



2022- 2023

Parkrose School District Proposed Budget



Multnomah County School District #3
10636 NE Prescott St.
Portland, OR 97220
www.parkrose.k12.or.us

Every child reads and thinks critically and graduates ready for college and career.



Multnomah County School District #3
Proposed Budget 2022-2023

Prepared by:

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Michael Lopes-Serrao, Superintendent

Sharie Lewis, CPA, SFO, Director of Business Services & Operations

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EXECUTIVE SUMMARY

PARKROSE SCHOOL DISTRICT 2022 - 2023 BUDGET

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- ◆ BUDGET FORMAT
- ◆ BUDGET OVERVIEW
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- ◆ SUPERINTENDENTS BUDGET MESSAGE
- ◆ BUDGETED TRANSFERS IN / OUT
- ◆ BUDGET SUMMARY / COMPARISON

The Executive Summary introduces the reader to the entirety of this document. This section highlights important information contained in the budget document. Readers can depend on this section to give an overview of what can be found in the rest of the document. For this reason, you will find summary data, graphs, and narrative of the entire report.



Students in Music Class
Sacramento Elementary School

Budget Document Format

Parkrose School District is proud to present the 2022-2023 Budget Document. The budget document is separated into four main sections:

- ◆ Executive Summary
- ◆ Organizational Section
- ◆ Financial Section
- ◆ Informational Section

Table of Contents—This is the first of two supporting sections and is found at the beginning of the Budget Document. This section summarizes the contents and identifies the location within the document.

Executive Summary —This section introduces the reader to the entirety of this document. This section highlights important information contained in the budget document. Readers can depend on this section to give an overview of what can be found in the rest of the document. For this reason, you will find summary data, graphs, and narrative of the entire report.

Organizational Section—This section is comprised of general information about Parkrose School District and its budget. Information includes geographic area along with the number of schools, students and staff. Included in this section are significant budget and financial policies, procedures and regulations.

Financial Section—This section contains all required financial information for Parkrose School District’s funds. This section contains a detailed descriptions of Funds, descriptions of signification revenue sources and expenditure categories.

Also included in this section are general fund requirements in numerical and graphic form by individual school with enrollment history, facility information and demographic data.

Informational Section—This section contains detailed historical Unappropriated Ending Fund Balance and Contingency Use for the General Funds, Property Tax Collection, Enrollment Data, Salary & Staffing data, Forecast 5 Stories, Legal Documents necessary in the budget process and glossary.



Russell Elementary School Student of the Month Awards

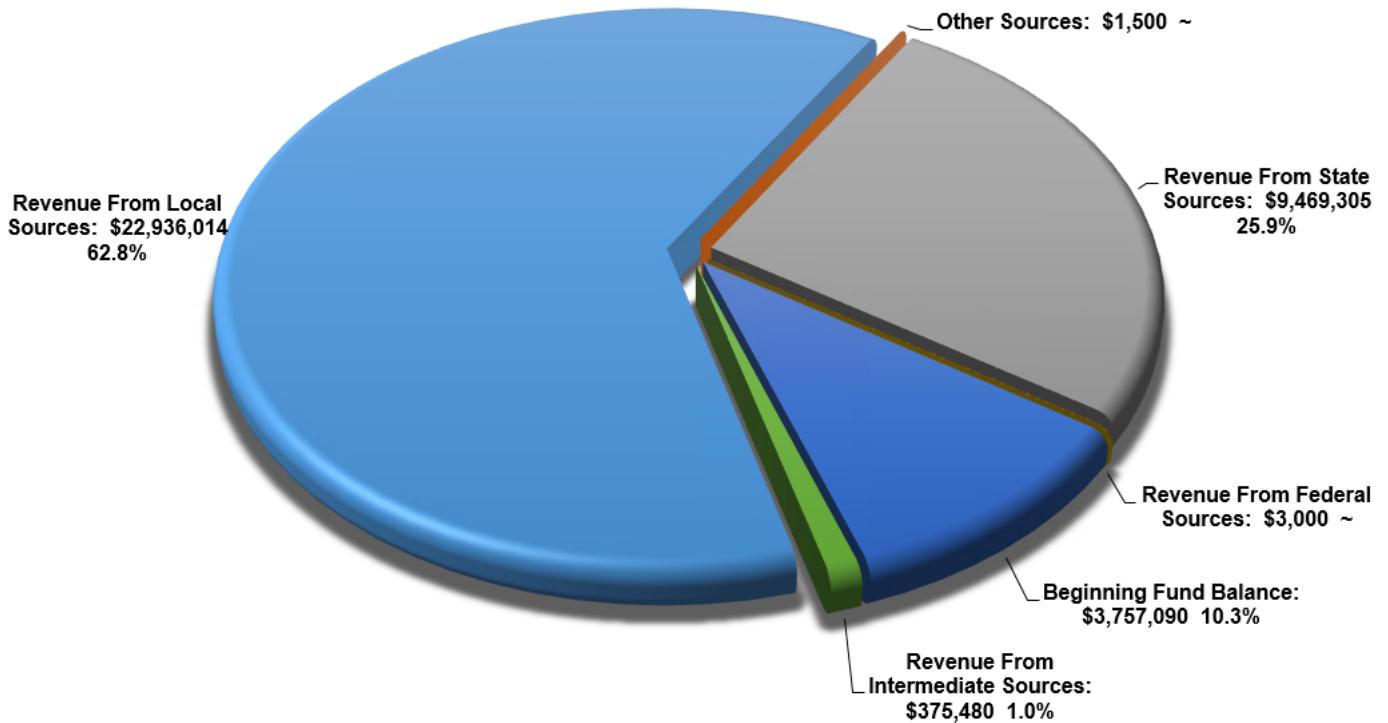
Budget Overview

Highlights of District operation and key indicators are shown in this section.

- ◆ The budget forecast for general fund and other funds are shown along with historical trends for comparative purposes.

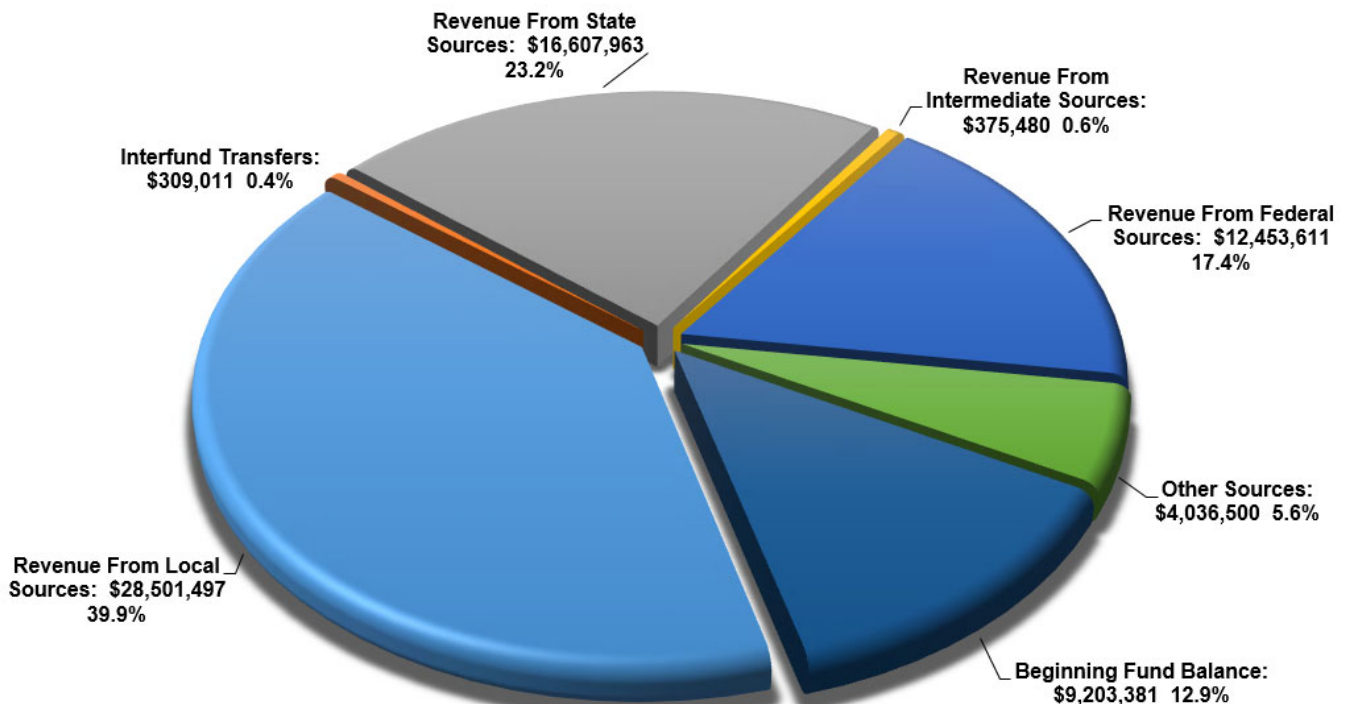
General Fund Resource Summary

Total: \$36,542,389



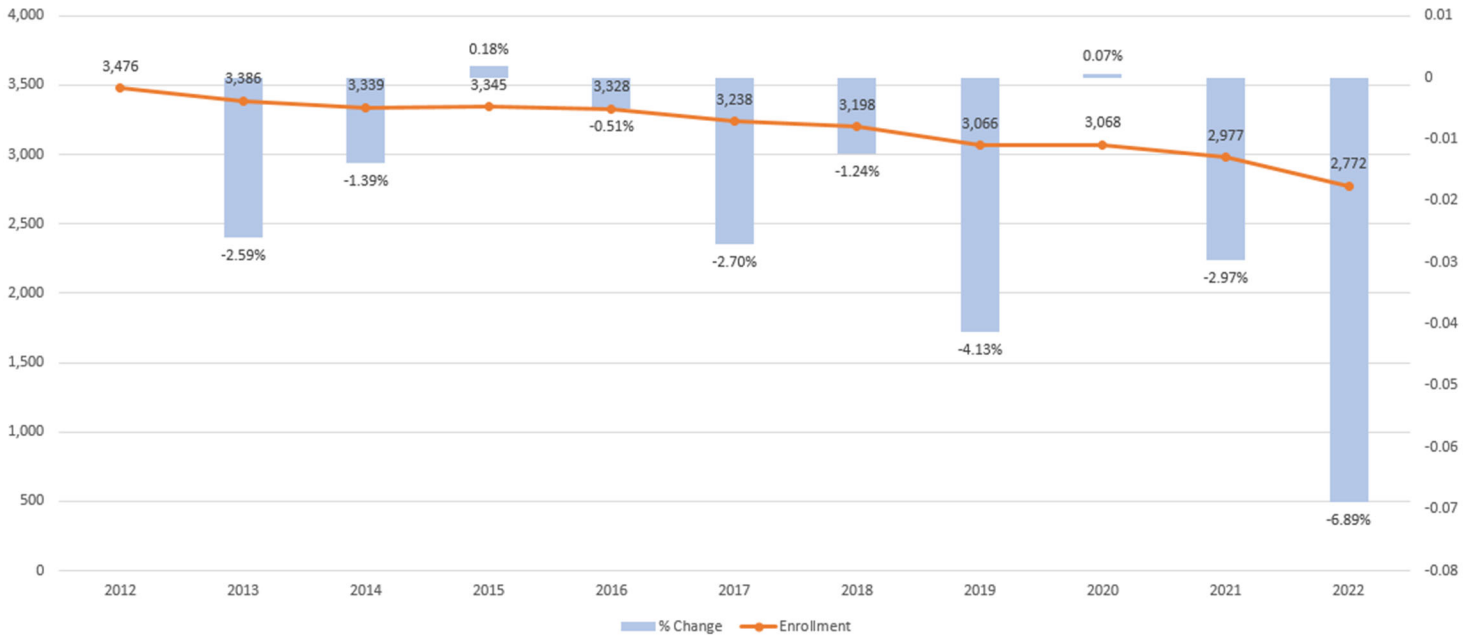
All Funds Resource Summary

Total: \$71,487,443

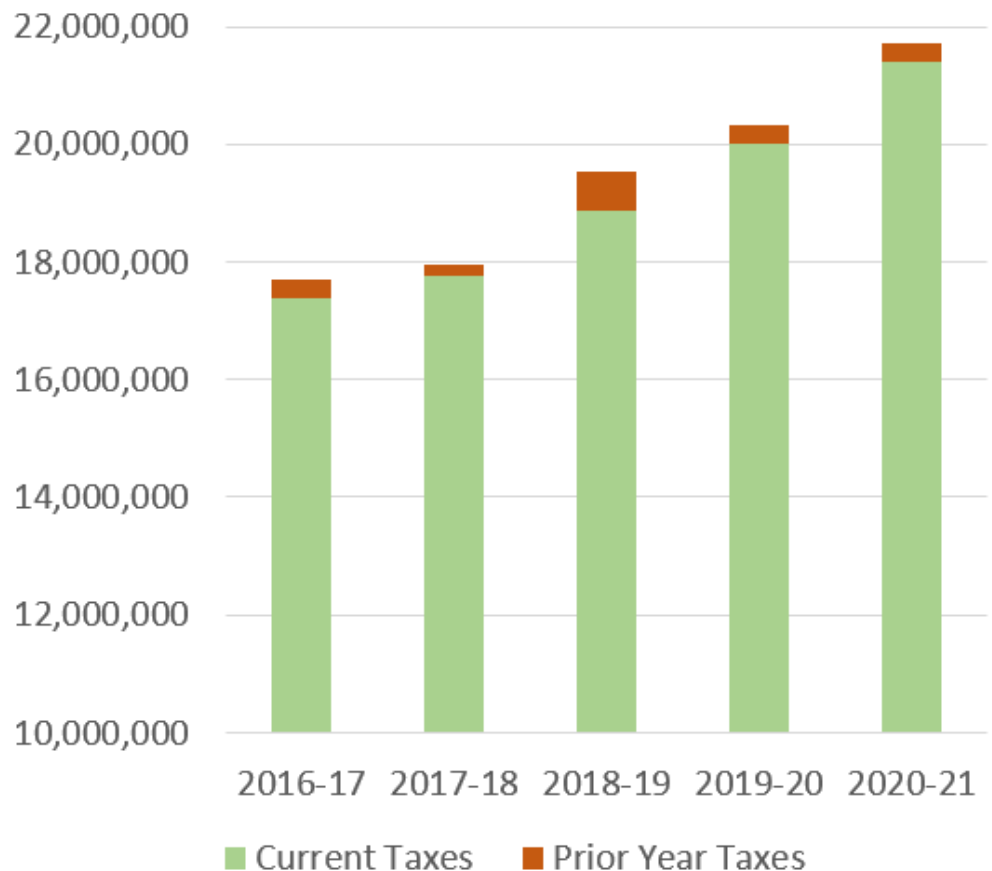


Budget Overview

- ◆ As enrollment continues to fluctuate, District staff analyze demographic trends in the district. With Metro’s emphasis on facilitating the urban growth boundaries, significant effect on the district could occur. Staff will continue to monitor this trend as it relates to future enrollments. In the past 11 years, the District has seen a 20% decline in enrollment.



- ◆ One of the interest to taxpayers is the amount of taxable property and tax rates. The district has no control over these tax rates other than collections for general obligation bonds. This rate is called Permanent Rate and for the 2022-2023 year, the district rate is 4.8906 per \$1,000. Tax rates are set based on state formula. During the implementation phase of Measure 5 and school district equity, a portion of local tax collections have been allocated to other districts in Oregon.

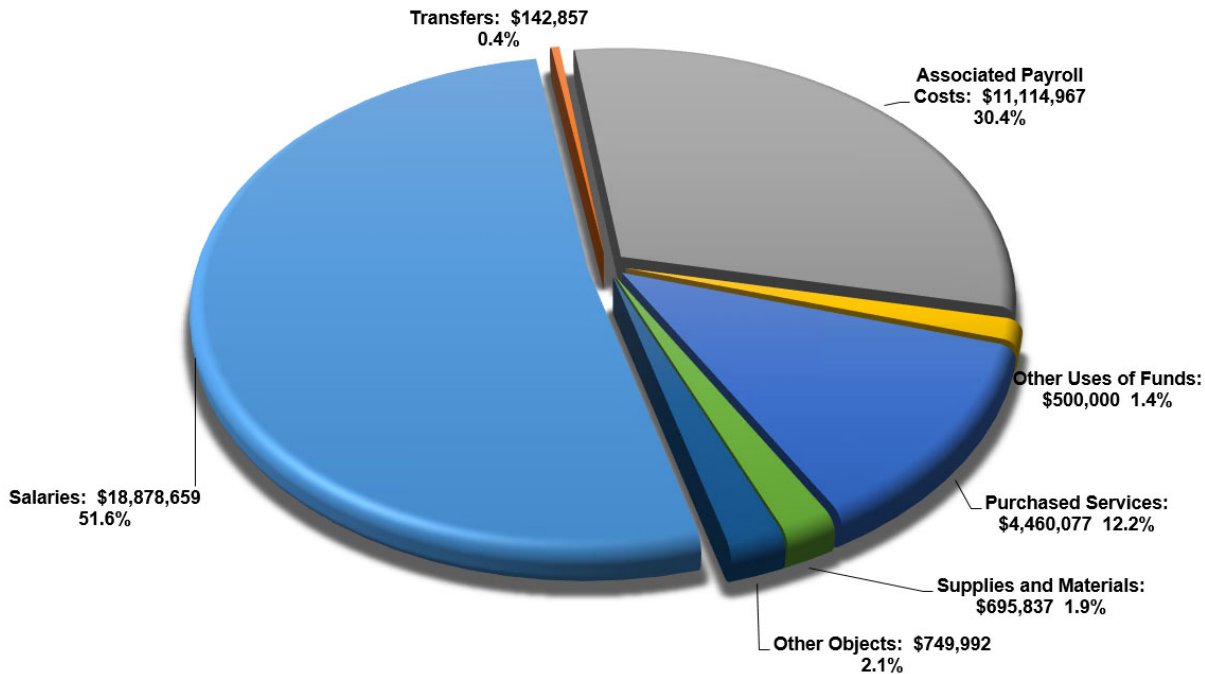


Budget Overview

- ◆ Personnel costs in Parkrose are, as in other school districts, a major percentage of the budget. In Parkrose, approximately 82% of the general fund budget is dedicated to staff, employee benefits, retirement, and other related costs. The graphs indicates General Fund and All Fund make-up. Teachers are the highest percentage of employees with school and student support staff making up another large percentage of staff. Central administration support staff make up the remaining percentage of staff.

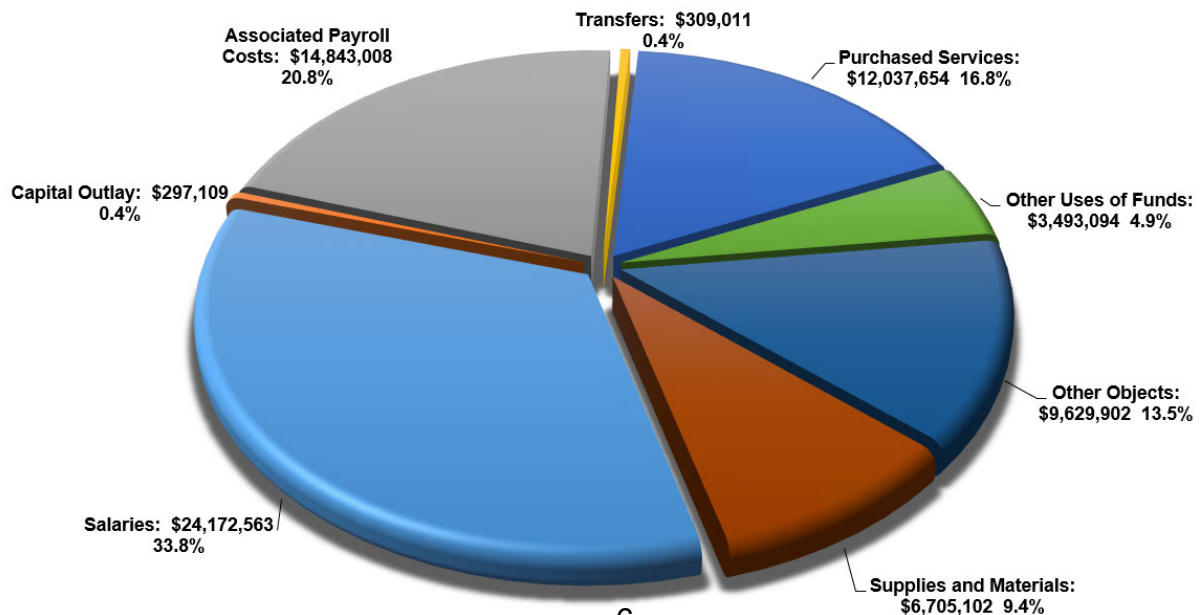
General Fund Requirements by Object

Total: \$36,542,389



All Fund Requirements by Object

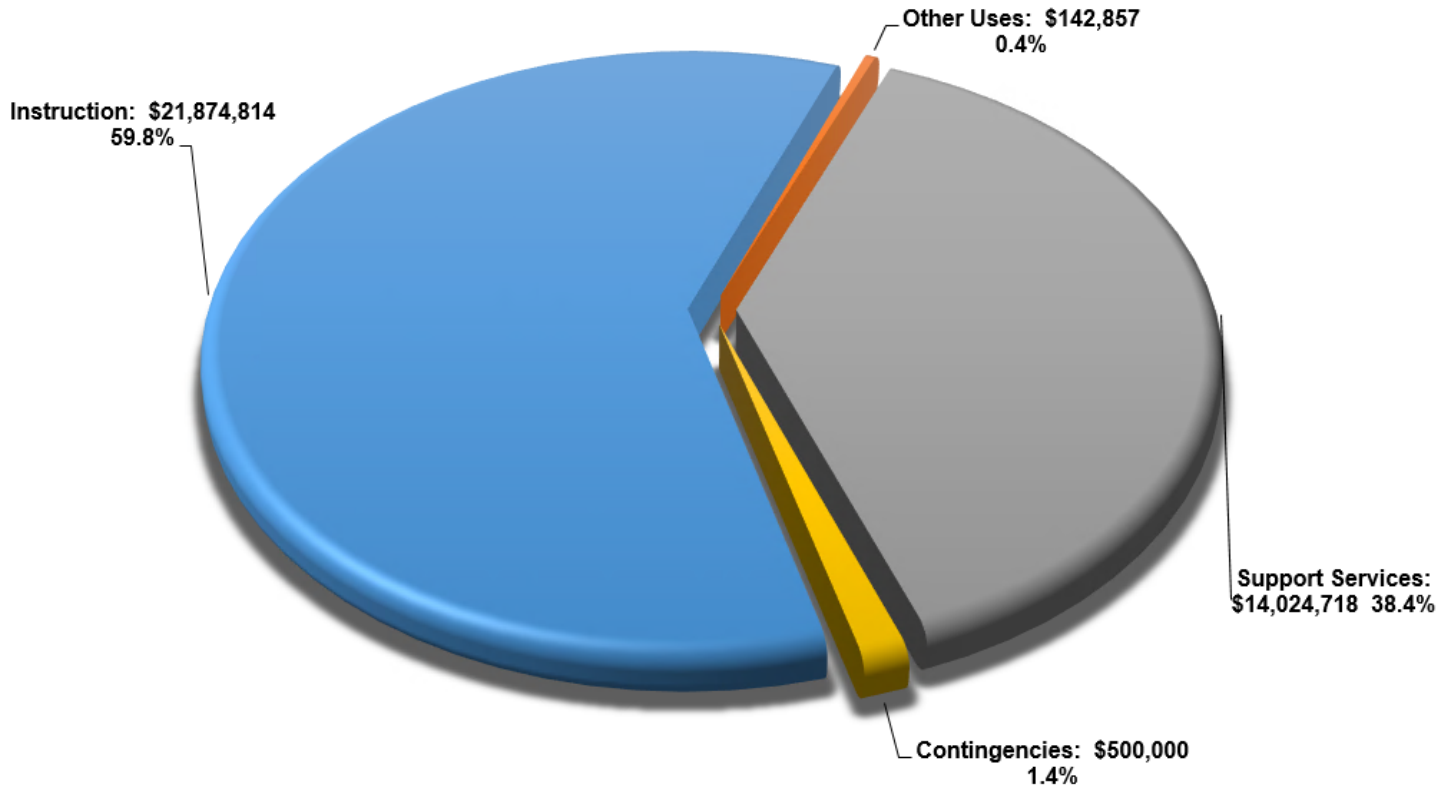
Total: \$71,487,443



Budget Overview

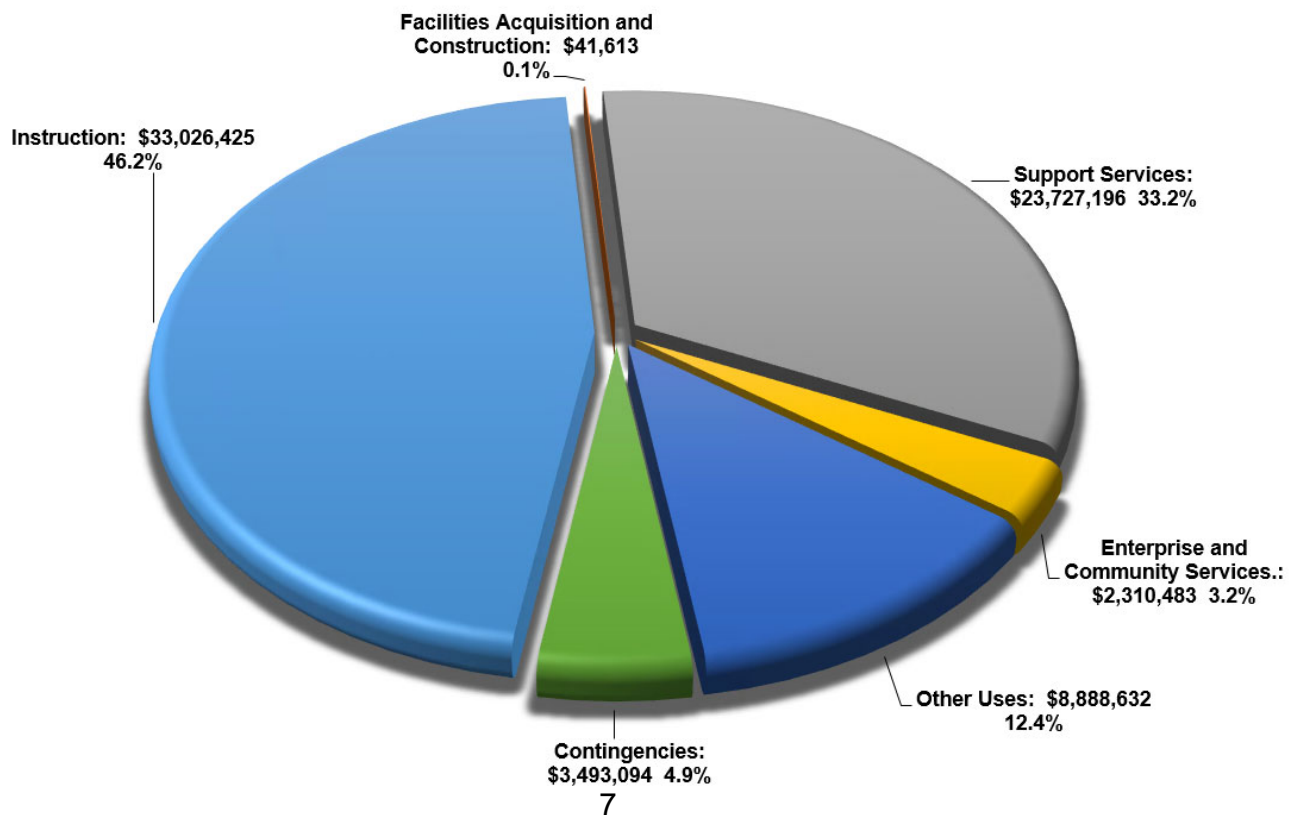
General Fund Requirements by Function

Total: \$36,542,389



All Fund Requirements by Function

Total: \$71,487,443



2022—2023 Budget Development Process & Timeline

The budget process begins with the appointment of a budget committee for the District as prescribed by Oregon State law. This budget committee is comprised of the five-elected school board members and an equal number of citizens appointed by the Board. Based on revenue forecasts, which are, for the most part, driven by estimates of student membership in the District, a funding forecast is created. Schools and departments receive funding based on an allocation matrix. This matrix takes into account the type of school (elementary, middle, and high) and number of students forecasted to be enrolled. There is generally not enough money available to meet all the requests. When reducing the list of needs, the goals of the district are reviewed and budgets balanced to meet these needs. The prime emphasis is classroom size and FTE ratios. However, other aspects of the business operation must be taken into consideration. When a balanced budget is achieved, a proposed budget is created and discussed with the budget committee with all of the assumptions noted. The budget committee then approves the budget as submitted by the budget officer or revises the budget. After considering public input, the Board legally adopts the budget and sets appropriations by major area, and certifies the property tax levy amount to the county assessor.

During the year, individual schools and departments can transfer funds between their respective programs and objects. This occurs with approval by the fiscal office and can only be done within appropriation levels. If the request crosses these levels, the board must first grant approval. These changes ultimately are rolled-up via a supplementary budget process.

<p>09/27/2021 Announce Budget Committee Vacancies Adopt Budget Calendar for 21-22 09/29/2021 Publish Application Notice 11/15/2021 Budget Committee Application Deadline 11/22/2021 Board interviews applicants for Budget Committee Board appoints Budget Committee Member(s)</p>	<p>04/06/2022 Publish first notice of meeting 04/13/2022 Publish second notice of meeting 04/27/2022 Budget Training Meeting 05/11/2022 First Organizational Budget Meeting / Budget Message (6:30 PM) 05/18/2022 Second Budget Committee Meeting (6:30 PM) 06/01/2022 Optional Third Meeting (6:30 PM)</p>	<p>06/07/2022 Publish budget hearing notice and budget summary. 06/20/2022 Budget Hearing Board adopts budget, make appropriations, levies taxes and categorizes the levy.</p>
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Board Of Directors

The Board of Directors is comprised of five elected members of the community. Board member's terms are for four overlapping years and expire in odd-numbered years.

The duties of the Board of Directors include setting district policy, appointing an executive officer (superintendent), and approving personnel recommendations.

During the budgeting process, the school board makes up 50% of a budget committee.

The school board meets for a work session the second Monday of each month, as well as a public business meeting the fourth Monday of each month.

Information about each Board Member, as well as contact information, upcoming and past agenda's, and board meeting videos can be found on the district website at: <http://parkrose.k12.or.us/school-board/>



Joshua Singleton

Position #1

Term Expires June 30, 2025



Sara Kirby, Vice Chair

Position #2

Term Expires June 30, 2023



Ashley Brassea

Position #3

Term Expires June 30, 2023



Sonja McKenzie, Chair

Position #4

Term Expires June 30, 2025



Elizabeth Durant, Chair

Position #5

Term Expires June 30, 2025

Budget Committee Members

Name	Designated Position	Expiration
Joshua Singleton	School Board, Position #1	2025
Sara Kirby	School Board, Position #2	2023
Ashlea Brassea	School Board Position #3	2023
Sonja McKenzie	School Board Position #4	2025
Elizabeth Durant	School Board Position #5	2025
Shannon Herriges	Community, Position #1	2022
Alison Batti	Community, Position #2	2022
Abigail Steichen	Community, Position #3	2023
Karen Sheley	Community, Position #4	2023
Peter Anyanwu	Community, Position #5	2024
Michael Lopes-Serrao—Superintendent/Clerk Sharie Lewis, CPA. SFO—Deputy Clerk / Budget Officer Tami Booth, SFO—Accounting Supervisor Cynthia Le—Senior Accountant		

The Parkrose Budget Committee is comprised of all five Board members and five Board appointed community members.

Board appointed Committee Members are appointed a three-year term. The terms are staggered in a way that approximately 1/3 of the members terms end each year.

Applications for committee vacancies are published in the fall of each year an opening arises.

Board Policy [DBEA](#) describes the duties of the budget committee as, “The budget committee shall hold one or more meetings to receive the budget message, receive the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document.”

This committee includes five board-appointed residents who receive the proposed budget, review the various programs, and pass an approved budget to the board for final adoption and levying of taxes.

.....

2022-2023 Budget Committee Meeting Calendar

First Meeting: Organizational Meeting

May 11, 2022

6:30 p.m.

—————

Second Meeting

May 18, 2022

6:30 p.m.

—————

Optional Third Meeting

June 1, 2022

6:30 p.m.

2022-2023 Administration

Name	Title
Michael Lopes-Serrao	Superintendent / Clerk
Sharie Lewis, CPA, SFO	Director of Business Services & Operations/Deputy Clerk
Mary Bradbury Jones	Director of Human Resources
Julie Sams	Director of Student Services
Christine Blouke	Director of Technology
Sarah Lamb-Christensen	Assistant Director, Teaching and Learning
Molly Ouche	Principal, Parkrose High School
Trevor Greer	Assistant Principal, Parkrose High School
Andre Goodlow	Assistant Principal, Parkrose High School
Ryan Gallagher	Assistant Principal, Parkrose High School
Annette Sweeney	Principal, Parkrose Middle School
Antoinette Harrison	Assistant Principal, Parkrose Middle School
Nichole Watson	Principal, Prescott Elementary School
Samantha Ragaisis	Principal, Russell Elementary School
Vacant	Principal, Sacramento Elementary School
Nathan Mount	Principal, Shaver Elementary School
Robyn Stolin	Maintenance Supervisor
Teresa Hooper	Transportation Supervisor
Tami Booth, SFO	Accounting Supervisor
Corey Parsons	Food Service Director

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A Message from the Superintendent



Michael Lopes—Serrao
Superintendent

It is my privilege and honor to represent the Parkrose School District and share the recommended operating budget for the fiscal year beginning July 1, 2022 and ending June 30, 2023. As required by Oregon Budget Law, the proposed budget is balanced between total resources and requirements. We based our 2022-23 budgets on the State of Oregon's proposed budget allocating \$9.3 billion to the State School Fund Budget for the 2021-23 biennium. This message and accompanying documents are presented in compliance with Revised Statutes Chapter 294, ORS 294.403, 294.408, and 294.426.

Budget Message Background:

Our district has experienced a remarkably challenging time continuing to navigate another year of unique and challenging conditions. Our staff have risen to meet the changing needs of our students and families during the 2021-2022 school year. This includes managing changing public health standards, students and families impacted by long quarantines, covering for sick staff,

and focusing on supporting students who have missed over a year of in-person instruction. I am honored to lead a district of such resilience. Our staff have been heroic in their efforts to support students and families during another year of uncertainty.

We bring this budget to you as part of our compliance in following local budget law. This budget represents the second half of the biennium of a 9.3 billion dollar state school fund. Our budget is built on the priority of maintaining our service level to the best of our ability. Our top priority is to support and accelerate student learning to high levels of access and rigor. This includes increasing more comprehensive opportunities for students to determine their educational dreams and provide them with experiences that are relevant to their complex world, and class work that drives our students and community to solve the complex problems we face today.

As we have seen enrollment decline, we have seen a significant need for intensive academic and social emotional supports for our students and staff. These broader needs require human resources to support and build capacity in our students. Unfortunately, at the same time, we are experiencing precipitous drops in student enrollment. This is the fundamental challenge of our current budget cycle.

Our \$10 million in Federal stimulus funding was in full swing during 2021-22 and going into 2022-23 we will have \$6.5 million or 61% remaining. Our use of the first two federal support packages provided \$900,000 in technology purchases, including providing WIFI for many families. In addition, we used \$500,000 to support Nutrition Services by continuing nutrition support throughout the Pandemic. The district was also able to apply funds to help improve ventilation systems in our schools for students and staff to safely return to our schools. These funds are shown in this budget and have been a tremendous support to our district. We also know that the state legislature will finalize the allocation to the state school fund by the end of June, 2022. Each \$100 million cut from the state school fund is approximately \$200,000 in Parkrose.

One key priority for Parkrose is to keep the current service level as a critical minimum. We need class sizes to be manageable and must be able to provide more personal educational experiences as we help students rebound from the significant changes they experienced over the past two school years. We also

need the essential support services to continue for our students and families as we continue to manage a very complex time in our community. Mental health service needs are at an all time high, but there is also energy and needs to help reconnect our youth to their community and schools.. This budget requires us to shift funding in order to keep Parkrose at current service level and balance the budget. We are minimizing staffing cuts by utilizing multiple funds to keep us whole, but recognize there is some correction needed due to the loss of student enrollment across the district, but particularly at our elementary schools. If we didn't have federal stimulus funding our district would be faced with cutting an additional \$1.1 million dollars from our general fund budget. To maintain current service level, we made the following adjustment to the general fund:

- The district had to cut \$1.8 million out of the general fund in order to balance the budget.
 - ◊4 teaching positions and two educational assistant positions – \$535,420
 - ◊Vacant transportation driver positions — \$300,360
 - ◊Moved Prescott Pre-K to Fund 280 because it is now funds by Multnomah County — \$174,487
 - ◊Increase estimated beginning fund balance by \$700,000
 - ◊Remaining cuts of \$96,465 were reduced from liability insurance and out placed services in special education and transportation.
- Increased property tax revenue \$750,000 based on revenue trends
- We are paying for 5 administrative staff and 1 classified staff through the use of Emergency Relief funds provided by the federal government at \$1.1 million in order to maintain our current service level to staff and families.

These needed adjustments demonstrate that without federal support we would be presenting a series of staffing or day cuts in this budget. This presents a serious long term funding issue for Parkrose School District. These emergency funds will expire in 2024, and if we continue to lose enrollment or don't have some enrollment recovery, we face unfortunate cuts in the future.

As I have mentioned, our most critical concern is our enrollment. Most districts in Multnomah County have lost significant enrollment and that impacts our overall revenue. Our county and our district have seen 5+% enrollment losses in the past two years. Across our state more than 30,000 students have left the public school system, while our state's population has increased. This year's loss in Parkrose was approximately 150 students. This 150 student loss equates to a loss of \$1.5 million. We are hopeful that enrollment will return, but we do not have any guarantee. We are focused on offering a robust in-person experience while doing our best to increase more comprehensive curricular and extracurricular opportunities.

Our state legislature passed the Student Success Act (SSA), during the 2019 Legislative Session and generated revenue through a corporate activity tax. Our revenue this past year totaled only \$2.5 million and we budgeted the same amount in the proposed until the states allocation is finalized. We had developed a plan for more than \$2.5 million.

Our SIA plan was based on community engagement and input and can be found on the District website: [LINK HERE](#)

The strategies and activities in our plan address areas of investment that support the social-emotional well-being and academic growth of our students as we work to close the opportunity gap for our historically underserved students. Our plan supports what our community values and needs, and we will continue to collaborate with our students, families, and staff as we make this plan a reality.

We have seen that reality bring our students multiple new opportunities across our district. This includes Physical Education classes at all our elementary schools, mentoring for elementary students, increased mental health services, Art classes at Parkrose Middle School, a reconnecting youth position at Parkrose High School, Middle School Basketball and Track, Playworks at elementary, Elementary coaching for teachers, added thousands of new books to our libraries, and support for the Arts across the district. All of these programs would not be possible without the input and support from our community and the adding of the Student Investment Account.

These are all experiences that our students continue to tell us they want to see more of across the district. This literally is a drop in the bucket from where we want to see our district in the future. More comprehensive opportunities is a key goal.

The District's 2022-23 proposed budget is \$71,487,443 with the General Fund being \$36,542,389. The proposed budget is balanced and has a .55% decrease over the Adopted budget of 2021-22.

The Parkrose School District budget was constructed with the following objectives:

- Ensuring that we maintain health and safety standards to assure a social and emotionally safe learning environment for when students return.
- Focusing on minimizing staff and budget reductions based on the district's focus on student opportunities and performance.
- Continuing to focus on student achievement and opportunity goals.
- Further implement Student Success Act plan by providing more comprehensive academic opportunities and social emotional supports for students

I would like to thank all staff for their efforts in preparing the 2022-23 budgets, as well as the Budget Committee for volunteering their time and efforts in the budget process.

We have scrutinized the budget to make adjustments to minimize the loss of educational opportunities for our children, protect the instructional goals of the district, maintain health and safety standards in our buildings and grounds, and provide reserves for an uncertain financial future. The staff stands ready to assist the budget committee in the process of approving the 2022-23 school year budget.

In an effort to be compliant with budget law and give you a clear look at Parkrose's priorities, we ask you to review and approve this budget.. Your approval of this budget will help our district prioritize critical services to students and families.

We thank the School Board and Budget Committee for your volunteer service to the students of the Parkrose School District. You are making a positive difference in the lives of children in our community to ensure they thrive in the coming school year.

With Gratitude,

Michael Lopes-Serrao
Superintendent

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Budgeted Transfers In/Out

Transfers In (Due To)		Transfers Out (Due From)
General Fund—100		
	A	\$142,857 Pay for QZAB 2009
Transportation Fund—281		
	B	\$166,154 Pay for QZAB 2015
Debt Service Fund—310		
Pay for QZAB 2009	\$142,857	A
Pay for QZAB 2015	\$166,154	B
	\$309,011	
TOTAL TRANSFERS IN (DUE TO)	\$309,011	\$309,011
		TOTAL TRANSFERS OUT (DUE FROM)

Budget Summary & Comparison

Listed below is an overview of expenditures for each fund used in the Parkrose School District. The number of funds created is based upon specific use of monies provided and restricted for use by the funding source or board. The most significant trends, and the one of concern, is the use of cash carryover coupled with the inflationary and contractual increases in spending not balanced by corresponding increases in state or local revenue.

MULTNOMAH COUNTY SCHOOL DISTRICT #3 PARKROSE SCHOOL DISTRICT PROPOSED BUDGET 2022-2023				
Fund	Title	Amount	Percentage of Total	FTE
100	GENERAL FUND	\$36,542,389	51%	270.96
SPECIAL REVENUE FUNDS				
202	Food Service	\$1,702,543	2%	17.26
203	Risk Management	\$212,689	0%	-
205	Thompson	\$3,401,451	5%	2.75
215	Federal Grants	\$10,178,483	15%	30.42
251	Student Investment Account	\$2,836,105	4%	21.97
252	High School Success	\$1,136,999	2%	10.53
280	State & Private Grant Fund	\$2,145,379	3%	8.63
281	Transportation	\$203,326	0%	-
282	Technology Replacement	\$8,058	0%	-
285	Textbook	\$108,474	0%	-
291	Retirement/Longevity	\$127,414	0%	-
298	PERS Stabilization	\$248,475	0%	-
299	Student Body	\$831,592	1%	-
TOTAL		\$23,140,988	32%	91.56
DEBT SERVICE FUNDS				
201	Tax Anticipation Note	\$4,105,076	6%	-
310	Debt Service	\$4,939,252	7%	-
311	PERS Gen Oblig Bond	\$1,647,706	2%	-
TOTAL		\$10,692,034	15%	-
CAPITAL FUNDS				
405	Capital Project	\$812,850	2%	-
415	Capital Equipment Grant	\$132,400	0%	-
420	Capital Projects GO Bond Fund	\$50,613	0%	-
430	Capital Fleet Replacement	\$116,169	0%	-
TOTAL		\$1,112,032	2%	-
TOTAL DISTRICT FUNDS		\$71,487,443	100%	362.52
OTHER SOURCES				
MESD Resolution Funds		\$ 1,410,540	as of 4/15/2022	
TOTAL ADOPTED BUDGET FOR FY 22-23		\$72,897,983		

Budget Summary & Comparison

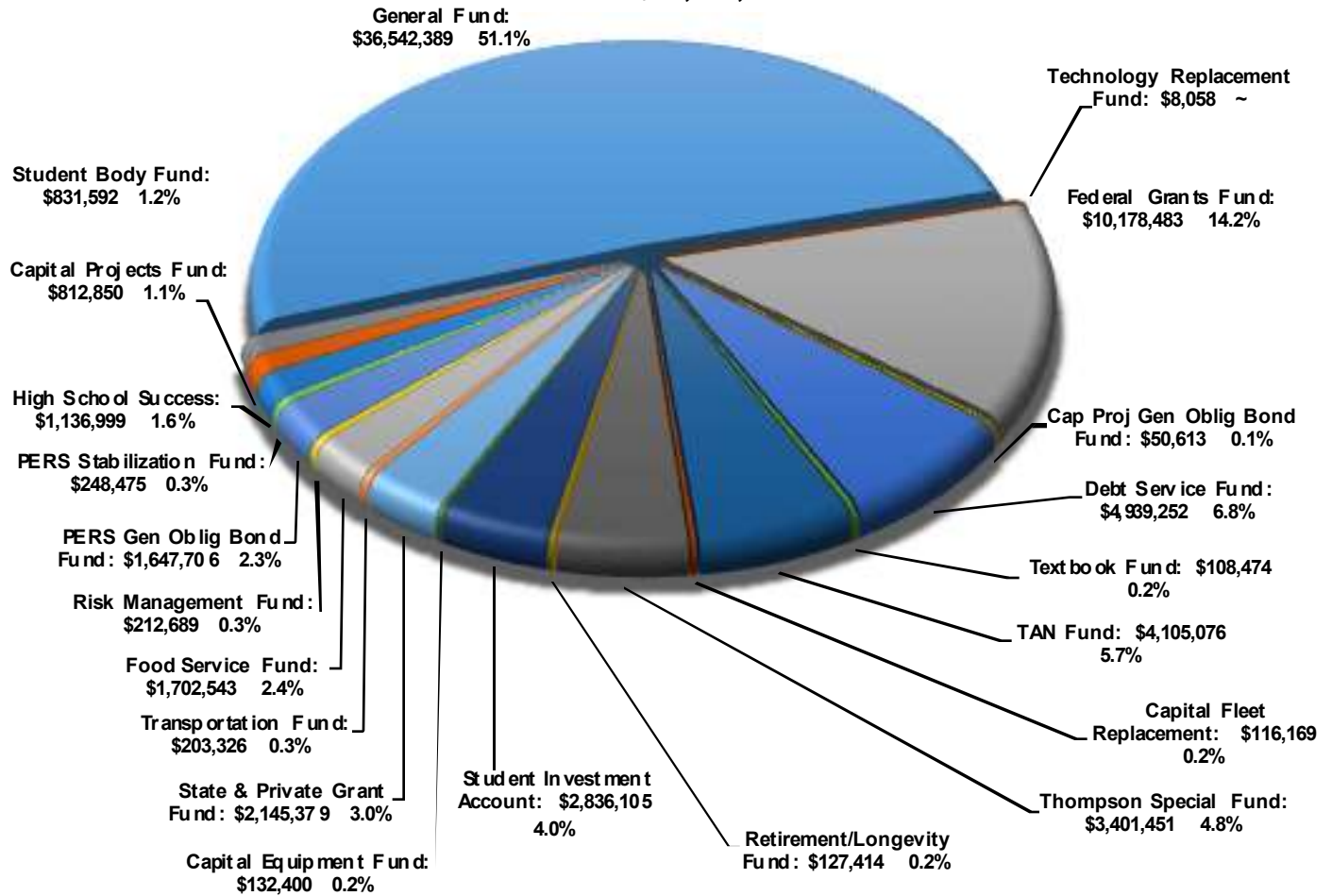
In addition to the general fund, a number of special, debt & capital funds that have been established to consolidate and monitor expenditures in a logical manner. The business office maintains the fund structure of the district and, when determined appropriate, recommend creation of additional funds if and when there is a need to segregate revenues and expenditures for specific programs, functions, or for enhanced tracking requirements.

MULTNOMAH COUNTY SCHOOL DISTRICT #3 PARKROSE SCHOOL DISTRICT ADOPTED BUDGET 6/28/2021 2021-2022					CHANGE 2022-23 vs 2021-22		
Fund	Title	Amount	Percentage of Total	FTE	Amount	Percentage of Change	FTE
100	GENERAL FUND	\$35,896,874	50%	275.99	\$645,515	1.8%	(5.03)
SPECIAL REVENUE FUNDS							
202	Food Service	\$1,673,410	2%	15.92	\$29,133	1.7%	1.34
203	Risk Management	\$147,540	0%	-	\$65,149	44.2%	-
205	Thompson	\$3,792,401	6%	2.75	(\$390,950)	-10.3%	-
215	Federal Grants	\$10,962,268	15%	32.60	(\$783,785)	-7.1%	(2.18)
251	Student Investment Account	\$2,843,145	4%	18.63	(\$7,040)	-0.2%	3.34
252	High School Success	\$916,753	1%	9.25	\$220,246	24.0%	1.28
280	State & Private Grant Fund	\$1,907,763	4%	-	\$237,616	12.5%	8.63
281	Transportation	\$182,099	0%	-	\$21,227	11.7%	-
282	Technology Replacement	\$32,520	0%	-	(\$24,462)	-75.2%	-
285	Textbook	\$125,494	0%	-	(\$17,020)	-13.6%	-
291	Retirement/Longevity	\$146,392	0%	-	(\$18,978)	-13.0%	-
298	PERS Stabilization	\$248,475	0%	-	\$0	0.0%	-
299	Student Body	\$860,000	1%	-	(\$28,408)	-3.3%	-
	TOTAL	\$23,838,260	33%	79.15	(\$697,272)	-2.9%	12.41
DEBT SERVICE FUNDS							
201	Tax Anticipation Note	\$4,104,649	6%	-	\$427	0.0%	-
310	Debt Service	\$4,748,592	7%	-	\$190,660	4.0%	-
311	PERS Gen Oblig Bond	\$1,594,070	2%	-	\$53,636	3.4%	-
	TOTAL	\$10,447,311	15%	-	\$244,723	2.3%	-
CAPITAL FUNDS							
405	Capital Project	\$1,488,831	2%	-	(\$675,981)	-45.4%	-
415	Capital Equipment Grant	\$132,400	0%	-	\$0	0.0%	-
420	Capital Projects GO Bond Fund	\$79,973	0%	-	(\$29,360)	-36.7%	-
430	Capital Fleet Replacement	\$0	0%	-	\$116,169	0.0%	-
	TOTAL	\$1,701,204	2%	-	(\$589,172)	-34.6%	-
TOTAL DISTRICT FUNDS		\$71,883,649	100%	355.14	(\$396,206)	-0.6%	7.38
OTHER SOURCES							
MESD Resolution Funds with carryover		\$ 1,423,069	as of 3/24/22		(\$12,529)	-0.9%	-
TOTAL BUDGET FOR FY 21-22		\$73,306,718			(\$408,735)	-0.6%	7.38

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All Funds Resource Summary

Total: \$71,487,443



2019/20 Actual	2020/21 Actual	All Funds Resource Summary Fund	2021/22 Working	2022/23 Proposed
\$	\$		\$	\$
34,942,222	36,168,270	100 - General Fund	35,896,874	36,542,389
67,089	67,614	201 - TAN Fund	4,104,649	4,105,076
1,752,437	784,950	202 - Food Service Fund	1,673,410	1,702,543
255,073	253,184	203 - Risk Management Fund	147,540	212,689
3,948,587	3,559,241	205 - Thompson Special Fund	3,792,401	3,401,451
2,682,333	4,092,200	215 - Federal Grants Fund	10,962,268	10,178,483
-	853,349	251 - Student Investment Account	2,843,145	2,836,105
-	1,140,162	252 - High School Success	916,753	1,136,999
249,997	551,808	280 - State & Private Grant Fund	1,907,763	2,145,379
152,099	152,099	281 - Transportation Fund	182,099	203,326
124,588	56,104	282 - Technology Replacement Fund	32,520	8,058
197,183	125,495	285 - Textbook Fund	125,494	108,474
217,526	125,582	291 - Retirement/Longevity Fund	146,392	127,414
248,475	248,475	298 - PERS Stabilization Fund	248,475	248,475
879,528	535,100	299 - Student Body Fund	860,000	831,592
41,546,914	7,397,402	310 - Debt Service Fund	4,748,592	4,939,252
1,195,781	1,536,808	311 - PERS Gen Oblig Bond Fund	1,594,070	1,647,706
1,132,598	1,277,585	405 - Capital Projects Fund	1,488,831	812,850
135,567	132,399	415 - Capital Equipment Fund	132,400	132,400
137,074	88,371	420 - Cap Proj Gen Oblig Bond Fund	79,973	50,613
75,440	77,646	430 - Capital Fleet Replacement	-	116,169
89,940,513	59,223,845	Total Fund:	71,883,649	71,487,443

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ORGANIZATIONAL SECTION

PARKROSE SCHOOL DISTRICT 2022-2023 BUDGET

CONTENTS

- ◆ DISTRICT OVERVIEW
- ◆ DISTRICT HISTORY
- ◆ DISTRICT MISSION & GOALS
- ◆ 2021-2022 ORGANIZATIONAL CHART
- ◆ BUDGET DEVELOPMENT PROCESS
- ◆ DISTRICT RACIAL EQUITY LENS
- ◆ FUNDS OVERVIEW

This section is comprised of general information about Parkrose School District and its budget. Information includes geographic area along with the number of schools, students and staff. Included in this section are significant budget and financial policies, procedures and regulations.

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District Overview

The Parkrose School District is a medium size district of approximately 15 square miles in size, located in outer NE Portland, OR.

For the 2022-2023 school year, our students will be able to attend:

- ◆ 4 Elementary Schools
- ◆ 1 Middle School
- ◆ 1 High School

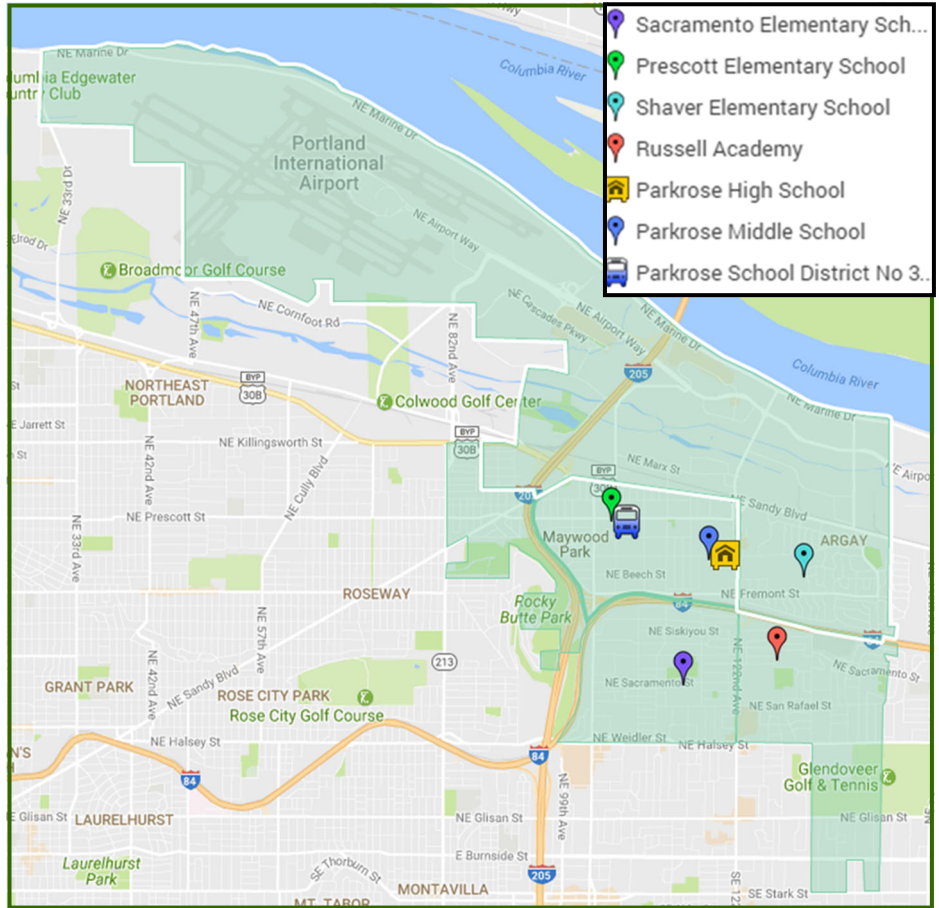
During the 2022-2023 school year, 238 teachers and administrators and 166 classified and admin staff help to create a welcoming learning environment for our 2,762 students.

The averaged student/teacher ratios for are:

- ◆ Elementary: 1 : 14.7
- ◆ Middle: 1 : 22.8
- ◆ High School: 1 : 23.7

(Data obtained from 2020-21 Oregon Report Card)

Instructional Sq. Ft. 718,000
Total Sq. Ft. 800,000



The district owns three rental properties. These include:

- ◆ Sumner Elementary School (Helensview) – leased to Multnomah Educational Service District
- ◆ Knott Elementary School – leased to the Multnomah Educational Service District and Mt. Hood Community College (Preschool Program)
- ◆ Thompson Elementary School (Wheatley) – leased to Multnomah Educational Service District

Included in the District's inventory of property is an administrative service center (District Office), which houses the Administrative Offices, Transportation, Maintenance, School Improvement, Food Service and Student Services.

District History



*Public school at NE 122nd and Sandy, Parkrose, ca. 1890.
OHS photograph.*

The Multnomah County School District #3 / Parkrose School District was formed in 1913 in a rural community just east of Portland in northwest Oregon. The community encompassing the district is called Parkrose, hence the name identity. Until 1991, it was located in an unincorporated area of east Multnomah

County. In that year, the Parkrose community along with other adjoining communities were incorporated into the City of Portland. The district covers an area of approximately 15 square miles in an urban setting with a scattering of “truck farms” carried over from its rural heritage. Currently, approximately 24,400 people reside within the district’s boundaries. During the 60’s and 70’s, Parkrose experienced rapid growth and saw enrollments exceed 6,000 students. As the community has changed over time, the number of students dropped to approximately 3,000. The district has experienced fluctuation of demographics. During this time period, the Parkrose School District area has seen an increase of immigrants and a rising number of special educational students. The district estimates an enrollment of 2,762 students in grades Pre-K through grade 12 for the school year beginning September 2022.

The District builds, operates, and maintains school facilities; develops and maintains approved educational programs and courses of study, including programs for handicapped students, in accordance with Federal and State standards; and carries out programs to transport and feed students in accordance with district, state and federal programs.

Funding

In past years, the citizens of Parkrose have been extremely generous when asked to fund the school system. The Parkrose area was considered one of the more “well to do” areas in the Portland metropolitan area. Since 1990 however, the State of Oregon has dictated funding. In 1990, Oregonians voted in an initiative called “Measure 5” which severely limits the amount of taxes collected by districts such as Parkrose. Beginning in 1991, all districts in Oregon are essentially state funded as the Department of Education revenue department defines the maximum amount of state and local funding sources. This constraint has made maintenance of the educational program challenging.

Relation to State of Oregon Education System

Under State of Oregon Law, local school districts are legal entities, subject to supervision by the state. The State Board of Education, a group of seven persons appointed by the governor, works to ensure that every Oregon public school student has equal access to high quality educational services that promote lifelong learning and prepare students for their next steps following high school graduation including college, work, and citizenship. The board sets educational policies and standards for Oregon's 197 public school districts, and 20 educational service districts. All of these agencies have separate governing bodies responsible for transacting business within their jurisdiction. The administrative functions of the State Board of Education are handled through the Department of Education, whose executive head is appointed by the Governor as Deputy Superintendent of Public Instruction and serves as the Director of the Oregon Department of Education.

District Mission & Goals

Close the achievement gap by preparing all students for college readiness and success in a global society.

PARKROSE SCHOOL BOARD GOALS 2021-22

1

The board will revise the district vision and mission through empathy interviews to uncover the vision and mission of Parkrose.

2

Increase access for student empowerment in the Parkrose School District.

3

Identify, document and assess racial equity investments addressing racial disparities in Parkrose as measured by 9th grade on-track, 3rd grade reading and district wide attendance.

4

Parkrose will focus on increasing confidence in student safety.



Parkrose School District Racial Equity Lens

Parkrose School District 3

Code: AAA
Adopted: 5.26.15
Revised: 6.26.17

Equity, Diversity & Inclusion Lens



• An Equity, Diversity & Inclusion Lens is a set of questions we ask ourselves to ensure equitable outcomes



• When we are planning, developing, implementing or evaluating a policy, program or decision
Examples: *professional development *budgeting *hiring practices *curriculum adoption *SUN offerings *athletic fees *course offerings *time resources *discipline practices *contracting *classroom practices *time *resources *extracurricular *instructional strategies *event planning (field trips, holiday celebrations, school dances, etc.) *gain community partnerships *outreach (parent, family & community)



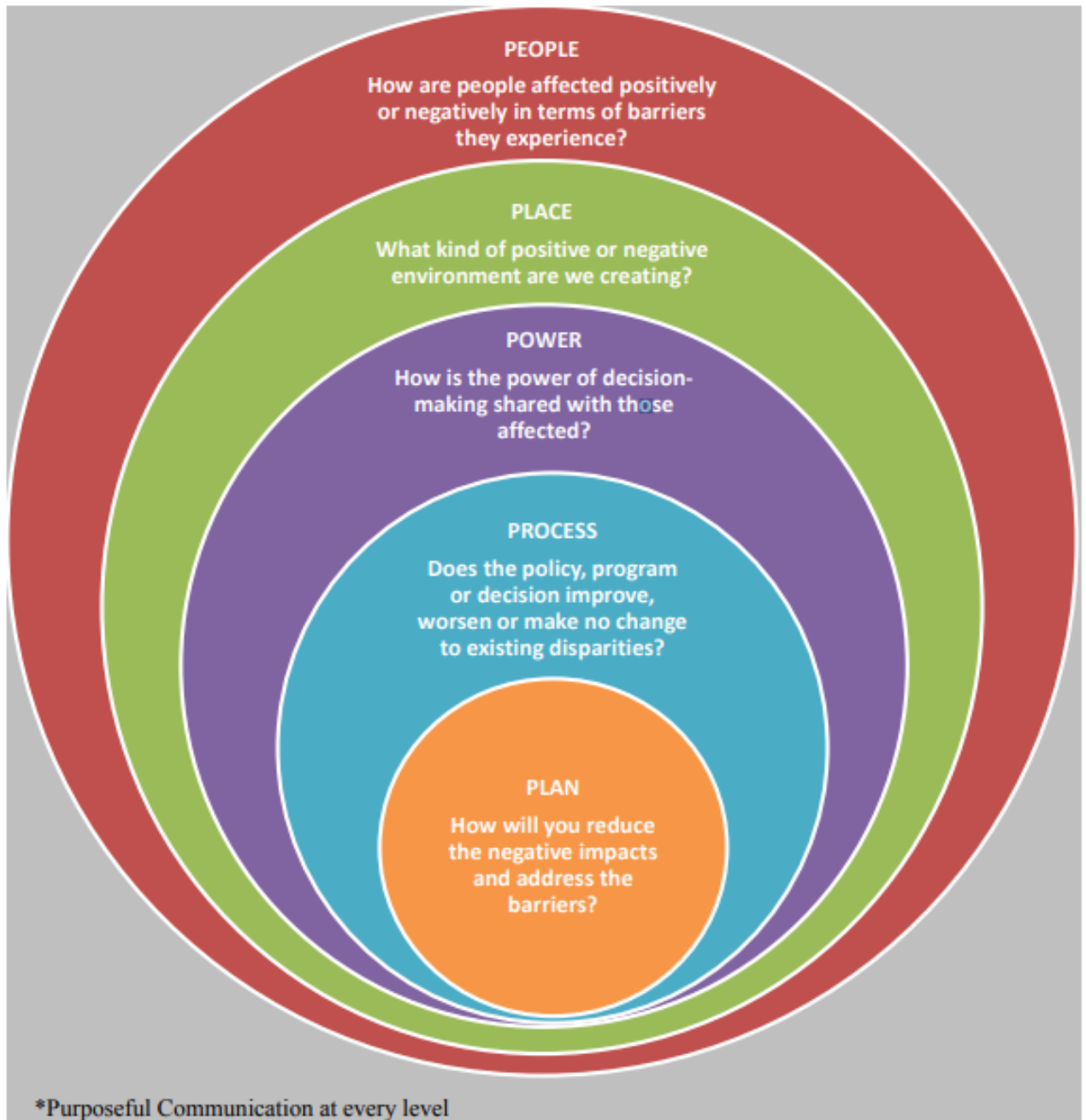
For any policy, program, practice or decision, consider the following questions:

- PEOPLE-How are people affected positively or negatively in terms of barriers they experience?
- PLACE-What kind of positive or negative environment are we creating?
- POWER-How is the power of decision-making shared with those it affects?
- PROCESS-Does the policy, program or decision improve, worsen or make no change to existing disparities?
- PLAN-How will you reduce the negative impacts and address the barriers?

❖ *This Equity, Diversity & Inclusion Lens is based on research and Parkrose School District academic and behavioral data. Race is our number one priority based on our data.*

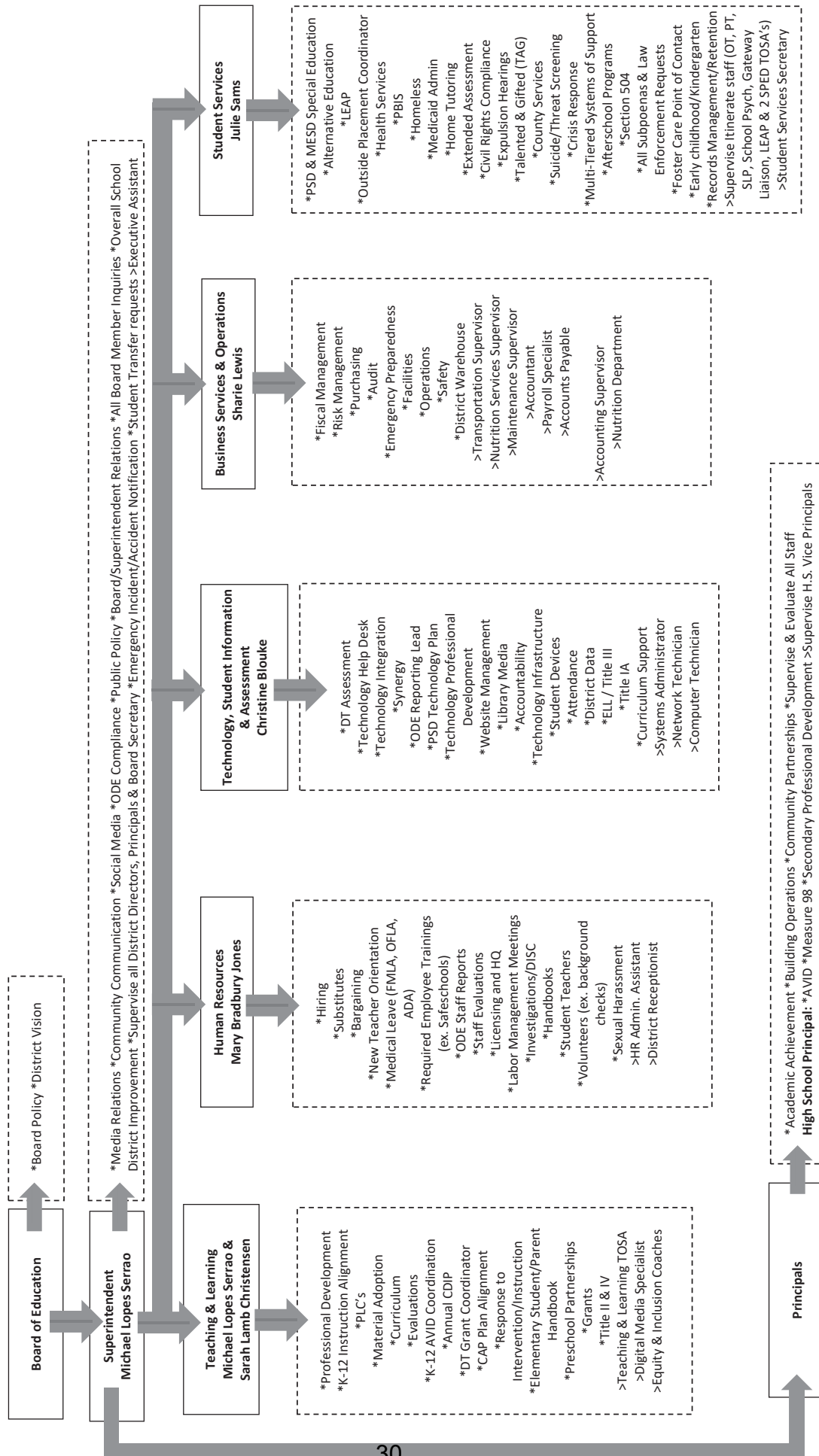
Parkrose School District Racial Equity Lens

Equity is the action that we as the Parkrose School District Community and Partners take to ensure that every student has the opportunity to achieve their dreams. It is the responsibility of all of us to provide each student the access, opportunity and support they need to meet their highest academic and social potential regardless of race, gender, socio-economic status, sexual orientation, gender identity, ethnicity, culture, linguistic difference, religion, immigration status or disability.



END OF POLICY

Parkrose School District #3
Organizational Chart 2021-2022



Revised 4.19.22

Budget Development Process

The budget process, governed by Oregon State Law (ORS 294.305 to 294.565), begins with the appointment of a budget committee. This budget committee is comprised of the five-elected school board members and an equal number of citizens appointed by the Board. Based on revenue forecasts, which are, for the most part, driven by estimates of student membership in the District and local revenue, a funding forecast is created. Schools and departments receive funding based on an allocation matrix. This matrix takes into account the type of school (elementary, middle, and high) and number of students forecasted to be enrolled. There is generally not enough money available to meet all the requests. When reducing the list of needs, the goals of the district are reviewed and budgets balanced to meet these needs. Of prime emphasis is classroom size and FTE ratios. However, other aspects of the business operation must be taken into consideration. When a balanced budget is achieved, a proposed budget is created and discussed with the budget committee with all of the assumptions noted. The budget committee then approves the budget as submitted by the budget officer or revises the budget. After considering public input, the Board legally adopts the budget and sets appropriations by major area, and certifies the property tax levy amount to the county assessor.

During the year, individual schools and departments can transfer funds between their respective programs and objects. This occurs with approval by the fiscal office and can only be done within appropriation levels. If the request crosses these levels, the board will be presented these changes as part of a supplementary budget which requires board approval.



Parkrose High School

Funds Overview

In this section and the pages that follow, a general description of the funds, which make up the District's budget is provided. In later sections where budget information is presented, additional information about the funds and their components are provided.

Basis of Accounting

Governmental Funds include the general fund, special revenue funds, debt service funds, and capital project funds. Governmental funds are accounted for using a current financial resources measurement focus. Only current assets and current liabilities are generally included in their balance sheet. Governmental fund operating statements present increases (resources /revenue and other financing sources) and decreases (requirements /expenditures and other financing uses) in net assets.

The non-expendable trust funds are accounted from a flow of economic resources measurement focus. Under this measurement focus, all assets and liabilities associated with the operations are included in a common balance sheet. The schedule of revenues, expenditures and changes in fund balance for all funds present increases (revenues) and decreases (expenses) as ending fund balance.

The financial statements of the governmental fund types are maintained using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded in the accounting period when susceptible to accrual (i.e. when they become measurable and available), and expenditures are recorded in the accounting period in which the related fund liability is incurred, except for:

- ◆ Interfund transactions are recorded on the accrual basis.
- ◆ Vested compensation absences are recorded as expenditures to the extent they are expected to be liquidated with expendable available resources.
- ◆ Early retirement benefits are recorded when paid.
- ◆ Accrued interest and principal on long-term debt are recorded on its date due.

Significant revenues which are susceptible to accrual under the modified accrual basis of accounting include:

- ◆ Federal and State Grants
- ◆ Property taxes received within approximately sixty days following the end of a fiscal year.
- ◆ Any local or county shared revenues.

The non-expendable trust funds utilize the accrual basis of accounting whereby revenues are recorded when they are earned and expenses are recorded when liabilities are incurred.

The basis of accounting described above are in accordance with generally accepted accounting principals (GAAP).

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting and the non-expendable trust funds on the accrual basis of

Funds Overview

accounting in the main program categories required by the Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principals except for:

Capital Outlay Expenditures, including items below the district's capitalization level, which are budgeted by function in the governmental fund types.

Capital lease payments, which are budgeted by function in the governmental fund types and record principal payments as capital outlay when paid rather than when acquired.

These departures from GAAP for budgetary purposes are allowed under Oregon Local Budget Law.

Financial statements are reconciled and disclosed in compliance with GAAP in the District's annual audited Financial Report.

Debt and Financing

Current District debt and repayment schedules are provided in the Financial Section of this document. The District also has the ability to make limited use of capital lease arrangements, particularly when acquiring vehicles and copy equipment. When lease rates are at or below the rate of return on our investments, we believe it is advantageous to use lease financing arrangements rather than purchasing outright. In addition, when funds are limited, lease arrangements can spread payments over time.

The Budget and Expenditure Process

The creation of a budget is not a one-time process that begins in early spring and culminates in a budget adoption. Creation of a budget involves many assumptions and estimates. As in other activities, assumptions and estimates equal errors. Thus, budgeting is a continual process that occurs during the year and changes as assumptions and forecasts become known.

The administration of a budget involves constant examination of resources (revenue) and requirements (expenditures) data. The business office monitors the status on a monthly basis with detailed reports sent to the various schools and operating departments. In this manner, the district finance office is able to engage in preventative and strategic management styles regarding expenditures.

Budget Creation

There are specific milestones that are inherent in any process. For budgeting, the first step occurs somewhere around December when actual enrollment is reported to Oregon Department of Education and is used to forecast next year's enrollment. The revenue system is driven by weighted average daily membership-weighted (ADMw) multiplied by a state-defined rate per ADMw. The elements of the ADMw are actual student population weighted by factors such as individual education plan (IEP), English language learner (ELL) students, and other weightings. During the time when a new state biennium will begin, the rate per ADMw is extremely variable. In the second year of a biennium, the rate per ADMw has been established.

Funds Overview

There are several components that make up the State School Fund formula. This formula allows calculation of an estimated amount of incoming revenue from the state. In actuality, this figure is a combination of local tax revenue and state distributed revenue. However, it can be deemed a maximum amount because if the local tax collections exceed their estimated amount, the state portion of the amount will be subject to equalization, which results in a decrease of State School Fund revenue. Other elements for the revenue calculation are local collections, resolution resources from Multnomah Education Service District, and the beginning fund balance, which is, in essence, carryover from the previous year. Finally, revenue forecast is developed.

Program Budgets

All budgets are formulated using pre-defined programs. For example, each elementary school has program budgets for K-5 Instruction and Extra-Curricular activities to name a few. These, however, are all rolled into accounts for each elementary school. On the expenditure side, current staffing is assumed with contractual additions for step growth and cost of living increases, other increases such as health benefits and PERS rate adjustments. Based on the revenue forecasts, discretionary spending is defined on an allocation formula. Revenue permitting, certain discretionary spending for supplies and materials, purchased services and equipment purchases, either inflationary or individually determined amounts is utilized.

As the process continues, additional “knowns” as well as changes to assumptions are input into the budget system. Finally, the proposed budget is prepared for review by the budget committee. After deliberation, the budget committee approves a budget that may contain changes from the proposed budget. Finally, the Board of Directors (School Board) adopts and appropriates a budget. In Parkrose, as in most other school districts, appropriations are made at the major program level. These appropriations are shown on the Summary of Fund Resources and Requirements by Appropriation Levels in the Financial Section

Each month, the business office creates a budget to actual report. This report summarizes major expenditure and encumbrance commitments. Detailed data (the date used to create this report) is given to the schools and departments for their review. Soon after budget adoption, the new fiscal year begins. As was previously noted, the adopted budget is both an estimate and a forecast. This estimate is reflected in the adopted budget column. However, changes are expected and do occur. Parkrose allows individual schools and departments to transfer budgeted amounts between programs and objects as long as the change does not exceed the appropriation level. If the appropriation level needs to be increased or changed, the School Board must approve a transfer. These are often bundled for approval in a supplementary budget process, or by a transfer of funds from the contingency account. Budgetary changes at the program and object level are reflected on reports as a “working budget” column.

General definitions used for budgeting and financial reporting:

Adopted Budget – The budget adopted by the Board of Directors. This budget contains a summary of the detail rolled into Appropriation Levels, which include Instruction, Support Services, Enterprise and Community Service, Debt Service, Contingency, Transfers, and Unappropriated Ending Fund Balance.

Funds Overview

Working Budget – A detailed budget illustrating changes at the detail level compared to the Adopted Budget. For example, visualize \$10,000 was originally budgeted for supplies at Parkrose High School and the principal transferred \$4,000 of this money to textbooks for a total of \$20,000 in the textbook object. The Adopted Budget would indicate \$10,000 for supplies and \$16,000 for textbooks. The Working Budget would reflect the principal's \$6,000 for supplies and \$20,000 for textbooks.

Expended Funds - These are funds which have actually been paid to vendors for invoiced bills and to employees.

Encumbered Funds – These are funds committed but not paid. For example, if a purchase order is issued, these funds are encumbered. They are moved to expend after the product or services have been received or performed then invoice is paid.

Unencumbered Balance – These are funds not committed. For example, suppose \$20,000 is included in the working budget for textbooks. Of this amount, \$5,000 is paid for books received, purchase orders are cut for \$6,000, and \$9,000 in textbooks are planned for later purchase. In this example, \$5,000 is recorded as expended funds, \$6,000 as encumbered funds, and \$9,000 as the unencumbered balance.

Budget by Function & Object

The State of Oregon requires school district budgets to be reported at the Function and Object level. Function describes the activity for which a service or material item is acquired. The Functions are Instruction, Support Services, Enterprise & Community Service, Other Uses (Debt, Transfers), Contingency, and Unappropriated Ending Fund Balance. Object is the service or commodity bought such as; salaries, benefits, purchased services, supplies and materials, capital, other object, transfer, and other uses of funds.

Structure and Classification

The financial operations of the District are accounted for using the following 21 funds:

General Fund: (Fund 100) - This Fund accounts for the majority of the financial resources (revenue) and requirements (expenditures) of the district except for those required to be recorded on other funds. The principal revenue sources are property taxes, State School Fund formula revenue and common school funds.

Special Revenue Funds: (Fund 202 to 299—13 in total) - The Special Revenue Funds account for proceeds/resources (revenue) and requirements (expenditures) for specific educational projects or programs that are legally restricted or committed for specified purposes. Below is a description of the Special Revenue Funds used in the district.

Food Service Fund (Fund 202) - This fund records resources (revenue) and requirements (expenditures) associated with the school lunch program federal nutritional program along with some fee for serve meals.

Risk Management Fund (Fund 203) - This fund records the restricted resources (revenue) and requirements (expenditures) associated with the Districts insurance liabilities and settlements.

Funds Overview

Thompson Special Fund (Fund 205) - This fund records resources (revenue) from the lease of three district-owned buildings and requirements (expenditures) for maintenance and upkeep including projects based on the District's capital project plan. In FY 16/17 the District closed the Community Center Fund – Fund 283 and merged it with Thompson.

Federal Grant Fund (Fund 215) - This fund records restricted resources (revenue) and requirements (expenditures) associated with federally allocated grants.

Student Investment Act Fund (Fund 251) - This fund records restricted resources (revenue) and requirements (expenditures) associated with the Oregon Student Investment / Student Success Act (HB 3427).

High School Success Fund (Fund 252) - This fund records restricted resources (revenue) and requirements (expenditures) associated with Measure 98 High School Success (HB 3427).

State & Private Grants Fund (Fund 280) - This fund records restricted and committed resources (revenue) and requirements (expenditures) associated with private donations and grants from non-federal or state agencies.

Transportation Fund (Fund 281) - This fund records resource (revenue) for transportation replacement and requirements (expenditures) for respective equipment. Source of revenue is generally transfers from the General Fund – which is generated from State School Fund formula which authorizes up to 70% reimbursement on student related travel and depreciation of buses.

Technology Replacement Fund (Fund 282) - This fund accounts for expenditures for replacement of technology equipment. Revenue for this fund is generally transfers from the General Fund.

Textbook Fund (Fund 285) - This fund accounts for resources (revenue) and requirements (expenditures) for textbook adoptions. Source of revenue is generally fees charged to students for technology usage or transfers from the General Fund.

Retirement/Longevity Fund (Fund 291) - This fund accounts for resources (revenue) and requirements (expenditures) of funds associated with early retirement contractual agreements with certified and certain administrative employees. Source of revenue is generally transfers from the general fund.

PERS Stabilization Fund (Fund 298) - This fund was established to better prepare our agency for the uncertain future of PERS investments and retirement funding rates. Source of for resources (revenue) is generally transfers from the general fund – a percentage of the local property taxes at year-end or a portion of the proceeds from the sale of a PERS bond.

Student Body Fund (Fund 299) - This fund accounts for resources (revenue) and requirements (expenditures) of funds raised or collected by and/or for school approved student groups. These funds usually come from a variety of sources, usually from activities supplementing the co-curricular or extracurricular student activities program.

Debt Service Funds: The Debt Service Funds account for interest and principal receipts and payments. Three funds have been established in this category.

Tax Anticipation Notes Fund (Fund 201) - This fund records resources (revenue) and requirements (expenditures) associated with short-term notes sold for cash-flow purposes.

Debt Fund (Fund 310) - This fund records resources (revenue) of tax revenue, federal rebates and transfers that are used to pay debt and interest along with recording the requirements (expenditures) of other long term debt instruments the District enters into – such as QZAB 2015 – Fleet Replacement.

PERS General Obligation Debt Fund (Fund 311) - This fund records proceeds, principal, and interest paid on the 2018 PERS Bond. This debt activity is tracked through US Bank and ODE intercept reports. The primary source of Revenue is State School Fund.

Funds Overview

Capital Funds – (405 to 430 Funds) - These funds account for revenue associated with the sale of general obligation bonds, full faith and credit obligation and revenue received for such things as energy efficiency and construction excise taxes. Expenditures from this fund could be restricted if governed by an outside legal obligation.

Capital Project Fund (Fund 405) - This fund records revenue associated with the sale of capital property, construction excise tax, and Senate Bill 1149 and expenditures are used to fund capital improvements.

Capital Equipment Fund (Fund 415) - This fund records revenue associated with the sale of assets, transfers from other funds and expenditures are based on district need.

Capital Projects – General Obligation Bonds (Fund 420) - This fund is to be used for the construction of a new middle school, renovations at each elementary school and upgrades in the areas of safety, security and technology.

Capital Fleet Replacement Fund (Fund 430) - This fund is to be used for the purchase of new transportation fleet so as to better serve our students in the future.

Funds Overview

Organizational Key Combinations

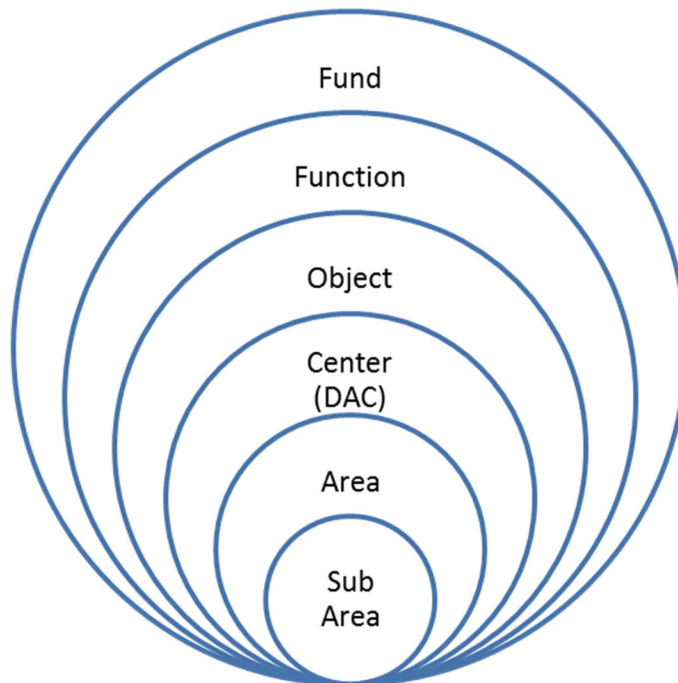
The Parkrose School District budget codes are created using the following elements:

- Fund
- Function
- Object
- Center (DAC) – Department or School Number
- Area
- Sub Area

The Organization Key appears as combinations of these elements such as

Fund - Function – Object – Center (DAC) – Area – Sub Area is combined. This combination results in a series of numbers noting revenue or expenditure keys. For example, purchase of supplies for middle school instructional programs from the general fund would be:

100.1121.0410.930.050.000



FINANCIAL SECTION

PARKROSE SCHOOL DISTRICT 2022-2023 BUDGET

CONTENTS

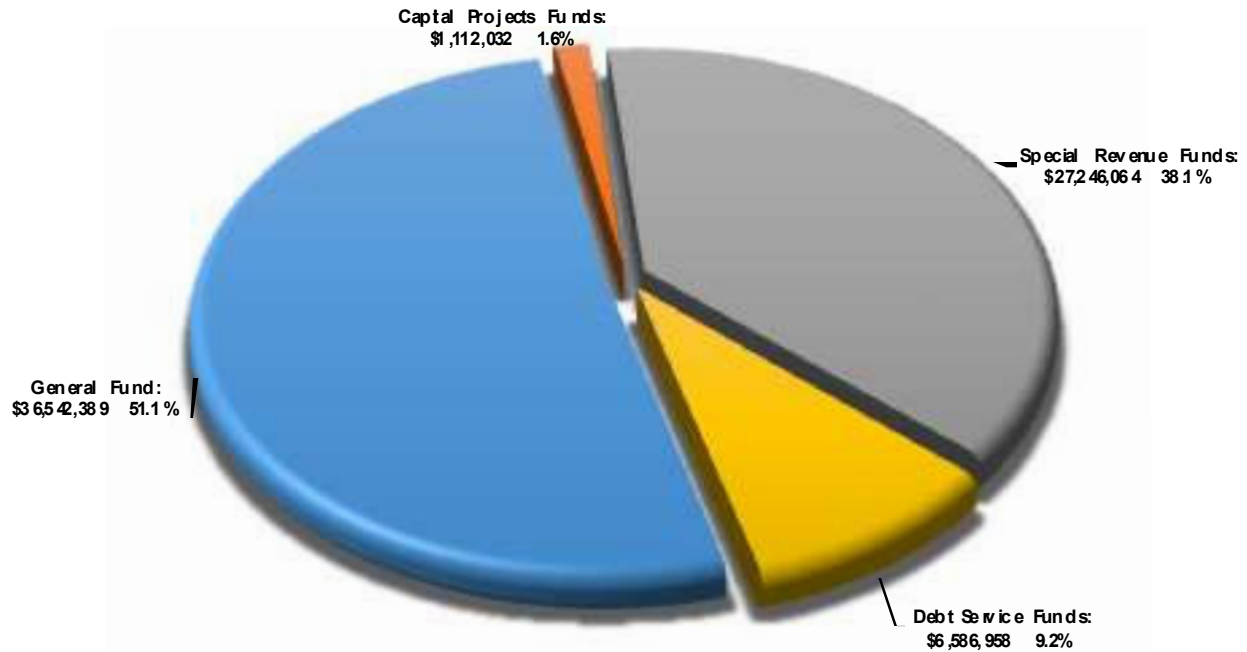
- ◆ RESOURCES & REQUIREMENTS BY FUND
- ◆ 2022-2023 GENERAL FUND BUDGET BY DEPARTMENT/SCHOOL
- ◆ SCHOOL SPECIFIC REQUIREMENTS & DEMOGRAPHIC INFORMATION
- ◆ GRANT LISTINGS FOR FUNDS 202, 215, & 280
- ◆ FUND 251—STUDENT INVESTMENT ACCOUNT (SIA) REQUIREMENTS BY AREA AND SUB-AREA
- ◆ DISTRICT STUDENT INVESTMENT INFORMATION (SIA) / PLAN FOR 2021-2023
- ◆ 2021-2023 APPROVED HIGH SCHOOL SUCCESS PLAN (MEASURE 98)
- ◆ 2011B GO BOND / 2009 & 2015 QZAB / 2018 PERS GO BOND / 2019 GO BOND REFUNDED /DEBT PAYMENT SCHEDULES

The Financial Section presents the Parkrose School District's proposed, approved and ultimately adopted budget. The budget is presented first in a legal format as required by the State of Oregon. Preceding each fund is a brief explanation of the fund elements. Historical information is also presented to give the reader a better perspective of the historical elements leading to the Fiscal Year 2022-2023 budget.

The General Fund is also presented in a programmatic format by School, Department, and other Programs. This format is vital to understanding the budget as development currently follows this format. In addition, other views are presented for the General Fund. These include summaries by appropriation level, roll-up by program, and summaries by object.

All Funds Resource Summary

Total : \$71,487,443



20 19/20 Actual	20 20/21 Actual		20 21/22 Working	20 22/23 Proposed
\$	\$	Major Fund - Fund	\$	\$
		100 - General Fund		
34,942,222	36,168,270	100 - General Fund	35,896,874	36,542,389
		200 - Special Revenue Funds		
67,089	67,614	201 - TAN Fund	4,104,649	4,105,076
1,752,437	784,950	202 - Food Service Fund	1,673,410	1,702,543
255,073	253,184	203 - Risk Management Fund	147,540	212,689
3,948,587	3,559,241	205 - Thompson Special Fund	3,792,401	3,401,451
2,682,333	4,092,200	215 - Federal Grants Fund	10,962,268	10,178,483
-	853,349	251 - Student Investment Account	2,843,145	2,836,105
-	1,140,162	252 - High School Success	916,753	1,136,999
249,997	551,808	280 - State & Private Grant Fund	1,907,763	2,145,379
152,099	152,099	281 - Transportation Fund	182,099	203,326
124,588	56,104	282 - Technology Replacement Fund	32,520	8,058
197,183	125,495	285 - Textbook Fund	125,494	108,474
217,526	125,582	291 - Retirement/Longevity Fund	146,392	127,414
248,475	248,475	298 - PE RS Stabilization Fund	248,475	248,475
879,528	535,100	299 - Student Body Fund	860,000	831,592
10,774,915	12,545,364	Total Fund:	27,942,909	27,246,064
		300 - Debt Service Funds		
41,546,914	7,397,402	310 - Debt Service Fund	4,748,592	4,939,252
1,195,781	1,536,808	311 - PE RS Gen Oblig Bond Fund	1,594,070	1,647,706
42,742,696	8,934,209	Total Fund:	6,342,662	6,586,958

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20 19/20 Actual	20 20/21 Actual		20 21/22 Working	20 22/23 Proposed
\$	\$	Major Fund - Fund	\$	\$
		400 - Capital Projects Funds		
1,132,598	1,277,585	405 - Capital Projects Fund	1,488,831	812,850
135,567	132,399	415 - Capital Equipment Fund	132,400	132,400
137,074	88,371	420 - Cap Proj Gen Oblig Bond Fund	79,973	50,613
75,440	77,646	430 - Capital Fleet Replacement	-	116,169
1,480,679	1,576,001	Total Fund:	1,701,204	1,112,032
89,940,513	59,223,845	Total Total:	71,883,649	71,487,443

All Fund Resources

Total: \$71,487,443

2019/20 Actual	2020/21 Actual	Major Object - Object	2021/22 Working	2022/23 Proposed
\$	\$		\$	\$
		1000 - Revenue From Local Sources		
23,938,251	27,133,484	1111 - Current Year's Taxes	24,640,029	25,338,951
364,975	920,473	1112 - Prior Year's Taxes	375,000	575,000
41,007	74,897	1130 - Construction Exdise Tax	100,000	100,000
4,900	9,138	1310 - Regular Day School Tuition	-	-
-	-	1410 - Regular Day School Transportation	-	15,000
342,870	122,384	1511 - Interest On Investments	202,340	194,740
78,887	765	1610 - Daily Sales	13,188	13,188
527	-	1632 - Sale of Commodities	1,000	1,000
494,647	84,712	1700 - Student Body Revenue	450,000	450,000
10,610	-	1711 - Admission Fees/Gate Receipts	12,000	12,000
13,988	-	1712 - Athletic Pay-for-Play Fees	15,000	15,000
-	-	1815 - Swim Pool Revenue	10,000	-
36,564	105,789	1901 - Local Grant Revenue	60,500	414,645
4,615	7,203	1911 - Rentals	-	-
591,705	618,777	1915 - Lease Rental Revenue	923,456	844,196
71,098	34,426	1921 - Private Contributions	16,500	25,500
9,557	540	1926 - Medicaide Administration Claim	10,000	10,000
18,709	18,730	1927 - Rental Landscape Revenue	26,238	12,982
44,859	46,741	1929 - Morrison Knot Utility Revenue	48,143	50,505
129,071	86,668	1932 - Facility Use Rentals	128,000	53,000
353	15	1960 - Recovery of Prior Year's Expenditures	-	-
13,925	13,925	1980 - Indirect Charges	125,014	110,014
-	-	1985 - Overpayment Refund	3,000	2,000
1,375	441	1986 - Reimb District for Fingerprint	2,000	3,000
1,657	5,513	1989 - Reimb District for Sub Pay	15,000	15,000
279,907	303,732	1991 - Miscellaneous Local Revenue	244,351	245,576
17	-	1994 - Juvenile Duty Revenue	200	200
26,494,073	29,588,354	Total Object :	27,420,959	28,501,497
		2000 - Revenue From Intermediate Sources		
443	733	2101 - County School Funds	1,500	1,500
-	34,841	2199 - Multnomah County I-Tax	-	3,000
320,658	265,490	2200 - Intermediate Source Restricted Revenue	271,228	270,980
102,000	93,500	2900 - Revenue for/On Behalf of The District	98,175	100,000
423,101	394,565	Total Object :	370,903	375,480
		3000 - Revenue From State Sources		
12,284,607	13,773,713	3101 - General Support	12,081,372	10,815,011
13,925	13,925	3102 - School Lunch Match	17,000	17,000
323,621	362,072	3103 - Common School Fund	311,563	302,000
-	-	3104 - Transportation	30,000	-
-	-	3199 - Other Unrestricted Grants In Aid	79,117	-
919,605	2,287,226	3299 - Other Restricted Grants	5,099,796	5,473,952
13,541,759	16,436,936	Total Object :	17,618,848	16,607,963
		4000 - Revenue From Federal Sources		
-	-	4201 - Foster Care Transportation	8,000	1,500
345,818	693,471	4301 - Direct Restricted Federal Revenue	683,550	690,900
919,208	2,964,562	4500 - Restricted Rev Federal Through State	10,046,819	9,176,132
897,993	1,128,623	4501 - Title I Grant Revenue	982,497	1,003,724
1,131,665	606,504	4505 - School Nutrition	1,452,355	1,464,355
101,462	95,720	4911 - Federal Food Commodities	117,000	117,000
3,396,146	5,488,880	Total Object :	13,290,221	12,453,611

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2019/20 Actual	2020/21 Actual	Major Object - Object	2021/22 Working	2022/23 Proposed
\$	\$		\$	\$
		5000 - Other Sources		
-	-	5100 - Long Term Debt Financing Sources	4,035,000	4,035,000
35,130,000	-	5110 - Bond Proceeds	-	-
1,280	1,461	5311 - Sale of Fixed Assets	1,500	1,500
35,131,280	1,461	Total Object :	4,036,500	4,036,500
		5200 - Interfund Transfers		
-	-	5200 - Interfund Transfers	647,475	-
450,000	-	5211 - Interfund Transfer From General Fund	-	-
270,000	-	5216 - Interfund Transfer From Thompson Fund	-	-
-	-	5220 - Interfund Transfer	309,011	309,011
720,000	-	Total Object :	956,486	309,011
		5400 - Beginning Fund Balance		
10,234,155	7,313,649	5411 - Beginning Fund Balance	8,189,732	9,203,381
89,940,513	59,223,845	Total Total:	71,883,649	71,487,443

All Fund Requirements by Function

Total: \$71,487,443

2019/20 Actual	2020/21 Actual	Major Function -Function	2021/22 Working		2022/23 Proposed	
\$	\$		\$	FTE	\$	FTE
		1000 - Instruction				
7,004,317	7,410,069	1111 - Primary K- 5	12,094,197	68.13	11,677,417	71.50
-	-	1112 - Intermediate Programs 4- 5	-		4,000	
15,652	143,183	1113 - Elementary Extra-Curricular	401,404	2.00	247,022	
6,386	5,470	1115 - Technology	5,569		6,226	
297,114	316,674	1120 - Behavior Learning Center	424,915	5.30	461,061	6.05
3,493,282	3,432,097	1121 - Middle School Programs	3,730,762	29.72	4,107,540	31.72
92,723	121,230	1122 - Middle School Extra Curricular	609,315	3.00	523,348	1.00
4,508,992	4,829,309	1131 - High School Programs	5,301,734	42.79	5,775,220	44.31
815,721	393,739	1132 - High School Extra Curricular	951,680		1,096,953	
-	-	1140 - Early Childhood	-		145,219	
-	-	1191 - District Wide Instruction	109,014		-	
15,697	1,801	1205 - Special Education Tutoring	6,589		6,507	
10,384	-	1206 - District Wide Tutoring	10,691		10,559	
10,554	9,312	1212 - Tag Programs	8,657		15,692	
4,673,489	3,995,306	1221 - Learning Centers - Structured and Intensive	4,605,270	40.87	4,996,038	46.22
101,421	107,455	1223 - Education Emotionally Disabled	107,409	1.00	113,274	1.00
26,231	60,069	1224 - Learning Disability - Autism Program	53,074	0.88	52,782	0.88
93,681	530,264	1251 - Resource Rooms	1,033,489	7.73	1,088,536	10.07
1,007,974	1,054,616	1270 - Educationally Disadvantaged	1,088,510	12.00	1,209,823	12.50
190,505	209,168	1280 - Alternative Education	203,745	2.00	214,648	2.00
945,798	1,017,093	1290 - Designated Programs	1,094,713	9.00	1,154,113	9.50
-	37,370	1980 - Fees Charged to Grants	-		120,447	
23,309,920	23,674,224	Total Function:	31,840,737	224.40	33,026,425	236.74
		2000 - Support Services				
66,030	147,600	2110 - Attendance/Social Work Service	394,874	6.00	359,412	5.00
89,235	-	2112 - Attendance Services	141,984	1.00	-	
182,289	144,268	2115 - Student Safety	240,130	4.00	236,075	4.00
1,055,536	1,105,422	2122 - Counseling Services	1,210,052	12.00	1,306,955	12.59
-	-	2129 - Guidance - Other Services	1,177		1,177	
295,747	309,482	2140 - Psychological Services	322,332	2.60	326,370	2.60
501,204	507,653	2152 - Speech Pathology Services	544,411	4.40	563,161	4.40
-	-	2160 - Other Student Treatment SVS	1,500		1,500	
729,486	811,524	2190 - Director - Student Support SVC	801,831	3.00	637,348	3.15
35,599	30,701	2210 - Instruction Improvement	101,754		124,591	
394,842	209,744	2213 - Staff Curriculum Development	271,771	1.25	266,380	1.00
435,115	513,692	2222 - Media - School Library Service	524,084	6.99	540,212	6.99
-	-	2230 - Assessment and Testing	1,647		549	
3,009	16,309	2231 - Private Grants	12,067		41,275	
320,809	467,890	2240 - Instructional Staff Development	1,077,106	1.25	672,263	1.25
15,582	10,000	2242 - Nike AVID Grant	10,000		-	
-	-	2299 - Other Programs	-		15,000	
13,087	21,742	2310 - Board of Education Services	26,450		26,450	
10,428	10,244	2311 - Graduation	8,300		8,300	
379,666	390,949	2321 - Office of The Superintendent	425,700	2.00	396,493	2.00
2,525,247	2,571,879	2410 - Office of The Principal	2,777,113	20.00	2,706,805	19.00
388,894	418,999	2411 - Personnel Administration	433,738	3.00	827,011	3.00
1,334,758	1,836,147	2520 - Fiscal Services	1,481,957	5.00	1,767,838	5.00
46,222	6,808	2528 - Reimbursed Replcement/Insurance	47,500		112,649	
47,211	63,450	2529 - Fiscal Services - Other	77,300	1.00	81,653	1.00
3,195,621	3,392,634	2542 - Care & Upkeep of Buildings	7,117,009	20.30	5,731,244	19.30
99,761	314,683	2543 - Care & Upkeep of Grounds	407,216	1.00	838,409	1.00
796,677	699,991	2552 - Vehicle Operation Services	1,230,501	9.82	1,312,804	8.65
9,596	-	2553 - Instructional Field Trip	43,641		43,103	
705,045	229,169	2558 - Special Ed Transportation	984,045	4.95	891,895	3.45

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2019/20 Actual	2020/21 Actual	Major Function - Function	2021/22 Working		2022/23 Proposed	
\$	\$		\$	FTE	\$	FTE
24,800	20,484	2559 - Transportation/Extra Curricular	39,598		51,863	
65,779	26,520	2574 - Printing, Publish, Duplication	68,418	0.25	60,818	0.13
1,232	-	2620 - Planning/Research/Evaluation SVS	-		-	
19,963	-	2623 - Evaluation Services	13,950		13,950	
53,454	65,928	2649 - Other Staff Services	60,000		60,000	
651,508	1,637,103	2660 - Technology Services	3,484,965	4.00	3,440,319	4.00
30,595	44,363	2680 - Interpretation and Translation Services	135,910		135,910	
94,273	48,211	2700 - Supplemental Retirement Program	130,172		127,414	
14,618,300	16,073,589	Total Function:	24,650,203	113.82	23,727,196	107.51
		3000 - Enterprise and Community Services.				
95,776	7,993	3110 - Food Service Area Direction	685,643		407,164	
1,576,521	1,208,755	3120 - Food Preparation/Dispensing	1,413,052	15.72	1,485,732	17.07
20,102	19,242	3130 - Food Delivery Services	21,173	0.20	21,360	0.20
7,976	-	3190 - Other Food Services	10,804		3,577	
28,108	226,014	3300 - Community Services	261,792		257,639	
106,816	59,964	3320 - Swim Pool-Community Recreation	56,397	0.50	59,122	0.50
10,539	36,668	3370 - Nonpublic School Students	9,352		1,500	
34,116	29,264	3390 - Community Center	62,389	0.50	74,389	0.50
1,879,953	1,587,900	Total Function:	2,520,602	16.92	2,310,483	18.27
		4000 - Facilities Acquisition and Construction				
55,508	589,623	4150 - Build/Acquis/Construct/Improvment	70,973		41,613	
		5000 - Other Uses				
42,016,785	8,316,980	5110 - Long-Term Debt Service	5,627,158		4,489,621	
-	-	5120 - Short Term Debt Service	4,090,000		4,090,000	
720,000	-	5200 - Transfers of Funds	956,486		309,011	
42,736,785	8,316,980	Total Function:	10,673,644		8,888,632	
		6000 - Contingencies				
-	-	6110 - Operating Contingency	2,127,490		3,493,094	
82,600,465	50,242,317	Total Total:	71,883,649	355.14	71,487,443	362.52

All Fund Requirements by Object

Total: \$71,487,443

20 19/20 Actual	20 20/21 Actual	Major Object - Object	20 21/22 Working	FTE	20 22/23 Proposed	FTE
\$	\$		\$		\$	
		01 00 - Salaries				
11,734,285	12,484,046	01 11 - Certified Salaries	13,840,791	191.70	14,458,387	194.85
3,713,177	4,138,184	01 12 - Classified Salaries	4,885,349	138.54	5,142,403	142.67
1,728,076	1,937,911	01 13 - Administrative Salaries	1,978,442	15.90	2,085,438	16.00
66,153	660,698	01 14 - Managerial Salaries	696,762	9.00	742,823	9.00
87,782	44,923	01 16 - Supplemental Retirement Stipends	104,068		105,037	
21,713	1,363	01 21 - Substitute Licensed	13,214		17,214	
222,165	62,007	01 22 - Substitute Classified	120,477		171,964	
388,042	378,276	01 30 - Additional Salary	850,920		642,120	
404,083	383,601	01 31 - Extra Duty Salary	398,011		719,779	
55,621	21,733	01 32 - Overtime	87,398		87,398	
19,016,476	20,112,742	Total Object	22,975,432	355.14	24,172,563	362.52
		02 00 - Associated Payroll Costs				
3,791,089	3,909,614	02 11 - PERS Employer Contribution	3,905,272		3,751,736	
1,116,931	1,161,877	02 12 - PERS Employee Pickup	1,387,364		1,701,130	
1,445,595	1,525,325	02 21 - Social Security	1,768,934		1,855,168	
125,214	119,897	02 31 - Workers Compensation	159,589		160,927	
105,925	121,374	02 32 - Unemployment Compensation	129,386		132,615	
-	-	02 33 - Oregon Paid Family and Medical Leave	69,386		72,963	
5,350,526	5,298,783	02 41 - Contracted Insurances	6,620,665		6,964,158	
-	-	02 42 - Classified Workshop/Tuition	6,500		6,500	
17,952	18,635	02 44 - Admin/Conf Workshop & Tuition	25,000		25,000	
47,499	48,744	02 49 - Certified Tuition Reimbursement	50,000		50,000	
63,381	63,516	02 55 - TSA Employer Contribution	69,852		15,000	
18,740	18,942	02 56 - HRA Contribution	20,198		-	
117,594	130,566	02 57 - Hsa Contribution	107,811		107,811	
12,200,445	12,417,273	Total Object	14,319,957		14,843,008	
		03 00 - Purchased Services				
544,948	117,953	03 11 - Instruction Prof/Tech Services	552,930		888,851	
635	14,600	03 18 - Prof Improvement-Instruc Staff	3,000		3,000	
611,811	1,194,983	03 19 - Other Inst, Prof & Tech SVCS	4,610,435		4,075,118	
469,700	993,817	03 22 - Repairs & Maintenance Services	3,307,761		2,553,207	
205,803	160,956	03 23 - Sewerage	183,900		184,060	
3,260	1,550	03 24 - Rentals	6,500		6,500	
389,470	328,201	03 25 - Electricity	482,700		482,892	
127,000	134,346	03 26 - Fuel	196,058		196,419	
56,351	26,596	03 27 - Water	37,390		37,421	
87,947	30,802	03 28 - Garbage	71,612		73,158	
136,888	112,434	03 29 - Other Property Services	117,000		123,000	
1,331	234	03 41 - Travel, Local In District	7,210		5,977	
68,980	21,614	03 42 - Travel, Out of District	101,166		43,647	
641,645	90,482	03 43 - Travel, Student, Out of Dist	783,693		797,458	
20,784	21,638	03 51 - Telephone	18,425		20,125	
22,912	18,048	03 53 - Postage	27,500		27,500	
5,925	15,572	03 54 - Advertising	11,600		11,600	
1,919	1,098	03 55 - Printing and Binding	14,335		14,335	
21,347	77,369	03 59 - Other Communication Services	21,000		21,000	
1,550,610	1,022,266	03 71 - PMTS to Other In-State District	1,241,807		1,241,807	
990	74,497	03 74 - Other Tuition	360,624		211,234	
31,360	31,960	03 81 - Audit Services	34,000		34,000	
9,545	2,704	03 82 - Legal Services	36,149		36,576	
-	-	03 83 - Architect/Engineer Services	-		25,000	
-	-	03 84 - Negotiation Services	5,500		5,500	
95,759	7,993	03 85 - Management Services	627,956		407,164	
149	-	03 86 - Data Processing Services	-		-	
-	10,500	03 88 - Election Services	2,500		2,500	
124,720	274,468	03 89 - Other Noninst Prof/Tech Services	416,274		505,605	
29,650	-	03 90 - Other General Prof/Tech Services	3,000		3,000	
5,261,438	4,786,681	Total Object	13,282,025		12,037,654	

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2019/20 Actual	2020/21 Actual	Major Object - Object	2021/22 Working	2022/23 Proposed
\$	\$		\$ FTE	\$ FTE
		0400 - Supplies and Materials		
1,159,218	961,320	0410 - Consumable Supplies & Materials	3,360,435	2,984,438
238,684	111,756	0412 - Food	3,000	3,000
32,526	112	0413 - Gasoline	65,000	65,000
(18,376)	-	0416 - Interdepartmental Charges	-	-
27,152	26,511	0417 - Copier Lease	26,500	26,500
17,316	9,255	0420 - Textbooks	374,994	74,995
5,328	44,978	0430 - Library Books	23,053	23,053
2,531	2,319	0441 - Periodical Subscriptions	4,252	4,252
380,802	150,452	0450 - Food	215,734	215,734
-	-	0460 - Non-Consumable Items	-	10,000
415,253	1,182,450	0461 - Nonconsumable Supplies	2,980,384	3,238,659
150	905	0470 - Computer Software	-	-
14,900	26,050	0471 - Computer Software	31,832	59,471
2,275,483	2,516,109	Total Object :	7,085,184	6,705,102
		0500 - Capital Outlay		
55,508	557,983	0522 - Building Improvement	205,390	10,363
-	-	0531 - Improvements Other Than BLDGS	150,000	150,000
7,976	66,235	0541 - Equipment - New	10,804	13,577
-	-	0542 - Equipment - Replacement	7,000	7,000
-	-	0543 - Equipment - Vehicles	35,000	58,085
-	-	0564 - Bus and Capital Bus Improvements	-	58,084
63,484	624,218	Total Object :	408,194	297,109
		0600 - Other Objects		
4,469,194	5,734,011	0610 - Redemption of Principal	7,229,011	6,159,011
34,841,002	-	0619 - Payment to Bond Refunding Escrow Agent	-	-
2,417,591	2,580,469	0621 - Regular Interest	2,478,147	2,410,610
-	0	0640 - Dues and Fees	-	-
711,551	951,521	0641 - Dues and Fees	210,095	236,224
288,998	2,500	0643 - Debt Issuance Fees	10,000	10,000
34,127	38,482	0651 - Liability Insurance	63,115	63,128
272,457	348,911	0653 - Property Insurance Premiums	545,382	591,695
6,780	76,113	0656 - Financial Write Off	-	-
7,514	800	0659 - Other Insurance and Judgments	5,000	5,000
13,925	52,488	0690 - Grant In direct /Adm in Charges	188,131	154,234
43,063,139	9,785,295	Total Object :	10,728,881	9,629,902
		0700 - Transfers		
720,000	-	0790 - Other Fund Transfers	956,486	309,011
		0800 - Other Uses of Funds		
-	-	0810 - Planned Reserve	2,127,490	3,493,094
82,600,465	50,242,317	Total Total:	71,883,649 355.14	71,487,443 362.52

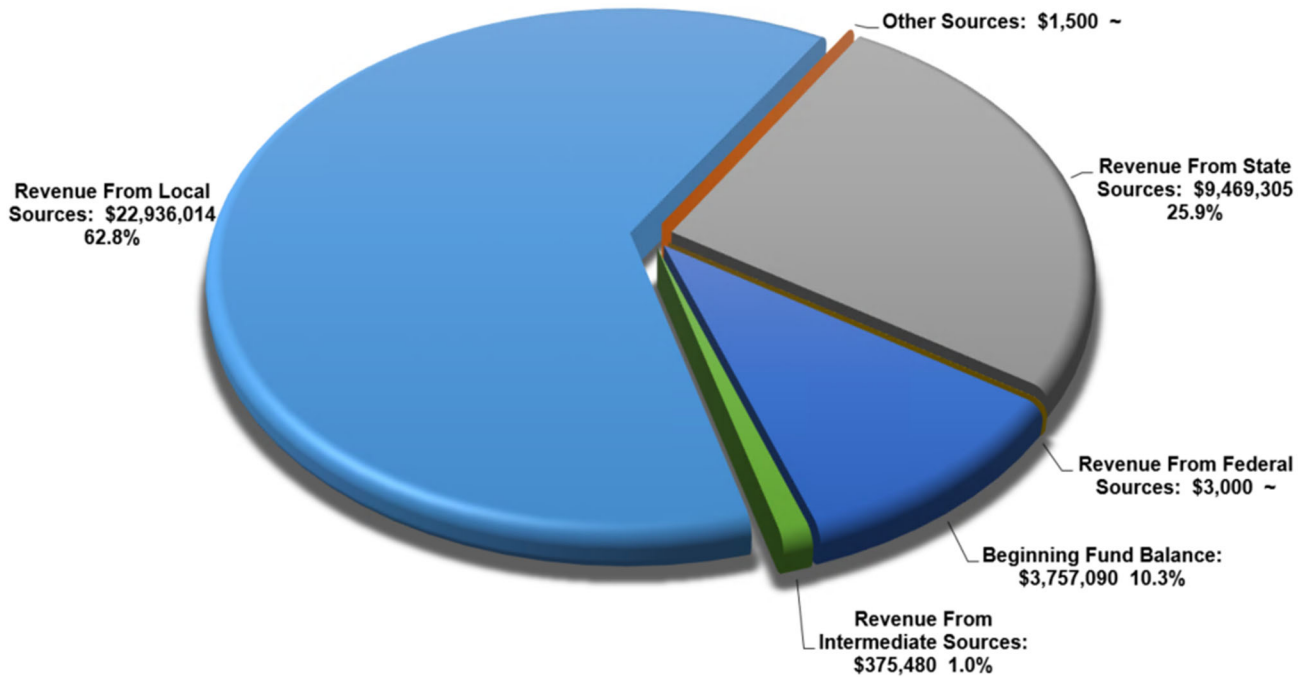
General Fund—Fund 100

The general fund is a set of accounts used to record all normal or general operations of the Parkrose School District. These accounts usually include all transactions which do not legally or procedurally have to be accounted for in the other funds based on Generally Accepted Accounting Principles (GAAP).

With the exception of accounting for prior year’s tax receipts, the modified accrual basis of accounting is used with this fund. Revenues are recorded as received in cash except for revenue subject to accrual. All expenditures are recorded at the time the liability has been incurred using the encumbrance or direct recording process.

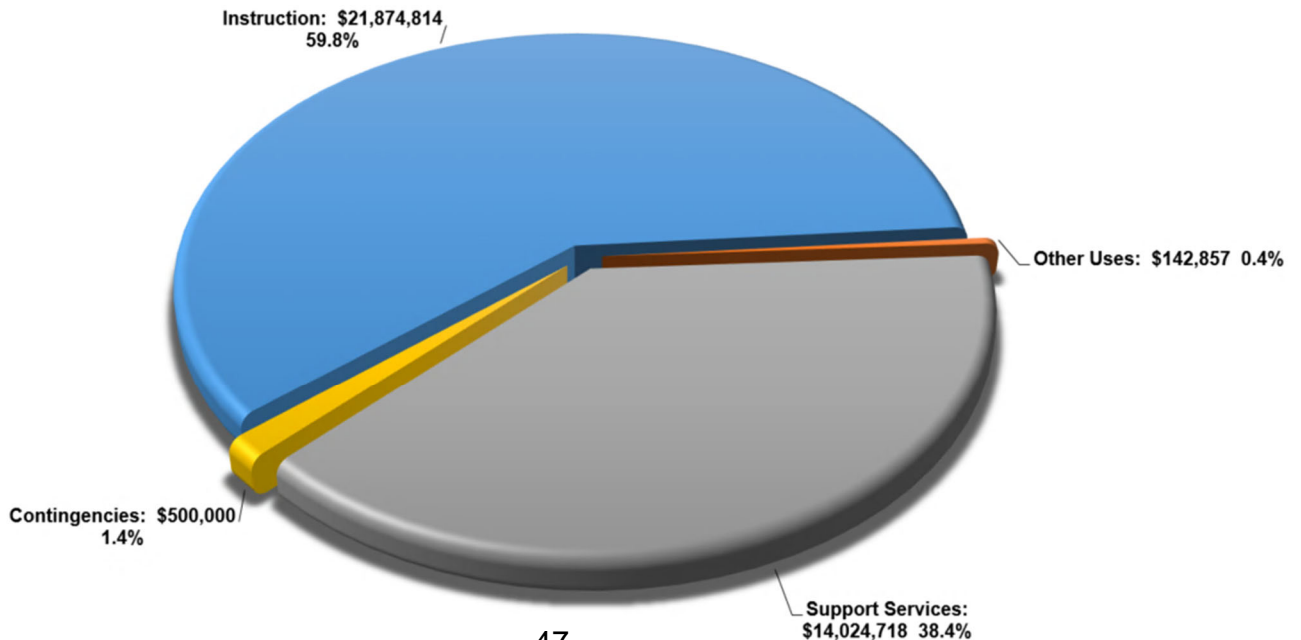
General Fund Resource Summary

Total: \$36,542,389



General Fund Requirements by Function

Total: \$36,542,389



100 - General Fund - Fund Resources
Total: \$36,542,389

2019/20 Actual	2020/21 Actual	100 - General Fund - Fund Resources	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$	\$
		1000 - Revenue From Local Sources		
20,015,490	21,337,019	1111 - Current Year's Taxes	21,450,000	22,000,000
303,351	777,436	1112 - Prior Year's Taxes	300,000	500,000
4,900	9,138	1310 - Regular Day School Tuition	-	-
-	-	1410 - Regular Day School Transportation	-	15,000
251,763	81,775	1511 - Interest On Investments	184,800	184,800
10,610	-	1711 - Admission Fees/Gate Receipts	12,000	12,000
13,988	-	1712 - Athletic Pay-for-Play Fees	15,000	15,000
9,557	540	1926 - Medicaide Administrative Claim	10,000	10,000
353	15	1960 - Recovery of Prior Years' Expenditures	-	-
13,925	13,925	1980 - Indirect Charges	125,014	110,014
-	-	1985 - Overpayment Refund	1,000	-
1,375	441	1986 - Reimb District for Fingerprint	2,000	3,000
1,657	5,513	1989 - Reimb District for Sub Pay	15,000	15,000
70,316	130,476	1991 - Miscellaneous Local Revenue	71,000	71,000
17	-	1994 - Jury Duty Revenue	200	200
20,697,301	22,356,278	Total Object:	22,186,014	22,936,014
		2000 - Revenue From Intermediate Sources		
443	733	2101 - County School Funds	1,500	1,500
-	27,398	2199 - Multnomah County I-Tax	-	3,000
320,658	265,490	2200 - Intermediate Source Restricted Revenue	271,228	270,980
102,000	93,500	2900 - Revenue for/On Behalf of The District	98,175	100,000
423,101	387,121	Total Object:	370,903	375,480
		3000 - Revenue From State Sources		
11,088,826	12,236,905	3101 - General Support	10,487,302	9,167,305
323,621	362,072	3103 - Common School Fund	311,563	302,000
-	-	3199 - Other Unrestricted Grants In Aid	79,117	-
11,412,446	12,598,977	Total Object:	10,877,982	9,469,305
		4000 - Revenue From Federal Sources		
-	-	4201 - Foster Care Transportation	8,000	1,500
8,722	1,112	4500 - Restricted Rev Federal Through State	5,000	1,500
8,722	1,112	Total Object:	13,000	3,000
		5000 - Other Sources		
1,280	1,461	5311 - Sale of Fixed Assets	1,500	1,500
		5200 - Interfund Transfers		
-	-	5200 - Interfund Transfers	647,475	-
		5400 - Beginning Fund Balance		
2,399,372	823,322	5411 - Beginning Fund Balance	1,800,000	3,757,090
34,942,222	36,168,270	Total Fund:	35,896,874	36,542,389

100 - General Fund - Requirements by Function

Total Functions:

2019/20 Actual	2020/21 Actual	100 - General Fund - Requirements by Function	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		1000 - Instruction		
6,647,606	6,911,124	1111 - Primary K-5	7,158,951 61.25	6,616,201 54.88
400	8,202	1113 - Elementary Extra-Curricular	372	372
6,386	5,470	1115 - Technology	5,569	6,226
297,114	316,674	1120 - Behavior Learning Center	424,915 5.30	461,061 6.05
3,398,873	3,239,439	1121 - Middle School Programs	3,367,586 28.34	3,679,540 30.34
40,070	17,516	1122 - Middle School Extra Curricular	47,153	28,274
3,865,168	3,939,333	1131 - High School Programs	4,240,207 34.91	4,476,281 35.16
451,833	393,029	1132 - High School Extra Curricular	371,119	538,078
15,697	1,801	1205 - Special Education Tutoring	6,589	6,507
10,384	-	1206 - District Wide Tutoring	10,691	10,559
10,554	9,312	1212 - Tag Programs	8,657	15,692
4,624,570	3,827,248	1221 - Learning Centers - Structured and Intensive	4,298,204 37.12	4,459,364 37.74
101,421	107,455	1223 - Education Emotionally Disabled	107,409 1.00	113,274 1.00
-	50,048	1251 - Resource Rooms	-	-
75,572	73,220	1270 - Educationally Disadvantaged	61,904	144,043 0.50
190,505	209,168	1280 - Alternative Education	203,745 2.00	214,648 2.00
945,798	933,944	1290 - Designated Programs	996,039 8.25	1,104,694 9.00
20,681,948	20,042,984	Total Function:	21,309,110 178.17	21,874,814 176.67
		2000 - Support Services		
-	-	2110 - Attendance/Social Work Service	-	17,869 0.28
182,289	144,268	2115 - Student Safety	240,130 4.00	236,075 4.00
1,055,536	1,105,422	2122 - Counseling Services	1,210,052 12.00	1,306,955 12.59
295,747	309,482	2140 - Psychological Services	322,332 2.60	326,370 2.60
501,204	507,653	2152 - Speech Pathology Services	544,411 4.40	563,161 4.40
-	-	2160 - Other Student Treatment SVS	1,500	1,500
729,486	746,840	2190 - Director - Student Support SVC	544,368 3.00	562,348 3.15
356,517	204,436	2213 - Staff/Curriculum Development	271,771 1.25	230,583 1.00
435,115	461,446	2222 - Media - School Library Service	508,681 6.99	524,809 6.99
80,007	69,481	2240 - Instructional Staff Development	104,135	186,450 0.50
13,087	21,742	2310 - Board of Education Services	26,450	26,450
10,428	10,244	2311 - Graduation	8,300	8,300
379,091	390,276	2321 - Office of The Superintendent	415,363 2.00	388,993 2.00
2,525,247	2,538,886	2410 - Office of The Principal	2,065,668 16.00	1,988,451 15.00
388,894	418,999	2411 - Personnel Administration	358,182 2.00	360,195 2.00
1,331,613	1,829,708	2520 - Fiscal Services	1,333,498 5.00	1,411,519 5.00
2,464,946	2,491,759	2542 - Care & Upkeep of Buildings	3,031,004 19.80	3,078,128 18.80
79,867	200,676	2543 - Care & Upkeep of Grounds	83,409 0.75	84,063 0.75
796,677	633,756	2552 - Vehicle Operation Services	1,189,610 9.82	1,141,334 8.65
9,596	-	2553 - Instructional Field Trip	43,641	43,103
705,045	228,925	2558 - Special Ed Transportation	984,045 4.95	891,895 3.45
24,668	20,484	2559 - Transportation/Extra Curricular	29,339	29,002
65,779	26,520	2574 - Printing, Publish, Duplication	68,418 0.25	60,818 0.13
19,963	-	2623 - Evaluation Services	13,950	13,950
484,190	556,818	2660 - Technology Services	410,740 3.00	406,487 3.00
30,595	43,787	2680 - Interpretation and Translation Services	135,910	135,910
12,965,588	12,961,610	Total Function:	13,944,907 97.82	14,024,718 94.28
		5000 - Other Uses		
450,000	-	5200 - Transfers of Funds	142,857	142,857
		6000 - Contingencies		
-	-	6110 - Operating Contingency	500,000	500,000
34,097,536	33,004,594	Total Fund:	35,896,874 275.99	36,542,389 270.96

100 - General Fund - Requirements by Object

Total: \$36,542,389

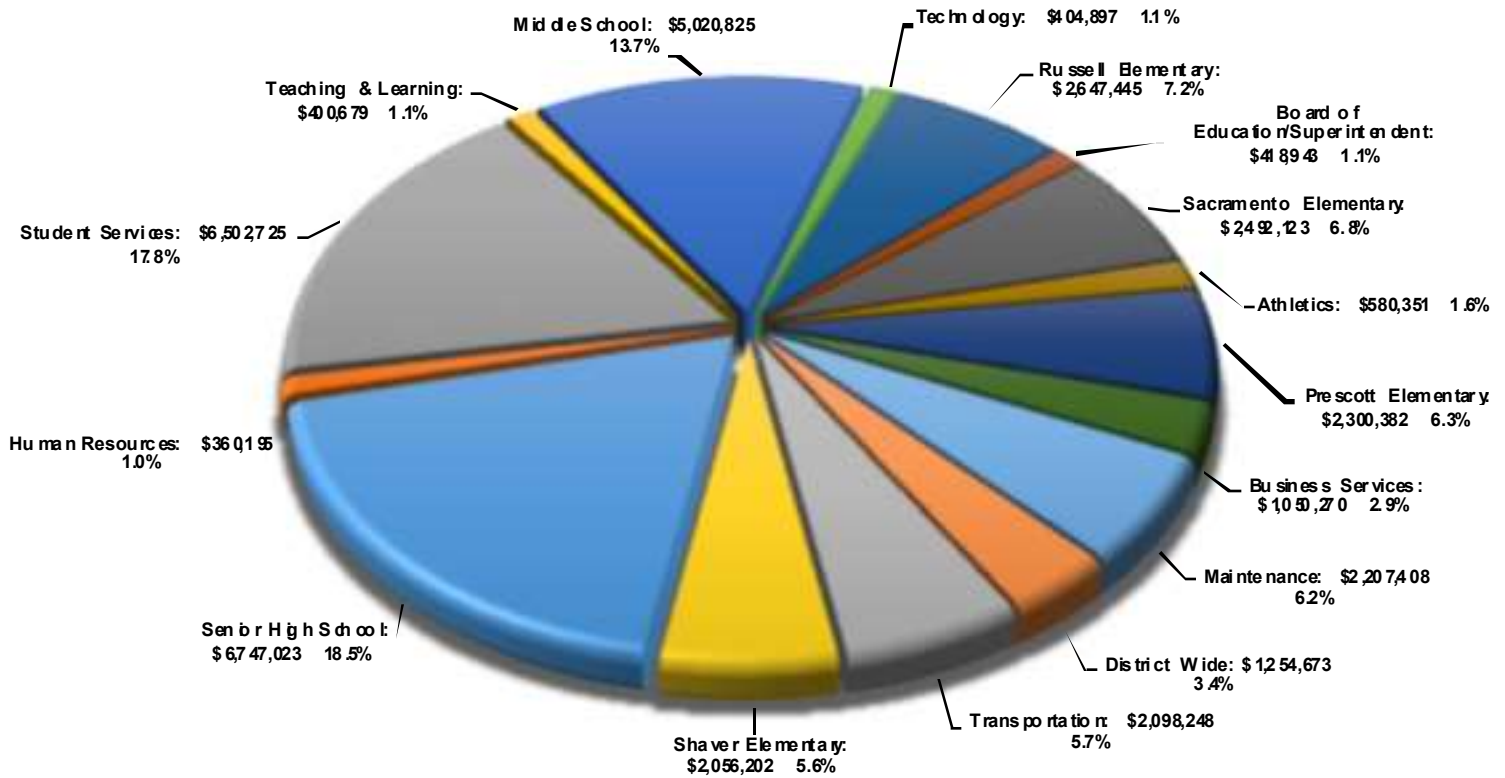
2019/20 Actual	2020/21 Actual	100 - General Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0100 - Salaries		
11,086,115	11,627,956	0111 - Certified Salaries	12,280,782 170.70	12,609,658 168.65
2,717,935	2,712,813	0112 - Classified Salaries	3,284,383 86.39	3,268,405 82.66
1,717,591	1,860,576	0113 - Administrative Salaries	1,310,689 10.15	1,453,636 10.90
640,770	644,419	0114 - Managerial Salaries	674,890 8.75	719,619 8.75
21,713	1,363	0121 - Substitute Licensed	13,214	13,214
122,158	49,904	0122 - Substitute Classified	78,317	78,317
218,789	170,774	0130 - Additional Salary	219,970	218,970
381,500	355,427	0131 - Extra Duty Salary	330,337	460,342
31,637	17,889	0132 - Overtime	56,498	56,498
16,938,208	17,441,122	Total Object:	18,249,080 275.99	18,878,659 270.96
		0200 - Associated Payroll Costs		
3,430,434	3,433,749	0211 - PERS Employer Contribution	3,109,506	2,923,833
1,010,949	1,014,835	0212 - PERS Employee Pickup	1,095,197	1,132,379
1,289,928	1,323,951	0221 - Social Security	1,396,421	1,443,778
102,353	96,514	0231 - Workers Compensation	122,677	122,455
47,041	48,234	0232 - Unemployment Compensation	54,784	56,604
-	-	0233 - Oregon Paid Family and Medical Leave	54,784	56,604
4,713,409	4,470,915	0241 - Contracted Insurances	5,052,649	5,175,003
-	-	0242 - Classified Workshop/Tuition	6,500	6,500
17,952	18,635	0244 - Admin/Conf Workshop & Tuition	25,000	25,000
47,499	48,744	0249 - Certified Tuition Reimbursement	50,000	50,000
62,567	61,492	0255 - TSA Employer Contribution	55,789	15,000
18,424	18,139	0256 - HRA Contribution	15,323	-
111,436	113,009	0257 - Hsa Contribution	107,811	107,811
10,851,991	10,648,218	Total Object:	11,146,441	11,114,967
		0300 - Purchased Services		
451,887	110,872	0311 - Instruction Prof/Tech Services	453,452	453,452
635	14,600	0318 - Prof Improve/Non-Instruc Staff	3,000	3,000
535,008	571,444	0319 - Other Inst, Prof & Tech SVCS	492,219	492,219
123,879	394,824	0322 - Repairs & Maintenance Services	140,967	140,967
167,058	146,809	0323 - Sewerage	167,900	167,900
3,260	1,550	0324 - Rentals	6,500	6,500
372,885	314,894	0325 - Electricity	463,542	463,542
113,142	121,811	0326 - Fuel	160,008	160,008
41,983	24,510	0327 - Water	34,300	34,300
82,093	29,884	0328 - Garbage	67,000	67,000
136,888	112,434	0329 - Other Property Services	117,000	117,000
1,331	234	0341 - Travel, Local In District	5,727	5,727
26,072	364	0342 - Travel, Out of District	33,647	33,647
633,742	90,482	0343 - Travel, Student, Out of Dist	775,591	775,591
20,784	20,864	0351 - Telephone	18,425	18,425
22,903	18,048	0353 - Postage	27,500	27,500
5,925	15,572	0354 - Advertising	11,600	11,600
1,919	1,098	0355 - Printing and Binding	14,035	14,035
21,347	7,304	0359 - Other Communication Services	21,000	21,000
1,550,610	1,022,266	0371 - PMTS to Other In-State District	1,241,807	1,241,807
31,360	31,960	0381 - Audit Services	34,000	34,000
9,545	2,704	0382 - Legal Services	21,500	21,500
-	-	0384 - Negotiation Services	5,500	5,500
149	-	0386 - Data Processing Services	-	-
-	10,500	0388 - Election Services	2,500	2,500
121,209	164,497	0389 - Other Noninst Prof/Tech Services	138,357	138,357
7,268	-	0390 - Other General Prof/Tech Services	3,000	3,000
4,482,884	3,229,526	Total Object:	4,460,077	4,460,077
		0400 - Supplies and Materials		
399,283	282,215	0410 - Consumable Supplies & Materials	462,833	465,917
293	521	0412 - Food	3,000	3,000
32,526	112	0413 - Gasoline	65,000	65,000

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2019/20 Actual	2020/21 Actual	100 - General Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
(18,376)	-	0416 - Interdepartmental Charges	-	-
26,809	26,167	0417 - Copier Lease	26,000	26,000
1,107	5,043	0420 - Textbooks	6,930	6,930
5,328	4,506	0430 - Library Books	7,650	7,650
2,531	2,319	0441 - Periodical Subscriptions	4,252	4,252
82,748	90,486	0461 - Nonconsumable Supplies	104,781	102,781
150	905	0470 - Computer Software	-	-
14,714	19,013	0471 - Computer Software	14,307	14,307
547,111	431,287	Total Object:	694,753	695,837
		0600 - Other Objects		
536,471	779,707	0641 - Dues and Fees	146,284	146,284
34,127	38,482	0651 - Liability Insurance	63,000	63,013
249,964	321,617	0653 - Property Insurance Premiums	494,382	540,695
6,780	114,636	0656 - Financial Write Off	-	-
827,342	1,254,442	Total Object:	703,666	749,992
		0700 - Transfers		
450,000	-	0790 - Other Fund Transfers	142,857	142,857
		0800 - Other Uses of Funds		
-	-	0810 - Planned Reserve	500,000	500,000
34,097,536	33,004,594	Total Fund:	35,896,874 275.99	36,542,389 270.96

General Fund Expenses By Cost Center

Total: \$36,542,389



2019/20 Actual	2020/21 Actual	General Fund Expenses By Cost Center	2021/22 Working	2022/23 Proposed
\$	\$	Center	\$ FTE	\$ FTE
663,720	586,637	100 - DistrictWide	1,244,602 0.25	1,254,673 0.40
6,225,646	5,833,411	110 - Student Services	6,254,107 53.42	6,502,725 54.95
356,517	204,436	120 - Teaching & Learning	277,171 1.25	400,679 2.00
392,178	412,227	130 - Board of Education/Superintendent	445,313 2.00	418,943 2.00
388,894	418,999	140 - Human Resources	358,182 2.00	360,195 2.00
1,324,833	1,393,455	150 - Business Services	972,249 5.00	1,050,270 5.00
1,766,468	2,051,473	160 - Maintenance	2,219,173 20.55	2,207,408 18.80
1,536,414	883,359	170 - Transportation	2,239,820 14.77	2,098,248 12.10
482,508	554,882	180 - Technology	408,640 3.00	404,897 3.00
-	-	230 - Athletics	-	580,351 1.75
2,425,947	2,176,533	925 - Pre Scott Elementary	2,339,806 19.28	2,300,382 18.28
2,513,296	2,695,195	926 - Russell Elementary	2,771,911 24.09	2,647,445 22.34
2,291,971	2,318,618	927 - Sacramento Elementary	2,367,492 18.63	2,492,123 19.38
2,029,629	2,079,102	928 - Shaver Elementary	2,258,548 19.38	2,056,202 17.38
4,735,684	4,494,394	930 - Middle School	4,729,105 38.84	5,020,825 40.84
6,794,220	6,730,890	931 - Senior High School	6,843,294 51.91	6,747,023 50.75
169,611	170,982	932 - Pre school	167,461 1.63	-
34,097,536	33,004,594	Total Center:	35,896,874 27.599	36,542,389 27.096

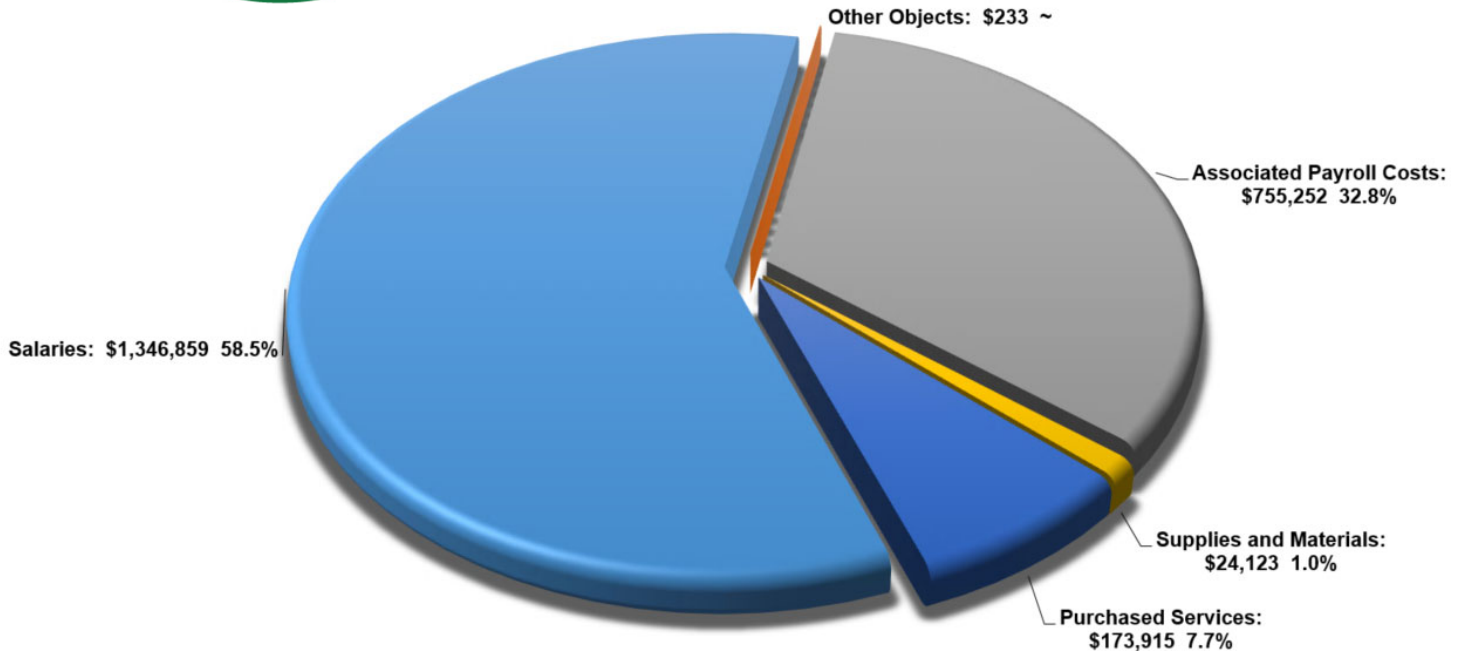


Prescott Elementary

10410 NE Prescott St.
Portland, OR 97220
Phone: 503-408-2150

Principal:
Nichole Watson

Budget By Object
Total: \$2,300,382

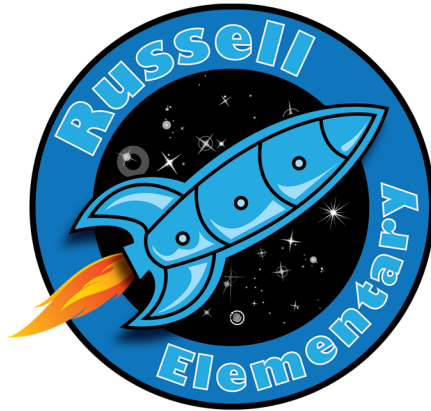


10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft.	
2012-2013	391	1947	48,868 Main Building & Annex	
2013-2014	389			
2014-2015	379	2021-2022 SSF Weighted Demographic Data		
2015-2016	361	SSF Weight	Average # of Students	Average % of Population
2016-2017	362	ELL	58	21%
2017-2018	334	SPED	33	12%
2018-2019	310	Pregnant & Parenting	0	0%
2019-2020	350	Homeless	6	2%
2020-2021	313			
2021-2022	276			
% Change over 10 Years	-29.4%	General Fund FTE		18.28

**Requirements
925 - Prescott Elementary**

2019/20 Actual	2020/21 Actual	925 - Prescott Elementary	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		1000 - Instruction		
1,670,319	1,588,728	1111 - Primary K-5	1,674,709 14.00	1,608,330 13.00
100	2,040	1113 - Elementary Extra-Curricular	93	93
1,697	1,527	1115 - Technology	1,526	1,539
2,592	1,109	1212 - Tag Programs	1,111	2,610
150,489	914	1221 - Learning Centers - Structured and Intensive	864	864
-	2,606	1251 - Resource Rooms	-	-
179,939	188,761	1291 - English Language Learner Direct Program Costs	196,954 1.50	206,960 1.50
2,005,136	1,785,685	Total Function:	1,875,257 15.50	1,820,396 14.50
		2000 - Support Services		
72,922	80,578	2122 - Counseling Services	96,207 1.00	102,646 1.00
43,761	48,364	2222 - Media - School Library Service	51,367 0.78	51,905 0.78
242,801	212,268	2410 - Office of The Principal	253,275 2.00	261,735 2.00
54,038	43,051	2542 - Care & Upkeep of Buildings	52,200	52,200
7,289	6,588	2680 - Interpretation and Translation Services	11,500	11,500
420,811	390,848	Total Function:	464,549 3.78	479,986 3.78
2,425,947	2,176,533	Total Center:	2,339,806 19.28	2,300,382 18.28

2019/20 Actual	2020/21 Actual	925 - Prescott Elementary	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0100 - Salaries		
1,058,994	1,086,933	0111 - Certified Salaries	1,165,598 16.50	1,146,263 15.50
134,561	61,700	0112 - Classified Salaries	64,330 1.78	68,004 1.78
113,062	112,465	0113 - Administrative Salaries	112,465 1.00	122,893 1.00
-	-	0121 - Substitute Licensed	100	100
16,063	21,296	0130 - Additional Salary	6,399	6,399
3,074	1,986	0131 - Extra Duty Salary	1,986	3,200
1,325,753	1,284,380	Total Object:	1,350,878 19.28	1,346,859 18.28
		0200 - Associated Payroll Costs		
276,490	253,076	0211 - PERS Employer Contribution	232,773	213,305
82,943	75,437	0212 - PERS Employee Pickup	81,275	80,814
102,110	100,695	0221 - Social Security	103,630	103,037
5,438	4,758	0231 - Workers Compensation	5,687	5,659
3,680	3,626	0232 - Unemployment Compensation	4,066	4,039
-	-	0233 - Oregon Paid Family and Medical Leave	4,066	4,039
412,420	323,489	0241 - Contracted Insurances	353,661	342,593
2,820	2,880	0255 - TSA Employer Contribution	2,934	-
820	830	0256 - HRA Contribution	799	-
2,006	2,242	0257 - Hsa Contribution	1,766	1,766
888,728	767,034	Total Object:	790,657	755,252
		0300 - Purchased Services		
74,890	2,147	0311 - Instruction Prof/Tech Services	48,705	48,705
59,619	59,689	0319 - Other Inst, Prof & Tech SVCS	71,500	71,500
8,235	9,206	0323 - Sewerage	9,200	9,200
24,822	17,600	0325 - Electricity	26,000	26,000
8,703	11,517	0326 - Fuel	7,000	7,000
4,307	2,793	0327 - Water	3,000	3,000
7,971	1,936	0328 - Garbage	7,000	7,000
41	518	0353 - Postage	1,000	1,000
-	-	0355 - Printing and Binding	150	150
270	883	0389 - Other Noninst Prof/Tech Services	360	360
188,858	106,288	Total Object:	173,915	173,915
		0400 - Supplies and Materials		
13,979	10,672	0410 - Consumable Supplies & Materials	17,623	17,623
2,795	2,791	0417 - Copier Lease	2,500	2,500
1,024	1,056	0430 - Library Books	1,000	1,000
4,487	2,153	0461 - Nonconsumable Supplies	3,000	3,000
22,285	16,673	Total Object:	24,123	24,123
		0600 - Other Objects		
323	2,159	0641 - Dues and Fees	233	233
2,425,947	2,176,533	Total Center:	2,339,806 19.28	2,300,382 18.28



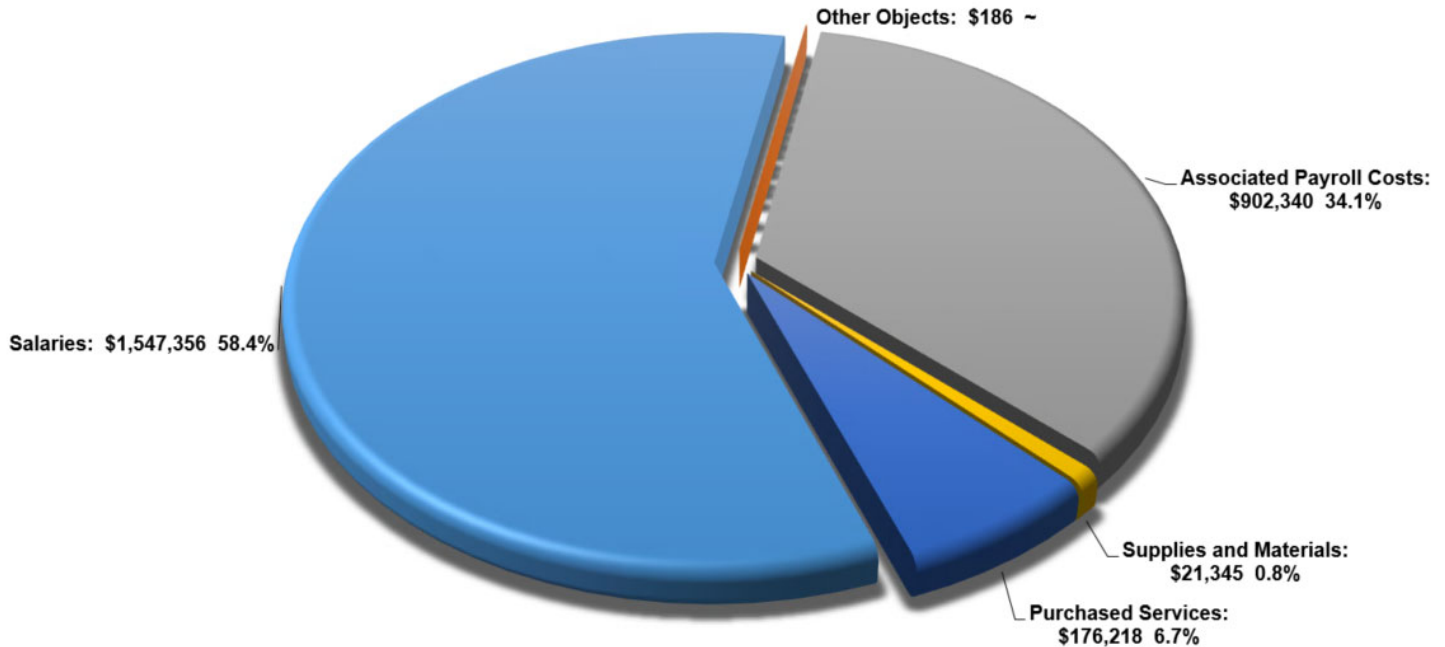
Russell Elementary

2700 NE 127th
Portland, OR 97230
Phone: 503-408-2750

Principal:
Samantha Ragaisis

Budget By Object

Total: \$2,647,445



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft.	
2012-2013	433	1963 & 2013	40,036 Main Building, Annex & Multi-Purpose Room	
2013-2014	441			
2014-2015	442	2020-2021 SSF Weighted Demographic Data		
2015-2016	460	SSF Weight	Average # of Students	Average % of Population
2016-2017	456	ELL	103	22%
2017-2018	410	SPED	56	17%
2018-2019	375	Pregnant & Parenting	0	0%
2019-2020	371	Homeless	7	2%
2020-2021	352			
2021-2022	338			
% Change over 10 Years	-21.9%	General Fund FTE		22.34

**Requirements
926 - Russell Elementary**

2019/20 Actual	2020/21 Actual	926 - Russell Elementary	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		1000 - Instruction		
1,884,110	1,940,243	1111 - Primary K-5	1,993,763 17.63	1,865,033 15.88
100	2,154	1113 - Elementary Extra-Curricular	93	93
1,554	1,589	1115 - Technology	1,406	1,591
2,640	2,700	1212 - Tag Programs	2,308	2,727
46,790	-	1221 - Learning Centers - Structured and Intensive	1,583	1,583
-	28,319	1251 - Resource Rooms	-	-
162,058	255,789	1291 - English Language Learner Direct Program Costs	252,646 2.00	238,357 2.00
2,097,252	2,230,793	<i>Total Function:</i>	2,251,799 19.63	2,109,384 17.88
		2000 - Support Services		
64,121	71,587	2122 - Counseling Services	95,547 1.00	100,862 1.00
73,873	83,879	2222 - Media - School Library Service	87,661 1.47	95,241 1.47
217,277	253,609	2410 - Office of The Principal	270,594 2.00	275,648 2.00
56,235	49,116	2542 - Care & Upkeep of Buildings	52,800	52,800
4,539	6,210	2680 - Interpretation and Translation Services	13,510	13,510
416,045	464,401	<i>Total Function:</i>	520,112 4.47	538,061 4.47
2,513,296	2,695,195	<i>Total Center:</i>	2,771,911 24.09	2,647,445 22.34

2019/20 Actual	2020/21 Actual	926 - Russell Elementary	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0100 - Salaries		
1,150,131	1,271,463	0111 - Certified Salaries	1,349,037 19.00	1,293,946 18.00
136,842	147,792	0112 - Classified Salaries	134,454 4.09	118,293 3.34
113,062	117,694	0113 - Administrative Salaries	122,894 1.00	126,581 1.00
2,516	9,608	0130 - Additional Salary	5,299	5,299
3,074	3,136	0131 - Extra Duty Salary	3,136	3,237
1,405,625	1,549,693	<i>Total Object:</i>	1,614,820 24.09	1,547,356 22.34
		0200 - Associated Payroll Costs		
305,130	328,473	0211 - PERS Employer Contribution	269,526	246,790
88,108	94,287	0212 - PERS Employee Pickup	97,112	92,840
108,656	120,781	0221 - Social Security	123,822	118,372
5,781	5,739	0231 - Workers Compensation	7,282	7,026
3,925	4,352	0232 - Unemployment Compensation	4,858	4,638
-	-	0233 - Oregon Paid Family and Medical Leave	4,858	4,638
400,070	442,946	0241 - Contracted Insurances	440,999	420,884
2,820	2,880	0255 - TSA Employer Contribution	2,934	-
-	609	0256 - HRA Contribution	799	-
13,756	13,342	0257 - Hsa Contribution	7,152	7,152
928,246	1,013,408	<i>Total Object:</i>	959,342	902,340
		0300 - Purchased Services		
52,295	11,274	0311 - Instruction Prof/Tech Services	48,111	48,111
56,560	59,270	0319 - Other Inst, Prof & Tech SVCS	73,510	73,510
259	-	0322 - Repairs & Maintenance Services	662	662
10,565	10,726	0323 - Sewerage	12,500	12,500
28,571	21,778	0325 - Electricity	23,000	23,000
4,421	11,394	0326 - Fuel	7,000	7,000
5,338	3,053	0327 - Water	3,300	3,300
7,341	2,165	0328 - Garbage	7,000	7,000
-	1,412	0353 - Postage	1,000	1,000
61	210	0355 - Printing and Binding	135	135
165,410	121,282	<i>Total Object:</i>	176,218	176,218
		0400 - Supplies and Materials		
10,930	5,867	0410 - Consumable Supplies & Materials	15,055	15,055
2,791	2,791	0417 - Copier Lease	2,500	2,500
-	-	0420 - Textbooks	100	100
-	-	0430 - Library Books	600	600
-	-	0441 - Periodical Subscriptions	90	90
33	-	0461 - Nonconsumable Supplies	3,000	3,000
13,754	8,658	<i>Total Object:</i>	21,345	21,345
		0600 - Other Objects		
262	2,154	0641 - Dues and Fees	186	186
2,513,296	2,695,195	<i>Total Center:</i>	2,771,911 24.09	2,647,445 22.34

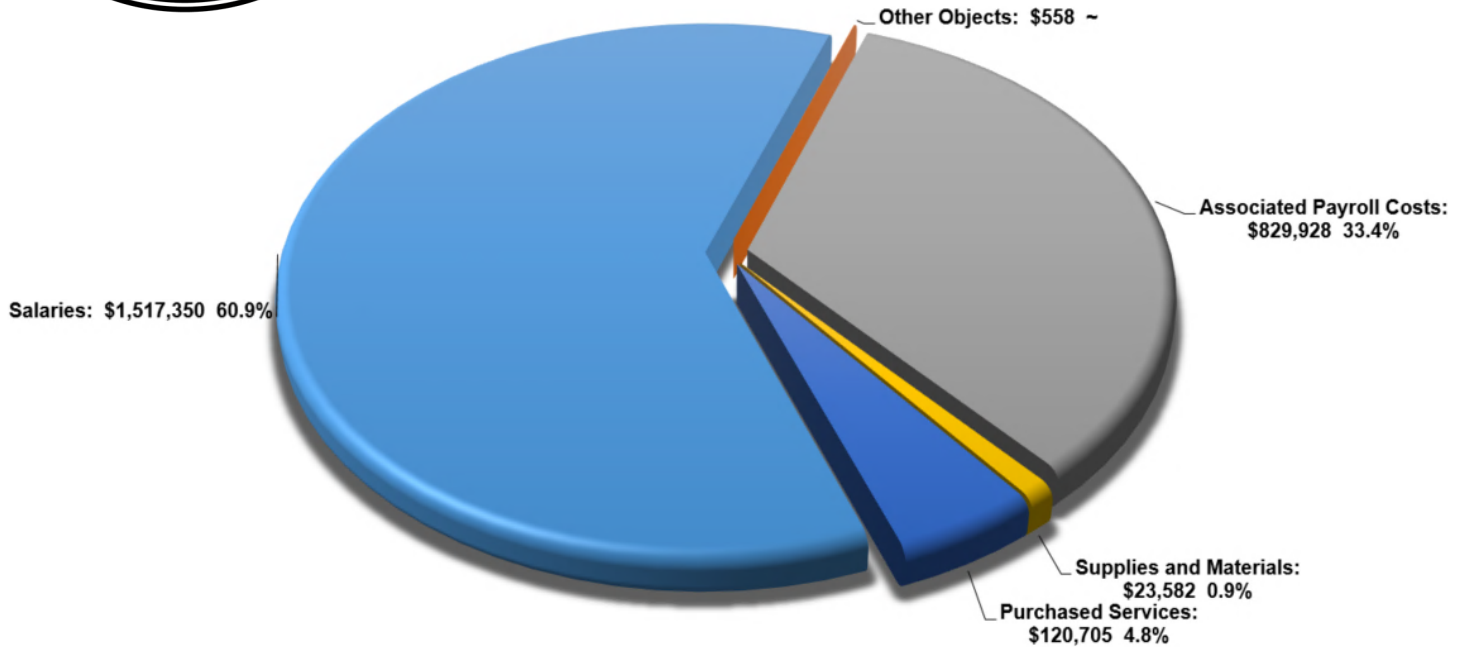


Sacramento Elementary

11400 NE Sacramento
Portland, OR 97220
Phone: 503-408-2800

Principal:
Vacant

Budget By Object
Total: \$2,492,123



10 Year Enrollment History		Facility Information			
School Year	Student Enrollment	Year Built	Square Ft.		
2012-2013	395	1960 & 2013	45,443 Main Building, Multi-Purpose Room & Annex		
2013-2014	384				
2014-2015	398				
2015-2016	374	2020-2021 SSF Weighted Demographic Data			
2016-2017	374	SSF Weight	Average # of Students	Average % of Population	
2017-2018	342	ELL	53	25%	
2018-2019	321	SPED	37	17%	
2019-2020	305	Pregnant & Parenting	0	0%	
2020-2021	269	Homeless	4	2%	
2021-2022	213	General Fund FTE			19.38
% Change over 10 Years					-46.17%

**Requirements
927 - Sacramento Elementary**

2019/20 Actual	2020/21 Actual	927 - Sacramento Elementary	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		1000 - Instruction		
1,658,168	1,761,802	1111 - Primary K-5	1,752,165 14.00	1,768,589 14.00
100	2,004	1113 - Elementary Extra-Curricular	93	93
1,492	798	1115 - Technology	1,318	1,539
2,575	2,804	1212 - Tag Programs	2,637	2,659
25,653	727	1221 - Learning Centers - Structured and Intensive	892	892
158,126	85,212	1291 - English Language Learner Direct Program Costs	95,368 0.75	195,402 1.50
1,846,114	1,853,347	Total Function:	1,852,473 14.75	1,969,174 15.50
		2000 - Support Services		
127,386	134,161	2122 - Counseling Services	128,248 1.00	134,932 1.00
26,652	25,183	2222 - Media - School Library Service	52,416 0.88	51,731 0.88
241,728	262,227	2410 - Office of The Principal	266,855 2.00	268,786 2.00
50,091	42,795	2542 - Care & Upkeep of Buildings	55,500	55,500
-	905	2680 - Interpretation and Translation Services	12,000	12,000
445,857	465,271	Total Function:	515,019 3.88	522,949 3.88
2,291,971	2,318,618	Total Center:	2,367,492 18.63	2,492,123 19.38

2019/20 Actual	2020/21 Actual	927 - Sacramento Elementary	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0100 - Salaries		
1,131,404	1,137,555	0111 - Certified Salaries	1,218,026 15.75	1,311,629 16.50
63,839	59,126	0112 - Classified Salaries	69,669 1.88	70,804 1.88
109,168	116,159	0113 - Administrative Salaries	119,314 1.00	126,581 1.00
9,202	-	0122 - Substitute Classified	-	-
7,886	9,788	0130 - Additional Salary	5,099	5,099
3,074	2,561	0131 - Extra Duty Salary	3,136	3,237
1,324,574	1,325,189	Total Object:	1,415,244 18.63	1,517,350 19.38
		0200 - Associated Payroll Costs		
270,816	270,868	0211 - PERS Employer Contribution	245,754	237,162
82,047	82,353	0212 - PERS Employee Pickup	85,135	91,040
99,791	103,848	0221 - Social Security	108,555	116,080
5,380	4,888	0231 - Workers Compensation	5,958	6,375
3,653	3,740	0232 - Unemployment Compensation	4,257	4,549
-	-	0233 - Oregon Paid Family and Medical Leave	4,257	4,549
360,913	407,235	0241 - Contracted Insurances	340,321	360,740
2,820	2,880	0255 - TSA Employer Contribution	2,934	-
820	830	0256 - HRA Contribution	799	-
16,011	11,811	0257 - Hsa Contribution	9,433	9,433
842,251	888,452	Total Object:	807,403	829,928
		0300 - Purchased Services		
54,089	37,978	0311 - Instruction Prof/Tech Services	46,005	46,005
400	1,025	0319 - Other Inst, Prof & Tech SVCS	15,625	15,625
32	-	0322 - Repairs & Maintenance Services	628	628
8,712	8,268	0323 - Sewerage	11,000	11,000
18,209	15,379	0325 - Electricity	27,500	27,500
10,672	13,509	0326 - Fuel	7,000	7,000
3,683	3,855	0327 - Water	3,000	3,000
8,815	1,784	0328 - Garbage	7,000	7,000
-	-	0341 - Travel, Local In District	27	27
-	168	0342 - Travel, Out of District	-	-
76	443	0353 - Postage	1,000	1,000
-	-	0355 - Printing and Binding	150	150
1,498	-	0389 - Other Noninst Prof/Tech Services	1,770	1,770
106,186	82,409	Total Object:	120,705	120,705
		0400 - Supplies and Materials		
12,701	6,898	0410 - Consumable Supplies & Materials	15,600	15,600
2,858	2,791	0417 - Copier Lease	2,500	2,500
107	2,145	0420 - Textbooks	1,750	1,750
613	16	0430 - Library Books	450	450
-	-	0441 - Periodical Subscriptions	132	132
2,562	8,058	0461 - Nonconsumable Supplies	3,000	3,000
-	-	0471 - Computer Software	150	150
18,841	19,907	Total Object:	23,582	23,582
		0600 - Other Objects		
120	2,661	0641 - Dues and Fees	558	558
2,291,971	2,318,618	Total Center:	2,367,492 18.63	2,492,123 19.38

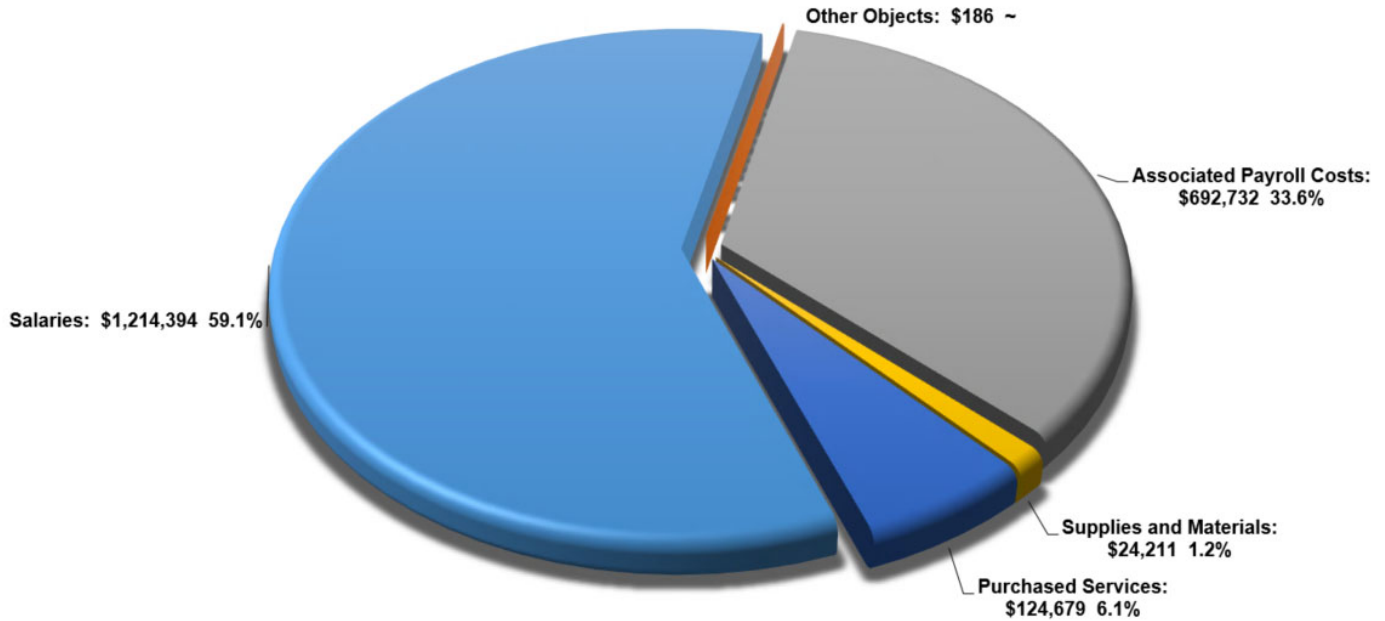


Shaver Elementary

3701 NE 131st Pl.
Portland, OR 97230
Phone: 503-408-2850

Principal:
Nathan Mount

Budget By Object
Total: \$2,056,202



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft.	
2012-2013	312	1951	41,410	Main Building
2013-2014	324	1965	5,448	Additions
2014-2015	336	2013	5,039	Multipurpose Room Addition
2015-2016	335	2020-2021 SSF Weighted Demographic Data		
2016-2017	336	SSF Weight	Average # of Students	Average % of Population
2017-2018	343	ELL	87	31%
2018-2019	330	SPED	31	11%
2019-2020	301	Pregnant & Parenting	0	0%
2020-2021	280	Homeless	11	4%
2021-2022	281	General Fund FTE		
% Change over 10 Years	-9.9%	17.38		

**Requirements
928 - Shaver Elementary**

2019/20 Actual	2020/21 Actual	928 - Shaver Elementary	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		1000 - Instruction		
1,272,475	1,449,370	1111 - Primary K-5	1,570,853 14.00	1,374,249 12.00
100	2,004	1113 - Elementary Extra-Curricular	93	93
1,643	1,556	1115 - Technology	1,319	1,557
2,748	2,700	1212 - Tag Programs	2,601	2,696
65,547	-	1221 - Learning Centers - Structured and Intensive	802	802
215,759	146,384	1291 - English Language Learner Direct Program Costs	157,016 1.50	156,552 1.50
1,558,272	1,602,014	Total Function:	1,732,684 15.50	1,535,949 13.50
		2000 - Support Services		
119,364	123,401	2122 - Counseling Services	128,248 1.00	134,932 1.00
36,569	41,615	2222 - Media - School Library Service	57,947 0.88	58,523 0.88
253,635	258,417	2410 - Office of The Principal	267,669 2.00	254,798 2.00
59,516	51,479	2542 - Care & Upkeep of Buildings	58,000	58,000
2,274	2,177	2680 - Interpretation and Translation Services	14,000	14,000
471,357	477,089	Total Function:	525,864 3.88	520,253 3.88
2,029,629	2,079,102	Total Center:	2,258,548 19.38	2,056,202 17.38

2019/20 Actual	2020/21 Actual	928 - Shaver Elementary	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0100 - Salaries		
920,860	1,044,556	0111 - Certified Salaries	1,115,222 16.50	1,017,296 14.50
91,418	68,045	0112 - Classified Salaries	70,643 1.88	69,248 1.88
113,062	122,894	0113 - Administrative Salaries	122,894 1.00	119,314 1.00
6,569	25,042	0130 - Additional Salary	5,299	5,299
3,074	3,136	0131 - Extra Duty Salary	3,136	3,237
1,134,982	1,263,673	Total Object:	1,317,194 19.38	1,214,394 17.38
		0200 - Associated Payroll Costs		
225,386	229,389	0211 - PERS Employer Contribution	231,541	180,569
67,655	71,315	0212 - PERS Employee Pickup	79,255	72,863
88,201	93,026	0221 - Social Security	101,053	92,901
4,736	4,469	0231 - Workers Compensation	5,543	5,101
3,228	3,405	0232 - Unemployment Compensation	3,963	3,642
-	-	0233 - Oregon Paid Family and Medical Leave	3,963	3,642
329,334	315,813	0241 - Contracted Insurances	353,662	324,449
2,820	2,176	0255 - TSA Employer Contribution	2,934	-
820	623	0256 - HRA Contribution	799	-
11,439	10,205	0257 - Hsa Contribution	9,565	9,565
733,619	730,420	Total Object:	792,278	692,732
		0300 - Purchased Services		
78,517	2,630	0311 - Instruction Prof/Tech Services	47,355	47,355
2,303	3,825	0319 - Other Inst, Prof & Tech SVCS	17,625	17,625
-	496	0322 - Repairs & Maintenance Services	549	549
10,141	6,599	0323 - Sewerage	11,000	11,000
26,261	24,886	0325 - Electricity	30,000	30,000
12,887	16,274	0326 - Fuel	7,000	7,000
4,274	2,293	0327 - Water	3,000	3,000
5,953	1,426	0328 - Garbage	7,000	7,000
-	2,325	0353 - Postage	1,000	1,000
-	-	0355 - Printing and Binding	150	150
140,337	60,755	Total Object:	124,679	124,679
		0400 - Supplies and Materials		
17,347	15,962	0410 - Consumable Supplies & Materials	16,811	16,811
3,035	2,791	0417 - Copier Lease	2,500	2,500
-	-	0420 - Textbooks	1,900	1,900
-	2,498	0461 - Nonconsumable Supplies	3,000	3,000
150	-	0471 - Computer Software	-	-
20,532	21,250	Total Object:	24,211	24,211
		0600 - Other Objects		
159	3,003	0641 - Dues and Fees	186	186
2,029,629	2,079,102	Total Center:	2,258,548 19.38	2,056,202 17.38



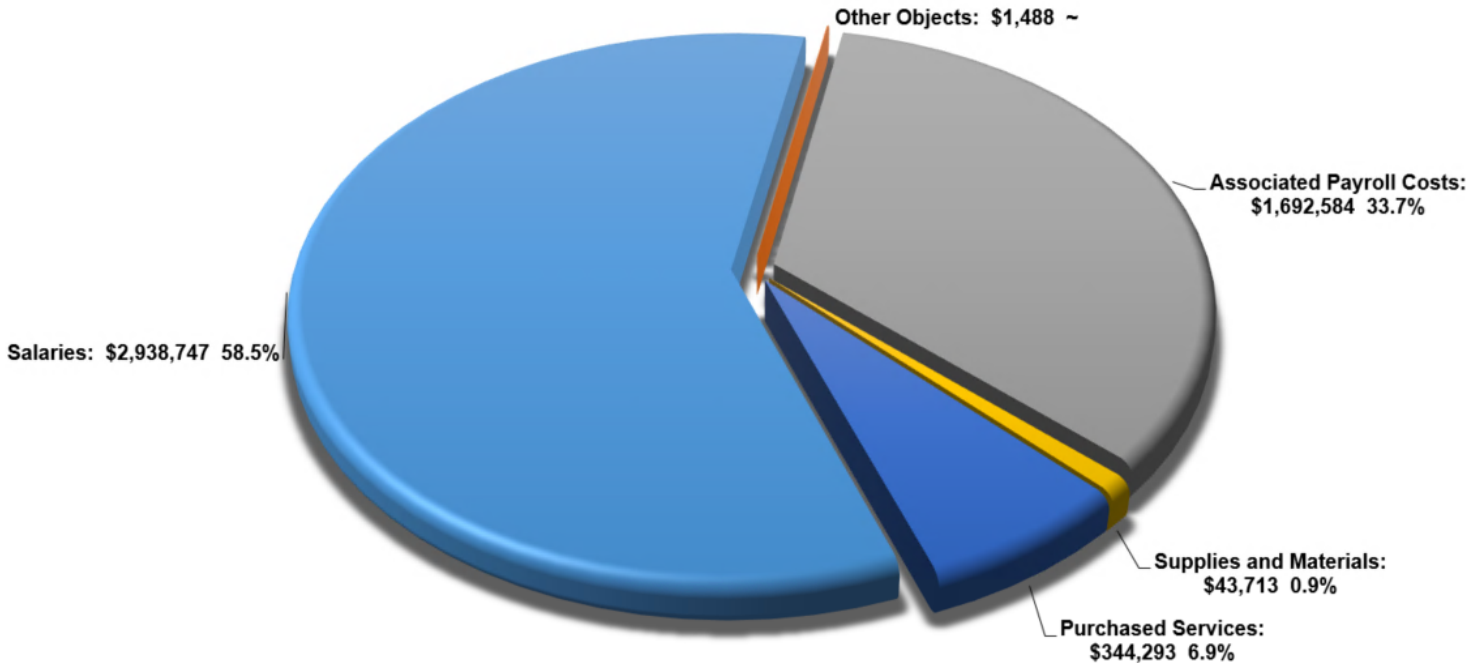
Parkrose Middle School

11800 NE Shaver St.
 Portland, OR 97220
 Phone: 503-408-2900

Principal:
 Annette Sweeney

Budget By Object

Total: \$5,020,825



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft.	
2012-2013	787	2014	140,000 Main Building	
2013-2014	745			
2014-2015	746			
2015-2016	739	2020-2021 SSF Weighted Demographic Data		
2016-2017	800	SSF Weight	Average # of Students	Average % of Population
2017-2018	767	ELL	96	14%
2018-2019	752	SPED	106	16%
2019-2020	784	Pregnant & Parenting	0	0%
2020-2021	755	Homeless	33	5%
2021-2022	681	General Fund FTE		40.84
% Change over 10 Years	-13.5%			

**Requirements
930 - Middle School**

2019/20 Actual	2020/21 Actual	930 - Middle School	2021/22 Working		2022/23 Proposed	
\$	\$	Major Function - Function	\$	FTE	\$	FTE
		1000 - Instruction				
3,398,873	3,239,439	1121 - Middle School Programs	3,367,586	28.34	3,679,540	30.34
40,070	17,516	1122 - Middle School Extra Curricular	47,153		28,274	
34,593	1,054	1221 - Learning Centers - Structured and Intensive	1,610		1,610	
45,000	45,001	1271 - Spec Programs Summer School	45,000		45,000	
108,614	131,664	1291 - English Language Learner Direct Program Costs	160,645	1.50	172,850	1.50
3,627,149	3,434,674	<i>Total Function:</i>	3,621,994	29.84	3,927,274	31.84
		2000 - Support Services				
42,375	45,945	2115 - Student Safety	58,821	1.00	59,427	1.00
224,974	283,969	2122 - Counseling Services	293,602	3.00	301,410	3.00
55,666	55,501	2222 - Media - School Library Service	62,005	1.00	62,621	1.00
6,811	1,939	2240 - Instructional Staff Development	12,635		12,602	
628,541	565,714	2410 - Office of The Principal	490,748	4.00	468,191	4.00
148,443	105,112	2542 - Care & Upkeep of Buildings	168,000		168,000	
1,725	1,541	2680 - Interpretation and Translation Services	21,300		21,300	
1,108,535	1,059,720	<i>Total Function:</i>	1,107,111	9.00	1,093,551	9.00
4,735,684	4,494,394	<i>Total Center:</i>	4,729,105	38.84	5,020,825	40.84

2019/20 Actual	2020/21 Actual	930 - Middle School	2021/22 Working		2022/23 Proposed	
\$	\$	Major Object - Object	\$	FTE	\$	FTE
		0100 - Salaries				
2,241,688	2,311,650	0111 - Certified Salaries	2,388,092	32.84	2,592,121	34.84
169,321	129,484	0112 - Classified Salaries	171,048	5.00	179,861	5.00
223,652	243,027	0113 - Administrative Salaries	127,127	1.00	130,941	1.00
34,178	14,959	0130 - Additional Salary	14,391		14,391	
29,903	11,522	0131 - Extra Duty Salary	38,963		21,433	
-	137	0132 - Overtime	-		-	
2,698,741	2,710,779	<i>Total Object:</i>	2,739,621	38.84	2,938,747	40.84
		0200 - Associated Payroll Costs				
562,410	539,655	0211 - PERS Employer Contribution	459,509		474,821	
161,861	156,332	0212 - PERS Employee Pickup	163,774		176,328	
206,552	203,397	0221 - Social Security	208,804		224,813	
10,971	9,695	0231 - Workers Compensation	11,460		12,347	
7,504	7,405	0232 - Unemployment Compensation	8,192		8,814	
-	-	0233 - Oregon Paid Family and Medical Leave	8,192		8,814	
749,222	639,086	0241 - Contracted Insurances	701,170		751,491	
4,848	3,912	0255 - TSA Employer Contribution	2,934		-	
1,640	1,245	0256 - HRA Contribution	799		-	
20,871	14,579	0257 - Hsa Contribution	35,156		35,156	
1,725,880	1,575,306	<i>Total Object:</i>	1,599,990		1,692,584	
		0300 - Purchased Services				
73,941	25,391	0311 - Instruction Prof/Tech Services	104,900		104,900	
46,725	46,541	0319 - Other Inst, Prof & Tech SVCS	66,300		66,300	
-	-	0322 - Repairs & Maintenance Services	93		93	
40,475	41,548	0323 - Sewerage	45,000		45,000	
61,243	38,105	0325 - Electricity	80,000		80,000	
17,788	15,134	0326 - Fuel	25,000		25,000	
8,489	4,658	0327 - Water	5,000		5,000	
20,448	5,667	0328 - Garbage	13,000		13,000	
-	102	0341 - Travel, Local In District	-		-	
32	3,123	0353 - Postage	4,000		4,000	
942	-	0355 - Printing and Binding	1,000		1,000	
534	-	0389 - Other Noninst Prof/Tech Services	-		-	
270,617	180,268	<i>Total Object:</i>	344,293		344,293	
		0400 - Supplies and Materials				
21,644	11,016	0410 - Consumable Supplies & Materials	24,083		24,083	
8,298	8,298	0417 - Copier Lease	7,000		7,000	
1,000	2,846	0420 - Textbooks	2,880		2,880	
1,442	-	0430 - Library Books	1,500		1,500	
249	-	0441 - Periodical Subscriptions	250		250	
5,952	2,882	0461 - Nonconsumable Supplies	8,000		8,000	
-	138	0471 - Computer Software	-		-	
38,586	25,180	<i>Total Object:</i>	43,713		43,713	
		0600 - Other Objects				
1,860	2,860	0641 - Dues and Fees	1,488		1,488	
4,735,684	4,494,394	<i>Total Center:</i>	4,729,105	38.84	5,020,825	40.84



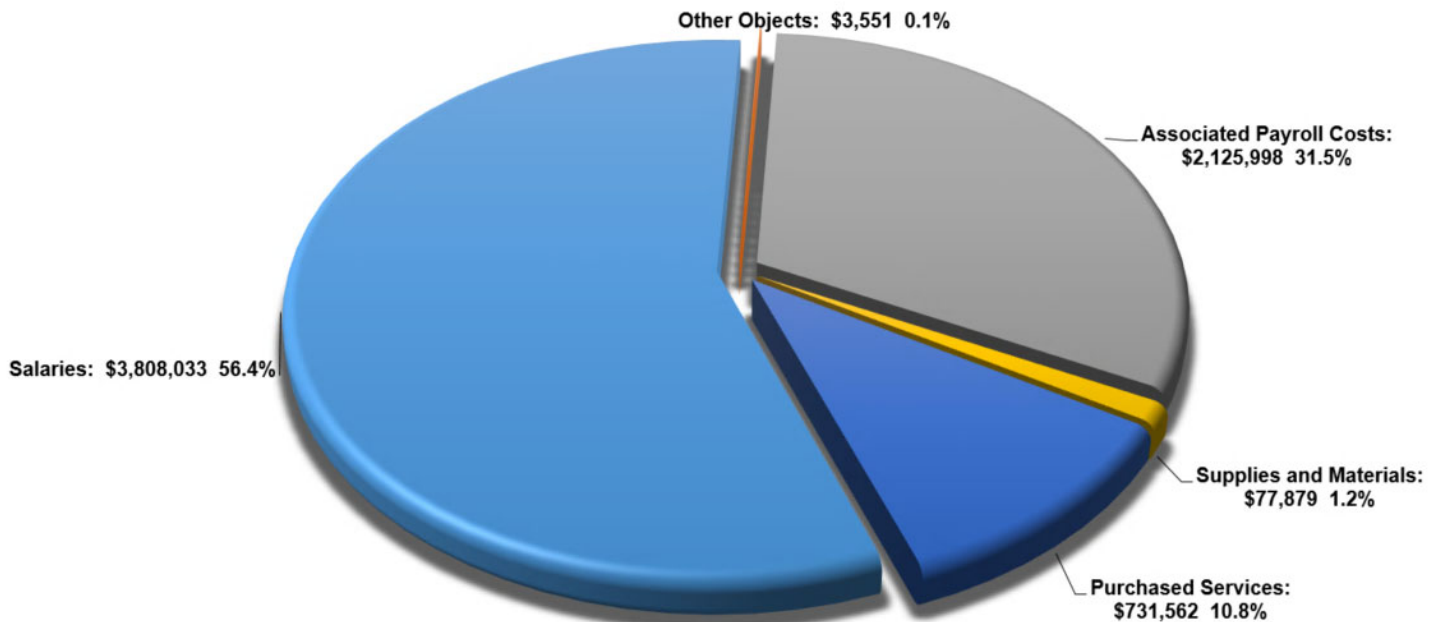
Parkrose High School

12003 NE Shaver St.
Portland, OR 97220
Phone: 503-408-2600

Principal:
Molly Ouche

Budget By Object

Total: \$6,747,023



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft.	
2012-2013	974	1997	244,282 Main Building	
2013-2014	988	1970	26,615 Shops & Stadium	
2014-2015	953	2020-2021 SSF Weighted Demographic Data		
2015-2016	949	SSF Weight	Average # of Students	Average % of Population
2016-2017	1,016	ELL	110	12%
2017-2018	950	SPED	116	12%
2018-2019	965	Pregnant & Parenting	3	0%
2019-2020	989	Homeless	67	7%
2020-2021	1,025	General Fund FTE		
2021-2022	956	50.75		
% Change over 10 Years		-1.8%		

Requirements
931 - Senior High School

2019/20 Actual	2020/21 Actual	931 - Senior High School	2021/22 Working		2022/23 Proposed	
\$	\$	Major Function - Function	\$	FTE	\$	FTE
		1000 - Instruction				
3,865,168	3,939,333	1131 - High School Programs	4,237,572	34.91	4,473,679	35.16
451,833	393,029	1132 - High School Extra Curricular	371,119		82,975	
10,615	1,533	1221 - Learning Centers - Structured and Intensive	3,425		3,425	
30,572	28,219	1271 - Spec Programs Summer School	16,904		16,695	
190,505	209,168	1283 - District Alternative Programs	203,745	2.00	214,648	2.00
121,252	126,067	1291 - English Language Learner Direct Program Costs	123,866	1.00	125,062	1.00
4,669,945	4,697,350	Total Function:	4,956,631	37.91	4,916,484	38.16
		2000 - Support Services				
139,914	98,323	2115 - Student Safety	181,309	3.00	176,648	3.00
446,769	411,726	2122 - Counseling Services	468,200	5.00	466,468	4.59
198,594	206,904	2222 - Media - School Library Service	197,285	2.00	204,788	2.00
387	-	2240 - Instructional Staff Development	10,000		10,000	
10,428	10,244	2311 - Graduation	8,300		8,300	
941,266	986,651	2410 - Office of The Principal	516,527	4.00	459,293	3.00
372,632	296,769	2542 - Care & Upkeep of Buildings	458,042		458,042	
14,286	22,923	2680 - Interpretation and Translation Services	47,000		47,000	
2,124,275	2,033,540	Total Function:	1,886,663	14.00	1,830,539	12.59
6,794,220	6,730,890	Total Center:	6,843,294	51.91	6,747,023	50.75

2019/20 Actual	2020/21 Actual	931 - Senior High School	2021/22 Working		2022/23 Proposed	
\$	\$	Major Object - Object	\$	FTE	\$	FTE
		0100 - Salaries				
2,700,666	2,874,856	0111 - Certified Salaries	3,025,461	41.91	3,230,237	42.16
238,748	195,704	0112 - Classified Salaries	267,328	8.00	224,182	6.59
430,481	461,817	0113 - Administrative Salaries	135,759	1.00	139,832	1.00
66,264	71,074	0114 - Managerial Salaries	72,212	1.00	76,609	1.00
0	-	0121 - Substitute Licensed	-		-	
19,013	3,468	0122 - Substitute Classified	14,000		3,000	
39,271	33,644	0130 - Additional Salary	60,952		55,356	
304,181	291,943	0131 - Extra Duty Salary	233,253		78,817	
131	1,990	0132 - Overtime	-		-	
3,798,755	3,934,497	Total Object:	3,808,965	51.91	3,808,033	50.75
		0200 - Associated Payroll Costs				
736,522	752,658	0211 - PERS Employer Contribution	624,048		609,933	
213,668	219,607	0212 - PERS Employee Pickup	225,905		228,489	
286,770	296,656	0221 - Social Security	288,052		291,322	
15,322	14,321	0231 - Workers Compensation	15,815		15,999	
10,461	10,828	0232 - Unemployment Compensation	11,306		11,426	
-	-	0233 - Oregon Paid Family and Medical Leave	11,306		11,426	
970,167	934,113	0241 - Contracted Insurances	941,615		936,437	
9,726	9,612	0255 - TSA Employer Contribution	4,541		-	
3,773	3,735	0256 - HRA Contribution	1,598		-	
27,868	26,576	0257 - Hsa Contribution	20,966		20,966	
2,274,277	2,268,106	Total Object:	2,145,152		2,125,998	
		0300 - Purchased Services				
117,586	29,603	0311 - Instruction Prof/Tech Services	142,700		142,700	
57,154	68,826	0319 - Other Inst, Prof & Tech SVCS	108,000		108,000	
1,856	2,765	0322 - Repairs & Maintenance Services	-		-	
78,171	59,860	0323 - Sewerage	70,000		70,000	
3,260	1,550	0324 - Rentals	6,500		6,000	
202,167	178,124	0325 - Electricity	264,042		264,042	
50,684	40,264	0326 - Fuel	90,000		90,000	
15,012	7,294	0327 - Water	15,000		15,000	
26,597	11,227	0328 - Garbage	19,000		19,000	
214	-	0341 - Travel, Local In District	500		500	
4,106	569	0342 - Travel, Out of District	7,770		770	
-	3,131	0353 - Postage	4,000		4,000	
103	59	0355 - Printing and Binding	10,600		10,550	
32,829	19,852	0389 - Other Noninst Prof/Tech Services	26,000		1,000	
589,742	423,125	Total Object:	764,112		731,562	
		0400 - Supplies and Materials				
48,821	46,183	0410 - Consumable Supplies & Materials	67,953		46,118	
2,149	2,060	0417 - Copier Lease	2,500		2,500	
-	52	0420 - Textbooks	300		300	
2,249	3,434	0430 - Library Books	4,100		4,100	
2,202	2,239	0441 - Periodical Subscriptions	3,180		3,180	
50,189	37,959	0461 - Nonconsumable Supplies	34,181		21,681	
150	905	0470 - Computer Software	-		-	
-	175	0471 - Computer Software	-		-	
105,760	93,007	Total Object:	112,214		77,879	
		0600 - Other Objects				
25,686	12,154	0641 - Dues and Fees	12,851		3,551	
6,794,220	6,730,890	Total Center:	6,843,294	51.91	6,747,023	50.75

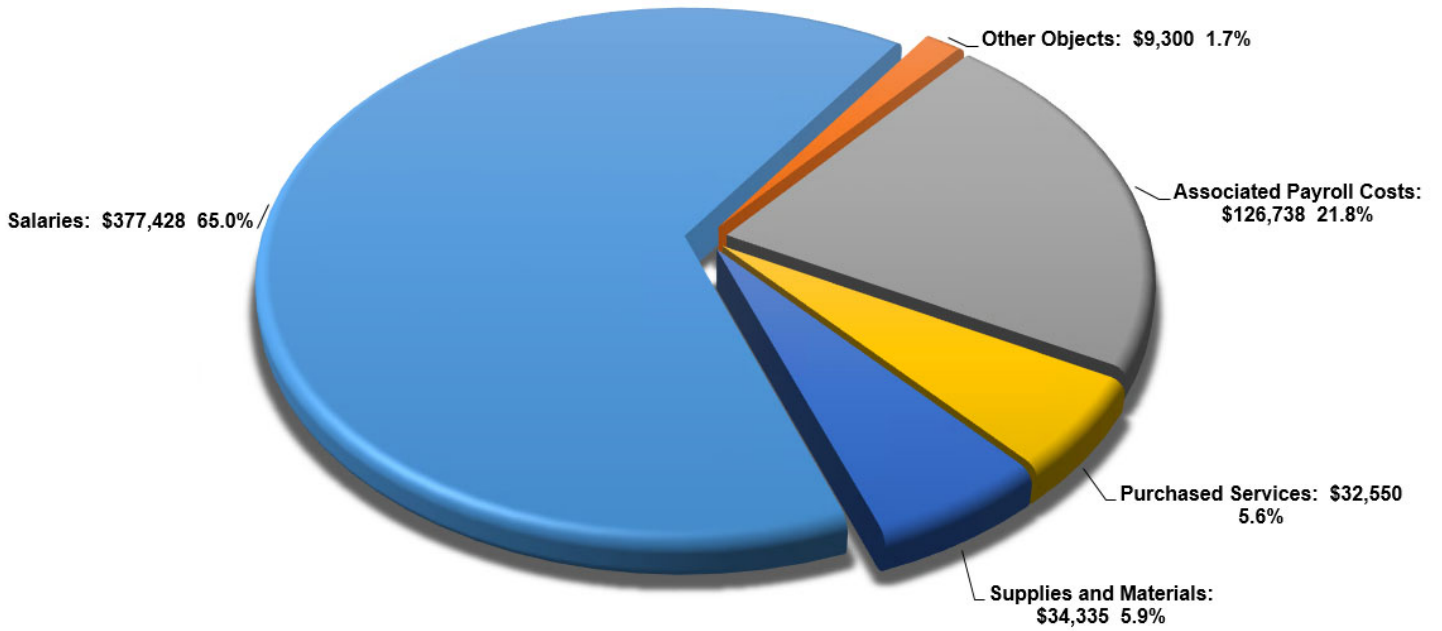


Parkrose Athletics

12003 NE Shaver St.
Portland, OR 97220
Phone: 503-408-2600

Athletic Director:
Ryan Gallagher

Budget By Object Total: \$580,351



Requirements 230 - Athletics

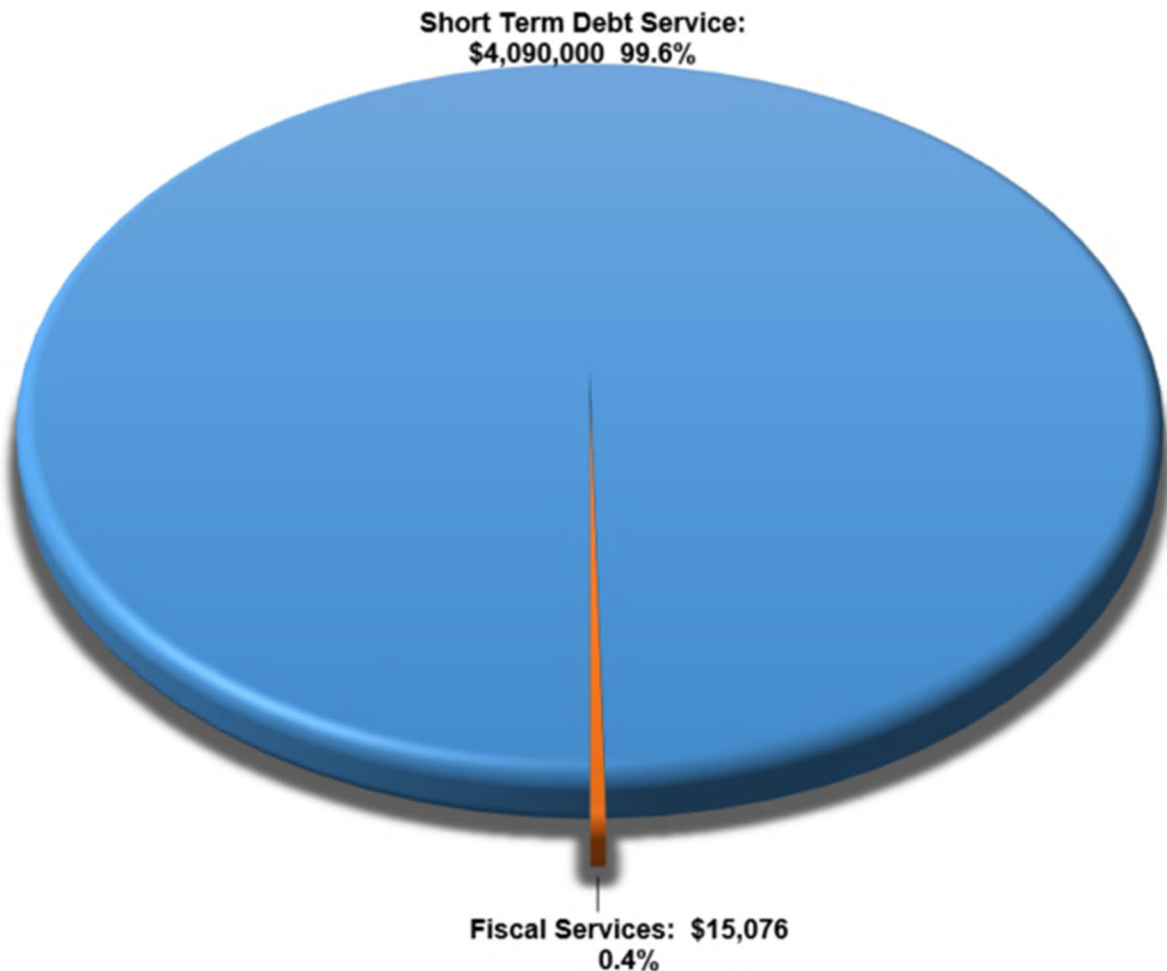
2019/20 Actual	2020/21 Actual	230 - Athletics	2021/22 Working	2022/23 Proposed		
\$	\$	Major Function - Function	\$	FTE	\$	FTE
-	-	1000 - Instruction				
		1132 - High School Extra Curricular	-		455,103	
		2000 - Support Services				
-	-	2122 - Counseling Services	-		65,705	1.00
-	-	2542 - Care & Upkeep of Buildings	-		59,543	0.75
-	-	<i>Total Function:</i>	-		125,248	1.75
-	-	<i>Total Center:</i>	-		580,351	1.75

2019/20 Actual	2020/21 Actual	230 - Athletics	2021/22 Working	2022/23 Proposed		
\$	\$	Major Object - Object	\$	FTE	\$	FTE
		0100 - Salaries				
-	-	0112 - Classified Salaries	-		69,029	1.75
-	-	0122 - Substitute Classified	-		11,000	
-	-	0130 - Additional Salary	-		5,596	
-	-	0131 - Extra Duty Salary	-		291,803	
-	-	<i>Total Object:</i>	-		377,428	1.75
		0200 - Associated Payroll Costs				
-	-	0211 - PERS Employer Contribution	-		36,529	
-	-	0212 - PERS Employee Pickup	-		22,649	
-	-	0221 - Social Security	-		28,870	
-	-	0231 - Workers Compensation	-		2,614	
-	-	0232 - Unemployment Compensation	-		1,127	
-	-	0233 - Oregon Paid Family and Medical Leave	-		1,127	
-	-	0241 - Contracted Insurances	-		33,822	
-	-	<i>Total Object:</i>	-		126,738	
		0300 - Purchased Services				
-	-	0324 - Rentals	-		500	
-	-	0342 - Travel, Out of District	-		7,000	
-	-	0355 - Printing and Binding	-		50	
-	-	0389 - Other Noninst Prof/Tech Services	-		25,000	
-	-	<i>Total Object:</i>	-		32,550	
		0400 - Supplies and Materials				
-	-	0410 - Consumable Supplies & Materials	-		21,835	
-	-	0461 - Nonconsumable Supplies	-		12,500	
-	-	<i>Total Object:</i>	-		34,335	
		0600 - Other Objects				
-	-	0641 - Dues and Fees	-		9,300	
-	-	<i>Total Center:</i>	-		580,351	1.75

Sinking Fund –Short Term (Tax Anticipation Note) Fund 201

This fund is used to record the revenue received, interest accrued, and expenses associated with the sale of Tax Anticipation Notes (TAN). These funds are used to supplement District cash flow when expenses do not coincide with revenue receipts. These notes are sold at the beginning of the fiscal year, if needed. They are repaid prior to the end of the fiscal year as their maturity is less than one year. In addition, the funds are segregated in separate accounts and interfund transfers made when they are needed for cash flow purposes.

Requirements by Function \$4,105,076



201 - TAN Fund

Total: \$4,105,076

2019/20 Actual	2020/21 Actual	201 - TAN Fund Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		<u>5000 - Other Uses</u>		
-	-	5112 - TAN Proceeds	4,035,000	4,035,000
		<u>8000 - Internal</u>		
1,421	525	8151 - Investment Interest	1,940	1,940
65,669	67,089	8541 - Fund Balance	67,709	68,136
67,090	67,614	<i>Total Function:</i>	69,649	70,076
67,090	67,614	<i>Total Resources:</i>	4,104,649	4,105,076
		Requirements		
		<u>2000 - Support Services</u>		
-	-	2520 - Fiscal Services	14,649	15,076
		<u>5000 - Other Uses</u>		
-	-	5120 - Short Term Debt Service	4,090,000	4,090,000
-	-	<i>Total Requirements:</i>	4,104,649	4,105,076
(67,090)	(67,614)	<i>Total Fund:</i>	-	-

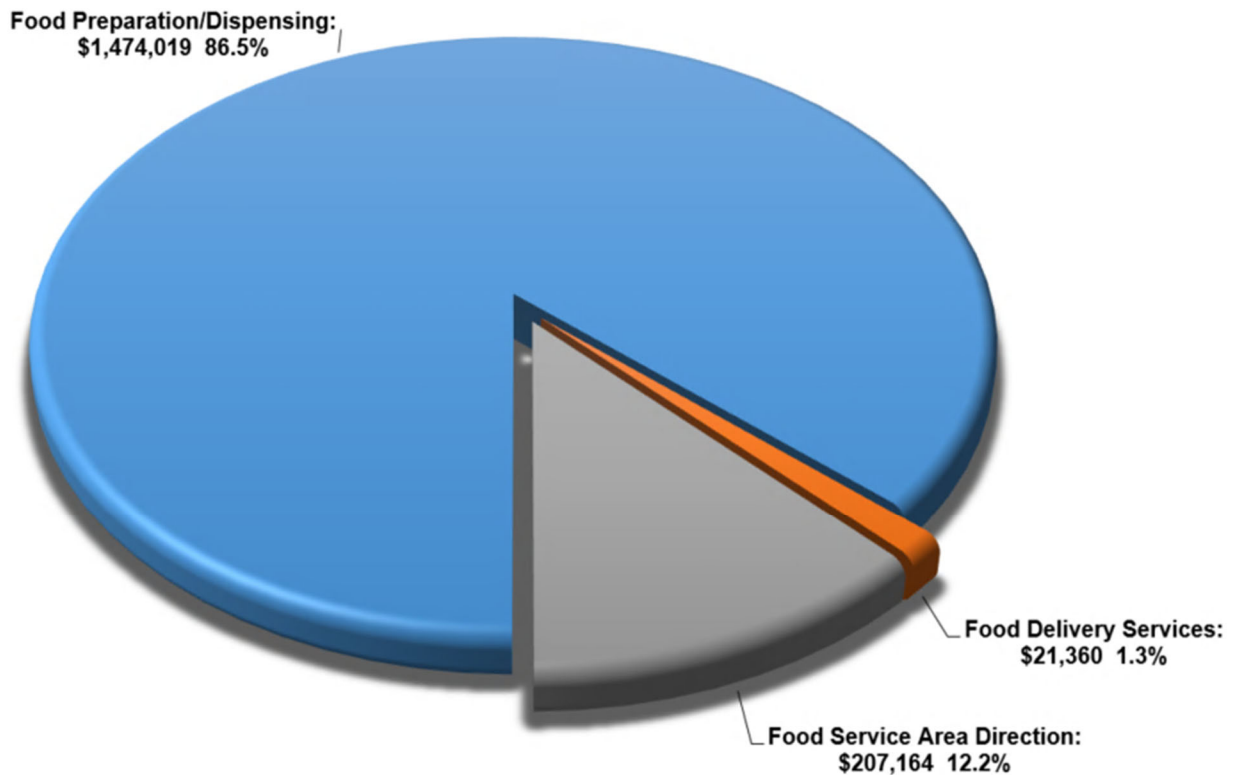
2019/20 Actual	2020/21 Actual	201 - TAN Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0300 - Purchased Services		
-	-	0382 - Legal Services	14,649	15,076
		0600 - Other Objects		
-	-	0610 - Redemption of Principal	4,035,000	4,035,000
-	-	0621 - Regular Interest	55,000	55,000
-	-	<i>Total Object:</i>	4,090,000	4,090,000
-	-	<i>Total Fund:</i>	4,104,649	4,105,076

Food Service Fund—Fund 202

This fund is used to record financial transactions related to the operation of the Parkrose School District food service program. The food service program is self-supporting with a nominal required transfer of State School Support revenue from the general fund for the required match contribution. Some of the resources are federal dollars for free and reduced breakfast, lunches, and snacks and suppers which must be accounted for separately.

Included within the budget are equipment replacements and enhancements. This cycle of replacement institutes goals of efficiency and quality. The fund uses the modified accrual basis of accounting. All revenues are subject to accrual and all expenditures are recorded at the time the liability is incurred.

Requirements by Function \$1,702,543



202 - Food Service Fund
Total: \$1,702,543

2019/20 Actual	2020/21 Actual	202 - Food Service Fund Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		8000 - Internal		
69,822	765	8161 - Sale of Lunches	7,688	7,688
7,262	-	8162 - Sale of Breakfasts	3,000	3,000
1,803	-	8163 - Sale of Food - Ala Carts	2,500	2,500
55,106	-	8198 - Miscellaneous Local Revenue	61,000	61,000
13,925	13,925	8314 - Foodservice Match	17,000	17,000
38,156	4,166	8321 - State Restricted Revenue	5,000	10,000
1,139,388	610,335	8461 - Natl School Lunch Reimbursemnt	1,457,355	1,464,355
101,462	95,720	8491 - Federal Commodities Received	117,000	117,000
300,000	-	8521 - Transfers From Other Funds	-	-
25,514	60,039	8541 - Fund Balance	2,867	20,000
1,752,438	784,950	<i>Total Function:</i>	1,673,410	1,702,543
1,752,438	784,950	<i>Total Resources:</i>	1,673,410	1,702,543
		Requirements		
		3000 - Enterprise and Community Services.		
95,776	-	3110 - Food Service Area Direction	227,956	207,164
1,576,521	700,542	3120 - Food Preparation/Dispensing	1,413,052	1,474,019
20,102	-	3130 - Food Delivery Services	21,173	21,360
1,692,399	700,542	<i>Total Function:</i>	1,662,181	1,702,543
		6000 - Contingencies		
-	-	6110 - Operating Contingency	11,229	-
1,692,399	700,542	<i>Total Requirements:</i>	1,673,410	1,702,543
(60,039)	(84,409)	<i>Total Fund:</i>	-	17.27

202 - Food Service Fund - Requirements by Object

Total: \$1,702,543

2019/20 Actual	2020/21 Actual	202 - Food Service Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0100 - Salaries		
393,243	326,281	0112 - Classified Salaries	463,639 15.92	511,751 17.27
4,497	-	0122 - Substitute Classified	25,000	25,000
67,868	-	0130 - Additional Salary	54,961	54,961
465,609	326,281	Total Object:	543,600 15.92	591,712 17.27
		0200 - Associated Payroll Costs		
85,905	25,734	0211 - PERS Employer Contribution	96,027	89,381
27,449	21,078	0212 - PERS Employee Pickup	32,615	35,505
35,118	28,152	0221 - Social Security	41,588	45,270
13,546	10,375	0231 - Workers Compensation	14,165	13,713
1,256	1,001	0232 - Unemployment Compensation	1,630	1,774
-	-	0233 - Oregon Paid Family and Medical Leave	1,630	1,774
231,515	188,580	0241 - Contracted Insurances	333,353	351,633
2,064	3,583	0257 - Hsa Contribution	-	-
396,852	278,505	Total Object:	521,008	539,050
		0300 - Purchased Services		
8,331	-	0322 - Repairs & Maintenance Services	56,650	56,650
-	-	0341 - Travel, Local In District	250	250
9	-	0353 - Postage	-	-
-	-	0355 - Printing and Binding	300	300
95,759	-	0385 - Management Services	227,956	207,164
-	-	0389 - Other Noninst Prof/Tech Services	3,383	3,383
104,100	-	Total Object:	288,539	267,747
		0400 - Supplies and Materials		
79,811	-	0410 - Consumable Supplies & Materials	66,000	61,000
238,391	-	0412 - Food	-	-
343	-	0417 - Copier Lease	500	500
380,802	95,720	0450 - Food	215,734	215,734
807	-	0461 - Nonconsumable Supplies	7,000	7,000
-	-	0471 - Computer Software	5,000	5,000
700,154	95,720	Total Object:	294,234	289,234
		0500 - Capital Outlay		
-	-	0542 - Equipment -Replacement	7,000	7,000
		0600 - Other Objects		
11,758	35	0641 - Dues and Fees	7,800	7,800
13,925	-	0690 - Grant Indirect/Admin Charges	-	-
25,683	35	Total Object:	7,800	7,800
		0800 - Other Uses of Funds		
-	-	0810 - Planned Reserve	11,229	-
1,692,399	700,542	Total Fund:	1,673,410 15.92	1,702,543 17.27

Nutrition Grants — Fund 202

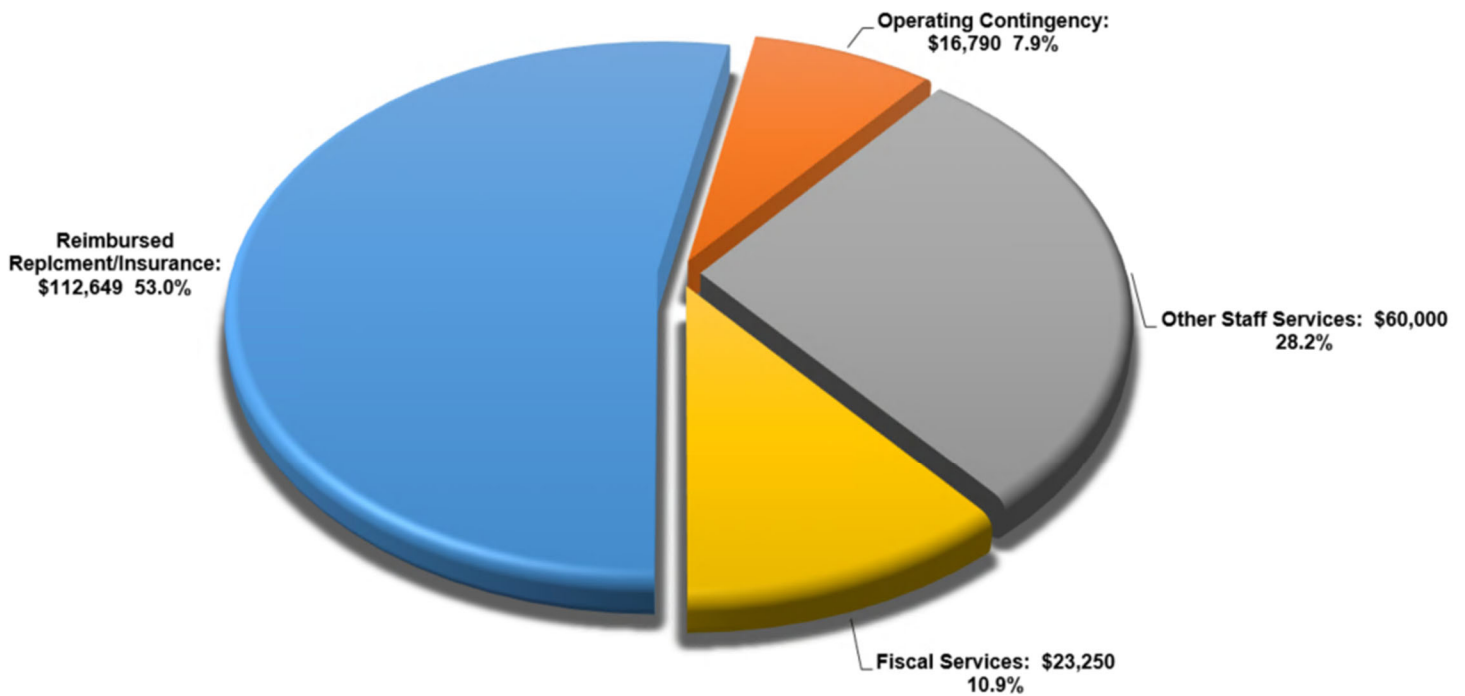
Grant Description	Grant Period	Carryover or New Award	Federal or State	Amount	School or Location
Fresh Fruit & Vegetable	10/1/21 to 9/30/22	Carryover	Federal	5,355	Prescott
Fresh Fruit & Vegetable	7/1/22 to 9/30/23	New	Federal	17,850	
Fresh Fruit & Vegetable	10/1/21 to 9/30/22	Carryover	Federal	5,029	Russell
Fresh Fruit & Vegetable	7/1/22 to 9/30/23	New	Federal	19,250	
Fresh Fruit & Vegetable	10/1/21 to 9/30/22	Carryover	Federal	4,575	Shaver
Fresh Fruit & Vegetable	7/1/22 to 9/30/23	New	Federal	15,250	
Fresh Fruit & Vegetable	10/1/21 to 9/30/22	Carryover	Federal	11,000	Middle School
Fresh Fruit & Vegetable	7/1/22 to 9/30/23	New	Federal	39,200	
Farm to School	7/1/21 to 9/30/23	Carryover	State	21,927	District
Total				\$139,436	
Carryover				\$47,886	34.3%
New Award				\$91,550	65.7%
				\$139,436	100%

Because these grants are specifically associated with Nutrition Services, they are maintained in Fund 202 instead of Fund 205—Federal & State Grants.

Risk Management Fund—Fund 203

This fund is used to record revenue recovered from District’s insurance policies including unemployment insurance revenue and insurance revenue received from retirees and employees covered via Cobra. Corresponding expenditures for insurance related items are recorded within this fund.

Requirements by Function \$212,689



203 - Risk Management Fund

Total: \$212,689

2019/20 Actual	2020/21 Actual	203 - Risk Management Fund Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		8000 - Internal		
76,733	99,842	8193 - Risk Management	33,000	33,000
-	-	8195 - Insurance Recovery	2,000	2,000
178,340	153,342	8541 - Fund Balance	112,540	177,689
255,073	253,184	<i>Total Function:</i>	147,540	212,689
255,073	253,184	<i>Total Resources:</i>	147,540	212,689
		Requirements		
		2000 - Support Services		
2,056	15,605	2520 - Fiscal Services	23,250	23,250
46,222	6,808	2528 - Reimbursed Replcment/Insurance	47,500	112,649
53,454	65,928	2649 - Other Staff Services	60,000	60,000
-	1,292	2660 - Technology Services	-	-
101,731	89,633	<i>Total Function:</i>	130,750	195,899
		6000 - Contingencies		
-	-	6110 - Operating Contingency	16,790	16,790
101,731	89,633	<i>Total Requirements:</i>	147,540	212,689
(153,342)	(163,551)	<i>Total Fund:</i>	-	-

2019/20 Actual	2020/21 Actual	203 - Risk Management Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0100 - Salaries		
22	-	0132 - Overtime	-	-
		0200 - Associated Payroll Costs		
4	0	0211 - PERS Employer Contribution	-	-
1	0	0212 - PERS Employee Pickup	-	-
2	0	0221 - Social Security	-	-
1	0	0231 - Workers Compensation	-	-
53,454	65,928	0232 - Unemployment Compensation	60,000	60,000
53,461	65,928	<i>Total Object:</i>	60,000	60,000
		0300 - Purchased Services		
33,057	5,923	0322 - Repairs & Maintenance Services	25,000	80,000
-	-	0342 - Travel, Out of District	500	500
3,511	-	0389 - Other Noninst Prof/Tech Services	10,000	20,149
160	-	0390 - Other General Prof/Tech Services	-	-
36,728	5,923	<i>Total Object:</i>	35,500	100,649
		0400 - Supplies and Materials		
2,024	6,752	0410 - Consumable Supplies & Materials	24,250	24,250
151	10,144	0461 - Nonconsumable Supplies	1,000	1,000
2,176	16,897	<i>Total Object:</i>	25,250	25,250
		0600 - Other Objects		
1,831	85	0641 - Dues and Fees	5,000	5,000
7,514	800	0659 - Other Insurance and Judgments	5,000	5,000
9,345	885	<i>Total Object:</i>	10,000	10,000
		0800 - Other Uses of Funds		
-	-	0810 - Planned Reserve	16,790	16,790
101,731	89,633	<i>Total Fund:</i>	147,540	212,689

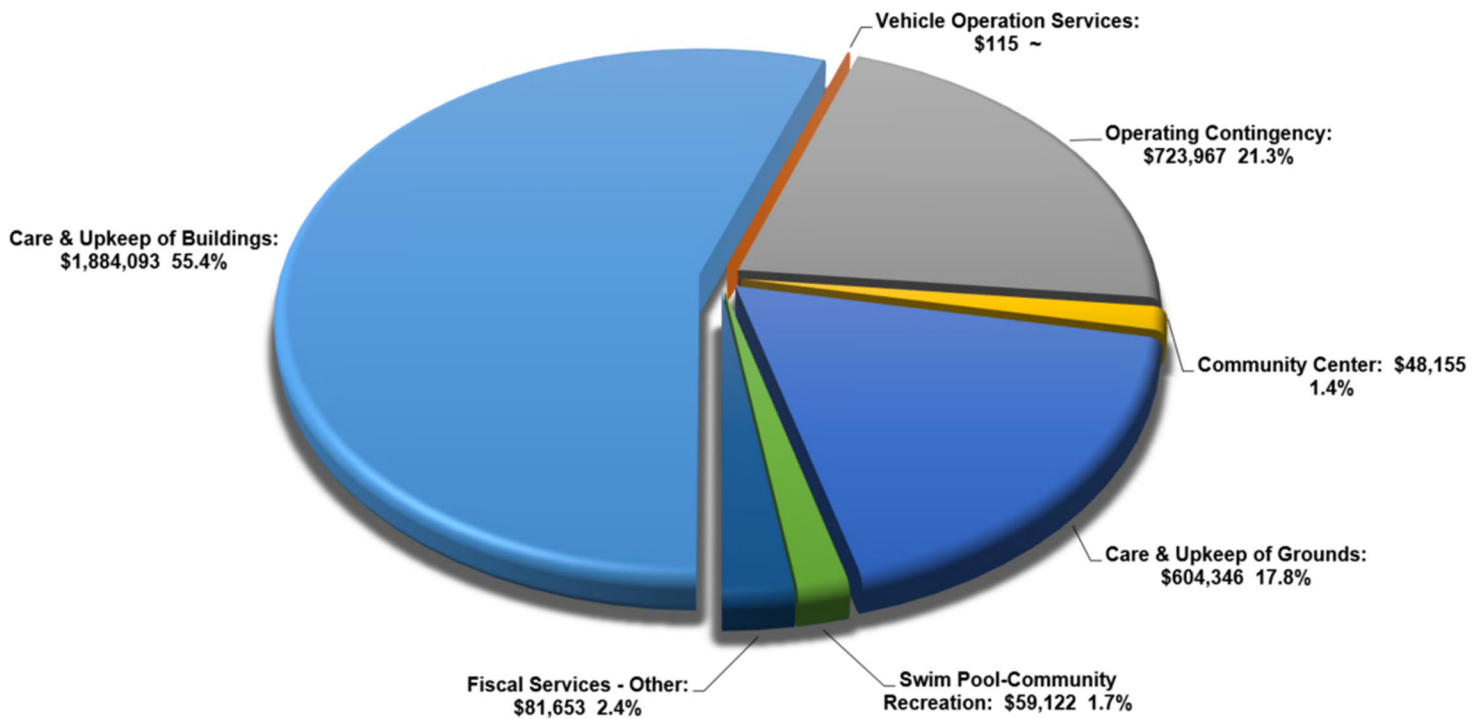
Thompson Special Fund—Fund 205

This fund is used to record revenue received from the rental of Parkrose School District buildings including Thompson, Sumner, and Knott Elementary schools. Expenditures are made from this fund to assist in the maintenance of District property per Board Policy.

This fund provides revenue support to District programs and operations, including summer paint projects, bathroom remodels, and playground enhancements and paving sidewalk projects.

(In FY 16/17 - Fund 283 Community Center Fund was merged into Fund 205)

Requirements by Function \$3,401,451



205 - Thompson Special Fund
Total: \$3,401,451

2019/20 Actual	2020/21 Actual	205 - Thompson Special Fund Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		8000 - Internal		
-	2,403	8182 - Community Center Theatre Rent	-	-
-	-	8183 - Community Center Swimming Pool	10,000	-
784,343	770,917	8191 - Rent of Facilities	1,125,837	960,683
-	1,380	8198 - Miscellaneous Local Revenue	-	-
3,164,243	2,784,541	8541 - Fund Balance	2,656,564	2,440,768
3,948,586	3,559,241	<i>Total Function:</i>	3,792,401	3,401,451
3,948,586	3,559,241	<i>Total Resources:</i>	3,792,401	3,401,451
		Requirements		
		2000 - Support Services		
-	18,700	2520 - Fiscal Services	-	-
47,211	63,450	2529 - Fiscal Services - Other	77,300 1.00	81,653 1.00
687,000	559,823	2542 - Care & Upkeep of Buildings	2,314,758 0.50	1,884,093 0.50
19,894	114,007	2543 - Care & Upkeep of Grounds	173,807 0.25	604,346 0.25
-	-	2552 - Vehicle Operation Services	115	115
754,105	755,980	<i>Total Function:</i>	2,565,980 1.75	2,570,207 1.75
		3000 - Enterprise and Community Services.		
106,816	59,964	3320 - Swim Pool-Community Recreation	56,397 0.50	59,122 0.50
33,126	29,264	3390 - Community Center	46,057 0.50	48,155 0.50
139,941	89,229	<i>Total Function:</i>	102,454 1.00	107,277 1.00
		4000 - Facilities Acquisition and Construction		
-	557,983	4150 - Build/Acquis/Construc/Improvnm	-	-
		5000 - Other Uses		
270,000	-	5200 - Transfers of Funds	400,000	-
		6000 - Contingencies		
-	-	6110 - Operating Contingency	723,967	723,967
1,164,046	1,403,192	<i>Total Requirements:</i>	3,792,401 2.75	3,401,451 2.75
(2,784,540)	(2,156,049)	<i>Total Fund:</i>	- 2.75	- 2.75

205 - Thompson Special Fund - Requirements by Object

Total: \$3,401,451

2019/20 Actual	2020/21 Actual	205 - Thompson Special Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0100 - Salaries		
98,403	110,424	0112 - Classified Salaries	125,225 2.50	135,375 2.50
20,762	16,279	0114 - Managerial Salaries	21,872 0.25	23,204 0.25
87,954	3,901	0122 - Substitute Classified	17,160	17,160
13,610	5,009	0130 - Additional Salary	15,450	15,450
23,962	1,530	0132 - Overtime	30,900	30,900
244,692	137,142	Total Object:	210,607 2.75	222,089 2.75
		0200 - Associated Payroll Costs		
29,016	26,749	0211 - PERS Employer Contribution	36,420	34,985
8,034	7,681	0212 - PERS Employee Pickup	12,673	13,325
18,557	10,449	0221 - Social Security	16,157	16,992
4,042	1,909	0231 - Workers Compensation	4,144	4,390
679	382	0232 - Unemployment Compensation	632	665
-	-	0233 - Oregon Paid Family and Medical Leave	632	665
35,555	33,222	0241 - Contracted Insurances	52,932	53,991
380	257	0255 - TSA Employer Contribution	402	-
205	138	0256 - HRA Contribution	200	-
-	3,524	0257 - Hsa Contribution	-	-
96,468	84,311	Total Object:	124,192	125,013
		0300 - Purchased Services		
304,432	393,193	0322 - Repairs & Maintenance Services	1,793,063	1,731,490
38,745	13,742	0323 - Sewerage	16,000	16,160
16,585	11,556	0325 - Electricity	19,158	19,350
13,858	11,324	0326 - Fuel	36,050	36,411
14,368	1,951	0327 - Water	3,090	3,121
5,854	808	0328 - Garbage	4,612	6,158
-	-	0329 - Other Property Services	-	6,000
-	726	0351 - Telephone	-	1,700
-	59,164	0389 - Other Noninst Prof/Tech Services	9,000	10,090
393,841	492,464	Total Object:	1,880,973	1,830,480
		0400 - Supplies and Materials		
132,612	93,729	0410 - Consumable Supplies & Materials	227,800	274,839
3,403	8,635	0461 - Nonconsumable Supplies	172,747	172,748
136,015	102,364	Total Object:	400,547	447,587
		0500 - Capital Outlay		
-	557,983	0522 - Building Improvement	-	-
		0600 - Other Objects		
537	1,634	0641 - Dues and Fees	1,000	1,200
-	-	0651 - Liability Insurance	115	115
22,493	27,294	0653 - Property Insurance Premiums	51,000	51,000
23,030	28,928	Total Object:	52,115	52,315
		0700 - Transfers		
270,000	-	0790 - Other Fund Transfers	400,000	-
		0800 - Other Uses of Funds		
-	-	0810 - Planned Reserve	723,967	723,967
1,164,046	1,403,192	Total Fund:	3,792,401 2.75	3,401,451 2.75

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Federal Grants Fund—Fund 215

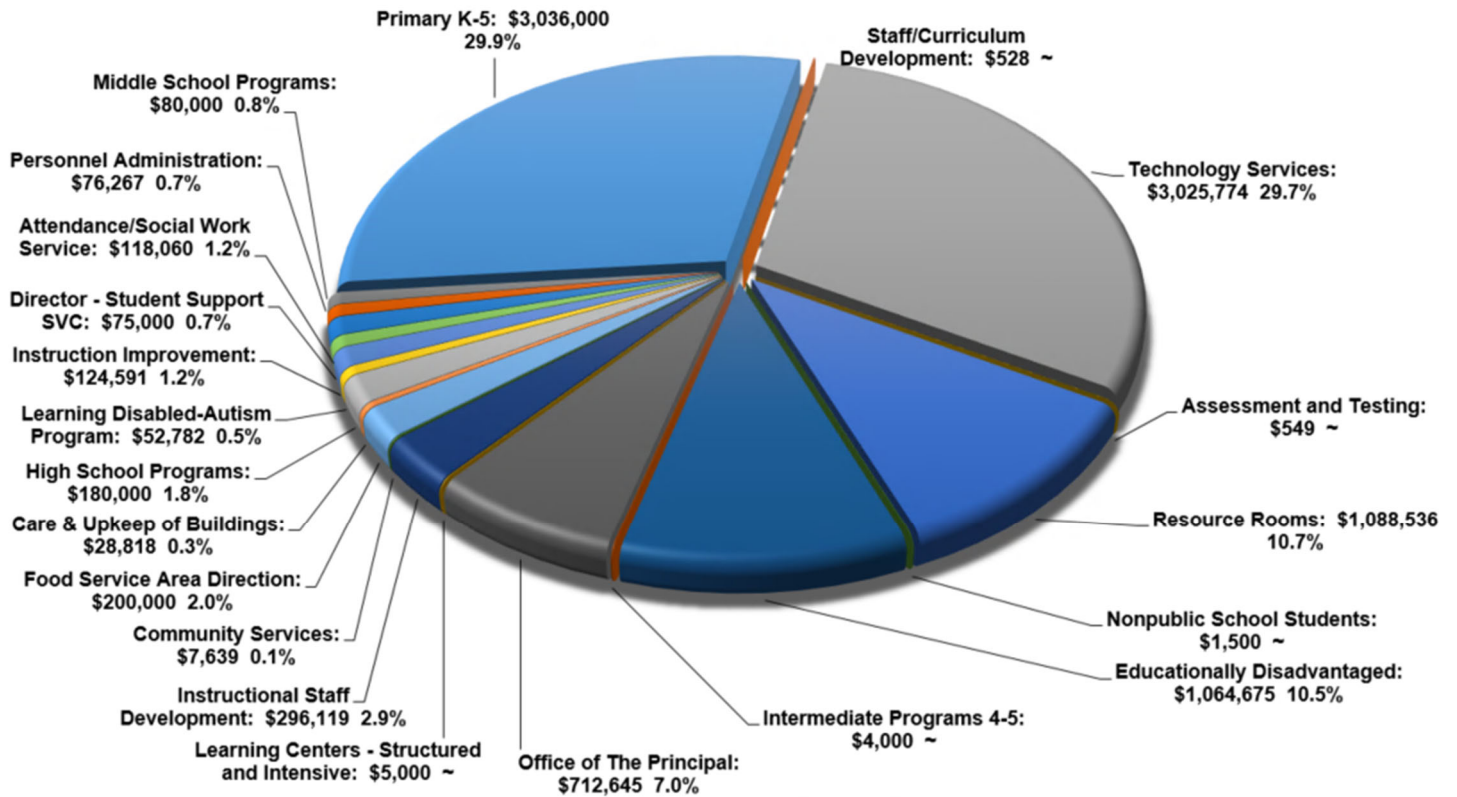
This fund is used to record Oregon Department of Education grant revenue received to support the District in design, implementation, improving, expanding or otherwise revising programming and services for students. Corresponding expenditures are recorded within this fund are subject to the guidelines of the Federal programs.

Following the resources and requirements detail is a complete listing of Grant Detail for Fund 215.

(In FY 20/21 all state grants converted to Fund 280)

(In FY 16/17 all prior grant funds were converted into grant numbers and combined into a single grant – this was a change in accounting practice)

Requirements by Function \$10,178,483



215 - Federal Grants Fund

Total: \$10,178,483

2019/20 Actual	2020/21 Actual	215 - Federal Grants Fund Resources/Requirements Function Detail	2021/22 Working		2022/23 Proposed	
\$	\$	Major Function - Function	\$	FTE	\$	FTE
		Resources				
		8000 - Internal				
873,726	-	8321 - State Restricted Revenue	20,969		-	
910,487	2,963,450	8450 - Restrict Fed Money Thru State	9,722,547		9,174,632	
897,993	1,128,623	8452 - Title Ia	982,497		1,003,724	
127	127	8541 - Fund Balance	236,255		127	
2,682,333	4,092,200	<i>Total Function:</i>	10,962,268		10,178,483	
2,682,333	4,092,200	<i>Total Resources:</i>	10,962,268		10,178,483	
		Requirements				
		1000 - Instruction				
239,259	126,507	1111 - Primary K-5	3,976,500	2.88	3,036,000	
-	-	1112 - Intermediate Programs 4-5	-		4,000	
94,409	3,125	1121 - Middle School Programs	-		80,000	
641,267	-	1131 - High School Programs	-		180,000	
48,815	55,966	1221 - Learning Centers - Structured and Intensive	62,361	0.88	5,000	
26,231	60,069	1224 - Learning Disabled-Autism Program	53,074	0.88	52,782	0.88
93,681	480,216	1251 - Resource Rooms	1,033,489	7.73	1,088,536	10.07
931,714	981,396	1272 - Title IA/D	1,025,445	12.00	1,064,675	12.00
2,075,377	1,707,279	<i>Total Function:</i>	6,150,869	24.35	5,510,993	22.94
		2000 - Support Services				
64,658	81,426	2110 - Attendance/Social Work Service	111,961	1.00	118,060	0.73
89,235	-	2112 - Attendance Services	-		-	
-	64,684	2190 - Director - Student Support SVC	-		75,000	
35,599	30,701	2210 - Instruction Improvement	101,398		124,591	
38,325	-	2213 - Staff/Curriculum Development	-		528	
-	-	2230 - Assessment and Testing	1,647		549	
240,592	317,390	2240 - Instructional Staff Development	322,190	1.25	296,119	0.75
-	-	2410 - Office of The Principal	709,670	4.00	712,645	4.00
-	-	2411 - Personnel Administration	75,556	1.00	76,267	1.00
-	159,888	2542 - Care & Upkeep of Buildings	21,128		28,818	
1,232	-	2620 - Planning/Research/Evaluation SVS	-		-	
93,507	1,055,060	2660 - Technology Services	3,046,705	1.00	3,025,774	1.00
-	576	2680 - Interpretation and Translation Services	-		-	
563,148	1,709,723	<i>Total Function:</i>	4,390,255	8.25	4,458,351	7.48
		3000 - Enterprise and Community Services				
-	7,993	3110 - Food Service Area Direction	400,000		200,000	
-	507,402	3120 - Food Preparation/Dispensing	-		-	
-	19,242	3130 - Food Delivery Services	-		-	
28,108	103,767	3300 - Community Services	11,792		7,639	
10,539	36,668	3370 - Nonpublic School Students	9,352		1,500	
38,647	675,071	<i>Total Function:</i>	421,144		209,139	
2,677,172	4,092,074	<i>Total Requirements:</i>	10,962,268	32.60	10,178,483	30.42
(5,161)	(127)	<i>Total Fund:</i>	-	32.60	-	30.42

215 - Federal Grants Fund - Requirements by Object

Total: \$10,178,483

2019/20 Actual	2020/21 Actual	215 - Federal Grants Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0100 - Salaries		
648,170	388,644	0111 - Certified Salaries	497,497 6.25	483,535 6.10
503,257	623,542	0112 - Classified Salaries	629,940 20.60	595,484 19.22
10,485	73,974	0113 - Administrative Salaries	667,753 5.75	631,802 5.10
7,556	151	0122 - Substitute Classified	-	-
85,630	50,049	0130 - Additional Salary	-	6,000
22,582	28,174	0131 - Extra Duty Salary	22,794	62,655
-	2,315	0132 - Overtime	-	-
1,277,680	1,166,850	Total Object:	1,817,984 32.60	1,779,476 30.42
		0200 - Associated Payroll Costs		
245,308	264,761	0211 - PERS Employer Contribution	311,452	278,558
70,368	67,893	0212 - PERS Employee Pickup	110,177	106,775
95,310	86,334	0221 - Social Security	140,475	136,135
5,263	7,175	0231 - Workers Compensation	9,034	8,153
3,489	3,142	0232 - Unemployment Compensation	5,508	5,343
-	-	0233 - Oregon Paid Family and Medical Leave	5,508	5,343
370,047	388,536	0241 - Contracted Insurances	658,717	625,787
433	1,640	0255 - TSA Employer Contribution	13,661	-
111	614	0256 - HRA Contribution	4,675	-
4,094	-	0257 - Hsa Contribution	-	-
794,423	820,095	Total Object:	1,259,207	1,166,094
		0300 - Purchased Services		
69,533	867	0311 - Instruction Prof/Tech Services	76,478	417,399
38,562	327,946	0319 - Other Inst, Prof & Tech SVCS	3,600,000	3,000,000
-	4,932	0322 - Repairs & Maintenance Services	-	-
36,471	-	0342 - Travel, Out of District	17,716	5,000
7,358	-	0343 - Travel, Student, Out of Dist	127	127
-	70,065	0359 - Other Communication Services	-	-
-	7,993	0385 - Management Services	400,000	200,000
-	10,836	0389 - Other Noninst Prof/Tech Services	1,098	75,000
22,222	-	0390 - Other General Prof/Tech Services	-	-
174,145	422,638	Total Object:	4,095,419	3,697,526
		0400 - Supplies and Materials		
96,391	366,328	0410 - Consumable Supplies & Materials	1,243,426	858,071
-	111,235	0412 - Food	-	-
-	343	0417 - Copier Lease	-	-
-	54,731	0450 - Food	-	-
-	-	0460 - Non-Consumable Items	-	10,000
207,216	1,028,730	0461 - Nonconsumable Supplies	2,526,232	2,612,386
138	5,538	0471 - Computer Software	-	6,367
303,744	1,566,906	Total Object:	3,769,658	3,486,824
		0600 - Other Objects		
127,179	101,659	0641 - Dues and Fees	20,000	48,563
-	13,925	0690 - Grant Indirect/Admin Charges	-	-
127,179	115,584	Total Object:	20,000	48,563
2,677,172	4,092,074	Total Fund:	10,962,268 32.60	10,178,483 30.42

Fund 215 - Federal Grant Listing

Total: \$10,178,483

2019/20 Actual	2020/21 Actual	215 - Federal Grants Fund	2021/22 Working	2022/23 Proposed	
\$	\$	Account Type - SubArea	\$	FTE	\$ FTE
		Requirements			
62,863	-	135 - Title IA 18-19	-	-	-
60,778	-	136 - Title IIA 18-19	-	-	-
27,076	-	137 - Title III 18-19	-	-	-
113,213	-	138 - IDEA Sec 611 Part B 18-19	-	-	-
6,699	-	139 - IDEA Sec 619 Part B 18-19	-	-	-
29,464	-	141 - School Improvement 18-19	-	-	-
1,232	-	145 - Spr&i 18-19	-	-	-
42,013	-	147 - Title IV-A 18-19	-	-	-
12,025	5,870	149 - Immigrant Grant	5,870	-	-
-	943,577	151 - Title IA 20-21	47,339	0.38	-
-	104,315	152 - Title IIA 20-21	36,790	-	-
-	69,580	153 - Title III 20-21	14,773	-	-
-	-	154 - IDEA Sec 611 20-21	410,526	5.85	-
-	-	155 - IDEA Sec 619 20-21	2,957	-	2,957
-	-	156 - Extended Assessment 20-21	549	-	-
-	13,272	158 - McKinney Homeless 20-21	46,176	-	-
-	74,575	162 - Title IV 20-21	74,575	0.25	-
-	83	164 - Essa Partnerships	30,755	-	34,000 0.50
93,507	696,800	165 - Esser Cares Act	221,128	-	8,504
-	157,938	166 - Comprehensive Distance Learning Grant	-	-	-
-	4,905	167 - Adolescents and Communities Together	15,000	-	-
-	1,023,638	168 - Esser II	1,731,931	6.00	700,000 1.00
-	12,440	171 - Essa 19-20 Supplement	-	-	-
-	-	181 - Title IA 21-22	935,158	11.10	76,624 1.00
-	-	182 - Title IIA 21-22	148,301	0.50	34,000
-	-	183 - Title III 21-22	69,580	0.38	14,000
-	-	184 - IDEA Sec 611 21-22	654,000	2.75	525,000 7.59
-	-	185 - IDEA Sec 619 21-22	2,957	-	3,112
-	-	186 - Extended Assessment 21-22	549	-	549
-	-	188 - McKinney Homeless 21-22	59,526	0.90	5,957 0.10
-	-	190 - Preschool Promise 21-22	276,500	2.88	-
-	-	191 - Title IV 21-22	67,617	-	57,000
-	-	192 - Essa Partnerships 21-22	45,551	0.75	40,946 0.50
-	-	193 - Esser III	6,000,000	-	6,700,000 5.00
-	-	195 - YTP 21-23	62,361	0.88	-
-	-	197 - Arp Homeless Children & Youth I	-	-	26,346
-	-	198 - Arp Homeless Children & Youth II	-	-	29,331
-	-	199 - IDEA - Part B, Sect 611 Arp	-	-	132,556 1.50
-	-	200 - Title IA School Improvement 22-23	-	-	927,100 10.13
-	-	201 - Title IIA Teacher Quality 22-23	-	-	138,547 0.56
-	-	202 - Title III English Language Acquisition 22-23	-	-	66,293 0.19
-	-	203 - Title IV-A Student Support & Acad Enrichment 22-23	-	-	67,591
-	-	204 - IDEA Part B - Section 611 22-23	-	-	493,457 1.85
-	-	205 - IDEA Part B - Section 619 22-23	-	-	2,801
-	-	206 - Essa Partnership - Sacramento 22-23	-	-	40,946
-	-	207 - McKinney Vento Homeless 22-23	-	-	48,304 0.50
-	-	208 - IDEA Part B, Sect 619 2021-22 Arp	-	-	2,435
830,096	185,046	535 - Title IA 19-20	-	-	-
63,113	97,903	536 - Title IIA 19-20	-	-	-
66,358	959	537 - Title III 19-20	-	-	-
-	540,285	538 - IDEA Sec 611 Part B 19-20	-	-	-
-	-	539 - IDEA Sec 619 Part B 19-20	1,123	-	-
91,985	12,695	541 - School Improvement 19-20	-	-	-
-	-	542 - Extended Assessment 19-20	549	-	-
28,955	19,349	544 - McKinney Vinto	-	-	-

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2019/20		2020/21		215 - Federal Grants Fund		2021/22		2022/23	
Actual	Actual			Working	Proposed				
\$	\$	Account Type - SubArea		\$	FTE	\$	FTE		
239,259	-	546 - Preschool Promise 19-20		-		-			
18,481	39,489	547 - Title Iv-A 19-20		-		-			
89,235	-	548 - Chronic Absenteeism		-		-			
48,815	55,966	549 - YTP		-		-			
16,329	28,421	550 - Essa Improvement Funds		-		-			
-	4,966	551 - Immigrant Grant		-		-			
735,676	-	998 - CTE Measure 98 Grant		-		-			
-	-	999 - Outdoor School Measure 99 Grant		127		127			
2,677,172	4,092,074	Total Requirements:		10,962,268	32.60	10,178,483	30.42		
2,677,172	4,092,074	Total Fund:		10,962,268	32.60	10,178,483	30.42		

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Student Investment Account (SIA)—Fund 251

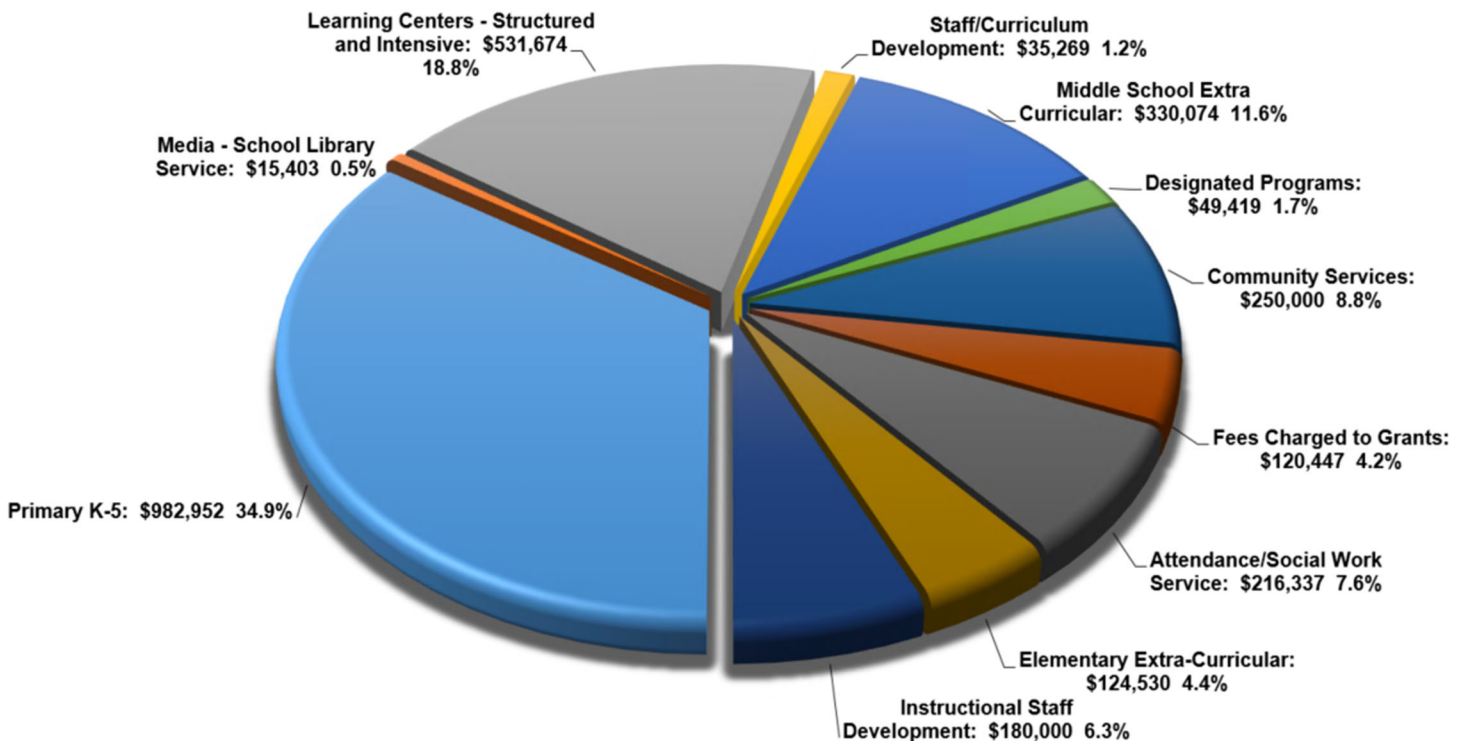
This fund is used to record Oregon Department of Education (Student Success Act) non-competitive grant revenue received to support the District’s plan in the following four categories; class size, well-rounded education, instructional time, and health and safety. In each of the four categories, the funds must be directed to directly impact:

1. Meet students’ mental and behavioral health needs.
2. Increase academic achievement and reduce academic disparities for:
 - Students of color
 - Students with disabilities
 - Emerging bilingual students; and
 - Students navigating poverty, homelessness, and foster care; and other students that have historically experienced disparities in our schools.

Corresponding expenditures are recorded within this fund are subject to the guidelines and requirements of the Oregon Department of Education.

Following the resources and requirements detail is a complete listing of Grant Detail by Area and SubArea.

Requirements by Function \$2,836,105



251 - Student Investment Account

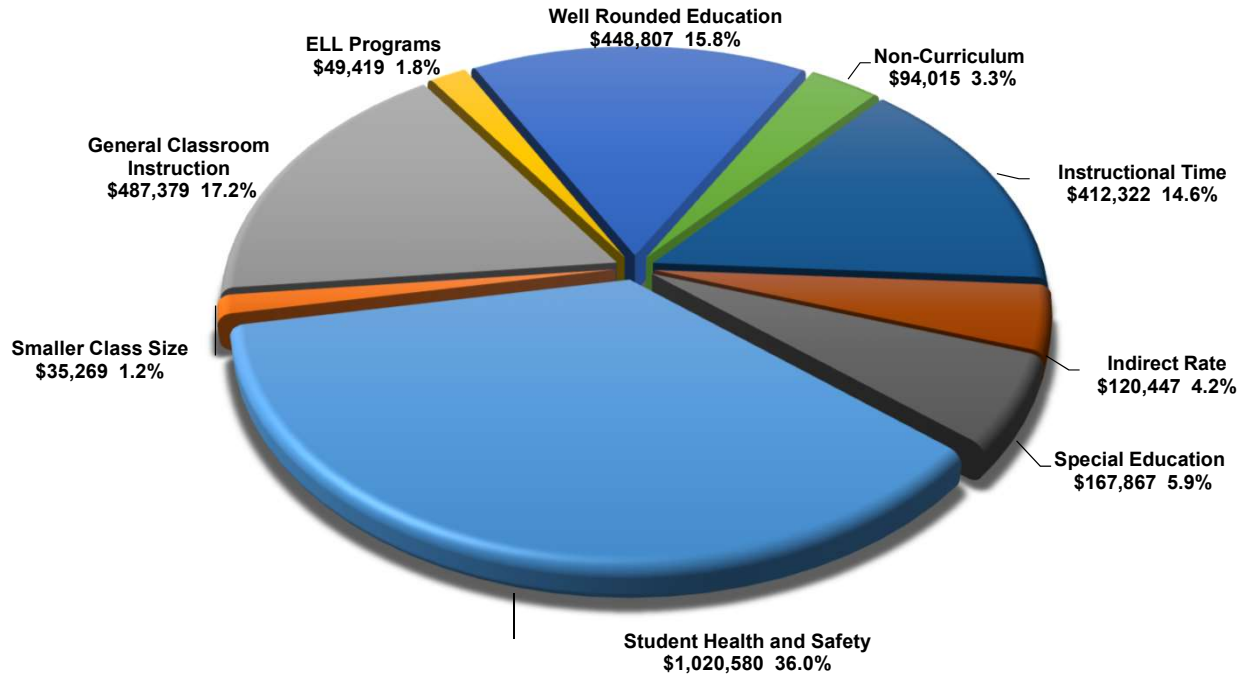
Total: \$2,836,105

2019/20 Actual	2020/21 Actual	251 - Student Investment Account Resources/Requirements Function Detail	2021/22 Working		2022/23 Proposed	
\$	\$	Major Function - Function	\$	FTE	\$	FTE
		Resources				
		8000 - Internal				
-	853,349	8321 - State Restricted Revenue	2,780,289		2,836,105	
-	-	8541 - Fund Balance	62,856		-	
-	853,349	<i>Total Function:</i>	2,843,145		2,836,105	
-	853,349	<i>Total Resources:</i>	2,843,145		2,836,105	
		Requirements				
		1000 - Instruction				
-	-	1111 - Primary K-5	489,960	4.00	982,952	8.00
-	134,981	1113 - Elementary Extra-Curricular	278,912	2.00	124,530	
-	103,714	1122 - Middle School Extra Curricular	383,327	3.00	330,074	1.00
-	-	1191 - District Wide Instruction	109,014		-	
-	112,091	1221 - Learning Centers - Structured and Intensive	244,705	2.88	531,674	8.47
-	83,148	1291 - English Language Learner Direct Program Costs	98,174	0.75	49,419	0.50
-	37,370	1980 - Fees Charged to Grants	-		120,447	
-	471,305	<i>Total Function:</i>	1,604,092	12.63	2,139,096	17.97
		2000 - Support Services				
-	63,896	2110 - Attendance/Social Work Service	270,901	5.00	216,337	4.00
-	-	2112 - Attendance Services	52,749	1.00	-	
-	5,307	2213 - Staff/Curriculum Development	-		35,269	
-	52,245	2222 - Media - School Library Service	15,403		15,403	
-	74,497	2240 - Instructional Staff Development	650,000		180,000	
-	31,118	2410 - Office of The Principal	-		-	
-	227,063	<i>Total Function:</i>	989,053	6.00	447,009	4.00
		3000 - Enterprise and Community Services				
-	122,247	3300 - Community Services	250,000		250,000	
-	820,615	<i>Total Requirements:</i>	2,843,145	18.63	2,836,105	21.97
-	(32,734)	<i>Total Fund:</i>	-	18.63	-	21.97

2019/20 Actual	2020/21 Actual	251 - Student Investment Account - Requirements by Object	2021/22 Working		2022/23 Proposed	
\$	\$	Major Object - Object	\$	FTE	\$	FTE
		0100 - Salaries				
-	201,456	0111 - Certified Salaries	861,186	11.75	932,793	14.10
-	92,598	0112 - Classified Salaries	181,310	6.88	209,639	7.88
-	-	0121 - Substitute Licensed	-		4,000	
-	4,020	0130 - Additional Salary	-		27,100	
-	298,074	<i>Total Object:</i>	1,042,496	18.63	1,173,532	21.97
		0200 - Associated Payroll Costs				
-	24,219	0211 - PERS Employer Contribution	166,642		177,657	
-	12,169	0212 - PERS Employee Pickup	62,551		70,414	
-	19,752	0221 - Social Security	79,751		89,776	
-	1,158	0231 - Workers Compensation	4,379		5,617	
-	723	0232 - Unemployment Compensation	3,126		3,520	
-	-	0233 - Oregon Paid Family and Medical Leave	3,126		3,520	
-	38,453	0241 - Contracted Insurances	341,657		377,863	
-	96,474	<i>Total Object:</i>	661,232		728,367	
		0300 - Purchased Services				
-	228,621	0319 - Other Inst, Prof & Tech SVCS	315,000		368,826	
-	74,497	0374 - Other Tuition	335,000		165,000	
-	303,118	<i>Total Object:</i>	650,000		533,826	
		0400 - Supplies and Materials				
-	32,685	0410 - Consumable Supplies & Materials	50,000		109,530	
-	91	0420 - Textbooks	315,000		15,000	
-	40,472	0430 - Library Books	15,403		15,403	
-	12,332	0461 - Nonconsumable Supplies	-		140,000	
-	85,579	<i>Total Object:</i>	380,403		279,933	
		0600 - Other Objects				
-	37,370	0690 - Grant Indirect/Admin Charges	109,014		120,447	
-	820,615	<i>Total Fund:</i>	2,843,145	18.63	2,836,105	21.97

251 - Student Investment Account

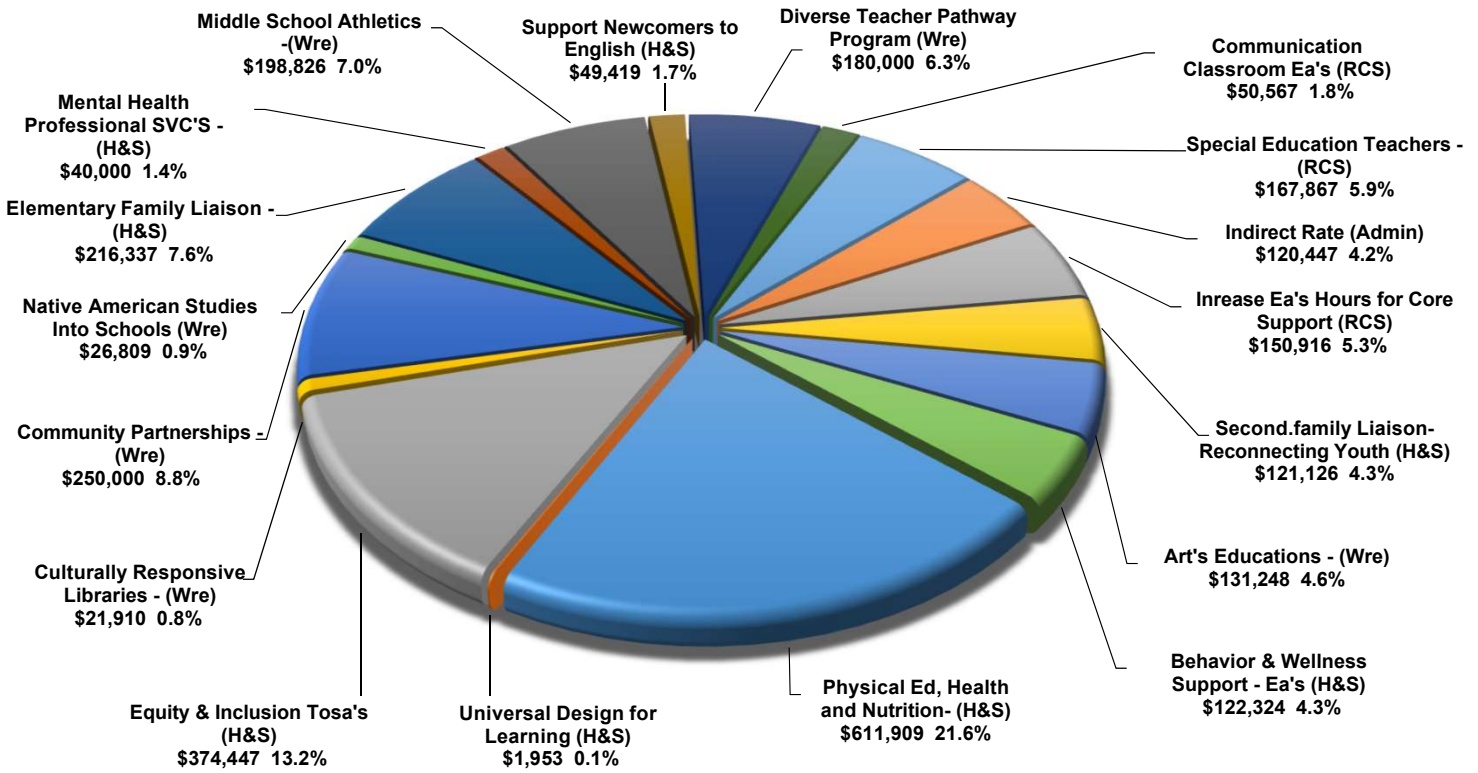
Total: \$2,836,105



2019/20 Actual	2020/21 Actual	251 - Student Investment Account	2021/22 Working	2022/23 Proposed
\$	\$	Account Type - Area	\$ FTE	\$ FTE
-	31,118	Requirements		
-	-	000 - Non-Curriculum	-	94,015 1.00
-	5,307	050 - General Classroom Instruction	-	487,379 4.00
-	83,148	220 - Smaller Class Size	-	35,269
-	365,437	221 - Well Rounded Education	342,879 3.63	448,807 6.47
-	186,143	222 - Student Health and Safety	1,817,602 9.00	1,020,580 5.00
-	37,370	223 - Instructional Time	573,650 6.00	412,322 3.00
-	-	224 - Indirect Rate	109,014	120,447
-	112,091	280 - ELL Programs	-	49,419 0.50
-	820,615	320 - Special Education	-	167,867 2.00
-		Total Requirements:	2,843,145 18.63	2,836,105 21.97
-	820,615	Total Fund:	2,843,145 18.63	2,836,105 21.97

251 - Student Investment Account

Total: \$2,836,105



2019/20 Actual	2020/21 Actual	251 - Student Investment Account	2021/22 Working	2022/23 Proposed
\$	\$	Account Type - SubArea	\$ FTE	\$ FTE
-	31,118	Requirements	-	-
-	4,727	000 - Undesignated	-	-
-	-	651 - Art	-	-
-	-	801 - Behavior & Wellness Support - Ea's (H&S)	-	122,324 3.00
-	-	802 - Equity & Inclusion Tosa's (H&S)	489,960 4.00	374,447 3.00
-	5,307	803 - Native American Studies Into Schools (Wre)	-	26,809
-	-	804 - Increase Ea's Hours for Core Support (RCS)	76,668 1.00	150,916 2.60
-	112,091	805 - Communication Classroom Ea's (RCS)	168,037 1.88	50,567 0.88
-	83,148	806 - Support Newcomers to English (H&S)	98,174 0.75	49,419 0.50
-	-	807 - Special Education Teachers - (RCS)	-	167,867 2.00
-	98,987	808 - Art's Educations - (Wre)	119,415 1.00	131,248 1.00
-	134,981	809 - Physical Ed, Health and Nutrition- (H&S)	492,824 4.00	611,909 4.00
-	74,497	810 - Diverse Teacher Pathway Program (Wre)	650,000	180,000
-	-	811 - Middle School Athletics - (Wre)	50,000	198,826
-	52,245	812 - Culturally Responsive Libraries - (Wre)	15,403	21,910
-	63,896	813 - Elementary Family Liaison - (H&S)	323,650 6.00	216,337 4.00
-	122,247	814 - Community Partnerships - (Wre)	250,000	250,000
-	37,370	815 - Indirect Rate (Admin)	109,014	120,447
-	-	816 - Second.family Liaison-Reconnecting Youth (H&S)	-	121,126 1.00
-	-	817 - Universal Design for Learning (H&S)	-	1,953
-	-	818 - Mental Health Professional SVC'S - (H&S)	-	40,000
-	820,615	Total Requirements:	2,843,145 18.63	2,836,105 21.97
-	820,615	Total Fund:	2,843,145 18.63	2,836,105 21.97



Parkrose SIA Plan for 21-23

Focused strategies for Student Investment Account

The following strategies are a synthesized list of needs that were shared by students, staff, and the Parkrose community. This is the second year of an extended strategic plan to address the specific needs of our historically underserved students and families and to increase social and emotional supports for all students. Because of the pandemic and decreased allocations provided by the state, the district has taken a tiered approach to implementing activities, but the priorities remain the same. These include:

Strategy 1	Increased social and emotional supports and interventions. Create a culture of safety and respect for all students and adults that supports the social, emotional, and physical wellbeing of students and adults that is critical to academic and professional success.
Strategy 2	Increased support for a more inclusive learning environment, including culturally relevant curriculum development. Ensure pedagogy and standards-based curriculum integrates the respectful consideration of culture, disability, race, gender, and language with equitable learning supports and opportunities.
Strategy 3	Expansion of elective courses and opportunities for staff and students, including the development of a teacher pathway program.
Strategy 4	Culturally specific student and family supports, including expanding community partnerships

Activities to address the strategies (To be implemented by the end of 2023)

Increased social-emotional supports and interventions:

- Add 4.0 FTE of certified coaching staff focused on equity and inclusion in all core classrooms
 - Train and support staff with community building in their core classrooms
 - Support instruction and interventions for historically underserved students
 - Monitor discipline and academic data to provide direct support to classroom teachers
 - Train and support staff with restorative practices for all students
 - Train and support staff with culturally responsive and inclusive practices in their classrooms
 - Support counselors by providing more core support so counselors can provide more specific interventions for students.
- Add 4.0 FTE of Educational Assistant support for social and emotional support during academic time, recess time and transitions during the school day.
- Increase educational assistant time to .875 FTE (35 hours per week) for current educational assistants to provide additional support to students in all schools. This will be implemented in a tiered approach.



Parkrose SIA Plan for 21-23

Increasing support for a more inclusive learning environment

- Continued funding of 1.0 FTE of certified Special Education support at Parkrose High School
- Continued funding of a new district special education classroom for 3rd-5th students focused on communication support.
 - Add 1.0 FTE for certified Special Education support at a district elementary school
 - Add 2.0 FTE Special Education Assistants
- Add .5 FTE of certified English Language Learner support at Middle School and High School.

Expansion of elective courses

- Continued funding of 1.0 FTE of certified Art teacher at Parkrose Middle School
- Continued funding of 4.0 FTE of certified Physical Education teachers at all elementary schools

Culturally specific student and family supports and expanded community partnerships

- Continued funding of 4.0 FTE for family engagement specialists at elementary and 1.0 reconnecting youth specialist at secondary
- Invest in culturally specific mentoring at elementary schools for historically underserved students. Continued funding for Elevate mentorship programming.

Develop a teacher pathway program

- Continued invest and expansion in the recruitment and retention of staff of color
 - Provide scholarship program for classified employees to become teachers
 - A bachelor's degree cohort and master's degree cohort
 - Planning for the create and development of a student pathway program at Parkrose High School

Develop curriculum plans to be more relevant and inclusive of all students

- Implementation SB 13 Native American Studies in elementary and secondary
- Develop and implement Physical Education curriculum at elementary
- Begin cohort to train on Universal Design for Learning (Specifically to support teachers differentiating instruction for all students, specifically those who are traditionally underserved)
- Additional resources provide to school libraries for culturally relevant literature

Increase opportunities for youth activities and engagement

- Partner with Community based organization Playworks for consultation support for elementary recess and afterschool programming
- Add 2 Middle School sports (fall and winter)

High School Success—Fund 252

This fund is used to record Oregon Department of Education (Student Success Act) non-competitive grant revenue received to support the District’s plan in design, implementation, improving, expanding or otherwise revising programming and services for students in the area of High School Success. High School Success was initiated by ballot Measure 98 in November 2016.

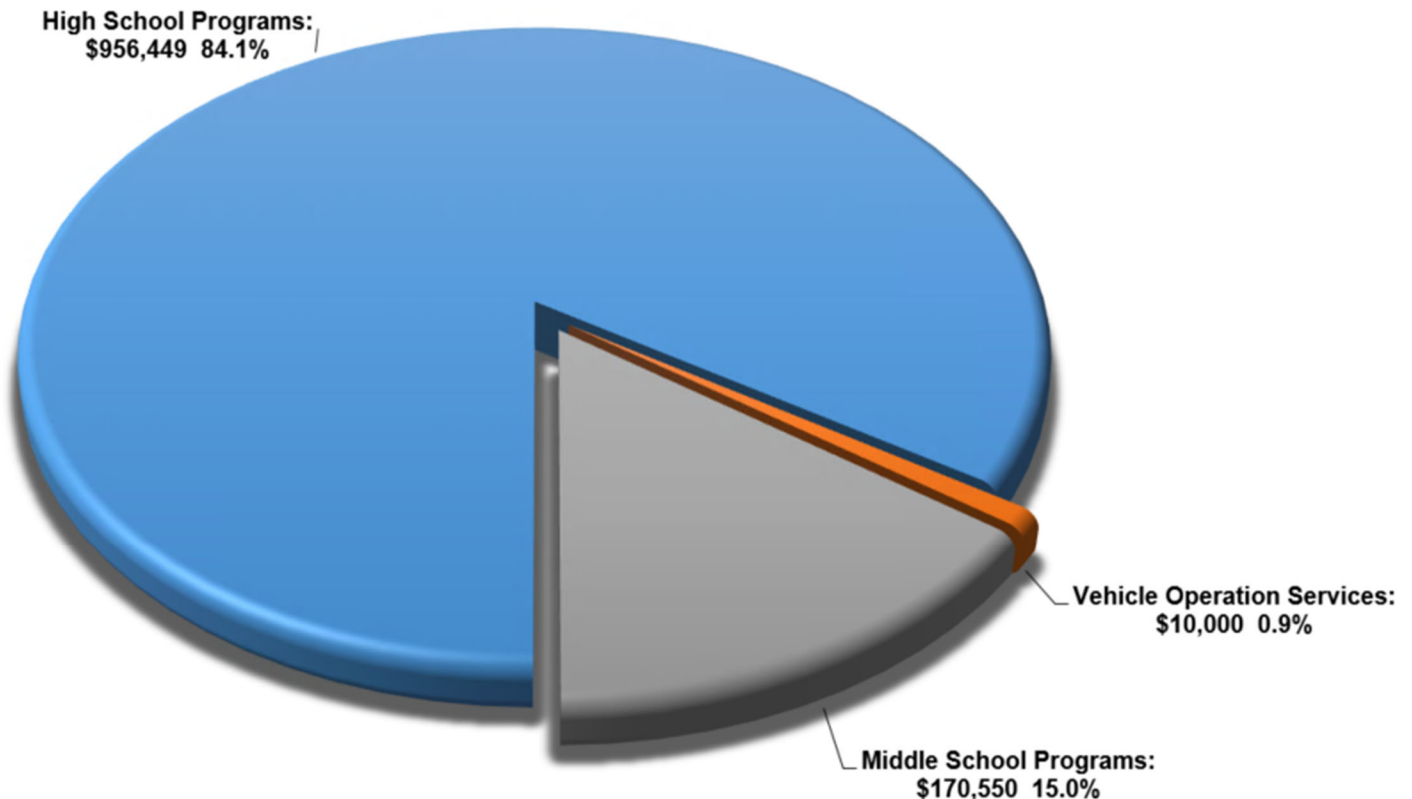
Funding is provided to establish or expand programs in three specific areas:

- ◆ Dropout Prevention
- ◆ Career & Technical Education
- ◆ College Level Educational Opportunities

Corresponding expenditures are recorded within this fund are subject to the guidelines and requirements of the Oregon Department of Education.

Following the resources and requirements detail is the current ODE Approved District Plan.

Requirements by Function \$1,136,999



252 - High School Success

Total: \$1,136,999

2019/20 Actual	2020/21 Actual	252 - High School Success Resources/Requirements Function Detail	2021/22 Working		2022/23 Proposed	
\$	\$	Major Function - Function	\$	FTE	\$	FTE
		Resources				
		8000 - Internal				
-	1,140,162	8321 - State Restricted Revenue	916,753		1,136,999	
-	1,140,162	Total Resources:	916,753		1,136,999	
		Requirements				
		1000 - Instruction				
-	174,682	1121 - Middle School Programs	138,000	1.38	170,550	1.38
-	784,578	1131 - High School Programs	778,753	7.88	956,449	9.15
-	959,260	Total Function:	916,753	9.25	1,126,999	10.53
		2000 - Support Services				
-	66,235	2552 - Vehicle Operation Services	-		10,000	
-	1,025,495	Total Requirements:	916,753	9.25	1,136,999	10.53
-	(114,668)	Total Fund:	-	9.25	-	10.53

2019/20 Actual	2020/21 Actual	252 - High School Success - Requirements by Object	2021/22 Working		2022/23 Proposed	
\$	\$	Major Object - Object	\$	FTE	\$	FTE
		0100 - Salaries				
-	191,278	0111 - Certified Salaries	201,326	3.00	194,036	3.00
-	217,334	0112 - Classified Salaries	200,852	6.25	261,560	7.53
-	7,151	0122 - Substitute Classified	-		-	
-	115,505	0130 - Additional Salary	-		-	
-	-	0131 - Extra Duty Salary	34,380		35,411	
-	531,268	Total Object:	436,558	9.25	491,007	10.53
		0200 - Associated Payroll Costs				
-	98,923	0211 - PERS Employer Contribution	70,669		82,121	
-	28,714	0212 - PERS Employee Pickup	24,132		32,100	
-	40,559	0221 - Social Security	30,767		40,928	
-	2,015	0231 - Workers Compensation	1,690		2,248	
-	1,485	0232 - Unemployment Compensation	1,207		1,604	
-	-	0233 - Oregon Paid Family and Medical Leave	1,207		1,604	
-	122,906	0241 - Contracted Insurances	181,357		209,484	
-	10,450	0257 - Hsa Contribution	-		-	
-	305,052	Total Object:	311,029		370,089	
		0300 - Purchased Services				
-	6,214	0311 - Instruction Prof/Tech Services	5,000		5,000	
-	27,075	0319 - Other Inst, Prof & Tech SVCS	125,954		155,197	
-	11,250	0342 - Travel, Out of District	14,212		4,000	
-	-	0389 - Other Noninst Prof/Tech Services	24,000		3,000	
-	44,539	Total Object:	169,166		167,197	
		0400 - Supplies and Materials				
-	10,270	0410 - Consumable Supplies & Materials	-		95,706	
-	9,380	0461 - Nonconsumable Supplies	-		3,000	
-	19,650	Total Object:	-		98,706	
		0500 - Capital Outlay				
-	66,235	0541 - Equipment - New	-		10,000	
		0600 - Other Objects				
-	58,751	0641 - Dues and Fees	-		-	
-	1,025,495	Total Fund:	916,753	9.25	1,136,999	10.53



Lead Organization	Parkrose School District
Goal #1	90% of students in each of our represented student groups will be on track by earning 6 credits or more by the end of each academic year.
Short-Term Outcome	Case Managers and ontrack coordinators will monitor data on student progress. Ontrack coordinators will meet regularly to collaborate on effective supports and strategies. Case Managers and On Track coordinators will communicate and collaborate with families.
Long-Term Outcome	Our graduation rate will increase to 90%
Goal #2	90% of students will apply and be accepted to higher education, with additional support for any other post-secondary training and apprenticeships.
Short-Term Outcome	Our College and Career office, counselors, and AVID teachers will work with Seniors to ensure all Seniors have high education options by supporting them in applying for a higher education institution that best meets their needs. They will work with students to remove barriers and make sure students understand the process.
Long-Term Outcome	Increased graduation rate to 90%.
Goal #3	Increase the participation of AP and CTE students by 10%.
Short-Term Outcome	Teachers, counselors, and our college and career center will work to support students so that they have access to and success with college and career opportunities. Students will document these experiences in their educational plans and they will use these experiences to help guide their post-high school experiences.
Long-Term Outcome	Increase in CTE and AP course participation by 10 percent.
Dropout Prevention Activity #1	Professional Learning for staff. Increased engagement, culturally responsive teaching, rigor.
Goal(s) this activity addresses	Goal 1 , Goal 2 , Goal 3
Dropout Prevention Activity #2	Professional development for instructional coaches.
Goal(s) this activity addresses	Goal 1 , Goal 2
Dropout Prevention Activity #3	New teacher support, training, and professional development.
Goal(s) this activity addresses	Goal 1 , Goal 2



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Goal(s) this activity addresses	Goal 1 , Goal 2

Lead Organization	Parkrose School District
Dropout Prevention Activity #4	On-track coordinators 8-12 to work as mentors, track student data, implements supports, and interventions.
Goal(s) this activity addresses	Goal 1 , Goal 2 , Goal 3
Dropout Prevention Activity #5	Collaborating with partners to create engaging experiences for students and opportunities for students to recover credits.
Goal(s) this activity addresses	Goal 1 , Goal 2
Dropout Prevention Activity #6	Attendance assistant to provide support by running data reports, participate on the 9th grade on track team, communicate and support families around attendance and engagement.
Goal(s) this activity addresses	Goal 1
Dropout Prevention Activity #7	Based on the failure rate of math resulting in students being off track, hire a math tutor to support students to stay engaged and on track with math. In addition, provide support to high-level math students so they can increase their post-secondary access.
Goal(s) this activity addresses	Goal 1 , Goal 2
College Level Opportunities Activity #1	The Parkrose College and Career Center run by the college and career counselor will create outside partnerships in order to create experiences for students and provide college and career opportunities. (Portland Work Force Alliance, Northwest Construction College, Elevate, SEI). Push into classrooms to support students around college and career-related paths and opportunities.
Goal(s) this activity addresses	Goal 2 , Goal 3
College Level Opportunities Activity #2	The Parkrose High School College and career secretary will reach out to families to include them in college and career opportunities. We will also improve family engagement through information, listening sessions, and communication. They will also schedule communicate and organize college and career level opportunities and support partnerships. They will ensure all students have opportunities by tracking college and career experiences.
Goal(s) this activity addresses	Goal 1 , Goal 2 , Goal 3
College Level Opportunities Activity #3	AP Coding course and teacher.
Goal(s) this activity addresses	Goal 1 , Goal 2 , Goal 3

Lead Organization	Parkrose School District
Dropout Prevention Activity #4	On-track coordinators 8-12 to work as mentors, track student data, implements supports, and interventions.
Goal(s) this activity addresses	Goal 1 , Goal 2 , Goal 3
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Goal(s) this activity addresses	Goal 1 , Goal 2 , Goal 3
College Level Opportunities Activity #3	AP Coding course and teacher.
Goal(s) this activity addresses	Goal 1 , Goal 2 , Goal 3

Lead Organization	Parkrose School District
Career Technical Education Activity #1	Partnership with Northwest Construction College to provide students with engaging college/career-related opportunities and experiences. 20 slots for students to attend a year-long course at Northwest Construction College.
Goal(s) this activity addresses	Goal 1 , Goal 2 , Goal 3

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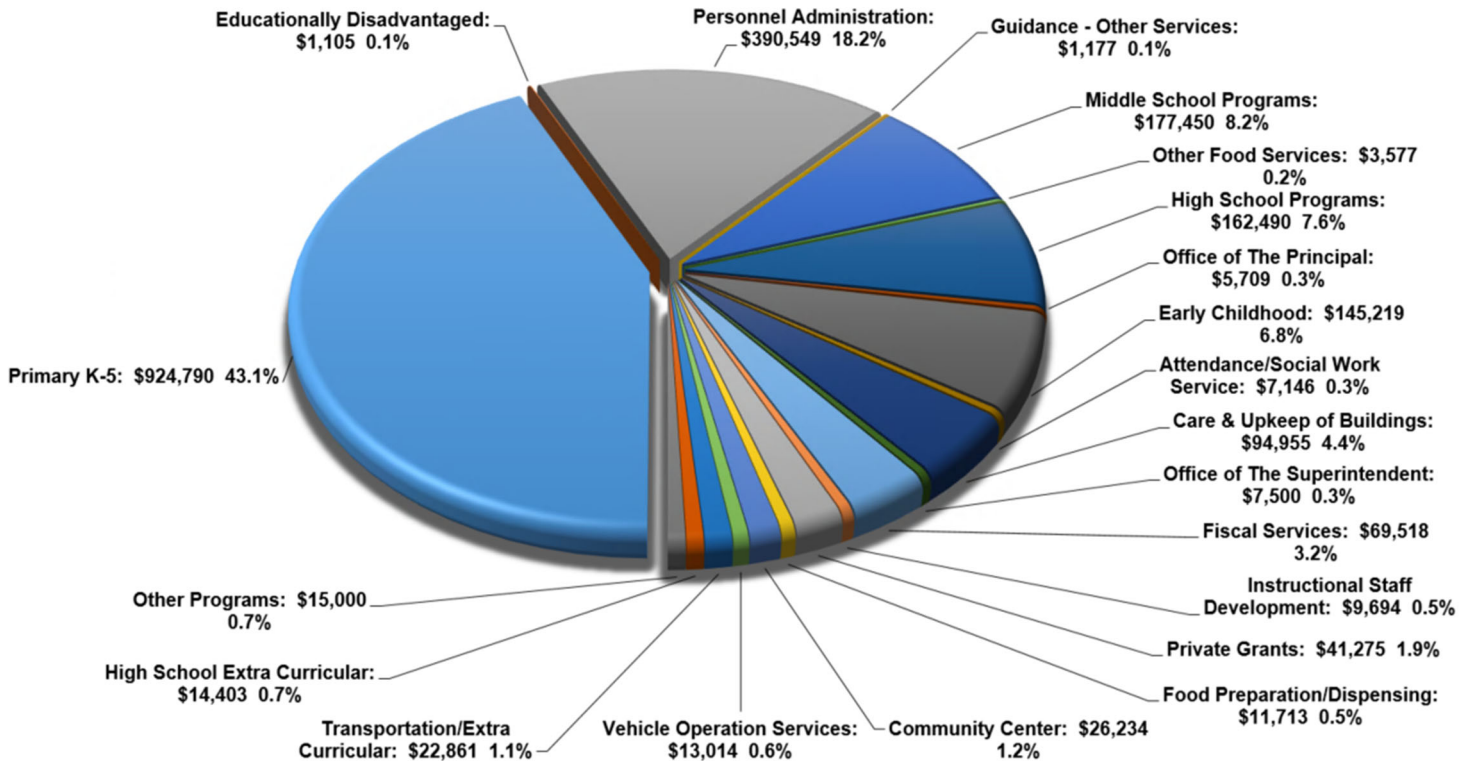
State & Private Grant Fund—Fund 280

This fund is used to record revenue received from State, intermediate and Private sources and corresponding expenditures for these funds. Some of these grants are restricted which requires the Parkrose School District to account for these funds separately. Their uses are usually specified by the legal entity establishing the grant and generally, the resources in this fund cannot be diverted to other uses. An example would be the Gateway Homeless Project, where revenues from various civic organizations, local businesses and private citizens are used to serve the homeless students in the district.

(In FY 20/21 all state grants converted to Fund 280)

Following the resources and requirements detail is a complete listing of Grant Detail for Fund 280.

Requirements by Function \$2,145,379



280 - State & Private Grant Fund

Total: \$2,145,379

2019/20 Actual	2020/21 Actual	280 - State & Private Grant Fund Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed	
\$	\$	Major Function - Function	\$	FTE	\$ FTE
		Resources			
		8000 - Internal			
28,611	44,516	8192 - Private Contributions	3,000	42,000	
79,051	104,916	8241 - Local Grant Revenue	74,000	405,645	
-	-	8321 - State Restricted Revenue	1,371,785	1,490,848	
-	-	8449 - Federal Restricted Grant Funds	319,272	-	
142,334	402,376	8541 - Fund Balance	139,706	206,886	
249,997	551,808	<i>Total Function:</i>	1,907,763	2,145,379	
249,997	551,808	<i>Total Resources:</i>	1,907,763	2,145,379	
		Requirements			
		1000 - Instruction			
45,763	358,157	1111 - Primary K-5	334,292	924,790	8.63
-	6,230	1121 - Middle School Programs	225,176	177,450	
-	-	1122 - Middle School Extra Curricular	13,835	-	
2,557	3,663	1131 - High School Programs	282,774	162,490	
2,654	710	1132 - High School Extra Curricular	7,681	14,403	
-	-	1140 - Early Childhood	-	145,219	
104	-	1221 - Learning Centers - Structured and Intensive	-	-	
689	-	1272 - Title IA/D	1,161	1,105	
-	-	1291 - English Language Learner Direct Program Costs	500	-	
51,767	368,759	<i>Total Function:</i>	865,419	1,425,457	8.63
		2000 - Support Services			
1,372	2,278	2110 - Attendance/Social Work Service	12,012	7,146	
-	-	2112 - Attendance Services	89,235	-	
-	-	2129 - Guidance - Other Services	1,177	1,177	
-	-	2190 - Director - Student Support SVC	257,463	-	
-	-	2210 - Instruction Improvement	356	-	
3,009	16,309	2231 - Private Grants	12,067	41,275	
210	6,523	2240 - Instructional Staff Development	781	9,694	
15,582	10,000	2242 - Nike AVID Grant	10,000	-	
-	-	2299 - Other Programs	-	15,000	
575	674	2321 - Office of The Superintendent	10,337	7,500	
-	1,875	2410 - Office of The Principal	1,775	5,709	
-	-	2411 - Personnel Administration	-	390,549	
1,090	10,657	2520 - Fiscal Services	93,340	69,518	
36,922	14,717	2542 - Care & Upkeep of Buildings	428,888	94,955	
-	-	2552 - Vehicle Operation Services	29,831	13,014	
-	244	2558 - Special Ed Transportation	-	-	
132	-	2559 - Transportation/Extra Curricular	10,259	22,861	
4,497	4,997	2660 - Technology Services	-	-	
63,389	68,273	<i>Total Function:</i>	957,521	678,398	
		3000 - Enterprise and Community Services.			
-	-	3110 - Food Service Area Direction	57,687	-	
-	811	3120 - Food Preparation/Dispensing	-	11,713	
7,976	-	3190 - Other Food Services	10,804	3,577	
990	-	3390 - Community Center	16,332	26,234	
8,966	811	<i>Total Function:</i>	84,823	41,524	
124,121	437,843	<i>Total Requirements:</i>	1,907,763	2,145,379	8.63
(125,876)	(113,965)	<i>Total Fund:</i>	-	-	8.63

280 - State & Private Grant Fund - Requirements by Object

Total: \$2,145,379

2019/20 Actual	2020/21 Actual	280 - State & Private Grant Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0100 - Salaries		
-	74,713	0111 - Certified Salaries	-	238,365 3.00
338	55,190	0112 - Classified Salaries	-	160,189 5.63
-	3,360	0113 - Administrative Salaries	-	-
-	900	0122 - Substitute Classified	-	51,487
-	32,918	0130 - Additional Salary	544,950	304,050
-	-	0131 - Extra Duty Salary	10,500	161,371
338	167,082	Total Object:	555,450	915,462 8.63
		0200 - Associated Payroll Costs		
-	35,480	0211 - PERS Employer Contribution	100,053	153,033
-	9,508	0212 - PERS Employee Pickup	42,841	57,303
26	12,840	0221 - Social Security	54,620	73,061
2	750	0231 - Workers Compensation	2,997	4,012
1	478	0232 - Unemployment Compensation	2,141	2,862
-	-	0233 - Oregon Paid Family and Medical Leave	2,141	3,210
-	56,170	0241 - Contracted Insurances	-	170,397
-	127	0255 - TSA Employer Contribution	-	-
-	52	0256 - HRA Contribution	-	-
28	115,403	Total Object:	204,793	463,878
		0300 - Purchased Services		
1,260	-	0311 - Instruction Prof/Tech Services	1,883	1,883
38,241	39,898	0319 - Other Inst, Prof & Tech SVCS	77,262	58,876
-	-	0322 - Repairs & Maintenance Services	61,000	-
-	405	0323 - Sewerage	-	-
-	1,751	0325 - Electricity	-	-
-	1,211	0326 - Fuel	-	-
-	135	0327 - Water	-	-
-	110	0328 - Garbage	-	-
-	-	0341 - Travel, Local In District	1,233	-
6,437	10,000	0342 - Travel, Out of District	35,091	500
545	-	0343 - Travel, Student, Out of Dist	7,975	21,740
-	48	0351 - Telephone	-	-
990	-	0374 - Other Tuition	25,624	46,234
-	-	0383 - Architect/Engineer Services	-	25,000
-	26,445	0389 - Other Noninst Prof/Tech Services	198,000	255,626
47,472	80,002	Total Object:	408,068	409,859
		0400 - Supplies and Materials		
11,843	58,305	0410 - Consumable Supplies & Materials	412,988	252,993
46,476	14,189	0461 - Nonconsumable Supplies	649	28,446
48	1,500	0471 - Computer Software	-	20,000
58,367	73,994	Total Object:	413,637	301,439
		0500 - Capital Outlay		
-	-	0522 - Building Improvement	190,883	-
7,976	-	0541 - Equipment - New	10,804	3,577
-	-	0543 - Equipment - Vehicles	35,000	-
7,976	-	Total Object:	236,687	3,577
		0600 - Other Objects		
9,939	170	0641 - Dues and Fees	10,011	17,377
-	1,193	0690 - Grant Indirect/Admin Charges	79,117	33,787
9,939	1,363	Total Object:	89,128	51,164
124,121	437,843	Total Fund:	1,907,763	2,145,379 8.63

Fund 280 - State & Private Grant Listing

Total: \$2,145,379

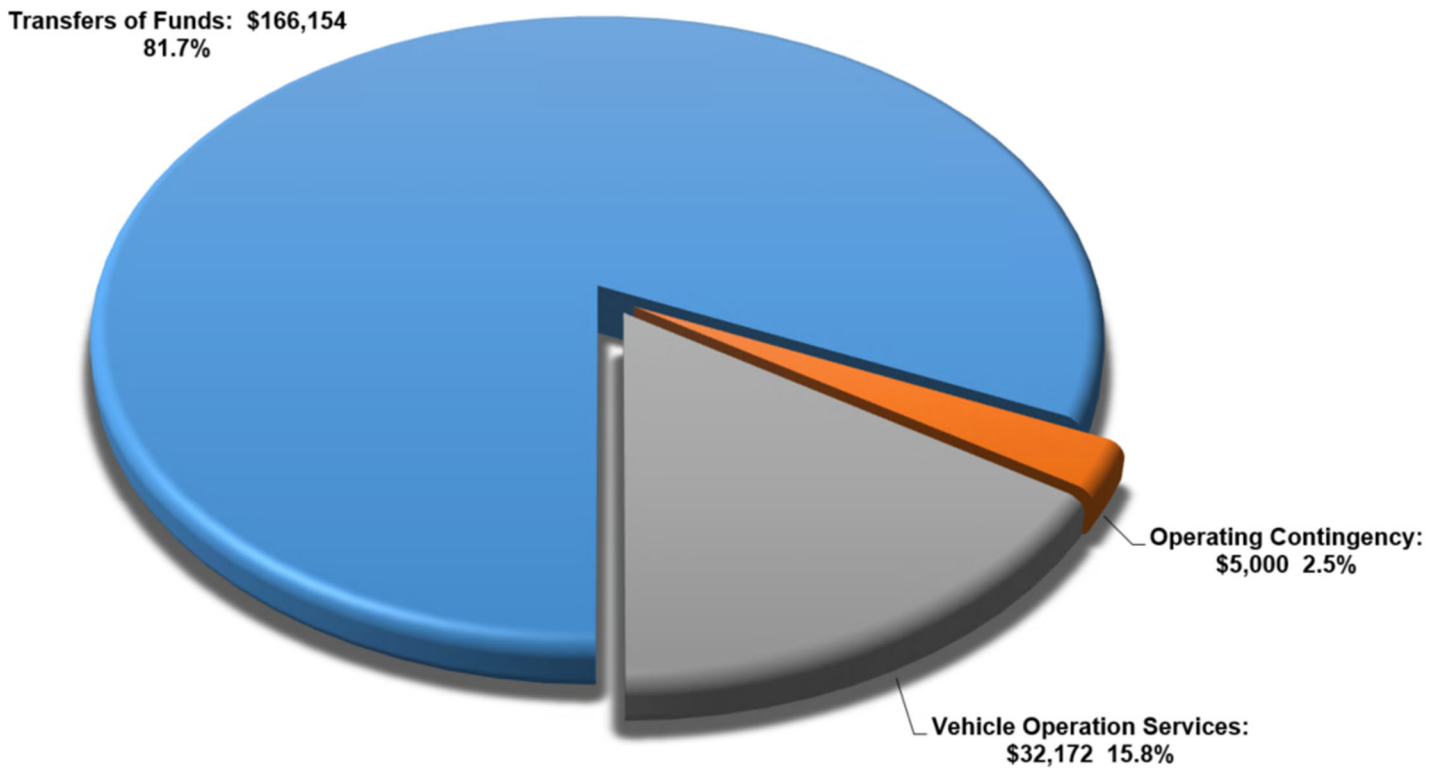
2019/20 Actual	2020/21 Actual	280 - State & Private Grant Fund	2021/22 Working	2022/23 Proposed
\$	\$	Account Type - SubArea	\$ FTE	\$ FTE
		Requirements		
-	-	001 - Nike Swim Lessons	4,095	4,095
1,372	2,278	003 - Gateway Homeless	12,012	7,146
-	-	009 - Reser Family Foundation	1,177	1,177
-	-	010 - OR Rti	356	-
15,582	10,000	011 - AVID Nike	10,000	-
-	-	012 - Pef Music Donations	95	-
1,090	9,464	014 - Chartwell	14,223	35,731
210	-	019 - Wrap Around Pbis	781	-
2,364	-	020 - Let's Move! Active Schools	-	-
689	-	021 - Gateway Church Donation	1,161	1,105
575	674	023 - Superintendent Private Donations	10,337	7,500
2,557	120	024 - Intel Score With Core	599	-
-	1,775	027 - Trimet Youth Passes	1,775	-
-	-	028 - High School Engineering/Robotics Grant	63	-
-	-	029 - Pef LEAP	-	4,965
4,490	-	030 - Rossi Family Donation	1,000	-
-	-	031 - Russell Private Donations	1,883	1,883
-	-	032 - Middle School Stem	1,072	1,072
110	-	033 - Loretta Gallivan Memorial	1,818	1,708
2,758	710	034 - Pef Special Education Donation	7,618	4,418
-	-	035 - No Kid Hungry/Share Our Strength	231	-
32,432	1,055	036 - Energy Efficiency	15,812	33,242
-	-	038 - Northwest Health Foundation	408	-
38,832	44,191	039 - Oregon Community Foundation	77,262	4,037
7,976	1,068	040 - Partners for A Hunger-Free Oregon	10,573	3,577
132	-	041 - Champions	3,246	3,246
-	100	042 - High School Private Donations	1,233	5,709
2,508	-	043 - Native American Flute Program	-	-
1,950	-	044 - Hoffman Private Donation	50	-
-	-	045 - Secondary Life Skills	550	9,050
3,999	15,241	046 - Nike Innovation Fund	25,624	46,234
4,497	-	047 - Jason Daniel Sweeney Fund	-	-
-	-	048 - Chronic Absenteeism	89,235	-
-	81	049 - Pef Elementary Donations	-	4,678
-	1,349	050 - Sage Private Grant	1,500	10,489
-	1,500	051 - Prescott Private Donations	3,115	33,374
-	4,997	052 - Operation Chromebook	-	-
-	-	053 - SPED Private Donations	2,225	2,225
-	2,415	054 - Sacramento Go Fund Me Grant	4,185	-
-	6,523	055 - Early Indicator and Intervention System	-	2,694
-	500	056 - Shaver Pto Donations	-	-
-	-	058 - ELL Private Donations	500	-
-	-	059 - Nike Community Impact Fund of Ocf	-	10,000
-	-	060 - Eagle Award - SPED Scholarships	-	2,500
-	-	061 - Mesd - Teacher Pathways	-	7,000
-	-	062 - Prek Shaver (Preschool Promise)	-	255,360
-	-	064 - OEA Choice Trust Wellness Grant	-	15,000
-	-	065 - Prek Prescott (Preschool for All)	-	303,000
-	-	066 - Prek Sacramento (Preschool for All)	-	313,000
-	-	067 - Tap Grant - Seismic Assessment	-	25,000
-	-	068 - Tap Grant - Asbestos Hazard Assessment	-	25,000
-	-	069 - 2022 Summer Program Grants	-	550,000
-	-	070 - Staff Retention & Recruitment	-	390,549
-	276,500	161 - Preschool Promise 20-21	-	-
-	57,303	169 - Summer Learning Grant Program	1,582,334	-
-	-	999 - Outdoor School Measure 99 Grant	19,615	19,615
124,121	437,843	Total Requirements:	1,907,763	2,145,379
124,121	437,843	Total Fund:	1,907,763	2,145,379

Transportation Fund—Fund 281

This fund is established to track the purchase of new school buses and related transportation equipment. It also allows the transfer to debt funds to pay legal obligations.

Based on a depreciation schedule of transportation vehicles, an allocation each year is mandated to be used for equipment replacement for transportation purposes. This money is a part of the State School Support allocation.

Requirements by Function \$203,326



281 - Transportation Fund

Total: \$203,326

2019/20 Actual	2020/21 Actual	281 - Transportation Fund Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		8000 - Internal		
-	-	8313 - Reg Day School Transportation	30,000	-
152,099	152,099	8541 - Fund Balance	152,099	203,326
152,099	152,099	<i>Total Function:</i>	182,099	203,326
152,099	152,099	<i>Total Resources:</i>	182,099	203,326
		Requirements		
		2000 - Support Services		
-	-	2552 - Vehicle Operation Services	10,945	32,172
		5000 - Other Uses		
-	-	5200 - Transfers of Funds	166,154	166,154
		6000 - Contingencies		
-	-	6110 - Operating Contingency	5,000	5,000
-	-	<i>Total Requirements:</i>	182,099	203,326
(152,099)	(152,099)	<i>Total Fund:</i>	-	-

2019/20 Actual	2020/21 Actual	281 - Transportation Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0400 - Supplies and Materials		
-	-	0461 - Nonconsumable Supplies	10,945	32,172
		0700 - Transfers		
-	-	0790 - Other Fund Transfers	166,154	166,154
		0800 - Other Uses of Funds		
-	-	0810 - Planned Reserve	5,000	5,000
-	-	<i>Total Fund:</i>	182,099	203,326

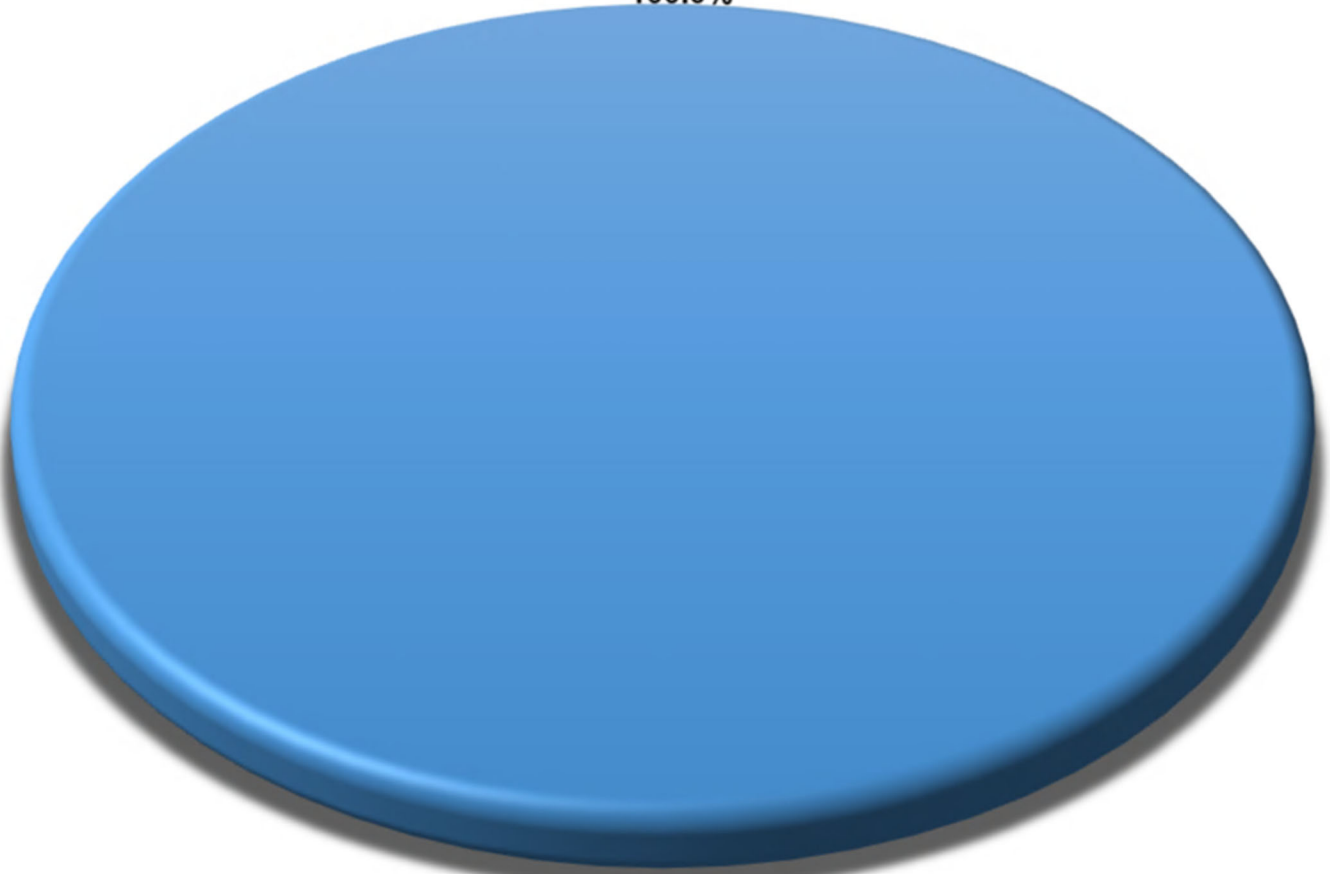
Technology Replacement Fund—Fund 282

During the past years, numerous technology purchases have been made using revenue from the General Fund, Capital Project Fund, General Obligation Fund, Private Grant Fund, and Federal/State Grant Fund.

In the future, the technology purchased must be replaced. The establishment of this fund is an acknowledgment by the District that adequate funding is required for technology replacement.

Requirements by Function \$8,058

Technology Services: \$8,058
100.0%



282 - Technology Replacement Fund
Total: \$8,058

2019/20 Actual	2020/21 Actual	282 - Technology Replacement Fund Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		8000 - Internal		
4,523	830	8198 - Miscellaneous Local Revenue	-	-
100,000	-	8521 - Transfers From Other Funds	-	-
20,065	55,274	8541 - Fund Balance	32,520	8,058
124,588	56,104	<i>Total Function:</i>	32,520	8,058
124,588	56,104	<i>Total Resources:</i>	32,520	8,058
		Requirements		
		2000 - Support Services		
69,314	18,936	2660 - Technology Services	27,520	8,058
		6000 - Contingencies		
-	-	6110 - Operating Contingency	5,000	-
69,314	18,936	<i>Total Requirements:</i>	32,520	8,058
(55,274)	(37,168)	<i>Total Fund:</i>	-	-

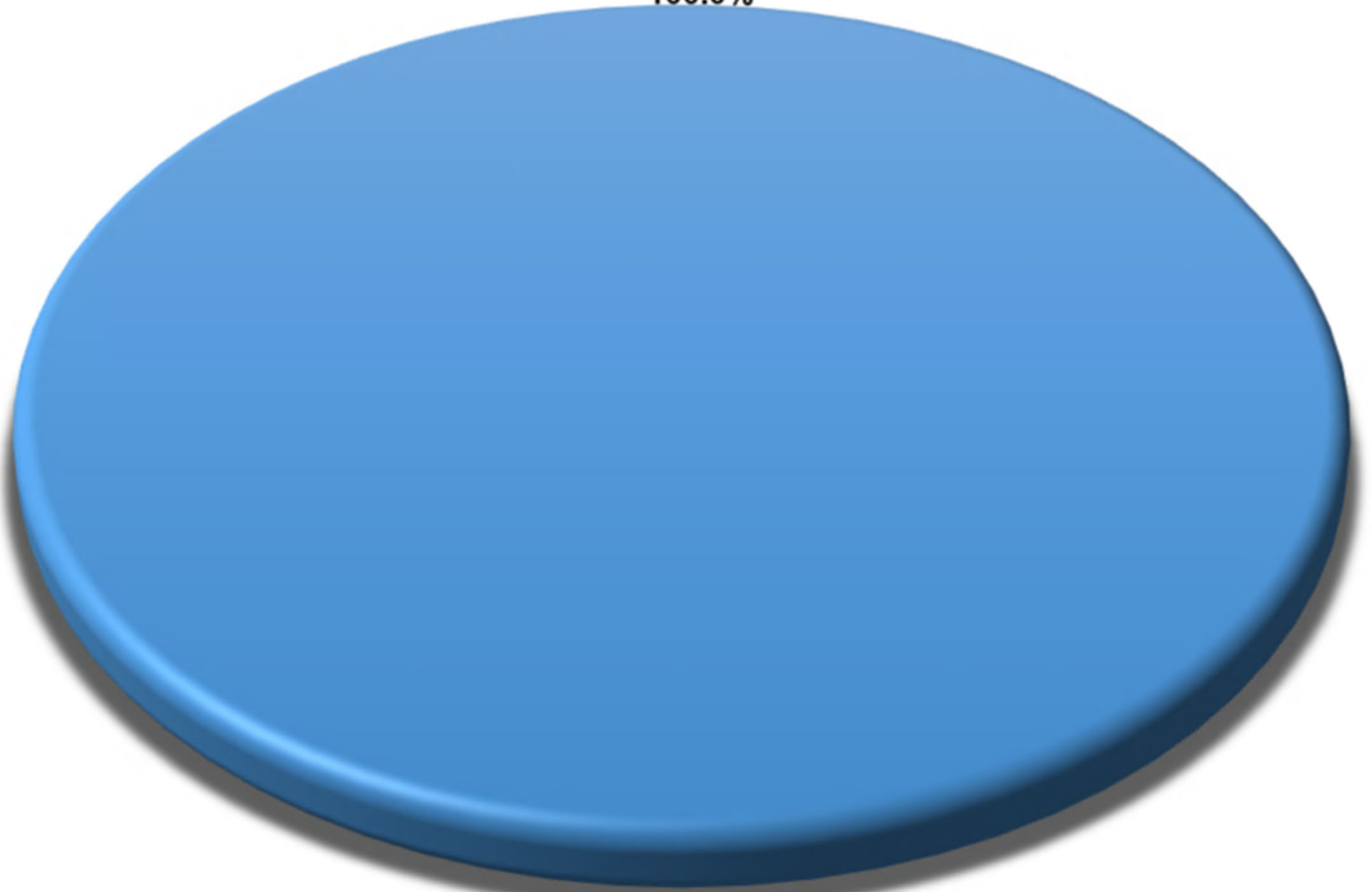
2019/20 Actual	2020/21 Actual	282 - Technology Replacement Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0300 - Purchased Services		
-	10,382	0322 - Repairs & Maintenance Services	2,000	-
		0400 - Supplies and Materials		
2,471	-	0410 - Consumable Supplies & Materials	2,598	-
66,843	8,554	0461 - Nonconsumable Supplies	19,397	3,261
-	-	0471 - Computer Software	3,525	4,797
69,314	8,554	<i>Total Object:</i>	25,520	8,058
		0800 - Other Uses of Funds		
-	-	0810 - Planned Reserve	5,000	-
69,314	18,936	<i>Total Fund:</i>	32,520	8,058

Textbook Fund—Fund 285

This fund is used to manage curriculum adoption. The typical revenue source is transfers from other funds.

Requirements by Function \$108,494

Primary K-5: \$108,474
100.0%



285 - Textbook Fund
Total: \$108,474

2019/20 Actual	2020/21 Actual	285 - Textbook Fund Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		8000 - Internal		
150,000	-	8521 - Transfers From Other Funds	-	-
47,183	125,495	8541 - Fund Balance	125,494	108,474
197,183	125,495	<i>Total Function:</i>	125,494	108,474
197,183	125,495	<i>Total Resources:</i>	125,494	108,474
		Requirements		
		1000 - Instruction		
71,689	13,602	1111 - Primary K-5	125,494	108,474
71,689	13,602	<i>Total Requirements:</i>	125,494	108,474
(125,494)	(111,893)	<i>Total Fund:</i>	-	-

2019/20 Actual	2020/21 Actual	285 - Textbook Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0100 - Salaries		
2,145	-	0130 - Additional Salary	15,589	15,589
		0200 - Associated Payroll Costs		
423	-	0211 - PERS Employer Contribution	2,664	2,411
128	-	0212 - PERS Employee Pickup	935	935
164	-	0221 - Social Security	1,193	1,193
9	-	0231 - Workers Compensation	65	65
6	-	0232 - Unemployment Compensation	47	47
-	-	0233 - Oregon Paid Family and Medical Leave	47	47
730	-	<i>Total Object:</i>	4,951	4,698
		0300 - Purchased Services		
22,268	-	0311 - Instruction Prof/Tech Services	16,117	11,117
		0400 - Supplies and Materials		
5,645	-	0410 - Consumable Supplies & Materials	10,540	10,540
16,208	4,122	0420 - Textbooks	53,064	53,065
4,442	-	0461 - Nonconsumable Supplies	5,233	3,465
26,295	4,122	<i>Total Object:</i>	68,837	67,070
		0600 - Other Objects		
20,250	9,480	0641 - Dues and Fees	20,000	10,000
71,689	13,602	<i>Total Fund:</i>	125,494	108,474

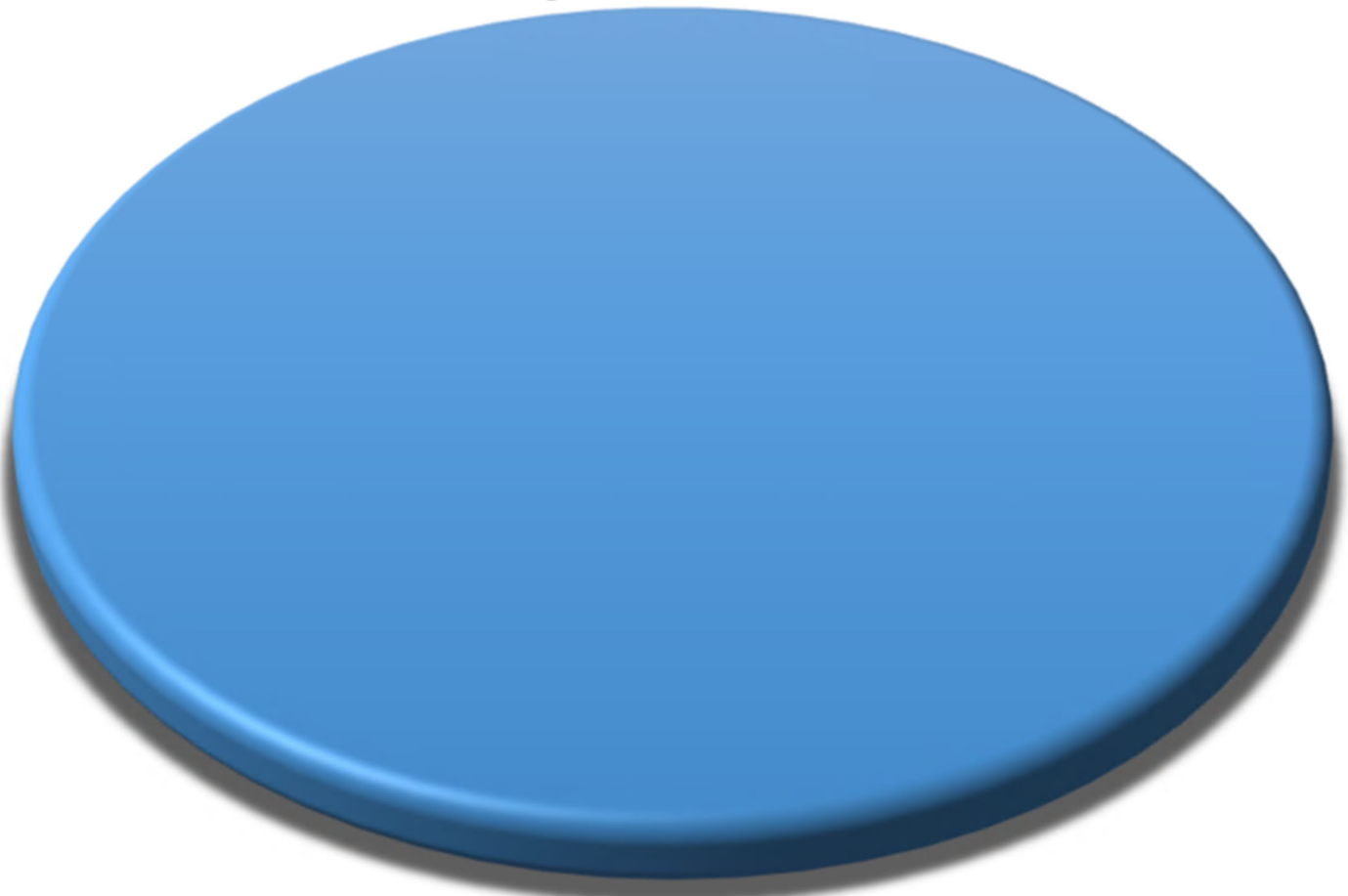
Retirement/Longevity Fund—Fund 291

This fund is for the purpose of satisfying the contractual obligation of employees who have or will retire based on past contracts. Expenditures are made from this fund for health benefits for retirees until they reach the age of 65 and are eligible for Medicare and to retirees choosing the option of receiving a cash distribution. Revenue to support these obligations is transferred to the Retirement Fund from other funds.

To understand who and what is eligible and payout options refer to East County Collective Bargaining Agreement 2021-2023 Section 16.12.2—Parkrose Advanced Notice Retiree Stipend, pages 74-76. For Administrative staff, see Administrative Support Agreement 7/1/22-6/30/25 Section 3.2—Retirement Provision, page 3-4.

Requirements by Function \$127,414

**Supplemental Retirement
Program: \$127,414 100.0%**



291 - Retirement/Longevity Fund

Total: \$127,414

2019/20 Actual	2020/21 Actual	291 - Retirement/Longevity Fund - Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		8000 - Internal		
2,079	2,328	8198 - Miscellaneous Local Revenue	1,350	2,575
170,000	-	8521 - Transfers From Other Funds	-	-
45,447	123,254	8541 - Fund Balance	145,042	124,839
217,526	125,582	<i>Total Function:</i>	146,392	127,414
217,526	125,582	<i>Total Resources:</i>	146,392	127,414
		Requirements		
		2000 - Support Services		
-	-	2520 - Fiscal Services	16,220	-
94,273	48,211	2700 - Supplemental Retirement Program	130,172	127,414
94,273	48,211	<i>Total Function:</i>	146,392	127,414
94,273	48,211	<i>Total Requirements:</i>	146,392	127,414
(123,254)	(77,371)	<i>Total Fund:</i>	-	-

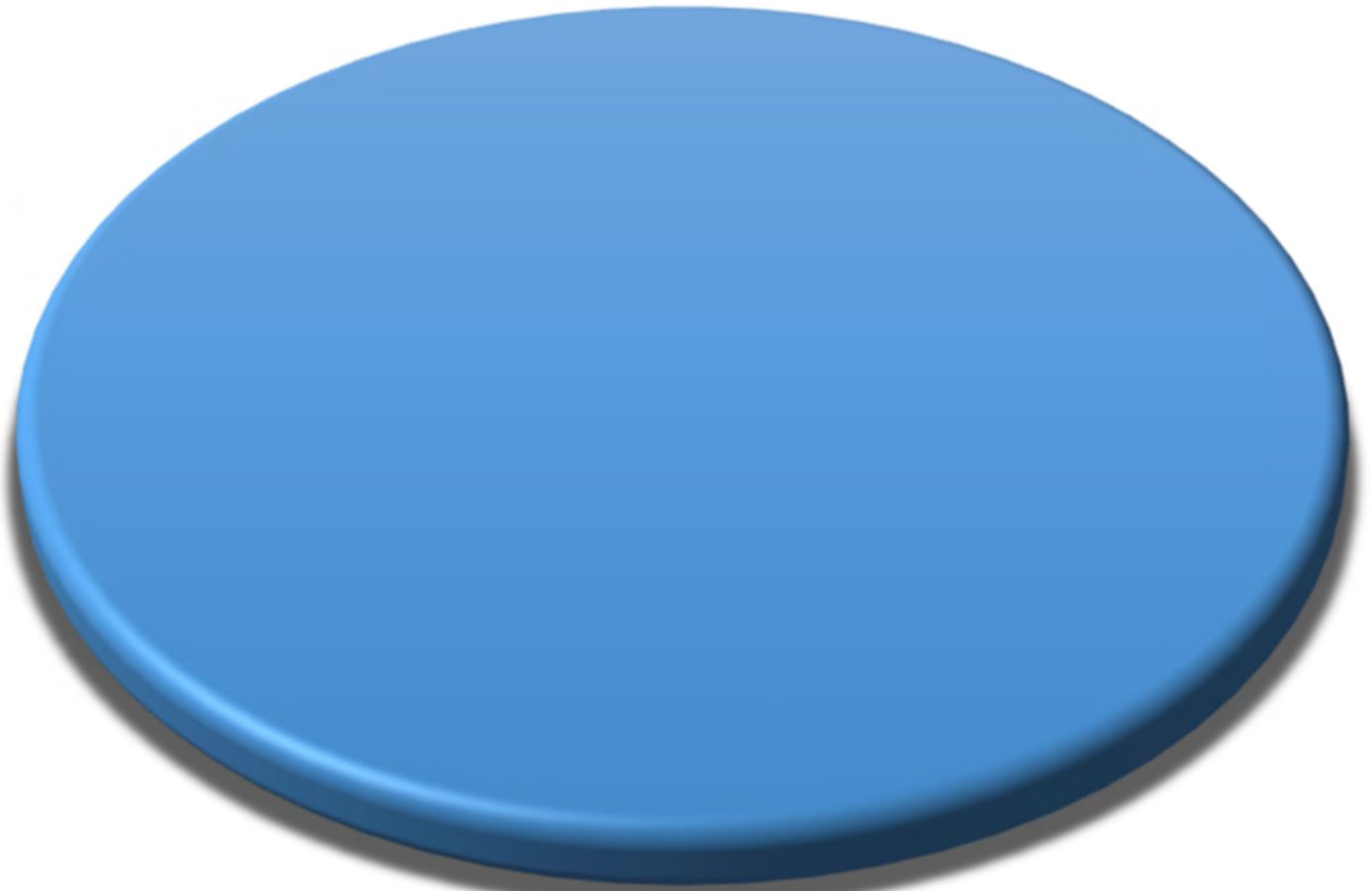
2019/20 Actual	2020/21 Actual	291 - Retirement/Longevity Fund - by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0100 - Salaries		
87,782	44,923	0116 - Supplemental Retire Stipends	104,068	105,037
		0200 - Associated Payroll Costs		
-	-	0211 - PERS Employer Contribution	10,839	9,757
-	-	0212 - PERS Employee Pickup	6,243	3,919
6,490	3,288	0221 - Social Security	7,962	8,035
-	-	0231 - Workers Compensation	438	274
-	-	0232 - Unemployment Compensation	311	196
-	-	0233 - Oregon Paid Family and Medical Leave	311	196
6,490	3,288	<i>Total Object:</i>	26,104	22,377
		0300 - Purchased Services		
-	-	0389 - Other Noninst Prof/Tech Services	16,220	-
94,273	48,211	<i>Total Fund:</i>	146,392	127,414

PERS Stabilization Fund—Fund 298

This fund will be utilized to properly account for future changes in State of Oregon pension rate system. The methodology that will be used to comply with the governance of Governmental Accounting Standard Board (GASB) – Statement 54 is the District will complete a journal entry at year-end and take 1% of the Local Revenue sources out of General Fund. These funds will be used to buffer the future impact of PERS rate increases. The fund was developed due to increased uncertainty in PERS stability upon the loss of the 2015 Oregon Supreme Court Ruling. Corresponding expenditures are recorded within this fund are subject to the guidelines of the State government.

Requirements by Function \$248,475

**Fiscal Services: \$248,475
100.0%**



298 - PERS Stabilization Fund

Total: \$248,475

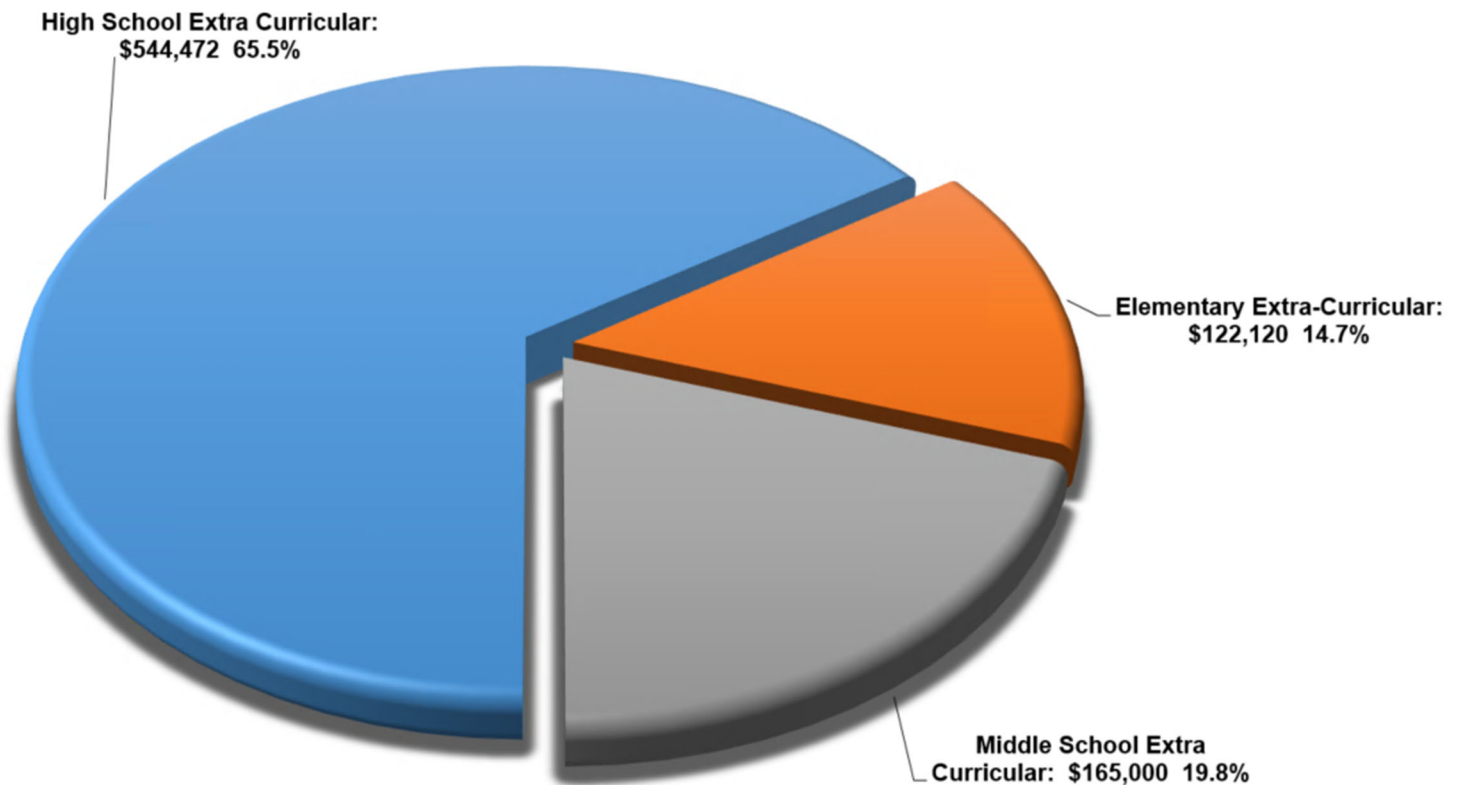
2019/20 Actual	2020/21 Actual	298 - PERS Stabilization Fund - Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		8000 - Internal		
248,475	248,475	8541 - Fund Balance	248,475	248,475
248,475	248,475	<i>Total Resources:</i>	248,475	248,475
		Requirements		
		2000 - Support Services		
-	-	2520 - Fiscal Services	1,000	248,475
		5000 - Other Uses		
-	-	5200 - Transfers of Funds	247,475	-
-	-	<i>Total Requirements:</i>	248,475	248,475
(248,475)	(248,475)	<i>Total Fund:</i>	-	-

2019/20 Actual	2020/21 Actual	298 - PERS Stabilization Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0200 - Associated Payroll Costs		
-	-	0211 - PERS Employer Contribution	1,000	-
-	-	0212 - PERS Employee Pickup	-	248,475
-	-	<i>Total Object:</i>	1,000	248,475
		0700 - Transfers		
-	-	0790 - Other Fund Transfers	247,475	-
-	-	<i>Total Fund:</i>	248,475	248,475

Student Body Fund—Fund 299

This fund will be utilized to properly account for student funded activities that are currently maintained at each school site. This fund will ensure each school will also have the appropriate authority to spend funds held by the District. Oregon Administrative Rules provide guidance to school districts regarding student activity funds. OAR 581-22-717(2) (Department of Education) states: Student Activity Funds -The school district shall prescribe the purposes for which student activity funds may be obtained and used and the role of students in management and expenditure of funds. Student Activity Funds - Those funds raised or collected by and/or for school approved student groups. These funds usually come from a variety of sources, usually from activities supplementing the co-curricular or extracurricular student activities program. Administration of these funds usually involves some student decision-making. Corresponding expenditures are recorded within this fund are subject to the guidelines of the State government.

Requirements by Function \$831,592



299 - Student Body Fund
Total: \$831,592

2019/20 Actual	2020/21 Actual	299 - Student Body Fund Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		8000 - Internal		
494,647	84,712	8126 - Student Body Revenue	450,000	450,000
384,882	450,389	8541 - Fund Balance	410,000	381,592
879,529	535,100	<i>Total Function:</i>	860,000	831,592
879,529	535,100	<i>Total Resources:</i>	860,000	831,592
		Requirements		
		1000 - Instruction		
-	679	1111 - Primary K-5	-	-
15,252	-	1113 - Elementary Extra-Curricular	122,120	122,120
-	8,622	1121 - Middle School Programs	-	-
52,653	-	1122 - Middle School Extra Curricular	165,000	165,000
-	101,735	1131 - High School Programs	-	-
361,234	-	1132 - High School Extra Curricular	572,880	544,472
429,140	111,036	<i>Total Function:</i>	860,000	831,592
429,140	111,036	<i>Total Requirements:</i>	860,000	831,592
(450,389)	(424,064)	<i>Total Fund:</i>	-	-

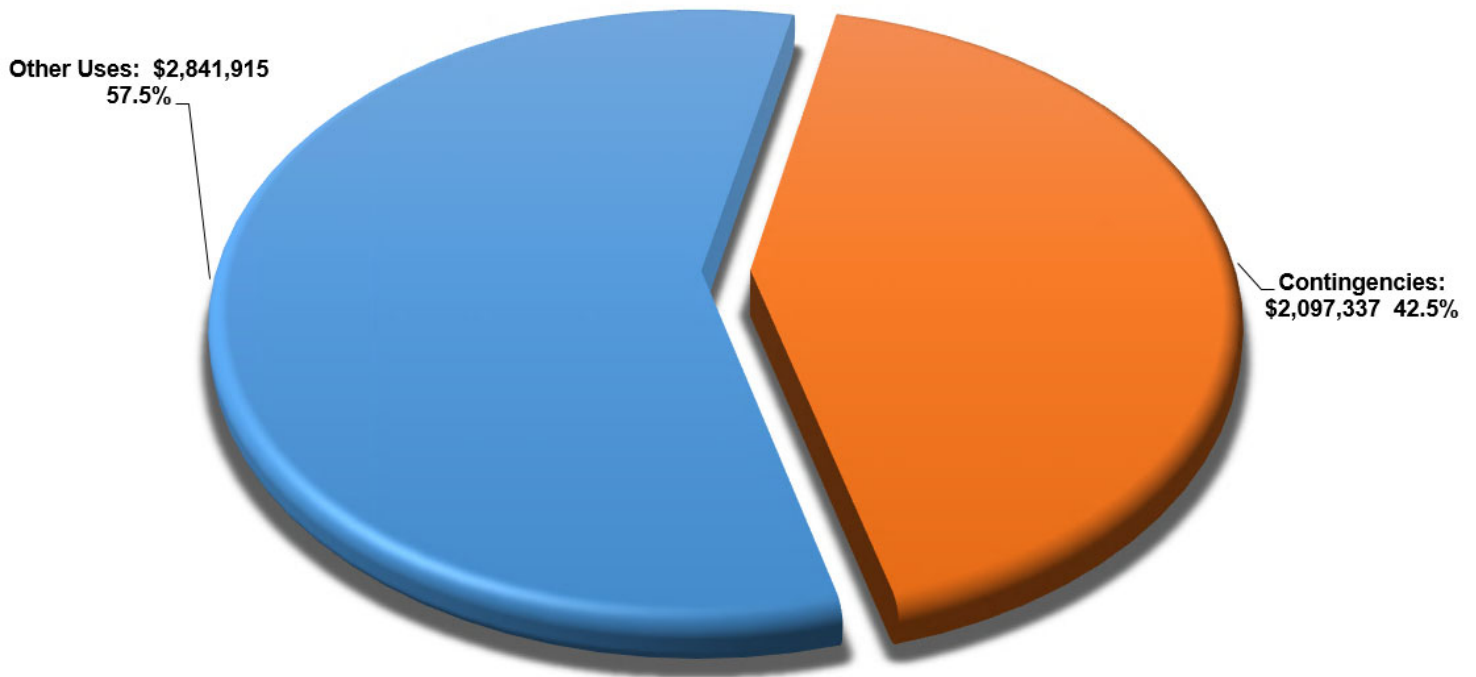
2019/20 Actual	2020/21 Actual	299 - Student Body Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0400 - Supplies and Materials		
429,140	111,036	0410 - Consumable Supplies & Materials	860,000	831,592
429,140	111,036	<i>Total Fund:</i>	860,000	831,592

Debt Service Fund—Fund 310

The Debt Service Fund is required to record receipts of tax revenue and payments of debt that have been incurred by the District. This fund was established to cover interest and principal payments that taken on through debt obligation.

Following the resources and requirement are amortization tables for the three existing District Debts; 1) 2009 QZAB 2) 2015 QZAB 3) 2011B – General Obligation Bond and 2019 General Obligation Bond Refunded.

Requirements by Function \$4,939,252



310 - Debt Service Fund

Total: \$4,939,252

2019/20 Actual	2020/21 Actual	310 - Debt Service Fund Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		5000 - Other Uses		
35,130,000	-	5110 - Long-Term Debt Service	-	-
		8000 - Internal		
3,922,761	5,796,465	8112 - Taxes Current Year	3,190,029	3,338,951
61,624	143,038	8113 - Prior Year's Taxes	75,000	75,000
50,608	31,074	8151 - Investment Interest	9,600	7,000
-	7,443	8198 - Miscellaneous Local Revenue	-	-
345,818	693,471	8449 - Federal Restricted Grant Funds	683,550	690,900
-	-	8521 - Transfers From Other Funds	309,011	309,011
2,036,104	725,911	8541 - Fund Balance	481,402	518,390
6,416,914	7,397,402	<i>Total Function:</i>	4,748,592	4,939,252
41,546,914	7,397,402	<i>Total Resources:</i>	4,748,592	4,939,252
		Requirements		
		5000 - Other Uses		
40,821,004	6,780,172	5110 - Long-Term Debt Service	4,033,088	2,841,915
		6000 - Contingencies		
-	-	6110 - Operating Contingency	715,504	2,097,337
40,821,004	6,780,172	<i>Total Requirements:</i>	4,748,592	4,939,252
(725,911)	(617,229)	<i>Total Fund:</i>	-	-

2019/20 Actual	2020/21 Actual	310 - Debt Service Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0600 - Other Objects		
4,119,194	5,034,011	0610 - Redemption of Principal	2,414,011	1,264,011
34,841,002	-	0619 - Payment to Bond Refunding Escrow Agent	-	-
1,571,810	1,743,661	0621 - Regular Interest	1,609,077	1,567,904
-	0	0640 - Dues and Fees	-	-
288,998	2,500	0643 - Debt Issuance Fees	10,000	10,000
40,821,004	6,780,172	<i>Total Object:</i>	4,033,088	2,841,915
		0800 - Other Uses of Funds		
-	-	0810 - Planned Reserve	715,504	2,097,337
40,821,004	6,780,172	<i>Total Fund:</i>	4,748,592	4,939,252

SCHEDULE 2 TO INSTALLMENT PURCHASE AGREEMENT

PAYMENT SCHEDULE

Re: Installment Purchase Agreement, dated as of May 1, 2009, between ALL POINTS CAPITAL CORP. and MULTNOMAH COUNTY SCHOOL DISTRICT #3.

All terms used herein have the meanings ascribed to them in the above-referenced Agreement.

- A. Installment Payments. The Installment Payments shall be in the amounts set forth in the "Installment Payment Amount" column of the Payment Schedule contained in this Schedule 2.
- B. Payment Schedule. The Installment Payment Schedule is attached.

Installment Payment Schedule

Installment Payment Date	Installment Payment Amount	Principal Component	Interest Component
May 27, 2010	\$142,857.15	\$142,857.15	\$0.00
May 27, 2011	\$142,857.15	\$142,857.15	\$0.00
May 27, 2012	\$142,857.15	\$142,857.15	\$0.00
May 27, 2013	\$142,857.15	\$142,857.15	\$0.00
May 27, 2014	\$142,857.15	\$142,857.15	\$0.00
May 27, 2015	\$142,857.15	\$142,857.15	\$0.00
May 27, 2016	\$142,857.15	\$142,857.15	\$0.00
May 27, 2017	\$142,857.15	\$142,857.15	\$0.00
May 27, 2018	\$142,857.15	\$142,857.15	\$0.00
May 27, 2019	\$142,857.15	\$142,857.15	\$0.00
May 27, 2020	\$142,857.15	\$142,857.15	\$0.00
May 27, 2021	\$142,857.15	\$142,857.15	\$0.00
May 27, 2022	\$142,857.15	\$142,857.15	\$0.00
May 27, 2023	\$142,857.05	\$142,857.05	\$0.00

BOND DEBT SERVICE

PARKROSE SCHOOL DISTRICT NO 3
 General Obligation Refunding Bonds, Series 2019 (Federally Taxable)
 Current Market Rates (9-12-19)
 Final Numbers

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
		Dated Date	09/26/2019		
		Delivery Date	09/26/2019		
12/15/2019	-	-	207,133.13	207,133.13	-
06/15/2020	910,000	1.913%	471,948.90	1,381,948.90	1,589,082.03
12/15/2020	-	-	463,244.75	463,244.75	-
06/15/2021	2,670,000	1.963%	463,244.75	3,133,244.75	3,596,489.50
12/15/2021	-	-	437,038.70	437,038.70	-
06/15/2022	2,105,000	1.956%	437,038.70	2,542,038.70	2,979,077.40
12/15/2022	-	-	416,451.80	416,451.80	-
06/15/2023	955,000	2.040%	416,451.80	1,371,451.80	1,787,903.60
12/15/2023	-	-	406,710.80	406,710.80	-
06/15/2024	-	-	406,710.80	406,710.80	813,421.60
12/15/2024	-	-	406,710.80	406,710.80	-
06/15/2025	-	-	406,710.80	406,710.80	813,421.60
12/15/2025	-	-	406,710.80	406,710.80	-
06/15/2026	-	-	406,710.80	406,710.80	813,421.60
12/15/2026	-	-	406,710.80	406,710.80	-
06/15/2027	-	-	406,710.80	406,710.80	813,421.60
12/15/2027	-	-	406,710.80	406,710.80	-
06/15/2028	-	-	406,710.80	406,710.80	813,421.60
12/15/2028	-	-	406,710.80	406,710.80	-
06/15/2029	2,870,000	2.584%	406,710.80	3,276,710.80	3,683,421.60
12/15/2029	-	-	369,630.40	369,630.40	-
06/15/2030	3,050,000	2.694%	369,630.40	3,419,630.40	3,789,260.80
12/15/2030	-	-	328,546.90	328,546.90	-
06/15/2031	3,235,000	2.764%	328,546.90	3,563,546.90	3,892,093.80
12/15/2031	-	-	283,839.20	283,839.20	-
06/15/2032	3,430,000	2.834%	283,839.20	3,713,839.20	3,997,678.40
12/15/2032	-	-	235,236.10	235,236.10	-
06/15/2033	3,640,000	2.864%	235,236.10	3,875,236.10	4,110,472.20
12/15/2033	-	-	183,111.30	183,111.30	-
06/15/2034	3,855,000	2.934%	183,111.30	4,038,111.30	4,221,222.60
12/15/2034	-	-	126,558.45	126,558.45	-
06/15/2035	4,085,000	2.984%	126,558.45	4,211,558.45	4,338,116.90
12/15/2035	-	-	65,610.25	65,610.25	-
06/15/2036	4,325,000	3.034%	65,610.25	4,390,610.25	4,456,220.50
	35,130,000		11,378,147.33	46,508,147.33	46,508,147.33

**General Obligation Bonds, Series 2011B
Projected Sinking Fund Deposits**

Fiscal Year	The 2011B Bonds				Total Net Debt Service
	Sinking Fund Payments ⁽¹⁾	Principal Due	Interest ⁽²⁾	Expected Direct Payments ⁽³⁾	
2012	\$ 370,000	\$ 0	\$ 651,292	\$ (651,292)	\$ 370,000
2013	0	0	735,000	(735,000)	0
2014	0	0	735,000	(735,000)	0
2015	0	0	735,000	(735,000)	0
2016	0	0	735,000	(735,000)	0
2017	0	0	735,000	(735,000)	0
2018	0	0	735,000	(735,000)	0
2019	0	0	735,000	(735,000)	0
2020	0	0	735,000	(735,000)	0
2021	0	0	735,000	(735,000)	0
2022	0	0	735,000	(735,000)	0
2023	1,340,000	0	735,000	(735,000)	1,340,000
2024	2,495,000	0	735,000	(735,000)	2,495,000
2025	2,575,000	0	735,000	(735,000)	2,575,000
2026	2,655,000	0	735,000	(735,000)	2,655,000
2027	2,740,000	0	735,000	(735,000)	2,740,000
2028	2,825,000	15,000,000	735,000	(735,000)	2,825,000
	<u>\$ 15,000,000</u>	<u>\$ 15,000,000</u>	<u>\$ 12,411,292</u>	<u>\$ (12,411,292)</u>	<u>\$ 15,000,000</u>

- (1) Such payments are subject to change. The District will levy ad valorem taxes annually and deposit the revenues into the Debt Service Account of the Debt Service Fund. Sinking Fund Payments on deposit in the Debt Service Account will be retained therein until applied to the payment of the 2011B Bonds at maturity (June 30, 2028) or upon earlier redemption. The District may offset Sinking Fund Payments with the interest earnings on amounts in the Debt Service Account; provided that the Sinking Fund Payments will be funded at a rate not more rapid than equal, annual installments in an aggregate amount not in excess of the principal amount due at maturity.
- (2) For purposes of this column, the Direct Payments are not taken into account.
- (3) Represents the expected Direct Payments at a rate of 4.9%.

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2015 QZAB
SCHEDULE 2 TO INSTALLMENT PURCHASE AGREEMENT

PAYMENT SCHEDULE

Re: Installment Purchase Agreement, dated as of December 9, 2015, between PACIFIC CONTINENTAL BANK and MULTNOMAH COUNTY SCHOOL DISTRICT #3 (ALSO KNOWN AS PARKROSE SCHOOL DISTRICT #3).

All terms used herein have the meanings ascribed to them in the above-referenced Agreement.

A. Installment Payments. The Installment Payments shall be in the amounts set forth in the "Annual Principal Deposit" column of the Payment Schedule contained in this Schedule 2.

B. Payment Schedule. The Installment Payment Schedule is provided below.

Due	Annual Principal Deposit	Deposit Accumulative Totals	Maturing Amount	Tax Credit
12/9/15	Closing	Closing	Closing	
12/9/16	\$166,153.85	\$166,153.85	—	
12/9/17	\$166,153.85	\$332,307.69	—	
12/9/18	\$166,153.85	\$498,461.54	—	
12/9/19	\$166,153.85	\$664,615.38	—	
12/9/20	\$166,153.85	\$830,769.23	—	
12/9/21	\$166,153.85	\$996,923.08	—	
12/9/22	\$166,153.85	\$1,163,076.92	—	
12/9/23	\$166,153.85	\$1,329,230.77	—	
12/9/24	\$166,153.85	\$1,495,384.62	—	
12/9/25	\$166,153.85	\$1,661,538.46	—	
12/9/26	\$166,153.85	\$1,827,692.31	—	
12/9/27	\$166,153.85	\$1,993,846.15	—	
12/9/28	\$166,153.85	\$2,160,000.00	\$2,160,000.00	

The Interest Component is computed at an interest rate of 0.00% per annum.

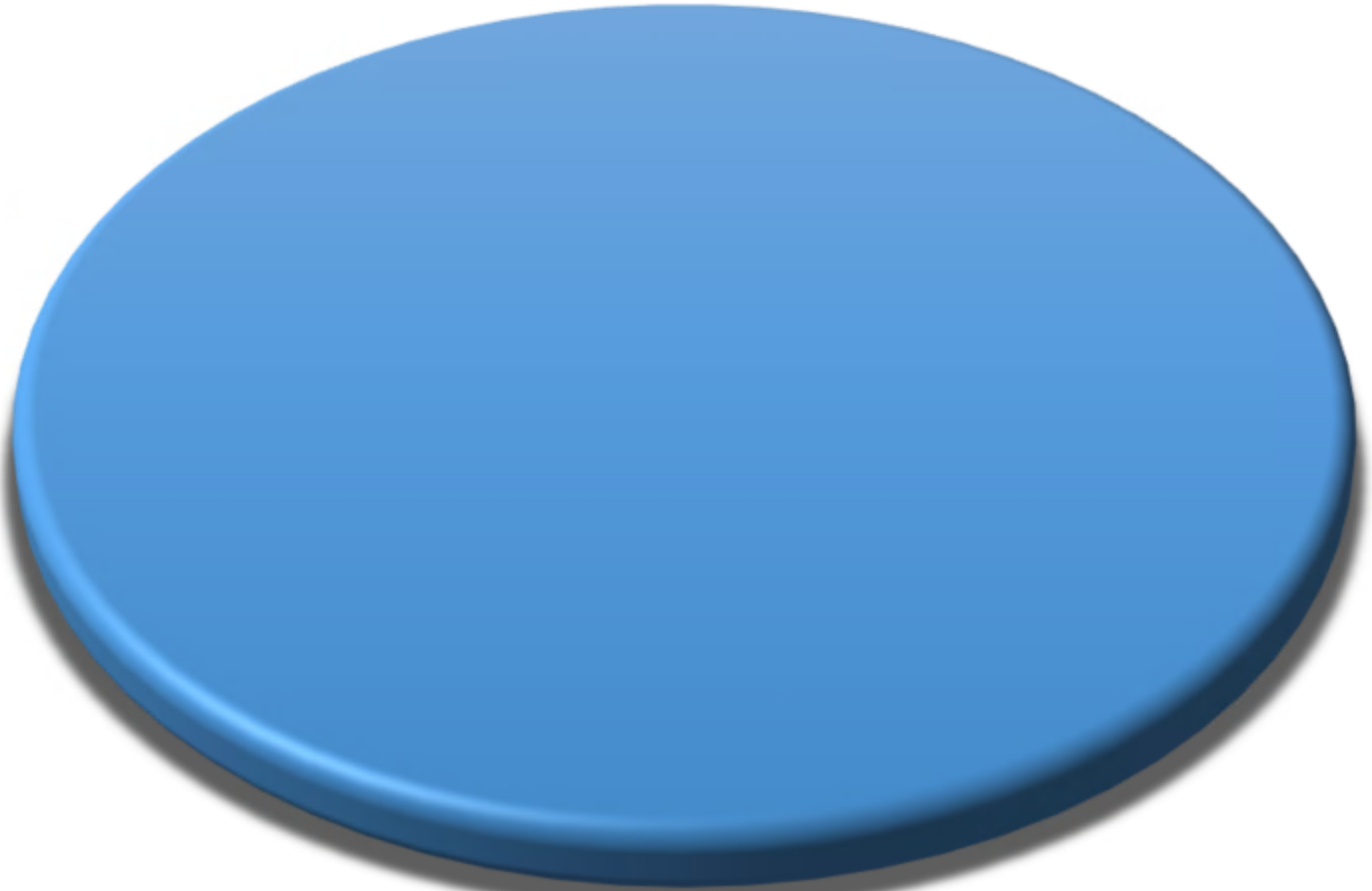
PERS General Obligation Bond Fund—Fund 311

The Debt Service Fund is required to record receipts of State School Fund revenue and intercept payments of debt that have been incurred by the District. This fund was established to cover proceeds, fees, interest and principal payments taken on through debt obligation.

Following the resources and requirement is the amortization table for the PERS General Obligation Bond.

Requirements by Function \$1,647,706

**Long-Term Debt Service:
\$1,647,706 100.0%**



311 - PERS Gen Oblig Bond Fund
Total: \$1,647,706

2019/20 Actual	2020/21 Actual	311 - PERS Gen Oblig Bond Fund Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		8000 - Internal		
1,195,781	1,536,808	8311 - Basic School Support	1,594,070	1,647,706
1,195,781	1,536,808	Total Resources:	1,594,070	1,647,706
		Requirements		
		5000 - Other Uses		
1,195,781	1,536,808	5110 - Long-Term Debt Service	1,594,070	1,647,706
1,195,781	1,536,808	Total Requirements:	1,594,070	1,647,706
-	-	Total Fund:	-	-

2019/20 Actual	2020/21 Actual	311 - PERS Gen Oblig Bond Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0600 - Other Objects		
350,000	700,000	0610 - Redemption of Principal	780,000	860,000
845,781	836,808	0621 - Regular Interest	814,070	787,706
1,195,781	1,536,808	Total Object:	1,594,070	1,647,706
1,195,781	1,536,808	Total Fund:	1,594,070	1,647,706

BOND DEBT SERVICE

Full Faith and Credit Pension Bonds, Series 2018
Parkrose SD

Base Case Savings: PERS assumed 7.20% side account investment returns
Payoff of \$20 Million of T1/T2/OPSRP UAL as of 1/1/2019
Levelized Debt Service (w/ targeted debt service 2019 & 2020)
Final Pricing Numbers (09:22AM, 11.29.2018)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
06/30/2019	45,000	2.900%	450,521.25	495,521.25	495,521.25
12/31/2019			423,922.50	423,922.50	
06/30/2020	350,000	3.150%	423,922.50	773,922.50	1,197,845.00
12/31/2020			418,410.00	418,410.00	
06/30/2021	700,000	3.250%	418,410.00	1,118,410.00	1,536,820.00
12/31/2021			407,035.00	407,035.00	
06/30/2022	780,000	3.380%	407,035.00	1,187,035.00	1,594,070.00
12/31/2022			393,853.00	393,853.00	
06/30/2023	860,000	3.470%	393,853.00	1,253,853.00	1,647,706.00
12/31/2023			378,932.00	378,932.00	
06/30/2024	910,000	3.620%	378,932.00	1,288,932.00	1,667,864.00
12/31/2024			362,461.00	362,461.00	
06/30/2025	940,000	3.720%	362,461.00	1,302,461.00	1,664,922.00
12/31/2025			344,977.00	344,977.00	
06/30/2026	975,000	3.860%	344,977.00	1,319,977.00	1,664,954.00
12/31/2026			326,159.50	326,159.50	
06/30/2027	1,015,000	3.960%	326,159.50	1,341,159.50	1,667,319.00
12/31/2027			306,062.50	306,062.50	
06/30/2028	1,055,000	4.010%	306,062.50	1,361,062.50	1,667,125.00
12/31/2028			284,909.75	284,909.75	
06/30/2029	1,100,000	4.120%	284,909.75	1,384,909.75	1,669,819.50
12/31/2029			262,249.75	262,249.75	
06/30/2030	1,145,000	4.220%	262,249.75	1,407,249.75	1,669,499.50
12/31/2030			238,090.25	238,090.25	
06/30/2031	1,190,000	4.330%	238,090.25	1,428,090.25	1,666,180.50
12/31/2031			212,326.75	212,326.75	
06/30/2032	1,245,000	4.430%	212,326.75	1,457,326.75	1,669,653.50
12/31/2032			184,750.00	184,750.00	
06/30/2033	1,300,000	4.460%	184,750.00	1,484,750.00	1,669,500.00
12/31/2033			155,760.00	155,760.00	
06/30/2034	1,355,000	4.720%	155,760.00	1,510,760.00	1,666,520.00
12/31/2034			123,782.00	123,782.00	
06/30/2035	1,420,000	4.720%	123,782.00	1,543,782.00	1,667,564.00
12/31/2035			90,270.00	90,270.00	
06/30/2036	1,485,000	4.720%	90,270.00	1,575,270.00	1,665,540.00
12/31/2036			55,224.00	55,224.00	
06/30/2037	1,555,000	4.720%	55,224.00	1,610,224.00	1,665,448.00
12/31/2037			18,526.00	18,526.00	
06/30/2038	785,000	4.720%	18,526.00	803,526.00	822,052.00
	20,210,000		10,425,923.25	30,635,923.25	30,635,923.25

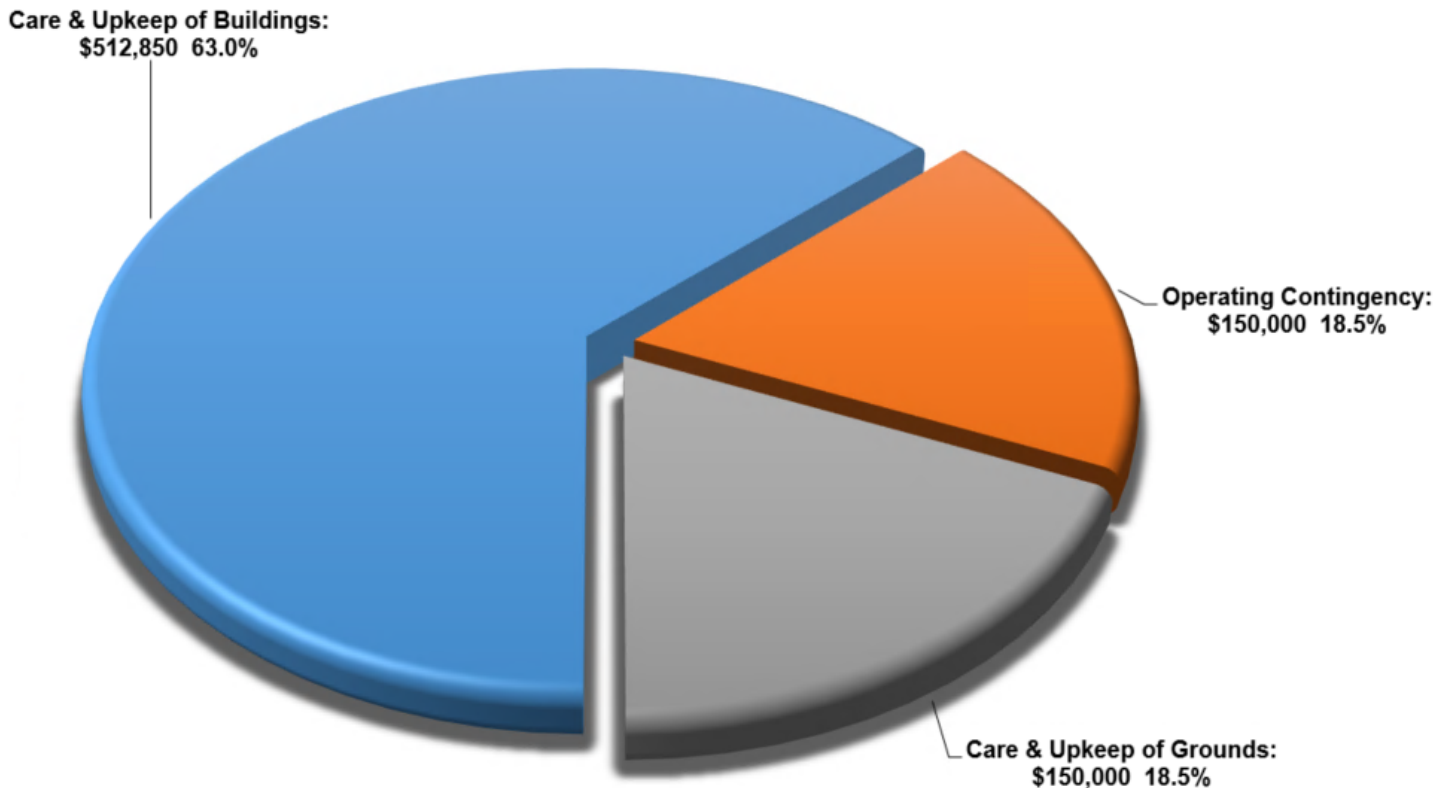
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Capital Projects Fund—Fund 405

This fund is used to record the revenue received from the sale of assets and the current revenue sources are Construction Excise Tax and SB1149 – Energy Efficiency.

Anticipated expenditures from this fund are made in accordance with the district’s long-term capital maintenance plan. Projects are prioritized and renovations made to enhance existing District buildings.

Requirements by Function \$812,850



405 - Capital Projects Fund

Total: \$812,850

2019/20 Actual	2020/21 Actual	405 - Capital Projects Fund Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		8000 - Internal		
41,007	74,897	8120 - City of Portland Revenue	100,000	100,000
76,293	73,675	8198 - Miscellaneous Local Revenue	79,001	79,001
1,015,299	1,129,012	8541 - Fund Balance	1,309,830	633,849
1,132,599	1,277,585	<i>Total Function:</i>	1,488,831	812,850
1,132,599	1,277,585	<i>Total Resources:</i>	1,488,831	812,850
		Requirements		
		2000 - Support Services		
3,586	166,448	2542 - Care & Upkeep of Buildings	1,188,831	512,850
-	-	2543 - Care & Upkeep of Grounds	150,000	150,000
3,586	166,448	<i>Total Function:</i>	1,338,831	662,850
		6000 - Contingencies		
-	-	6110 - Operating Contingency	150,000	150,000
3,586	166,448	<i>Total Requirements:</i>	1,488,831	812,850
(1,129,013)	(1,111,137)	<i>Total Fund:</i>	-	-

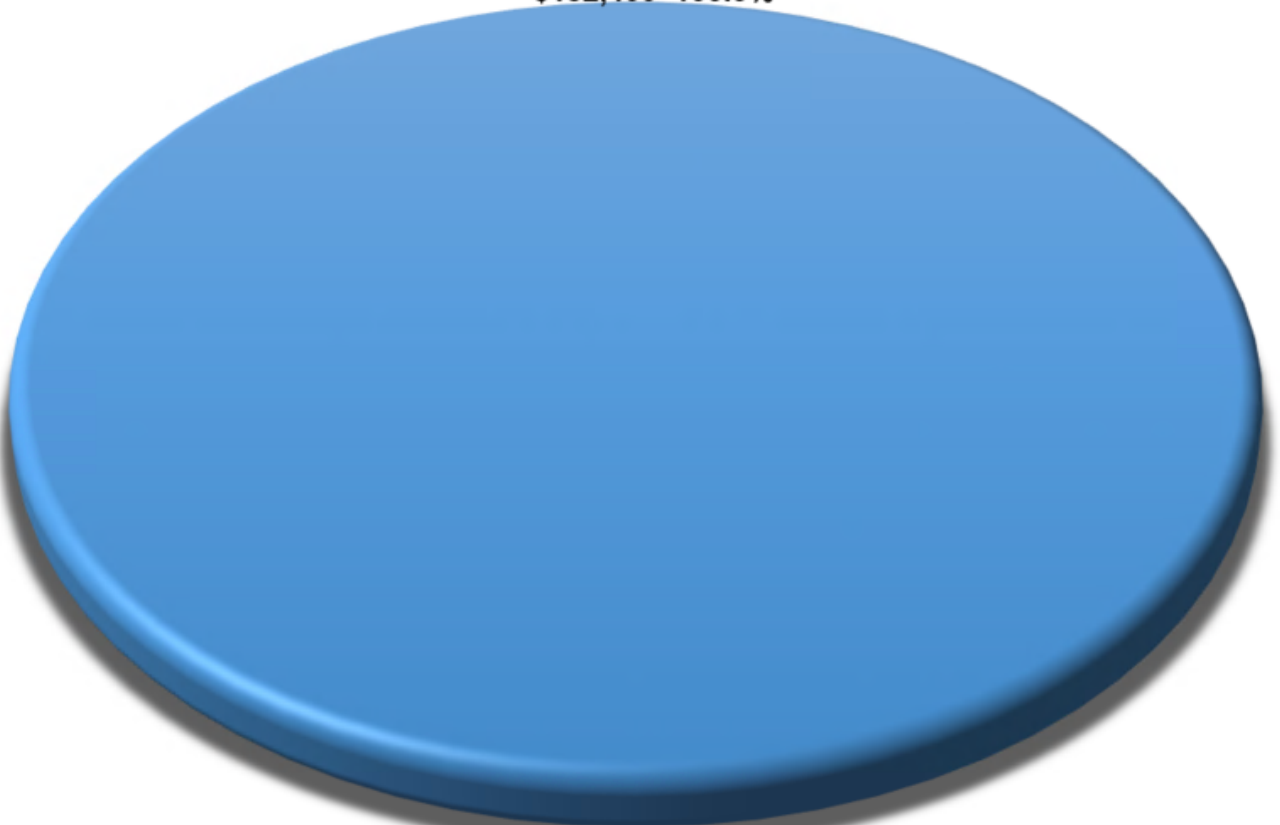
2019/20 Actual	2020/21 Actual	405 - Capital Projects Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0300 - Purchased Services		
-	166,448	0322 - Repairs & Maintenance Services	1,188,831	512,850
		0500 - Capital Outlay		
-	-	0531 - Improvements Other Than BLDGS	150,000	150,000
		0600 - Other Objects		
3,586	-	0641 - Dues and Fees	-	-
		0800 - Other Uses of Funds		
-	-	0810 - Planned Reserve	150,000	150,000
3,586	166,448	<i>Total Fund:</i>	1,488,831	812,850

Capital Equipment Fund—Fund 415

This fund is used to reserve money for District-wide scheduled equipment replacement. Funding sources are typically transfers from other funds. The fund are maintained at the District office and used at sites when needed.

Requirements by Function \$132,400

Care & Upkeep of Buildings:
\$132,400 100.0%



415 - Capital Equipment Fund

Total: \$132,400

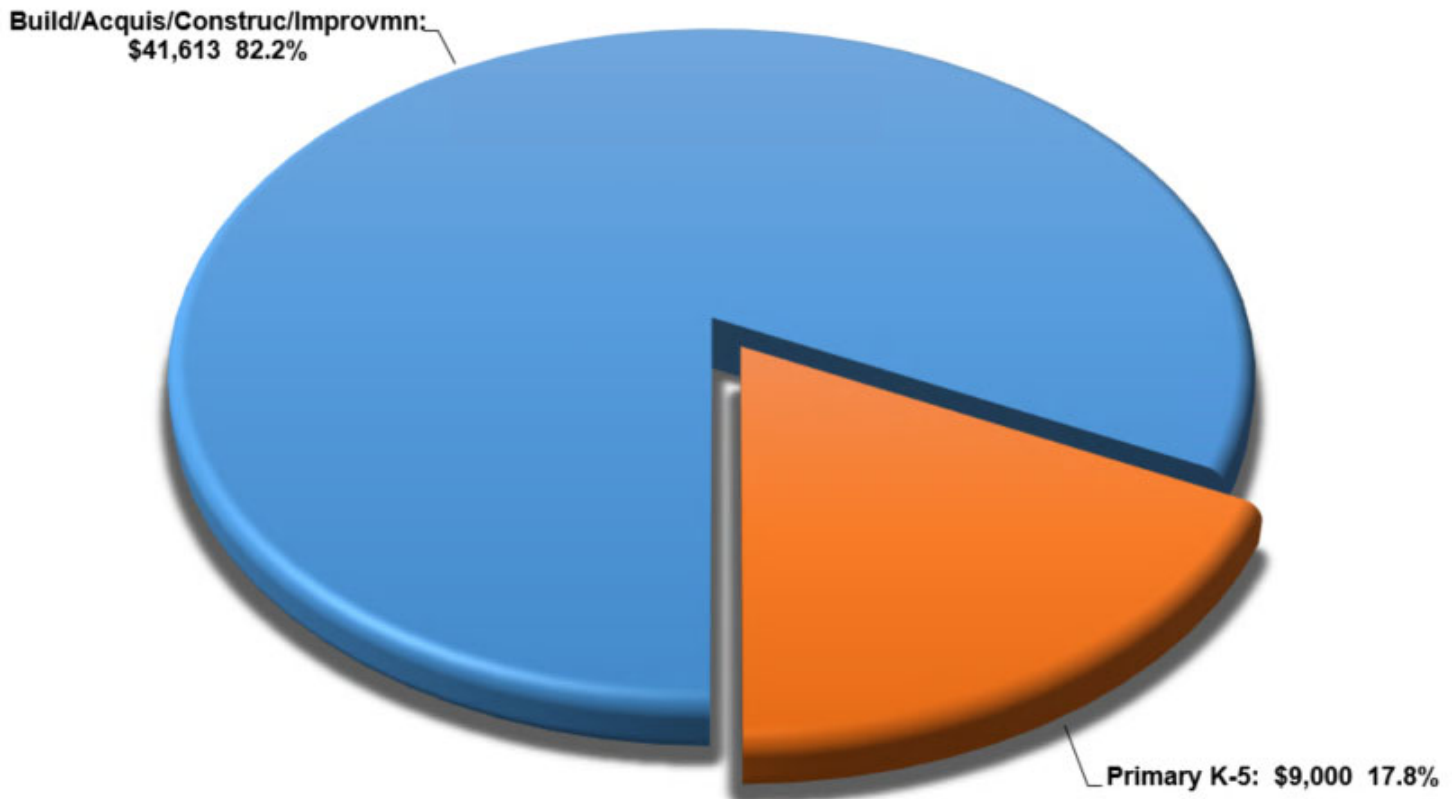
2019/20 Actual	2020/21 Actual	415 - Capital Equipment Fund Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		<u>8000 - Internal</u>		
135,567	132,399	8541 - Fund Balance	132,400	132,400
135,567	132,399	<i>Total Resources:</i>	132,400	132,400
		Requirements		
		<u>2000 - Support Services</u>		
3,167	-	2542 - Care & Upkeep of Buildings	132,400	132,400
3,167	-	<i>Total Requirements:</i>	132,400	132,400
(132,400)	(132,399)	<i>Total Fund:</i>	-	-

2019/20 Actual	2020/21 Actual	415 - Capital Equipment Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0400 - Supplies and Materials		
3,167	-	0461 - Nonconsumable Supplies	132,400	132,400
3,167	-	<i>Total Fund:</i>	132,400	132,400

Capital Projects General Obligations Bond Fund—Fund 420

This fund has been developed because of the successful May 17, 2011 bond election. With the passing of Measure 26-123, a new middle school was constructed on the existing site. Additionally, district wide safety, security and technology upgrades will be made. The four elementary buildings had renovation projects completed that include roofing, windows, multi-purpose instructional space and better monitoring of students for safety purposes. The maturity dates for 2019 Refunded Bond is 6/30/2036 and 6/30/2028 for 2011B.

Requirements by Function \$50,613



420 - Cap Proj Gen Oblig Bond Fund
Total: \$50,613

2019/20 Actual	2020/21 Actual	420 - Cap Proj Gen Oblig Bond Fund Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		<u>8000 - Internal</u>		
28,356	6,805	8151 - Investment Interest	6,000	1,000
108,718	81,566	8541 - Fund Balance	73,973	49,613
137,074	88,371	<i>Total Function:</i>	79,973	50,613
137,074	88,371	<i>Total Resources:</i>	79,973	50,613
		Requirements		
		<u>1000 - Instruction</u>		
-	-	1111 - Primary K-5	9,000	9,000
		<u>4000 - Facilities Acquisition and Construction</u>		
55,508	31,640	4150 - Build/Acquis/Construc/Improvnm	70,973	41,613
55,508	31,640	<i>Total Requirements:</i>	79,973	50,613
(81,566)	(56,732)	<i>Total Fund:</i>	-	-

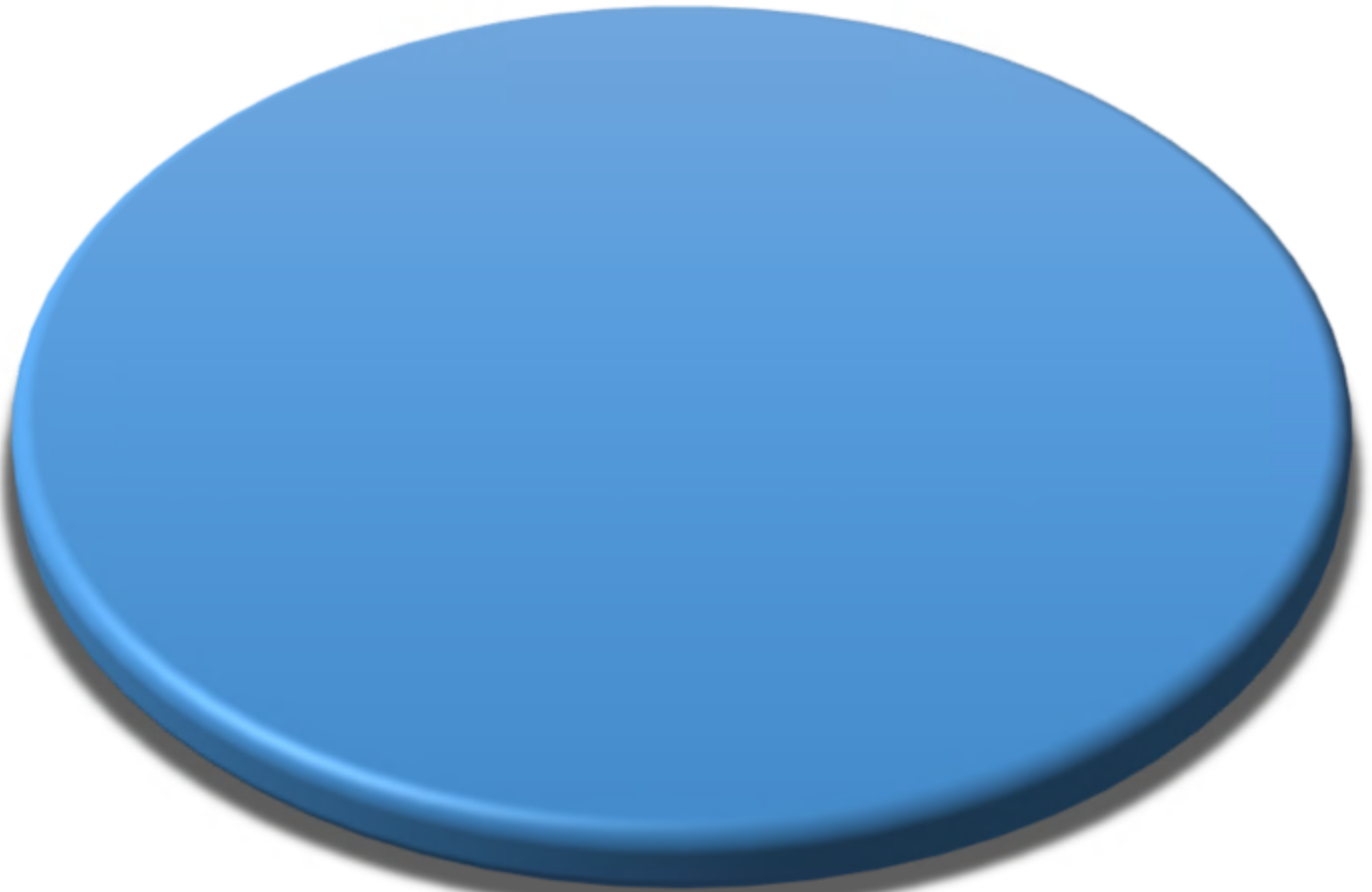
2019/20 Actual	2020/21 Actual	420 - Cap Proj Gen Oblig Bond Fund - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0300 - Purchased Services		
-	18,113	0322 - Repairs & Maintenance Services	40,250	31,250
-	13,526	0389 - Other Noninst Prof/Tech Services	16,216	-
-	31,640	<i>Total Object:</i>	56,466	31,250
		0400 - Supplies and Materials		
-	-	0471 - Computer Software	9,000	9,000
		0500 - Capital Outlay		
55,508	-	0522 - Building Improvement	14,507	10,363
55,508	31,640	<i>Total Fund:</i>	79,973	50,613

Capital Fleet Replacement Fund—Fund 430

This fund was developed because of the successful funding of a 2015 Qualified Zone Academy Bond – sold December 9, 2015. The funds will be used to replace outdated vehicles over three years. The debt is for a period of 13 years and is expected to replace 16-18 fleet vehicles. The funding source that will be utilized to pay the debt instrument is the yearly depreciation allocation authorized under the State School Funding (SSF) formula. The amount of the funds received was \$2,160,000 and the QZAB is at 0% interest. It will mature December 9, 2028.

Requirements by Function \$116,169

Vehicle Operation Services:
\$116,169 100.0%



430 - Capital Fleet Replacement

Total: \$116,169

2019/20 Actual	2020/21 Actual	430 - Capital Fleet Replacement Resources/Requirements Function Detail	2021/22 Working	2022/23 Proposed
\$	\$	Major Function - Function	\$ FTE	\$ FTE
		Resources		
		8000 - Internal		
10,722	2,206	8151 - Investment Interest	-	-
64,717	75,440	8541 - Fund Balance	-	116,169
75,439	77,646	<i>Total Function:</i>	-	116,169
75,439	77,646	<i>Total Resources:</i>	-	116,169
		Requirements		
		2000 - Support Services		
-	(38,523)	2520 - Fiscal Services	-	-
-	-	2552 - Vehicle Operation Services	-	116,169
-	(38,523)	<i>Total Function:</i>	-	116,169
-	(38,523)	<i>Total Requirements:</i>	-	116,169
(75,439)	(116,169)	<i>Total Fund:</i>	-	-

2019/20 Actual	2020/21 Actual	430 - Capital Fleet Replacement - Requirements by Object	2021/22 Working	2022/23 Proposed
\$	\$	Major Object - Object	\$ FTE	\$ FTE
		0500 - Capital Outlay		
-	-	0543 - Equipment - Vehicles	-	58,085
-	-	0564 - Bus and Capital Bus Improvements	-	58,084
-	-	<i>Total Object:</i>	-	116,169
		0600 - Other Objects		
-	(38,523)	0656 - Financial Write Off	-	-
-	(38,523)	<i>Total Fund:</i>	-	116,169

INFORMATIONAL SECTION

PARKROSE SCHOOL DISTRICT

2022-2023 BUDGET

CONTENTS

- ◆ FUND 100 GENERAL ANALYSIS
- ◆ 2022-2023 STAFFING BY EMPLOYEE GROUP
- ◆ HISTORICAL STAFFING CHARTS AND GRAPHS
- ◆ STUDENT OUTCOMES
- ◆ UNAPPROPRIATED ENDING FUND BALANCE HISTORY
- ◆ CONTINGENCY USE HISTORY
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- ◆ ENROLLMENT HISTORY & TRENDS
- ◆ FORECAST5 STORIES
 - ◆ FINANCIAL STORY
 - ◆ SALARY & STAFFING COMPARISON
 - ◆ ENROLLMENT STORY
 - ◆ EQUITY STORY
- ◆ LEGAL PUBLICATIONS
- ◆ GLOSSARY

The Informational Section contains explanations, data, charts, and other supplementary documents designed to be helpful to the reader's understanding of the past, present, and future of the Parkrose School District. This information, when combined with the other sections of this budget document, helps the reader better understand the various factors relating to District operations.

PARKROSE GENERAL FUND BUDGET BY OBJECT 2022-2023 (PROPOSED)

ELEMENTARY										
	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTAL ELEM	
Administration	122,893	5.3%	126,581	4.8%	126,581	5.1%	119,314	5.8%	495,369	5.2%
Managerial	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Classified	68,004	3.0%	118,293	4.5%	70,804	2.8%	69,248	3.4%	326,349	3.4%
Certified	1,146,263	49.8%	1,293,946	48.9%	1,311,629	52.6%	1,017,296	49.5%	4,769,134	50.2%
Other Salary Lines	9,699	0.4%	8,536	0.3%	8,336	0.3%	8,536	0.4%	35,107	0.4%
Salaries	1,346,859	58.5%	1,547,356	58.4%	1,517,350	60.9%	1,214,394	59.1%	5,625,959	59.2%
Benefits	755,252	32.8%	902,340	34.1%	829,928	33.3%	692,732	33.7%	3,180,252	33.5%
Total Salary & Benefits	2,102,111	91.4%	2,449,696	92.5%	2,347,278	94.2%	1,907,126	92.7%	8,806,211	92.7%
Prof Svc	173,915	7.6%	176,218	6.7%	120,705	4.8%	124,679	6.1%	595,517	6.3%
Supplies	24,123	1.0%	21,345	0.8%	23,582	0.9%	24,211	1.2%	93,261	1.0%
Other	233	0.0%	186	0.0%	558	0.0%	186	0.0%	1,163	0.0%
Transfers/Reserve/End FB	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Non-Personnel	198,271	8.6%	197,749	7.5%	144,845	5.8%	149,076	7.3%	689,941	7.3%
Total GF Budget - BY OBJECT	2,300,382	100.0%	2,647,445	100.0%	2,492,123	100.0%	2,056,202	100.0%	9,496,152	100.0%

	PRESCOTT	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM
Admin FTE	1.00	1.00	1.00	1.00	4.00 5.2%
Managerial FTE	-	-	-	-	- 0.0%
Classified FTE	1.78	3.34	1.88	1.88	8.88 11.5%
Certified FTE	15.50	18.00	16.50	14.50	64.50 83.4%
TOTAL FTE	18.28	22.34	19.38	17.38	77.38 100.0%

	PRESCOTT	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM
ENROLLMENT 2021-2022	276	338	213	281	1,108 40.4%
ELEMENTARY ENROLLMENT %	24.9%	30.5%	19.2%	25.4%	100.0%
% OF TOTAL DIST. ENROLLMENT	10.1%	12.3%	7.8%	10.2%	40.4%

	PRESCOTT	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM
AVG COST PER STUDENT SCHOOL ONLY	\$8,335	\$7,833	\$11,700	\$7,317	\$8,571
AVG COST PER STUDENT WITH DIST \$	\$13,901	\$13,399	\$17,266	\$12,883	\$14,136

	PRESCOTT	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM
AVG Certified Salary w/ o fringe & insurance	\$73,952	\$71,886	\$79,493	\$70,158	\$73,940
AVG Classified Salary w/ o fringe & insurance	\$38,204	\$35,417	\$37,662	\$36,834	\$36,751

SECONDARY					TOTAL SCHOOLS	NON-SCHOOL DEPT	ALL DEPARTMENTS
	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY		GF - 2022-23	GF - 2022-23	GF - 2022-23
Administration	130,941	139,832	270,773	2.3%	766,142	687,494	1,453,636
Managerial	-	76,609	76,609	0.7%	76,609	643,010	719,619
Classified	179,861	224,182	404,043	3.4%	730,392	2,538,013	3,268,405
Certified	2,592,121	3,230,237	5,822,358	49.5%	10,591,492	2,018,166	12,609,658
Other Salary Lines	35,824	137,173	172,997	1.5%	208,104	619,237	827,341
Salaries	2,938,747	3,808,033	6,746,780	57.3%	12,372,739	6,505,920	18,878,659
Benefits	1,692,584	2,125,998	3,818,582	32.4%	6,998,834	4,116,133	11,114,967
Total Salary & Benefits	4,631,331	5,934,031	10,565,362	89.8%	19,371,573	10,622,053	29,993,626
Prof Svc	344,293	731,562	1,075,855	9.1%	1,671,372	2,788,705	4,460,077
Supplies	43,713	77,879	121,592	1.0%	214,853	480,984	695,837
Other	1,488	3,551	5,039	0.0%	6,202	743,790	749,992
Transfers/Reserve/End FB	-	-	-	0.0%	-	642,857	642,857
Total Non-Personnel	389,494	812,992	1,202,486	10.2%	1,892,427	4,656,336	6,548,763
Total GF Budget - BY OBJECT	5,020,825	6,747,023	11,767,848	100.0%	21,264,000	15,278,389	36,542,389

	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS	NON-SCHOOL DEPT	ALL DEPARTMENTS
Admin FTE	1.00	1.00	2.00	6.00 3.6%	4.15 4.0%	10.15 3.7%
Managerial FTE	-	1.00	1.00	1.00 0.6%	7.75 7.4%	8.75 3.2%
Classified FTE	5.00	6.59	11.59	20.47 12.1%	63.13 60.6%	86.39 31.3%
Certified FTE	34.84	42.16	77.00	141.50 83.7%	29.20 28.0%	170.70 61.9%
TOTAL FTE	40.84	50.75	91.59	168.97 100.0%	104.23 100.0%	275.99 100.0%

	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS
ENROLLMENT 2021-22	681	956	1,637	2,745 100.0%
SECONDARY ENROLLMENT %	41.6%	58.4%	100.0%	
% OF TOTAL DIST. ENROLLMENT	24.8%	34.8%	59.6%	

	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS
AVG COST PER STUDENT SCHOOL ONLY	\$7,373	\$7,058	\$7,189	\$7,746
AVG COST PER STUDENT WITH DIST \$	\$12,939	\$12,623	\$12,755	\$13,312

	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS	NON-SCHOOL DEPT	ALL DEPARTMENTS
AVG Certified Salary w/ o fringe & insurance	\$74,401	\$76,619	\$75,615	\$74,852	\$69,115	\$73,870
AVG Classified Salary w/ o fringe & insurance	\$35,972	\$34,019	\$34,861	\$35,681	\$40,203	\$37,833

PARKROSE GENERAL FUND BUDGET BY FUNCTION 2021-22 (ADOPTED)										
ELEMENTARY										
	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTAL ELEM	
Instruction	1,820,396	79.1%	2,109,384	79.7%	1,969,174	79.0%	1,535,949	74.7%	7,434,903	78.3%
Support	479,986	20.9%	538,061	20.3%	522,949	21.0%	520,253	25.3%	2,061,249	21.7%
Facilities & Acquisition	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Capital	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Debt	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Transfers	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Contingency	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Unapprop Ending Fund Balance	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total GF Budget - BY FUNCTION	2,300,382	100.0%	2,647,445	100.0%	2,492,123	100.0%	2,056,202	100.0%	9,496,152	100.0%

	PRESCOTT	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM	
Instruction FTE	14.50	17.88	15.50	13.50	61.38	79.3%
Support FTE	3.78	4.47	3.88	3.88	16.01	20.7%
TOTAL FTE	18.28	22.35	19.38	17.38	77.39	100.0%

	PRESCOTT	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM	
Avg Instruction Cost per FTE	\$125,545	\$117,974	\$127,043	\$113,774	\$121,129	
Avg Support Cost per FTE	\$126,980	\$120,372	\$134,781	\$134,086	\$128,748	

	PRESCOTT	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM	
ENROLLMENT 2020-21	313	352	269	280	1,214	40.5%
ELEMENTARY ENROLLMENT %	25.8%	29.0%	22.2%	23.1%	100.0%	
% OF TOTAL DIST. ENROLLMENT	10.5%	11.8%	9.0%	9.4%	40.5%	

SECONDARY						TOTAL SCHOOLS		NON-SCHOOL DEPT		ALL DEPARTMENTS		
	MIDDLE SCHOOL		HIGH SCHOOL		TOTAL SECONDARY		GF - 2021-22		GF - 2021-22		GF - 2021-22	
Instruction	3,927,274	78.2%	4,916,484	72.9%	8,843,758	75.2%	16,278,661	76.6%	5,596,153	36.6%	21,874,814	59.9%
Support	1,093,551	21.8%	1,830,539	27.1%	2,924,090	24.8%	4,985,339	23.4%	9,039,379	59.2%	14,024,718	38.4%
Facilities & Acquisition	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Capital	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Debt	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Transfers	-	0.0%	-	0.0%	-	0.0%	-	0.0%	142,857	0.9%	142,857	0.4%
Contingency	-	0.0%	-	0.0%	-	0.0%	-	0.0%	500,000	3.3%	500,000	1.4%
Unapprop Ending Fund Balance	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total GF Budget - BY FUNCTION	5,020,825	100.0%	6,747,023	100.0%	11,767,848	100.0%	21,264,000	100.0%	15,278,389	100.0%	36,542,389	100.0%

	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS	NON-SCHOOL DEPT	ALL DEPARTMENTS
Instruction FTE	31.84	38.16	70.00	131.38	45.29	176.67 65.2%
Support FTE	9.00	12.59	21.59	37.60	56.68	94.28 34.8%
TOTAL FTE	40.84	50.75	91.59	168.98	101.97	270.95 100.0%

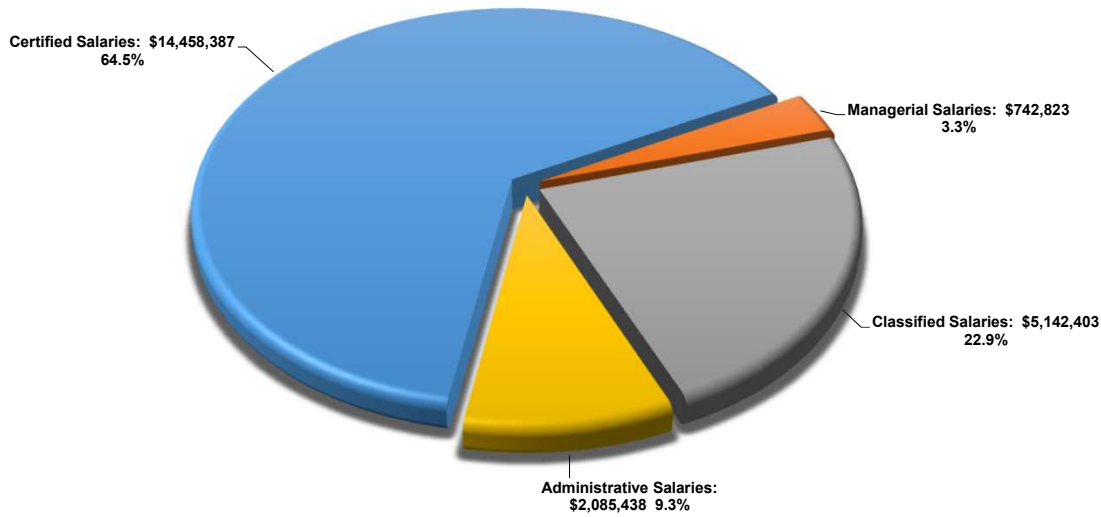
	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS	NON-SCHOOL DEPT	ALL DEPARTMENTS
Avg Instruction Cost per FTE	\$123,344	\$128,839	\$126,339	\$123,905	\$123,563	\$123,817
Avg Support Cost per FTE	\$121,506	\$145,396	\$135,437	\$132,589	\$159,481	\$148,756

	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS
ENROLLMENT 2020-21	755	1,025	1,780	2,994 100.0%
SECONDARY ENROLLMENT %	42.4%	57.6%	100.0%	
% OF TOTAL DIST. ENROLLMENT	25.2%	34.2%	59.5%	

	TOTAL SCHOOLS	NON-SCHOOL DEPT	TOTAL
TOTAL BUDGET	21,264,000	15,278,389	36,542,389
% OF BUDGET	58%	42%	100%
FTE	168.98	101.97	270.95
% OF BUDGET	62.4%	37.6%	100.0%

All Fund Salary Summary

Total: \$22,429,051

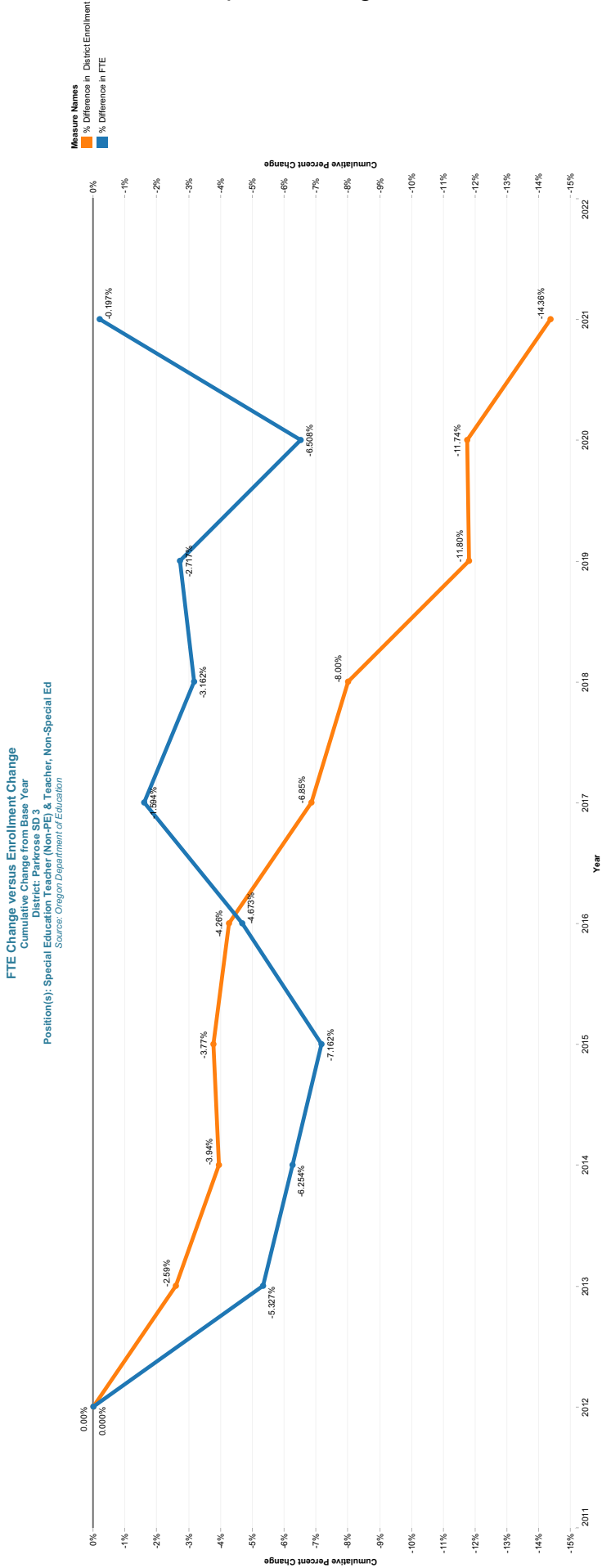


2019/20 Actual		2020/21 Actual		2021/22 Working		2022/23 Proposed	
\$	\$	Object	\$	FTE	\$	FTE	
11,734,285	12,484,046	0111 - Certified Salaries	13,840,791	191.70	14,458,387	194.85	
3,713,177	4,138,184	0112 - Classified Salaries	4,885,349	138.54	5,142,403	142.67	
1,728,076	1,937,911	0113 - Administrative Salaries	1,978,442	15.90	2,085,438	16.00	
661,532	660,698	0114 - Managerial Salaries	696,762	9.00	742,823	9.00	
17,837,069	19,220,839	Total Object:	21,401,344	355.14	22,429,051	362.52	

Salary & FTE By Fund

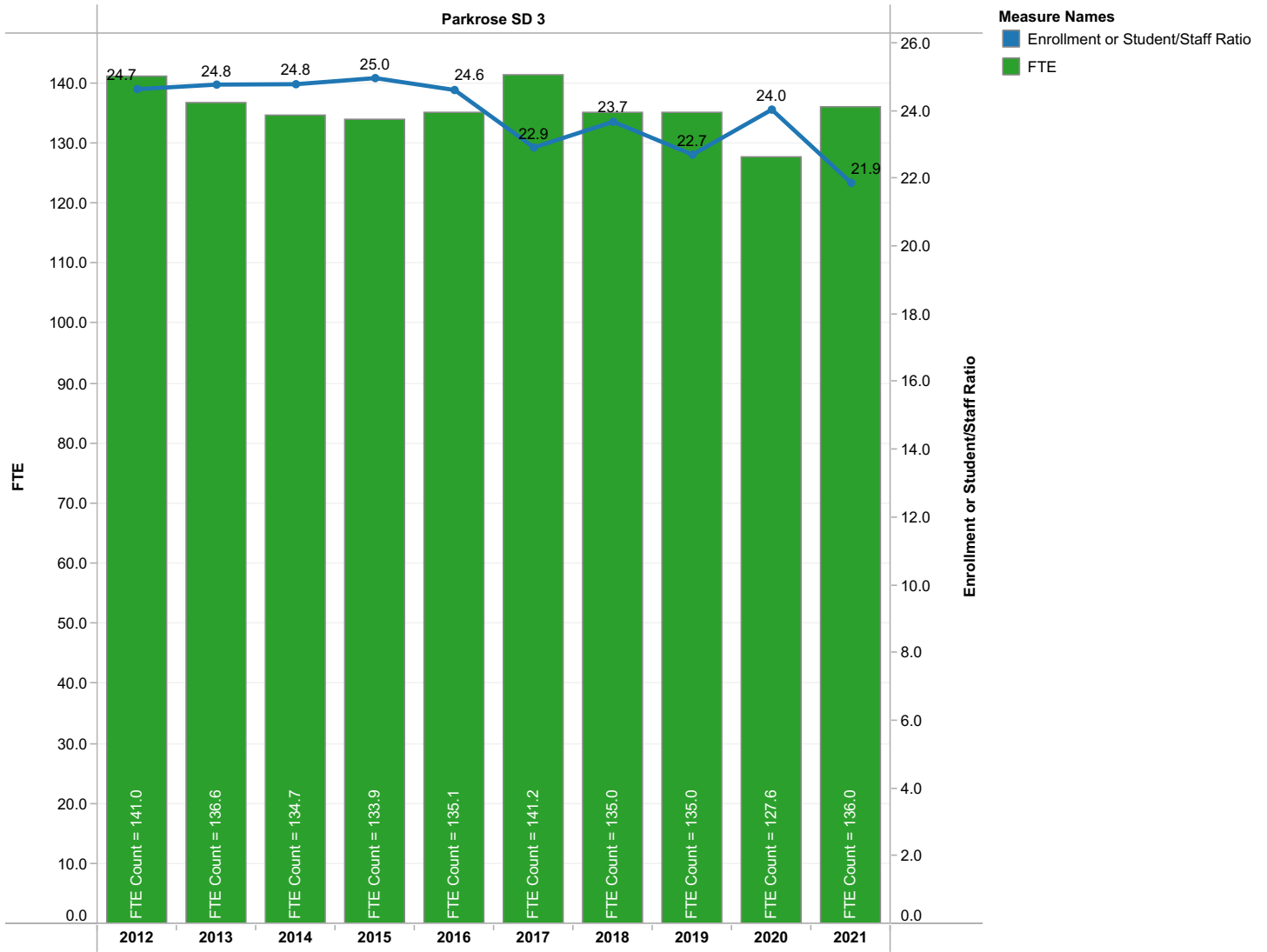
Total: \$22,429,051

2019/20 Actual		2020/21 Actual		2021/22 Working		2022/23 Proposed	
\$	\$	Fund - Object	\$	FTE	\$	FTE	
100 - General Fund							
11,086,115	11,627,956	0111 - Certified Salaries	12,280,782	170.70	12,609,658	168.65	
2,717,935	2,712,813	0112 - Classified Salaries	3,284,383	86.39	3,268,405	82.66	
1,717,591	1,860,576	0113 - Administrative Salaries	1,310,689	10.15	1,453,636	10.90	
640,770	644,419	0114 - Managerial Salaries	674,890	8.75	719,619	8.75	
16,162,411	16,845,765	Total Fund:	17,550,744	275.99	18,051,318	270.96	
202 - Food Service Fund							
393,243	326,281	0112 - Classified Salaries	463,639	15.92	511,751	17.27	
205 - Thompson Special Fund							
98,403	110,424	0112 - Classified Salaries	125,225	2.50	135,375	2.50	
20,762	16,279	0114 - Managerial Salaries	21,872	0.25	23,204	0.25	
119,165	126,703	Total Fund:	147,097	2.75	158,579	2.75	
215 - Federal Grants Fund							
648,170	388,644	0111 - Certified Salaries	497,497	6.25	483,535	6.10	
503,257	623,542	0112 - Classified Salaries	629,940	20.60	595,484	19.22	
10,485	73,974	0113 - Administrative Salaries	667,753	5.75	631,802	5.10	
1,161,912	1,086,161	Total Fund:	1,795,190	32.60	1,710,821	30.42	
251 - Student Investment Account							
-	201,456	0111 - Certified Salaries	861,186	11.75	932,793	14.10	
-	92,598	0112 - Classified Salaries	181,310	6.88	209,639	7.88	
-	294,054	Total Fund:	1,042,496	18.63	1,142,432	21.97	
252 - High School Success							
-	191,278	0111 - Certified Salaries	201,326	3.00	194,036	3.00	
-	217,334	0112 - Classified Salaries	200,852	6.25	261,560	7.53	
-	408,612	Total Fund:	402,178	9.25	455,596	10.53	
280 - State & Private Grant Fund							
-	74,713	0111 - Certified Salaries	-	-	238,365	3.00	
338	55,190	0112 - Classified Salaries	-	-	160,189	5.63	
-	3,360	0113 - Administrative Salaries	-	-	-	-	
338	133,264	Total Fund:	-	-	398,554	8.63	
17,837,069	19,220,839	Total Total:	21,401,344	355.14	22,429,051	362.52	



Staffing Ratios

District(s): Parkrose SD 3
 Position(s): Teacher, Non-Special Ed
 Source: Oregon Department of Education



Key School Statistics
 District(s): Parkrose SD 3
 Source: Oregon Department of Education

School	Position		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Parkrose High	Assistant Principal	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948	976	1,010
		FTE	1.9	2.0	2.0	2.0	2.0	2.0	1.0	1.0	3.0	3.0
		Average Salary	\$85,481	\$95,248	\$94,809	\$102,431	\$105,938	\$108,056	\$109,137	\$110,228	\$107,935	\$112,358
		Student per FTE (School)	538.54	500.00	512.00	507.58	488.00	485.00	976.00	948.00	325.33	336.67
		Avg. Exp. - District	1.0	1.0	2.0	2.0	3.0	1.0	3.0	4.0	4.0	5.0
Guidance Counselor, Non-Special Ed	Guidance Counselor, Non-Special Ed	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948	976	1,010
		FTE	3.0	3.0	3.0	3.0	2.0	2.0	2.0	3.2	2.0	2.0
		Average Salary	\$62,900	\$62,414	\$63,260	\$69,468	\$75,390	\$77,287	\$81,628	\$74,162	\$84,518	\$84,908
		Student per FTE (School)	344.67	335.57	341.33	335.00	488.00	485.00	488.00	299.05	488.00	505.00
		Avg. Exp. - District	7.3	8.3	9.3	10.3	15.0	16.0	17.0	12.3	19.0	20.0
Library/Media Specialist	Library/Media Specialist	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948	976	1,010
		FTE	1.0	1.0	0.8	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$63,502	\$63,868	\$83,884	\$77,680	\$79,234	\$80,819	\$81,628	\$81,944	\$84,093	\$85,774
		Student per FTE (School)	1,034.00	1,000.00	1,280.00	1,005.00	976.00	970.00	976.00	920.39	976.00	1,010.00
		Avg. Exp. - District	6.0	7.0	8.0	9.0	11.0	12.0	0.0	1.0	2.0	3.0
Library/Media Support	Library/Media Support	Avg. Enrollment									976	1,010
		FTE									1.0	1.0
		Average Salary									\$26,001	\$26,001
		Student per FTE (School)									976.00	1,010.00
		Avg. Exp. - District									0.0	1.0
Other Licensed Staff, Non-Special Ed	Other Licensed Staff, Non-Special Ed	Avg. Enrollment									976	1,010
		FTE									2.0	2.0
		Average Salary									\$76,450	\$64,922
		Student per FTE (School)									478.43	510.10
		Avg. Exp. - District									11.0	7.5
Other Non-Licensed staff, Non-Special Ed	Other Non-Licensed staff, Non-Special Ed	Avg. Enrollment									976	1,010
		FTE									10.2	8.5
		Average Salary									\$33,506	\$30,953
		Student per FTE (School)									95.41	118.82
		Avg. Exp. - District									0.7	1.5
Paraprofessional (Educational Assistant), Non-Special Ed	Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment									976	1,010
		FTE									4.2	4.5
		Average Salary									\$45,122	\$35,274
		Student per FTE (School)									231.28	223.95
		Avg. Exp. - District									5.2	6.0
Principal	Principal	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948	976	1,010
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0	1.0	1.0
		Average Salary	\$99,193	\$108,794	\$108,303	\$118,536	\$114,312	\$123,324	\$116,847	\$116,648	\$128,319	\$135,759
		Student per FTE (School)	1,077.08	1,000.00	1,024.00	1,005.00	976.00	970.00	488.00	474.00	976.00	1,010.00
		Avg. Exp. - District	4.0	2.0	3.0	4.0	15.0	16.0	9.0	10.0	19.0	20.0
Psychologist, Non-Special Ed	Psychologist, Non-Special Ed	Avg. Enrollment									976	1,010
		FTE									0.4	0.4
		Average Salary									\$72,883	\$78,430
		Student per FTE (School)									2,440.00	2,525.00
		Avg. Exp. - District									1.0	2.0
School Support (Non-Licensed, Non-Special Ed)	School Support (Non-Licensed, Non-Special Ed)	Avg. Enrollment									976	1,010
		FTE									5.4	6.0
		Average Salary									\$39,490	\$39,724
		Student per FTE (School)									179.74	168.33
		Avg. Exp. - District									0.8	1.0
Special Education Administration, Support Staff	Special Education Administration, Support Staff	Avg. Enrollment									976	1,010
		FTE									0.5	0.5
		Average Salary									\$27,450	\$27,450
		Student per FTE (School)									1,952.00	2,020.00
		Avg. Exp. - District									1.0	2.0
Special Education Paraprofessional	Special Education Paraprofessional	Avg. Enrollment									976	1,010
		FTE									6.5	7.5
		Average Salary									\$27,454	\$27,883
		Student per FTE (School)									150.85	134.49
		Avg. Exp. - District									0.8	1.6
Special Education Speech Pathologist	Special Education Speech Pathologist	Avg. Enrollment									976	1,010
		FTE									0.5	0.5
		Average Salary									\$44,400	\$82,742
		Student per FTE (School)									2,168.89	2,020.00
		Avg. Exp. - District									2.5	3.0
Special Education	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948	976	1,010	

Key School Statistics
 District(s): Parkrose SD 3
 Source: Oregon Department of Education

School	Position		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Parkrose High	Special Education Teacher (Non-PE)	FTE	4.0	4.0	4.0	3.9	4.0	4.0	4.7	4.0	3.0	3.2	
		Average Salary	\$63,766	\$61,095	\$63,082	\$67,724	\$63,007	\$66,934	\$70,459	\$68,810	\$70,139	\$70,359	
		Student per FTE (School)	258.50	250.00	256.00	261.04	244.00	242.50	206.78	237.00	325.33	316.61	
		Avg. Exp. - District	8.5	9.5	9.5	9.8	10.5	10.0	8.8	11.5	9.7	10.7	
	Student Support (Non-Special Ed)	Avg. Enrollment									976	1,010	
		FTE										2.8	0.4
		Average Salary										\$62,205	\$36,770
		Student per FTE (School)										352.35	2,525.00
	Teacher, Non-Special Ed	Avg. Enrollment		1,034	1,000	1,024	1,005	976	970	976	948	976	1,010
		FTE		39.3	37.6	36.5	36.2	35.8	38.3	38.0	38.0	34.8	39.8
		Average Salary		\$65,829	\$63,176	\$63,041	\$64,080	\$65,010	\$63,226	\$65,399	\$63,996	\$66,520	\$66,777
		Student per FTE (School)		26.34	26.57	28.04	27.75	27.24	25.33	25.68	24.97	28.08	25.36
	Parkrose Middle	Assistant Principal	Avg. Enrollment	785	789	758	761	750	777	775	752	778	741
			FTE	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
			Average Salary	\$82,253	\$95,676	\$95,234	\$101,197	\$97,028	\$102,127	\$99,958	\$104,179	\$109,549	\$115,900
			Student per FTE (School)	923.53	789.00	758.00	761.00	750.00	777.00	775.00	752.00	778.00	741.00
Guidance Counselor, Non-Special Ed		Avg. Exp. - District	5.0	6.0	7.0	8.0	0.0	1.0	3.0	4.0	5.0	6.0	
		Avg. Enrollment	785	789	758	761	750	777	775	752	778	741	
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.8	2.0	
		Average Salary	\$74,192	\$71,084	\$73,699	\$75,719	\$77,233	\$78,778	\$61,189	\$65,198	\$55,118	\$68,626	
Library/Media Support		Student per FTE (School)	785.00	789.00	758.00	761.00	750.00	777.00	775.00	752.00	422.83	370.50	
		Avg. Exp. - District	21.0	22.0	23.0	24.0	25.0	26.0	0.0	1.0	0.0	1.5	
		Avg. Enrollment									778	741	
		FTE									1.0	1.0	
Other Licensed Staff, Non-Special Ed		Average Salary									\$28,650	\$28,650	
		Student per FTE (School)									778.00	741.00	
		Avg. Exp. - District									1.0	2.0	
		Avg. Enrollment									778	741	
Other Non-Licensed staff, Non-Special Ed	FTE									2.5	2.2		
	Average Salary									\$70,589	\$70,956		
	Student per FTE (School)									313.71	338.36		
	Avg. Exp. - District									13.3	14.1		
Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment									778	741		
	FTE									6.6	6.7		
	Average Salary									\$28,017	\$28,309		
	Student per FTE (School)									117.52	110.27		
Principal	Avg. Exp. - District									0.8	1.8		
	Avg. Enrollment	785	789	758	761	750	777	775	752	778	741		
	FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0		
	Average Salary	\$90,013	\$105,026	\$104,553	\$110,998	\$113,218	\$115,482	\$116,637	\$115,242	\$120,159	\$127,127		
Psychologist, Non-Special Ed	Student per FTE (School)	817.71	789.00	758.00	761.00	750.00	777.00	775.00	752.00	778.00	741.00		
	Avg. Exp. - District	11.0	12.0	13.0	14.0	9.0	10.0	11.0	12.0	13.0	14.0		
	Avg. Enrollment									778	741		
	FTE									0.6	0.6		
School Support (Non-Licensed, Non-Special Ed)	Average Salary									\$72,883	\$78,428		
	Student per FTE (School)									1,296.67	1,235.00		
	Avg. Exp. - District									1.0	2.0		
	Avg. Enrollment									778	741		
Special Education Paraprofessional	FTE									3.6	3.5		
	Average Salary									\$32,509	\$28,249		
	Student per FTE (School)									214.33	211.11		
	Avg. Exp. - District									0.8	1.0		
Special Education Speech Pathologist	Avg. Enrollment									778	741		
	FTE									2.6	2.6		
	Average Salary									\$27,734	\$27,877		
	Student per FTE (School)									294.70	280.68		
Special Education Speech Pathologist	Avg. Exp. - District									1.0	2.0		
	Avg. Enrollment									778	741		
Special Education Speech Pathologist	FTE									0.8	1.0		

Key School Statistics
 District(s): Parkrose SD 3
 Source: Oregon Department of Education

School	Position	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Parkrose Middle	Special Education Speech Pathologist	Average Salary								\$73,248	\$74,713	
		Student per FTE (School)									972.50	741.00
		Avg. Exp. - District									3.0	6.0
	Special Education Teacher (Non-PE)	Avg. Enrollment	785	789	758	761	750	777	775	752	778	741
		FTE	3.0	2.5	3.0	3.0	3.0	2.0	3.0	4.0	4.1	4.2
		Average Salary	\$63,813	\$68,862	\$58,973	\$70,087	\$71,489	\$44,680	\$47,227	\$51,055	\$56,077	\$54,710
		Student per FTE (School)	261.67	315.60	252.67	253.67	250.00	388.50	258.33	186.60	189.29	176.85
		Avg. Exp. - District	6.3	6.7	6.7	8.7	9.3	0.0	0.3	1.0	1.3	2.0
	Student Support (Non-Special Ed)	Avg. Enrollment									778	741
		FTE									0.6	0.1
		Average Salary									\$39,513	\$49,314
		Student per FTE (School)									1,254.84	10,585.71
		Avg. Exp. - District									11.3	17.7
	Teacher, Non-Special Ed	Avg. Enrollment	785	789	758	761	750	777	775	752	778	741
		FTE	32.0	29.7	29.4	29.8	28.9	29.1	27.5	28.4	28.9	28.8
Average Salary		\$62,308	\$59,488	\$59,147	\$61,947	\$62,006	\$66,015	\$63,826	\$67,318	\$66,932	\$68,538	
Student per FTE (School)		24.53	26.55	25.78	25.58	25.99	26.70	28.18	26.53	26.95	25.69	
Avg. Exp. - District		8.8	9.4	8.6	8.6	8.5	9.3	8.7	9.6	8.0	9.2	
Prescott Elem	Assistant Principal	Avg. Enrollment					362	345	327			
		FTE					0.8	1.0	1.0			
		Average Salary					\$94,863	\$99,439	\$103,540			
		Student per FTE (School)					446.91	345.00	327.00			
		Avg. Exp. - District					0.0	1.0	2.0			
	Guidance Counselor, Non-Special Ed	Avg. Enrollment	376	379	407	369	362	345	327	310	331	308
		FTE	0.7	1.0	1.0	1.0	0.8	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$73,130	\$54,665	\$57,438	\$41,795	\$45,035	\$48,397	\$43,919	\$46,798	\$50,357	\$54,190
		Student per FTE (School)	537.14	379.00	407.00	369.00	452.50	345.00	327.00	310.00	331.00	308.00
		Avg. Exp. - District	5.0	6.0	7.0	0.0	1.0	2.0	0.0	1.0	2.0	3.0
	Head Teacher, Non-Special Ed	Avg. Enrollment									331	
		FTE									0.2	
		Average Salary									\$44,287	
		Student per FTE (School)									1,439.13	
		Avg. Exp. - District									0.0	
Library/Media Support	Avg. Enrollment									331	308	
	FTE									0.8	0.8	
	Average Salary									\$27,150	\$26,976	
	Student per FTE (School)									413.75	394.87	
	Avg. Exp. - District									1.0	2.0	
Other Licensed Staff, Non-Special Ed	Avg. Enrollment									331	308	
	FTE									1.0	1.1	
	Average Salary									\$64,670	\$72,295	
	Student per FTE (School)									321.36	282.57	
	Avg. Exp. - District									2.0	6.8	
Other Non-Licensed staff, Non-Special Ed	Avg. Enrollment									331	308	
	FTE									3.0	2.6	
	Average Salary									\$29,295	\$31,404	
	Student per FTE (School)									110.33	117.56	
	Avg. Exp. - District									1.0	2.0	
Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment									331	308	
	FTE									5.8	5.8	
	Average Salary									\$27,521	\$27,556	
	Student per FTE (School)									57.27	53.38	
	Avg. Exp. - District									0.9	1.7	
Principal	Avg. Enrollment	376	379	407	369	362	345	327	310	331	308	
	FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
	Average Salary	\$92,476	\$101,448	\$94,922	\$100,864	\$109,448	\$116,598	\$117,714	\$118,745	\$116,159	\$112,465	
	Student per FTE (School)	391.67	379.00	407.00	369.00	362.00	345.00	327.00	310.00	331.00	308.00	
	Avg. Exp. - District	9.0	10.0	7.0	0.0	0.0	1.0	2.0	3.0	4.0	0.0	
Psychologist, Non-Special Ed	Avg. Enrollment									331		
	FTE									0.4		
	Average Salary									\$81,120		
	Student per FTE (School)									827.50		
	Avg. Exp. - District									13.0		
School Support (Non-Licensed, Non-Special Ed)	Avg. Enrollment										308	
	FTE										1.0	
	Average Salary										\$33,265	

Key School Statistics
 District(s): Parkrose SD 3
 Source: Oregon Department of Education

School	Position	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Prescott Elem	School Support (Non-Licensed, Non-Special Ed)	Student per FTE (School)									308.00	
		Avg. Exp. - District										0.0
	Special Education Paraprofessional	Avg. Enrollment									331	308
		FTE									1.3	1.4
		Average Salary									\$26,676	\$26,792
		Student per FTE (School)									262.70	223.19
		Avg. Exp. - District									1.0	2.0
	Special Education Speech Pathologist	Avg. Enrollment										308
		FTE										0.7
		Average Salary										\$67,129
		Student per FTE (School)										440.00
		Avg. Exp. - District										4.0
	Special Education Teacher (Non-PE)	Avg. Enrollment	376	379	407	369	362	345	327	310	331	308
		FTE	2.5	1.5	1.5	1.0	1.5	1.0	2.0	2.0	2.1	2.2
		Average Salary	\$71,872	\$69,849	\$61,253	\$58,837	\$45,107	\$53,868	\$64,632	\$68,601	\$59,028	\$57,252
		Student per FTE (School)	150.40	252.67	271.33	388.42	241.33	345.00	163.50	155.00	159.90	140.64
		Avg. Exp. - District	6.7	6.5	4.0	4.5	0.5	2.0	2.0	3.0	1.5	3.5
	Student Support (Non-Special Ed)	Avg. Enrollment									331	308
		FTE									0.7	0.0
		Average Salary									\$59,944	\$47,033
		Student per FTE (School)									466.20	10,266.67
		Avg. Exp. - District									7.8	10.5
	Teacher, Non-Special Ed	Avg. Enrollment	376	379	407	369	362	345	327	310	331	308
		FTE	16.5	16.5	17.3	17.8	18.5	19.0	17.5	16.6	15.4	17.5
Average Salary		\$61,316	\$58,900	\$62,537	\$65,329	\$59,416	\$65,223	\$65,934	\$69,057	\$72,774	\$68,955	
Student per FTE (School)		22.79	22.91	23.49	20.68	19.57	18.16	18.69	18.73	21.56	17.60	
Avg. Exp. - District		10.7	10.2	9.3	10.2	6.9	7.2	6.9	8.3	9.1	8.8	
Russell Elem	Guidance Counselor, Non-Special Ed	Avg. Enrollment	446	441	429	421	469	432	415	376	371	357
		FTE	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$56,678	\$54,665	\$57,438	\$57,626	\$62,010	\$62,934	\$71,101	\$46,561	\$50,105	\$53,918
		Student per FTE (School)	484.78	441.00	429.00	421.00	469.00	432.00	415.00	376.00	371.00	357.00
		Avg. Exp. - District	5.0	6.0	7.0	0.0	1.0	0.0	0.0	0.0	1.0	2.0
	Library/Media Support	Avg. Enrollment									371	357
		FTE									1.5	1.5
		Average Salary									\$28,034	\$28,101
		Student per FTE (School)									252.38	241.22
		Avg. Exp. - District									1.0	2.0
	Other Licensed Staff, Non-Special Ed	Avg. Enrollment										357
		FTE										0.2
		Average Salary										\$36,620
		Student per FTE (School)										2,380.00
		Avg. Exp. - District										10.0
	Other Non-Licensed staff, Non-Special Ed	Avg. Enrollment									371	357
		FTE									2.8	2.6
		Average Salary									\$31,338	\$31,877
		Student per FTE (School)									132.03	139.45
		Avg. Exp. - District									1.0	2.0
	Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment									371	357
		FTE									5.2	5.2
		Average Salary									\$25,529	\$26,220
		Student per FTE (School)									72.04	69.32
Avg. Exp. - District										0.8	1.7	
Principal	Avg. Enrollment	446	441	429	421	469	432	415	376	371	357	
	FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
	Average Salary	\$92,476	\$95,361	\$94,922	\$107,302	\$109,448	\$111,637	\$112,753	\$113,881	\$116,159	\$122,894	
	Student per FTE (School)	464.58	441.00	429.00	421.00	469.00	432.00	415.00	376.00	371.00	357.00	
	Avg. Exp. - District	8.0	14.0	15.0	16.0	17.0	18.0	19.0	0.0	1.0	2.0	
Psychologist, Non-Special Ed	Avg. Enrollment									371	357	
	FTE									0.4	0.8	
	Average Salary									\$78,809	\$82,743	
	Student per FTE (School)									862.79	446.25	
	Avg. Exp. - District									13.0	14.0	
School Support (Non-Licensed, Non-Special Ed)	Avg. Enrollment									371	357	
	FTE									1.4	1.0	
	Average Salary									\$31,176	\$35,742	
	Student per FTE (School)									257.64	357.00	
	Avg. Exp. - District											

Key School Statistics
 District(s): Parkrose SD 3
 Source: Oregon Department of Education

School	Position	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Russell Elem	(Non-Licensed, Non-Special Ed)											
	Avg. Exp. - District									0.0	1.0	
	Special Education Paraprofessional	Avg. Enrollment									371	357
		FTE									2.6	3.9
		Average Salary									\$27,463	\$26,773
		Student per FTE (School)									144.36	92.01
		Avg. Exp. - District									1.0	1.6
	Special Education Speech Pathologist	Avg. Enrollment									371	357
		FTE									1.0	0.8
		Average Salary									\$81,120	\$78,429
		Student per FTE (School)									371.00	446.25
		Avg. Exp. - District									28.0	0.0
	Special Education Teacher (Non-PE)	Avg. Enrollment	446	441	429	421	469	432	415	376	371	357
		FTE	2.0	1.5	2.0	2.0	2.0	2.5	2.8	3.1	2.5	3.2
		Average Salary	\$66,994	\$56,008	\$53,182	\$57,091	\$54,419	\$60,856	\$77,569	\$78,314	\$79,049	\$77,379
		Student per FTE (School)	223.00	294.00	214.50	210.50	234.50	172.80	148.21	120.90	148.40	112.26
		Avg. Exp. - District	7.0	5.0	5.0	7.5	2.0	2.0	1.3	2.3	9.3	3.0
	Student Support (Non-Special Ed)	Avg. Enrollment									371	357
		FTE									0.2	0.1
		Average Salary									\$37,573	\$45,540
Student per FTE (School)										2,473.33	7,140.00	
Avg. Exp. - District										5.5	8.5	
Teacher, Non-Special Ed	Avg. Enrollment	446	441	429	421	469	432	415	376	371	357	
	FTE	17.8	18.8	18.6	18.6	18.5	19.5	18.5	17.4	17.4	18.4	
	Average Salary	\$60,828	\$58,779	\$62,408	\$66,756	\$66,759	\$67,842	\$68,070	\$67,146	\$64,817	\$66,783	
	Student per FTE (School)	25.13	23.52	23.04	22.60	25.31	22.15	22.43	21.58	21.36	19.44	
	Avg. Exp. - District	11.4	12.7	14.8	12.3	12.5	10.9	10.8	8.7	8.2	8.5	
Sacramento Elem	Guidance Counselor, Non-Special Ed	Avg. Enrollment	434	416	395	409	386	353	344	322	305	276
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$74,192	\$71,084	\$72,922	\$74,934	\$76,433	\$77,962	\$78,742	\$79,529	\$81,120	\$82,742
		Student per FTE (School)	434.00	416.00	395.00	409.00	386.00	353.00	344.00	322.00	305.00	276.00
		Avg. Exp. - District	13.0	14.0	15.0	16.0	17.0	18.0	19.0	20.0	21.0	22.0
	Library/Media Support	Avg. Enrollment									305	276
		FTE									0.6	0.9
		Average Salary									\$24,057	\$24,994
		Student per FTE (School)									525.86	313.64
		Avg. Exp. - District									0.0	1.0
	Other Licensed Staff, Non-Special Ed	Avg. Enrollment										276
		FTE										0.1
		Average Salary										\$37,329
		Student per FTE (School)										3,942.86
		Avg. Exp. - District										9.3
	Other Non-Licensed staff, Non-Special Ed	Avg. Enrollment									305	276
		FTE									2.8	2.8
		Average Salary									\$29,369	\$29,755
		Student per FTE (School)									109.71	99.28
		Avg. Exp. - District									0.6	1.4
Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment									305	276	
	FTE									3.0	3.1	
	Average Salary									\$26,221	\$26,605	
	Student per FTE (School)									101.33	88.18	
	Avg. Exp. - District									1.0	2.0	
Principal	Avg. Enrollment	434	416	395	409	386	353	344	322	305	276	
	FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
	Average Salary	\$92,476	\$95,361	\$94,922	\$107,302	\$19,448	\$111,637	\$109,371	\$107,048	\$112,674	\$116,159	
	Student per FTE (School)	452.08	416.00	395.00	409.00	386.00	353.00	344.00	322.00	305.00	276.00	
	Avg. Exp. - District	10.0	0.0	1.0	2.0	3.0	4.0	2.0	3.0	4.0	5.0	
Psychologist, Non-Special Ed	Avg. Enrollment									305	276	
	FTE									0.4	0.4	
	Average Salary									\$55,768	\$60,013	
	Student per FTE (School)									762.50	690.00	
	Avg. Exp. - District									2.0	4.0	
School Support (Non-Licensed, Non-Special Ed)	Avg. Enrollment									305	276	
	FTE									2.2	3.6	
	Average Salary									\$34,048	\$31,240	
	Student per FTE (School)									136.77	77.75	
	Avg. Exp. - District									0.7	1.0	

Key School Statistics
 District(s): Parkrose SD 3
 Source: Oregon Department of Education

School	Position		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Sacramento Elem	Special Education Paraprofessional	Avg. Enrollment									305	276	
		FTE									3.0	3.1	
		Average Salary										\$27,188	\$27,316
		Student per FTE (School)										101.33	88.18
		Avg. Exp. - District										0.8	1.5
	Special Education Speech Pathologist	Avg. Enrollment										305	276
		FTE										0.7	0.5
		Average Salary										\$79,309	\$82,742
		Student per FTE (School)										469.23	552.00
		Avg. Exp. - District										2.0	3.0
	Special Education Teacher (Non-PE)	Avg. Enrollment		434	416	395	409	386	353	344	322	305	276
		FTE		2.5	1.5	1.0	0.5	1.5	1.5	2.0	2.1	4.1	4.2
		Average Salary		\$58,619	\$49,084	\$68,854	\$74,542	\$60,644	\$66,025	\$65,471	\$69,782	\$69,910	\$71,832
		Student per FTE (School)		173.60	277.33	395.00	818.00	257.33	238.53	172.00	156.31	74.57	66.03
		Avg. Exp. - District		11.0	5.7	5.0	7.0	3.0	0.5	1.5	2.5	2.5	3.5
	Student Support (Non-Special Ed)	Avg. Enrollment										305	276
		FTE										0.1	0.0
		Average Salary										\$33,989	\$41,800
		Student per FTE (School)										3,388.89	13,800.00
		Avg. Exp. - District										9.4	14.0
Teacher, Non-Special Ed	Avg. Enrollment		434	416	395	409	386	353	344	322	305	276	
	FTE		18.3	17.8	17.4	17.5	17.4	16.9	16.5	15.6	14.4	14.5	
	Average Salary		\$58,540	\$55,654	\$56,616	\$61,721	\$60,311	\$58,942	\$63,239	\$65,666	\$68,567	\$73,472	
	Student per FTE (School)		23.78	23.44	22.70	23.37	22.16	20.88	20.85	20.71	21.20	19.03	
	Avg. Exp. - District		10.5	11.2	9.9	8.2	8.5	7.0	10.1	9.3	10.7	11.9	
Shaver Elem	Guidance Counselor, Non-Special Ed	Avg. Enrollment		368	312	324	336	330		323	331	275	261
		FTE		1.0	1.0	1.0	1.0	1.0		1.0	1.0	1.0	1.0
		Average Salary		\$48,590	\$46,555	\$51,348	\$60,490	\$65,093		\$78,742	\$79,529	\$81,120	\$82,742
		Student per FTE (School)		368.00	312.00	324.00	336.00	330.00		323.00	331.00	275.00	261.00
		Avg. Exp. - District		3.0	4.0	5.0	6.0	7.0		0.0	1.0	2.0	4.0
	Library/Media Support	Avg. Enrollment										275	261
		FTE										0.9	0.9
		Average Salary										\$25,916	\$26,995
		Student per FTE (School)										312.50	296.59
		Avg. Exp. - District										1.0	2.0
	Other Licensed Staff, Non-Special Ed	Avg. Enrollment											261
		FTE											0.1
		Average Salary											\$42,925
		Student per FTE (School)											3,262.50
		Avg. Exp. - District											6.7
	Other Non-Licensed staff, Non-Special Ed	Avg. Enrollment										275	261
		FTE										1.8	1.9
		Average Salary										\$20,817	\$21,821
		Student per FTE (School)										153.63	137.37
		Avg. Exp. - District										0.7	1.3
Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment										275	261	
	FTE										4.5	4.5	
	Average Salary										\$27,044	\$27,223	
	Student per FTE (School)										60.84	57.74	
	Avg. Exp. - District										0.8	1.8	
Principal	Avg. Enrollment		368	312	324	336	330	317	323	331	275	261	
	FTE		1.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
	Average Salary		\$92,476	\$100,778	\$94,922	\$100,864	\$106,165	\$111,637	\$112,753	\$113,881	\$116,159	\$122,894	
	Student per FTE (School)		383.33	693.33	324.00	336.00	330.00	317.00	323.00	331.00	275.00	261.00	
	Avg. Exp. - District		0.0	0.0	0.0	17.0	18.0	19.0	20.0	21.0	22.0	23.0	
Psychologist, Non-Special Ed	Avg. Enrollment										275	261	
	FTE										0.4	0.4	
	Average Salary										\$55,768	\$60,013	
	Student per FTE (School)										687.50	652.50	
	Avg. Exp. - District										2.0	4.0	
School Support (Non-Licensed, Non-Special Ed)	Avg. Enrollment										275	261	
	FTE										1.4	1.0	
	Average Salary										\$32,048	\$37,238	
	Student per FTE (School)										190.97	261.00	
	Avg. Exp. - District										0.5	2.0	
Special Education	Avg. Enrollment										275	261	

Key School Statistics
 District(s): Parkrose SD 3
 Source: Oregon Department of Education

School	Position	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Shaver Elem	Special Education Paraprofessional	FTE								2.4	3.1	
		Average Salary									\$27,251	\$27,164
		Student per FTE (School)									115.06	83.12
		Avg. Exp. - District									0.7	1.0
	Special Education Speech Pathologist	Avg. Enrollment									275	261
		FTE									0.9	0.9
		Average Salary									\$62,382	\$67,128
		Student per FTE (School)									305.56	290.00
	Special Education Teacher (Non-PE)	Avg. Enrollment	368	312	324	336	330	317	323	331	275	261
		FTE	2.5	1.5	1.5	1.5	1.5	1.8	2.0	3.1	2.9	3.2
		Average Salary	\$60,930	\$60,900	\$65,847	\$51,003	\$55,676	\$67,756	\$71,101	\$65,573	\$50,317	\$52,169
		Student per FTE (School)	147.20	208.00	216.00	224.00	220.00	176.11	161.50	108.17	94.83	80.80
Avg. Exp. - District		4.0	4.3	11.5	0.0	1.0	1.0	2.0	2.0	0.3	1.3	
Student Support (Non-Special Ed)	Avg. Enrollment									275	261	
	FTE									0.2	0.0	
	Average Salary									\$37,578	\$57,500	
	Student per FTE (School)									1,527.78	8,700.00	
Teacher, Non-Special Ed	Avg. Enrollment	368	312	324	336	330	317	323	331	275	261	
	FTE	17.3	16.2	15.4	14.0	16.0	18.4	17.0	19.1	16.8	17.0	
	Average Salary	\$65,529	\$56,894	\$56,464	\$63,514	\$60,022	\$56,270	\$58,489	\$60,131	\$61,423	\$64,665	
	Student per FTE (School)	21.33	19.25	21.07	24.03	20.63	17.23	19.00	17.30	16.33	15.35	
	Avg. Exp. - District	13.1	10.1	8.8	8.9	7.8	4.1	3.7	2.9	2.6	3.5	

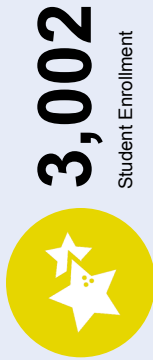
OREGON AT-A-GLANCE DISTRICT PROFILE

Parkrose SD 3

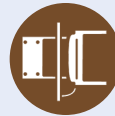
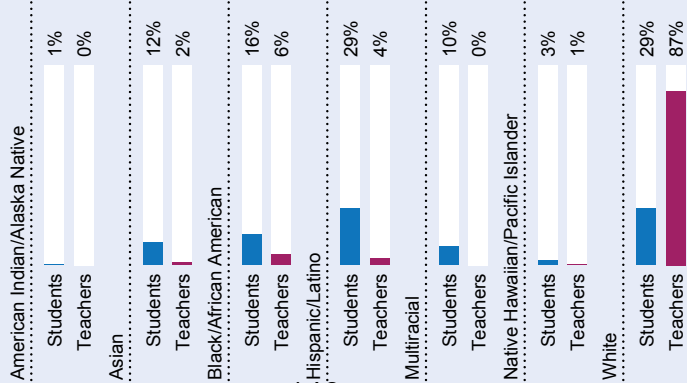
SUPERINTENDENT: Michael Lopes-Serraio | 10636 NE Prescott St, Portland 97220 | 503-408-2100



Students We Serve



DEMOGRAPHICS



*<10 students or data unavailable

Special Note

The At-A-Glance School and District profiles tell a story about Oregon's schools and districts. The story is harder to tell this year as the COVID-19 pandemic significantly impacted our schools and the data we collect. As a result, statewide assessment and attendance data cannot be compared to prior years and are not shown here. We have included links to our website where you can view the 2020-21 statewide assessment and attendance data and read a detailed description of how these data were impacted. We're thankful for your partnership as we focus on care, connection and the creation of safe, inclusive and supportive learning environments.

Start Strong

Grades K-2 REGULAR ATTENDERS

Students who attended more than 90% of their enrolled school days.

For 2020-21 Regular Attenders data please visit:

www.oregon.gov/ode/schools-and-districts/reportcards/reportcards/Pages/Regular-Attenders-2021.aspx

Grade 3

ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.

For 2020-21 English Language Arts data please visit:

www.oregon.gov/ode/schools-and-districts/reportcards/reportcards/Pages/Statewide-Assessment-Results-2021.aspx

High School Success

Grade 8

MATHEMATICS

Students meeting state grade-level expectations.

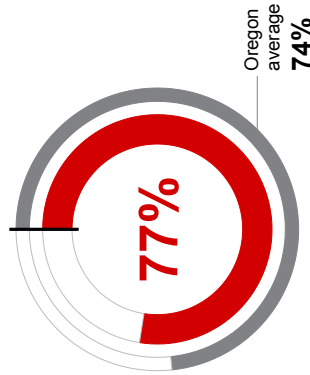
For 2020-21 Mathematics data please visit:

www.oregon.gov/ode/schools-and-districts/reportcards/reportcards/Pages/Statewide-Assessment-Results-2021.aspx

Grade 9

ON-TRACK TO GRADUATE

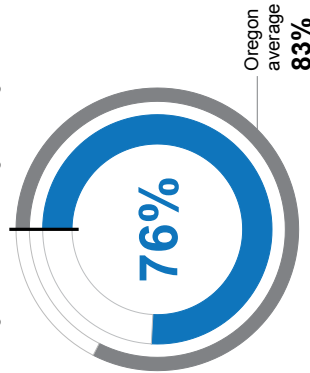
Students earning one-quarter of graduation credits in their 9th grade year.



Grade 12

ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2016-17 graduating in 2019-20.



District Goals

Our district strives to promote equity and to provide a quality education for each student that we serve. By focusing on equity, our district aims to reduce the achievement gap between student groups and ensure that all of our students graduate. To reach this goal we are committed to providing student centered, culturally relevant instruction and to maintain high expectations for all students.

State Goals

The Oregon Department of Education is partnering with school districts and local communities to ensure a 90% on-time, four year graduation rate by 2025. To progress toward this goal, the state will prioritize efforts to improve attendance, provide a well-rounded education, invest in implementing culturally responsive practices, and promote continuous improvement to close opportunity and achievement gaps for historically and currently underserved students.

OREGON AT-A-GLANCE DISTRICT PROFILE CONTINUED

Parkrose SD 3

Outcomes



Our Staff (rounded FTE)

12
Administrators

157
Teachers

48
Educational assistants

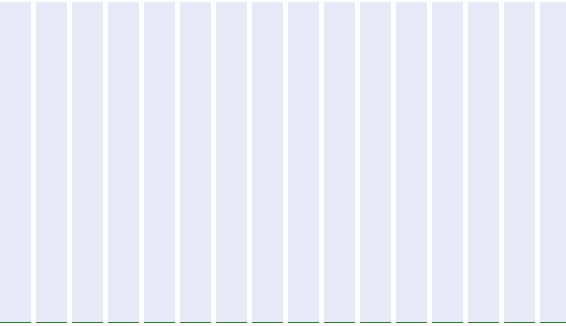
8
Counselors

1
Licensed Librarians

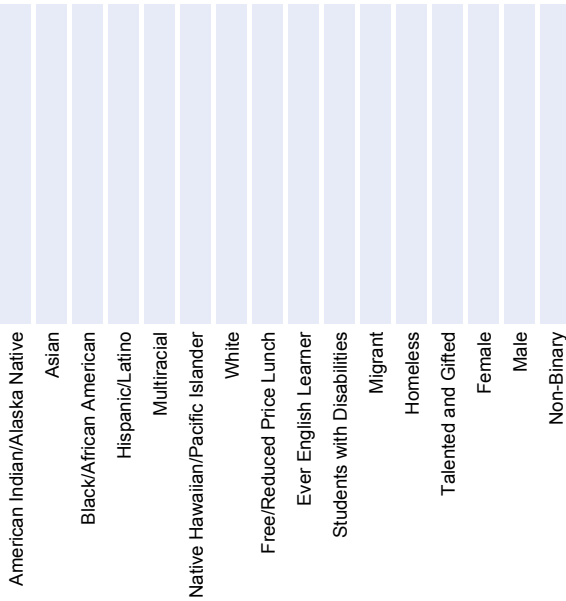
3
Psychologists

78%
% of licensed teachers with more than 3 years of experience

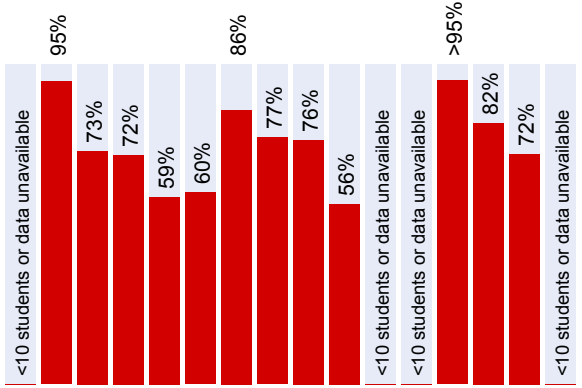
Grade 3 ENGLISH LANGUAGE ARTS



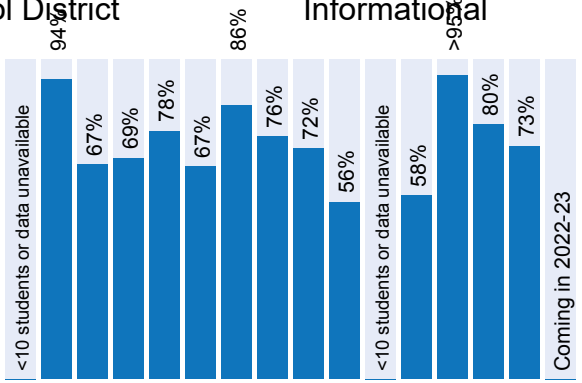
Grades K-2 REGULAR ATTENDERS



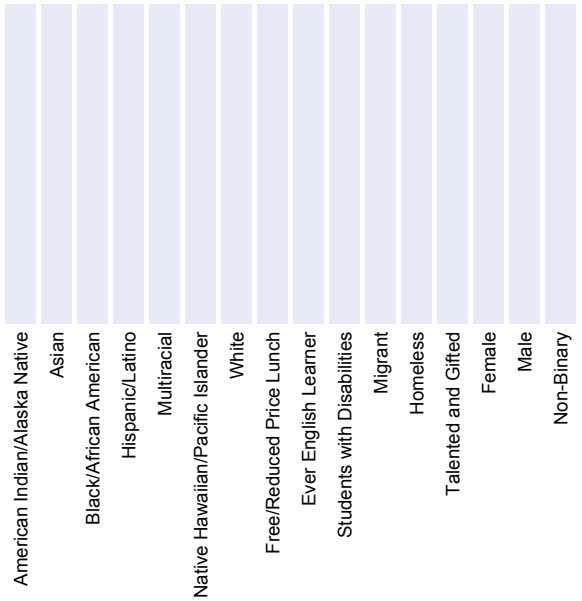
Grade 9 ON-TRACK TO GRADUATE



Grade 12 ON-TIME GRADUATION



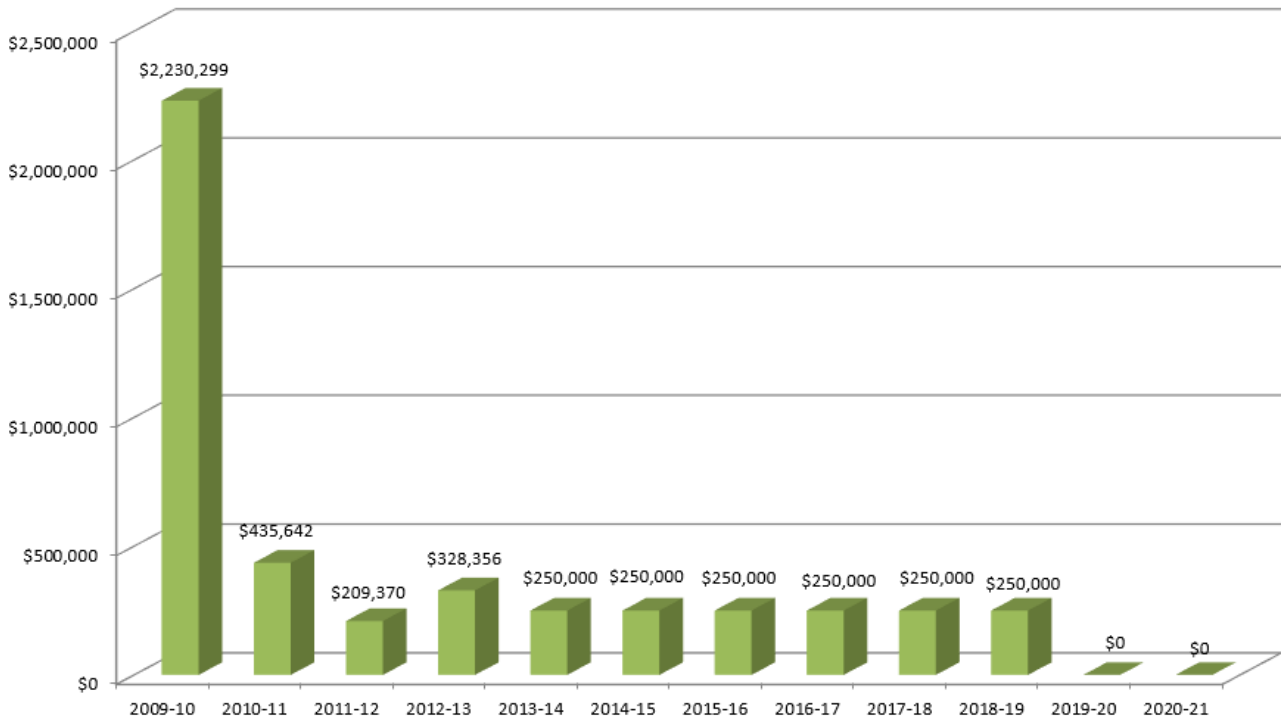
Grade 8 MATHEMATICS



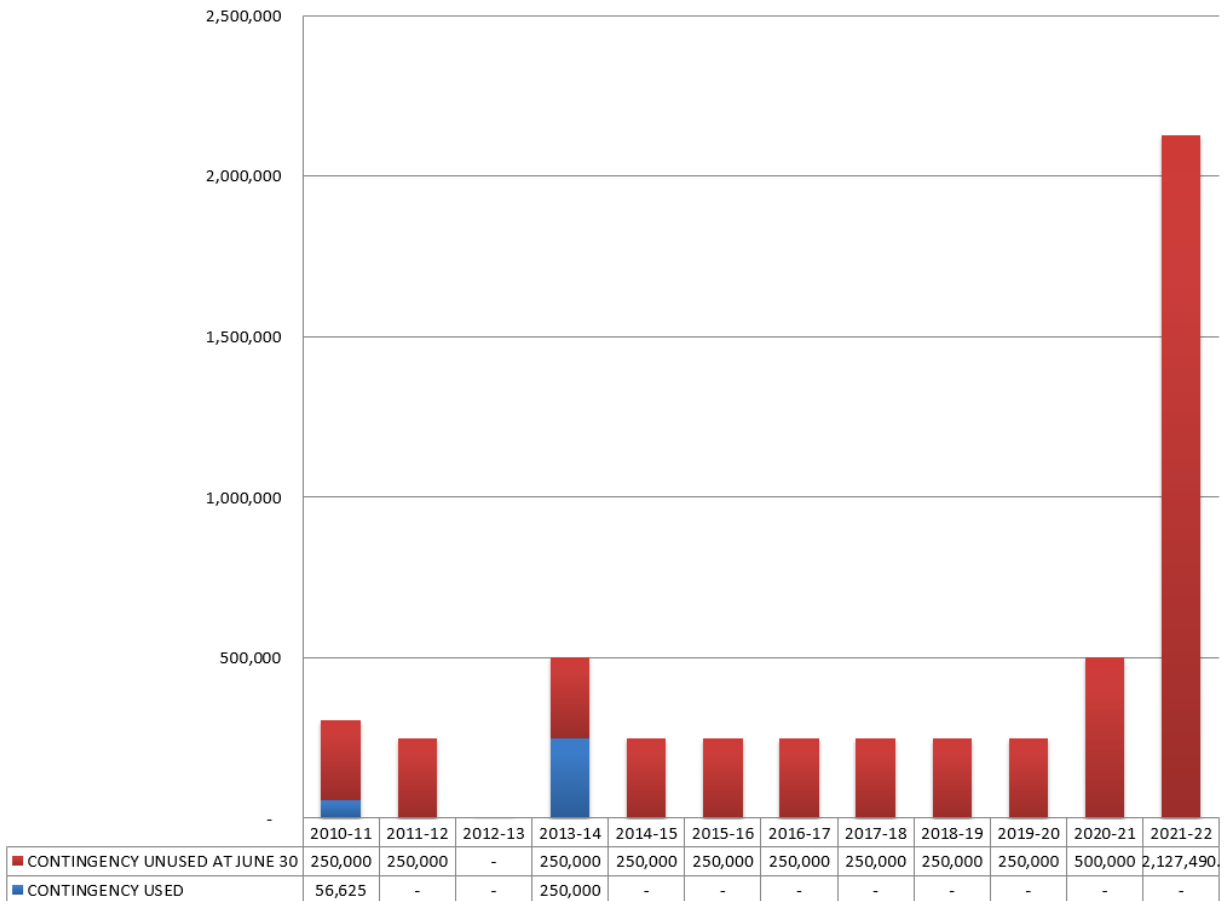
Parkrose School District

Informational

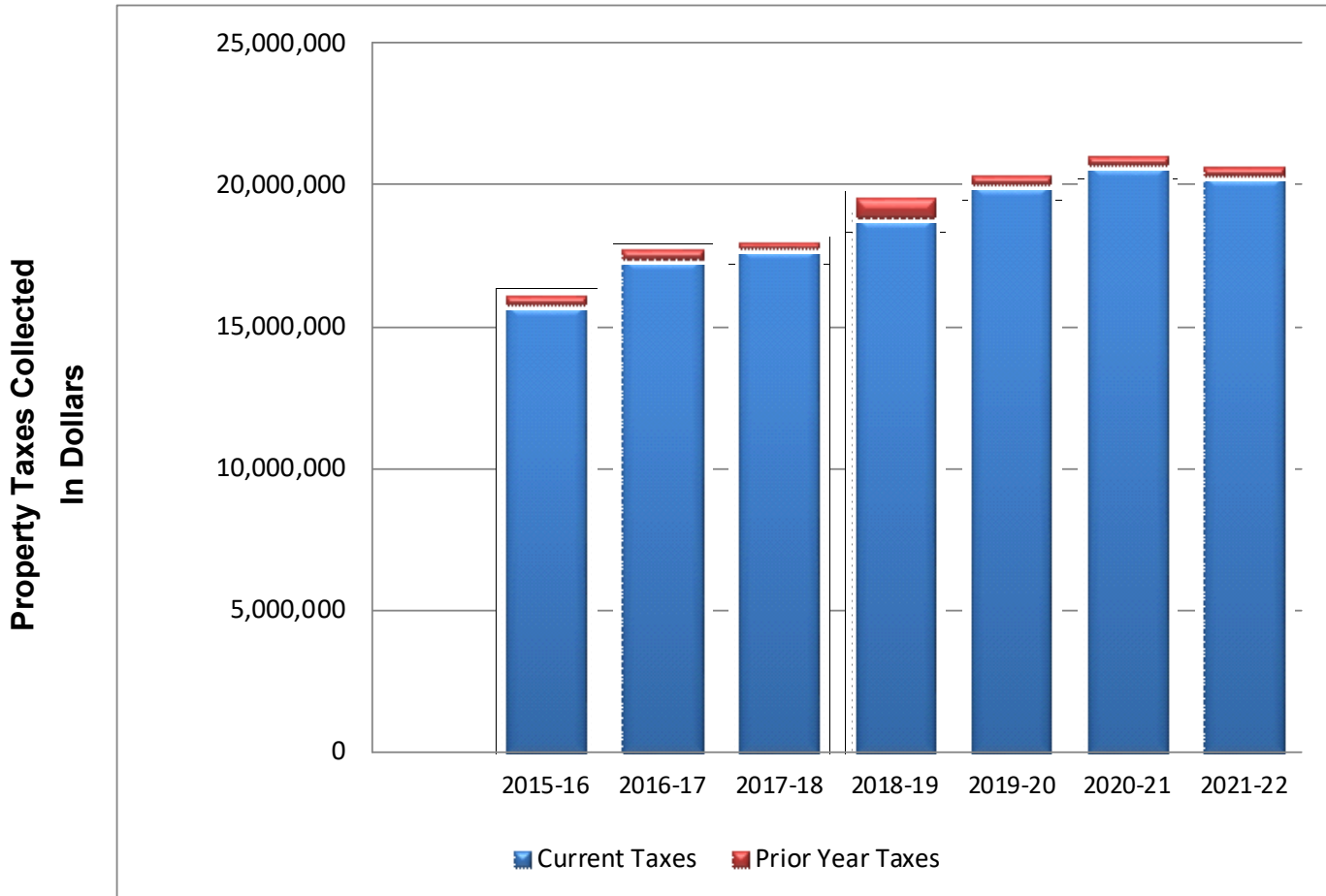
General Fund Unappropriated Ending Fund Balance



Contingency Use History



Property Tax Collection History



7 Year Historical Trend Analysis		
	\$	%
Total Assessed Value Growth	\$1,603,517,675	47.2%
Annual Average	\$ 229,073,954	6.0%

FY	Imposed Property Taxes minus Compression	Current Year Local Taxes Collected	Prior Year Taxes Collected	Total Property Tax Collections (Current + Prior)	Collection Rate %
2015-2016	16,604,411	15,801,233	309,087	16,110,320	97.0%
2016-2017	18,197,306	17,381,982	326,096	17,708,078	97.3%
2017-2018	19,340,628	17,852,491	215,848	18,068,339	93.4%
2018-2019	20,956,616	18,864,228	670,424	19,534,652	93.2%
2019-2020	21,135,510	20,015,490	303,351	20,318,841	96.14%
2020-2021	22,337,437	20,734,302	297,442	21,031,744	94.15%
2021-2022	21,696,731	20,347,034	290,823.39	20,637,857	95.12%

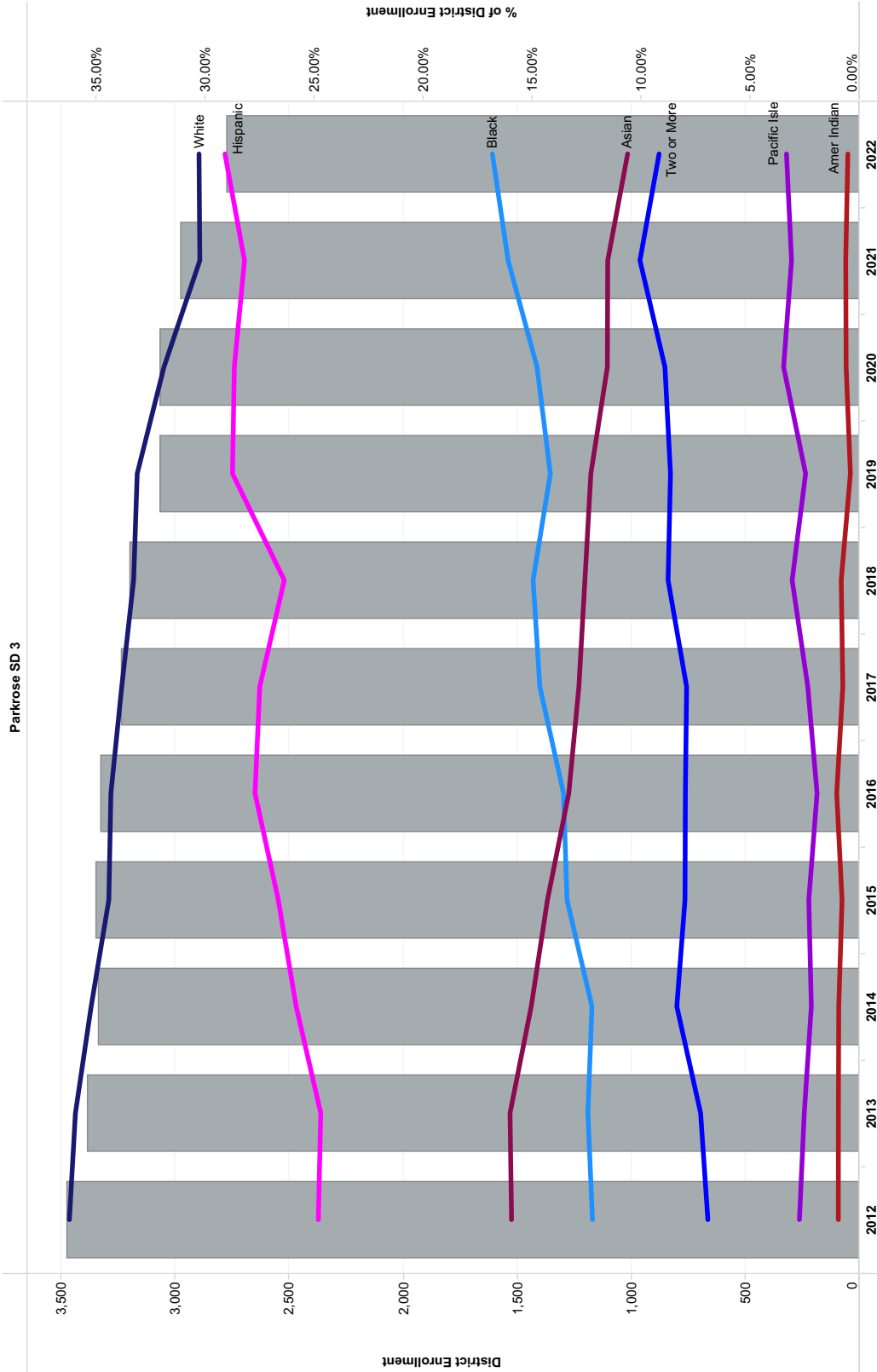
* Collections as of 4/28/2022 (these amounts do not include taxes collected for debt).

Enrollment Breakdown (District Level)

District(s): Parkrose SD 3

Note: Free Reduced Lunch values over 100% of enrollment are caused by some schools serving hot lunch to other nearby schools

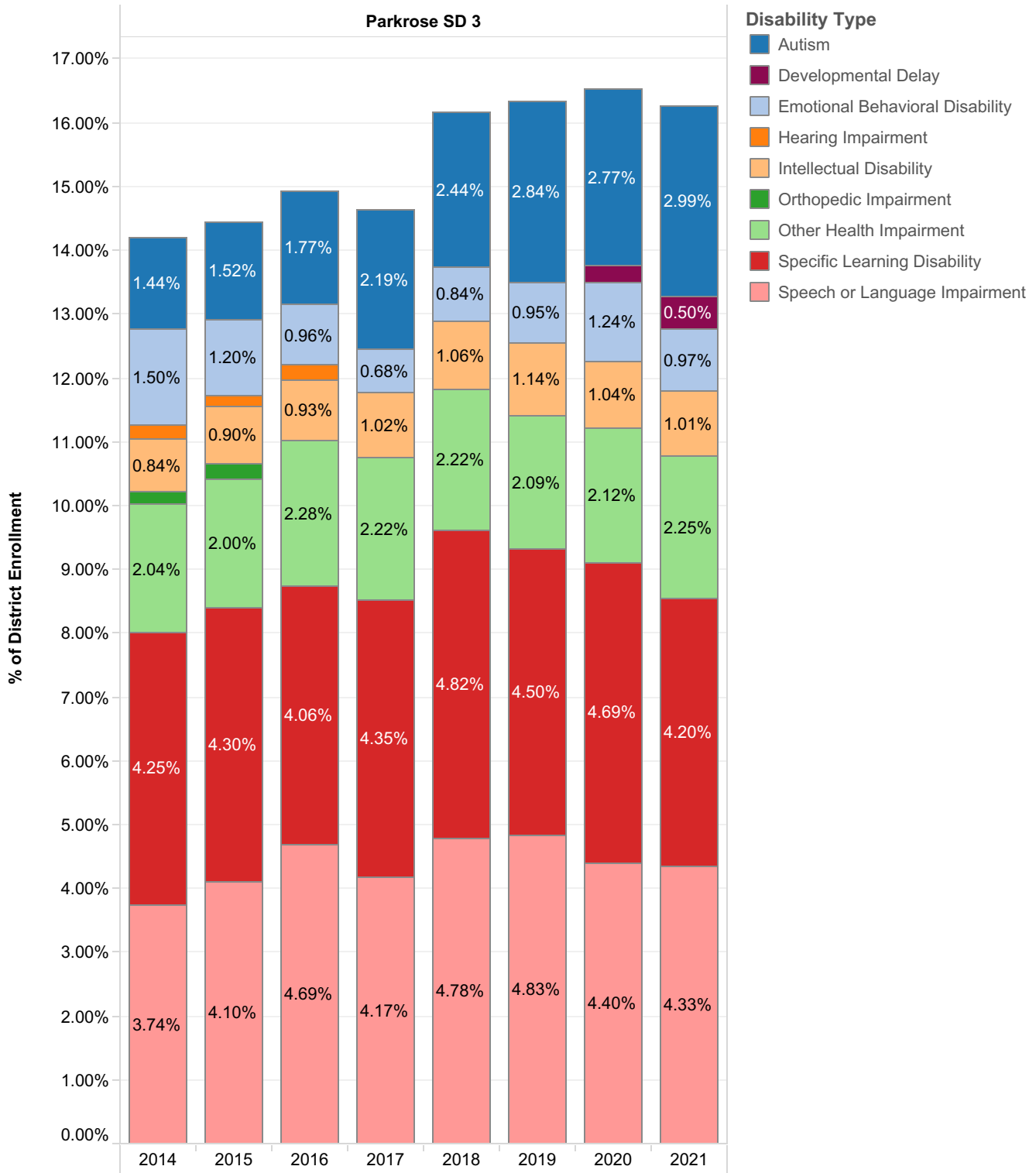
Source: Oregon Department of Education



Special Education Enrollment Breakdown

District(s): Parkrose SD 3

Source: Oregon Department of Education

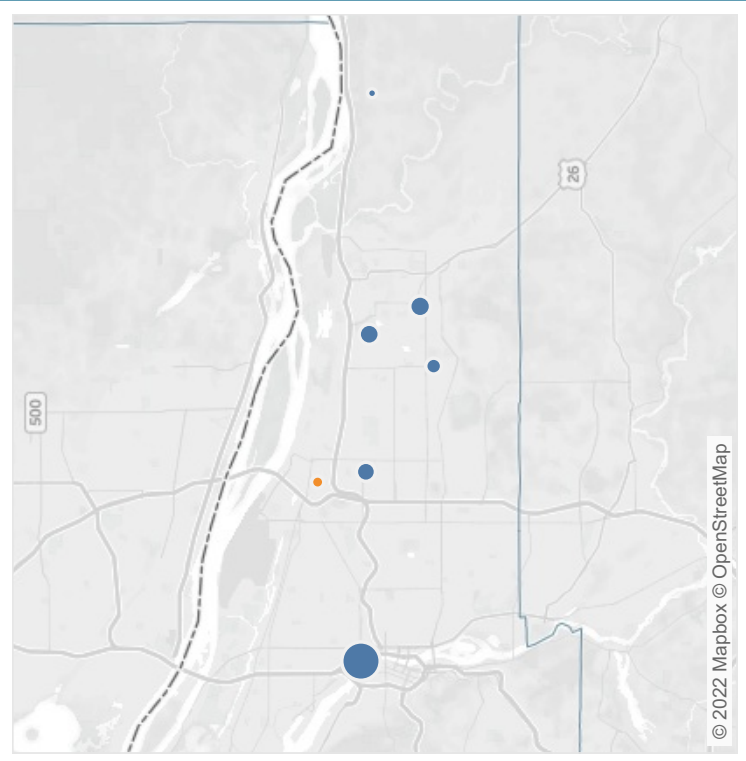


Peer Summary	Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?
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Parkrose SD 3 Financial Story

Peer Summary

District	County	District Enrollment	Low Income Percent of Enrollment
Centennial SD 28J	Multnomah	6,099	59.35%
Corbett SD 39	Multnomah	1,188	22.90%
David Douglas SD 40	Multnomah	9,711	71.97%
Gresham-Barlow SD 10J	Multnomah	11,842	49.91%
Parkrose SD 3	Multnomah	3,068	69.78%
Portland SD 1J	Multnomah	48,660	31.79%
Reynolds SD 7	Multnomah	10,970	63.82%



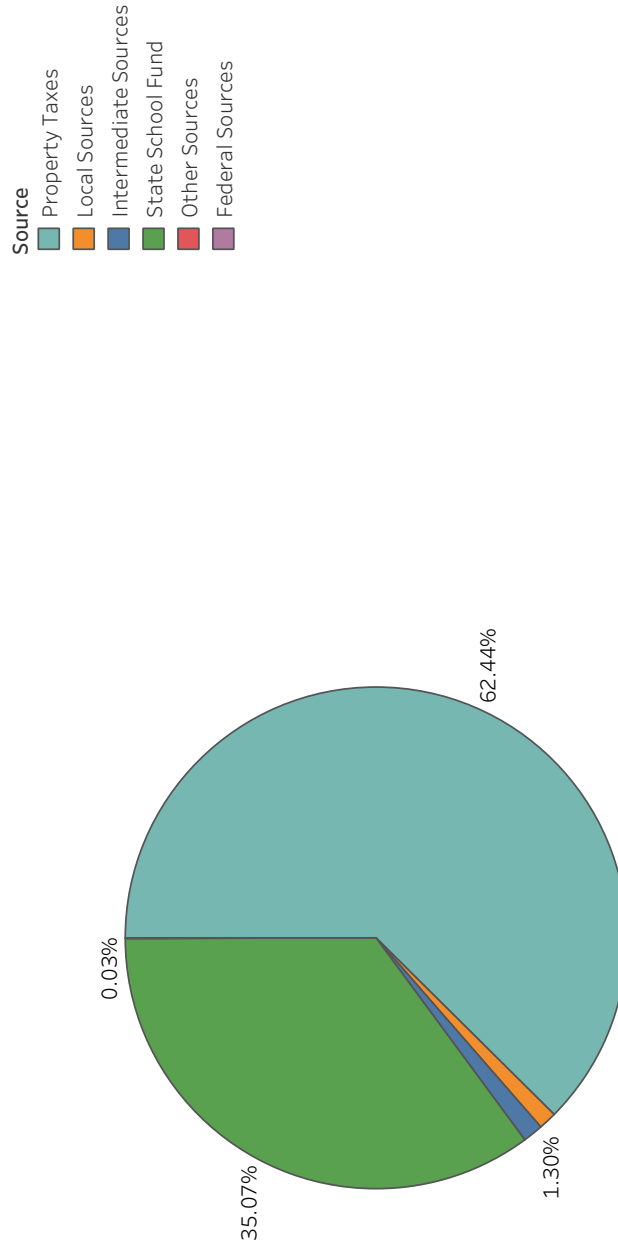
Powered by
FORECASTS
ANALYTICS

Enrollment Data presented is from 2020.

Peer Summary	Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?
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Parkrose SD 3 Financial Story

Education in Oregon is funded from a combination of Local, State, and Federal sources. The pie chart below shows the breakdown of the district's revenue between these sources for the district's operating funds for fiscal year 2020.



Peer Summary	Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?
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Parkrose SD 3 Financial Story

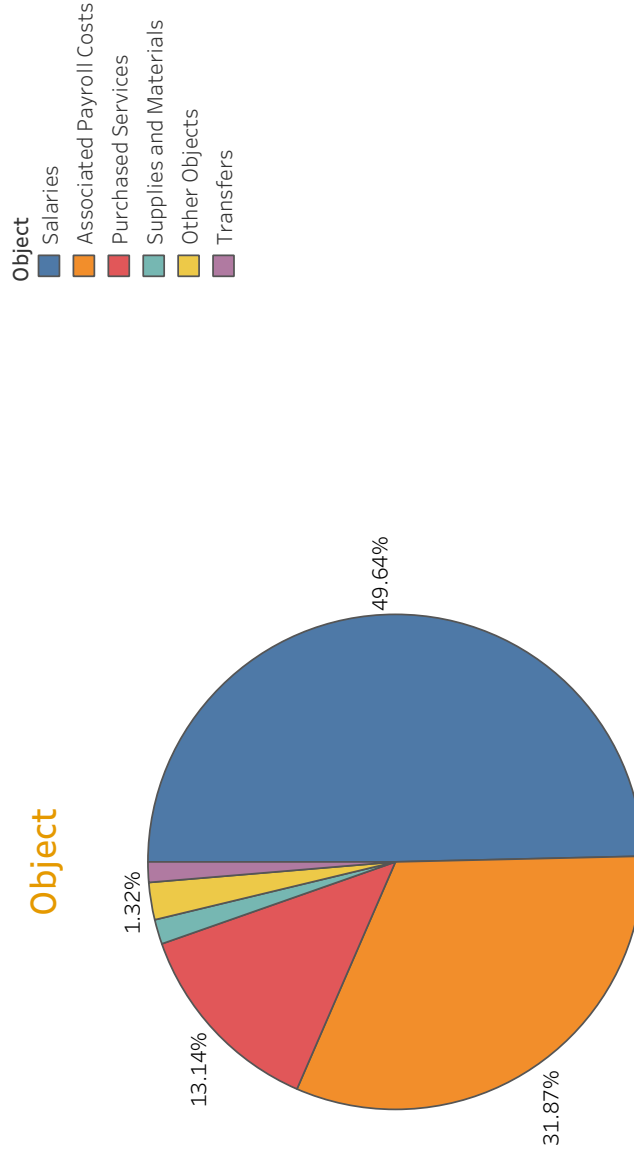
In school district accounting, expenses are categorized in multiple ways. The pie chart below breaks down Operating Expenses (as defined on Notes page) for Fiscal Year 2020 by Function which shows the general operational areas of spending.



Peer Summary	Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?
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Parkrose SD 3 Financial Story

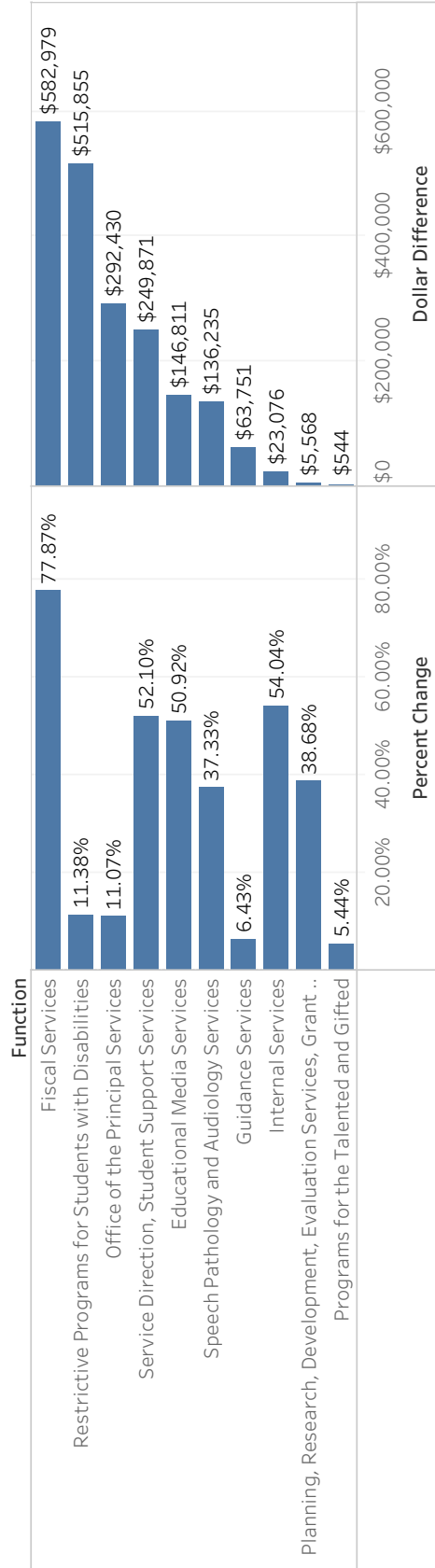
In school district accounting, expenses are categorized in multiple ways. The pie chart below breaks down Operating Expenses (as defined on Notes page) for Fiscal Year 2020 by Object which shows the types of expenses.



Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?	Data Notes
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Parkrose SD 3 Financial Story

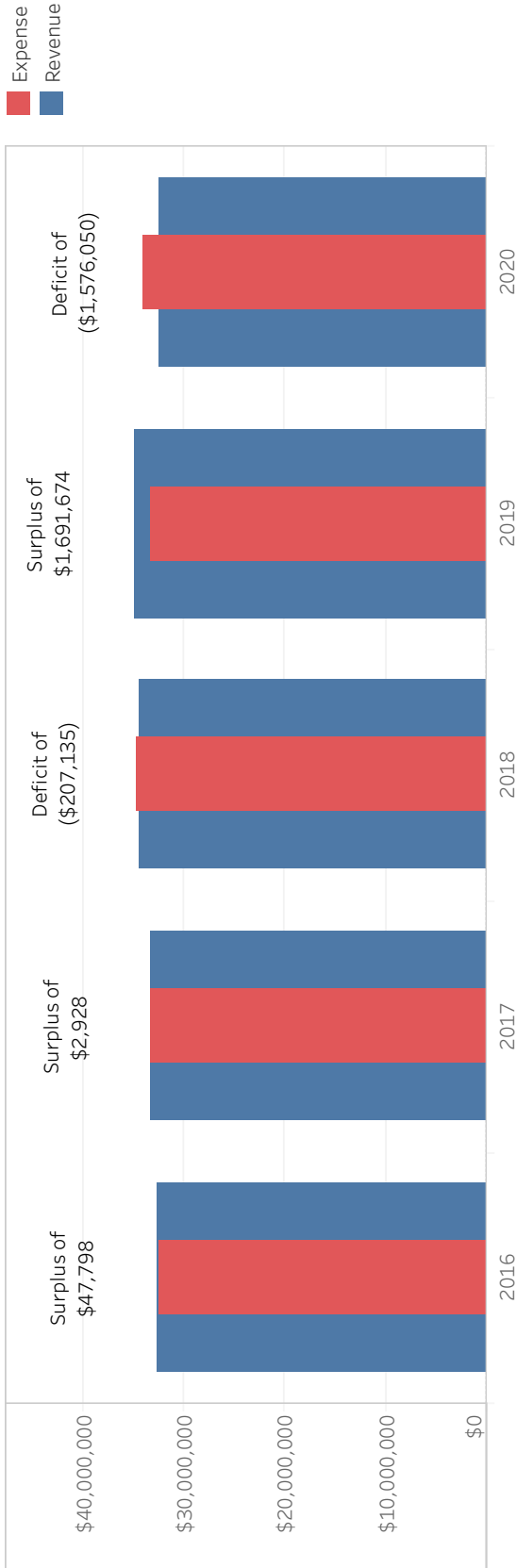
The ten functions below had the highest percentage increase in spending from 2017 to 2020 in the Operating Fund. The right-hand column shows the dollar amount of the increase over that same time period. Line-items without an amount for both 2017 and 2020 are not displayed.



Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?	Data Notes
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Parkrose SD 3 Financial Story

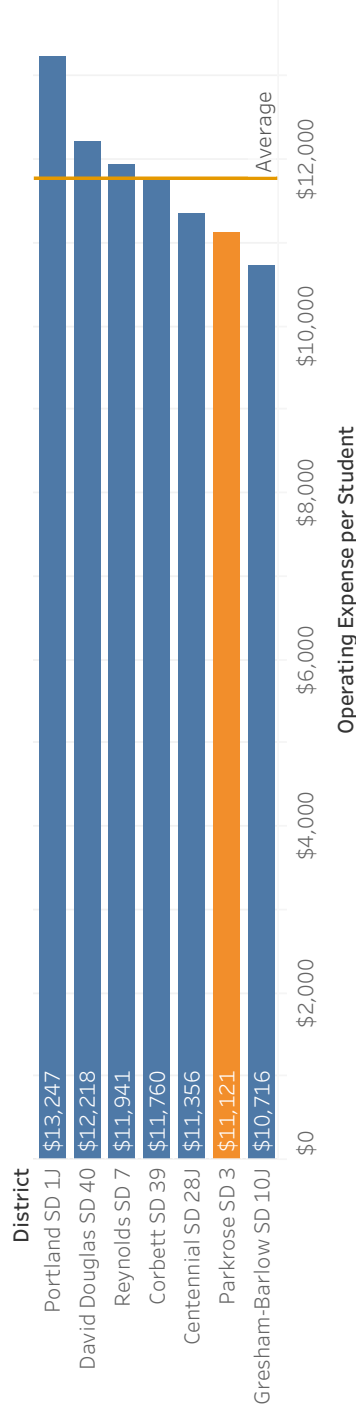
Keeping revenues and expenses aligned is a key to solid financial health. The graph below shows Operating Fund revenue (Blue) and expenses (Red) for the last five years. The label represents the difference between the two. A surplus of revenues over expenses will show as a positive value and a deficit of expenses which are greater than revenues will be a negative value.



Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?	Data Notes
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Parkrose SD 3 Financial Story

Operating Expenditures per Student is a reflection of available resources and student needs. The chart below shows the district's operating expenditures per student for 2020 compared to its peers.



Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?	Data Notes
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Data Notes

Financial information consists of the actual results from annual financial reports and are obtained from the Oregon Department of Education (ODE) via a records request.

Operating Funds are presented as all expenses from the General Fund (Fund 100)

The **student count** used for the per student calculations represents the fall enrollment counts from DOE - <http://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx>

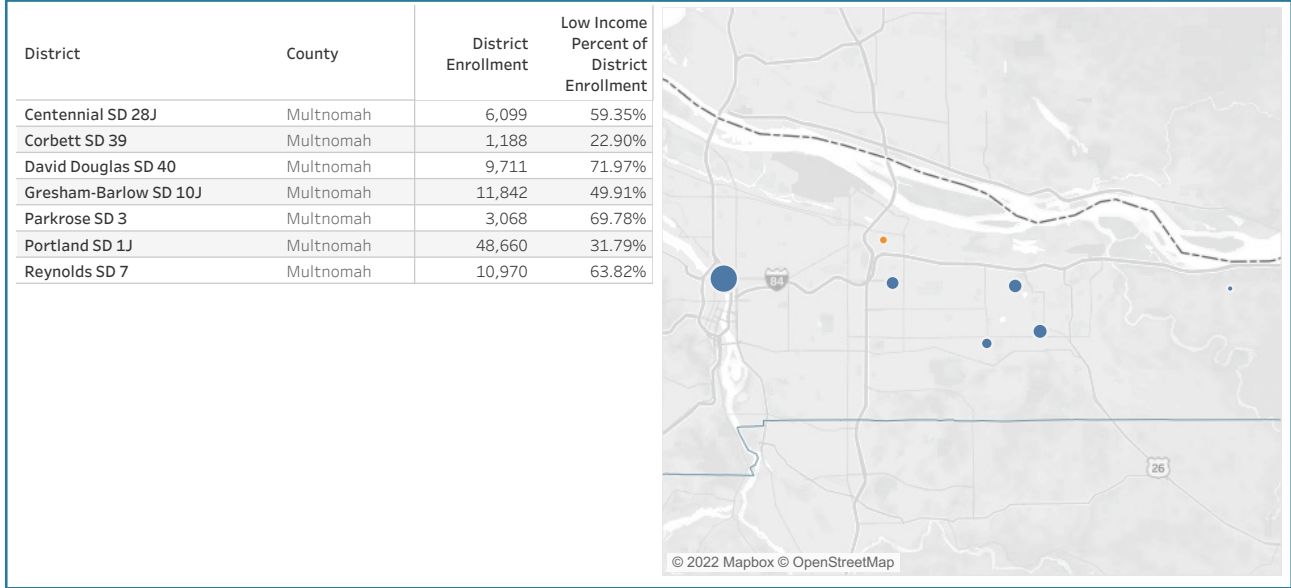
For more detailed analytics of this data visit the 5Sight home page: <https://5share.com/5sight/home.html>



Peer Summary	What enrollment trends exist that may impact future staffing?	What has been the trend in Teacher staffing?	How do our Teacher staffing levels compare?	How do average Teacher salaries compare?	How do average Principal salaries compare?
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Parkrose SD 3 Salary and Staffing Comparison

Peer Summary



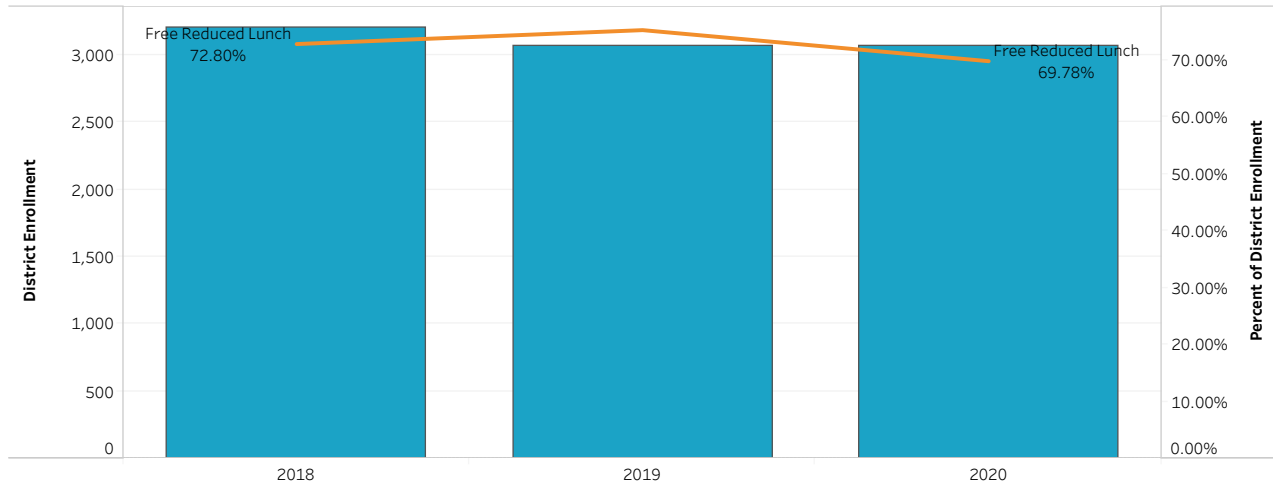
Enrollment data presented is from 2020



Peer Summary	What enrollment trends exist that may impact future staffing?	What has been the trend in Teacher staffing?	How do our Teacher staffing levels compare?	How do average Teacher salaries compare?	How do average Principal salaries co..
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Parkrose SD 3 Salary and Staffing Comparison

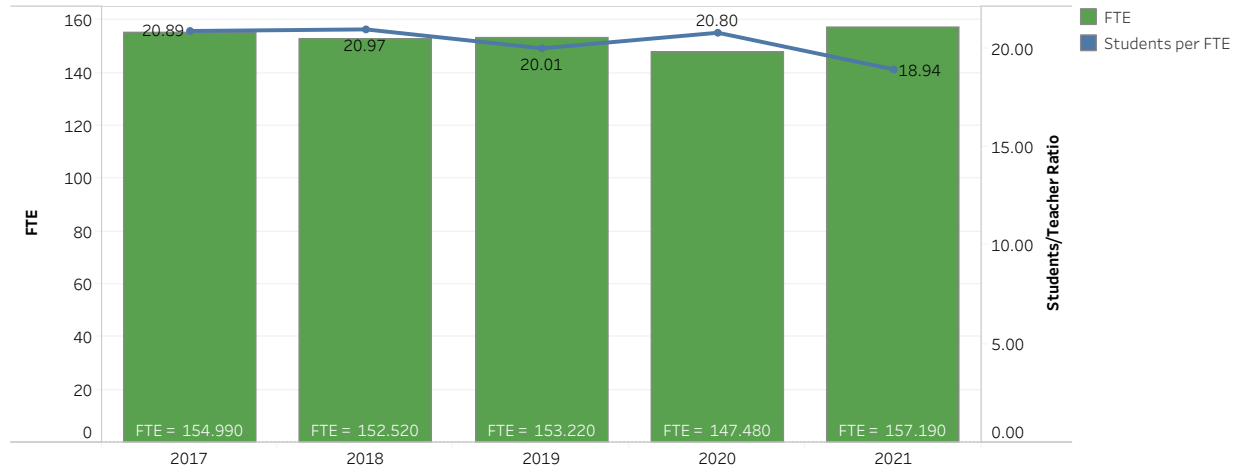
Changes in total enrollment as well as enrollment for subgroups requiring additional support can result in fluctuations in staffing needs.



Peer Summary	What enrollment trends exist that may impact future staffing?	What has been the trend in Teacher staffing?	How do our Teacher staffing levels compare?	How do average Teacher salaries compare?	How do average Principal salaries compare?
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Parkrose SD 3 Salary and Staffing Comparison

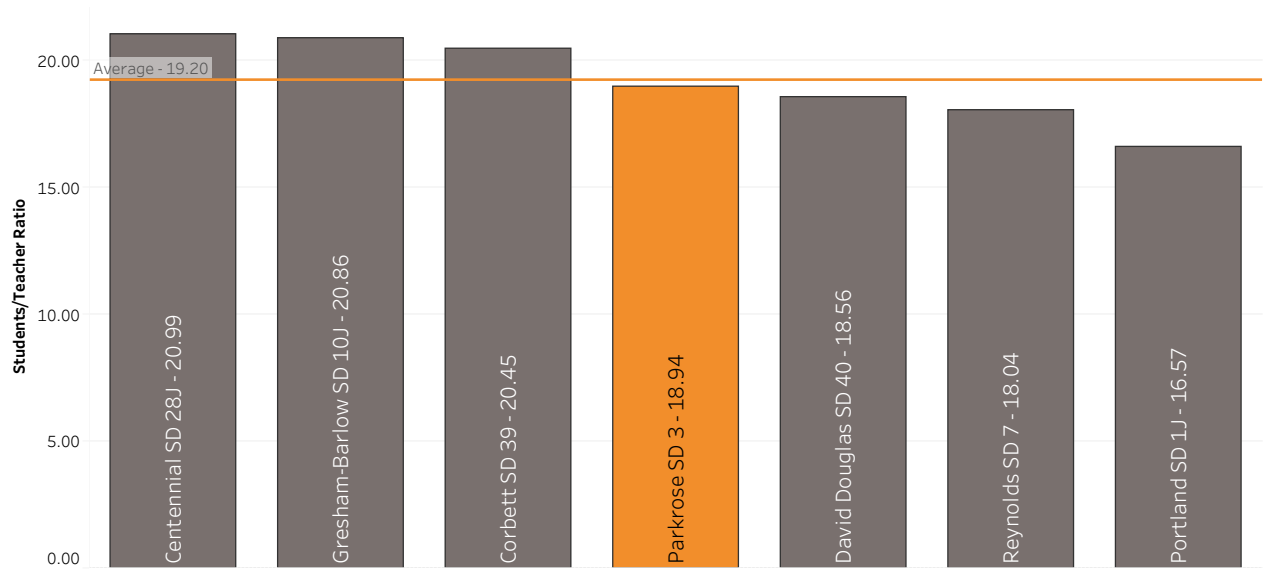
Staffing levels are a factor of the number of staff as well as the number of students. The chart below displays the Full Time Equivalent (FTE) count of **Teachers** in the bars and the student/teacher ratio on the line utilizing the right-hand axis.



Peer Summary..	What enrollment trends exist that may impact future staffing?	What has been the trend in Teacher staffing?	How do our Teacher staffing levels compare?	How do average Teacher salaries compare?	How do average Principal salaries compare?	How much of the gene..
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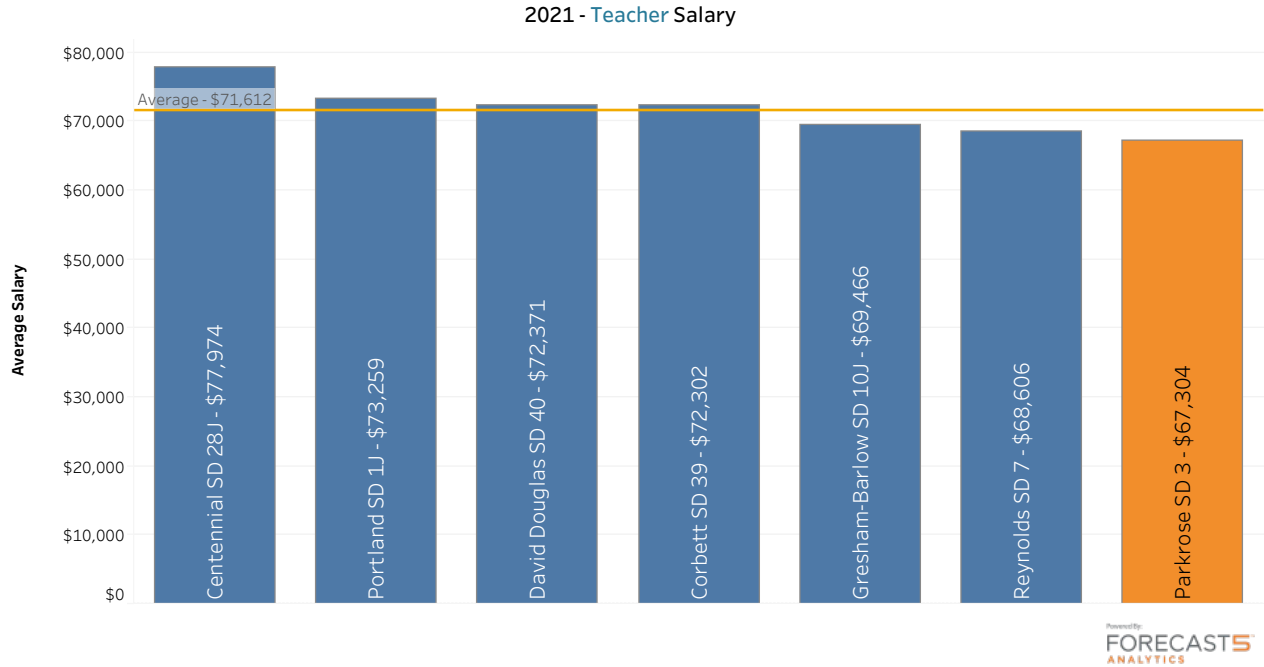
Parkrose SD 3 Salary and Staffing Comparison

2021 - Student per Teacher FTE Comparison



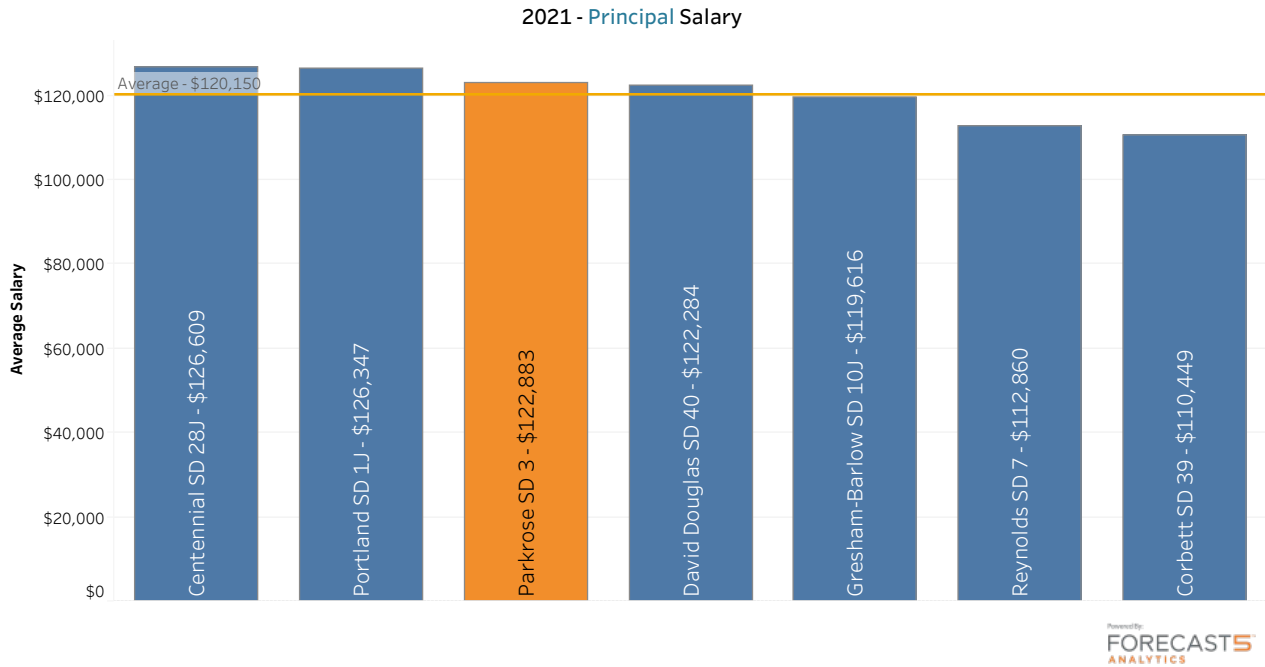
What has been the trend in Teacher staffing?	How do our Teacher staffing levels compare?	How do average Teacher salaries compare?	How do average Principal salaries compare?	How much of the general budget is allocated to personnel costs?	Data Notes
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Parkrose SD 3 Salary and Staffing Comparison



What has been the trend in Teacher st..	How do our Teacher staffing levels compare?	How do average Teacher salaries compare?	How do average Principal salaries compare?	How much of the general budget is allocated to personnel costs?	Data Notes
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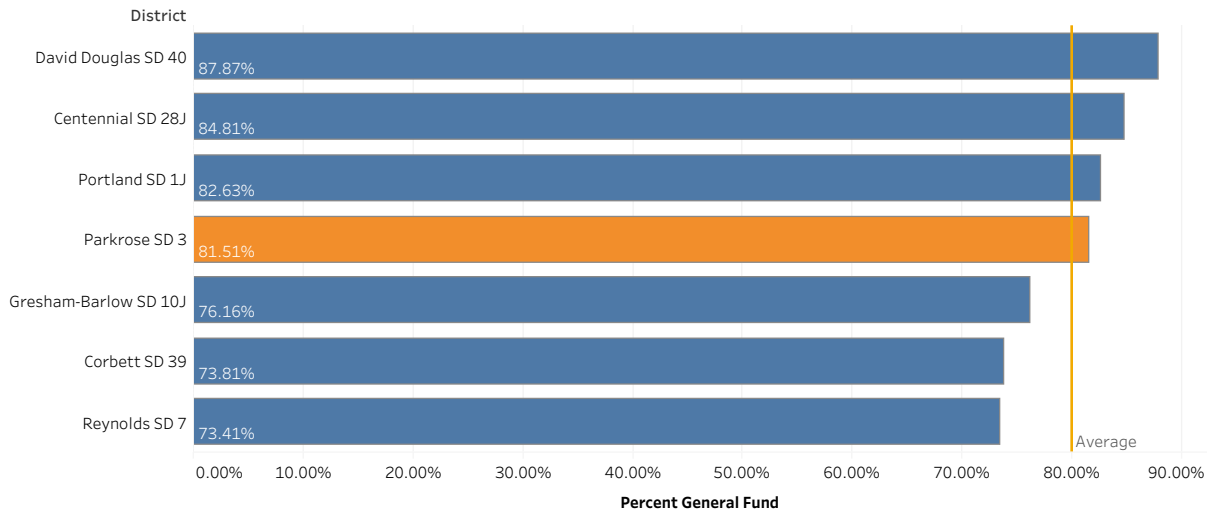
Parkrose SD 3 Salary and Staffing Comparison



What has been the trend in Teacher st..	How do our Teacher staffing levels compare?	How do average Teacher salaries compare?	How do average Principal salaries compare?	How much of the general budget is allocated to personnel costs?	Data Notes
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Parkrose SD 3 Salary and Staffing Comparison

Annual Financial Reports break down district spending into many categories. The chart below shows the percentage of general fund spending allocated to salaries and benefits for 2020.



What has been the trend in Teacher st..	How do our Teacher staffing levels compare?	How do average Teacher salaries compare?	How do average Principal salaries compare?	How much of the general budget is allocated to personnel costs?	Data Notes
---	---	--	--	---	------------

Parkrose SD 3 Salary and Staffing Comparison

Data Notes

Salary and FTE data for licensed and non-licensed staff is obtained from ODE via a records request.

Enrollment data consists of fall counts obtained from the Oregon Department of Education (ODE) <https://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx>
Free and reduced lunch low income counts are obtained from <https://www.ode.state.or.us/sfda/reports/r0061Select.asp> .

Financial data consists of actual results from annual financial reports submitted annually to ODE. Data is obtained from ODE via a records request.

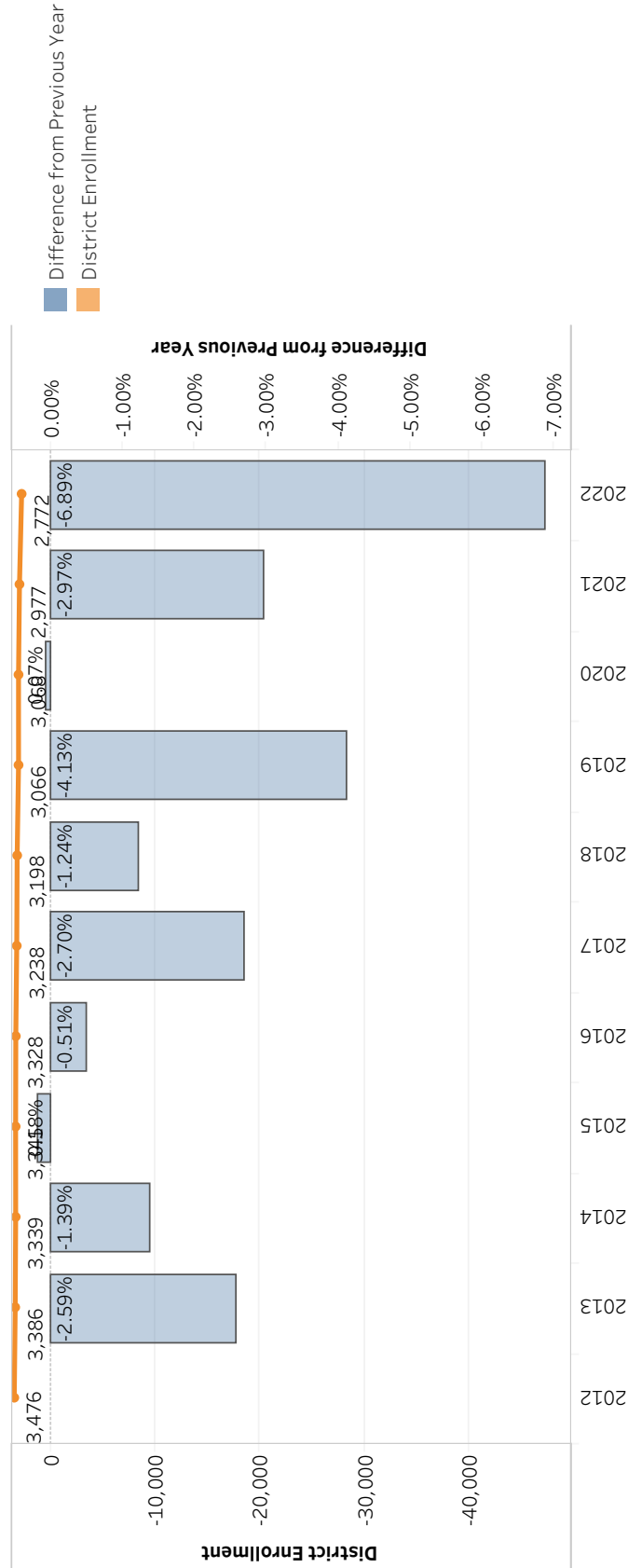
5Sight Home page: <https://5share.com/5sight/home.html>



What has been the overall enrollment trend?	What are the demographic trends?	How are certain subgroup enrollments changing?	Are there enrollment bubbles in certain grades?	What could future Kindergarten classes look like?	What schools have seen the largest changes in enrollments?
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Parkrose SD 3 Enrollment Story

Changes in enrollment can place demands on the District. The orange line below shows total K-12 enrollment over the last eleven years, while the blue bars represent the year-over-year change on the secondary axis.



What has been the overall enrollment trend?	What are the demographic trends?	How are certain subgroup enrollments changing?	Are there enrollment bubbles in certain grades?	What could future Kindergarten classes look like?	What schools have seen the largest changes in enrollments?
---	----------------------------------	--	---	---	--

Parkrose SD 3 Enrollment Story

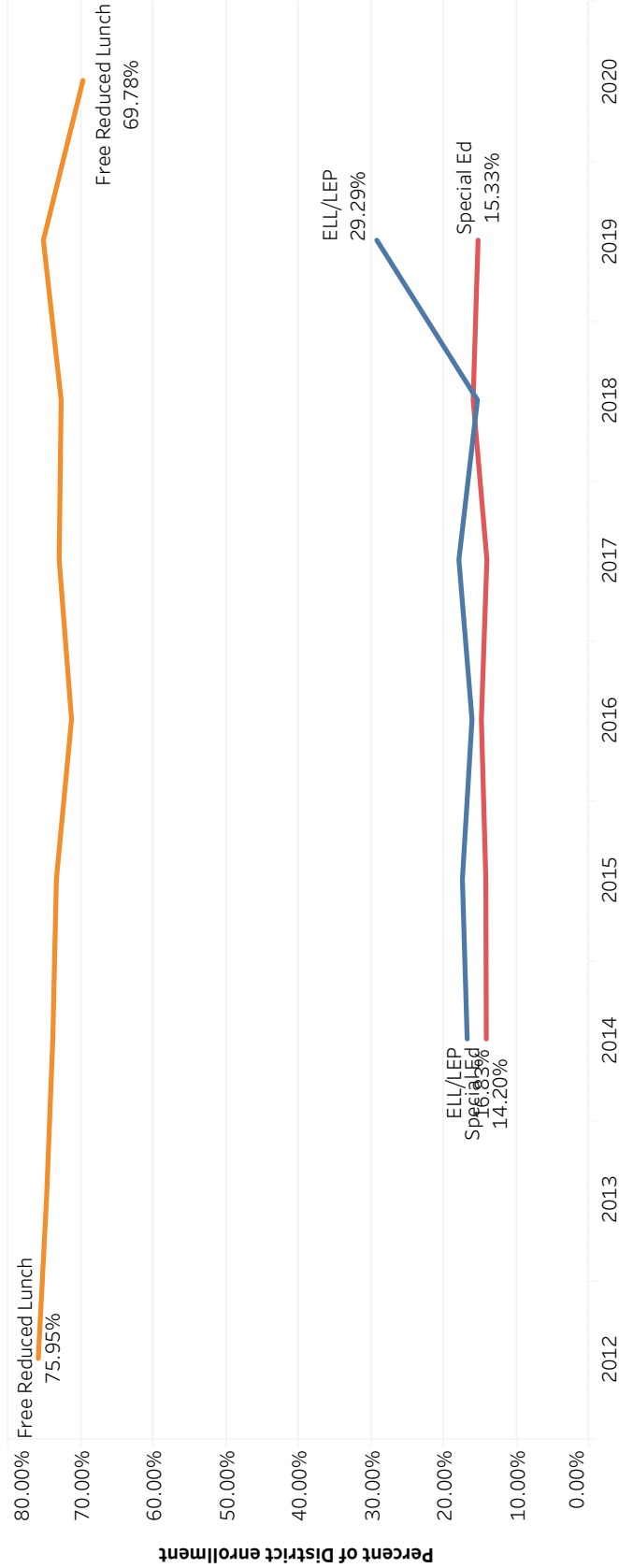
The stacked bars below show the percentage of K-12 students each year by race/ethnicity.



What has been the overall enrollment trend?	What are the demographic trends?	How are certain subgroup enrollments changing?	Are there enrollment bubbles in certain grades?	What could future Kindergarten classes look like?	What schools have seen the largest changes in enrollments?
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Parkrose SD 3 Enrollment Story

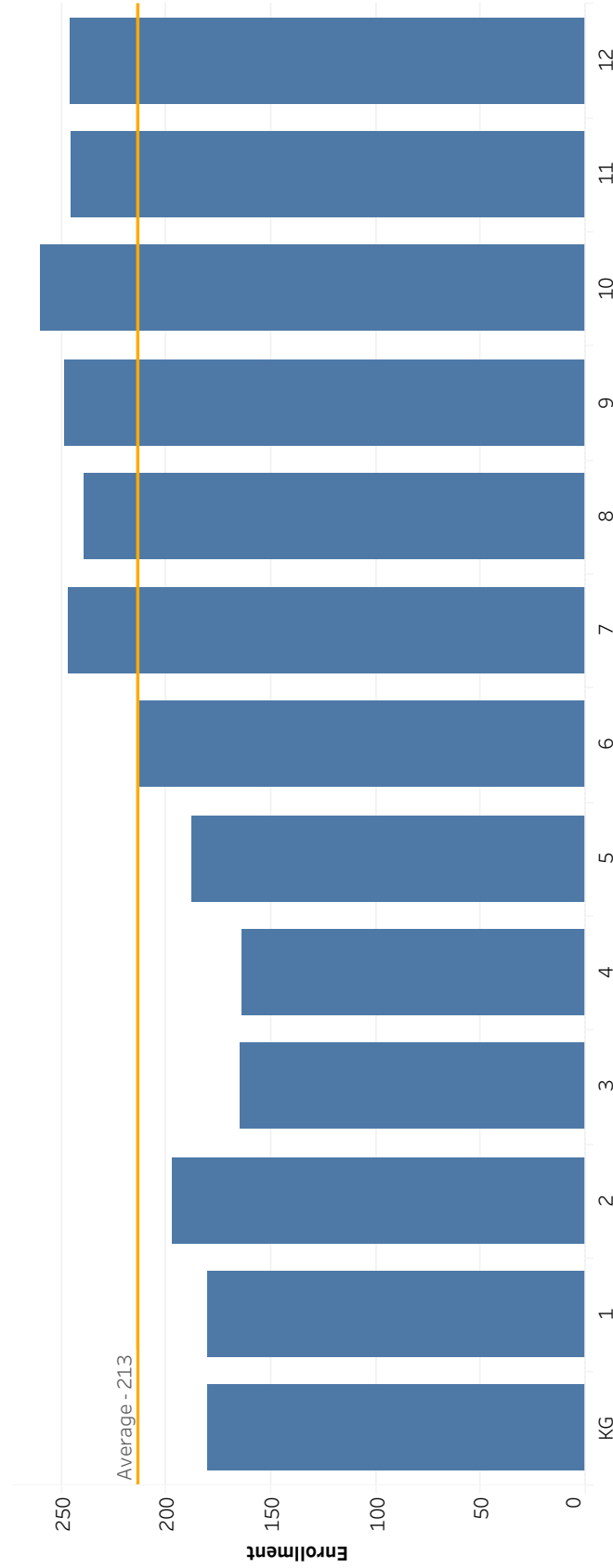
Low income students can require additional support. Certain groups of students can require additional supports. The chart below shows how enrollments for English Language Learners (ELL), low income and special education students have changed over time.



What has been the overall enrollment..	What are the demographic trends?	How are certain subgroup enrollments changing?	Are there enrollment bubbles in certain grades?	What could future Kindergarten classes look like?	What schools have seen the largest changes in enrollments?	Data Notes
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Parkrose SD 3 Enrollment Story

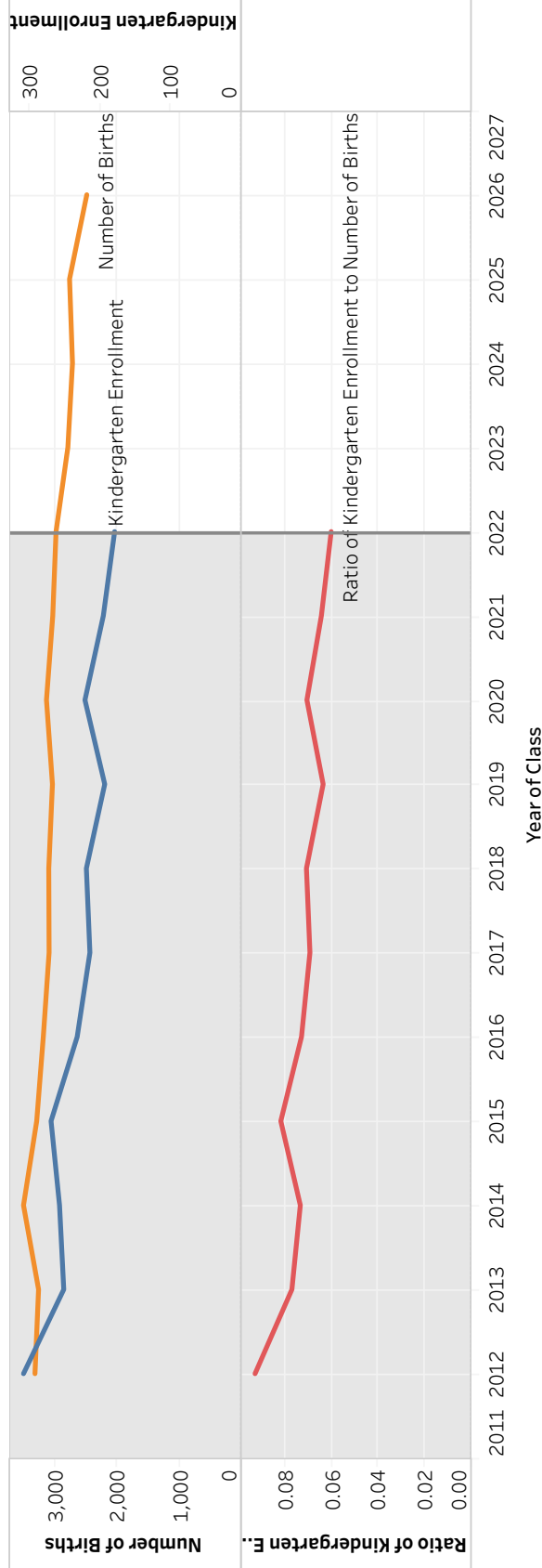
Disproportionately larger or smaller classes can cause staffing challenges as they move through the grades and more so as they move from the elementary buildings to middle school and then high school. Utilize the bar chart below of 2022 enrollment by grade to identify potentially impactful bubbles.



What are the demographic trends?	How are certain subgroup enrollments changing?	Are there enrollment bubbles in certain grades?	What could future Kindergarten classes look like?	What schools have seen the largest changes in enrollments?	Data Notes
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Parkrose SD 3 Enrollment Story

Prior years' birth data can help predict future kindergarten enrollments. The chart below compares live birth data (offset by six years) to kindergarten enrollments. If the ratio of the two has historically been consistent, use the trend of more recent live births (to the right of the shaded area on the orange line) to anticipate upcoming kindergarten classes. The Year of Class label refers to the kindergarten school year, i.e. kindergarten count for 2017 is kindergarteners enrolled in the 2016-17 school year and is compared to births from calendar year 2011.



What are the demographic trends?	How are certain subgroup enrollments changing?	Are there enrollment bubbles in certain grades?	What could future Kindergarten classes look like?	What schools have seen the largest changes in enrollments?	Data Notes
----------------------------------	--	---	---	--	------------

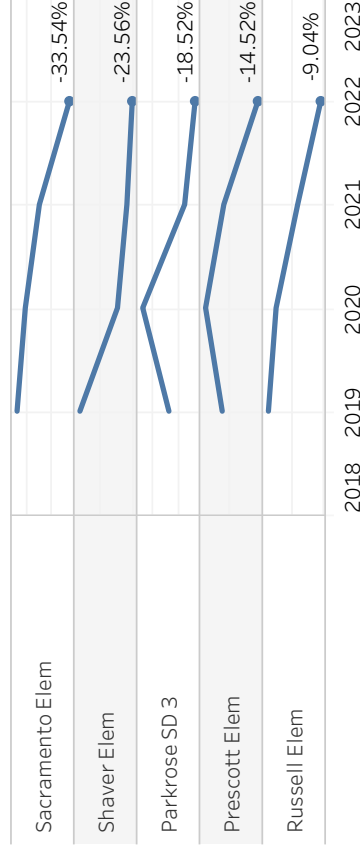
Parkrose SD 3 Enrollment Story

Even if overall district enrollment is stable, fluctuations between buildings can still present staffing challenges. Use the table below to identify which buildings have seen the largest increases and decreases over the last three years (2019 to 2022).

Largest increase in 3 years



Steepest decline in 3 years



What are the demographic trends?	How are certain subgroup enrollments changing?	Are there enrollment bubbles in certain grades?	What could future Kindergarten classes look like?	What schools have seen the largest changes in enrollments?	Data Notes
----------------------------------	--	---	---	--	------------

Data Notes

Enrollment data consists of fall counts and demographic breakdowns obtained from the Oregon Department of Education (ODE) - <http://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx>

Annual live birth counts by the mother’s home ZIP code are obtained from the Oregon Health Authority - <http://www.oregon.gov/oha/PH/BIRTHDEATHCERTIFICATES/VITALSTATISTICS/BIRTH/Pages/zipcnty.aspx>. ZIP codes used for the district’s birth counts represent all ZIP codes that are represented within the district boundaries, but portions of those codes may also be outside the district.

Live births are offset six years to compare to kindergarten enrollments for comparative purposes

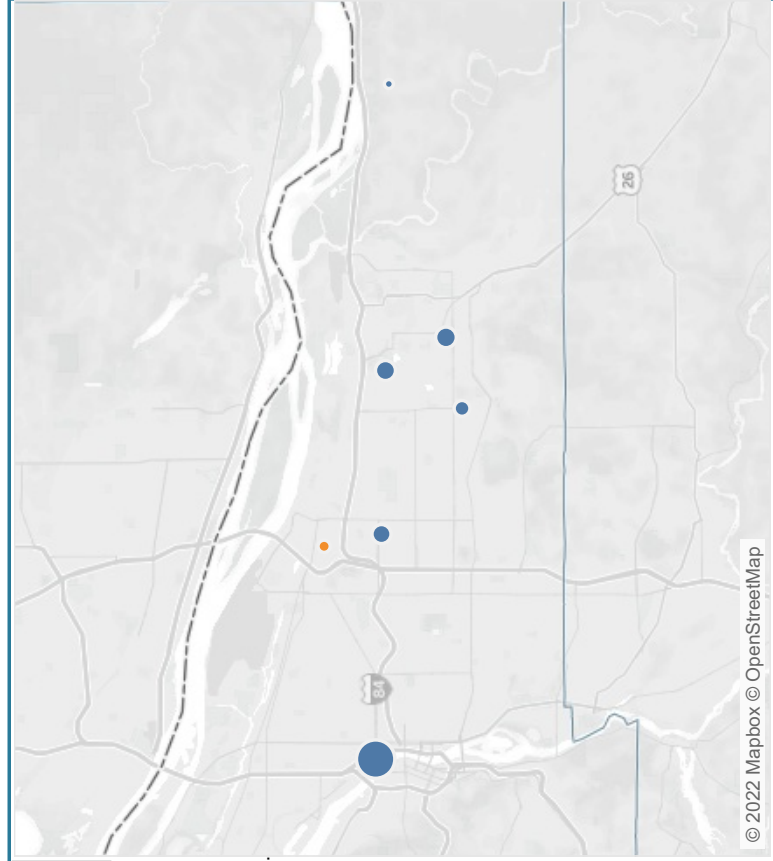
For more detailed analytics of this data visit the 5Sight home page: <https://5share.com/5sight/home.html>

Peer Summary	What have been the enrollment trends in certain subgroups?	How are the district's students performing overall?	How does overall district performance compare?	How do disadvantaged students perform in ELA?	How do disadvantaged students perform?
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Parkrose SD 3 Equity Story

Peer Summary

District	County	District Enrollment	Low Income Percent of Enrollment
Centennial SD 28J	Multnomah	6,099	59.35%
Corbett SD 39	Multnomah	1,188	22.90%
David Douglas SD 40	Multnomah	9,711	71.97%
Gresham-Barlow SD 10J	Multnomah	11,842	49.91%
Parkrose SD 3	Multnomah	3,068	69.78%
Portland SD 1J	Multnomah	48,660	31.79%
Reynolds SD 7	Multnomah	10,970	63.82%



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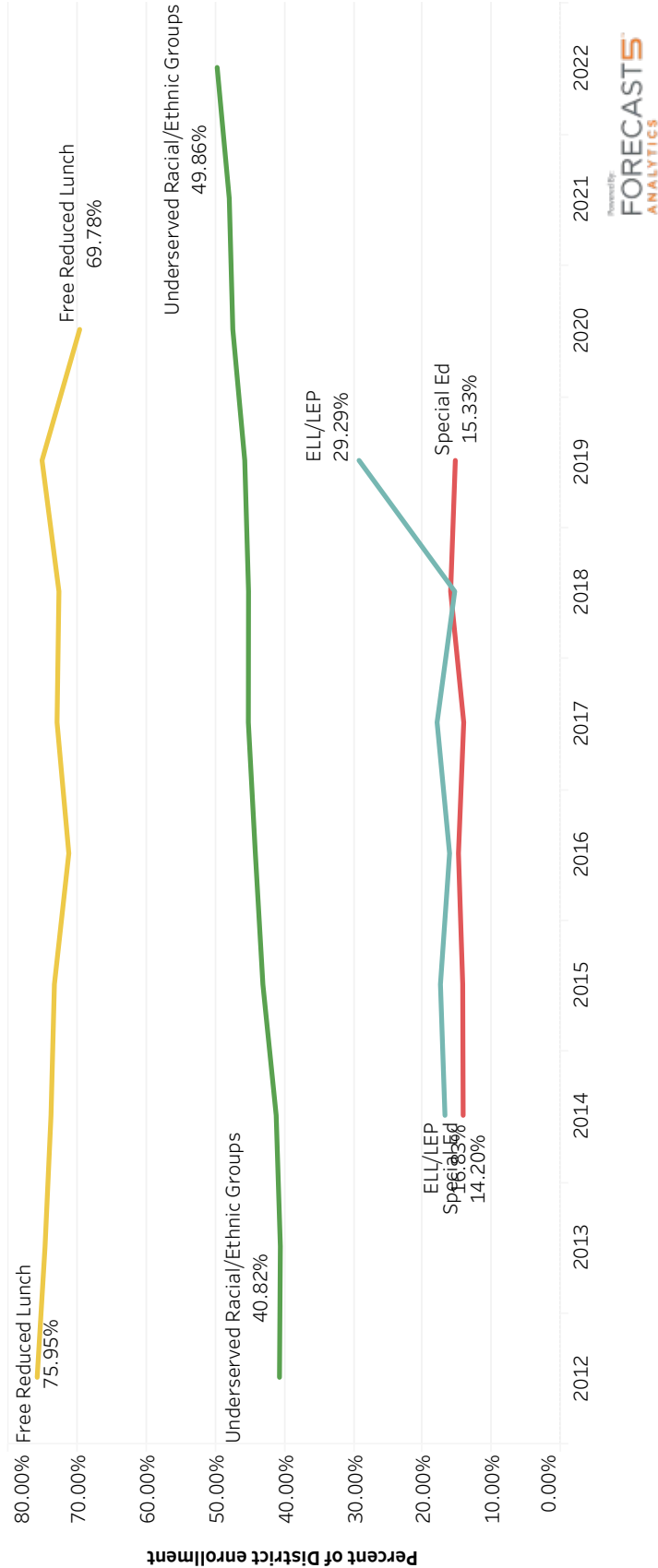
Powered by
FORECASTS
ANALYTICS

Enrollment Data presented is from 2020.

Peer Summary	What have been the enrollment trends in certain subgroups?	How are the district's students performing overall?	How does overall district performance compare?	How do disadvantaged students perform in ELA?	How do disadvantaged students perform...
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Parkrose SD 3 Equity Story

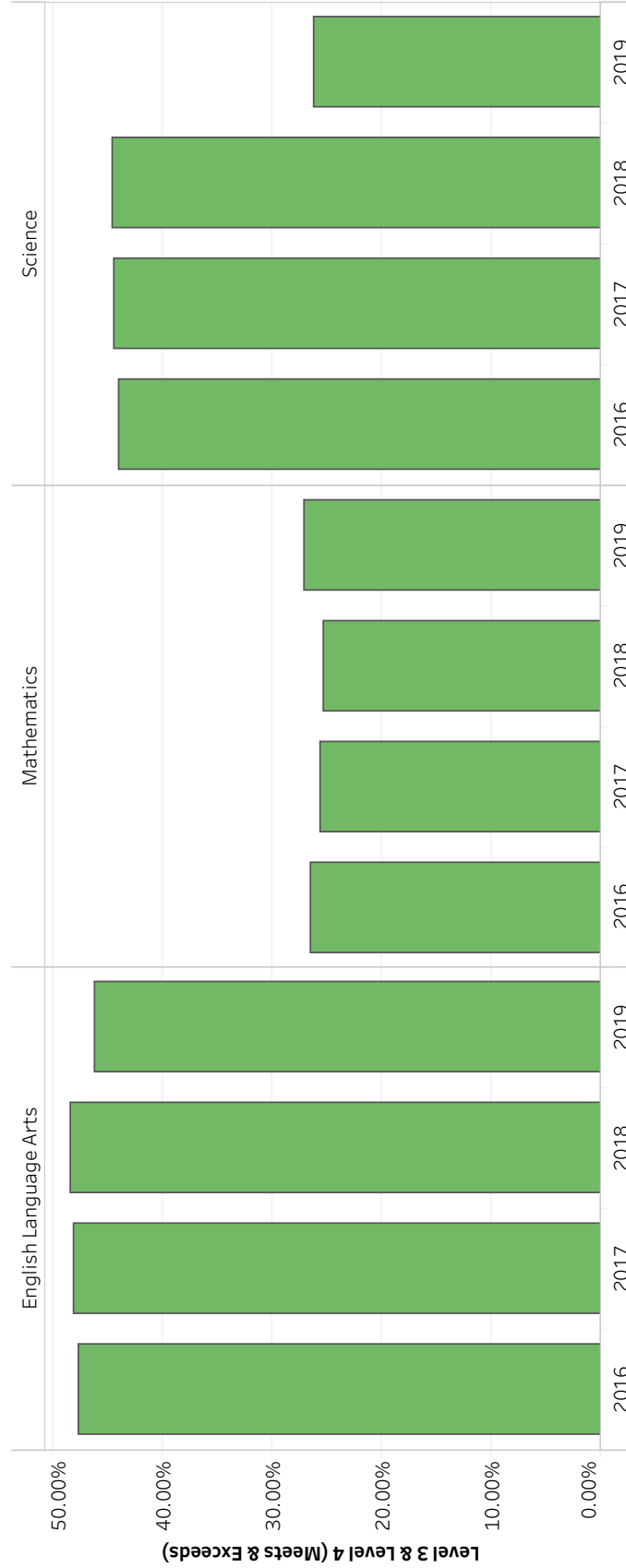
The chart below shows how enrollment for low income, English Language Learner (ELL), special education and students of underserved racial/ethnic groups have changed over time. The Oregon Department of Education (ODE) defines underserved race/ethnic groups as: American Indian/Alaska Native, Black/African American, Hispanic/Latino and Native Hawaiian/Pacific Islander.



Peer Summary	What have been the enrollment trends in certain subgroups?	How are the district's students performing overall?	How does overall district performance compare?	How do disadvantaged students perform in ELA?	How do disadvantaged students perform...
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Parkrose SD 3 Equity Story

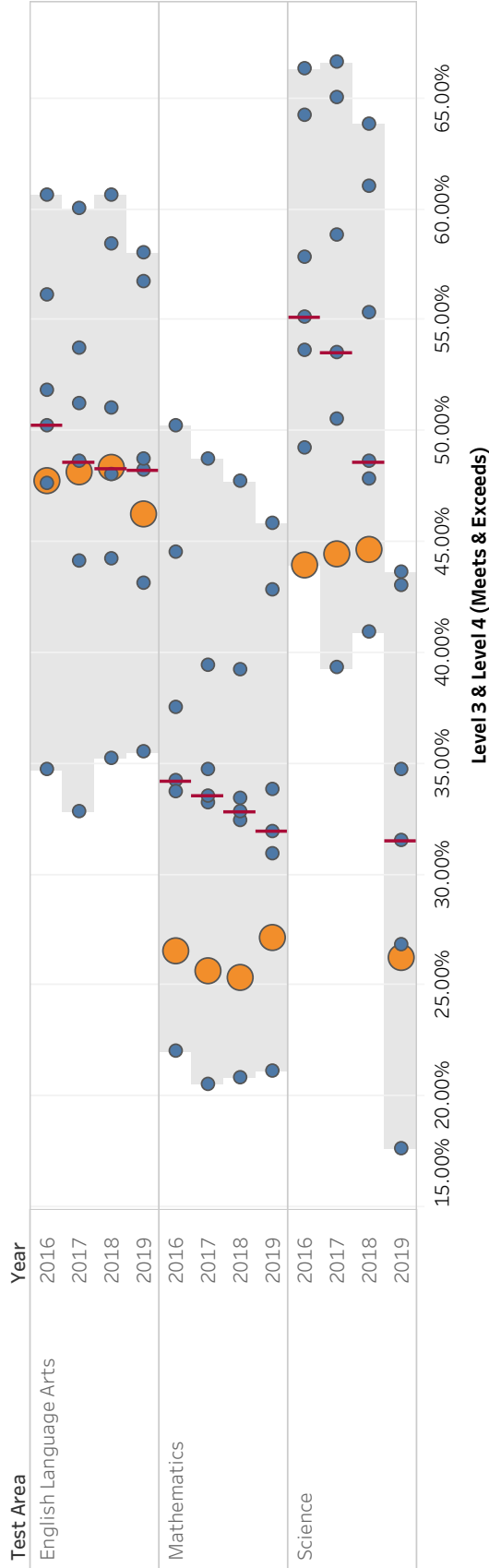
Students are tested in grades 3-8 and 11 for ELA and Math and in grades 5, 8 and 11 for Science. The results below represent the percentage of students across All Grades that met or exceeded their applicable grade level standards.



Peer Sum ma..	How do disadvantaged students perform in Math?	How do disadvantaged students perform in ELA?	How does overall district performance compare?	How are the district's students performing overall?	What have been the enrollment trends in certain subgroups?	How do disadvantaged students perform in ELA?	How do disadvantaged students perform in Math?	How do disadvantaged students perform in ELA?
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Parkrose SD 3 Equity Story

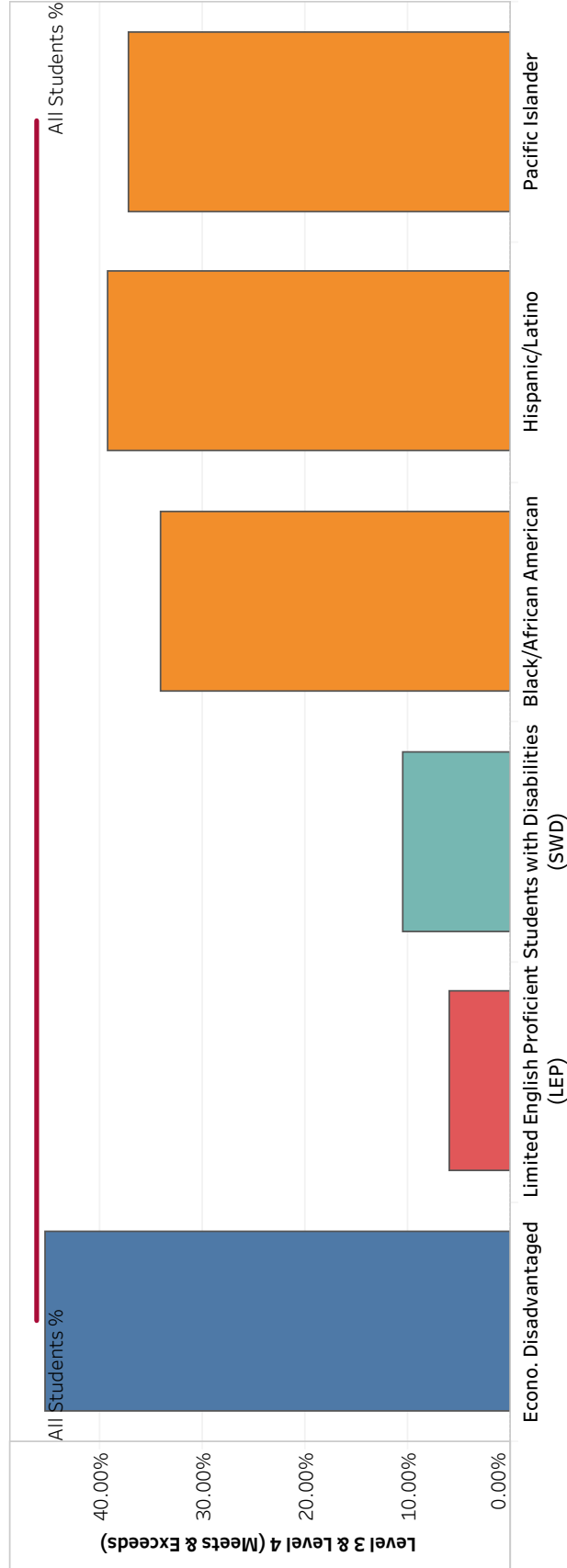
Simply comparing pass rates from year to year does not tell the full story of how students are doing. This visual shades the ranges of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze the change in ELA, Math and Science performance in relation to the District's peers' performance.



How are the district's students performing overall?	How does overall district performance compare?	How do disadvantaged students perform in ELA?	How do disadvantaged students perform in Math?	How do disadvantaged students' ELA test results compare?	How do disadvantaged students perform in Math?	How do disadvantaged students' ELA test results compare?	How do disadvantaged students perform in Math?
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Parkrose SD 3 Equity Story

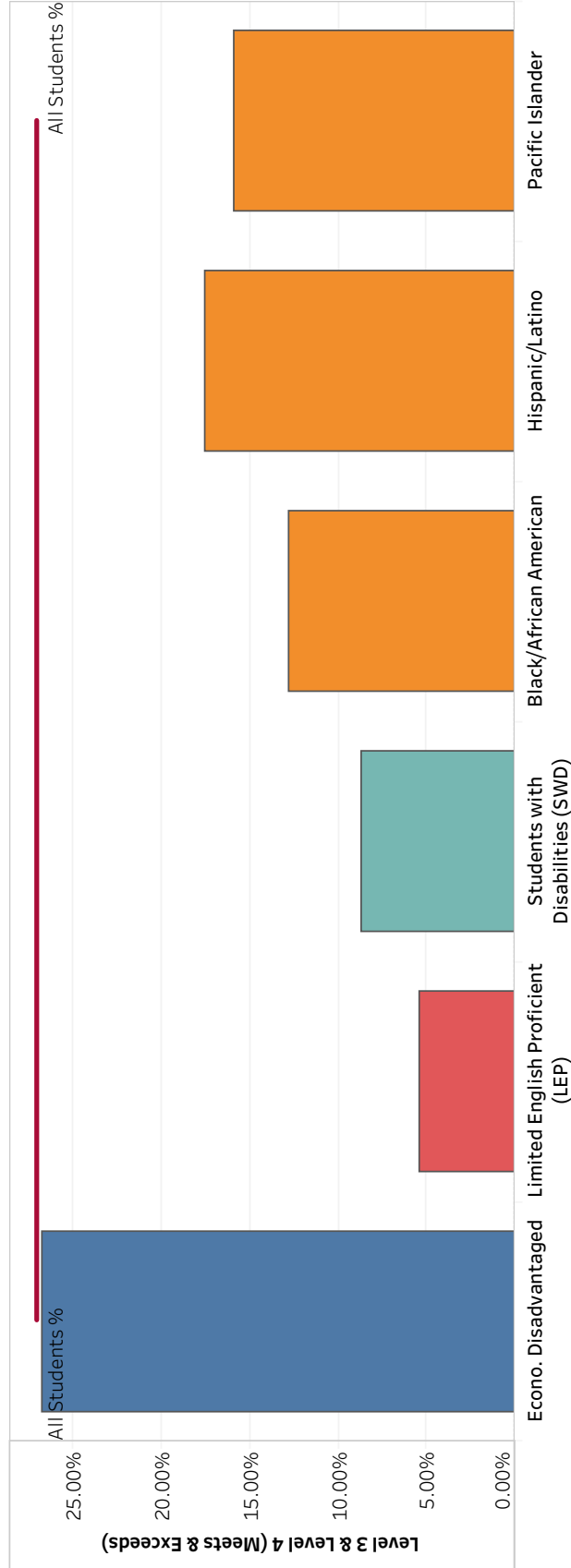
The chart below compares the 2019 All Grades English Language Arts performance of certain disadvantaged student groups to the district's All Students All Grades score.



How does overall district performance compare?	How do disadvantaged students perform in ELA?	How do disadvantaged students perform in Math?	How do disadvantaged students' ELA test results compare?	How do disadvantaged students' Math test results compare?	Are the district's disa..
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Parkrose SD 3 Equity Story

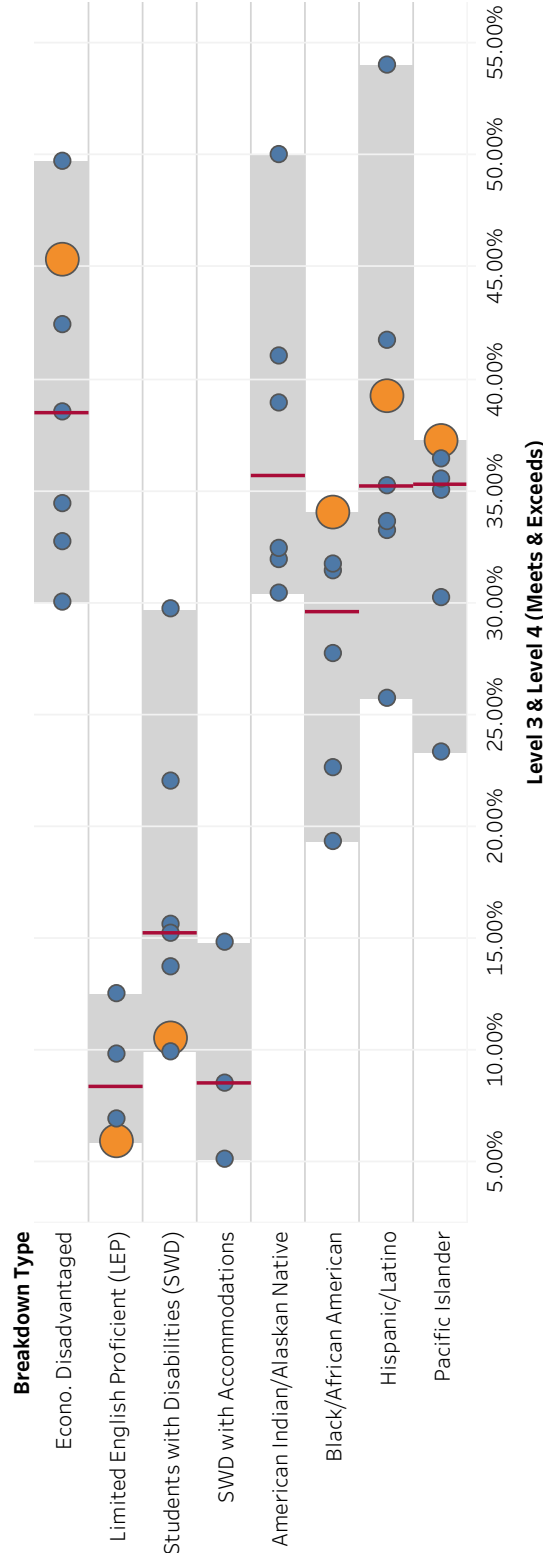
The chart below compares the 2019 All Grades Mathematics performance of certain disadvantaged student groups to the district's All Students All Grades score.



How does ove..	How do disadvantaged students perform in ELA?	How do disadvantaged students perform in Math?	How do disadvantaged students' ELA test results compare?	How do disadvantaged students' Math test results compare?	Are the district's disadvantaged freshmen on-track?	Are the district's disa..
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Parkrose SD 3 Equity Story

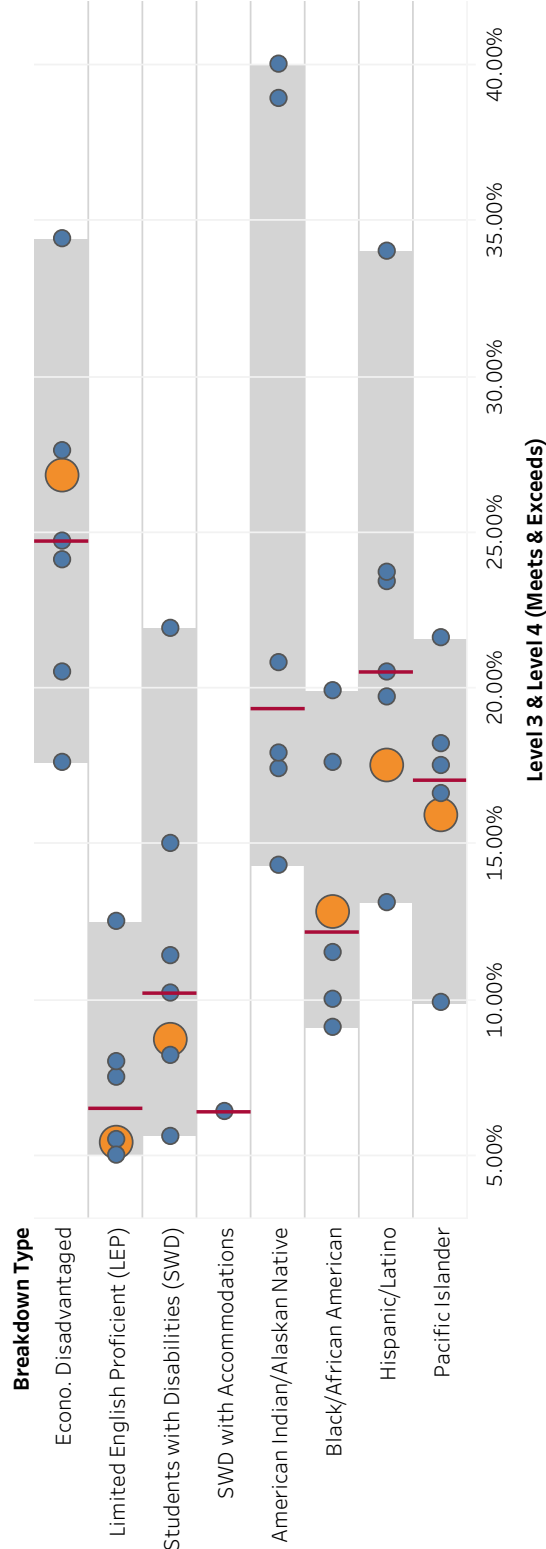
This visual shades the ranges of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze 2019 English Language Arts performance for certain disadvantaged subgroups in relation to the District's peers.



How do disadvantaged students perform in Math?	How do disadvantaged students' ELA test results compare?	How do disadvantaged students' Math test results compare?	Are the district's disadvantaged freshmen on-track?	Are the district's disadvantaged high schoolers graduating on time?	How do the district's ...
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Parkrose SD 3 Equity Story

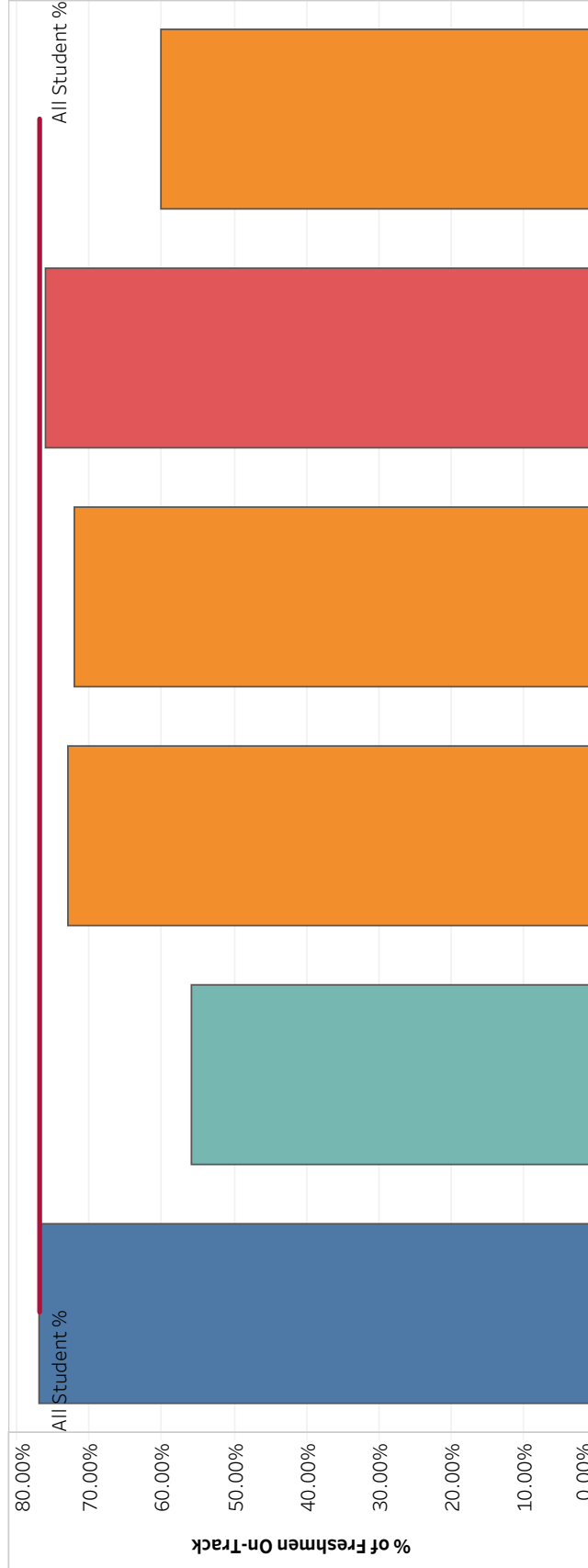
This visual shades the ranges of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze 2019 Mathematics performance for certain disadvantaged subgroups in relation to the District's peers.



How do disadvantaged students' ELA test results compare?	How do disadvantaged students' Math test results compare?	Are the district's disadvantaged freshmen on-track?	Are the district's disadvantaged high schoolers graduating on time?	How do the district's Freshmen On-Track and Graduation rates compare?	How does the di..
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Parkrose SD 3 Equity Story

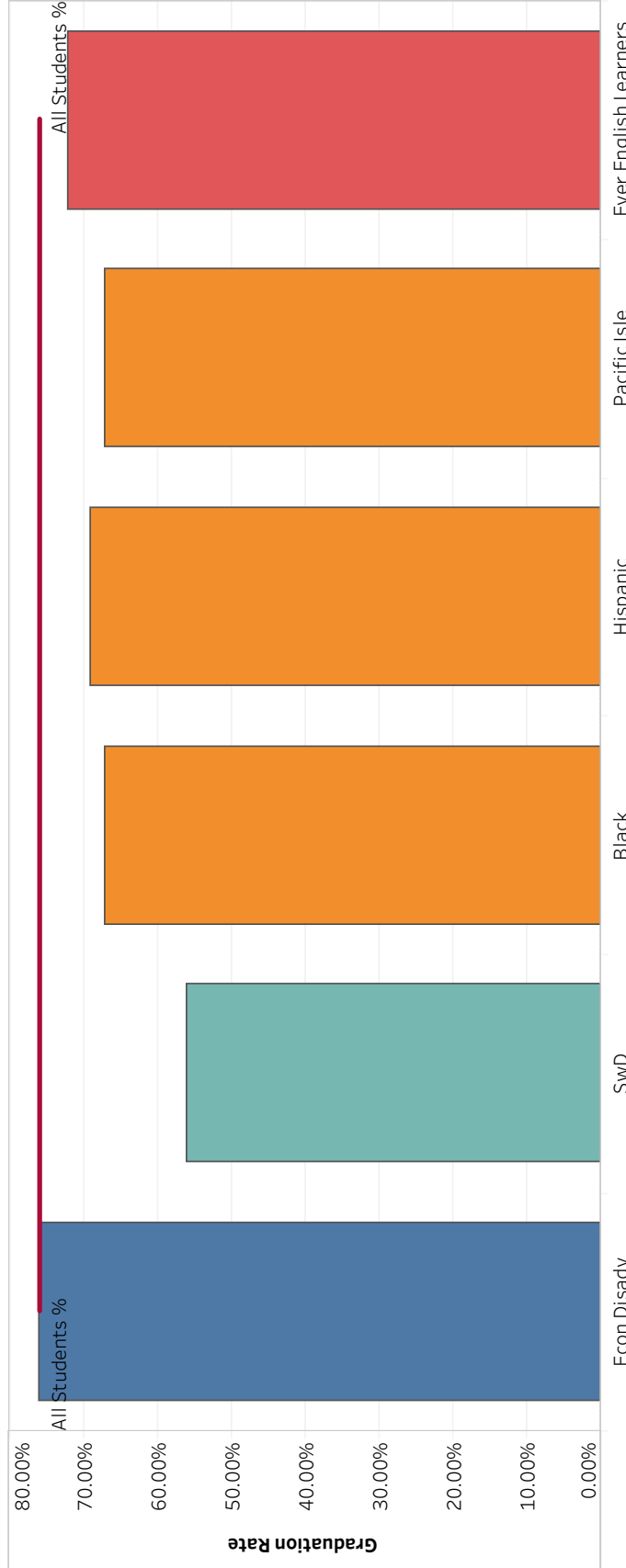
In 2021 Students who earn at least 25% of the credits required for a regular diploma by the end of their freshmen year are considered **On-Track to Graduate**.



How do disadvantaged students' Math test results compare?	Are the district's disadvantaged freshmen on-track?	Are the district's disadvantaged high schoolers graduating on time?	How do the district's Freshmen On-Track and Graduation rates compare?	How does the district's per student spending compare?	Data Notes
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Parkrose SD 3 Equity Story

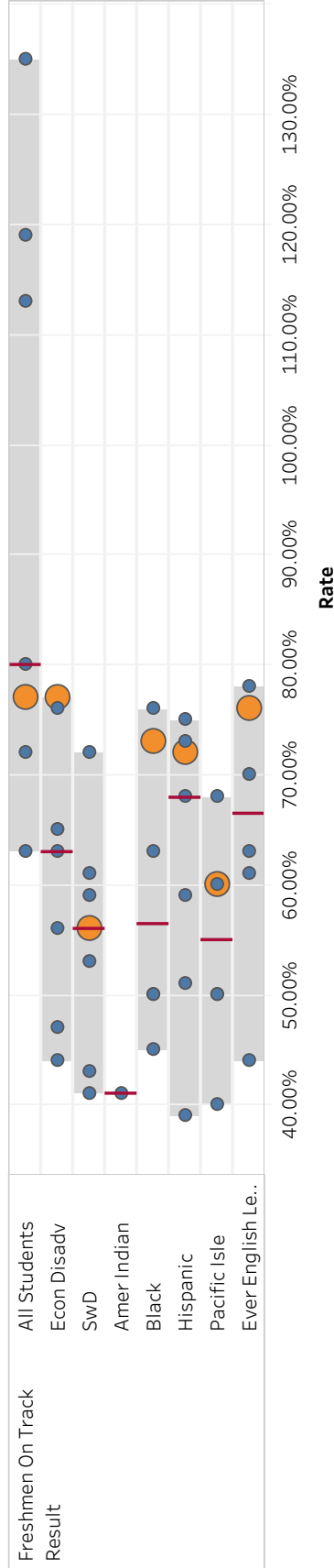
In 2020 Students who earn a standard diploma within four years of entering high school are considered to have graduated on time.



How do disadvantaged students' Ma..	Are the district's disadvantaged freshmen on-track?	Are the district's disadvantaged high schoolers graduating on time?	How do the district's Freshmen On-Track and Graduation rates compare?	How does the district's per student spending compare?	Data Notes
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Parkrose SD 3 Equity Story

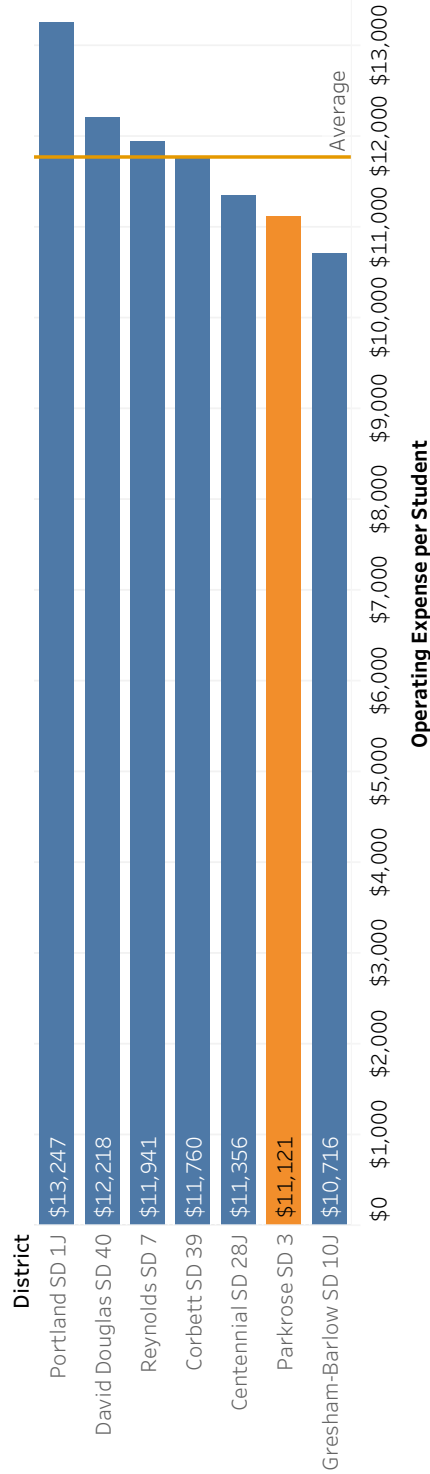
This visual shades the ranges of rates in the peer group for 2021, displays the median as a hashmark and the District in Orange to analyze the rates in relation to the District's peers.



How do disadvantaged students' Ma..	Are the district's disadvantaged freshmen on-track?	Are the district's disadvantaged high schoolers graduating on time?	How do the district's Freshmen On-Track and Graduation rates compare?	How does the district's per student spending compare?	Data Notes
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Parkrose SD 3 Equity Story

Operating Expenditures per Student is a reflection of available resources and student needs. The chart below shows the district's operating expenditures per student for 2020 compared to its peers.



How do disadvantaged students' Ma..	Are the district's disadvantaged freshmen on-track?	Are the district's disadvantaged high schoolers graduating on time?	How do the district's Freshmen On-Track and Graduation rates compare?	How does the district's per student spending compare?	Data Notes
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Data Notes

Financial information consists of the actual results from annual financial reports and are obtained from the Oregon Department of Education (ODE) via a records request.

Operating Funds are presented as all expenses from the General Fund (Fund 100)

Enrollment data consists of fall counts and demographic breakdowns obtained from the Oregon Department of Education (ODE) - <http://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx>

Assessment results represent data from the Smarter Balanced assessments and are obtained from the Oregon Department of Education (ODE) - <http://www.oregon.gov/ode/educator-resources/assessment/Pages/Assessment-Results.aspx>

Freshmen On-Track and Graduation Rates from the 2018 School Report Card data are obtained from the DOE website - <https://www.oregon.gov/ode/reports-and-data/Pages/School-Report-Cards.aspx>

For more detailed analytics of this data visit the 5Sight home page: <https://5share.com/5sight/home.html>

Legal Publications

The following publications are a legal record of publications and announcements, notices and meeting minutes as required for the 2022-2023 Budget.



AD#: 0010306861

State of Oregon,) ss
County of Multnomah)

Kate O'Neill being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):

The Oregonian 04/25/2022

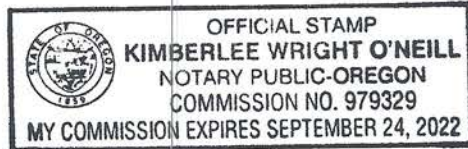
Kate O'Neill

Principal Clerk of the Publisher

Sworn to and subscribed before me this 26th day of April 2022

Kimberlee Wright O'Neill

Notary Public



**NOTICE OF BUDGET COMMITTEE MEETINGS - PARKROSE SCHOOL DISTRICT
PROPOSED BUDGET FOR FY 2022-2023**

The Multnomah County School District #3 / Parkrose School District will hold a public meeting to discuss the budget for the fiscal year **July 1, 2022 to June 30, 2023 online virtually with Zoom at the hour of 6:30 pm. The agenda is posted on our website at: <https://www.parkrose.k12.or.us/index.php?id=275>**

Please click this URL to join: <https://zoom.us/j/94961285856> or join by phone: 1-253-215-8782 Webinar ID: 949-6128-5856 If you wish to submit a public comment during this Board Meeting please fill out this electronic public comment form before "Reading of Public Comments" on the agenda: <https://forms.gle/5sUJRZJxJikqmqVg9>

The meeting will take place on the following dates:

May 11, 2022 6:30 pm - 1st Budget Meeting

The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may attend and discuss the proposed programs with the Budget Committee.

Additional Budget meetings, if needed, are scheduled for:

May 18, 2022 - 6:30 pm - June 1, 2022 - 6:30pm

A copy of the budget can be inspected after May 11, 2022 at <https://www.parkrose.k12.or.us/> at 10636 NE Prescott St., Portland Oregon 97220, between the hours of 8:00 am and 5:00 pm. This notice is also published on the District's website at <http://www.parkrose.k12.or.us/> pursuant to ORS 294.426(5) - (on Home Page under District Info).



Notice of Budget Committee Meeting -- Parkrose School District Proposed Budget for FY 2022-2023

Parkrose Sch. Dist. <info@flashalert.net>
Reply-To: FlashAlert <contact@flashalert.net>
To: tami_booth@parkrose.k12.or.us

Thu, Apr 28, 2022 at 10:02 AM

NOTICE OF BUDGET COMMITTEE MEETING -- PARKROSE SCHOOL DISTRICT PROPOSED BUDGET FOR FY 2022-2023

News Release from **Parkrose Sch. Dist.**
Posted on FlashAlert: April 28th, 2022 10:01 AM

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GLOSSARY

Accounting System

The total structure of records and procedures which recognize, classify record, summarize and report financial information of a government at its various component levels.

Accrual Basis

The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities regardless of when the revenue is actually received or the payment is actually made.

Accrue

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

Adopted Budget

Financial plan adopted by the governing body for the fiscal year or budget period.

Ad Valorem Tax

A property tax computed as a percentage of the value of taxable property, based on the assessed value.

Appropriation

A legal authorization granted by the governing body to make expenditures and to incur obligations for specific purposes. Appropriations lapse each fiscal year.

Appropriation Level

A legally authorized authority by the governing body to make expenditures and to incur obligations for specific purposes up to a certain dollar amount. Expenditures cannot legally exceed appropriated levels.

Approved Budget

The budget that has been approved by the budget committee, which is submitted to the governing board for adoption.

Assessed Value

The portion of value of real or personal property which is taxable. It is the lesser of the property's real market value or the constitutional value limit (maximum assessed value – MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent.

ADM

Average Daily Membership. Student enrollment calculated for funding by the State.

ADMw

Average Daily Membership Weighted.

Board of School Directors

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area.

Bond

An interest-bearing promise to pay a specified sum of money – the principal amount – due on a specific date.

Budget

A one-year plan of financial operation. This plan includes estimates of financial resources and details of tentative commitments of uses (expenditures) of these resources in an equal amount. The budget is proposed by management, reviewed and approved by a budget committee and adopted by the governing body.

Budget Committee

A group of individuals consisting of the governing body and equal number of legal voting patrons of the governmental organization. The committee is commissioned with receiving the proposed budget from management, reviewing and revising the budget as needed and forwarding their approved budget to the governing body.

Budget Message

Written explanation of the proposed budget and local government's financial priorities. Prepared by or under the direction of the executive officer or presiding officer of the governing body.

Budget Officer

Person appointed by the governing body to assemble budget material and information and to prepare the proposed budget.

Capital Lease

A means of purchasing capital equipment in installments over a period greater than one year.

Capital Outlay

Expenditures which result in the acquisition of fixed assets.

GLOSSARY

Capital Projects Funds

These funds are used to account for financial resources to be used for acquisition or construction of major capital facilities and equipment.

Capital Reserve

Funds appropriated for building maintenance and capital projects. A plan is set forth for each project or maintenance item so that appropriate funds may be designated.

Certified Salary

Compensation paid to employees holding a teaching certificate.

Contracted Services

Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency. These are classified as either Professional or Property Service Objects.

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

Debt Service Funds

These funds are used to account for the accumulation of resources for and the payment of, interest and principal on general long term debt.

Encumbrance

Decrease in net financial resources by issuance of a purchase order.

Equipment

Those moveable items used for school operation that are of a non-expendable and mechanical nature, i.e., perform an operation. Typewriters, projectors, vacuum

cleaners, computers, lathes, clocks, machinery and vehicles, etc. are classified as equipment.

Estimated Revenue

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

Expenditures

Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays. For purposes of the budget document presentation, the term expenditures also includes all other uses of financial resources necessary to balance the budget such as “planned reserve” and “ending balance”.

Extra-curricular

School sponsored activities, under the guidance and supervision of district staff, which supplement the regular instructional program including athletics, band and choir.

Fiscal Year

A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operation. Typically runs from July to June.

Function/Functional Classification

Expenditures are classified according to the principal purposes (function) for which expenditures are made. Examples are instruction, support services, debt services, etc.

FTE

Full-time equivalent. Related to staffing.

Fund

A fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The district has five types of funds:

- General Fund
- Special Revenue Funds
- Debt Service Fund
- Capital Funds
- Internal Service Fund

Fund Balance

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund’s assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

General Fund

The primary operating funds of the District. It is a set of accounts used to record all normal or general operations of the district. These accounts usually include all transactions which do not legally or procedurally have to be accounted for in the other funds based on generally accepted accounting procedures.

General Obligation Bonds

Issued by the district and authorized by the vote of the people of the district, these funds may be used to acquire land, renovate, remodel and expand existing facilities, build new schools, and pay issuance costs.

GLOSSARY

Generally Accepted Accounting Principals (GAAP)

Uniform minimum standards of and guidelines to financial accounting and reporting. These principles govern the form and content of the basic financial statements of the district.

Governing Body

School Board of Directors

Grants

Resources received from various organizations in turn for performance of specific program or other expenditure activity designed by the grantor.

Instruction

The activities dealing directly with the teaching of students or improving the quality of teaching.

Levy

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Line-item Budget

The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

Local Government

Any city, county, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

Location

Operational unit used as budgetary cost control center such as individual school sites, or central service departments such as business services and personnel.

Non-consumable Supplies

Expenditures for items that are “equipment like” but which fail one or more of the criteria for classification as capital outlay which have a useful life of greater than one year and less than \$5,000.

Object/Object Class

As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, associated payroll costs, purchased service, materials and supplies, capital outlay, and debt service.

Program

A group of related activities to accomplish a major service or function for which the local government is responsible.

Property Taxes

Amounts imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied under local option authority, or levied to repay bonded debt.

Proposed Budget

The initial budget prepared by the budget officer and presented to the public and the budget committee for review.

Purchase Order

A document used to authorize the acquisition of specific services, supplies or capital outlay.

Rate Limit

A district’s permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997-

1998.

Real Market Value

Value set on real and personal property as a basis for imposing tax.

Requirements

Expenditures.

Reserve Fund

Established to accumulate money from one fiscal year to another for a specific purpose.

Resolution

An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution. (For cities, revenue raising measure such as taxes, special assessments and service charges always require ordinances.)

Resources

Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues

Increases in governmental fund type net current assets from other than expenditure refunds, residual equity transfers, debt proceeds or inter-fund transfers which are classified as “other financing sources”. For purposes of the budget document presentation, other financing sources as well as beginning balances are included under the term revenues.

Supplemental Budget

Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Cannot be used to increase a tax levy.

GLOSSARY

Tax Base

The total property and resources subject to taxation.

Tax Levy

Taxes imposed by a local government unit through a rate or amount.

Tax Supervision and Conservation Commission (TSCC)

The TSCC is an independent, impartial panel of five citizen volunteers established to monitor the financial affairs of local governments. Created by ORS 294.610, and limited to counties over 500,000 population (Multnomah), the Commission presently oversees, annually reviews, and certifies the budgeting and taxing activities of thirty-six local governments within its jurisdiction.

Taxes

As presented under “revenues” refers to Ad Valorem taxes levied by a district on the assessed valuation of real and personal property located within the district.

Transfers

Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.

Unappropriated Ending Fund Balance

Amount set aside in the budget to be used as a cash carryover to the next year’s budget to provide the local government with a needed cash flow until other money is received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year it is budgeted, unless there is a significant calamity or natural disaster. Statements of the district to be used as a cash carryover to the next year’s budget to provide the local government with a needed cash flow until other money is received.





Proposed Budget 2022-2023

Multnomah County School District #3

10636 NE Prescott St.

Portland, OR 97220

www.parkrose.k12.or.us

Every child reads and thinks critically and graduates ready for college and career.