



Annual Budget

For the fiscal year 2007/08

School District No. 1, Multnomah County, Oregon



Portland Public Schools

Cover Photo: Rosa Parks Elementary School
8960 N. Woolsey, Constructed in 2006



Portland Public Schools Nondiscrimination Statement

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

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PORTLAND PUBLIC SCHOOLS

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Dr. Vicki Phillips, PhD
Superintendent

February 12, 2007

To the Portland Public Schools Board of Education,

I am pleased to deliver to the Portland Board of Education and the entire Portland Public Schools community a proposed budget that – for the first time in more than a decade – does not propose sweeping budget cuts to our schools. Thanks to the Oregon Legislature’s reauthorization of our gap funding, and more importantly, Portland’s strong vote last November for the local option, we are facing several years of budget stability.

We deeply appreciate the support from our legislators, our voters, our employees and our tireless parent advocates who worked so hard to pass the five-year local option. This would be a much different budget without them!

And the work continues. Portland Public Schools has joined the Education Coalition to ask the Oregon Legislature to pass a budget for 2007-09 that includes \$6.3 billion for K-12 education. That figure is higher than the Governor’s December budget proposal, but one that many legislators and the Governor have said they could support as the state economy continues to grow. We will continue to join the broad coalition of schools advocates to support a \$6.3 billion State School Fund, and this PPS budget I present today is based on that figure.

While still tight, the proposed budget offers hope as we deliver on our five-year Strategic Plan. I believe the stable funding will allow us to continue to increase student achievement from elementary grades through high school. And leveraging our staff in new and creative ways, we will take the first steps toward ensuring all of our students a well-rounded and enriched curriculum that includes wellness, music and the arts. With this budget, we will support more students with vital counseling services and will offer teachers greater professional development opportunities to work with colleagues to improve their practice. It also continues and increases support for targeted strategies proven to help our students learn and teachers educate.

With stable finances, Portland Public Schools can move forward on the promise made in our Strategic Plan – that every student by name will meet or exceed academic standards and will be fully prepared to make productive life decisions. We can do it, one step at a time.

Staffing our schools to offer enrichment, professional development and counseling

The majority of our budget goes directly to pay the employees who work directly with our students daily in our schools. Each school receives teaching staff based on the number of students enrolled over the past calendar year: 1 licensed teaching position for every 23.5 students in elementary, middle and K-8 schools, and 1 teaching position for every 22.7 students in high school. Thanks to the local option, we are able to preserve almost 400 teaching positions, and will maintain the same staffing ratios as in the last budget.

That is not to say that every school will have exactly the same number of teachers as during the 2006-07 school

year. Some schools are growing in enrollment – either by attracting more neighborhood residents or by adding grades – and some have seen their enrollment drop. In some cases declining enrollment means those schools will manage with fewer teachers next year, although during both the current year and next year we are working to buffer the staffing cuts from dropping enrollment.

Although we are using the same ratios for core school staffing, this proposed budget invests in school staff in new ways to educate the whole child:

- **Enriching the curriculum.** Next school year, every elementary and K8 student should receive *at least* three enrichment classes every week – whether art, music or PE. Research shows (and students, teachers and families agree) that enrichment classes motivate and inspire youth and support greater student achievement. Note that I said “at least,” not “at most.” Many of our schools already offer strong enrichment – and we expect them to continue, and to add offerings – but far too many schools do not. As fewer of our schools have very small student enrollments, they gain the flexibility to use their staff to provide enrichment. A few schools may not be able to deliver three enrichment classes next year—but in those cases, I want to see a plan of how they will get there. Over five years, we are raising the bar so that ultimately at every school, every student will be engaged in the arts and wellness, and we will strengthen our enrichment in areas of technology and library services as well.
- **Professional development time for teaching teams.** With support and advice from the Central Office, principals are developing innovative scheduling strategies for their enrichment classes. Working within the school day, most elementary and K-8 schools will be able to cluster enrichment classes to allow classroom teachers to meet for weekly blocks of in-school professional development. They will use this time to develop best instructional practices, coordinate their curriculum and lesson plans, and meet the particular needs of their school’s students.
- **Providing more counselors in our schools.** This proposed budget includes funding for 24 counselors in our schools, with full-time counselors in each of our elementary and middle schools with more than 500 students, and in K-8s with more than 400 students. Well-designed and effectively utilized counseling programs directly improve student success. We will maintain funding for these positions through tracking and claiming Medicaid reimbursement for many services provided.

As I developed these proposals, I asked all PPS employees for their input. While not unanimous, the feedback from teachers was generally very positive. These are a few sample comments from teachers that I received by email:

“Once a week, [at my former school] teams could meet during the school day for uninterrupted planning time. It was incredible. We were able to touch base, coordinate curriculum and offer our students well thought-out lessons.”

“[My school] has long had a very effective full-time school counseling program, and as a result has extensive student leadership programs, a cohesive, consistent behavior program that everyone understands and follows faithfully, an extremely positive school climate and extensive support for every child and family who comes to us with special needs. . . . This is one of our school’s greatest strengths, and supports our extraordinarily strong student achievement, attendance, behavior and parent involvement.”

“I believe strongly in a well-rounded education – and not because I am a PE teacher. Students need to be exposed and given opportunities to develop fully. I am proud and excited that we are working back towards this. It has been a long time coming.”

A long time coming, indeed – and this is just a start. I hope that we can steadily improve our school staffing and scheduling in the years to come, so that we meet all the needs and create all the opportunities possible for our students.

Strategic investments and priority funding

This budget also includes several million in funding for targeted education improvement initiatives. With the local option funding, next year PPS will again be able to invest \$4 million in the materials for teaching and learning that our students need – whether novel sets, textbooks, science lab materials or educational software. We will provide 100 more students the chance to attend an alternative school, in this case the Native American Youth Association school. We also will continue to offer all high school 9th graders the ACT Explore test and all 11th graders the ACT college placement exam, helping our high school student plan for their educations, qualify for scholarships and win admission to colleges.

This proposed budget adds capacity for four critical tasks, whether by creating new positions, shifting existing staff and resources or using grant funding to meet the need. First, the Human Resources Department will bring a new focus to recruitment and diversity among PPS staff. The Office of School Leadership will deepen their work with principals of high-poverty schools as they develop school improvement plans and strategies, the cornerstone of efforts at the school level to improve teacher effectiveness and increase student achievement. And due to the greatly increased number of public and private grants to PPS, a grants accounting manager will be hired. A limited-time special assignment will bring lead improvements in our wellness curriculum and related professional development, and we will strengthen our ability to intervene early for kids with behavioral or academic difficulties by building on successful programs like Response to Intervention and Positive Behavioral Supports (PBS).

The budget enhances programs to help students through the 8th-grade to high school transition, and supports the AVID curriculum in 13 middle and high schools, offering in-school classes that prepare disadvantaged students for college eligibility and success. We are adding support for both the International Baccalaureate program (in development at Vernon, Sabin, Skyline and King K-8 schools) and the Advanced Placement international diploma program (slated for Rose City Park/Gregory Heights K-8 and Madison High School feeder and the George Middle, Portsmouth/Clarendon K-8 and Roosevelt High School feeder). The budget also provides professional development and other curriculum support for our language immersion programs.

None of these individual investments is large in the scope of a budget over \$400 million; but each will leverage and support better teaching and learning in our schools and greater achievement among our students.

On-going financial challenges

Finally, I would like to call attention to a few financial challenges that Portland Public Schools faces that promise to demand our attention during the next school year and beyond.

- **Title I funding.** Congress has not yet approved the federal dollars to support our disadvantaged students. We anticipate, at best, flat funding for Title I programs in Portland Public Schools, as limited federal funding is divvied up among ever more qualifying Oregon students. Portland Public Schools faced the prospect of cutting across the board in all of our Title I programs – including pre-kindergarten, full-day kindergarten, migrant education and support for all elementary, middle and K8 schools with more than 40 percent of students from lower-income families. Instead, this budget proposes to keep those programs whole, but to limit Title I support in our high schools to those who meet a higher threshold of 75 percent of students from low-income homes. For next year, we will support the high schools losing Title I support with General Fund dollars to avoid drastic cuts that might damage improvement efforts already underway.

- **Custodial costs.** This spring of 2007, Portland Public Schools will complete its transition to have all of our custodial services again provided by PPS employees. During the current school year, the Board approved \$6.8 million in increased custodial services. As the final custodians start work, we will enter labor negotiations with their union that will determine the on-going costs of their contract. Still undecided is the legal matter of back pay for laid-off custodians.
- **Computers and capital investments.** This budget includes only \$1.5 million to replace out-dated computers, far below the rate that our students need to take full advantage of today's technology. It also includes only \$3 million for pressing capital needs, far too little to maintain our school buildings (which are on average 63 years old), let alone make significant upgrades. The proposal does invest \$350,000 to support planning for future capital improvements; as Rosa Parks Elementary has shown us, the best building projects leverage public and private investment through creativity and partnerships.

Portland Public Schools has finally achieved a measure of financial stability, and we are now able to focus on our highest priorities, leveraging the best strategies and making the investments that will pay off for our students. I look forward to the conversation as the School Board and community discuss, develop and finalize our budget for the 2007-08 school year.

Sincerely,



Vicki L. Phillips
Superintendent
Portland Public Schools

Citizen Budget Review Committee for Portland Public Schools Budget Review of March 12, 2007

The Citizen Budget Review Committee (CBRC) for Portland Public Schools (PPS) is charged with the task of reviewing, and making recommendations on, the Superintendent's proposed budget.

We thank the PPS budget team for their efforts and Heidi Franklin for all of the assistance she provided our committee during its deliberations.

We reviewed the Superintendent's proposed budget in three general areas that we feel are appropriate for us, as a citizen's group, to comment on:

- General fiscal prudence/accountability
- Alignment of the budget with the District's Strategic Plan process
- Inclusion or acknowledgement of the needs and interests of the community at large

The CBRC urges the Board of Education to PASS the Superintendent's Proposed Budget. We have the following comments:

- 1. The CBRC recommends that the Board of Education maintain a minimum 5% general fund contingency level.** In the current budget, the reserve level is approximately 7%. We recognize that there will be demands on these funds. We believe, however, that a 5% reserve level should be maintained as a minimum.
- 2. Once again, the CBRC recognizes that the Health & Welfare Trust benefits are a major cost driver for the District.** The District and its union partners must aggressively make additional cost savings. We recommend that a side-by-side cost comparison of all benefit plans be made generally available prior to the next round of collective bargaining. Transparency such as this will allow the District, unions, and their membership to make more informed decisions. We support strong benefit plans and options that empower employees. A variety of market options exist that would serve to lower premiums and still protect both the District and employees (e.g. resource pooling; reduce number of carriers).
- 3. Cost of K-8 transition and program reconfigurations.** During our deliberations, we were unable to obtain any information regarding the 2006-2007 actual costs and savings. We understand that this information will be available shortly and recommend that it be shared with this committee and widely publicized.
- 4. Administrative support allocation.** We are concerned that the unevenness of allocations based on school size will create inequities in K-5 and K-8 schools. We believe that a more graduated approach is desirable. We recommend that full-day kindergarten students not be half weighted in the calculation of administrative support allocations. We agree with the Superintendent's funding strategy (administrative claiming) to provide more counselors to our schools.
- 5. Communication.** We recommend that the Board of Education ask Performance Auditor Tracy to focus on communications within the District as one of his initial tasks. While "communication" is not a line item in the budget, we feel it does impact the budget through inefficiencies, inconsistencies, and lack of systemic transparency. We feel the performance audit could identify challenges, and suggest enhanced communications tools, methodologies, and strategies.

In closing, the CBRC would like to comment on overall community involvement in the budget process. We believe that an engaged and informed public is a cornerstone for continuing to build mutual respect, trust, and focused positive growth. As recommendations, we offer the following:

- § Creation of an improved "Citizens' Budget" with user-friendly pages on the PPS website. These pages could provide a 3-5 year history of PPS budgets, showing revenue by source and broad categories of expenditures that parallel those of the Chalkboard Project (e.g. classroom instruction support, central administration, facilities, reserves, etc.). Links to downloadable spreadsheets could be available for individuals who want greater detail. Separate summaries could be given for special education, ELL, curriculum development and support, and other important educational functions whose costs are spread out over multiple budget categories.
- § Return the CBRC process to a July 1 start date to allow a greater time for committee members to become familiar with the complexities of the PPS budget, and to allow time for feedback and input from the community. As well, we believe that a CBRC with a larger and more diverse membership is both desirable and critical for the presentation of a thoughtful and balanced budget response.

The 2006-2007 PPS CBRC respectfully submits this report to the Board of Education. The CBRC appreciates the opportunity to serve the Board of Education, through the Finance, Audit and Operations Committee.

Dick Cherry	– Irvington Elementary School teacher and PPS parent
Will Fuller	– Treasurer of Community and Parents for Public Schools; Account Manager, Multiport Services (Business Information Systems)
Gretchen Hollands	– PPS parent, MPA, and property manager
Tony Larson, co-chair	– Professional Mediator, Portland Business Alliance Education Committee
Tom Ralley	– Faculty, Portland State University, retired
Nina Showell	– U.S. Grant High School Senior, Superintendent's Student Advisory Council
Doug Wells, co-chair	– Chief Operating Officer, Oregon Ballet Theatre, CPPS Board of Directors, and PPS parent
Tim Wood	– Tax & Financial Advisor and PPS parent

Revised Report 04/17/07
Portland Public Schools 2007-08 Budget
Report from the Finance, Audit & Operations Committee

For the first time in over a decade, the Superintendent has proposed a budget that is based on stable funding and thus does not require significant reductions in spending. The Proposed Budget for 2007-08 allocates resources to further the goals of the District's five-year Strategic Plan and to continue to increase academic achievement for all students from kindergarten through high school.

Part I: Revenue Expectations

State Funding: Revenue expectations that form the basis for the Superintendent's Proposed Budget are optimistic, but seem well within what is realistic at this stage of legislative deliberations. As the Legislature continues its work, \$6.3 billion of K-12 funding for the next biennium remains a real possibility and is a reasonable assumption on which to base the budget for the 2007-08 school year.

Local Option: 2007-08 will mark the first year of collections for the five-year local option property tax levy approved by the voters in November 2006. At \$1.25 per \$1,000 of assessed value, the local option will generate approximately \$33 million. The Board is most grateful for this generous support from the Portland community.

Gap Reauthorization: The Legislature in special session last spring reauthorized the District's gap funding. 2007-08 will be the second year of this three-year authorization, which should provide \$15.8 million of revenue that comes directly to Portland Public Schools.

Even with these optimistic expectations with respect to revenue, the Proposed Budget is a stable but flat budget. It does not permit the district to add back staff or programs cut under previous budgets. Any new initiatives proposed are funded within the projected roll-up costs of the current budget.

Part II: Specific Recommendations and Comments on the Superintendent's Proposed Budget

The Board's Finance, Audit, and Operations (FAO) committee recommends that the Board support the Superintendent's Proposed Budget. In Section A below we affirm our support for each of the following specific elements of the Superintendent's Proposed Budget and provide clarifying comments.

A. Support of Superintendent's Proposed Budget Recommendations

- **Enriching the curriculum** – At least three enrichment classes every week at almost every elementary and K-8 school is the target for what may be done inside the current staffing allocations. This commitment to the arts, music and PE is certainly needed and applauded.
- **Professional development time for teaching teams** – Innovative scheduling of the enrichment classes in clusters will allow classroom teachers to meet for weekly blocks of in-school professional development. They will use this time to develop best instructional practices, coordinate their curriculum and lesson plans, and plan to meet the particular needs of their school's students.
- **Providing additional counselors and assistant principals** – The staffing tables for administrative support are modified to add one counselor at each elementary and middle school with more than 500 students and at each K-8 school with more than 400 students. An assistant principal is provided at K-8 and middle schools with more than 400 students and at elementary schools with more than 500 students. The investment in counselors will result in increased revenue through claiming of Medicaid reimbursement over the next couple of years. This increased revenue is expected to fund the counselor positions in future years.
- The Citizens Budget Review Committee (CBRC), among others, expressed concern that the unevenness of allocations based on school size will create inequities in K-5 and K-8 schools. They recommended a more graduated approach along with a full-weighting of all-day kindergarten students for administrative staffing purposes. The FAO acknowledges that such an approach should be considered in future budget years, if additional funding becomes available. For the 2007-08 school year, the FAO supports the Superintendent's proposal to add counselors and assistant principals that can be funded within the expected resources and that are allocated in a way that ensures greater effectiveness by assigning whole FTE at albeit fewer schools, rather than assigning fractional FTE at more schools.

Moreover, we recognize that one purpose of reconfiguring schools to a K-8 model was to address student achievement in the middle level years, and we support the Superintendent's proposal to allocate increased administrative staffing to K-8 schools due to the increased complexities and challenges they face.

- **Curriculum materials to support teaching and learning for students** – In keeping with our promise to the voters when passing the local option, and consistent with the strategic investments begun this year, next year's budget includes another \$4.4 million for curriculum materials, textbooks, science lab equipment, and educational software.
- **Strategic investments** include an additional 100 alternative education slots for the Native American Youth Association school; continuing the ACT tests for college placement for 9th and 11th graders; and adding capacity with increased FTE in Human Resources, Finance, and the Office of School Leadership.
- **Priority funds** - We support the Superintendent's allocation of \$1 million of priority funds to enhance programs to help students transitioning from 8th grade to high school; support the AVID curriculum in 13 middle and high schools; expand the International Baccalaureate and Advanced Placement programs at targeted schools; and provide professional development for immersion programs.
- We recommend the allocation of \$2 million dollars in additional funds to be designated in the following way: \$1 million in additional support for 8th and 9th grade transitions to build on current and successful programs such as Step Up and SEI; maintain and strengthen programs at Roosevelt and Jefferson; expand coverage of existing summer and school year programs with specific emphasis on Marshall and Madison campuses; and provide opportunity and funds for development of programs to provide support, mentors, and tutors at other high school campuses; and \$1 million to be used for FTE or other enhancements to schools targeted by the Superintendent and which are focused on arts, music, theater, dance and physical education.
- **Title I funding for high schools** will be discontinued at all high schools, except for those with 75% or more of the students qualifying for free and reduced priced meals. This enables the anticipated flat funding of Title I to preserve current programming at elementary, middle and K-8 schools. \$800,000 of General Fund dollars are allocated to support the high schools losing Title I support, primarily through the allocation of FTE above that provided by the staffing formula.
- **Computers and capital investments** – The budget includes only \$1.5 million to replace out-dated computers and only \$3 million for pressing capital needs. We recognize that these amounts are too low to meet current and future needs, so \$350,000 was included in the Superintendent's Proposed Budget to support planning for future capital improvements.

B. FAO Recommends the Following Change to the Superintendent's Proposed Budget

The FAO recommends that the Board grant the Superintendent's request to provide further FTE support to high schools that would otherwise lose 2 or more FTE due to actual enrollment being lower than the estimated amounts used in budgeting and staff allocations this year. 21.73 FTE are requested for Benson, Cleveland, Grant, Jefferson, Madison, Marshall Biz Tech and Marshall PAIS, Roosevelt and Wilson at a cost of \$1.78 million. Approval of this request will reduce reserves by the same amount.

This is a one-time request to allow time for the Office of High Schools to evaluate staffing needs at all high schools. The Office of High Schools will make proposals for appropriate staffing for successful programs at comprehensive high schools, high schools that are organized as small schools, alternative high schools and vocational and professional/technical high schools in time for consideration before the next budget cycle.

C. Use Reserves Strategically

The Board successfully achieved its goal, outlined in Board policy 8.10.025-P, of establishing a minimum reserve level in the General Fund of 3% of total expenditures by June 2004. This minimum balance has not only been maintained ever since, but has even increased to the 7.8% level in the Proposed Budget. This accomplishment was a significant factor in the recent upgrading of the full faith and credit general fund obligation rating to A1 from A2 by Moody's Investor Service.

FAO recommends that the Board target maintaining reserves at the 5% level, without changing the Board policy of a 3% minimum level at this time. The CBRC also suggests that 5% be maintained as the minimum reserve amount. The FAO recommendation is based on the belief that the purpose of reserves is to protect the District from surprises and unpredictable events that may have an otherwise negative impact on the District. It is not the intention that reserves become so large as to protect the District from economic downturns at the State level or from failure of the state legislature to fund schools at appropriate and sustainable levels.

FAO does not recommend building up high reserves, especially given the need to reinvest in initiatives that improve student achievement. Neither should we deplete our reserves, given the following additional cost pressures against these reserves:

- Approval of the Superintendent's request for \$1.78 million to add 21.73 FTE to high schools will reduce reserves.
- Uncertainty that the Legislature will appropriate a biennial budget at the \$6.3 billion level, which is the basis for the District's 2007-08 budget. The FAO recommends that any shortfall in revenue that results from an appropriation below \$6.3 billion will be taken from reserves to support the Superintendent's Proposed Budget.
- Amounts needed to implement agreements made during collective bargaining, specifically with the custodians (SEIU) and classified (PFTCE) employees.
- Still undecided is the legal matter of back pay for laid-off custodians.
- Any unforeseen expenditures or any unforeseen loss of revenues, which will need to be covered by reserves.

D. Summary and Conclusions

Thanks to the Superintendent and the staff for their high level of effort, their extensive detailed analysis, and their responsiveness to Board and community requests for information.

Thanks to the CBRC for their significant time and effort to provide helpful suggestions to inform our decision-making on budget matters. We especially appreciate the suggestions for improving the overall community involvement in the budget process by producing a more user-friendly Citizens' Budget and by forming the CBRC itself earlier in the year. We will look to making these improvements in the coming year.

The FAO Committee unanimously recommends approval of the Superintendent's Proposed Budget with the addition of \$1.78 million for High School FTE and \$2 million in priority funds as described above.

School Staffing Formula

The formula used for staffing 2007-08 has the same three basic parts and simplified methodology as has been used since 2004-05. The formula is comprised of three parts: Administrative Support, Ratio FTE, and Socio-Economic factor. The major change from the prior year is the addition of Assistant Principals and Counselors to the Administrative Support part of the formula for elementary (K-5 and K-8 schools) and middle schools (6-8), and the removal of the 7th and 8th grade component.. The added positions for counselors must be used for that purpose and cannot be converted to some other type of position (for example, a teacher); however, the added Assistant Principal position may be used more flexibly, and may be converted on a one-for-one basis into a licensed position.

Staffing is based on school size measured by average enrollment (referred to as ADM – average daily membership). Kindergarten students are weighted at 0.5, according to state funding rules. Pre-K students are not funded through general fund staffing formula. FTE allocations are measured in licensed equivalents for comparability.

The Simplified Methodology

In 2007-08 the number of staff allocated to each school under the simplified methodology is based upon three factors mentioned above:

1. Administrative Support: This allocation is based on the four types of school configurations: elementary schools, K-5; elementary schools, K-8; middle schools; and high schools;
2. Ratio FTE: The number of students to be served and the ratio FTE (number of students to earn a licensed FTE); and
3. SES Factor: The socio-economic status of the student population (based on the percentage of students eligible for free & reduced price meals and the size of the school).

The total number of staff will depend on state and local funding. The allocation of the available resources is described below.

General Information

In all cases where students are being counted for staffing purposes, the desired measurement is the school's Average Daily Membership (ADM, see definition below), as opposed to the school's enrollment on any given day.

Average Daily Membership

This measure indicates the average number of students in membership (i.e., enrolled) on any given day. ADM is calculated by dividing the Total Days Membership (TDM) by the number of days in session.

Total Days Membership

This is the combined number of days students are enrolled in school. Membership is calculated by adding Total Days Present and Total Days Absent.

Licensed Full-time Equivalent (FTE)

For purposes of tracking and balancing FTE at the school level, staffing is expressed in terms of licensed full-time equivalents (FTE), where the equivalent of one teacher position equals two classified staff members (e.g., secretary, clerk, educational assistant). Therefore, only 0.50 FTE is needed to hire a full-time classified staff person.

Socio-economic Status (SES)

Socio-economic Status factor is determined with each school's percentage of students who are eligible for free or reduced price meal. Five percent of the non-administrative FTE allocation is based on this SES factor.

Administrative Support

The changes in the Administrative Support part of the staffing formula did not affect high schools. However, Assistant Principals are allocated to elementary schools – K-5 with ADM greater than 500; and, elementary schools - K-8s and middle schools with ADM greater than 400. One counselor was allocated to each elementary and middle school with ADM greater than 500 and each K-8 with ADM greater than 400. As noted above, the counselor position is not convertible into other types of positions, however the additional assistant principal position may be converted into to a licensed equivalent on a one-to-one basis. The 7th and 8th grade component is no longer a part of the staffing formula.

Elementary Schools - PK-5, K-5

Using the school's Average Daily Membership as a measure of student count, elementary schools are staffed based on the following:

1. Administrative Support is according to the table below.

Elementary Schools					
FTE Allocated by School ADM*	<299	300-399	400-499	500-599	600+
Principal / Assistant Principal	1.00	1.00	1.00	2.00	2.00
Secretary	0.50	0.75	0.88	1.00	1.25
Counselor				1.00	1.00
Elementary School Admin. Support	1.50	1.75	1.88	4.00	4.25

*Average Daily Membership (ADM) includes Kindergarten students weighted at half, Pre-Kindergarten are excluded.
FTE shown in Licensed Equivalent, with Secretary (classified) FTE half the weight of certified FTE.

2. Ratio FTE for the 2007-08 school year:
Elementary schools will be staffed based on a **23.5:1** student to teacher ratio. This does not imply a class size of 23.5 students for every teacher. There are a number of factors and decisions made on a school-by-school basis that determine overall class size for each school. How these FTE are utilized reflects site-based decisions.
3. Socio-Economic Status factor.

Elementary Schools - PK-8, K-8 and those in transition

Using the school's ADM as a measure of student count, K-8 schools are staffed based on the following:

1. Administrative Support is according to the table below.

K-8 Schools					
FTE Allocated by School ADM*	<299	300-399	400-499	500-599	600+
Principal	1.00	1.00	1.00	1.00	1.00
Assistant Principal			1.00	1.00	1.00
Secretary	0.50	0.75	1.00	1.00	1.25
Middle School Component					
Counselor			1.00	1.00	1.00
K-8 School Admin. Support	1.50	1.75	4.00	4.00	4.25

*Average Daily Membership (ADM) includes Kindergarten students weighted at half, Pre-Kindergarten are excluded.
FTE shown in Licensed Equivalent, with Secretary (classified) FTE half the weight of certified FTE.

2. Ratio FTE for the 2007-08 school year:
 - K-8 schools will be staffed based on a **23.5:1** student to teacher ratio. This does not imply a class size of 23.5 students for every teacher. There are a number of factors and decisions made on a school-by-school basis that determine overall class size for each school. How these FTE are utilized reflects site-based decisions.
3. Socio-Economic Status factor.

Middle Schools - 6-8 and K-12

Using the school’s ADM as a measure of student count, middle schools are staffed based on the following:

1. Administrative Support according to the table below.

Middle Schools and K-12						
FTE Allocated by School ADM*	300-399	400-499	500-599	600-699	700-799	800+
Principal	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal		1.00	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.25	1.50	1.50	1.50
Counselor			1.00	1.00	1.00	1.00
Middle School Admin. Support	2.00	3.00	4.25	4.50	4.50	4.50

*Average Daily Membership (ADM).
 A middle school with two campuses (West Sylvan) receives an extra Assistant Principal.
 A K-12 school with 400 + students receives a counselor.
 FTE shown in Licensed Equivalent, with Secretary (classified) FTE half the weight of certified FTE.

2. Ratio FTE for the 2007-08 school year:
 - Middle schools will be staffed based on a **23.5:1** student to teacher ratio. This does not imply a class size of 23.5 students for every teacher. There are a number of factors and decisions made on a school-by-school basis that determine overall class size for each school. How these FTE are utilized reflects site-based decisions.
3. Socio-Economic Status factor.

High Schools

Using the school’s ADM as a measure of student count, high schools are staffed based on the following:

1. Administrative Support according to the table below.

High Schools								
FTE Allocated by School ADM*	200-399	400-599	600-999	1,000-1,250	1,251-1,400	1,401-1,550	1,551-1,750	1,751+
Principal		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Vice Principal	1.00	0.50	1.00	2.00	2.00	2.00	2.00	3.00
Secretary	0.75	1.00	1.50	1.50	1.75	2.00	2.00	2.25
High School Admin. Support	1.75	2.50	3.50	4.50	4.75	5.00	5.00	6.25

*Average Daily Membership (ADM).
 Note: Alliance High School and Portland Evening HS are allocated staff on a different basis and do not receive administrative support staff based on this table.
 FTE shown in Licensed Equivalent, with Secretary (classified) FTE half the weight of certified FTE.

2. Ratio FTE for the 2007-08 school year:
 - High Schools will be staffed based on a **22.7:1** student to teacher ratio. This does not imply a class size of 22.7 students for every teacher. There are a number of factors and decisions made on a school-by-school basis that determine overall class size for each school. How these FTE are utilized reflects site-based decisions.
3. Socio-Economic Status factor.

Approved Additions - Allocations Outside the Formula

Formula based allocations cannot always reflect special circumstances. As a result it is sometimes necessary to make additional allocations to account for unusual or transitioning situations. These allocations are shown in the tables attached into the column labeled ‘One Time FTE’.

Special Education and English as a Second Language (ESL)

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

Special Education staff includes Learning Center teachers, Speech Pathologists, School Psychologists, Motor Team staff (adaptive PE, Physical Therapists, and Occupational Therapists), other specialists and paraeducators. Structured Learning Centers (SLCs), located in various schools, are self-contained classrooms that support a special student population.

The ESL/Bilingual staff provides special language assistance to students identified as English Language Learners (ELLs) to help them develop a proficiency in English, and to increase their academic achievement. The ESL staff assists with the identification and placement of ELLs in various programs in the schools. The staff monitors students currently in the program as well as those who have exited the program within the past two years.

Grant Funds and Special Revenue Funds

Many schools also have grant and/or special revenue funds that provide for additional staff in the schools. Federal Title 1 is an example of grant funds that commonly provides additional FTE for both certified and classified staff in the schools.

Title IA Allocations

Most of the Title IA funds received by the District are allocated directly to elementary and middle schools where at least 40% of the students qualify for free or reduced price meals under the federal income guidelines. The funds are targeted to help low achieving students. Schools utilize a significant portion of their allocation to pay for additional staff, to reduce class size and to support school improvement programs.

Dollars are allocated on an equal basis per qualifying student, with the per student amount varying by grade span. Elementary schools receive a rate of \$725 per eligible student while middle schools receive \$652 per eligible student. The highest per student rate of \$735 is used for schools with greater than 75% poverty, regardless of grade level. In 2007-08, only those high schools with 75% or more of the students qualifying for free or reduced price meals will receive Title IA funding.

The Title I budget is structured to reflect the Superintendent and Board priorities on full day kindergarten and maintaining pre-kindergarten options. Again in 2007-08, all Title I elementary schools will be able to offer at least one section of full day kindergarten. Schools that previously offered pre-kindergarten programs will be able to continue to offer at least one half-day section of pre-kindergarten.

Title I allocations to Charter schools are calculated in exactly the same way as to PPS schools. Private schools receive allocations based on the per student rate of the public schools their students would have attended. The District offers academic services to qualifying students in accordance with those allocations.

2007-08 SY School General Fund FTE Allocations and Title IA Program Support

School Name	School Configuration	Student Count used for Staffing - ^ if modified from Base	Ratio FTE	SES FTE	Admin. FTE	One Time FTE	General Fund Total FTE Allocation	% Students Eligible for Free or Reduced Meals	Title I Eligible, based on fall Enrollment - ^ if modified	Title I Dollars Allocated for School Program	Title I Dollars Allocated for Pre-K/K Program Support
Abernethy	K - 5	328 A	13.94	0.14	1.75		15.83	23.8%			
Ainsworth	K - 5	466 A	19.84	0.01	1.88		21.72	4.3%			
Alameda	K - 5	624 F^	26.57	0.04	4.25		30.85	9.0%			
Arleta	From K - 6 in 06-07 to K - 7 in 07-08	424 F^	18.05	1.53	4.00		23.58	69.8%	309 ^	\$224,025	\$40,000
Astor	From K - 6 in 06-07 to K - 7 in 07-08	348 F^	14.83	0.63	1.75	0.50	17.71	49.3%	188 ^	\$136,300	\$40,000
Atkinson	K - 5	508 A	21.60	0.68	4.00		26.28	42.6%	234	\$169,650	\$40,000
Beach	From PK- 7 in 06-07 to PK- 8 in 07-08	387 F^	16.48	1.22	1.75	1.00	20.44	65.0%	288 ^	\$208,800	\$145,000
Boise-Eliot	From PK- 6 in 06-07 to PK- 7 in 07-08	389 F^	16.55	1.82	1.75		20.12	79.5%	372 ^	\$273,420	\$145,000
Bridger/Creative Science	From K - 6 in 06-07 to K - 7 in 07-08	463 F^	19.70	1.04	4.00		24.74	55.0%	263 ^	\$190,675	\$40,000
Bridlemile	K - 5	424 A	18.02	0.05	1.88		19.95	13.1%			
Buckman	K - 5	480 A	20.44	0.20	1.88		22.52	23.5%			
Capitol Hill	K - 5	321 F	13.67	0.23	1.75		15.65	31.1%			
Chapman	K - 5	441 F	18.78	0.25	1.88		20.91	27.6%			
Chief Joseph	PK- 5	297 A	12.65	0.57	1.50	1.00	15.72	50.7%	182	\$131,950	\$145,000
Clarendon / Portsmouth	From K - 6 in 06-07 to K - 8 in 07-08	621 F^	26.42	3.40	4.25		34.07	85.9%	554 ^	\$407,190	\$72,500
Clark	K - 5	466 A	19.82	2.03	1.88		23.72	76.6%	389	\$285,915	\$72,500
Creston	From K - 6 in 06-07 to K - 7 in 07-08	295 F^	12.54	0.98	1.50	0.25	15.28	67.0%	234 ^	\$169,650	\$40,000
Duniway	K - 5	402 A^	17.12	0.06	1.88		19.06	13.7%			
Faubion	From PK- 6 in 06-07 to PK- 7 in 07-08	322 F^	13.71	1.26	1.75		16.72	72.5%	269 ^	\$195,025	\$145,000
Forest Park	K - 5	477 A	20.29	0.00	1.88		22.16	0.6%			
Glencoe	K - 5	466 F	19.84	0.19	1.88		21.90	23.5%			
Grout	K - 5	301 A	12.83	1.00	1.75		15.58	67.0%	223	\$161,675	\$40,000
Hayhurst / Odessey	K - 8	319 F	13.58	0.22	1.75	0.15	15.70	30.7%			
Hollyrood / Fernwood	From 6 - 8 in 06-07 to K - 8 in 07-08	541 F^	23.00	0.05	4.00	1.00	28.05	11.4%			
Humboldt	From PK- 6 in 06-07 to PK- 7 in 07-08	224 F^	9.52	1.53	1.50	1.00	13.55	96.0%	252	\$184,867	\$145,000
Irvington	From K - 6 in 06-07 to K - 7 in 07-08	489 F^	20.81	0.61	4.00		25.41	40.9%	213 ^	\$154,425	\$40,000
James John	K - 5	416 F	17.72	1.99	1.88		21.58	80.2%	368	\$270,480	\$72,500
Kelly	K - 5	428 A^	18.20	1.96	1.88	1.00	23.04	78.6%	345	\$253,575	\$72,500
King	From PK- 7 in 06-07 to PK- 8 in 07-08	407 F^	17.30	2.56	4.00	0.50	24.36	92.0%	445	\$327,281	\$177,500
Laurelhurst	From K - 5 in 06-07 to K - 6 in 07-08	526 F^	22.38	0.07	4.00		26.45	13.6%			
Lee	From K - 6 in 06-07 to K - 7 in 07-08	363 F^	15.44	1.52	1.75		18.71	75.0%	300 ^	\$220,500	\$40,000
Lent	From K - 6 in 06-07 to K - 7 in 07-08	432 F^	18.40	2.03	4.00		24.42	79.4%	359 ^	\$263,865	\$72,500
Lewis	K - 5	277 A^	11.77	0.31	1.50		13.57	38.6%	113	\$81,925	\$40,000
Llewellyn	K - 5	287 A^	12.22	0.15	1.50		13.87	26.2%			

Elementary School General Fund FTE Allocations and Title I Program Support, cont.

School Name	School Configuration	Student Count used for Staffing - ^ if modified from Base	Ratio FTE	SES FTE	Admin. FTE	One Time FTE	General Fund Total FTE Allocation	% Students Eligible for Free or Reduced Meals	Title I Eligible, based on fall Enrollment - ^ if modified	Title I Dollars Allocated for School Program	Title I Dollars Allocated for Pre-K/K Program Support
Maplewood	K - 5	277 A	11.79	0.07	1.50	0.39	13.75	18.2%			
Markham	K - 5	344 A	14.64	0.64	1.75		17.03	50.1%	180	\$130,500	\$40,000
Marysville	From K - 6 in 06-07 to K - 7 in 07-08	398 F^	16.92	1.69	1.75		20.36	75.6%	323 ^	\$237,405	\$40,000
Metro Learning Center (MLC)	K - 12	425 A	18.08	0.15	4.25		22.48	22.1%			
Ockley Green	K - 8	412 F^	17.55	1.61	4.00		23.16	72.5%	311 ^	\$225,475	\$40,000
Peninsula	From K - 6 in 06-07 to K - 7 in 07-08	301 F^	12.82	1.45	1.75		16.02	80.6%	262 ^	\$192,570	\$72,500
Richmond (Japanese Immersion)	PK- 5	327 F^	13.92	0.05	1.75	0.75	16.46	13.9%			
Rieke	K - 5	270 F^	11.49	0.01	1.50		13.00	6.1%			
Rigler	From K - 6 in 06-07 to K - 7 in 07-08	565 F^	24.04	3.26	4.00		31.30	88.1%	543 ^	\$399,105	\$72,500
Rosa Parks (formerly Ball)	K - 6	488 F^	20.74	2.87	4.00		27.61	89.0%	387	\$284,445	\$72,500
Rose City Park / Gregory Heights	From K - 5 in 06-07 to K - 8 in 07-08	688 A^	29.30	0.97	4.25	1.00	35.52	43.6%	312 ^	\$226,200	\$40,000
Sabin/Access	PK- 8	405 F^	17.25	0.78	4.00	0.50	22.53	50.8%	230 ^	\$166,388	\$112,500
Scott	From K - 6 in 06-07 to K - 7 in 07-08	465 F^	19.81	2.12	4.00		25.92	78.3%	382 ^	\$280,770	\$72,500
Sitton	K - 5	264 A	11.23	1.22	1.50	1.00	14.95	78.9%	225	\$165,375	\$40,000
Skyline	From K - 6 in 06-07 to K - 7 in 07-08	242 F^	10.28	0.05	1.50	1.00	12.83	16.5%			
Stephenson	K - 5	305 A^	12.99	0.01	1.75		14.75	5.5%			
Sunnyside Environmental	K - 8	502 F^	21.37	0.20	4.00		25.57	23.0%			
Vernon	From PK- 7 in 06-07 to PK- 8 in 07-08	391 F^	16.62	2.16	1.75	0.50	21.04	86.4%	387 ^	\$284,445	\$145,000
Vestal	From K - 6 in 06-07 to K - 7 in 07-08	362 F^	15.41	1.23	1.75		18.39	67.6%	261 ^	\$189,225	\$40,000
Whitman	K - 5	358 A^	15.23	1.75	1.75		18.73	81.3%	312	\$229,320	\$72,500
Winterhaven	K - 8	328 F	13.94	0.06	1.75	1.00	16.75	15.7%			
Woodlawn	From PK- 6 in 06-07 to PK- 7 in 07-08	404 F^	17.17	2.07	4.00		23.24	83.1%	409 ^	\$300,615	\$145,000
Woodmere	K - 5	395 A^	16.79	1.82	1.75		20.37	78.9%	333	\$244,755	\$72,500
Woodstock	K - 5	374 F^	15.93	0.22	1.75		17.90	28.1%			
Total		23,249	989.33	56.77	144.25	12.54	1,202.89		10,756	\$7,867,786	\$2,702,500

Middle & High School General Fund FTE Allocations and Title I Program Support

School Name	School Configuration	Student Count used for Staffing - ^ if modified from Fall ADM	Ratio FTE	SES FTE	Admin. FTE	One Time FTE	General Fund Total FTE Allocation	% Students Eligible for Free or Reduced Meals	Title I Eligible, based on fall Enrollment - ^ if modified	Dollars Allocated for Title I School Program
Beaumont	6 - 8	481 F^	20.45	0.67	3.00	1.25	25.38	43.4%	217	\$141,484
Binnsmead	6 - 8	353 F^	15.01	1.61	2.00		18.62	78.4%	272 ^	\$199,920
daVinci Arts Middle School	6 - 8	450 F^	19.15	0.28	3.00	1.00	23.43	29.1%		
George	6 - 8	384 A	16.34	2.02	2.00	1.00	21.36	84.1%	322	\$236,670
Gray	6 - 8	471 A	20.03	0.20	3.00		23.23	23.9%		
Hosford	6 - 8	477 F	20.30	0.68	3.00		23.98	43.9%	209	\$136,268
Jackson	6 - 8	698 F^	29.71	0.17	4.50		34.38	17.9%		
Lane	6 - 8	511 A^	21.74	2.31	4.25		28.30	78.0%	411	\$302,085
Mt Tabor	6 - 8	641 A	27.26	0.29	4.50		32.05	24.5%		
Sellwood	6 - 8	542 A^	23.05	0.26	4.25		27.56	25.4%		
West Sylvan	6 - 8	898 F	38.20	0.04	5.50	0.50	44.24	7.8%	^	
Total		5,904	251.25	8.52	39.00	3.75	302.52		1,431	\$1,016,427

HIGH SCHOOLS

School Name	School Configuration	Student Count used for Staffing - ^ if modified from Fall ADM	Ratio FTE	SES FTE	Admin. FTE	One Time FTE	General Fund Total FTE Allocation	% Students Eligible for Free or Reduced Meals	Title I Eligible, based on fall Enrollment - ^ if modified	Dollars Allocated for Title I School Program
Benson	9 - 12	1262 F	55.60	3.66	4.75	4.60	68.61	51.4%	665	
Cleveland	9 - 12	1452 F^	63.97	0.90	5.00	2.50	72.37	23.7%		
Franklin	From 9 - 12 in 06-07 to 8 - 12 in 07-08	1351 F^	59.53	3.60	4.75	3.50	71.38	49.3%	691 ^	
Grant	9 - 12	1651 F	72.74	0.98	5.00	3.10	81.82	23.2%		
Jefferson	From 9 - 12 in 06-07 to 6 - 12 in 07-08	765 F^	33.71	4.42	3.50	9.29	50.92	78.6%	445 °	\$327,075
Lincoln	9 - 12	1481 F	65.24	0.15	5.00		70.38	9.5%		
Madison	9 - 12	951 F^	41.91	4.65	3.50	8.50	58.56	66.7%	624	
Wilson	9 - 12	1537 F	67.72	0.40	5.00	3.00	76.12	15.4%		
Alliance	9 - 12	400 F^	26.67				26.67	55.2%	202	
Arts Communication & Technology (ACT)	9 - 12	259 F^	11.41	1.13	1.75	1.51	15.80	77.4%	223 °	\$163,905
Spanish English International (SEIS)	9 - 12	236 F^	10.39	1.84	1.75	1.50	15.48	84.3%	183	\$134,505
Pursuit of Wellness Ed (POWER)	9 - 12	260 F^	11.45	1.22	1.75	1.52	15.94	77.5%	225 °	\$165,375
BizTech High	9 - 12	303 F^	13.35	1.89	1.75	0.80	17.79	75.3%	220	\$161,700
Pauling Academy Integrated Science	9 - 12	271 F^	11.94	1.43	1.75	2.15	17.27	69.3%	176	
Renaissance Arts Academy	9 - 12	340 F^	14.97	1.83	1.75	0.78	19.34	70.1%	220	
Total		12,520	560.59	28.10	47.00	42.75	678.45		3,874	\$952,560

2007-08 SY ALLOCATION TABLE FOOTNOTES:**Students for General Fund Allocations:**

- 1) The general fund allocation computation begins with an estimate of student count based on Average Daily Membership (ADM). ADM is a count of the number of students enrolled each school day, and averaged over some time span.
- a) Two time periods of ADM are used for staffing – Annual and Fall:
 - i) Annual ADM (flagged by an “A”) is used when enrollment has declined or been stable. The use of annual ADM serves to buffer schools from enrollment declines. Annual ADM is the average of the Spring ADM of the 05-06 SY and the Fall ADM of the 06-07 SY – essentially the average ADM from January 2006 to December 2006.
 - ii) Fall ADM (flagged by an “F”) is used for schools in which significant changes have occurred in the school’s student population between the 2005-06 SY and the 2006-07 SY, or if enrollment has increased from year to year. Fall ADM is the average ADM from Fall of the 06-07 SY.
 - b) Pre-Kindergarten ADM is excluded from this calculation, since Pre-K is not staffed under this formula.
 - c) Kindergarten ADM are half-weighted, since only half day kindergarten is staffed in the general fund. (Note: Neither kindergarten nor pre-k are included in the State School Fund formula., which is the major source of general fund revenues.)
- 2) Adjustments (flagged by a “^”) are applied to the adjusted ADM for 2007-08 SY when a school’s students are projected to change. The general types of changes are:
- a) Closure / Merger adjustments result from the planned conversion of Elementary and Middle Schools into K-8s.
 - b) Grade Span Change adjustments are the net changes between the schools becoming K-8 and the affected middle schools.
 - i) For the schools moving to K-8, it is assumed that 100% of students in the highest grade will attend the K-8 school for the 07-08 SY.
 - ii) For the affected middle schools, this shows the results of assumptions that schools going K-8 do not send students to their neighborhood middle school, all students in middle schools move forward to the next grade and remaining neighborhood K-5 schools send 100% of their students to their neighborhood Middle School.
 - c) Boundary Change adjustments are based on Board Resolutions to change the boundaries of neighborhood schools in the Cleveland / Marshall area and Grant / Madison area. Students in the areas in which the boundaries are changing were counted as of 12-14-06 using a Geographic Information System (GIS).
 - i) Adjustments were made for incoming students in the affected area who will be assigned a new neighborhood school. The counts in Kindergarten, 6th, or 9th were adjusted by the count of students in the affected area and incoming grade. For example, in the area that will change between Sellwood and Lane, 6th grade Lane neighborhood students in the affected area were counted, then subtracted from Lane and added to Sellwood.
 - ii) In general, adjustments were not made at the other grades in affected areas, although students have pre-approved transfers to a different school. The choices that these students and families will make are uncertain at this time.
 - d) Expansion adjustments are based on:
 - i) Programmatic changes, which are
 - (1) Additions of new classes at existing focus options programs (e.g., Richmond adding additional sections of Japanese Immersion), or
 - (2) Openings of new programs, such as the Jefferson Young Women’s and Young Men’s Academies.
 - ii) Demographic changes that have not been captured in ADM (Fall or Annual).
 - (1) Demographic changes reflected in new housing developments were noted for some areas. For these neighborhood expansions, PPS received assistance from the PSU Population Research Center to determine the probability of new students in these areas. The potential for lagged impacts on student numbers resulting from prior year boundary changes were also examined by demographers.

The change in transfer feeder pattern instituted last year and increased control of the number of transfer slots offered by schools have resulted in more students returning to their home high school campus for 06-07 at Marshall, Jefferson, Roosevelt and Madison. Adjustments were made at these schools to account for the continuation of this change.

General Fund FTE is “licensed equivalent” FTE: that is, classified staff are half-weighted and licensed and administrative staff are full-weighted. Staffing formula methodology can be found on pages 8 to 10.

Title I notes:

Title I allocations are based on October 2006 enrollment, which is a student count of students enrolled Oct 2nd, 2006, whereas ADM is different as it is average membership over time. The “Title I eligible” number is the number of students eligible for free and reduced priced meals.

^ Indicates that the “Title I eligible” numbers and percentages have been adjusted for closures and mergers and grade level changes. Boundary changes and expansions have not been included in these changes.

° Indicates that feeder pattern analysis shows that a High School will have a free and reduce price meal percentage greater than 75% meriting them to be adjusted.

2007-08 SY ALLOCATION TABLE FOOTNOTES (continued):

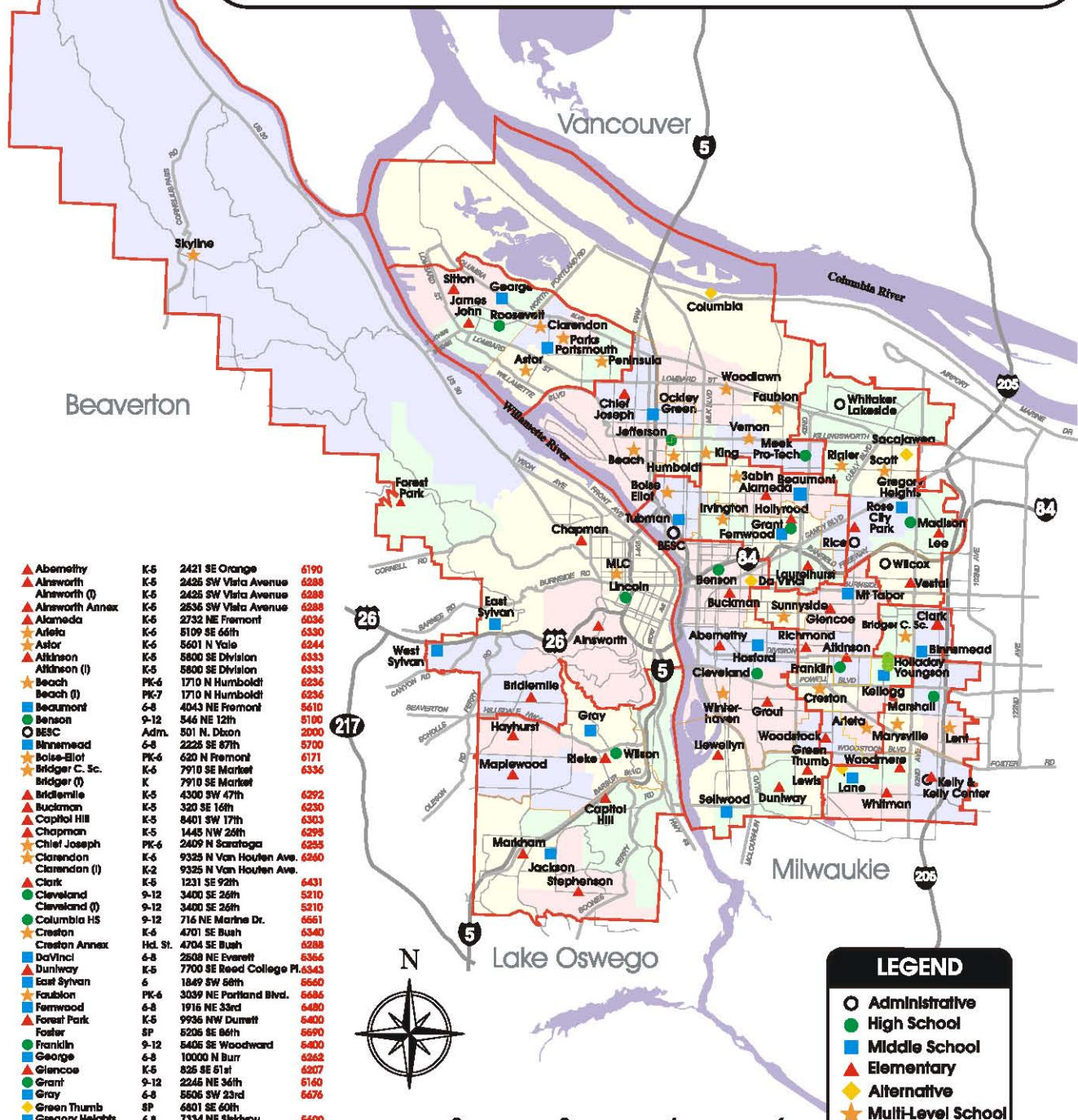
Base Title I dollars equal the eligible number multiplied by a per-student allocation for each grade span that reflects the district's priorities. Elementry schools grades Pre-K through 5 or and Pre-K through 8 receive \$725/student, \$652/student for grades 6-8. Exceptions: all schools with a free & reduced priced meal percentage greater than 75% receive \$735/student, no matter the grade level served.

Schools receive an additional allocation to serve Pre-K and Kindergarten pupils. Based on a variety of factors including number of students served, school size, free and reduced priced meal percentages, and historical disadvantage. Schools receive either \$40,000 or \$72,500 for Kindergarten. In addition, all eligible schools serving Pre-Kindergarten pupils receive \$72,500 for early childhood education, with the exception of King, which has significantly higher percent of eligible Pre-Kindergarten pupils.

Portland Public Schools

FACILITIES AND ASSET MANAGEMENT

Portland Public Schools 2006-2007 District Map



▲ Abornethy	K-6	2421 SE Orange	6190
▲ Alsworth	K-6	2426 SW Vista Avenue	6288
○ Alsworth (I)	K-6	2426 SW Vista Avenue	6288
▲ Alsworth Annex	K-6	2636 SW Vista Avenue	6288
▲ Alameda	K-6	2732 NE Fremont	6036
★ Astoria	K-6	6109 SE 66th	6330
▲ Astor	K-6	5601 N Yale	6244
▲ Atkinson	K-6	5800 SE Division	6333
○ Atkinson (I)	K-6	5800 SE Division	6333
★ Beach	PK-6	1710 N Humboldt	6236
○ Beach (I)	PK-7	1710 N Humboldt	6236
■ Beaumont	6-8	4043 NE Fremont	5610
○ Benson	9-12	546 NE 12th	5100
○ BESC	Adm.	501 N. Dixon	2000
■ Binnsmead	6-8	2226 SE 67th	5700
★ Boise-Ellet	PK-6	620 N Fremont	6292
★ Bridger C. Sc.	K-6	7910 SE Market	6336
○ Bridger (I)	K	7910 SE Market	6336
▲ Bridlemile	K-5	4300 SW 47th	6292
▲ Buckman	K-5	325 SE 16th	6230
▲ Capitol Hill	K-5	8401 SW 17th	6303
▲ Chapman	K-5	1445 NW 24th	6299
★ Chief Joseph	PK-6	2409 N Scaratoga	6285
▲ Clarendon	K-6	9325 N Van Houten Ave.	6260
○ Clarendon (I)	K-2	9325 N Van Houten Ave.	6260
▲ Clark	K-6	1231 SE 92th	6431
▲ Cleveland	9-12	3400 SE 26th	5210
○ Cleveland (I)	9-12	3400 SE 26th	5210
● Columbia HS	9-12	716 NE Marine Dr.	6661
★ Creston	K-6	4701 SE Bush	6340
★ Creston Annex	Hd. St.	4704 SE Bush	6288
■ DaVinci	6-8	2608 NE Everett	6356
▲ Dunlway	K-5	7700 SE Reed College Pl.	6343
■ East Sylvan	6	1849 SW 58th	6660
★ Faubion	PK-6	3039 NE Portland Blvd.	6686
■ Fernwood	6-8	1916 NE 33rd	6480
▲ Forest Park	K-5	9936 NW Dumett	6400
▲ Foster	SP	5206 SE 86th	6690
● Franklin	9-12	6406 SE Woodward	6400
■ George	6-8	10000 N Burr	6262
▲ Glencoe	K-5	826 SE 51st	6207
● Gray	9-12	2246 NE 36th	5160
▲ Gray	6-8	5606 SW 23rd	6676
● Green Thumb	SP	6801 SE 60th	6676
■ Gregory Heights	6-8	7334 NE Skyway	6600
▲ Grout	K-6	3119 SE Holgate Blvd.	6209
▲ Hayhurst	K-6	5037 SW Iowa	6300
▲ Hayhurst (O)	K-6	5037 SW Iowa	6300
★ Holiday Annex	K-6	7100 SE Division	-
★ Holiday Center	SP	2600 SE 71st	-
▲ Hollywood	K-6	3560 NE Hollywood Ct.	6766
▲ Hostford	6-8	2303 SE 28th Place	6640
○ Hostford (I)	6-8	2303 SE 28th Place	6640
★ Humboldt	PK-6	4915 N Gardenbelt Ave	6468
★ Irvington	K-6	1320 NE Brazee	6186
★ Jackson	6-8	10628 SW 38th	5680
▲ James John	K-5	7439 N Charleston	6266
● Jefferson	9-12	5210 N Kerby	5180
■ JBPS	SP	515 NE 15th	-
■ Kellogg	7-8	3330 SE 99th	5707
▲ Kelly	K-5	9030 SE Cooper	6390
★ Kelly Center	SP	9015 SE Rural	-
★ King	PK-7	4906 NE 6th	6456
★ King Neigh'd Facility	SP	4815 NE 7th	-
■ Lane	6-8	7290 SE 60th	6356
▲ Laurelhurst	K-6	640 NE 41st	6210
★ Lent	K-6	2222 NE 92th	6144
★ Lent (I)	K-6	5106 SE 97th	6322
▲ Lewis	K	5106 SE 97th	6322
▲ Lincoln	K-5	4401 SE Evergreen	6340
▲ Lincolnton	9-12	1600 SW Solman	6200
▲ Llewellyn	K-6	6301 SE 14th	6216
● Madison	9-12	2736 NE 82nd	6220



▲ Maplewood	K-6	7452 SW 52nd	6308
▲ Marham	K-6	10631 SW Capital Hwy.	5681
● Marshall Campus	9-12	3906 SE 91st	6240
▲ Marysville	K-6	7733 SE Raymond	6363
● Meek Voc/Tech HS	9-12	4039 NE Alberta Ct.	5747
● MLC	K-12	2033 NW Glesca	5737
■ Mt. Tabor	6-8	6800 SE Ash	5646
○ Mt. Tabor (I)	6-8	6800 SE Ash	5646
★ Oakley Green	K-8	6031 N Montana	6660
★ Paria	K-6	8960 N Woolsey St.	6280
■ Peninsula	K-6	8126 N Emerald	6276
■ Portsmouth	7-8	8103 N Willis Blvd.	5664
▲ Rice	SP	6483 NE Williamscoak	5604
▲ Rieke	PK-5	2276 SE 41st	6220
▲ Rigler	K-5	1406 SW Vermont	5748
● Roosevelt Campus	K-5	5401 NE Prescott	6461
★ Rose City Park	9-12	6941 N Central	6260
★ Sabin	PK-6	2334 NE 67th	6466
★ Sacajawea	SP	4013 NE 18th	6181
★ Scott	SP	4800 NE 74th	5724
★ Sellwood	K-6	6700 NE Prescott	6369
▲ Sifton	6-8	8300 SE 18th	5666
	K-8	9930 N Smith	6277

LEGEND

- Administrative
- High School
- Middle School
- ▲ Elementary
- ◆ Alternative
- ★ Multi-Level School
- (SP) Special Program
- (I) Immersion
- HS Boundary
- 6th Boundary
- 7th Boundary

☎ 503-916-####

★ Skyline	K-6	11636 NW Skyline Blvd	6212
▲ Stephenson	K-6	2627 SW Stephenson	6318
★ Sunnyside	K-8	3421 SE Salmon	6226
★ Tubman	7-8	2231 N Flint	6630
★ Vernon	PK-7	2044 NE Killingsworth	6416
★ Vestal	K-6	161 NE 82nd	6437
○ West Sylvan	7-8	8111 SW West Slope Dr.	5690
● Whitman	K-6	7326 SE Flavel	6370
★ Wilson	9-12	1151 SW Vermont	6260
★ Woodlawn	K-8	3830 SE 14th	6200
▲ Woodmere	PK-6	7200 NE 11th	6282
▲ Woodstock	K-5	6640 SE 78th	6373
▲ Woodstock (I)	K-5	5401 SE 60th	6380
● Youngson	K-6	5601 SE 50th	6380
	SP	2704 SE 71st	6504

School Site Directory

The district operates 56 schools that have elementary school programs, 12 middle schools, 14 secondary schools (on 10 campuses), and 2 special schools. The following pages are a school directory, which lists the year the current school building was built, the address and phone number, the grade levels being served for each school and information about special programs or opportunities at each school. School closure and merger information is also shown.

While the construction date reflects the year of initial construction, many schools have since undergone major additions and renovations. Most noteworthy in recent years is the district wide middle school conversion which required substantial facility upgrade and expansion to effectively accommodate program requirements. Moreover, ongoing capital renewal programs have minimized the deterioration of the District's facilities while maintaining the schools' functional use and financial value.

Elementary Schools

Abernethy 2421 SE Orange K-5 (Year Round School)	Constructed 1924 503-916-6190	Chapman 1445 NW 26th K-5	Constructed 1923 503-916-6295	Irvington 1320 NE Brazee K-7	Constructed 1932 503-916-6185
Ainsworth 2425 SW Vista K-5 (Language Immersion-Spanish)	Constructed 1912 503-916-6288	Chief Joseph 2409 N Saratoga K-6	Constructed 1949 503-916-6255	James John 7439 N Charleston K-5	Constructed 1929 503-916-6266
Alameda 2732 NE Fremont K-5	Constructed 1921 503-916-6036	Clarendon/Portsmouth 5103 N Willis K-8	Const. 1927 503-916-5666	Kelly 9030 SE Cooper K-5	Constructed 1957 503-916-6350
Arlata 5109 SE 66th K-7	Constructed 1929 503-916-6330	Clark 1231 SE 92nd K-5	Constructed 1955 503-916-6431	King 4906 NE 6th PK-8	Constructed 1925 503-916-6456
Astor 5601 N Yale K-7	Constructed 1949 503-916-6244	Creston 4701 SE Bush K-7	Constructed 1946 503-916-6340	Laurelhurst 840 NE 41st K-6	Constructed 1923 503-916-6210
Atkinson 5800 SE Division K-5 (Dual Spanish Language Immersion)	Constructed 1953 503-916-6333	Duniway 7700 SE Reed College Pl. K-5	Constructed 1926 503-916-6343	Lee 2222 NE 92nd K-7	Constructed 1952 503-916-6144
Ball - See Rosa Parks Elementary		Faubion 3039 NE Portland Blvd. PK-7	Constructed 1950 503-916-5686	Lent 5105 SE 97th K-7	Constructed 1948 503-916-6322
Beach 1710 N Humboldt PK-8 (Dual Spanish Language Immer.)	Constructed 1928 503-916-6236	Forest Park 9935 NW Durret K-5	Constructed 1998 503-916-5400	Lewis 4401 SE Evergreen K-5	Constructed 1952 503-916-6360
Boise/Eliot 620 N Fremont PK-7	Constructed 1926 503-916-6171	Glencoe 825 SE 51st K-5	Constructed 1923 503-916-6207	Llewellyn 6301 N Montana K-5	Constructed 1928 503-916-6216
Bridger/Creative Science 7910 SE Market K-7 (Special Focus-Science)	Const. 1951 503-916-6336	Grout 3119 SE Holgate Blvd. K-5	Constructed 1927 503-916-6209	Maplewood 7452 SW 52nd K-5	Constructed 1948 503-916-6308
Bridlemile 4300 SW 47th Dr. K-5	Constructed 1956 503-916-6292	Hayhurst/Odyssey 5037 SW Iowa K-8 (History Focus Option)	Constr. 1954 503-916-6300	Markham 10531 SW Capitol Hwy. K-5	Constructed 1950 503-916-5681
Buckman 320 SE 16th K-5 (Arts Focus Option)	Constructed 1922 503-916-6230	Hollyrood/ Fernwood 3560 NE Hollyrood Ct. 1915 NE 33rd K-8	Constructed 1959 Constructed 1911 503-916-6766 503-916-6480	Marysville 7733 SE Raymond K-7	Constructed 1921 503-916-6363
Capitol Hill 8401 SW 17th K-5	Constructed 1917 503-916-6303	Humboldt 4915 N Gantenbein PK-7	Constructed 1959 503-916-5468	Ockley Green 6031 N Montana K-8 (Dual Spanish Language Immersion)	Constructed 1925 503-916-5660

Elementary Schools, continued

Peninsula 8125 N Emerald K-7 (Year Round School)	Constructed 1952 503-916-6257	Sitton 9930 N Smith K-5	Constructed 1949 503-916-6277	Woodlawn 7200 NE 11th PK-7	Constructed 1926 503-916-6282
Richmond 2276 SE 41st K-5 (Japanese Immersion Focus Option)	Constructed 1908 503-916-6220	Skyline 11536 NW Skyline K-7	Constructed 1939 503-916-5212	Woodmere 6540 SE 78th K-5	Constructed 1954 503-916-6373
Rieke 1405 SW Vermont K-5	Constructed 1959 503-916-5768	Stephenson 2627 SW Stephenson K-5	Constructed 1964 503-916-6318	Woodstock 5601 SE 50th K-5 (Mandarin Chinese Language Immersion)	Constructed 1910 503-916-6380
Rigler 5401 NE Prescott K-7	Constructed 1931 503-916-6451	Sunnyside Environmental Constructed 1925 3421 SE Salmon K-8 (Environmental Focus Option)			
Rosa Parks (formerly Ball) 8960 N. Woolsey K-6	Constructed 2006 503-916-6250	Vernon 2044 NE Killingsworth PK-8	Constructed 1931 503-916-6415		
Roseway Heights 7334 NE Siskiyou K-8	503-916-5600	Vestal 161 NE 82nd K-7	Constructed 1929 503-916-6136		
Sabin/Access 4013 NE 18th PK-8 (Special Focus-Talented & Gifted)	Constructed 1927 503-916-6482	Whitman 7326 SE Flavel K-5	Constructed 1954 503-916-6370		
Scott 6700 NE Prescott K-7	Constructed 1949 503-916-6369	Winterhaven 3830 SE 14 K-8 (Math/Science & Technology Focus Option)	Constructed 1930 503-916-6200		

Middle Schools

Beaumont 4043 NE Fremont 6-8	Constructed 1926 503-916-5610	Gray 5505 SW 23rd 6-8	Constructed 1951 503-916-5676	Mt. Tabor 5800 SE Ash 6-8 (Japanese Language Immersion)	Constructed 1952 503-916-5646
Binnsmead 2225 SE 87th 6-8	Constructed 1949 503-916-5700	Hosford 2303 SE 28th Place 6-8 (International School)	Constructed 1925 503-916-5640	Sellwood 8300 SE 15th 6-8	Constructed 1913 503-916-5656
DaVinci Arts 2508 NE Everett 6-8 (Arts Focus Option)	503-916-5356	Jackson 10625 SW 35 th 6-8	Constructed 1964 503-916-5680	West Sylvan 8111 SW West Slope Dr. 6-8 (Spanish Language Immersion)	Constructed 1953 503-916-5690
George 10000 N Burr 6-8	Constructed 1950 503-916-6262	Lane 7200 SE 60th 6-8	Constructed 1926 503-916-6355		

Secondary Schools

Benson 546 NE 12th 9-12 (Technical & Health Occupations)	Constructed 1917 503-916-5100
Cleveland 3400 SE 26th 9-12 (Business Magnet, and International Baccalaureate)	Constructed 1929 503-916-5120
Franklin 5405 SE Woodward 8-12 (Law & Public Service, and STELLA) 8th Grade Academy	Constructed 1915 503-916-5140
Grant 2245 NE 36th 9-12 (Institute for Math & Science, and Japanese Immersion)	Constructed 1923 503-916-5160
Jefferson 5210 N Kerby 9-12 (Academy of Arts & Technology, Academy of Science & Technology, Young Women's Academy /Harriet Tubman Campus, Young Men's Academy)	Constructed 1909 503-916-5180
Lincoln 1600 SW Salmon 9-12 (International Studies, and Spanish Immersion)	Constructed 1950 503-916-5200
Madison 2735 NE 82 nd 9-12 (Health Services, Sciences & Natural Resources, and Speech & Communications)	Constructed 1955 503-916-5220
Marshall Campus - 3905 SE 91st 9-12 - BizTech High - Pauling Academy of Integrated Science (PAIS) - Renaissance Arts Academy	Constructed 1959 503-916-5240 503-916-5241 503-916-5243 503-916-5244
Roosevelt Campus - 6941 N Central 9-12 - Arts Communication & Technology (ACT) - Spanish English International (SEIS) - Pursuit of Wellness Education @ Roosevelt (POWER)	Constructed 1921 503-916-5260
Wilson 1151 SW Vermont 9-12 (STELLA)	Constructed 1954 503-916-5280

Special Schools

Metropolitan Learning Center (MLC) 2033 NW Glisan K-12	503-916-5737
Alliance High School (Alternative Programs for High School Students with 4 satellite campuses): -- Meek Professional/Technical High School 4039 NE Alberta Ct. 9-12 (Vocational/Professional/Technical) -- Portland Night High School 2245 NE 36th @ Grant 9-12 -- Madison Focus 2735 NE 82 nd -- Marshall Night High School 3905 SE 91st	503-916-5747 503-916-6486

Portland Public Schools Strategic Planning Process

A primary aim of planning is to reach alignment, or unity of purpose. Planning helps focus the attention of an organization and thereby helps guide the efforts of all stakeholders towards the successful accomplishment of the goals of that organization.

Alignment is the result of reaching mutual understanding about common goals. Alignment towards common goals helps ensure that an organization is in balance and that all parts fit together and are moving in the same direction. The absence of alignment, i.e., *misalignment*, results in conflict between people, programs, processes, and resources. Like an automobile out of alignment, misaligned schools and districts develop serious problems. They become difficult to “steer” and the “parts” rub against each other generating “heat,” producing “friction,” and increased “wear and tear.” As a result such schools and districts operate at less-than-peak performance and their results are often inconsistent.

A strategic plan offers a coordinated roadmap for continuous improvement of educational practices and student achievement. Such a plan is an expression of a school’s or a school district’s ambitions for students, staff, and stakeholders.

Strategic Plan 2005-2010

A new strategic plan for the next five years 2005-2010 now shapes the focus at Portland Public Schools. Developing this plan we call “Getting Results, Sustaining Hope!” was a year-long process during which teachers, support staff, principals, students, the school board, parents, PTSA, site councils, and numerous community organizations participated. The strategic plan has five major components:

What we want for students is **The Goal** – By the end of elementary, middle and high school, every student by name meets or exceeds academic standards, and is fully prepared to make productive life decisions.

What we commit to is vision, mission and **Shared Values**:

- Trusting relationships
- Investing in each other’s success
- High standards of learning, high standards of service
- Equity of access and opportunity
- Inspired leadership
- Every person has inherent value and the ability to learn

What we know to be important are **The High-Leverage Educational Practices** that define the skills we need and will develop to accomplish our goals:

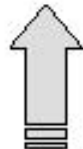
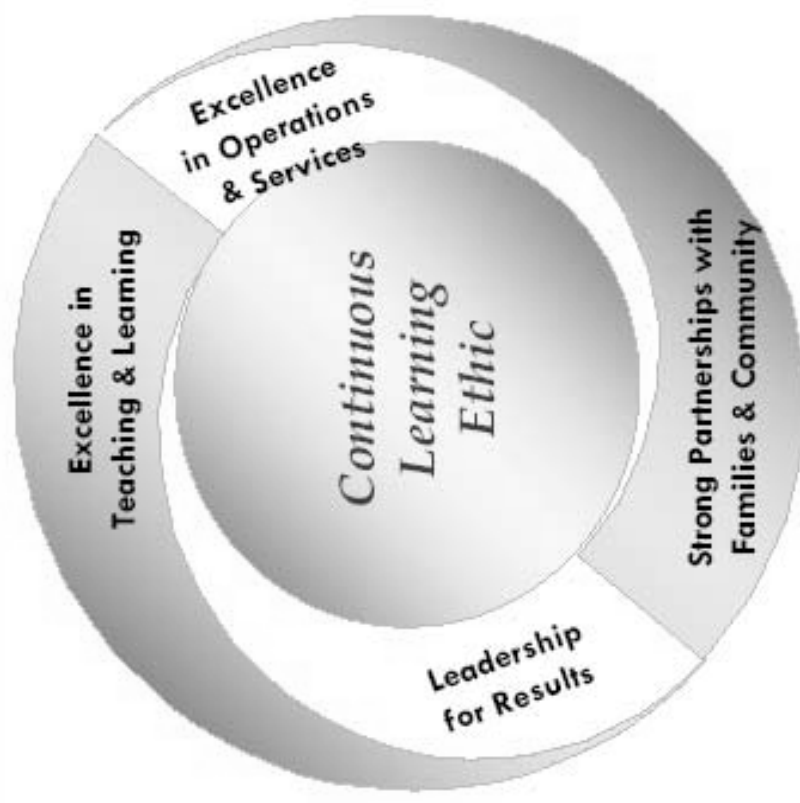
- Excellence in teaching and learning
- Leadership for results
- Excellence in operations and service
- Strong partnerships with parents and community
- Cultivating a continuous learning ethic among students and staff in every school and central office

What we do are the steps we take to implement best practices for education and we track our progress by measuring what we accomplish with **The Vital Signs of Student Progress**

1. Student attendance
2. Student responsibility for learning & successful participation in a global society
3. Student meeting or exceeding standards in core subjects
4. Student participation in the arts, cultural and extracurricular activities
5. Closing “achievement gap” while accelerating learning for all students of all backgrounds, ‘conditions’ or ‘circumstances’
6. High school graduation rate
7. Student success at the next level (successful transition from grade-to-grade and pre-K-to-elementary-to-middle-to-high school-to-postsecondary opportunities)

The following two pages show an overview of the 2005-2010 Strategic Alignment Plan.

PORTLAND PUBLIC SCHOOLS 2005-2010 Strategic Alignment Plan
Getting Results, Sustaining Hope!



The GOAL

By the end of elementary, middle and high school ...

Every student by name meets or exceeds academic standards, and is fully prepared to make productive life decisions.

The VITAL SIGNS of Student Progress

1. Student attendance in school and class.
2. Student embracing & meeting high standards of learning, wellness and participation in a global society.
3. Student meeting or exceeding standards in core subjects.
4. Student participation in the arts, cultural and extracurricular activities.
5. Student of all backgrounds and 'circumstances' demonstrate equivalent or accelerated achievement rates expedited of all (Closing the "achievement gap" and accelerating learning for all).
6. Student persistence to graduation (high school graduation rate).
7. Student success at the next level (successful transition from grade-to-grade and preK-10-elementary-to-middle-10-high school-to-postsecondary opportunities).



TIMELESS IDEALS (CORE VALUES)

FIVE BUCKETS OF WORK: High-leverage Practices for Portland Public Schools

1. EXCELLENCE IN TEACHING & LEARNING

- 1.1 QUALIFIED, EFFECTIVE TEACHER FOR EVERY STUDENT IN EVERY CLASSROOM
- 1.2 RIGOROUS CORE CURRICULUM, ASSESSMENTS, AND INSTRUCTIONAL RESOURCES, ALIGNED TO STANDARDS AND EXPECTATIONS
- 1.3 INSTRUCTION INFORMED BY RESEARCH AND DATA WITH CLEAR LEARNING PATHWAYS FOR ALL

5. CONTINUOUS LEARNING ETHIC

- 5.1 RESEARCH-BASED, DIFFERENTIATED PROFESSIONAL DEVELOPMENT
- 5.2 CULTURE OF COLLABORATIVE PLANNING, PRACTICE AND REFLECTION
- 5.3 ACCOUNTABLE PROFESSIONAL LEARNING COMMUNITIES

2. EXCELLENCE IN OPERATIONS & SERVICES

- 2.1 INTEGRATED, EVIDENCE-BASED CENTRAL SERVICES RESPONSIVE TO THE NEEDS OF SCHOOLS AND CONSTITUENTS
- 2.2 SUPPORT SERVICES CHARACTERIZED BY SHARED DECISIONMAKING, CUSTOMER FOCUS AND CONTINUOUS IMPROVEMENT
- 2.3 CLEAN, SAFE, SECURE ENVIRONMENTS CONDUCTIVE TO LEARNING & WORK, WITH RESOURCES AND TECHNOLOGY APPROPRIATE TO THE TASK

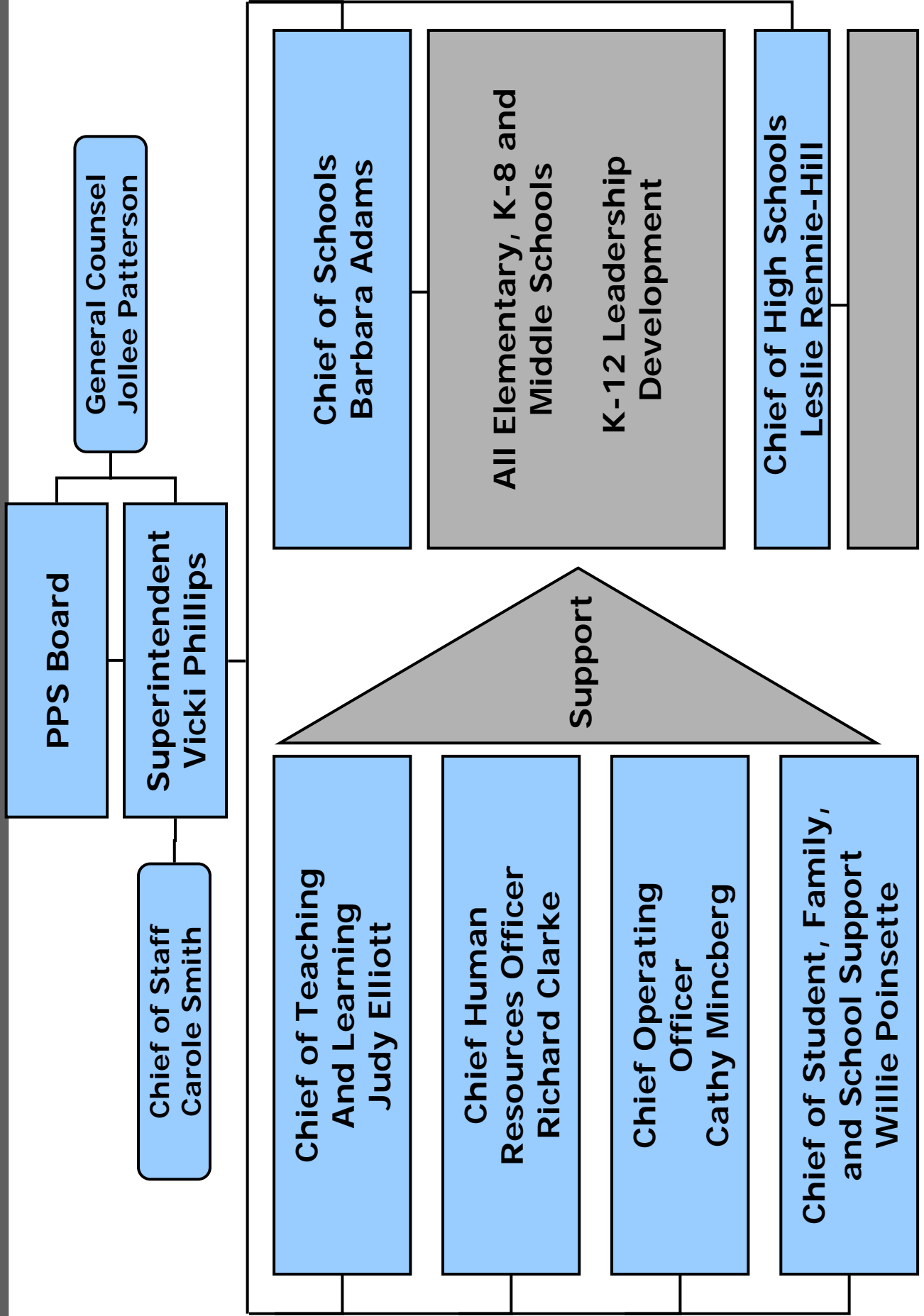
4. LEADERSHIP FOR RESULTS

- 4.1 STRONG, CONSISTENT AND CAPABLE LEADERSHIP AT EVERY LEVEL
- 4.2 UNRELENTING FOCUS ON EVIDENCE-BASED TEACHING-&-LEARNING AND THE ARTFUL USE OF TIME, TECHNOLOGY AND RESOURCES
- 4.3 CULTURE OF TRUST, CONTINUOUS IMPROVEMENT, EQUITABLE ALLOCATION OF RESOURCES, INCLUSIVITY AND ACCOUNTABILITY

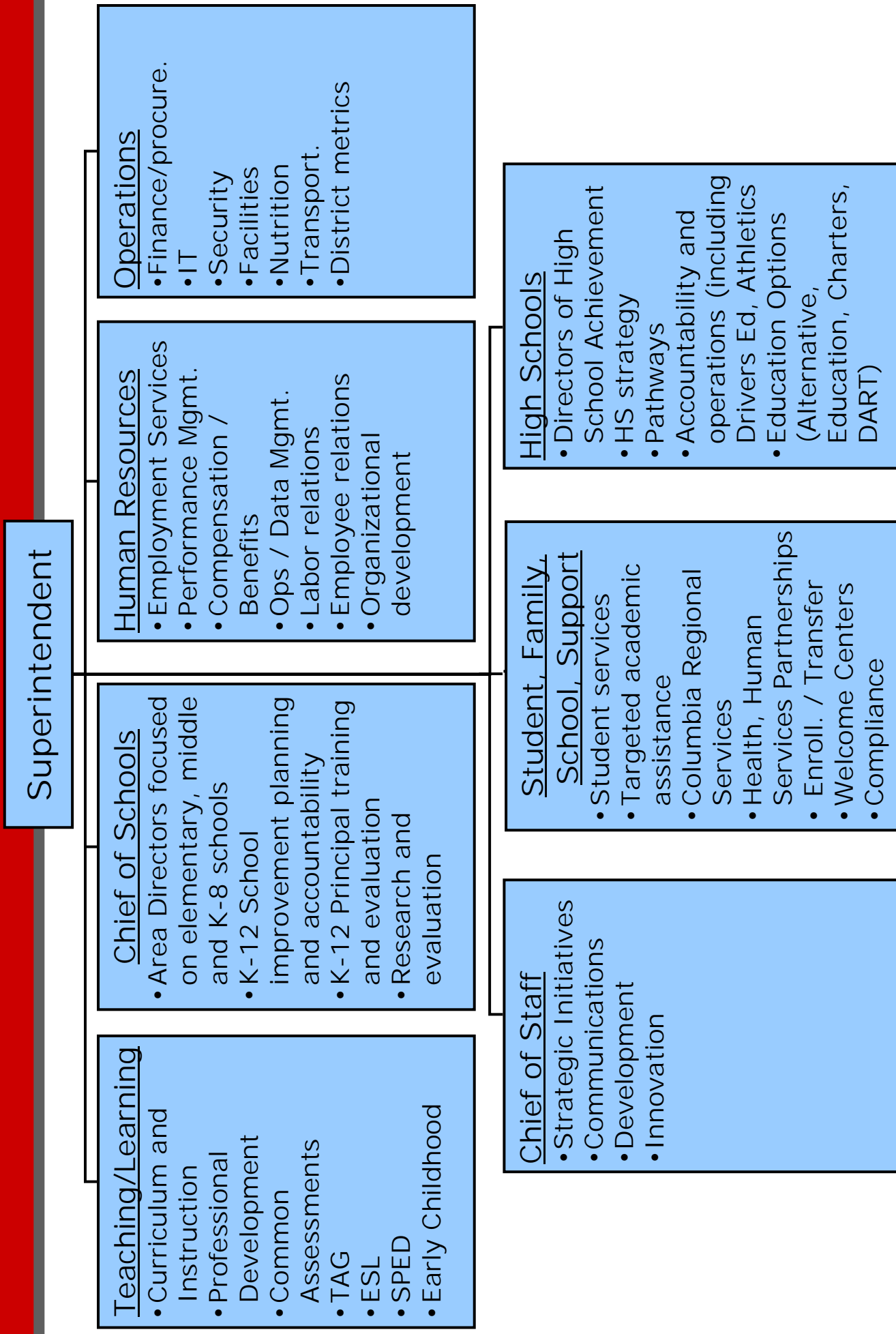
3. STRONG PARTNERSHIPS WITH FAMILIES & COMMUNITY

- 3.1 AUTHENTIC RELATIONSHIPS THAT EMPOWER STUDENTS, FAMILIES & COMMUNITY
- 3.2 SAFETY, WELLNESS, AND SOCIAL SUPPORTS FOR CHILDREN AND FAMILIES
- 3.3 STRATEGIC PARTNERSHIPS WITH BUSINESS, HIGHER EDUCATION, AND COMMUNITY-BASED ORGANIZATIONS

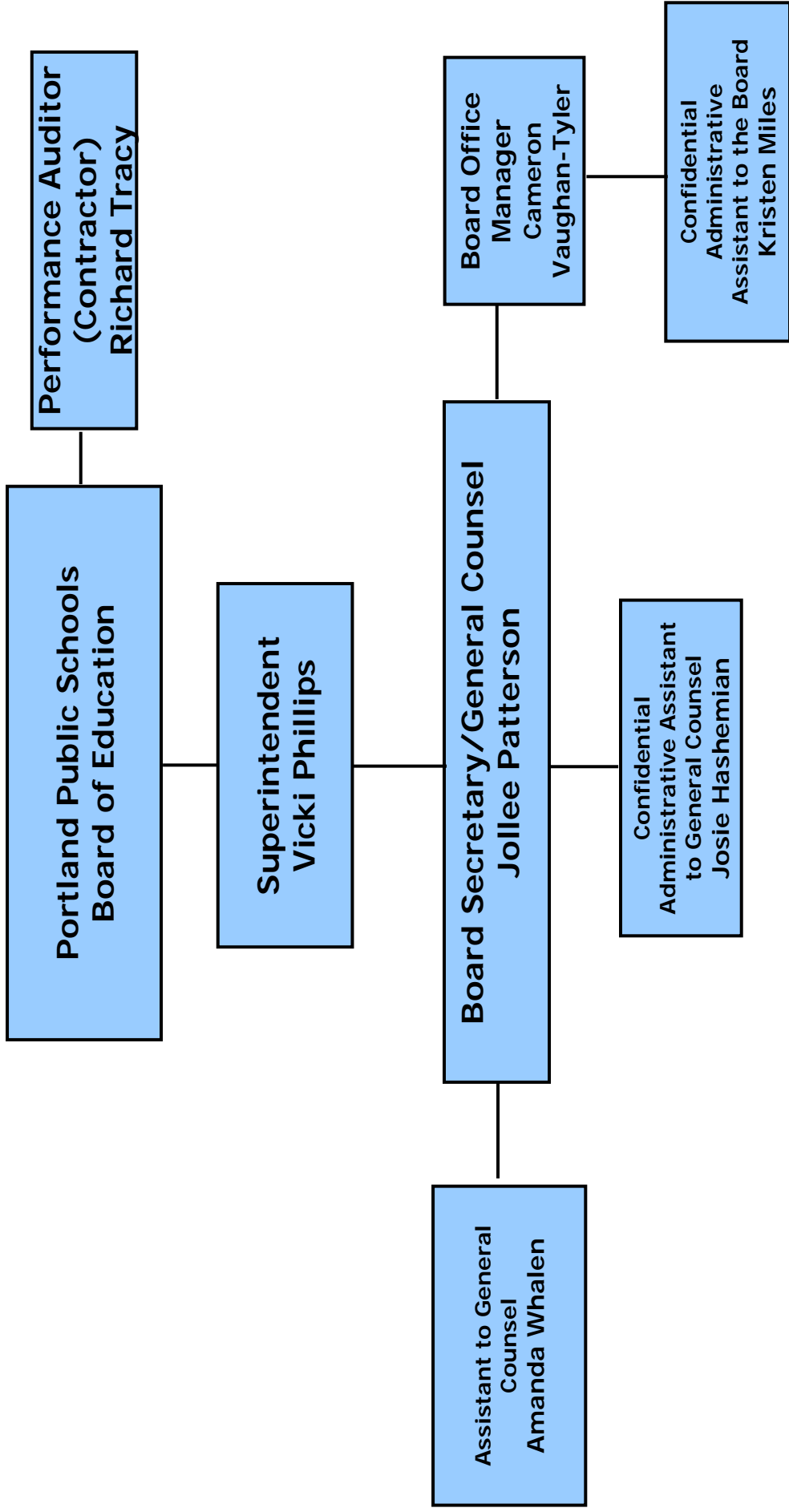
PPS Organization – August 2006



Details of Organizational Reporting



Office of the Board Secretary & General Counsel



Office of Chief of Staff

Chief of Staff
Carole Smith

Government Affairs

Eileen Flinn
Legislative Policy Analyst

Strategic Initiatives

Hannah Kuhn
Senior Project Manager

Meg Currie
Senior Project Manager

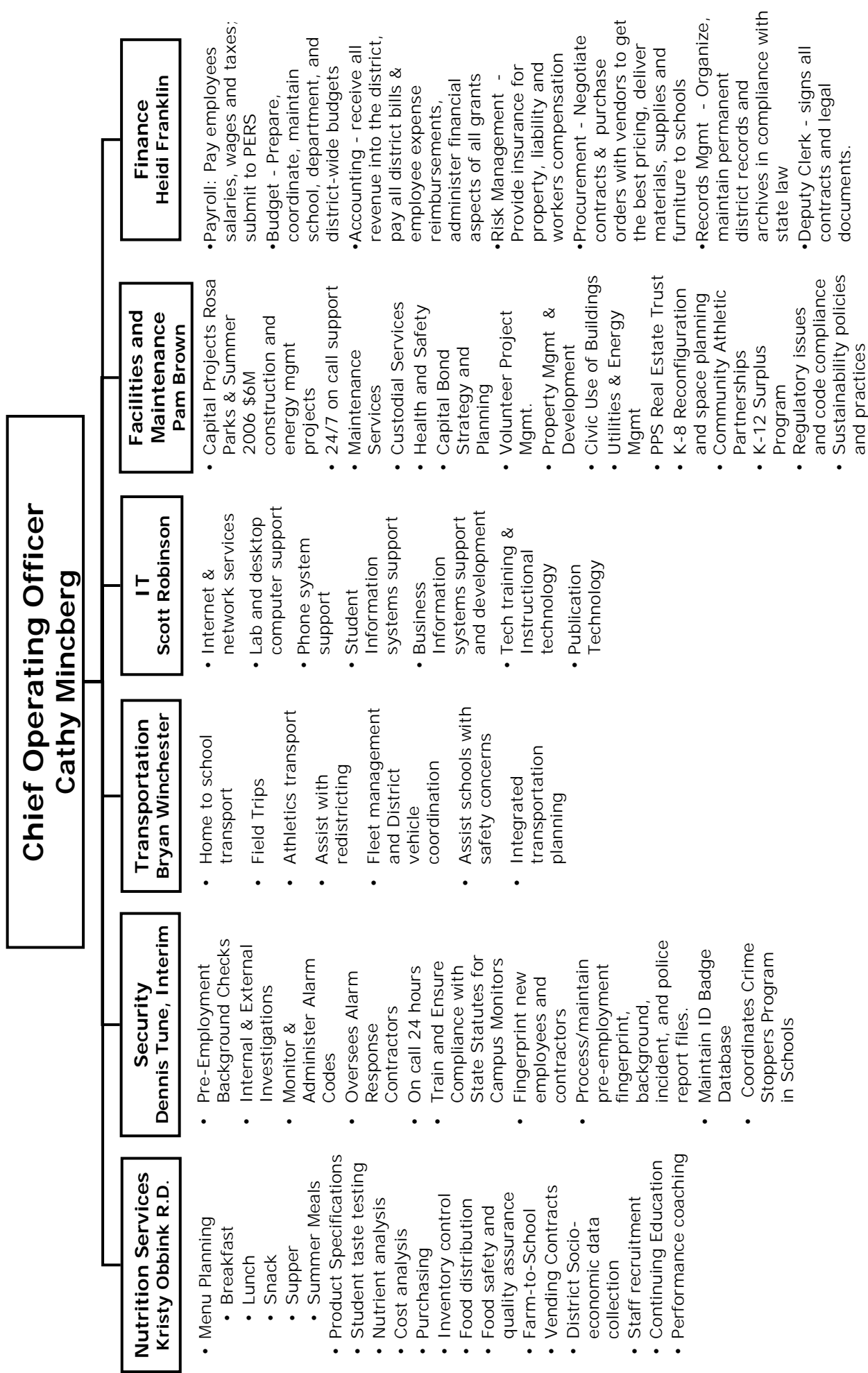
Communications
Nia Meeks, Director

- Media relations
- Develop & implement District Communications strategy
- Produce & distribute newsletter & other publications
- Crisis communication
- School Board communications support
- Build understanding and support for the strategic plan
- Develop surveys as a communication tool
- Work with & develop District partnerships
- Design & produce the PPS website
- Provide support for District-wide events
- Oversee SuperSAC & develop student voice
- Translation and interpretation services
- Provide support for schools' communication needs.

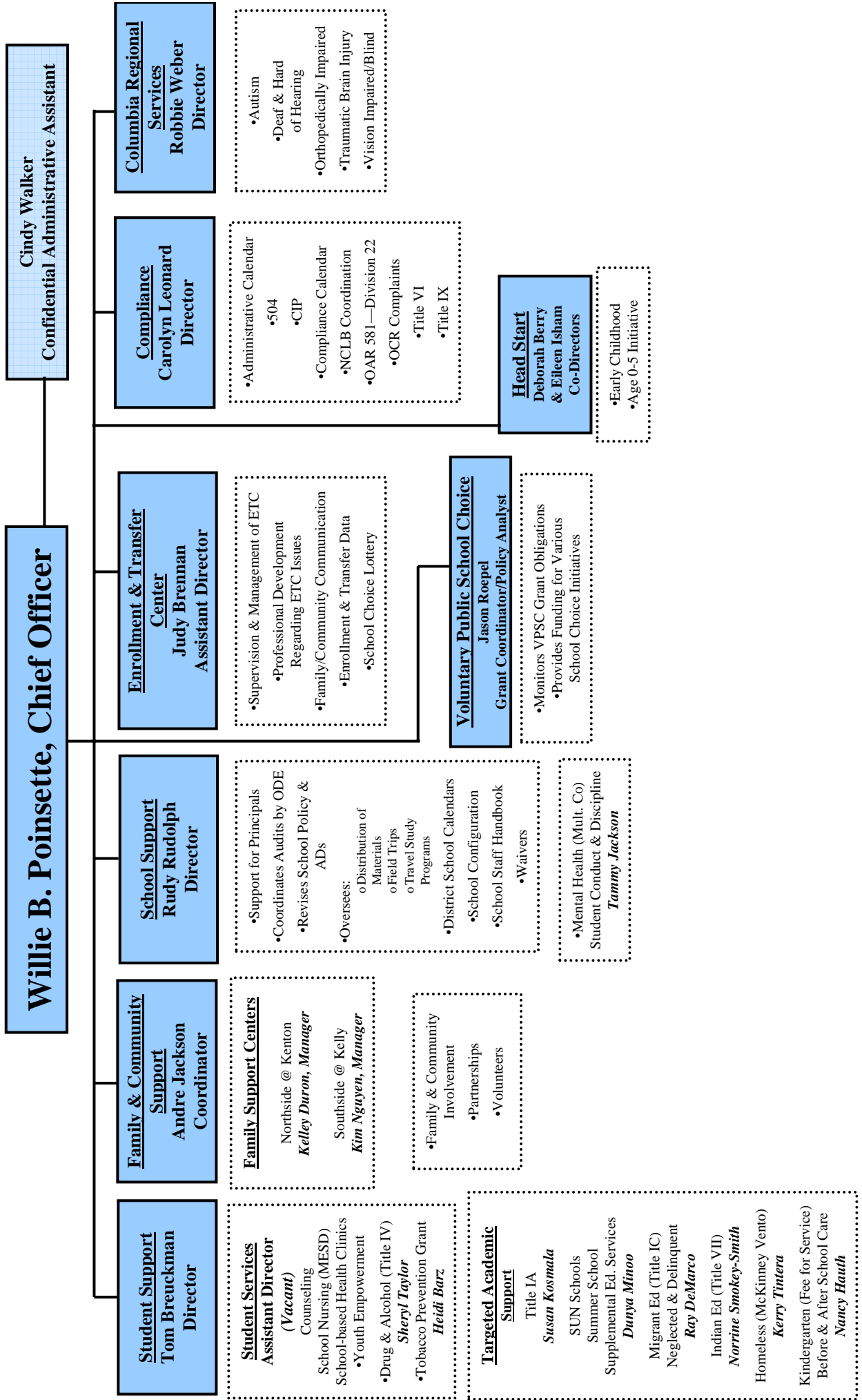
Office of Development
John Branam, Director

- Develop & oversee fundraising plan, policies & procedures
- Research funding opportunities
- Coordinate fundraising efforts
- Interface with strategic partners regarding funding
- Develop and maintain donor database
- Evaluate data to determine funding eligibility
- Communicate with departments and schools regarding funding opportunities
- Prepare district-wide grant proposals
- Lead and participate in strategic projects

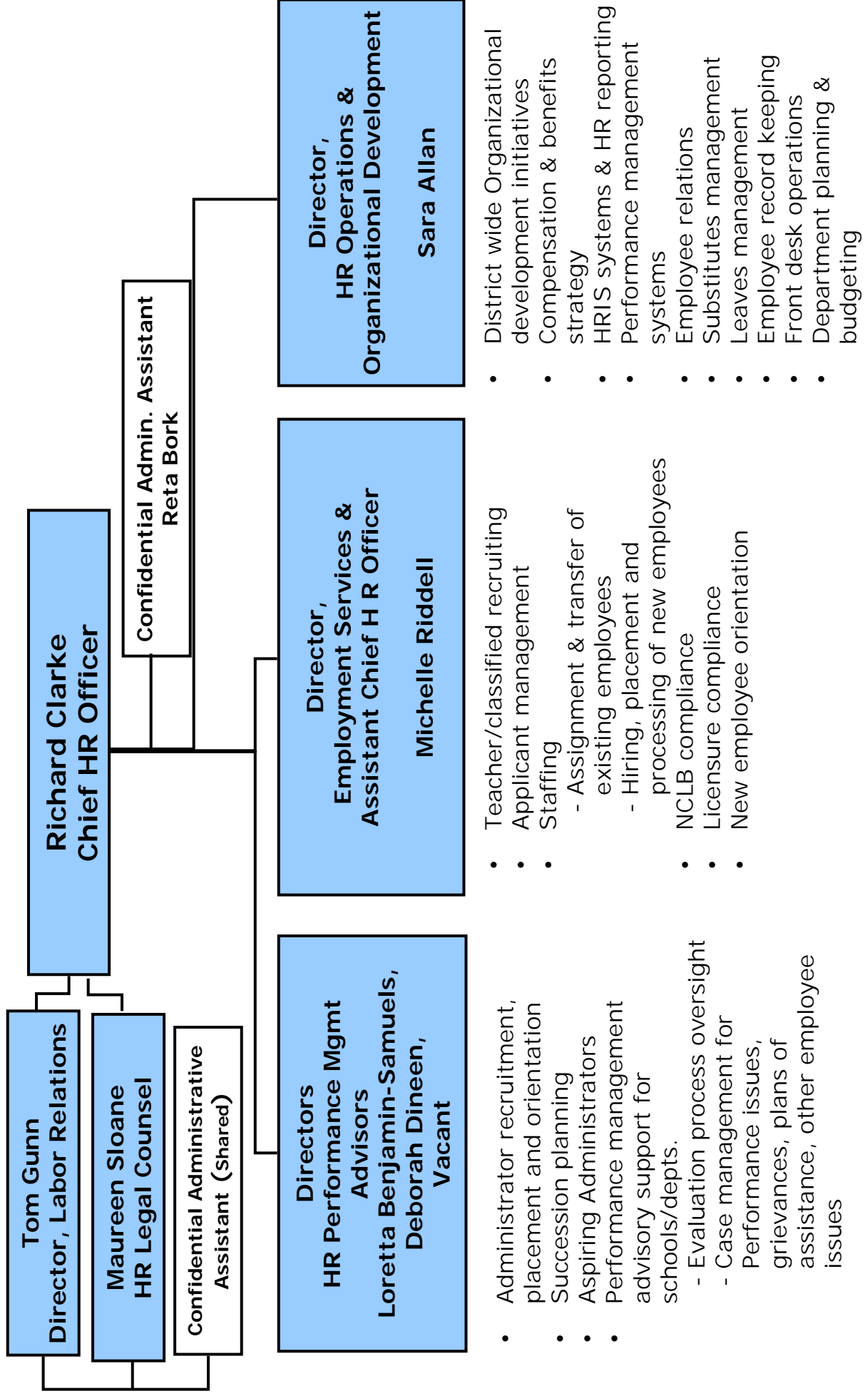
Operations



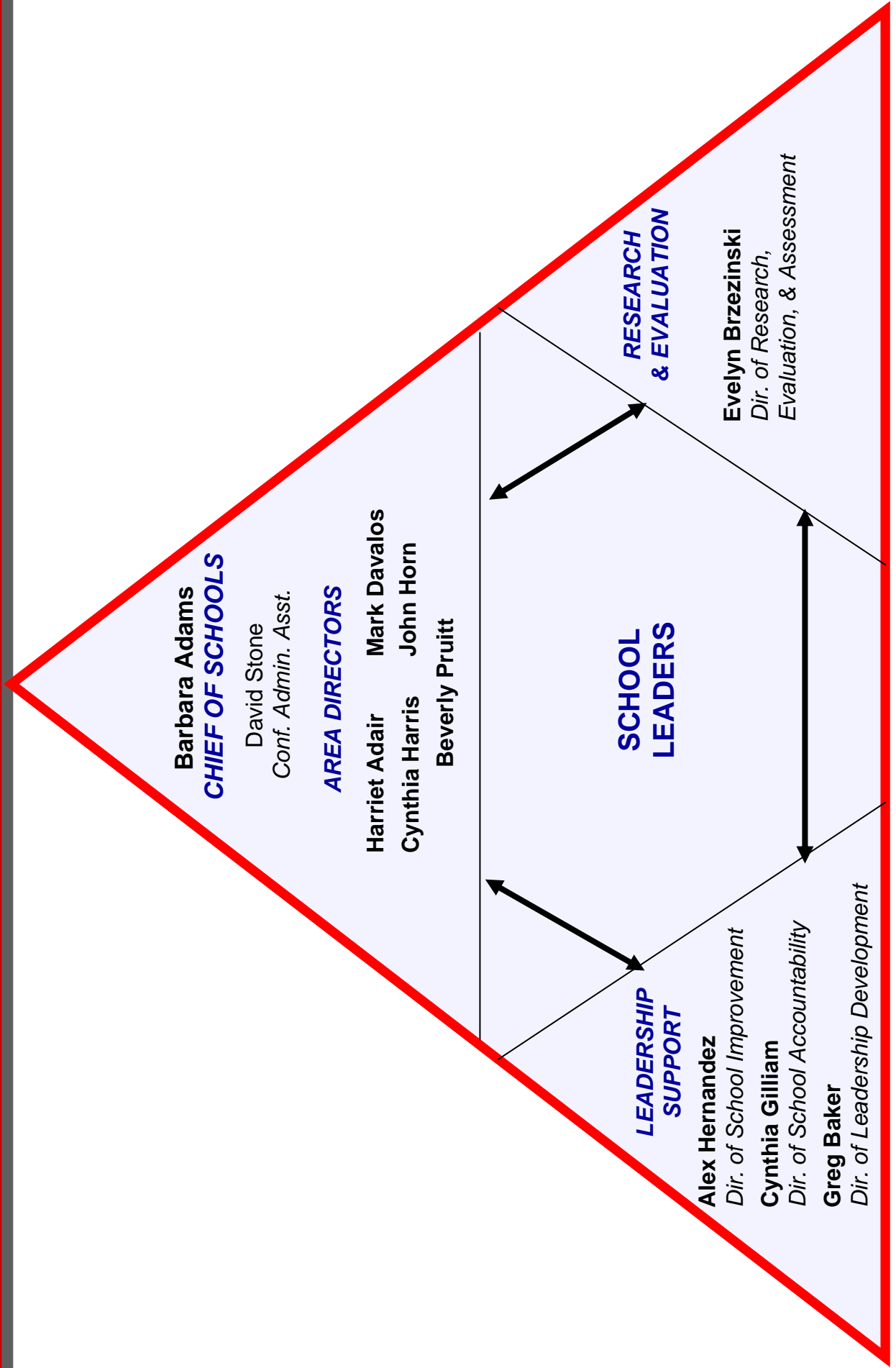
Student, Family & School Support



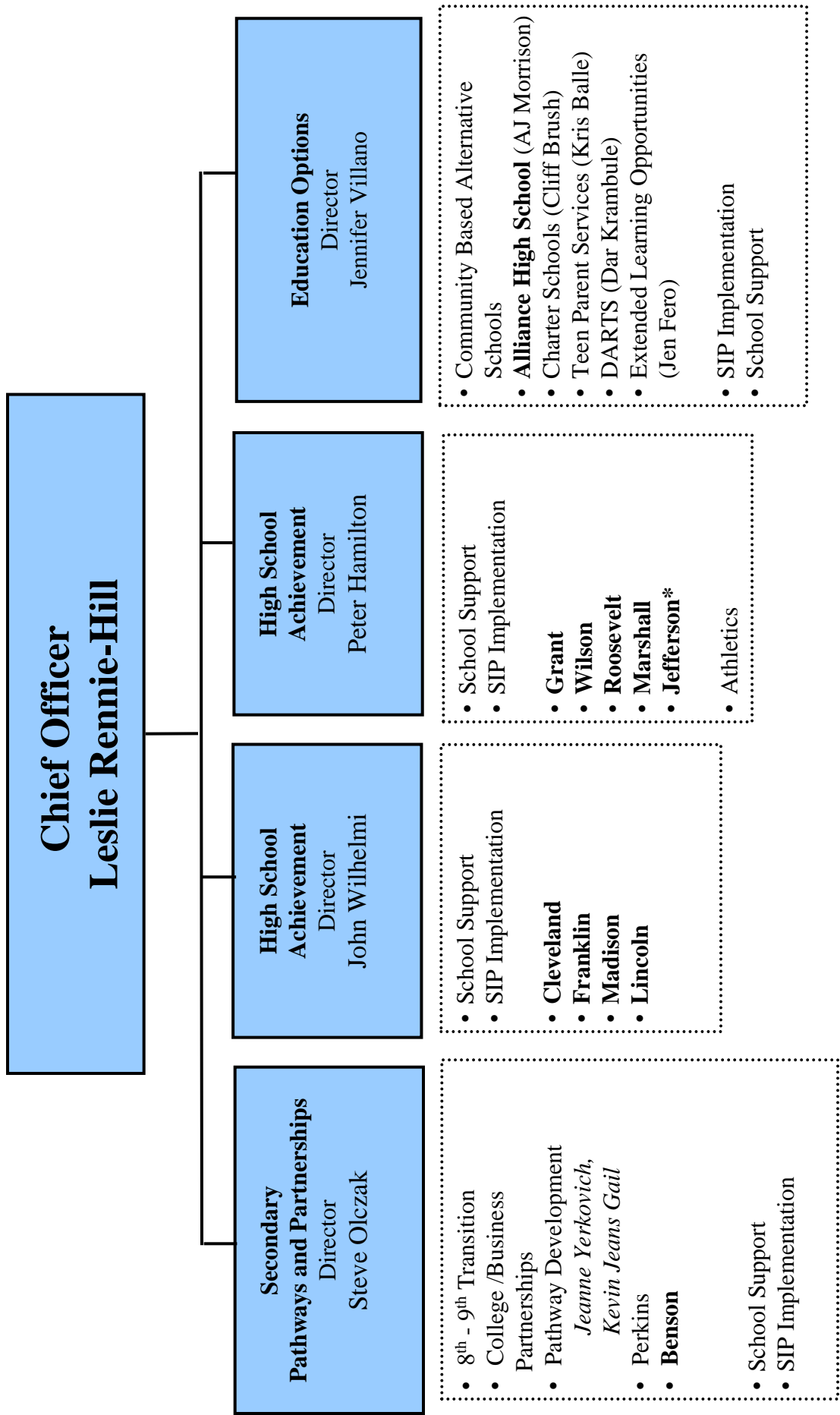
Human Resources



Office of Schools

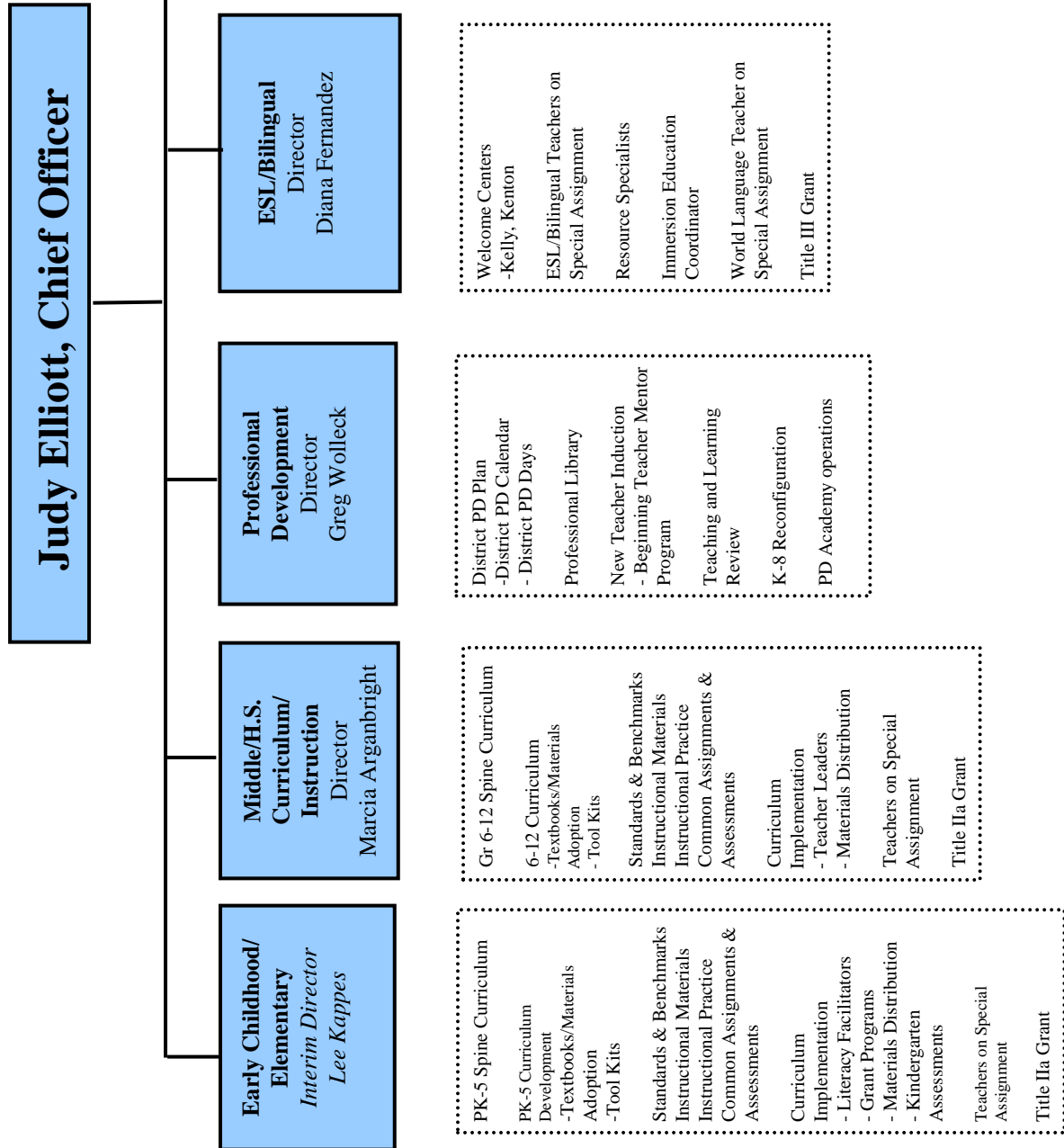


Office of High Schools



* Jefferson High School included in all high school meetings, but remains under the direct supervision of Cynthia Harris

Office of Teaching and Learning



Overview

School District No. 1 (i.e., Portland Public Schools) is located in northwestern Oregon at the confluence of the Columbia and Willamette Rivers. Portland Public Schools was incorporated December 15, 1851 and is the largest school district in the state of Oregon, serving approximately 46,000 students.

The district currently classifies its schools in the following categories. Some of the schools are in the process of being re-configured from K-5 elementaries, which would feed to a 6-8 middle school program, to PK - 8th grade schools.

Information about school staffing begins on page 12 and a Directory of the schools begins on page 36.

The Board of Education

An elected seven-member board establishes the District’s policies. The Board of Education is the chief governing body and is exclusively responsible for its public decisions. The Board appoints management of the District and is accountable for all fiscal matters that significantly influence operations.

The Board establishes guidelines and regulations concerning organization, general policies and major plans and procedures for the school district. The board is legally responsible for the education of all children residing within the 152-square-mile school district. The school board mandates the superintendent of schools to manage a budget, direct over 5,500 employees, to supervise approximately 46,400 students, and to make recommendations on the operation of the district.

The school board holds public meetings twice monthly to consider, discuss, and determine the directions the public schools take in a wide variety of issues. The meetings are held in the auditorium of the school district’s Blanchard Education Service Center, 501 N Dixon Street, on the second and fourth Mondays of each month. Special meetings or work sessions are held on occasion to discuss designated topics.

Zone	Member	Term Expires June 30 th of:
Zone 1	Douglas Morgan	2007
Zone 2	David Wynde	2007
Zone 3	Bobbie Regan	2007
Zone 4	Dan Ryan	2009
Zone 5	Sonja Henning	2009
Zone 6	Trudy Sargent	2009
Zone 7	Dilafruz Williams	2007
Student	Holly Vander Schaaf	2007

All voters living within the Portland School District boundaries (including most of the City of Portland and portions of unincorporated Multnomah, Clackamas, and Washington counties) elect the Board members to zones. School board members serve four-year terms without compensation and may be re-elected.

Employees

As an employer, Portland Public Schools provides a wide range of positions spanning from instruction to technical support. Job titles vary depending on the related duties and responsibilities. The largest single group of employees is classroom teachers. Educational assistants, including paraeducators, are the next largest group of employees followed by classroom/school support staff (counselors, student management specialists, instructional specialists); school administration (principals, vice principals); central services (personnel, business and related services, data processing, research and evaluation, etc.); and general administration.

In addition to the employees identified within the General Fund, other funding sources provide for the employment of staff. Grants (federal, state, and local) provide for classroom teachers, educational assistants, paraeducators and support staff. The Cafeteria Funds provide for cafeteria workers and related support positions. Risk Management staff is funded through the Self-Insurance Fund.

Student Enrollment

Total enrollment for the 2007/08 school year is projected to be down again from the October 2006 actual enrollment count of 46,348. Should actual enrollment be above that level, ADM (Average Daily Membership) in the State School Support Fund would be adjusted proportionately.

Portland's enrollment peaked in the early 1960s when the baby boom generation filled the district's schools. During the 1970s, enrollment declined as Generation X, the small post-baby boom cohort, matured. During most of the 1980s and the early years of the 90s, enrollment expanded again as the region attracted migrants from other states and as the children of the baby boomers—the echo boom—entered school. Since 1998, the district is experiencing annual enrollment declines averaging 500 - 1,000 students, primarily as a result of decreased birthrates and lack of affordable housing.

The Budget

The Portland Public Schools budget is prepared and presented annually in a manner that meets the requirements of Local Budget Law, ORS 294.305. It is a financial plan that contains estimates of revenues and expenditures for single fiscal years beginning on July 1 and ending on June 30. The District's budget is governed by the Oregon Department of Revenue and supervised by the Tax Supervising and Conservation Commission to ensure that the District remains in compliance with Local Budget Law.

Oregon's Local Budget Law establishes standard procedures for preparing, presenting, and administering the budget. In order to fulfill these statutory duties, certain criteria must be met and rules followed. A budget officer appointed, a budget calendar established, a budget message given, notices published, budgets made available for review, public hearings held, forms completed, and details of the budget provided.

Oregon's Local Budget Law specifies not only a process for the district's annual budget preparation and presentation, but the format as well. The Oregon Department of Education, through the administrative rule process, defines the format of the budget and the classification system to be used. The budget document detail forms are the heart of the budget. They show in detail the planned requirements and resources the District needs to carry out its purpose.

The Budget Document must contain the following:

1. Coming year budget shown: Proposed, Approved, and Adopted;
2. Current year Adopted or Revised budget;
3. Actual resources and expenditures for First and Second preceding years;
4. Each fund must contain estimates of expenditures for personal services, materials and services, capital outlay, special payments and interfund transfers, and general operating contingencies;
5. Resources must contain an estimate of beginning cash balances for the ensuing year, transfers budgeted as requirements in other funds; and
6. Resources must be equal to requirements, and any excess of actual revenues over actual expenditures in second preceding year must equal the beginning balance in first preceding year.

The Budget Process

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.

The Superintendent and the Board of Education have remained abreast of the activities in the Oregon legislature and the resultant impact on education locally as well as statewide. At the same time, increased efforts have been made to communicate to both the public and the staff the impact of these decisions.

On February 12, 2007 the Superintendent provided the Board of Education with a proposed budget. The Board of Education, acting as a "budget committee," will conducted a public hearing to receive public input and to deliberate the budget on March 6, 2007. Upon completion of that meeting, on April 16, 2007, the Board of Education approved the budget to be submitted to the Multnomah County Tax Supervising and Conservation Commission (TSCC) for certification.

TSCC, consisting of five members appointed by the Governor, has jurisdiction over all municipal corporations in Multnomah County subject to the provisions of Local Budget Law, ORS 294.305. This commission held a public hearing on the District's approved budget on June 25, 2007. Upon receiving certification from the commission, the budget was adopted by the Board of Education of Portland Public Schools on June 25, 2007.

Building the Budget

Several elements are considered when building the budget. The primary objective is to provide staffing in the schools within available resources. Staff is apportioned to each school based upon predetermined allocation formulas including student to FTE ratio. Average Daily Membership (ADM) determines the size of each school's population and staffing is then adjusted to provide classroom personnel and building support. In addition to staff, each school receives funds for supplies, equipment, field trips, textbooks, audiovisual and library materials, etc. These funds are referred to as a "Consolidated Operations Budget" and are allotted to each school on a per student basis.

All other departments and services are reviewed to determine adequacy, efficiencies, and the status of requirements for items such as employee contract commitments, inflationary adjustments for contracted services, utilities charges, and maintenance/service agreements.

Once the Superintendent and executive staff have reviewed the projected resources and requirements, decisions are made regarding the components of the budget. The Superintendent's proposed plan is then presented to the Board of Education for their deliberation and final approval.



Portland Public Schools

Budget Process Calendar for the 2007/2008 Budget

To ensure that budgetary and related statutory requirements are met on time.

Budget Preparation

December

- On-going Prepare models of various staffing scenarios and clarify all budget assumptions
- 13 Regularly scheduled Finance Audit & Operations (FAO) meeting – process for re-establishing the Citizen Budget Review Committee (CBRC)

January

- 8 Public meeting on Binnsmead proposal
- 10 Regularly scheduled FAO meeting
- 11 Budget Review Team (BRT) meets to review budget process and assumptions other than staffing (BRT is composed of Principals, Area Directors and Central Office Managers)
- 18 BRT reviews staffing and budget issues 7:30 – 10:30 am
- 22 Regularly scheduled Board meeting (vote on Binnsmead proposal)
- 24 Regularly scheduled FAO meeting (recommend members for CBRC)
Board work session on staffing and budget (rescheduled from January 8th)
- 27 Publish first notice of hearings on Proposed Budget (5-30 days prior) (ORS 294.401)
Identification of all enrollment and transfer slots targeted to be final

February

- 3 Publish second notice of hearings on Proposed Budget (5-30 days prior) (ORS 294.401)
- 8 - 12 Present staffing allocations (which will be published in Proposed Budget document) to principals (including general fund, Special Education, ESL, Title I, Striving Readers and other known grants)

Public Budget Process

- 12 Superintendent presents Proposed 2007-08 Budget at the BESC (ORS 294.396)
- 14 Regularly scheduled FAO meeting
- 19 *President's Day – District Closed*
- 26 Regularly scheduled Board meeting
- 28 Regularly scheduled FAO meeting

March

- 6 Public Hearing on Proposed Budget at BESC
- 12 Regularly scheduled Board meeting (CBRC presents recommendations to the Board)
- 20 Regularly scheduled FAO meeting, Board Budget Meeting open for public comment
- 26-30 *Spring Break, Schools Closed*

April

- 16 Regularly scheduled Board meeting (Board, as Budget Committee, formally approves budget for all funds and sets maximum tax levy(ies) for submission to the TSCC (ORS 294.406 (1))

TSCC Process

May

- 11 Budget Office submits Approved budget and required Board resolutions to TSCC (ORS 294.635)
- 28 *Memorial Day, District Closed*

June

- 16 Budget Office publishes notice of TSCC Hearing and Financial Summary (5-30 days prior) (ORS294.421)
- 25 TSCC conducts public hearing at BESC at 5:00 pm on the 2007/08 Approved Budget (All Funds) (ORS 294.640)

Board Adopts Budget

- 25 Board adopts the 2007/08 Budget, and through resolution declares the tax limitation category into which the tax is to be placed. (All Funds) (ORS 294.435(1))

July

- 13 Budget Office certifies intent to impose a tax on property with counties (ORS 294.555)

Employee Salary Schedules

ACCOUNT CODE PLACEMENT

<u>ACCT CODE</u>	<u>POSITION/JOB TITLE</u>	<u>SALARY SCHEDULE PLACEMENT</u>
511100	Classroom Teachers	Teacher PAT Salary Schedule, see page 42
511100	Support Personnel - Licensed	Teacher PAT Salary Schedule, see page 42
511100	Unit Leaders	Teacher PAT Salary Schedule, see page 42
511100	Counselors	Teacher PAT Salary Schedule, see page 42
511100	Other Salaries - Licensed	Central Salary Grades and Ranges, see page 40
511210	Support Personnel - Non-Licensed	Classified DCU Salary Schedules, see page 46
511210	Educational Assistants	Classified PFTCE Salary Schedules: page 43
511210	Secretarial	Classified PFTCE Salary Schedules: page 43
511210	Clerical	Classified DCU Salary Schedules: Appendix C, page 46 Classified PFTCE Salary Schedules: A, and B, page 43
511210	Cafeteria Staff	Service Employees Intl. Union, Local 530: see page 50
511210	Maintenance: Direct Labor	Classified DCU Salary Schedules: see page 47
511210	Bus and Truck Drivers	Classified DCU Salary Schedules: see page 46
511210	Custodians	Classified SEIU Salary Schedule: see page 52
511220	Confidential Secretaries/Admin. Assistants	Confidential Secretaries/Admin. Assistants: page 41
511220	Specialists - Non-Licensed	Central Salary Grades and Ranges, see page 40
511310	Superintendent	Salary determined by the Board of Education (Contract)
511310	Administrators - Licensed	Salary determined by the Board of Education (Contract)
511310	Asst Directors/Supvs/Mngrs - Licensed	Central Salary Grades and Ranges, see page 40
511310	Principals	Administrator Salary Schedules: see page 40
511310	Vice Principals/Asst. Princ./Asst. Admin.	Administrator Salary Schedules: see page 40
511310	Specialists - Licensed	Central Salary Grades and Ranges, see page 40
511320	Administrators - Non-Licensed	Salary determined by the Board of Education (Contract)
511410	Cafeteria Managers	Service Employees International Union, Local 530: Appendix A, see page 51
511420	Directors/Asst Directors/Supvs/Mngrs - Non-Licensed	Central Salary Grades and Ranges, see page 40

2007-2008
Building / Program Administrator Salary Schedule (Effective 7/1/2007)

Job Titles	Workyear	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	(Days)						
High School Principal	227	\$ 100,622	\$ 102,937	\$ 105,304	\$ 107,726	\$ 109,584	\$ 112,324
Middle School Principal	227	\$ 93,710	\$ 96,053	\$ 98,454	\$ 100,915	\$ 102,960	\$ 105,534
K-8 Principal	227	\$ 93,710	\$ 96,053	\$ 98,454	\$ 100,915	\$ 102,960	\$ 105,534
Elementary Principal	227	\$ 91,140	\$ 92,993	\$ 94,782	\$ 96,690	\$ 98,819	\$ 101,092
Principal - Special Programs	227	\$ 91,140	\$ 92,993	\$ 94,782	\$ 96,690	\$ 98,819	\$ 101,092
Small School Administrator	227	\$ 91,140	\$ 92,993	\$ 94,782	\$ 96,690	\$ 98,819	\$ 101,092
Vice Principal	227	\$ 86,596	\$ 88,882	\$ 91,229	\$ 93,637	\$ 95,783	\$ 98,312
Vice Principal - Special Programs	227	\$ 86,596	\$ 88,882	\$ 91,229	\$ 93,637	\$ 95,783	\$ 98,312
Assistant Principal	215	\$ 78,843	\$ 80,814	\$ 82,834	\$ 84,905	\$ 86,352	\$ 88,510
Assist Principal - Special Programs	215	\$ 78,843	\$ 80,814	\$ 82,834	\$ 84,905	\$ 86,352	\$ 88,510
Administrator - Special Programs	225	\$ 85,049	\$ 87,685	\$ 90,404	\$ 93,206	\$ 95,723	\$ 98,690
Asst Administrator - Special Programs	210	\$ 73,300	\$ 75,792	\$ 78,369	\$ 81,034	\$ 83,291	\$ 86,123

PORTLAND PUBLIC SCHOOLS
NON-REPRESENTED EMPLOYEE SALARY SCHEDULE
Effective 7/1/2007
JOB TITLES GRADE

	WORK	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
	DAYS								
Assistant Director F	260	\$77,825	\$80,783	\$83,853	\$87,039	\$90,346	\$93,780	\$97,345	\$101,042
Program Director	225	\$67,091	\$69,641	\$72,287	\$75,034	\$77,884	\$80,845	\$83,918	\$87,105
	210	\$62,618	\$64,998	\$67,468	\$70,031	\$72,692	\$75,455	\$78,324	\$81,298
	200	\$59,636	\$61,903	\$64,255	\$66,697	\$69,231	\$71,862	\$74,594	\$77,427
	190	\$56,654	\$58,808	\$61,042	\$63,362	\$65,769	\$68,269	\$70,864	\$73,555
Senior Manager E	260	\$67,724	\$70,297	\$72,969	\$75,742	\$78,620	\$81,607	\$84,708	\$87,927
Senior Program Manager	225	\$58,383	\$60,601	\$62,904	\$65,295	\$67,776	\$70,351	\$73,024	\$75,799
	210	\$54,491	\$56,561	\$58,711	\$60,942	\$63,257	\$65,661	\$68,156	\$70,746
	200	\$51,896	\$53,867	\$55,915	\$58,040	\$60,245	\$62,534	\$64,910	\$67,377
	190	\$49,301	\$51,174	\$53,119	\$55,138	\$57,233	\$59,407	\$61,665	\$64,008
Functional Lead D	260	\$58,039	\$60,476	\$63,016	\$65,847	\$68,421	\$71,295	\$74,289	\$77,409
Senior Analyst	225	\$50,034	\$52,134	\$54,324	\$56,765	\$58,984	\$61,461	\$64,042	\$66,732
Manager	210	\$46,698	\$48,659	\$50,703	\$52,980	\$55,051	\$57,364	\$59,773	\$62,283
Program Manager	200	\$44,474	\$46,342	\$48,288	\$50,457	\$52,430	\$54,632	\$56,926	\$59,317
	190	\$42,251	\$44,025	\$45,874	\$47,935	\$49,808	\$51,901	\$54,080	\$56,351
Analyst C	260	\$49,358	\$51,803	\$53,797	\$56,164	\$58,635	\$61,215	\$63,908	\$66,720
Coordinator	225	\$42,550	\$44,658	\$46,377	\$48,417	\$50,547	\$52,772	\$55,093	\$57,517
Resource Specialist	210	\$39,713	\$41,681	\$43,285	\$45,189	\$47,178	\$49,253	\$51,420	\$53,683
	200	\$37,822	\$39,696	\$41,224	\$43,038	\$44,931	\$46,908	\$48,972	\$51,126
	190	\$35,931	\$37,711	\$39,163	\$40,886	\$42,684	\$44,563	\$46,523	\$48,570
Senior Specialist B	260	\$40,029	\$41,950	\$44,186	\$46,074	\$48,285	\$50,705	\$53,032	\$55,577
	225	\$34,508	\$36,164	\$38,091	\$39,719	\$41,625	\$43,711	\$45,717	\$47,911
	210	\$32,207	\$33,753	\$35,552	\$37,071	\$38,850	\$40,797	\$42,669	\$44,717
	200	\$30,674	\$32,146	\$33,859	\$35,306	\$37,000	\$38,854	\$40,638	\$42,588
	190	\$29,140	\$30,538	\$32,166	\$33,540	\$35,150	\$36,912	\$38,606	\$40,458
Specialist A	260	\$33,000	\$34,716	\$36,521	\$38,584	\$40,465	\$42,706	\$44,731	\$47,057
	225	\$28,448	\$29,928	\$31,484	\$33,262	\$34,884	\$36,816	\$38,561	\$40,566
	210	\$26,552	\$27,932	\$29,385	\$31,045	\$32,558	\$34,361	\$35,990	\$37,862
	200	\$25,287	\$26,602	\$27,985	\$29,566	\$31,008	\$32,725	\$34,277	\$36,059
	190	\$24,023	\$25,272	\$26,586	\$28,088	\$29,457	\$31,089	\$32,563	\$34,256

**CONFIDENTIAL SECRETARY SALARY SCHEDULE
EFFECTIVE 7/1/07**

CONFIDENTIAL ADMINISTRATIVE ASSISTANT -- GRADE 651

<u>STEP</u>	<u>ANNUAL RATE</u>
1	\$41,089
2	\$42,321
3	\$43,590
4	\$44,899
5	\$46,245
6	\$47,633
7	\$49,062
8	\$50,533

CONFIDENTIAL EXECUTIVE ASSISTANT -- GRADE 652

<u>STEP</u>	<u>ANNUAL RATE</u>
1	\$50,220
2	\$51,726
3	\$53,278
4	\$54,876
5	\$56,522
6	\$58,218
7	\$59,965
8	\$61,763

PORTLAND PUBLIC SCHOOLS TEACHERS SALARY SCHEDULE

To be considered for movement across the salary schedule, post baccalaureate coursework may be applied if taken and completed after documented (official transcript) student teaching. **Credits earned prior to student teaching WILL NOT be used for salary placement.** Verification of applicable experience is also counted only after successful completion of student teaching and the official date marking completion of requirements for licensure. **Credit for relevant experience for newly hired temporary or probationary teachers** will be given on the following basis:

- A. One (1) year of credit for each full year of full-time teaching [minimum of one hundred thirty-five (135) days within the regular school year];
- B. One (1) year of credit for each two (2) years of part-time teaching, that is, half-time or more but less than full-time [minimum of one hundred thirty-five (135) days within the regular school year].

IT IS THE TEACHER'S RESPONSIBILITY TO OBTAIN THE DOCUMENTATION NECESSARY TO VERIFY PRIOR RELEVANT TEACHING EXPERIENCE. TEACHING EXPERIENCE IS VERIFIED.

Salary Schedule July 1, 2006 - June 30, 2007

Step	BA	BA+15	BA+30	BA+45	BA+60	BA+75	BA+90	BA+105
					MA	MA+15	MA+30	MA+45
A	33,651	35,165	36,747	38,403	40,129	41,936	43,824	45,796
B	34,795	36,360	37,999	39,708	41,495	43,363	45,311	47,350
C	35,980	37,598	39,288	41,058	42,905	44,837	46,852	48,962
D	37,201	38,877	40,623	42,454	44,362	46,361	48,447	50,625
E	38,466	40,196	42,007	43,898	45,873	47,936	50,093	52,347
F	39,775	41,562	43,433	45,388	47,431	49,565	51,796	54,128
G	41,125	42,976	44,911	46,933	49,043	51,250	53,559	55,968
H	42,525	44,440	46,438	48,528	50,712	52,994	55,379	57,870
I	43,972	45,950	48,017	50,177	52,435	54,794	57,261	59,838
J	45,466	47,512	49,649	51,883	54,218	56,658	59,209	61,871
K	47,010	49,127	51,338	53,646	56,063	58,586	61,221	63,977
L	49,662	51,849	54,138	56,524	59,020	61,628	64,358	67,204

add \$1,060 for earned Doctorate in field related to assignment

Salary Schedule July 1, 2007 - June 30, 2008

Step	BA	BA+15	BA+30	BA+45	BA+60	BA+75	BA+90	BA+105
					MA	MA+15	MA+30	MA+45
A	34,492	36,044	37,665	39,362	41,132	42,984	44,919	46,940
B	35,665	37,269	38,948	40,701	42,532	44,446	46,444	48,534
C	36,879	38,538	40,269	42,084	43,977	45,957	48,023	50,186
D	38,131	39,849	41,639	43,515	45,471	47,520	49,658	51,890
E	39,428	41,201	43,056	44,995	47,020	49,134	51,345	53,656
F	40,770	42,601	44,519	46,523	48,617	50,803	53,090	55,480
G	42,153	44,050	46,033	48,106	50,269	52,531	54,897	57,367
H	43,588	45,550	47,599	49,741	51,979	54,318	56,764	59,316
I	45,071	47,099	49,217	51,431	53,745	56,163	58,692	61,334
J	46,602	48,699	50,890	53,180	55,574	58,074	60,689	63,417
K	48,186	50,355	52,621	54,987	57,464	60,051	62,751	65,576
L	50,903	53,145	55,491	57,936	60,496	63,169	65,966	68,884

add \$1,060 for earned Doctorate in field related to assignment

BA = Bachelor's Degree (+ number equals number of certified credit hours earned beyond the degree)

MA = Master's Degree (+ number equals number of certified credit hours earned beyond the degree)

2007-2008

Substitute Teacher Salary Schedule

Full Day	\$162.37
Half Day	\$81.19
Extended Rate (daily)	\$181.54

Extended rate paid after working 10 consecutive days in same assignment.

Classified - PFTCE Salary Schedules

PFTCE Grade Placement for Salary Schedules

Grade A

Departmental Switchboard Operator

Grade C

Clerk III

Office Machine Operator

Grade D

Clerk II

Department Receptionist

Secretary

Switchboard Operator

Grade F

Administrative Secretary II

Book Clerk – Braille

Clerk I

School Secretary

Job Placement Secretary

Senior Clerk III

Equipment Processor

Chief Switchboard Operator

Senior Data Entry Operator

Grade G

Administrative Secretary I

Senior Clerk II

Library Assistant (works with Media Specialist)

High School Bookkeeper

Vice Principal's Secretary – Admin.

Vice Principal's Secretary – Curric.

Computer Operator

Book Clerk

Graphics Technician

Identification Technician

Orthopedic Equipment Technician

Student Attendance Monitor

Grade H

Library Assistant

Instructional Technology Assistant

Project Assistant

Administrative Clerk H

Special Education Records Clerk

Grade I

Senior Clerk I

Senior Administrative Secretary III

Dispatcher-School Police

Administrative Professional Library Clerk

Transportation Route Scheduler

Grade J

Chief Clerk II

Principal's Secretary-Elementary

Principal's Secretary-Middle

Senior Administrative Secretary II

Senior Computer Operator

Principal Secretary Night School

Finance Clerk II

Human Resources Representative

Grade K

Principal's Secretary-High School

Region Director Secretary

Senior Administrative Secretary I

Finance Clerk I

Payroll Benefits Clerk

Electronic Publishing Technician

Chief Clerk I

Appendix B									
Effective 7/1/2006									
12-month (260 day) Salary Schedule									
Grade Step	A	C	D	F	G	H	I	J	K
1	\$10.46	\$11.50	\$12.04	\$13.07	\$13.59	\$14.13	\$14.65	\$15.16	\$15.69
2	10.98	12.04	12.56	13.59	14.13	14.65	15.16	15.69	16.21
3	11.50	12.56	13.07	14.13	14.65	15.16	15.69	16.21	16.73
4	12.04	13.07	13.59	14.65	15.16	15.69	16.21	16.73	17.26
5	12.56	13.59	14.13	15.16	15.69	16.21	16.73	17.26	17.79
6	13.07	14.13	14.65	15.69	16.21	16.73	17.26	17.79	18.31
7	13.59	14.65	15.16	16.21	16.73	17.26	17.79	18.31	18.83
8	14.13	15.16	15.69	16.73	17.26	17.79	18.31	18.83	19.33

Appendix C									
Effective 7/1/2006									
10-month (200 day and 210 day) Salary Schedule									
Grade Step	A	C	D	F	G	H	I	J	K
1	\$10.82	\$11.90	\$12.44	\$13.46	\$14.08	\$14.59	\$15.14	\$15.70	\$16.23
2	\$11.37	\$12.44	\$12.98	\$14.08	\$14.59	\$15.14	\$15.70	\$16.23	\$16.78
3	\$11.90	\$12.98	\$13.53	\$14.59	\$15.14	\$15.70	\$16.23	\$16.78	\$17.30
4	\$12.44	\$13.53	\$14.08	\$15.14	\$15.70	\$16.23	\$16.78	\$17.30	\$17.85
5	\$12.98	\$14.08	\$14.59	\$15.70	\$16.23	\$16.78	\$17.30	\$17.85	\$18.39
6	\$13.53	\$14.59	\$15.14	\$16.23	\$16.78	\$17.30	\$17.85	\$18.39	\$18.93
7	\$14.08	\$15.14	\$15.70	\$16.78	\$17.30	\$17.85	\$18.39	\$18.93	\$19.49
8	\$14.59	\$15.70	\$16.23	\$17.30	\$17.85	\$18.39	\$18.93	\$19.49	\$20.03

Appendix D	
Effective 7/1/2006	
Salary Schedule for General Education Education Assistants (Regular)	
Step	Hourly Wage
1	11.14
2	11.70
3	12.25
4	12.81
5	13.36
6	13.94
7	14.48
8	15.03
9	15.59

Appendix E-1	
Effective 7/1/2006	
Salary Schedule for ESL/Bilingual Educational Assistants	
Step	Hourly Wage
1	\$11.83
2	12.36
3	12.93
4	13.50
5	14.08
6	14.61
7	15.17
8	15.73
9	16.32

**Appendix E
Effective 7/1/2006
Special Education Paraeducator Salary Schedule**

	STEP	HOURLY		STEP	HOURLY
Paraeducator 3	1	\$12.53	Therapeutic Intervention Coach	1	\$14.33
	2	\$13.09		2	\$14.93
	3	\$13.65		3	\$15.52
	4	\$14.22		4	\$16.10
	5	\$14.78		5	\$16.69
	6	\$15.34		6	\$17.29
	7	\$15.90		7	\$17.88
	8	\$16.47		8	\$18.47
	9	\$17.03		9	\$19.06
Paraeducator 2	1	\$13.09			
	2	\$13.65			
	3	\$14.22			
	4	\$14.78			
	5	\$15.34			
	6	\$15.90			
	7	\$16.47			
	8	\$17.03			
	9	\$17.59			
Paraeducator 1	1	\$13.65			
	2	\$14.22			
	3	\$14.78			
	4	\$15.34			
	5	\$15.90			
	6	\$16.47			
	7	\$17.03			
	8	\$17.59			
	9	\$18.15			

Appendix F Effective 7/1/2006 Salary Schedule for Special Education CNA's and LPN's	
Step	Hourly Wage
1	\$14.30
2	\$14.88
3	\$15.44
4	\$16.01
5	\$16.59
6	\$17.16
7	\$17.72
8	\$18.29
9	\$18.86

Appendix G Effective 7/1/2006 Salary Schedule for Special Education LPTA's and COTA's	
Step	Hourly Wage
1	\$18.79
2	\$19.44
3	\$20.07
4	\$20.68
5	\$21.32
6	\$21.93

Appendix H Effective 7/1/2006 Sign Language Interpreter Salary Schedule				
Step	COC or AA	BA/BS	BA/BS or AA plus	BA/BS or AA plus
			RID CT or RID CI	RID CT & RID CI
1	\$17.18	\$17.78	\$18.38	\$18.98
2	\$17.78	\$18.38	\$18.98	\$19.58
3	\$18.38	\$18.98	\$19.58	\$20.18
4	\$18.98	\$19.58	\$20.18	\$20.79
5	\$19.58	\$20.18	\$20.79	\$21.39
6	\$20.18	\$20.79	\$21.39	\$21.99

Classified - DCU Salary Schedules

APPENDIX B 2005-2006
SALARY SCHEDULE FOR COMMUNITY AGENTS
SALARY GUIDE 08 190 DAYS
 (Effective 12/12/05)

Step	Base		+\$265	
	Hourly	Annual	Hourly	Annual
1	\$14.16	\$ 21,523	\$ 14.33	\$ 21,788
2	\$14.58	\$ 22,162	\$ 14.75	\$ 22,427
3	\$15.00	\$ 22,800	\$ 15.17	\$ 23,065
4	\$15.44	\$ 23,469	\$ 15.61	\$ 23,734
5	\$15.86	\$ 24,107	\$ 16.03	\$ 24,372
6	\$16.29	\$ 24,761	\$ 16.46	\$ 25,026
7	\$16.71	\$ 25,399	\$ 16.88	\$ 25,664
8	\$17.12	\$ 26,022	\$ 17.29	\$ 26,287
Longevity	\$17.81	\$ 27,071	\$ 17.98	\$ 27,336

APPENDIX C 2005-2006
SALARY SCHEDULE FOR CAMPUS MONITORS
SALARY GUIDE 04 190 DAYS
 (Effective 12/12/05)

Step	Base		+\$265	
	Hourly	Annual	Hourly	Annual
1	\$14.18	\$ 21,554	\$ 14.35	\$ 21,819
2	\$14.59	\$ 22,177	\$ 14.76	\$ 22,422
3	\$15.02	\$ 22,830	\$ 15.19	\$ 23,095
4	\$15.44	\$ 23,469	\$ 15.61	\$ 23,734
5	\$15.85	\$ 24,092	\$ 16.02	\$ 24,357
6	\$16.29	\$ 24,761	\$ 16.46	\$ 25,026
7	\$16.71	\$ 25,399	\$ 16.88	\$ 25,664
8	\$17.14	\$ 26,053	\$ 17.31	\$ 26,318
Longevity	\$17.82	\$ 27,086	\$ 17.99	\$ 27,351

Appendix D
Salary Schedule for Physical and Occupational Therapists

The salaries for these positions shall be in accordance with the teachers' salary schedule agreed to by the Board of Education and shall be based upon a 190-day work year.

APPENDIX F 2005-2006
SALARY SCHEDULE FOR BUS DRIVERS
SALARY GUIDE 11
 (Effective 12/12/05)

Step	Description	Hourly Rate
1		12.69
2		13.44
3		14.18
4		14.93
5	FIVE (5) YEAR LONGEVITY	15.68
6	TEN (10) YEAR LONGEVITY	16.51
	DRIVER/TRAINER (DT)	1.00 *
	DRIVER/DISPATCHER (DD)	1.50
	RADIO OPERATOR (RO)	1.50

*Effective 8/25/2006, the hourly premium for DRIVER/TRAINER status is increased to \$1.50.

Appendix E 2005-2006
Non-Certified Driver Education Instructor
 Salary Schedule (Effective 12/12/05)

Step	Hourly Wage
1	16.03
2	18.13
LEAD DRIVER (STEP 2 + 5%)	19.03

APPENDIX G 2005-2006
SALARY SCHEDULE FOR BUS MECHANICS
 (Effective 12/12/05)

Position Title	Hourly Rate
Lead Mechanic	24.23
Mechanic	23.53
Serviceman	20.30
Bus Fueler	20.30
Shop Assistant	15.43

APPENDIX H 2005-2006
SALARY SCHEDULE FOR TELEVISION SERVICES EMPLOYEES
 (EFFECTIVE 12/12/05)

Position	Step 1	Step 2	Step 3	Step 4	Step 5
PRODUCTION ASSISTANT	\$11.39	\$13.30	\$15.20	\$17.10	\$19.00
PRODUCER	\$12.66	\$14.77	\$16.60	\$19.00	\$21.11
MASTER CONTROL OPERATOR	\$12.66	\$14.77	\$16.60	\$19.00	\$21.11
TV TECHNICIAN	\$12.66	\$14.77	\$16.60	\$19.00	\$21.11
PRODUCTION MANAGER	\$23.99				
ASSISTANT ENGINEER	\$23.99				
CHIEF ENGINEER	\$26.49				

Classified - DCU Salary Schedules, continued

APPENDIX A 2005-2006			
SALARY SCHEDULE FOR WAREHOUSEMEN AND TRUCK DRIVERS			
SALARY GUIDE 09 (Effective 12/12/05)			
<u>HOURLY EMPLOYEES SCHEDULE</u>			
	<u>HOURLY RATE</u>		
TRUCK DRIVER			\$19.94
TRUCK DRIVER LEADMAN*			\$20.54
WAREHOUSEMAN FOREMAN*			\$21.93
GENERAL FOREMAN***			\$22.93
SUB DRIVER****			\$17.95
<u>260 DAY SALARIED EMPLOYEES SCHEDULE</u>			
	<u>RATE</u>	<u>RATE</u>	<u>RATE</u>
TRUCK DRIVE	\$20.02	\$3,469.58	\$41,635.00
TRUCK DRIVE	\$20.62	\$3,574.00	\$42,888.00
WAREHOUSEM	\$22.01	\$3,815.83	\$45,790.00
GENERAL FOI	\$23.02	\$3,989.83	\$47,878.00
* LEADMAN		GROUP 2 RATE PLUS THREE PERCENT (3%)	
** FOREMAN		GROUP 2 RATE PLUS TEN PERCENT (10%)	
*** GENERAL FOREMAN		GROUP 2 RATE PLUS FIFTEEN PERCENT (15%)	
**** SUB DRIVER		GROUP 2 RATE TIMES NINETY PERCENT (90%)	

APPENDIX I 2005-2006				
SALARY SCHEDULE FOR MAINTENANCE WORKERS				
(EFFECTIVE 12/12/05)				
CRAFT:	CRAFT		JOURNEY.	COMPARE
	CODE	RATE	TO EACH	EA LEVEL
LABORER	41			
	FOREMAN	\$21.74	\$1.98	\$0.70
	ASST. FOREMAN	\$21.04	\$1.28	\$0.69
	LEADMAN	\$20.35	\$0.59	\$0.59
	JOURNEYMAN	\$19.76	\$0.00	\$0.00
PAINTER	45			
	FOREMAN	\$21.74	\$1.98	\$0.70
	ASST. FOREMAN	\$21.04	\$1.28	\$0.69
	LEADMAN	\$20.35	\$0.59	\$0.59
	JOURNEYMAN	\$19.76	\$0.00	\$0.00
ROOFER	67			
	FOREMAN	\$21.04	\$1.91	\$0.67
	ASST. FOREMAN	\$20.37	\$1.24	\$0.67
	LEADMAN	\$19.70	\$0.57	\$0.57
	JOURNEYMAN	\$19.13	\$0.00	\$0.00

SALARY SCHEDULE FOR MAINTENANCE WORKERS, continued				
CRAFT:	CRAFT CODE	RATE	JOURNEY. TO EACH	COMPARE EA LEVEL
CARPET/LINOLEUM	80			
	FOREMAN	\$21.71	\$1.97	\$0.69
	ASST. FOREMAN	\$21.02	\$1.28	\$0.69
	LEADMAN	\$20.33	\$0.59	\$0.59
	JOURNEYMAN	\$19.74	\$0.00	\$0.00
CARPENTER 80645	40			
	FOREMAN	\$26.69	\$2.43	\$0.85
	ASST. FOREMAN	\$25.84	\$1.58	\$0.85
	LEADMAN	\$24.99	\$0.73	\$0.73
	JOURNEYMAN	\$24.26	\$0.00	\$0.00
CEMENT MASON	10			
	FOREMAN	\$24.46	\$2.22	\$0.77
	ASST. FOREMAN	\$23.69	\$1.45	\$0.78
	LEADMAN	\$22.91	\$0.67	\$0.67
	JOURNEYMAN	\$22.24	\$0.00	\$0.00
GLAZIER 80635	20			
	FOREMAN	\$26.52	\$2.41	\$0.84
	ASST. FOREMAN	\$25.68	\$1.57	\$0.85
	LEADMAN	\$24.83	\$0.72	\$0.72
	JOURNEYMAN	\$24.11	\$0.00	\$0.00
PLASTERER	10			
	FOREMAN	\$24.55	\$2.23	\$0.78
	ASST. FOREMAN	\$23.77	\$1.45	\$0.78
	LEADMAN	\$22.99	\$0.67	\$0.67
	JOURNEYMAN	\$22.32	\$0.00	\$0.00
TILE SETTER	10			
	FOREMAN	\$23.07	\$2.10	\$0.74
	ASST. FOREMAN	\$22.33	\$1.36	\$0.73
	LEADMAN	\$21.60	\$0.63	\$0.63
	JOURNEYMAN	\$20.97	\$0.00	\$0.00
BRICK MASON	10			
	FOREMAN	\$27.23	\$2.48	\$0.87
	ASST. FOREMAN	\$26.36	\$1.61	\$0.87
	LEADMAN	\$25.49	\$0.74	\$0.74
	JOURNEYMAN	\$24.75	\$0.00	\$0.00
SHEET METAL	65			
	FOREMAN	\$30.39	\$2.76	\$0.96
	ASST. FOREMAN	\$29.43	\$1.80	\$0.97
	LEADMAN	\$28.46	\$0.83	\$0.83
	JOURNEYMAN	\$27.63	\$0.00	\$0.00
ELECTRICIAN	50			
	FOREMAN	\$32.46	\$2.95	\$1.03
	ASST. FOREMAN	\$31.43	\$1.92	\$1.03
	LEADMAN	\$30.40	\$0.89	\$0.89
	JOURNEYMAN	\$29.51	\$0.00	\$0.00

SALARY SCHEDULE FOR MAINTENANCE WORKERS, continued				
CRAFT:	CRAFT CODE	RATE	JOURNEY. TO EACH	COMPARE EA LEVEL
PLUMBER	60			
	FOREMAN	\$33.25	\$3.02	\$1.06
	ASST. FOREMAN	\$32.19	\$1.96	\$1.05
	LEADMAN	\$31.14	\$0.91	\$0.91
	JOURNEYMAN	\$30.23	\$0.00	\$0.00
STEAMFITTER	59			
	FOREMAN	\$33.25	\$3.02	\$1.06
	ASST. FOREMAN	\$32.19	\$1.96	\$1.05
	LEADMAN	\$31.14	\$0.91	\$0.91
	JOURNEYMAN	\$30.23	\$0.00	\$0.00
HARDWARE	38			
	FOREMAN	\$26.69	\$2.43	\$0.85
	ASST. FOREMAN	\$25.84	\$1.58	\$0.85
	LEADMAN	\$24.99	\$0.73	\$0.73
	JOURNEYMAN	\$24.26	\$0.00	\$0.00
MUSIC INSTRUMENT REPAIR	96			
	FOREMAN	\$28.57	\$2.60	\$2.60
	ASST. FOREMAN	\$27.66	\$1.69	\$1.69
	LEADMAN	\$26.75	\$0.78	\$0.78
	JOURNEYMAN	\$25.97	\$0.00	\$0.00
MASON TENDER		\$19.76		
PLUMBERS HELPER		\$19.76		
MOTOR WINDER		\$23.02		
GROUNDKEEPER	85	\$19.76		
ELECTRONIC TECHNICIAN	95			
	FOREMAN	\$28.57	\$2.60	\$0.91
	ASST. FOREMAN	\$27.66	\$1.69	\$0.91
	LEADMAN	\$26.75	\$0.78	\$0.78
	JOURNEYMAN	\$25.97	\$0.00	\$0.00
MACHINIST	55			
	FOREMAN	\$27.25	\$2.48	\$0.87
	ASST. FOREMAN	\$26.38	\$1.61	\$0.87
	LEADMAN	\$25.51	\$0.74	\$0.74
	JOURNEYMAN	\$24.77	\$0.00	\$0.00
MACHINIST HELPER		\$21.43		
ROVERS				
	4th ANNIVERSARY	\$18.00		
	3rd ANNIVERSARY	\$17.00		
	2nd ANNIVERSARY	\$16.00		
	1st ANNIVERSARY	\$15.00		
	START	\$14.00		

SEIU Local 503								
Effective 07/01/2006								
NUTRITION SERVICES HOURLY EMPLOYEES								
SALARY SCHEDULE								
GROUP	GRADE	STEP	HOURLY	1.50 TIME	HOURLY CERTIFIED	1.50 CERTIFIED	SHIFT DIFFERENTIAL @ 7%	
	NON-CERT/ CERTIFIED						REGULAR	CERTIFIED
A FOOD SERVICE ASST	342 / 343	1	9.62	14.43	9.78	14.67	10.29	10.45
		2	9.91	14.87	10.07	15.11	10.58	10.74
		3	10.00	15.00	10.16	15.24	10.67	10.83
		4	10.10	15.15	10.26	15.39	10.77	10.93
		5	10.20	15.30	10.36	15.54	10.87	11.03
		6	10.29	15.44	10.45	15.68	10.96	11.12
		7	10.40	15.60	10.56	15.84	11.07	11.23
C COOK, DESSERT MAKER	344 / 345	1	12.06	18.09	12.22	18.33	12.90	13.06
		2	12.42	18.63	12.58	18.87	13.26	13.42
		3	12.54	18.81	12.70	19.05	13.38	13.54
		4	12.67	19.01	12.83	19.25	13.51	13.67
		5	12.78	19.17	12.94	19.41	13.62	13.78
		6	12.91	19.37	13.07	19.61	13.75	13.91
		7	13.03	19.55	13.19	19.79	13.87	14.03
D ELEMENTARY LEAD SUMMER MONITOR	346 / 347	1	12.52	18.78	12.68	19.02	13.40	13.56
		2	12.89	19.34	13.05	19.58	13.77	13.93
		3	13.02	19.53	13.18	19.77	13.90	14.06
		4	13.15	19.73	13.31	19.97	14.03	14.19
		5	13.27	19.91	13.43	20.15	14.15	14.31
		6	13.40	20.10	13.56	20.34	14.28	14.44
		7	13.52	20.28	13.68	20.52	14.40	14.56
D MIDDLE SCHOOL LEAD ROVING LEAD DESSERT SPECIALIST	348 / 349	1	12.74	19.11	12.90	19.35	13.63	13.79
		2	13.12	19.68	13.28	19.92	14.01	14.17
		3	13.25	19.88	13.41	20.12	14.14	14.30
		4	13.38	20.07	13.54	20.31	14.27	14.43
		5	13.51	20.27	13.67	20.51	14.40	14.56
		6	13.63	20.45	13.79	20.69	14.52	14.68
		7	13.76	20.64	13.92	20.88	14.65	14.81
D HIGH SCHOOL CENTRAL KITCHEN LEAD	350 / 351	1	13.96	20.94	14.12	21.18	14.94	15.10
		2	14.38	21.57	14.54	21.81	15.36	15.52
		3	14.52	21.78	14.68	22.02	15.50	15.66
		4	14.66	21.99	14.82	22.23	15.64	15.80
		5	14.80	22.20	14.96	22.44	15.78	15.94
		6	14.94	22.41	15.10	22.65	15.92	16.08
		7	15.08	22.62	15.24	22.86	16.06	16.22
SUBSTITUTE		352	8.75	13.13				

SEIU Local 503										
Appendix A										
Effective 07/01/2006										
NUTRITION SERVICES MANAGERS - 200 DAYS										
SALARY SCHEDULE										
GROUP	STEP	Grade 331			Grade 332			Grade 333		
		BASE ANNUAL	HOURLY	1 1/2 TIME	ANNUAL W.16	HRLY .16 CERTIFIED	1 1/2 CERTIFIED	ANNUAL W.27	HRLY .27 CERTIFIED	1 1/2 CERTIFIED
E	2	24,100	15.86	23.78	24,343	16.02	24.02	24,510	16.13	24.19
Coordinators	3	24,919	16.39	24.59	25,162	16.55	24.83	25,329	16.66	25.00
8 HOUR, 190 DAY	4	26,030	17.13	25.69	26,273	17.28	25.93	26,440	17.39	26.09
	5	26,649	17.53	26.30	26,892	17.69	26.54	27,059	17.80	26.70
	6	27,558	18.13	27.20	27,801	18.29	27.44	27,968	18.40	27.60
	7	28,384	18.67	28.01	28,627	18.83	28.25	28,794	18.94	28.42
	8	28,660	18.86	28.28	28,903	19.02	28.52	29,070	19.13	28.69
	9	28,936	19.04	28.56	29,179	19.20	28.80	29,346	19.31	28.96
	10	29,212	19.22	28.83	29,455	19.38	29.07	29,622	19.49	29.23
	11	29,487	19.40	29.10	29,730	19.56	29.34	29,897	19.67	29.50
	12	29,762	19.58	29.37	30,005	19.74	29.61	30,172	19.85	29.78
BREAKFAST PROGRAM INCORPORATED IN SALARY										
GROUP	STEP	Grade 337			Grade 338			Grade 339		
		BASE ANNUAL	HOURLY	1 1/2 TIME	ANNUAL W.16	HRLY .16 CERTIFIED	1 1/2 CERTIFIED	ANNUAL W.27	HRLY .27 CERTIFIED	1 1/2 CERTIFIED
G	1	27,994	18.42	27.63	28,237	18.58	27.87	28,404	18.69	28.03
Central Kitchen Managers	2	28,756	18.92	28.38	28,999	19.08	28.62	29,166	19.19	28.78
Area Managers	3	29,498	19.41	29.11	29,741	19.57	29.35	29,908	19.68	29.51
Hospitality Service Managers	4	30,252	19.90	29.85	30,495	20.06	30.09	30,662	20.17	30.26
	5	31,003	20.40	30.60	31,246	20.56	30.83	31,413	20.67	31.00
	6	31,933	21.01	31.51	32,176	21.17	31.75	32,343	21.28	31.92
	7	32,243	21.21	31.82	32,486	21.37	32.06	32,653	21.48	32.22
	8	32,553	21.42	32.12	32,796	21.58	32.36	32,963	21.69	32.53
	9	32,862	21.62	32.43	33,105	21.78	32.67	33,272	21.89	32.83
	10	33,173	21.82	32.74	33,416	21.98	32.98	33,583	22.09	33.14
	11	33,483	22.03	33.04	33,726	22.19	33.28	33,893	22.30	33.45
SUB HS CENTRAL MANAGER		15.62 (90% OF G STEP 1)								

Salary Schedule for Custodians

SALARY SCHEDULE FOR CUSTODIANS

(Effective 07/01/2006)

<u>Step</u>	<u>Description</u>	Regular <u>Annual Rate</u>
1	Probation	\$ 27,559
2	Helper	\$ 29,116
3	Assistant / Relief	\$ 33,797
4	Custodian A	\$ 35,224
5	Custodian B	\$ 39,108
6	Custodian C	\$ 42,935
7	Custodian D	\$ 47,230
25	Helper -- Longevity	\$ 30,281
35	Assistant / Relief -- Longevity	\$ 35,147
45	Custodian A -- Longevity	\$ 36,632
55	Custodian B -- Longevity	\$ 40,673
65	Custodian C -- Longevity	\$ 44,651
75	Custodian D -- Longevity	\$ 49,120

Understanding and Using the Program Codes and Descriptions based on the Oregon Department of Education's "Program Budgeting and Accounting Manual 2006"

What follows is a summarized version of the Oregon Department of Education's (DOE) "Program Budgeting and Accounting Manual 2006" specifically focused on the function, or Program level.

The outline format shown on the next several pages is structured as follows:

- A. ➔ **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.
- 11000 Regular Programs.** Instructional activities designed primarily to prepare students for
- B. ➔ activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.
- 11100 Elementary School Instruction**
- C. ➔ **11110 Primary, K-3.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the primary school years.
- 11111 *Primary, 1-3*
- 11112 *Primary, 1-3 Homeroom*
- 11113 *K-5 Consolidated Budget*
- 11119 *Kindergarten Homeroom*
- D. ➔
- E. ➔

- A. shows the DOE definitions of the function, or program structure that should be used by school districts. It is divided into 5 major sections as follows:
1. Instruction (all programs in the 10000 series)
 2. Support Services (all programs in the 20000 series)
 3. Enterprise and Community Services (all programs in the 30000 series)
 4. Facilities Acquisition and Construction (all programs in the 40000 series)
 5. Other Uses (all programs in the 50000 series)
- B. outlines DOE subfunctions that provide program and service area information.
- C. shows roll-up programs as they are summarized on pages 7 through 11 under the Budget Detail tab of this book. This is the level that both budget and actual expenditures are reported to the State Department of Education.
- D. gives a further detailed description, as defined by the Department of Education, of the activities coded under B and C.
- E. shows the detailed program structure developed by Portland Public Schools (shown in italics) which fits within the broader function structure developed by the State Department of Education. These PPS program codes define programs which are available for use, but may not currently be in use. Programs within the district can and do change as the district changes. New programs are added and others become obsolete. If an italicized program does not show under the structure of C or D as described above, then PPS does not currently have a program in that particular service area.

Program Descriptions and Active PPS Program Codes as of 02/01/07

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.

11000 Regular Programs. Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.

11100 Elementary School Instruction

11110 Primary, K-3. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the primary school years.

11111 Primary, 1-3 Program

11112 Primary, 1-3 Homeroom

11113 K-5 Consolidated Budget

11119 Kindergarten Homeroom

11120 Intermediate Programs. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the intermediate school years.

11121 Intermediate, 4-6 Program (Before schools add grades 7 or 8. After grade 7 is added, see Middle School Instruction, below.)

11122 Intermediate, 4-6 Homeroom (Before schools add grades 7 or 8. After grade 7 is added, see Middle School Instruction, below.)

11130 Elementary Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech, and debate.

11131 School Activities

11200 Middle School Instruction

11210 Middle/Junior High Programs. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

11211 Middle School Programs or 6th, 7th & 8th grade classrooms located in K-8 schools (if grade 6 only, see Intermediate Programs above)

11212 Middle School Homeroom or 6th, 7th & 8th grade classrooms located in K-8 schools (if grade 6 only, see Intermediate Programs above)

11213 MS Consolidated Budget

11220 Middle/Junior High School Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student financed and managed activities.

11221 School Activities

11300 High School Instruction

11310 High School Programs. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve CIM and CAM requirements

11311 High School Programs

11312 High School Homeroom

11313 HS Consolidated Budget

11320 High School Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.

11321 School Activities

11322 Athletic Activities Svcs

11400 Pre-Kindergarten Programs

11400 Early Childhood Education Centers. Educational programs that are designed for the education and training of children, who are enrolled in pre kindergarten programs.

11401 Early Childhood Ed Ctr (ECEC)

11402 HeadStart

12000 Special Programs. Instructional activities designed primarily to deal with students having special needs. The Special Program Service Area includes (1) talented and gifted;(2) children with disabilities; (3) disadvantaged children; and (4) special programs for other student populations.

12100 Programs for the Talented and Gifted.

Special learning experiences for students identified as gifted or talented.

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 and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

12210 Restrictive Programs

12210 *Restrictive Programs*

12211 *Functional Living Skills-MESD*

12212 *SLC-Academic*

12213 *SLC-Life Skills*

12214 *SLC-Behavior*

12215 *SLC-ILC-Intensive Learning Ctr*

12216 *Deaf/Hard of Hearing Classroom*

12218 *Behavioral & Transitional Programs*

12220 Developmental Kindergarten.

12221 *SLC-Devel. Kindergarten*

12230 Community Transition Centers.

12230 *SLC-Life Skills/CTC*

12240 Life Skills with Nursing.

12241 *Life Skills With Nursing Svcs.*

12250 Out of District Programs.

12260 Home Instruction.

12261 *Home Instruction*

12270 Extended School Year Programs.

12271 *Extended School Year*

12280 Diagnostic Classrooms.

12282 *Behavior Intervention Classroom*

12290 Other.

12291 *Skilled Nursing Care Facilities*

12500 Less Restrictive Programs for Students with Disabilities.

Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

12501 *Resource Center Classrooms*

12503 *Individual Educational Assistants*

12504 *Deaf/Hard of Hearing*

12505 *Vision Services*

12506 *Interpreter Services*

12508 *Deaf/Blind Program*

12510 *Less Restrictive Programs*

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.

12607 *Portland Early Intervention Ed (PIEP)*

12609 *Albina Head Start*

12700 Educationally Disadvantaged.

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

12710 Remediation. Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School. 12710 includes programs outside the regular classroom (i.e., pull-out programs) in addition to those outside the regular school day. Also, use this program for Summer School remedial classes specifically designed to improve student performance to meet state standards.

12720 Title I.

- 12720 Title I
- 12721 Title I - Supplemental Educational Services
- 12722 Title I -Teacher Professional Development
- 12723 Title I - HR Training on NCLB
- 12724 Title I - Project Return Homeless
- 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; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework.

12810 Public Alternative Programs. Alternative learning experiences provided by other public agencies, including community colleges, other school districts, education service districts, etc.

12820 Private Alternative Programs. Alternative learning experiences provided by private contractors.

- 12821 Community-Based Programs

12830-12870 District Alternative Programs. Alternative learning experiences provided by the school district.

- 12831 Delayed Expulsion School Couns
- 12832 Classroom Alternative Ed
- 12833 Evening Programs
- 12835 Indian Education

12880 Charter Schools. Expenditures related to a district-sponsored charter school.

- 12880 Charter Schools

12890 Other Alternative Programs. Other alternative learning experiences that cannot be classified above.

- 12891 Contract Programs
- 12892 Alternative Ed-Instruc Support

12900 Designated Programs.

Special learning experiences for other students with special needs; such as, English second language students, teen parents and migrant education.

12910 English Second Language Programs. Instructional activities designed to improve English skills of students who do not speak English as their native language.

- 12911 ESL/Bilingual—Elem
- 12912 ESL/Bilingual—Middle
- 12913 ESL/Bilingual—High
- 12914 Bilingual Assessment Svcs

12920 Teen Parent Programs. Instructional programs designed to accommodate the needs of teen parents.

- 12922 Teen Parenting Services

12930 Migrant Education. Instructional programs designed to meet the needs of migrant students.

- 12930 Migrant Education

12990 Other Programs.

- 12991 Private School Instruction
- 12992 Section 504/ADA Accom in PPS

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 Intermediate.

Instructional activities as defined under 11120 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

- 14100 Summer School, Interm 4-5

14200 Middle/Junior High.

Instructional activities as defined under 11210 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

- 14200 Summer School, Middle

14300 High School.

Instructional activities as defined under 11310 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

- 14300 Summer School, High

14400 Primary, K-3 Program.

Instructional activities as defined under 11110 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

- 14400 Summer School, Primary K-3

20000 Support Services. Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

21000 Support Services—Students. Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process.

21100 Attendance and Social Work Services.

Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.

21110 Service Area Direction. Activities associated with directing and managing attendance and social work services.

21110 Attendance/Social Work

21120 Attendance Services. Activities such as prompt identification of attendance patterns, promotion of positive attendance attitudes, response to attendance problems and enforcement of compulsory attendance laws.

21120 Attendance Services

21130 Social Work Services. Activities such as investigating and diagnosing student problems; casework and group work for students and parents; interpretation of student problems for other staff members; advocacy for change in circumstances surrounding the individual student which are related to the student's school problem(s).

21130 Social Work Services

21131 Behavior Interventn Specialist

21140 Student Accounting Services. Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.

21141 SPED Data Services

21150 Student Safety. Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety. Expenses associated with the security of buildings, grounds and equipment should continue to be accounted for in the 25460 function code.

21150 Student Safety

21170 Identification and Recruitment of Migrant Children. Including the Migrant Student Record Transfer System.

21170 Migrant ID/Recruitment

21190 Other Attendance and Social Work Services. Attendance and social work services other than those described above.

21191 Child Development Services

21192 Student Discipline Services

21193 Drug & Alcohol Services

21200 Guidance Services.

Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Use this function for School to Work services, e.g. job placement, referral, career counseling.

21210 Service Area Direction. Activities associated with directing and managing guidance services.

21210 Service Area Direction

21220 Counseling Services. Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.

21220 Counseling Services

21230 Appraisal Services. Activities which assess student characteristics to be used in administration, instruction, and guidance to assist the student in assessing his/her purposes and progress in personality and career development.

21240 Information Services. Activities for disseminating educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to students through activities such as group or individual guidance, or it might be provided indirectly to students, through staff members or parents.

21260 Placement Services. Activities organized to: (1) help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (2) help students make the transition from one educational or occupational experience to another. This may include admissions counseling, referral services, assistance with records, and follow-up communications with employers.

21262 Vocational Education

21290 Other Guidance Services. Other guidance services which cannot be classified above.

21300 Health Services.

Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

21310 Service Area Direction. Activities associated with directing and managing health services.

21320 Medical Services. Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and illness care; and communications with parents and medical officials. Premiums for student health insurance are recorded here.

21320 Medical Services

21330 Dental Services. Those activities associated with dental screening, dental care, and orthodontic activities.

21330 Dental Services

21390 Other Health Services. Other health services not classified above.

21400 Psychological Services.

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

21410 Service Area Direction. Activities associated with directing and managing the psychological services.

21420 Psychological Testing Services. Activities concerned with administering psychological tests, standardized tests and inventory assessment of ability, aptitude, achievement, interests and personality and the interpretation of these measures for students, school personnel and parents.

21420 Psychological Services

21430 Psychological Counseling Services. Activities which take place between a school psychologist or counselor and students and their parents in which the students are helped to receive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.

21440 Psychotherapy Services. Activities which provide a therapeutic relationship between a qualified mental health professional and one or more students in which the students are helped to perceive, clarify, solve, and resolve emotional problems or disorders.

21480 Other Psychological Services. Other activities associated with psychological services not classified above.

21500 Speech Pathology and Audiology Services.

Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

21510 Service Area Direction. Activities associated with directing and managing speech pathology and audiology services.

21520 Speech Pathology Services. Activities organized for the identification of students with speech and language disorders; diagnosis and appraisal of specific speech and language disorders, referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provision of required speech habilitation services; and counseling/guidance of students with speech and language disorders, their parents and teachers, as appropriate.

21520 Speech Pathology

21530 Audiology Services. Activities organized for the identification of students with hearing loss; determination of the range, nature, and degree of hearing function; referral for medical or other professional attention as appropriate to the habilitation of hearing; language habilitation; auditory training, speech reading (lip-reading), and speech conservation, as necessary; creation and administration of programs of hearing conservation and counseling/guidance of students with hearing loss, their parents, and teachers, as appropriate.

21530 Audiology

21590 Other Speech Pathology and Audiology Services. Other activities associated with speech pathology and audiology services not classified above.

21590 Other Speech Path/Audio Svcs.

21600 Other Student Treatment Services.

Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

21601 Occupational Therapy

21602 Physical Therapy

21603 Adaptive Physical Education

21900 Service Direction, Student Support Services.

Activities concerned with direction and management of student support services; e.g., special education, ESL and at risk programs. Expenditures for the special education director for the district should be recorded here.

21901 Program Admin/Supervision

21902 Administration

21903 Collaborative Supports Team

21905 Third Party Medical Reimburse

21906 PAT, Article 20 B3, SpEd

21907 PAT, Article 20 B4, GenEd

21908 TAG Writing Plans

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

22100 Improvement of Instruction Services.

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

22110 Service Area Direction. Activities associated with directing and managing the improvement of instruction services. The District's Director of Instruction should be charged here.

22110 Service Area Direction

22130 Curriculum Development. Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

22130 Curriculum Development

22190 Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.

22200 Educational Media Services.

Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

22210 Service Area Direction. Activities concerned with directing and managing educational media services.

22220 Library/Media Center. Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center, media materials; and instruction of students in the use of media center materials and equipment.

22220 Library/Media Services

22230 Multimedia Services. Activities such as selecting, preparing, maintaining and circulating to instructional and administrative staff all multimedia equipment and materials.

22230 Multimedia Services

22240 Educational Television Services. Activities concerned with planning, programming, writing, presenting and receiving educational programs or segments of programs via closed circuit or broadcast television.

22240 Educational Television Service

PPS only:

22250 KBPS RADIO SERVICES

22252 Broadcasting

22290 Other Educational Media Services. Educational media services other than those classified above.

22291 Textbook Services

22292 Classroom Technology

22300 Assessment and Testing.

Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

22400 Instructional Staff Development.

Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. Use this function for staff development that is instructionally related.

22403 Autistic Services

22410 Instr Staff Training Svcs

22420 Portland Teacher Program

22430 New Teacher Orientation

23000 Support Services—General Administration. Activities concerned with establishing and administering policy in connection with operating the district.

23100 Board of Education Services.

Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.

23100 Board of Education Services

23200 Executive Administration Services.

Activities associated with the overall general administrative or executive responsibility for the entire district.

23210 Office of the Superintendent Services. Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district. This function area includes all personnel and materials in the office of the chief executive officer. Activities of the deputy, associate and/or assistant superintendents should be recorded here.

- 23210 Office of Superintendent
- 23211 Executive Administration
- 23212 Assistant Superintendents

23240 State and Federal Relations Services.

Activities concerned with developing and maintaining good relationships with state and federal officials.

- 23240 State and Federal Relations

23290 Other Executive Administration Services. Other general administrative services which cannot be recorded under the preceding areas of responsibility.

- 23292 Legal Services
- 23293 Operational Support Services
- 23294 School Standards/Accredits
- 23295 Strategic Planning

24000 School Administration. Activities concerned with area wide supervisory responsibility. This function could include directors of district-wide instructional programs that have administrative responsibilities. It also would include such general administrative activities as Title I Coordinator.

24100 Office of the Principal Services.

Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.

- 24101 School Administrative Services
- 24102 School Curriculum Svcs (VPs)
- 24103 School Business Services

24900 Other Support Services—School Administration.

Other school administration services which cannot be recorded under the preceding functions.

- 24901 Graduation Services
- 24910 PAPSA

25000 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, and internal services for operating all schools.

25100 Direction of Business Support Services.

Activities concerned with directing and managing the business support services as a group.

- 25100 Chief Financial Officer

25200 Fiscal Services.

Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

25210 Service Area Direction. Activities of directing and managing fiscal services which includes the activities of the assistant superintendent, director, or business manager in directing and managing fiscal activities including debt management.

- 25210 Direction of Fiscal Services

25220 Budgeting Services. Activities concerned with supervising budget planning, formulation, control, and analysis.

- 25220 Budgeting Services

25230 Receiving and Disbursing Funds Services. Activities concerned with properly receiving and paying money for the district.

25240 Payroll Services. Activities concerned with paying periodic salaries and wages to employees for services rendered; paying related payroll taxes, assessments, and withholdings; and filing all required reports.

- 25240 Payroll Services

25250 Financial Accounting Services. Activities concerned with maintaining records of the financial operations and transactions of the district which include such activities as accounting and interpreting financial transactions and account records.

- 25250 Financial Accounting Services

25260 Internal Auditing Services. Activities concerned with verifying the account records which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing there liability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.

- 25260 Internal Auditing Services

25270 Property Accounting Services. Activities concerned with preparing and maintaining current inventory records of land, buildings, and movable equipment. These records are to be used in equipment control and facilities planning.

- 25270 Property Accounting Services

25280 Risk Management Services. Activities involving the systematic identification and evaluation of exposure to loss within the district and selection of the most appropriate method for managing those exposures. Includes activities such as insurance program administration and loss prevention.

- 25281 *Service Area Direction*
- 25282 *EAIP Worksite Modifications*
- 25283 *Liability Claims*
- 25284 *Property/Fire Loss*
- 25285 *Worker's Compensation*
- 25286 *Worksite Safety*

25290 Other Fiscal Services. Fiscal services which cannot be classified under the preceding functions. Including unemployment.

- 25291 *Enrollment Services*
- 25292 *Family Support Center*

25400 Operation and Maintenance of Plant Services.

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.

25410 Service Area Direction. Activities of directing and managing the operation and maintenance of the school plant facilities.

- 25410 *Service Area Direction*
- 25411 *Project Management*

25420 Care and Upkeep of Buildings Services. Activities concerned with keeping a physical plant clean and ready for daily use. Operating the heating, lighting, and ventilating systems; rental and lease of buildings; are included.

- 25421 *Custodial Services*
- 25422 *Environmental Health-Safety*
- 25423 *Utilities Services*
- 25424 *Property Management*

25430 Care and Upkeep of Grounds Services. Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

- 25430 *Care and Upkeep of Grounds*

25440 Maintenance. Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

- 25441 *Workforce*
- 25442 *Other Funded Work*
- 25443 *Vehicle Operation/Maintenance*

25460 Security Services. Activities concerned with maintaining security and safety of school property.

- 25460 *Security Services*

25490 Other Operation and Maintenance of Plant Services. Operation and maintenance of plant activities which cannot be classified under the preceding functions.

- 25490 *Other Operations & Maintenance*

25500 Student Transportation Services.

Activities concerned with the transportation of students between home and school, as provided by state law; and trips to school activities. Charge insurance costs related to transportation to this function, including property and liability.

25510 Service Area Direction. Activities pertaining to directing and managing student transportation services.

- 25510 *Transportation Administration*

25520 Vehicle Operation Services. Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included.

- 25520 *Student Transportation Operations*
- 25530 *Fleet Maintenance*
- 25540 *Routing*
- 25550 *Safety/Training*

25580 Special Education Transportation Services. Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation.

25590 Other Student Transportation Services. Student transportation services which cannot be classified under the preceding functions.

25700 Internal Services.

Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.

25710 Service Area Direction. Activities of directing and managing internal services.

- 25710 *Service Area Direction*

25720 Purchasing Services. Activities of purchasing supplies, furniture, equipment, and materials, used in school or district operation.

- 25720 *Purchasing Services*

25730 Warehousing and Distributing Services. The operation of the system-wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office, or bank, for control and/or deposit in addition to other courier services.

25730 Warehousing/Distribution Svcs

25740 Printing, Publishing, and Duplicating Services. Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.

25740 Print/Publish/Duplicate Svcs

25790 Other Internal Services. Other internal services which cannot be classified under the preceding functions.

25790 Other Internal Services

26000 Support Services—Central 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.

26100 Direction of Central Support Services.

Activities concerned with directing and managing the central support services as a group.

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

Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.

26210 Service Area Direction. Activities associated with directing and managing the planning, research, development, and evaluation service area.

26210 Service Area Direction

26220 Development Services. Activities concerned with the evolving process of utilizing the products of research and considered judgment for the deliberate improvement of educational programs.

26220 Development Services

26230 Evaluation Services. Activities concerned with ascertaining or judging the value of an action or an outcome of an action by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.

26230 Evaluation Services

26240 Planning Services. Activities concerned with the selection or identification of the overall, long-range goals, priorities, and objectives of an organization or program, and the formulation of various courses of action in terms of identification of needs and relative costs and benefits for the purpose of deciding which courses of action are to be followed in striving to achieve those goals, priorities, and objectives.

26250 Research Services. Activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

26260 Grant Writing. Activities concerned with seeking, writing and submitting grants for the district.

26260 Grant Writing

26270 Statistical Services. Activities concerned with relating and describing statistical information.

26270 Statistical Services

26290 Other Planning, Research, Development, and Evaluation Services. Other services of this nature not described above.

26300 Information Services.

Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

26310 Service Area Direction. Activities of directing and managing information services.

26320 Internal Information Services. Activities concerned with writing, editing, and providing administrative information to students and staff.

26330 Public Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.

26330 Public Information Services

26331 Volunteer Activities/Recogn

26340 Management Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate to management information about the operation of the district, and about the community, state, and nation, in order to make logical decisions.

PPS only

26350 Translation Services

26390 Other Information Services. Activities concerned with information services not classified above.

26400 Staff Services.

Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of fingerprinting employees under this function.

26410 Service Area Direction. Activities of directing and managing staff services.

26410 *Service Area Direction*

26420 Recruitment and Placement Services. Activities concerned with employment and assigning personnel for the district.

26420 *Recruitment and Placement Svcs*

26430 Staff Accounting Services. Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the district.

26430 *Staff Accounting Services*

26450 Health Services. Activities concerned with medical, dental, and nurse services provided for district employees. Included are physical examinations, referrals, and emergency care.

26490 Other Staff Services. Staff services which cannot be classified under the preceding areas of responsibility.

26491 *Staff Services*

26492 *Non-Instr Staff Development*

26493 *Staff Relations - Negotiations*

26600 Technology Services.

Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

26610 Service Area Direction. Activities concerned with directing and managing technology services.

26610 *Service Area Direction*

26620 Systems Analysis Services. Activities concerned with the search for and an evaluation of alternatives which are relevant to defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of technology procedures or application to electronic technology equipment.

26630 Programming Services. Activities concerned with the preparation of a logical sequence of operations to be performed either manually or electronically, in solving problems or processing data and the preparation of coded instructions and data for such sequences.

26631 *Student Information Systems*

26632 *Business Information Systems*

26634 *Web Information Systems*

26640 Operations Services. Activities concerned with scheduling, maintaining and producing data. These activities include operating business machines and data processing machines.

26641 *Technical Operations*

26642 *Data Control/Entry*

26690 Other Technology Services. Activities concerned with technology which are not described above. Including telephone and T-1 lines and fractional leased lines.

26697 *Instructional Development*

26698 *Infrastructure Development*

26699 *Systems Development*

26700 Records Management Services.

Activities concerned with retention and disposal of district records.

26700 *Records Management Svcs*

26900 Other Support Services—Central.

Central Services not classified above.

27000 Supplemental Retirement Program. Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

30000 Enterprise and Community Services. Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs. (Portland Public Schools only uses these programs in Funds 202, 203, 205 and 299.)

31000 Food Services. Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

3110 *Service Area Direction.* Activities of directing and managing food services.

31100 Service Area Direction.

Activities of managing and directing food services.

31100 *Food Services Administration*

31200 Food Preparation and Dispensing Services.

Activities concerned with preparing and serving regular and incidental meals, lunches, or snacks to students and staff in a school or district which include operating kitchen equipment, preparing food, cooking, serving food, cleaning dishes, and storing dishes and kitchen equipment.

31200 Food Preparation and Service

31300 Food Delivery Services.

Activities concerned with delivering food to the school or district.

31300 Food Delivery Services

31900 Other Food Services.

Food services activities which cannot be classified under the preceding functions.

31900 Nutrition Education/Other

31910 Summer Nutrition

33000 Community Services. Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments.

33000 Community Services

40000 Facilities Acquisition and Construction. Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 25400.

41100 Service Area Direction.

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

41200 Site Acquisition and Development Services.

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

41500 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 are included.

41500 Bldg Acquis/Constr/Improv Svcs

41900 Other Facilities Construction Services.

Facilities construction activities which cannot be classified above.

41910 Relocation Projects

50000 Other Uses. Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD. Note: Debt Service (5100) and Transfers of Funds (5200) must be appropriated separately to comply with local budget law under ORS 294.435.

51000 Debt Service.

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

51100 Long-Term Debt Service. Expenditures for debt retirement exceeding 12 months.

51100 Long-Term Debt Service

51200 Short-Term Debt Retirement. Expenditures for debt retirement paid in full within the fiscal year.

51200 Short-Term Debt Retirement

52000 Transfers of Funds.

These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Inter fund loans are not recorded here, but are handled through the balance sheet accounts.

52100 Fund Transfers.

52100 Fund Transfers

53000 Apportionment of Funds by ESD.

Apportionment of equalization funds and distribution of other funds by the educational service districts (flow-through dollars from ESDs to districts or other ESDs).

60000 Contingencies (for budget only). Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

61100 Operating Contingency.

Budgeted amount to be transferred by school board resolution to the proper expenditure code.

61100 Operating Contingency

70000 Unappropriated Ending Fund Balance. An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

71100 Ending Fund Balance.

71100 Ending Fund Balance

Descriptions of Account Codes for Expenditures

The following pages show the account codes which correspond to the State's chart of accounts and which correspond to the detail in both the General Fund Requirements (page 12) and the Other Funds (beginning on page 20) of the Budget Detail section in this document. These account codes describe the type of expenditures for which funds have been budgeted and expensed.

510000 SALARIES

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

REGULAR SALARIES

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

511100 Licensed Salaries

- **CLASSROOM TEACHERS**, activities directors, ESL/bilingual teachers, teachers of special education, and media specialists (librarians). Extended responsibility pay should NOT be charged to this account; refer to account 513100.
- **TEACHER SUPPORT PERSONNEL - LICENSED** behavior management specialists, child development specialists, educational audiologists, home/hospital teachers, speech/language pathologists, occupational therapists, physical therapists, school psychologists, social workers, and student management specialists.
- **UNIT LEADERS**.
- **COUNSELORS** and work experience coordinators.
- **OTHER SALARIES – LICENSED** teachers on special assignment (TOSA).

511200 CLASSIFIED EMPLOYEES SALARY - Roll-up

511210 Classified - Represented

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

511220 Classified - Non Represented

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

511300 ADMINISTRATORS – Roll-up

511310 Administrators - Licensed

- **SUPERINTENDENT**
- **CHIEF ACADEMIC OFFICER**
- **ASSISTANT SUPERINTENDENTS**
- **ADMINISTRATORS – LICENSED** Directors, and Area Directors.
- **ASSISTANT DIRECTORS / SUPERVISORS / MANAGERS – LICENSED** Assistant directors, project/program directors (all funds), managers, and supervisors.

- **PRINCIPALS** and administrative or supervisory substitutes defined in the PAT agreement.
- **VICE PRINCIPALS/ASSISTANT VICE PRINCIPALS/ASSISTANT PRINCIPALS**

511320 Administrators – Non-Licensed

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

511400 MANAGERIAL EMPLOYEES SALARY - Roll-up**511410 Managerial - Represented**

- **CAFETERIA MANAGERS.** [*This account is used ONLY by food service programs in Funds 202/203 and in Grants*].

511420 Managerial - Non Represented

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

NON-PERMANENT SALARIES

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

512100 Substitutes – Licensed

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

512200 Substitute – Classified

- **EDUCATIONAL ASSISTANTS - SUBSTITUTES** for positions listed in account 511210.
- **SECRETARIAL-SUBSTITUTES** for positions listed in account 511210.
- **CLERICAL-SUBSTITUTES** for positions listed in account 511210.
- **MAINTENANCE WORKERS LEAVE.** Costs identified for absences due to illness, emergency, family illness, and other leave.

512300 Limited Term – 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 Limited Term – 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 [*Use account 538900 for contracted secretarial/ clerical services*].
- **STUDENT WORKERS.**

513000 ADDITIONAL SALARY - Roll-up

Money paid to District employees in temporary or permanent positions for work performed in addition to normal compensated work under regular salaries and temporary salaries. Includes additional pay for classified employee overtime and activities such as coaching, supervision of extracurricular activities, extended contracts, etc.

513100 Extended Responsibility (ER) – Licensed

- Compensation for all positions listed on the ER schedule in the PAT Union Agreement Appendix.

513200 Extended Responsibility (ER) – Classified

513300 Extended Hours (*This should be used for licensed teachers; and now also for classified staff who have worked more than their regular hours, but not more than 40 hours. Classified staff who work more than 40 hours per week should receive overtime (531400).*)

- Compensation to certificated District personnel for services performed on curriculum development committees, workshops for instructional staff, teaching in-service classes, etc.

513400 Paid Overtime

- Compensation to non-certificated District personnel for authorized time in excess of regular hours.

SPORTING EVENT SUPPORT PERSONNEL. Compensation for District staff who perform jobs such as gatekeepers, game officials, ticket takers, and security officers. (Use account 531900 for Game Expenses for non-district personnel.)

520000 ASSOCIATED PAYROLL COSTS - Roll-up

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 PERS retirement system contributions paid by the District.

521310 PERS UAL (Unfunded Actuarial Liability)**522000 Social Security-FICA**

- Employer's share of social security taxes paid by the District.

523000 OTHER REQUIRED PAYROLL COSTS – Roll-up**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.

524000 CONTRACTUAL EMPLOYEE BENEFITS – Roll-up

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

524100 Group Health Insurance

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

524200 Other Employer Paid Benefits

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

524300 Retiree Health Insurance

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

524400 DCU Union Contract Items

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

524500 PAT Union Contract Items

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

524510 PAT Union Tuition Reimbursement

- This account should be charged with payments made to employees for tuition reimbursement.

524520 PAT Union Professional Improvement Funds

- **PROFESSIONAL CONFERENCE - PAT UNION AGREEMENT.** Payments for costs such as lodging, meals, registration, and transportation incurred by a teacher while attending approved professional conferences offered by PAT Union Agreement. The conferences, meetings, workshops, etc., can be either in or out of the District [*Use account 56400 for dues or membership fees*].

524530 Early Retirement Payments

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

524600 PFTCE Union Contract Items

- PFTCE Staff Development

530000 PURCHASED SERVICES – Roll-up

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.

531000 INSTRUCTIONAL, PROFESSIONAL, AND TECHNICAL SERVICES – Roll-up

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, assistance to students and their parents in 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

- **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 Non-Instructional Staff Development

- Training fees for workshops, conferences, seminars and other staff development activities attended by non-instructional personnel *excluding* travel related costs.

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.

532000 PROPERTY SERVICES – Roll-up

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

532100 Cleaning Services

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

532200 Repairs and Maintenance Services

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

532400 Rentals

- **RENTAL OF LAND AND BUILDINGS** 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** for both temporary and long-range use. This includes bus and other vehicle rentals when operated by the District, and similar rental agreements such as for cable systems. Under such arrangements, ownership of the asset (i.e. equipment or vehicle) DOES NOT revert to the District at the end of the agreement.
- **LEASE-PURCHASE OF EQUIPMENT AND VEHICLES.** Lease-purchase of equipment and vehicles where the

ownership of the asset (i.e. equipment or vehicle) DOES revert to the District at the end of the lease-purchase agreement.

532410 Leased Copy Machines - Leasing or renting copy machines and the supplies to operate copy machines.

ENERGY/UTILITY SERVICES

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

532500 Electricity

532600 Fuel

- **NATURAL GAS.**
- **OIL FOR HEATING.** Bulk oil.

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.

OTHER PURCHASED SERVICES

Amounts paid for services other than Professional and Technical Services or Property Services to organizations or personnel who are not employees of the District.

533000 STUDENT TRANSPORTATION SERVICES – Roll-up

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

533110 Reimbursable – School Bus

533120 Reimbursable – Taxi Cab

533130 Reimbursable – In-Lieu

533140 Reimbursable – Tri-Met Bus Tickets

533150 Reimbursable – Field Trips

533200 Non-Reimbursable Student Transportation

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

534000 TRAVEL – Roll-up

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

534100 Travel, Local in District

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

534200 Travel, Out of District

- **OUT-OF-TOWN TRAVEL.** Payments for employee travel costs such as lodging, meals, and transportation incurred

outside the 25-mile limitation when conducting District business, such as attending conferences and meetings. *[Use account 531800 for costs of workshops and seminars for training purposes. Use account 524500 for conferences covered by PAT Union Agreement. Use account 564000 for dues and membership fees].*

534300 Travel, Student Activities

- **STUDENT ACTIVITY EXPENSES.** Student activities such as conferences, workshops, registration fees, entry fees, performance tickets, lodging and meals. *[Use account 533200 for Non-Instructional transportation expenses related to these activities]*

534900 Other Travel

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

535000 COMMUNICATION – Roll-up

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

535100 Telephone

- Telephone services, toll charges, etc.

535300 Postage

- Postage, 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 aid, new and used equipment, and the sale of property.

535500 Printing and Binding

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

535900 OTHER COMMUNICATION SERVICES – Roll-up**535910 Fax**

- Fax rental/use charges.

535920 Internet Fees**535990 Miscellaneous Communication Services****536000 Charter Schools****537000 TUITION – Roll-up**

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****538000 NON-INSTRUCTIONAL PROFESSIONAL AND TECHNICAL SERVICES – Roll-up****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. This category 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.

538900 OTHER NON-INSTRUCTIONAL PROFESSIONAL AND TECHNICAL SERVICES – Roll-up

Includes professional and technical services other than educational and instructional services that require specialized knowledge and skills.

538910 Security Services

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

538920 Staff Services

- Non-payroll services performed by qualified persons to assist in employing and assigning staff. This category includes specialists in personnel counseling and guidance. [*This account is used ONLY in Funds 202/203 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

- Dental, vision, and/or medical services, etc.

538960 Professional Child Care Services

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

538970 Graphic Arts Services

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

538980 Laundering Services

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

538990 Non-Instructional Personal/Professional Services

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

538992 Custodial Services Contract

538995 Meal Services

- **Nutrition Services Meals for Head Start, Grants ONLY.**

540000 SUPPLIES & MATERIALS - Roll-up

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

541000 Consumable Supplies

- **SUPPLIES.** Supplies such as chalk, food (home economics), gas/ oil for shop equipment, paintbrushes, test tubes, adding machine tape, desk calendars, pencils, pens, pre-printed forms, and computer cables. Cafeteria supplies such as small utensils, aprons, straws, napkins. Custodial supplies such as brooms, mops, soap, and garden hoses. Health supplies such as bandages. Maintenance Shop supplies such as flashlights, batteries, sandpaper, drill bits, and

adhesive. Printing supplies such as paper, ink, cleaners without materials. Miscellaneous items such as uniforms and costumes. Equipment costing less than \$150.

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

AUTOMOTIVE NEEDS – Expenditures that support the various automotive needs of the Student Transportation Department

541310 Auto Parts, and Batteries for Student Transportation ONLY

541315 Tires for Student Transportation ONLY

541320 Gas, Oil, and Lubricants for Student Transportation ONLY

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

541400 Maintenance Materials

- Materials and supplies for the repair and maintenance of District buildings and equipment. [*This account used ONLY by Facilities & Asset Management and Fund 601 Self-Insurance.*]

541500 Inventory Adjustments

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

541600 Interdepartmental Charges

- **INTERDEPARTMENT IMPROVEMENT REQUESTS.** Work order costs that are initiated and funded by departments and schools for minor improvement requests.
- **DISTRICT PRINTING**

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.

542000 Textbooks

- Textbooks and reference books, support materials for textbook programs, textbook repairs, freight on textbooks, workbooks, etc.

543000 Library Books

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

544000 Periodicals

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

545000 CONSUMABLE SUPPLIES – NUTRITION SERVICES

Expenditures for food used in the school food service program. These accounts used ONLY by Nutrition Services in Funds 202/203.

545100 Purchased Food-NS Only

545200 Food Inventory Adj-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 Staples-NS Only****545300 Donated Commodity-NS Only**

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

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

546000 Non-Consumable Supplies

- **MINOR EQUIPMENT.** Equipment items costing between \$150 and \$2,499 such as furniture, fixtures, VCRs, projectors, TVs, camcorders, computer monitors, printers, zip drives, hard drives, modems, cabling, memory, etc.

546100 Minor Equipment – Tagged**547000 Computer Software**

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

550000 CAPITAL OUTLAY -Roll-up

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

551000 Land Acquisition.

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

552000 Buildings Acquisition

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

553000 Improvements – Not Buildings

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

554000 EQUIPMENT – Roll-up

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

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

554100 Initial & Additional Equipment Purchase

- Any equipment purchase costing \$2500 or more such as machinery, furniture and fixtures, and vehicles [*Use account series 555000 for technology related items*].

554110 Vehicles**555000 TECHNOLOGY –Roll-up****555010 Computers**

- Any computer equipment costing \$500 or more. Expenditures for computer hardware, related equipment, and other capital outlay for technology.

555020 Printers**555090 Miscellaneous Other Technology****556000 DEPRECIABLE BUSES/GARAGES – Roll-up****556410 Buses/Capital Bus Improvements****559000 Other Capital Outlay**

- **CAPITAL ASSESSMENTS.** Assessments for capital improvements such as streets, curbs, and drains on District properties. This account is not to be used for any other purpose. [*Use account 567200 for assessments charged by other governmental agencies to properties NOT adjacent to District properties.*]
- **VEHICLES.** Automobiles, trucks, vans, etc.

560000 OTHER ACCOUNTS

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

561000 Redemption of Principal

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

562000 Interest – Roll-up

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

562100 Interest (except Bus/Garage)**562200 Interest – Bus/Garage****563000 Fiscal Charges**

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

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

- Used ONLY by the Accounting Department

564000 Dues and Fees

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

565000 INSURANCE AND JUDGMENTS – Roll-up**565100 Liability Insurance**

- Premiums for insurance coverage against losses. [*This account is used ONLY by Fund 601 Self-Insurance.*]

565200 Fidelity Bond Premiums.

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

565300 Property Insurance Premiums

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

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.

565900 OTHER INSURANCE AND JUDGMENTS – Roll-up

565910 Workers' Comp Claim Expense

- Compensation made on behalf of employees due to a work-related accident. [*This account is used ONLY by Fund 601 Self-Insurance.*]

565915 Workers' Comp Recovery [*This account is used ONLY by Fund 601 Self-Insurance.*]

565920 Workers' Comp Assessment

- Assessment fees as established by the Workers' Compensation Board. [*This account is used ONLY by Fund 601 Self-Insurance.*]

565930 Deductible Insurance Loss

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

565945 Property Damage Recovery [*This account is used ONLY by Fund 601 Self-Insurance.*]

565946 Fire Loss Recovery [*This account is used ONLY by Fund 601 Self-Insurance.*]

565947 Auto Loss Recovery [*This account is used ONLY by Fund 601 Self-Insurance.*]

565948 Liability Loss Recovery [*This account is used ONLY by Fund 601 Self-Insurance.*]

567000 TAXES AND LICENSES – Roll-up

567100 Permits

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

567200 Public Assessments

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

568000 PERSONAL Lump Payment

569000 Grant Indirect Charges

- ADMINISTRATIVE OVERHEAD EXPENSE. [*This account ONLY to be used by Grants.*]

570000 TRANSFERS

571000 Transfers to Other Funds

- This account represents transactions conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund. They are not recorded as expenditures. [*This account used ONLY with Budget Office approval.*]

572000 Pass-Through

- To be used ONLY by Grants to record pass-through of federal monies to other entities.

580000 OTHER USES OF FUNDS

581000 Operating Contingency

582000 Reserved for Next Year

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General Fund Requirements

Introduction to General Fund Resources and Requirements

The following pages exhibit resources and expenditures within the General Fund. The columns on these pages contain two years of history--the actual revenues and expenditures for the 2004/05 and 2005/06 fiscal years, the current year budget 2006/07, and the proposed, approved and adopted budgets for 2007/08.

General Fund Resources

The General Fund Resources for the 2007-08 fiscal year have been estimated to total \$439,492,342. The planning elements that contribute to the resources of the District are outlined as follows:

Beginning Fund Balance: Estimate is based upon the current projections of income and expenditures for 2006-07.

Property Taxes: The District's operating tax levy is based on a permanent tax rate limitation of \$5.2781 per \$1,000 of assessed value for the upcoming year. Of this amount, \$4.7743 per \$1,000 of assessed value is "local revenue" under the State School Funding (SSF) formula, and is offset by reductions in the District's SSF grant. The remaining \$0.5038 per \$1,000 of assessed value is exempted from this offset by legislative action for fiscal years 2006 through 2008. This has allowed the School Board to utilize approximately \$15 million a year for three years to preserve teaching jobs and stabilize the budget. These revenues are identified on the General Fund Resources page as "Permanent Rate Gap Tax-Senate Bill 1106 (\$0.5038 per \$1,000)."

Local Option Levy: Beginning with the 2000/2001 school year, the District assessed a Local Option-Educational levy in the amount of \$0.7500 per \$1,000 of assessed value. Voters approved this 5-year levy in May 2000 and it expired in June 2005. On November 7, 2006, the citizens of Portland Public Schools voted by a 63% margin to authorize the Board to assess a Local Option-Educational levy in the amount of \$1.25 per \$1,000 of assessed value. The 2007-08 school year is the first in this five-year property tax levy and this levy is expected to generate \$33 million in revenue for that year.

Local Sources: Tuition from Patrons/Interscholastic Activities/Other is a combination of income from (but not limited to) student tuition, athletic events, rental/lease of facilities, interest earnings, income from the sale of property, Third Party Medical Reimbursement, and Administrative Claiming.

Intermediate Sources: Multnomah Education Service District provides both resolution (in kind services denominated into dollars) and transit funds (revenues) in support of approved programs and services. The budget reflects the transit portion as resources. Expenditures are delineated on page 5 and 6 of Budget Detail. Further, the three-year Multnomah County Income Tax (January 1, 2003 -December 31, 2005) will provide approximately \$1,333,000 through collections of prior year taxes owed.

State Sources: State School Fund General Support, the major source of State funding, is based upon estimates of Average Daily Membership (ADM), teacher experience, student transportation, local revenues and other statutorily prescribed factors. Other State Sources include reimbursement for drivers education costs and the Common School Fund.

Transfers In: The transfer of \$1,300,000 will serve to close G.O. Bond Debt Service Fund 305 by moving to the General Fund the residual collections which have accrued to a fund for which the underlying capital bonds were fully paid in June 2005.

Expenditures by Program

The Summary of Expenditures by Program provides an overview of the various functions within the General Fund. These various functions are divided into two primary categories within the General Fund--Instruction and Support Services. Other categories include Facilities Acquisition and Construction, Debt Service, Fund Transfers and Contingency. The budget detail for expenditures by Program begins on page 7 of this section. Program definitions based on the State Chart of Accounts begin on page 57 of the Introductory Section of this document.

Expenditures by Account

The Summary of Expenditures by Account Code describes the service or commodity obtained as a result of specific expenditures. The budget detail for expenditures by Account begins on page 12 of this section. Account definitions based on the State Chart of Accounts begin on page 66 of the Introductory Section of this document.

General Fund Resources By Category

Historical Data		BUDGET	DESCRIPTION	BUDGET FOR NEXT YEAR		
Actual 2004/05 \$	Actual 2005/06 \$	Current as Adopted 2006/07 \$		Proposed 2007/08 \$	Approved 2007/08 \$	Adopted 2007/08 \$
13,190,954	31,836,517	30,400,000	Beginning Fund Balance	32,000,000	32,000,000	32,000,000
			<i>Property Taxes: Current Levy</i>			
		154,330,366	Permanent Rate Limited Tax (\$4.7743 per \$1,000)	160,110,306	160,110,306	160,110,306
		0	Local Option Operating Tax (\$0.75 per \$1,000)	41,919,838	41,919,838	41,919,838
		16,285,453	Permanent Rate Gap Tax-Senate Bill 1106 (\$0.5038 per \$1,000)	16,895,372	16,895,372	16,895,372
		170,615,819	Certified Property Tax Levy	218,925,516	218,925,516	218,925,516
		(10,996,190)	(Less compression loss, discounts, delinquencies)	(20,386,639)	(20,386,639)	(20,386,639)
134,745,524	142,055,278	144,383,774	411111 Permanent Rate Limited Tax (net of losses)	149,791,197	149,791,197	149,791,197
17,107,051	0	0	411211 Local Option Operating Tax (net of losses)	32,941,215	32,941,215	32,941,215
14,200,016	0	15,235,856	411311 Permanent Rate Gap Tax (net of losses)	15,806,465	15,806,465	15,806,465
166,052,591	142,055,278	159,619,630	Net Receipts from Tax Levy	198,538,877	198,538,877	198,538,877
4,048,118	3,988,525	4,100,000	411121 Prior Year Permanent Rate Taxes	3,951,562	3,951,562	3,951,562
443,684	466,474	300,000	411221 Prior Year Local Options	72,661	72,661	72,661
373,769	386,932	400,000	411321 Prior Year Gap Taxes	416,564	416,564	416,564
170,918,162	146,897,209	164,419,630	Total Property Tax Revenues	202,979,664	202,979,664	202,979,664
3,300	6,000	0	412000 Rev-Local Gov't Not Districts	0	0	0
			<i>Tuition from Patrons:</i>			
31,754	29,538	25,000	413110 Regular Day School-Tuition	35,000	35,000	35,000
133,454	115,898	110,000	413111 Reg Tuition-Evening HS	100,000	100,000	100,000
169,261	181,572	85,000	413120 Tuition-Other Districts (Special Education)	85,000	85,000	85,000
118,532	106,981	115,000	413410 Drivers Education-Tuition	100,000	100,000	100,000
453,001	433,989	335,000	Total Tuition from Patrons	320,000	320,000	320,000
2,422,210	5,025,247	4,000,000	415100 Interest on Investments	5,500,000	5,500,000	5,500,000
690,944	948,756	760,000	417000 Extra-Curricular Admissions/Fees/Fund Raising	760,000	760,000	760,000
0	0	170,000	417700 Outdoor School Fees	170,000	170,000	170,000
690,944	948,756	930,000	Total Extra-Curricular Activities	930,000	930,000	930,000
			<i>Other Revenue from Local Sources:</i>			
536,150	559,404	540,000	419110 Civic Use of Buildings	550,000	550,000	550,000
209,284	201,083	200,000	419112 CUB-Day Care	200,000	200,000	200,000
9,014	11,235	10,000	419120 Community Parking Fees	10,000	10,000	10,000
1,100,566	940,746	1,000,000	419130 Rent-Lease of Facilities	1,000,000	1,000,000	1,000,000
32,529	2,756	0	419200 Contrib-Donation-Private Source	0	0	0
2,504,675	3,218,806	0	419600 Recovery of Prior Years' Expenditure	0	0	0
3,003,399	2,844,110	2,700,000	419800 Fees Charged to Grants	2,800,000	2,800,000	2,900,000
997,666	787,728	447,506	419910 Miscellaneous	500,000	500,000	500,000
76,625	68,154	50,000	419950 Sales, Royalties, and Events	25,000	25,000	25,000
257,890	228,317	210,000	419955 Beverage Vending	100,000	100,000	0
136,681	196,238	250,000	419960 Third Party Medical Reimbursement	100,000	100,000	100,000
651,399	816,815	1,200,000	419965 Administrative Claiming	1,200,000	1,200,000	1,200,000
9,515,878	9,875,392	6,607,506	Total Other Revenue from Local Sources	6,485,000	6,485,000	6,485,000
13,085,333	16,289,384	11,872,506	Total Revenue from Local Sources	13,235,000	13,235,000	13,235,000
			<i>Revenue from Intermediate Sources:</i>			
129,119	129,115	120,000	421010 County School Funds	129,000	129,000	129,000
7,120,883	6,514,435	8,376,328	421020 Mult Ed Service Dist Apportionment^^	8,376,328	8,376,328	8,376,328
4,122,040	4,104,548	13,000,000	421991 City of Portland Temporary Funding	0	0	0
46,820,607	47,383,412	6,000,000	421992 Multnomah County Income Tax	0	0	1,133,000
0	0	3,240,000	421993 Multnomah County - Temporary Funding	0	0	0
58,192,649	58,131,510	30,736,328	Total Revenue from Intermediate Sources	8,505,328	8,505,328	9,638,328

General Fund Resources By Category

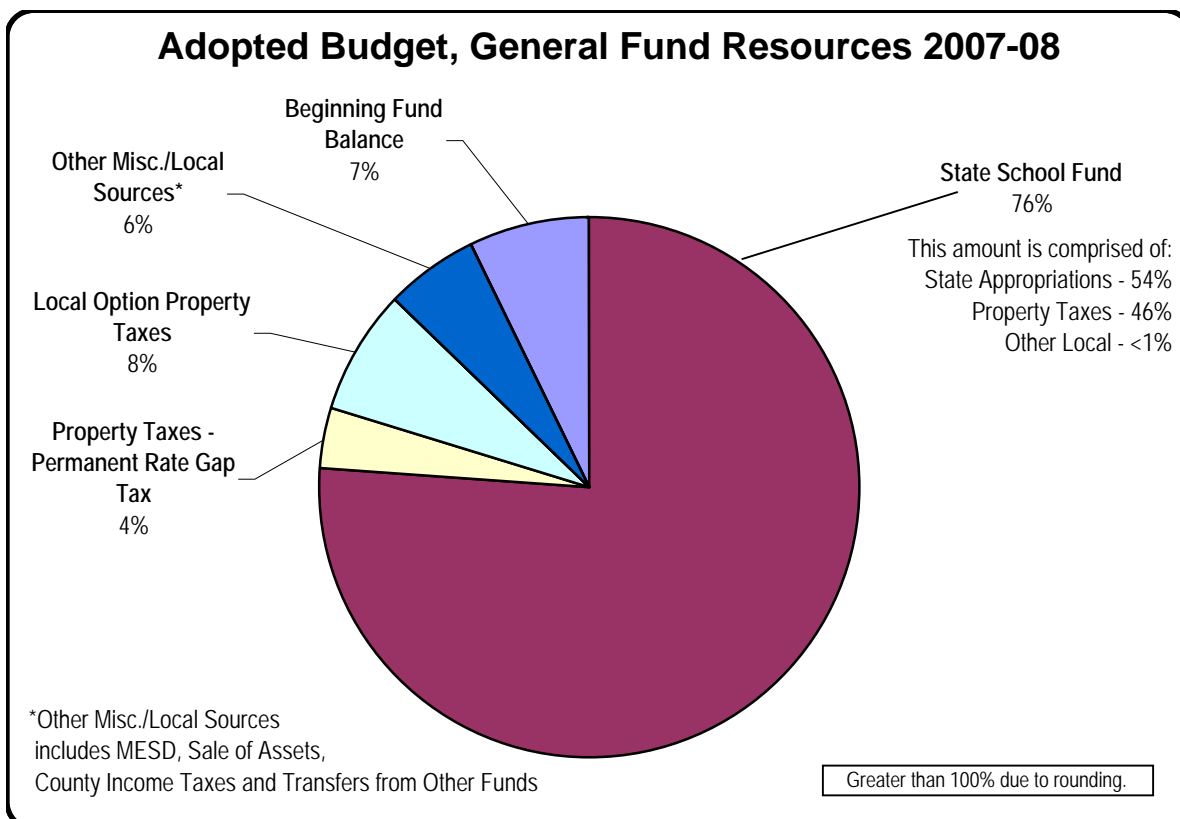
Historical Data		BUDGET	DESCRIPTION	BUDGET FOR NEXT YEAR		
Actual 2004/05 \$	Actual 2005/06 \$	Current as Adopted 2006/07 \$		Proposed 2007/08 \$	Approved 2007/08 \$	Adopted 2007/08 \$
148,012,565	157,061,375	161,679,142	Revenue From/Through State Sources:			
3,783,920	4,135,436	3,662,094	431010 SSF--General Support	178,476,057	178,476,057	175,748,315
			431030 Common School Fund	3,662,094	3,662,094	4,389,835
151,796,485	161,196,811	165,341,236	Total Unrestricted State School Fund Revenue	182,138,151	182,138,151	180,138,150
85,050	85,989	85,000	Revenue From/Through State Sources:			
			432040 Driver Education	100,000	100,000	100,000
85,050	85,989	85,000	Total Restricted State School Fund Revenue	100,000	100,000	100,000
151,881,535	161,282,800	165,426,236	Total Revenue from/through State Sources	182,238,151	182,238,151	180,238,150
1,156	10,124	1,200	Unrestricted Revenue-Federal Govt Through State:			
			448010 Federal Forest Fees	1,200	1,200	1,200
1,156	10,124	1,200	Total Revenue Unrestricted Federal Govt Through State	1,200	1,200	1,200
223,160,673	235,713,818	208,036,270	Subtotal Non-Tax Revenues	203,979,679	203,979,679	203,112,678
0	2,000,000	2,000,000	Other Sources:			
8,446,406	380,672	100,000	452100 Interfund Transfers	1,300,000	1,300,000	1,300,000
			453000 Sale of Fixed Assets	100,000	100,000	100,000
8,446,406	2,380,672	2,100,000	Total Other Sources	1,400,000	1,400,000	1,400,000
\$415,716,194	\$416,828,215	\$404,955,900	Total Resources	\$440,359,342	\$440,359,342	\$439,492,342

^^Detail of MESD Transit Resources follow on pages 5-6.

General Fund Resources By Category

General Fund Resources - Same Data, A Different View

	Actual Resources 2004-05	Actual Resources 2005-06	Current Budget 2006-07	Adopted Budget 2007-08
Beginning Fund Balance	13,190,954	31,836,517	30,400,000	32,000,000
State School Fund	290,720,402	307,379,852	313,946,210	334,011,109
Property Taxes - Permanent Rate Gap Tax	14,573,785	386,932	15,635,856	16,223,029
Local Option Property Taxes	17,550,735	466,473	300,000	33,013,876
MESD	7,120,883	6,514,435	8,376,328	8,376,328
Sale of Assets	8,446,406	380,672	100,000	100,000
Other Miscellaneous/Local Sources	13,170,383	16,375,373	11,957,506	13,335,000
Transfers from Other Funds	0	2,000,000	2,000,000	1,300,000
Community Partners				
City	4,122,040	4,104,548	13,000,000	0
County			3,240,000	0
County I-Tax	46,820,607	47,383,412	6,000,000	1,133,000
Totals	415,716,194	416,828,215	404,955,900	439,492,342



MESD Service Contract Resources

Multnomah Education Service District (MESD) assists the Oregon Department of Education by administering state-level services and minimum education standards. The MESD also provides education services and facilities on a cooperative basis to eight local school districts.

Local districts receive programs and services through a resolution that has been authorized by at least two-thirds or six of the eight school boards representing a majority of total county students. By virtue of its size, Portland must be one of the authorizing districts. Resolution programs are funded from MESD property taxes and state school fund revenue. The state allocates support by granting each ESD a fixed share of the total ESD funding formula revenue.

Each district selects from a menu of services with the goal of remaining within the service allocation fixed dollar amount. In addition, Portland receives transit dollars as General Fund revenues in support of services that the District provides for itself.

Portland Public Schools	2006-07 Service Plan Services Selected				2007-08 Service Plan Services Selected			
	2006-07 Available Service Plan Revenue:				2007-08 Available Service Plan Revenue:			
	Unit	Unit Cost	Units Selected	Total Cost	Unit	Unit Cost	Units Selected	Total Cost
	2006-07 Service Plan				2007-08 Service Plan			
Resolution Program								
Service Components								
<i>Dept. of Instruction - Learning Options & Assessment</i>								
Alpha School								
Service	1 Student	7,489		-	1 Student	7,489		-
Transit	All or None	1,152,681	All	1,152,681	All or None	1,152,681	All	1,152,681
Alpha Middle School (East County Turnaround)								
Service	1 Student	6,999		-	1 Student	7,489		-
Curriculum Services								
Classroom Law	All or None	26,155	All	26,155	All or None	25,931	All	25,931
Support Services								
Service	All or None	-	None	-	All or None	-	None	-
Transit	All or None	-		-	All or None	-		-
Positive Behavior Support	All or None	-		-	All or None	-		-
Incarcerated Youth Program								
Service	All or None	70,770	All	202,714	All or None	70,770	All	202,714
Helensview Phoenix (Services for Pregnant and Parenting Students)								
Service	1 Student	9,686	30.0	290,580	1 Student	10,380	30.0	311,400
Transit	All or None	-		-	All or None	-		-
Student Assessment Services (formerly M&ER)								
School Improvement and Scorebook	All or None	-	All	35,000	All or None	-	All	-
SAS - Student Testing	All or None	7,493	All	-	All or None	7,493	All	7,493
Turnaround School (Helensview)								
PPS Alternative Education Referrals	1 Student	6,594	49.0	323,106	1 Student	7,055	49.0	345,695
PPS Special Education Referrals (PRIDE)	1 Student	10,998	10.0	109,980	1 Student	11,768	18.0	211,824
Attendance/Counseling Service								
Service	All or None	-	None	-	All or None	-	None	-
Transit	All or None	-		-	All or None	-		-
<i>Department of Instruction - Student Services</i>								
Early Childhood Evaluation Services								
Service	All or None	-		-	All or None	-		-
Transit	All or None	238,960	All	238,960	All or None	238,960	All	238,960
Functional Living Skills								
Life Skills (Present Tense Only) X 1	* 1 Student	11,082		-	* 1 Student	11,762		-
Levels 2 and 3 (Elem or MS or HS or Post Sec) X 1	* 1 Student	23,790	23.0	547,170	* 1 Student	27,058	12.0	324,696
Levels 2 and 3 (Elem or MS or HS or Post Sec) X 2	**1 Student	18,029		-	**1 Student	21,171		-
Alt. Behavior Placements (Elem-MS or HS-Post) X 1	* 1 Student	58,517	9.0	526,653	* 1 Student	59,004	9.0	531,036
Alt. Behavior Placements (Elem-MS or HS-Post) X 2	**1 Student	52,756		-	**1 Student	53,117		-
Arata/PPS Behavioral Health X 1	* 1 Student	24,829		-	* 1 Student	27,049		-
Arata/PPS Behavioral Health X 2	**1 Student	19,068		-	**1 Student	21,162		-
Non-English Speaking Students - Transit								
Service	All or None	2,859,897	All	2,859,897	All or None	2,859,897	All	2,859,897
Related Services								
Full Service	All or None	-	None	-	All or None	-	None	-
Occupational Therapist	1 FTE	79,815		-	1 FTE	93,446		-
Physical Therapist	1 FTE	79,815		-	1 FTE	93,446		-
Psychological Services	1 FTE	83,849		-	1 FTE	86,892		-
Instructional Behavior Specialist	1 FTE	81,893		-	1 FTE	86,049		-
Itinerant Behavioral Educational Assistant	Not Available in 06-07				1 FTE	36,782		-
Resource Center Assistants - Transit	All or None	1,470,681	All	1,470,681	All or None	1,470,681	All	1,470,681
Aug. Communication/Assistive Tech. Specialist	1 FTE	87,796		-	1 FTE	91,405		-
Speech & Language Therapist	1 FTE	86,655		-	1 FTE	89,756		-
Social/Emotional Skills								
Service	1 Student	24,597		-	1 Student	26,488		-
Transit	All or None	2,654,109	All	2,654,109	All or None	2,654,109	All	2,654,109

Continued on next page

MESD Service Contract Resources

	Unit	Unit Cost	Units Selected	Total Cost		Unit	Unit Cost	Units Selected	Total Cost
	2006-07 Service Plan					2007-08 Service Plan			
Department of Technology Services									
Network & Information Services									
Business Applications	All or None	-	None	-	All or None	-	None	-	-
Network/Internet Services	All or None	-	None	-	All or None	-	None	-	-
Student Applications	All or None	816,095	All	(141,972)	All or None	521,104	All		521,104
Department of School Health Services									
School Health Services									
Hearing	All or None	72,531	All	72,531	All or None	73,869	All		73,869
Immunization	All or None	74,754	All	74,754	All or None	63,634	All		63,634
School Nursing Services/Registered Nurse	1 FTE (178 day)	70,601	33.1	2,336,892	1 FTE (178 day)	73,158	33.1		2,421,530
School Nursing Services/Health Assistant	Per Hour	24.48		-	Per Hour	26			-
School Nursing Services/Special Needs	All or None	124,679	All	124,679	All or None	132,108	All		132,108
School Nursing Services/Special Needs	Per Hour	53		-	Per Hour	53			-
Department of Public Affairs & Support Services									
Outdoor School	1 Student	287		-	1 Student	289			-
Printing & Graphics Services	All or None		None	-	All or None		None		-
Other Departments									
Administrative Support Services									
Accounting Services	1 FTE	52,703		-	1 FTE	52,703			-
Payroll Services	1 FTE	62,204		-	1 FTE	62,204			-
Sub Teacher Calling/Registration	All or None	-	None	-	All or None	-	None		-
	Sub-Total: Resolution			4,528,242		Sub-Total: Resolution			5,173,034
	Balance			9,890,669		Balance			9,027,141
	Total Transit:			8,376,328		Total Transit:			8,376,328
	<i>Max Transit: 59.28%</i>			<i>8,547,530</i>		<i>Max Transit: 59.28%</i>			<i>8,417,864</i>
	Unappropriated Ending Balance			1,514,341		Unappropriated Ending Balance			650,813
Service Reserve (Negative=Reduction or Contract)					Service Reserve (Negative=Reduction or Contract)				
TOTAL					TOTAL				

General Fund Requirements

Summary of Expenditures By Program

Historical Data		BUDGET		DESCRIPTION By Program Codes	BUDGET FOR NEXT YEAR						
Actual 2004/05 \$	Actual 2005/06 \$	Current as Revised 2006/07 FTE	\$		----- Programs -----	Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
					FTE	\$	FTE	\$	FTE	\$	
Instruction - Regular Programs											
<i>Elementary School Instruction:</i>											
5,969,276	6,141,382	0.00	0	10000 Instructional Subs	0.00	0	0.00	0	0.00	0	
5,477,364	5,100,263	64.89	4,916,435	11111 Primary, 1-3	64.89	5,162,080	65.39	5,209,491	65.39	5,187,749	
31,941,079	31,218,818	397.30	34,190,478	11112 Primary, 1-3 Homeroom	400.21	35,954,468	404.13	36,226,879	404.13	36,197,086	
2,211,042	2,044,643	0.00	2,718,351	11113 K-5 Consolidated Budget	0.00	2,719,971	0.00	2,896,076	0.00	3,044,419	
7,326,766	6,132,601	84.73	6,711,468	11119 Kindergarten Homeroom	83.23	6,955,557	83.23	6,955,454	83.23	6,926,358	
5,278,739	4,317,568	97.58	8,045,702	11121 Intermediate, 4-5	96.98	7,617,095	106.57	8,681,355	106.57	8,652,063	
20,382,074	20,240,866	266.24	22,257,743	11122 Intermediate, 4-5 Homeroom	288.67	25,376,780	291.10	25,576,102	291.10	25,467,162	
619	-233	0.00	0	11131 Elementary School Activities	0.00	0	0.00	0	0.00	0	
78,586,959	75,195,908	910.74	78,840,177	Subtotal - Elementary School Instruction	933.98	83,785,951	950.42	85,545,357	950.42	85,474,837	
<i>Middle School Instruction:</i>											
35,000,044	33,147,372	341.11	29,574,081	11211 Middle School Programs	317.43	29,400,759	317.09	29,355,890	317.09	29,236,362	
119,530	1,348,527	28.13	2,208,393	11212 Middle School Homeroom	23.92	1,964,872	25.17	2,070,112	25.17	2,061,307	
1,106,735	939,670	0.00	865,807	11213 MS Consolidated Budget	0.00	866,316	0.00	699,911	0.00	893,520	
36,226,309	35,435,569	369.24	32,648,281	Subtotal - Middle School Instruction	341.35	32,231,947	342.26	32,125,913	342.26	32,191,189	
<i>High School Instruction:</i>											
40,216,099	41,270,471	526.75	44,211,170	11311 High School Programs	518.03	47,448,164	542.31	49,510,958	542.31	49,313,441	
8,387	0	0.00	0	11312 High School Homeroom	0.00	0	0.00	0	0.00	0	
1,505,266	1,421,485	0.00	1,587,034	11313 HS Consolidated Budget	0.00	1,588,323	0.00	1,588,323	0.00	1,544,422	
179,139	199,058	2.08	164,605	11321 School Activities	2.08	174,233	2.08	174,231	2.08	173,488	
3,410,704	3,234,053	7.35	3,367,685	11322 Athletic Activities Svcs	7.35	3,452,110	7.35	3,452,103	7.35	3,446,766	
45,319,595	46,125,067	536.18	49,330,494	Subtotal - High School Instruction	527.46	52,662,830	551.74	54,725,615	551.74	54,478,117	
<i>Pre-Kindergarten Programs:</i>											
757,602	278,568	3.94	313,995	11401 Early Childhood Ed Ctr (ECEC)	3.94	329,802	3.94	329,794	3.94	328,402	
757,602	278,568	3.94	313,995	Subtotal - Early Childhood Instruction	3.94	329,802	3.94	329,794	3.94	328,402	
Instruction - Special Programs											
561,051	565,545	4.00	495,960	12100 Talented And Gifted (TAG)	4.00	511,925	4.00	511,917	4.00	509,972	
561,051	565,545	4.00	495,960	Subtotal - TAG Instruction	4.00	511,925	4.00	511,917	4.00	509,972	
Restrictive Programs for Students with Disabilities:											
7,752,941	7,624,809	0.88	32,700	12210 Restrictive Programs	0.88	33,471	0.88	33,471	0.88	33,388	
1,791,071	83,483	0.00	76,434	12211 Functional Living Skills-MESD	0.00	76,434	0.00	76,434	0.00	76,434	
1,919,425	3,397	0.00	4,394	12212 SLC-Academic	0.00	4,518	0.00	0	0.00	0	
799,466	1,041,271	96.00	4,729,699	12213 SLC-Life Skills	96.00	4,931,565	96.00	4,931,530	96.00	4,915,344	
3,217,066	688,048	32.50	2,608,565	12214 SLC-Behavior	32.50	2,916,390	32.50	2,855,882	32.50	2,849,044	
75,378	0	0.00	0	12215 SLC-ILC-Intensive Learning Ctr	0.00	0	0.00	0	0.00	0	
3,987,917	6,645,024	182.38	9,447,505	12218 Behavioral & Transitional Prgs	179.88	9,758,471	179.88	9,758,387	179.88	9,724,766	
280,035	30	0.00	0	12221 SLC-Devel. Kindergarten	0.00	0	0.00	0	0.00	0	
711,269	765,360	9.63	732,702	12230 SLC-Life Skills/CTC	9.63	761,009	9.63	704,002	9.63	701,587	
684,487	1,113,622	14.06	1,791,534	12241 Life Skills With Nursing Svcs.	14.06	1,819,020	14.06	1,819,014	14.06	1,816,243	
24,749	0	0.00	122,689	12261 Home Instruction	0.00	123,040	0.00	123,040	0.00	122,633	
150,369	70,628	0.00	238,916	12271 Extended School Year	0.00	239,626	0.00	300,000	0.00	298,966	
128,253	64,024	0.00	17,964	12291 Skilled Nursng Care Facilities	0.00	18,015	0.00	0	0.00	0	
21,522,426	18,099,696	335.45	19,803,102	Subtotal - Restrictive Program Instruction	332.95	20,681,559	332.95	20,601,760	332.95	20,538,405	
Less Restrictive Programs for Students with Disabilities:											
2,866,179	26,168	1.50	390,877	12501 Resource Center Classrooms	1.50	411,217	1.50	407,590	1.50	406,631	
701,689	604,489	77.13	2,950,790	12503 Individual EAs - Gen Ed Clsrm	77.13	3,049,759	77.13	3,049,759	77.13	3,042,022	
314,597	270,605	0.00	0	12504 Deaf/Hard of Hearing Classroom	0.00	0	0.00	0	0.00	0	
10,647,468	13,776,209	164.86	12,468,968	12510 Less Restrictive Programs	150.21	12,403,227	155.72	12,624,421	155.72	12,571,113	
14,529,933	14,677,471	243.49	15,810,635	Subtotal - Less Restrictive Prog Instruct	228.84	15,864,203	234.35	16,081,770	234.35	16,019,766	

General Fund Requirements

Summary of Expenditures By Program

Historical Data		BUDGET		DESCRIPTION By Program Codes	BUDGET FOR NEXT YEAR						
Actual 2004/05	Actual 2005/06	Current as Revised 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
----- Programs -----											
Early Intervention:											
20,223	0	0.00	885,556	12603	ECSE Evaluation	0.00	885,610	0.00	876,162	0.00	876,133
0	26,635	0.00	0	12607	Portland Early Intervention Ed	0.00	0	0.00	0	0.00	0
20,223	26,635	0.00	885,556	Subtotal - Early Intervention Instruction		0.00	885,610	0.00	876,162	0.00	876,133
Alternative Education:											
7,803,872	7,713,302	0.00	8,188,106	12821	Community-Based Programs	0.00	8,807,606	0.00	8,807,606	0.00	8,807,606
217,444	262,746	2.00	222,358	12831	Delayed Expulsion School Counseling	2.00	231,723	2.00	231,721	3.00	326,974
2,394,674	975,541	8.84	800,338	12832	Classroom Alternative Ed	8.84	840,519	8.84	841,823	9.84	916,518
770,567	838,056	0.00	312,410	12833	Evening Programs	0.00	322,358	0.00	322,358	0.00	321,373
187,103	164,618	2.49	175,737	12835	Indian Education	2.49	179,948	2.49	179,948	2.49	169,063
2,334,269	3,621,673	0.00	4,358,616	12880	Charter Schools	0.00	5,343,276	0.00	5,343,276	0.00	6,216,276
189	0	0.00	0	12892	Alternative Ed-Instruc Support	0.00	0	0.00	0	0.00	0
13,708,118	13,575,936	13.33	14,057,565	Subtotal - Alternative Ed. Instruction		13.33	15,725,430	13.33	15,726,732	15.33	16,757,810
Designated Programs:											
6,673,638	6,584,862	110.94	7,263,191	12911	ESL/Bilingual--Elem	110.94	7,588,200	110.94	7,588,102	110.94	7,555,885
2,168,611	2,075,397	28.22	1,978,355	12912	ESL/Bilingual--Middle	28.22	2,070,407	28.22	2,070,376	28.22	2,061,997
2,244,140	2,342,185	30.12	2,178,706	12913	ESL/Bilingual--High	30.12	2,280,544	30.12	2,280,511	30.12	2,271,282
441,984	399,529	8.28	404,676	12914	Bilingual Assessment Svcs	8.28	415,634	8.28	418,306	8.28	416,928
435,505	415,219	6.65	451,351	12922	Teen Parenting Services	6.65	472,589	6.65	473,009	6.65	480,223
28	0	0.00	0	12930	Migrant Education	0.00	0	0.00	0	0.00	0
84,630	26,557	0.00	50,000	12992	Section 504/ADA Accom in PPS	0.00	50,000	0.00	50,000	0.00	50,000
12,048,536	11,843,749	184.21	12,326,279	Subtotal - Designated Programs Instruction		184.21	12,877,374	184.21	12,880,304	184.21	12,836,315
0	7,643	0.00	0	14200	Summer School, Middle	0.00	0	0.00	0	0.00	0
0	11,599	0.00	0	14300	Summer School, High	0.00	0	0.00	0	0.00	0
0	11,305	0.00	0	14400	Summer School, Primary Grs. 1-3	0.00	0	0.00	0	0.00	0
0	30,547	0.00	0	Subtotal - Summer School Instruction		0.00	0	0.00	0	0.00	0
223,280,749	215,854,691	2,600.58	224,512,044	Instruction - Total		2,570.06	235,556,631	2,617.20	239,405,324	2,619.20	240,010,946
Support Services - Instructional:											
Support Services for Students											
153,391	185,590	2.50	153,687	21120	Attendance Services	2.50	158,849	2.50	158,847	2.50	162,732
510,682	399,733	6.20	411,001	21130	Licensed Social Work Services	6.20	430,134	6.20	425,614	6.20	430,429
176,248	581,839	18.75	848,809	21141	SPED Data Services	18.75	869,525	18.75	834,525	18.75	832,263
941,073	864,453	23.54	936,111	21150	Student Safety	23.54	938,243	23.54	948,704	23.54	946,188
1,166,896	1,054,348	8.57	770,639	21191	Child Development Services	8.57	801,512	8.57	801,497	8.57	802,139
3,060,226	2,502,147	27.30	2,177,687	21192	Student Discipline Services	25.30	2,107,558	25.30	2,107,515	25.30	2,098,617
71,814	76,083	1.00	79,009	21193	Drug and Alcohol Services	1.00	83,399	1.00	83,399	1.00	85,012
467,476	510,800	6.00	674,655	21210	Service Area Direction	6.00	693,135	5.00	570,979	5.00	780,669
5,462,419	4,820,507	60.90	4,754,588	21220	Counseling Services	70.90	6,196,203	71.90	6,286,052	71.90	6,128,975
930,195	894,425	12.00	937,473	21262	Vocational Education	12.00	975,102	12.00	971,089	12.00	967,271
7,307	7,111	0.00	8,611	21330	Dental Services	0.00	8,611	0.00	8,611	0.00	8,611
5,328,871	5,573,033	45.71	4,098,865	21420	Psychological Services	45.71	4,298,335	45.71	4,298,265	45.71	4,279,897
4,763,597	4,982,512	66.40	5,644,889	21520	Speech Pathology	66.40	5,958,494	66.40	5,958,399	66.40	5,933,077
1,942	53,906	0.50	41,663	21530	Audiology	0.50	44,626	0.50	44,625	0.50	44,432
488,238	473,970	8.45	635,947	21590	Other Speech Path/Audio Svcs.	8.45	662,627	8.45	662,617	8.45	659,984
1,404,781	1,046,760	12.50	1,004,879	21601	Occupational Therapy	12.50	1,052,043	12.50	1,052,026	12.50	1,047,569
381,013	325,483	4.30	376,980	21602	Physical Therapy	4.30	391,409	4.30	391,404	4.30	389,776
349,902	356,090	4.28	305,593	21603	Adaptive Physical Education	4.28	316,274	4.28	316,271	4.28	315,089
3,020,492	5,529,023	35.20	4,011,953	21901	Program Admin/Supervision	35.20	4,181,378	36.20	4,170,634	36.20	4,194,427
1,272,608	1,069,549	3.50	939,695	21902	Administration	3.50	968,972	3.50	969,912	3.50	971,055
0	60,920	1.00	48,625	21903	Collaborative Supports Team	1.00	49,922	1.00	49,922	1.00	49,782
142,096	142,150	0.00	49,600	21905	Third Party Medical Reimburse	0.00	49,600	0.00	0	0.00	0

General Fund Requirements

Summary of Expenditures By Program

Historical Data		BUDGET		DESCRIPTION By Program Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05	Actual 2005/06	Current as Revised 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
----- Programs -----										
544,953	636,179	0.00	445,469	21906 PAT, Article 20 B3, SpEd	0.00	722,076	0.00	722,076	0.00	719,569
153,713	190,892	0.00	105,413	21907 PAT, Article 20 B4, GenEd	0.00	170,475	0.00	170,475	0.00	169,882
0	0	0.00	103,734	21908 TAG Writing Plans	0.00	104,045	0.00	104,045	0.00	103,684
30,799,933	32,337,503	348.60	29,565,575	Subtotal Instructional Supp. Svcs-Students	356.60	32,232,547	357.60	32,107,503	357.60	32,121,129
Support Services for Instructional Staff										
37,788	28,574	0.00	58,253	22110 Service Area Direction	0.00	58,812	0.00	93,812	0.00	198,515
2,638,806	1,715,314	27.42	2,769,928	22130 Curriculum Development	27.42	2,868,377	27.42	2,868,339	27.42	2,886,880
3,874,961	3,866,157	61.82	3,759,404	22220 Library/Media Services	59.44	3,814,447	59.44	3,814,414	59.44	3,775,684
353,913	326,966	5.00	333,811	22230 Multimedia Services	5.00	341,362	5.00	341,362	5.00	342,008
261,678	281,269	4.00	261,784	22240 Educational Television Service	4.00	262,410	4.00	262,410	4.00	271,728
203,587	149,490	1.00	134,985	22252 Broadcasting	1.00	136,744	1.00	136,744	1.00	140,617
554,806	1,482,564	0.00	5,510,507	22291 Textbook Services	0.00	5,510,507	0.00	5,510,507	0.00	5,510,507
2,004,316	1,826,518	0.30	1,912,461	22410 Instr Staff Training Svcs	0.80	1,984,723	1.30	2,031,340	1.30	2,031,595
28,144	28,763	0.00	59,461	22420 Portland Teacher Program	0.00	59,556	0.00	59,556	0.00	59,446
155,528	13,275	0.00	147,333	22430 New Teacher Orientation	0.00	147,703	0.00	147,703	0.00	147,273
399,207	405,173	0.00	0	22450 PAPSA	0.00	0	0.00	0	0.00	0
10,512,734	10,124,063	99.54	14,947,927	Subtotal Instructional Support Svcs-Staff	97.66	15,184,641	98.16	15,266,187	98.16	15,364,253
41,312,667	42,461,566	448.14	44,513,502	Total Support Svcs - Instructional	454.26	47,417,188	455.76	47,373,690	455.76	47,485,382
Support Services - General Admin.:										
Executive Administrative Services										
276,308	274,305	2.00	459,444	23100 Board of Education Services	2.00	462,756	2.00	534,756	2.00	539,163
857,777	989,850	8.00	1,225,419	23210 Office of Superintendent	8.00	1,243,343	8.00	1,243,343	8.00	1,271,057
1,079,539	1,022,328	10.50	1,494,779	23211 Executive Administration	10.50	1,640,819	10.50	1,640,819	10.50	1,681,906
278	96	0.00	0	23212 Assistant Superintendents	0.00	0	0.00	0	0.00	0
0	218	0.00	0	23240 State and Federal Relations	0.00	0	0.00	0	0.00	0
861,025	1,131,905	2.50	1,228,501	23292 Legal Services	2.50	1,231,459	2.50	1,142,659	2.65	1,164,902
100,121	178,816	0.00	0	23293 Operational Support Services	0.00	0	0.00	0	0.00	0
10,652	0	0.00	0	23295 Strategic Planning	0.00	0	0.00	0	0.00	0
3,185,700	3,597,518	23.00	4,408,143	Subtotal Executive Administrative Svcs.	23.00	4,578,377	23.00	4,561,577	23.15	4,657,028
School Administration										
25,465,766	25,839,517	337.39	26,498,252	24101 School Administrative Services	332.39	28,054,862	332.39	28,055,870	333.39	28,102,474
1,398,793	1,395,679	12.50	1,117,215	24102 School Curriculum Svcs (VPs)	12.50	1,189,726	12.50	1,189,726	12.50	1,186,904
0	0	1.50	137,208	24103 School Business Services	1.50	140,068	1.50	140,068	1.50	140,695
70,745	63,139	0.00	85,497	24901 Graduation Services	0.00	85,519	0.00	85,519	0.00	85,493
0	0	0.00	362,612	24910 PAPSA	0.00	362,612	0.00	362,612	0.00	362,612
26,935,304	27,298,335	351.39	28,200,784	Subtotal School Administration	346.39	29,832,787	346.39	29,833,795	347.39	29,878,178
Business										
152,604	348,681	4.00	591,704	25100 Direction of Business Support	4.00	604,020	4.00	665,170	3.00	492,398
0	153,100	1.50	170,772	25210 Direction of Fiscal Services	1.50	174,419	1.50	174,419	1.50	188,247
501,034	440,748	9.00	783,485	25220 Budgeting Services	9.00	796,121	9.00	786,721	7.00	634,140
614,018	615,636	8.00	575,459	25240 Payroll Services	8.00	587,392	8.00	587,392	8.00	591,364
1,991,835	1,817,906	19.00	2,884,855	25250 Financial Accounting Services	20.00	3,006,765	20.00	3,006,765	20.00	3,100,840
62,451	49,225	0.00	0	25260 Internal Auditing Services	0.00	0	0.00	0	0.00	0
98,775	131,047	1.00	106,654	25270 Property Accounting Services	1.00	108,702	1.00	108,702	1.00	123,232
0	0	0.00	13,000	25283 Liability Claims	0.00	13,000	0.00	13,000	0.00	13,000
15,783	16,849	0.13	60,698	25287 Mandated Health Services	0.13	60,892	0.13	60,892	0.13	61,415
470,509	622,469	9.00	664,713	25291 Enrollment Services	9.00	677,329	9.00	677,329	9.00	688,414
0	0	2.00	353,859	25292 Family Support Centers	2.00	358,322	2.00	358,320	2.00	361,699
3,907,009	4,195,661	53.63	6,205,199	Subtotal Business	54.63	6,386,962	54.63	6,438,710	51.63	6,254,749
Operations & Maintenance of Plant										
730,195	804,857	7.00	1,091,736	25410 Service Area Direction	7.00	1,381,184	7.00	1,320,034	7.00	1,349,869

General Fund Requirements

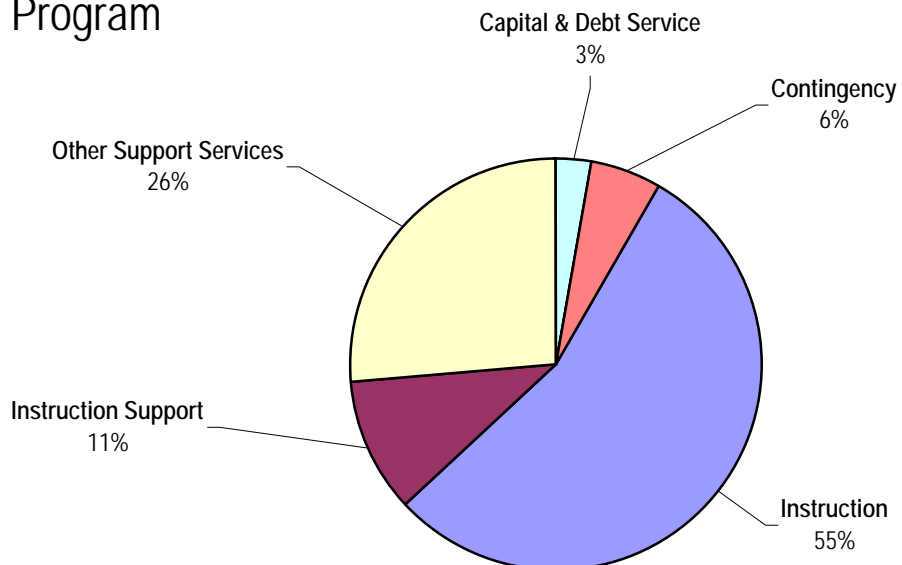
Summary of Expenditures By Program

Historical Data		BUDGET		DESCRIPTION By Program Codes	BUDGET FOR NEXT YEAR						
Actual 2004/05	Actual 2005/06	Current as Revised 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
688,785	738,594	6.80	750,405	25411	Project Management	6.80	762,104	6.80	762,104	6.80	772,846
12,237,554	12,192,380	294.00	17,645,035	25421	Custodial Services	295.00	17,703,944	295.00	17,703,944	295.00	17,695,254
9,028,706	10,268,691	0.00	10,550,709	25423	Utilities Services	0.00	10,683,378	0.00	10,683,378	0.00	10,683,378
377,396	344,749	3.25	313,499	25424	Property Management	3.25	389,414	3.25	389,414	3.25	889,209
6,469,076	6,873,096	75.00	6,792,578	25441	Workforce	75.00	6,748,741	75.00	6,748,741	75.00	6,794,458
1,891,303	231,346	0.00	0	25442	Other Funded Work	0.00	0	0.00	0	0.00	0
305,551	396,876	0.00	257,402	25443	Vehicle Operation/Maintenance	0.00	257,402	0.00	257,402	0.00	257,402
516,804	498,165	4.00	518,303	25460	Security Services	4.00	559,200	4.00	559,200	4.00	565,896
51,645	55,650	0.00	64,274	25490	Other Operations & Maintenance	0.00	64,322	0.00	64,322	0.00	64,267
32,297,015	32,404,404	390.05	37,983,941	Subtotal Operations & Maintenance of Plant		391.05	38,549,689	391.05	38,488,539	391.05	39,072,579
Student Transportation											
924,945	316,017	2.00	540,948	25510	Service Area Direction	2.00	845,057	2.00	845,057	2.00	841,353
15,148,699	14,752,414	81.04	10,808,623	25520	Student Transportation	81.04	10,821,905	81.04	10,821,905	81.04	10,816,203
0	1,106,090	6.00	1,238,336	25530	Transportation Fleet Maintenance	6.00	1,242,226	6.00	1,242,226	6.00	1,251,602
0	1,426,325	6.00	1,693,249	25540	Transportation Routing	6.00	1,702,831	6.00	1,702,831	6.00	1,702,023
0	82,119	2.00	170,234	25550	Transportation Safety Training	2.00	173,161	2.00	173,161	2.00	185,181
16,073,644	17,682,965	97.04	14,451,390	Subtotal Student Transportation		97.04	14,785,180	97.04	14,785,180	97.04	14,796,362
Internal Services											
17,557	19,332	0.00	0	25710	Service Area Direction	0.00	0	0.00	0	0.00	0
721,246	828,779	9.00	751,032	25720	Purchasing Services	9.00	765,194	9.00	765,194	9.00	819,861
834,450	641,921	9.00	731,205	25730	Warehousing/Distribution Svcs	9.00	737,144	9.00	737,144	9.00	741,256
1,073,515	1,156,578	5.00	1,187,928	25740	Print/Publish/Duplicate Svcs	5.00	1,195,158	5.00	1,195,158	5.00	1,203,729
357,130	347,554	4.00	372,865	25790	Other Internal Services	4.00	375,357	4.00	375,357	4.00	374,757
3,003,898	2,994,164	27.00	3,043,030	Subtotal Internal Services		27.00	3,072,853	27.00	3,072,853	27.00	3,139,603
85,402,570	88,173,047	942.11	94,292,487	Total Support Services - General Admin.		939.11	97,205,848	939.11	97,180,654	937.26	97,798,499
Support Services - Central Activities:											
Grant Writing & Statistical Svcs.											
166,103	26,005	0.00	4,590	26210	Service Area Direction	0.00	4,590	0.00	4,590	0.00	4,590
1,277,695	1,279,248	15.11	1,669,071	26230	Evaluation Services	16.11	1,779,455	16.11	1,779,455	16.11	1,796,658
181,097	282,814	3.00	341,490	26260	Grant Writing	3.00	347,710	3.00	347,710	3.00	354,502
1,624,895	1,588,067	18.11	2,015,151	Subtotal Planning, Research, Dev.,		19.11	2,131,755	19.11	2,131,755	19.11	2,155,750
Information Services											
759,430	921,190	10.40	1,127,265	26330	Public Information Services	10.40	1,143,388	10.40	1,143,388	10.40	1,182,294
49,928	33,823	0.00	75,000	26331	Volunteer Activities/Recognition	0.00	75,000	0.00	75,000	0.00	75,000
0	0	0.00	0	26340	Management Information Service	0.00	0	0.00	0	3.00	378,343
82,778	101,196	1.00	149,079	26350	Translation Services	1.00	150,325	1.00	150,325	1.00	150,519
892,136	1,056,209	11.40	1,351,344	Subtotal Information Services		11.40	1,368,713	11.40	1,368,713	14.40	1,786,156
Staff Services (Human Resources)											
2,885,829	2,755,047	37.00	3,283,914	26410	Service Area Direction	40.00	3,641,570	40.00	3,641,570	40.00	3,709,653
0	0	0.00	0	26420	Recruitment and Placement Svcs	0.00	0	0.00	0	0.00	150,000
1,154	0	0.00	0	26430	Staff Accounting Services	0.00	0	0.00	0	0.00	0
73	61,973	0.00	99,542	26491	Staff Services	0.00	114,170	0.00	114,170	0.00	114,170
20,444	23,003	0.00	46,933	26492	Non-Instr Staff Development	0.00	46,933	0.00	46,933	0.00	46,933
245	0	0.00	0	26493	Staff Relations - Negotiations	0.00	0	0.00	0	0.00	0
2,907,745	2,840,023	37.00	3,430,389	Subtotal Staff Services		40.00	3,802,673	40.00	3,802,673	40.00	4,020,756
Technology Services											
614,478	548,476	4.50	390,559	26610	Service Area Direction	4.50	398,876	4.50	398,876	4.50	402,587
581,545	786,408	7.80	998,305	26631	Student Information Systems	7.80	1,012,852	7.80	1,012,852	7.80	1,031,838
1,125,036	1,459,065	13.80	1,783,025	26632	Business Information Systems	13.80	1,861,960	13.80	1,861,960	13.80	1,879,171
487,324	250,639	2.00	251,457	26634	Web Information Systems	2.00	254,743	2.00	254,743	2.00	254,386

General Fund Requirements Summary of Expenditures By Program

Historical Data		BUDGET		DESCRIPTION By Program Codes ----- Programs -----	BUDGET FOR NEXT YEAR						
Actual 2004/05	Actual 2005/06	Current as Revised 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
4,518,208	5,468,681	26.65	3,562,191	26641	Technical Operations	26.65	3,680,341	26.65	3,680,341	26.65	3,720,452
226,205	143,374	2.00	116,839	26642	Data Control/Entry	2.00	120,088	2.00	120,088	2.00	120,785
179,208	178,899	2.45	1,788,403	26697	Technology Development	2.45	1,793,417	2.45	1,793,416	2.45	1,808,108
0	1,523,110	0.00	0	26698	Infrastructure Development	0.00	0	0.00	0	0.00	0
322,324	311,317	0.00	229,831	26699	Systems Development	0.00	229,831	0.00	229,831	0.00	229,831
8,054,328	10,669,969	59.20	9,120,610		Subtotal Technology Services	59.20	9,352,108	59.20	9,352,107	59.20	9,447,158
					Records Management Services						
159,274	149,614	3.00	244,278	26700	Records Management Svcs	3.00	248,668	3.00	248,668	3.00	253,937
159,274	149,614	3.00	244,278		Subtotal Records Mgmt. Services	3.00	248,668	3.00	248,668	3.00	253,937
13,638,378	16,303,882	128.71	16,161,772		Total Central Support	132.71	16,903,917	132.71	16,903,916	135.71	17,663,757
99,040,948	104,476,929	1,070.82	110,454,259		Total Support Svcs - Non-Instructional	1,071.82	114,109,765	1,071.82	114,084,570	1,072.97	115,462,256
140,353,615	146,938,495	1,518.96	154,967,761		Support Services - Total	1,526.08	161,526,953	1,527.58	161,458,260	1,528.73	162,947,638
					Enterprise and Community Services						
49,043	0	0.00	0	33000	Community Services	0.00	0	0.00	0	0.00	0
49,043	0		0		Enterprise and Community Svcs - Total	0.00	0	0.00	0	0.00	0
					Facilities Acquisition and Construction						
1,322,874	551,168	0.00	3,000,000	41500	Building Acquis/Constr/Improv Svcs	0.00	3,000,000	0.00	3,000,000	0.00	3,000,000
65,820	665,805	0.00	0	41910	Relocation Projects	0.00	0	0.00	0	0.00	0
1,388,694	1,216,973		3,000,000		Facilities Acquis & Construction - Total	0.00	3,000,000	0.00	3,000,000		3,000,000
					Other Uses - Debt Service & Fund Transfers						
889,038	882,552		882,552	51100	Long-Term Debt Service		1,007,552		1,007,552		1,007,552
889,038	882,552		882,552		Total Debt Service		1,007,552		1,007,552		1,007,552
17,918,545	8,700,157		8,734,140	52100	Fund Transfers		7,268,206		7,268,206		7,943,206
18,807,583	9,582,709		9,616,692		Other Uses Total		8,275,758		8,275,758		8,950,758
					Contingency Fund						
0	0		12,859,403	61100	Contingency Fund		32,000,000		28,220,000		24,583,000
					Ending Fund Balance						
31,836,517	43,235,343		0	71100	Ending Fund Balance		0		0		0
\$415,716,194	\$416,828,215	4,119.54	\$404,955,900		By Program Total	4,096.14	\$440,359,342	4,144.78	\$440,359,342	4,147.93	\$439,492,342

Expenditures by Program



Greater than 100% due to rounding.

General Fund Requirements Summary of Expenditures By Account Code

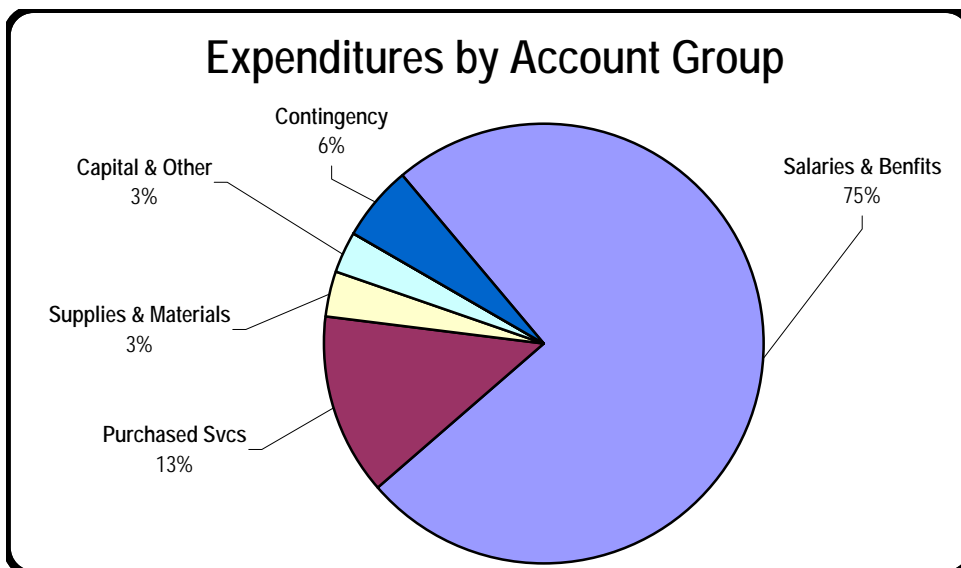
Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05	Actual 2005/06	Current as Revised 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
\$	\$	FTE	\$	----- Accounts -----	FTE	\$	FTE	\$	FTE	\$
145,051,349	139,943,154	2,468.39	141,995,727	511100 Licensed Salaries	2,459.67	146,845,687	2,502.80	149,228,534	2,504.80	149,016,584
29,254,615	27,864,170	0.00	0	511200 Classified Salaries	0.00	0	0.00	0	0.00	0
0	5,396	1,242.90	33,793,915	511210 Classified - Represented	1,216.72	35,267,721	1,223.23	35,447,536	1,221.23	35,387,159
0	8,877,111	196.35	10,595,197	511220 Classified - Non Represented	200.35	11,184,418	198.35	11,049,285	198.50	11,397,849
15,540,317	13,929,952	168.50	15,296,793	511310 Administrators - Licensed	174.00	16,754,190	170.00	16,440,541	171.00	16,597,507
9,579,140	884,888	5.90	703,577	511320 Administrators - Non Licensed	5.90	713,967	5.90	713,967	5.90	741,431
0	0	1.00	49,899	511410 Managerial - Represented	1.00	49,899	1.00	49,899	0.00	0
0	2,569,947	36.50	2,970,477	511420 Managerial - Non Represented	38.50	3,231,520	43.50	3,594,387	46.50	3,946,842
4,660,117	4,667,998	0.00	4,549,065	512100 Substitutes - Licensed	0.00	4,942,402	0.00	4,932,230	0.00	4,938,188
329,891	482,453	0.00	344,209	512200 Substitutes - Classified	0.00	606,341	0.00	592,463	0.00	597,663
237,336	302,301	0.00	326,347	512300 Temporary Misc - Licensed	0.00	279,359	0.00	264,980	0.00	429,934
780,434	768,616	0.00	810,975	512400 Temporary Misc - Classified	0.00	810,975	0.00	769,676	0.00	708,286
1,900,567	1,685,017	0.00	1,897,839	513100 Extended Responsibility - Lic	0.00	1,927,862	0.00	1,893,745	0.00	1,954,100
769,037	828,891	0.00	647,208	513200 Extended Responsibility - Cls	0.00	665,304	0.00	662,804	0.00	668,957
1,761,187	1,516,284	0.00	1,570,064	513300 Extended Hours - Licensed	0.00	2,376,307	0.00	2,425,687	0.00	2,269,253
416,253	396,827	0.00	598,968	513400 Overtime Pay	0.00	388,968	0.00	388,968	0.00	405,198
210,280,243	204,723,005	4,119.54	216,150,260	51xxxx-Salaries	4,096.14	226,044,920	4,144.78	228,454,702	4,147.93	229,058,951
2,135,082	1,542,467		0	521000 PERS		836,365		845,283		847,515
15,505,341	21,044,477		22,976,792	521310 PERS UAL		24,028,562		24,284,733		23,822,149
15,868,236	15,421,417		16,535,522	522000 Social Security - FICA		17,292,471		17,476,785		17,523,021
4,199,721	4,122,460		4,258,158	523100 Workers' Compensation		4,453,139		4,500,624		4,054,359
142,449	204,974		216,151	523200 Unemployment Compensation		226,016		228,427		229,038
41,823,697	37,851,969		39,810,879	524100 Group Health Insurance		44,234,236		44,772,398		44,808,430
300,685	279,683		330,185	524200 Other Employer Paid Benefits		344,063		347,442		348,270
3,412,653	2,989,269		3,155,768	524300 Retiree Health Insurance		3,300,299		3,335,476		3,344,258
2,940	4,031		8,000	524400 DCU Union Contract Items		8,000		8,000		8,000
0	0		13,000	524500 PAT Union Contract Items		13,000		13,000		13,000
710,371	537,662		675,000	524510 PAT Union Tuition Reimburse		675,000		675,000		675,000
248,551	212,651		568,100	524520 PAT Union Prof Improve Fds		568,100		568,100		568,100
3,400,339	3,130,829		3,307,111	524530 Early Retirement Benefits		3,458,497		3,495,338		3,504,599
0	3,871		3,933	524600 PFTCE Union Contract Items		3,933		3,933		3,933
87,750,065	87,345,760		91,858,599	52xxxx-Employee Benefits		99,441,681		100,554,539		99,749,672
2,255,329	1,250,730		1,626,523	531100 Instructional Services		2,152,882		2,491,439		2,491,439
3,925	14,826		25,120	531200 Instr Program Improvement Svcs		25,120		25,120		25,120
0	525		0	531300 Student Services		0		0		0
321,845	280,354		503,869	531800 Local Mtgs/Non-Instr Staff Dev		503,869		501,785		506,425
227,381	2,279,627		2,203,342	531900 Other Instr Prof/Tech Svcs		2,203,342		2,205,943		2,206,661
2,808,480	3,826,062		4,358,854	531xxx-Instructional Prof. & Tech. Svcs.		4,885,213		5,224,287		5,229,645
800	0		1,000	532100 Cleaning Services		1,000		1,000		1,000
2,569,300	1,259,626		3,562,645	532200 Repairs and Maintenance Svcs		3,540,978		3,553,978		3,552,478
1,414,362	212,283		264,979	532400 Rentals		264,979		260,279		260,279
-65,981	1,109,661		1,183,131	532410 Leased Copy Machines		1,183,131		1,121,966		1,151,514
3,106,904	3,148,648		3,175,674	532500 Electricity		3,363,552		3,363,552		3,363,552
3,192,597	4,269,395		4,392,114	532600 Fuel		4,395,238		4,395,238		4,395,238
2,227,453	2,219,640		2,330,135	532700 Water and Sewage		2,238,479		2,238,479		2,238,479
550,035	677,550		709,315	532800 Garbage		742,638		742,638		742,638
1,203,198	1,374,434		1,241,125	532900 Other Property Services		1,249,458		1,239,458		1,239,329
14,198,668	14,271,237		16,860,118	532xxx-Property Svcs.		16,979,453		16,916,588		16,944,507
9,460,800	9,271,233		7,844,405	533110 Reimb - School Bus		7,844,405		7,844,405		7,847,555
950,217	1,054,757		1,211,000	533120 Reimb - Taxi Cab		1,211,000		1,211,000		1,211,000
44,233	68,724		80,000	533130 Reimb - In-Lieu		80,000		80,000		80,000
623,901	797,950		204,000	533140 Reimb - Tri-Met		504,000		504,000		504,000

General Fund Requirements Summary of Expenditures By Account Code

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05	Actual 2005/06	Current as Revised 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
----- Accounts -----										
485,465	634,410		0	533150 Reimb - Field Trips		0		0		0
8,697	-5,293		9,530	533200 Non Reimb Student Transportation		9,530		9,530		10,380
11,573,313	11,821,781		9,348,935	533xxx-Transportation Svcs.		9,648,935		9,648,935		9,652,935
157,269	170,795		203,371	534100 Travel, Local in District		203,371		209,035		209,637
368,844	367,903		294,990	534200 Travel, Out of District		294,990		311,240		309,940
53,429	40,224		51,051	534300 Travel, Student Activities		51,051		49,251		48,451
2,502	0		1,020	534900 Other Travel		1,020		1,020		1,020
582,044	578,922		550,432	534xxx-Travel		550,432		570,546		569,048
467,065	692,956		413,871	535100 Telephone		442,694		442,028		444,788
355,852	326,858		342,946	535300 Postage		342,946		328,146		332,547
20,984	42,734		23,978	535400 Advertising		23,978		23,978		30,111
1,221,211	1,291,154		825,308	535500 Printing and Binding		825,308		813,808		820,251
871	385		3,262	535910 Fax		3,262		2,762		2,762
38,706	29,456		46,400	535920 Internet Fees		83,221		83,221		82,021
266,519	628,277		575,642	535990 Misc Communication Services		585,442		587,442		587,442
2,371,208	3,011,820		2,231,407	535xxx-Communications		2,306,851		2,281,385		2,299,922
2,301,270	3,401,805		4,338,679	536000 Charter Schools		5,323,339		5,323,339		6,196,339
2,301,270	3,401,805		4,338,679	536xxx-Charter Schools		5,323,339		5,323,339		6,196,339
6,802	2,231		76,434	537100 Tuition to Other Dist InState		76,434		76,434		76,434
7,724,116	7,471,147		8,921,706	537300 Tuition to Private Schools		9,541,206		9,541,206		9,541,206
7,730,918	7,473,378		8,998,140	537xxx-Tuition Payments		9,617,640		9,617,640		9,617,640
92,034	143,564		167,001	538100 Audit Services		174,212		174,212		174,901
409,960	694,189		801,754	538200 Legal Services		801,754		801,754		801,754
73,992	307,249		78,000	538300 Architect and Engineering Svcs		78,000		57,616		57,616
174,861	124,970		99,200	538500 Management Services		99,200		99,200		99,200
45,817	26,164		56,800	538600 Data Processing Services		56,800		56,800		55,300
98,092	0		100,000	538800 Election Services		100,000		100,000		100,000
235,985	214,983		166,001	538910 Security Services		201,001		201,001		201,001
0	0		150	538920 Staff Services		150		150		150
608,880	391,557		58,910	538930 Secretarial/Clerical Services		58,910		58,910		57,844
244,177	288,110		63,318	538940 Professional Moving Services		63,318		52,318		52,318
25,605	253,441		42,069	538950 Professional Health Care Svcs		42,069		43,569		43,569
11,989	14,429		1,000	538960 Professional Child Care Svcs		1,000		36,000		140,742
3,310	4,553		5,255	538970 Graphic Arts Services		5,255		5,255		5,255
73,532	88,366		91,313	538980 Laundering Services		91,313		91,313		91,313
5,254,948	4,868,266		3,947,606	538990 Non-Instr Pers/Professional Svc		4,306,585		4,605,949		5,511,139
10,181,056	10,725,879		4,793,416	538992 Custodial Services Contract		380,000		380,000		380,000
6,423	0		0	538995 Meal Services		0		0		0
17,540,661	18,145,720		10,471,793	538xxx-Non Instruct. Prof. & Tech. Svcs.		6,459,567		6,764,047		7,772,102
3,456,044	3,234,845		7,393,480	541000 Consumable Supplies		7,509,643		7,367,463		7,653,937
78,096	140,382		68,882	541310 Auto Parts,Tires and Batteries		68,882		68,882		68,882
11,336	24,462		14,706	541315 Tires		14,706		14,706		14,706
172,450	533,529		298,895	541320 Gas, Oil, and Lubricants		298,895		298,895		298,895
1,106,394	1,120,608		758,279	541400 Maintenance Materials		736,613		737,713		737,713
-8,624	17,583		65,801	541500 Inventory Adjustments		65,801		65,801		65,801
-1,338,656	-1,421,147		185,496	541600 Interdepartmental Charges		185,496		85,146		148,713
-6,631	-15,473		0	541700 Discounts Taken		0		0		0
921,025	1,223,079		4,557,496	542000 Textbooks		4,557,496		4,553,496		4,550,996
224,019	216,938		177,278	543000 Library Books		177,278		173,508		181,471
63,578	49,905		72,750	544000 Periodicals		72,750		71,600		70,854
180,136	160,893		264,437	546000 Non-Consumable Supplies		264,437		241,932		234,662
153,652	140,864		9,190	546100 Minor Equipment - Tagged		9,190		9,190		9,190

General Fund Requirements Summary of Expenditures By Account Code

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05 \$	Actual 2005/06 \$	Current as Revised 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
		FTE	\$	----- Accounts -----	FTE	\$	FTE	\$	FTE	\$
374,739	606,058		309,222	547000 Computer Software		307,610		296,010		296,159
5,387,558	6,032,526		14,175,912	54xxxx-Supplies and Materials		14,268,797		13,984,342		14,331,979
109,065	3,831		0	552000 Building Acquisition		0		0		0
0	0		0	553000 Improvements - Not Buildings		0		4,500		4,500
109,065	3,831		0	55xxxx-Capital Outlay		0		4,500		4,500
136,184	116,439		185,157	554100 Initial and Additional Equipment		1,345,157		1,328,357		1,330,407
			0	554110 Vehicles		240,000		240,000		240,000
136,184	116,439		185,157	554xxx-Equipment		1,585,157		1,568,357		1,570,407
392,134	1,433,863		1,807,912	555010 Computers		1,807,912		1,820,290		1,825,969
51,935	105,618		41,730	555020 Printers		41,730		42,430		44,230
882,269	424,748		88,456	555090 Misc Other Technology		88,456		68,456		70,507
1,326,338	1,964,229		1,938,098	555xxx-Technology		1,938,098		1,931,176		1,940,706
143,418	503,202		400,000	556410 Buses/Capital Bus Improvements		400,000		400,000		400,000
46,047	12,000		9,804	559000 Other Capital Outlay		9,804		9,804		9,804
189,465	515,202		409,804	55xxxx- Other Capital Outlay		409,804		409,804		409,804
661,730	671,449		702,226	561000 Redemption of Principal		734,457		734,457		734,457
227,308	0		0	562000 Interest		0		0		0
0	211,103		180,326	562100 Interest (except Bus/Garage)		273,095		273,095		273,095
86,248	50,371		88,602	563000 Fiscal Charges		88,602		88,602		88,602
11,101	9,594		0	563400 Bad Debt Expense		0		0		0
19,728	-10,332		0	563500 Administrative Write-Off		0		0		0
415,185	425,795		456,373	564000 Dues and Fees		476,453		462,153		463,183
7,106	0		3,552	565100 Liability Insurance		3,552		3,552		3,552
243,878	267,199		0	565500 Judgments & Settlements Against		0		0		0
-5,765	27,457		29,590	567100 Permits		29,590		29,590		29,590
9,136	8,361		25,500	567200 Public Assessments		25,500		25,500		25,500
1,675,655	1,660,997		1,486,169	56xxxx-Other Accounts		1,631,249		1,616,949		1,617,979
17,918,545	8,700,157		8,734,140	571000 Transfers to Other Funds		7,268,206		7,268,206		7,943,206
17,918,545	8,700,157		8,734,140	57xxxx-Transfers		7,268,206		7,268,206		7,943,206
0	0		12,859,403	581000 Operating Contingency		32,000,000		28,220,000		24,583,000
31,836,517	43,235,343		0	376520 Ending Fund Balance		0		0		0
\$415,716,194	\$416,828,215	4,119.54	\$404,955,900	Account Total	4,096.14	\$440,359,342	4,144.78	\$440,359,342	4,147.93	\$439,492,342



General Fund Requirements Employees by FTE Count

Acct.		2007/08	
Code	Description	FTE	Salary
General Education Instruction - 10000			
<i>Instruction - Early Childhood Education/Program 11400</i>			
511100	Licensed Staff	3.50	219,421
511210	Classified - Represented	0.44	10,739
Total Early Childhood Education		3.94	\$230,160
<i>Instruction - Elementary School, K-5/Programs 11110 - 11131</i>			
511100	Licensed Staff	925.37	54,769,302
511210	Classified - Represented (Non-clerical)	25.04	540,382
512100	Substitutes - Licensed		2,112,286
512200	Substitutes - Classified		33,812
512300	Temporary Misc. - Licensed		9,000
512400	Temporary Misc. - Classified		33,185
513100	Extended Responsibility - Licensed		297,554
513200	Extended Responsibility - Classified		22,777
513300	Extended Hours - Licensed		50,250
513400	Overtime Pay		5,100
Total Elementary School, K-5 Instruction		950.41	\$57,873,648
<i>Instruction - Middle School Instruction/Program 11210</i>			
511100	Licensed Staff	336.24	20,021,009
511210	Classified - Represented (Non-clerical)	5.99	153,641
512100	Substitutes - Licensed		1,121,933
512200	Substitutes - Classified		2,000
512400	Temporary Misc. - Classified		4,195
513100	Extended Responsibility - Licensed		87,463
513200	Extended Responsibility - Classified		4,233
513300	Extended Hours - Licensed		66,065
513400	Overtime Pay		6,500
Total Middle School Instruction		342.23	\$21,467,039
<i>Instruction - Secondary School Instruction/Program 11310</i>			
511100	Licensed Staff	535.16	31,850,482
511210	Classified - Represented (Non-clerical)	12.39	327,719
511220	Classified - Non Represented	2.18	78,642
511310	Administrators - Licensed	1.00	93,780
511420	Managerial - Non Represented	1.00	84,708
512100	Substitutes - Licensed		1,429,114
512200	Substitutes - Classified		1,000
512300	Temporary Misc. - Licensed		13,000
512400	Temporary Misc. - Classified		18,979
513100	Extended Responsibility - Licensed		1,377,787
513200	Extended Responsibility - Classified		639,288
513300	Extended Hours - Licensed		748,984
513400	Overtime Pay		9,080
Total Secondary School Instruction		551.73	\$36,672,563
Special Programs Instruction - 12000			
<i>Instruction - Talented and Gifted/Program 12100</i>			
511100	Licensed Staff	4.00	266,903
512100	Substitutes - Licensed		6,248
512300	Temporary Misc. - Licensed		2,881
512400	Temporary Misc - Classified		3,603
513100	Extended Responsibility - Licensed		53,516
513200	Extended Responsibility - Classified		2,659
513300	Extended Hours - Licensed		2,517
Total TAG Instruction		4.00	\$338,327

Acct.		2007/08	
Code	Description	FTE	Salary
<i>Instruction - Special Education Restrictive Programs - 12200</i>			
511100	Licensed Staff	114.00	6,077,073
511210	Classified - Represented	218.95	5,276,806
512200	Substitutes - Classified		428,613
512300	Temporary Misc. - Licensed		265,647
512400	Temporary Misc. - Classified		69,461
513100	Extended Responsibility - Licensed		7,297
513300	Extended Hours - Licensed		7,673
Total Special Education Restrictive Programs		332.95	\$12,132,570
<i>Instruction - Special Education Less Restrictive Programs - 12500</i>			
511100	Licensed Staff	146.75	8,616,814
511210	Classified - Represented	87.60	1,986,216
512100	Substitutes - Licensed		125,843
512400	Temporary Misc. - Classified		512
Total Special Education Less Restrictive Programs		234.35	10,729,385
<i>Instruction - Special Education Early Intervention Programs - 12600</i>			
513300	Extended Hours - Licensed		6,832
Total Special Education Early Intervention Programs		0.00	\$6,832
<i>Instruction - Alternative Education/Program 12800</i>			
511100	Licensed Staff	12.84	736,419
511210	Classified - Represented	1.00	28,088
511220	Classified - Non Represented	0.49	11,115
511310	Administrators - Licensed	1.00	67,349
512400	Temporary Misc. - Classified		27,780
513100	Extended Responsibility - Licensed		6,900
513300	Extended Hours - Licensed		219,371
513400	Overtime		6,818
Total Alternative Education		15.33	\$1,103,840
Designated Programs Instruction - 12900			
<i>Instruction - English Second Language/Program 12910</i>			
511100	Licensed Staff	113.85	6,898,205
511210	Classified - Represented	63.71	1,467,216
Total ESL Education		177.56	\$8,365,421
<i>Instruction - Teen Parenting Services 12922</i>			
511100	Licensed Staff	3.65	202,778
511210	Classified - Represented	2.00	47,191
511310	Administrators - Licensed	1.00	81,607
512100	Substitutes - Licensed		1,028
Total Teen Parent		6.65	\$332,604
Support Services for Students - 21000			
<i>Instructional Support Svcs-Attendance/Social Work Svcs/Program 21100</i>			
511100	Licensed Staff	35.18	2,228,916
511210	Classified - Represented	46.67	1,200,614
511220	Classified - Non Represented	4.00	170,037
512400	Temporary Misc. - Classified		15,779
513300	Extended Hours - Licensed		1,352
Total Attendance/Social Work Services		85.85	\$3,616,698

General Fund Requirements Employees by FTE Count

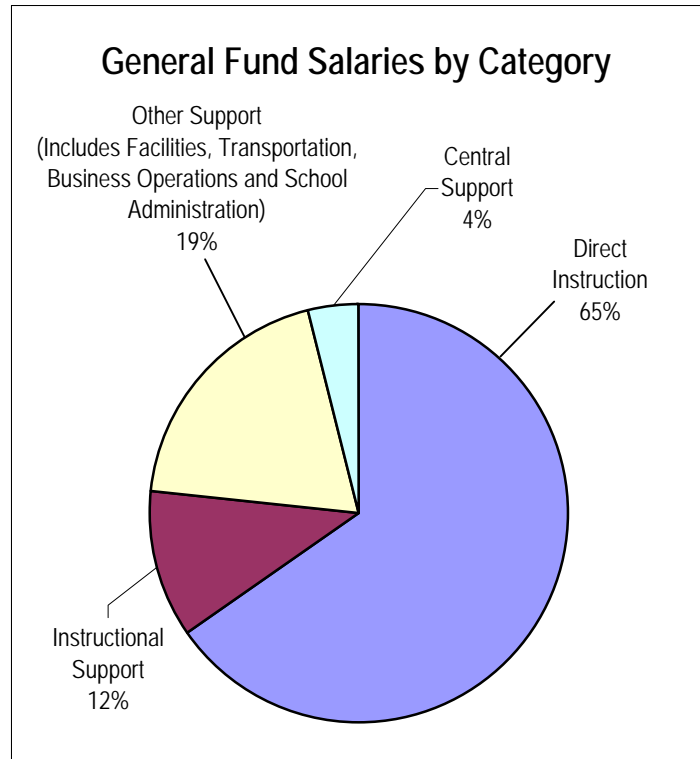
Acct. Code	Description	2007/08	
		FTE	Salary
Instructional Support Services-Guidance Services/Program 21200			
511100	Licensed Staff	77.40	4,769,990
511210	Classified - Represented	9.25	285,199
511220	Classified - Non Represented	1.25	76,905
511310	Administrators - Licensed	1.00	77,825
512100	Substitutes - Licensed		2,531
512200	Substitutes - Classified		588
512400	Temporary Misc. - Classified		10,765
513100	Extended Responsibility - Licensed		17,111
513300	Extended Hours - Licensed		9,918
Total Guidance Services		88.90	\$5,250,832
Instructional Support Services-Psychological Services/Program 21400			
511100	Licensed Staff	45.71	2,970,856
513300	Extended Hours - Licensed		28,474
Total Psychological Services		45.71	\$2,999,330
Instructional Support Services-Speech Pathology-Audiology/Program 21500			
511100	Licensed Staff	72.60	4,525,178
511210	Classified - Represented	2.75	75,516
513100	Extended Responsibility - Licensed		7,297
Total Speech Pathology/Audiology Services		75.35	\$4,607,991
Instructional Support Svcs-Other Student Treatment Services/Program 21600			
511100	Licensed Staff	17.90	1,095,149
511210	Classified - Represented	3.17	115,845
512400	Temporary Misc. - Classified		1,122
513100	Extended Responsibility - Licensed		7,297
513300	Extended Hours - Licensed		1,644
Total Other Student Treatment		21.07	\$1,221,057
Instructional Support Services-Service Direction/Program 21900			
511100	Licensed Staff	13.30	833,638
511210	Classified - Represented	13.00	443,197
511220	Classified - Non Represented	0.40	24,607
511310	Administrators - Licensed	4.00	408,562
511420	Managerial - Non Represented	10.00	881,000
512100	Substitutes - Licensed		56,389
512400	Temporary Misc. - Classified		117,005
513100	Extended Responsibility - Licensed		56,907
513300	Extended Hours - Licensed		928,208
Total Service Direction		40.70	\$3,749,513
Support Services - Instructional Staff - 22000			
Support Services-Improvement of Instruction/Program 22100			
511100	Licensed Staff	19.30	1,164,706
511210	Classified - Represented	4.00	144,194
511220	Classified - Non Represented	0.12	7,715
511310	Administrators - Licensed	4.00	451,308
512100	Substitutes - Licensed		40,878
512300	Temporary Misc. - Licensed		25,334
512400	Temporary Misc. - Classified		3,500
513100	Extended Responsibility - Licensed		16,558
513300	Extended Hours - Licensed		58,456
513400	Overtime Pay		1,000
Total Improvement of Instruction		27.42	\$1,913,649

Acct. Code	Description	2007/08	
		FTE	Salary
Support Services-Educational Media Services/Program 22200			
511100	Licensed Staff	22.55	1,410,278
511210	Classified - Represented	42.88	1,326,403
511220	Classified - Non Represented	2.00	128,863
511410	Managerial - Represented	2.00	99,449
512400	Temporary Misc. - Classified		12,196
513300	Extended Hours - Licensed		6,000
Total Educational Media Services		69.43	\$2,983,189
Support Services-Instructional Staff Development/Program 22400			
511100	Licensed Staff	0.80	50,012
511310	Administrators - Licensed	0.50	53,813
512100	Substitutes - Licensed		4,080
512300	Temporary Misc. - Licensed		37,639
512400	Temporary Misc. - Classified		8,904
513100	Extended Responsibility - Licensed		3,000
513300	Extended Hours - Licensed		121,143
513400	Overtime Pay		120
Total Instructional Staff Development		1.30	\$278,711
Executive Administrative Services - 23000			
Support Services-Board of Education/Program 23100			
511220	Classified - Non Represented	2.00	119,731
512400	Temporary Misc. - Classified		7,140
513400	Overtime Pay		7,407
Total Board of Education Services		2.00	\$134,278
Support Services-Executive Administration Services/Program 23200			
511220	Classified - Non Represented	11.75	701,923
511310	Administrators - Licensed	7.50	951,741
511320	Administrators - Non Licesned	0.90	108,000
511420	Managerial - Non Represented	1.00	98,400
512200	Substitutes - Classified		15,751
512300	Temporary Misc. - Licensed		52,100
512400	Temporary Misc. - Classified		16,424
513400	Overtime Pay		1,000
Total Executive Administration Services		21.15	\$1,945,339
School Administration - 24000			
School Administration-Office of the Principal Services/Program 24100 and Other School Support Administration/Program 24900			
511100	Licensed Staff	4.25	279,739
511210	Classified - Represented	190.65	5,972,561
511220	Classified - Non Represented	1.99	97,037
511310	Administrators - Licensed	149.00	14,219,236
511420	Managerial - Non Represented	1.50	102,633
512100	Substitutes - Licensed		206
512200	Substitutes - Classified		115,899
512300	Temporary Misc. - Licensed		9,948
512400	Temporary Misc. - Classified		2,550
513300	Extended Hours - Licensed		1,028
513400	Overtime Pay		8,262
Total Office of the Principal Services		347.39	\$20,809,099

General Fund Requirements Employees by FTE Count

Acct. Code	Description	2007/08	
		FTE	Salary
Business Operations - 25000			
<i>Support Services - Director of Business Support/Program 25100 and Fiscal Services/Program 25200</i>			
511210	Classified - Represented	8.17	317,192
511220	Classified - Non Represented	33.46	1,773,962
511320	Administrators - Non Licensed	2.00	263,500
511420	Managerial - Non Represented	8.00	671,263
512400	Temporary Misc. - Classified		31,376
513400	Overtime Pay		62,705
Total Business/Fiscal Support Services		51.63	\$3,119,998
<i>Support Services-Operations & Maintenance of Plant/Program 25400</i>			
511210	Classified - Represented	365.00	12,420,723
511220	Classified - Non Represented	21.05	1,311,005
511320	Administrators - Non Licensed	1.00	103,232
511420	Managerial - Non Represented	4.00	315,373
512400	Temporary Misc. - Classified		68,217
513400	Overtime Pay		162,330
Total Operations & Maintenance of Plant Services		391.05	\$14,380,880
<i>Support Services-Student Transportation/Program 25500</i>			
511210	Classified - Represented	91.04	2,220,632
511220	Classified - Non Represented	5.00	309,059
511420	Managerial - Non Represented	1.00	84,845
512400	Temporary Misc. - Classified		8,000
513400	Overtime Pay		35,000
Total Student Transportation Services		97.04	\$2,657,536
<i>Support Services-Internal/Program 25700</i>			
Includes Procurement, Warehouse, Publication Technologies, etc.			
511210	Classified - Represented	14.00	535,893
511220	Classified - Non Represented	10.00	531,495
511420	Managerial - Non Represented	3.00	264,114
512400	Temporary Misc. - Classified		35,765
513400	Overtime Pay		8,283
Total Internal Services		27.00	\$1,375,550
Support Services - Central Support - 26000			
<i>Support Services-Research, Development & Eval./Program 26200</i>			
511210	Classified - Represented	4.00	143,350
511220	Classified - Non Represented	12.11	751,540
511310	Administrators - Licensed	1.00	101,940
511420	Managerial - Non Represented	2.00	185,672
512100	Substitutes - Licensed		24,950
512300	Temporary Misc - Licensed		2,055
512400	Temporary Misc. - Classified		12,005
513100	Extended Responsibility - Licensed		15,413
513300	Extended Hours - Licensed		11,338
Total Research, Development & Evaluation Services		19.11	\$1,248,263
<i>Support Services-Information/Program 26300</i>			
511210	Classified - Represented	2.00	64,984
511220	Classified - Non Represented	10.40	670,846
511420	Managerial - Non Represented	2.00	174,078
512400	Temporary Misc. - Classified		13,631
513400	Overtime		54,338
Total Information Services		14.40	\$977,877

Acct. Code	Description	2007/08	
		FTE	Salary
<i>Support Services-Human Resources/Program 26400</i>			
511210	Classified - Represented	2.00	76,163
511220	Classified - Non Represented	29.00	1,511,745
511310	Administrators - Licensed	1.00	90,346
511320	Administrators - Non Licensed	1.00	143,500
511420	Managerial - Non Represented	7.00	654,785
512300	Temporary Misc. - Licensed		12,330
512400	Temporary Misc. - Classified		61,504
513400	Overtime		26,176
Total Staff Services		40.00	\$2,576,549
<i>Support Services-Technology/Program 26600</i>			
511100	Licensed Staff	0.40	29,716
511210	Classified - Represented	4.50	170,863
511220	Classified - Non Represented	50.30	3,079,672
511320	Administrators - Non Licensed	1.00	123,199
511420	Managerial - Non Represented	3.00	264,675
512100	Substitutes - Licensed		12,702
512400	Temporary Misc. - Classified		106,455
513400	Overtime		11,079
Total Technology Services		59.20	\$3,798,361
<i>Support Services-Records Management Services/Program 26700</i>			
511210	Classified - Represented	1.00	35,832
511220	Classified - Non Represented	1.00	41,950
511420	Managerial - Non Represented	1.00	65,847
512400	Temporary Misc. - Classified		18,233
Total Records Management Services		3.00	\$161,862
Total General Fund Employees by FTE Count		4,147.93	\$229,058,951



Other Funds Introduction

Special Revenue Funds (200 Series Funds) account for revenues from specific sources which are legally restricted to specific purposes or are designated for specific uses.

- * Student Body Activities Fund (201)
- * Cafeteria Fund (202)
- * Blanchard Education Service Center Cafeteria Fund (203)
- * Grants Fund (205)
- * PERS Rate Stabilization Reserve Fund (225)
- * Special Revenue Funds (299)

Debt Service Funds (300 Series Funds) account for the accumulation of resources and the payment of principal and interest applicable to long-term debt and lease-purchase obligations.

- * System Project Debt Service Fund (301)
- * BESC/Special Obligation Debt Service Fund (303) This fund will be closed in 2007/08.
- * Bond Sinking Fund (304)
- * G.O. Bond Debt Service Fund (305) This fund will be closed in 2007/08.
- * Settlement Debt Service Fund (306)

Capital Projects Funds (400 Series Funds) account for financial resources to be used for the acquisition of technology or construction or renovation of major capital facilities.

- * System Project Fund (401) This fund will be closed in 2007/08.
- * Facilities Improvement/Technology Fund (402)
- * Facilities Improvement II Fund (403) This fund will be closed in 2007/08.

Internal Service Funds (600 Series Funds) account for the District's self-insurance programs in areas of workers' compensation, liability claims, and property/fire loss.

Other Funds Requirements Employees by FTE Count

Acct. Code	Description	2007/08	
		FTE	Salary
Cafeteria Fund (202)			
Food Services - 31000			
511210	Classified - Represented	153.00	3,215,143
511220	Classified - Non Represented	14.00	596,174
511410	Managerial - Represented	2.00	63,184
511420	Managerial - Non Represented	3.00	231,488
512400	Temp Misc - Classified		16,957
513300	Extended Hrs - Licensed		48,189
513400	Overtime Pay		47,042
Total Cafeteria Fund		172.00	\$4,218,177
BESC Cafeteria Fund (203)			
511210	Classified - Represented	3.00	66,892
511420	Managerial - Non Represented	1.00	48,285
512200	Substitutes - Classified		6,505
513400	Overtime Pay		2,600
Total BESC Cafeteria Fund		4.00	\$124,282
Grant Funds (205)			
511100	Licensed Salaries	346.47	19,033,890
511210	Classified - Represented	272.76	6,764,442
511220	Classified - Non Represented	26.87	1,358,477
511310	Administrators - Licensed	8.00	745,864
511420	Managerial - Non Represented	7.50	668,240
512100	Substitutes - Licensed		930,153
512200	Substitutes - Classified		14,500
512300	Temporary Misc - Licensed		631,165
512400	Temporary Misc - Classified		712,848
513100	Extended Resp - Licensed		873,113
513200	Extended Resp - Classified		8,900
513300	Extended Hours - Licensed		4,166,031
513400	Overtime Pay		70,536
Total Grant Funds		661.60	\$35,978,159

Acct. Code	Description	2007/08	
		FTE	Salary
Special Revenue Funds (299)			
511100	Licensed Salaries	38.83	2,074,075
511210	Classified - Represented	52.35	1,225,074
511220	Classified - Non Represented	2.24	105,997
511310	Administrators - Licensed	1.00	125,000
512100	Substitutes - Licensed		18,346
512200	Substitutes - Classified		13,013
512300	Temporary Misc - Licensed		203,268
512400	Temporary Misc - Classified		104,620
513100	Extended Resp - Licensed		60
513200	Extended Resp - Classified		112
513300	Extended Hours - Licensed		784,134
513400	Overtime Pay		15,257
Total Special Revenue Funds		94.42	\$4,668,956
Self Insurance Fund (601)			
511220	Classified - Non Represented	2.00	115,711
511420	Managerial - Non Represented	2.00	150,476
512400	Temporary Misc - Classified		492
513300	Extended Hours-LIC		2,561
Total Self Insurance Fund		4.00	\$269,240
Other Funds Total		936.02	45,258,814

Other Funds

Student Body Activity Fund 201

This fund accounts for the receipts, disbursements, and cash balances of the various schools' student body funds primarily generated by students, student groups, PTAs, booster clubs, fundraising activities and donations.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05 \$	Actual 2005/06 \$	Current as Adopted 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
		FTE	\$		FTE	\$	FTE	\$	FTE	\$
				Resources by Account						
3,255,933	3,254,517		3,000,000	376510 Beginning Fund Balance		3,000,000		3,000,000		3,000,000
				Revenues						
6,872,478	7,123,378		7,500,000	417900 Other Curricular Activities		7,800,000		7,800,000		7,800,000
				Other Sources						
121,618	120,828		150,000	452100 Interfund Transfer (from General Fund)		150,000		150,000		150,000
\$10,250,029	\$10,498,723		\$10,650,000	Total Resources by Account		\$10,950,000		\$10,950,000		\$10,950,000
				Instruction						
6,995,512	6,990,470		8,000,000	11321 School Activities		8,300,000		8,300,000		8,300,000
3,254,517	3,508,253		2,650,000	71100 Ending Fund Balance		2,650,000		2,650,000		2,650,000
\$10,250,029	\$10,498,723		\$10,650,000	Total Requirements by Program		\$10,950,000		\$10,950,000		\$10,950,000
				Requirements by Account						
6,995,512	6,990,470		8,000,000	541000 Consumable Supplies		8,300,000		8,300,000		8,300,000
3,254,517	3,508,253		2,650,000	376520 Ending Fund Balance		2,650,000		2,650,000		2,650,000
\$10,250,029	\$10,498,723		\$10,650,000	Total Requirements by Account		\$10,950,000		\$10,950,000		\$10,950,000

Other Funds Cafeteria Fund 202

This fund provides for all costs associated with operating federally funded child nutrition programs in Portland schools. Students' health and readiness to learn is supported by nutritious meals served throughout the school day. On average per day, students eat 14,000 breakfasts, 20,000 lunches, 12,000 after-school suppers. Operating costs include: menu planning (product testing with students, nutritional analysis, participation tracking); supply chain management (bid specification, purchasing, inventory control, warehousing and delivery); meal production and service (HACCP food safety procedures, equipment maintenance); management of information services (45,000 student meal accounts, collection of district socio-economic data, technical support of a web-based department enterprise system); human resource management (recruiting, hiring, training, performance reviews, progressive discipline, union negotiations); and contract meal service to outside agencies.

Operating funds are generated through sales of meals to students and reimbursement for meals served to students from the United States Department of Agriculture (USDA). 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. Portland Public Schools' Board of Directors sets the price for full priced meals.

The following Metrics will be tracked for the 2007-08 school year:

- The number of individual schools that break even,
- Meal Participation,
- Cost per meal,
- Percent of individual menus exceeding USDA Nutrient Standards,
- Percent of locally grown or prepared foods featured in our menus.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05 \$	Actual 2005/06 \$	Current as Adopted 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
		FTE	\$		FTE	\$	FTE	\$	FTE	\$
Resources by Account										
1,502,175	1,118,347		500,000	376510 Beginning Fund Balance		0		0		500,000
Revenues										
3,037,800	2,308,429		2,281,642	416120 Lunch		3,236,961		3,236,961		3,042,996
321,684	414,860		430,100	416310 Contracts and Other Sales		479,792		479,792		488,677
3,462	0		0	419200 Contributions, Donations, Private Source		0		0		0
13,182	16,506		0	419910 Miscellaneous		10,000		10,000		20,000
0	13,000		0	419940 Restitution		0		0		0
19,144	48,663		50,000	419950 Sales, Royalties and Events		10,000		10,000		15,000
5,720	5,278		0	432990 Restricted State Grant		5,600		5,600		5,600
3,764,014	3,488,868		4,277,336	445010 Fed Reimburse-Breakfast		3,767,434		3,767,434		3,348,998
5,486,875	6,004,217		7,151,822	445020 Fed Reimburse-Lunch		7,179,966		7,179,966		6,832,304
71,889	62,429		86,586	445040 Fed Reimburse-Snacks		0		0		0
0	0		189,750	445060 Fed Reimburse-Supper		396,144		396,144		461,120
Other Sources										
22,000	4,664		15,000	452100 Interfund Transfer (from General Fund)		4,320		4,320		4,320
0	54,000		0	453000 Sale of Fixed Assets		0		0		0
\$14,247,944	\$13,539,261		\$14,982,236	Total Resources by Account		\$15,090,218		\$15,090,218		\$14,719,015
Requirements by Program										
Enterprise and Community Services										
799,278	621,203	9.25	752,034	31100 Food Services Administration	10.00	752,828	10.00	754,759	10.00	759,698
11,709,184	11,960,871	163.00	12,992,975	31200 Food Preparation and Service	149.00	12,783,029	149.00	12,851,690	154.00	13,013,379
338,704	485,063	9.00	584,821	31300 Food Delivery Services	8.00	564,311	8.00	565,377	8.00	547,542
5,784	43,376	1.00	89,130	31900 Nutrition Education/Other	1.00	70,825	1.00	71,010	0.00	0
276,646	228,468	0.00	379,561	31910 Summer Nutrition	0.00	403,107	0.00	403,609	0.00	321,396
13,129,596	13,338,981	182.25	14,798,521	Subtotal Enterprise and Community Svcs.	168.00	14,574,100	168.00	14,646,445	172.00	14,642,015
Other Requirements										
0	0		117,694	52100 Fund Transfer to BESC Cafeteria Fund		77,783		77,783		77,000
0	0		66,021	61100 Contingency		438,336		365,990		0
1,118,347	200,281		0	71100 Ending Fund Balance		0		0		0
\$14,247,944	\$13,539,261	182.25	\$14,982,236	Total Requirements by Program	168.00	\$15,090,218	168.00	\$15,090,218	172.00	\$14,719,015

Other Funds Cafeteria Fund 202

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05	Actual 2005/06	Current as Adopted 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
Requirements by Account										
3,173,827	3,007,816	0.00	0	511200 Classified Salaries	0.00	0	0.00	0	0.00	0
0	135	160.00	3,237,450	511210 Classified - Represented	147.00	3,077,720	148.00	3,077,720	153.00	3,215,143
0	155,101	3.25	136,439	511220 Classified - Non Represented	16.00	620,496	15.00	630,815	14.00	596,174
465,258	14,620	0.00	0	511320 Administrators - NonLicensed	0.00	0	0.00	0	0.00	0
577,860	505,383	0.00	0	511400 Managerial - Classified	0.00	0	0.00	0	0.00	0
0	0	16.00	538,617	511410 Managerial - Represented	2.00	71,734	2.00	61,415	2.00	63,184
0	222,218	3.00	268,380	511420 Managerial - Non Represented	3.00	218,847	3.00	218,847	3.00	231,488
0	4,586	0.00	0	512400 Temp Misc - Classified	0.00	16,957	0.00	16,957	0.00	16,957
21,772	28,774	0.00	0	513300 Extended Hrs - Licensed	0.00	48,189	0.00	48,189	0.00	48,189
36,683	32,379	0.00	0	513400 Overtime Pay	0.00	47,042	0.00	47,042	0.00	47,042
4,275,400	3,971,012	182.25	4,180,886	51xxxx-Salaries	168.00	4,100,985	168.00	4,100,985	172.00	4,218,177
40,181	38,354		0	521000 PERS	15,174		15,174		15,607	
297,177	387,716		444,428	521310 PERS-UAL	447,827		447,827		438,690	
321,647	292,450		319,838	522000 Social Security - FICA	313,725		313,725		322,691	
88,565	81,864		82,363	523100 Workers' Compensation	84,480		84,480		74,662	
10,948	3,942		4,181	523200 Unemployment Compensation	4,101		4,101		4,218	
1,684,054	1,405,182		1,711,501	524100 Group Health Insurance	1,475,419		1,475,419		1,574,403	
36,300	30,291		5,853	524200 Other Employer Paid Benefits	31,167		31,167		5,905	
68,577	57,451		61,041	524300 Retiree Health Insurance	59,874		59,874		61,585	
2,724	4,680		0	524530 Early Retirement Benefits	0		0		0	
2,550,173	2,301,930		2,629,205	52xxxx-Employee Benefits	2,431,768		2,431,768		2,497,761	
10,361	4,356		18,343	531800 Local Mtgs/Non-Instsr Staff Dev	4,536		4,536		9,900	
0	0		0	532100 Cleaning Services	0		0		0	
83,895	148,077		104,550	532200 Repairs and Maintenance Svcs	145,800		145,800		145,750	
72,115	182,924		213,913	532400 Rentals	280,800		280,800		220,000	
932	1,376		0	532410 Leased Copy Machines	1,620		1,620		1,650	
0	0		0	532500 Electricity	0		0		0	
0	0		1,230	532800 Garbage	0		0		0	
23,247	64,613		6,027	532900 Other Property Services	70,200		70,200		0	
16,440	21,417		10,086	534100 Travel, Local in District	23,220		23,220		17,050	
7,062	5,690		19,680	534200 Travel, Out of District	6,804		6,804		16,500	
8,501	10,077		11,070	535100 Telephone	10,584		10,584		9,900	
12,719	6,732		14,760	535300 Postage	9,720		9,720		9,900	
1,200	0		1,845	535400 Advertising	0		0		0	
43,409	34,484		60,270	535500 Printing and Binding	6,588		40,000		38,280	
0	0		0	535920 Internet Fees	0		0		0	
0	3,155		0	538300 Architect and Engineering Svcs	0		0		0	
0	0		0	538910 Security Services	0		0		0	
355	70		1,230	538950 Professional Health Care Svcs	0		0		0	
195,981	19,806		18,450	538990 Non-Instsr Pers/Professional Sv	18,360		18,360		88,000	
33,046	30,623		36,365	538992 Custodial Service Contract	34,560		34,560		33,000	
84,404	59,687		75,672	538995 Meal Services	107,136		107,136		116,820	
593,667	593,087		593,491	53xxxx-Other Purchased Services	719,928		753,340		706,750	
459,848	570,545		614,589	541000 Consumable Supplies	633,960		633,960		495,330	
308,179	8,147		0	541210 Bakery Products-NS Only	0		0		0	
1,043,828	8,688		0	541220 Dairy Products-NS Only	0		0		0	
745,938	0		0	541230 Donated Commodities	0		0		0	
851,948	19,826		0	541240 Fruit and Vegetables-NS Only	0		0		0	
1,053,245	4		0	541250 Meal-NS Only	0		0		0	

Other Funds Cafeteria Fund 202

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05	Actual 2005/06	Current as Adopted 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
758,962	108	0		541260 Staples-NS Only	0		0		0	
4,962	-78,441	0		541270 Food Inventory Adjustm-NS Only	0		0		0	
0	0	18,450		541400 Maintenance Materials	0		0		0	
0	-396	0		541500 Inventory Adjustments	0		0		0	
138,358	187,588	174,820		541600 Interdepartmental Charges	162,000		162,000		165,000	
-244	-31	0		541700 Discounts Taken	0		0		0	
0	0	0		543000 Library Books	0		0		0	
0	0	6,150		544000 Periodicals	0		0		0	
0	3,468,462	3,534,085		545100 Purchased Foods	4,107,393		4,107,393		3,871,735	
0	1,912	0		545200 Food Inventory Adjustm-NS Only	0		0		0	
0	2,095,670	2,746,295		545300 Commodity	2,325,672		2,325,672		2,310,000	
8,811	28,217	53,478		546000 Non-Consumable Supplies	31,860		31,860		9,900	
642	0	0		546100 Minor Equipment - Tagged	0		0		0	
20,249	428	98,400		547000 Computer Software	1,620		1,620		49,500	
5,394,726	6,310,727	7,246,267		54xxxx-Supplies and Materials	7,262,505		7,262,505		6,901,465	
138,591	135,237	85,565		554100 Initial and Addl Equipment	27,000		27,000		27,500	
3,445	500	16,043		555010 Computers	10,800		10,800		16,500	
12,801	4,171	0		555020 Printers	0		0		0	
119,990	225	10,696		555090 Misc Other Technology	10,800		10,800		5,500	
24,911	0	16,043		559000 Other Capital Outlay	0		0		218,202	
299,738	140,133	128,347		55xxxx-Capital Outlay	48,600		48,600		267,702	
16,058	22,092	20,325		564000 Dues and Fees	25,488		49,248		50,160	
-526	0	0		565945 Property Damage Recovery	0		0		0	
210	0	0		563400 Bad Debt Expense	0		0		0	
150	0	0		569000 Grant Indirect Charges	0		0		0	
15,892	22,092	20,325		56xxxx-Other Accounts	25,488		49,248		50,160	
0	0	117,694		571000 Fund Transfers	77,783		77,783		77,000	
0	0	66,021		581000 Operating Contingency	423,162		365,990		0	
1,118,347	200,281	0		376520 Ending Fund Balance	0		0		0	
\$14,247,944	\$13,539,261	182.25	\$14,982,236	Total Requirements by Account	168.00	\$15,090,218	168.00	\$15,090,218	172.00	\$14,719,015

Other Funds

Blanchard Education Service Center Cafeteria Fund 203

The revenue from this fund is derived from cash received for meal services at the Blanchard Education Service Center, "Dixon Street Diner" restaurant. Contract sales to other non-profit food service providers were discontinued in 2004-05. These services include daily breakfast and lunch meal service, and coffee service.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05 \$	Actual 2005/06 \$	Current as Adopted 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
		FTE	\$		FTE	\$	FTE	\$	FTE	\$
Resources by Account										
4,822	(39,010)		(117,694)	376510	Beginning Fund Balance	(84,699)		(84,699)		(69,956)
Revenues										
272,207	256,568		338,407	416201	A la Carte Sales	374,214		374,214		331,410
298,699	124,493		0	416300	Special Functions	7,759		7,759		8,214
0	0		117,694	452100	Interfund Transfers from Cafeteria Fund	77,783		77,783		77,000
\$575,728	\$342,051		\$338,407	Total Resources by Account		\$375,057		\$375,057		\$346,668
Requirements by Program										
<i>Enterprise and Community Services</i>										
614,738	472,283	6.00	338,407	31200	Food Preparation and Service	4.00	375,057	4.00	375,057	346,668
(39,010)	(130,232)		0	71100	Ending Fund Balance		0		0	0
\$575,728	\$342,051	6.00	\$338,407	Total Requirements by Program		4.00	\$375,057	4.00	\$375,057	0.00
Requirements by Account										
209,772	154,042	0.00	0	511200	Classified Salaries	0.00	0	0.00	0	0
0	0	5.00	93,060	511210	Classified - Represented	3.00	67,891	3.00	67,891	66,892
0	0	0.00	0	511220	Classified - Non Represented	0.00	0	0.00	0	0
41,836	43,434	0.00	0	511400	Managerial - Classified	0.00	0	0.00	0	0
0	0	1.00	43,186	511420	Managerial - Non Represented	1.00	44,969	1.00	44,969	48,285
0	268	0.00	0	512200	Substitutes - Classified	0.00	6,366	0.00	6,366	6,505
2,050	0	0.00	0	513300	Extended Hours - Licensed	0.00	0	0.00	0	0
14,997	6,041	0.00	0	513400	Overtime Pay	0.00	3,900	0.00	3,900	2,600
268,655	203,785	6.00	136,246	51xxxx-Salaries		4.00	123,126	4.00	123,126	4.00
2,619	2,215		0	521000	PERS		456		456	460
20,269	21,449		14,483	521310	PERS-UAL		13,445		13,445	12,925
20,204	15,077		10,423	522000	Social Security - FICA		9,419		9,419	9,508
5,609	4,255		2,684	523100	Workers' Compensation		2,536		2,536	2,200
745	204		136	523200	Unemployment Compensation		123		123	124
78,262	68,214		56,099	524100	Group Health Insurance		37,403		37,403	37,400
1,570	1,288		191	524200	Other Employer Paid Benefits		911		911	174
4,394	2,975		1,989	524300	Retiree Health Insurance		1,798		1,798	1,815
-55	-71		2,085	524530	Early Retirement Benefits		1,884		1,884	1,902
133,617	115,606		88,090	52xxxx-Employee Benefits			67,975		67,975	66,508
283	0		56	531800	Local Mtgs/Non-Instr Staff Dev		0		0	0
0	0		0	532200	Repairs & Maintenance		230		230	1,750
2,705	3,054		70	532400	Rentals		0		0	0
279	0		0	532800	Garbage		0		0	0
155	0		1,484	532900	Other Property Services		0		0	0
0	0		168	535100	Telephone		0		0	0
154	0		0	535300	Postage		0		0	0
36	26		280	535500	Printing and Binding		58		58	63
7,530	1,740		0	538990	Non-Instruct Pers/Professional Svcs		2,001		2,001	0
8,174	8,705		4,200	538995	BESC Meal Services		9,315		9,315	12,500
19,316	13,525		6,258	53xxxx-Other Purchased Services			11,604		11,604	14,313
27,257	8,637		15,947	541000	Consumable Supplies		9,522		9,522	10,000
21,848	21,190		0	541210	Bakery Products-NS Only		23,000		0	0
16,224	9,753		0	541220	Dairy Products-NS Only		13,800		0	0

Other Funds

Blanchard Education Service Center Cafeteria Fund 203

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2004/05	Actual 2005/06	Current as Adopted 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
30,510	18,654	0		541240	Fruit and Vegetables-NS Only	20,700		0		0	
29,824	21,034	0		541250	Meat-NS Only	26,450		0		0	
54,556	39,634	0		541260	Staples-NS Only	51,750		0		0	
1,521	7,318	0		541270	Food Inventory Adjustm-NS Only	0		0		0	
9,123	4,101		5,440	541600	Interdepartmental Charges	4,715		4,715		3,750	
0	8,131	0		545100	Purchased Foods-NS Only	0		0		9,255	
0	0		11,396	545210	Bakery Products-NS Only	0		23,000		11,250	
0	0		11,116	545220	Dairy Products-NS Only	0		13,800		15,000	
0	0		15,736	545240	Fruit and Vegetables-NS Only	0		20,700		25,000	
0	0		15,400	545250	Meat-NS Only	0		26,450		25,000	
0	0		28,840	545260	Staples-NS Only	0		51,750		37,500	
1,735	365		1,120	546000	Non-Consumable Supplies	460		460		500	
192,598	138,817		104,995		54xxxx-Supplies and Materials	150,397		150,397		137,255	
0	0		2,318	559000	Other Capital Outlay	0		0		3,710	
0	0		2,318		55xxxx-Capital Outlay	0		0		3,710	
550	550		500	564000	Dues and Fees	560		560		600	
550	550		500		56xxxx-Other Accounts	560		560		600	
0	0		0	581000	Contingency	21,394		21,394		0	
(39,010)	(130,232)		0	376520	Ending Fund Balance	0		0		0	
\$575,728	\$342,051	6.00	\$338,407		Total Requirements by Account	4.00	\$375,057	4.00	\$375,057	4.00	\$346,668

Other Funds Grants Fund 205

The District actively pursues federal, state, local, and private grants to support projects in a variety of instruction and service areas. Most are operated to enable the District to achieve goals in situations that require supplementary or compensatory effort while others contribute to basic offerings. All complement the primary mission of the District that is to provide quality education to all students. Grant Indirect Charges describe the expenses the District recognizes as its cost of providing support to special projects. For 2007/2008 the District has requested a rate of 6.21 percent for most funds received through the Oregon State Department of Education; several other agencies including the U.S. Department of Education recognize this rate as well. The funds recovered through this process appear as revenue in the General Fund and as requirements in the Grants budget. In cases where the funding agency does not allow the indirect cost rate, the District provides it as an in-kind contribution.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05	Actual 2005/06	Current as Amended 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
Resources by Account										
<i>Grant Awards by Account:</i>										
834,264	1,016,606		806,153	412000 Rev-Local Gov't Not Districts	7,819,092		1,122,122		1,122,122	
628,418	1,119,726		4,375,860	419200 Contrib-Donation - Priv Source	11,582,621		7,236,909		7,236,909	
53,512	85,381		0	419400 Svc Provided-Oth Local Ed Agcy	0		0		0	
11,829,704	10,439,030		12,767,129	432990 Restricted State Grants	855,000		12,228,278		13,076,570	
0	43,181		0	441000 Unrestr Rev-Fed Govt Direct	12,000		1,853		1,853	
0	0		0	442000 Unrestr Rev-Fed Govt Thru St	123,504		0		0	
10,529,235	10,069,019		16,492,408	443000 Restr Rev-Fed Govt Direct	11,029,720		13,679,979		13,679,979	
35,974,630	37,055,722		39,026,238	445080 Fed Grants- State Pass Thru	48,870,087		43,295,296		43,274,787	
1,226,497	860,777		662,487	447000 Fed Grants-Other Interm Agency	2,103,188		1,389,297		1,389,297	
\$61,076,260	\$60,689,443		\$74,130,275	Total Resources by Account	\$82,395,212		\$78,953,734		\$79,781,517	
Requirements by Program										
<i>Instruction by Program:</i>										
1,102,218	715,711	21.95	925,695	11111 Primary, 1-3 Programs	27.49	1,240,500	26.99	1,189,408	26.99	1,184,075
1,497,667	1,712,130	32.68	2,464,073	11112 Primary, 1-3 Homeroom	23.42	2,189,421	23.42	2,188,742	23.42	2,194,845
0	5,863	0.00	0	11113 K-5 Consolidated Budget	0.00	0	0.00	0	0.00	0
1,068,035	2,782,746	46.54	2,798,775	11119 Kindergarten Homeroom	47.73	3,054,490	47.73	3,081,959	47.73	3,055,427
804,791	613,387	15.05	622,272	11121 Intermediate, 4-5 Programs	19.39	945,444	18.89	903,052	18.89	906,986
1,064,058	1,061,896	20.20	1,444,981	11122 Intermediate, 4-5 Homeroom	19.60	1,433,064	19.60	1,433,387	19.60	1,438,193
129,487	118,202	0.00	123,743	11131 School Activities	0.00	96,251	0.00	96,252	0.00	96,275
1,948,661	2,688,476	43.11	3,783,208	11211 Middle School Programs	40.75	3,454,763	38.65	3,153,842	38.65	3,136,293
95,004	92,596	1.55	77,491	11212 Middle School Homeroom	1.00	73,838	1.00	73,861	1.00	74,185
77,960	72,178	0.00	81,961	11221 School Activities	0.25	72,091	0.25	57,093	0.25	57,091
2,644,213	1,471,642	29.83	2,910,927	11311 High School Programs	28.51	2,441,494	26.51	2,301,143	26.51	2,310,403
145,020	330,832	0.00	17,052	11312 High School Homeroom	0.00	12,000	0.00	12,000	0.00	12,000
46,992	150,865	1.66	161,985	11321 School Activities	1.53	428,532	1.53	428,226	1.53	430,143
152,778	180,468	0.00	182,991	11322 Athletic Activities Svcs	0.00	1,176,477	0.00	886,477	0.00	886,498
64,465	688,402	12.02	1,064,619	11401 Early childhood Ed Center (ECEC)	14.39	1,452,212	14.39	1,452,046	14.39	1,448,221
3,634,794	3,736,958	48.01	3,645,528	11402 HeadStart	61.65	6,251,713	61.65	6,269,682	61.65	6,261,855
1,100,806	1,497,591	0.88	143,822	12210 Restrictive Programs	1.88	99,944	1.88	99,944	1.88	100,391
165,140	0	0.00	0	12212 SLC-A (Academic) Classroom	0.00	0	0.00	0	0.00	0
157,937	134,599	19.06	801,504	12213 SLC-LS/CTC (Life Skills) Classroom	16.88	810,830	16.88	810,830	16.88	814,518
607,825	13,952	1.75	132,477	12214 SLC-ILC - Behavior	2.63	106,316	2.63	106,316	2.63	106,815
27,538	0	0.00	0	12215 SLC-ILC (Intensive Learning Center)	0.00	0	0.00	0	0.00	0
416,226	633,006	30.45	1,313,907	12218 Behavioral & Transitional Prgms	25.88	1,335,177	25.88	1,335,598	25.88	1,341,568
10,931	0	0.00	0	12221 SLC-K1 (Developmental K) Clsrm	0.00	0	0.00	0	0.00	0
33,346	76,442	2.75	96,660	12230 SLC-Life Skills/CTC	0.00	0	0.00	0	0.00	0
20,999	12,197	2.63	32,461	12241 SLC-LS/N (Life Skills w/Nursing) Cls	0.00	0	0.00	0	0.00	0
156,920	305,799	0.00	20,092	12271 Extended School Year	0.00	0	0.00	0	0.00	0
333,100	340,679	3.50	453,473	12282 Behavior Intervention Classroom	0.25	99,999	0.25	99,999	0.25	100,000
59,696	0	0.00	0	12501 Resource Center Classrooms	0.00	0	0.00	0	0.00	0

Other Funds Grants Fund 205

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2004/05	Actual 2005/06	Current as Amended 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
227,469	158,983	20.13	753,489	12503	1:1 Educational Assistants (Supp. Ed)	18.38	768,503	18.38	768,503	18.38	772,090
2,616,338	1,824,657	5.60	1,563,528	12504	Deaf/Hard of Hearing	9.60	810,255	9.60	810,495	9.60	813,992
1,587,754	1,569,577	17.58	1,525,494	12505	Vision Services	15.15	1,353,868	15.15	1,354,424	15.15	1,359,928
379,950	0	0.00	0	12506	Interpreter Services	0.00	0	0.00	0	0.00	0
6,965	3,648	0.00	5,841	12508	Deaf/Blind Program	0.00	4,829	0.00	0	0.00	0
807,612	1,257,836	14.13	534,587	12510	Less Restrictive Programs	11.88	502,273	11.88	502,273	11.88	504,613
0	0	12.40	560,405	12511	Deaf/HoH Itinerant Services	5.40	505,721	5.40	505,871	5.40	508,048
0	0	26.33	1,921,353	12512	Autism Services	18.93	1,662,093	18.93	1,698,125	18.93	1,681,148
0	398,268	3.00	364,051	12607	Portland Early Intervention Ed	3.00	292,465	3.00	292,465	3.00	293,680
0	2,820	0.00	9,449	12609	Albina Headstart	0.00	16,855	0.00	16,860	0.00	16,981
2,800,741	2,024,069	0.48	2,176,491	12720	Title I	0.43	2,635,065	0.43	2,691,995	0.43	2,673,090
1,217,318	1,049,916	0.00	1,262,479	12721	Title I - Supplemental Education Services	0.00	429,668	0.00	429,795	0.00	432,846
231,163	75,430	0.00	54,197	12722	Title I -Teacher Professional Development	0.30	37,834	0.30	37,845	0.30	37,999
15,702	-333	0.00	0	12723	Title I - HR Training on NCLB	0.00	0	0.00	0	0.00	0
446,920	78,966	2.00	155,707	12724	Title I - Project Return Homeless	2.00	162,486	2.00	162,534	2.00	168,041
516,568	69,016	0.00	44,344	12725	Title I Summer School	0.00	96,658	0.00	96,686	0.00	97,368
16,828	0	0.00	0	12726	Title I - School Choice Transportation	0.00	0	0.00	0	0.00	0
545	0	0.00	0	12728	Title I - Accelerated Learning	0.00	0	0.00	0	0.00	0
0	162,219	0.00	329,764	12821	Community Based Programs	0.44	52,499	0.44	59,999	0.44	59,999
910	0	0.00	0	12831	Delayed Expulsion School Counseling	0.00	0	0.00	0	0.00	0
53,791	21,294	0.28	10,582	12832	Classroom Alternative Ed	0.00	0	0.00	0	0.00	0
500,528	416,572	3.00	256,256	12835	Indian Education	4.00	219,342	4.00	219,353	4.00	219,515
101,346	134,900	0.00	194,153	12880	Charter Schools	0.00	166,000	0.00	175,003	0.00	175,003
5,057,655	4,648,891	65.18	4,952,193	12891	Contract Programs	65.50	4,945,375	58.80	4,370,004	64.05	5,197,726
2,567	0	0.00	0	12892	Alternative Ed-Instructional Support	0.00	0	0.00	0	0.00	0
11,660	169,492	0.75	186,946	12911	ESL/Bilingual--Elem	1.34	637,133	1.34	517,656	1.34	516,640
13,770	46,691	0.00	35,540	12912	ESL/Bilingual--Middle	0.86	93,382	0.86	93,783	0.86	94,166
3,384	62,411	0.00	88,626	12913	ESL/Bilingual--High	0.50	98,917	0.50	99,156	0.50	99,540
356,469	338,253	0.00	163,822	12914	Bilingual Assessment Svcs	0.00	47,276	0.00	47,290	0.00	47,623
83,212	99,130	0.00	105,998	12922	Teen Parenting Services	0.00	90,000	0.00	132,000	0.00	132,000
710,802	615,422	3.13	386,066	12930	Migrant Education	5.68	745,206	5.68	698,998	5.68	699,437
249,261	702,315	1.50	718,865	12991	Private School Instruction	1.07	1,117,981	1.07	1,117,165	1.07	1,123,060
15,919	8,358	0.00	19,675	14100	Summer School, Intern 4-5	0.00	7,241	0.00	7,241	0.00	7,215
63,601	128,410	0.00	35,685	14200	Summer School, Middle	0.00	0	0.00	0	0.00	0
31,474	0	0.00	25,205	14300	Summer School, High	0.00	0	0.00	0	0.00	0
0	4,420	0.00	13,179	14400	Summer School, Primary K-3	0.00	0	0.00	0	0.00	0
35,694,829	35,508,248	509.11	41,753,667	Total Instructional Programs		497.69	44,273,481	485.89	42,885,376	491.14	43,687,530
<i>Supporting Services:</i>											
114,920	73,403	0.00	75,349	21120	Attendance Services	0.00	0	0.00	0	0.00	0
42,418	76,943	1.00	70,380	21130	Social Work Services	1.00	91,431	1.00	91,431	1.00	91,813
347,029	0	0.00	0	21131	Behavior Intervention Specialists	0.00	0	0.00	0	0.00	0
114,739	18,277	1.00	45,746	21141	SPED Data Services	1.00	48,480	1.00	48,480	1.00	48,695
1,149	0	0.00	0	21150	Student Safety	0.00	0	0.00	0	0.00	0
0	781	0.00	0	21170	Migrant ID/Recruitment	0.00	0	0.00	0	0.00	0
147,256	141,828	0.80	115,764	21191	Child Development Services	1.59	158,093	1.59	158,116	1.59	158,874
31,905	20,275	2.88	45,883	21192	Student Discipline Services	1.00	44,022	1.00	44,036	1.00	44,975
850,825	917,211	3.25	540,527	21193	Drug and Alcohol Services	4.00	387,152	4.00	449,288	4.00	449,290
4,046	7,119	0.00	396	21210	Service Area Direction	0.00	0	0.00	0	0.00	0
87,580	192,671	7.68	226,159	21220	Counseling Services	0.80	314,598	5.80	713,931	5.80	713,214
78,094	529,129	6.00	522,889	21262	SPED Vocational Education	6.00	579,358	6.00	579,358	6.00	578,701
63,424	48,288	0.00	87,364	21320	Medical Services	0.00	81,217	0.00	81,234	0.00	81,821

Other Funds Grants Fund 205

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2004/05	Actual 2005/06	Current as Amended 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
7,877	8,314	0.00	6,809	21330	Dental Services	0.00	12,605	0.00	12,608	0.00	12,699
0	0	0.00	1,675	21390	Other Health Services	0.00	0	0.00	0	0.00	0
237,913	377,723	2.75	303,578	21420	Psychological Services	2.60	267,803	2.60	267,803	2.60	268,916
265,957	277,700	5.50	470,414	21520	Speech Pathology	3.20	308,955	3.20	308,955	3.20	310,235
501,654	437,060	5.50	410,721	21530	Audiology	3.52	463,975	3.52	464,113	3.52	466,396
196,484	294,985	7.80	965,890	21590	Other Speech Path/Audiology-AC	5.75	577,789	5.75	577,947	5.75	580,767
387,478	347,705	1.68	137,929	21601	Occupational Therapy	2.68	196,940	2.68	196,970	2.68	197,821
95,180	111,324	2.00	489,488	21602	Physical Therapy	1.60	266,562	1.60	266,666	1.60	268,241
596,655	496,812	6.60	567,413	21603	Adaptive Physical Therapy	6.60	617,741	6.60	617,741	6.60	620,332
3,375,622	2,192,665	16.10	3,222,185	21901	Program Admin/Supervision	19.95	3,991,027	19.95	3,878,992	19.95	3,853,497
448,383	565,632	7.50	1,122,534	21902	Psychological Services	5.05	1,044,758	5.05	1,043,870	5.05	1,050,623
0	381,917	2.75	224,971	21903	Collaborative Supports Team	3.00	262,533	3.00	262,533	3.00	262,276
1,360,889	1,355,116	2.00	1,658,854	22110	Service Area Direction	10.80	2,116,160	10.80	2,143,611	10.80	2,122,076
2,336,400	3,733,330	22.99	6,683,807	22130	Curriculum Development	25.80	6,910,667	24.80	6,466,389	24.80	6,477,554
503,194	271,383	11.84	534,859	22220	Library/Media/Tchr Support Ctr	11.77	669,355	11.77	798,853	11.77	798,478
0	56,322	0.00	89,129	22240	Educational Television Service	0.00	0	0.00	0	0.00	0
0	38,517	0.00	11,546	22292	Classroom Technology	0.00	0	0.00	0	0.00	0
0	0	0.00	7,788	22301	Assessment System Design	0.00	1,603,541	0.00	1,636,116	0.00	1,620,806
1,709,294	1,943,138	1.00	742,699	22403	Autistic Services	2.00	445,108	2.00	445,297	2.00	447,665
5,723,161	6,156,272	15.70	4,883,160	22410	Instr Staff Training Svcs	14.76	6,672,153	13.26	6,651,709	13.26	6,662,115
247,393	70,815	0.00	381,209	22430	New Teacher Orientation	0.00	287,924	0.00	288,010	0.00	289,284
0	3,492	0.00	53,512	23211	Executive Administration	1.00	69,504	1.00	69,539	1.00	99,129
0	17,150	0.00	1,534,030	23294	School Standards/Accredits	0.00	0	0.00	0	0.00	0
0	0	0.00	264,498	23295	Strategic Planning	0.00	6,118	0.00	406,618	0.00	406,205
2,376,957	1,637,939	17.67	2,067,310	24101	School Administrative Services	13.85	1,473,185	11.85	1,389,339	11.85	1,396,729
0	0	5.50	103,537	24103	School Business Services	0.00	0	0.00	0	0.00	0
20,494	0	0.00	0	25220	Budgeting Services	0.00	0	0.00	0	0.00	0
0	0	0.00	498	25291	Enrollment Services	0.00	0	0.00	0	0.00	0
3,654	3,248	0.00	3,500	25422	Environmental Health-Safety	0.00	0	0.00	0	0.00	0
0	0	0.00	7,800	25430	Care and Upkeep of Grounds	0.00	0	0.00	0	0.00	0
0	0	0.00	5,257	25441	Workforce	0.00	0	0.00	0	0.00	0
0	0	0.00	19,320	25540	Transportation Routing	0.00	0	0.00	0	0.00	0
258,227	8,824	0.00	0	25460	Security Services	0.00	0	0.00	0	0.00	0
0	4,100	0.00	0	25490	Other Operations and Maintenance	0.00	0	0.00	0	0.00	0
636,804	409,627	0.49	804,659	26210	Service Area Direction	1.50	166,258	1.50	167,251	1.50	169,227
0	0	0.00	82,633	26220	Development Services	0.00	688,250	0.00	688,507	0.00	682,604
0	0	0.75	593,181	26230	Evaluation Services	0.75	3,757,545	0.75	1,379,395	0.75	1,389,178
0	0	5.00	158,109	26240	Planning Services	0.00	222,222	0.00	222,222	0.00	222,222
0	0	0.00	0	26270	Statistical Services	0.00	4,000	0.00	4,000	0.00	4,000
4,737	0	0.00	0	26330	Public Information Services	0.00	495	0.00	806	0.00	806
15,853	6,688	0.00	7,223	26420	Recruitment and Placement Svcs	0.00	1,492,655	0.00	1,492,655	0.00	1,492,655
41,161	10,517	0.00	20	26491	Staff Services	0.00	0	0.00	0	0.00	0
0	0	0.00	0	26632	Business Information System	0.00	131,799	0.00	123,896	0.00	114,736
0	52,453	0.00	0	26634	Web Information Systems	0.00	0	0.00	0	0.00	0
346,722	268,997	0.00	88,426	26697	Instructional Development	0.73	120,268	0.73	76,479	0.73	79,708
23,581,528	23,565,690	163.73	30,440,628	Total Support Service Programs		152.30	36,552,246	152.80	34,514,764	152.80	34,534,363
				<i>Enterprise and Community Services:</i>							
321,915	354,936	0.00	397,366	31200	Food Preparation and Service	0.00	341,777	0.00	317,739	0.00	318,388
1,477,991	1,260,573	5.43	1,538,614	33000	Community Svcs	17.66	1,227,708	17.66	1,235,855	17.66	1,241,236
1,799,906	1,615,509	5.43	1,935,980	Total Enterprise and Community Svcs.		17.66	1,569,485	17.66	1,553,594	17.66	1,559,624
\$61,076,260	\$60,689,443	678.27	\$74,130,275	Total Requirements by Program		667.65	82,395,212	656.35	78,953,734	661.60	\$79,781,517

Other Funds Grants Fund 205

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2004/05	Actual 2005/06	Current as Amended 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
Requirements by Account											
16,615,668	18,128,405	394.34	20,359,544	511100	Licensed Salaries	348.07	19,151,548	341.22	18,721,171	346.47	19,033,890
6,592,780	5,830,500	0.00	0	511200	Classified Salaries	0.00	0	0.00	0	0.00	0
0	726	242.51	6,131,625	511210	Classified - Represented	277.21	6,886,642	272.76	6,776,068	272.76	6,764,442
0	1,248,477	13.67	1,334,845	511220	Classified - Non Represented	26.87	1,333,734	26.87	1,333,734	26.87	1,358,477
1,185,899	528,981	11.75	1,082,338	511310	Administrators - Licensed	8.50	762,462	8.00	716,141	8.00	745,864
1,245,036	61,032	7.50	91,945	511320	Administrators - NonLicensed	0.00	0	0.00	0	0.00	0
0	0	0.00	3,917	511410	Managerial - Represented	0.00	0	0.00	0	0.00	0
0	499,155	8.50	871,445	511420	Managerial - Non Represented	7.00	613,809	7.50	660,130	7.50	668,240
718,733	644,128	0.00	661,186	512100	Substitutes - Licensed	0.00	942,312	0.00	916,153	0.00	930,153
13,448	6,708	0.00	38,184	512200	Substitutes - Classified	0.00	14,500	0.00	14,500	0.00	14,500
812,874	498,013	0.00	465,379	512300	Temporary Misc - Licensed	0.00	631,565	0.00	631,165	0.00	631,165
723,039	898,099	0.00	497,215	512400	Temporary Misc - Classified	0.00	722,388	0.00	712,848	0.00	712,848
487,048	542,916	0.00	602,795	513100	Extended Resp - Licensed	0.00	1,365,438	0.00	873,113	0.00	873,113
59,788	111,819	0.00	87,437	513200	Extended Resp - Classified	0.00	8,900	0.00	8,900	0.00	8,900
2,868,941	2,308,807	0.00	2,250,219	513300	Extended Hours - Licensed	0.00	4,237,195	0.00	4,181,031	0.00	4,166,031
129,307	93,895	0.00	42,797	513400	Overtime Pay	0.00	70,536	0.00	70,536	0.00	70,536
31,452,561	31,401,661	678.27	34,520,871	51xxxx-Salaries		667.65	36,741,029	656.35	35,615,490	661.60	35,978,159
288,129	310,589		0	521000	PERS		135,939		131,777		133,117
2,221,834	3,132,024		3,353,921	521310	PERS UAL		3,905,577		3,785,934		3,741,725
2,377,750	2,375,737		2,585,682	522000	Social Security - FICA		2,810,697		2,724,599		2,752,338
632,673	635,355		689,759	523100	Workers' Compensation		723,808		701,636		636,826
90,942	31,291		34,171	523200	Unemployment Compensation		36,733		35,607		35,975
6,236,430	6,155,783		6,702,851	524100	Group Health Insurance		6,775,465		6,649,938		6,703,714
22,264	21,753		35,735	524200	Other Employer Paid Benefits		51,434		49,855		50,365
509,933	458,541		499,813	524300	Retiree Health Insurance		536,423		519,993		525,286
1,955	0		0	524510	PAT Union Tuition Reimbursement		0		0		0
0	0		72	524520	PAT Union Prof Improvement Funds		0		0		0
508,282	479,840		523,443	524530	Early Retirement Benefits		562,136		544,918		550,460
12,890,192	13,600,913		14,425,447	52xxxx-Employee Benefits			15,538,212		15,144,257		15,129,806
1,716,859	1,615,600		2,158,259	531100	Instructional Services		1,474,924		1,513,540		1,510,953
254,550	413,363		1,120,668	531200	Instr Program Improvement Svcs		2,222,684		2,102,566		2,090,884
307,680	277,106		271,286	531300	Student Services		105,331		157,685		156,301
537,784	444,663		1,222,396	531800	Local Mtgs/Non-Instr Staff Dev		1,131,071		1,089,569		1,086,081
632,676	743,164		2,503,241	531900	Other Instr Prof/Tech Svcs		1,563,702		1,457,098		1,457,598
45	0		0	532100	Cleaning Services		0		0		0
330,920	114,497		77,205	532200	Repairs and Maintenance Svcs		2,750		2,750		2,750
53,879	48,677		74,138	532400	Rentals		49,537		44,537		44,537
41,730	36,642		24,302	532410	Leased Copy Machines		31,330		31,330		31,330
1,161	0		0	532800	Garbage		0		0		0
93,353	81,700		41,369	532900	Other Property Services		69,345		64,941		64,941
8,706	0		603	533140	Reimb - Tri-Met		0		0		0
255	1,133		4,999	533150	Reimb - Field Trips		0		0		0
90,051	109,170		97,596	533200	Non-Reimb Student Transport		171,480		162,102		160,001
145,208	137,345		159,639	534100	Travel, Local in District		235,341		197,990		195,634
692,000	501,864		595,412	534200	Travel, Out of District		488,839		478,839		478,839
112,275	91,031		72,358	534300	Travel, Student Activities		75,670		75,428		75,528
51,291	41,489		38,881	535100	Telephone		48,227		48,227		48,227
53,303	54,406		55,603	535300	Postage		65,654		65,654		65,654
34,209	69,318		110,086	535400	Advertising		60,200		60,200		60,200
131,621	80,827		206,769	535500	Printing and Binding		150,066		145,066		145,066
2	0		115	535910	Fax		500		500		500

Other Funds Grants Fund 205

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05	Actual 2005/06	Current as Amended 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
25	109	0		535920 Internet Fees	5,350		5,350		5,350	
2,434	1,545	3,542		535990 Miscellaneous Communication Svcs	0		0		0	
95,206	23,773	236		536000 Charter Schools	155,295		155,295		155,295	
15,269	30,417	7,968		537100 Tuition to Other Dist InState	2,175		2,175		2,175	
12,957	30,334	6,557		537300 Tuition to Private Schools	0		0		0	
0	1,050	161		538100 Audit Services	700		700		700	
0	1,940	0		538200 Legal Fees	0		0		0	
17,967	3,369	2,280		538300 Architect and Engineering Svcs	0		0		0	
11,920	203	1,090		538500 Management Services	0		0		0	
245	390	0		538600 Data Processing Services	0		0		0	
1,279	1,842	925		538910 Security Svcs	700		700		700	
128,026	10,813	53,058		538930 Secretarial/Clerical Svcs	1,100		1,100		1,100	
1,592	8,563	9,049		538940 Professional Moving Svcs	0		0		0	
66,934	53,857	90,470		538950 Professional Health Care Svcs	87,667		87,667		87,667	
80,078	101,094	105,775		538960 Professional Child Care Svcs	93,000		133,680		133,680	
939	44,188	6,462		538970 Graphic Arts Services	0		0		0	
14,197	14,170	9,162		538980 Laundering Services	13,040		13,040		13,040	
1,792,518	1,855,240	4,814,291		538990 Non-Instr Pers/Professional Sv	6,626,266		4,736,457		4,716,327	
0	400	0		538992 Custodial Services Contract	0		0		0	
299,325	338,809	369,657		538995 Meal Services	319,241		294,239		294,239	
60,833	205,036	0		539100 Pass Through	0		0		0	
7,891,302	7,589,137	14,315,608		53xxxx-Other Purchased Services	15,251,185		13,128,425		13,085,297	
1,237,542	938,404	2,245,557		541000 Consumable Supplies	7,375,584		7,882,047		7,893,708	
3,516	0	0		541320 Gas, Oil, and Lubricants	0		0		0	
4,158	0	1,397		541400 Maintenance Materials	0		0		0	
147,989	63,106	200,202		541600 Interdepartmental Charges	208,186		208,186		208,186	
-6,064	-6,631	20		541700 Discounts Taken	0		0		0	
900,632	1,359,263	809,530		542000 Textbooks	401,648		379,801		377,684	
483,731	456,998	519,447		543000 Library Books	898,743		806,364		806,764	
40,998	43,955	44,713		544000 Periodicals	24,392		24,392		24,392	
318,213	205,491	426,441		546000 Non-Consumable Supplies	326,321		276,321		276,321	
335,071	291,498	518,972		546100 Minor Equipment - Tagged	21,925		21,925		21,925	
365,231	620,190	799,188		547000 Computer Software	463,466		593,466		584,042	
3,831,017	3,972,274	5,565,467		54xxxx-Supplies and Materials	9,720,265		10,192,502		10,193,022	
69,852	0	0		553000 Improvements-Not Buildings	80,975		80,975		80,975	
441,310	196,847	226,427		554100 Initial and Addl Equipment	216,247		196,025		196,025	
1,098,488	993,885	1,109,877		555010 Computers	586,028		543,932		517,250	
51,153	69,439	57,507		555020 Printers	51,170		51,670		51,670	
403,666	196,663	456,016		555090 Misc Other Technology	63,397		54,046		54,046	
106	0	0		559000 Other Capital Outlay	0		0		0	
2,064,575	1,456,834	1,849,827		55xxxx-Capital Outlay	997,817		926,648		899,966	
0	-24,178	0		563500 Administrative Write-Off	0		0		0	
61,309	55,858	72,597		564000 Dues and Fees	27,866		27,755		27,755	
2,368	0	0		565100 Liability Insurance	0		0		0	
0	1,478	1,755		565400 Student Insurance Premiums	2,934		2,934		2,934	
375	0	0		565500 Judgements & Settlements Against	0		0		0	
1,295	1,023	3,810		567100 Permits	0		0		0	
2,881,266	2,634,441	3,374,892		569000 Grant Indirect Charges	4,115,904		3,915,723		4,464,578	
2,946,613	2,668,622	3,453,054		56xxxx-Other Accounts	4,146,704		3,946,412		4,495,267	
\$61,076,260	\$60,689,443	678.27	\$74,130,275	Total Requirements by Account	667.65	\$82,395,212	656.35	\$78,953,734	661.60	\$79,781,517

Fiscal Year 2008 Projected Grant Awards

Below is a list of Grants that are projected to be awarded to Portland Public Schools and which will be implemented during some or all of the 2007/08 school year.

<u>Grant No.</u>	<u>Grant Name</u>	<u>Fund Type</u>	<u>Amount</u>
G0039	T.L.T. / T.L.C. - City of Plld	Rev-Local Gov't Not Districts	20,484
G0099	Pathways Program - Bilingual Teacher	Rev-Local Gov't Not Districts	425
G0501	City Extended Day / Golf, Swim, Tennis	Rev-Local Gov't Not Districts	210,000
G0638	Head Start - City of Portland	Rev-Local Gov't Not Districts	271,640
G0639	DART Schools EI-ECSE Evaluations	Rev-Local Gov't Not Districts	70,000
G0649	Teen Parent Services (Block Grant)	Rev-Local Gov't Not Districts	15,000
G0741	Onsite Child Care - Infant / Toddler Center	Rev-Local Gov't Not Districts	97,000
G0759	Mt Hood Cable Regulatory Commission	Rev-Local Gov't Not Districts	250,000
G0760	Growing a Knowledge Base for Watershed Restoration	Rev-Local Gov't Not Districts	10,573
G0773	Teen Parent Services (Block Grant)	Rev-Local Gov't Not Districts	20,000
G0778	SUN Community School Programs	Rev-Local Gov't Not Districts	150,000
G0779	SUN Community School Based Service Programs	Rev-Local Gov't Not Districts	7,000
G0051	Arnerich Massena Business-To-School Partnership	Contrib-Donation - Priv Source	50,000
G0111	Chrysalis /Trillium Family Project	Contrib-Donation - Priv Source	2,000
G0121	Lincoln African / American Student Support Program	Contrib-Donation - Priv Source	12,000
G0148	Chess For Success	Contrib-Donation - Priv Source	42,268
G0168	Jefferson H.S. - Jordan Fundamentals Project	Contrib-Donation - Priv Source	500
G0172	Frontier School (Hola Hola) Project	Contrib-Donation - Priv Source	806
G0578	E3: Empl for Edu Excellence	Contrib-Donation - Priv Source	216,180
G0658	Oregon Small Schools Initiative	Contrib-Donation - Priv Source	224,250
G0661	Oregon Small Schools Initiative	Contrib-Donation - Priv Source	227,750
G0710	Redesign of Central Admin - Myers Memorial / PSF	Contrib-Donation - Priv Source	500,000
G0713	PPS Secondary Level Transformation - Gates Grant / PSF	Contrib-Donation - Priv Source	3,312,500
G0789	NikeGO PE Program	Contrib-Donation - Priv Source	6,000
G0797	PSF: New Vision Grant 2006	Contrib-Donation - Priv Source	300,000
G0801	PSF: Parent Involvement Grant	Contrib-Donation - Priv Source	100,000
G0813	Gates Grant - Secondary Level Redesign	Contrib-Donation - Priv Source	1,492,655
G0844	NIKE School Innovation Grants	Contrib-Donation - Priv Source	750,000
G0627	Portland DART Schools - State	Restricted State Grants	4,848,292
G0633	Columbia Regional - State Fund	Restricted State Grants	4,932,808
G0637	Head Start - State Funding	Restricted State Grants	3,145,470
G0776	School-Based Tobacco Prevention /Education	Restricted State Grants	150,000
G0203	Pres Award-Math/Science	Unrestr Rev-Fed Govt Direct	1,853
G0108	Impact Aid - PI 874 Project	Restr Rev-Fed Govt Direct	4,000
G0327	NSF: Urban Systemic Program	Restr Rev-Fed Govt Direct	40,000
G0427	Voluntary Public School Choice	Restr Rev-Fed Govt Direct	1,500,000
G0504	Partnerships in Character Education	Restr Rev-Fed Govt Direct	100,000
G0506	Portland ARTSplash Prof Development Project	Restr Rev-Fed Govt Direct	40,000
G0583	Jefferson Cluster Magnet Project	Restr Rev-Fed Govt Direct	300,000
G0648	Head Start - Federal Funding	Restr Rev-Fed Govt Direct	3,398,843
G0677	Roosevelt Cluster Gear Up Partnership	Restr Rev-Fed Govt Direct	460,000
G0687	Teaching American History	Restr Rev-Fed Govt Direct	783,047
G0718	Striving Readers Project	Restr Rev-Fed Govt Direct	5,443,425
G0742	Indian Education Program	Restr Rev-Fed Govt Direct	184,307
G0746	Head Start - Federal Funding	Restr Rev-Fed Govt Direct	1,065,332
G0783	Migrant Even Start Program	Restr Rev-Fed Govt Direct	361,025
G0339	Childcare Food Program for Head Start	Fed Grants- State Pass Thru	227,941
G0533	Comm Serv/Skills for Success	Fed Grants- State Pass Thru	10,000
G0628	Portland DART Schools - Federal	Fed Grants- State Pass Thru	279,424
G0643	Title IIA - Teacher Quality	Fed Grants- State Pass Thru	651,210
G0645	Title I - Disadvantaged Child Program (Central Budg)	Fed Grants- State Pass Thru	1,500,000
G0646	Columbia Regional - Federal Funding	Fed Grants- State Pass Thru	4,044,265
G0647	Title V - Innovative Programs	Fed Grants- State Pass Thru	28,039
G0651	Title III - Lang. Instruction for Limited English Students (NCLB)	Fed Grants- State Pass Thru	121,146
G0652	Title IV-A Safe & Drug-Free Schools	Fed Grants- State Pass Thru	20,000

Fiscal Year 2008 Projected Grant Awards

<u>Grant No.</u>	<u>Grant Name</u>	<u>Fund Type</u>	<u>Amount - Version</u>
G0656	McKinney Homeless Grant	Fed Grants- State Pass Thru	10,000
G0657	Title IID - Education through Technology	Fed Grants- State Pass Thru	32,402
G0671	Portland Early Reading First Initiative	Fed Grants- State Pass Thru	2,013,781
G0703	Title IA/ID - School Improvement	Fed Grants- State Pass Thru	236,000
G0743	I.D.E.A.	Fed Grants- State Pass Thru	7,629,187
G0744	Title IC - Migrant Education & Preschool	Fed Grants- State Pass Thru	193,312
G0745	Title IC - Migrant Education Summer	Fed Grants- State Pass Thru	47,400
G0747	Carl Perkins	Fed Grants- State Pass Thru	686,669
G0748	Title I - Disadvantaged Child Program (School Budgets)	Fed Grants- State Pass Thru	10,562,408
G0749	Oregon Commission For The Blind	Fed Grants- State Pass Thru	41,500
G0750	Title V - Innovative Programs	Fed Grants- State Pass Thru	92,528
G0751	Title IIA - Teacher Quality	Fed Grants- State Pass Thru	3,223,489
G0752	Title I - Disadvantaged Child Program (Central Budg)	Fed Grants- State Pass Thru	5,249,047
G0754	Title IID - Education through Technology	Fed Grants- State Pass Thru	147,428
G0755	Title III - Lang. Instruction for Limited English Students (NCLB)	Fed Grants- State Pass Thru	619,094
G0768	(CSR) - Madison	Fed Grants- State Pass Thru	80,000
G0771	McKinney Homeless Grant	Fed Grants- State Pass Thru	50,000
G0774	Title IV-A Safe & Drug-Free Schools	Fed Grants- State Pass Thru	277,289
G0775	21st Century Community Learning Centers	Fed Grants- State Pass Thru	500,000
G0788	Reading First	Fed Grants- State Pass Thru	3,000,000
G0802	The Portland Village Charter School	Fed Grants- State Pass Thru	125,000
G0803	Title IA/ID - School Improvement - Benson	Fed Grants- State Pass Thru	210,000
G0804	Title IA/ID - School Improvement - Binnsmead	Fed Grants- State Pass Thru	128,890
G0805	Title IA/ID - School Improvement - George	Fed Grants- State Pass Thru	76,000
G0806	Title IA/ID - School Improvement - Gregory Heights	Fed Grants- State Pass Thru	131,689
G0807	Title IA/ID - School Improvement - Kellogg	Fed Grants- State Pass Thru	97,940
G0808	Title IA/ID - School Improvement - Lane	Fed Grants- State Pass Thru	108,516
G0809	Title IA/ID - School Improvement - Madison	Fed Grants- State Pass Thru	167,615
G0810	Title IA/ID - School Improvement - Ockley Green	Fed Grants- State Pass Thru	60,000
G0811	Title IA/ID - School Improvement - Portsmouth	Fed Grants- State Pass Thru	60,000
G0812	Title IA/ID - School Improvement - Tubman	Fed Grants- State Pass Thru	66,214
G0846	Title V-B Charter School (New Harvest Charter School)	Fed Grants- State Pass Thru	25,000
G0847	Title V-B Charter School (Ivy School)	Fed Grants- State Pass Thru	25,000
G0853	Advanced Placement Incentive Program - Madison	Fed Grants- State Pass Thru	10,000
G0854	Advanced Placement Incentive Program - Roosevelt	Fed Grants- State Pass Thru	10,000
G0856	Elementary School Counseling Grant	Fed Grants- State Pass Thru	399,297
G0004	Inner-City Youth Institute - Middle Schools	Fed Grants-Other Interm Agency	7,000
G0038	Inner-City Youth Institute - High School	Fed Grants-Other Interm Agency	6,000
G0046	Home Repair Training - Special Projects	Fed Grants-Other Interm Agency	9,000
G0447	Project T.R.I.A.D. Mini Grants	Fed Grants-Other Interm Agency	1,500
G0753	Starbase	Fed Grants-Other Interm Agency	353,800
G0784	Gear-up Roosevelt	Fed Grants-Other Interm Agency	56,060
G0785	Gear-up Marshall	Fed Grants-Other Interm Agency	70,706
G0786	Gear-up Madison	Fed Grants-Other Interm Agency	24,200
G0792	Foreign Language Assistance Program (FLAP)	Fed Grants-Other Interm Agency	489,971
G0845	Mandarin Chinese Flagship Grant	Fed Grants-Other Interm Agency	361,060
G0850	Metro - Mobile Computer Lab - Chapman	Fed Grants-Other Interm Agency	10,000
Total Grant Awards			79,781,450

Other Funds

PERS Rate Stabilization Reserve Fund 225

The PERS Rate Stabilization Reserve Fund was established and approved in a Supplemental Budget process by the Board of Education in June 2003. Its purpose is to account for the reserves needed to help minimize large fluctuations in the PERS rate assessed on salaries and wages to repay the PERS UAL borrowing relative to the District's participation in the Oregon School Boards Association Pension Bond Program on October 31, 2002 and April 30, 2003. The resources of the fund will be interfund transfers from the General Fund based upon estimated savings as determined by calculations provided by staff and financial consultants.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05	Actual 2005/06	Current as Adopted 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
11,300,000	20,800,000		18,800,000	Resources by Account						
				376510 Beginning Fund Balance	16,800,000		16,800,000			16,800,000
				<i>Revenues</i>						
				<i>Other Sources</i>						
9,500,000	0		0	452100 Interfund Transfers (From General Fund)	0		0		0	0
\$20,800,000	\$20,800,000		\$18,800,000	Total Resources by Account	\$16,800,000		\$16,800,000		\$16,800,000	
0	2,000,000		2,000,000	52100 Fund Transfers	0		0		0	0
20,800,000	18,800,000		16,800,000	71100 Ending Fund Balance	16,800,000		16,800,000		16,800,000	16,800,000
\$20,800,000	\$20,800,000		\$18,800,000	Total Requirements by Program	\$16,800,000		\$16,800,000		\$16,800,000	
				Requirements by Account						
0	2,000,000		2,000,000	571000 Transfers to Other Funds (To General Fund)	0		0		0	0
20,800,000	18,800,000		16,800,000	376520 Ending Fund Balance	16,800,000		16,800,000		16,800,000	16,800,000
\$20,800,000	\$20,800,000		\$18,800,000	Total Requirements by Account	\$16,800,000		\$16,800,000		\$16,800,000	

Other Funds Special Revenue Funds 299

Special Revenue Funds (299) account for revenues from specific sources which are legally restricted to specific purposes or are designated for specific uses.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2004/05	Actual 2005/06	Current as Amended 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
Resources by Account											
4,819,335	4,798,562		2,552,763	376510	Beginning Fund Balance	0		1,000,000		1,000,000	
Revenues											
0	9,060		33,125	412000	Rev-Local Gov't Not Districts	250,999		25,065		25,065	
1,834,894	2,184,346		2,718,257	413110	Regular Day Tuition	4,537,141		3,282,579		3,282,579	
273,986	249,590		462,327	413310	Summer School Tuition	0		450,000		450,000	
123,171	166,540		200,000	417420	Other Activity Fees	51,177		152,000		152,000	
2,262,258	2,566,582		3,023,815	419200	Contrib-Donation - Priv Source	4,422,206		4,168,286		4,168,286	
45,993	0		8,000	419400	Svc Provided-Oth Local Ed Agcy	15,739		5,603		5,603	
542,309	449,648		1,328,000	419410	Svc Provided-Other Dist in State	50,937		2,486,000		2,486,000	
61,520	0		0	419420	Svc Provided-Oth Dist out of State	0		0		0	
2,533	3,757		30,775	419500	Textbook Sales	310,000		32,937		32,937	
223,407	492,727		766,706	419910	Miscellaneous	568,000		499,000		499,000	
87,280	81,204		105,000	419950	Sales, Royalties and Events	556,299		146,504		146,504	
134,099	172,494		317,000	419960	Third Party Medical Reimburse	132,565		521,000		521,000	
0	0		271,000	421991	City of Portland	46,000		0		0	
14,472	30,000		1,117,807	432990	Restricted State Grants	0		0		0	
0	1,955		0	445080	Fed Grants-State Pass Thru	22,314		11,718		11,718	
0	0		7,000	447000	Fed Grants-Other Interm Agency	18,718		28,605		28,605	
270,823	0		0	453000	Sale of Fixed Assets	20,000		300,000		300,000	
\$10,696,081	\$11,206,466		\$12,941,575	Total Resources by Account		\$11,002,095		\$13,109,297		\$13,109,297	
Requirements by Program - Instruction											
113,167	181,281	2.87	162,708	11111	Primary, 1-3 Programs	4.02	169,324	4.02	169,324	4.02	168,850
240,167	402,416	6.29	373,590	11112	Primary, 1-3 Homeroom	4.96	706,131	4.96	788,197	4.96	792,528
1,815,621	2,419,191	46.13	2,787,100	11119	Kindergarten Homeroom	44.69	3,076,034	44.69	3,095,218	44.69	3,094,840
149,504	138,812	2.77	117,529	11121	Intermediate, 4-5 Programs	2.14	189,195	2.14	189,195	2.14	188,834
211,467	325,381	6.56	300,633	11122	Intermediate, 4-5 Homeroom	2.26	261,985	2.26	482,005	2.26	480,842
133,248	207,516	0.31	213,953	11131	School Activities	3.86	187,576	3.86	187,705	3.86	189,068
119,815	107,003	2.53	138,139	11211	Middle School Programs	1.63	165,298	1.63	195,301	1.63	195,263
22,039	6,833	0.38	15,190	11212	Middle School Homeroom	0.48	19,125	0.48	19,125	0.48	19,061
34,009	23,997	0.00	27,147	11221	School Activities	0.00	29,600	0.00	29,599	0.00	29,596
292,148	248,139	3.44	207,931	11311	High School Programs	1.70	331,261	1.70	408,648	1.70	407,985
4,892	4,695	0.00	7,083	11312	High School Homeroom	0.00	8,274	0.00	6,929	0.00	6,929
3,914	3,398	0.00	2,529	11321	School Activities	0.00	200,163	0.00	200,163	0.00	200,163
26,696	65,466	0.50	356,306	11322	Athletic Activities Svcs	0.50	187,625	0.50	187,625	0.50	187,531
0	0	1.75	119,265	11401	Early Childhood Ed Ctr (ECEC)	1.88	143,300	1.88	143,300	1.88	143,299
7,622	1,680	0.00	1,845	11402	HeadStart	0.00	14,281	0.00	63,506	0.00	63,506
57,701	44,551	0.00	24,507	12214	SLC-Behavior	0.00	40,052	0.00	39,277	0.00	39,277
15,682	6,769	0.00	0	12501	Resource Center Classrooms	0.00	0	0.00	0	0.00	0
0	761,343	1.50	950,169	12504	Deaf/Hard of Hearing	9.80	640,054	9.30	847,371	9.30	851,587
0	0	0.00	0	12505	Vision Services	0.00	10,585	0.00	10,589	0.00	10,664
0	471,369	24.82	456,877	12506	Interpreter Services	9.06	602,390	9.06	862,795	9.06	858,653
58,911	0	0.00	0	12607	Portland Early Intervention Ed	0.00	0	0.00	0	0.00	0
56,687	50,026	0.44	59,068	12821	Community-Based Programs	0.00	96,061	0.00	115,932	0.00	116,077
106	1,734	0.00	0	12835	Indian Education	0.00	0	0.00	0	0.00	0
0	160,673	0.00	41,574	12891	Contract Programs	0.05	51,030	0.05	201,030	0.05	201,031
33,159	60,426	0.00	63,499	12892	Altnerative Ed-Instruc Support	0.00	86,285	0.00	300,000	0.00	300,000
0	11,038	0.31	8,959	12911	ESL/Bilingual--Elem	0.00	0	0.00	0	0.00	0
0	0	0.00	1,173	12921	Parent Ed/Pregnancy Prevention	0.00	0	0.00	0	0.00	0
291,183	73,300	0.00	55,080	12922	Teen Parenting Services	0.00	30,001	0.00	0	0.00	0

Other Funds Special Revenue Funds 299

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2004/05	Actual 2005/06	Current as Amended 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
0	0	0.00	112	12930	Migrant Education	0.00	887	0.00	887	0.00	887
1,403	0	0.00	0	14100	Summer School, Intern 4-5	0.00	0	0.00	0	0.00	0
277,363	300,721	0.00	333,696	14300	Summer School, High	0.50	506,000	0.50	450,000	0.50	450,000
3,966,504	6,077,758	100.60	6,825,662	Total Instructional Programs		87.53	7,752,517	87.03	8,993,721	87.03	8,996,471
<i>Support Services</i>											
0	0	0.00	1,094	21150	Student Safety	1.00	30,951	1.00	30,951	1.00	30,876
51,937	-10,513	0.00	0	21191	Child Development Services	0.00	0	0.00	0	0.00	0
31,427	35,528	0.00	0	21210	Service Area Direction	1.00	520,342	1.00	522,462	1.00	523,194
97,148	75,185	0.70	61,119	21220	Counseling Services	1.00	77,492	1.00	77,492	1.00	75,654
-49	8,822	0.00	4,414	21262	SPED Vocational Education	0.00	34,151	0.00	34,151	0.00	34,151
52,217	0	0.00	0	21520	Speech Pathology	0.00	0	0.00	0	0.00	0
31,760	29,534	0.00	94,241	21530	Audiology	0.00	72,190	0.00	72,194	0.00	72,269
22,694	-62	0.00	0	21601	Occupational Therapy	0.00	0	0.00	0	0.00	0
0	6,500	0.00	0	21603	Adaptive Physical Education	0.00	0	0.00	0	0.00	0
3,205	827	0.00	102,250	21901	Program Admin/Supervision	0.00	489,244	0.00	489,655	0.00	489,434
0	0	0.00	0	21902	Administration	0.00	0	0.00	0	0.00	0
235,668	118,872	0.00	9,535	22110	Service Area Direction	0.00	87,839	0.00	97,053	0.00	97,052
27	660	0.00	2,852	22130	Curriculum Development	0.00	2,441	0.00	5,167	0.00	5,167
0	0	0.00	0	22210	Service Area Direction	0.00	11,937	0.00	11,937	0.00	11,937
130,382	181,982	2.85	112,331	22220	Library/Media/Tchr Support Ctr	3.05	193,469	3.05	212,921	3.05	212,479
25,055	9,445	0.00	27,648	22240	Educational Television Service	0.00	37,000	0.00	37,000	0.00	37,001
0	0	0.00	0	22251	Programming and Production	0.00	0	0.00	0	0.00	0
5,341	3,497	0.00	11,363	22291	Textbook Services	0.00	21,000	0.00	21,000	0.00	21,000
283	0	0.00	0	22403	Autistic Services	0.00	0	0.00	0	0.00	0
44,912	6,242	0.00	4,413	22410	Instr Staff Training Svcs	0.00	13,312	0.00	6,501	0.00	6,501
0	0	0.00	0	23210	Office of Superintendent	0.00	59,375	0.00	269,255	0.00	268,526
10,807	540	0.00	14,317	23212	Assistant Superintendents	0.00	20,001	0.00	20,001	0.00	20,001
30,619	79,372	1.86	85,128	24101	School Administrative Svcs	1.34	64,038	1.34	84,040	1.34	83,780
416,626	256,964	0.00	148,684	24102	School Curriculum Svcs	0.00	390,000	0.00	150,000	0.00	150,000
0	32,279	0.00	27	25250	Financial Accounting Services	0.00	0	0.00	0	0.00	0
0	0	0.00	836	25411	Project Management	0.00	0	0.00	0	0.00	0
662,773	918,342	0.00	1,068,500	25422	Environmental Health-Safety	0.00	519,164	0.00	517,164	0.00	517,158
500	4,632	0.00	0	25430	Care and Upkeep of Grounds	0.00	0	0.00	0	0.00	0
5,047	0	0.00	0	25460	Security Svcs--Bldg/Grnd/Equip	0.00	100	0.00	100	0.00	100
0	2,810	0.00	0	25490	Other Operations & Maintenance	0.00	0	0.00	0	0.00	0
0	0	0.00	31,983	26240	Planning Services	0.00	0	0.00	0	0.00	0
32,622	6,884	0.00	66,705	26331	Volunteer Activities/Recogn	0.00	249,000	0.00	255,000	0.00	255,000
11,192	13,329	0.00	20,741	26491	Staff Services	0.00	18,504	0.00	18,504	0.00	18,504
14,472	0	0.00	0	26698	Infrastructure Development	0.00	0	0.00	0	0.00	0
1,916,665	1,781,671	5.41	1,868,181	Total Support Service Programs		7.39	2,911,550	7.39	2,932,548	6.39	2,929,784
0	0	0.00	0	31900	Nutrition Education/Other	0.00	7,465	0.00	7,465	0.00	7,465
14,350	21,031	0.00	14,161	33000	Community Svcs	0.00	23,794	0.00	23,794	0.00	23,794
14,350	21,031	0.00	14,161	Total Enterprise and Community Services		0.00	31,259	0.00	31,259	0.00	31,259
0	211,263	0.00	1,680,807	41500	Bldg Acquis/Constr/Improv Svcs	0.00	306,769	0.00	151,769	0.00	151,783
0	211,263	0.00	1,680,807	Total Bldg Acquis/Constr/Improv Svcs		0.00	306,769	0.00	151,769	0.00	151,783
0	0	0.00	0	61100	Contingency	0	0	0	0	1,000,000	0
4,798,562	3,114,741	2,552,764	71100	Ending Fund Balance		0	0	1,000,000	0	0	0
\$10,696,081	\$11,206,466	106.01	\$12,941,575	Total Requirements by Program		94.92	\$11,002,095	94.42	\$13,109,297	93.42	\$13,109,297
Requirements by Account											
2,136,887	2,818,855	55.72	2,663,262	511100	Licensed Salaries	39.33	2,098,112	38.83	2,075,376	38.83	2,074,075
480,014	1,007,730	0.00	0	511200	Classified Salaries	0.00	0	0.00	0	0.00	0

Other Funds Special Revenue Funds 299

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2004/05	Actual 2005/06	Current as Amended 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
0	266	48.56	1,125,022	511210	Classified - Represented	52.35	1,225,074	52.35	1,225,074	52.35	1,225,074
0	42,765	0.93	154,833	511220	Classified - Non Represented	2.24	103,296	2.24	103,296	2.24	105,997
10,504	53,765	0.00	16,720	511310	Administrators - Licensed	1.00	113,300	1.00	113,300	1.00	125,000
49,829	7,087	0.80	0	511320	Administrators - NonLicensed	0.00	0	0.00	0	0.00	0
3,570	10,223	0.00	16,295	512100	Substitutes - Licensed	0.00	18,346	0.00	18,346	0.00	18,346
7,218	2,214	0.00	2,527	512200	Substitutes - Classified	0.00	13,013	0.00	13,013	0.00	13,013
71,586	37,839	0.00	189,643	512300	Temporary Misc - Licensed	0.00	33,818	0.00	203,268	0.00	203,268
82,208	76,522	0.00	56,807	512400	Temporary Misc - Classified	0.00	88,487	0.00	104,620	0.00	104,620
9,844	12,604	0.00	12,483	513100	Extended Resp - Licensed	0.00	60	0.00	60	0.00	60
3,422	2,904	0.00	775	513200	Extended Resp - Classified	0.00	1,112	0.00	112	0.00	112
59,636	83,091	0.00	74,609	513300	Extended Hours - Licensed	0.00	32,768	0.00	784,134	0.00	784,134
11,623	12,143	0.00	29,401	513400	Overtime Pay	0.00	15,257	0.00	15,257	0.00	15,257
2,926,341	4,168,008	106.01	4,342,377		51xxxx-Salaries	94.92	3,742,643	94.42	4,655,856	94.42	4,668,956
29,201	52,159		0	521000	PERS		13,850		17,227		17,276
206,143	417,952		430,353	521310	PERS UAL		397,848		494,922		485,575
220,151	312,682		326,206	522000	Social Security - FICA		286,310		356,171		357,172
58,739	84,584		87,815	523100	Workers' Compensation		73,730		91,718		82,635
8,877	3,984		4,357	523200	Unemployment Compensation		3,744		4,656		4,668
558,417	862,232		954,369	524100	Group Health Insurance		940,785		931,888		931,888
809	975		1,325	524200	Other Employer Paid Benefits		5,239		6,522		6,538
47,425	60,763		63,404	524300	Retiree Health Insurance		54,645		67,977		68,169
47,189	63,711		66,390	524530	Early Retirement Benefits		57,267		71,240		71,441
1,176,951	1,859,042		1,934,219		52xxxx-Employee Benefits		1,833,418		2,042,321		2,025,362
11,200	21,220		7,031	531100	Instructional Services		10,787		10,737		10,737
4,377	-960		732	531200	Instr Program Improvement Svcs		0		0		0
2,550	40,111		40,231	531300	Student Services		119,013		37,696		37,696
35,961	11,518		17,470	531800	Local Mtgs/Non-Instr Staff Dev		14,903		8,500		8,500
63,750	30,496		21,775	531900	Other Instr Prof/Tech Svcs		15,427		15,339		15,389
150	0		0	532100	Cleaning Services		0		0		0
358,577	574,954		1,153,538	532200	Repairs and Maintenance Svcs		525,191		574,566		574,566
5,682	6,290		955	532400	Rentals		3,411		3,411		3,411
2,296	327		157	532410	Leased Copy Machines		1,315		1,315		1,315
198	0		907	532500	Electricity		0		0		0
1,538	0		0	532600	Fuel		0		0		0
321	0		0	532700	Water and Sewage		0		0		0
8,143	0		0	532800	Garbage		15,000		15,000		15,000
31,640	27,540		86,752	532900	Other Property Services		66,472		66,339		66,339
322	0		0	533110	Reimb - School Bus		0		0		0
11,192	23,079		20,741	533140	Reimb - Tri-Met		26,536		26,536		26,536
0	567		430	533150	Reimb - Field Trips		0		0		0
15,375	14,966		9,343	533200	Non-Reimb Student Transport		12,770		12,770		12,770
314	2,424		3,206	534100	Travel, Local in District		12,470		12,470		12,470
32,554	3,102		11,479	534200	Travel, Out of District		13,930		13,930		13,930
35,731	5,776		12,006	534300	Travel, Student Activities		61,098		71,017		71,017
2,657	2,261		1,797	535100	Telephone		1,389		1,389		1,389
4,854	3,255		3,194	535300	Postage		5,024		5,024		5,024
0	0		0	535400	Advertising		15,000		15,000		15,000
2,575	1,591		1,188	535500	Printing and Binding		10,460		10,460		10,460
2,162	863		1,711	535920	Internet Fees		0		0		0
0	0		1,785	537100	Tuition to Other Dist In-State		0		0		0
0	44		0	535990	Misc Communication Services		0		0		0
4,666	40		0	537300	Tuition to Private Schools		152		152		152

Other Funds Special Revenue Funds 299

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR						
Actual 2004/05	Actual 2005/06	Current as Amended 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08		
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$	
134,337	310,079		166,452	538300	Architect and Engineering Svcs	56,200	56,200		56,200		
27,256	59,960		46,666	538500	Management Svcs	0	0		0		
1,080	180		0	538910	Security Services	0	0		0		
0	26,760		15,311	538930	Secretarial/Clerical Services	0	0		0		
0	449		1,964	538940	Professional Moving Services	0	1,375		1,375		
1,014	2,378		972	538970	Graphic Arts Services	0	0		0		
136,960	55,731		106,878	538990	Non-Instr Pers/Professional Sv	154,674	140,008		140,008		
0	336		0	538992	Custodial Services Contract	0	0		0		
939,432	1,225,337		1,734,671		53xxxx-Other Purchased Services	1,141,222	1,099,234		1,099,284		
214,304	252,349		797,326	541000	Consumable Supplies	3,408,319	3,339,477		3,300,352		
5,340	20,031		86	541400	Maintenance Materials	52,257	151,450		151,450		
224,829	11,766		138,125	541600	Interdepartmental Charges	1,842	1,842		1,842		
-111	-277		0	541700	Discounts Taken	0	0		0		
9,016	48,700		62,247	542000	Textbooks	29,402	27,872		27,917		
24,680	5,591		15,331	543000	Library Books	21,153	21,133		21,133		
5,892	1,000		2,780	544000	Periodicals	0	0		0		
35,474	45,681		331,528	546000	Non-Consumable Supplies	143,237	147,760		147,760		
17,925	5,557		44,710	546100	Minor Equipment - Tagged	6,946	6,946		6,946		
5,745	9,774		10,249	547000	Computer Software	6,741	6,741		6,741		
543,094	400,172		1,402,382		54xxxx-Supplies and Materials	3,669,897	3,703,221		3,664,141		
0	0		624,732	553000	Improvements-Not Buildings	175,000	0		0		
95,007	10,687		10,750	554100	Initial and Addl Equipment	289	289		289		
57,122	54,257		17,489	555010	Computers	43,917	185,422		185,422		
49	2,860		3,298	555020	Printers	0	0		0		
1,410	110,467		15,267	555090	Misc Other Technology	0	0		0		
0	0		41,648	559000	Other Capital Outlay	68,200	67,550		67,550		
153,588	178,271		713,184		55xxxx-Capital Outlay	287,406	253,261		253,261		
0	32,279		27	563400	Bad Debt Expense	0	0		0		
11,047	15,463		5,037	564000	Dues and Fees	18,570	17,795		17,795		
7,084	0		0	565100	Liability Insurance	0	0		0		
0			5,950	565300	Property Insurance Premiums	0	0		0		
17,849	3,914		2,062	567100	Permits	0	0		0		
122,133	209,243		248,902	569000	Grant Indirect Charges	308,939	337,609		380,498		
158,113	260,899		261,978		56xxxx-Other Accounts	327,509	355,404		398,293		
0	0		0	61100	Contingency	0	0		1,000,000		
4,798,562	3,114,741		2,552,764	376520	Ending Fund Balance	0	1,000,000		0		
\$10,696,081	\$11,206,466	106.01	\$12,941,575		Total Requirements by Account	94.92	\$11,002,095	94.42	\$13,109,297	94.42	\$13,109,297

Below is a list of Special Revenue accounts which will be active during the 2007-08 school year.

Project	Project Name	Fund Type	Amount
S0029	Inquiry-Based Science For Elementary Teachers	Rev-Local Gov't Not Districts	20,000
S0030	Oasis Intergeneration	Rev-Local Gov't Not Districts	4,500
S0039	Step Aerobics Project	Rev-Local Gov't Not Districts	565
S0001	Full Day Kindergarten Program	Regular Day Tuition	2,939,280
S0054	Third Party Medical-DART Program	Regular Day Tuition	200,000
S0197	Fee-for-Service Pre-Kindergarten Program	Regular Day Tuition	143,299
S0115	Summer Scholars Program	Summer School Tuition	450,000
S0171	Capitol Hill ExAcademy	Other Activity Fees	142,000
S0188	Stephenson After School Academy	Other Activity Fees	10,000
S0038	Grant High - Terrell Brandon Gift	Contrib-Donation - Priv Source	6,929
S0040	PPS Systems Training Project	Contrib-Donation - Priv Source	150,000
S0049	Safety Patrol	Contrib-Donation - Priv Source	100
S0059	Integrating the Visual Arts w/Oregon Content Standards - Peninsula	Contrib-Donation - Priv Source	50
S0068	Meyer's Worms Pits	Contrib-Donation - Priv Source	5,000
S0072	Florida Citrus	Contrib-Donation - Priv Source	7,465
S0075	Athletic Participation Fund	Contrib-Donation - Priv Source	12,480
S0082	Cash Contributions	Contrib-Donation - Priv Source	285,000
S0083	Foundation Funds	Contrib-Donation - Priv Source	2,562,000
S0100	Portland Rockies Project	Contrib-Donation - Priv Source	499
S0118	TLC / TNT Donations	Contrib-Donation - Priv Source	22,000
S0126	Project Return Homeless	Contrib-Donation - Priv Source	1,500
S0128	Improving Achievement In Science	Contrib-Donation - Priv Source	9,000
S0129	Chapman Kindergarten Scholarship Fund	Contrib-Donation - Priv Source	16,500
S0130	Professional Tech Ed Special Projects (PTESP)	Contrib-Donation - Priv Source	3,000
S0132	Rosemond Bell Discretionary Fund	Contrib-Donation - Priv Source	4,000
S0133	Donald E. Chapman Memorial Fund	Contrib-Donation - Priv Source	42,000
S0134	Steve Brown Memorial Scholarship Trust for Theater Arts	Contrib-Donation - Priv Source	8,154
S0146	Improving Achievement In Math	Contrib-Donation - Priv Source	16,177
S0150	Immersion/Dual Language Support	Contrib-Donation - Priv Source	2,441
S0157	Save Spring Sports	Contrib-Donation - Priv Source	141,705
S0165	P.A.C.T. - PGE Educational Partnership	Contrib-Donation - Priv Source	1,500
S0167	Project: Community Care	Contrib-Donation - Priv Source	255,000
S0169	Creating an Outside Multicultural Learning Space	Contrib-Donation - Priv Source	44
S0170	DART - Student Activities	Contrib-Donation - Priv Source	1,030
S0173	Grout - Study of Fish Habitat	Contrib-Donation - Priv Source	4,196
S0174	Cleveland HS Track Fund	Contrib-Donation - Priv Source	200,000
S0178	Music & Literacy - Marysville	Contrib-Donation - Priv Source	21,000
S0181	Roosevelt Sound System	Contrib-Donation - Priv Source	6,783
S0182	2006 All City Honor Bank	Contrib-Donation - Priv Source	2,225
S0185	PPS Professional Library	Contrib-Donation - Priv Source	650
S0186	Social Venture Partner - Kelly	Contrib-Donation - Priv Source	8,794
S0189	Artists for the Arts - Vernon	Contrib-Donation - Priv Source	815
S0190	Social Venture Partner - Clark	Contrib-Donation - Priv Source	15,000
S0195	PSF: Donation Carryover from Portland Foundation - Youth Innov. - Phase I	Contrib-Donation - Priv Source	13,423
S0198	Owens Corning - daVinci Energy Efficient Classroom	Contrib-Donation - Priv Source	125,000
S0199	Street of Eames - Chapman S.O.A.R.S. Program	Contrib-Donation - Priv Source	25,000
S0202	TLC/TNT - Juan Young Trust	Contrib-Donation - Priv Source	4,100
S0203	High Performance School Project	Contrib-Donation - Priv Source	15,000
S0207	Scott Elementary - Boiler Optimization	Contrib-Donation - Priv Source	20,000
S0208	Head Start - Opus Foundation	Contrib-Donation - Priv Source	50,000
S0209	NASA Explorer Schools Project	Contrib-Donation - Priv Source	2,726
S0210	Community Based Alternative Schools (CBO)	Contrib-Donation - Priv Source	100,000
S0036	Interactive Math Program NW	Svc Provided-Oth Local Ed Agcy	5,603
S0012	Direction Services	Svc Provided-Oth Dist in State	6,000
S0031	L.E.A. Billings - Deaf / Hard Of Hearing	Svc Provided-Oth Dist in State	1,600,000

Below is a list of Special Revenue accounts which will be active during the 2007-08 school year.

<u>Project</u>	<u>Project Name</u>	<u>Fund Type</u>	<u>Amount</u>
S0163	Deaf/HOH EI-ECSE Classroom	Svc Provided-Oth Dist in State	100,000
S0166	Special Projects	Svc Provided-Oth Dist in State	780,000
S0006	Ed Media Textbooks	Textbook Sales and Rentals	21,000
S0026	Curriculum Publications	Textbook Sales and Rentals	11,937
S0021	FACILITIES Improvement Projects	Miscellaneous	499,000
S0005	SpecEd Special Programs Vocational Education	Sales, Royalties and Events	46,000
S0023	Television Services	Sales, Royalties and Events	37,000
S0125	Tri-Met Tickets	Sales, Royalties and Events	18,504
S0204	Wilcox Partners Coffee Cart - CRC	Sales, Royalties and Events	10,000
S0206	Audiology Equipment - Non-Regional/Non-Medicaid	Sales, Royalties and Events	35,000
S0085	Third Party Medical-30% Incentive	Third Party Medical Reimburse	461,000
S0086	Third Party Medical-Columbia Regional	Third Party Medical Reimburse	60,000
S0073	Advance Placement (AP) Fee Payment Program	Fed Grants- State Pass Thru	11,718
S0027	Regional Durable Medical Equipment	Fed Grants-Other Interm Agency	26,605
S0153	PAVTEC Professional Development Funds	Fed Grants-Other Interm Agency	2,000
S0142	Benson House	Sale of Fixed Assets	300,000
Total Grant Awards			12,109,297

Other Funds

System Project Debt Service Fund 301

On March 29, 1999, the District received approval from the Multnomah Tax Supervising and Conservation Commission and the Board of Education to issue Certificates of Participation (COPs.)

The System Project Debt Service Fund was created for the purpose of identifying the General Fund support, interest income, and debt repayment (principal and interest).

This fund is in compliance with arbitrage rules and regulations set forth by the Internal Revenue Service and the State of Oregon statutes that require debt be budgeted and accounted for within a separate fund.

Certificates of Participation - 1999 Series			
Fiscal Year	Principal	Interest	Total
07/08	4,955,000.00	489,707.50	5,444,707.50
08/09	5,175,000.00	271,687.50	5,446,687.50
	10,130,000	761,395	10,891,395

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR				
Actual 2004/05 \$	Actual 2005/06 \$	Current as Adopted 2006/07 FTE	\$		Proposed 2007/08 FTE	\$	Approved 2007/08 FTE	\$	Adopted 2007/08 FTE
				Resources by Account					
				<i>Revenues</i>					
				<i>Other Sources</i>					
5,446,482	5,445,420		5,446,333	452100 Interfund Transfer (from General Fund)		5,444,708		5,444,708	5,444,708
\$5,446,482	\$5,445,420		\$5,446,333	Total Resources by Account		\$5,444,708		\$5,444,708	\$5,444,708
				<i>Debt Service</i>					
5,446,482	5,445,420		5,446,333	51100 Long-Term Debt Service		5,444,708		5,444,708	5,444,708
\$5,446,482	\$5,445,420		\$5,446,333	Total Requirements by Program		\$5,444,708		\$5,444,708	\$5,444,708
				Requirements by Account					
4,375,000	4,555,000		4,750,000	561000 Redemption of Principal		4,955,000		4,955,000	4,955,000
1,071,482	889,920		696,333	562100 Interest		489,708		489,708	489,708
0	500		0	563000 Fiscal Charges		0		0	0
5,446,482	5,445,420		5,446,333	56xxxx-Other Accounts		5,444,708		5,444,708	5,444,708
\$5,446,482	\$5,445,420		\$5,446,333	Total Requirements by Account		\$5,444,708		\$5,444,708	\$5,444,708

Other Funds

BESC/Special Obligation Debt Service Fund 303

This Fund accounts for the debt service payments applicable to the advance refunding of the Blanchard Education Service Center. The Blanchard Education Service Center houses District administration, operations, instructional support, nutrition services, facilities and asset management. Resources include transfers from the General Fund. Requirements are substantially for the payments of principal and interest. As a result of Board Resolution No. 3727, this fund is closed effective July 1, 2007.

Special Obligations - 1993A Series			
Fiscal Year	Principal	Interest	Total
06/07	1,385,000	69,250	1,454,250
	1,385,000	69,250	1,454,250

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05 \$	Actual 2005/06 \$	Current as Adopted 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
		FTE	\$		FTE	\$	FTE	\$	FTE	\$
				Resources by Account						
				<i>Other Sources</i>						
1,453,000	1,455,250		1,454,250	452100 Interfund Transfer (from General Fund)	0		0		0	
\$1,453,000	\$1,455,250		\$1,454,250	Total Resources by Account		\$0		\$0		\$0
				<i>Debt Service</i>						
1,453,000	1,455,250		1,454,250	51100 Long-Term Debt Service	0		0		0	
\$1,453,000	\$1,455,250		\$1,454,250	Total Requirements by Program		\$0		\$0		\$0
1,255,000	1,320,000		1,385,000	561000 Redemption of Principal	0		0		0	
198,000	135,250		69,250	562100 Interest	0		0		0	
1,453,000	1,455,250		1,454,250	56xxxx-Other Accounts	0		0		0	
\$1,453,000	\$1,455,250		\$1,454,250	Total Requirements by Account		\$0		\$0		\$0

Other Funds Bond Sinking Fund 304

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

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

Measure 50 and its implementing legislation allowed the District to refund the 1998 Bonds and not designate the Refunding Bonds as gap bonds. The District issued Refunding Bonds to refund its 1998 Bonds. As a result, the District's operating permanent tax rate limit was increased for 2004-05 only. Senate Bill 550 of the 2003 Oregon Legislative Assembly provided that this increase

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

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

Bond Debt Service Portland School District No. 1 2004 Refunding (Defease to Maturity) 1998					
Period	Principal	Coupon	Interest	Debt Services	Annual Debt Service
Ending					
12/15/2007	-	-	209,589	209,589	-
6/15/2008	1,250,000	4.191%	209,589	1,459,589	1,669,177
12/15/2008	-	-	183,395	183,395	-
6/15/2009	1,305,000	4.529%	183,395	1,488,395	1,671,790
12/15/2009	-	-	153,843	153,843	-
6/15/2010	1,360,000	4.914%	153,843	1,513,843	1,667,686
12/15/2010	-	-	120,428	120,428	-
6/15/2011	1,425,000	5.165%	120,428	1,545,428	1,665,856
12/15/2011	-	-	83,627	83,627	-
6/15/2012	1,500,000	5.338%	83,627	1,583,627	1,667,254
12/15/2012	-	-	43,592	43,592	-
6/15/2013	<u>1,580,000</u>	<u>5.518%</u>	<u>43,592</u>	<u>1,623,592</u>	<u>1,667,184</u>
	<u>8,420,000</u>		<u>1,588,948</u>	<u>10,008,948</u>	<u>10,008,947</u>

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05	Actual 2005/06	Current as Adopted 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
288,959	0	0	0	Resources by Account						
				376510 Beginning Fund Balance	0	0	0	0	0	0
5,178	0	0	0	Revenues						
				415100 Interest on Investments	0	0	0	0	0	0
1,375,445	1,673,995		1,668,557	452100 Interfund Transfer (from General Fund)	1,669,178	1,669,178	1,669,178	1,669,178	1,669,178	
\$1,669,582	\$1,673,995		\$1,668,557	Total Resources by Account	\$1,669,178	\$1,669,178	\$1,669,178	\$1,669,178	\$1,669,178	
				Debt Service						
1,669,582	1,673,995		1,668,557	51100 Long-Term Debt Service	1,669,178	1,669,178	1,669,178	1,669,178	1,669,178	
1,669,582	1,673,995		1,668,557	Debt Service Subtotal	1,669,178	1,669,178	1,669,178	1,669,178	1,669,178	
\$1,669,582	\$1,673,995		\$1,668,557	Total Requirements by Program	\$1,669,178	\$1,669,178	\$1,669,178	\$1,669,178	\$1,669,178	
				Requirements by Account						
1,100,000	1,175,000		1,205,000	561000 Redemption of Principal	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	
569,582	498,995		463,557	562100 Interest (Except Bus/Garage)	419,178	419,178	419,178	419,178	419,178	
1,669,582	1,673,995		1,668,557	56xxxx-Other Accounts	1,669,178	1,669,178	1,669,178	1,669,178	1,669,178	
\$1,669,582	\$1,673,995		\$1,668,557	Total Requirements by Account	\$1,669,178	\$1,669,178	\$1,669,178	\$1,669,178	\$1,669,178	

Other Funds

G.O. Bond Debt Service Fund 305

This Fund accounts for the debt service payments associated with the general obligation bonds - for the Facilities Improvement/Technology Fund (402) and the Facilities Improvement II Fund (403).

Resources of the Fund include property tax receipts levied for the bonded debt. Requirements of the Fund are restricted to the repayment of principal and interest relating to the general obligation bonds.

The liabilities under the General Obligation Bond were paid in full as of June 2005. Residual tax collections related to prior year levies will be transferred to the General Fund. This fund will be closed in 2007/08.

This fund is in compliance with arbitrage rules and regulations set forth by the Internal Revenue Service and the State of Oregon statutes that require tax supported debt be budgeted and accounted for within a separate fund. As a result of Board Resolution No. 3727, this fund is closed effective July 1, 2007.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05 \$	Actual 2005/06 \$	Current as Adopted 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
		FTE	\$		FTE	\$	FTE	\$	FTE	\$
1,967,486	-221,949		500,000	Resources by Account						
				376510 Beginning Fund Balance		1,300,000		1,300,000		1,300,000
				Revenues						
				<i>Property Taxes</i>		0		0		0
33,979,321	0		0	411111 Levy for Bonded Indebtedness		0		0		0
<i>33,979,321</i>	<i>0</i>		<i>0</i>	<i>Net Receipts from Property Taxes</i>		<i>0</i>		<i>0</i>		<i>0</i>
0	920,899		650,000	411121 Prior Year Taxes		0		0		0
413,369	8,455		0	415100 Interest on Investments		0		0		0
\$36,360,176	\$707,405		\$1,150,000	Total Resources by Account		\$1,300,000		\$1,300,000		\$1,300,000
				Debt Service						
36,582,125	0		0	51100 Long-Term Debt Service		0		0		0
36,582,125	0		0	Debt Service Subtotal		0		0		0
0	0		0	52100 Fund Transfer (to General Fund)		1,300,000		1,300,000		1,300,000
-221,949	707,405		1,150,000	71100 Ending Fund Balance		0		0		0
\$36,360,176	\$707,405		\$1,150,000	Total Requirements by Program		\$1,300,000		\$1,300,000		\$1,300,000
				Requirements by Account						
34,675,000	0		0	561000 Redemption of Principal		0		0		0
1,907,125	0		0	562100 Interest (Except Bus/Garage)		0		0		0
36,582,125	0		0	56xxxx-Other Accounts		0		0		0
0	0		0	571000 Transfers to Other Funds		1,300,000		1,300,000		1,300,000
0	0		0	57xxxx-Transfers		1,300,000		1,300,000		1,300,000
-221,949	707,405		1,150,000	376520 Ending Fund Balance		0		0		0
\$36,360,176	\$707,405		\$1,150,000	Total Requirements by Account		\$1,300,000		\$1,300,000		\$1,300,000

Other Funds

Settlement Debt Service Fund 306

This Fund accounts for the debt service payments on funds to be borrowed applicable to the settlement of the custodial litigation. In April, 2007, the Board of Education passed a resolution agreeing to pay \$14.5 million for settlement of claims of the 280 custodial plaintiffs who were laid off in 2002. Loan proceeds will be used to pay custodians, the plaintiffs' attorneys fees and costs, the employer's taxes on the portion of the settlement characterized as back wages, and certain other expenses. Resources will be transfers from the General Fund. Requirements are substantially for the payments of principal and interest.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05 \$	Actual 2005/06 \$	Current as Adopted 2006/07 FTE \$			Proposed 2007/08 FTE \$		Approved 2007/08 FTE \$		Adopted 2007/08 FTE \$	
				Resources by Account						
				<i>Other Sources</i>						
0	0		0	452100 Interfund Transfer (from General Fund)		0		0		675,000
\$0	\$0		\$0	Total Resources by Account		\$0		\$0		\$675,000
				<i>Debt Service</i>						
0	0		0	51100 Long-Term Debt Service		0		0		675,000
\$0	\$0		\$0	Total Requirements by Program		\$0		\$0		\$675,000
0	0		0	561000 Redemption of Principal		0		0		0
0	0		0	562100 Interest		0		0		675,000
0	0		0	56xxxx-Other Accounts		0		0		675,000
\$0	\$0		\$0	Total Requirements by Account		\$0		\$0		\$675,000

Other Funds System Project Fund 401

The proceeds from issuing Certificates of Participation on March 29, 1999 financed the acquisition and installation of the multi-tiered, enterprise-wide computer systems in finance, human resources, payroll, procurement, inventory, risk management, nutrition services, facilities management, and student information systems. These systems include hardware, peripherals, software, integration of business and instructional applications, related infrastructure and training. The System Project Fund was also used for the acquisition and installation of furniture and equipment and replenishment of the two bond funds for repair and reconstruction of District facilities. All projects undertaken by this fund were completed in 2005-06. As a result of Board Resolution No. 3727, this fund is closed effective July 1, 2007.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05 \$	Actual 2005/06 \$	Current as Adopted 2006/07 FTE			Proposed 2007/08 FTE	Proposed 2007/08 \$	Approved 2007/08 FTE	Approved 2007/08 \$	Adopted 2007/08 FTE	Adopted 2007/08 \$
672,229	418,573		0	Resources by Account						
				376510 Beginning Fund Balance	0		0		0	
28,517	6,810		0	<i>Revenues</i>						
				415100 Interest on Investments	0		0		0	
\$700,746	\$425,383		\$0	Total Resources by Account		\$0		\$0		\$0
				Requirements by Program						
				<i>Support Services</i>						
2,000	2,000		0	25250 Financial Accounting Services	0		0		0	
0	3,862		0	26641 Technical Operations	0		0		0	
66,396	0		0	26698 Infrastructure Development	0		0		0	
213,777	419,521		0	26699 Systems Development	0		0		0	
282,173	425,383		0	Subtotal - Support Services	0		0		0	
418,573	0		0	71100 Ending Fund Balance	0		0		0	
\$700,746	\$425,383	0.00	\$0	Total Requirements by Program	0.00	\$0	0.00	\$0	0.00	\$0
				Requirements by Account						
	93,130			511220 Classified - Non Represented						
	4,286			511320 Administrators-Non Licensed						
6,625	0		0	512400 Temporary Misc - Classified	0		0		0	
6,625	97,416	0.00	0	51xxxx-Salaries	0.00	0	0.00	0	0.00	0
-18	402		0	521000 PERS	0		0		0	
-224	10,638		0	521310 PERS UAL	0		0		0	
505	7,390		0	522000 Social Security - FICA	0		0		0	
137	1,962		0	523100 Workers' Compensation	0		0		0	
33	97		0	523200 Unemployment Compensation	0		0		0	
1,017	16,496		0	524100 Group Health Insurance	0		0		0	
-3	1,167		0	524200 Other Employer Paid Benefits	0		0		0	
117	1,422		0	524300 Retiree Health Insurance	0		0		0	
113	1,490		0	524530 Early Retirement Benefits	0		0		0	
1,677	41,064		0	52xxxx-Employee Benefits	0		0		0	
5,203	6,985		0	532200 Repairs and Maintenance Svcs	0		0		0	
0	6,750		0	532900 Other Property Services	0		0		0	
850	0		0	534200 Travel, Out of District	0		0		0	
719	0		0	535100 Telephone	0		0		0	
0	41		0	535300 Postage	0		0		0	
279	311		0	535500 Printing and Binding	0		0		0	
146,081	76,955		0	538990 Non-Inst Pers/Professional Sv	0		0		0	
153,132	91,042		0	53xxxx-Other Purchased Services	0		0		0	

Other Funds System Project Fund 401

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05	Actual 2005/06	Current as Adopted 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
4,753	0	0	0	541000	Consumable Supplies	0	0	0	0	0
41,883	165,035	0	0	547000	Computer Software	0	0	0	0	0
46,636	165,035	0	0		54xxxx-Supplies and Materials	0	0	0	0	0
0	15,953	0	0	554100	Initial and Addl Equipment	0	0	0	0	0
10,460	0	0	0	555010	Computers	0	0	0	0	0
61,643	12,871	0	0	555090	Misc Other Technology	0	0	0	0	0
72,103	28,824	0	0		55xxxx-Capital Outlay	0	0	0	0	0
2,000	2,000	0	0	563000	Fiscal Charges	0	0	0	0	0
2,000	2,000	0	0		56xxxx-Other Accounts	0	0	0	0	0
418,573	0	0	0	376520	Ending Fund Balance	0	0	0	0	0
\$700,746	\$425,383	0.00	\$0		Total Requirements by Account	0.00	\$0	0.00	\$0	0.00

Other Funds Facilities Improvement/Technology Fund 402

After a bond election in 1995, the District issued \$100,000,000 in general obligation bonds on December 7, 1995 and sold the remaining \$96,700,000 in September 1996. The bonds are payable from taxes on property that is not subject to the limits of Section 11b, Article XI of the Oregon Constitution. The bonds finance the following: seismic, fire and life safety, environmental safety and risk improvements, priority building repairs; and classroom computers and other instructional technology. All projects undertaken by this fund will be completed in 2006/07.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05	Actual 2005/06	Current as Adopted 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
\$	\$	FTE	\$		FTE	\$	FTE	\$	FTE	\$
Resources by Account										
9,030,358	5,600,329		2,283,964	376510	Beginning Fund Balance	0		0		0
Revenues										
112,963	81,389		14,013	415100	Interest on Investments	0		0		0
191,368	5,379		0	419600	Recovery Prior Year Expenditure	0		0		0
\$9,334,689	\$5,687,097		\$2,297,977	Total Resources by Account		\$0		\$0		\$0
Requirements by Program										
Support Services										
22,842	0		0	22292	Classroom Technology	0		0		0
370,323	206,170		0	26698	Infrastructure Development	0		0		0
393,165	206,170	0.00	0	Subtotal - Support Services		0.00	0	0.00	0	0.00
3,341,195	3,493,925		2,297,977	41500	Bldg Acquis/Constr/Improv Svcs	0		0		0
3,341,195	3,493,925	0.00	2,297,977	Subtotal - Bldg Acquis/Constr/Improv Svcs		0.00	0	0.00	0	0.00
5,600,329	1,987,001		0	71100	Ending Fund Balance	0		0		0
\$9,334,689	\$5,687,097	0.00	\$2,297,977	Total Requirements by Program		0.00	\$0	0.00	\$0	0.00
Requirements by Account										
67,314	45,184		0	511200	Classified Salaries	0		0		0
0	61,408		0	511220	Classified - Non Represented	0		0		0
139,792	48,899		0	511320	Administrators - NonLicensed	0		0		0
0	35,663		0	511420	Managerial - Non Represented	0		0		0
21,834	4,329		0	512400	Temporary Misc - Classified	0		0		0
541	0		0	513300	Extended Hours-LIC	0		0		0
1,137	1,016		0	513400	Overtime Pay	0		0		0
230,618	196,499	0.00	0	51xxxx-Salaries		0.00	0	0.00	0	0.00
1,257	2,641		0	521000	PERS	0		0		0
15,091	20,994		0	521310	PERS UAL	0		0		0
16,854	14,562		0	522000	Social Security - FICA	0		0		0
4,660	3,974		0	523100	Workers' Compensation	0		0		0
581	196		0	523200	Unemployment Compensation	0		0		0
32,244	28,827		0	524100	Group Health Insurance	0		0		0
1,540	1,573		0	524200	Other Employer Paid Benefits	0		0		0
3,859	2,869		0	524300	Retiree Health Insurance	0		0		0
3,751	3,006		0	524530	Early Retirement Benefits	0		0		0
79,837	78,642		0	52xxxx-Employee Benefits		0		0		0
2,090,704	1,872,544		1,337,226	532200	Repairs and Maintenance Svc.	0		0		0
0	320		0	532800	Garbage	0		0		0
123,173	216,645		371,191	532900	Other Property Services	0		0		0
237	0		0	534100	Travel, Local in District	0		0		0
0	312		0	535400	Advertising	0		0		0
280,811	188,989		215,660	538300	Architect & Engineering Svcs.	0		0		0
192,927	187,148		209,692	538500	Management Services	0		0		0
0	220		800	538910	Security Services	0		0		0
86,760	4,039		1,200	538940	Professional Moving Services	0		0		0
9,484	8,333		7,255	538970	Graphic Arts Services	0		0		0

Other Funds Facilities Improvement/Technology Fund 402

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR						
Actual 2004/05 \$	Actual 2005/06 \$	Current as Adopted 2006/07			Proposed 2007/08 FTE	Proposed 2007/08 \$	Approved 2007/08 FTE	Approved 2007/08 \$	Adopted 2007/08 FTE	Adopted 2007/08 \$	
114,577	160,793	72,258		538990		0		0		0	
1,579	970	4,978		538992		0		0		0	
2,900,252	2,640,313	2,220,260		53xxxx-Other Purchased Services				0		0	
3,007	25,437	0		541000		0		0		0	
24,144	0	60,617		541400		0		0		0	
143,199	357,181	11,528		541600		0		0		0	
158	0	0		543000		0		0		0	
82,390	806	0		547000		0		0		0	
252,898	383,424	72,145		54xxxx-Supplies and Materials				0		0	
0	88,227	0		552000		0		0		0	
94,545	55,515	0		554100		0		0		0	
60,780	73,976	0		555010		0		0		0	
531	0	0		555020		0		0		0	
72,199	128,014	0		555090		0		0		0	
228,055	345,732	0		55xxxx-Capital Outlay				0		0	
0	5,298	0		564000		0		0		0	
42,699	50,188	5,572		567100		0		0		0	
42,699	55,486	5,572		56xxxx-Other Accounts				0		0	
5,600,329	1,987,001	0		376520		0		0		0	
\$9,334,689	\$5,687,097	\$0	\$2,297,977	Total Requirements by Account		0.00	\$0	0.00	\$0	0.00	\$0

Other Funds Facilities Improvement II Fund 403

After a bond election in 1995, the District issued \$100,000,000 in general obligation bonds on December 7, 1995 and sold the remaining \$96,700,000 in September 1996. The bonds are payable from taxes on property that is not subject to the limits of Section 11b, Article XI of the Oregon Constitution. The bonds finance the following: seismic, fire and life safety, environmental safety and risk improvements, priority building repairs; and classroom computers and other instructional technology. All projects undertaken by this fund were complete in 2004-05. As a result of Board Resolution No. 3727, this fund is closed effective July 1, 2007.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05 \$	Actual 2005/06 \$	Current as Adopted 2006/07 FTE	\$		Proposed 2007/08 FTE	\$	Approved 2007/08 FTE	\$	Adopted 2007/08 FTE	\$
3,262,201	1,362,594	0		Resources by Account						
				376510 Beginning Fund Balance	0		0		0	
				<i>Revenues</i>						
				<i>Bond Proceeds</i>						
35,449	242,998	0		415100 Interest on Investments	0		0		0	
\$3,297,650	\$1,605,592		\$0	Total Resources by Account		\$0		\$0		\$0
				Requirements by Program						
				<i>Support Services</i>						
1,851	6,630	0		25250 Financial Accounting Services	0		0		0	
0	30,000	0		26698 Infrastructure Development	0		0		0	
1,851	36,630	0		Subtotal - Support Services	0		0		0	
1,933,205	1,568,962	0		41500 Building Acquis/Const/Imprv Svcs	0		0		0	
1,933,205	1,568,962	0		Subtotal - Blding Acquis/Const/Imprv Svcs	0		0		0	
1,362,594	0	0		71100 Ending Fund Balance	0		0		0	
\$3,297,650	\$1,605,592	\$0		Total Requirements by Program		\$0		\$0		\$0
				Requirements by Account						
5,780	3,836	0		512400 Temp Misc - Classified	0		0		0	
5,780	3,836	0.00	0	51xxxx-Salaries	0.00	0	0.00	0	0.00	0
2	-9	0		521000 PERS	0		0		0	
35	-117	0		521310 PERS UAL	0		0		0	
442	293	0		522000 Social Security - FICA	0		0		0	
124	83	0		523100 Workers' Compensation	0		0		0	
24	4	0		523200 Unemployment Compensation	0		0		0	
0	0	0		524100 Group Health Insurance	0		0		0	
1	-1	0		524200 Other Employer Paid Benefits	0		0		0	
99	56	0		524300 Retiree Health Insurance	0		0		0	
96	59	0		524530 Early Retirement Benefits	0		0		0	
823	368	0		52xxxx-Employee Benefits	0		0		0	
1,372,981	1,118,473	0		532200 Repairs & Maintenance Svc.	0		0		0	
1,756	0	0		532400 Rentals	0		0		0	
305	0	0		532800 Garbage	0		0		0	
62,643	73,964	0		532900 Other Property Services	0		0		0	
276	154	0		535400 Advertising	0		0		0	
125,797	41,600	0		538300 Architect & Engineering Svcs.	0		0		0	
114,802	65,344	0		538500 Management Services	0		0		0	
0	780	0		538910 Security Services	0		0		0	
9,532	7,586	0		538940 Professional Moving Services	0		0		0	
3,369	758	0		538970 Graphic Arts Services	0		0		0	
79,759	25,303	0		538990 Non-Inst Pers/Professional Sv	0		0		0	
5,341	418	0		538992 Custodial Services Contract	0		0		0	
1,776,561	1,334,380	0		53xxxx-Other Purchased Services	0		0		0	

Other Funds Facilities Improvement II Fund 403

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05 \$	Actual 2005/06 \$	Current as Adopted 2006/07			Proposed 2007/08		Approved 2007/08		Adopted 2007/08	
		FTE	\$		FTE	\$	FTE	\$	FTE	\$
0	8,250	0		541000 Consumable Supplies	0		0		0	
134,959	225,583	0		541600 Interdepartmental Charges	0		0		0	
134,959	233,833	0		54xxxx Supplies and Materials	0		0		0	
8,290	0	0		554100 Initial and Additional Equipment	0		0		0	
0	21,605	0		555010 Computers	0		0		0	
0	4,940	0		555090 Misc. Other Technology	0		0		0	
8,290	26,545	0		55xxxx Capital Outlay	0		0		0	
1,851	6,630	0		563000 Fiscal Charges	0		0		0	
6,791		0		567100 Permits	0		0		0	
8,642	6,630	0		56xxxx-Other Accounts	0		0		0	
1,362,594	0	0		376520 Ending Fund Balance	0		0		0	
\$3,297,650	\$1,605,592	0.00	\$0	Total Requirements by Account	0.00	\$0	0.00	\$0	0.00	\$0

Other Funds Self-Insurance Fund 601

This Fund accounts for the District's self-insurance programs in the areas of workers' compensation, liability claims, and property/fire loss. Resources include earnings on investment, insurance recoveries, and transfers from various funds. Requirements include administration of risk management for the District, as well as payments of insurance premiums and claims for various losses.

Historical Data		BUDGET		DESCRIPTION By Program and Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05 \$	Actual 2005/06 \$	Current as Adopted 2006/07 FTE	\$		Proposed 2007/08 FTE	\$	Approved 2007/08 FTE	\$	Adopted 2007/08 FTE	\$
239,157	1,375,824		2,300,000	Resources by Account						
				376510 Beginning Fund Balance		2,000,000		2,000,000		2,000,000
				Revenues						
73,560	189,273		80,000	415100 Interest on Investments		250,000		250,000		250,000
156,446	1,117,984		219,178	419600 Recovery PY Expenditure		30,000		30,000		30,000
4,941,768	4,920,103		5,004,740	419700 Services Provided Other Funds		5,345,096		5,388,397		4,855,448
29,005	0		0	431990 Other Unrestrict Grants-In-Aid		0		0		0
\$5,439,935	\$7,603,184		\$7,603,918	Total Resources by Account		\$7,625,096		\$7,668,397		\$7,135,448
				Requirements by Program						
				Supporting Services						
0	0	0.00	0	25281 Service Area Direction	4.80	513,044	4.80	513,044	3.00	299,362
12,516	12,562	0.00	13,750	25282 EAIP Worksite Modifications	0.00	9,329	0.00	9,329	0.00	9,330
563,195	1,288,610	1.00	812,072	25283 Liability Claims	0.00	1,094,652	0.00	1,094,652	0.00	1,094,652
1,195,158	1,034,508	1.15	1,435,356	25284 Property/Fire Loss	0.00	1,036,038	0.00	1,036,038	0.00	1,036,038
2,088,719	2,556,224	1.65	1,935,961	25285 Worker's Compensation	0.00	2,556,246	0.00	2,556,246	0.00	2,192,054
204,524	330,335	1.00	271,487	25286 Worksite Safety	0.00	252,248	0.00	252,248	1.00	340,473
4,064,112	5,222,239	4.80	4,468,626	Total Supporting Services	4.80	5,461,557	4.80	5,461,557	4.00	4,971,909
0	0		1,000,000	61100 Contingency		1,000,000		1,043,301		1,000,000
1,375,824	2,380,945		2,135,292	71100 Ending Fund Balance		1,163,539		1,163,539		1,163,539
\$5,439,935	\$7,603,184	4.80	\$7,603,918	Total Requirements by Program	4.80	\$7,625,096	4.80	\$7,668,397	4.00	\$7,135,448
				Requirements by Account						
16,980	11,543	0.00	0	511200 Classified Salaries	0.00	0	0.00	0	0.00	0
0	13,665	0.80	25,226	511210 Classified - Represented	0.80	24,257	0.80	24,257	0.00	0
0	87,168	3.00	173,121	511220 Classified - Non Represented	3.00	251,104	3.00	251,104	2.00	115,711
0	26,497	0.00	0	511310 Administrators - Licensed	0.00	0	0.00	0	0.00	0
196,150	128,467	0.00	0	511320 Administrators - NonLicensed	0.00	0	0.00	0	0.00	0
0	87,317	1.00	86,971	511420 Managerial - Non Represented	1.00	89,936	1.00	89,936	2.00	150,476
3,948	478	0.00	2,346	512400 Temporary Misc - Classified	0.00	492	0.00	492	0.00	492
5,637	2,486	0.00	0	513300 Extended Hours-LIC	0.00	2,561	0.00	2,561	0.00	2,561
222,715	357,621	4.80	287,664	51xxxx-Salaries	4.80	368,350	4.80	368,350	4.00	269,240
3,887	6,389		0	521000 PERS		6,580		6,580		996
16,988	38,805		30,579	521310 PERS UAL		39,969		39,969		28,001
17,006	23,299		22,006	522000 Social Security - FICA		23,998		23,998		20,597
4,491	7,187		5,667	523100 Workers' Compensation		7,403		7,403		4,766
617	257		288	523200 Unemployment Compensation		264		264		269
31,055	28,971		44,879	524100 Group Health Insurance		29,841		29,841		37,400
2,274	2,248		403	524200 Other Employer Paid Benefits		2,316		2,316		377
3,722	5,221		4,200	524300 Retiree Health Insurance		5,378		5,378		3,931
3,630	5,472		4,401	524530 Early Retirement Benefits		5,636		5,636		4,119
83,670	117,849		112,423	52xxxx-Employee Benefits		121,385		121,385		100,456
941	1,163		1,000	531800 Local Mtgs/Non-Instr Staff Dev		1,198		1,198		1,198
19,293	62,549		70,000	532200 Repairs and Maintenance		64,425		64,425		64,425
690	0		1,000	532400 Rentals		0		0		0
594	168		500	532410 Leased Copy Machines		174		174		174
2,860	58,931		2,500	532900 Other Property Services		60,699		60,699		60,699
551	2,015		400	534100 Travel, Local in District		2,076		2,076		2,076
3,887	1,435		1,000	534200 Travel, Out of District		1,478		1,478		1,478

Other Funds

Self-Insurance Fund 601

Historical Data		BUDGET		DESCRIPTION By Account Codes	BUDGET FOR NEXT YEAR					
Actual 2004/05 \$	Actual 2005/06 \$	Current as Adopted 2006/07 FTE \$			Proposed 2007/08 FTE \$		Approved 2007/08 FTE \$		Adopted 2007/08 FTE \$	
415	863	600		535100 Telephone		889		889		889
308	132	550		535300 Postage		136		136		136
351	289	500		535500 Printing and Binding		297		297		297
0	103	0		535910 Fax		0		0		0
62,441	30,146	10,000		538200 Legal Services		31,051		31,051		31,051
3,340	5,317	5,000		538910 Security Sevices		5,583		5,583		5,583
23,207	21,000	0		538930 Secretarial/Clerical Services		21,630		21,630		21,630
115,322	317,756	325,000		538990 Non-Instr Pers/Professional Sv		327,288		327,288		327,288
0	438	0		538992 Custodial Services Contract		451		451		451
234,200	502,305	418,050		53xxxx-Other Purchased Services		517,375		517,375		517,375
2,171	22,234	5,639		541000 Consumable Supplies		22,901		22,901		22,901
96,108	85,530	76,000		541600 Interdepartmental Charges		88,096		88,096		88,096
0	-8	0		541700 Discounts Taken		0		0		0
0	435	500		543000 Library Books		448		448		448
30	239	150		544000 Periodicals		246		246		246
4,545	4,390	3,500		546000 Non-Consumable Supplies		6,305		6,305		6,305
0	1,705	0		546100 Minor Equipment - Tagged		1,756		1,756		1,756
16,742	-4,745	500		547000 Computer Software		201		201		201
119,596	109,780	86,289		54xxxx-Supplies and Materials		119,953		119,953		119,953
1,139	0	0		554100 Initial and Additional Equipment		0		0		0
1,329	5,260	2,000		555010 Computers		5,418		5,418		0
416	0	500		555090 Misc Other Technology		0		0		0
2,884	5,260	2,500		55xxxx-Capital Outlay		5,418		5,418		0
2,082	2,102	500		564000 Dues and Fees		750		750		750
82,005	389,935	251,200		565100 Liability Insurance		401,633		401,633		401,633
686,893	565,274	600,000		565300 Property Insurance Premiums		641,690		641,690		641,690
0	524,324	0		565500 Judgmnts&Settlemnts Against		540,054		540,054		540,054
1,699,104	2,131,199	1,500,000		565910 Worker's Comp Claim Expense		2,195,135		2,195,135		1,830,944
-24,934	-15,605	0		565915 Workers' Comp Recovery		0		0		0
106,081	98,240	110,000		565920 Worker's Comp Assessment		101,187		101,187		101,187
852,293	435,560	1,100,000		565930 Deductible Insurance Loss		448,627		448,627		448,627
-830	-878	0		565945 Property Damage Recovery		0		0		0
-1,649	-728	0		565947 Auto Loss Recovery		0		0		0
3,401,045	4,129,423	3,561,700		56xxxx-Other Accounts		4,329,076		4,329,076		3,964,885
0	0	1,000,000		581000 Operating Contingency		1,000,000		1,043,301		1,000,000
0	0	1,000,000		58xxxx-Other Uses of Funds		1,000,000		1,043,301		1,000,000
1,375,824	2,380,945	2,135,292		376520 Ending Fund Balance		1,163,539		1,163,539		1,163,539
\$5,439,935	\$7,603,184	4.80	\$7,603,918	Total Requirements by Account	4.80	\$7,625,096	4.80	\$7,668,397	4.00	\$7,135,448

Resources/Requirements

Summary of All Funds

This chart exhibits a summary of all funds by fund type that have been proposed to the Portland Public Schools Board of Education for the 2007/08 fiscal year. General Fund budget detail begins on page 1 of this section. Brief descriptions about the other funds can be found on page 18 of this section, with budgeted fund detail following the other funds summary information.

FUND TYPE	FUND NUMBER	AMOUNT
General Fund	100 Series	\$439,492,342
Special Revenue Funds	201, 202, 203, 205, 225, 299	135,706,497
Debt Service Funds	301, 303, 304, 305, 306	9,088,886
Internal Service Fund	601	7,135,448
GRAND TOTAL*		\$591,423,173

*This summary is provided at the request of the Tax Supervising and Conservation Commission. Caution should be applied in using this summary, particularly the Grand Total. This total includes extensive double counting due to transfers between funds. For example, the General Fund includes approximately \$7.3 million in transfers to other funds. Those transfers are then included in the totals of the receiving funds as well. Thus, the \$7.3 million is counted twice. Similarly, the Internal Service Fund reflects \$5.3 million in assessments against other funds for the purpose of self-insurance against workers' compensation, liability claims, and property/fire losses. The total above counts these assessments in the fund being charged and in the fund receiving the dollars, thus double counting.

Summation of Debt Service Funds and Capital Project Funds should be interpreted cautiously. The Debt Service Funds represent payments of principal and interest while the Capital Projects Funds represent the borrowed funds on which these payments are being made. (All the Capital Project funds were spent out during the 2006-07 fiscal year.)

Actual Resources & Expenditures for Fiscal Year Ending June 30, 2005 - All Funds

Summary of All Funds

Summary of Resources by Fund

Fund No.	Beginning Balance	Property Taxes	Interest on Investment	Intermediate Sources	State Sources	Federal Sources	Other Local	Fund Transfer	TOTAL
General Fund	13,190,954	170,918,162	2,422,210	58,192,649	151,881,535	1,156	19,109,528		\$415,716,194
Special Revenue Funds									
Student Body Activity	201	3,255,933					6,872,478	121,618	\$10,250,029
Cafeteria	202	1,502,175			5,720	9,322,778	3,395,271	22,000	\$14,247,944
BESC Cafeteria	203	4,822					570,906		\$575,728
Grants	205				11,829,704	47,730,362	1,516,194		\$61,076,260
PERS Rate Stabilization	225	11,300,000						9,500,000	\$20,800,000
Special Revenue	299	4,819,335			14,472		5,862,273		\$10,696,081
Debt Service Funds									
System Project	301							5,446,482	\$5,446,482
BESC/Special Obligation	303							1,453,000	\$1,453,000
Bond Sinking	304	288,959	5,178					1,375,445	\$1,669,582
General Obligation Bond I & II	305	1,967,486	33,979,321	413,369					\$36,360,176
Capital Projects Funds									
System Project	401	672,229	28,517						\$700,746
Facilities Improvement/Tech	402	9,030,358	112,963				191,368		\$9,334,689
Facilities Improvement II	403	3,262,201	35,449						\$3,297,650
Internal Service Funds									
Self-Insurance	601	239,157	73,560		29,005		5,098,214		\$5,439,935
Total - All Funds	\$49,533,609	\$204,897,483	\$3,091,246	\$58,192,649	\$163,760,436	\$57,054,296	\$42,616,232	\$17,918,545	\$597,064,496

Summary of Requirements by Fund

Fund No.	Salaries & Benefits	Purchased Services	Supplies	Capital Outlay	Other	Contingency	Fund Transfer	Debt Service	Ending Fund Balance	TOTAL
General Fund	298,030,308	59,106,562	5,387,558	1,761,052	786,614		17,918,545	889,038	31,836,517	\$415,716,194
Special Revenue Funds										
Student Body Activity	201		6,995,512						3,254,517	\$10,250,029
Cafeteria	202	6,825,573	593,667	5,394,726	299,738	15,892			1,118,347	\$14,247,944
BESC Cafeteria	203	402,272	19,316	192,598		550			-39,010	\$575,728
Grants	205	44,342,753	7,891,302	3,831,017	2,064,575	2,946,613				\$61,076,260
PERS Rate Stabilization	225								20,800,000	\$20,800,000
Special Revenue	299	4,103,292	939,432	543,094	153,588	158,113			4,798,562	\$10,696,081
Debt Service Funds										
System Project	301							5,446,482		\$5,446,482
BESC/Special Obligation	303							1,453,000		\$1,453,000
Bond Sinking	304							1,669,582		\$1,669,582
General Obligation Bond I & II	305							36,582,125	-221,949	\$36,360,176
Capital Projects Funds										
System Project	401	8,302	153,132	46,636	72,103	2,000			418,573	\$700,746
Facilities Improvement/Tech	402	310,455	2,900,252	252,898	228,055	42,699			5,600,329	\$9,334,689
Facilities Improvement II	403	6,603	1,776,561	134,959	8,290	8,642			1,362,594	\$3,297,650
Internal Service Funds										
Self-Insurance	601	306,385	234,200	119,596	2,884	3,401,045			1,375,824	\$5,439,935
Total - All Funds	\$354,335,943	\$73,614,424	\$22,898,594	\$4,590,285	\$7,362,168		\$17,918,545	\$46,040,227	\$70,304,304	\$597,064,496

Actual Resources & Expenditures for Fiscal Year Ending June 30, 2006 - All Funds

Summary of All Funds

Summary of Resources by Fund

Fund No.	Beginning Balance	Property Taxes	Interest on Investment	Intermediate Sources	State Sources	Federal Sources	Other Local	Fund Transfer	TOTAL
General Fund	31,836,517	146,897,209	5,025,247	58,131,510	161,282,800	10,124	13,644,809		\$416,828,216
Special Revenue Funds									
Student Body Activity 201	3,254,517						7,123,378	120,828	\$10,498,723
Cafeteria 202	1,118,347				5,278	9,555,514	2,855,458	4,664	\$13,539,261
BESC Cafeteria 203	-39,010						381,061		\$342,051
Grants 205					10,439,030	48,028,699	2,221,713		\$60,689,443
PERS Rate Stabilization 225	20,800,000								\$20,800,000
Special Revenue 299	4,798,562				30,000	1,955	6,375,948		\$11,206,466
Debt Service Funds									
System Project 301								5,445,420	\$5,445,420
BESC/Special Obligation 303								1,455,250	\$1,455,250
Bond Sinking 304								1,673,995	\$1,673,995
General Obligation Bond I & II 305	-221,949						929,354		\$707,405
Capital Projects Funds									
System Project 401	418,573						6,810		\$425,383
Facilities Improvement/Tech 402	5,600,329						86,768		\$5,687,097
Facilities Improvement II 403	1,362,594						242,998		\$1,605,592
Internal Service Funds									
Self-Insurance 601	1,375,824		189,273				6,038,087		\$7,603,184
Total - All Funds	\$70,304,304	\$146,897,209	\$5,214,520	\$58,131,510	\$171,757,108	\$57,596,292	\$39,906,384	\$8,700,157	\$558,507,486

Summary of Requirements by Fund

Fund No.	Salaries & Benefits	Purchased Services	Supplies	Capital Outlay	Other	Contingency	Fund Transfer/	Debt Service	Ending Fund Balance	TOTAL
General Fund	292,068,765	62,530,725	6,032,526	2,599,701	778,445		8,700,157	882,552	43,235,343	\$416,828,216
Special Revenue Funds										
Student Body Activity 201			6,990,470						3,508,253	\$10,498,723
Cafeteria 202	6,272,942	593,087	6,310,727	140,133	22,092				200,281	\$13,539,261
BESC Cafeteria 203	319,391	13,525	138,817		550				-130,232	\$342,053
Grants 205	45,002,574	7,589,137	3,972,274	1,456,834	2,668,622					\$60,689,443
PERS Rate Stabilization 225							2,000,000		18,800,000	\$20,800,000
Special Revenue 299	6,027,050	1,225,337	400,172	178,271	260,899				3,114,741	\$11,206,466
Debt Service Funds										
System Project 301								5,445,420		\$5,445,420
BESC/Special Obligation 303								1,455,250		\$1,455,250
Bond Sinking 304								1,673,995		\$1,673,995
General Obligation Bond I & II 305									707,405	\$707,405
Capital Projects Funds										
System Project 401	138,480	91,042	165,035	28,824	2,000					\$425,383
Facilities Improvement/Tech 402	275,141	2,640,313	383,424	345,732	55,486				1,987,001	\$5,687,097
Facilities Improvement II 403	4,204	1,334,380	233,833	26,545	6,630					\$1,605,592
Internal Service Funds										
Self-Insurance 601	475,470	502,305	109,780	5,260	4,129,423				2,380,945	\$7,603,184
Total - All Funds	\$350,584,017	\$76,519,851	\$24,737,058	\$4,781,300	\$7,924,147		\$10,700,157	\$9,457,217	\$73,803,737	\$558,507,486

Current Budget for Fiscal Year Ending June 30, 2007 - All Funds

Summary of All Funds

Summary of Resources by Fund

	Fund No.	Beginning Balance	Property Taxes	Interest on Investment	Intermediate Sources	State Sources	Federal Sources	Other Local	Fund Transfer	TOTAL
General Fund		30,400,000	164,419,630	4,000,000	30,736,328	165,426,236	1,200	9,972,506		\$404,955,900
Special Revenue Funds										
Student Body Activity	201	3,000,000						7,500,000	150,000	\$10,650,000
Cafeteria	202	500,000				11,705,494		2,761,742	15,000	\$14,982,236
BESC Cafeteria	203	-117,694						338,407	117,694	\$338,407
Grants	205					12,767,129	56,181,133	5,182,013		\$74,130,275
PERS Rate Stabilization	225	18,800,000								\$18,800,000
Special Revenue	299	2,552,763			271,000	1,117,807	7,000	8,993,005		\$12,941,575
Debt Service Funds										
System Project	301								5,446,333	\$5,446,333
BESC/Special Obligation	303								1,454,250	\$1,454,250
Bond Sinking	304								1,668,557	\$1,668,557
General Obligation Bond I & II	305	500,000	650,000							\$1,150,000
Capital Projects Funds										
Facilities Improvement/Tech	402	2,283,964		14,013						\$2,297,977
Internal Service Funds										
Self-Insurance	601	2,300,000	80,000					5,223,918		\$7,603,918
Total - All Funds		\$60,219,033	\$165,149,630	\$4,014,013	\$31,007,328	\$179,311,172	\$67,894,827	\$39,971,591	\$8,851,834	\$556,419,428

Summary of Requirements by Fund

	Fund No.	Salaries & Benefits	Purchased Services	Supplies	Capital Outlay	Other	Contingency	Fund Transfer	Debt Service	Ending Fund Balance	TOTAL
General Fund		308,008,859	57,158,358	14,175,912	2,533,059	603,617	12,859,403	8,734,140	882,552		\$404,955,900
Special Revenue Funds											
Student Body Activity	201			8,000,000						2,650,000	\$10,650,000
Cafeteria	202	6,810,091	593,491	7,246,267	128,347	20,325	66,021	117,694			\$14,982,236
BESC Cafeteria	203	224,336	6,258	104,995	2,318	500					\$338,407
Grants	205	48,946,318	14,315,608	5,565,467	1,849,827	3,453,054					\$74,130,274
PERS Rate Stabilization	225							2,000,000		16,800,000	\$18,800,000
Special Revenue	299	6,276,596	1,734,671	1,402,382	713,184	261,978				2,552,764	\$12,941,575
Debt Service Funds											
System Project	301								5,446,333		\$5,446,333
BESC/Special Obligation	303								1,454,250		\$1,454,250
Bond Sinking	304								1,668,557		\$1,668,557
General Obligation Bond I & II	305									1,150,000	\$1,150,000
Capital Projects Funds											
Facilities Improvement/Tech	402		2,220,260	72,145		5,572					\$2,297,977
Internal Service Funds											
Self-Insurance	601	400,087	418,050	86,289	2,500	3,561,700	1,000,000			2,135,292	\$7,603,918
Total - All Funds		\$370,666,287	\$76,446,696	\$36,653,457	\$5,229,235	\$7,906,746	\$13,925,424	\$10,851,834	\$9,451,692	\$25,288,056	\$556,419,427

Adopted Budget for Fiscal Year Ending June 30, 2008 - All Funds

Summary of All Funds

Summary of Resources by Fund

	Fund No.	Beginning Balance	Property Taxes	Interest on Investment	Intermediate Sources	State Sources	Federal Sources	Other Local	Fund Transfer	TOTAL
General Fund		32,000,000	202,979,664	5,500,000	9,638,328	180,238,150	1,200	7,835,000	1,300,000	\$439,492,342
Special Revenue Funds										
Student Body Activity	201	3,000,000						7,800,000	150,000	\$10,950,000
Cafeteria	202	500,000					10,642,422	3,572,273	4,320	\$14,719,015
BESC Cafeteria	203	-69,956						339,624	77,000	\$346,668
Grants	205					13,076,570	58,345,916	8,359,031		\$79,781,517
PERS Rate Stabilization	225	16,800,000								\$16,800,000
Special Revenue	299	1,000,000					40,323	12,068,974		\$13,109,297
Debt Service Funds										
System Project	301								5,444,708	\$5,444,708
Bond Sinking	304								1,669,178	\$1,669,178
General Obligation Bond I & II	305	1,300,000								\$1,300,000
Settlement Fund	306								675,000	\$675,000
Internal Service Funds										
Self-Insurance	601	2,000,000		250,000				4,885,448		\$7,135,448
Total - All Funds		\$56,530,044	\$202,979,664	\$5,750,000	\$9,638,328	\$193,314,720	\$69,029,861	\$44,860,350	\$9,320,206	\$591,423,173

Summary of Requirements by Fund

	Fund No.	Salaries & Benefits	Purchased Services	Supplies	Capital Outlay	Other	Contingency	Fund Transfer	Debt Service	Ending Fund Balance	TOTAL
General Fund		328,808,623	58,282,138	14,331,979	3,925,417	610,427	24,583,000	7,943,206	1,007,552		\$439,492,342
Special Revenue Funds											
Student Body Activity	201			8,300,000						2,650,000	\$10,950,000
Cafeteria	202	6,715,938	706,750	6,901,465	267,702	50,160	0	77,000			\$14,719,015
BESC Cafeteria	203	190,790	14,313	137,255	3,710	600	0				\$346,668
Grants	205	51,107,965	13,085,297	10,193,022	899,966	4,495,267					\$79,781,517
PERS Rate Stabilization	225									16,800,000	\$16,800,000
Special Revenue	299	6,694,318	1,099,284	3,664,141	253,261	398,293	1,000,000				\$13,109,297
Debt Service Funds											
System Project	301								5,444,708		\$5,444,708
Bond Sinking	304								1,669,178		\$1,669,178
General Obligation Bond I & II	305							1,300,000			\$1,300,000
Settlement Fund	306								675,000		\$675,000
Internal Service Funds											
Self-Insurance	601	369,696	517,375	119,953	0	3,964,885	1,000,000			1,163,539	\$7,135,448
Total - All Funds		\$393,887,330	\$73,705,157	\$43,647,815	\$5,350,056	\$9,519,632	\$26,583,000	\$9,320,206	\$8,796,438	\$20,613,539	\$591,423,173

All Funds Interfund Transfers

Interfund transfers move monies from one fund to another. The fund transfers listed below include transfers from the General Fund to the debt service funds and a transfer to the General Fund from the PERS Rate Stabilization Reserve Fund.

The District entered into an exclusive contract for beverage vending and revenues from the sales are received in the General Fund. Transfers are made to both the Cafeteria Fund and to the Student Body Activity Funds for use by individual schools.

2007-08 ADOPTED BUDGET - INTERFUND TRANSFERS

From		Amount	To		Amount
General Fund	Fund 101	\$150,000	Student Body Activity Funds	Fund 201	\$150,000
General Fund	Fund 101	4,320	Cafeteria Fund	Fund 202	4,320
General Fund	Fund 101	5,444,708	System Project Debt Service	Fund 301	5,444,708
General Fund	Fund 101	1,669,178	Bond Sinking Fund	Fund 304	1,669,178
General Fund	Fund 101	675,000	Settlement Fund	Fund 306	675,000
		<u>Total</u>			<u>\$7,943,206</u>
G O Bond Debt Service	Fund 305	1,300,000	General Fund	Fund 101	1,300,000
		<u>Total</u>			<u>\$1,300,000</u>
Cafeteria Fund	Fund 202	77,000	BESC Cafeteria Fund	Fund 203	77,000
		<u>Total</u>			<u>77,000</u>

CURRENT YEAR BUDGET, ENDING JUNE 30, 2007 - INTERFUND TRANSFERS

From		Amount	To		Amount
General Fund	Fund 101	\$150,000	Student Body Activity Funds	Fund 201	\$150,000
General Fund	Fund 101	15,000	Cafeteria Fund	Fund 202	15,000
General Fund	Fund 101	5,446,333	System Project Debt Service	Fund 301	5,446,333
General Fund	Fund 101	1,454,250	BESC/Special Obligation Debt Svc.	Fund 303	1,454,250
General Fund	Fund 101	1,668,557	Bond Sinking Fund	Fund 304	1,668,557
		<u>Total</u>			<u>8,734,140</u>
PERS Rate Stabilization	Fund 225	2,000,000	General Fund	Fund 101	2,000,000
		<u>Total</u>			<u>\$2,000,000</u>
Cafeteria Fund	Fund 202	117,694	BESC Cafeteria Fund	Fund 203	117,694
		<u>Total</u>			<u>117,694</u>

ONE YEAR PRIOR ACTUALS, ENDING JUNE 30, 2006 - INTERFUND TRANSFERS

From		Amount	To		Amount
General Fund	Fund 101	\$120,828	Student Body Activity Funds	Fund 201	\$120,828
General Fund	Fund 101	4,664	Cafeteria Fund	Fund 202	4,664
General Fund	Fund 101	5,445,420	System Project Debt Service	Fund 301	5,445,420
General Fund	Fund 101	1,455,250	BESC/Special Obligation Debt Svc.	Fund 303	1,455,250
General Fund	Fund 101	1,673,995	Bond Sinking Fund	Fund 304	1,673,995
		<u>Total</u>			<u>\$8,700,157</u>
PERS Rate Stabilization	Fund 225	2,000,000	General Fund	Fund 101	2,000,000
		<u>Total</u>			<u>\$2,000,000</u>

TWO YEARS PRIOR ACTUALS, ENDING JUNE 30, 2005 - INTERFUND TRANSFERS

From		Amount	To		Amount
General Fund	Fund 101	\$121,618	Student Body Activity Funds	Fund 201	\$121,618
General Fund	Fund 101	22,000	Cafeteria Fund	Fund 202	22,000
General Fund	Fund 101	9,500,000	PERS Rate Stabilization	Fund 225	9,500,000
General Fund	Fund 101	5,446,482	System Project Debt Service	Fund 301	5,446,482
General Fund	Fund 101	1,453,000	BESC/Special Obligation Debt Svc.	Fund 303	1,453,000
General Fund	Fund 101	1,375,445	Bond Sinking Fund	Fund 304	1,375,445
		<u>Total</u>			<u>\$17,918,545</u>

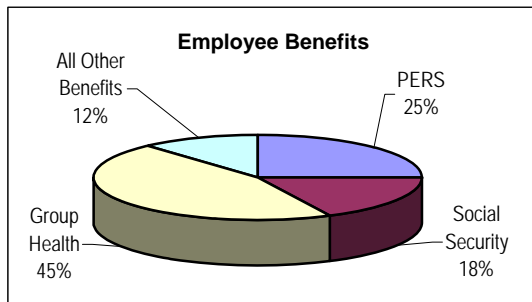
All Funds Employee Benefits

HISTORICAL DATA		BUDGET	Description	BUDGET FOR NEXT YEAR			
Actual % 2004/05	Actual % 2005/06	Current % 2006/07		Proposed % 2007/08	Approved % 2007/08	Adopted % 2007/08	
1.00%	0.80%	0.00%	521000	PERS	0.37%	0.37%	0.37%
7.32%	10.23%	10.63%	521310	PERS UAL (Unfunded Actuarial Liability)	10.63%	10.63%	10.40%
7.55%	7.53%	7.65%	522000	Social Security - FICA	7.65%	7.65%	7.65%
2.00%	2.02%	1.97%	523100	Workers' Compensation	1.97%	1.97%	1.77%
0.10%	0.10%	0.10%	523200	Unemployment Compensation	0.10%	0.10%	0.10%
20.22%	18.94%	18.00%	524100	Group Health Insurance	19.73%	19.72%	19.72%
0.15%	0.14%	0.14%	524200	Other Employer Paid Benefits	0.14%	0.14%	0.14%
1.62%	1.46%	1.46%	524300	Retiree Health Insurance	1.46%	1.46%	1.46%
1.59%	1.50%	1.53%	524530	Early Retirement Benefits	1.53%	1.53%	1.53%
41.55%	42.72%	41.48%	Total Benefit Percentage		43.58%	43.57%	43.14%
\$249,668,938	\$245,122,843	\$259,618,304	Salaries		\$271,121,053	\$273,318,509	\$274,317,765
\$103,703,188	\$104,702,959	\$109,779,878	Employee Benefits		\$118,166,406	\$119,094,212	\$118,301,532

HISTORICAL DATA		BUDGET	Description	BUDGET FOR NEXT YEAR			
Actual \$ 2004/05	Actual \$ 2005/06	Current \$ 2006/07		Proposed \$ 2007/08	Approved \$ 2007/08	Adopted \$ 2007/08	
2,500,340	1,955,207	0	521000	PERS	1,008,364	1,016,497	1,014,971
18,282,654	25,073,938	27,250,556	521310	PERS UAL (Unfunded Actuarial Liability)	28,833,228	29,066,830	28,529,065
18,842,795	18,462,907	19,799,677	522000	Social Security - FICA	20,736,620	20,904,697	20,985,327
4,994,719	4,941,724	5,126,446	523100	Workers' Compensation	5,345,096	5,388,397	4,855,448
255,216	244,949	259,284	523200	Unemployment Compensation	270,981	273,178	274,292
50,445,176	46,417,674	49,280,578	524100	Group Health Insurance	53,493,149	53,896,887	54,093,235
365,440	338,977	373,692	524200	Other Employer Paid Benefits	435,130	438,213	411,629
4,050,779	3,578,567	3,786,215	524300	Retiree Health Insurance	3,958,417	3,990,496	4,005,044
3,966,069	3,689,016	3,903,430	524530	Early Retirement Benefits	4,085,420	4,119,016	4,132,521
\$103,703,188	\$104,702,959	\$109,779,878	Total Benefit \$		\$118,166,405	\$119,094,211	\$118,301,532
\$249,668,938	\$245,122,843	\$259,618,304	Salaries		\$271,121,053	\$273,318,509	\$274,317,765
\$103,703,188	\$104,702,959	\$109,779,878	Employee Benefits		\$118,166,406	\$119,094,212	\$118,301,532

Employee Benefits	Rate of Assessment Established by:
PERS - Retirement Contribution	State of Oregon (PERS)
PERS UAL	Debt Service Schedule
FICA - Social Security	US Congress
Group Health Insurance (Represented Employees)	Health & Welfare Trust and Collective Bargaining Agreement
Group Health Insurance (Non Represented Employees)	Portland Public School District
Unemployment Compensation	State of Oregon
Workers' Compensation	State of Oregon
Early Retirement	Collective Bargaining Agreement
Post Retirement	Collective Bargaining Agreement

Assumptions used for Budgeting the Annual Health & Welfare Rate for District Employees				
Employees Represented by:	Current Year 2006-07	Proposed 2007-08	Approved 2007-08	Adopted 2007-08
Portland Association of Teachers (PAT) - See page 45, Introductory Information, Teachers & other licensed employees.	\$10,632	\$11,417	\$11,417	\$11,417
District Council of Unions (DCU) - See page 49, Introductory Information, for employee groups covered by this union.	\$9,780	\$9,350	\$9,350	\$9,350
Portland Federation of Teachers & Classified Employees (PFTCE) - See page 46, Introductory Information, for employee groups covered by this union.	\$9,780	\$9,350	\$9,350	\$9,350
Non-Represented Employees	\$9,834	\$9,350	\$9,350	\$9,350
Service Employees International Union (SEIU) - Nutrition Services Employees and Custodians	\$9,834	\$9,350	\$9,350	\$9,350



The total Employee Benefit amounts shown on this page do not include \$1,268,033, the amount set aside for various union contract items shown in the Employee benefits section on page 12.

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Portland Public Schools

Budget Process Calendar for the 2007/2008 Budget

To ensure that budgetary and related statutory requirements are met on time.

Budget Preparation

December

- On-going Prepare models of various staffing scenarios and clarify all budget assumptions
- 13 Regularly scheduled Finance Audit & Operations (FAO) meeting – process for re-establishing the Citizen Budget Review Committee (CBRC)

January

- 8 Public meeting on Binnsmead proposal
- 10 Regularly scheduled FAO meeting
- 11 Budget Review Team (BRT) meets to review budget process and assumptions other than staffing (BRT is composed of Principals, Area Directors and Central Office Managers)
- 18 BRT reviews staffing and budget issues 7:30 – 10:30 am
- 22 Regularly scheduled Board meeting (vote on Binnsmead proposal)
- 24 Regularly scheduled FAO meeting (recommend members for CBRC)
Board work session on staffing and budget (rescheduled from January 8th)
- 27 Publish first notice of hearings on Proposed Budget (5-30 days prior) (ORS 294.401)
Identification of all enrollment and transfer slots targeted to be final

February

- 3 Publish second notice of hearings on Proposed Budget (5-30 days prior) (ORS 294.401)
- 8 - 12 Present staffing allocations (which will be published in Proposed Budget document) to principals (including general fund, Special Education, ESL, Title I, Striving Readers and other known grants)

Public Budget Process

- 12 Superintendent presents Proposed 2007-08 Budget at the BESC (ORS 294.396)
- 14 Regularly scheduled FAO meeting
- 19 *President's Day – District Closed*
- 26 Regularly scheduled Board meeting
- 28 Regularly scheduled FAO meeting

March

- 6 Public Hearing on Proposed Budget at BESC
- 12 Regularly scheduled Board meeting (CBRC presents recommendations to the Board)
- 20 Regularly scheduled FAO meeting, Board Budget Meeting open for public comment
- 26-30 *Spring Break, Schools Closed*

April

- 16 Regularly scheduled Board meeting (Board, as Budget Committee, formally approves budget for all funds and sets maximum tax levy(ies) for submission to the TSCC (ORS 294.406 (1))

TSCC Process

May

- 11 Budget Office submits Approved budget and required Board resolutions to TSCC (ORS 294.635)
- 28 *Memorial Day, District Closed*

June

- 16 Budget Office publishes notice of TSCC Hearing and Financial Summary (5-30 days prior) (ORS294.421)
- 25 TSCC conducts public hearing at BESC at 5:00 pm on the 2007/08 Approved Budget (All Funds) (ORS 294.640)

Board Adopts Budget

- 25 Board adopts the 2007/08 Budget, and through resolution declares the tax limitation category into which the tax is to be placed. (All Funds) (ORS 294.435(1))

July

- 13 Budget Office certifies intent to impose a tax on property with counties (ORS 294.555)

First Public Notice of Budget Committee Meetings

The Oregonian

ESTABLISHED 1850

1320 S.W. BROADWAY PORTLAND, OREGON 97201-3499

Affidavit of Publication

I, Glenda Hatter, being first duly sworn depose and say that I am the Principal Clerk of The Publisher of The Oregonian, a newspaper of general circulation, as defined by ORS 193.010 and 193.020, published in the City of Portland, in Multnomah County, Oregon; that the advertisement was published without interruption in the entire and regular issue of The Oregonian or the issue on the following date(s)

“PORTLAND PUBLIC SCHOOLS.”

01/27/09

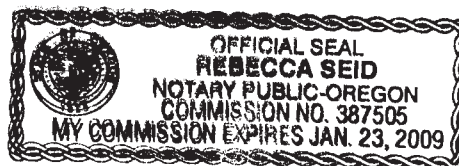
=2092948

Glenda Hatter
Principal Clerk of The Publisher

Subscribed and Sworn to before me on APRIL30,2007

Rebecca Seid

My Commission expires 1-23-09



NOTICE OF BUDGET COMMITTEE MEETINGS

A public meeting of the Board of Directors as the Budget Committee of Portland School District No. 1, Multnomah County, State of Oregon, will be held to discuss the budget for the fiscal year July 1, 2007 to June 30, 2008 at the Blanchard Education Service Center Board Room, 501 N. Dixon, Portland, Oregon, 97227. The meeting will take place on Monday, the 12th day of February 2007 at 7:00 P.M. The purpose of the meeting is to receive the Superintendent's budget message.

Listed below is the time and place of a meeting Board of Directors as the Budget Committee of Portland School District No. 1, Multnomah County that will be held to take public comment. Any person may appear at this meeting and discuss the proposed programs with the Budget Committee.

Date: Tuesday, March 6th (Budget Committee mtg.)
Time: 7:00 PM
Location: BESS Board Room
501 N. Dixon, Portland, OR 97227

A copy of the budget document may be obtained at the time of the meeting, or after February 12th, in the Budget Office at 501 N. Dixon, Portland, Oregon, between the hours of 8:00am and 5:00pm.

Heidi Franklin, Chief Financial Officer

Second Public Notice of Budget Committee Meetings

The Oregonian

ESTABLISHED 1850

1320 S.W. BROADWAY PORTLAND, OREGON 97201-3499

Affidavit of Publication

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"PORTLAND PUBLIC SCHOOLS."

02/03/07

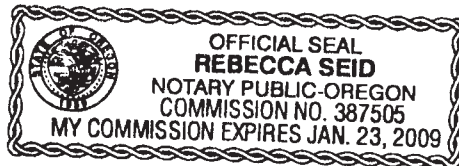
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Glenda Hatter
Principal Clerk of The Publisher

Subscribed and Sworn to before me on APRIL30,2007

Rebecca Seid

My Commission expires 1-23-09



NOTICE OF BUDGET COMMITTEE MEETINGS
A public meeting of the Board of Directors as the Budget Committee of Portland School District No. 1, Multnomah County, State of Oregon, will be held to discuss the budget for the fiscal year July 1, 2007 to June 30, 2008 at the Blanchard Education Service Center Board Room, 501 N. Dixon, Portland, Oregon, 97227. The meeting will take place on Monday, the 12th day of February 2007 at 7:00 P.M. The purpose of the meeting is to receive the Superintendent's budget message.
Listed below is the time and place of a meeting Board of Directors as the Budget Committee of Portland School District No. 1, Multnomah County that will be held to take public comment. Any person may appear at this meeting and discuss the proposed programs with the Budget Committee.
Date: Tuesday, March 6th (Budget Committee mtg.)
Time: 7:00 PM
Location: BESC Board Room
501 N. Dixon, Portland, OR 97227
A copy of the budget document may be obtained at the time of the meeting, or after February 12th, in the Budget Office at 501 N. Dixon, Portland, Oregon, between the hours of 8:00am and 5:00pm.
Heidi Franklin, Chief Financial Officer

**Resolution Approval for Submission of Budget to TSCC combined with
Resolution Approval for Imposing and Categorizing Taxes**

RESOLUTION No. 3683

Approval of 2007-08 Budget for Submission to
Multnomah Tax Supervising and Conservation Commission

RECITALS

- A. The Budget Committee has duly deliberated the 2007-08 budget for School District No. 1J, Multnomah County, Oregon.
- B. In accordance with ORS 294.430, the Budget Officer for School District No. 1J, Multnomah County, Oregon, must submit the budget to the Multnomah Tax Supervising and Conservation Commission.

RESOLUTIONS

- 1. The Budget Committee approves the budget for 2007-08 for submission to the Multnomah Tax Supervising and Conservation Commission.
- 2. The Budget Committee approves the taxes provided for in the approved budget at the rate of \$5.2781 per \$1,000 of assessed value for operations during the tax year 2007-08.
- 3. The Budget Committee approves the local option property taxes provided for in the approved budget at the rate of \$1.25 per \$1,000 of assessed value for operations during the tax year 2007-08.

Heidi Franklin

Summary of Budget Requirements as Approved

<u>Fund Name</u>	<u>Fund Numbers</u>	<u>Budgeted Amount</u>
General Fund	100 Series	\$440,359,342
Special Revenue Funds	201, 202, 203, 205, 225, 299	135,278,306
Debt Service Funds	301, 303, 304	8,413,886
Internal Service Fund	601	<u>7,668,397</u>
Grand Total		<u>\$591,719,931</u>

Taxes Levied

	FY 2006/07	FY 2007/08	Change in Rate
	Tax Rate per	Tax Rate per	on Taxes Levied
	<u>\$1,000 Assessed Value</u>	<u>\$1,000 Assessed Value</u>	
General Fund	\$5.2781/1,000	\$5.2781/1,000	0
Local Option	0	\$1.2500/1,000	+\$1.2500/1,000

	FY 2006/07	FY 2007/08	Change
	<u>Taxes Levied</u>	<u>Taxes Levied</u>	<u>in Taxes Levied</u>
Bonded Debt	0	0	

Public Notice of Budget Hearing

**NOTICE OF BUDGET HEARING
 FY 2007/08
 Portland Public Schools
 School District No. 1
 Multnomah County, Oregon
 Approved Operations Budget**

A public hearing will be held by the Tax Supervising and Conservation Commission on the approved budget for School District No. 1, Multnomah County, Oregon for the Fiscal Year July 1, 2007 through June 30, 2008. The hearing will be held in the Board Auditorium at the Blanchard Education Service Center (BESC), 501 N. Dixon St., Portland, Oregon on the 25th day of June at 6:00 PM. The purpose of the hearing is to discuss the budget with interested persons. A copy of the budget document may be inspected or obtained at the Budget Department at the BESC during business hours of 8:00 AM through 4:30 PM.

***Summary of
 Budget Requirements as Approved***

General Fund	100	\$440,359,342
Special Revenue Funds	201, 202, 203, 205, 225, 299	135,278,306
Debt Service Funds	301, 304, 305	8,413,886
Internal Service Fund	<u>601</u>	<u>7,668,397</u>
	Total	\$591,719,931

Tax Levy

	FY 2006/07	FY 2007/08	Change in
	Tax Rate per	Tax Rate per	Tax Rate Levied
	<u>\$1,000 Assessed Value</u>	<u>\$1,000 Assessed Value</u>	<u>Tax Rate Levied</u>
General Fund	\$5.2781/1,000	\$5.2781/1,000	0
Local Option	0	\$1.2500/1,000	+\$1.2500/1,000

HEIDI FRANKLIN, Chief Financial Officer

FORM NOTICE OF BUDGET HEARING
ED-1

A meeting of the Tax Supervision and Conservation Commission will be held on June 25, 2007 at 5:00 p.m.

(Governing Body)

at 501 N. Dixon, Portland, OR. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2006

(Location)

as approved by the School District No. 1, Multnomah County Budget Committee.

(District Name)

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the District Office - 501 N. Dixon, Portland, OR between the hours of 8:00 a.m. and 4:30 p.m. This budget was prepared on a basis of accounting

(Location)

that is consistent with the basis of accounting used during the preceding year.

Major changes, if any, and their effect on the budget, are explained below. This budget is for: X Annual period; 2-Year Period

County	City	Chairperson of Governing Body	Telephone Number
Multnomah	Portland	Dan Ryan	503-916-2000

FINANCIAL SUMMARY

TOTAL ALL FUNDS		Adopted Budget This Year - 2006-2007	Approved Budget Next Year - 2007-2008
Anticipated Requirements	1. Total Instruction.....	280,533,318	299,584,421
	2. Total Support Services.....	191,535,003	204,367,129
	3. Total Enterprise and Community Services.....	16,523,395	16,606,355
	4. Total Facilities Acquisition and Construction.....	6,147,977	3,151,769
	5. Total Other Uses (includes Debt Service and Transfers).....	20,303,526	16,767,427
	6. Total Contingencies.....	13,925,424	29,629,291
	7. Total Reserves and Special Payments.....		
	8. Total Unappropriated or Ending Fund Balance.....	25,288,056	21,613,539
	9. Total Requirements ----- add lines 1 through 8....	554,256,699	591,719,931
Anticipated Resources	10. Total Resources Except Property Taxes.....	394,637,069	393,181,054
	11. Total Property Taxes to be Received.....	159,619,630	198,538,877
	12. Total Resources - add lines 10 and 11.....	554,256,699	591,719,931
Estimated Ad Valorem Property Taxes	13. Total Property Taxes to be received (line 11).....	159,619,630	198,538,877
	14. Plus: Estimated Property Taxes Not to be Received.....		
	A. Loss Due to Constitutional Limits.....		
	B. Discounts Allowed, Other Uncollected Amounts.....	10,996,190	20,386,639
	15. Total Tax Levy ----- add lines 13 and 14.....	170,615,820	218,925,516
Taxes By Type		Rate or Amount	Rate or Amount
	16. Permanent Rate Limit (rate limit _____)	5.2781	5.2781
	20. Local Option Levy.....		1.2500
	21. Levy for Payment of Bonded Debt.....		

STATEMENT OF INDEBTEDNESS

Debt Outstanding		Debt Authorized, Not Incurred	
<input type="checkbox"/> None	<input checked="" type="checkbox"/> As Summarized Below	<input type="checkbox"/> None	<input type="checkbox"/> As Summarized Below

PUBLISH BELOW ONLY IF COMPLETED

Long-Term Debt	Estimated Debt outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year
	July 1, 2007	July 1, 2007
Bonds	484,835,674	
Interest Bearing Warrants		
Other	15,848,216	
Total Indebtedness.	500,683,890	

Short-Term Debt

This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:

FUND LIABLE	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Costs

**FORM
ED-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements Requirements **must equal** Total Resources

Name of Fund	Actual Data Last Year 2005-06	Adopted Budget This Year 2006-07	Approved Budget Next Year 2007-08
201 Student Body Fund			
1. Total Instruction.....	6,990,470	8,000,000	8,300,000
2. Total Support Services.....			
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	3,508,253	2,650,000	2,650,000
9. Total Requirements.....	10,498,723	10,650,000	10,950,000
10. Total Resources Except Property Taxes.....	10,498,723	10,650,000	10,950,000

Name of Fund	Actual Data Last Year 2005-06	Adopted Budget This Year 2006-07	Approved Budget Next Year 2007-08
202 Cafeteria Fund			
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....	13,338,981	14,798,521	14,646,445
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....		117,694	77,783
6. Total Contingencies.....		66,021	365,990
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	200,281		
9. Total Requirements.....	13,539,262	14,982,236	15,090,218
10. Total Resources Except Property Taxes.....	13,539,262	14,982,236	15,090,218

Name of Fund	Actual Data Last Year 2005-06	Adopted Budget This Year 2006-07	Approved Budget Next Year 2007-08
203 BESC Cafeteria Fund			
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....	472,283	338,407	375,057
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	(130,232)		
9. Total Requirements.....	342,051	338,407	375,057
10. Total Resources Except Property Taxes.....	342,051	338,407	375,057

Name of Fund	Actual Data Last Year 2005-06	Adopted Budget This Year 2006-07	Approved Budget Next Year 2007-08
205 Grant Funds			
1. Total Instruction.....	35,508,248	41,753,667	42,885,376
2. Total Support Services.....	23,565,690	30,997,141	34,514,764
3. Total Enterprise and Community Services.....	1,615,509	1,379,467	1,553,594
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....			
9. Total Requirements.....	60,689,447	74,130,275	78,953,734
10. Total Resources Except Property Taxes.....	60,689,447	74,130,275	78,953,734

**FORM
ED-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements Requirements **must equal** Total Resources

Name of Fund 225 PERS Rate Stabilization	Actual Data Last Year 2005-06	Adopted Budget This Year 2006-07	Approved Budget Next Year 2007-08
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....	2,000,000	2,000,000	
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	18,800,000	16,800,000	16,800,000
9. Total Requirements.....	20,800,000	18,800,000	16,800,000
10. Total Resources Except Property Taxes.....	20,800,000	18,800,000	16,800,000

Name of Fund 299 Special Revenue Funds	Actual Data Last Year 2005-06	Adopted Budget This Year 2006-07	Approved Budget Next Year 2007-08
1. Total Instruction.....	6,077,758	6,267,607	8,993,721
2. Total Support Services.....	1,781,671	1,101,475	2,932,548
3. Total Enterprise and Community Services.....	21,031	7,000	31,259
4. Total Facilities Acquisition and Construction.....	211,263	850,000	151,769
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	3,114,741	2,552,764	1,000,000
9. Total Requirements.....	11,206,464	10,778,846	13,109,297
10. Total Resources Except Property Taxes.....	11,206,464	10,778,846	13,109,297

Name of Fund 301 System Project Debt Svc	Actual Data Last Year 2005-06	Adopted Budget This Year 2006-07	Approved Budget Next Year 2007-08
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....	5,445,420	5,446,333	5,444,708
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....			
9. Total Requirements.....	5,445,420	5,446,333	5,444,708
10. Total Resources Except Property Taxes.....	5,445,420	5,446,333	5,444,708

Name of Fund 303 BESC Spec. Obligation Debt Sv	Actual Data Last Year 2005-06	Adopted Budget This Year 2006-07	Approved Budget Next Year 2007-08
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....	1,455,250	1,454,250	
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....			
9. Total Requirements.....	1,455,250	1,454,250	
10. Total Resources Except Property Taxes.....	1,455,250	1,454,250	

**FORM
ED-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements Requirements **must equal** Total Resources

Name of Fund 304 Bond Sinking Fund	Actual Data Last Year 2005-06	Adopted Budget This Year 2006-07	Approved Budget Next Year 2007-08
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....	1,673,995	1,668,557	1,669,178
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....			
9. Total Requirements.....	1,673,995	1,668,557	1,669,178
10. Total Resources Except Property Taxes.....	1,673,995	1,668,557	1,669,178

Name of Fund 305 G.O. Bond Debt Svc	Actual Data Last Year 2005-06	Adopted Budget This Year 2006-07	Approved Budget Next Year 2007-08
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	707,405	1,150,000	
9. Total Requirements.....	707,405	1,150,000	
10. Total Resources Except Property Taxes.....	707,405	1,150,000	

Name of Fund 401 System Project Fund	Actual Data Last Year 2005-06	Adopted Budget This Year 2006-07	Approved Budget Next Year 2007-08
1. Total Instruction.....			
2. Total Support Services.....	425,383		
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....			
9. Total Requirements.....	425,383		
10. Total Resources Except Property Taxes.....	425,383		

Name of Fund 402 Facilities Improvmnt/ Tech Fund	Actual Data Last Year 2005-06	Adopted Budget This Year 2006-07	Approved Budget Next Year 2007-08
1. Total Instruction.....			
2. Total Support Services.....	206,170		
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....	3,493,925	2,297,977	
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	1,987,001		
9. Total Requirements.....	5,687,096	2,297,977	
10. Total Resources Except Property Taxes.....	5,687,096	2,297,977	

**FORM
ED-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements Requirements **must equal** Total Resources

Name of Fund	Actual Data Last Year 2005-06	Adopted Budget This Year 2006-07	Approved Budget Next Year 2007-08
403 Facilities Improvmt II Fnd			
1. Total Instruction.....			
2. Total Support Services.....	36,630		
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....	1,568,962		
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....			
9. Total Requirements.....	1,605,592		
10. Total Resources Except Property Taxes.....	1,605,592		

Name of Fund	Actual Data Last Year 2005-06	Adopted Budget This Year 2006-07	Approved Budget Next Year 2007-08
601 Self-Insurance Fund			
1. Total Instruction.....			
2. Total Support Services.....	5,222,239	4,468,626	5,461,557
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....			
6. Total Contingencies.....		1,000,000	1,043,301
7. Total Reserves and Special Payments			
8. Total Unappropriated or Ending Fund Balance.....	2,380,945	2,135,292	1,163,539
9. Total Requirements.....	7,603,184	7,603,918	7,668,397
10. Total Resources Except Property Taxes.....	7,603,184	7,603,918	7,668,397

150-504-075-3 (Rev. 12-05)

**FORM
ED-3**

**FUNDS REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page.

Name of Fund	Actual Data Last Year 2005-06	Adopted Budget This Year 2006-07	Approved Budget Next Year 2007-08
Fund 101 General Fund			
1. Total Instruction.....	215,854,691	224,512,044	239,405,324
2. Total Support Services.....	146,938,495	154,967,761	161,458,260
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....	1,216,973	3,000,000	3,000,000
5. Total Other Uses.....	9,582,709	9,616,692	8,275,758
6. Total Contingencies.....		12,859,403	28,220,000
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	43,235,343		
9. Total Requirements.....	416,828,211	404,955,900	440,359,342
10. Total Resources Except Property Taxes.....	274,772,937	245,336,270	241,820,465
11. Property Taxes to be Received.....	142,055,278	159,619,630	198,538,877
12. Total Resources (add lines 10 and 11).....	416,828,215	404,955,900	440,359,342
13. Property Taxes to be Received (from line 11)		159,619,630	198,538,877
14. Estimated Property Taxes Not to be Received.....			
A. Loss Due to Constitutional Limit.....			
B. Discounts, Other Uncollected Amounts.....		10,996,190	20,386,639
15. Total Tax Levy (add lines 13 and 14)		170,615,820	218,925,516
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit _____).....		5.2781	5.2781
17. Local Option Levy.....			1.25
18. Levy for Payment of Bonded Debt.....			

TSCC Letter of Certification



Tax Supervising & Conservation Commission

PO Box 8428
Portland, Oregon
97207-8428

Telephone (503) 988-3054

Fax: (503) 988-3053

E-Mail:
TSCC@co.multnomah.or.us

Web Site:
www.co.multnomah.or.us/orgs/tsccl

June 25, 2007

Board of Directors
Portland School District No. 1J
501 N. Dixon
Portland, Oregon 97227

Dear Directors:

The Tax Supervising and Conservation Commission met on June 25, 2007 to review, discuss and conduct a public hearing on the Portland School District's 2007-08 Budget. This hearing was conducted pursuant to ORS 294.605-705 to confirm compliance with applicable laws and to determine the adequacy of estimates necessary to support efficient and economical administration of the district.

The budget was submitted timely on May 15, 2007. The Commission hereby certifies by a majority vote that it has two recommendations to make with respect to the budget, which will require a written response.

Recommendation: Expenditures Exceed Appropriations

The audit report notes the following over-expenditures in 2005-06:

General Fund: Support Services	\$1,946,767
Special Revenue Fund: Enterprise & Community Services	\$ 225,705
Facilities Improvement II Fund: Support Services	\$ 28,000

Local Budget Law does not allow the expenditure of monies beyond the legal authority. All funds need to be closely monitored throughout the year to ensure appropriations are in place prior to expending monies.

Recommendation – Negative Ending Fund Balance

BESC Cafeteria Fund - \$ 130,232

Negative ending fund balances are a violation of local budget law. Steps need to be taken and policies and procedures developed to track revenues and expenditures during the year more closely to prevent negative ending fund balances in the future.

Aside from the above recommendations, estimates were judged to be reasonable for the purpose shown and the document was found to be in substantial compliance with Local Budget Law. The budget estimates and levy amounts, as shown in the approved budget, are shown on the attached page.

Commissioners

Elizabeth Hengeveld, Chair
Carl Farrington
Kirk R. Hall
Lynn McNamara
Dr. Roslyn Elms Sutherland

TSCC Certification Letter, page 2

Board of Directors
Portland Public School District #1

June 25, 2007
Page 2

Please file a complete copy of the adopted budget with the Commission no later than July 16, 2007. If extra time is needed for filing the adopted budget, please request an extension in writing.

We appreciate having the opportunity to discuss this budget with you.

Yours very truly,

TAX SUPERVISING & CONSERVATION COMMISSION


Elizabeth Hengeveld, Chair


Lynn McNamara, Commissioner


Kirk R. Hall, Commissioner


Roslyn Elms Sutherland, Commissioner


Carl Farrington, Commissioner

	Budget Estimates	Unappropriated Portion
General Fund	\$440,359,342	\$0
General Obligation Debt Service Fund	1,300,000	0
Cafeteria Fund	15,090,218	0
Grants Fund	78,953,734	0
Special Revenue Fund	13,109,297	1,000,000
PERS Rate Stabilization Reserve Fund	16,800,000	16,800,000
Blanchard ESC Cafeteria Fund	375,057	0
Bond Sinking Fund	1,669,178	0
System Project Debt Service Fund	5,444,708	0
Student Body Activities Fund	10,950,000	2,650,000
Self Insurance Fund	7,668,397	1,163,539
Total Budget Requirements	\$591,719,931	\$21,613,539

Tax Levies:

Permanent Rate \$ 4.7743 / \$1,000 AV
Gap Bond Authorization \$ 0.5038 / \$1,000 AV
Local Option \$1.2500 / \$1,000 AV

Resolution to Adopt the Budget

RESOLUTION No. 3724

Adoption of the 2007/08 Budget
School District No. 1J, Multnomah County, Oregon

RECITALS

- A. The Tax Supervising and Conservation Commission of Multnomah County, Oregon held a public hearing on June 25, 2007, concerning the approved budget of School District No. 1J, Multnomah County, Oregon for the fiscal year beginning July 1, 2007.
- B. The District has received notification of the certification by the Tax Supervising and Conservation Commission with no objections.

RESOLUTIONS

- 1. The Board of Directors of School District No. 1J , Multnomah County, Oregon hereby adopts the budget for the fiscal year 2007/2008 in a total sum of \$591,423,173. The budget is now on file in the district administrative office.
- 2. For the fiscal year beginning July 1, 2007, the amounts shown below are hereby appropriated for the purposes indicated within the funds as listed:

General Fund (101)

Instruction	\$240,010,946
Support Services	162,947,638
Facilities Acquisition & Construction	3,000,000
Debt Service	1,007,552
Fund Transfers	7,943,206
Contingency	<u>24,583,000</u>
Total General Fund	<u>\$439,492,342</u>

Student Body Activity Fund (201)

Instruction	\$8,300,000
Unappropriated Ending Fund Balance**	<u>2,650,000</u>
Total Student Body Activity Fund	<u>\$10,950,000</u>

Cafeteria Fund (202)

Enterprise and Community Services	\$14,642,015
Fund Transfer (to BESC Cafeteria Fund)	<u>77,000</u>
Total Cafeteria Fund	<u>\$14,719,015</u>

BESC Cafeteria Fund (203)

Enterprise and Community Services	<u>\$346,668</u>
Total BESC Cafeteria Fund	<u>\$346,668</u>

Grant Fund (205)

Instruction	\$43,687,530
Support Services	34,534,363
Enterprise and Community Services	<u>1,559,624</u>
Total Grant Fund	<u>\$79,781,517</u>

PERS Rate Stabilization Reserve Fund (225)

Unappropriated Ending Fund Balance**	<u>16,800,000</u>
Total PERS Rate Stabilization Reserve Fund	<u>\$16,800,000</u>

Resolution to Adopt the Budget, continued

<u>Special Revenue Funds (299)</u>	
Instruction	\$8,996,471
Support Services	2,929,784
Enterprise and Community Services	31,259
Building Acquisition and Construction	151,783
Contingency	<u>1,000,000</u>
Total Special Revenue Funds	<u>\$13,109,297</u>
<u>System Project Debt Service Fund (301)</u>	
Debt Service	<u>\$5,444,708</u>
Total System Project Debt Service Fund	<u>\$5,444,708</u>
<u>Bond Sinking Fund (304)</u>	
Debt Service	<u>\$1,669,178</u>
Total Bond Sinking Fund	<u>\$1,669,178</u>
<u>G.O. Bond Debt Service Fund (305)</u>	
Fund Transfer (to General Fund)	<u>\$1,300,000</u>
Total Bond Sinking Fund	<u>\$1,300,000</u>
<u>Settlement Debt Service Fund (306)</u>	
Debt Service	<u>\$675,000</u>
Total Settlement Fund	<u>\$675,000</u>
<u>Self Insurance Fund (601)</u>	
Support Services	\$4,971,909
Contingency	1,000,000
Unappropriated Ending Fund Balance**	<u>1,163,539</u>
Total Self Insurance Fund	<u>\$7,135,448</u>
TOTAL BUDGET	\$570,809,634
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$20,613,539
TOTAL BUDGET REQUIREMENTS*	<u>\$591,423,173</u>

*Aggregate sum of budget requirements of all funds

**Not included in the appropriation, but may be included in the accounting records for "balance" purposes. By definition an Unappropriated Fund Balance is not appropriated.

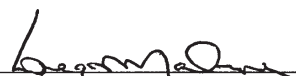
H. Franklin

I hereby certify that the attached is a full, true, and correct copy of Resolutions 3724 and 3725 as adopted by the Board of Education of School District No. 1J, Multnomah County, Oregon, at a meeting regularly held on June 25, 2007. I further certify that this resolution now appears of record on the books of School District No. 1J, Multnomah County, Oregon and is in full force and effect.

Witness my hand and the seal of this School District



[SEAL]


 Gregory C. MacCrone, Deputy Clerk
 School District No. 1J
 Multnomah County, Oregon

JUN 27 2007

Date

Resolution to Impose and Categorize Taxes

RESOLUTION No. 3725

Imposing and Categorizing Taxes - Combined School District No. 1J, Multnomah County, Oregon

RECITALS

- A. ORS 310.060 requires taxing entities to give the assessor written notice of their intent to impose property taxes (Oregon Department of Revenue Form ED-50) accompanied by a resolution imposing taxes.
- B. Local Budget law requires that before the Measure 5 constitutional limits can be tested, taxes on property must be placed in one of three categories: General Government, Education, or Excluded from Limitation.

RESOLUTIONS

- 1. The Board of Education ("Board") imposes the taxes provided for in the adopted budget at the permanent rate of \$5.2781 per \$1,000 of assessed value for operations during the tax year 2007-08.
- 2. The Board imposes the local option property taxes provided for in the adopted budget at the rate of \$1.2500 per \$1,000 of assessed value for operations during the tax year 2007-08.
- 3. These taxes are hereby imposed and categorized as Education for tax year 2007-08 upon the assessed value of all taxable property in the District, as follows:

Education

Permanent Rate	\$5.2781/\$1,000 of assessed valuation
Local Option Rate	\$1.2500/\$1,000 of assessed valuation

H. Franklin

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property for Education Districts

FORM ED-50 2007-2008

To assessors of Multnomah, Washington & Clackamas Counties

- File no later than JULY 15.
 - Be sure to read instructions in the 2007-2008 Notice of Property Tax Levy Forms and Instruction booklet
- Check here if this is an amended form.

The Portland Public School District 1J has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Mult., Washington & Clackamas County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>501 N. Dixon</u>	<u>Portland</u>	<u>OR</u>	<u>97227</u>	<u>25-Jun-07</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date</small>
<u>Heidi Franklin</u>	<u>Chief Financial Officer</u>	<u>503-916-3218</u>	<u>hfranklin@pps.k12.or.us</u>	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-mail</small>	

CERTIFICATION - Check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.43

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1.	Permanent rate limit tax (per \$1000)	1	5.2781
2.	Local option operating tax	2	1.2500
3.	Local option capital project tax	3	
4.	Levy for "Gap Bonds"	4	
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a	
5b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	5b	
5c.	Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 5a + 5b) . . .	5c	

Excluded from Measure 5
Limits
Amount of Levy

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	5.2781
7. Date received voter approval for rate limit if new district	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-05) (see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

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GLOSSARY OF TERMS AND ACRONYMS

A

Abatement –	A complete or partial cancellation of a levy.
ADM (Average Daily Membership) –	Average daily membership is the measure that indicates the average number of students in membership (enrolled) on any given day. ADM is used for the purposes of distributing the State School Fund and other selected state and county funds.
ADMr –	Resident Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district. Some resident students may attend school in another district. Kindergarten students are counted as half-time students.
ADMw –	Weighted Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district (ADMr) as of June 30 adjusted to reflect students with special needs. Kindergarten students are counted as half-time students.
Administrative Support Tables –	Besides using a Student:Teacher ratio to staff schools, schools are allocated FTE based on Administrative Support tables (shown in the Introductory Information section of this document). Administrative Support provides FTE for Principals and other administrative staff, such as vice principals, and secretarial/data staff.
Account Codes –	The account codes are the portion of the chartfield string that identify the nature of the expenditure. A complete list of the chart of accounts, with descriptions of products or services is shown in the Introductory Information section of this book.
Accrual Basis –	The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.
Accrue –	To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.
Accrued Liabilities –	Amounts owed but not yet due; for example, accrued interest on bonds or notes.
Accrued Revenues –	Levies made or other revenue earned and not collected regardless of whether due or not.
Administrators, Licensed –	Persons assigned to administrative or supervisory positions who meet standards of eligibility established and who have training or licensure relevant to specific positions within the District. Includes positions such as the Superintendent, Assistant Superintendents, Directors of Instruction, 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.
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 –	To divide an appropriation into amounts for certain periods or for specific purposes.
Alternative Education –	Programs and services available for students whose academic and social needs are not being met effectively in traditional school settings. Options include school-within-school programs in high schools, night schools, or programs located at separate locations.
Amortization of Debt –	Gradual payment of an amount owed according to a specified schedule of times and amounts.

Appropriation –	A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.
Approved Budget –	The budget that has been approved by the budget committee.
Assets –	Resources owned or held by a school district, which have monetary value.
ADs (Area Directors) –	Administrators assigned to high school clusters to help principals and teachers obtain everything from professional development to curriculum materials. They also assist parents and families with special needs of all types to assure the greatest level of academic achievement for students.
Assessed Valuation –	A valuation set upon real and personal property by a government as a basis for levying taxes.
AYP (Adequate Yearly Progress)	Adequate Yearly Progress is the measure of the extent to which students in a school, taken as a whole and certain groups within a school, demonstrate proficiency in at least reading/language arts and mathematics. It also measures the progress of schools under other academic indicators, such as the graduation or school attendance rate. This is part of the NCLB Act.
Audit –	The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

B

Board of Education –	Consists of the activities of the elected or appointed body, which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. (See the Introductory section of this document for a list of the Directors and the zones to which they were elected.)
Bond –	A written promise, generally under seal, to pay for a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.
Bond Discount –	The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale.
Bond Premium –	The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale.
Bonded Debt –	The part of the school system debt, which is covered by outstanding bonds of the system.
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 –	Person designated to assemble budget material and information and to physically prepare the proposed budget.
Budget Period –	A 12 or 24-month period from July 1 through June 30 to which the operating budget applies.
Budgetary Control –	The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Budgetary Expenditures –	Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

C

CAFR (Comprehensive Annual Financial Report) –	An annual report that is required by ORS 297.405-297.555, which represents the District’s financial position and activity. This report is audited by an independent firm of Certified Public Accountants.
Capital Outlay –	Expenditures which result in the acquisition of or addition to fixed assets.
Capital Projects Fund –	Dedicated to major capital improvements, construction and acquisition of school district facilities and often funded with general obligation bonds.
Chartfield String –	This is a complete budget string that consists of sections that identify the Fund (3 digits), Program (5 digits), Department ID (4 digits), Class (5 digits), Account (6 digits) and Project/Grant ID– if needed (5 digits).

	Account	Fund	DeptID	Program	Class	Proj/Grant
Sample Chartfield	511100	101	2235	11211	18000	G0640
	Certified Teacher	General Fund	Beaumont MS	Middle School Programs	Math	This field is only used if funding is from a project or a grant, such as Title I.

Class –	This is the portion of the chartfield string that identifies a certain group within a program. For example, program 11211 represents Middle School Programs. The class code indicates whether the expense or budget is for art, social studies, technology, etc.
Classified Employees –	There are two categories of classified employees: <ol style="list-style-type: none"> 1) non-licensed employees who are represented by a union, which includes teacher support personnel, educational assistants, library assistants, community agents, campus monitors, secretaries, data clerks, clerical, cafeteria staff, maintenance workers, truck drivers, and bus drivers, and 2) non-licensed employees who are not represented, which includes specialists and analysts who primarily work to support the business operations of the district.
Contingency –	A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.
Contracted Personnel Services –	Services rendered by personnel when a particular undertaking requires skills and resources not otherwise available within the school system, including all related expenses covered by the contract.

Corrective Action –	A school identified for corrective action is a Title I school that has not made adequate yearly progress (AYP) for four years. This is part of the NCLB Act.
Current Resources –	Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

D

DCU (District Council of Trade and Service Unions of school employees) –	Bargaining representative for selected workers of the school district including warehousemen, truck drivers, community agents, bus drivers, maintenance workers, and non-certified driver education instructors.
Debt Service –	This is the cash required in a given period, usually one year, for payments of interest and current maturities of principal on outstanding debt. Debt service in mortgage loans includes interest and principal; in corporate bond issues, the annual interest plus annual sinking fund payments; in government bonds, the annual payments into the debt service fund.
Deficit –	The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.
DeptID (Department ID) –	The portion of the chartfield string that identifies a specific school or department that is part of a given program.
Designated Programs –	Designated programs include programs such as: English as Second Language, Teen Parent Programs, Migrant Education and Summer School.
Direct Services –	Activities identifiable with a specific program. These are direct services for a particular program. Those activities concerned with teaching learners are considered to be direct services for instruction.

E

EA (Educational Assistant) –	Educational Assistants are classified employees who work along side or under the direction of a certified staff member. In some cases they work within a classroom or with groups of children, while in other cases they are assigned to work one-on-one with students whose IEPs require this level of staffing. EAs are primarily employed by Special Education, but also serve in Title I classrooms and ESL/Bilingual classrooms.
Early Retirement Benefit –	This provides for the direct payments to early retirees in accordance with the collective bargaining agreements for certified staff.
Employee Benefits –	Amounts paid by the school system in behalf of employees; these amounts are not included in the gross 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.
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

FTE (Full Time Equivalent) –	Full-time equivalent staff. One FTE is defined as a regular staff position scheduled to work eight hours per day. FTE does not count people, but positions. Two individuals who each work half time (4 hours per day) equal 1.0 FTE. <i>Special Note:</i> FTE by Programs is shown in the Budget Detail section of this book.
Fall Enrollment –	Number of students enrolled in school on October 1 st .
Fiscal Year –	A 12-month period from July 1 - June 30 to which the annual operating budget applies.
Fixed Assets –	Asset of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.
Fund –	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The State chart of accounts is as follows: General fund (numbered in the 100 series), Special Revenue funds (numbered in the 200 series), Debt Service funds (numbered in the 300 series), Capital Projects funds (numbered in the 400 series), Enterprise funds (numbered in the 500 series), Internal Service funds (numbered in the 600 series), and Fiduciary funds (numbered in the 700 series). <i>Special Note:</i> There is a table near the end of the Budget Detail section of this book showing the adopted budget by funds.

G

GAP Bonds –	Any portion of a local government's property tax levy that is used to repay qualified taxing district obligations. Qualified taxing district obligations include principal and interest on any bond or formal, written borrowing of moneys issued before December 5, 1996, for which ad valorem property tax revenues have been pledged or explicitly committed or that are secured by a covenant to levy. Also included are pension and disability plan obligations that commit property taxes and impose property taxes to fulfill those obligations.
GASB (Government Accounting Standards Board) –	The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.
General Fund –	The fund used to account for all financial resources except those required to be accounted for in another fund. It covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities, and other general expenses.
Grant –	A donation or contribution in cash, which may be made to support a specified purpose or function, or general purpose.

H

Head Start	Head Start and Early Head Start are comprehensive child development programs that serve children from birth to age 5, pregnant women, and their families. They are child-focused programs and have the overall goal of increasing the school readiness of young children in low-income families.
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Head Start, continued: Section 645 of the Head Start Act (42 U.S.C. 9840) establishes income eligibility for participation in Head Start programs by reference to the official poverty line, adjusted annually in accordance with changes in the Consumer Price Index.

Beginning with a task force recommendation in 1964 for the development of a federally sponsored preschool program to meet the needs of disadvantaged children, Head Start has grown to serve children from birth to age 5 and their families.

I

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

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

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

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

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

J

K

L

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

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

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

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

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

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

M

Measure 5 –	Property tax limitation passed by Oregon’s voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.
Measure 47 –	Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.
Measure 50 –	Initiative referred by legislature and approved by voters to clarify and implement Measure 47.

N

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

OAR – (Oregon Administrative Rule)	Written to clarify Oregon law. Has the authority of law.
Operating Budget –	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.
ORS – (Oregon Revised Statute)	Oregon laws established by the legislature.

P

Paraeducator / Paraprofessional –	<p>As Part of the No Child Left Behind act, signed into law on January 8th, 2002, there are new requirements for paraprofessionals working in Title I schools or programs funded by Title I. Paraprofessionals currently employed with the district have until January 1, 2006 to meet one of the requirements; all new paraprofessionals must meet the requirements at the time of their hire. These requirements apply only to paraprofessionals who provide instructional support under the direction of teachers. The following job titles at PPS provide instructional aide and are thus required to meet the NCLB requirements:</p> <ul style="list-style-type: none">· 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 <p>However, paraeducators who have one of the above job titles, but do NOT provide any instructional assistance may not be required to meet the requirements. Paraprofessionals who work in the following areas may not be required to meet the requirements:</p> <ul style="list-style-type: none">· Playground supervision· Personal care services
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Paraeducator / Paraprofessional, continued:	· Non-instructional computer assistance · Serve solely as translators · Work only with parental involvement activities
PAT (Portland Association of Teachers) –	The Portland Association of Teachers represents teachers, counselors, and other professional educators employed in the Portland Public Schools.
PAT Contract, Article 20 B3, Special Education –	Beginning in 1999-2000, in addition to contractually provided planning days, special education unit members assigned to conference with parents and write IEPs shall be provided three days of released time, per year, for that purpose. A special education unit member may elect to use these days or the equivalent hours before or after the school year or outside his/her workday at this/her per diem hourly rate of pay.
PAT Contract, Article 20 B4, General Education –	Beginning in 1999-2000, unit members who are required to conference regarding IEPs shall have a substitute provided to allow for such meetings to occur within the workday. If a unit member volunteers to attend such conference outside of the workday, such member shall be compensated at his/her per diem hourly rate.
PFTCE (Portland Federation of Teachers and Classified Employees) –	The PFTCE represents teachers, classroom paraprofessionals, secretaries, clerks, certified occupational therapy assistants and licensed physical therapy assistants employed by Portland Public School District No. 1. In addition, under the District Council of Unions (DCU), PFTCE represents campus monitors, community agents, driver's ed instructors, and occupational and physical therapists.
Post Retirement Benefit –	The program provides health and welfare medical benefits to qualified retired District employees. Qualifications include that the employee 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.
Prior Year Taxes –	Taxes levied for fiscal years preceding the current one. Revenues from these taxes are treated as nontax resources in the current budget.
Program Budget –	A budget based on the programs of a local government.
Program Code –	The portion of the chartfield string that identifies an area within the organization as a whole that has a budget for personnel, goods and services.
Project/GrantID –	The portion of a chartfield string that identifies a specific project account, grant account, special revenue account, or trust account within a given fund.
Property Taxes –	Ad valorem tax certified to the county assessor by a local government unit.
Proposed Budget –	Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.
Publication –	Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address within the boundaries of the local government; and hand delivery to each street address within the boundaries of the local government.

Q

R

Requirement –	The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.
Reserve Fund –	Established to accumulate money over time for a specific purpose, such as purchase of new equipment.
Resolution –	A formal order of a governing body; it has lower legal status than an ordinance.
Resources –	Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

- Restructuring – A school identified for restructuring is a school that has not made AYP for five years. The first year of restructuring may be used for planning; the plan for the reconstituted school must be implemented no later than the second year. This is part of the NCLB act.
- Revenues – Monies received or anticipated by a local government from either tax or non-tax sources.

S

- School Improvement Status – A school is in its first year of “school improvement” when it has not made AYP for two consecutive years. In order to exit school improvement status, it must make AYP for two consecutive years. Schools who are designated as having school improvement status, and which do not exit this status within two years then require “corrective Action” status. This is part of the NCLB act.
- SEIU (Service Employees International Union) – This group represents Nutrition Services employees of Portland Public Schools.
- Special Revenue Fund – This fund tracks money school districts receive from federal, state, and private grants. Some examples are: funds for disabled students funds for educationally disadvantaged students, funds for drug and alcohol prevention, and professional development funds. Money that schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities may be recorded here.
- Staffing Ratio – The staffing ratio is the ratio of students to staff (e.g., 23.5:1) and is the primary measure used to allocate staff to schools. Class size may be higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are also funded through the staffing ratio; or a principal can decide to lower class size by not having as many specialists teaching in the school. Information about how schools’ are staffed is shown in the Introductory Information section of this document.
- State School Fund – The major appropriation of state support for public schools. The State School Fund is distributed to school districts on a per-student basis.
- The state school funding formula credits districts with additional ADM for the following factors:
- | | | |
|--------------------------------------|-------|--------------------------------|
| ADMr | 1.00> | As of June 30 |
| Plus: | | |
| Special Education | 1.00 | December Count of IEP’s |
| English Second Language | .50 | Year-to-date average – 6/30 |
| Pregnant & Parenting | 1.00 | Year-to-date average – 6/30 |
| Poverty Factor | .25 | 1990 Census data –adjusted |
| Foster Care/Neglected and Delinquent | .25 | Dept. of Human Resources count |
- The formula also makes a weighting adjustment to consider the additional cost of operating remote small schools.
- Supplemental Budget – Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.
- Supplemental Educational Services – Supplemental educational services are additional academic services designed to increase the academic achievement of low-income students in low-performing schools. These services may include tutoring, remediation, or other educational interventions that are consistent with the content and instructional used by the local educational agency (LEA) and are aligned with the State’s academic content standards. Supplemental education services must be provided outside of the regular school day. Supplemental educational services must be high quality, research-based, and specifically designed to increase student academic achievement.

T

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

U

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

W

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

2007/08 Budget Preparation

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This document was created using Microsoft Excel and Adobe PageMaker software on the PC

Document Publishing

Portland Public Schools Publication Technologies