio |
|--|---|
| K-12 | School Psychologists are allocated to PPS Schools at a ratio not to exceed 1:135 Students that receive special education Services |
| PPS Participates in the School Based Mental Health Grant Program that provides additional funds to support implementation at selected schools of the Comprehensive School Psychologist Program | Comprehensive School Psychologist Assignments 1:500 - Total enrollment |

Speech and Language Pathologists (K-12)

- Speech and Language Pathologists are allocated based on the number of students receiving speech services.
- Allocations are rounded to the nearest 0.2 FTE to provide for full days at each school, reducing lost service due to time spent in travel between buildings.
- Speech and Language Pathologists are centrally managed.
- The SLP FTE Committee monitors and administers the assignment and transfer processes outlined in the [SLP MOA](#).

| Grade-Level | Students to Speech and Language Pathologist Ratio |
|-------------|---|
| K-8 | 1:50 |
| HS | 1:55 |

Special Education Program

Staffing allocations for Specialized Education programs is as follows, with a student goal of 13, per classroom:

| Program Type | Grade-Level | Teacher FTE | Para-educators | Therapeutic Intervention Coach (TIC) FTE - Student Staffing Ratio | Mental Health Service Provider FTE - Student Staffing Ratio (Round to nearest .1 FTE) |
|--------------------------------------|-------------|-------------|----------------|---|---|
| Social Emotional Skills (SES) | K-5 | 1 | 3 | 0.039 Staffing Factor (13 Students is .5 FTE) | 0.039 Staffing Factor (13 Students is .5 FTE) |
| | 6-8 | 1 | 3 | n/a | 0.039 Staffing Factor (13 students is .5 FTE) |
| | HS | 1 | 2 | .077 Staffing Factor (13 Students is 1.0 FTE)) | .077 Staffing Factor (13 Students is 1.0 FTE) |
| Communication Behavior (CB) | K-5 | 1 | 3 | | |
| Intensive Skills Centers | K-12 | 1 | 3 | | |
| CB Team | 8 | .5 | 1 | | |

Learning Center Teachers (K-12)

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

K-8 Learning Center Formula

- Every 14 eligible students = 0.5 FTE

High School Learning Center and High School CB Team Formula

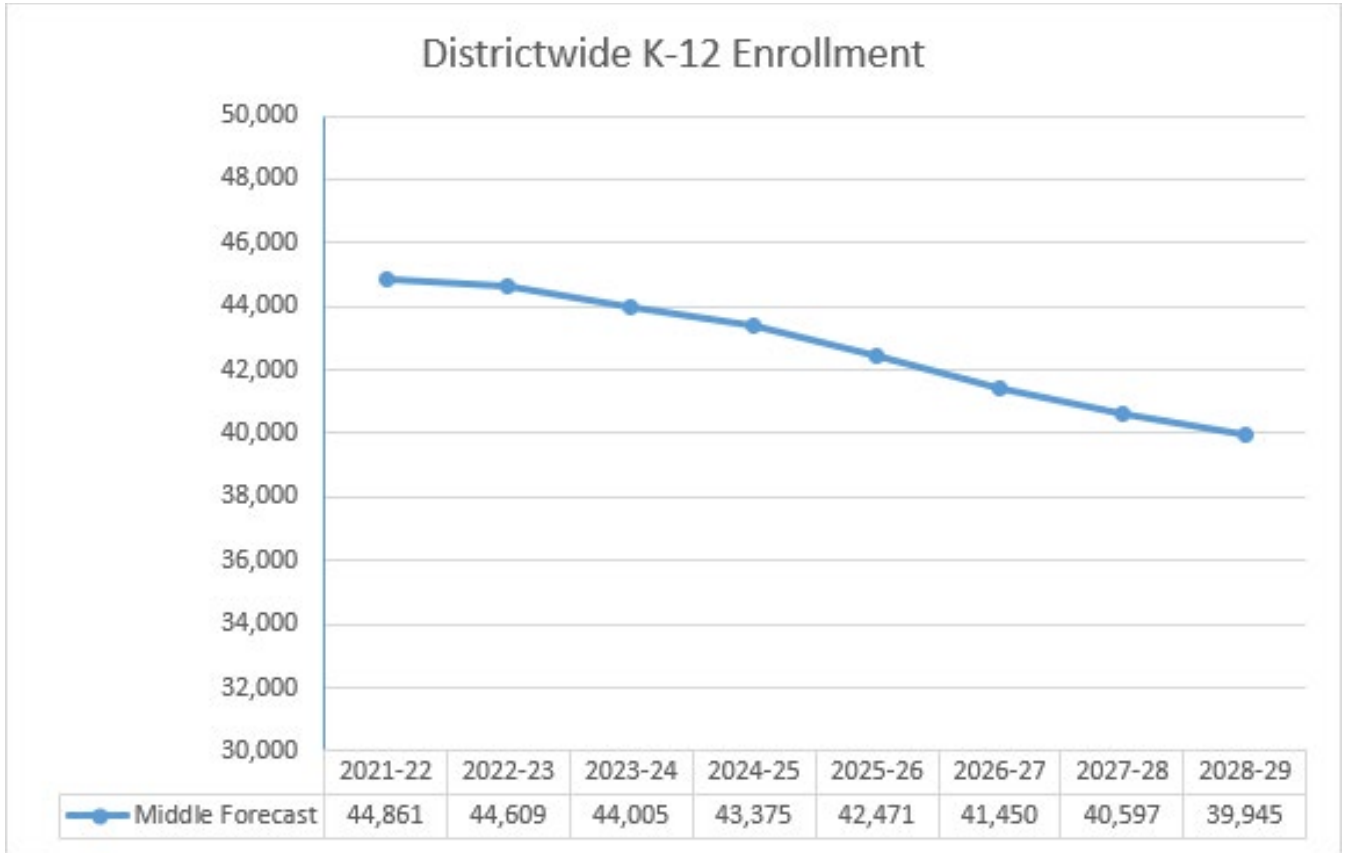
- Every 15 eligible students = 0.5 FTE
- 1 paraeducator for *HS CB Team*

Designated Adult Support Paraeducators

- Designated paraeducators will be assigned to schools to meet the needs of a specific student as indicated by services on an Individual Education Plan (IEP).
- All designated support paraeducators for adult assistance in all grades K-12 will be allocated from an FTE pool managed by the central Special Education department.
- Designated supports are assigned to a student based on the need outlined within the IEP.
- These supports **are removed** when the support is no longer required for that student or the student no longer attends the school.
- IEPs are expected to have specific plans focused on developing independence and goals for removal of the designated adult support.

STUDENT ENROLLMENT HISTORY AND PROJECTED ENROLLMENT

School staffing for 2025-26 was based on projected October 2025 enrollment, which primarily uses the actual October 2024 enrollment as the base, with adjustments made for population and housing changes and the grade progression rates at each school. After seeing large enrollment declines with the COVID-19 pandemic from 2019-20 to 2021-22, enrollment losses continue but at a slower rate of decline. PPS has not recovered from the enrollment loss from the pandemic, but is trying new strategies to get more students enrolled, including an enrollment campaign. The graph below shows the impact of the pandemic on actual enrollment and future projections.



The process of projecting enrollment figures is also called “forecasting”; these figures have been computed by [Portland State University’s Population and Research Center \(PRC\)](#). PRC has calculated district enrollment projections for PPS since 1999. Projections account for changes in school configuration (e.g., adding a grade, a new school or program, a program expansion, changes in transfer policy or boundaries, or changing demographic factors) and neighborhood changes (e.g., known future housing developments). PRC provides three different levels of district enrollment forecasts – low, middle and high. The middle forecast is used, and low and high forecasts show the potential variance.

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

Beginning in 2018-19, PRC generated enrollment projections separately for the Neighborhood and co-located program for each grade in grades K-8. For example, School B has both a Neighborhood and Immersion program. The projections for each grade is broken out between the Neighborhood and Immersion program.

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

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

STUDENT PERFORMANCE MEASURES

Four Year Cohort Graduation Rates

The four-year cohort graduation rate is the percentage of students in the cohort who earn a high school diploma or modified high school diploma within four years of entering high school. Students earning General Education Development (GEDs), or adult high school diplomas, or extended diplomas are not counted as graduates.

Oregon Department of Education (ODE) calculates graduation rates for accountable schools throughout the state. The graduation cohort for a school is made up of all students in the cohort whose last accountable enrollment was at that school.

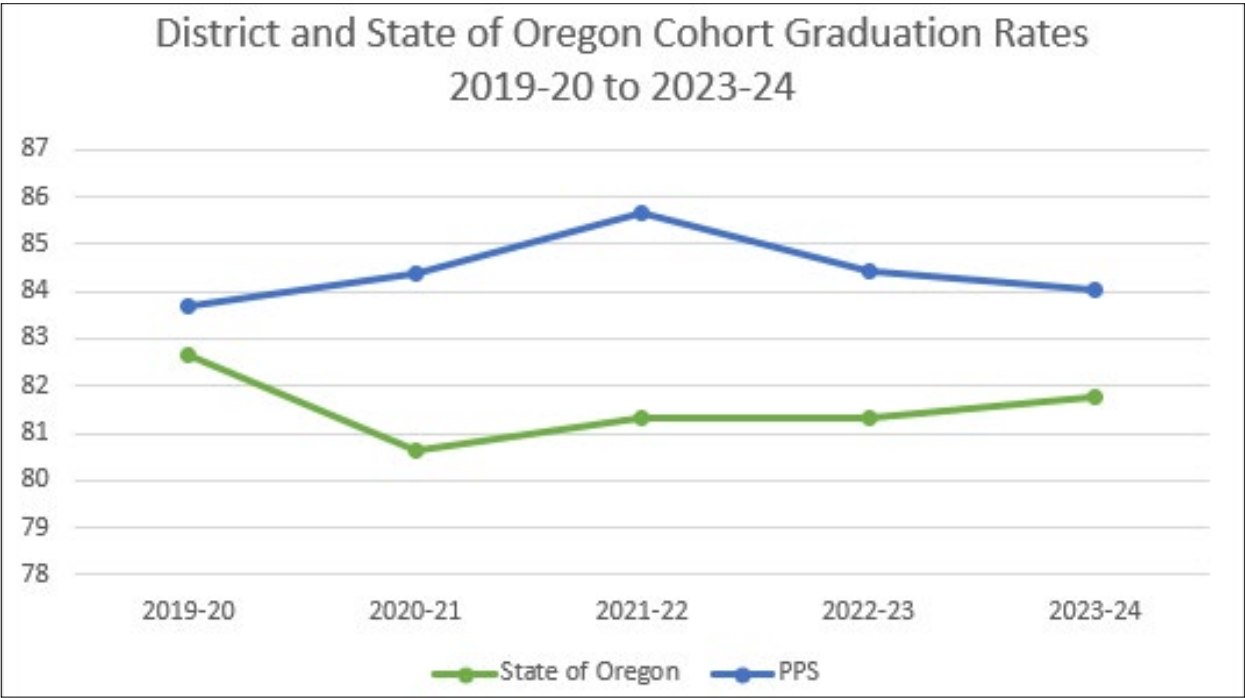
Students leave a school's cohort if they transfer:

- To another accountable school, including a charter school
- Out of the district, state or country
- To home or private school

Students remain in a school's cohort if they:

- Transfer to a community-based alternative program
- Transfer to a non-accountable district program
- Drop out

The following data are the four-year cohort graduation rates for 2019-20 through 2023-24. Even though the district four-year cohort graduation rate declined slightly again in 2023-24, PPS continues to have a higher four-year cohort graduation rate than the state.



Source: ODE Cohort Graduation Rates

Dropout Rates

Dropout rates are one-year rates and are unrelated to the four-year cohort graduation rates. ODE calculates one-year dropout rates for accountable schools throughout the state.

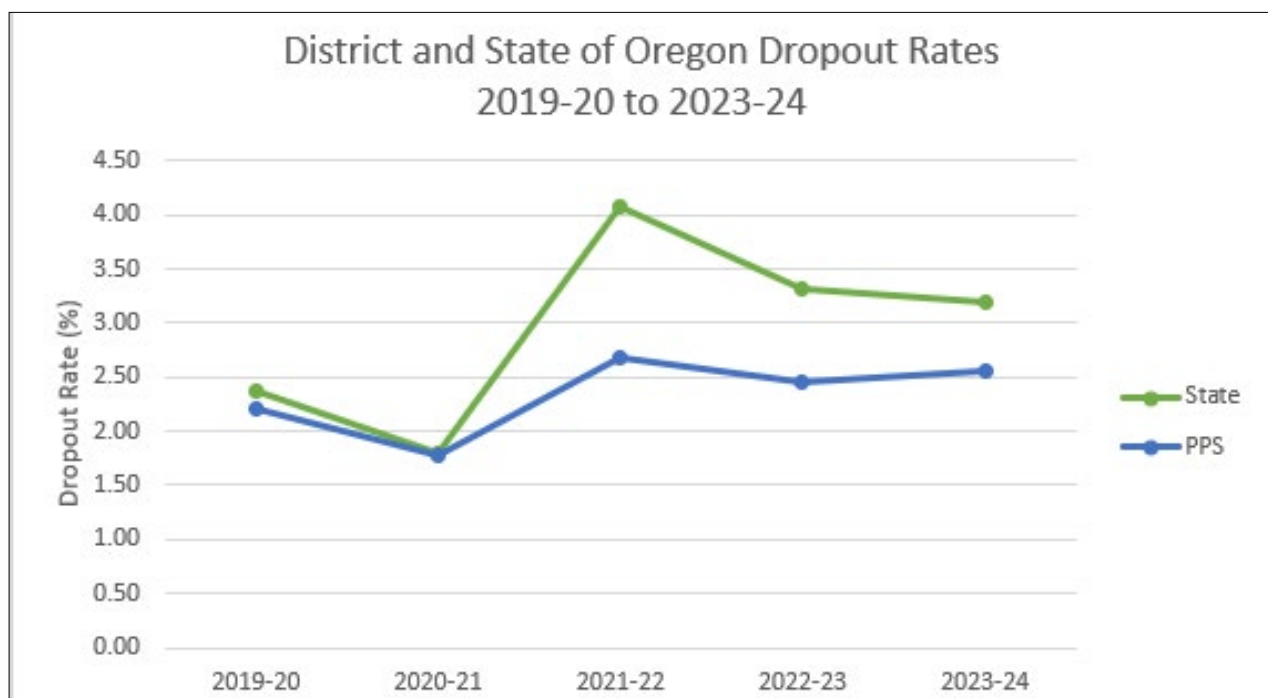
As defined in ORS 339.505, a dropout is an individual who has enrolled for the current school year, or was enrolled in a previous school year and did not attend during the current school year:

- Is not a high school graduate
- Has not received a GED certificate
- Has withdrawn from school

Dropouts do NOT include students who:

- Transferred to another district, state or country
- Transferred to home or private school
- Are enrolled in an alternative school or hospital education program
- Are enrolled in a juvenile detention facility
- Are enrolled in a foreign exchange program
- Are temporarily absent because of suspension, a family emergency, or severe health problems that prevent attendance at school
- Received an Extended Diploma, Adult High School diploma, GED, or alternative certificate
- are deceased

The following data are the one-year dropout rates for 2019-20 through 2023-24. Due to the emergency suspension of the requirement to withdraw students after 10 days of consecutive absence during the COVID pandemic, the dropout rates for 2019-20 and 2020-21 were artificially depressed. The spike in 2021-22 was at least partially due to “catchup” from students who normally would have been reported as a dropout in a previous year. The data between 2022-23 and 2023-24 have now normalized and PPS continues to have a lower dropout rate than the State.

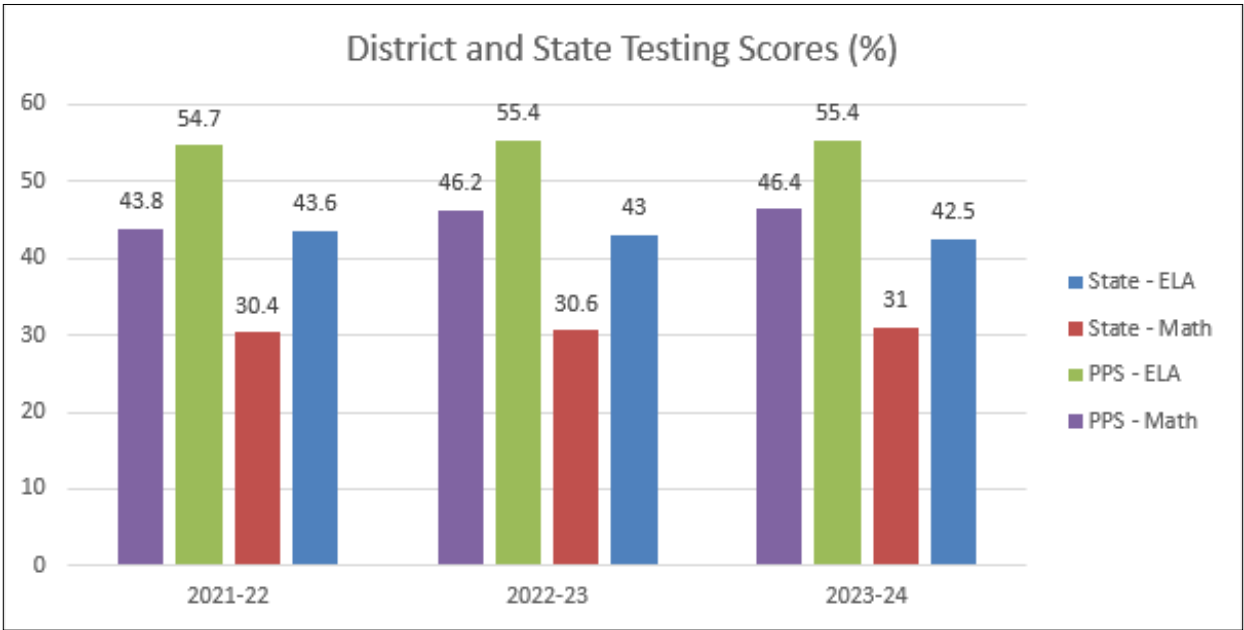


Source: ODE Dropout Rates

ODE Statewide Assessments

Oregon public schools test students in English Language Arts (ELA) and math in grades 3 through 8 and grade 11. Oregon’s ELA and math summative assessments go beyond multiple-choice questions to include extended response and technology enhanced items, as well as performance tasks that allow students to demonstrate critical-thinking and problem-solving skills. Performance tasks challenge students to apply their knowledge and skills to respond to complex real-world problems. They can best be described as collections of questions and activities that are coherently connected to a single theme or scenario. These activities are meant to measure capacities such as depth of understanding, writing and research skills, and complex analysis, which cannot be adequately assessed with traditional assessment questions.

Overall results for all schools and grades for PPS and the State for math and ELA are shown below. Due to the COVID pandemic, the statewide testing was halted but resumed in 2021-22. There has been little change from 2021-22 for PPS, but PPS students continue to outperform the State in both math and ELA.

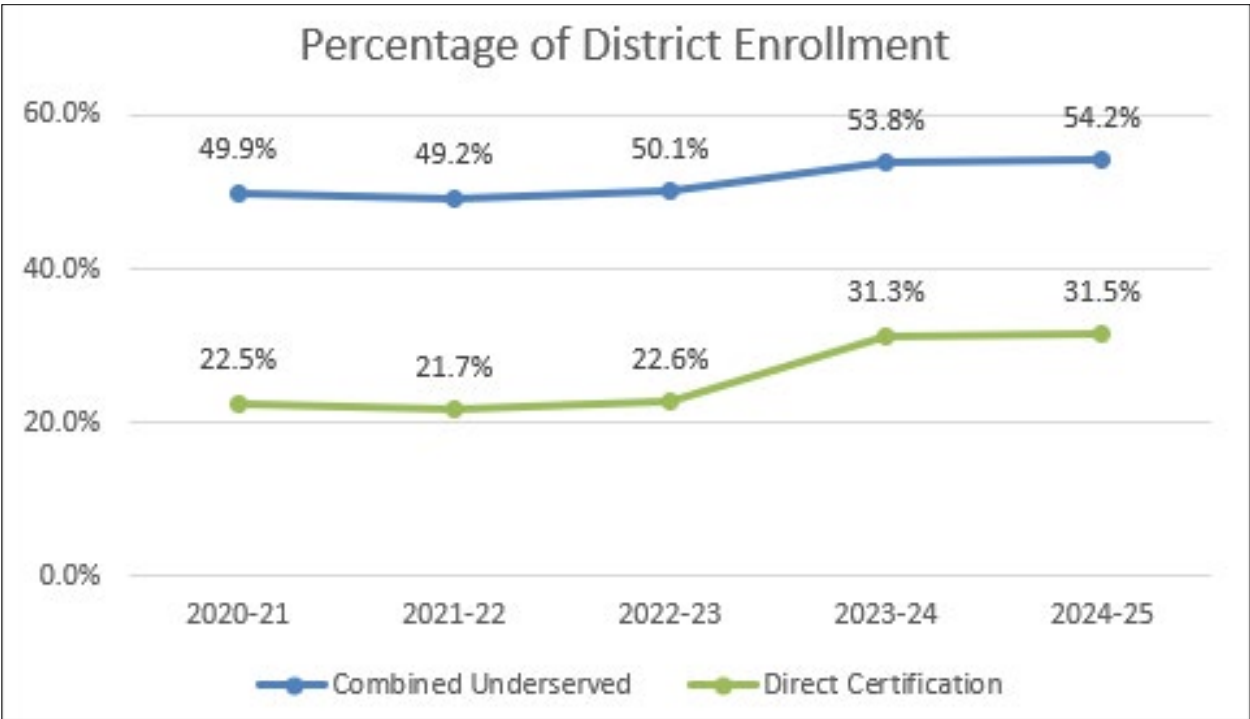


Source: ODE Statewide Assessments

STUDENT DEMOGRAPHICS

Student Equity Demographics

The District has two demographics that are used as measures of equity: Direct Certification and Combined Historically Underserved. Direct Certification is a subset of Combined Historically Underserved. The overall percentages for PPS are displayed below. Both percentages rose in 2023-24, largely due to Medicaid being added as another way for families to qualify for free or reduced priced meals in Oregon. 2024-25 data have mainly leveled off after Medicaid verification. In 2024-25 the District went to full Community Eligibility Provision (CEP) so all students could eat for free, regardless of any applications or verification from the State, but Direct Certification data is still shared with the District.



Source: PPS October 1 Enrollment

The Combined Underserved category was originally established by the Oregon Department of Education as part of the requirements of the ESEA Waiver. PPS' current definition of Combined Underserved includes students eligible to receive:

- Free meals by Direct Certification
- Special Education Services
- English Language Development (ELD) services

Or:

- Students with any of the following races, ethnicities, or ancestry:
 - ▶ Black
 - ▶ Latino/Hispanic
 - ▶ Native American
 - ▶ Pacific Islander

Students eligible to receive free meals by Direct Certification are students who are eligible for free meals, as identified by the state. Direct Certification status is determined by state agencies and

shared electronically with school districts. Students or families qualify for Direct Certification through a number of avenues such as eligibility for Supplemental Nutrition Assistance Program (SNAP) or Temporary Assistance for Needy Families (TANF), Migrant Ed, McKinney Vento, or foster care.

Starting in 2023, Medicaid was added as another way for families to qualify for free or reduced priced meals in Oregon. Students who qualify for free meals via Medicaid are counted as Direct Certification.

Direct Certification does not include students eligible for:

- Free or reduced meals by paper application
- Free meals because they are enrolled in a CEP school but are not Direct Certified by the state.

Free Meal by Direct Certification is the only comparable measure of economic hardship across all schools.

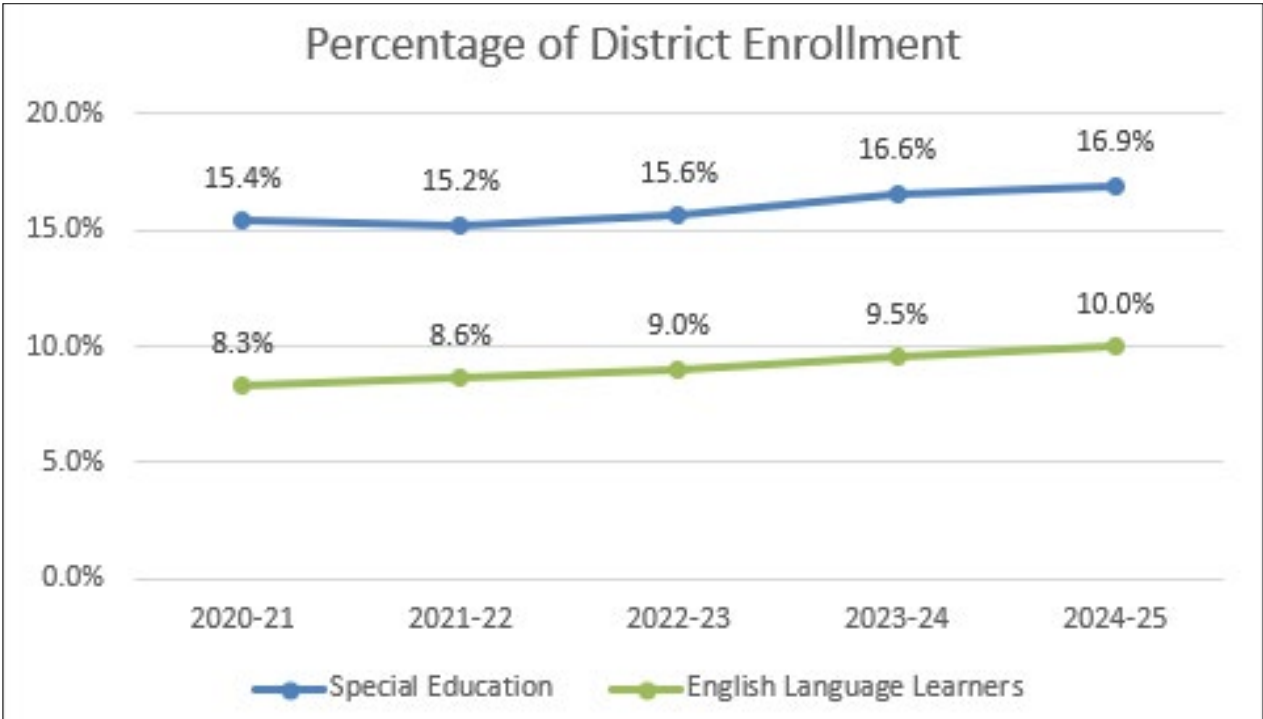
Special Education and English Language Learners Subgroups

Students eligible for Special Education are students with an Individualized Education Program (IEP) receiving special education services.

Students identified as English Language Learners are students who are eligible to receive English Language Development (ELD) services.

There has been a slow but steady increase in the percentage of Special Education Students at PPS since 2021-22.

Due to a statewide change in the Assessment in 2019-20, more students were identified as English Language Learners across the state, which is what the PPS data reflects as well. Additionally, due to the COVID pandemic, students were not tested which has impacted the percentages as students still needed services. We have also been experiencing an increase in the number of incoming students needing services, which the 2024-25 data continues to reflect.



Source: PPS October 1 Enrollment

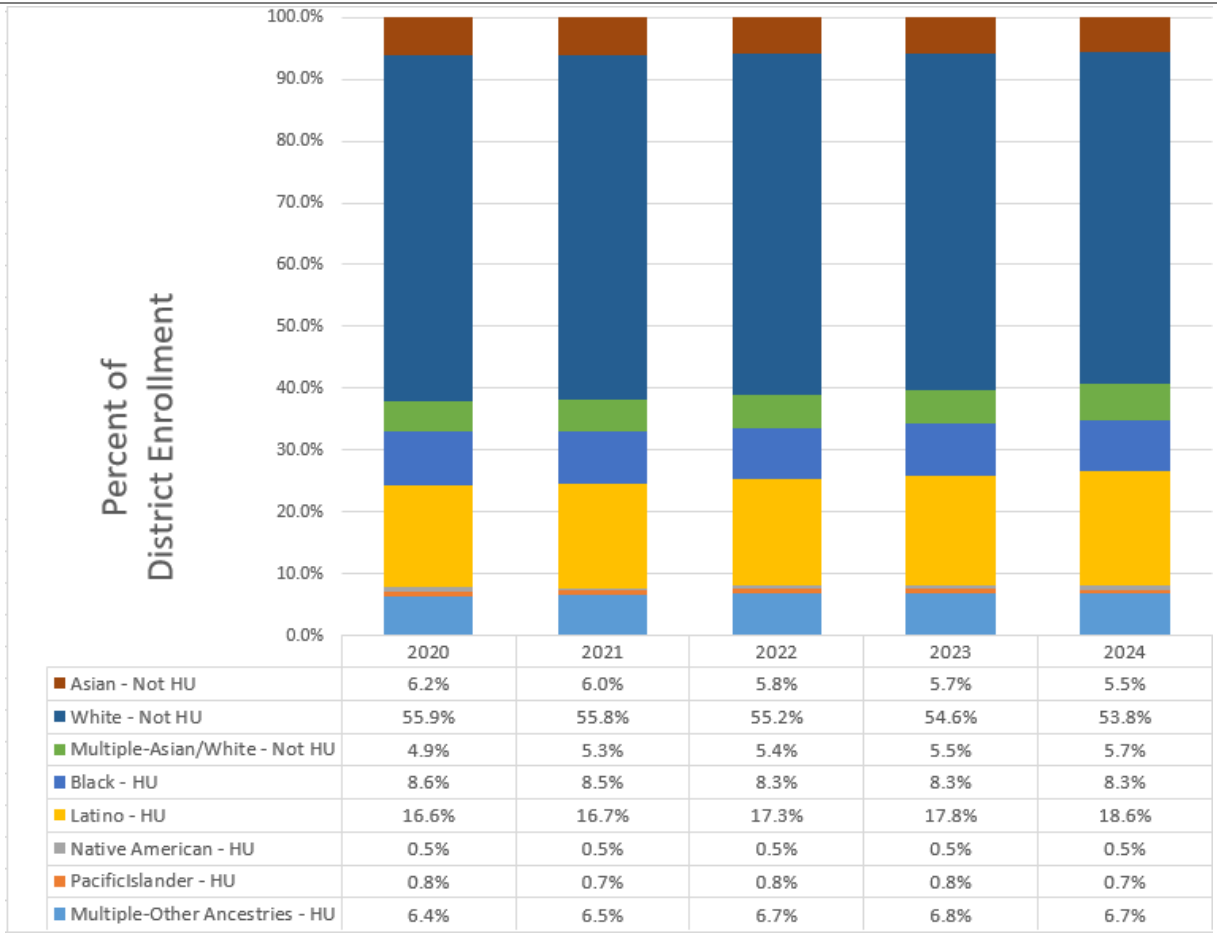
Student Race/Ethnicity Percentages

The overall percentages of PPS students by race/ethnicity has shifted slightly over the past five years. There has been a decline in White and Asian students, while the Multiple-Asian/White has seen an increase. There has been an increase in Latino students. There has been a slight decline in Black students, but there has been a slight increase in Multiple-Other Ancestries students. The percentages of students by race/ethnicity vary by school, which can be seen on each of the individual school summaries in Volume II.

Per the Federal race/ethnicity reporting requirements, Latino ethnicity includes students identified as Hispanic/Latino regardless of race.

PPS separates the Multiple Races category into two categories, Multiple-Asian/White, which includes non-Latino students identifying only as Asian and White; and Multiple-Other Ancestries, which includes non-Latino students identifying with multiple races including at least one of Black, Native American, or Pacific Islander.

HU and Not-HU reflects whether or not the race/ethnicity is considered historically underserved (HU).



Source: PPS October 1 Enrollment

CHARTER SCHOOLS

Charter schools are public schools that are intended to provide innovative programs with specific educational philosophies and/or delivery models that offer additional options for students and families within the public school system. District sponsored charter schools have entered into a contract with Portland Public Schools for sponsorship and they maintain a high level of autonomy in exchange for increased accountability. PPS passes through the charter schools' share of the State School Fund based on the funding formula outlined in Oregon's Charter School Law (ORS [338.155](#)). The PPS Charter Schools Office is part of the Multiple Pathways to Graduation Department which supports all contracted schools. A key component of the Charter Schools Office is to provide oversight and support to ensure that terms under the sponsorship agreement are met.

PPS-Sponsored Charter Schools:

- KairosPDX Learning Academy – Grades K-5, focused on culturally responsive practices to cultivate student engagement and achievement.
- Le Monde French Immersion Charter School – Grades K-8, French immersion instruction.
- Portland Arthur Academy – Grades K-5, using a Direct Instruction model.
- Portland Village School – Grades K-8, Waldorf-inspired education.
- The Emerson School – Grades K-5, curriculum grounded in project-based learning.

State-Sponsored Charter Schools in PPS:

- Cottonwood School of Civics and Science – Grades K-8, offering place-based education.
- Ivy School – Grades K-8, a Montessori charter school.

COMMUNITY BASED ORGANIZATIONS (CBOs)

Contracted Private Alternative Schools or more commonly known as Community Based Organizations (CBO schools) complement Portland Public Schools educational re-engagement efforts. Each school provides a unique range of supports for students working toward their PPS diploma or GED.

The funding formula for CBO schools is outlined in state statute ([ORS 336.635](#)) and is based on the district's Net Operating Expenditure (NOE). The NOE is a per student rate. This, in conjunction with the number of students to be served and student demographics, are the primary factors PPS uses to determine CBO funding. Funding is detailed in each school's annual contract. This contract also codifies the contractual relationship between PPS and each school.

Funding to CBOs comes from both the General Fund and the Special Revenue fund. Funding amounts in the budget book are projections and will be dependent on external factors (e.g. state school fund, corporate excise taxes, etc.). Specific funding details are outlined in each CBO's annual contract.

CBO Schools Contracted with PPS

- Helensview* (*funded via state resolution dollars)
- Rosemary Anderson Middle and High School
- Mt Scott Learning Center
- NAYA Many Nations Academy
- Open School East
- Portland Community College: Gateway to College & YES to College
- Portland Youth Builders
- Youth Progress Association

GLOSSARY OF TERMS AND ACRONYMS

A

Account Codes - The account codes identify the nature of the expenditure, and is based on the Oregon Department of Education's Program Budgeting and Accounting Manual. An example of a complete chart of accounts consist of the following elements:

| | Object (Account) | Fund | Dept ID | Function (Program) | Area (Class) | Project / Grant* |
|-------------------------------|---------------------|------------|-----------|-----------------------|-----------------|---------------------|
| # of Digits | 6 | 3 | 4 | 5 | 5 | 5 |
| Account Code | 511100 | 205 | 2156 | 11211 | 18000 | G1800 |
| Description of Fund or Use | Licensed Teacher | Grant Fund | George MS | MS Programs | Math | Title I - School |

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

A complete list of the chart of accounts, with descriptions of products or services, is shown in the Introductory Information section of this book.

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

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

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

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

ADA (Americans with Disabilities Act) - A U.S. civil rights law enacted in 1990 that prohibits discrimination against individuals with disabilities in all areas of public life, including employment, education, transportation, and access to public and private spaces open to the general public.

ADM (Average Daily Membership) - Average student enrollment is the measure that indicates the average number of students in membership (enrolled) on any given day over a school year. It is calculated based on the total days students are enrolled (present or absent) divided by the number of days in a school year.

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

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

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

ADMr (Average Daily Membership Resident) - The average number of students enrolled on a daily basis. Students that the district claims as residents for State School Funding. Some residents may attend school in another district.

ADMw (Average Daily Membership Weighted) - A major component to determine the distribution of funds in the State School Fund is ADMw, which is ADMr with weightings added for the following factors:

| Factor | Weight | | Data Source |
|--------------------------------------|--------|-------|---------------------------------------|
| Special Education | 1.00 | times | December Special Education Census |
| English Second Language | 0.50 | times | ELL, ADM student data submissions |
| Pregnant & Parenting (P&P) | 1.00 | times | P&P, ADM Student data submissions |
| Poverty Factor | 0.25 | times | Census data - proportionally adjusted |
| Foster Care/Neglected and Delinquent | 0.25 | times | Dept. of Human Resources counts |

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

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

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

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

Alternative Education - See Multiple Pathways to Graduation (MPG).

Amortize - The process of gradually paying off a debt or cost over a set period through regular, scheduled payments. These payments typically cover both principal and interest, ensuring the debt is fully paid off by the end of the term. Amortization is commonly used for loans, bonds, or other financial obligations.

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

AP (Advanced Placement) - A program that offers college-level courses and exams to high school students. AP courses allow students to earn college credit or advanced placement at participating colleges and universities, depending on their exam scores.

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

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

Area/Class - This is the portion of the account code that identifies a certain group within a function. For example, function 11211 represents Middle School programs and the area indicates whether the expenditure or budget is for art, social studies, technology, science, language arts, etc.

A-ROI (Academic Return on Investment) - A method used to evaluate the cost-effectiveness and impact of educational programs, initiatives, or investments by measuring student achievement gains relative to financial expenditures.

ARP or ARPA (The American Rescue Plan Act, 2021) - See ESSER III.

ARRA (American Recovery and Reinvestment Act of 2009) - A U.S. federal law enacted to stimulate the economy during the Great Recession. It provided funding for job creation, infrastructure projects, education, healthcare, and renewable energy, along with tax relief and financial aid to individuals and businesses.

Arts Education and Access Income Tax (Arts Tax) - This local tax funds arts and music teachers for elementary school students for grades K-5.

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

Assets - Resources owned or held by PPS, which have monetary value.

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

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

B

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

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

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

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

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

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

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

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

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

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

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

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

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

C

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

Capital Bond - See Bond.

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

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

CARES Act (The Coronavirus Aid, Relief, and Economic Security Act, 2020) - See ESSER.

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

CEIS (Coordinated Early Intervention Services) - A set of services provided by school districts to support students who have not been identified as needing special education but require additional academic or behavioral support to succeed.

CEP (Community Eligibility Provisioning) - A federal program that allows eligible schools and districts to offer free breakfast and lunch to all students without requiring household income applications. CEP simplifies meal program administration and improves access to nutritious meals for students in high-poverty areas.

Classified Employees - There are two categories of classified employees:

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

Combined Underserved - Please note that the District uses the following three terminologies interchangeably: Combined Underserved, Combined Historically Underserved, and Historically Underserved. A new subgroup of students originally established by ODE as part of the requirements of the Elementary and Secondary Education Act (ESEA) Waiver. PPS's current definition of Combined Underserved includes the following:

- Students eligible to receive free meals by Direct Certification
- Students eligible for Special Education
- Students eligible to receive English as a Second Language (ESL) services
- Students with any of the following races, ethnicities, or ancestry:
 - ▶ Black
 - ▶ Latino/Hispanic
 - ▶ Native American
 - ▶ Pacific Islander

Consolidated Budgets - The discretionary portion of schools' General Fund budget that supports non-FTE resources, including, but not limited to supplies, printing, copy machines, toner, limited-term personnel, extended responsibility, and substitute costs not covered centrally. Schools are allocated a consolidated operating budget each fiscal year (July 1 - June 30), and that information is available for tracking in PeopleSoft Financials starting July 1st. Schools are allocated this budget based on projected enrollment with the following formula:

- K-8 Schools: $\$10,000 + (\$88 \times \text{Projected Students})$
- High Schools: $\$50,000 + (\$92 \times \text{Projected Students})$

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 portion of the budget set aside for unforeseen or emergency expenditures that may arise during the fiscal year. This reserve helps ensure that a district or organization can cover unexpected costs without disrupting planned spending. If general operating contingency funds need to be transferred to cover unanticipated expenditures, it requires approval from the governing board to ensure proper oversight and accountability.

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

CRRSA Act (The Coronavirus Response & Relief Supplemental Appropriations Act, 2021) - See ESSER II.

CSI (Comprehensive Supports for Improvement) - CSI is one of two federally required designations under ESSA. A designation under Every Student Succeeds Act (ESSA) for schools that need significant improvement across the entire school due to low overall performance or persistent achievement gaps. CSI schools are identified when they fail to meet state-determined performance standards over a period of time. These schools are required to implement comprehensive improvement plans, including targeted interventions and strategies, to improve student outcomes and address systemic issues.

CTE (Career and Technical Education) - Educational programs that equip students with practical skills, industry certifications, and hands-on training in various career fields, such as healthcare, technology, manufacturing, and skilled trades.

CTP (Community Transition Program) - Programs or facilities that support students transitioning from alternative education settings, juvenile justice systems, or other specialized programs back into traditional schools, the workforce, or postsecondary education.

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

D

DART (Day and Residential Treatment) - Portland DART School works alongside mental health care agencies to provide students school services to increase achievement in many academic areas while the students are receiving day or residential mental health treatment.

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

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

Debt Service Fund - These funds are used to track resources set aside for paying the principal and interest on long-term debt. This fund would cover payments on bonds or other borrowing used for capital projects, PERS UAL bonds, or general fund obligations.

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

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

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

Direct Certification - Students eligible to receive free meals by Direct Certification are students who are eligible for free meals, as identified by the state. Direct Certification status is determined by state agencies and shared electronically with school districts. Students or families qualify for Direct Certification through a number of avenues such as eligibility for Supplemental Nutrition Assistance Program (SNAP) or Temporary Assistance for Needy Families (TANF), Migrant Education, McKinney Vento, or foster care.

Starting in 2023, Medicaid was added as another way for families to qualify for free or reduced priced meals in Oregon. Students who qualify for free meals via Medicaid are counted as Direct Certification.

Direct Certification does not include students eligible for:

- free or reduced meals by paper application
- free meals because they are enrolled in a CEP school but are not Direct Certified by the state

Free Meal by Direct Certification is the only comparable measure of economic hardship across all schools.

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

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

E

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

EAIP (Employer-at-Injury Program) - A program that provides financial incentives and support to employers who offer transitional work opportunities to employees recovering from a workplace injury.

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

EB (Emergent Bilinguals) - Students who are developing proficiency in two or more languages, often referring to those learning English in addition to their native language.

ECEC (Early Childhood Education Centers) - Facilities that provide educational and developmental programs for young children, typically from infancy through preschool age. These centers focus on early learning, social-emotional development, and school readiness.

ECSE (Early Childhood Special Education) - Special education services designed for young children, typically ages 3-5, with developmental delays or disabilities. ECSE programs provide individualized support to enhance learning, communication, and social skills in preparation for kindergarten.

Education Options - See Multiple Pathways to Graduation (MPG).

EI (Early Intervention) - Services and supports for infants and toddlers (birth to age 3) with developmental delays or disabilities.

ELA (English Language Arts) - A core academic subject focused on reading, writing, speaking, and listening skills. ELA instruction develops literacy, comprehension, and communication abilities across grade levels.

ELD (English Learners with Disabilities) - Students who are both English learners and eligible for special education services.

ELPA 21 (English Language Proficiency Assessment for the 21st Century) - A standardized assessment used to measure English language proficiency for students identified as English learners. ELPA 21 evaluates listening, speaking, reading, and writing skills to help determine appropriate language support services.

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

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

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

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

ESD (Education Service Districts) - Regional agencies that provide a variety of educational support services to local school districts, such as professional development, special education services, outdoor school programs, and instructional resources.

ESEA (Elementary and Secondary Education Act) - A landmark U.S. federal law originally passed in 1965 that governs the allocation of federal funds to K-12 schools, aiming to improve educational quality and equity.

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

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

ESSER (Elementary and Secondary School Emergency Relief Fund) - Part of The Coronavirus Aid, Relief, and Economic Security Act, 2020 (CARES Act) provided \$13.2 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). Oregon was awarded \$121.1 million. For more information, go to the following website:

<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/ESSER-Fund.aspx>

ESSER II (Elementary and Secondary School Emergency Relief Fund II) - Part of The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) provides an additional \$54.3 billion for ESSER funding (ESSER II). In January 2021, Oregon was awarded \$499.1 million. For more information, go to the following website:

<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/ESSER-Fund-II.aspx>

ESSER III or ARP ESSER (Elementary and Secondary School Emergency Relief Fund III) - Part of The American Rescue Plan Act, 2021 (ARP Act or ARPA) provides an additional \$122 billion ESSER funding (ESSER III or ARP ESSER). Oregon was awarded \$1.1 billion. For more information, go to the following website:

<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/ESSER-Fund-III.aspx>

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

F

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

FFCO (Full Faith and Credit Obligations) - Debt securities issued by a government entity backed by the issuer's full faith and credit. This means that the issuer guarantees the repayment of the debt, using its taxing authority and other revenue sources to meet its obligations.

FICA (Federal Insurance Contributions Act) - A U.S. federal law that mandates payroll taxes to fund the Social Security and Medicare programs. FICA requires both employees and employers to contribute a percentage of wages, with the funds used to provide benefits for retirees, disabled individuals, and others eligible for Social Security, as well as for healthcare services through Medicare.

Fiduciary Fund - These funds are used for resources held in trust for others, and the government does not use these resources for its own benefit. These funds are found in the category Trust and Agency Fund.

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

Fixed Assets - Assets purchased and intended for long-term use such as land, building, improvements, machinery, and equipment.

FTE (Full Time Equivalent) - A unit of measurement used to represent the work schedule of an employee in terms of a full-time workload. One FTE is typically defined as a position that requires eight hours of work per day, or 40 hours per week. FTE is used to quantify the total work performed, regardless of the number of individuals in the position. For example, two individuals working half-time (4 hours per day) would together equal 1.0 FTE. This helps organizations track staffing levels and allocate resources effectively.

Function/Program - The portion of the account code that identifies an activity within the organization for personnel, goods, and services.

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash or other financial resources; all related liabilities, residual equities, or balances; and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

The State chart of accounts is as follows:

- Governmental Funds
 - ▶ General funds (numbered in the 100 series)
 - ▶ Special Revenue funds (numbered in the 200 series)
 - ▶ Debt Service funds (numbered in the 300 series)
 - ▶ Capital Projects funds (numbered in the 400 series)
- Proprietary Funds
 - ▶ Enterprise funds (numbered in the 500 series)
 - ▶ Internal Service funds (numbered in the 600 series)
- Fiduciary Fund
 - ▶ Trust and Agency Funds (numbered in the 700 series)

G

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

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

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

GED (General Education Development) or (General Equivalency Diploma) - A series of tests that, when passed, demonstrate a person has the same knowledge and skills as a traditional high school graduate, essentially serving as a high school equivalency diploma.

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

GFOA (Government Finance Officers Association) - A professional organization that provides support, education, and guidance to individuals working in government finance.

GO (General Obligation) Bonds - A type of municipal bond issued by local or state governments that is backed by the full faith and credit of the issuing government. These bonds are repaid through revenue generated from taxes or other general revenue sources.

Governmental Funds - These funds are used to account for activities that are supported by taxes, grants, and other governmental sources of revenue (General Fund, Special Revenue Funds, Debt Service Funds, and Capital, Project Funds).

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

H

HACCP (Hazard Analysis and Critical Control Point) - A systematic approach to food safety that identifies, evaluates, and controls hazards that could affect the safety of food during its production, processing, and distribution.

Head Start - Head Start is a child development program that serves low-income three and four-year-old children and their 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.

HOH (Hard of Hearing) - A term used to describe individuals who have some degree of hearing loss, but who are not completely deaf.

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

HU (Historically Underserved) - Refer to Combined Underserved.

I

IDEA (Individuals with Disabilities Education Act) - A U.S. federal law that ensures students with disabilities receive a free and appropriate public education (FAPE) in the least restrictive environment (LRE). IDEA mandates that public schools provide special education services and accommodations to meet the individual needs of students with disabilities, including those with physical, sensory, cognitive, or emotional impairments. The law also outlines procedural safeguards for parents and children, ensuring they are involved in the educational decision-making process.

IEP (Individualized Education Plan/Program) - 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 within the same government on a cost-reimbursement basis.

IT (Information Technology) - The use of computers, software, networks, and other technology systems to store, process, manage, and communicate data. IT encompasses a broad range of services, including network administration, software development, cybersecurity, data management, and technical support, all aimed at ensuring the efficient and secure operation of technology systems.

K

K or KG (Kindergarten) - The first year of formal education, typically for children around five years old, preceding first grade.

L

LEA (Local Education Agency) - A local government entity, such as a school district, responsible for overseeing and managing public education within a specific geographic area.

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

LGIP (Local Government Investment Pool) - A state-managed investment pool that allows local government entities, such as municipalities, school districts, and other public organizations, to invest their surplus funds collectively. Managed by the Oregon State Treasury, the LGIP offers local governments a safe, liquid, and competitive investment option, primarily in short-term, low-risk financial instruments. The pool aims to maximize returns while maintaining security and accessibility for public funds. Participation is governed by Oregon Revised Statutes and is designed to help local entities efficiently manage their finances.

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 (librarians), psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists.

Licensed Equivalent - See Weighted FTE.

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

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

MAP (Measures of Academic Progress) - A standardized assessment tool used to measure students' academic growth and proficiency in subjects such as mathematics, reading, and language usage.

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 in 1997 to clarify and implement Measure 47.

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

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

MTSS (Multi-Tiered Systems of Support) - A comprehensive framework used in schools to provide targeted support for students' academic, behavioral, and social-emotional needs.

N

NCLB (No Child Left Behind) Act - A U.S. federal law passed in 2001 that aimed to close achievement gaps and ensure all students received a high-quality education. The law focused on standardized testing, accountability, and performance-based funding for schools, with the goal of improving educational outcomes for disadvantaged students. It was replaced by the Every Student Succeeds Act (ESSA) in 2015.

NS (Nutrition Services) - Programs and services provided to ensure that students have access to nutritious meals, promoting healthy eating habits and supporting academic performance.

O

OAR (Oregon Administrative Rules) - Rules written to clarify and implement Oregon law, and has the authority of law.

ODE (Oregon Department of Education) - The state agency responsible for overseeing K-12 public education in Oregon. ODE works to ensure that all students have access to quality education and provides resources, guidance, and support to school districts, educators, and students. It also administers state and federal education programs and policies in Oregon.

OEBB (Oregon Educators Benefit Board) - A state board that manages health insurance and benefit plans for Oregon public school employees, including teachers, administrators, and other educational staff. OEBB offers a variety of health benefits, such as medical, dental, and vision insurance, as well as wellness programs, to help ensure the well-being of education professionals across the state.

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.

OPERS (Oregon Public Employees Retirement System) - A retirement system that provides pension benefits to Oregon public employees, including teachers, state workers, and local government employees. OPERS offers retirement, disability, and survivor benefits, and is funded through employee and employer contributions, as well as investment returns.

ORS (Oregon Revised Statute) - A collection of laws enacted by the Oregon State Legislature that governs various aspects of life in Oregon, including criminal law, civil law, education, taxation, and more. The ORS serves as the official body of state law in Oregon and is periodically updated through legislative sessions.

OSBA (Oregon School Boards Association) - A non-profit organization that supports and represents school boards in Oregon. OSBA provides advocacy, training, and resources to school board members and administrators, helping them govern and lead K-12 public schools in the state. The association also works on policy issues affecting education at the state and national levels.

OSCIM (Oregon School Capital Improvement Matching Program) - A state program designed to assist school districts in Oregon with funding for capital improvements and facility modernization projects. OSCIM provides matching grants to help districts improve and maintain their school buildings and facilities.

P

P&P (Pregnant & Parenting) - Programs and services designed to support students or individuals who are pregnant or parenting while continuing their education.

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

Paraeducator (Paraprofessional Educator) - As Part of the No Child Left Behind Act (NCLB), there were new requirements for paraeducators working in Title I schools or programs funded by Title I. These requirements applied only to paraeducators 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 NCLB requirements if they work in the following areas:

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

PAT (Portland Association of Teachers) - PAT represents professional educators employed by PPS, including teachers, counselors, media specialists (librarians), student management specialists, and others.

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

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

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

PBAM (Program Budgeting and Accounting Manual) - This ODE manual guides PPS' budgeting and accounting codes and structures.

PCC (Portland Community College) - A community college in Oregon, offering a wide range of academic, career, and technical education programs. PCC provides students with opportunities for workforce training, associate degrees, transfer pathways to four-year universities, and continuing education.

PCL (Portland Children's Levy) - A voter-approved local funding initiative that supports programs benefiting Portland's children, particularly in early childhood education, after-school programs, child abuse prevention, foster care, and hunger relief.

PE (Physical Education) - A school-based program that promotes physical activity, health, and fitness through structured exercise, sports, and movement-based learning.

PEC (Dr. Matthew Prophet Education Center or Prophet Education Center) - Name of headquarters of Portland Public Schools, located at 501 North Dixon Street, across from the Rose Quarter in North Portland.

PEIP (Portland Early Intervention Program) - A program that provides early intervention services for young children with developmental delays or disabilities in Portland. PEIP supports children and their families through assessments, specialized instruction, and therapies to promote early learning and development.

PEP (Population Estimates Program) - A program of the U.S. Census Bureau that provides annual estimates of population size and demographics for states, counties, cities, and other geographic areas.

PERS (Public Employees Retirement System) - A retirement system that provides pension and retirement benefits to public employees, including teachers, state workers, and local government employees. PERS is funded through employer and employee contributions and investment returns, ensuring financial security for public sector workers after retirement.

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

PLC (Professional Learning Community) - A collaborative group of educators who work together to improve teaching practices and student learning outcomes. PLCs focus on data-driven decision-making, continuous professional development, and sharing best practices to enhance instructional effectiveness.

POB (Pension Obligation Bonds) - Bonds issued by a government entity to fund its pension liabilities.

Post Retirement Benefit - The program provides health and welfare medical benefits to qualified retired District employees. Qualifications require the employee to have 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.

PPS (Portland Public Schools or District) - The largest school district in Oregon.

PRC (Population Research Center) - A research institute, often affiliated with universities, that analyzes demographic data, population trends, and projections. PRCs support policy development, urban planning, and resource allocation by providing accurate and timely demographic information. In Oregon, the PRC at Portland State University produces official population estimates and forecasts for the state.

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 district offices.

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

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

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

Proprietary Fund - This fund is used to account for government activities that operate similar to private sector businesses, where goods or services are provided and fees are charged to users. The funds are categorized as either enterprise funds or internal service funds.

PSAT (Preliminary Scholastic Aptitude Test) - A standardized test administered to high school students as a preparatory exam for the SAT.

PTA (Parent Teacher Association) - A national organization that brings together parents, teachers, and school staff to advocate for students and improve educational experiences.

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

Q

QMHP (Qualified Mental Health Professional) - A licensed or certified professional with specialized training and experience in mental health care.

QZAB (Qualified Zone Academy Bonds) - A federal bond program that provides low- or no-interest financing to eligible public schools for renovations, technology upgrades, and educational improvements. QZABs were designed to support schools serving low-income communities by fostering partnerships with businesses and community organizations.

R

REABL (Recovery, Education, and Action for Healthy Living) - A program focused on supporting individuals in recovery from substance use or mental health challenges through education, life skills training, and community action.

Requirement - The sum of all appropriated and unappropriated 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.

RESJ (Racial Equity & Social Justice) - In 2011, PPS adopted a Racial Educational Equity Policy that called out harmful disparities in its schools and identified the district's role in eliminating them. Since then, several achievements have been made, but there is collective acknowledgement that there is still much work remaining to ensure all students experience equitable outcomes. Current leadership has embarked on an inclusive planning process to identify the most urgent areas of opportunity to continue this work and to incorporate efforts into its five-year road map for RESJ. The goal is to elevate RESJ practices into a comprehensive, defined framework with clear system-wide equity and social justice actions, and measurable results. The current primary focus of the RESJ lens is on race and ethnicity as that will allow direct improvements in other dimensions of diversity.

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 Adequate Yearly Progress (AYP) for five years. The first year of restructuring may be used for planning, and the plan must be implemented no later than the second year. This was established as part of the NCLB Act.

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

RHIS (Retirement Health Insurance Subsidy) - A financial benefit that helps eligible retirees cover a portion of their health insurance premiums.

RMV (Real Market Value) - The estimated price a property would sell for in an open and competitive market. RMV is used for property tax assessments and reflects factors such as location, market conditions, and property characteristics.

RTI (Response to Intervention) - The RTI 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.

RZED (Recovery Zone Economic Development) Bonds - A type of taxable bond created under the American Recovery and Reinvestment Act (ARRA) of 2009 to help local governments finance infrastructure and economic development projects in designated recovery zones.

S

SAT (Scholastic Aptitude Test) - A standardized college entrance exam widely used in the United States to assess students' readiness for higher education.

SBAC (Smarter Balanced Assessment Consortium) - Oregon is part of a team of states working together voluntarily to develop K-12 assessments in English language arts/literacy and mathematics aligned to Oregon's Common Core State Standards. These tests, called Smarter Balanced Assessments, are delivered online and include questions that adapt to each individual's performance. The Performance Task feature mimics real world application of a student's knowledge and skills.

SBT (Strategic Budget Team) - A group of PPS central office leaders and school principals who makes budget decisions using a RESJ Lens.

School Board - See Board of Education.

SEIU (Service Employees International Union) - This group represents Nutrition Services and Custodial employees in PPS.

SEL (Social Emotional Learning) - An educational framework that helps students develop essential life skills, including self-awareness, emotional regulation, social skills, empathy, and responsible decision-making.

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

SIA (Student Investment Account) - A funding initiative in Oregon designed to support K-12 public schools by increasing student success, reducing academic disparities, and improving mental and behavioral health services. SIA funds are allocated to school districts to enhance programs, hire staff, and provide resources that directly benefit students, especially those from historically underserved communities.

SIP (School Improvement Plan) - A strategic plan developed by schools to identify goals, strategies, and actions for improving student achievement and overall school performance. SIPs are based on data analysis and typically focus on academic growth, professional development for educators, and resource allocation to address areas of need.

SKIP (Screening Kids for Intervention & Prevention) - Early intervention screening for children from birth to age 5.

SLC (Structured Learning Centers) - Specialized educational programs within schools designed to support students with significant academic, behavioral, or social-emotional needs.

SNAP (Supplemental Nutrition Assistance Program) - A federal assistance program that provides eligible low-income individuals and families with funds to purchase food. SNAP benefits, distributed via an Electronic Benefit Transfer (EBT) card, help improve food security and ensure access to nutritious meals.

Special Revenue Fund - This fund accounts for specific revenue sources received 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 funds for professional development. 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.

SPED (Special Education) - A range of educational programs and services designed to meet the needs of students with disabilities. These services are provided in compliance with state and federal laws, such as the Individuals with Disabilities Education Act (IDEA). SPED programs offer individualized instruction, accommodations, and support to help students with disabilities succeed academically, socially, and emotionally in school settings.

SRGP (Seismic Rehab Grant Program) - A state-funded program that provides grants to schools, public buildings, and other structures in Oregon to help them meet seismic safety standards. The goal of the SRGP is to fund the retrofitting of older buildings that may be at risk during an earthquake, ensuring that these structures are safer and more resilient in the event of a seismic event.

SSA (Student Success Act) - A 2019 law in Oregon designed to provide increased funding for K-12 education through a new tax on businesses. The SSA focuses on improving student outcomes by providing resources for mental health services, early education, reducing achievement gaps, and supporting high-quality instruction.

SSF (State School Fund) - This is the major appropriation of state support for public schools. The State School Fund is distributed to school districts on a weighted student basis (see ADM-w). The formula makes weighting adjustments to consider the additional cost of operating remote small schools, and includes reimbursement of student transportation costs. The State School Fund is also adjusted based on local property taxes. For more information, go to the following website: <https://www.oregon.gov/ode/schools-and-districts/grants/Pages/School-District-and-ESD-payment-Statements.aspx>

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

State of Oregon (State) - The 33rd state of the United States, located in the Pacific Northwest region.

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

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

T

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

TANF (Temporary Assistance for Needy Families) - A federal assistance program that provides financial aid and support services to low-income families with children. The program is administered by state governments, with specific eligibility and benefit amounts varying by state.

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

Title I - Title I, Part A is a federal program that provides funding to support students in high-poverty areas who are at risk of failing to meet state academic standards. In Portland Public Schools (PPS), Title I includes two programs:

- **Targeted Assistance Program:** Provides extra support to identified students based on specific criteria (e.g., test scores). Services include in-class, pull-out instruction, and extended programs. Title I teachers work closely with students, staff, and parents.
- **Schoolwide Program:** Schools with at least 33% of students qualifying for free meals (elementary/middle) or 46.9% (high school) may implement this program. It focuses on improving outcomes for all students in the school by using Title I funds flexibly across all students, not just those identified as at risk.

Most Title I schools in PPS operate under the Schoolwide Program, which promotes collaborative efforts to improve academic achievement for all students.

TOSA (Teachers on Special Assignment) - A role in which educators take on special duties or projects outside of regular classroom teaching. TOSAs are typically assigned to support curriculum development, staff training, mentoring, or administrative tasks. This position allows teachers to use their expertise in a more specialized capacity while still being connected to the educational environment.

TPA (Third Party Administrator) - An organization or company that manages and administers benefits, insurance, or pension plans on behalf of another entity, such as an employer, government, or insurance provider. TPAs handle various tasks, including claims processing, customer service, and compliance, acting as an intermediary between the plan sponsor and the individuals enrolled in the program.

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.

Trust and Agency Funds - A fiduciary fund is used to account for resources held by a school district in a trustee or agency capacity for others, and these resources cannot be used for the school district's own benefit. These funds are typically managed in accordance with legal or contractual obligations.

TSCC (Tax Supervising and Conservation Commission) - TSCC is an independent, impartial panel of volunteers established to monitor the financial affairs of local governments. The Oregon Legislature created TSCC in 1919 (Chapter 375), with the first TSCC being organized in 1921. TSCC has jurisdiction over all local governments that are required to follow local budget law and which have more real market value within Multnomah County than in any other county. TSCC presently oversees the budgeting and taxing activities of thirty-nine municipal corporations, including Oregon's largest: city (Portland), county (Multnomah), school district (Portland), community college (PCC), education service district (Multnomah), port (Portland), mass transit district (Tri-Met), regional government (Metro), and urban renewal agency (Prosper Portland). In total, these 42 entities employ more than 32,000 full time equivalent positions (FTE) and have budgets totaling over \$17 billion.

TSI (Targeted Supports for Improvement) - TSI is one of two federally required designations under ESSA. A designation under the Every Student Succeeds Act (ESSA) for schools that have one or more subgroups of students who are underperforming and require additional support. TSI schools are identified based on student achievement gaps, and they must develop and implement improvement plans to address the specific needs of these subgroups.

U

UAL (Unfunded Actuarial Liability) - The portion of a pension plan's liability that is not covered by its current assets. UAL represents the shortfall between the amount needed to fulfill pension obligations and the funds available to cover them.

UEFB (Unappropriated Ending Fund Balance) - The portion of a district's budget that is carried over to the next fiscal year to ensure the district has sufficient cash flow until new revenues are received. The UEFB helps provide financial stability and acts as a reserve to manage unexpected costs or delays in revenue. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year, and it is typically not allocated for specific expenditures.

USDA (United States Department of Agriculture) - A federal agency responsible for overseeing policies related to agriculture, food safety, nutrition, rural development, and natural resources. The USDA supports American farmers, promotes agricultural exports, and administers nutrition assistance programs such as SNAP (Supplemental Nutrition Assistance Program).

V

VAPA (Visual and Performing Arts) - A discipline in education that includes creative fields such as music, theater, dance, visual arts, and media arts. VAPA programs aim to foster creativity, cultural expression, and artistic skills, providing students with opportunities to explore and develop their artistic talents.

W

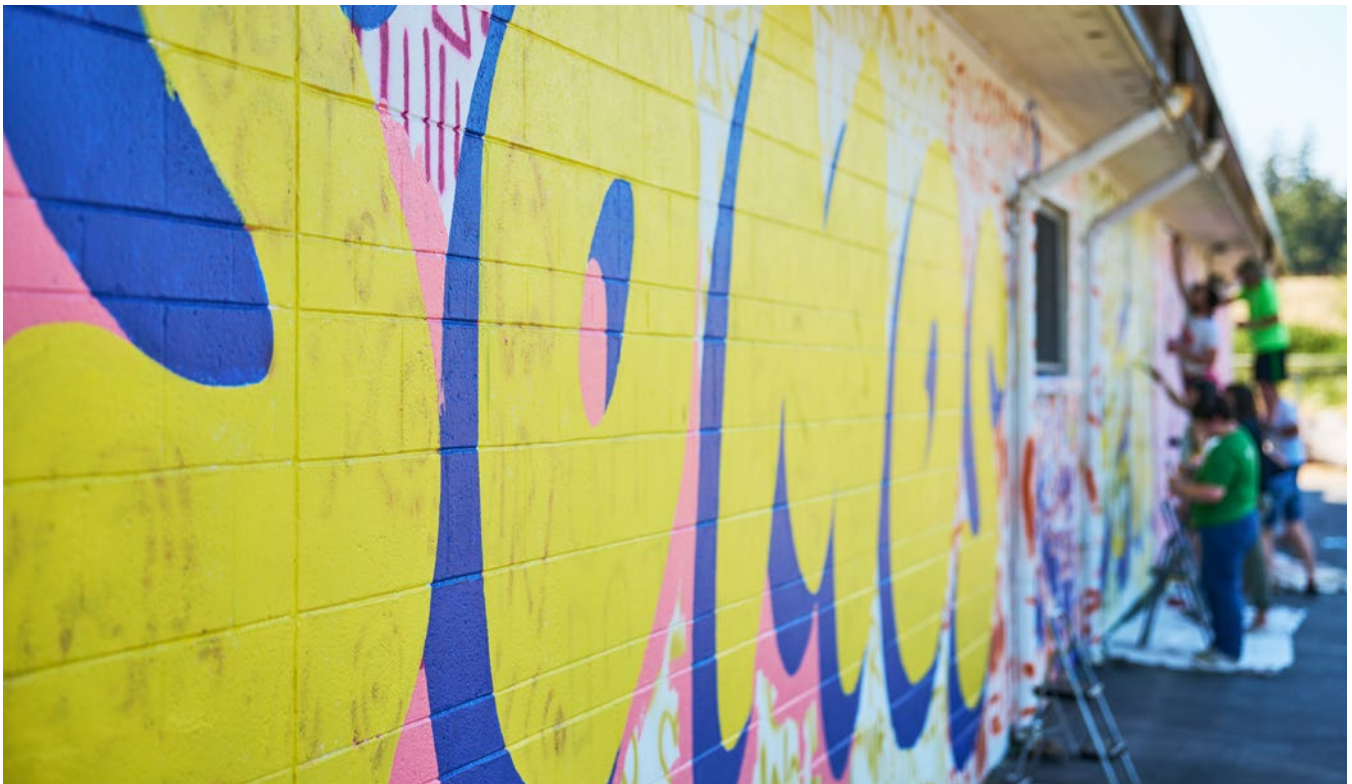
Weighted FTE (also referred to as Licensed Equivalent FTE) - Staff allocations for schools primarily consist of licensed staff (i.e., certified teachers). The allocation also includes administrative staff such as principals (licensed administrators) and school administrative assistants (classified staff). For staffing purposes only, school administrators can convert FTEs allocated for licensed staff to classified staff 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 a 1.0 position FTE.

Y

YTP (Youth Transition Program) - A program designed to help young individuals with disabilities transition from school to adulthood, particularly focusing on post-school outcomes such as employment, independent living, and further education.



Roosevelt High School - Harry Potter and the Cursed Child November 17, 2024



Lent Elementary School - Mural Painting, August, 31, 2024

APPENDICES



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EXPENDITURES OVERVIEW

The following pages provide a detailed listing of object codes that align with the State's chart of accounts. These codes correspond to the expenditure details found in both the General Fund Requirements by Object and the Other Funds section of this document. Each object code represents a specific category of expenditure, indicating how funds have been allocated, budgeted, and expended. This classification helps ensure consistency and transparency in financial reporting, facilitating accurate tracking and analysis of state expenditures.

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 services rendered while on the payroll of the District.

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

511100 Licensed Staff

- CLASSROOM TEACHERS: (e.g., Alternative Programs, Elementary, Middle, High School, Special Education, ESL, etc.)
- EDUCATIONAL SUPPORT, COUNSELORS, OTHER LICENSED STAFF: (e.g., Interventionists, Psychologists, Social Workers, Speech-Language Pathologists, Mentors, and Specialists)

511210 Classified - Represented

- CLERICAL PERSONNEL, EDUCATIONAL SUPPORT PERSONNEL - NON-LICENSED, OPERATIONS, SECURITY, TRANSPORTATION PERSONNEL
- CAFETERIA AND CUSTODIAL STAFF
- MAINTENANCE STAFF: (e.g., Engineers, Technicians, Trades)
- DRIVERS: Bus and Transportation Staff
- Temporary classified help (limited term employees) is charged to object 512400 and contracted secretarial services are charged to object 538900.

511220 Non-Represented Staff

- PROFESSIONAL, OTHER SALARIES - NON-LICENSED: (e.g., Analysts, Project Managers, HR, IT, Communications, Financial Services, Facilities, Nutrition, and Legal Support)

511310 Administrators - Licensed

- SUPERINTENDENT
- DEPUTY SUPERINTENDENTS
- SENIOR DIRECTORS / AREA DIRECTORS
- ADMINISTRATORS - LICENSED. Includes licensed administrators and departmental directors.
- ASSISTANT DIRECTORS / SUPERVISORS / MANAGERS - LICENSED. Includes licensed assistant directors, project/program administrators, directors, managers, and supervisors.
- PRINCIPALS and administrative or supervisory substitutes defined in the PAT (Portland Association of Teachers) agreement.
- VICE PRINCIPALS / ASSISTANT VICE PRINCIPALS / ASSISTANT PRINCIPALS

511320 Administrators - Non Licensed

- ADMINISTRATORS - NON-LICENSED. Includes Cabinet level administrators who oversee multiple departments and other district operations.

511410 Managerial - Represented

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

511420 Directors / Program Administrators

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

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

512100 Substitutes - Licensed

- TEACHER SUBSTITUTES - LICENSED. Substitutes for professional educators' in object 511100.
- PAT - PROFESSIONAL/CONFERENCE LEAVES. Substitutes for professional educators attending seminars, meetings, or conferences that fall within the guidelines of the PAT Agreement.
- PAT - SABBATICAL LEAVES. Compensation paid to professional educators on approved sabbatical leaves (time document not required; changes made directly by Human Resources Department).

512200 Substitute - Classified

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

512300 Temporary Miscellaneous - Licensed

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

512400 Temporary Miscellaneous - Classified

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

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

513100 Extended Responsibility (ER) - Licensed

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

513200 Extended Responsibility (ER) - Classified

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

513300 Extended Hours

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

513350 PAT Class Overload Stipend

- Stipends paid to teachers who have class sizes that exceed the established thresholds of student numbers.

513390 Vacancy Underspend - Budgetary

- Vacancy Underspend - for use by Budget Office only

513400 Overtime Pay

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

513510 Group Health Opt Out - Licensed Employees

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

513520 Group Health Opt Out - Classified Employees

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

520000 - Associated Payroll Costs

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

521000 PERS

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

521310 PERS UAL

- Unfunded Actuarial Liability amount of PERS.

522000 Social Security - FICA

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

523100 Workers' Compensation

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

523200 Unemployment Compensation

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

523300 Paid Family Medical Leave

- Amounts paid by the District to provide Paid Leave Oregon program benefits for employees.

Contractual Employee Benefits - Amounts paid by the District resulting from negotiated agreement between the Board and the employee groups.

524100 Group Health Insurance

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

524200 Other Employer Paid Benefits

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

524300 Retiree Health Insurance

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

524400 DCU Union Contract Items

- PROFESSIONAL CONFERENCES - District Council of Unions (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 are not to be charged to this object; refer to object 564000.

524500 PAT Union Contract Items

- PERSONAL (OWNED) AUTO DAMAGE. Compensation paid to professional educators 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 professional educators 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

- PAT UNION AGREEMENT - Payments made to employees for tuition reimbursement.

524520 PAT Union Professional Growth Funds

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

524530 Early Retirement Benefits

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

524600 PFSP District Inservice

- Inservice events for Portland Federation of School Professionals (PFSP) professional development and staff training.

530000 - Purchased Services

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

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

531100 Instructional Services

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

531200 Instructional Program Improvement Services

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

531300 Student Services

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

531800 Local Meetings / Non-Instructional Staff Development

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

531810 Non-Instructional Development - Professional Development Funds

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

531900 Other Instructional, Professional, and Technical Services

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

532100 Cleaning Services

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

532200 Repairs and Maintenance Services

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

532400 Rentals

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

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

532500 Electricity

532600 Fuel

- NATURAL GAS
- OIL FOR HEATING

532700 Water and Sewage

532800 Garbage

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

532900 Other Property Services

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

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

533110 Reimbursable - School Bus

533120 Reimbursable - Taxi Cab

533130 Reimbursable - In-Lieu

533140 Reimbursable - Tri-Met

533150 Reimbursable - Field Trips

533160 Reimbursable - Athletic Trips

533200 Non-Reimbursable Student Transportation

- Includes transportation costs for field trips 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 District related business.

534100 Travel, Local in District

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

534200 Travel, Out of District

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

534210 Travel, Out of District - Professional Development Funds

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

534300 Travel, Student Activities

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

534900 Other Travel

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

534901 Non-Reimbursable Student Academic Transportation

- Student bus passes / tickets provided for travel to and from school.

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

535100 Telephone

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

535300 Postage

- Postage stamps, postage machine rentals, etc.

535400 Advertising

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

535500 Printing and Binding

- Printing/copying/binding of forms, posters, publications, etc. Includes costs of leased copier machines used at schools and District sites.

535910 Fax

- Facsimile machine rental/use charges.

535920 Internet Fees

- 535990 Wide Area Network / Misc.

Charter School Payments - Expenditures to reimburse Charter Schools for instructional services rendered to students residing in the legal boundaries of the District.

536000 Charter Schools

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

537100 Tuition Payments to Other Districts In State

537300 Tuition Payments to Private Schools

537410 Tuition Fees for College Credit

Non-Instructional Professional and Technical Services - Services which by their nature can be performed only by persons with specialized skills and knowledge.

538100 Audit Services

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

538200 Legal Services

- Services of outside legal counsel.

538300 Architect and Engineering Services

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

538400 Negotiation Services

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

538500 Management Services

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

538600 Data Processing Services

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

538800 Election Services

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

Other Non-Instructional Professional and Technological Services - Includes other professional and technical services that require specialized knowledge and skills.

538910 Security Services

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

538920 Staff Services

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

538930 Secretarial/Clerical Services

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

538940 Professional Moving Services

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

538950 Professional Health Care Services

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

538960 Professional Child Care Services

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

538970 Graphic Arts Services

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

538980 Laundering Services

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

538990 Non-Instructional Personal/Professional Services

- Non-payroll personal/professional service contracts, outside consultant service contracts, appraisal services, outside translation & interpretation services, etc., not listed elsewhere.

538992 Custodial Services Contract

538995 Meal Services

- NUTRITION SERVICES MEALS FOR HEAD START. (This object is only used by Grants.)

540000 - Supplies & Materials

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

541000 Consumable Supplies

- **SUPPLIES.** Purchases of general supplies needed for use in offices and classrooms such as pencils, pens, art supplies, pre-printed forms, paintbrushes, test tubes, computer cables, and other office supplies. Cafeteria supplies such as small utensils, aprons, straws, napkins. Custodial supplies such as brooms, mops, soap, and garden hoses. Maintenance Shop supplies such as flashlights, batteries, sandpaper, drill bits, and adhesive. Printing supplies such as paper, and ink. Miscellaneous items such as uniforms and costumes.
- **CUSTODIAL NON-CLEANING SUPPLIES.** Non-cleaning supplies such as floor finish, gum seal, hand soap, paint, paper towels, rock salt, toilet tissue, etc.
- **AUDIOVISUAL SUPPLIES.** Audiovisual, graphic, and photographic supplies, blank audio and visual tapes and discs, overhead transparency film, mounting tissue, laminating supplies, film processing, etc.

541100 Loss Prevention

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

541210 Bakery Products - NS only

541220 Dairy Products - NS only

541230 Donated Commodities - NS only

541240 Fruits and Vegetables - NS only

541250 Meat - NS only

541260 Staples - NS only

541270 Food Inventory Adjustment - NS only

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

541310 Auto Parts and Batteries

541315 Tires

541320 Oil and Lubricants

541325 Gas

541330 Propane

541400 Maintenance Materials

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

541500 Inventory Adjustments

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

541600 Interdepartmental Charges

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

541700 Discounts Taken

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

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

542100 Textbook Expansion

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

542200 Textbook Adoption

542300 Textbook Replacement

- Purchase of textbooks damaged or lost to maintain the standard curriculum.

543000 Library Books

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

544000 Periodicals

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

544100 Online Periodical Subscriptions

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

Food (for Nutrition Services only) - Expenditures for food used in the school food service program. These objects are only used by Nutrition Services in Fund 202.

545100 Purchased Food - NS only

545200 Food Inventory Adjustments - NS only

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

545210 Bakery Products - NS only

545220 Dairy Products - NS only

545240 Fruits and Vegetables - NS only

545250 Meat - NS only

545260 Nutritional Staples - NS only

545300 Donated Commodities - NS only

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

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

546000 Non-Consumable Supplies

- MINOR EQUIPMENT. Equipment items costing up to \$4,999 not requiring asset tagging.

546100 Minor Equipment - Tagged

- MINOR EQUIPMENT. Equipment items costing up to \$4,999 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, emulator boards, multi-protocol adapter boards, interface boards, font cartridges, etc.

548000 Computer Hardware

- Non-capital computer hardware such as desktops, laptops, iPads or Chromebooks, generally of value not meeting the capital expenditure criterion.

550000 - Capital Outlay

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

551000 Land Acquisitions

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

551100 Land Improvements

551200 Infrastructure

552000 Building Acquisitions and Improvements

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

553000 Improvements - Not Buildings

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

553100 Leasehold Improvements

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

1. It has an anticipated useful life of more than 1 year.
2. It is of significant value, measured as original cost or estimated market value of \$5,000 or more.
3. It retains its original shape and appearance with use.
4. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit.
5. It does not lose its identity through incorporation into a different or more complex unit or substance.

554100 Initial & Additional Equipment

- Any equipment purchase costing \$5,000 or more such as machinery, furniture and fixtures, and vehicles (Object series 555000 used for technology related items.)

554110 Vehicles

- Automobiles, trucks, vans, etc.

Technology - Expenditures related to technology needs.

555010 Computers

- Capital computer equipment and expenditures for computer hardware, related equipment, and other capital outlay for technology in excess of \$5,000.

555020 Printers

555030 Software Capital Expense

- Purchase and upgrades of individual software programs in excess of \$5,000.

555090 Miscellaneous Other Technology

- Technology equipment not categorized above in excess of \$5,000.

Transportation – Expenditures for bus garages, buses, and capital bus improvements for student transportation.

556410 Buses/Capital Bus Improvements

Other Capital Outlay – Expenditures for all other Capital Outlay not classified above.

559000 Other Capital Outlay

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

560000 - Other Objects

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

561000 Redemption of Principal

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

562000 Interest

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

562100 Interest (Except Bus/Garage)

562200 Interest - Bus/Garage

563000 Fiscal Charges

- Bond trustee fees, bank service fees, check printing, deposit slips, deposit bags, etc.

563400 Bad Debt Expense

563500 Administrative Write-Off

- Used only by the Accounting Department.

564000 Dues and Fees

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

564010 Dues and Fees - Professional Development Funds

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

564100 Bond Issuance Cost

Insurance and Judgments

565100 Liability Insurance

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

565200 Fidelity Bond Premiums

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

565300 Property Insurance Premiums

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

565350 Workers' Compensation Insurance Premiums

- Premiums for insurance coverage against Workers' Compensation claims.

565400 Student Insurance Premiums

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

565500 Judgments and Settlements Against the District

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

Other Insurance and Judgments

565910 Workers' Comp Claim Expense

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

565920 Workers' Comp Assessment

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

565930 Deductible Insurance Loss

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

565950 Unemployment Compensation Claim Expense

- Costs associated with unemployment claims

Taxes and Licenses

567100 Permits

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

567200 Public Assessments

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

568000 PERS UAL Lump Payment

- A one-time lump sum payment made to reduce the district's Unfunded Actuarial Liability (UAL) within the Public Employees Retirement System (PERS). This payment helps lower future contribution rates and overall pension liabilities.

569000 Grant Indirect Charges

- Covers administrative overhead expenses. (This object is 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).

572000 Pass-Through

- Record pass-through of federal monies to other entities. (This object is only used by Grants.)

Other Uses of Funds

581000 Operating Contingency

581100 Payments of Refunded Debt

581200 Discounts on Issuance of Long-Term Debt

DESCRIPTION OF FUNCTION CODES

10000 - Instruction

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

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

- 1000A - Instructional Substitutes
- 1000B - Unassigned Teachers
- 1000V - Instructional Vacancy Savings

11100 Elementary and K-8 School Instruction

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

11200 Middle School Instruction

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

11300 High School Instruction

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

11400 Pre-Kindergarten Programs

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

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

12100 Programs for the Talented and Gifted

- 12100 - Talented and Gifted (TAG)

12200 Restrictive Programs for Students with Disabilities - Special learning experiences for students with disabilities who spend half or more of their time in a restricted setting. These learning experiences include, but are not limited to, such areas as Structured Learning Centers (SLC), Intensive Learning Centers (ILC), Developmental Kindergarten, Community Transition Centers (CTC), Life Skills with Nursing Services, Out-of-District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms, and Functional Living Skills.

- 12210 - Restrictive Programs
- 12211 - Functional Living Skills
- 12212 - Communication Behavior - Academic
- 12213 - Intensive Skills - Academic
- 12214 - Communication Behavior - Functional
- 12215 - SLC/ILC - Intensive Learning Center
- 12216 - Deaf/Hard of Hearing Classroom
- 12217 - Social Emotional - Behavior
- 12218 - Social Emotional - Intensive
- 12219 - Social Emotional - Fragile
- 12221 - SLC - Developmental Kindergarten
- 12230 - Life Skills/CTP
- 12241 - Intensive Skills - Functional
- 12251 - Direction Services
- 12253 - Out-of-District Programs
- 12261 - Home Instruction
- 12271 - Extended School Year
- 12282 - Behavior Intervention Classroom Diagnosis
- 12291 - Skilled Nursing Care Facilities
- 12292 - Assistive Technology Services
- 12293 - Other Individualized Instruction

12500 Less Restrictive Programs for Students with Disabilities - Special learning experiences for students with disabilities outside the regular classroom such as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas.

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

12600 Early Intervention - Services of treatment and habilitation designed to address a child's developmental deficits in sensory, motor, communication, self-help, and socialization areas.

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

12700 Educationally Disadvantaged - Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their educational opportunities.

- 12710 - Remediation
- 12711 - Academic Interventions
- 12720 - Title I: Federal program that provides additional support for schools that serve low-income students
- 12721 - Title I: Supplemental Educational Services; programs for students attending schools failing to meet Adequate Yearly Progress (AYP) as defined by the No Child Left Behind Act of 2001 (NCLB)
- 12722 - Title I: Teacher Professional Development
- 12723 - Title I: Human Resources Training on NCLB

- 12724 - Title I: Project Return Homeless; program designed to remove barriers to school enrollment and provide stability in school for students in homeless living situations
- 12725 - Title I: Summer School
- 12726 - Title I: School Choice Transportation
- 12727 - Title I: Performance Assistance
- 12728 - Title I: Accelerated Learning

12800 Alternative Education - Learning experiences for students who are at risk of dropping out of school, are not succeeding in a regular classroom setting, or may be more successful in a non-traditional setting.

- 12811 - Public Alternative Programs; programs provided by other public agencies
- 12821 - Community-Based Programs; programs provided by private agencies
- 12831 - Delayed Expulsion School Counseling Center (DESCC)
- 12832 - Classroom Alternative Education
- 12833 - Evening Programs
- 12835 - Indian Education
- 12870 - Targeted Transition
- 12872 - Transition Center
- 12880 - Charter Schools
- 12891 - Contract Programs
- 12892 - Alternative Education Instructional Support
- 12893 - CEIS (Coordinated Early Intervention Services)

12900 Designated Programs - Special learning experiences for other students with special needs, including English as a Second Language (ESL) and English Language Learner (ELL) students, teen parents and migrant education.

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

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

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

20000 - Support Services

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

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

21100 Attendance and Social Work Services

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

21200 Guidance Services

- 21210 - Guidance Services Area Direction
- 21220 - Counseling Services
- 21221 - Counseling College Preparation
- 21240 - Student Guidance Information Services
- 21262 - Vocational Education Placement Services

21300 Health Services

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

21400 Psychological Services

- 21400 - Psychological Services
- 21420 - Psychological Testing Services

21500 Speech Pathology and Audiology Services

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

21600 Other Student Treatment Services

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

21900 Student Support - Service Direction

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

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

22100 Improvement of Instruction Services

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

22200 Educational Media Services

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

22300 Assessment and Testing

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

22400 Instructional Staff Development

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

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

23100 Board of Education Services

23200 Executive Administration Services

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

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

24100 Office of the Principal Services

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

24900 Other School Administration Support

- 24901 - Graduation Services
- 24910 - Licensed Administrator Professional Development
- 24920 - School Closure

25000 - Business Support Services - Activities associated with the 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
- 25231 - Funding Management Activities
- 25240 - Payroll Services
- 25250 - Financial Accounting Services

- 25260 - Internal Auditing Services
- 25270 - Property Accounting Services
- 25281 - Risk Management Service Area Direction
- 25282 - Employer-at-Injury Program (EAIP) Worksite Modifications
- 25283 - Liability Claims
- 25284 - Property/Fire Loss
- 25285 - Workers' Compensation
- 25286 - Worksite Safety
- 25287 - Mandated Health Services
- 25288 - Risk Control Initiatives
- 25291 - Enrollment Services
- 25292 - Family Support Centers

25400 Operation and Maintenance of Plant Services

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

25500 Student Transportation Services

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

25700 Internal Services

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

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

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

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

26300 Communication Services*

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

26400 Staff Services*

- 26410 - Staff Services Area Direction
- 26420 - Recruitment and Placement Services
- 26430 - Staff Accounting Services
- 26440 - Health Reimbursement Arrangement (HRA) Benefits Program
- 26491 - Staff Services
- 26492 - Non-Instructional Staff Development
- 26493 - Staff Relations and Negotiations

26600 Technology Services

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

26700 Records Management Services*

- 26700 - Records Management Services

26900 Other Support Services - Central

- 26901 - District Equity
- 26902 - Partnership Development
- 2000V - Support Services Vacancy Savings

30000 - Enterprise and Community Services

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

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

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

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

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 the 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 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

*Denotes a function code identified by Oregon Department of Revenue to be Central Office department activities.

