



PARKROSE SCHOOL DISTRICT
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Submitted by: Sharie Lewis, CPA Date: 1/27/2020

Approved by: Superintendent Michael Lopes-Serrao: _____

Approved by: Business & Operations Director: _____

RESOLUTION AMENDING FISCAL YEAR 2019-20 BUDGET - Amendment #1

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 amends the 2019-20 budget in the aggregate amount of **\$65,543,330**. This amendment #1 increases the current budget by **\$3,948,377** or **6.4%** (now on file in the district administrative office) as follows – see below attachments supporting this resolution below.

Multnomah County School District #3/
Parkrose School District Board of Directors
For the FY 2019-2020 Amended Budget #1

Board Chair / Sara Kirby

Signature _____

Date _____

- Schedule A - Summary of Requirements on All Funds & Changes
- Schedule B - Detailed Information on all Fund Changes by Resource & Requirement
- Schedule C - Variance Analysis Information for items Exceeding 10% over Adopted on 6/24/19

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
RESOLUTION SUPPORT TO AMEND 2019-2020 ADOPTED BUDGET
1/27/2020 BOARD MEETING**

SCHEDULE A - SUMMARY OF FUND CHANGES TO 2019-2020 ADOPTED

SUM OF BUDGET BY FUND CATEGORIES with changes (RESOURCES)

GENERAL FUND		ADOPTED 6/24/19	AMENDED #1 / 1/27/20	CHANGE	
LOCAL	1000	\$20,047,514	1000 \$21,095,659	1000	\$1,048,145 5.2%
INTERMEDIATE	2000	\$392,158	2000 \$407,556	2000	\$15,398 3.9%
STATE	3000	\$14,451,188	3000 \$13,199,431	3000	-\$1,251,757 -8.7%
FEDERAL	4000	\$1,000	4000 \$1,000	4000	\$0 0.0%
TRANSFERS	5220	\$550,000	5220 \$0	5220	-\$550,000 -100.0%
OTHER	5000	\$1,500	5000 \$1,500	5000	\$0 0.0%
BEGINNING FUND BALANCE	5411	\$750,000	5411 \$2,399,372	5411	\$1,649,372 219.9%
		\$36,193,360	\$37,104,518		\$911,158 2.5%
200 FUNDS		ADOPTED	AMENDED #1 / 1/27/20	CHANGE	
LOCAL	1000	\$1,467,295	1000 \$1,839,209	1000	\$371,914 25.3%
STATE	3000	\$880,993	3000 \$1,390,149	3000	\$509,156 57.8%
FEDERAL	4000	\$4,205,165	4000 \$4,569,984	4000	\$364,819 8.7%
TRANSFERS	5220	\$70,000	5220 \$70,000	5220	\$0 0.0%
TRANSFERS FROM GENERAL FUND	5211	\$0	5211 \$900,000	5211	\$900,000 100.0%
OTHER	5000	\$4,035,000	5000 \$4,035,000	5000	\$0 0.0%
BEGINNING FUND BALANCE	5411	\$4,623,854	5411 \$4,474,377	5411	-\$149,477 -3.2%
		\$15,282,307	\$17,278,718		\$1,996,411 13.1%
300 FUNDS		ADOPTED	AMENDED #1 / 1/27/20	CHANGE	
LOCAL	1000	\$4,149,581	1000 \$5,345,762	1000	\$1,196,181 28.8%
STATE	3000	\$1,197,845	3000 \$1,197,845	3000	\$0 0.0%
FEDERAL	4000	\$680,000	4000 \$680,000	4000	\$0 0.0%
TRANSFERS	5220	\$309,011	5220 \$309,011	5220	\$0 0.0%
OTHER	5000	\$0	5000 \$43,068	5000	\$43,068 100.0%
BEGINNING FUND BALANCE	5411	\$2,235,103	5411 \$2,036,104	5411	-\$198,999 -8.9%
		\$8,571,540	\$9,611,790		\$1,040,250 12.1%
400 FUNDS		ADOPTED	AMENDED #1 / 1/27/20	CHANGE	
LOCAL	1000	\$193,000	1000 \$224,003	1000	\$31,003 16.1%
BEGINNING FUND BALANCE	5411	\$1,354,746	5411 \$1,324,301	5411	-\$30,445 -2.2%
		\$1,547,746	\$1,548,304		\$558 0.0%
ALL FUNDS		ADOPTED	AMENDED #1 / 1/27/20	CHANGE	
LOCAL	1000	\$25,857,390	1000 \$28,504,633	1000	\$2,647,243 10.2%
INTERMEDIATE	2000	\$392,158	2000 \$407,556	2000	\$15,398 3.9%
STATE	3000	\$16,530,026	3000 \$15,787,425	3000	-\$742,601 -4.5%
FEDERAL	4000	\$4,886,165	4000 \$5,250,984	4000	\$364,819 7.5%
TRANSFERS	5220	\$929,011	5220 \$379,011	5220	-\$550,000 -59.2%
TRANSFERS FROM GENERAL FUND	5211	\$0	5211 \$900,000	5211	\$900,000 100.0%
OTHER	5000	\$4,036,500	5000 \$4,079,568	5000	\$43,068 1.1%
BEGINNING FUND BALANCE	5411	\$8,963,703	5411 \$10,234,154	5411	\$1,270,451 14.2%
		\$61,594,953	\$65,543,330		\$3,948,377 6.4%

SUM OF BUDGET BY FUND CATEGORIES (with changes) - REQUIREMENTS

GENERAL FUND		ADOPTED - 6/24/19	AMENDED #1 / 1/27/20	CHANGE	
INSTRUCTION	1000	\$21,439,575	1000 \$20,988,895	1000	(\$450,680) -2.1%
SUPPORT SERVICES	2000	\$14,110,928	2000 \$14,572,766	2000	\$461,838 3.3%
FUND TRANSFER	5200	\$142,857	5200 \$1,042,857	5200	\$900,000 630.0%
CONTINGENCIES	6000	\$250,000	6000 \$250,000	6000	\$0 0.0%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$250,000	7000 \$250,000	7000	\$0 0.0%
		\$36,193,360	\$37,104,518		\$911,158 2.5%
200 FUNDS		ADOPTED	AMENDED #1 / 1/27/20	CHANGE	
INSTRUCTION	1000	\$3,819,861	1000 \$4,479,562	1000	\$659,701 17.3%
SUPPORT SERVICES	2000	\$2,883,489	2000 \$4,620,426	2000	\$1,736,937 60.2%
COMMUNITY SERVICE	3000	\$2,246,897	3000 \$2,396,669	3000	\$149,772 6.7%
DEBT SERVICE PAYMENTS	5100	\$4,090,000	5100 \$4,090,000	5100	\$0 0.0%
FUND TRANSFER	5200	\$786,154	5200 \$236,154	5200	(\$550,000) -70.0%
CONTINGENCIES	6000	\$250,000	6000 \$250,000	6000	\$0 0.0%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$1,205,906	7000 \$1,205,906	7000	\$0 0.0%
		\$15,282,307	\$17,278,718		\$1,996,411 13.1%
300 FUNDS		ADOPTED	AMENDED #1 / 1/27/20	CHANGE	
DEBT SERVICE PAYMENTS	5100	\$5,896,356	5100 \$6,936,606	5100	\$1,040,250 17.6%
CONTINGENCIES	6000	\$600,630	6000 \$600,630	6000	\$0 0.0%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$2,074,554	7000 \$2,074,554	7000	\$0 0.0%
		\$8,571,540	\$9,611,790		\$1,040,250 12.1%
400 FUNDS		ADOPTED	AMENDED #1 / 1/27/20	CHANGE	
INSTRUCTION	1000	\$40,716	1000 \$40,716	1000	\$0 0.0%
SUPPORT SERVICES	2000	\$937,681	2000 \$948,143	2000	\$10,462 1.1%
FACILITY ACQUISITION/CONSTRUCTION	4000	\$70,245	4000 \$101,003	4000	\$30,758 43.8%
CONTINGENCIES	6000	\$499,104	6000 \$458,442	6000	(\$40,662) -8.1%
		\$1,547,746	\$1,548,304		\$558 0.0%
ALL FUNDS		ADOPTED	AMENDED #1 / 1/27/20	CHANGE	
INSTRUCTION	1000	\$25,300,152	1000 \$25,509,173	1000	\$209,021 0.8%
SUPPORT SERVICES	2000	\$17,932,098	2000 \$20,141,335	2000	\$2,209,237 12.3%
COMMUNITY SERVICE	3000	\$2,246,897	3000 \$2,396,669	3000	\$149,772 6.7%
FACILITY ACQUISITION/CONSTRUCTION	4000	\$70,245	4000 \$101,003	4000	\$30,758 43.8%
DEBT SERVICE PAYMENTS	5100	\$9,986,356	5100 \$11,026,606	5100	\$1,040,250 10.4%
FUND TRANSFER	5200	\$929,011	5200 \$1,279,011	5200	\$350,000 37.7%
CONTINGENCIES	6000	\$1,599,734	6000 \$1,559,072	6000	(\$40,662) -2.5%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$3,530,460	7000 \$3,530,460	7000	\$0 0.0%
		\$61,594,953	\$65,543,330		\$3,948,377 6.4%

For detail on each individual fund change refer to Schedule B - List of resource and requirements by fund.
For an explanation of the fund changes that exceeded 10% refer to Schedule C.

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
RESOLUTION TO AMEND 2019-2020 ADOPTED BUDGET
1/27/2020 BOARD MEETING**

SCHEDULE B - RESOURCES FOR AMENDMENT #1 TO THE 2019-2020 ADOPTED BUDGET

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2019, and for the purposes shown below are hereby AMENDED on 1/27/20 as follows under Amendment #1:

RESOURCE APPROPRIATIONS & SUPPLEMENTAL ADJUSTMENTS FOR 2019-2020								
FUND	APPROPRIATION TYPE NAME	ADOPTED - 6/24/19		AMENDED #1 / 1/27/20		CHANGE		
		LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	Percentage
GENERAL FUND (100)	LOCAL	1000	\$20,047,514	1000	\$21,095,659	1000	\$1,048,145	5.2%
	INTERMEDIATE	2000	\$392,158	2000	\$407,556	2000	\$15,398	3.9%
	STATE	3000	\$14,451,188	3000	\$13,199,431	3000	-\$1,251,757	-8.7%
	FEDERAL	4000	\$1,000	4000	\$1,000	4000	\$0	0.0%
	TRANSFERS	5220	\$550,000	5220	\$0	5220	-\$550,000	-100.0%
	OTHER	5000	\$1,500	5000	\$1,500	5000	\$0	0.0%
	BEGINNING FUND BALANCE	5411	\$750,000	5411	\$2,399,372	5411	\$1,649,372	219.9%
.....FUND TOTAL			\$36,193,360		\$37,104,518		\$911,158	2.5%
TAX ANTICIPATION NOTE (201)	LOCAL	1000	\$1,700	1000	\$1,700	1000	\$0	0.0%
	OTHER	5000	\$4,035,000	5000	\$4,035,000	5000	\$0	0.0%
	BEGINNING FUND BALANCE	5411	\$65,570	5411	\$65,669	5411	\$99	0.2%
.....FUND TOTAL			\$4,102,270		\$4,102,369		\$99	0.0%
FOOD SERVICE (202)	LOCAL	1000	\$95,000	1000	\$210,000	1000	\$115,000	121.1%
	STATE	3000	\$21,000	3000	\$21,000	3000	\$0	0.0%
	FEDERAL	4000	\$1,822,096	4000	\$1,822,096	4000	\$0	0.0%
	BEGINNING FUND BALANCE	5411	\$30,586	5411	\$25,514	5411	-\$5,072	-16.6%
.....FUND TOTAL			\$1,968,682		\$2,078,610		\$109,928	5.6%
RISK MANAGEMENT (203)	LOCAL	1000	\$12,000	1000	\$72,000	1000	\$60,000	500.0%
	BEGINNING FUND BALANCE	5411	\$144,320	5411	\$178,340	5411	\$34,020	23.6%
.....FUND TOTAL			\$156,320		\$250,340		\$94,020	60.1%
THOMPSON (205)	LOCAL	1000	\$696,995	1000	\$882,996	1000	\$186,001	26.7%
	TRANSFERS FROM GENERAL FUND	5211	\$0	5211	\$300,000	5211	\$300,000	100.0%
	BEGINNING FUND BALANCE	5411	\$3,261,537	5411	\$3,164,243	5411	-\$97,294	-3.0%
.....FUND TOTAL			\$3,958,532		\$4,347,239		\$388,707	9.8%
FEDERAL & STATE GRANTS (215)	LOCAL	1000	\$0	1000	\$0	1000	\$0	0.0%
	STATE	3000	\$709,993	3000	\$1,124,354	3000	\$414,361	58.4%
	FEDERAL	4000	\$2,383,069	4000	\$2,747,888	4000	\$364,819	15.3%
	BEGINNING FUND BALANCE	5411	\$122,574	5411	\$127	5411	-\$122,447	-99.9%
.....FUND TOTAL			\$3,215,636		\$3,872,368		\$656,732	20.4%
PRIVATE GRANTS (280)	LOCAL	1000	\$11,600	1000	\$21,163	1000	\$9,563	82.4%
	BEGINNING FUND BALANCE	5411	\$92,268	5411	\$142,334	5411	\$50,066	54.3%
.....FUND TOTAL			\$103,868		\$163,497		\$59,629	57.4%
TRANSPORTATION FUND (281)	STATE	3000	\$150,000	3000	\$244,795	3000	\$94,795	63.2%
	BEGINNING FUND BALANCE	5411	\$25,304	5411	\$152,099	5411	\$126,795	501.1%
.....FUND TOTAL			\$175,304		\$396,894		\$221,590	126.4%
TECHNOLOGY REPLACEMENT (282)	LOCAL	1000	\$0	1000	\$0	1000	\$0	0.0%
	TRANSFERS FROM GENERAL FUND	5211	\$0	5211	\$200,000	5211	\$200,000	100.0%
	BEGINNING FUND BALANCE	5411	\$71,123	5411	\$20,065	5411	-\$51,058	-71.8%
.....FUND TOTAL			\$71,123		\$220,065		\$148,942	209.4%
TEXTBOOK REPLACEMENT (285)	LOCAL	1000	\$0	1000	\$0	1000	\$0	0.0%
	TRANSFERS FROM GENERAL FUND	5211	\$0	5211	\$200,000	5211	\$200,000	100.0%
	BEGINNING FUND BALANCE	5411	\$49,538	5411	\$47,183	5411	-\$2,355	-4.8%
.....FUND TOTAL			\$49,538		\$247,183		\$197,645	399.0%
RETIREMENT FUND (291)	LOCAL	1000	\$0	1000	\$1,350	1000	\$1,350	100.0%
	TRANSFERS FROM GENERAL FUND	5211	\$0	5211	\$200,000	5211	\$200,000	100.0%
	TRANSFERS	5220	\$70,000	5220	\$70,000	5220	\$0	0.0%
	BEGINNING FUND BALANCE	5411	\$25,209	5411	\$45,447	5411	\$20,238	80.3%

RESOURCE APPROPRIATIONS & SUPPLEMENTAL ADJUSTMENTS FOR 2019-2020								
FUND	APPROPRIATION TYPE NAME	ADOPTED - 6/24/19		AMENDED #1 / 1/27/20		CHANGE		
		LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	Percentage
.....FUND TOTAL			\$95,209		\$316,797		\$221,588	232.7%
PERS FUND (298)	TRANSFERS FROM GENERAL FUND	5211	\$0	5211	\$0	5211	\$0	0.0%
	BEGINNING FUND BALANCE	5411	\$248,475	5411	\$248,475	5411	\$0	0.0%
.....FUND TOTAL			\$248,475		\$248,475		\$0	0.0%
STUDENT BODY FUND (299)	LOCAL	1000	\$650,000	1000	\$650,000	1000	\$0	0.0%
	BEGINNING FUND BALANCE	5411	\$487,350	5411	\$384,882	5411	-\$102,468	-21.0%
.....FUND TOTAL			\$1,137,350		\$1,034,882		-\$102,468	-9.0%
DEBT SERVICE FUND (310)	LOCAL	1000	\$4,149,581	1000	\$5,345,762	1000	\$1,196,181	28.8%
	FEDERAL	4000	\$680,000	4000	\$680,000	4000	\$0	0.0%
	TRANSFERS	5220	\$309,011	5220	\$309,011	5220	\$0	0.0%
	OTHER	5000	\$0	5000	\$43,068	5000	\$43,068	100.0%
	BEGINNING FUND BALANCE	5411	\$2,235,103	5411	\$2,036,104	5411	-\$198,999	-8.9%
.....FUND TOTAL			\$7,373,695		\$8,413,945		\$1,040,250	14.1%
PERS DEBT FUND (311)	STATE	3000	\$1,197,845	3000	\$1,197,845	3000	\$0	0.0%
	BEGINNING FUND BALANCE	5411	\$0	5411	\$0	5411	\$0	0.0%
.....FUND TOTAL			\$1,197,845		\$1,197,845		\$0	0.0%
CAPITAL PROJECTS (405)	LOCAL	1000	\$179,000	1000	\$179,001	1000	\$1	0.0%
	BEGINNING FUND BALANCE	5411	\$1,055,962	5411	\$1,015,299	5411	-\$40,663	-3.9%
.....FUND TOTAL			\$1,234,962		\$1,194,300		-\$40,662	-3.3%
CAPITAL EQUIPMENT (415)	BEGINNING FUND BALANCE	5411	\$135,567	5411	\$135,567	5411	\$0	0.0%
.....FUND TOTAL			\$135,567		\$135,567		\$0	0.0%
CAPITAL PROJECTS GO BOND (420)	LOCAL	1000	\$12,000	1000	\$33,001	1000	\$21,001	175.0%
	BEGINNING FUND BALANCE	5411	\$98,961	5411	\$108,718	5411	\$9,757	9.9%
.....FUND TOTAL			\$110,961		\$141,719		\$30,758	27.7%
CAPITAL FLEET REPLACEMENT (430)	LOCAL	1000	\$2,000	1000	\$12,001	1000	\$10,001	500.0%
	BEGINNING FUND BALANCE	5411	\$64,256	5411	\$64,717	5411	\$461	0.7%
.....FUND TOTAL			\$66,256		\$76,718		\$10,462	15.8%
TOTAL ALL FUNDS			\$61,594,953		\$65,543,330		\$3,948,377	6.4%
SUMMARY OF APPROPRIATION LEVELS / ADOPTED / AMENDED / CHANGE - FY 2019-2020								
TOTAL	LOCAL	1000	\$25,857,390		\$28,504,633		\$2,647,243	10.2%
TOTAL	INTERMEDIATE	2000	\$392,158		\$407,556		\$15,398	3.9%
TOTAL	STATE	3000	\$16,530,026		\$15,787,425		-\$742,601	-4.5%
TOTAL	FEDERAL	4000	\$4,886,165		\$5,250,984		\$364,819	7.5%
TOTAL	TRANSFERS	5220	\$929,011		\$379,011		-\$550,000	-59.2%
TOTAL	TRANSFERS FROM GENERAL FUND	5211	\$0		\$900,000		\$900,000	100.0%
TOTAL	OTHER	5000	\$4,036,500		\$4,079,568		\$43,068	1.1%
TOTAL	BEGINNING FUND BALANCE	5411	\$8,963,703		\$10,234,154		\$1,270,451	14.2%
			\$61,594,953		\$65,543,330		\$3,948,377	6.4%

**PARKROSE SCHOOL DISTRICT
RESOLUTION TO AMEND 2019-2020 ADOPTED BUDGET
1/27/2020 BOARD MEETING**

SCHEDULE B - REQUIREMENTS FOR AMENDMENT #1 TO THE 2019-2020 ADOPTED BUDGET

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2019, and for the purposes shown below are hereby AMENDED on 1/27/20 as follows under Amendment #1:

REQUIREMENTS APPROPRIATIONS & SUPPLEMENTAL ADJUSTMENTS for FY 2019-2020 AMENDMENT #1									
FUND	APPROPRIATION NAME	ADOPTED - 6/24/19		AMENDED #1 / 1/27/20		CHANGE		PERCENTAGE	
		LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT		
GENERAL FUND (100)	INSTRUCTION	1000	\$21,439,575	1000	\$ 20,988,895	1000	-\$450,680	-2.1%	
	SUPPORT SERVICES	2000	\$14,110,928	2000	\$ 14,572,766	2000	\$461,838	3.3%	
	FUND TRANSFERS	5200	\$142,857	5200	\$ 1,042,857	5200	\$900,000	630.0%	
	CONTINGENCIES	6000	\$250,000	6000	\$ 250,000	6000	\$0	0.0%	
.....FUND TOTAL			\$35,943,360		\$ 36,854,518		\$911,158	2.5%	
TAX ANTICIPATION NOTE (201)	SUPPORT SERVICES	2000	\$12,270	2000	\$ 12,369	2000	\$99	0.8%	
	DEBT SERVICE PAYMENTS	5100	\$4,090,000	5100	\$ 4,090,000	5100	\$0	0.0%	
.....FUND TOTAL			\$4,102,270		\$ 4,102,369		\$99	0.0%	
FOOD SERVICE (202)	COMMUNITY SERVICE	3000	\$1,957,453	3000	\$ 2,067,381	3000	\$109,928	5.6%	
FUND TOTAL			\$1,957,453		\$ 2,067,381		\$109,928	5.6%
RISK MANAGEMENT (203)	SUPPORT SERVICES	2000	\$139,530	2000	\$ 233,550	2000	\$94,020	67.4%	
FUND TOTAL			\$139,530		\$ 233,550		\$94,020	67.4%
THOMPSON (205)	SUPPORT SERVICES	2000	\$1,767,071	2000	\$ 2,670,086	2000	\$903,015	51.1%	
	COMMUNITY SERVICE	3000	\$153,574	3000	\$ 189,266	3000	\$35,692	23.2%	
	FUND TRANSFERS	5200	\$620,000	5200	\$ 70,000	5200	-\$550,000	-88.7%	
	CONTINGENCIES	6000	\$250,000	6000	\$ 250,000	6000	\$0	0.0%	
.....FUND TOTAL			\$2,790,645		\$ 3,179,352		\$388,707	13.9%	
FEDERAL AND STATE GRANTS (215)	INSTRUCTION	1000	\$2,596,779	1000	\$ 3,118,345	1000	\$521,566	16.7%	
	SUPPORT SERVICES	2000	\$483,218	2000	\$ 617,853	2000	\$134,635	27.9%	
	COMMUNITY SERVICE	3000	\$135,639	3000	\$ 136,170	3000	\$531	0.4%	
.....FUND TOTAL			\$3,215,636		\$ 3,872,368		\$656,732	20.4%	
PRIVATE GRANTS (280)	INSTRUCTION	1000	\$36,194	1000	\$ 79,153	1000	\$42,959	118.7%	
	SUPPORT SERVICES	2000	\$67,443	2000	\$ 80,492	2000	\$13,049	19.3%	
	COMMUNITY SERVICE	3000	\$231	3000	\$ 3,852	3000	\$3,621	1567.5%	
.....FUND TOTAL			\$103,868		\$ 163,497		\$59,629	57.4%	
TRANSPORTATION FUND (281)	SUPPORT SERVICES	2000	\$4,150	2000	\$ 225,740	2000	\$221,590	5339.5%	
	FUND TRANSFERS	5200	\$166,154	5200	\$ 166,154	5200	\$0	0.0%	
.....FUND TOTAL			\$170,304		\$ 391,894		\$221,590	130.1%	
TECHNOLOGY REPLACEMENT (282)	SUPPORT SERVICES	2000	\$66,123	2000	\$ 215,065	2000	\$148,942	225.2%	
FUND TOTAL			\$66,123		\$ 215,065		\$148,942	225.2%
TEXTBOOK REPLACEMENT (285)	INSTRUCTION	1000	\$49,538	1000	\$ 247,183	1000	\$197,645	399.0%	
FUND TOTAL			\$49,538		\$ 247,183		\$197,645	399.0%
RETIREMENT FUND (291)	SUPPORT SERVICES	2000	\$95,209	2000	\$ 316,797	2000	\$221,588	232.7%	
FUND TOTAL			\$95,209		\$ 316,797		\$221,588	232.7%
PERS FUND (298)	SUPPORT SERVICES	2000	\$248,475	2000	\$ 248,475	2000	\$0	0.0%	
	FUND TRANSFERS	5200	\$0	5200	\$ -	5200	\$0	0.0%	
.....FUND TOTAL			\$248,475		\$ 248,475		\$0	0.0%	
STUDENT BODY FUND (299)	INSTRUCTION	1000	\$1,137,350	1000	\$ 1,034,882	1000	-\$102,468	-9.0%	
FUND TOTAL			\$1,137,350		\$ 1,034,882		-\$102,468	-9.0%

REQUIREMENTS APPROPRIATIONS & SUPPLEMENTAL ADJUSTMENTS for FY 2019-2020 AMENDMENT #1									
FUND	APPROPRIATION NAME	ADOPTED - 6/24/19		AMENDED #1 / 1/27/20		CHANGE			
		LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	PERCENTAGE	
DEBT SERVICE FUND (310)	SUPPORT SERVICES	2000	\$0	2000	\$ -	2000	\$0	0.0%	
	DEBT SERVICE	5100	\$4,698,511	5100	\$ 5,738,761	5100	\$1,040,250	22.1%	
	CONTINGENCIES	6000	\$600,630	6000	\$ 600,630	6000	\$0	0.0%	
.....FUND TOTAL			\$5,299,141		\$ 6,339,391		\$1,040,250	19.6%	
PERS DEBT FUND (311)	DEBT SERVICE	5100	\$1,197,845	5100	\$ 1,197,845	5100	\$0	0.0%	
.....FUND TOTAL			\$1,197,845		\$ 1,197,845		\$0	0.0%	
CAPITAL PROJECTS (405)	SUPPORT SERVICES	2000	\$735,858	2000	\$ 735,858	2000	\$0	0.0%	
	CONTINGENCIES	6000	\$499,104	6000	\$ 458,442	6000	-\$40,662	-8.1%	
.....FUND TOTAL			\$1,234,962		\$ 1,194,300		-\$40,662	-3.3%	
CAPITAL EQUIPMENT (415)	SUPPORT SERVICES	2000	\$135,567	2000	\$ 135,567	2000	\$0	0.0%	
.....FUND TOTAL			\$135,567		\$ 135,567		\$0	0.0%	
CAPITAL PROJECTS GO BOND (420)	INSTRUCTION	1000	\$40,716	1000	\$ 40,716	1000	\$0	0.0%	
	FACILITIES ACQUISITION & CONSTRUCTION	4000	\$70,245	4000	\$ 101,003	4000	\$30,758	43.8%	
.....FUND TOTAL			\$110,961		\$ 141,719		\$30,758	27.7%	
CAPITAL FLEET REPLACEMENT (430)	SUPPORT SERVICES	2000	\$66,256	2000	\$ 76,718	2000	\$10,462	15.8%	
.....FUND TOTAL			\$66,256		\$ 76,718		\$10,462	15.8%	
TOTAL APPROPRIATED BUDGET - ALL FUNDS (WITHOUT UNAPPROPRIATED FUND BALANCE)			\$58,064,493		\$ 62,012,870		\$3,948,377	6.8%	

DETAIL OF UNAPPROPRIATED ENDING FUND BALANCES BY FUND									
GENERAL FUND (100)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$250,000	7000	\$ 250,000	7000	\$0	0.0%	
FOOD SERVICE (202)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$11,229	7000	\$ 11,229	7000	\$0	0.0%	
RISK MANAGEMENT (203)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$16,790	7000	\$ 16,790	7000	\$0	0.0%	
THOMPSON (205)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$1,167,887	7000	\$ 1,167,887	7000	\$0	0.0%	
TRANSPORTATION FUND (281)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$5,000	7000	\$ 5,000	7000	\$0	0.0%	
TECHNOLOGY REPLACEMENT (282)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$5,000	7000	\$ 5,000	7000	\$0	0.0%	
DEBT SERVICE FUND (310)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$2,074,554	7000	\$ 2,074,554	7000	\$0	0.0%	
TOTAL UNAPPROPRIATED ENDING FUND BALANCES			\$3,530,460		\$ 3,530,460		\$0	0.0%	
TOTAL AMENDED BUGET FOR ALL FUND (APPROIATED & UNAPPROIATED) 2019-2020			\$61,594,953		\$ 65,543,330		\$3,948,377	6.4%	

MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
 RESOLUTION SUPPORT TO AMEND 2019-2020 ADOPTED BUDGET
 1/27/2020 BOARD MEETING

SCHEDULE C - EXPLANATION OF CHANGES IN AMENDMENT #1 FOR 2019-2020 ADOPTED BUDGET

Overall Increase in Amendment / Supplemental #1 is **\$3,948,377 which is only a 6.4%** overall change.
 Included in this increase are ten funds that exceeded 10% of the Adopted Budget for 2019-2020.

>>> For a Summary of Fund changes please see Schedule A.

>>> For a Detailed Listing on Fund changes by individual Resource and Requirement line item please see Schedule B - (Resources and Requirements)

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

LISTING OF FUND CHANGES THAT EXCEEDED 10% OF 19/20 ADOPTED BUDGET - ON 6/24/19

1. Risk Management Fund		Fund 203			
<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>		
Beginning Fund Balance	\$178,340	Support	\$233,550		
Local Resources	\$72,000	Ending Fund Balance	\$16,790		
Total Resources	\$250,340	Total Requirements	\$250,340		
Reason for Change:					
The increase is attributed to SAIF 5% refund, PACE insurance adjust and increase in fund balance. Total increase from adopted was 60.1% or \$90,020.					
2. Federal / State Grant Fund		Fund 215			
<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>		
Beginning Fund Balance	\$127	Instruction	\$3,118,345		
State Resources	\$1,124,354	Support	\$617,853		
Federal Resources	\$2,747,888	Enterprise & Community Svc	\$136,170		
Total Resources	\$3,872,368	Total Requirements	\$3,872,368		
Reason for Change:					
Increase is attributed to 1) \$12,557 or 1.9% are associated with award value changes 2) \$461,886 or 70.3% change in carryover balances 3) \$182,289 or 27.8% are associated with three new grants . Total increase from adopted was 20.4% or \$656,732					
3. Private Donations Fund		Fund 280			
<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>		
Beginning Fund Balance	\$142,334	Instruction	\$79,153		
Local Resources	\$21,163	Support	\$80,492		
Total Resources	\$163,497	Enterprise & Community Svc	\$3,852		
		Total Requirements	\$163,497		
Reason for Change:					
The changes that affect fund 280 are 1) eight new grants or \$58,437 or 98% 2) changes in award values and beginning grant balances of \$1,192 or 2%. Total increase 57.4% or \$59,631.					
4. Transportation Fund		Fund 281			
<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>		
Beginning Fund Balance	\$152,099	Support	\$225,740		
State Resources	\$244,795	Other Sources - Transfers Out	\$166,154		
Total Resources	\$396,894	Ending Fund Balance	\$5,000		
		Total Requirements	\$396,894		
Reason for Change:					
The two factors affecting increase is beginning fund balance and increase to SSF depreciation allocation. Total increase 126.4% or \$221,590.					
5. Technology Fund		Fund 282			
<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>		
Beginning Fund Balance	\$20,065	Support	\$215,065		
Other Sources - Transfers In	\$200,000	Ending Fund Balance	\$5,000		
Total Resources	\$220,065	Total Requirements	\$220,065		
Reason for Change:					
The increase is attributed to \$51,058 decline in fund balance and a \$200,000 transfer from general fund. Total increase 209.4% or \$148,942.					
6. Textbook Fund		Fund 285			

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

LISTING OF FUND CHANGES THAT EXCEEDED 10% OF 19/20 ADOPTED BUDGET - ON 6/24/19

<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>
Beginning Fund Balance	\$47,183	Instruction	\$247,183
Other Sources - Transfers In	\$200,000		
Total Resources	\$247,183	Total Requirements	\$247,183

Reason for Change:

The increase is attributed to \$2,355 decline in fund balance and \$200,000 transfer from general fund. Total increase 399% or \$197,645.

7. Retirement Fund

Fund 291

<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>
Beginning Fund Balance	\$45,447	Support	\$316,797
Local Resources	\$1,350		
Other Sources - Transfers In	\$270,000		
Total Resources	\$316,797	Total Requirements	\$316,797

Reason for Change:

Increase is the result of fund balance increase of \$20,238 , \$1,350 rebate and \$200,000 transfer from general fund. Total increase 232.7% or \$221,588.

8. Debt Service Fund

Fund 310

<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>
Beginning Fund Balance	\$2,036,104	Debt Service	\$5,738,761
Local Resources	\$5,345,762	Operating Contingency	\$600,630
Federal Resources	\$680,000	Unappropriated Ending Fund Balance	\$2,074,554
Other Sources	\$352,079		
Total Resources	\$8,413,945	Total Requirements	\$8,413,945

Reason for Change:

The district refunded the 2011A bond and with that came additional debt cost an debt issuance fees. Total increase 14.1% or \$1,040,250.

9 GO Capital Bond Fund

Fund 420

<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>
Beginning Fund Balance	\$108,718	Instruction	\$40,716
Local Resources	\$33,001	Facilities Acquisition & Construction	\$101,003
Total Resources	\$141,719	Total Requirements	\$141,719

Reason for Change:

This increase is attributed to an increase in interest revenue and small increase in fund balance. The total increase 27.7% or \$30,758.

10 Fleet Replacement Fund

Fund 430

<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>
Beginning Fund Balance	\$64,717	Support	\$76,718
Local Resources	\$12,001		
Total Resources	\$76,718	Total Requirements	\$76,718

Reason for Change:

The increase of \$10,462 or 15.8% is associated with interest rate increases and small beginning balance increase.

SUMMARY OF 2019-2020 BUDGET

FY 19/20

	6/24/2019 FY 19/20 Adopted Budget	1/27/2020 FY 19/20 Amendment #1 Budget	FY 19/20 Amendment #2 Budget	FY 19/20 Revised Budget	% Change
ALL FUNDS					
Resources					
Beginning Balance	\$8,963,703	\$1,270,451	\$0	\$10,234,154	14.2%
Local Sources	\$25,857,390	\$2,647,243	\$0	\$28,504,633	10.2%
State Sources	\$16,530,026	(\$742,601)	\$0	\$15,787,425	-4.5%
Intermediate Sources	\$392,158	\$15,398	\$0	\$407,556	3.9%
Federal Sources	\$4,886,165	\$364,819	\$0	\$5,250,984	7.5%
Transfers	\$929,011	\$350,000	\$0	\$1,279,011	37.7%
Other Sources	\$4,036,500	\$43,068	\$0	\$4,079,568	1.1%
TOTAL RESOURCES	\$61,594,953	\$3,948,377	\$0	\$65,543,330	6.4%
	<i>agrees to adopted</i>				

SEE ALL THE NOTES ON INDIVIDUAL FUND WKST TAB'S

	6/24/2019 FY 19/20 Adopted Budget	1/27/2020 FY 19/20 Amendment #1 Budget	FY 19/20 Amendment #2 Budget	FY 19/20 Revised Budget	% Change
ALL FUNDS					
Requirements					
Instruction	\$25,300,152	\$209,021	\$0	\$25,509,173	0.8%
Support Services	\$17,932,098	\$2,209,237	\$0	\$20,141,335	12.3%
Enterprise and Community Service	\$2,246,897	\$149,772	\$0	\$2,396,669	6.7%
Facilities Acquisition & Construction	\$70,245	\$30,758	\$0	\$101,003	43.8%
Debt Service	\$9,986,356	\$1,040,250	\$0	\$11,026,606	10.4%
Transfers	\$929,011	\$350,000	\$0	\$1,279,011	37.7%
Operating Contingency	\$1,599,734	(\$40,662)	\$0	\$1,559,072	-2.5%
Ending Fund Balance	\$3,530,460	\$0	\$0	\$3,530,460	0.0%
TOTAL REQUIREMENTS	\$61,594,953	\$3,948,377	\$0	\$65,543,330	6.4%
	<i>agrees to adopted</i>				
Difference must be zero	\$ -	\$ 0.00	\$ -	\$ 0.00	

Reasons for Supplemental Budget Adjustments:

SEE ALL THE NOTES ON INDIVIDUAL FUND WKST TAB'S

	Amended Budget Total	Transfer	Contingency
General Fund	\$ 37,104,518	\$ 1,042,857	\$ 250,000
Special Revenue	\$ 17,278,718	\$ 236,154	\$ 250,000
Debt Service Fund	\$ 9,611,790	\$ -	\$ 600,630
Capital Projects Fund	\$ 1,548,304	\$ -	\$ 458,442
Internal Service Fund	\$ -	\$ -	\$ -
	\$ 65,543,330	\$ 1,279,011	\$ 1,559,072
	\$ 54,383,236	Operating Budget	