

Submitted By: Sharie Lewis, CPA

6/25/2018

Approved by: Superintendent Michael Lopes-Serrao: \_\_\_\_\_

Approved by: Business & Operations Director: \_\_\_\_\_

**AGENDA ITEM \_\_\_\_\_**

**RESOLUTION TO ADOPT, APPROPRIATE, LEVY AND CATEGORIZE FUNDS**  
**FOR THE FISCAL YEAR 2018-2019 BUDGET**

**BE IT THEREFORE RESOLVED** that the Board of Directors of the Multnomah County School District #3 / Parkrose School District, Multnomah County, State of Oregon, hereby adopts the 2018-19 budget in the aggregate amount of \$ 60,726,796 (now on file in the district administrative office) as follows – see attached Schedule B – Schedule of Resources and Requirements to Appropriate:

The Board of Directors of the Multnomah County School District #3 / Parkrose School District, Multnomah County, State of Oregon, hereby levy taxes, at the rate of \$4.8906 per \$1,000 for the General Fund and \$4,026,154 for General Obligation Bond Principal and Interest.

**SUMMARY OF TAXES LEVIED 2018-2019**

**GENERAL EDUCATION  
SUBJECT TO LIMITATION**

**EXCLUDED FROM  
LIMITATION**

**General Fund / Permanent Rate      \$4.8906 / \$1,000**

**Debt Service Fund / Bonded Debt      \$4,026,154**

**ACTION REQUESTED:**

Resolution to appropriate funds, levy taxes and categorize funds for the fiscal year 2018-2019 Adopted Budget.

**TO WHOM IT MAY CONCERN**

This is to certify that on June 25, 2018 the Multnomah County School District #3 / Parkrose School District Board of Directors adopts the 2018-2019 budgets in the total amount of \$60,726,796.

Multnomah County School District #3/  
Parkrose School District Board of Directors  
For the FY 2018-2019 Budget

\_\_\_\_\_  
Print Name Here

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Attached:**

Schedule A – Summary by Adopted Budget by Fund Levels & Function for FY 2018-2019

Schedule B – Appropriation Levels for FY 2018-2019 by Fund – Resources and Requirements

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT**  
**SUPPORT DOCUMENTS FOR RESOLUTION TO ADOPT 2018-19 BUDGET - 6/25/18**

**SCHEDULE A - SUMMARY OF FUNDS ADOPTED 2018-19**

SUM OF BUDGET BY FUND CATEGORIES (with changes)									
GENERAL FUND	PROPOSED		APPROVED		ADOPTED		CHANGE		
INSTRUCTION	1000	\$21,420,503	1000	\$21,420,503	1000	\$21,416,738	1000	\$3,765	0.0%
SUPPORT SERVICES	2000	\$14,028,303	2000	\$14,028,303	2000	\$14,032,068	2000	(\$3,765)	0.0%
COMMUNITY SERVICE	3000	\$0	3000	\$0	3000	\$0	3000	\$0	0.0%
FACILITY ACQUISITION/CONSTRUCTION	4000	\$0	4000	\$0	4000	\$0	4000	\$0	0.0%
DEBT SERVICE PAYMENTS	5100	\$0	5100	\$0	5100	\$0	5100	\$0	0.0%
FUND TRANSFER	5200	\$142,857	5200	\$142,857	5200	\$142,857	5200	\$0	0.0%
CONTINGENCIES	6000	\$250,000	6000	\$250,000	6000	\$250,000	6000	\$0	0.0%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$250,000	7000	\$250,000	7000	\$250,000	7000	\$0	0.0%
		<b>\$36,091,663</b>		<b>\$35,680,227</b>		<b>\$36,091,663</b>		<b>\$0</b>	0.0%
<b>200 FUNDS</b>	<b>PROPOSED</b>		<b>APPROVED</b>		<b>ADOPTED</b>		<b>CHANGE</b>		
INSTRUCTION	1000	\$3,985,574	1000	\$3,985,574	1000	\$3,990,046	1000	(\$4,472)	-0.1%
SUPPORT SERVICES	2000	\$3,115,621	2000	\$3,115,621	2000	\$3,116,231	2000	(\$610)	0.0%
COMMUNITY SERVICE	3000	\$2,342,105	3000	\$2,342,105	3000	\$2,342,109	3000	(\$4)	0.0%
FACILITY ACQUISITION/CONSTRUCTION	4000	\$0	4000	\$0	4000	\$0	4000	\$0	0.0%
DEBT SERVICE PAYMENTS	5100	\$4,090,000	5100	\$4,090,000	5100	\$4,090,000	5100	\$0	0.0%
FUND TRANSFER	5200	\$1,166,154	5200	\$1,166,154	5200	\$1,166,154	5200	\$0	0.0%
CONTINGENCIES	6000	\$250,000	6000	\$250,000	6000	\$250,000	6000	\$0	0.0%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$1,366,093	7000	\$1,366,093	7000	\$1,366,093	7000	\$0	0.0%
		<b>\$16,315,547</b>		<b>\$16,315,547</b>		<b>\$16,320,633</b>		<b>(\$5,086)</b>	0.0%
<b>300 FUNDS</b>	<b>PROPOSED</b>		<b>APPROVED</b>		<b>ADOPTED</b>		<b>CHANGE</b>		
INSTRUCTION	1000	\$0	1000	\$0	1000	\$0	1000	\$0	0.0%
SUPPORT SERVICES	2000	\$0	2000	\$0	2000	\$0	2000	\$0	0.0%
COMMUNITY SERVICE	3000	\$0	3000	\$0	3000	\$0	3000	\$0	0.0%
FACILITY ACQUISITION/CONSTRUCTION	4000	\$0	4000	\$0	4000	\$0	4000	\$0	0.0%
DEBT SERVICE PAYMENTS	5100	\$4,634,311	5100	\$4,634,311	5100	\$4,634,311	5100	\$0	0.0%
FUND TRANSFER	5200	\$0	5200	\$0	5200	\$0	5200	\$0	0.0%
CONTINGENCIES	6000	\$600,630	6000	\$600,630	6000	\$600,630	6000	\$0	0.0%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$1,168,109	7000	\$1,168,109	7000	\$1,168,109	7000	\$0	0.0%
		<b>\$6,403,050</b>		<b>\$6,403,050</b>		<b>\$6,403,050</b>		<b>\$0</b>	0.0%
<b>400 FUNDS</b>	<b>PROPOSED</b>		<b>APPROVED</b>		<b>ADOPTED</b>		<b>CHANGE</b>		
INSTRUCTION	1000	\$350,000	1000	\$350,000	1000	\$350,000	1000	\$0	0.0%
SUPPORT SERVICES	2000	\$1,010,421	2000	\$1,010,421	2000	\$1,010,421	2000	\$0	0.0%
COMMUNITY SERVICE	3000	\$0	3000	\$0	3000	\$0	3000	\$0	0.0%
FACILITY ACQUISITION/CONSTRUCTION	4000	\$51,925	4000	\$51,925	4000	\$51,925	4000	\$0	0.0%
DEBT SERVICE PAYMENTS	5100	\$0	5100	\$0	5100	\$0	5100	\$0	0.0%
FUND TRANSFER	5200	\$0	5200	\$0	5200	\$0	5200	\$0	0.0%
CONTINGENCIES	6000	\$499,104	6000	\$499,104	6000	\$499,104	6000	\$0	0.0%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$0	7000	\$0	7000	\$0	7000	\$0	0.0%
		<b>\$1,911,450</b>		<b>\$1,911,450</b>		<b>\$1,911,450</b>		<b>\$0</b>	0.0%
<b>ALL FUNDS</b>	<b>PROPOSED</b>		<b>APPROVED</b>		<b>ADOPTED</b>		<b>CHANGE</b>		
INSTRUCTION	1000	\$25,756,077	1000	\$25,756,077	1000	\$25,756,784	1000	(\$707)	0.0%
SUPPORT SERVICES	2000	\$18,154,345	2000	\$18,154,345	2000	\$18,158,720	2000	(\$4,375)	0.0%
COMMUNITY SERVICE	3000	\$2,342,105	3000	\$2,342,105	3000	\$2,342,109	3000	(\$4)	0.0%
FACILITY ACQUISITION/CONSTRUCTION	4000	\$51,925	4000	\$51,925	4000	\$51,925	4000	\$0	0.0%
DEBT SERVICE PAYMENTS	5100	\$8,724,311	5100	\$8,724,311	5100	\$8,724,311	5100	\$0	0.0%
FUND TRANSFER	5200	\$1,309,011	5200	\$1,309,011	5200	\$1,309,011	5200	\$0	0.0%
CONTINGENCIES	6000	\$1,599,734	6000	\$1,599,734	6000	\$1,599,734	6000	\$0	0.0%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$2,784,202	7000	\$2,784,202	7000	\$2,784,202	7000	\$0	0.0%
		<b>\$60,721,710</b>		<b>\$60,721,710</b>		<b>\$60,726,796</b>		<b>(\$5,086)</b>	0.0%

For detail on each individual fund change refer to Schedule B - List of resource and requirements by fund.

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT**  
**SUPPORT DOCUMENTS FOR RESOLUTION TO ADOPT 2018-19 BUDGET - 6/25/18**

**SCHEDULE B - RESOURCES 2018-19**

*BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2018, and for the purposes shown below are hereby ADOPTED as follows:*

<b>RESOURCE APPROPRIATIONS FOR 2018-19</b>										
<b>FUND</b>	<b>APPROPRIATION TYPE</b>	<b>PROPOSED</b>		<b>APPROVED</b>		<b>ADOPTED</b>		<b>CHANGE</b>		
	<b>NAME</b>	<b>LEVEL</b>	<b>AMOUNT</b>	<b>LEVEL</b>	<b>AMOUNT</b>	<b>LEVEL</b>	<b>AMOUNT</b>	<b>LEVEL</b>	<b>AMOUNT</b>	<b>Percentage</b>
GENERAL FUND (100)	LOCAL	1000	\$ 19,962,714	1000	\$ 19,962,714	1000	\$ 19,962,714	1000	\$ -	0.00%
	INTERMEDIATE	2000	\$ 307,138	2000	\$ 307,138	2000	\$ 307,138	2000	\$ -	0.00%
	STATE	3000	\$ 14,001,979	3000	\$ 14,001,979	3000	\$ 14,001,979	3000	\$ -	0.00%
	FEDERAL	4000	\$ -	4000	\$ -	4000	\$ -	4000	\$ -	0.00%
	TRANSFERS	5220	\$ 900,000	5220	\$ 900,000	5220	\$ 900,000	5220	\$ -	0.00%
	OTHER	5000	\$ 5,000	5000	\$ 5,000	5000	\$ 5,000	5000	\$ -	0.00%
	BEGINNING FUND BALANCE	5411	\$ 914,832	5411	\$ 914,832	5411	\$ 914,832	5411	\$ -	0.00%
<b>.....FUND TOTAL</b>			<b>\$ 36,091,663</b>		<b>\$ 36,091,663</b>		<b>\$ 36,091,663</b>		<b>\$ -</b>	<b>0.00%</b>
TAX ANTICIPATION NOTE (201)	LOCAL	1000	\$ 1,000	1000	\$ 1,000	1000	\$ 1,000	1000	\$ -	0.00%
	OTHER	5000	\$ 4,035,000	5000	\$ 4,035,000	5000	\$ 4,035,000	5000	\$ -	0.00%
	BEGINNING FUND BALANCE	5411	\$ 63,928	5411	\$ 63,928	5411	\$ 63,928	5411	\$ -	0.00%
<b>.....FUND TOTAL</b>			<b>\$ 4,099,928</b>		<b>\$ 4,099,928</b>		<b>\$ 4,099,928</b>		<b>\$ -</b>	<b>0.00%</b>
FOOD SERVICE (202)	LOCAL	1000	\$ 62,000	1000	\$ 62,000	1000	\$ 62,000	1000	\$ -	0.00%
	STATE	3000	\$ 49,559	3000	\$ 49,559	3000	\$ 49,559	3000	\$ -	0.00%
	FEDERAL	4000	\$ 1,982,000	4000	\$ 1,982,000	4000	\$ 1,982,000	4000	\$ -	0.00%
	BEGINNING FUND BALANCE	5411	\$ 103,020	5411	\$ 103,020	5411	\$ 103,020	5411	\$ -	0.00%
<b>.....FUND TOTAL</b>			<b>\$ 2,196,579</b>		<b>\$ 2,196,579</b>		<b>\$ 2,196,579</b>		<b>\$ -</b>	<b>0.00%</b>
RISK MANAGEMENT (203)	LOCAL	1000	\$ 12,000	1000	\$ 12,000	1000	\$ 12,000	1000	\$ -	0.00%
	BEGINNING FUND BALANCE	5411	\$ 157,400	5411	\$ 157,400	5411	\$ 157,400	5411	\$ -	0.00%
<b>.....FUND TOTAL</b>			<b>\$ 169,400</b>		<b>\$ 169,400</b>		<b>\$ 169,400</b>		<b>\$ -</b>	<b>0.00%</b>
THOMPSON (205)	LOCAL	1000	\$ 669,529	1000	\$ 669,529	1000	\$ 669,529	1000	\$ -	0.00%
	BEGINNING FUND BALANCE	5411	\$ 3,613,925	5411	\$ 3,613,925	5411	\$ 3,613,925	5411	\$ -	0.00%
<b>.....FUND TOTAL</b>			<b>\$ 4,283,454</b>		<b>\$ 4,283,454</b>		<b>\$ 4,283,454</b>		<b>\$ -</b>	<b>0.00%</b>
FEDERAL & STATE GRANTS (215)	LOCAL	1000	\$ -	1000	\$ -	1000	\$ -	1000	\$ -	0.00%
	STATE	3000	\$ 788,967	3000	\$ 788,967	3000	\$ 788,967	3000	\$ -	0.00%
	FEDERAL	4000	\$ 2,514,188	4000	\$ 2,514,188	4000	\$ 2,519,274	4000	\$ 5,086	0.20%
<b>.....FUND TOTAL</b>			<b>\$ 3,303,155</b>		<b>\$ 3,303,155</b>		<b>\$ 3,308,241</b>		<b>\$ 5,086</b>	<b>0.15%</b>
PRIVATE GRANTS (280)	LOCAL	1000	\$ 55,000	1000	\$ 55,000	1000	\$ 55,000	1000	\$ -	0.00%
	INTERMEDIATE	2000	\$ -	2000	\$ -	2000	\$ -	2000	\$ -	0.00%
	STATE	3000	\$ -	3000	\$ -	3000	\$ -	3000	\$ -	0.00%
	FEDERAL	4000	\$ -	4000	\$ -	4000	\$ -	4000	\$ -	0.00%
	BEGINNING FUND BALANCE	5411	\$ 73,413	5411	\$ 73,413	5411	\$ 73,413	5411	\$ -	0.00%
<b>.....FUND TOTAL</b>			<b>\$ 128,413</b>		<b>\$ 128,413</b>		<b>\$ 128,413</b>		<b>\$ -</b>	<b>0.00%</b>
TRANSPORTATION FUND (281)	STATE	3000	\$ -	3000	\$ -	3000	\$ -	3000	\$ -	0.00%
	BEGINNING FUND BALANCE	5411	\$ 229,252	5411	\$ 229,252	5411	\$ 229,252	5411	\$ -	0.00%
<b>.....FUND TOTAL</b>			<b>\$ 229,252</b>		<b>\$ 229,252</b>		<b>\$ 229,252</b>		<b>\$ -</b>	<b>0.00%</b>
TECHNOLOGY REPLACEMENT (282)	LOCAL	1000	\$ 50,000	1000	\$ 50,000	1000	\$ 50,000	1000	\$ -	0.00%

MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT  
SUPPORT DOCUMENTS FOR RESOLUTION TO ADOPT 2018-19 BUDGET - 6/25/18

**SCHEDULE B - RESOURCES 2018-19**

*BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2018, and for the purposes shown below are hereby ADOPTED as follows:*

RESOURCE APPROPRIATIONS FOR 2018-19										
FUND	APPROPRIATION TYPE	PROPOSED		APPROVED		ADOPTED		CHANGE		
	NAME	LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	Percentage
	BEGINNING FUND BALANCE	5411	\$ 85,525	5411	\$ 85,525	5411	\$ 85,525	5411	\$ -	0.00%
.....FUND TOTAL			\$ 135,525		\$ 135,525		\$ 135,525		\$ -	0.00%
TEXTBOOK REPLACEMENT (285)	TRANSFERS	5211	\$ -	5211	\$ -	5211	\$ -	5211	\$ -	0.00%
	BEGINNING FUND BALANCE	5411	\$ 141,398	5411	\$ 141,398	5411	\$ 141,398	5411	\$ -	0.00%
.....FUND TOTAL			\$ 141,398		\$ 141,398		\$ 141,398		\$ -	0.00%
RETIREMENT FUND (291)	LOCAL	1000	\$ -	1000	\$ -	1000	\$ -	1000	\$ -	0.00%
	TRANSFERS FROM GENERAL FUND	5211	\$ 100,000	5211	\$ 100,000	5211	\$ 100,000	5211	\$ -	0.00%
	BEGINNING FUND BALANCE	5411	\$ 58,079	5411	\$ 58,079	5411	\$ 58,079	5411	\$ -	0.00%
.....FUND TOTAL			\$ 158,079		\$ 158,079		\$ 158,079		\$ -	0.00%
PERS FUND (298)	TRANSFERS FROM GENERAL FUND	5211	\$ -	5211	\$ -	5211	\$ -	5211	\$ -	0.00%
	BEGINNING FUND BALANCE	5411	\$ 500,000	5411	\$ 500,000	5411	\$ 500,000	5411	\$ -	0.00%
.....FUND TOTAL			\$ 500,000		\$ 500,000		\$ 500,000		\$ -	0.00%
STUDENT BODY FUND (299)	LOCAL	1000	\$ 650,000	1000	\$ 650,000	1000	\$ 650,000	1000	\$ -	0.00%
	BEGINNING FUND BALANCE	5411	\$ 320,364	5411	\$ 320,364	5411	\$ 320,364	5411	\$ -	0.00%
.....FUND TOTAL			\$ 970,364		\$ 970,364		\$ 970,364		\$ -	0.00%
DEBT SERVICE FUND (310)	LOCAL	1000	\$ 4,067,136	1000	\$ 4,067,136	1000	\$ 4,067,136	1000	\$ -	0.00%
	FEDERAL	4000	\$ 680,000	4000	\$ 680,000	4000	\$ 680,000	4000	\$ -	0.00%
	TRANSFERS	5220	\$ 309,011	5220	\$ 309,011	5220	\$ 309,011	5220	\$ -	0.00%
	BEGINNING FUND BALANCE	5411	\$ 1,346,903	5411	\$ 1,346,903	5411	\$ 1,346,903	5411	\$ -	0.00%
.....FUND TOTAL			\$ 6,403,050		\$ 6,403,050		\$ 6,403,050		\$ -	0.00%
CAPITAL PROJECTS (405)	LOCAL	1000	\$ 129,000	1000	\$ 129,000	1000	\$ 129,000	1000	\$ -	0.00%
	STATE	3000	\$ -	3000	\$ -	3000	\$ -	3000	\$ -	0.00%
	BEGINNING FUND BALANCE	5411	\$ 860,104	5411	\$ 860,104	5411	\$ 860,104	5411	\$ -	0.00%
.....FUND TOTAL			\$ 989,104		\$ 989,104		\$ 989,104		\$ -	0.00%
CAPITAL EQUIPMENT (415)	BEGINNING FUND BALANCE	5411	\$ 135,567	5411	\$ 135,567	5411	\$ 135,567	5411	\$ -	0.00%
.....FUND TOTAL			\$ 135,567		\$ 135,567		\$ 135,567		\$ -	0.00%
CAPITAL PROJECTS GO BOND (420)	LOCAL	1000	\$ 2,000	1000	\$ 2,000	1000	\$ 2,000	1000	\$ -	0.00%
	BEGINNING FUND BALANCE	5411	\$ 399,925	5411	\$ 399,925	5411	\$ 399,925	5411	\$ -	0.00%
.....FUND TOTAL			\$ 401,925		\$ 401,925		\$ 401,925		\$ -	0.00%
CAPITAL FLEET REPLACEMENT (430)	LOCAL	1000	\$ -	1000	\$ -	1000	\$ -	1000	\$ -	0.00%
	BEGINNING FUND BALANCE	5411	\$ 384,854	5411	\$ 384,854	5411	\$ 384,854	5411	\$ -	0.00%
.....FUND TOTAL			\$ 384,854		\$ 384,854		\$ 384,854		\$ -	0.00%
<b>TOTAL ALL FUNDS</b>			<b>\$ 60,721,710</b>		<b>\$ 60,721,710</b>		<b>\$ 60,726,796</b>		<b>\$ 5,086</b>	<b>0.01%</b>

MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT  
SUPPORT DOCUMENTS FOR RESOLUTION TO ADOPT 2018-19 BUDGET - 6/25/18

**SCHEDULE B - RESOURCES 2018-19**

*BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2018, and for the purposes shown below are hereby ADOPTED as follows:*

**RESOURCE APPROPRIATIONS FOR 2018-19**

FUND	APPROPRIATION TYPE	PROPOSED		APPROVED		ADOPTED		CHANGE		
	NAME	LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	Percentage

**SUMMARY OF APPROPRIATION LEVELS - PROPOSED / APPROVED / ADOPTED - FY 2018-19**

TOTAL	LOCAL	1000	\$	25,660,379	1000	\$	25,660,379	1000	\$	25,660,379	1000	\$	-	0.00%
TOTAL	INTERMEDIATE	2000	\$	307,138	2000	\$	307,138	2000	\$	307,138	2000	\$	-	0.00%
TOTAL	STATE	3000	\$	14,840,505	3000	\$	14,840,505	3000	\$	14,840,505	3000	\$	-	0.00%
TOTAL	FEDERAL	4000	\$	5,176,188	4000	\$	5,176,188	4000	\$	5,181,274	4000	\$	5,086	0.10%
TOTAL	TRANSFERS	5220	\$	1,209,011	5220	\$	1,209,011	5220	\$	1,209,011	5220	\$	-	0.00%
TOTAL	TRANSFERS FROM GENERAL FUND	5211	\$	100,000	5211	\$	100,000	5211	\$	100,000	5211	\$	-	0.00%
TOTAL	OTHER	5000	\$	4,040,000	5000	\$	4,040,000	5000	\$	4,040,000	5000	\$	-	0.00%
TOTAL	BEGINNING FUND BALANCE	5411	\$	9,388,489	5411	\$	9,388,489	5411	\$	9,388,489	5411	\$	-	0.00%
				<b>\$ 60,721,710</b>			<b>\$ 60,721,710</b>			<b>\$ 60,726,796</b>			<b>\$ 5,086</b>	<b>0.01%</b>

MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT  
SUPPORT DOCUMENTS FOR RESOLUTION TO ADOPT 2018-19 BUDGET - 6/25/18

**SCHEDULE B - REQUIREMENTS 2018-19**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2018, and for the purposes shown below are hereby ADOPTED as follows:

REQUIREMENTS APPROPRIATIONS										
FUND	NAME	PROPOSED		APPROVED		ADOPTED		CHANGE		
		LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	Percentage
GENERAL FUND (100)	INSTRUCTION	1000	\$ 21,420,503	1000	\$ 21,420,503	1000	\$ 21,416,738	1000	-\$3,765	-0.02%
	SUPPORT SERVICES	2000	\$14,028,303	2000	\$14,028,303	2000	\$14,032,068	2000	\$3,765	0.03%
	FUND TRANSFERS	5200	\$142,857	5200	\$142,857	5200	\$142,857	5200	\$0	0.00%
	CONTINGENCIES	6000	\$250,000	6000	\$250,000	6000	\$250,000	6000	\$0	0.00%
.....FUND TOTAL			\$35,841,663		\$35,841,663		\$35,841,663		\$0	0.01%
TAX ANTICIPATION NOTE (201)	SUPPORT SERVICES	2000	\$9,928	2000	\$9,928	2000	\$9,928	2000	\$0	0.00%
	DEBT SERVICE PAYMENTS	5100	\$4,090,000	5100	\$4,090,000	5100	\$4,090,000	5100	\$0	0.00%
.....FUND TOTAL			\$4,099,928		\$4,099,928		\$4,099,928		\$0	0.00%
FOOD SERVICE (202)	COMMUNITY SERVICE	3000	\$2,185,350	3000	\$2,185,350	3000	\$2,185,350	3000	\$0	0.00%
.....FUND TOTAL			\$2,185,350		\$2,185,350		\$2,185,350		\$0	0.00%
RISK MANAGEMENT (203)	SUPPORT SERVICES	2000	\$152,610	2000	\$152,610	2000	\$152,610	2000	\$0	0.00%
.....FUND TOTAL			\$152,610		\$152,610		\$152,610		\$0	0.00%
THOMPSON (205)	SUPPORT SERVICES	2000	\$1,769,231	2000	\$1,769,231	2000	\$1,769,227	2000	-\$4	0.00%
	COMMUNITY SERVICE	3000	\$136,149	3000	\$136,149	3000	\$136,153	3000	\$4	0.00%
	FUND TRANSFERS	5200	\$800,000	5200	\$800,000	5200	\$800,000	5200	\$0	0.00%
	CONTINGENCIES	6000	\$250,000	6000	\$250,000	6000	\$250,000	6000	\$0	0.00%
.....FUND TOTAL			\$2,955,380		\$2,955,380		\$2,955,380		\$0	0.00%
FEDERAL AND STATE GRANTS (215)	INSTRUCTION	1000	\$2,844,469	1000	\$2,844,469	1000	\$2,848,941	1000	\$4,472	0.16%
	SUPPORT SERVICES	2000	\$438,080	2000	\$438,080	2000	\$438,694	2000	\$614	0.14%
	COMMUNITY SERVICE	3000	\$20,606	3000	\$20,606	3000	\$20,606	3000	\$0	0.00%
.....FUND TOTAL			\$3,303,155		\$3,303,155		\$3,308,241		\$5,086	0.30%
PRIVATE GRANTS (280)	INSTRUCTION	1000	\$29,343	1000	\$29,343	1000	\$29,343	1000	\$0	0.00%
	SUPPORT SERVICES	2000	\$99,070	2000	\$99,070	2000	\$99,070	2000	\$0	0.00%
.....FUND TOTAL			\$128,413		\$128,413		\$128,413		\$0	0.00%
TRANSPORTATION FUND (281)	SUPPORT SERVICES	2000	\$58,098	2000	\$58,098	2000	\$58,098	2000	\$0	0.00%
	FUND TRANSFERS	5200	\$166,154	5200	\$166,154	5200	\$166,154	5200	\$0	0.00%
.....FUND TOTAL			\$224,252		\$224,252		\$224,252		\$0	0.00%
TECHNOLOGY REPLACEMENT (282)	SUPPORT SERVICES	2000	\$130,525	2000	\$130,525	2000	\$130,525	2000	\$0	0.00%
.....FUND TOTAL			\$130,525		\$130,525		\$130,525		\$0	0.00%
TEXTBOOK REPLACEMENT (285)	INSTRUCTION	1000	\$141,398	1000	\$141,398	1000	\$141,398	1000	\$0	0.00%

MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT  
SUPPORT DOCUMENTS FOR RESOLUTION TO ADOPT 2018-19 BUDGET - 6/25/18

**SCHEDULE B - REQUIREMENTS 2018-19**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2018, and for the purposes shown below are hereby ADOPTED as follows:

REQUIREMENTS APPROPRIATIONS										
FUND	NAME	PROPOSED		APPROVED		ADOPTED		CHANGE		
		LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	Percentage
.....FUND TOTAL			\$141,398		\$141,398		\$141,398		\$0	0.00%
RETIREMENT FUND (291)	SUPPORT SERVICES	2000	\$158,079	2000	\$158,079	2000	\$158,079	2000	\$0	0.00%
.....FUND TOTAL			\$158,079		\$158,079		\$158,079		\$0	0.00%
PERS FUND (298)	SUPPORT SERVICES	2000	\$300,000	2000	\$300,000	2000	\$300,000	2000	\$0	0.00%
	FUND TRANSFERS	5200	\$200,000	5200	\$200,000	5200	\$200,000	5200	\$0	0.00%
.....FUND TOTAL			\$500,000		\$500,000		\$500,000		\$0	0.00%
STUDENT BODY FUND (299)	INSTRUCTION	1000	\$970,364	1000	\$970,364	1000	\$970,364	1000	\$0	0.00%
.....FUND TOTAL			\$970,364		\$970,364		\$970,364		\$0	0.00%
DEBT SERVICE FUND (310)	DEBT SERVICE	5100	\$4,634,311	5100	\$4,634,311	5100	\$4,634,311	5100	\$0	0.00%
	CONTINGENCIES	6000	\$600,630	6000	\$600,630	6000	\$600,630	6000	\$0	0.00%
.....FUND TOTAL			\$5,234,941		\$5,234,941		\$5,234,941		\$0	0.00%
CAPITAL PROJECTS (405)	SUPPORT SERVICES	2000	\$490,000	2000	\$490,000	2000	\$490,000	2000	\$0	0.00%
	CONTINGENCIES	6000	\$499,104	6000	\$499,104	6000	\$499,104	6000	\$0	0.00%
.....FUND TOTAL			\$989,104		\$989,104		\$989,104		\$0	0.00%
CAPITAL EQUIPMENT (415)	SUPPORT SERVICES	2000	\$135,567	2000	\$135,567	2000	\$135,567	2000	\$0	0.00%
.....FUND TOTAL			\$135,567		\$135,567		\$135,567		\$0	0.00%
CAPITAL PROJECTS GO BOND (420)	INSTRUCTION	1000	\$350,000	1000	\$350,000	1000	\$350,000	1000	\$0	0.00%
	FACILITY ACQUISITION/CONSTRUCTION	4000	\$51,925	4000	\$51,925	4000	\$51,925	4000	\$0	0.00%
.....FUND TOTAL			\$401,925		\$401,925		\$401,925		\$0	0.00%
CAPITAL FLEET REPLACEMENT (430)	SUPPORT SERVICES	2000	\$384,854	2000	\$384,854	2000	\$384,854	2000	\$0	0.00%
.....FUND TOTAL			\$384,854		\$384,854		\$384,854		\$0	0.00%
<b>TOTAL APPROPRIATED BUDGET - ALL FUNDS</b>			<b>\$57,937,508</b>		<b>\$57,937,508</b>		<b>\$57,942,594</b>		<b>\$5,086</b>	<b>0.31%</b>

**DETAIL OF UNAPPROPRIATED ENDING FUND BALANCES BY FUND**

GENERAL FUND (100)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$250,000	7000	\$250,000	7000	\$250,000	7000	\$0	0.00%
FOOD SERVICE (202)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$11,229	7000	\$11,229	7000	\$11,229	7000	\$0	0.00%
RISK MANAGEMENT (203)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$16,790	7000	\$16,790	7000	\$16,790	7000	\$0	0.00%
THOMPSON (205)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$1,328,074	7000	\$1,328,074	7000	\$1,328,074	7000	\$0	0.00%
TRANSPORTATION FUND (281)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$5,000	7000	\$5,000	7000	\$5,000	7000	\$0	0.00%
TECHNOLOGY REPLACEMENT (282)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$5,000	7000	\$5,000	7000	\$5,000	7000	\$0	0.00%

MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT  
SUPPORT DOCUMENTS FOR RESOLUTION TO ADOPT 2018-19 BUDGET - 6/25/18

**SCHEDULE B - REQUIREMENTS 2018-19**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2018, and for the purposes shown below are hereby ADOPTED as follows:

REQUIREMENTS APPROPRIATIONS										
FUND	NAME	PROPOSED		APPROVED		ADOPTED		CHANGE		
		LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	Percentage
DEBT SERVICE FUND (310)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$1,168,109	7000	\$1,168,109	7000	\$1,168,109	7000	\$0	0.00%
<b>TOTAL UNAPPROPRIATED ENDING FUND BALANCES</b>			<b>\$2,784,202</b>		<b>\$2,784,202</b>		<b>\$2,784,202</b>		<b>\$0</b>	<b>0.00%</b>
<b>TOTAL BUGET ALL FUND (APPROPIATED &amp; UNAPPROPIATED) 2018-19</b>			<b>\$60,721,710</b>		<b>\$60,721,710</b>		<b>\$60,726,796</b>		<b>\$5,086</b>	<b>0.01%</b>

TOTAL	INSTRUCTION	1000	\$ 25,756,077	1000	\$ 25,756,077	1000	\$ 25,756,784	1000	\$707	0.00%
TOTAL	SUPPORT SERVICES	2000	\$ 18,154,345	2000	\$ 18,154,345	2000	\$ 18,158,720	2000	\$4,375	0.02%
TOTAL	COMMUNITY SERVICE	3000	\$ 2,342,105	3000	\$ 2,342,105	3000	\$ 2,342,109	3000	\$4	0.00%
TOTAL	FACILITY ACQUISITION/CONSTRUCTION	4000	\$ 51,925	4000	\$ 51,925	4000	\$ 51,925	4000	\$0	0.00%
TOTAL	DEBT SERVICE PAYMENTS	5100	\$ 8,724,311	5100	\$ 8,724,311	5100	\$ 8,724,311	5100	\$0	0.00%
TOTAL	FUND TRANSFER	5200	\$ 1,309,011	5200	\$ 1,309,011	5200	\$ 1,309,011	5200	\$0	0.00%
TOTAL	CONTINGENCIES	6000	\$ 1,599,734	6000	\$ 1,599,734	6000	\$ 1,599,734	6000	\$0	0.00%
TOTAL	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$ 2,784,202	7000	\$ 2,784,202	7000	\$ 2,784,202	7000	\$0	0.00%
			<b>\$ 60,721,710</b>		<b>\$ 60,721,710</b>		<b>\$ 60,726,796</b>		<b>\$5,086</b>	<b>0.01%</b>

FORM ED-1

NOTICE OF BUDGET HEARING

FOR 2018-19

A public meeting of the Multnomah Co School Dist #3 / Parkrose School District will be held on June 25, 2018 at 6:30pm at 10636 NE Prescott Street, Portland, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the Parkrose School District Board of Directors. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 10636 NE Prescott Street, Portland, Oregon between the hours of 8:00a.m. and 5:00p.m. starting 6/26/18, or online at [www.parkrose.k12.or.us](http://www.parkrose.k12.or.us). This budget is for an annual 12 month budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Sharie Lewis, CPATelephone: (503) 408-2103Email: [sharie\\_lewis@parkrose.k12.or.us](mailto:sharie_lewis@parkrose.k12.or.us)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2016-17	Amended Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance	\$11,445,544	\$10,179,486	\$9,388,489
Current Year Property Taxes, other than Local Option Taxes	\$20,875,851	\$21,063,883	\$23,309,222
Current Year Local Option Property Taxes	\$0	\$0	\$0
Other Revenue from Local Sources	\$2,602,558	\$2,554,574	\$2,351,157
Revenue from Intermediate Sources	\$302,397	\$313,460	\$307,138
Revenue from State Sources	\$14,943,424	\$16,625,840	\$14,840,505
Revenue from Federal Sources	\$4,924,027	\$5,705,273	\$5,176,188
Interfund Transfers	\$0	\$700,000	\$1,000,000
All Other Budget Resources	\$1,126,938	\$4,429,012	\$4,349,011
Total Resources	\$56,220,739	\$61,571,528	\$60,721,710

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$18,320,425	\$19,203,321	\$19,339,258
Other Associated Payroll Costs	\$11,134,735	\$13,596,223	\$13,823,117
Purchased Services	6,176,622	7,009,669	\$7,370,495
Supplies & Materials	3,091,387	3,945,112	\$4,099,307
Capital Outlay	1,182,131	2,315,072	\$800,354
Other Objects (except debt service & interfund transfers)	528,842	895,039	\$871,921
Debt Service*	4,489,098	8,648,811	\$8,724,311
Interfund Transfers*	1,118,012	1,089,011	\$1,309,011
Operating Contingency	0	1,157,434	\$1,599,734
Unappropriated Ending Fund Balance & Reserves	10,179,486	3,711,836	\$2,784,202
Total Requirements	\$56,220,739	\$61,571,528	\$60,721,710

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$23,379,680	\$25,354,846	\$25,756,077
FTE	221.36	222.46	217.01
2000 Support Services	\$14,128,471	\$17,996,862	\$18,154,345
FTE	104.57	99.93	101.82
3000 Enterprise & Community Service	\$2,000,816	\$2,360,227	\$2,342,105
FTE	19.54	17.58	17.58
4000 Facility Acquisition & Construction	\$925,176	\$1,252,501	\$51,925
FTE	0.00	0.00	0.00
5000 Other Uses	\$0	\$0	\$0
5100 Debt Service*	4,489,098	\$8,648,811	\$8,724,311
5200 Interfund Transfers*	1,118,012	\$1,089,011	\$1,309,011
6000 Contingency	\$0	\$1,157,434	\$1,599,734
7000 Unappropriated Ending Fund Balance	\$10,179,486	\$3,711,836	\$2,784,202
Total Requirements	\$56,220,739	\$61,571,528	\$60,721,710
Total FTE	345.48	339.97	336.41

\* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **
a) The respective increase from approved to adopted budget is \$5,086 which is a result of an increase in grant award for Preschool Promise - new proposed Adopted Budget for 2018-19 is \$60,726,796.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit _____ per \$1,000)	4.8906	4.8906	4.8906
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$3,665,320	\$3,793,883	\$4,026,154

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$39,400,000	\$0
Other Bonds	\$15,000,000	\$0
Other Borrowings	\$2,541,979	\$0
Total	\$56,941,979	\$0

\*\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

	Debt balance 6/30/18	18/19 Payments	New Debt	Balance 7/1/19
General Obligation Bonds	39,400,000	(1,770,000)		37,630,000
Other Bonds	15,000,000	0		15,000,000
Other Borrowings - QZAB 2009	714,287	(142,857)		571,430
Other Borrowings - QZAB 2015	1,827,692	(166,154)		1,661,538
	56,941,979	(2,079,011)	0	54,862,968