

**Parkrose School District #3
Comparative Analysis by Object
General Fund 01**

	ACTUAL 2007-2008	ACTUAL 2008-2009	FTE 2009 2010	WORKING BUDGET 2009-2010	FTE 2010 2011	APPROVED BUDGET 2010-2011	DIFFERENCE
01 GENERAL FUND							
SALARIES							
0111 CERTIFIED SALARIES	10,354,443	10,645,000	184.6	11,090,615	177.98	11,202,528	111,913
0112 CLASSIFIED SALARIES	3,562,630	3,551,231	122.51	3,372,722	123.02	3,268,264	-104,458
0113 ADMINISTRATIVE SALARIES	1,387,351	1,404,836	14.9	1,407,768	14.9	1,408,914	1,146
0114 MANAGERIAL CLASSIFIED	74,928	185,151	2.75	193,083	1.75	130,369	-62,714
0116 SUPPLEMENTAL RETIRE STIPENDS	12,000	353	0	0	0	0	0
0121 SUBSTITUTES - LICENSED	343,123	389,626	0	238,623	0	262,086	23,463
0122 SUBSTITUTE CLASSIFIED	97,303	73,327	0	148,326	0	122,538	-25,788
0130 ADDITIONAL SALARY	88,217	167,969	0	164,038	0	173,841	9,803
0131 EXTRA DUTY SALARY	359,148	368,396	0	405,633	0	400,325	-5,308
0132 OVERTIME	32,492	36,782	0	28,985	0	32,248	3,263
TOTAL 0100 SALARIES	16,311,635	16,822,671	324.76	17,049,793	317.65	17,001,113	-48,680
EMPLOYEE BENEFITS							
0211 PERS-EMPLOYER CONTRIBUTION	2,784,824	2,921,909	0	2,567,674	0	2,561,618	-6,056
0212 PERS-EMPLOYEE PICKUP	911,337	956,418	0	1,024,775	0	1,018,732	-6,043
0221 SOCIAL SECURITY	1,241,157	1,279,324	0	1,336,957	0	1,300,627	-36,330
0231 WORKERS COMPENSATION	130,670	128,897	0	146,681	0	119,714	-26,967
0232 UNEMPLOYMENT COMPENSATION	48,990	50,550	0	70,490	0	70,180	-310
0241 CONTRACTED INSURANCES	3,482,500	3,890,412	0	4,204,243	0	4,607,946	403,703
0242 CLASSIFIED WORKSHOP/TUITION	2,473	3,110	0	6,500	0	6,500	0
0243 CERTIFIED WORKSHOP REIMBURSEMT	3,053	0	0	0	0	0	0
0244 ADMIN/CONF WORKSHOP & TUITION	33,116	15,852	0	20,000	0	20,000	0
0249 CERTIFIED TUITION REIMBURSEMEN	78,504	96,470	0	90,000	0	90,000	0
0255 TSA-EMPLOYER CONTRIBUTION	19,650	27,960	0	33,960	0	34,155	195
0256 HRA CONTRIBUTION	6,763	9,645	0	12,488	0	20,078	7,590
TOTAL 0200 EMPLOYEE BENEFITS	8,743,037	9,380,547	0	9,513,768	0	9,849,550	335,782
PURCHASED SERVICES							
0311 INSTRUCTION SERVICES	0	3,658	0	18,000	0	15,480	-2,520
0312 INSTRUCT PRGM IMPROV SERVICES	1,424	2,098	0	10,772	0	10,272	-500
0313 STUDENT SERVICES	0	0	0	1,500	0	1,500	0
0318 PROF IMPROVE/NON-INSTRUC STAFF	982	694	0	2,500	0	2,500	0
0319 OTHER INST, PROF & TECH SVCS	209,871	187,622	0	58,250	0	58,250	0
0321 CLEANING SERVICES	0	0	0	250	0	250	0
0322 REPAIRS & MAINTENANCE SERVICES	181,119	169,500	0	247,953	0	247,938	-15
0323 SEWERAGE	94,582	121,092	0	144,000	0	144,000	0
0324 RENTALS	5,122	4,939	0	8,000	0	8,000	0
0325 ELECTRICITY	309,831	339,872	0	331,700	0	331,700	0
0326 FUEL	498,682	445,387	0	482,000	0	482,000	0

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	ACTUAL 2007-2008	ACTUAL 2008-2009	FTE 2009 2010	WORKING BUDGET 2009-2010	FTE 2010 2011	APPROVED BUDGET 2010-2011	DIFFERENCE
0327 WATER	15,657	18,519	0	20,200	0	20,200	0
0328 GARBAGE	59,749	67,588	0	57,500	0	57,500	0
0329 OTHER PROPERTY SERVICES	103,309	103,877	0	95,000	0	110,000	15,000
0341 TRAVEL, LOCAL IN DISTRICT	1,747	5,344	0	9,030	0	19,030	10,000
0342 TRAVEL, OUT OF DISTRICT	18,308	51,243	0	29,200	0	32,800	3,600
0343 TRAVEL, STUDENT, OUT OF DIST	392	264	0	5,000	0	5,000	0
0351 TELEPHONE	28,801	46,701	0	31,795	0	31,773	-22
0353 POSTAGE	14,091	16,322	0	24,349	0	22,149	-2,200
0354 ADVERTISING	1,572	1,428	0	4,600	0	4,600	0
0355 PRINTING AND BINDING	1,083	1,647	0	31,950	0	31,450	-500
0359 OTHER COMMUNICATION SERVICES	10,220	77	0	11,000	0	11,000	0
0371 PMTS TO OTHER IN-STATE DISTRICT	728,295	859,461	0	924,018	0	958,018	34,000
0372 PMTS TO OTHER DIST OUTSIDE ST	41,590	30,996	0	45,000	0	20,000	-25,000
0380 NON INSTR PROF/TECH SERVICES	0	0	0	500	0	500	0
0381 AUDIT SERVICES	31,149	27,605	0	25,000	0	25,000	0
0382 LEGAL SERVICES	18,613	17,524	0	21,500	0	21,500	0
0384 NEGOTIATION SERVICES	9,214	478	0	10,000	0	10,000	0
0388 ELECTION SERVICES	0	3,271	0	5,000	0	5,000	0
0389 OTHER NONINST PROF/TECH SERVICE	141,212	146,288	0	93,526	0	97,026	3,500
0390 OTHER GENERAL PROF/TECH SERVICE	3,290	14,187	0	7,000	0	7,000	0
TOTAL 0300 PURCHASED SERVICES	2,529,905	2,687,682	0	2,756,093	0	2,791,436	35,343
SUPPLIES & MATERIALS							
0410 CONSUMABLE SUPPLIES & MATERIAL	437,205	386,167	0	523,646	0	499,471	-24,175
0412 FOOD	1,259	656	0	1,000	0	1,000	0
0413 GASOLINE	4,687	0	0	109,000	0	109,000	0
0417 COPIER LEASE	41,112	39,237	0	101,316	0	95,316	-6,000
0420 TEXTBOOKS	115,798	14,650	0	11,450	0	10,950	-500
0430 LIBRARY BOOKS	15,592	11,599	0	14,456	0	14,456	0
0441 PERIODICAL SUBSCRIPTIONS	2,505	1,834	0	6,079	0	5,979	-100
0461 NONCONSUMABLE SUPPLIES	173,861	190,314	0	138,499	0	132,999	-5,500
0471 COMPUTER SOFTWARE	33,656	45,636	0	55,388	0	25,888	-29,500
TOTAL 0400 SUPPLIES & MATERIALS	825,675	690,093	0	960,834	0	895,059	-65,775
CAPITAL OUTLAY							
0541 EQUIPMENT - NEW	5,105	574	0	21,071	0	18,000	-3,071
0542 EQUIPMENT-REPLACEMENT	3,613	780	0	22,650	0	10,500	-12,150
0543 EQUIPMENT - VEHICLES	0	284	0	0	0	0	0
0550 TECHNOLOGY	0	0	0	7,000	0	1,716	-5,284
TOTAL 0500 CAPITAL OUTLAY	8,718	1,638	0	50,721	0	30,216	-20,505

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OTHER OBJECTS							
0610 REDEMPTION OF PRINCIPAL	0	0	0	109,000	0	155,000	46,000
0621 REGULAR INTEREST	0	0	0	41,000	0	0	-41,000
0641 DUES AND FEES	106,938	149,755	0	99,750	0	135,824	36,074
0651 LIABILITY INSURANCE	62,156	57,592	0	81,000	0	81,000	0
0652 FIDELITY BOND PREMIUMS	2,000	1,900	0	3,500	0	2,000	-1,500
0653 PROPERTY INSURANCE PREMIUMS	124,963	114,380	0	150,000	0	143,196	-6,804
TOTAL 0600 OTHER OBJECTS	296,057	323,627	0	484,250	0	517,020	32,770
TRANSFERS							
0713 FUND TRANSFER TO CAP PROJ FUN	14,000	0	0	14,000	0	0	-14,000
0714 FUND TRANSFER TO COM CTR	119,501	0	0	50,000	0	100,000	50,000
0790 OTHER TRANSFERS	932,226	40,000	0	40,000	0	40,000	0
TOTAL 0700 TRANSFERS	1,065,727	40,000	0	104,000	0	140,000	36,000
OTHER USES							
0810 PLANNED RESERVE	0	0	0	493,375	0	250,000	-243,375
0830 ENDING FUND BALANCE	8,982,248	5,637,038	0	500,000	0	250,000	-250,000
TOTAL 0800 OTHER USES	8,982,248	5,637,038	0	993,375	0	500,000	-493,375
TOTAL 01 GENERAL FUND	38,763,002	35,583,296	324.76	31,912,834	317.65	31,724,394	-188,440

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	ACTUAL 2007-2008	ACTUAL 2008-2009	BUDGET 2009-2010	BUDGET 2010-2011	WHERE/WHY	BOARD INPUT
EMPLOYEE BENEFITS						
0211 PERS-EMPLOYER CONTRIBUTION	2,784,824	2,921,909	2,567,674	2,561,618	LEGISLATIVE	
0231 WORKERS COMPENSATION	130,670	128,897	146,681	119,714	LEGISLATIVE	
0241 CONTRACTED INSURANCES	3,482,500	3,890,412	4,204,243	4,607,946	CONTRACTUAL	
0242 CLASSIFIED WORKSHOP/TUITION	2,473	3,110	6,500	6,500	CONTRACTUAL	
0244 ADMIN/CONF WORKSHOP & TUITION	33,116	15,852	20,000	20,000	CONTRACTUAL	
0249 CERTIFIED TUITION REIMBURSEMEN	78,504	96,470	90,000	90,000	CONTRACTUAL	
TOTAL 0200 EMPLOYEE BENEFITS	8,743,037	9,380,547	9,513,768	9,849,550		
PURCHASED SERVICES						
0322 REPAIRS & MAINTENANCE SERVICES	181,119	169,500	247,953	247,938	COSTS	
0323 SEWERAGE	94,582	121,092	144,000	144,000	CONSUMPTION	
0324 RENTALS	5,122	4,939	8,000	8,000	CONSUMPTION	
0325 ELECTRICITY	309,831	339,872	331,700	331,700	CONSUMPTION	
0326 FUEL	498,682	445,387	482,000	482,000	CONSUMPTION	
0327 WATER	15,657	18,519	20,200	20,200	CONSUMPTION	
0328 GARBAGE	59,749	67,588	57,500	57,500	CONSUMPTION	
0329 SECURITY	103,309	103,877	95,000	110,000	SAFETY	
0341 TRAVEL, LOCAL IN DISTRICT	1,747	5,344	9,030	19,030	COSTS	
0342 TRAVEL, OUT OF DISTRICT	18,308	51,243	29,200	32,800	COSTS	
0351 TELEPHONE	28,801	46,701	31,795	31,773	COSTS	
0353 POSTAGE	14,091	16,322	24,349	22,149	COSTS	
0354 ADVERTISING	1,572	1,428	4,600	4,600	BOARD	
0359 OTHER COMMUNICATION SERVICES	10,220	77	11,000	11,000	COSTS	
0371 PMTS TO OTHER IN-STATE DISTRICT	728,295	859,461	924,018	958,018	INSTRUCTION	
0372 PMTS TO OTHER DIST OUTSIDE ST	41,590	30,996	45,000	20,000	INSTRUCTION	
0380 NON INSTR PROF/TECH SERVICES	0	0	500	500	INSTRUCTION	
0381 AUDIT SERVICES	31,149	27,605	25,000	25,000	LEGISLATIVE	
0382 LEGAL SERVICES	18,613	17,524	21,500	21,500	BOARD	
0384 NEGOTIATION SERVICES	9,214	478	10,000	10,000	BOARD	
0388 ELECTION SERVICES	0	3,271	5,000	5,000	BOARD	
TOTAL 0300 PURCHASED SERVICES	2,529,905	2,687,682	2,756,093	2,791,436		
SUPPLIES & MATERIALS						
0410 CONSUMABLE SUPPLIES & MATERIAL	437,205	386,167	523,646	499,471	INSTRUCTION	
0417 COPIER LEASE	41,112	39,237	101,316	95,316	INSTRUCTION	
0420 TEXTBOOKS	115,798	14,650	11,450	10,950	INSTRUCTION	
0430 LIBRARY BOOKS	15,592	11,599	14,456	14,456	INSTRUCTION	
0441 PERIODICAL SUBSCRIPTIONS	2,505	1,834	6,079	5,979	INSTRUCTION	
0461 NONCONSUMABLE SUPPLIES	173,861	190,314	138,499	132,999	INSTRUCTION	
0471 COMPUTER SOFTWARE	33,656	45,636	55,388	25,888	INSTRUCTION	
TOTAL 0400 SUPPLIES & MATERIALS	825,675	690,093	960,834	895,059		

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	ACTUAL 2007-2008	ACTUAL 2008-2009	BUDGET 2009-2010	BUDGET 2010-2011	WHERE/WHY	BOARD INPUT
CAPITAL OUTLAY						
0541 EQUIPMENT - NEW	5,105	574	21,071	18,000	INSTRUCTION	
0542 EQUIPMENT-REPLACEMENT	3,613	780	22,650	10,500	INSTRUCTION	
0550 TECHNOLOGY	0	0	7,000	1,716	INSTRUCTION	
TOTAL 0500 CAPITAL OUTLAY	8,718	1,638	50,721	30,216		
OTHER OBJECTS						
0610 REDEMPTION OF PRINCIPAL	0	0	109,000	155,000	OBLIGATIONS	
0621 REGULAR INTEREST	0	0	41,000	0	OBLIGATIONS	
0641 DUES AND FEES	106,938	149,755	99,750	135,824	OBLIGATIONS	
0651 LIABILITY INSURANCE	62,156	57,592	81,000	81,000	OBLIGATIONS	
0652 FIDELITY BOND PREMIUMS	2,000	1,900	3,500	2,000	OBLIGATIONS	
0653 PROPERTY INSURANCE PREMIUMS	124,963	114,380	150,000	143,196	OBLIGATIONS	
TOTAL 0600 OTHER OBJECTS	296,057	323,627	484,250	517,020		
TRANSFERS						
0714 FUND TRANSFER TO COM CTR	119,501	0	50,000	100,000	BOARD	
0790 OTHER TRANSFERS	932,226	40,000	40,000	40,000	CONTRACTUAL	
TOTAL 0700 TRANSFERS	1,065,727	40,000	104,000	140,000		
OTHER USES						
0810 PLANNED RESERVE	0	0	493,375	250,000	BOARD	
0830 ENDING FUND BALANCE	8,982,248	5,637,038	500,000	250,000	BOARD	
TOTAL 0800 OTHER USES	8,982,248	5,637,038	993,375	500,000		
TOTAL 01 GENERAL FUND	38,763,002	35,583,296	31,912,834	31,724,394		

		ACTUAL 2007-2008	ACTUAL 2008-2009	BUDGET 2009-2010	BUDGET 2010-2011
		10,354,443	10,645,000	11,090,615	11,202,528
		3,562,630	3,551,231	3,372,722	3,268,264
		1,387,351	1,404,836	1,407,768	1,408,914
		74,928	185,151	193,083	130,369
		12,000	353	0	0
		343,123	389,626	238,623	262,086
		97,303	73,327	148,326	122,538
		88,217	167,969	164,038	173,841
		359,148	368,396	405,633	400,325
		32,492	36,782	28,985	32,248
		16,311,635	16,822,671	17,049,793	17,001,113
	PERS RATE				
PERS 2009-2011	14.22	2,319,514.50	2,392,183.82	2,424,480.56	2,417,558.27
PERS 2011-2013	19.48	3,177,506.50	3,277,056.31	3,321,299.68	3,311,816.81
DIFFERENCE		-857,992.00	-884,872.49	-896,819.11	-894,258.54
	MOD RATE				
WORKERS COMP 2006	0.99	161,485.19	166,544.44	168,792.95	168,311.02
WORKERS COMP 2007	1.19	194,108.46	200,189.78	202,892.54	202,313.24
WORKERS COMP 2008	1.32	215,313.58	222,059.26	225,057.27	224,414.69
WORKERS COMP 2009	1.38	225,100.56	232,152.86	235,287.14	234,615.36
WORKERS COMP 2010	1.02	166,378.68	171,591.24	173,907.89	173,411.35
POSSIBLE RANGE		63,615	65,608	66,494	66,304

PARKROSE SCHOOL DISTRICT 2010-11

GENERAL FUND

	BUDGET	FTE	COMMENTS
STUDENT SAFETY	138,526	3.00	
AUDIT	25,000		
LEGAL	20,000		
NEGOTIATIONS	10,000		
OSBA	10,000		
GRADUATION	9,000		
SUPERINTENDENT OFFICE	339,205	3.00	
HUMAN RESOURCES	269,626	2.00	
BUSINESS OFFICE	667,563	5.00	
CUSTODIANS/MAINTENANCE	2,730,583	19.80	
GROUNDS	90,378	0.75	
TRANSPORTATION	1,389,300	21.40	
PRINT/COURIER	89,035	0.25	
TECHNOLOGY	273,019	3.00	

FOOD SERVICE

	BUDGET	FTE	COMMENTS
TOTAL	2,375,000	16.14	SELF SUPPORTING
CONTRACT	175,000	1.00	MARKETING, MANAGEMENT, FTE

THOMPSON/BUILDING LEASES

	BUDGET	FTE	COMMENTS
MAINTENANCE	265,636	0.75	SUPPORTS GENERAL FUND
GROUNDS	22,422	0.25	
SECURITY	19,394		

COMMUNITY CENTER/HIGH SCHOOL

	BUDGET	FTE	COMMENTS
POOL	172,342	1.00	GENERAL FUND SUPPORT
THEATER/RENTAL	64,106	0.65	

DAYCARE

	BUDGET	FTE	COMMENTS
TOTAL	147,874	2.30	SELF SUPPORTING