

Submitted by: Jeanne Morgan 6/27/16

Approved by: Superintendent Karen Gray: _____

Approved by: Business & Operations Director: _____

AGENDA ITEM _____

RESOLUTION AMENDING FISCAL YEAR 2015-16 BUDGET
Amendment #2

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 amend the 2015-16 budget in the aggregate amount of \$58,270,136 (now on file in the district administrative office) as follows – see attached Schedule A – Schedule of Resources and Requirements to Appropriate Supplemental Changes:

RATIONALE/DISCUSSION:

Update beginning fund balances to agree to 6/30/15 year-end audit and make minor adjustments for occurrences and conditions that were unforeseen during budget preparation, for programs such as Special Education and receipt of new grants or program funding.

RELATION TO GOALS:

According to local budget law any changes to appropriation at the major function level require board approval.

ACTION REQUESTED:

Resolution to approve and appropriate changes to the budget for the 2015-16 fiscal year.

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 amends the 2015-2016 budgets in the total amount of \$58,270,136.

Multnomah County School District #3/
Parkrose School District Board of Directors
For the FY 2015-16 Budget

Print Name Here

Signature

Date

Attached: Schedule A – Appropriation Detail for FY 2015-16 Amendment #2 Budget
Summary of Changes 2015-16 Adopted to Final (Working)

**AMENDMENT #2 DETAIL SCHEDULE A - (RESOURCES)
2015-16**

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
RESOLUTION TO AMEND 2015-16 BUDGET - SUPPLEMENTAL BUDGET AMENDMENT #2 - FY 2015-16
6/27/16 BOARD MEETING**

RESOURCE APPROPRIATIONS							
FUND	APPROPRIATION TYPE	CURRENT		AMENDED		CHANGE	
	NAME	LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT
GENERAL FUND (100)	LOCAL	1000	\$14,239,759	1000	\$15,099,759	1000	\$860,000
	INTERMEDIATE	2000	353,000	2000	369,000	2000	16,000
	STATE	3000	15,299,649	3000	15,980,385	3000	680,736
	TRANSFERS	5220	900,000	5220	900,000	5220	-
	BEGINNING FUND BALANCE	5411	384,759	5411	864,107	5411	479,348
FUND TOTAL			31,177,167		33,213,251		2,036,084
TAX ANTICIPATION NOTE (201)	LOCAL	1000	19,375	1000	19,375	1000	-
	OTHER	5000	4,035,000	5000	4,035,000	5000	-
	BEGINNING FUND BALANCE	5411	61,882	5411	61,884	5411	2
FUND TOTAL			4,116,257		4,116,259		2
FOOD SERVICE (202)	LOCAL	1000	127,000	1000	127,000	1000	-
	INTERMEDIATE	2000	19,000	2000	19,000	2000	-
	FEDERAL	4000	1,872,000	4000	1,872,000	4000	-
	BEGINNING FUND BALANCE	5411	31,250	5411	47,453	5411	16,203
FUND TOTAL			2,049,250		2,065,453		16,203
RISK MANAGEMENT (203)	LOCAL	1000	70,000	1000	70,000	1000	-
	BEGINNING FUND BALANCE	5411	212,122	5411	280,657	5411	68,535
FUND TOTAL			282,122		350,657		68,535
THOMPSON (205)	LOCAL	1000	540,679	1000	248,616	1000	(292,063)
	BEGINNING FUND BALANCE	5411	3,256,025	5411	3,752,982	5411	496,957
FUND TOTAL			3,796,704		4,001,598		204,894
TITLE IA GRANTS (210)	FEDERAL	4000	1,404,734	4000	1,347,395	4000	(57,339)
FUND TOTAL			1,404,734		1,347,395		(57,339)
FOCUS & PRIORITY GRANTS (212)	BEGINNING FUND BALANCE	5411	-	5411	1,306	5411	1,306
	FEDERAL	4000	137,848	4000	137,848	4000	-
FUND TOTAL			137,848		139,154		1,306
IDEA GRANTS (220)	FEDERAL	4000	595,723	4000	615,606	4000	19,883
FUND TOTAL			595,723		615,606		19,883
TITLE IIA GRANTS (230)	FEDERAL	4000	175,227	4000	155,584	4000	(19,643)
FUND TOTAL			175,227		155,584		(19,643)
EDUCATOR EFFECTIVENESS GRANTS (232)	STATE	3000	2,691	3000	-	4000	(2,691)
FUND TOTAL			2,691		-		(2,691)
TITLE III GRANTS (240)	FEDERAL	4000	154,877	4000	83,680	4000	(71,197)
FUND TOTAL			154,877		83,680		(71,197)
SYSTEM PERFORMANCE GRANTS (257)	FEDERAL	4000	4,300	4000	4,676	4000	376
FUND TOTAL			4,300		4,676		376
MCKINNEY VENTO GRANT (259)	FEDERAL	4000	37,480	4000	38,239	4000	759
FUND TOTAL			37,480		38,239		759
SCHOOL IMPROVEMENT GRANT (260)	FEDERAL	4000	-	4000	300,000	4000	300,000
FUND TOTAL			-		300,000		300,000
MENTORING & MONITORING GRANT (275)	BEGINNING FUND BALANCE	5411	-	5411	10,721	5411	10,721
	STATE	3000	70,000	3000	-	4000	(70,000)
FUND TOTAL			70,000		10,721		(59,279)
PRIVATE GRANTS (280)	LOCAL	1000	33,000	1000	95,000	1000	62,000
	INTERMEDIATE	2000	-	2000	73,500	2000	73,500
	STATE	3000	-	3000	1,050	3000	1,050
	FEDERAL	4000	-	4000	18,902	4000	18,902
	BEGINNING FUND BALANCE	5411	15,951	5411	67,437	5411	51,486
FUND TOTAL			48,951		255,889		206,938
TRANSPORTATION FUND (281)	STATE	3000	75,000	3000	75,000	3000	-
	BEGINNING FUND BALANCE	5411	156,503	5411	155,991	5411	(512)
FUND TOTAL			231,503		230,991		(512)

**AMENDMENT #2 DETAIL SCHEDULE A - (RESOURCES)
2015-16**

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
RESOLUTION TO AMEND 2015-16 BUDGET - SUPPLEMENTAL BUDGET AMENDMENT #2 - FY 2015-16
6/27/16 BOARD MEETING**

RESOURCE APPROPRIATIONS							
FUND	APPROPRIATION TYPE	CURRENT		AMENDED		CHANGE	
	NAME	LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT
TECHNOLOGY REPLACEMENT (282)	LOCAL	1000	15,000	1000	67,000	1000	52,000
	BEGINNING FUND BALANCE	5411	7,889	5411	32,636	5411	24,747
	FUND TOTAL		22,889		99,636		76,747
COMMUNITY CTR FUND (283)	LOCAL	1000	55,000	1000	55,000	1000	-
	TRANSFERS	5220	40,000	5220	40,000	5220	-
	BEGINNING FUND BALANCE	5411	22,070	5411	29,603	5411	7,533
	FUND TOTAL		117,070		124,603		7,533
TEXTBOOK REPLACEMENT (285)	TRANSFERS	5211	-	5211	146,084	5211	146,084
	BEGINNING FUND BALANCE	5411	-	5411	64,187	5411	64,187
	FUND TOTAL		-		210,271		210,271
MT HOOD CABLE GRANT (287)	LOCAL	1000	-	1000	59,001	1000	59,001
	FUND TOTAL		-		59,001		59,001
RETIREMENT FUND (291)	LOCAL	1000	-	1000	34,289	1000	34,289
	TRANSFERS FROM GENERAL FUND	5211	-	5211	90,000	5211	90,000
	BEGINNING FUND BALANCE	5411	82,230	5411	34,772	5411	(47,458)
	FUND TOTAL		82,230		159,061		76,831
DEBT SERVICE FUND (310)	LOCAL	1000	3,364,079	1000	3,414,079	1000	50,000
	BEGINNING FUND BALANCE	5411	1,061,171	5411	1,266,476	5411	205,305
	FUND TOTAL		4,425,250		4,680,555		255,305
CAPITAL PROJECTS (405)	LOCAL	1000	395,000	1000	455,000	1000	60,000
	BEGINNING FUND BALANCE	5411	430,251	5411	499,501	5411	69,250
	FUND TOTAL		825,251		954,501		129,250
CAPITAL EQUIPMENT (415)	BEGINNING FUND BALANCE	5411	140,876	5411	139,995	5411	(881)
	FUND TOTAL		140,876		139,995		(881)
CAPITAL PROJECTS GO BOND (420)	LOCAL	1000	55,000	1000	55,000	1000	-
	BEGINNING FUND BALANCE	5411	1,831,386	5411	2,692,362	5411	860,976
	FUND TOTAL		1,886,386		2,747,362		860,976
CAPITAL FLEET REPLACEMENT (430)	LOCAL	1000	-	1000	6,000	1000	6,000
	OTHER	5000	2,160,000	5000	2,160,000	5000	-
	FUND TOTAL		2,160,000		2,166,000		6,000
(a)							
TOTAL ALL FUNDS			\$53,944,786		\$58,270,136		\$4,325,350

(a) The value includes the 1st Supplemental Budget Amendment of \$2,160,000 - creating Fund 430 Fleet Replacement

**AMENDMENT #2 DETAIL SCHEDULE A - (REQUIREMENTS)
2015-16**

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
RESOLUTION TO AMEND 2015-16 BUDGET - SUPPLEMENTAL BUDGET AMENDMENT #2 - FY 2015-16
6/27/16 BOARD MEETING**

REQUIREMENT APPROPRIATIONS							
FUND	APPROPRIATION TYPE NAME	CURRENT		AMENDED		CHANGE	
		LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT
GENERAL FUND (100)	INSTRUCTION	1000	18,596,211	1000	17,833,711	1000	(762,500)
	SUPPORT SERVICES	2000	11,812,956	2000	14,375,456	2000	2,562,500
	COMMUNITY SERVICE	3000	125,000	3000	125,000	3000	-
	DEBT SERVICE PAYMENTS	5100	143,000	5100	143,000	5100	-
	FUND TRANSFERS	5200	-	5200	236,084	5200	236,084
	CONTINGENCIES	6000	250,000	6000	250,000	6000	-
.....FUND TOTAL			30,927,167		32,963,251		2,036,084
TAX ANTICIPATION NOTE (201)	SUPPORT SERVICES	2000	6,257	2000	6,259	2000	2
	DEBT SERVICE PAYMENTS	5100	4,110,000	5100	4,110,000	5100	-
.....FUND TOTAL			4,116,257		4,116,259		2
FOOD SERVICE (202)	COMMUNITY SERVICE	3000	2,034,951	3000	2,051,154	3000	16,203
.....FUND TOTAL			2,034,951		2,051,154		16,203
RISK MANAGEMENT (203)	SUPPORT SERVICES	2000	237,165	2000	305,700	2000	68,535
.....FUND TOTAL			237,165		305,700		68,535
THOMPSON (205)	SUPPORT SERVICES	2000	699,522	2000	904,416	2000	204,894
	FUND TRANSFERS	5200	940,000	5200	940,000	5200	-
	CONTINGENCIES	6000	100,000	6000	100,000	6000	-
.....FUND TOTAL			1,739,522		1,944,416		204,894
TITLE IA (210)	INSTRUCTION	1000	1,235,862	1000	1,178,523	1000	(57,339)
	SUPPORT SERVICES	2000	145,354	2000	145,354	2000	-
	COMMUNITY SERVICE	3000	23,518	3000	23,518	3000	-
.....FUND TOTAL			1,404,734		1,347,395		(57,339)
PRIORITY & FOCUS (212)	INSTRUCTION	1000	136,727	1000	138,033	1000	1,306
	COMMUNITY SERVICE	3000	1,121	3000	1,121	3000	-
.....FUND TOTAL			137,848		139,154		1,306
IDEA GRANTS (220)	INSTRUCTION	1000	595,223	1000	615,106	1000	19,883
	SUPPORT SERVICES	2000	500	2000	500	2000	-
.....FUND TOTAL			595,723		615,606		19,883
TITLE IIA GRANTS (230)	SUPPORT SERVICES	2000	155,227	2000	135,584	2000	(19,643)
	COMMUNITY SERVICE	3000	20,000	3000	20,000	3000	-
.....FUND TOTAL			175,227		155,584		(19,643)
EDUCATOR EFFECTIVENESS (232)	SUPPORT SERVICES	2000	2,691	2000	-	2000	(2,691)
.....FUND TOTAL			2,691		-		(2,691)
TITLE III (240)	SUPPORT SERVICES	2000	154,877	2000	83,680	2000	(71,197)
.....FUND TOTAL			154,877		83,680		(71,197)
SYSTEM PERFORMANCE GRANT (257)	SUPPORT SERVICES	2000	4,300	2000	4,676	2000	376
.....FUND TOTAL			4,300		4,676		376
MCKINNEY VENTO (259)	INSTRUCTION	1000	37,480	1000	38,239	1000	759
.....FUND TOTAL			37,480		38,239		759
SCHOOL IMPROVEMENT (260)	INSTRUCTION	1000	-	1000	300,000	1000	300,000
.....FUND TOTAL			-		300,000		300,000
MENTORING & MONITORING (275)	SUPPORT SERVICES	2000	70,000	2000	10,721	2000	(59,279)
.....FUND TOTAL			70,000		10,721		(59,279)
PRIVATE GRANTS (280)	INSTRUCTION	1000	26,444	1000	66,444	1000	40,000
	SUPPORT SERVICES	2000	19,992	2000	186,930	2000	166,938
	COMMUNITY SERVICE	3000	2,515	3000	2,515	3000	-
.....FUND TOTAL			48,951		255,889		206,938
TRANSPORTATION FUND (281)	SUPPORT SERVICES	2000	226,000	2000	225,488	2000	(512)
.....FUND TOTAL			226,000		225,488		(512)
TECHNOLOGY REPLACEMENT (282)	SUPPORT SERVICES	2000	20,889	2000	97,636	2000	76,747
.....FUND TOTAL			20,889		97,636		76,747
COMMUNITY CENTER (283)	COMMUNITY SERVICE	3000	115,498	3000	123,031	3000	7,533
.....FUND TOTAL			115,498		123,031		7,533

**AMENDMENT #2 DETAIL SCHEDULE A - (REQUIREMENTS)
2015-16**

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
RESOLUTION TO AMEND 2015-16 BUDGET - SUPPLEMENTAL BUDGET AMENDMENT #2 - FY 2015-16
6/27/16 BOARD MEETING**

REQUIREMENT APPROPRIATIONS							
FUND	APPROPRIATION TYPE	CURRENT		AMENDED		CHANGE	
	NAME	LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT
TEXTBOOK REPLACEMENT (285)	INSTRUCTION	1000	-	1000	210,271	1000	210,271
.....FUND TOTAL			-		210,271		210,271
MT HOOD CABLE (287)	SUPPORT SERVICES	2000	14,798	2000	59,001	2000	44,203
.....FUND TOTAL			14,798		59,001		44,203
RETIREMENT FUND (291)	SUPPORT SERVICES	2000	82,230	2000	159,061	2000	76,831
.....FUND TOTAL			82,230		159,061		76,831
DEBT SERVICE FUND (310)	DEBT SERVICE	5100	3,432,550	5100	3,687,855	5100	255,305
.....FUND TOTAL			3,432,550		3,687,855		255,305
CAPITAL PROJECTS (405)	SUPPORT SERVICES	2000	633,000	2000	762,250	2000	129,250
	CONTINGENCIES	6000	92,251	6000	92,251	6000	(1)
.....FUND TOTAL			725,251		854,501		129,250
CAPITAL EQUIPMENT (415)	INSTRUCTION	1000	27,584	1000	27,584	1000	-
	SUPPORT SERVICES	2000	-	2000	5,000	2000	5,000
	COMMUNITY SERVICE	3000	113,292	3000	107,411	3000	(5,881)
.....FUND TOTAL			140,876		139,995		(881)
CAPITAL PROJECTS GO BOND (420)	FACILITY ACQUISITION/CONSTRUCTION	4000	1,846,386	4000	2,747,362	4000	900,976
	RESERVE FOR ARBITRAGE	5130	40,000	5130	-	5130	(40,000)
.....FUND TOTAL			1,886,386		2,747,362		860,976
CAPITAL FLEET REPLACEMENT (430)	SUPPORT SERVICES	2000	2,160,000	2000	2,166,000	2000	6,000
.....FUND TOTAL			2,160,000		2,166,000		6,000
TOTAL APPROPRIATED BUDGET - ALL FUNDS				(a)			
			50,491,371		54,801,923		4,310,552
(a) The value includes the 1st Supplemental Budget Amendment of \$2,160,000 - creating Fund 430 Fleet Replacement							
DETAIL OF UNAPPROPRIATED ENDING FUND BALANCES BY FUND							
GENERAL FUND (100)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	250,000	7000	250,000	7000	-
FOOD SERVICE (202)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	14,299	7000	14,299	7000	-
RISK MANAGEMENT (203)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	44,957	7000	44,957	7000	-
THOMPSON (205)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	2,057,182	7000	2,057,182	7000	-
TRANSPORTATION FUND (281)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	5,503	7000	5,503	7000	-
TECHNOLOGY REPLACEMENT (282)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	2,000	7000	2,000	7000	-
COMMUNITY CENTER (283)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	1,572	7000	1,572	7000	-
DEBT SERVICE FUND (310)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	992,700	7000	992,700	7000	-
CAPITAL PROJECTS (405)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	100,000	7000	100,000	7000	-
TOTAL UNAPPROPRIATED ENDING FUND BALANCES			\$3,468,213		\$3,468,213		\$0
TOTAL BUDGET ALL FUNDS (APPROPRIATED & UNAPPROPRIATED) 2015-16			\$53,959,584		\$58,270,136		\$0

SUMMARY FOR CHANGES FOR FY 15/16 ADOPTED TO SUPPLEMENTAL #2 REQUESTED BUDGET

SUMMARY OF BUDGET CHANGES FOR FY 15/16 - 6/27/16

	FUND NAME	FUND #	ADOPTED		WORKING		CHANGE	PERCENTAGE OF CHANGE	
			FTE	BUDGET 15/16	FTE	BUDGET 15/16			
1	GENERAL FUND	100	282.03	\$31,177,167	282.03	\$33,213,251	0.00	\$2,036,084	6.5%
2	TAN FUND	201	0.00	\$4,116,257	0.00	\$4,116,257	0.00	\$0	0.0%
3	FOOD SERVICE FUND	202	17.39	\$2,049,250	17.39	\$2,065,453	0.00	\$16,203	0.8%
4	RISK MANAGEMENT FUND	203	0.00	\$282,122	0.00	\$350,657	0.00	\$68,535	24.3%
5	THOMPSON FUND	205	0.75	\$3,796,704	0.75	\$4,001,598	0.00	\$204,894	5.4%
6	TITLE IA FUND	210	16.34	\$1,404,734	16.34	\$1,347,395	0.00	(\$57,339)	-4.1%
7	PRIORITY AND FOCUS FUND	212	0.25	\$137,848	0.25	\$139,154	0.00	\$1,306	0.9%
8	IDEA GRANT FUND	220	12.40	\$595,723	12.40	\$615,606	0.00	\$19,883	3.3%
9	TITLE IIA FUND	230	0.25	\$175,227	0.25	\$155,584	0.00	(\$19,643)	-11.2%
10	EDUCATOR EFFECTIVENESS FUND	232	0.00	\$2,691	0.00	\$0	0.00	(\$2,691)	-100.0%
11	TITLE III FUND	240	0.75	\$154,877	0.75	\$83,680	0.00	(\$71,197)	-46.0%
12	SYSTEMS PERFORMANCE FUND	257	0.00	\$4,300	0.00	\$4,676	0.00	\$376	8.7%
13	MCKINNEY VENTO GRANT FUND	259	0.00	\$37,480	0.00	\$38,239	0.00	\$759	2.0%
14	SCHOOL IMPROVEMENT FUND	260	0.00	\$0	0.00	\$300,000	0.00	\$300,000	100.0%
15	MENTORING, MONITORING FUND	275	1.00	\$70,000	0.00	\$10,721	(1.00)	(\$59,279)	-84.7%
16	PRIVATE GRANT FUND	280	0.00	\$48,951	1.00	\$255,889	1.00	\$206,938	422.7%
17	TRANSPORTATION FUND	281	0.00	\$231,503	0.00	\$230,991	0.00	(\$512)	-0.2%
18	TECHNOLOGY REPLACEMENT FUND	282	0.00	\$22,889	0.00	\$99,636	0.00	\$76,747	335.3%
19	COMMUNITY CTR FUND	283	0.75	\$117,070	0.75	\$124,603	0.00	\$7,533	6.4%
20	TEXTBOOK FUND	285	0.00	\$0	0.00	\$210,271	0.00	\$210,271	100.0%
21	MT HOOD CABLE FUND	287	0.38	\$14,798	0.38	\$59,001	0.00	\$44,203	298.7%
22	RETIREMENT FUND	291	0.00	\$82,230	0.00	\$159,061	0.00	\$76,831	93.4%
23	DEBT SERVICE FUND	310	0.00	\$4,425,250	0.00	\$4,680,555	0.00	\$255,305	5.8%
24	CAPITAL PROJECTS FUND	405	0.00	\$825,251	0.00	\$954,501	0.00	\$129,250	15.7%
25	CAPITAL EQUIPMENT FUND	415	0.00	\$140,876	0.00	\$139,995	0.00	(\$881)	-0.6%
26	BOND FUND	420	0.00	\$1,886,386	0.00	\$2,747,362	0.00	\$860,976	45.6%
27	FLEET REPLACEMENT FUND	430	0.00	\$0	0.00	\$2,166,000	0.00	\$2,166,000	100.0%
	TOTAL		332.29	\$51,799,584	332.29	\$58,270,136	0.00	\$6,470,552	12.5%