

## School Consolidated Budget (Operating Budget)

### General Information

The Consolidated Budget is the portion of the General Fund (Fund 101) that supports non-FTE school operational resources including, but not limited to:

- Supplies
- Extended Responsibility
- Leased Copiers
- Limited-Term personnel
- Postage for mailings
- Substitutes not covered by the District

School Consolidated Budgets consist of a per-building base plus an additional per-student amount based on ADM (Average Daily Membership). Preliminary allocations are loaded in the PeopleSoft financial system on July 1st. Adjustments to individual budgets may be made in the fall, once final enrollment and staffing is finalized. For tracking purposes, please remember that the "bottom line" is always the key to determining your balance. Please contact your Analyst with questions.

### Consolidated Budget Account Codes

|                          |   |
|--------------------------|---|
| Elementary / K-8 Schools | 101 - 11113 - Object - Site Loc - 05000 - Dept ID |
| Middle Schools           | 101 - 11213 - Object - Site Loc - 05000 - Dept ID |
| High Schools             | 101 - 11313 - Object - Site Loc - 05000 - Dept ID |

*Note: See pages 3 and 4 for a list of frequently used Object Codes.*

### Consolidated Budget Carryover

Beginning in the 2019-20 Fiscal Year, schools are no longer allowed to carry over the unspent balance of their Consolidated Budget from the previous school year. **Schools which overspend their Consolidated Budget in the current school year may have that amount deducted from their new allocation in the fall, depending on direction from Administration.**

Schools will be expected to use their Consolidated Budget within the school year, and will not be allowed to carry balances over to the following year.

### Frequently Asked Questions

**How is my consolidated budget calculated?** Each school receives a base allocation plus an additional amount for each student. The per-student allocation is based on total ADM, which includes Pre-K and full-weighted Kindergarten, and all other students including Special Education classrooms.

- Elementary, K-8, and Middle Schools receive an \$10,000 base and an additional \$88 per student
- High Schools receive a \$50,000 base and an additional \$92 per student

**May I convert consolidated budget dollars into FTE?** Yes, but only once per year during the fall, and for no more than 0.15 licensed-equivalent FTE. This allows schools to cover small, unforeseen shortages while still preserving the majority of the Consolidated for its intended purpose as your operating budget. Use the "Tools & Forms" section of the Budget & Grant Accounting web page to access the Consolidated Budget to FTE Conversion Form, or contact your Analyst for assistance.

## Other General Fund School Budgets

### Talented and Gifted (TAG) Program

TAG Budgets are managed by the Academic Programs Office. Funds are used for providing programs and services to students identified as TAG within the school's student population and for paying Extended Responsibility to TAG Coordinators. These funds are not allowed to carryover from one year to the next. Contact TAG at (503) 916-3358 or (503) 916-3493 for additional information and assistance.

### Special Education Learning Centers

The Special Education department manages the SPED Learning Center supply budget, and limited funds are available. Contact the Special Ed department at (503) 916-3152 or (503) 916-3426 for more information.

## School Fund

### Student Body Funds

Student Body Funds are managed by the Accounting Department. For more information, please contact the SBF Accountant at (503) 916-3757 or see the SBF Website: <https://www.pps.net/Page/1129>

## Grant and Dedicated Resource Funds

### Grants and Dedicated Resource Funds

The Grant Accounting department manages all Grants (Fund 205), Student Investment Account / SIA (Fund 251), Measure 98 (Fund 252), and Dedicated Resource Funds (Fund 299) for the District. These may include such funds as Foundation, PPS Parent Fund Grant (formerly All Hands Raised / Equity Grants), Title I, Focus / Priority Grants, High School M98, Cash Contributions, etc. Please see the "Grant Information" section of our website for more information: <https://www.pps.net/Page/1403>

## Frequently Used Object Codes

| Object | Description  | Notes        |   |
|--------|--|--------------|---|
| 511310 | Administrators – Licensed / Teacher as Admin                 | Payroll Code | <i>Payroll Object Codes (For use in Time &amp; Labor)</i>               |
| 511320 | Administrators - Non Licensed                                | Payroll Code |   |
| 511210 | Classified - Represented                                     | Payroll Code |   |
| 511420 | Directors / Program Administrators                           | Payroll Code |   |
| 513300 | Extended Hours - (Additional Hours - Licensed OR Classified) | Payroll Code |   |
| 513200 | Extended Responsibility - Classified                         | Payroll Code |   |
| 513100 | Extended Responsibility - Licensed                           | Payroll Code |   |
| 511100 | Licensed - Teachers, Counselors, Media Spec.                 | Payroll Code |   |
| 511410 | Managerial - Represented (Cafeteria)                         | Payroll Code |   |
| 511420 | Directors / Program Administrators (Non-Licensed)            | Payroll Code |   |
| 511220 | Non-Represented Staff  | Payroll Code |   |
| 513400 | Overtime Pay - Classified Staff (Time and a Half)            | Payroll Code |   |
| 512200 | Substitutes - Classified                                     | Payroll Code |   |
| 512100 | Substitutes - Licensed                                       | Payroll Code |   |
| 512400 | Temporary Misc. - Classified (Hourly)                        | Payroll Code |   |
| 512300 | Temporary Misc. - Licensed / Sub Admins (Hourly)             | Payroll Code |   |
| 535400 | Advertising  |              | <i>Non-Personnel Object Codes (Supplies, Materials, Services, etc.)</i> |
| 532100 | Cleaning Services  |              |   |
| 547000 | Computer Software  |              |   |
| 548000 | Computers & Computer Equipment                               |              |   |
| 541000 | Consumable Supplies  |              |   |
| 535500 | Copy Machines  |              |   |
| 564000 | Dues and Fees  |              |   |
| 569000 | Grant Indirect Charges                                       |              |   |
| 538970 | Graphic Arts Services  |              |   |
| 554100 | Initial and Additional Equipment                             |              |   |
| 531200 | Instructional Program Improvement Services                   |              |   |
| 531100 | Instructional Services                                       |              |   |
| 541600 | Interdepartmental Charges (Work Orders)                      |              |   |
| 535920 | Internet Fees  |              |   |
| 538980 | Laundrying Services  |              |   |
| 543000 | Library / Reference Books                                    |              |   |
| 531800 | Local Meetings / Non-Instructional Staff Development         |              |   |
| 546100 | Minor Equipment - Tagged                                     |              |   |
| 555090 | Misc. Other Technology                                       |              |   |
| 546000 | Non-Consumable Supplies (Desks, Chairs, Whiteboards, etc.)   |              |   |
| 538990 | Non-Instructional Personal / Professional Services           |              |   |
| 533200 | Non-Reimbursable Student Transport (Regular Field Trips)     |              |   |
| 531900 | Other Instructional Professional / Technical Services        |              |   |
| 538930 | Outside Secretarial / Clerical Services (Contracted)         |              |   |

| Object | Description                                      | Notes  |
|--------|--|--|
| 544000 | Periodicals (Subscriptions)                      | Non-Personnel Object Codes (Supplies, Materials, Services, etc.) |
| 535300 | Postage  |  |
| 535500 | Printing and Binding / Copy Machines             |  |
| 538960 | Professional Child Care Services                 |  |
| 538950 | Professional Health Care Services                |  |
| 538940 | Professional Moving Services                     |  |
| 531800 | Registrations for Staff Training / Workshop      |  |
| 533160 | Reimbursable Transportation - Athletic Trips     |  |
| 533150 | Reimbursable Transportation - Field Trips        |  |
| 533130 | Reimbursable Transportation - In-Lieu            |  |
| 533110 | Reimbursable Transportation - School Bus         |  |
| 533120 | Reimbursable Transportation - Taxi Cab           |  |
| 533140 | Reimbursable Transportation - Tri-Met            |  |
| 532400 | Rentals  |  |
| 532200 | Repairs and Maintenance Services                 |  |
| 538910 | Security Services (Contracted)                   |  |
| 534300 | Student Activities - Travel, Fees, Registrations |  |
| 535100 | Telephone (Cell Phone, Pager)                    |  |
| 542100 | Textbook Expansion                               |  |
| 542300 | Textbook Replacement                             |  |
| 534100 | Travel, Local in District                        |  |
| 534200 | Travel, Out of District                          |  |
| 537410 | Tuition - Fees for College Credit                |  |
| 535990 | Wide Area Network / Misc. Communications         |  |

For a full listing of valid Object Codes, please see the Budget Office web site at <https://www.pps.net/Page/1675> or call (503) 916-3295.

#### **Budget Staff Assignments:**

Please see the *Department and Grant Contact List* on our website: <https://www.pps.net/Domain/214>

#### ***Questions regarding General Fund Budgets and Staffing / Staffing Management Tool (SMT):***

Stacey Hoang, Sr. Budget Analyst - [shoang@pps.net](mailto:shoang@pps.net)

Premila Kumar, Sr. Budget Analyst - [pkumar@pps.net](mailto:pkumar@pps.net)

Zeb Petterborg, SMT Functional Lead / Budget Systems Manager - [zpetterborg@pps.net](mailto:zpetterborg@pps.net)

#### ***Other Questions / General Information:***

David Stone, Fiscal Services Associate - [dlstone@pps.net](mailto:dlstone@pps.net)