



2018-19 Proposed Budget

Focus on the General Fund

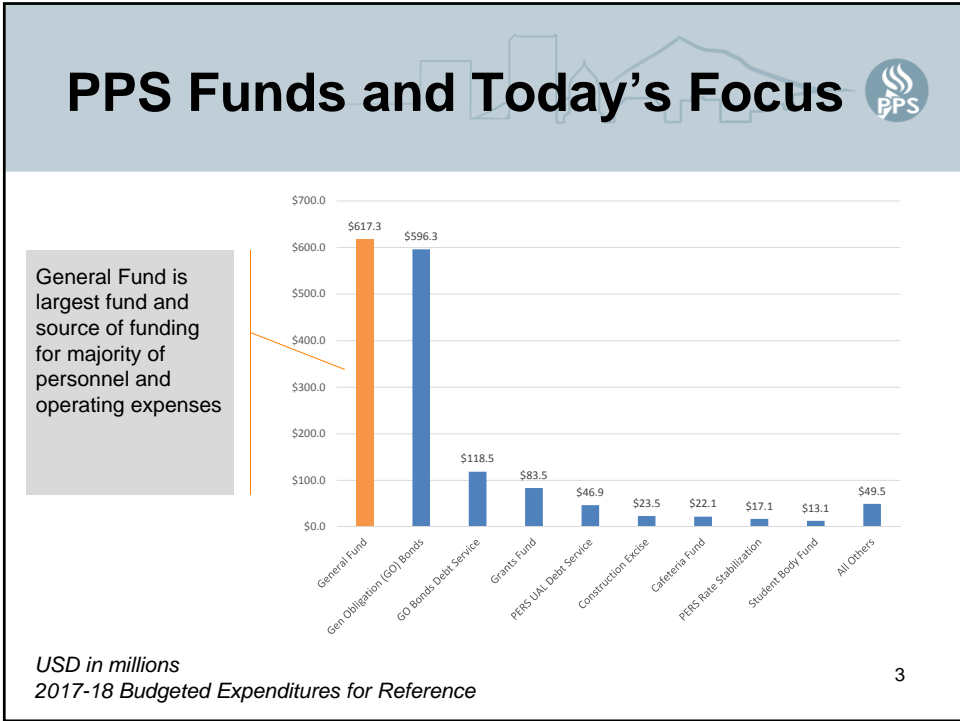
April 24, 2018



Agenda


- Superintendent's Message
- Major Changes
- Resources
- Spending
- Budgeted Reserve

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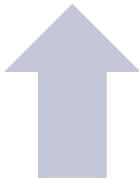


Balancing the Budget General Fund

- Oregon Department of Education appropriating \$8.2B for biennium
 - Split 50/50 between years
 - State funding nearly \$2B short of fully implemented Quality Education Model¹
 - Estimated Impact to PPS = \$180M over two years



Reductions to Central Office and Reserves



Increases in School Staffing, Health Care Spending and Employee Expenses

¹Quality Education Commission's Quality Education Commission Report, 2016

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General Fund Overview



USD in Millions

Financial Summary	2017-18 Budget ¹	2018-19 Proposed
Beginning Balance	\$ 19.9	\$ 33.1
Total Revenue	597.4	617.5
Total Resources	\$ 617.3	\$ 650.5
Total Expenses	597.6	626.7
Budgeted Reserve	19.7	23.8
Total Requirements	\$ 617.3	\$ 650.5
<i>Reserve % of Total Requirements</i>	3%	4%

¹2017-18 Budget as Amended in October, 2017

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Resource Increases (Including Ending Fund Balance)



USD in Millions

	2016-17 Actual	2017-18 Budget	2018-19 Proposed	2018-19 Increase
State School Fund	428.5	459.1	465.6	6.5
Gap Tax	22.9	23.3	25.5	2.2
Local Option	84.2	86.4	95.0	8.6
Facilities	1.6	1.4	1.7	0.3
High-Cost Disability	3.7	5.1	6.4	1.3
Arts Tax	4.6	4.5	4.8	0.3
ESD Apportionment	8.5	8.5	8.5	0.0
Fees Charged to Grants	3.4	4.0	3.7	-0.4
Investment Earnings	1.6	1.0	2.9	1.9
All Other	3.6	4.2	3.6	-0.6
Total Revenue	\$ 562.5	\$ 597.4	\$ 617.5	\$ 20.1
Previous Year EFB		19.9	33.1	13.2
Total Resources		\$ 617.3	\$ 650.5	\$ 33.2

- Expect \$33M increase over 2017-18 Budget

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2017/18 Ending Fund Balance



USD in millions

2017-18 Budgeted EFB (Amended)	\$	19.7
State School Fund		2.3
Local Option and Gap Tax		4.5
Increased High-Cost Disability Reimbursements		3.9
Higher Investment Earnings		1.8
Underspend and Other		0.7
2017-18 Estimated EFB (as of 4/21/2018)¹	\$	33.1

¹ Does not include PERS credit

- The 2017-18 Ending Fund Balance provides resources for 2018-19
- Uncertainty remains, but expect about \$13M increase over Budget

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Expenditures + Budgeted Reserve Trends



USD in Millions


	2016-17 Actual	2017-18 Budget ¹	2018-19 Proposed
School Site	\$ 287.8	\$ 289.8	\$ 310.5
Central Office ²	260.5	307.8	316.2
Budgeted Reserve	14.1	19.7	23.8
Total Requirements	\$ 562.4	\$ 617.3	\$ 650.5

¹2017-18 Budget as Amended in October, 2017

²Includes Centrally Administered School Resources (e.g., Special Education, English as a Second Language, Transportation, Facility Management, and Others

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Investment Priorities



- Investment in Schools
 - Implementation of an equitable school staffing model
 - Rigorous, standards-based curriculum for all students
 - Culturally relevant pedagogy
 - Professional development
- Equity 2.0
 - Culturally responsive community partnerships
 - Student-specific initiatives
 - Strategic talent diversity
- Planning for the Future

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School Site Budgets



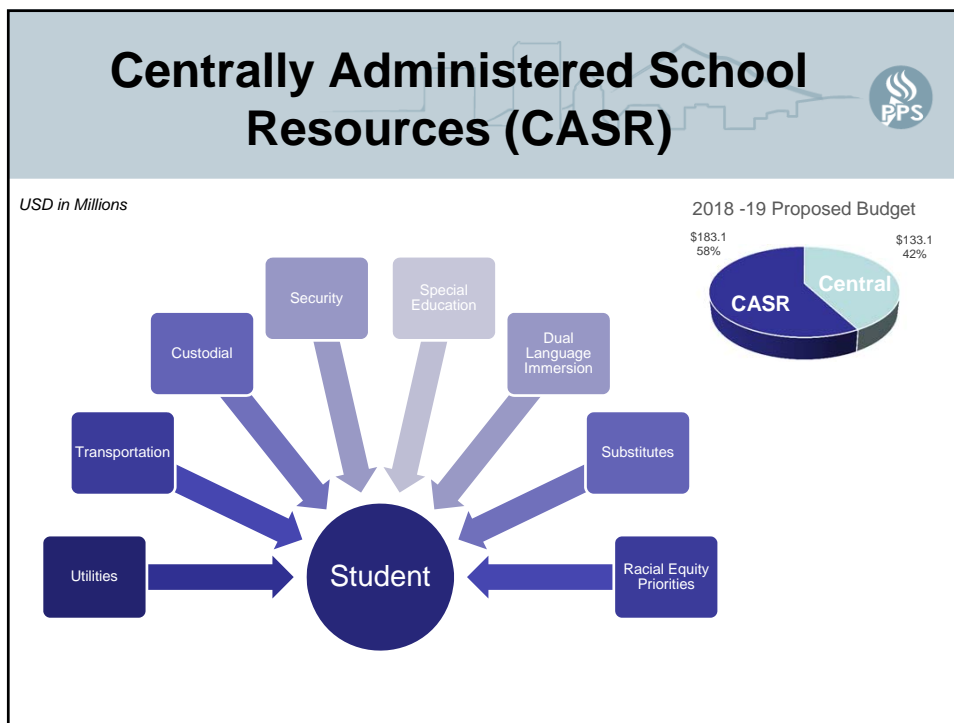
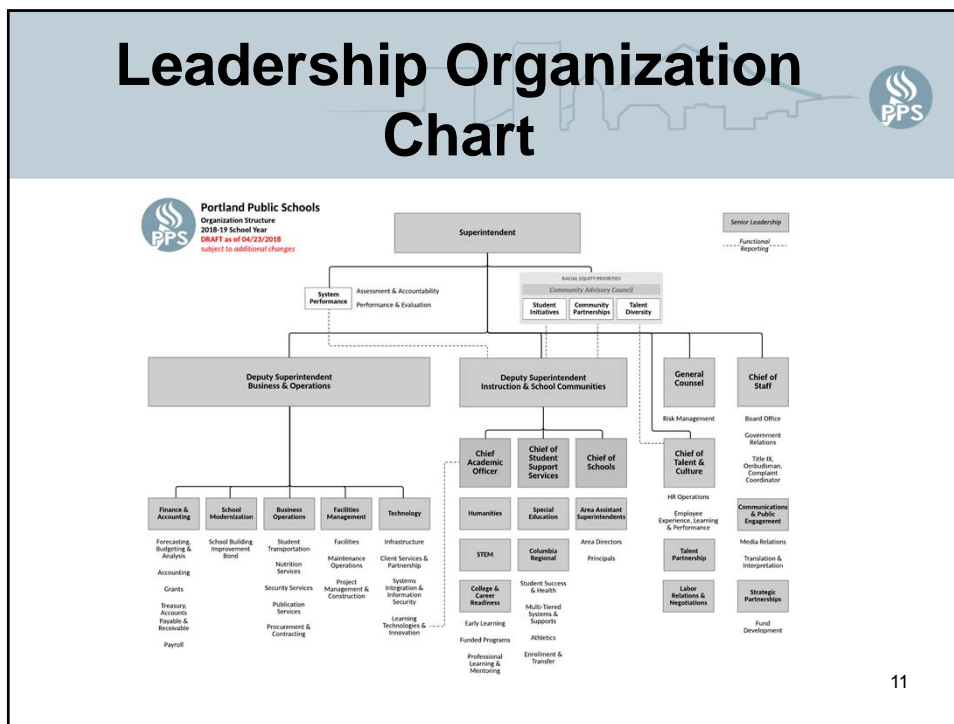
Expenditures of Staffing Trends - By Major Group

Year	Staffing Costs	Fringe & HW	Consolidated ¹
2016-2017 Actual	\$189.1	\$92.1	\$6.5
2017-2018 Budget	\$192.2	\$92.4	\$5.1
2018-2019 Proposed	\$203.8	\$101.5	\$5.2

- Despite constrained revenues, we are investing more in our classrooms by streamlining the Central Office

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¹ Consolidated School Budgets support non-FTE spend, such as supplies, extended responsibility, and limited-term personnel



Central Office Summary



USD in Millions

Central Office by Department	2018-19 Proposed Budget		
	CASR	Central	Total
Schools	\$ 27.3	\$ 8.1	\$ 35.4
Student Support Services	52.0	32.2	84.2
Teaching and Learning	17.5	22.1	39.7
Racial Equity Priorities	8.3	-	8.3
Chief of Staff	-	7.0	7.0
IT	-	13.4	13.4
Finance ¹	5.9	22.8	28.7
Human Resources	12.8	6.4	19.2
General Counsel	-	3.2	3.2
Operations	59.1	17.9	77.1
Total Requirements	\$ 183.1	\$ 133.1	\$ 316.2
	58%	42%	

¹Includes interest payments and general fund transfers

PERS Rates Flat...For Now



USD in millions

PERS Rates and Expense Estimates	2017-18	2018-19	2019-20
Tier1/Tier2	6.66%	6.66%	13.07%
OPSRP	1.33%	1.33%	7.45%
Weighted Rate	2.57%	2.57%	8.63%
Estimated Expense	\$ 9.8	\$ 11.5	\$ 35.5

- 2017-18 expense lower with credit
 - Will create ~\$10M of additional Ending Fund Balance
- Recommend transferring to targeted reserve
 - One-time savings; use to offset large increases expected in 2019-20

Top Ten Contracts/Vendors Sorted by 2018-19 Budget



USD in millions

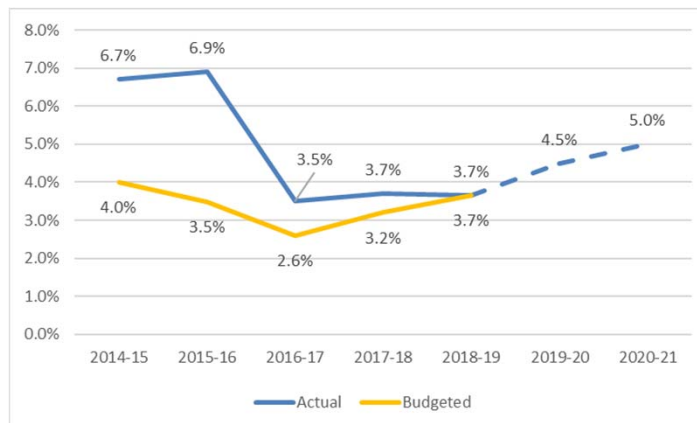
Vendor	Description	2018-19 Proposed Budget
First Student	Student transportation	\$12.7
Electric /Natural Gas /Water & Sewer	Utility services	9.5
Portland Community College	Provide alternative education services to District students	3.6
Rosemary Anderson High School	Provide alternative education services to District students	3.2
Tri-Met	Student and Faculty bus services	1.9
Pearson Education, Inc.	Update elementary literacy resources to align with Common Core Standards.	1.9
SEI, Inc.	Provide support, advocacy services and family outreach services	1.5
Mt. Scott Park Center for Learning, Inc.	Provide alternative education services District students.	1.4
City of Portland, Bureau of Technology Services	IRNE telecommunication services	1.3
Supply Works	Custodial Supplies and Equipment	1.3
Total		\$38.4

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Budgeted Reserve



- 4% = \$24M
- Equivalent to about 15 days of district spending
- Monthly Payroll = \$30M
- 5% = 2021 Board Goal



Proposed Investments



Proposal	Proposed By	Estimated Spend
Learning Gardens	Board Member	\$155 - \$235K (12 - 18 Schools @ \$13K per School)
Vision and Strategic Plan Development	Board Member	\$150 - \$250K (estimate)
Support for Boundary Reviews and Adjustments (to include community engagement)	Board Member	\$150 - \$250K (estimate)
Districtwide Focus Option Review	Board Member	\$50 - \$150K (estimate)
Policy Development Capacity	Board Member	\$50 - \$150K (estimate)
Resources and Capacity for Future Bond Planning, Long-Term Facilities Planning, and Health/Safety/Accessibility Strategy Development	Board Member	\$150 - \$250K (estimate)

- Estimates based on assumed scope

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Risks to Budget



Event	Risk	Estimated Impact (\$)	Likelihood
Middle School Transition Costs	Routes/Build out Costs	\$1 to \$1.5 million	High
PERS Debt Payment	Estimate based on employee count is incorrect	\$2 to \$3 million	Low
Actual salaries for newly hired teachers may be higher than expected	Higher personnel expenses	\$1 to \$3 million	Low
Health and Welfare Trust Board has not voted on or approved reduced rates associated with a buy-down of the surplus	Higher Health and Welfare expenses	\$2 to \$4 million	Medium

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Analyses and Opportunities for Improvement



- Reduce reliance on substitutes
- Evaluate comprehensive transportation plan
- Reduce Worker's Comp rate
- Analyze likely pressure from Fed Grants
- Various process, data, and system improvements

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Positioning the District for 2019-20



Financial Relief

- New Biennium and Funding Levels
 - \$9.0B would represent 9.7% increase
- Anticipate ~flat enrollment

Financial Pressures

- PERS Cost will Increase ~3X
- Health and Welfare Cost will Increase
- Target Budgeted Reserves of 4.5%; on path to 5% target by 2021

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Revenue Outlook



USD in Millions	Baseline			Moderate Recession		Severe Recession	
	2018-19	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21
	Proposed	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
State School Fund	465.6	491.1	517.2	480.0	497.9	470.7	477.2
Gap Tax	25.5	26.6	27.8	26.5	27.5	26.2	27.0
Local Option	95.0	99.3	103.8	98.8	102.8	97.9	99.3
Facilities	1.7	1.7	1.7	1.7	1.7	1.7	1.7
High-Cost Disability	6.4	6.4	6.4	6.4	6.4	6.4	6.4
Arts Tax	4.8	4.9	5.0	4.9	5.0	4.9	5.0
ESD Apportionment	8.5	8.5	8.5	8.5	8.5	8.5	8.5
Fees Charged to Grants	3.7	3.7	3.8	3.7	3.8	3.7	3.8
Investment Earnings	2.9	3.0	3.0	2.0	2.0	1.0	1.0
All Other	3.6	3.6	3.6	3.6	3.6	3.6	3.6
Total Revenue	\$ 617.5	\$ 648.7	\$ 680.7	\$ 636.0	\$ 659.1	\$ 624.5	\$ 633.4

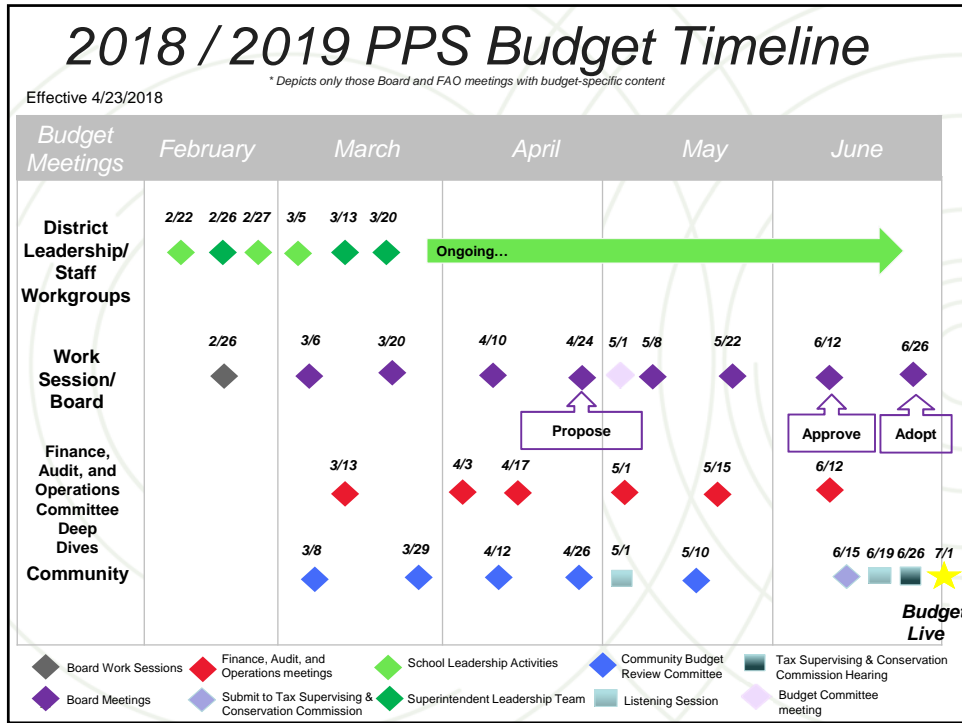
- Key Variables
 - SSF appropriation in 2019-21 Biennium
 - Statewide property tax growth
 - PPS assessed value growth

Expenditures Outpace Revenue



USD in Millions	Baseline		Moderate Recession		Severe Recession	
	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21
Cumulative Changes vs. 2018-19	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Increase in Revenue	\$31.2	\$63.2	\$18.5	\$41.6	\$7.1	\$15.9
Known Increases in Expenditures						
PERS	\$20.0	\$20.7	\$20.0	\$20.6	\$20.0	\$20.5
Health and Welfare	\$4.2	\$4.4	\$4.2	\$4.4	\$4.2	\$4.4
Personnel Cost Increase	\$13.6	\$27.6	\$11.6	\$23.6	\$9.7	\$19.6
Increase in Contingency (align to BOE target)	\$5.2	\$10.0	\$4.6	\$9.0	\$4.1	\$7.7
Total Increases in Expenditures	\$43.0	\$62.8	\$40.5	\$57.6	\$38.0	\$52.2
Surplus/(Shortfall)	(\$11.8)	\$0.4	(\$21.9)	(\$16.0)	(\$30.9)	(\$36.3)

- Budgetary pressures on near-term horizon (2019-20)
- “Recession” scenarios create budget shortfalls
- Driven by known increases; analysis excludes technology, school, and other strategic investments





Proposed Budget

For the fiscal year 2018/19
School District No. 1J, Multnomah County, Oregon

Portland Public Schools



Cover artwork created by:

Indira Cummings, Grade 8 (2017/18)
West Sylvan Middle School
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Fund 101 – General Fund

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

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

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

General Fund - Resources by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	34,441,540	37,835,045	19,871,000	33,054,408
411111 - Current-Multnomah Co	203,470,948	212,133,988	216,623,000	228,648,761
411112 - Current-Clackamas Co	160,628	169,034	172,000	182,193
411113 - Current-Washington Co	1,350,458	1,426,935	1,502,000	1,538,023
411114 - Current-Mult Co Cancel/Omit	594,995	778,875	-	839,510
411121 - Prior-Multnomah Co	3,979,090	3,632,026	3,900,000	3,914,782
411122 - Prior-Clackamas Co	3,093	2,685	3,000	2,894
411123 - Prior-Washington Co	14,661	14,630	16,000	15,768
411124 - Prior-Mult Co Cancel/Omit	7,695	9,000	-	9,700
411130 - Foreclosures	96,548	-	100,000	-
411140 - Pymts In Lieu Of Prop Taxes	276,538	304,964	150,000	327,000
411170 - Other Property Taxes	292,019	39	-	42
411211 - CY Local Option Taxes-Mult Co	74,726,830	82,211,887	84,649,000	92,876,241
411212 - CY Local Option Taxes-Clack Co	67,027	70,532	71,000	79,681
411213 - CY Local Option Taxes-Wash Co.	563,518	595,410	537,000	672,645
411221 - PY Local Option Taxes-Mult Co.	1,186,632	1,195,493	1,152,000	1,350,570
411222 - PY Local Option Taxes-Clack Co	1,100	1,100	1,000	1,242
411223 - PY Local Option Taxes-Wash Co	5,892	6,011	6,000	6,791
411231 - Pen/Int-Local Opt Tax-MultCo	13,785	25,003	-	28,246
411232 - Pen/Int-Local Opt Tax-ClackCo	240	266	-	301
411233 - Pen/Int-Local Opt Tax-WashCo	143	247	-	279
411241 - Foreclosures-Local Opt-Mult Co	27,482	-	-	-
411311 - CY Gap Rate Taxes - Mult Co	21,470,678	22,384,821	22,600,000	24,840,157
411312 - CY Gap Rate Taxes - Clack Co	16,950	17,837	18,000	19,794
411313 - CY Gap Rate Taxes - Wash Co	142,504	150,581	156,000	167,098
411321 - PY Gap Rate Taxes - Mult Co	419,882	383,259	495,000	425,298
411322 - PY Gap Rate Taxes - Clack Co	285	281	-	312
411323 - PY Gap Rate Taxes - Wash Co	1,532	1,540	1,000	1,709

General Fund - Resources by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
411521 - PY GO Bond - Multnomah County	1,064	2,211	-	2,200
411522 - PY GO Bond - Clackamas County	-	86	-	100
411523 - PY GO Bond - Washington County	6	632	-	600
411901 - Pen/Int-Multnomah Co	41,723	71,669	-	72,000
411902 - Pen/Int-Clackamas Co	638	698	-	700
411903 - Pen/Int-Washington Co	380	664	-	700
412000 - Rev-Local Gov't Not Districts	8,400	8,400	-	8,400
Subtotal - Revenue from Taxes	308,943,364	325,600,800	332,152,000	356,033,737
413110 - Regular Day Tuition	15,958	16,356	20,000	20,000
413111 - Reg Tuition-Evening HS	72,761	60,053	70,000	70,000
413120 - Reg Day Tuition-Oth Dist inSt	92,386	-	60,000	50,000
413310 - Summer School Tuition	-	35	-	-
Subtotal - Tuition	181,105	76,444	150,000	140,000
415100 - Interest on Investments	880,960	1,586,624	1,000,000	2,895,398
415300 - Gain/Loss Sale of Investment	6,242	(19,621)	-	-
Subtotal - Earnings on Investment	887,202	1,567,003	1,000,000	2,895,398
416201 - A la Carte Sales	-	-	103,923	105,000
416300 - Special Functions	-	-	-	-
Subtotal - Food Service Sales	-	-	103,923	105,000
417110 - Football Admissions	53,388	45,809	70,000	48,558
417120 - Basketball Admissions	50,660	27,415	55,000	29,060
417130 - Wrestling Admissions	2,229	878	5,000	931
417140 - Other Admissions	19,500	3,306	30,000	3,504
417410 - Pay to Play Fees	630,897	516,981	500,000	548,000
417420 - Other Activity Fees	51,526	59,261	25,000	62,817
417600 - Club Fund Raising	-	-	15,000	-
417700 - Outdoor School Fees	-	-	-	-
Subtotal - Extra-Curricular Activities	808,200	653,650	700,000	692,870
419110 - Civic Use of Bldgs	720,669	765,608	600,000	811,544
419112 - CUB-Day Care	314,718	374,815	220,000	397,304
419120 - Community Parking Fees	34,408	22,449	20,000	23,796
419130 - Rent-Lease of Facilities	1,492,321	1,553,945	1,361,077	1,657,743
419200 - Contrib-Donation - Priv Source	1,522	7,069	-	-
419400 - Svc Provided-Oth Local Ed Agcy	4,500	-	-	-
419410 - Svc Provided-Oth Dist in State	-	-	-	-
419500 - Textbook Sales and Rentals	16	-	-	-
419600 - Recovery PY Expenditure	213,001	262,115	-	300,000
419700 - Services Provided Other Funds	-	80,160	-	120,000
419800 - Fees Charged to Grants	3,066,582	3,356,762	4,011,960	3,652,090
419910 - Miscellaneous	955,113	556,909	500,000	762,166
419920 - Jury Duty	1,087	1,362	-	-
419930 - Fingerprinting	58,556	44,764	-	-

General Fund - Resources by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
419940 - Restitution	7,387	4,903	-	-
419941 - Financial Rebates	-	-	500,000	-
419945 - E-Rate Priority 1	843,697	647,211	-	-
419950 - Sales, Royalties and Events	10,336	1,981	5,000	2,000
419965 - Administrative Claiming	437,781	37,470	620,000	100,000
419970 - Public Records Request	1,825	10,107	-	12,000
Subtotal - Other Revenue from Local Sources	8,163,519	7,727,630	7,838,037	7,838,643
Subtotal - Local Sources	318,983,390	335,625,526	341,943,960	367,705,648
421010 - County School Funds	21,348	12,402	30,000	12,402
421020 - Ed Service Dist Apportionment	8,491,202	8,491,202	8,500,000	8,500,000
421990 - Other Intermediate Sources	6,000	-	-	-
421991 - City of Portland	4,584,438	4,616,976	4,500,000	4,835,832
Subtotal - Intermediate Sources	13,102,988	13,120,580	13,030,000	13,348,234
431010 - SSF--General Support	211,252,753	207,182,021	235,502,000	231,526,915
431030 - Common School Fund	5,809,760	6,190,520	6,190,000	4,903,736
431990 - Oth Unrestrict Grants-In-Aid	-	315,225	-	-
431992 - Return To Work	-	-	-	-
Subtotal - State Sources	217,062,513	213,687,766	241,692,000	236,430,651
442000 - Unrestr Rev-Fed Govt Thru St	626	-	-	-
448010 - Federal Forest Fees	24,141	7,016	-	-
Subtotal - Federal Sources	24,767	7,016	-	-
452100 - Interfund Transfers	-	-	749,881	-
453000 - Sale of Fixed Assets	116,705	24,521	-	-
Subtotal - Other Sources	116,705	24,521	749,881	-
Total Resources by Account	583,731,903	600,300,453	617,286,841	650,538,941

General Fund - Requirements by Program

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Requirements by Program				
1000A - Instructional Subs	6,324,974	6,854,213	-	-
11111 - Elementary K-5 Program	16,450,525	16,840,862	24,552,794	26,184,479
11112 - Elementary 1-5 Homeroom	76,903,136	78,729,344	80,243,330	85,008,816
11113 - K-5/K-8 Consolidated Budget	2,881,997	3,107,276	2,722,710	2,678,250
11119 - Kindergarten Homeroom	18,913,916	18,788,094	19,128,940	19,687,440
11131 - School Activities	999,062	558,519	1,049,750	76,500
Subtotal - Elementary School Instruction	122,473,609	124,878,307	127,697,524	133,635,485
11211 - Middle School Programs	41,738,948	42,594,543	45,124,843	49,202,207
11212 - Middle School Homeroom	4,972,069	4,136,822	4,092,905	4,377,767
11213 - MS Consolidated Budget	605,664	587,768	751,936	885,563
11221 - School Activities	118,059	47,975	80,147	115,625

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Subtotal - Middle School Instruction	47,434,740	47,367,108	50,049,831	54,581,162
11311 - High School Programs	57,245,056	59,215,177	61,306,647	66,487,052
11312 - High School Homeroom	551,607	550,122	517,424	464,185
11313 - HS Consolidated Budget	1,591,738	1,627,464	1,537,916	1,637,646
11321 - School Activities	256,256	320,618	315,937	495,482
11322 - Athletic Activities Svcs	5,992,827	6,351,130	5,391,860	6,140,004
Subtotal - High School Instruction	65,637,483	68,064,511	69,069,784	75,224,369
11401 - Early Childhood Ed Ctr (ECEC)	368,530	288,311	324,217	23,192
Subtotal - Pre-Kindergarten Instruction	368,530	288,311	324,217	23,192
12100 - Talented And Gifted (TAG)	236,344	249,788	221,454	211,532
Subtotal - Special Programs - TAG	236,344	249,788	221,454	211,532
12211 - Functional Living Skills	949,653	950,211	922,604	879,031
12212 - Comm Behavior - Academic	2,442,043	2,567,951	2,604,197	2,897,220
12213 - Intensive Skills - Academic	7,678,553	8,468,326	8,910,379	9,206,811
12214 - Comm Behavior - Functional	1,835,191	1,922,301	2,051,403	2,115,831
12217 - Social Emotional - Behavior	1,978,908	2,147,955	2,247,551	2,488,653
12218 - Social Emotional - Intensive	2,778,824	3,204,070	3,336,355	3,354,597
12219 - Social Emotional - Fragile	-	-	4,384	4,384
12230 - Life Skills/CTP	737,416	3,183	-	-
12241 - Intensive Skills - Functional	4,796	-	19,893	20,014
12261 - Home Instruction	192,394	212,162	218,556	124,454
12271 - Extended School Year	159,713	134,041	169,390	170,430
Subtotal - Restrictive Program Instruction	18,757,492	19,610,201	20,484,712	21,261,425
12501 - Resource Center Classrooms	-	-	184,843	756,000
12503 - Individual EAs - Gen Ed Clsrm	4,130,968	4,457,449	4,707,519	4,288,682
12504 - Deaf/Hard of Hearing	520,476	747,805	-	-
12510 - Less Restrictive Programs	15,891,417	16,442,040	17,708,827	17,669,335
12512 - Autism Services	-	-	-	-
12520 - Team-Communication Behavior	653,936	648,659	686,147	715,154
Subtotal - Less Restrictive Program Instruction	21,196,797	22,295,953	23,287,336	23,429,170
12603 - ECSE Evaluation	1,754,210	1,519,662	1,580,281	1,671,658
12720 - Title I	-	-	-	-
Subtotal - Early Intervention Instruction	1,754,210	1,519,662	1,580,281	1,671,658
12811 - Public Alternative Programs	344,034	689,847	784,841	475,160
12821 - Community-Based Programs	8,230,862	9,111,930	9,190,191	9,416,639
12831 - Delayed Expulsion School Couns	105,498	75,690	99,435	107,189
12832 - Classroom Alternative Ed	119,052	140,736	96,782	82,348
12833 - Evening Programs	362,808	421,751	295,389	263,750
12835 - Indian Education	207,275	223,602	305,466	457,076
12870 - Targeted Transition	2,179,046	2,847,987	2,067,479	2,638,800
12880 - Charter Schools	12,611,042	13,100,679	13,627,021	14,840,392

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
12891 - Contract Programs	185,760	114,808	119,646	124,454
12892 - Alternative Ed-Instruc Support	1,115,200	1,139,828	1,246,472	1,324,119
Subtotal - Alternative Ed. Instruction	25,460,577	27,866,857	27,832,722	29,729,928
12911 - ESL/Bilingual--Elem	7,409,852	7,204,686	8,211,415	7,821,269
12912 - ESL/Bilingual--Middle	2,206,355	2,233,596	2,358,288	2,754,212
12913 - ESL/Bilingual--High	1,369,842	1,234,729	1,549,986	1,589,492
12914 - Bilingual Assessment Svcs	414,252	423,376	464,377	495,635
12922 - Teen Parenting Services	127,120	99,392	80,709	108,364
12992 - Section 504/ADA Accom in PPS	332,576	274,543	301,928	537,610
Subtotal - Designated Program Instruction	11,859,997	11,470,323	12,966,703	13,306,583
14100 - Summer School, Elem	251,901	143,318	201,787	37,698
14300 - Summer School, High	597,769	365,047	446,801	427,198
Subtotal - Summer School	849,670	508,366	648,588	464,896
Subtotal - Instruction	316,029,450	324,119,387	334,163,152	353,539,400
21110 - Service Area Direction	-	35,415	335,000	-
21120 - Attendance Services	315,895	303,975	-	-
21130 - Social Work Services	956,020	1,068,710	1,165,167	1,110,769
21131 - Behavior Interventn Specialist	1,603,193	1,874,518	2,325,844	2,706,656
21141 - SPED Data Services	487,994	479,963	467,203	368,259
21150 - Student Safety	1,170,729	1,497,083	1,709,320	1,643,143
21191 - Child Development Services	25,560	-	-	-
21192 - Student Discipline Services	2,213,392	2,349,097	2,709,836	3,219,551
21210 - Service Area Direction	1,540,905	1,942,778	1,259,764	1,890,204
21220 - Counseling Services	13,396,210	13,938,007	14,466,148	16,407,099
21240 - Student Guidance Information	1,281,925	1,456,973	1,111,201	1,033,249
21262 - Vocational Education	1,943,551	2,029,535	2,094,465	5,406,495
21330 - Dental Services	10,000	10,000	10,000	9,000
21390 - Other Health Services	-	-	-	-
21420 - Psychological Testing Services	5,095,702	4,982,698	5,245,301	5,882,653
21520 - Speech Pathology	7,771,946	7,304,224	8,885,599	9,247,736
21580 - Access Services - SPED Tech	170,925	285,934	285,805	287,023
21590 - Other Speech Path/Audio Svcs.	-	-	-	-
21601 - Occupational Therapy	1,252,297	1,571,628	1,601,955	1,521,250
21602 - Physical Therapy	504,974	492,457	515,230	525,943
21603 - Adaptive Physical Education	459,252	397,041	395,991	527,642
21604 - Feeding Team - Training	138,760	104,147	109,379	97,098
21901 - Program Admin/Supervision	6,415,068	7,962,141	8,816,446	18,173,144
21905 - Third Party Medical Reimburse	-	111,287	-	-
21906 - IEP Writing - MTGS SPED STAFF	1,587,314	1,247,048	854,058	-
21907 - IEP Writing - MTGS GENED STAFF	297,197	252,487	286,097	-
21908 - TAG Plan Writing	2,586	1,169	10,521	10,058

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Subtotal - Instructional Support (Students)	48,641,393	51,698,316	54,660,330	70,066,974
22110 - Service Area Direction	1,149,419	1,708,884	3,561,077	2,003,203
22130 - Curriculum Development	564,549	231,894	208,280	92,043
22131 - Curriculum Development - K-5	125,193	-	-	-
22132 - Curriculum Development - 6-8	1,245	-	-	-
22133 - Curriculum Development - HS	99,251	8,177	-	-
22191 - MultiCultural/MultiEthnic Svcs	811	-	-	-
22192 - School Improvement Funds	69,071	854	-	-
22195 - Teaching Innovation Support	6,564	26,932	-	60,021
22220 - Library/Media Services	8,057,030	8,684,673	8,908,790	8,516,290
22230 - Multimedia Services	312,378	350,681	334,723	30,587
22240 - Educational Television Service	427,160	424,820	461,287	310,715
22252 - Broadcasting	50,030	41,525	50,193	-
22256 - Management & General Support	42,431	(664)	-	-
22291 - Textbook Services	664,321	701,547	741,330	358,183
22292 - Classroom Technology/Services	773,738	777,145	711,405	813,046
22301 - Assessment System Design	144,055	56,755	281,228	268,325
22302 - Measurement & Assessment	238,968	591,579	1,101,417	796,758
22402 - Instructional Specialists	4,126,038	4,489,311	4,789,767	4,813,885
22410 - Instr Staff Training Svcs	7,046,366	7,888,253	7,548,545	5,529,343
22411 - Instr Staff Training - K-5	37,680	1,559,867	3,675,240	1,880,224
22412 - Instr Staff Training - 6-8	42,473	-	-	-
22413 - Instr Staff Training - HS	77,198	228,710	-	-
22420 - Portland Teacher Program	38,988	41,064	39,883	45,895
22430 - New Teacher Orientation	828,762	884,023	1,122,084	271,438
Subtotal - Instructional Support (Staff)	24,923,719	28,696,030	33,535,249	25,789,957
23100 - Board of Education Services	514,752	669,329	552,562	573,462
23210 - Office of Superintendent	634,439	771,273	1,043,954	2,389,649
23211 - Executive Administration	860,098	632,667	1,011,343	1,556,472
23212 - Assistant Superintendent	1,378,570	1,386,620	885,500	2,850,410
23240 - State and Federal Relations	129,446	186,708	183,526	178,563
23292 - Legal Services	2,312,453	2,767,687	2,193,574	3,166,481
23293 - Operational Support Services	3,225,486	3,969,985	3,302,346	3,504,215
Subtotal - Executive Administrative Services	9,055,244	10,384,269	9,172,805	14,219,251
24101 - School Administrative Services	38,557,432	41,069,057	41,680,370	40,232,260
24103 - School Business Services	242,242	338,724	353,235	375,105
24901 - Graduation Services	83,492	22,297	84,073	78,013
24910 - PAPSA	424,802	400,100	494,330	494,330
Subtotal - School Administration	39,307,968	41,830,177	42,612,008	41,179,708
25100 - Direction of Business Support	676,680	679,806	763,724	640,953
25210 - Direction of Fiscal Services	608,505	985,646	2,053,163	838,930

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
25220 - Budgeting Services	693,641	742,030	963,398	1,089,894
25240 - Payroll Services	787,495	748,848	919,096	811,382
25250 - Financial Accounting Services	2,807,531	3,026,754	3,452,998	3,428,676
25281 - Service Area Direction	217,869	216,791	230,203	306,813
25282 - EAIP Worksite Modifications	-	-	-	-
25283 - Liability Claims	698,398	750,888	2,624,962	2,502,800
25284 - Property/Fire Loss	2,043,389	2,123,423	2,188,191	2,017,000
25287 - Mandated Health Services	-	-	51,189	10,000
25288 - Risk Control Initiatives	-	28,803	118,000	118,000
25291 - Enrollment Services	1,024,438	974,565	1,013,670	1,034,073
Subtotal - Business Services	9,557,946	10,277,555	14,378,594	12,798,521
25410 - Service Area Direction	2,358,541	2,377,458	2,703,864	2,100,830
25411 - Project Management	2,947,260	3,392,980	6,458,250	3,694,168
25421 - Custodial Services	18,104,794	18,873,260	20,829,799	21,430,848
25423 - Utilities Services	9,966,894	10,909,254	10,151,117	10,247,814
25424 - Property Management	1,433,021	1,642,398	1,665,682	1,939,432
25430 - Care and Upkeep of Grounds	-	704,643	783,328	683,009
25440 - Maintenance	-	201	-	-
25441 - Workforce	9,629,842	(208)	1,836	1,836
25443 - Vehicle Operation/Maintenance	388,127	870,238	490,000	423,000
25444 - Multicraft Services	4,038	2,287,326	2,148,795	2,001,697
25445 - Electrical Services	(588)	2,532,933	2,987,659	2,593,941
25446 - Mechanical Services	-	3,641,834	4,834,305	4,315,085
25460 - Security Services	1,350,737	1,231,118	1,063,779	1,335,554
Subtotal - Operations & Maintenance of Plant	46,182,666	48,463,434	54,118,414	50,767,213
25510 - Transportation Administration	463,048	488,134	562,967	796,573
25520 - Transportation Operations	14,741,277	14,910,159	15,460,699	17,903,573
25530 - Transportation Fleet Maint	1,286,179	1,454,322	1,851,959	1,453,802
25540 - Transportation Routing	2,859,331	3,454,595	3,354,253	3,833,155
Subtotal - Student Transportation	19,349,835	20,307,211	21,229,878	23,987,103
25720 - Purchasing Services	966,608	1,179,949	1,594,672	1,570,358
25730 - Warehousing/Distribution Svcs	696,892	625,505	677,069	595,101
25740 - Print/Publish/Duplicate Svcs	804,072	952,057	1,109,207	931,705
25790 - Other Internal Services	237,945	334,061	250,735	279,303
Subtotal - Internal Services	2,705,517	3,091,573	3,631,683	3,376,467
26230 - Evaluation Services	751,591	279,064	247,810	683,082
26240 - Planning Services	507,093	494,884	899,641	175,031
26260 - Grant Writing	125,211	126,475	215,484	227,900
26271 - Accountability & Reporting	340,923	463,344	501,021	170,655
Subtotal - Planning, Research, Development	1,724,818	1,363,768	1,863,956	1,256,668
26330 - Public Information Services	1,443,923	1,088,752	1,598,431	1,542,705

General Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
26331 - Volunteer Activities/Recogn	24,993	28,995	25,996	14,396
26340 - Management Information Service	337,971	509,649	558,977	322,494
26350 - Translation Services	416,875	469,287	618,889	624,916
Subtotal - Information Services	2,223,762	2,096,683	2,802,293	2,504,512
26410 - Service Area Direction	4,231,095	5,558,941	5,255,874	6,130,527
26420 - Recruitment and Placement Svcs	64,892	42,811	72,059	82,500
26440 - HRA Benefits Program	516	(1,550)	8,308	-
26491 - Staff Services	238,288	196,352	170,000	200,000
26492 - Non-Instr Staff Development	65,350	57,328	145,600	43,000
26493 - Staff Relations - Negotiations	-	-	-	-
Subtotal - Staff Services	4,600,141	5,853,883	5,651,841	6,456,027
26610 - IT Service Area Direction	1,414,547	808,028	507,821	702,813
26611 - Project Management	-	888,867	406,072	-
26620 - Systems Analysis Services	-	554,771	456,536	1,037,022
26631 - Student Information Systems	2,966,435	-	144,982	-
26632 - Business Information Systems	652,623	-	-	-
26635 - Programming Services	2,480,935	2,144,063	2,022,393	2,348,347
26641 - Operations Services	3,120,640	3,468,185	3,461,089	2,457,492
26642 - Data Control/Entry	82,707	1,064,584	1,051,006	101,032
26643 - Client Services	-	3,305,044	2,818,399	3,458,892
26691 - Central Telecom Services	1,279,899	1,326,209	693,880	1,616,011
26696 - Sch Hardware Modernization	-	314,829	11,400	-
26698 - Infrastructure Development	-	-	-	-
26700 - Records Management Services	395,273	497,715	313,426	748,240
26901 - District Equity	-	-	-	11,930
Subtotal - Technology Services	12,393,059	14,372,295	11,887,004	12,481,779
Subtotal - Support Services	220,666,070	238,435,194	255,544,055	264,884,178
31200 - Food Preparation and Service	-	-	-	-
31220 - BESC Deli	-	-	82,891	108,386
33000 - Community Svcs	1,793,982	1,700,501	1,803,208	1,304,710
Subtotal - Enterprise & Community Services	1,793,982	1,700,501	1,886,099	1,413,095
52100 - Fund Transfers	7,407,357	15,941,275	5,960,441	6,912,441
Subtotal - Debt Service & Transfers Out	7,407,357	15,941,275	5,960,441	6,912,441
61100 - Operating Contingency	-	-	19,733,094	23,789,826
71100 - Ending Fund Balance	37,835,045	20,104,463	-	-
Total Requirements by Program	583,731,903	600,300,820	617,286,841	650,538,941

General Fund - Requirements by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Requirements by Account				
511100 - Licensed Staff	197,803,127	201,301,023	211,101,966	223,346,973
511210 - Classified - Represented	43,187,112	44,205,280	47,983,673	44,837,815
511220 - Non-Represented Staff	17,430,625	19,978,716	23,683,381	22,430,411
511310 - Administrators - Licensed	21,684,818	23,640,396	24,636,258	26,133,475
511320 - Administrators - NonLicensed	1,382,835	1,245,414	1,551,825	1,030,566
511410 - Managerial - Represented	-	-	-	-
511420 - Directors/Program Admins	3,878,118	4,369,383	5,445,758	5,075,357
512100 - Substitutes - Licensed	6,505,582	7,039,182	7,472,113	10,546,795
512200 - Substitutes - Classified	858,017	869,372	765,107	1,280,095
512300 - Temporary Misc - Licensed	1,351,185	1,257,088	1,330,530	1,426,652
512400 - Temporary Misc - Classified	1,119,281	1,337,439	1,738,867	1,524,494
513100 - Extended Responsibility-LIC	1,937,606	2,114,585	2,350,703	2,023,061
513200 - Extended Responsibility-CLS	1,789,030	1,911,120	1,002,626	950,791
513300 - Extended Hours	3,602,357	4,040,158	3,333,925	2,404,944
513400 - Overtime Pay	1,086,122	1,196,434	588,623	567,589
513510 - Group Hlth Opt Out Lic	160,497	214,849	-	-
513520 - Group Hlth Opt Out Non Lic	48,650	57,600	-	-
Subtotal - Salaries	303,824,963	314,778,039	332,985,355	343,579,017
521000 - PERS	833,933	1,403,452	9,369,462	8,746,099
521310 - PERS UAL	35,917,155	39,670,610	40,663,294	43,151,961
522000 - Social Security - FICA	22,846,190	23,670,487	25,457,423	26,034,109
523100 - Workers' Compensation	3,108,045	3,214,664	3,294,769	3,403,151
523200 - Unemployment Compensation	(849)	202,295	241,018	680,630
524100 - Group Health Insurance	71,442,781	76,551,853	73,676,771	83,914,096
524200 - Other Employer Paid Benefits	651,238	619,734	665,583	884,819
524300 - Retiree Health Insurance	3,959,773	3,582,391	4,127,341	5,104,727
524400 - DCU Union Contract Items	3,114	3,867	7,000	-
524500 - PAT Union Contract Items	-	-	13,000	-
524510 - PAT Union Tuition Reimbursemnt	871,578	825,259	725,000	-
524520 - PAT Union Prof Improvement Fds	508,862	497,733	800,000	-
524530 - Early Retirement Benefits	1,425,272	1,140,057	1,198,729	1,699,440
524600 - PFSP District Inservices	-	-	-	-
Subtotal - Employee Benefits	141,567,091	151,382,402	160,239,390	173,619,033
531000 - Instructional Prof & Tech Svcs	-	-	-	-
531100 - Instructional Services	3,643,610	2,890,931	5,466,615	2,098,335
531200 - Instr Program Improvement Svcs	166,712	444,287	241,907	175,576
531300 - Student Services	86	-	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	974,375	880,161	331,759	568,489
531810 - Non-Instr Dev Profess Dev Fds	185,841	195,838	278,710	80,000

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
531900 - Other Instr Prof/Tech Svcs	1,696,041	2,061,007	533,162	3,829,624
Subtotal - Instructional Prof. & Technical Services	6,666,665	6,472,225	6,852,153	6,752,024
532100 - Cleaning Services	-	-	927	-
532200 - Repairs and Maintenance Svcs	1,163,580	1,167,636	4,501,637	2,170,334
532400 - Rentals	578,209	632,998	595,175	485,471
532410 - Leased Copy Machines	1,244,053	1,511,007	1,437,466	1,460,380
532500 - Electricity	3,589,967	3,738,061	3,278,751	3,564,350
532600 - Fuel	2,694,410	3,599,051	3,521,522	3,073,376
532700 - Water and Sewage	2,885,292	2,724,618	2,588,668	2,845,230
532800 - Garbage	823,851	880,276	803,364	838,858
532900 - Other Property Services	3,386,301	3,542,552	2,747,896	2,975,888
Subtotal - Property Services	16,365,664	17,796,200	19,475,406	17,413,887
533110 - Reimb - School Bus	10,709,783	10,245,804	10,758,340	12,701,709
533120 - Reimb - Taxi Cab	1,028,280	1,520,436	1,041,000	1,036,000
533130 - Reimb - In-Lieu	18,755	19,345	38,000	15,000
533140 - Reimb - Tri-Met	1,169,536	1,136,766	1,581,371	2,114,332
533150 - Reimb - Field Trips	748,082	708,086	52,972	198,700
533160 - Reimb - Athletic Trips	-	-	-	-
533200 - Non-Reimb Student Transport	377,059	391,766	453,270	416,150
Subtotal - Transportation Services	14,051,494	14,022,202	13,924,953	16,481,891
534100 - Travel, Local in District	224,499	209,447	134,208	136,401
534200 - Travel, Out of District	756,876	722,154	272,215	268,395
534210 - Trav Out Dist Profess Dev Fds	68,934	49,674	63,751	-
534300 - Travel, Student Activities	130,420	233,968	31,821	115,905
534900 - Other Travel	3,000	-	-	-
Subtotal - Travel	1,183,728	1,215,242	501,995	520,701
535100 - Telephone	551,802	555,246	659,817	529,528
535300 - Postage	308,466	347,726	275,047	307,729
535400 - Advertising	39,528	59,756	56,976	39,158
535500 - Printing and Binding	1,302,323	962,677	1,038,283	900,455
535910 - Fax	-	-	510	350
535920 - Internet Fees	(1,724)	560	-	-
535990 - Wide Area Network/Misc	953,072	1,016,123	307,514	1,310,614
Subtotal - Communications	3,153,466	2,942,088	2,338,147	3,087,834
536000 - Charter Schools	12,611,042	13,100,673	13,623,321	14,839,768
Subtotal - Charter Schools	12,611,042	13,100,673	13,623,321	14,839,768
537100 - Tuition to Other Dist InState	302	269,112	285,000	-
537300 - Tuition to Private Schools	7,674,219	8,637,564	9,225,883	9,583,889
537410 - Tuition - Fees College Credit	6,675	7,935	-	10,000
Subtotal - Tuition Payments	7,681,196	8,914,610	9,510,883	9,593,889

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
538100 - Audit Services	411,833	254,422	280,372	307,400
538200 - Legal Services	1,463,264	1,858,401	1,024,432	1,786,000
538300 - Architect and Engineering Svcs	56,787	124,315	2,139	-
538500 - Management Services	195,481	406,104	63,000	-
538600 - Data Processing Services	27,717	153,755	2,500	25,000
538800 - Election Services	1,118	191,571	-	-
538910 - Security Services	442,301	343,895	271,945	416,957
538920 - Staff Services	-	-	140	-
538930 - Secretarial/Clerical Services	61,186	94,753	58,232	18,650
538940 - Professional Moving Services	149,918	120,788	9,311	12,658
538950 - Professional Health Care Svcs	246,109	318,923	793,412	781,807
538960 - Professional Child Care Svcs	187,453	139,961	321,936	297,450
538970 - Graphic Arts Services	-	1,095	3,835	570
538980 - Laundering Services	69,113	82,942	85,063	59,796
538990 - Non-Instr Pers/Professional Sv	8,870,016	10,080,916	5,418,019	10,923,502
538995 - Meal Services	9,525	4,110	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	12,191,820	14,175,953	8,334,336	14,629,789
541000 - Consumable Supplies	5,475,658	5,500,791	10,332,904	6,615,764
541100 - Loss Prevention	-	-	-	-
541240 - Fruit and Vegetables-NS Only	-	-	-	-
541310 - Auto Parts, Batteries	12,402	83,136	77,746	85,014
541315 - Tires	14,775	21,257	20,006	20,000
541320 - Oil & Lubricants	7,989	5,843	9,371	7,500
541325 - Gas	117,903	144,597	201,842	145,200
541330 - Propane	55,699	81,004	312,952	100,000
541400 - Maintenance Materials	1,289,998	1,146,435	1,272,188	811,161
541500 - Inventory Adjustments	36,945	17,430	20,000	20,000
541600 - Interdepartmental Charges	(318,650)	(277,264)	14,234	50,713
541700 - Discounts Taken	(1,111)	(1,292)	-	-
542100 - Textbook Expansion	1,474,725	589,431	777,607	1,047,909
542200 - Textbook Adoption	1,625,577	2,680,808	1,345,000	1,339,784
542300 - Textbook Replacement	26,302	6,942	11,935	7,330
543000 - Library Books	431,693	500,388	338,600	74,023
544000 - Periodicals	76,713	9,700	36,386	29,530
544100 - Online Periodical Subscription	-	114,410	149,000	186,550
545100 - Purchased Food-NS Only	-	-	2,500	2,375
546000 - Non-Consumable Supplies	1,532,921	347,315	337,343	227,427
546100 - Minor Equipment - Tagged	138,718	64,113	165,390	168,649

General Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
547000 - Computer Software	904,128	1,147,316	1,057,177	1,394,476
548000 - Computer Equipment	-	-	-	395,500
Subtotal - Supplies & Materials	12,902,387	12,182,359	16,482,181	12,728,905
552000 - Building Acquisition/Improvmnt	1,091	-	-	-
553000 - Improvements - Not Buildings	1,528	61,054	-	-
553100 - Leasehold Improvements	-	-	-	-
Subtotal - Building Acquisition and Improvements	2,619	61,054	-	-
554100 - Initial and Addl Equipment	540,939	584,970	135,196	134,547
554110 - Vehicles	224,387	622,314	75,000	75,000
Subtotal - Equipment	765,326	1,207,284	210,196	209,547
555010 - Computers	830,063	868,359	269,751	201,482
555020 - Printers	8,788	1,946	9,880	11,460
555030 - Software Capital Expense	28,344	-	-	3,700
555090 - Misc Other Technology	670,751	986,460	397,672	273,614
Subtotal - Technology	1,537,947	1,856,766	677,303	490,255
556410 - Buses/Capital Bus Improvements	431,272	439,474	440,130	430,000
559000 - Other Capital Outlay	-	-	9,804	-
Subtotal - Other Capital Outlay	431,272	439,474	449,934	430,000
563000 - Fiscal Charges	-	1,071	-	-
563400 - Bad Debt Expense	121,716	149,483	162,700	110,000
563500 - Administrative Write-Off	105	110	-	-
564000 - Dues and Fees	41,435	38,986	-	-
564010 - Dues & Fees Profess Dev Fds	619,844	701,530	1,102,882	1,024,133
564100 - Bond Issuance Cost	2,321	1,697	102,001	-
565100 - Liability Insurance	2,000	-	-	-
565300 - Property Insurance Premiums	304,432	291,420	300,000	550,000
565500 - Judgmnts&Settlemts Against	1,142,225	1,141,512	1,284,608	1,500,000
565930 - Deductible Insurance Loss	139,484	72,407	-	-
567100 - Permits	1,147,744	1,261,130	3,000,000	2,250,000
567200 - Public Assessments	27,182	44,094	20,562	26,000
569000 - Grant Indirect Charges	4,331	5,072	15,000	-
Subtotal - Other Accounts	3,552,821	3,708,513	5,987,753	5,460,133
571000 - Transfers to Other Funds	7,407,357	15,941,275	5,960,441	6,912,441
581000 - Operating Contingency	-	-	19,733,094	23,789,826
376520 - Ending Fund Balance	37,835,045	20,104,463	-	-
Total Requirements by Account	583,731,903	600,300,820	617,286,841	650,538,941

Fund 201 – Student Body Activity Fund

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

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	4,021,725	4,095,969	4,095,969	4,257,383
417900 - Other Curricular Activities	7,904,501	7,489,334	9,000,000	8,800,000
Total Resources by Account	11,926,225	11,585,302	13,095,969	13,057,383
Requirements by Program				
11321 - School Activities	7,830,257	7,327,919	9,000,000	8,800,000
71100 - Ending Fund Balance	4,095,969	4,257,383	4,095,969	4,257,383
Total Requirements by Program	11,926,225	11,585,302	13,095,969	13,057,383
Requirements by Account				
541000 - Consumable Supplies	7,830,257	7,327,919	9,000,000	8,800,000
376520 - Ending Fund Balance	4,095,969	4,257,383	4,095,969	4,257,383
Total Requirements by Account	11,926,225	11,585,302	13,095,969	13,057,383

Fund 202 – Cafeteria Fund

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

On average per day, students consume 11,000 breakfasts, 21,000 lunches, 1,800 after-school suppers and are provided a fresh fruit and vegetable program at 23 schools. Operating costs include menu planning; (product testing with students, nutritional analysis, participation tracking); supply chain management (bid specification, purchasing, inventory control, warehousing and delivery); meal production and service (HACCP food safety procedures, equipment maintenance); management of information services (47,000 student meal accounts, collection of district socio-economic data, technical support of a web-based department enterprise system); human resource management (recruiting, hiring, training, performance reviews, progressive discipline, union negotiations); and contract meal service to outside agencies.

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

Cafeteria Fund - Resources by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	5,904,548	7,503,881	4,251,006	4,547,785
416120 - Lunch	2,667,208	2,629,222	2,962,750	3,381,528
416201 - A la Carte Sales	92,090	96,814	-	-
416300 - Special Functions	5,646	3,998	-	-
416310 - Contracts and Other Sales	932,342	80,382	-	-
419200 - Contrib-Donation - Priv Source	-	10,327	1,000	15,000
419700 - Services Provided Other Funds	-	951,253	950,450	982,779
419910 - Miscellaneous	6,269	6,888	6,000	6,245
419940 - Restitution	-	17	-	-
419950 - Sales, Royalties and Events	5,224	4,471	8,700	8,700
Subtotal - Local Sources	3,708,779	3,783,373	3,928,900	4,394,252
431020 - SSF--School Lunch Match	151,229	142,858	155,000	150,000
432990 - Restricted State Grants	237,945	250,458	109,336	156,990
Subtotal - State Sources	389,174	393,316	264,336	306,990
445010 - Fed Reimburse-Breakfast	3,397,493	2,876,953	3,239,265	2,884,304
445020 - Fed Reimburse-Lunch	8,529,147	7,555,010	8,242,933	7,394,913
445030 - Fed Reimburse-Fresh Fruit & Ve	511,359	459,578	480,400	481,750
445060 - Fed Reimburse - Supper	827,722	719,036	783,000	746,240
445080 - Fed Grants- State Pass Thru	1,239,683	1,165,393	900,000	900,000
Subtotal - Federal Sources	14,505,404	12,775,970	13,645,598	12,407,207
Total Resources by Account	24,507,905	24,456,541	22,089,840	21,656,234

Cafeteria Fund - Requirements by Program

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Requirements by Program				
31100 - Food Services Administration	554,306	734,467	789,052	844,509
31200 - Food Preparation and Service	14,654,508	15,719,840	17,888,346	18,243,599
31220 - BESC Deli	151,798	163,632	-	-
31230 - Fresh Fruit & Veg Program	449,981	423,564	480,401	481,750
31300 - Food Delivery Services	458,590	549,175	592,301	559,660
31900 - Nutrition Education/Other	-	-	-	-
31910 - Summer Nutrition	734,840	600,464	632,288	591,835
Subtotal - Enterprise & Community Services	17,004,024	18,191,141	20,382,388	20,721,354
71100 - Ending Fund Balance	7,503,881	6,277,174	1,707,452	934,880
Total Requirements by Program	24,507,905	24,468,316	22,089,840	21,656,234

Cafeteria Fund - Requirements by Account

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Requirements by Account				
511210 - Classified - Represented	3,585,267	3,708,561	3,814,237	4,187,721
511220 - Non-Represented Staff	733,342	835,073	1,038,345	1,126,877
511320 - Administrators - NonLicensed	17,223	-	-	-
511420 - Directors/Program Admins	191,621	225,055	221,187	227,690
512400 - Temporary Misc - Classified	345,669	147,443	166,870	126,510
513300 - Extended Hours	1,121	3,908	500	1,500
513400 - Overtime Pay	27,395	45,675	27,434	33,000
513510 - Group Hlth Opt Out Lic	14,525	5,400	-	-
513520 - Group Hlth Opt Out Non Lic	17,800	24,900	-	-
Subtotal - Salaries	4,933,963	4,996,015	5,268,573	5,703,298
521000 - PERS	19,868	20,598	148,574	146,575
521310 - PERS UAL	549,406	608,369	662,260	741,429
522000 - Social Security - FICA	364,696	373,233	373,046	436,302
523100 - Workers' Compensation	51,619	52,678	53,213	57,033
523200 - Unemployment Compensation	782	3,391	3,689	11,407
524100 - Group Health Insurance	1,752,263	1,807,235	1,945,124	2,086,132
524200 - Other Employer Paid Benefits	20,208	20,597	11,064	14,829
524300 - Retiree Health Insurance	60,441	59,206	67,437	85,549
524530 - Early Retirement Benefits	-	-	-	-
Subtotal - Employee Benefits	2,819,283	2,945,308	3,264,407	3,579,255
531800 - Local Mtgs/Non-Inst Staff Dev	12,586	10,064	12,590	10,500
532200 - Repairs and Maintenance Svcs	95,307	231,422	200,000	250,000
532410 - Leased Copy Machines	2,624	3,323	4,200	4,000

Cafeteria Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
532600 - Fuel	30	-	-	-
532800 - Garbage	-	-	-	-
532900 - Other Property Services	73,176	91,230	250,000	123,000
533200 - Non-Reimb Student Transport	-	-	-	-
534100 - Travel, Local in District	9,071	7,180	10,000	8,500
534200 - Travel, Out of District	6,668	6,748	15,000	6,000
535100 - Telephone	8,300	8,848	11,040	8,825
535300 - Postage	9,681	12,856	15,600	17,100
535400 - Advertising	299	4,020	-	7,000
535500 - Printing and Binding	32,614	30,372	36,100	32,000
538300 - Architect and Engineering Svcs	5,800	-	-	-
538940 - Professional Moving Services	-	100	500	500
538950 - Professional Health Care Svcs	296	157	500	500
538980 - Laundering Services	36,924	24,727	43,000	49,000
538990 - Non-Instr Pers/Professional Sv	140,963	131,611	145,000	140,000
Subtotal - Other Purchased Services	434,339	562,656	743,530	656,925
541000 - Consumable Supplies	489,470	470,118	621,539	553,276
541700 - Discounts Taken	-	(1)	-	-
541270 - Food Inventory Adjustm-NS Only	(296,190)	164,200	-	-
541400 - Maintenance Materials	4,813	148	-	-
541600 - Interdepartmental Charges	-	94,655	200,000	200,000
545100 - Purchased Food-NS Only	6,872,309	6,646,451	8,170,248	7,796,185
545200 - Food Inventory Adj.-NS Only	-	-	-	-
545300 - Donated Commodity -NS Only	1,295,323	1,234,225	930,000	970,000
546000 - Non-Consumable Supplies	28,625	79,195	50,000	50,000
546100 - Minor Equipment - Tagged	10,656	-	-	-
547000 - Computer Software	406	115,474	200,000	120,000
Subtotal - Supplies and Materials	8,405,414	8,804,464	10,171,787	9,689,461
554100 - Initial and Addl Equipment	119,811	211,329	250,000	250,000
554110 - Vehicles	-	112,649	-	150,000
555010 - Computers	73,766	8,813	25,000	20,000
555090 - Misc Other Technology	1,977	6,303	15,000	10,000
Subtotal - Capital Outlay	195,554	339,093	290,000	430,000
564000 - Dues and Fees	63,266	64,754	49,555	58,880
567100 - Permits	977	603	-	-
569000 - Grant Indirect Charges	151,229	478,248	594,536	603,535
Subtotal - Other Accounts	215,472	543,606	644,091	662,415
376520 - Ending Fund Balance	7,503,881	6,277,174	1,707,452	934,880
Total Requirements by Account	24,507,905	24,468,316	22,089,840	21,656,234

Fund 205 – Grants Fund

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

Grants Fund - Resources by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
412000 - Rev-Local Gov't Not Districts	1,012,866	2,218,738	2,351,024	2,114,636
419200 - Contrib-Donation - Priv Source	1,483,399	1,767,486	382,625	-
419400 - Svc Provided-Oth Local Ed Agcy	(6,475)	150,024	-	128,345
419410 - Svc Provided-Oth Dist in State	50,864	65,034	-	-
419600 - Recovery PY Expenditure	-	164	-	-
Subtotal - Local Sources	2,540,654	4,201,445	2,733,649	2,242,981
422000 - Restricted Revenue	165,775	37,842	168,491	145,000
Subtotal - Local Sources	165,775	37,842	168,491	145,000
432990 - Restricted State Grants	16,414,398	18,008,712	31,395,872	23,442,980
Subtotal - State Sources	16,414,398	18,008,712	31,395,872	23,442,980
443000 - Restr Rev-Fed Govt Direct	6,693,569	5,327,674	7,528,029	10,753,580
445080 - Fed Grants- State Pass Thru	32,286,926	31,787,072	41,263,053	29,798,456
447000 - Fed Grants-Other Interm Agency	466,873	440,527	407,804	412,841
Subtotal - Federal Sources	39,447,367	37,555,273	49,198,886	40,964,877
Total Resources by Account	58,568,194	59,803,272	83,496,898	66,795,838

Grants Fund - Requirements by Program

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Requirements by Program				
11111 - Elementary K-5 Program	1,424,049	1,664,535	1,114,918	1,615,002
11112 - Elementary 1-5 Homeroom	397,031	616,826	355,709	25,844
11119 - Kindergarten Homeroom	1,496,285	1,574,458	1,524,907	1,544,556
11131 - School Activities	392,830	333,099	635,565	50,000
11211 - Middle School Programs	875,054	550,082	410,373	261,382
11212 - Middle School Homeroom	113,617	114,571	85,329	-
11213 - MS Consolidated Budget	-	14,564	-	-
11221 - School Activities	8,979	13,299	-	-
11311 - High School Programs	882,330	839,161	9,828,818	425,077
11321 - School Activities	102,121	67,036	153,794	-
11401 - Early Childhood Ed Ctr (ECEC)	738,203	1,155,823	652,541	458,624
11402 - HeadStart	6,523,801	6,568,215	7,126,315	7,905,072

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
12211 - Functional Living Skills	48,080	51,331	45,964	52,245
12212 - Comm Behavior - Academic	82,167	80,118	115,076	104,489
12213 - Intensive Skills - Academic	2,098,731	2,028,760	1,888,479	775,790
12214 - Comm Behavior - Functional	103,178	161,697	121,738	45,164
12217 - Social Emotional - Behavior	65,889	46,677	41,928	47,543
12218 - Social Emotional - Intensive	291,697	328,859	328,258	313,676
12230 - Life Skills/CTP	135,143	12,427	-	-
12261 - Home Instruction	(12,060)	-	-	-
12503 - Individual EAs - Gen Ed Clsrm	627,360	980,638	983,428	1,004,086
12504 - Deaf/Hard of Hearing	27,905	149,044	451,789	-
12505 - Vision Services	1,805,937	2,093,055	3,709,863	2,435,726
12509 - Orthopedic Services	447,999	665,139	894,289	588,753
12510 - Less Restrictive Programs	767,945	839,476	800,690	949,092
12511 - Deaf/HoH Itinerant Services	1,518,565	1,920,686	3,499,315	2,330,526
12512 - Autism Services	3,229,874	3,436,198	7,614,010	3,636,063
12520 - Team-Communication Behavior	(9,489)	-	-	-
12603 - ECSE Evaluation	482,632	439,582	435,096	457,491
12720 - Title I	1,302,330	1,127,076	1,037,259	519,162
12724 - Title I - Proj Return Homeless	819	1,005	-	-
12725 - Title I Summer School	89,416	248,877	546,389	45,000
12835 - Indian Education	118,299	130,993	134,981	161,263
12870 - Targeted Transition	400,000	4,136	-	-
12880 - Charter Schools	48,034	43,428	35,550	-
12891 - Contract Programs	4,763,172	4,172,219	4,936,419	4,012,173
12910 - English Second Language Prgs	584,369	512,332	392,162	32,133
12911 - ESL/Bilingual-Elem	-	36,292	-	328,621
12912 - ESL/Bilingual-Middle	-	18,201	-	136,757
12913 - ESL/Bilingual--High	-	-	-	19,490
12922 - Teen Parenting Services	63,100	77,624	42,776	-
12930 - Migrant Education	20,020	46,144	13,100	190,760
12991 - Private School Instruction	855,077	780,608	1,059,403	969,947
14100 - Summer School, Elem	137,033	85,667	113,411	293,292
14200 - Summer School, Middle	20,284	58,270	67,499	-
14300 - Summer School, High	59,520	23,240	99,527	-
Subtotal - Instruction	33,127,324	34,111,467	51,296,668	31,734,799
21120 - Attendance Services	291,029	95,550	-	258,500
21130 - Social Work Services	16,364	35,706	14,251	1,500,196
21131 - Behavior Interventn Specialist	170,513	126,918	77,280	13,320
21141 - SPED Data Services	76,734	91,176	93,684	96,744

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
21150 - Student Safety	22,619	53,501	45,654	-
21191 - Child Development Services	95,615	106,793	167,120	244,210
21192 - Student Discipline Services	345,199	201,043	156,892	670,710
21193 - Drug and Alcohol Services	3,235	7,556	7,783	-
21210 - Service Area Direction	154,558	79,596	256,892	450,896
21220 - Counseling Services	213,675	266,284	221,050	336,348
21221 - Counseling College Prep.	-	-	2,252,245	903,170
21240 - Student Guidance Information	971,591	591,591	3,353,516	4,179,745
21262 - Vocational Education	191,777	145,033	-	1,625,978
21320 - Medical Services	198,026	225,239	108,726	211,250
21330 - Dental Services	1,783	768	2,496	4,750
21390 - Other Health Services	148,488	90,879	82,562	58,200
21420 - Psychological Testing Services	1,358,940	1,219,037	1,260,556	930,133
21520 - Speech Pathology	1,081,757	2,189,214	1,077,076	720,529
21530 - Audiology	254,875	366,218	392,885	335,058
21580 - Access Services - SPED Tech	292,214	167,982	179,534	125,037
21601 - Occupational Therapy	300,642	298,862	347,736	116,840
21602 - Physical Therapy	24,309	15,506	-	-
21603 - Adaptive Physical Education	311,183	374,942	419,870	309,429
21604 - Feeding Team - Training	121,292	88,320	90,084	94,172
21901 - Program Admin/Supervision	3,456,987	3,209,203	3,906,572	4,102,231
21902 - Administration	1,562,743	973,384	2,055,443	695,646
21903 - Collaborative Support Team	176,491	407,410	336,619	474,482
22110 - Service Area Direction	956,032	947,539	1,267,475	2,227,496
22130 - Curriculum Development	351,417	143,202	157,661	45,728
22131 - Curriculum Development - K-5	-	129,028	-	-
22194 - Immersion Support & Admin Svcs	22,537	-	-	-
22195 - Teaching Innovation Support	1,105	64,576	93,355	321,893
22220 - Library/Media Services	104,051	143,825	107,430	-
22240 - Educational Television Service	134,709	14,565	-	-
22292 - Classroom Technology/Services	193,370	136,074	144,299	280,124
22402 - Instructional Specialists	1,529,688	1,522,416	2,047,708	2,479,929
22410 - Instr Staff Training Svcs	3,937,055	3,996,129	5,031,258	1,741,462
22411 - Instr Staff Training - K-5	15,791	-	-	-
22412 - Instr Staff Training - 6-8	1,150	-	-	-
22430 - New Teacher Orientation	1,162,035	1,242,737	1,017,344	974,475
23293 - Operational Support Services	1,102,541	787,315	-	747,385
24101 - School Administrative Services	652,860	816,617	692,425	1,792,998
25210 - Direction of Fiscal Services	-	-	-	2,070,929

Grants Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
25411 - Project Management	46,375	48,742	50,000	50,000
25424 - Property Management	12	12	-	-
25430 - Care and Upkeep of Grounds	-	20,000	-	-
25540 - Transportation Routing	6,258	80,160	57,804	-
26230 - Evaluation Services	165,119	165,841	379,577	78,845
26410 - Service Area Direction	44,429	18,718	-	-
26420 - Recruitment and Placement Svcs	2,249	-	-	-
26641 - Operations Services	7,728	32,640	24,936	58,257
26696 - Sch Hardware Modernization	-	893,052	1,087,355	665,860
26698 - Infrastructure Development	76,845	126,714	255,503	-
Subtotal - Support Services	22,355,992	22,757,612	29,320,656	31,992,955
31200 - Food Preparation and Service	960,091	995,968	656,987	924,000
33000 - Community Svcs	2,124,786	1,938,225	2,222,587	2,144,084
Subtotal - Enterprise and Community Services	3,084,878	2,934,193	2,879,574	3,068,084
Total Requirements by Program	58,568,194	59,803,272	83,496,898	66,795,838

Grants Fund - Requirements by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Requirements by Account				
511100 - Licensed Staff	15,787,066	17,361,736	16,076,538	17,948,031
511210 - Classified - Represented	6,781,665	6,964,085	7,288,232	6,922,305
511220 - Non-Represented Staff	1,650,161	1,314,190	1,438,327	2,546,680
511310 - Administrators - Licensed	1,746,764	1,776,424	1,303,224	2,021,842
511420 - Directors/Program Admins	424,741	306,759	263,019	365,442
512100 - Substitutes - Licensed	509,778	450,783	405,762	460,497
512200 - Substitutes - Classified	44,368	40,843	500	23,000
512300 - Temporary Misc - Licensed	305,285	423,028	2,893,123	275,985
512400 - Temporary Misc - Classified	243,601	236,523	642,947	175,952
513100 - Extended Responsibility-LIC	241,025	248,617	92,570	107,479
513200 - Extended Responsibility-CLS	2,787	2,351	-	-
513300 - Extended Hours	999,050	766,970	5,349,417	631,439
513400 - Overtime Pay	51,601	85,410	8,748	19,806
513510 - Group Hlth Opt Out Lic	16,425	15,221	15,934	-
Subtotal - Salaries	28,804,318	29,992,938	35,778,341	31,498,458
521000 - PERS	74,627	129,090	176,184	809,608
521310 - PERS UAL	3,273,729	3,637,289	4,185,724	4,094,240
522000 - Social Security - FICA	2,151,402	2,240,543	2,651,746	2,409,866
523100 - Workers' Compensation	293,364	301,326	340,142	314,928
523200 - Unemployment Compensation	(227)	19,530	30,747	63,010
524100 - Group Health Insurance	7,568,369	8,205,362	8,377,957	8,065,934
524200 - Other Employer Paid Benefits	58,684	52,448	83,463	81,860
524300 - Retiree Health Insurance	372,449	335,744	487,344	471,477
524530 - Early Retirement Benefits	134,318	106,028	158,189	158,065
Subtotal - Employee Benefits	13,926,715	15,027,359	16,491,496	16,468,988
531100 - Instructional Services	1,626,128	1,255,669	11,503,007	3,319,405
531200 - Instr Program Improvement Svcs	1,044,940	989,762	863,451	466,796
531300 - Student Services	101,247	87,282	59,451	71,313
531800 - Local Mtgs/Non-Instr Staff Dev	265,439	290,361	248,620	124,352
531810 - Non-Instr Dev Profess Dev Fds	-	-	-	17,200
531900 - Other Instr Prof/Tech Svcs	2,196,504	1,960,650	4,857,339	3,600,261
532100 - Cleaning Services	-	-	-	3,469
532200 - Repairs and Maintenance Svcs	147,058	300,861	50,000	243,750
532400 - Rentals	6,077	10,143	2,627	39,300
532410 - Leased Copy Machines	37,763	44,239	34,539	10,000
532900 - Other Property Services	26,977	36,937	14,363	73,361
533120 - Reimb - Taxi Cab	6,258	80,160	-	-
533150 - Reimb - Field Trips	-	746	-	-

Grants Fund-Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
533200 - Non-Reimb Student Transport	85,523	102,588	189,662	44,414
534100 - Travel, Local in District	182,471	182,004	266,080	203,429
534200 - Travel, Out of District	746,722	523,153	692,548	293,209
534210 - Trav Out Dist Profess Dev Fds	-	337	-	-
534300 - Travel, Student Activities	47,314	48,314	29,990	48,972
534900 - Other Travel	-	-	-	37,000
535100 - Telephone	17,539	15,311	22,716	33,750
535300 - Postage	14,327	12,322	9,136	7,863
535400 - Advertising	807	-	256	25,150
535500 - Printing and Binding	31,428	10,905	24,659	80,721
535920 - Internet Fees	12	-	-	-
536000 - Charter Schools	48,034	43,428	34,742	-
537410 - Tuition - Fees College Credit	-	6,113	-	-
538100 - Audit Services	-	282	-	-
538600 - Data Processing Services	-	-	-	50,000
538940 - Professional Moving Services	8,599	5,770	7,319	-
538950 - Professional Health Care Svcs	190,151	198,694	107,588	214,500
538960 - Professional Child Care Svcs	64,530	83,309	51,466	4,000
538970 - Graphic Arts Services	-	1,405	-	-
538980 - Laundering Services	23,961	19,522	10,230	33,000
538990 - Non-Instr Pers/Professional Sv	1,818,906	908,096	2,303,094	1,783,820
538992 - Custodial Services Contract	432	-	-	-
538995 - Meal Services	897,181	937,456	628,969	885,000
Subtotal - Other Purchased Services	9,636,327	8,155,821	22,011,852	11,714,035
541000 - Consumable Supplies	773,756	846,859	3,191,485	1,007,270
541325 - Gas	-	10	-	-
541600 - Interdepartmental Charges	-	5,420	5,821	-
542100 - Textbook Expansion	169,232	160,548	20,147	5,000
542200 - Textbook Adoption	-	2,385	-	1,000
542300 - Textbook Replacement	1,831	-	-	-
543000 - Library Books	172,885	156,780	99,497	59,550
544000 - Periodicals	37,201	16,557	19,922	6,000
546000 - Non-Consumable Supplies	308,158	404,379	331,056	270,500
546100 - Minor Equipment - Tagged	24,214	192,218	173,621	227,472
547000 - Computer Software	154,429	359,413	219,366	700,555
548000 - Computer Equipment	-	-	-	158,099
Subtotal - Supplies and Materials	1,641,705	2,144,568	4,060,915	2,435,446
554100 - Initial and Addl Equipment	165,770	224,713	107,676	84,808
552000 - Building Acquisition/Improvmt	1,831	-	185,896	10,000

Grants Fund-Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
553000 - Improvements - Not Buildings	4,000	-	-	-
554110 - Vehicles	33	-	-	-
555010 - Computers	773,129	493,046	163,909	259,500
555020 - Printers	8,667	1,289	10,200	-
555090 - Misc Other Technology	624,314	721,146	871,173	1,057,000
Subtotal - Capital Outlay	1,577,744	1,440,195	1,338,854	1,411,308
564000 - Dues and Fees	174,960	244,785	210,694	57,781
564010 - Dues & Fees Profess Dev Fds	-	-	-	1,600
564100 - Bond Issuance Cost	-	23	-	-
567100 - Permits	1,318	-	-	-
569000 - Grant Indirect Charges	2,805,108	2,797,584	3,604,746	3,208,222
Subtotal - Other Accounts	2,981,385	3,042,392	3,815,440	3,267,603
Total Requirements by Account	58,568,194	59,803,272	83,496,898	66,795,838

Fund 225 – PERS Rate Stabilization Reserve Fund

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

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

Requirements of the fund are recorded as fund transfers to the General Fund in an amount determined adequate to manage rate increases. Disbursements from this fund are made in accordance with Board Resolution No. 2679.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	16,056,739	16,396,181	16,745,967	17,070,884
411111 - Current-Multnomah Co	224,065	233,604	233,000	245,815
411112 - Current-Clackamas Co	177	186	197	200
411113 - Current-Washington Co	1,487	1,571	1,720	1,750
411311 - CY Gap Rate Taxes - Mult Co	23,644	24,650	-	-
411312 - CY Gap Rate Taxes - Clack Co	19	20	-	-
411313 - CY Gap Rate Taxes - Wash Co	157	166	-	-
Subtotal - Revenue from Taxes	249,549	260,197	234,917	247,765
415100 - Interest on Investments	86,534	156,923	90,000	135,000
415300 - Gain/Loss Sale of Investment	3,360	-	-	-
Subtotal - Earnings on Investment	89,894	156,923	90,000	135,000
Total Resources by Account	16,396,181	16,813,301	17,070,884	17,453,649
Requirements by Program				
71100 - Ending Fund Balance	16,396,181	16,813,301	17,070,884	17,453,649
Total Requirements by Program	16,396,181	16,813,301	17,070,884	17,453,649
Requirements by Account				
376520 - Ending Fund Balance	16,396,181	16,813,301	17,070,884	17,453,649
Total Requirements by Account	16,396,181	16,813,301	17,070,884	17,453,649

Fund 299 – Dedicated Resource Fund

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

Resources are generated by tuition, contributions and donations from private sources, sales and royalties, Third Party Medical Reimbursement, and many other categories. The resources fund multiple programs and initiatives such as K-12 educational program support, program interpreters, special education programs and volunteer activities.

Dedicated Resource Fund - Resources by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	8,604,031	8,769,964	9,032,612	2,362,290
413110 - Regular Day Tuition	117,043	141,821	-	-
413310 - Summer School Tuition	119,860	78,170	142,641	-
417420 - Other Activity Fees	348,016	8,005	98,926	-
417700 - Outdoor School Fees	164,415	162,755	197,117	-
419200 - Contrib-Donation - Priv Source	3,646,247	3,333,236	4,507,858	6,900,068
419400 - Svc Provided-Oth Local Ed Agcy	26,208	25,183	87,629	-
419410 - Svc Provided-Oth Dist in State	1,572,402	1,681,889	1,554,700	1,507,000
419420 - Svc Provided-Oth Dist out State	4,727	-	-	-
419500 - Textbook Sales and Rentals	72	17	2,621	-
419600 - Recovery PY Expenditure	39,842	5,500	-	-
419910 - Miscellaneous	125,370	73,355	-	-
419940 - Restitution	-	10,925	-	-
419941 - Financial Rebates	178,253	314,988	-	-
419945 - E-Rate Priority 1	-	-	608,380	-
419950 - Sales, Royalties and Events	65,688	65,325	55,659	9,000
Subtotal - Other Revenue from Local Sources	6,408,141	5,901,171	7,255,531	8,416,068
431990 - Oth Unrestrict Grants-In-Aid	42,300	-	46,150	-
432990 - Restricted State Grants	20,977	53,435	-	-
Subtotal - State Sources	63,277	53,435	46,150	-
442000 - Unrestr Rev-Fed Govt Thru St	21,565	84,452	11,405	-
Subtotal - Federal Sources	21,565	84,452	11,405	-
453000 - Sale of Fixed Assets	-	-	307,325	-
Subtotal - Other Sources	-	-	307,325	-
Total Resources by Account	15,097,013	14,809,022	16,653,023	10,778,358

Dedicated Resource Fund - Requirements by Program

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Requirements by Program				
11111 - Elementary K-5 Program	263,038	527,037	748,195	1,184,913
11112 - Elementary 1-5 Homeroom	1,235,415	1,074,156	1,336,072	680,149
11113 - K-5/K-8 Consolidated Budget	2,085	5,103	-	-
11119 - Kindergarten Homeroom	210,438	(97,645)	132,229	245,000
11131 - School Activities	178,369	6,827	5,864	-
11211 - Middle School Programs	557,343	738,783	928,300	538,796
11212 - Middle School Homeroom	41,854	23,489	65,379	27,323
11221 - School Activities	28,035	28,024	21,500	-
11311 - High School Programs	422,385	344,574	842,768	702,902
11312 - High School Homeroom	(441)	-	837	-
11313 - HS Consolidated Budget	-	158	-	-
11320 - High School Extra Curricular	-	3,517	-	-
11321 - School Activities	30,872	28,287	4,922	-
11322 - Athletic Activities Svcs	138,166	195,034	813,867	500,000
11401 - Early Childhood Ed Ctr (ECEC)	86,276	80,888	38,566	-
11402 - HeadStart	12,233	9,727	239,727	100,000
12213 - Intensive Skills - Academic	3,353	5,406	43,724	35,000
12214 - Comm Behavior - Functional	-	350	-	-
12218 - Social Emotional - Intensive	16,713	15,902	39,513	90,000
12230 - Life Skills/CTP	6,085	3,968	19,750	10,000
12504 - Deaf/Hard of Hearing	1,230,521	560,539	4,953,344	1,691,834
12505 - Vision Services	11,538	-	-	4,600
12506 - Interpreter Services	584,215	605,413	442,429	669,673
12512 - Autism Services	3,445	77	-	10,410
12603 - ECSE Evaluation	-	-	25,800	25,800
12835 - Indian Education	-	1,402	-	-
12872 - Transition Center	-	-	15,356	15,000
12891 - Contract Programs	11,469	298	813,847	812,138
12892 - Alternative Ed-Instruc Support	48,567	27,758	307,325	500,000
12922 - Teen Parenting Services	-	-	45,323	45,000
14100 - Summer School, Elem	89	-	-	-
14300 - Summer School, High	17,132	93,219	510,085	400,000
Subtotal - Instruction	5,139,195	4,282,291	12,394,722	8,288,539
21120 - Attendance Services	-	-	46,223	-
21130 - Social Work Services	25,348	(102)	-	-
21131 - Behavior Interventn Specialist	4,811	200	37,769	-

Dedicated Resource Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
21150 - Student Safety	(129)	-	-	-
21192 - Student Discipline Services	-	-	-	81,348
21210 - Service Area Direction	2,160	141,711	90,643	133,200
21220 - Counseling Services	(471)	291	-	20,706
21240 - Student Guidance Information	18,000	5,338	-	-
21262 - Vocational Education	-	-	1,924	-
21320 - Medical Services	-	-	-	-
21330 - Dental Services	-	-	-	40,000
21390 - Other Health Services	4,449	-	-	-
21530 - Audiology	95,866	135,028	119,904	85,536
21580 - Access Services - SPED Tech	-	937	-	-
21901 - Program Admin/Supervision	293,261	173,988	406,152	311,193
22110 - Service Area Direction	11,264	3,209	51,314	39,000
22130 - Curriculum Development	-	4,485	859	-
22210 - Service Area Direction	-	-	6,861	-
22220 - Library/Media Services	41,409	135,990	145,231	172,946
22240 - Educational Television Service	2,742	126	4,450	-
22252 - Broadcasting	-	3,715	123,000	125,000
22256 - Management & General Support	-	-	2,650	-
22291 - Textbook Services	-	-	5,355	-
22292 - Classroom Technology/Services	51,049	66,149	44,606	31,798
22400 - Instruc Staff Development	-	-	-	16,387
22402 - Instructional Specialists	49,841	34,471	538,276	-
22410 - Instr Staff Training Svcs	49,278	47,024	520,381	-
22413 - Instr Staff Training - HS	-	1,698	-	-
23210 - Office of Superintendent	50,992	59,032	349,526	300,000
24100 - Office of the Principal Svcs	-	100	-	-
24101 - School Administrative Services	356,017	139,081	213,038	818,873
24910 - Licensed Admin Professional Development	-	433	-	-
25210 - Direction of Fiscal Services	250	46,929	-	176,719
25250 - Financial Accounting Services	61,831	153,837	-	-
25291 - Enrollment Services	1,538	-	-	-
25411 - Project Management	995	996	3,102	-
25422 - Environmental Health-Safety	18,497	(3)	-	-
25424 - Property Management	-	30,000	-	-
25430 - Care and Upkeep of Grounds	1,550	(1)	-	-
25520 - Transportation Operations	2,979	-	-	-

Dedicated Resource Fund - Requirements by Program (Cont.)

Description by Program Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
26331 - Volunteer Activities/Recogn	1,087	2,115	5,174	-
26440 - HRA Benefits Program	1,655	7,430	-	-
26635 - Programming Services	-	25,000	-	-
26691 - Central Telecom Services	-	-	608,380	-
Subtotal - Support Services	1,146,271	1,219,204	3,324,818	2,352,706
31100 - Food Services Administration	7,275	6,089	87,113	80,000
33000 - Community Svcs	34,308	4,447	96,489	57,112
Subtotal - Enterprise and Community Services	41,583	10,536	183,602	137,112
52100 - Fund Transfers	-	-	749,881	-
71100 - Ending Fund Balance	8,769,964	9,296,991	-	-
Total Requirements by Program	15,097,013	14,809,023	16,653,023	10,778,358

Dedicated Resource Fund - Requirements by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Requirements by Account				
511100 - Licensed Staff	1,971,706	1,668,197	2,252,532	2,257,121
511210 - Classified - Represented	1,040,969	656,861	3,229,912	1,022,177
511220 - Non-Represented Staff	88,441	52,272	39,365	-
511310 - Administrators - Licensed	1,071	30,510	33	56,139
511420 - Directors/Program Admins	77,368	75,755	80,049	107,000
512100 - Substitutes - Licensed	41,447	25,623	58,668	20,000
512200 - Substitutes - Classified	5,045	1,983	582	16,000
512300 - Temporary Misc - Licensed	13,156	50,224	357,181	4,500
512400 - Temporary Misc - Classified	55,995	75,363	43,633	48,000
513100 - Extended Responsibility-LIC	50,527	50,480	262,074	26,000
513200 - Extended Responsibility-CLS	55,472	101,204	306,264	-
513300 - Extended Hours	188,489	133,815	801,126	15,000
513400 - Overtime Pay	21,674	3,328	6,093	10,500
Subtotal - Salaries	3,611,358	2,925,615	7,437,512	3,582,437
521000 - PERS	348	11,748	100,815	92,066
521310 - PERS UAL	373,210	340,265	771,937	465,704
522000 - Social Security - FICA	271,914	218,829	561,182	274,049
523100 - Workers' Compensation	37,147	29,988	71,557	35,823
523200 - Unemployment Compensation	(452)	7,100	486,512	7,165
524100 - Group Health Insurance	914,009	781,789	1,083,071	1,122,398
524200 - Other Employer Paid Benefits	4,577	4,401	13,581	9,315
524300 - Retiree Health Insurance	46,775	33,413	97,393	53,734
524530 - Early Retirement Benefits	16,479	10,611	53,172	17,910

Dedicated Resource Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Subtotal - Employee Benefits	1,664,007	1,438,145	3,239,220	2,078,164
531100 - Instructional Services	78,207	57,005	405,931	4,000
531200 - Instr Program Improvement Svcs	53,233	69,753	7,723	4,000
531300 - Student Services	1,766	291	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	23,797	62,664	13,356	1,500
531900 - Other Instr Prof/Tech Svcs	4,483	49,109	34,506	29,387
532200 - Repairs and Maintenance Svcs	4,910	28,218	-	-
532400 - Rentals	7,928	66,911	-	-
532410 - Leased Copy Machines	7,303	2,266	-	-
532500 - Electricity	207	334	-	-
532600 - Fuel	8,788	368	-	-
532700 - Water and Sewage	543	880	-	-
532900 - Other Property Services	1,667	1,655	200	100
533150 - Reimb - Field Trips	-	-	-	15,000
533200 - Non-Reimb Student Transport	3,542	1,406	3,260	2,500
534100 - Travel, Local in District	5,592	4,124	190	5,500
534200 - Travel, Out of District	26,189	22,779	94,062	8,000
534300 - Travel, Student Activities	9,501	2,868	26,770	4,500
535100 - Telephone	1,044	1,190	78,394	500
535300 - Postage	4,019	1,719	1,178	200
535400 - Advertising	322	-	-	-
535500 - Printing and Binding	2,417	262	-	-
535990 - Wide Area Network/Misc	-	-	529,986	-
537100 - Tuition to Other Dist In State	-	1,000	-	-
537410 - Tuition - Fees College Credit	1,000	-	-	-
538940 - Professional Moving Services	551	1,308	-	-
538960 - Professional Child Care Svcs	690	300	-	3,500
538980 - Laundering Services	1,237	-	-	-
538990 - Non-Instr Pers/Professional Sv	149,365	93,462	192,756	-
Subtotal - Other Purchased Services	398,300	469,871	1,388,312	78,687
541000 - Consumable Supplies	222,164	151,459	3,021,436	4,107,433
541100 - Loss Prevention	1,036	-	-	-
541310 - Auto Parts, Batteries	222	249	-	-
541325 - Gas	-	59	-	-
541600 - Interdepartmental Charges	2,756	-	-	-
542100 - Textbook Expansion	6,344	3,102	1,898	-
542300 - Textbook Replacement	3,404	1,698	7,309	2,500
543000 - Library Books	495	355	10,300	2,000
544000 - Periodicals	48,631	95,757	6,114	574,400
546000 - Non-Consumable Supplies	33,060	-	12,553	500
546100 - Minor Equipment - Tagged	610	240	6,500	500
547000 - Computer Software	-	-	-	15,000
Subtotal - Supplies and Materials	318,723	252,920	3,066,110	4,702,333
552000 - Building Acquisition/Improvmt	-	-	20,000	5,000

Dedicated Resource Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
553000 - Improvements - Not Buildings	-	-	-	10,000
553100 - Leasehold Improvements	-	6,290	-	-
554100 - Initial and Addl Equipment	2,000	-	-	5,000
554110 - Vehicles	-	400	-	-
555010 - Computers	21,849	147,662	313,123	6,000
555020 - Printers	291	-	-	-
555090 - Misc Other Technology	31,232	54,706	-	-
Subtotal - Capital Outlay	55,372	209,058	333,123	26,000
563500 - Administrative Write-Off	58,666	(14,138)	-	-
564000 - Dues and Fees	110,378	151,600	86,342	133,518
564010 - Dues & Fees Profess Dev Fds	-	-	-	500
567100 - Permits	-	561	-	-
569000 - Grant Indirect Charges	110,245	78,400	352,523	176,719
571000 - Transfers to Other Funds	-	-	749,881	-
Subtotal - Other Accounts	279,290	216,422	1,188,746	310,737
376520 - Ending Fund Balance	8,769,964	9,296,991	-	-
Total Requirements by Account	15,097,013	14,809,023	16,653,023	10,778,358

Fund 307 – IT Projects Debt Service Fund

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

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

This fund was created on June 29, 2009 in accordance with Board Resolution No. 4106.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
452100 - Interfund Transfers	2,707,980	2,707,434	2,708,168	2,708,046
Total Resources by Account	2,707,980	2,707,434	2,708,168	2,708,046
Requirements by Program				
51100 - Long-Term Debt Service	2,707,980	2,707,434	2,708,168	2,708,046
Total Requirements by Program	2,707,980	2,707,434	2,708,168	2,708,046
Requirements by Account				
561000 - Redemption of Principal	2,369,000	2,449,000	2,533,000	2,619,000
562100 - Interest (Except Bus/Garage)	338,980	258,434	175,168	89,046
Total Requirements by Account	2,707,980	2,707,434	2,708,168	2,708,046

Fund 308 – PERS UAL Debt Service Fund

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

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

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	1,533,247	3,980	3,980	641,124
415100 - Interest on Investments	147,523	244,963	180,000	250,000
419700 - Services Provided Other Funds	40,637,533	44,526,503	46,694,326	48,604,325
Total Resources by Account	42,318,303	44,775,447	46,878,306	49,495,449
Requirements by Program				
51100 - Long-Term Debt Service	42,314,322	44,134,323	46,874,326	48,854,325
71100 - Ending Fund Balance	3,980	641,124	3,980	641,124
Total Requirements by Program	42,318,302	44,775,447	46,878,306	49,495,449
Requirements by Account				
561000 - Redemption of Principal	11,883,200	11,825,572	12,076,908	11,949,489
562100 - Interest (Except Bus/Garage)	30,431,123	32,308,750	34,797,418	36,904,836
376520 - Ending Fund Balance	3,980	641,124	3,980	641,124
Total Requirements by Account	42,318,303	44,775,447	46,878,306	49,495,449

Fund 320 – Full Faith and Credit Debt Service Fund

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

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

On July 25, 2016 by way of Resolution No. 5314, the Board authorized entering into a purchase agreement sale of the Board's Qualified Zone Academy Bonds ("QZAB") for \$4.0 million. This fund also accounts for the principal and interest payments resulting from the issuance of QZAB bonds. On September 6, 2016 by way of resolution No. 5330, the Board voted to authorize the issuance of a principal amount of revenue bonds sufficient to provide net proceeds of up to \$5 million for immediate environmental health and safety issues and assessments. The District will utilize these funds for projects that remediate health and safety concerns, including repairs to the water system, lead paint encapsulation and abatement, and environmental health and safety assessment and other health and safety related projects.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	-	-	-	625,000
415100 - Interest on Investments	-	-	-	10,000
449100 - Federal Subsidy	156,372	136,747	110,000	140,000
452100 - Interfund Transfers	1,129,176	1,214,870	2,374,707	1,278,659
Total Resources by Account	1,285,548	1,351,617	2,484,707	2,053,659
Requirements by Program				
51100 - Long-Term Debt Service	1,285,548	1,351,617	1,859,707	1,428,659
71100 - Ending Fund Balance	-	-	625,000	625,000
Total Requirements by Program	1,285,548	1,351,617	2,484,707	2,053,659
Requirements by Account				
561000 - Redemption of Principal	912,701	940,521	1,434,188	1,198,730
562100 - Interest (Except Bus/Garage)	372,847	411,096	425,519	229,929
376520 - Ending Fund Balance	-	-	625,000	625,000
Total Requirements by Account	1,285,548	1,351,617	2,484,707	2,053,659

Fund 350 – GO Bonds Debt Service Fund

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

Activity in this fund is related to the 2013 and the 2015 General Obligation bonds, the first and second issuance of borrowings under the \$482 million authorized by voters in November 2012.

In addition the proposed budget includes budget dollars associated with projects that will be funded by the \$790 million bond which was approved by voters in May 2017.

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

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	1,363,148	2,698,317	2,288,317	2,288,317
411111 - Current-Multnomah Co	47,548,974	48,046,385	116,138,631	120,282,483
411112 - Current-Clackamas Co	36,884	37,652	-	-
411113 - Current-Washington Co	310,095	317,845	-	-
411130 - Foreclosures	20,217	-	-	-
411521 - PY GO Bond - Multnomah County	630,512	773,163	-	-
411522 - PY GO Bond - Clackamas County	430	474	-	-
411523 - PY GO Bond - Washington County	2,173	2,418	-	-
411901 - Pen/Int-Multnomah Co	8,786	14,622	-	-
411902 - Pen/Int-Clackamas Co	132	141	-	-
411903 - Pen/Int-Washington Co	79	134	-	-
Subtotal - Revenue from Taxes	48,558,280	49,192,833	116,138,631	120,282,483
415100 - Interest on Investments	99,330	149,199	100,000	150,000
Subtotal - Earnings on Investment	99,330	149,199	100,000	150,000
Total Resources by Account	50,020,758	52,040,349	118,526,948	122,720,800
Requirements by Program				
51100 - Long-Term Debt Service	47,322,441	48,739,450	116,238,631	119,982,483
71100 - Ending Fund Balance	2,698,317	3,300,899	2,288,317	2,288,317
Total Requirements by Program	50,020,758	52,040,349	118,526,948	122,270,800
Requirements by Account				
561000 - Redemption of Principal	31,855,000	34,850,000	74,765,000	98,490,000
562100 - Interest (Except Bus/Garage)	15,467,441	13,889,450	41,473,631	21,492,483
376520 - Ending Fund Balance	2,698,317	3,300,899	2,288,317	2,288,317
Total Requirements by Account	50,020,758	52,040,349	118,526,948	122,270,800

Fund 404 – Construction Excise Fund

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

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

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

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	13,028,955	16,023,889	17,526,581	14,837,464
411301 - Construct Excise Tax - Cty Ptd	5,885,197	7,175,069	6,000,000	6,000,000
411303 - Construct Excise Tax - Wash Ct	922	-	1,000	1,000
Subtotal - Revenue from Taxes	5,886,119	7,175,069	6,001,000	6,001,000
415100 - Interest on Investments	2,076	24,466	2,400	2,400
Subtotal - Earnings on Investment	2,076	24,466	2,400	2,400
Total Resources by Account	18,917,150	23,223,425	23,529,981	20,840,864

Requirements by Program				
25400 - Oper/Maintenance of Plant Svcs	-	-	-	-
41500 - Bldg Acquis/Constr/Improv Svcs	2,893,260	3,618,007	22,904,981	20,215,864
52100 - Fund Transfers	-	200,000	625,000	625,000
71100 - Ending Fund Balance	16,023,889	19,405,418	-	-
Total Requirements by Program	18,917,150	23,223,425	23,529,981	20,840,864

Requirements by Account				
512400 - Temporary Misc - Classified	79	-	-	-
513400 - Overtime Pay	-	727	-	-
Subtotal - Salaries	79	727	-	-
521000 - PERS	-	4	-	-
521310 - PERS UAL	-	88	-	-
522000 - Social Security - FICA	6	55	-	-
523100 - Workers' Compensation	1	7	-	-
523200 - Unemployment Compensation	0	-	-	-
524100 - Group Health Insurance	-	0	-	-
524200 - Other Employer Paid Benefits	-	1	-	-
524300 - Retiree Health Insurance	1	10	-	-
524530 - Early Retirement Benefits	0	3	-	-

Construction Excise Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Subtotal - Employee Benefits	9	168	-	-
532200 - Repairs and Maintenance Svcs	2,080,373	2,179,937	-	-
532400 - Rentals	3,100	4,725	-	-
532900 - Other Property Services	57,325	29,073	-	-
Subtotal - Property Services	2,140,798	2,213,735	-	-
535500 - Printing and Binding	104	-	-	-
535920 - Internet Fees	2,324	-	-	-
Subtotal - Communications	2,428	-	-	-
538300 - Architect and Engineering Svcs	436,383	1,103,868	-	-
538940 - Professional Moving Services	4,255	3,223	-	-
538990 - Non-Instr Pers/Professional Sv	99,474	78,781	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	540,112	1,185,872	-	-
541000 - Consumable Supplies	1,735	5,791	-	-
541600 - Interdepartmental Charges	-	3,265	-	-
541700 - Discounts Taken	(31)	-	-	-
546000 - Non-Consumable Supplies	116,243	42,988	-	-
Subtotal - Supplies & Materials	117,947	52,044	-	-
552000 - Building Acquisition/Improvmt	-	23,091	22,904,981	20,215,864
Subtotal - Capital Outlay	-	23,091	22,904,981	20,215,864
554100 - Initial and Addl Equipment	14,923	97,399	-	-
Subtotal - Equipment	14,923	97,399	-	-
555010 - Computers	3,791	8,714	-	-
555090 - Misc Other Technology	-	732	-	-
564000 - Dues and Fees	1,562	3,419	-	-
567100 - Permits	71,612	32,107	-	-
571000 - Transfers to Other Funds	-	200,000	625,000	625,000
376520 - Ending Fund Balance	16,023,889	19,405,418	-	-
Total Requirements by Account	18,917,150	23,223,425	23,529,981	20,840,864

Fund 407 – IT System Project Fund

This fund accounts for the resources & requirements supporting District Information Technology projects, primarily in these major areas: Teacher/Classroom Technology (laptops, projectors, document cameras), Information Systems (software applications, new systems), and Technical Infrastructure (core hardware and network services) as they relate to the District's school modernization efforts. There are many pressing needs for IT capital funding including student computing resources, teacher technology and business systems. To fund these projects, the Board issued debt in the amount of \$15 million. This borrowing was authorized in accordance with Board Resolution No. 4155 on October 5, 2009.

This fund was created on June 29, 2009 in accordance with Board Resolution No. 4106.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	4,860,351	1,527,046	1,079,500	500,118
415100 - Interest on Investments	14,269	14,478	10,000	10,000
Subtotal - Earnings on Investment	14,269	14,478	10,000	10,000
452100 - Interfund Transfers	412,400	365,732	275,066	311,250
Subtotal - Other Sources	412,400	365,732	275,066	311,250
Total Resources by Account	5,287,020	1,907,256	1,364,566	821,368

Requirements by Program				
26631 - Student Information Systems	9,227	-	-	-
26635 - Programming Services	285,950	141,289	-	46,669
26641 - Operations Services	-	83,239	774,491	46,906
26643 - Client Services	-	-	22,737	-
26696 - Sch Hardware Modernization	-	697,934	537,468	727,793
26698 - Infrastructure Development	3,282,572	-	-	-
26699 - Systems Development	182,225	-	29,870	-
Subtotal - Support Services	3,759,974	922,461	1,364,566	821,368
71100 - Ending Fund Balance	1,527,046	984,795	-	-
Total Requirements by Program	5,287,020	1,907,256	1,364,566	821,368

Requirements by Account				
513100 - Extended Responsibility-LIC	3,081	-	-	-
513400 - Overtime Pay	-	-	79,353	-
Subtotal - Salaries	3,081	-	79,353	-
521000 - PERS	14	-	277	-
521310 - PERS UAL	351	-	6,851	-
522000 - Social Security - FICA	233	-	4,331	-

IT System Project Fund - Requirements by Account

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
532400 - Rentals	83,239	83,239	-	46,906
523100 - Workers' Compensation	32	-	555	-
523200 - Unemployment Compensation	0	-	51	-
524100 - Group Health Insurance	0	-	-	-
524200 - Other Employer Paid Benefits	3	-	170	-
524300 - Retiree Health Insurance	15	-	838	-
524530 - Early Retirement Benefits	8	-	311	-
Subtotal - Employee Benefits	83,895	83,239	13,384	46,906
535100 - Telephone	8,772	-	764	-
535300 - Postage	-	67	-	-
538990 - Non-Instr Pers/Professional Sv	553,611	159,496	29,870	46,669
Subtotal - Other Purchased Services	562,383	159,562	30,634	46,669
541000 - Consumable Supplies	-	8,048	-	-
546000 - Non-Consumable Supplies	104	694	47,980	-
547000 - Computer Software	5,489	-	8,000	200,000
548000 - Computer Equipment	-	-	-	400,000
Subtotal - Supplies and Materials	5,593	8,742	55,980	600,000
555010 - Computers	2,843,811	315,566	306,708	-
555090 - Misc Other Technology	260,886	355,353	878,507	127,793
Subtotal - Technology	3,104,697	670,919	1,185,215	127,793
567100 - Permits	326	-	-	-
Subtotal - Other Accounts	326	-	-	-
376520 - Ending Fund Balance	1,527,046	984,795	-	-
Total Requirements by Account	5,287,020	1,907,256	1,364,566	821,368

Fund 420 – Full Faith and Credit Fund

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

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

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	55,380	-	10,364,791	4,318,975
415100 - Interest on Investments	-	32,737	-	-
Subtotal - Earnings on Investment	-	32,737	-	-
451100 - Bond Proceeds	-	9,048,000	-	-
452100 - Interfund Transfers	-	10,200,000	-	-
Total Resources by Account	55,380	19,280,737	10,364,791	4,318,975

Requirements by Program				
25210 - Direction of Fiscal Services	-	250,464	-	-
25442 - Other Funded Work	-	2,902,401	5,291,767	3,695,417
41100 - Service Area Direction	-	-	-	-
41500 - Bldg Acquis/Constr/Improv Svcs	55,380	5,763,081	5,073,024	623,558
71100 - Ending Fund Balance	-	10,364,791	-	-
Total Requirements by Program	55,380	19,280,737	10,364,791	4,318,975

Requirements by Account				
511210 - Classified - Represented	-	9,419	299,520	-
513400 - Overtime Pay	-	1,784	-	-
Subtotal - Salaries	-	11,203	299,520	-
521000 - PERS	-	8	7,698	-
521310 - PERS UAL	-	688	36,362	-
522000 - Social Security - FICA	-	856	22,823	-
523100 - Workers' Compensation	-	115	2,965	-
523200 - Unemployment Compensation	-	10	599	-
524100 - Group Health Insurance	-	639	84,276	-
524200 - Other Employer Paid Benefits	-	14	599	-
524300 - Retiree Health Insurance	-	144	3,744	-
524530 - Early Retirement Benefits	-	46	1,108	-
Subtotal - Employee Benefits	-	2,521	160,174	-

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

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
531800 - Local Mtgs/Non-Instr Staff Dev	-	4,863	-	-
532200 - Repairs and Maintenance Svcs	36,864	638,748	4,159,191	3,695,417
532400 - Rentals	-	-	-	-
532900 - Other Property Services	-	316,506	-	-
Subtotal - Property Services	36,864	960,116	4,159,191	3,695,417
535100 - Telephone	-	40	-	-
535500 - Printing and Binding	-	3,123	-	-
Subtotal - Communications	-	3,162	-	-
538200 - Legal Services	-	7,432	-	-
538300 - Architect and Engineering Svcs	18,516	1,541,647	464,946	-
538500 - Management Services	-	-	130,000	-
538990 - Non-Instr Pers/Professional Sv	-	1,332,498	3,318,887	-
Subtotal - Non-Instruct. Prof. & Tech. Services	18,516	2,881,577	3,913,833	-
541000 - Consumable Supplies	-	802,649	1,501,336	-
541600 - Interdepartmental Charges	-	1,530	-	-
546000 - Non-Consumable Supplies	-	3,465	330,737	-
547000 - Computer Software	-	447	-	-
Subtotal - Supplies & Materials	-	808,091	1,832,073	-
552000 - Building Acquisition/Improvmt	-	4,000,000	-	623,558
Subtotal - Building Acquisitions and Improvements	-	4,000,000	-	623,558
564000 - Dues and Fees	-	633	-	-
564100 - Bond Issuance Cost	-	246,569	-	-
567100 - Permits	-	2,074	-	-
Subtotal - Other Accounts	-	249,276	-	-
376520 - Ending Fund Balance	-	10,364,791	-	-
Total Requirements by Account	55,380	19,280,737	10,364,791	4,318,975

Fund 435 – Energy Efficient Schools Fund

The Energy Efficient Schools Fund is used to manage capital expenditures for specifically designated capital projects, including those projects funded, in part, through proceeds authorized by Senate Bill 1149 and House Bill 2960.

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

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	656,072	1,023,772	1,878,773	1,792,261
415100 - Interest on Investments	-	-	2,500	2,500
Subtotal - Earnings on Investment	-	-	2,500	2,500
419910 - Miscellaneous	25,000	-	-	150,000
419948 - Utility Refund - PGE	640,574	645,901	565,000	625,000
419949 - Utility Refund - Pacific Power	272,571	281,227	248,000	250,000
Subtotal - Other Revenue from Local Sources	938,145	927,128	813,000	1,025,000
422000 - Restricted Revenue	2,500	496,940	-	-
Total Resources by Account	1,596,717	2,447,840	2,694,273	2,819,761

Requirements by Program				
41500 - Bldg Acquis/Constr/Improv Svcs	572,945	211,171	2,694,273	2,819,761
71100 - Ending Fund Balance	1,023,772	2,236,669	-	-
Total Requirements by Program	1,596,717	2,447,840	2,694,273	2,819,761

Requirements by Account				
532200 - Repairs and Maintenance Svcs	82,999	-	-	-
538300 - Architect and Engineering Svcs	23,120	6,200	-	-
538990 - Non-Instr Pers/Professional Sv	770	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	106,889	6,200	-	-
552000 - Building Acquisition/Improvmt	465,356	195,391	2,694,273	2,819,761
Subtotal - Building Acquisition and Improvements	465,356	195,391	2,694,273	2,819,761
564000 - Dues and Fees	250	9,580	-	-
567100 - Permits	450	-	-	-
376520 - Ending Fund Balance	1,023,772	2,236,669	-	-
Total Requirements by Account	1,596,717	2,447,840	2,694,273	2,819,761

Fund 438 – Facilities Capital Fund

The Facilities Capital Fund is used to manage capital expenditures for specifically designated capital projects, as part of the District's continuing facilities capital project efforts. With the 2015/16 budget, a separate fund (470) was created for capital efforts involving partners (e.g., the Faubion/Concordia partnership).

This creation of the fund was authorized in accordance with Board Resolution No. 4600 on May 14, 2012.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	3,098,293	1,705,949	1,591,230	875,549
415100 - Interest on Investments	11,027	46,491	-	-
Subtotal - Earnings on Investment	11,027	46,491	-	-
419200 - Contrib-Donation - Priv Source	1,562	24,769	-	-
419910 - Miscellaneous	50,914	28,950	-	-
419946 - E-Rate Priority 2	-	-	183,957	183,956
Subtotal - Other Revenue from Local Sources	52,476	53,719	183,957	183,956
432990 - Restricted State Grants	-	1,337,218	-	17,500,000
Subtotal - State Sources	-	1,337,218	-	17,500,000
451100 - Bond Proceeds	-	-	-	-
452100 - Interfund Transfer	3,157,801	1,653,239	1,227,500	1,227,500
Subtotal - Other Sources	3,157,801	1,653,239	1,227,500	1,227,500
Total Resources by Account	6,319,596	4,796,616	3,002,687	19,787,005

Requirements by Program				
25283 - Liability Claims	4,500	4,500	4,750	4,750
41500 - Bldg Acquis/Constr/Improv Svcs	4,609,148	2,792,504	2,997,937	19,782,255
71100 - Ending Fund Balance	1,705,949	1,999,613	-	-
Total Requirements by Program	6,319,596	4,796,616	3,002,687	19,787,005

Requirements by Account				
511220 - Non-Represented Staff	10,109	95,549	-	-
513300 - Extended Hours	18,789	25,943	-	-
513400 - Overtime Pay	157	200	-	-
Subtotal - Salaries	29,056	121,692	-	-
521000 - PERS	29,056	123,492	-	-
521310 - PERS UAL	66	625	-	-
522000 - Social Security - FICA	3,709	16,387	-	-
523100 - Workers' Compensation	2,222	9,402	-	-
523200 - Unemployment Compensation	293	1,251	-	-
524100 - Group Health Insurance	4	44	-	-
524200 - Other Employer Paid Benefits	2	142	-	-
524300 - Retiree Health Insurance	96	554	-	-

Facilities Capital Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
524530 - Early Retirement Benefits	368	1,352	-	-
Subtotal - Employee Benefits	35,813	153,250	-	-
532200 - Repairs and Maintenance Svcs	6,897	30,178	-	-
532400 - Rentals	2,171,445	1,983,498	-	-
532500 - Electricity	8,039	7,753	-	-
532900 - Other Property Services	4,520	-	-	-
Subtotal - Property Services	2,190,901	2,021,430	-	-
533200 - Non-Reimb Student Transport	2,346,636	2,029,672	-	-
Subtotal - Transportation Services	2,346,636	2,029,672	-	-
534100 - Travel, Local in District	12	-	-	-
Subtotal - Travel	12	-	-	-
535500 - Printing and Binding	-	9,600	-	-
Subtotal - Communications	-	9,600	-	-
538300 - Architect and Engineering Svcs	170,843	29,794	-	-
538910 - Security Services	474,041	294,619	-	-
538940 - Professional Moving Services	3,057	21,024	-	-
538990 - Non-Instr Pers/Professional Sv	-	3,251	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	647,940	348,687	-	-
541000 - Consumable Supplies	3,057	21,024	-	-
541600 - Interdepartmental Charges	-	3,251	-	-
546000 - Non-Consumable Supplies	56,006	111,154	-	-
547000 - Computer Software	2,834	-	-	-
Subtotal - Supplies & Materials	61,897	135,429	-	-
552000 - Building Acquisition/Improvmt	1,464,457	78,255	2,997,937	19,782,255
554100 - Initial and Addl Equipment	66,927	24,711	-	-
555010 - Computers	92,483	62,605	-	-
555090 - Misc Other Technology	17,800	1,947	-	-
Subtotal - Capital Outlay	1,641,666	167,518	2,997,937	19,782,255
564000 - Dues and Fees	28,174	2,600	-	-
565100 - Liability Insurance	4,500	4,500	4,750	4,750
567100 - Permits	20,770	8,996	-	-
376520 - Ending Fund Balance	1,705,949	1,999,613	-	-
Total Requirements by Account	8,713,313	7,002,985	3,002,687	19,787,005

Fund 445 – Capital Asset Renewal Fund

This Capital Asset Renewal Fund is used to manage capital expenditures for specifically designated capital projects, as part of the District's continuing Capital Asset Renewal Program. Refer to the District's Policy 8.70.044-P at the following link: http://www.pps.net/cms/lib8/OR01913224/Centricity/Domain/219/8_70_044_P.pdf - The Capital Asset Renewal Funds and Plans adopted January 23, 2012.

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

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	2,971,782	3,511,699	3,897,699	4,538,830
415100 - Interest on Investments	-	-	1,000	1,000
Subtotal - Earnings on Investment	-	-	1,000	1,000
419110 - Civic Use of Bldgs	-	-	-	-
419114 - CUB HS Athletic Field Use Fees	137,484	136,202	100,000	100,000
419130 - Rent-Lease of Facilities	457,826	539,929	250,000	450,000
Subtotal - Other Revenue from Local Sources	595,310	676,131	350,000	550,000
Total Resources by Account	3,567,092	4,187,830	4,248,699	5,089,830
Requirements by Program				
41500 - Bldg Acquis/Constr/Improv Svcs	55,393	-	4,248,699	5,089,830
71100 - Ending Fund Balance	3,511,699	4,187,830	-	-
Total Requirements by Program	3,567,092	4,187,830	4,248,699	5,089,830
Requirements by Account				
532200 - Repairs and Maintenance Svcs	55,393	-	-	-
552000 - Building Acquisition/Improvmt	-	-	4,248,699	5,089,830
376520 - Ending Fund Balance	3,511,699	4,187,830	-	-
Total Requirements by Account	3,567,092	4,187,830	4,248,699	5,089,830

Fund 450 – GO Bonds Fund

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

Activity in this fund is related to the 2013 and the 2015 General Obligation bonds, the first and second issuance of borrowings under the \$482 million authorized by voters in November 2012.

In addition the proposed budget includes budget dollars associated with projects that will be funded by the \$790 million bond which will be submitted to voters in May 2017.

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

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	356,612,460	242,527,865	116,141,655	475,974,834
415100 - Interest on Investments	1,844,747	1,638,055	2,977,000	3,083,775
415300 - Gain/Loss Sale of Investment	637	55,458	-	-
Subtotal - Earnings on Investment	1,845,384	1,693,513	2,977,000	3,083,775
419910 - Miscellaneous	5,000	-	-	-
Subtotal - Other Revenue from Local Sources	5,000	-	-	-
451100 - Bond Proceeds	-	20,971	-	-
451200 - Bond Premium	-	-	462,160,000	-
Subtotal - Other Sources	-	20,971	462,160,000	-
Total Resources by Account	358,462,844	244,242,350	581,278,655	479,058,609

Requirements by Program				
25250 - Financial Accounting Services	-	-	-	-
25283 - Liability Claims	-	-	-	-
41100 - Service Area Direction	445,458	470,208	786,266	427,059
41500 - Bldg Acquis/Constr/Improv Svcs	2,197,332	1,864,651	2,064,065	1,439,034
61100 - Operating Contingency	113,292,189	125,036,686	181,030,830	182,827,348
71100 - Ending Fund Balance	-	-	412,397,494	294,365,168
Total Requirements by Program	115,934,979	127,371,544	596,278,655	479,058,609

Requirements by Account				
511210 - Classified - Represented	41,586	41,568	44,605	-
511220 - Non-Represented Staff	1,366,054	1,115,877	1,283,059	2,810,502
511320 - Administrators - NonLicensed	24,533	-	-	132,742
511420 - Directors/Program Admins	88,165	126,210	137,801	-
512300 - Temporary Misc - Licensed	2,400	2,175	-	-
512400 - Temporary Misc - Classified	6,621	3,037	-	-
513300 - Extended Hours	42,770	20,361	-	-

GO Bonds Fund-Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
513400 - Overtime Pay	20,683	12,849	-	-
513510 - Group Hlth Opt Out Lic	7,650	3,900	-	-
Subtotal - Salaries	1,600,462	1,325,977	1,465,465	2,943,244
521000 - PERS	7,385	5,660	37,664	75,636
521310 - PERS UAL	198,100	168,708	177,906	373,200
522000 - Social Security - FICA	120,666	99,647	111,667	225,153
523100 - Workers' Compensation	25,014	13,331	14,512	29,432
523200 - Unemployment Compensation	12	635	2,931	5,887
524100 - Group Health Insurance	246,547	220,762	227,248	548,909
524200 - Other Employer Paid Benefits	9,362	7,459	2,931	7,646
524300 - Retiree Health Insurance	21,675	14,634	18,318	44,146
524530 - Early Retirement Benefits	7,725	4,747	5,423	14,737
Subtotal - Employee Benefits	636,486	535,584	598,600	1,324,746
531800 - Local Mtgs/Non-Instr Staff Dev	6,831	1,770	18,420	54,509
531810 - Non-Instr Dev Profess Dev Fds	-	-	12,118	35,857
Subtotal - Instructional Prof. & Technical Services	6,831	1,770	30,538	90,366
532200 - Repairs and Maintenance Svcs	120,395	9,815	-	-
532400 - Rentals	1,116,523	23,565	-	-
532410 - Leased Copy Machines	6,545	6,088	17,485	51,744
532500 - Electricity	37,353	-	-	-
532700 - Water and Sewage	2,005	-	-	-
532900 - Other Property Services	397,287	56,520	-	-
Subtotal - Property Services	1,680,107	95,989	17,485	51,744
533110 - Reimb - School Bus	33,802	-	-	-
533150 - Reimb - Field Trips	1,505	-	-	-
533200 - Non-Reimb Student Transport	11,577	-	-	-
534100 - Travel, Local in District	7,157	2,093	4,572	13,532
534200 - Travel, Out of District	8,755	5,620	28,639	84,749
Subtotal - Travel	62,795	7,713	33,211	98,281
535100 - Telephone	6,062	5,990	14,404	40,869
535300 - Postage	14	115	-	-
535400 - Advertising	1,211	1,616	-	-
535500 - Printing and Binding	21,156	13,321	-	-
Subtotal - Communications	28,443	21,043	14,404	40,869
538100 - Audit Services	137,006	125,265	263,511	779,791
538200 - Legal Services	4,629	475	27,335	80,891
538300 - Architect and Engineering Svcs	8,368,383	7,787,332	19,218,972	18,580,670
538500 - Management Services	1,793,737	1,796,436	5,654,609	9,842,950
538940 - Professional Moving Services	379,824	409,168	-	-

GO Bonds Fund-Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
538960 - Professional Child Care Svcs	160	-	-	-
538990 - Non-Instr Pers/Professional Sv	937,764	619,657	9,693,355	9,071,077
Subtotal - Non-Instruct. Prof. & Tech. Services	11,621,503	10,738,333	34,857,782	38,355,379
541000 - Consumable Supplies	18,937	39,706	434,748	409,461
541600 - Interdepartmental Charges	-	5,698	-	-
546000 - Non-Consumable Supplies	94,531	81,762	8,991	26,608
547000 - Computer Software	106,997	94,755	75,314	222,869
Subtotal - Supplies & Materials	220,465	221,921	519,053	658,938
552000 - Building Acquisition/Improvmt	96,708,517	105,721,899	133,739,697	129,182,676
553000 - Improvements - Not Buildings	19,533	18,780	-	-
554100 - Initial and Addl Equipment	300,120	5,648,151	-	-
555010 - Computers	81,661	602,001	-	-
555090 - Misc Other Technology	15,586	353,820	1,016,406	920,312
Subtotal - Capital Outlay	97,125,417	112,344,649	134,756,103	130,102,988
563000 - Fiscal Charges	2,551	2,800	-	-
564000 - Dues and Fees	59,688	116,192	3,332	9,862
564100 - Bond Issuance Cost	-	-	1,827,906	-
565100 - Liability Insurance	445,458	470,208	1,065,071	3,151,758
565300 - Property Insurance Premiums	356,995	377,259	2,653,142	2,400,728
567100 - Permits	2,087,779	1,112,107	6,039,069	5,464,538
Subtotal - Other Accounts	2,952,470	2,078,565	11,588,520	11,026,886
581000 - Operating Contingency	-	-	412,397,494	294,365,168
376520 - Ending Fund Balance	242,527,865	116,870,806	-	-
Total Requirements by Account	358,462,844	244,242,350	596,278,655	479,058,609

Fund 470 – Partnership Funds

This fund was used to manage non-bond-funded capital improvement work conducted by Portland Public Schools in conjunction with external partners; for example, with Concordia University at Faubion.

This creation of this fund was authorized in accordance with Board Resolution No. 5088 on May 12, 2015 and will conclude on June 30, 2018.

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	3,406	168,406	1,050,000	-
422000 - Restricted Revenue	3,979,567	10,425,996	3,213,800	-
Subtotal - Intermediate Sources	3,979,567	10,425,996	3,213,800	-
Total Resources by Account	3,982,973	10,594,402	4,263,800	-
Requirements by Program				
41500 - Bldg Acquis/Constr/Improv Svcs	3,814,567	10,581,807	4,263,800	-
61100 - Operating Contingency	168,406	12,595	-	-
71100 - Ending Fund Balance	3,982,973	10,594,402	4,263,800	-
Total Requirements by Program	7,965,946	21,188,804	8,527,600	-
Requirements by Account				
538300 - Architect and Engineering Svcs	-	1,811	-	-
538990 - Non-Instr Pers/Professional Sv	3,299,122	10,556,892	4,245,357	-
552000 - Building Acquisition/Improvmt	-	(3,936)	-	-
567100 - Permits	234,361	9,016	-	-
581000 - Operating Contingency	168,406	12,595	-	-
376520 - Ending Fund Balance	3,982,973	10,594,402	4,263,800	-
Total Requirements by Account	7,684,862	21,170,780	8,509,157	-

Fund 601 – Self Insurance Fund

This Fund accounts for the District's self-insurance programs in the areas of workers' compensation and employee injury assistance programs. Liability claims, property/fire loss, and risk management administration requirements are accounted for in the General Fund.

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

Description by Program or Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
Resources by Account				
376510 - Beginning Fund Balance	3,380,061	4,292,828	5,331,300	6,880,480
415100 - Interest on Investments	43,281	76,945	3,000	60,000
419600 - Recovery PY Expenditure	8,708	41,211	-	8,500
419700 - Services Provided Other Funds	3,394,170	3,453,504	3,541,600	3,550,000
Subtotal - Local Sources	3,446,159	3,571,660	3,544,600	3,618,500
431992 - Return To Work	206,111	152,114	250,000	155,000
Subtotal - State Sources	206,111	152,114	250,000	155,000
Total Resources by Account	7,032,331	8,016,601	9,125,900	10,653,980

Requirements by Program				
25250 - Financial Accounting Services	9,068	9,093	9,070	9,100
25281 - Service Area Direction	213,626	236,992	263,567	272,808
25282 - EAIP Worksite Modifications	16,836	-	25,000	25,000
25284 - Property/Fire Loss	-	-	-	-
25285 - Worker's Compensation	2,499,973	3,059,364	3,444,091	3,316,081
25288 - Risk Control Initiatives	-	4,812	41,974	41,974
Subtotal - Support Services	2,739,503	3,310,260	3,783,702	3,664,963
61100 - Operating Contingency	-	-	5,342,198	6,989,017
71100 - Ending Fund Balance	4,292,828	4,706,341	-	-
Total Requirements by Program	7,032,331	8,016,601	9,125,900	10,653,980

Requirements by Account				
511220 - Non-Represented Staff	95,493	112,240	118,951	122,519
511420 - Directors/Program Admins	53,577	54,970	58,655	60,415
512100 - Substitutes - Licensed	80,315	59,502	68,557	66,033
512200 - Substitutes - Classified	22,718	20,894	16,410	17,651
512400 - Temporary Misc - Classified	-	-	1,556	-
513300 - Extended Hours	-	-	-	-
513400 - Overtime Pay	126	-	126	126
513510 - Group Hlth Opt Out Lic	2,928	3,600	-	-
Subtotal - Salaries	255,157	251,206	264,255	266,744
521000 - PERS	933	909	5,255	4,948

Self Insurance Fund - Requirements by Account (Cont.)

Description by Account Code	Actual 2015/16	Actual 2016/17	Current 2017/18	Proposed 2018/19
521310 - PERS UAL	26,678	28,406	29,068	29,939
522000 - Social Security - FICA	19,108	18,826	20,332	20,739
523100 - Workers' Compensation	2,404	2,489	2,590	2,625
523200 - Unemployment Compensation	31	186	155	397
524100 - Group Health Insurance	28,401	23,845	36,392	38,225
524200 - Other Employer Paid Benefits	1,087	1,104	428	531
524300 - Retiree Health Insurance	3,051	2,788	2,557	3,028
524530 - Early Retirement Benefits	1,094	912	1,535	1,793
Subtotal - Employee Benefits	82,784	79,465	98,312	102,225
532200 - Repairs and Maintenance Svcs	-	-	-	-
Subtotal - Property Services	-	-	-	-
534100 - Travel, Local in District	846	-	1,000	2,283
534200 - Travel, Out of District	-	-	-	-
Subtotal - Travel	846	-	1,000	2,283
535100 - Telephone	249	-	-	-
535300 - Postage	167	130	-	125
535500 - Printing and Binding	115	13	-	-
Subtotal - Communications	531	143	-	125
538940 - Professional Moving Services	-	98	-	-
538990 - Non-Instr Pers/Professional Sv	229,075	284,392	325,974	285,974
Subtotal - Non-Instruct. Prof. & Tech. Services	229,075	284,490	325,974	285,974
541000 - Consumable Supplies	-	-	-	-
541600 - Interdepartmental Charges	-	-	1,000	1,000
546000 - Non-Consumable Supplies	10,223	877	60,000	60,000
Subtotal - Supplies and Materials	10,223	877	61,000	61,000
554100 - Initial and Addl Equipment	6,612	-	-	-
555010 - Computers	-	-	-	1,556
Subtotal - Capital Outlay	6,612	-	-	1,556
563000 - Fiscal Charges	9,068	9,093	9,070	9,100
565350 - Work Comp Insurance Premiums	91,056	101,563	101,839	110,000
565910 - Worker's Comp Claim Expense	1,933,393	2,447,149	2,796,296	2,700,000
565920 - Worker's Comp Assessment	120,756	136,274	125,956	125,956
Subtotal - Other Accounts	2,154,273	2,694,079	3,033,161	2,945,056
581000 - Operating Contingency	-	-	5,342,198	6,989,017
376520 - Ending Fund Balance	4,292,828	4,706,341	-	-
Total Requirements by Account	7,032,331	8,016,601	9,125,900	10,653,980

