

Submitted by: Jeanne Morgan 6/27/16

Approved by: Superintendent Karen Gray: _____

Approved by: Business & Operations Director: _____

AGENDA ITEM _____

**RESOLUTION TO ADOPT, APPROPRIATE, LEVY AND CATEGORIZE FUNDS
FOR THE FISCAL YEAR 2016-17 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 2016-17 budget in the aggregate amount of \$ 59,152,859 (now on file in the district administrative office) as follows – see attached Schedule A – 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 \$3,445,400 for General Obligation Bond Principal and Interest.

SUMMARY OF TAXES LEVIED 2016-17

	<u>General Education Subject to Limitation</u>	<u>Excluded from Limitation</u>
General Fund / Permanent Rate	\$4.8906/\$1,000	
Debt Service Fund / Bonded Debt		\$ 3,665,320

ACTION REQUESTED:

Resolution to adopt, appropriate, levy taxes and categorize funds for the fiscal year 2016-17.

TO WHOM IT MAY CONCERN

This is to certify that on June 27, 2016 the Multnomah County School District #3 / Parkrose School District Board of Directors adopts the 2016-2017 budgets in the total amount of \$59,152,859.

Multnomah County School District #3/
Parkrose School District Board of Directors
For the FY 2016-2017 Budget

Print Name Here

Signature

Date

Attached:

Schedule A – Appropriation Detail FY 2016-17
Summary of Change for FY 2016-17 by Fund

**APPROPRIATION SCHEDULE A - RESOURCES
2016-17**

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
RESOLUTION TO ADOPT / APPROPRIATE 2016-2017 BUDGET
6/27/16 BOARD MEETING**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2016, and for the purposes shown below are hereby appropriated as follows:

RESOURCE APPROPRIATIONS			
FUND	APPROPRIATION TYPE	CURRENT	
	NAME	LEVEL	AMOUNT
GENERAL FUND (100)	LOCAL	1000	\$15,869,796
	INTERMEDIATE	2000	328,000
	STATE	3000	17,050,468
	BEGINNING FUND BALANCE	5411	864,000
.....FUND TOTAL			34,112,264
TAX ANTICIPATION NOTE (201)	LOCAL	1000	2,000
	OTHER	5000	4,052,138
	BEGINNING FUND BALANCE	5411	62,119
.....FUND TOTAL			4,116,257
FOOD SERVICE (202)	LOCAL	1000	91,000
	INTERMEDIATE	2000	19,000
	FEDERAL	4000	1,882,000
	BEGINNING FUND BALANCE	5411	84,310
.....FUND TOTAL			2,076,310
RISK MANAGEMENT (203)	BEGINNING FUND BALANCE	5411	267,660
.....FUND TOTAL			267,660
THOMPSON (205)	LOCAL	1000	602,075
	BEGINNING FUND BALANCE	5411	3,400,000
.....FUND TOTAL			4,002,075
FEDERAL & STATE GRANTS (215)	LOCAL	1000	50,000
	FEDERAL	4000	2,670,115
.....FUND TOTAL			2,720,115
PRIVATE GRANTS (280)	LOCAL	1000	189,896
	BEGINNING FUND BALANCE	5411	67,541
.....FUND TOTAL			257,437
TRANSPORTATION FUND (281)	STATE	3000	141,713
	BEGINNING FUND BALANCE	5411	166,192
.....FUND TOTAL			307,905
TECHNOLOGY REPLACEMENT (282)	LOCAL	1000	30,000
	BEGINNING FUND BALANCE	5411	54,288
.....FUND TOTAL			84,288
TEXTBOOK REPLACEMENT (285)	TRANSFERS	5211	144,812
	BEGINNING FUND BALANCE	5411	55,270
.....FUND TOTAL			200,082
RETIREMENT FUND (291)	LOCAL	1000	5,000
	TRANSFERS FROM GENERAL FUND	5211	89,143
	BEGINNING FUND BALANCE	5411	66,000
.....FUND TOTAL			160,143

**APPROPRIATION SCHEDULE A - RESOURCES
2016-17**

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
RESOLUTION TO ADOPT / APPROPRIATE 2016-2017 BUDGET
6/27/16 BOARD MEETING**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2016, and for the purposes shown below are hereby appropriated as follows:

RESOURCE APPROPRIATIONS			
FUND	APPROPRIATION TYPE	CURRENT	
	NAME	LEVEL	AMOUNT
PERS FUND (298)	TRANSFERS FROM GENERAL FUND	5211	140,000
.....FUND TOTAL			140,000
STUDENT BODY FUND (299)	LOCAL	1000	1,000,000
.....FUND TOTAL			1,000,000
DEBT SERVICE FUND (310)	LOCAL	1000	3,764,411
	FEDERAL	4000	661,500
	TRANSFERS	5220	166,200
	TRANSFERS FROM GENERAL FUND	5211	142,857
	BEGINNING FUND BALANCE	5411	907,308
.....FUND TOTAL			5,642,276
CAPITAL PROJECTS (405)	LOCAL	1000	150,000
	BEGINNING FUND BALANCE	5411	370,000
.....FUND TOTAL			520,000
CAPITAL EQUIPMENT (415)	BEGINNING FUND BALANCE	5411	126,787
.....FUND TOTAL			126,787
CAPITAL PROJECTS GO BOND (420)	LOCAL	1000	20,000
	BEGINNING FUND BALANCE	5411	2,204,330
.....FUND TOTAL			2,224,330
CAPITAL FLEET REPLACEMENT (430)	LOCAL	1000	12,000
	OTHER	5000	1,182,930
.....FUND TOTAL			1,194,930
TOTAL ALL FUNDS			\$59,152,859

APPROPRIATION SCHEDULE A - REQUIREMENTS 2016-17

PARKROSE SCHOOL DISTRICT RESOLUTION TO APPROPRIATE 2016-2017 BUDGET

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2016, and for the purposes shown below are hereby appropriated as follows:

REQUIREMENTS APPROPRIATIONS			
FUND	NAME	LEVEL	AMOUNT
GENERAL FUND (100)	INSTRUCTION	1000	\$20,259,411
	SUPPORT SERVICES	2000	\$12,836,040
	FUND TRANSFERS	5200	\$516,812
	CONTINGENCIES	6000	\$250,000
.....FUND TOTAL			\$33,862,264
TAX ANTICIPATION NOTE (201)	SUPPORT SERVICES	2000	\$6,257
	DEBT SERVICE PAYMENTS	5100	\$4,110,000
.....FUND TOTAL			\$4,116,257
FOOD SERVICE (202)	COMMUNITY SERVICE	3000	\$2,065,081
.....FUND TOTAL			\$2,065,081
RISK MANAGEMENT (203)	SUPPORT SERVICES	2000	\$238,385
.....FUND TOTAL			\$238,385
THOMPSON (205)	SUPPORT SERVICES	2000	\$990,884
	COMMUNITY SERVICE	3000	\$120,474
	CONTINGENCIES	6000	\$200,000
.....FUND TOTAL			\$1,311,358
FEDERAL AND STATE GRANTS (215)	INSTRUCTION	1000	\$2,362,269
	SUPPORT SERVICES	2000	\$325,533
	COMMUNITY SERVICE	3000	\$32,313
.....FUND TOTAL			\$2,720,115
PRIVATE GRANTS (280)	INSTRUCTION	1000	\$204,219
	SUPPORT SERVICES	2000	\$53,218
.....FUND TOTAL			\$257,438
TRANSPORTATION FUND (281)	SUPPORT SERVICES	2000	\$136,705
	FUND TRANSFERS	5200	\$166,200
.....FUND TOTAL			\$302,905
TECHNOLOGY REPLACEMENT (282)	SUPPORT SERVICES	2000	\$79,288
.....FUND TOTAL			\$79,288
TEXTBOOK REPLACEMENT (285)	INSTRUCTION	1000	\$200,082
.....FUND TOTAL			\$200,082
RETIREMENT FUND (291)	SUPPORT SERVICES	2000	\$160,143
.....FUND TOTAL			\$160,143
PERS FUND (298)	SUPPORT SERVICES	2000	\$140,000
.....FUND TOTAL			\$140,000
STUDENT BODY FUND (299)	INSTRUCTION	1000	\$1,000,000
.....FUND TOTAL			\$1,000,000
DEBT SERVICE FUND (310)	DEBT SERVICE	5100	\$4,489,411
	CONTINGENCIES	6000	\$245,557
.....FUND TOTAL			\$4,734,968

**APPROPRIATION SCHEDULE A - REQUIREMENTS
2016-17**

**PARKROSE SCHOOL DISTRICT
RESOLUTION TO APPROPRIATE 2016-2017 BUDGET**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2016, and for the purposes shown below are hereby appropriated as follows:

REQUIREMENTS APPROPRIATIONS			
FUND	APPROPRIATION		
	NAME	LEVEL	AMOUNT
CAPITAL PROJECTS (405)	SUPPORT SERVICES	2000	\$395,000
	CONTINGENCIES	6000	\$75,000
.....FUND TOTAL			\$470,000
CAPITAL EQUIPMENT (415)	SUPPORT SERVICES	2000	\$126,787
.....FUND TOTAL			\$126,787
CAPITAL PROJECTS GO BOND (420)	FACILITY ACQUISITION/CONSTRUCTION	4000	\$2,184,330
	DEBT SERVICE	5100	\$40,000
.....FUND TOTAL			\$2,224,330
CAPITAL FLEET REPLACEMENT (430)	SUPPORT SERVICES	2000	\$1,194,930
.....FUND TOTAL			\$1,194,930
TOTAL APPROPRIATED BUDGET - ALL FUNDS			\$55,204,330

DETAIL OF UNAPPROPRIATED ENDING FUND BALANCES BY FUND			
GENERAL FUND (100)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$250,000
FOOD SERVICE (202)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$11,229
RISK MANAGEMENT (203)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$29,275
THOMPSON (205)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$2,690,717
TRANSPORTATION FUND (281)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$5,000
TECHNOLOGY REPLACEMENT (282)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$5,000
DEBT SERVICE FUND (310)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$907,308
CAPITAL PROJECTS (405)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$50,000
TOTAL UNAPPROPRIATED ENDING FUND BALANCES			\$3,948,529
TOTAL BUGET ALL FUND (APPROPIATED & UNAPPROPIATED) 2016-17			\$59,152,859

SUMMARY FOR CHANGES FOR FY 16/17 BUDGET

FUND NAME	FUND #	FTE	PROPOSED BUDGET 16/17	FTE	APPROVED BUDGET 16/17	FTE	CHANGE	PERCENTAGE OF CHANGE
1 GENERAL FUND	100	288.27	\$33,902,227	291.39	\$34,112,264	3.12	\$210,037	0.6%
2 TAN FUND	201	-	\$4,116,257	-	\$4,116,257	-	\$0	0.0%
3 FOOD SERVICE FUND	202	17.32	\$2,076,310	17.32	\$2,076,310	-	\$0	0.0%
4 RISK MANAGEMENT FUND	203	-	\$267,660	-	\$267,660	-	\$0	0.0%
5 THOMPSON FUND	205	1.50	\$3,334,906	1.50	\$4,002,075	-	\$667,169	20.0%
6 FEDERAL AND STATE GRANT FUND	215	29.48	\$2,720,115	29.23	\$2,720,115	(0.25)	\$0	0.0%
7 PRIVATE GRANT FUND	280	1.00	\$211,714	1.00	\$257,438	-	\$45,724	21.6%
8 TRANSPORTATION FUND	281	-	\$307,904	-	\$307,904	-	\$0	0.0%
9 TECHNOLOGY REPLACEMENT FUND	282	-	\$84,288	-	\$84,288	-	\$0	0.0%
10 TEXTBOOK FUND	285	-	\$145,156	-	\$200,082	-	\$54,926	37.8%
11 RETIREMENT FUND	291	-	\$232,000	-	\$160,143	-	(\$71,857)	-31.0%
12 PERS STABILIZATION FUND	298	-	\$165,000	-	\$140,000	-	(\$25,000)	-15.2%
13 STUDENT BODY FUND	299	-	\$1,000,000	-	\$1,000,000	-	\$0	0.0%
14 DEBT SERVICE FUND	310	-	\$7,755,591	-	\$5,642,276	-	(\$2,113,315)	-27.2%
15 CAPITAL PROJECTS FUND	405	-	\$352,890	-	\$520,000	-	\$167,110	47.4%
16 CAPITAL EQUIPMENT FUND	415	-	\$126,787	-	\$126,787	-	\$0	0.0%
17 BOND FUND	420	-	\$2,224,330	-	\$2,224,330	-	\$0	0.0%
18 FLEET REPLACEMENT FUND	430	-	\$2,139,837	-	\$1,194,930	-	(\$944,907)	-44.2%
TOTAL		337.57	\$61,162,972	340.44	\$59,152,859	2.87	(\$2,010,113)	-3.3%