

2023-
2024

Parkrose School District Proposed Budget Book



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



Multnomah County School District #3

Proposed Budget 2023 - 2024

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EXECUTIVE SUMMARY

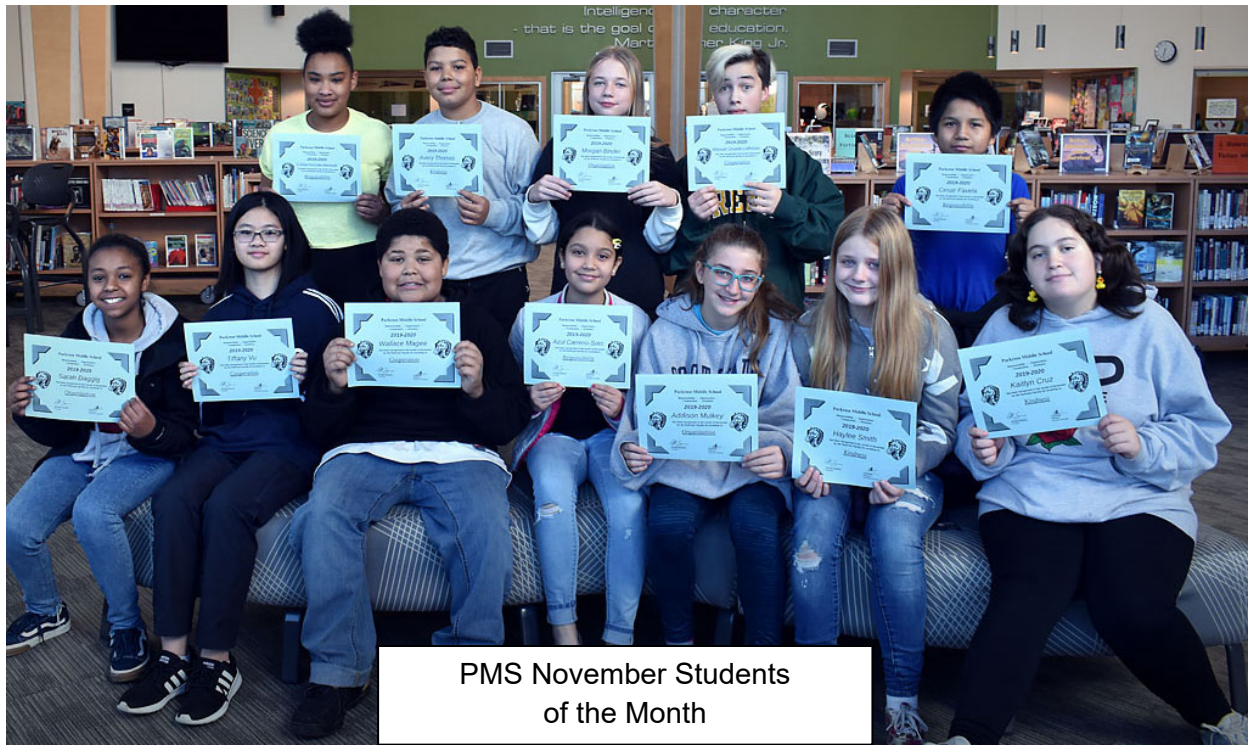
PARKROSE SCHOOL DISTRICT

2023 - 2024 BUDGET

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- BUDGET FORMAT
- BUDGET OVERVIEW
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- 2023-2024 ADMINISTRATION
- SUPERINTENDENT'S 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.



PMS November Students of the Month



PHS Band Performed at the Metro Staff Event

Budget Document Format

Parkrose School District is proud to present the 2023 - 2024 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 detailed descriptions of Funds, descriptions of significant revenue sources and expenditure categories.

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

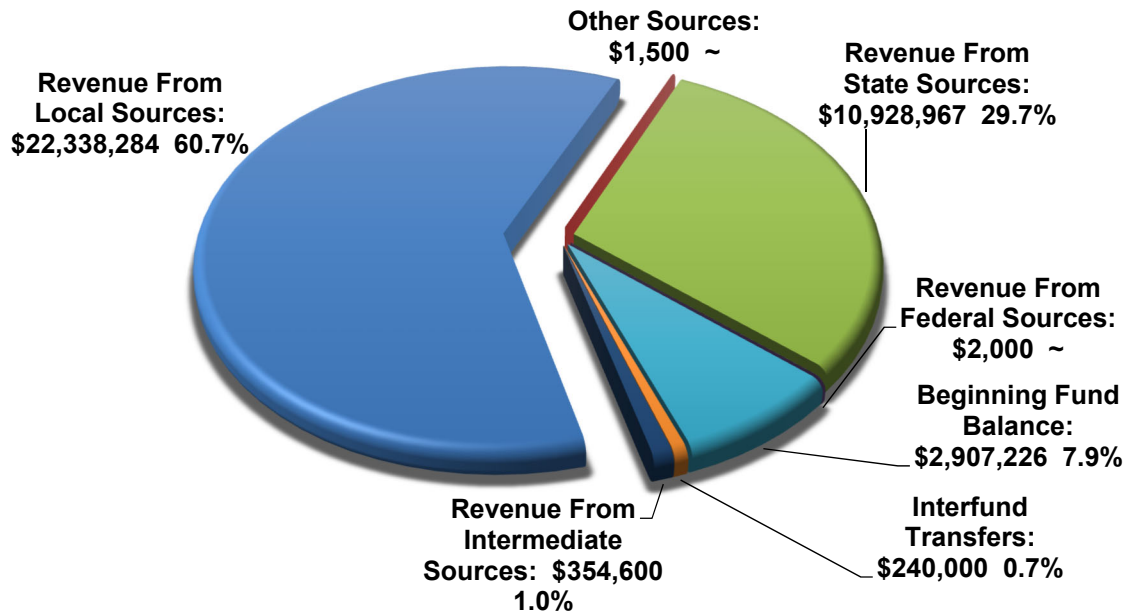
Informational Section—This section contains detailed historical Unappropriated Ending Fund Balance and Contingency Use for the General Funds, Property Tax Collection, Enrollment Data, Salary & Staffing data, Forecast 5 Stories, Legal Documents necessary in the budget process and glossary.

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 \$36,772,577

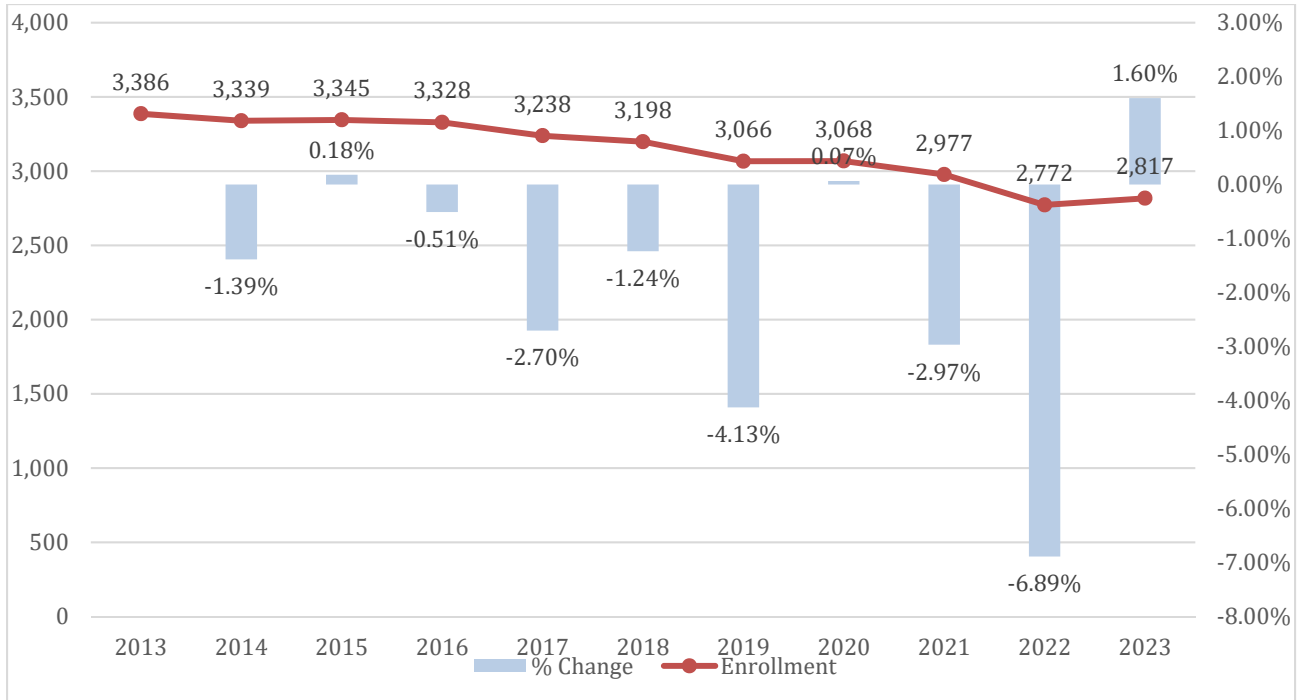


All Funds Resource Summary
Total \$70,874,187

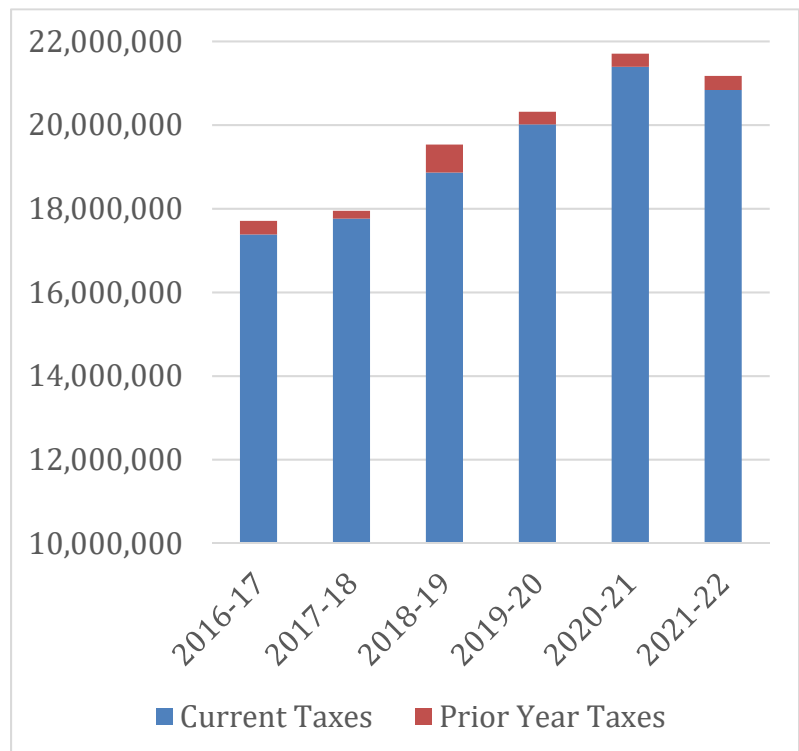


Budget Overview

As enrollment continues to fluctuate, District staff analyze demographic trends in the district. With Metro’s emphasis on facilitating the urban growth boundaries, significant effects on the district could occur. Staff will continue to monitor this trend as it relates to future enrollments.



One of the interests of 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 2023 - 2024 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

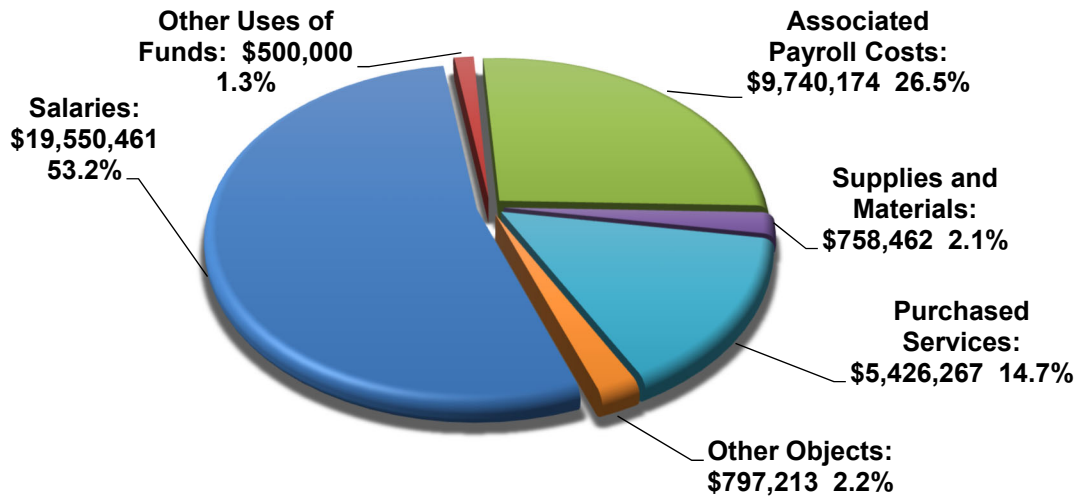


Budget Overview

Personnel costs in Parkrose are, as in other school districts, a major percentage of the budget. In Parkrose, approximately 80% of the general fund budget is dedicated to staff, employee benefits, retirement, and other related costs. The graphs indicate 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.

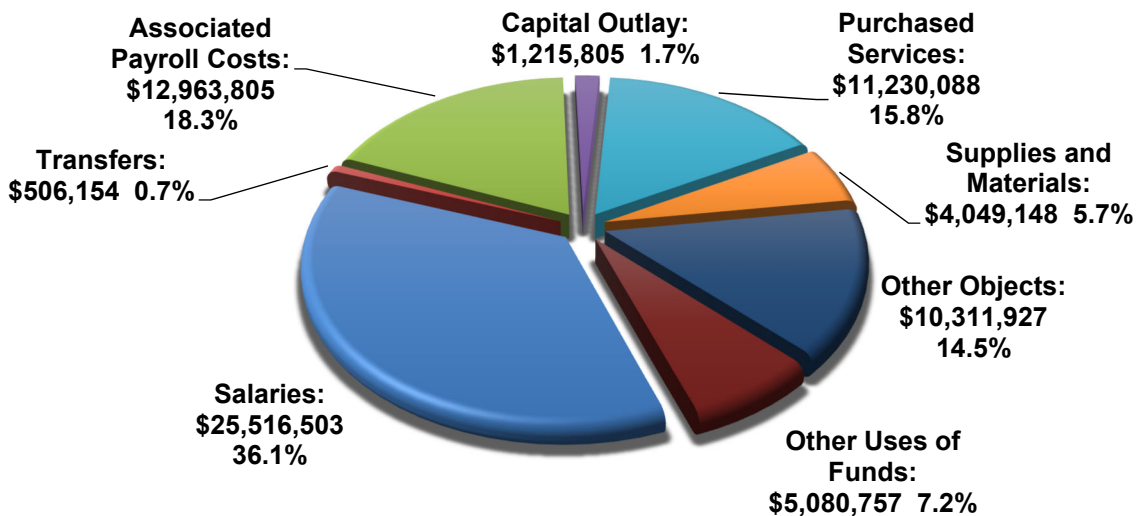
General Fund Requirements by Object

Total \$36,772,577



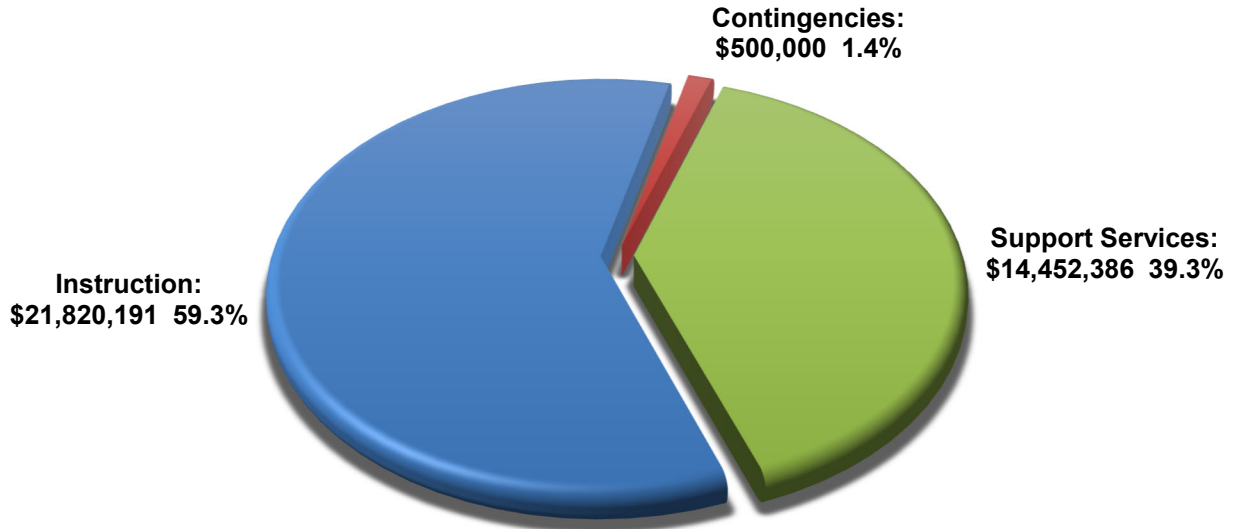
All Fund Requirements by Object

Total \$70,874,187

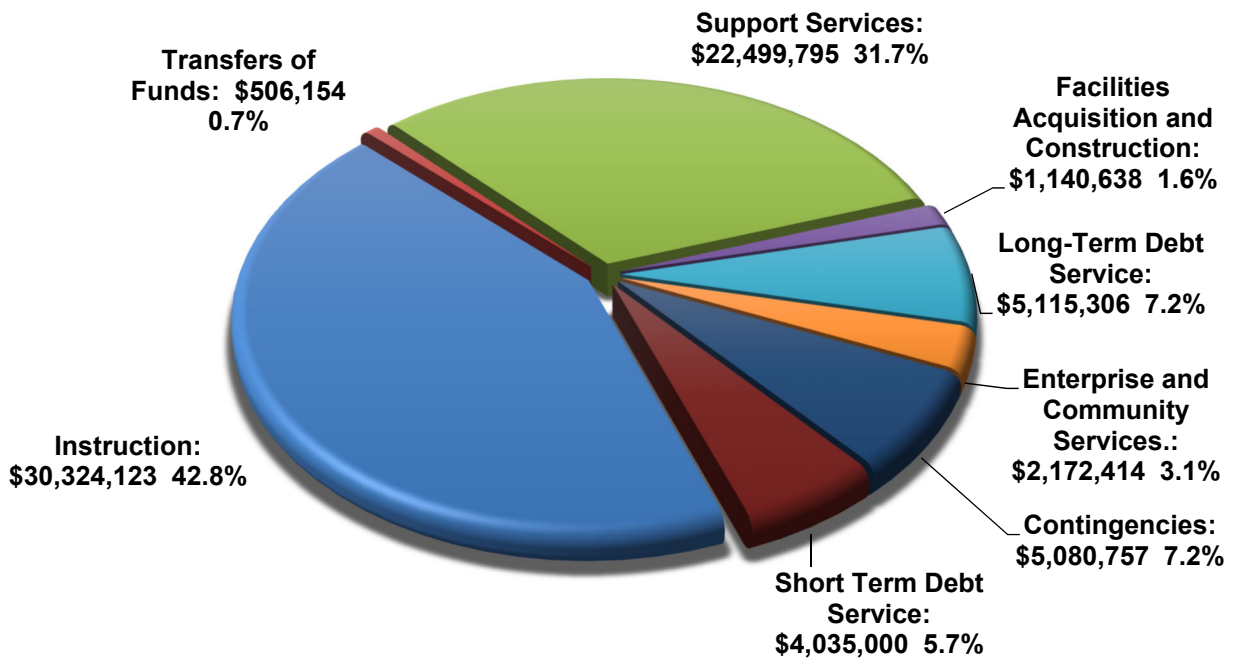


Budget Overview

General Fund Requirements by Function Total \$36,772,577



All Fund Requirements by Function Total \$70,874,187



A Message from the Superintendent



It is my privilege and honor to represent the Parkrose School District and share the proposed operating budget for the fiscal year beginning July 1, 2023 and ending June 30, 2024. As required by Oregon Budget Law, the proposed budget is balanced between total resources and requirements. We based our 2023-24 budgets on the State of Oregon's proposed budget allocating \$9.9 billion to the State School Fund Budget for the 2023-25 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:

Once again after 22 years working for Parkrose, I present a balanced budget to you that requires Parkrose to reduce its support for students and staff by more than \$2.3 million dollars. The loss of enrollment does have an impact on our budget this year. However, our state has a school funding issue that only creates larger inequities each biennium. Our community continues to be unserved when it comes to the resources we need to provide the support and education our students deserve. The state of Oregon should focus on the students who need the most support and allocate at least \$10.3 billion dollars towards this biennium. Our school district receives approximately \$9,850 per student, but our total expenses per student is between \$12,000-\$13,000 a year. Our team, including our school board, have been advocating for better funding for many years. This includes a need for the formula to address the needs of students who have been historically underserved in our system.

Our board brought a local option tax levy to the ballot in November due to our need to mitigate the pervasive issue of underfunding our schools. Our levy efforts lost by a close margin of 400 votes. The passage of the levy would have allowed us to continue our current service level without cuts to our budget. The levy is the only way for us to receive additional revenue outside of our current revenue sources. We face a significant gap compared to neighboring metro area school districts that have local levies that shelter them from larger cuts to their budgets. Keep in mind, our current service model only keeps what we have, and unfortunately, this budget requires reductions in staff and programs to balance our budget. Sadly, the actual impact of the cuts would be more significant if it weren't for the district using its one time federal relief money from the Pandemic. We will have to use more than \$1.5 million dollars to protect our district from deep cuts this school year, and we will face a similar cliff next year if our funding level doesn't improve.

In 2019 we were the beneficiary of the Student Success Act and started to receive additional funding to address some of the inequities in our system. Unfortunately, some of our additions to the budget were only replacing programs we had lost due to the significant cuts our district made between 2008 and 2014. These were years that faced layoffs and elimination of programs like Elementary physical education, reductions to music programming, loss of classroom teachers, and reductions of school days.

A Message from the Superintendent (Continued)

In the last two years we have brought back former programs using the Student Investment Account, Parkrose's share of the Student Success Act totaled about 2.4 million dollars this past school year. Since 2019 we have gathered community feedback, specifically from families who have been traditionally underrepresented in our school decision making. This resulted in recommendations to add back elementary physical education, add back arts programming at Parkrose Middle School, add mentoring programs for elementary students, add back Middle School sports, provide training and support to staff to better support our students who have historically been underserved in our schools. All of these programs have flourished in their return and are providing opportunities for many of our youth.

However, due to our budget deficit of \$2.3 million dollars we not only had to reduce close to 7 FTE from our budget, and we must use an additional \$541,000 one-time dollars from ESSER III to balance this year's budget. In addition, to save from further cuts we are supplementing the Student Investment Account with general fund costs. These costs still align to our district plan, but it does mean less services to our students.

We bring this budget to you as part of our compliance in following local budget law. This budget represents the first half of the biennium of a \$9.9 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 by limiting increases to class size and maintain appropriate levels of student support at our schools. This also includes increasing more comprehensive opportunities for students to determine their educational dreams and provide them with experiences that are relevant to their world, and classroom work that drives our students and community to solve the complex problems we face today.

As we have seen enrollment decline and the after effects of the Pandemic, we have seen a significant need for intensive academic and social emotional support for our students and staff. Our achievement and opportunity gap has grown wider in the past three years. These broader needs require resources to support and build capacity in our students. Unfortunately, at the same time, we are experiencing precipitous drops in student enrollment and a workforce shortage that has significant impacts on services and support we provide for our students. These are the fundamental challenges of our current budget cycle and likely will be the same next school year.

I spent time this winter visiting with stakeholders from across our district to hear the needs and priorities of students, staff, parents, community partners, and our Board of Directors. Our board developed core values with our leadership team that helped us gather the feedback and determine the most critical priorities in forming our budget.

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 three 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.

A Message from the Superintendent (Continued)

However, we are minimizing staffing cuts by utilizing multiple funds to keep us whole. We made some corrective cuts at the elementary level based on lower enrollment numbers over the past 5 years. This directly impacts our elementary schools. If we didn't have federal stimulus funding our district would be faced with cutting an additional \$1.5 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 \$2.3 million out of the general fund in order to balance the budget
 - 2 elementary teaching positions (Russell and Sacramento)- \$181,278
 - 1 unfilled teaching position- \$122,393
 - Reduction in .88 staffing at Parkrose High School- \$121,454
 - Reduced 3 unfilled paraprofessional positions- \$167,060
 - Removed one coaching SIA funded position- \$122,393
 - Moved .5 ELL at Russell to SIA - \$52,861
 - Moved 1.5 FTE of Elementary Music teachers to SIA- \$195,907
 - Transfer from ESSER III to cover general fund shortfall- \$541,488
 - Moved a college and career position from the general fund to HSS grant- \$69,788
 - Reduced the PERS Stabilization account- \$240,000
 - Increased local property tax revenue - \$136,704
 - Eliminate .625 Media Assistant at Russell - \$42,875
 - Adjust professional services - \$40,000
 - Adjust the beginning fund balance - \$260,000
 - **TOTAL: 2,294,201**
- In 23/24 ESSER funding will pay for 7.5 administrative staff and 1.1 classified staff through the use of Emergency Relief funds provided by the federal government at \$1.5 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 3 years. We have seen a return of approximately 100 students to Parkrose's enrollment this year which ideally signals a rebound of some of our enrollment loss. However, housing costs, increased homelessness are contributing factors that are impacting our community. Across our state more than 30,000 students have left the public school system, while our state's population has increased. Each student that doesn't enroll in Parkrose is an approximately \$10,083 loss to the district. 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.

A Message from the Superintendent (Continued)

The District's 2023-24 proposed budget is \$70,874,187 with the General Fund being \$36,772,577. The proposed budget is balanced and has a .6% decrease over the Adopted budget of 2022-23.

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 our students, staff and families.
- Focusing on minimizing staff and budget reductions based on the district's focus on student opportunities and performance.
- Continuing to focus on equity, student voice, achievement and opportunity goals.
- Further implement the 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 2023-24 budget, 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 2023-24 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

2023 - 2024 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 composed 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.

09/26/2022 Announce Budget Committee Vacancies Adopt Budget Calendar for 23-24	04/05/2023 Publish first notice of meeting	05/24/2023 Second Budget Committee Meeting (6:30 PM)
11/29/2022 Publish Application Notice	04/12/2023 Publish second notice of meeting	05/31/2023 Optional Third Meeting (6:30 PM)
02/06/2023 Budget Committee Application Deadline	04/26/2023 Budget Training Meeting	06/07/2023 Publish budget hearing notice and budget summary.
02/13/2023 Board interviews applicants for Budget Committee Board appoints Budget Committee Member(s)	05/10/2023 First Organizational Budget Meeting / Budget Message (6:30 PM)	06/26/2023 Budget Hearing Board adopts the budget, makes appropriations, levies taxes and categorizes the levy.

Budget Committee Members

Name	Designated Position	Expiration	
Vacant	School Board, Position #1	2025	<p>The Parkrose Budget Committee is composed of all five Board members and five Board appointed community members.</p> <p>Board appointed Committee Members are appointed to a three-year term. The terms are staggered in a way that approximately 1/3 of the members' terms end each year.</p> <p>Applications for committee vacancies are published in the fall of each year an opening arises.</p> <p>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."</p> <p>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.</p> <p style="text-align: center;">2023 - 2024</p> <p style="text-align: center;">Budget Committee Meeting Calendar</p> <p style="text-align: center;">First Meeting: Organizational Meeting</p> <p style="text-align: center;">May 10, 2023</p> <p style="text-align: center;">6:30 p.m.</p> <p style="text-align: center;">Second Meeting</p> <p style="text-align: center;">May 24, 2023</p> <p style="text-align: center;">6:30 p.m.</p> <p style="text-align: center;">Optional Third Meeting</p> <p style="text-align: center;">May 31, 2023</p> <p style="text-align: center;">6:30 p.m.</p>
Brenda Rivas	School Board, Position #2	2023	
Eva-Jeanette Rawlins	School Board Position #3	2023	
Sonja McKenzie	School Board Position #4	2025	
Elizabeth Durant	School Board Position #5	2025	
Danielle Walker	Community, Position #1	2025	
Jamie Dunphy	Community, Position #2	2025	
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 Jeanne Morgan - Accounting Supervisor Maria Taylor - Senior Accountant			

Board Of Directors

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



Vacant
Position #1
 Term Expires
 June 30, 2025

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



Brenda Rivas
Position #2
 Term Expires
 June 30, 2023

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



Eva-Jeanette Rawlins
Position #3
 Term Expires
 June 30, 2023

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.



Sonja McKenzie
Position #4
 Term Expires
 June 30, 2025

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/>



Elizabeth Durant
Position #5
 Term Expires
 June 30, 2025

Budgeted Transfers In/Out

Transfer In (Due To)		Transfer Out (Due From)
General Fund—100		
PERS Stabilization Fund	\$240,000	A
Thompson Fund - 205		
	B \$100,000	50/50 to 285 and 291
Transportation Fund—281		
	C \$166,154	Pay for QZAB 2015
PERS Stabilization - 298		
	A \$240,000	General Fund
Debt Service Fund—310		
Pay for QZAB 2015	\$166,154	C
Textbook Fund - 285		
Transfer from Thompson	\$50,000	B
Retirement Fund - 291		
Transfer from Thompson	\$50,000	B
	\$506,154	
TOTAL TRANSFERS IN (DUE TO)	\$506,154	\$506,154
		TOTAL TRANSFERS OUT (DUE FROM)



PHS Theater Presents
Seussical the Musical



PMS Good Attendance

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					
2023/2024					
Fund	Title	Amount	%	FTE	
100	GENERAL FUND	\$ 36,772,577	52%	266.05	
SPECIAL REVENUE FUNDS					
202	Food Service	\$ 1,831,000	3%	15.29	
203	Risk Management	\$ 704,230	1%		
205	Thompson	\$ 4,134,199	6%	2.75	
215	Federal Grants	\$ 6,037,538	9%	32.43	
251	Student Investment Account	\$ 2,594,144	4%	21.00	
252	High School Success	\$ 1,158,781	2%	9.63	
280	State & Private Grant Fund	\$ 1,534,042	2%	8.56	
281	Transportation	\$ 203,326	0%		
282	Technology Replacement	\$ 40,000	0%		
285	Textbook	\$ 50,125	0%		
291	Retirement/Longevity	\$ 69,196	0%		
298	PERS Stabilization	\$ 245,139	0%		
299	Student Body	\$ 1,100,000	2%		
	TOTAL	\$ 19,701,720	28%	89.66	
DEBT SERVICE FUNDS					
201	Tax Anticipation Note	\$ 4,106,750	6%		
310	Debt Service	\$ 5,549,576	8%		
311	PERS Fen Oblig Bon	\$ 3,400,730	5%		
	TOTAL	\$ 13,057,056	18%		
CAPITAL FUNDS					
405	Capital Project	\$ 1,045,000	1%		
415	Capital Equipment Grant	\$ 116,150	0%		
420	Capital Project GO Bond Fund	\$ 77,888	0%		
430	Capital Fleet Replacement	\$ 103,796	0%		
	TOTAL	\$ 1,342,834	2%		
	TOTAL DISTRICT FUNDS	\$ 70,874,187	1.00	355.71	
OTHER SOURCES					
	MESD Resolution Funds	\$ 1,420,711		as of 1/17/23	
TOTAL PROPOSED BUDGET FOR FY 23/24		\$ 72,294,898			

Budget Summary & Comparison

In addition to the general fund, a number of special, debt & capital funds 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, recommends 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					CHANGE		
PARKROSE SCHOOL DISTRICT							
ADOPTED BUDGET		2022-2023			2023-24 vs 2022-23		
Fund	Title	Amount	%	FTE	Amount	% change	FTE
100	GENERAL FUND	\$ 36,542,389	51%	270.96	\$ 230,188	1%	4.91
SPECIAL REVENUE FUNDS							
202	Food Service	\$ 1,702,543	2%	17.27	\$ 128,457	8%	1.98
203	Risk Management	\$ 212,689	0%	0	\$ 491,541	231%	0
205	Thompson	\$ 3,401,451	5%	2.75	\$ 732,748	22%	0
215	Federal Grants	\$ 10,178,483	14%	30.42	\$ (4,140,945)	-41%	2.01
251	Student Investment Account	\$ 2,836,105	4%	21.97	\$ (241,961)	-9%	0.97
252	High School Success	\$ 1,136,999	2%	10.53	\$ 21,782	2%	-0.9
280	State & Private Grant Fund	\$ 2,145,379	3%	8.63	\$ (611,337)	-28%	0.07
281	Transportation	\$ 203,326	0%		\$ -	0%	0
282	Technology Replacement	\$ 8,058	0%		\$ 31,942	396%	0
285	Textbook	\$ 108,474	0%		\$ (58,349)	-54%	0
291	Retirement/Longevity	\$ 127,414	0%		\$ (58,218)	-46%	0
298	PERS Stabilization	\$ 248,475	0%		\$ (3,336)	-1%	0
299	Student Body	\$ 831,592	1%		\$ 268,408	32%	0
	TOTAL	\$ 23,140,988	32%	91.57	\$ (3,439,268)	-15%	1.91
DEBT SERVICE FUNDS							
201	Tax Anticipation Note	\$ 4,105,076	6%		\$ 1,674	0%	0
310	Debt Service	\$ 4,939,252	7%		\$ 610,324	12%	0
311	PERS Fen Oblig Bon	\$ 1,647,706	2%		\$ 1,753,024	106%	0
	TOTAL	\$ 10,692,034	15%		\$ 2,365,022	22%	0
CAPITAL FUNDS							
405	Capital Project	\$ 812,850	1%		\$ 232,150	29%	0
415	Capital Equipment Grant	\$ 132,400	0%		\$ (16,250)	-12%	0
420	Capital Project GO Bond Fund	\$ 50,613	0%		\$ 27,275	54%	0
430	Capital Fleet Replacement	\$ 116,169	0%		\$ (12,373)	-11%	0
	TOTAL	\$ 1,112,032	2%		\$ 230,802	21%	0
	TOTAL DISTRICT FUNDS	\$ 71,487,443	1.00	362.53	\$ (613,256)	-1%	6.82
OTHER SOURCES							
	MESD Resolution Funds	\$ 1,410,540		as of 4/15/22			
	TOTAL ADOPTED BUDGET FOR FY 22/23	\$ 72,897,983					

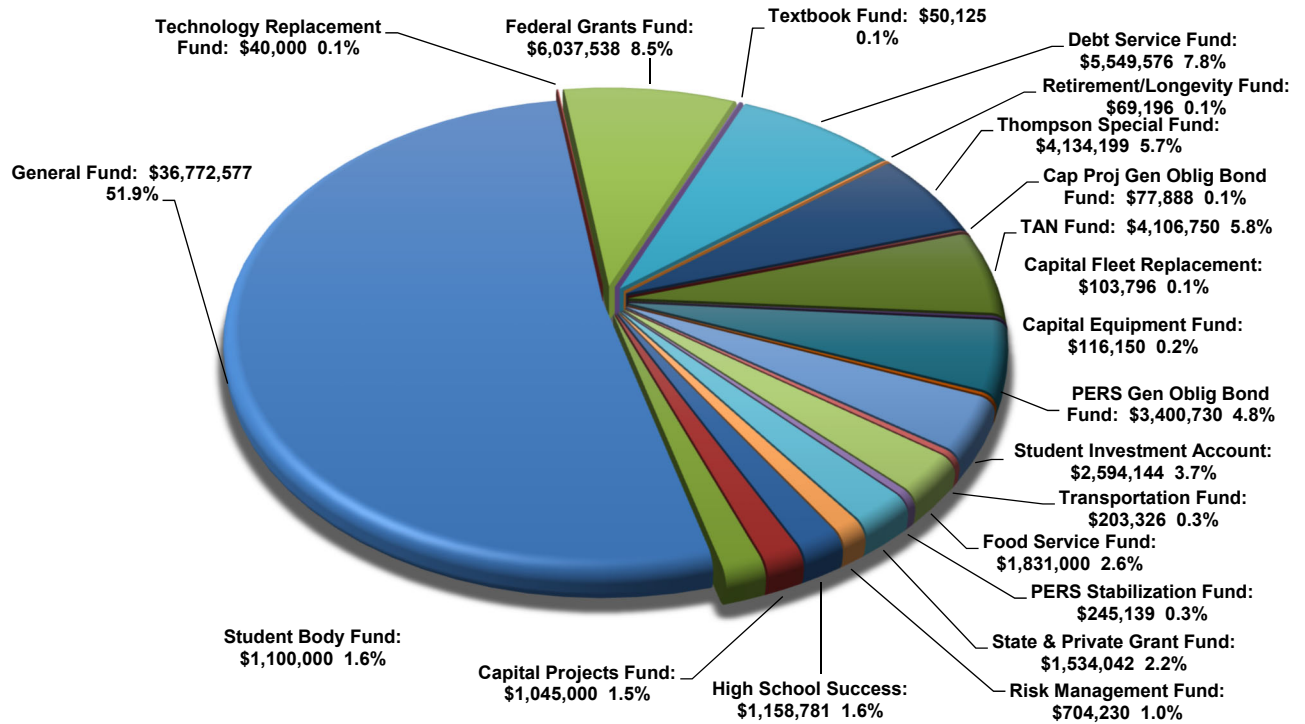


PHS Showing Up, Working Hard and Being Kind



PHS Marching Band Performs for Sacramento Elementary

All Funds Resource Summary
Total \$70,874,187



2020/21 Actuals	2021/22 Actuals	Fund	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
	\$		\$	\$	\$
36,168,270	35,501,964	100 - General Fund	36,542,389	36,772,577	
67,614	67,991	201 - TAN Fund	4,105,076	4,106,750	
784,950	1,774,037	202 - Food Service Fund	1,702,543	1,831,000	
253,184	725,301	203 - Risk Management Fund	212,689	704,230	
3,559,241	3,261,130	205 - Thompson Special Fund	3,401,451	4,134,199	
4,092,200	5,071,453	215 - Federal Grants Fund	10,178,483	6,037,538	
853,349	2,093,564	251 - Student Investment Account	2,836,105	2,594,144	
1,140,162	955,868	252 - High School Success	1,136,999	1,158,781	
551,808	1,630,765	280 - State & Private Grant Fund	2,145,379	1,534,042	
152,099	203,326	281 - Transportation Fund	203,326	203,326	
56,104	329,106	282 - Technology Replacement Fund	8,058	40,000	
125,495	111,893	285 - Textbook Fund	108,474	50,125	
125,582	84,781	291 - Retirement/Longevity Fund	127,414	69,196	
248,475	248,475	298 - PERS Stabilization Fund	248,475	245,139	
535,100	788,238	299 - Student Body Fund	831,592	1,100,000	
7,397,402	4,456,343	310 - Debt Service Fund	4,939,252	5,549,576	
1,536,808	28,747,635	311 - PERS Gen Oblig Bond Fund	1,647,706	3,400,730	
1,277,585	1,187,591	405 - Capital Projects Fund	812,850	1,045,000	
132,399	132,399	415 - Capital Equipment Fund	132,400	116,150	
88,371	59,410	420 - Cap Proj Gen Oblig Bond Fund	50,613	77,888	
77,646	116,169	430 - Capital Fleet Replacement	116,169	103,796	
59,223,845	87,547,441	Total Fund:	71,487,443	70,874,187	

ORGANIZATIONAL SECTION

PARKROSE SCHOOL DISTRICT

2023-2024 BUDGET

CONTENTS

- **DISTRICT OVERVIEW**
- **DISTRICT HISTORY**
- **DISTRICT MISSION & GOALS**
- **2022 - 2023 ORGANIZATIONAL CHART**
- **BUDGET DEVELOPMENT PROCESS**
- **DISTRICT RACIAL EQUITY LENS**
- **FUNDS OVERVIEW**

This section consists of general information about the 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.

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 2023-2024 school year, 238 teachers and administrators and 166 classified and admin staff help to create a welcoming learning environment for our 2,817 students.

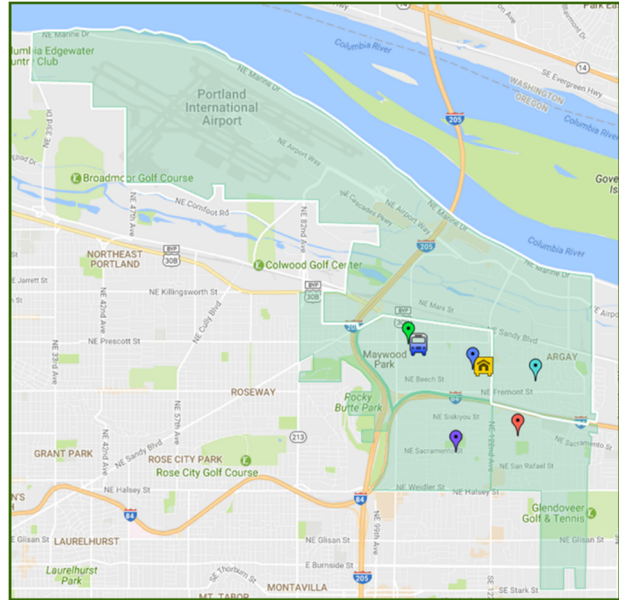
The average student/teacher ratios for are:

- Elementary: 1 : 21
- Middle: 1 : 24
- High School: 1 : 23

(Data obtained from 2021-22 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 2800. 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 2,750 students in grades Pre-K through grade 12 for the school year beginning September 2023.

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.

2023 - 2024 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
Vacant	Director of Student Services
Vacant	Director of Technology
Andre Goodlow	Director, Teaching and Learning
Molly Ouche	Principal, Parkrose High School
Whitney Alfrey	Assistant Principal, Parkrose High School
Ryan Gallagher	Assistant Principal, Parkrose High School
Kenneth Keys	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
Sarah Lamb-Christensen	Principal, Sacramento Elementary School
Nathan Mount	Principal, Shaver Elementary School
Robyn Stolin	Maintenance Supervisor
Teresa Hooper	Transportation Supervisor
Jeanne Morgan	Accounting Supervisor
Corey Parsons	Food Service Director (Chartwell's)

District Mission & Goals

BOARD CORE VALUES

OUR CORE VALUES ARE SUCH THAT SAFETY, EQUITY AND INDIVIDUAL ACADEMIC SUCCESS FOR EACH CHILD IS PARAMOUNT. WE BELIEVE THAT EACH ONE OF THE CORE VALUES ARE IMPORTANT TO MAKE THAT TRUE.

- LEARNING IS ROOTED IN RELEVANCE TO STUDENTS' EXPERIENCE CONNECTED TO THE PAST, PRESENT AND FUTURE OF OUR COMMUNITY**
- EACH AND EVERY PERSON IS VALUED FOR WHO THEY ARE AND HOW THEY SHOW UP IN COMMUNITY**
- OUR CULTURE ELEVATES STUDENT AGENCY**
- PARTNER WITH OUR STUDENTS, FAMILIES, CULTURALLY SPECIFIC ORGANIZATIONS AND OUR COMMUNITY**
- EVERY CHILD DESERVES TO FEEL PHYSICALLY, SOCIALLY, MENTALLY AND EMOTIONALLY SAFE SO THEY CAN BE THEIR CREATIVE SELVES**

MISSION:
WE BUILD A SAFE, CREATIVE COMMUNITY WHERE OUR STUDENTS CAN GROW AND HAVE AGENCY IN THEIR EDUCATIONAL PATH BY PROVIDING DIVERSE LEARNING OPPORTUNITIES, PARTNERING WITH OUR WIDER COMMUNITY AND BUILDING A FOUNDATION FOR LIFE-LONG LEARNING.

VISION:
ALL STUDENTS GRADUATE OUR SCHOOLS WITH A STRONG SENSE OF IDENTITY, EMPATHY AND THE CRITICAL SKILLS THEY NEED TO INNOVATE AND FOLLOW THE PATH OF THEIR CHOOSING FROM THE MOMENT THEY COME THROUGH OUR DOORS.

PARKROSE SCHOOL BOARD GOALS 2022-23

1

Parkrose students will increase academic achievement in mathematics by 20 percentage points and show a minimum of Level 3 growth between 21-22 and 22-23 school year. Parkrose will identify key areas of mathematics for improvement through teacher and student interviews.

- *Identify key academic strategies to support math practice in the core classroom*
- *Develop key questions to ask stakeholder and conduct interviews and gather data to inform the board*
- *Begin curriculum adoption process for 6th-12th grade students*

3

Parkrose Student Board Representatives will work with Parkrose School District to create a support system for students who are impacted by racial incidents in our schools and at athletic events.

- *Clear process to report racial incidents in and out of school*
- *Support system for students impacted by incidents*
- *Regional and state advocacy for policy and process improvements to support Parkrose students*

2

Parkrose students, staff, and families will identify the key conditions to create a physically, socially and emotionally safe school environment.

- *Use data from Healthy Student Survey*
- *Collect and report data through empathy interviews with students, staff, and families across Parkrose*

4

Parkrose School Board will focus on the following legislative, city and county priorities:

- **Legislature:**
 - *State School Fund advocacy based on COSA and OSBA recommendations*
 - *Workforce*
 - *Policy adjustments for PE*
 - *Facility investments*
- **City:**
 - *Emergency response*
 - *Gun violence*
 - *Houseless response and support*
 - *Local zoning issue*
- **County:**
 - *Houseless response and support*
 - *SUN programming*

Parkrose School District Racial Equity Lens

Parkrose School District 3

Code: AAA
Adopted: 5.26.15
Revised: 6.26.17

Equity, Diversity & Inclusion Lens

What it is

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

When to use it

- 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)

How to use it

- 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.*

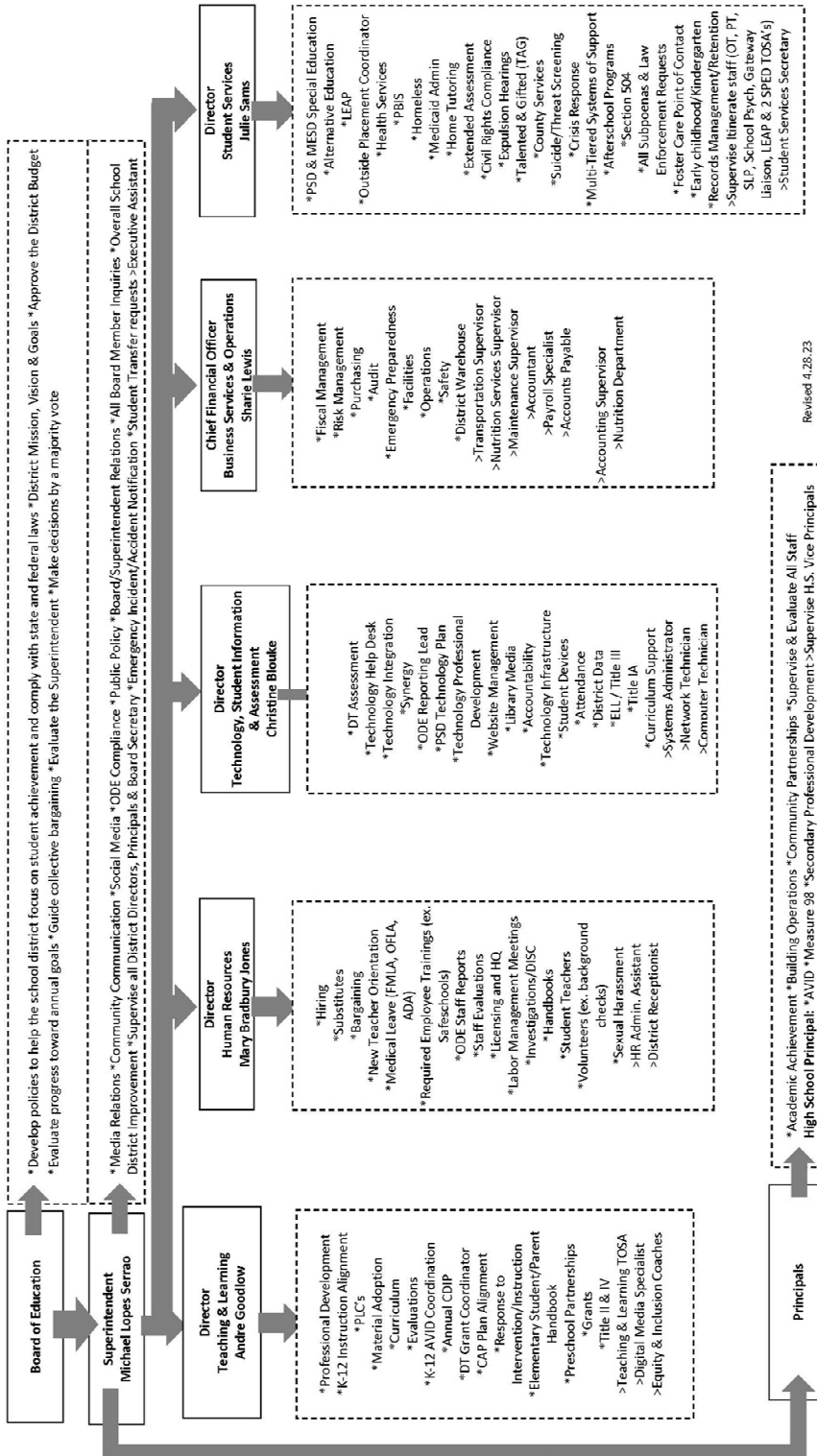
Parkrose School District Racial Equity Lens

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.



Organization Chart

Parkrose School District #3
Organizational Chart 2022-2023



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 composed 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.



Annual Poetry Slam

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.

Basic 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 principles (GAAP).

Funds Overview

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 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 principles except for:

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

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 preventive 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 the 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 the 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, the revenue forecast is developed.

Program Budgets

All budgets are formulated using predefined 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 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 details 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 the 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 transferred 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 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.

Funds Overview

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 2022 PERS Bond. This debt activity is tracked through US Bank and ODE intercept reports. The primary source of Revenue is the State School Fund.

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 a new transportation fleet and equipment so as to better serve our students in the future.



Funds Overview

Organizational Key Combinations

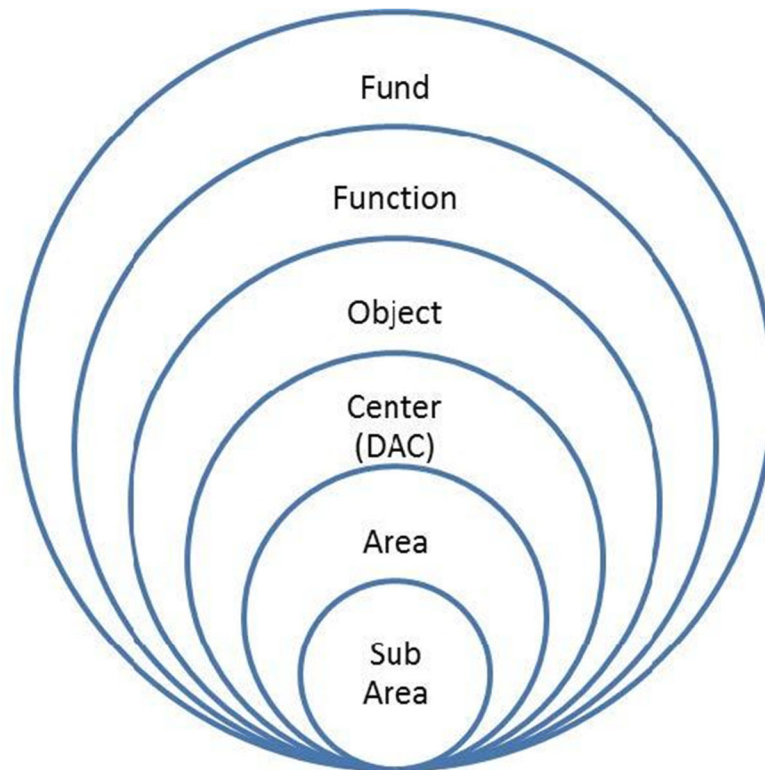
The Parkrose School District budget codes are created using the following elements:

- 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

2023-2024 BUDGET

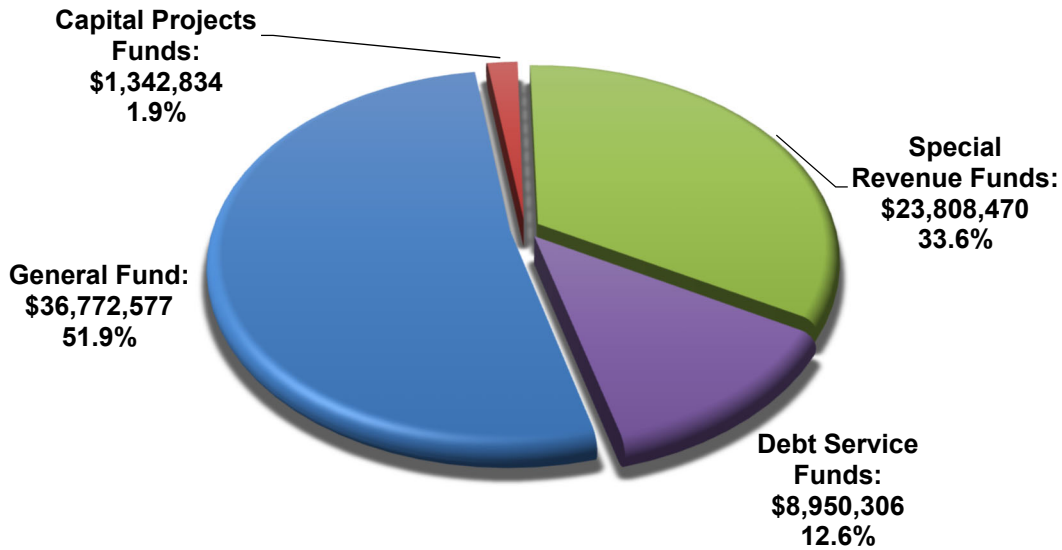
CONTENTS

- RESOURCES & REQUIREMENTS BY FUND
- 2023-2024 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 2023-2024
- 2023-2024 APPROVED HIGH SCHOOL SUCCESS PLAN (MEASURE 98)
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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 2023-2024 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 \$70,874,187



2020/21 Actuals	2021/22 Actuals	Description	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Fund - Fund	\$	\$	\$
36,168,270	35,501,964	100 - General Fund			
		100 - General Fund	36,542,389	36,772,577	
		200 - Special Revenue Funds			
67,614	67,991	201 - TAN Fund	4,105,076	4,106,750	
784,950	1,774,037	202 - Food Service Fund	1,702,543	1,831,000	
253,184	725,301	203 - Risk Management Fund	212,689	704,230	
3,559,241	3,261,130	205 - Thompson Special Fund	3,401,451	4,134,199	
4,092,200	5,071,453	215 - Federal Grants Fund	10,178,483	6,037,538	
853,349	2,093,564	251 - Student Investment Account	2,836,105	2,594,144	
1,140,162	955,868	252 - High School Success	1,136,999	1,158,781	
551,808	1,630,765	280 - State & Private Grant Fund	2,145,379	1,534,042	
152,099	203,326	281 - Transportation Fund	203,326	203,326	
56,104	329,106	282 - Technology Replacement Fund	8,058	40,000	
125,495	111,893	285 - Textbook Fund	108,474	50,125	
125,582	84,781	291 - Retirement/Longevity Fund	127,414	69,196	
248,475	248,475	298 - PERS Stabilization Fund	248,475	245,139	
535,100	788,238	299 - Student Body Fund	831,592	1,100,000	
12,545,364	17,345,929	Total Fund:	27,246,064	23,808,470	
		300 - Debt Service Funds			
7,397,402	4,456,343	310 - Debt Service Fund	4,939,252	5,549,576	
1,536,808	28,747,635	311 - PERS Gen Oblig Bond Fund	1,647,706	3,400,730	
8,934,209	33,203,979	Total Fund:	6,586,958	8,950,306	
		400 - Capital Projects Funds			
1,277,585	1,187,591	405 - Capital Projects Fund	812,850	1,045,000	
132,399	132,399	415 - Capital Equipment Fund	132,400	116,150	
88,371	59,410	420 - Cap Proj Gen Oblig Bond Fund	50,613	77,888	
77,646	116,169	430 - Capital Fleet Replacement	116,169	103,796	
1,576,001	1,495,569	Total Fund:	1,112,032	1,342,834	
59,223,845	87,547,441	Total Fund:	71,487,443	70,874,187	

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**All Funds Resource
Total \$70,874,187**

2020/21 Actuals	2021/22 Actuals	Major Object - Object	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$	\$	\$
		<u>1X00 - Revenue From Local Sources</u>			
27,133,484	23,944,810	1111 - Current Year's Taxes	25,338,951	25,084,869	
920,473	416,621	1112 - Prior Year's Taxes	575,000	415,000	
74,897	165,298	1130 - Construction Excise Tax	100,000	75,000	
9,138	12,693	1310 - Regular Day School Tuition	-	-	
-	-	1410 - Regular Day School Transportation	15,000	5,000	
-	89,046	1510 - Interest Income	-	-	
122,384	61,615	1511 - Interest On Investments	194,740	349,000	
765	961	1610 - Daily Sales	13,188	12,000	
-	-	1632 - Sale of Commodities	1,000	4,000	
84,712	364,173	1700 - Student Body Revenue	450,000	700,000	
-	-	1711 - Admission Fees/Gate Receipts	12,000	12,000	
-	-	1712 - Athletic Pay-For-Play Fees	15,000	15,000	
-	13,590	1815 - Swim Pool Revenue	-	-	
105,789	43,883	1901 - Local Grant Revenue	414,645	20,023	
7,203	4,473	1911 - Rentals	-	-	
-	5,000	1914 - Mesd School Improvement Activies	-	-	
618,777	879,525	1915 - Lease Rental Revenue	844,196	1,143,199	
34,426	32,898	1921 - Private Contributions	25,500	12,500	
540	-	1926 - Medicaide Administrative Claim	10,000	-	
18,730	11,469	1927 - Rental Landscape Revenue	12,982	15,000	
46,741	47,011	1929 - Morrison Knott Utility Revenue	50,505	52,000	
86,668	58,979	1932 - Facility Use Rentals	53,000	130,000	
15	16,734	1960 - Recovery of Prior Years' Expenditures	-	100	
-	485,480	1962 - Unemployment Insurance Revenue	-	-	
13,925	291,674	1980 - Indirect Charges	110,014	233,084	
-	81	1985 - Overpayment Refund	2,000	2,000	
441	110	1986 - Reimb District For Fingerprint	3,000	-	
5,513	1,469	1989 - Reimb District For Sub Pay	15,000	2,000	
303,732	480,587	1991 - Miscellaneous Local Revenue	245,576	263,046	
-	1,714	1993 - Reimbursement for Training	-	-	
-	139	1994 - Jury Duty Revenue	200	100	
29,588,354	27,430,035	Total Object:	28,501,497	28,544,921	
		<u>2000 - Revenue From Intermediate Sources</u>			
733	390	2101 - County School Funds	1,500	1,500	
34,841	-	2199 - Multnomah County I-Tax	3,000	4,000	
265,490	239,730	2200 - Intermediate Source Restricted Revenue	270,980	260,000	
93,500	95,700	2900 - Revenue for/On Behalf of the District	100,000	89,100	
394,565	335,820	Total Object:	375,480	354,600	
		<u>3000 - Revenue From State Sources</u>			
13,773,713	11,481,656	3101 - General Support	10,815,011	13,922,336	
13,925	13,925	3102 - School Lunch Match	17,000	17,000	
362,072	352,307	3103 - Common School Fund	302,000	407,361	
2,287,226	4,429,748	3299 - Other Restricted Grants	5,473,952	5,508,905	
16,436,936	16,277,636	Total Object:	16,607,963	19,855,602	

		<u>4000 - Revenue From Federal Sources</u>		
-	564	4201 - Foster Care Transportation	1,500	1,500
693,471	692,375	4301 - Direct Restricted Federal Revenue	690,900	690,900
2,964,562	4,223,416	4500 - Restricted Rev Federal Through State	9,176,132	4,564,775
1,128,623	902,021	4501 - Title IA Grant Revenue	1,003,724	1,078,131
606,504	1,500,070	4505 - School Nutrition	1,464,355	1,500,000
-	1,412	4802 - Federal Timber Reserve	-	-
95,720	116,851	4911 - Federal Food Commodities	117,000	117,000
5,488,880	7,436,709	Total Object:	12,453,611	7,952,306
		<u>5000 - Other Sources</u>		
-	27,156,599	5100 - Long Term Debt Financing Sources	4,035,000	4,035,000
1,461	54,717	5311 - Sale of Fixed Assets	1,500	1,500
1,461	27,211,316	Total Object:	4,036,500	4,036,500
		<u>5200 - Interfund Transfers</u>		
-	70,000	5200 - Interfund Transfers	-	-
-	-	5209 - Interfund Transfer From Retirement Fund	-	240,000
-	-	5216 - Interfund Transfer From Thompson Fund	-	100,000
-	-	5220 - Interfund Transfer	309,011	166,154
-	70,000	Total Object:	309,011	506,154
		<u>5400 - Beginning Fund Balance</u>		
7,313,649	8,785,924	5411 - Beginning Fund Balance	9,203,381	9,624,104
-	0	5412 - Prior Period Adjustment	-	-
7,313,649	8,785,925	Total Object:	9,203,381	9,624,104
59,223,845	87,547,441	Total Object:	71,487,443	70,874,187

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All Fund Requirements by Function
Total \$70,874,187

2020/21 Actuals	2021/22 Actuals	Major Function - Function	2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$		\$	FTE	\$	FTE	\$ FTE
		1000 - Instruction					
7,410,069	8,891,384	1111 - Primary K-5	11,677,417	71.50	9,420,945	72.31	
-	-	1112 - Intermediate Programs 4-5	4,000		-		
143,183	348,486	1113 - Elementary Extra-Curricular	247,022		318,380		
5,470	7,020	1115 - Technology	6,226		45,567		
316,674	382,993	1120 - Behavior Learning Center	461,061	6.05	344,115	3.55	
3,432,097	3,724,826	1121 - Middle School Programs	4,107,540	31.72	4,245,690	30.88	
121,230	225,969	1122 - Middle School Extra Curricular	523,348	1.00	403,328	1.00	
4,829,309	5,891,053	1131 - High School Programs	5,775,220	44.31	5,683,303	43.98	
393,739	570,338	1132 - High School Extra Curricular	1,096,953		1,266,323	1.00	
-	36,226	1140 - Early Childhood	145,219		101,543		
1,801	4,107	1205 - Special Education Tutoring	6,507		6,047		
-	-	1206 - District Wide Tutoring	10,559		9,813		
9,312	12,167	1212 - Tag Programs	15,692		14,341		
3,995,306	3,739,259	1221 - Learning Centers - Structured and Intensive	4,996,038	46.22	5,066,108	42.62	
107,455	110,600	1223 - Education Emotionally Disabled	113,274	1.00	116,165	1.00	
60,069	79,439	1224 - Learning Disabled-Autism Program	52,782	0.88	57,334	0.88	
530,264	711,194	1251 - Resource Rooms	1,088,536	10.07	606,159	8.43	
73,220	45,000	1271 - Spec Programs Summer School	61,695		63,215		
981,396	991,794	1272 - Title IA/D	1,148,128	12.50	1,211,264	11.88	
209,168	214,550	1283 - District Alternative Programs	214,648	2.00	272,598	2.88	
1,017,093	1,025,791	1291 - English Language Learner Direct Program Costs	1,154,113	9.50	1,066,327	9.00	
37,370	221,117	1980 - Fees Charged to Grants	120,447		5,558		
23,674,224	27,233,313	Total Function:	33,026,425	236.74	30,324,123	229.39	
		2000 - Support Services					
147,600	235,682	2110 - Attendance/Social Work Service	359,412	5.00	312,752	4.88	
-	735	2112 - Attendance Services	-		-		
-	7,400	2113 - Counseling/Social Work Serv	-		-		
144,268	165,387	2115 - Student Safety	236,075	4.00	251,851	4.00	
1,105,422	1,130,267	2122 - Counseling Services	1,306,955	12.59	1,305,228	13.00	
-	-	2129 - Guidance - Other Services	1,177		1,177		
-	6,157	2134 - Health - Nurse Services	-		-		
309,482	225,172	2140 - Psychological Services	326,370	2.60	350,417	2.80	
-	-	2151 - Speech - Director	-		10,500		
507,653	563,488	2152 - Speech Pathology Services	563,161	4.40	502,658	4.20	
-	-	2160 - Other Student Treatment SVS	1,500		1,530		
811,524	1,406,892	2190 - Director - Student Support SVC	637,348	3.15	964,376	3.20	
30,701	27,309	2210 - Instruction Improvement	124,591		27,437		
-	-	2212 - Carl Perkins Grant	-		44,000		
209,744	167,680	2213 - Staff/Curriculum Development	266,380	1.00	229,815	1.00	
513,692	497,260	2222 - Media - School Library Service	540,212	6.99	491,352	6.03	
-	-	2230 - Assessment and Testing	549		-		
16,309	34,374	2231 - Private Grants	41,275		27,798		
467,890	471,752	2240 - Instructional Staff Development	672,263	1.25	744,890	1.75	
10,000	-	2242 - Nike AVID Grant	-		-		

-	-	2299 - Other Programs	15,000		-	
21,742	21,847	2310 - Board of Education Services	26,450		27,649	
10,244	21,767	2311 - Graduation	8,300		8,726	
390,949	400,732	2321 - Office of the Superintendent	396,493	2.00	442,514	2.00
2,571,879	2,547,521	2410 - Office of the Principal	2,706,805	19.00	2,739,212	19.00
418,999	456,138	2411 - Personnel Administration	827,011	3.00	451,050	3.00
1,836,147	968,826	2520 - Fiscal Services	1,767,838	5.00	1,585,681	5.00
6,808	23,873	2528 - Reimbursed Replcment/Insurance	112,649		655,210	
63,450	44,935	2529 - Fiscal Services - Other	81,653	1.00	78,185	1.00
3,392,634	4,325,847	2542 - Care & Upkeep of Buildings	5,731,244	19.30	7,019,651	20.30
314,683	300,354	2543 - Care & Upkeep of Grounds	838,409	1.00	689,098	1.00
-	38,055	2549 - Plant Maint/Operat - Other	-		-	
699,991	945,520	2552 - Vehicle Operation Services	1,312,804	8.65	1,439,061	9.49
-	7,483	2553 - Instructional Field Trip	43,103		40,057	
-	266	2556 - Preschool Transportation	-		-	
229,169	687,731	2558 - Special Ed Transportation	891,895	3.45	1,003,337	4.26
20,484	43,964	2559 - Transportation/Extra Curricular	51,863		49,995	
26,520	40,793	2574 - Printing, Publish, Duplication	60,818	0.13	62,408	0.13
-	-	2623 - Evaluation Services	13,950		14,229	
65,928	15,429	2649 - Other Staff Services	60,000		-	
1,637,103	850,129	2660 - Technology Services	3,440,319	4.00	712,951	4.00
-	262,248	2665 - District Technology	-		1,739	
44,363	20,329	2680 - Interpretation and Translation Services	135,910		144,065	
48,211	41,094	2700 - Supplemental Retirement Program	127,414		69,196	
16,073,589	17,004,432	Total Function:	23,727,196	107.51	22,499,795	110.03
		<u>3000 - Enterprise and Community Services.</u>				
7,993	159,505	3110 - Food Service Area Direction	407,164		225,000	
1,208,755	1,345,399	3120 - Food Preparation/Dispensing	1,485,732	17.07	1,583,438	15.09
19,242	20,573	3130 - Food Delivery Services	21,360	0.20	22,562	0.20
-	-	3190 - Other Food Services	3,577		3,577	
226,014	28,613	3300 - Community Services	257,639		219,632	
59,964	54,270	3320 - Swim Pool-Community Recreation	59,122	0.50	59,968	0.50
36,668	7,253	3370 - Nonpublic School Students	1,500		3,831	
29,264	34,643	3390 - Community Center	74,389	0.50	54,406	0.50
1,587,900	1,650,257	Total Function:	2,310,483	18.27	2,172,414	16.29
		<u>4000 - Facilities Acquisition and Construction</u>				
589,623	7,896	4150 - Build/Acquis/Construc/Improvnm	41,613		1,140,638	
8,316,980	5,773,233	5110 - Long-Term Debt Service	4,489,621		5,115,306	
-	-	5120 - Short Term Debt Service	-	-	-	-
-	-	5120 - Short Term Debt Service	4,090,000		4,035,000	
		<u>5200 - Transfers of Funds</u>				
-	70,000	5200 - Transfers of Funds	309,011		506,154	
-	-	5400 - PERS UAL Bond Lump Sum Payment	-	-	-	-
-	27,004,490	5400 - PERS UAL Bond Lump Sum Payment	-	-	-	-
		<u>6000 - Contingencies</u>				
-	-	6110 - Operating Contingency	3,493,094		5,080,757	
50,242,317	78,743,621	Total Function:	71,487,443	362.52	70,874,187	355.71

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All Fund Requirements by Object
Total \$70,874,187

2020/21 Actuals	2021/22 Actuals	Major Object - Object	2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$		\$	FTE	\$	FTE	\$ FTE
		0100 - Salaries					
12,484,046	13,627,932	111 - Certified Salaries	14,458,387	194.85	15,251,984	195.18	
4,138,184	4,381,683	112 - Classified Salaries	5,142,403	142.67	5,650,627	135.53	
1,937,911	1,985,808	113 - Administrative Salaries	2,085,438	16.00	2,260,592	16.00	
660,698	696,755	114 - Managerial Salaries	742,823	9.00	821,108	9.00	
44,923	38,281	116 - Supplemental Retire Stipends	105,037		64,100		
1,363	3,250	121 - Substitute Licensed	17,214		13,214		
62,007	164,879	122 - Substitute Classified	171,964		130,477		
378,276	758,509	130 - Additional Salary	642,120		640,257		
383,601	476,086	131 - Extra Duty Salary	719,779		622,396		
21,733	43,830	132 - Overtime	87,398		61,748		
20,112,742	22,177,013	Total Object:	24,172,563	362.52	25,516,503	355.71	
		0200 - Associated Payroll Costs					
3,909,614	3,356,502	211 - PERS Employer Contribution	3,751,736		1,597,546		
1,161,877	1,241,038	212 - PERS Employee Pickup	1,701,130		1,528,879		
1,525,325	1,699,479	221 - Social Security	1,855,168		1,954,295		
119,897	127,582	231 - Workers Compensation	160,927		243,406		
121,374	77,320	232 - Unemployment Compensation	132,615		76,469		
-	-	233 - Oregon Paid Family and Medical Leave	72,963		76,661		
5,298,783	5,617,245	241 - Contracted Insurances	6,964,158		7,171,856		
-	2,834	242 - Classified Workshop/Tuition	6,500		6,579		
18,635	52,046	244 - Admin/Conf Workshop & Tuition	25,000		25,000		
48,744	55,259	249 - Certified Tuition Reimbursement	50,000		60,000		
63,516	84,486	255 - TSA Employer Contribution	15,000		89,678		
18,942	20,708	256 - HRA Contribution	-		20,160		
130,566	130,100	257 - Hsa Contribution	107,811		113,276		
12,417,273	12,464,599	Total Object:	14,843,008		12,963,805		
		0300 - Purchased Services					
117,953	751,191	311 - Instruction Prof/Tech Services	888,851		1,474,566		
14,600	5,604	318 - Prof Improve/Non-Instruc Staff	3,000		3,180		
1,194,983	1,751,851	319 - Other Inst, Prof & Tech Svcs	4,075,118		1,710,314		
993,817	1,449,574	322 - Repairs & Maintenance Services	2,553,207		3,689,544		
160,956	207,304	323 - Sewerage	184,060		177,974		
1,550	45,175	324 - Rentals	6,500		6,890		
328,201	414,123	325 - Electricity	482,892		521,955		
134,346	209,185	326 - Fuel	196,419		249,170		
26,596	45,716	327 - Water	37,421		165,000		
30,802	75,458	328 - Garbage	73,158		77,337		
112,434	51,773	329 - Other Property Services	123,000		130,020		
-	9	331 - Reimbursable Student Transportation	-		-		
234	1,491	341 - Travel, Local In District	5,977		6,321		
21,614	49,824	342 - Travel, Out of District	43,647		78,200		
90,482	771,484	343 - Travel, Student, Out of Dist	797,458		836,704		
21,638	17,984	351 - Telephone	20,125		21,231		
18,048	6,366	353 - Postage	27,500		29,150		
15,572	26,598	354 - Advertising	11,600		12,296		
1,098	1,472	355 - Printing and Binding	14,335		15,177		
77,369	81,049	359 - Other Communication Services	21,000		22,260		
1,022,266	703,161	371 - Pmts To Other In-State District	1,241,807		1,316,430		
74,497	108	374 - Other Tuition	211,234		87,039		
31,960	36,330	381 - Audit Services	34,000		41,000		

2,704	3,103	382 - Legal Services	36,576	22,790	
-	45,700	383 - Architect/Engineer Services	25,000	13,576	
-	-	384 - Negotiation Services	5,500	5,830	
7,993	158,647	385 - Management Services	407,164	225,000	
10,500	-	388 - Election Services	2,500	2,650	
274,468	680,303	389 - Other Noninst Prof/Tech Services	505,605	285,304	
-	375	390 - Other General Prof/Tech Services	3,000	3,180	
4,786,681	7,590,956	Total Object:	12,037,654	11,230,088	
		<u>0400 - Supplies and Materials</u>			
961,320	1,373,438	410 - Consumable Supplies & Materials	2,984,438	2,646,150	
111,756	2,097	412 - Food	3,000	3,060	
112	4,349	413 - Gasoline	65,000	66,300	
26,511	8,883	417 - Copier Lease	26,500	29,520	
9,255	10,804	420 - Textbooks	74,995	54,099	
44,978	34,622	430 - Library Books	23,053	27,803	
2,319	1,448	441 - Periodical Subscriptions	4,252	4,338	
150,452	429,307	450 - Food	215,734	335,548	
-	242	460 - Non-Consumable Items	10,000	5,196	
1,182,450	697,565	461 - Nonconsumable Supplies	3,238,659	767,841	
905	10,725	470 - Computer Software	-	-	
26,050	61,321	471 - Computer Software	59,471	49,768	
-	5,602	480 - Computer Hardware	-	59,525	
2,516,109	2,640,403	Total Object:	6,705,102	4,049,148	
		<u>0500 - Capital Outlay</u>			
557,983	-	522 - Building Improvement	10,363	1,108,638	
-	-	531 - Improvements Other Than Bldgs	150,000	-	
66,235	16,329	541 - Equipment - New	13,577	10,167	
-	-	542 - Equipment -Replacement	7,000	7,000	
-	-	543 - Equipment - Vehicles	58,085	45,000	
-	-	564 - Bus and Capital Bus Improvements	58,084	45,000	
624,218	16,329	Total Object:	297,109	1,215,805	
		<u>0600 - Other Objects</u>			
5,734,011	3,223,034	610 - Redemption of Principal	6,159,011	5,655,156	
-	1,359	620 - Interest	-	-	
2,580,469	2,420,112	621 - Regular Interest	2,410,610	3,495,150	
0	7,000	640 - Dues and Fees	-	-	
951,521	480,154	641 - Dues and Fees	236,224	256,045	
2,500	152,109	643 - Debt Issuance Fees	10,000	-	
38,482	34,877	651 - Liability Insurance	63,128	65,315	
348,911	342,239	653 - Property Insurance Premiums	591,695	633,805	
76,113	(178,809)	656 - Financial Write Off	-	-	
800	7,275	659 - Other Insurance and Judgments	5,000	130,000	
-	27,004,490	680 - PERS UAL Lump Sum Payment to PERS	-	-	
52,488	290,482	690 - Grant Indirect/Admin Charges	154,234	76,456	
9,785,295	33,784,321	Total Object:	9,629,902	10,311,927	
		<u>0700 - Transfers</u>			
-	70,000	790 - Other Fund Transfers	309,011	506,154	
		<u>0800 - Other Uses of Funds</u>			
-	-	810 - Planned Reserve	3,493,094	5,080,757	
50,242,317	78,743,621	Total Object:	71,487,443	70,874,187	355.71

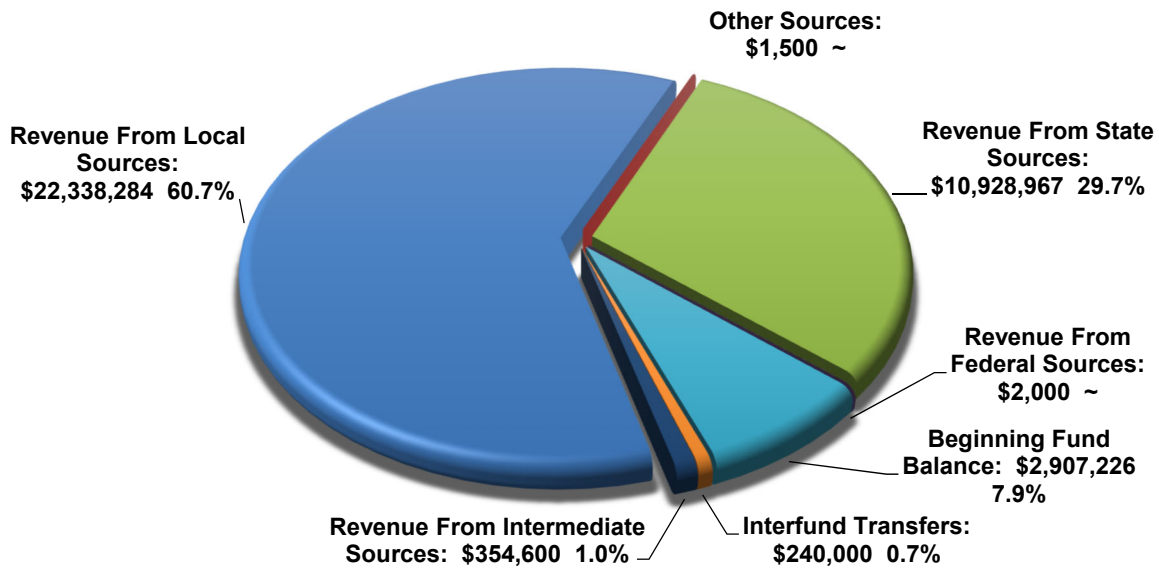
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General Fund - Fund 100

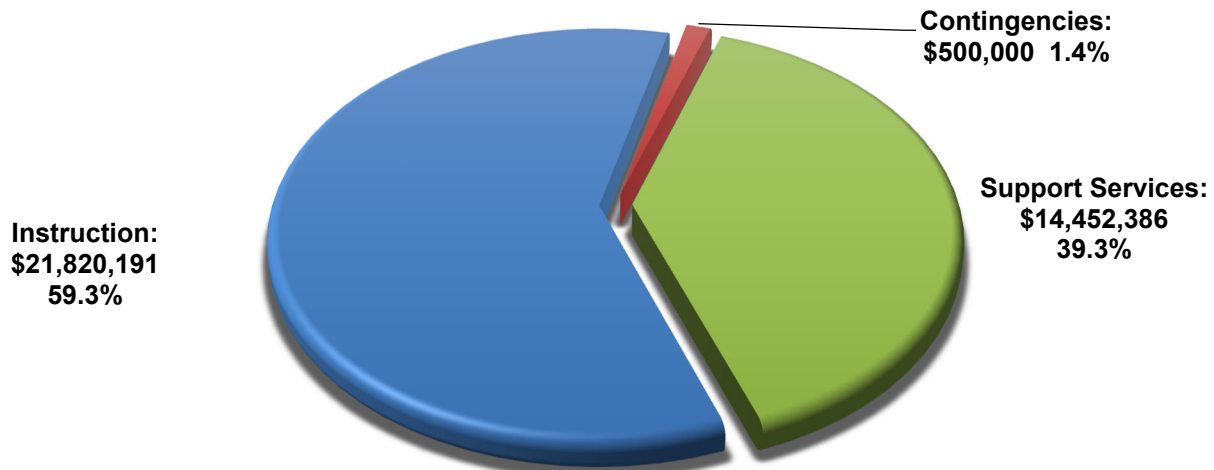
The general fund is a set of accounts used to record all normal or general operations of the Parkrose School District. These accounts usually include all transactions which do not legally or procedurally have to be accounted for in the other funds based on Generally Accepted Accounting Principles (GAAP).

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 \$36,772,577



General Fund Requirements by Function
Total \$36,772,577



100 - General Fund - Fund Resources
Total \$36,772,577

2020/21 Actuals	2021/22 Actuals	100 - General Fund - Fund Resources	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Object - Object	\$	\$	\$
		<u>1000 - Revenue From Local Sources</u>			
21,337,019	20,881,302	1111 - Current Year's Taxes	22,000,000	21,381,000	
777,436	353,497	1112 - Prior Year's Taxes	500,000	350,000	
-	165,298	1130 - Construction Excise Tax	-	-	
9,138	12,693	1310 - Regular Day School Tuition	-	-	
-	-	1410 - Regular Day School Transportation	15,000	5,000	
81,775	38,452	1511 - Interest On Investments	184,800	260,000	
-	-	1711 - Admission Fees/Gate Receipts	12,000	12,000	
-	-	1712 - Athletic Pay-For-Play Fees	15,000	15,000	
540	-	1926 - Medicaide Administrative Claim	10,000	-	
15	16,734	1960 - Recovery of Prior Years' Expenditures	-	100	
13,925	291,674	1980 - Indirect Charges	110,014	233,084	
441	110	1986 - Reimb District For Fingerprint	3,000	-	
5,513	1,469	1989 - Reimb District For Sub Pay	15,000	2,000	
130,476	97,578	1991 - Miscellaneous Local Revenue	71,000	80,000	
-	1,714	1993 - Reimbursement for Training	-	-	
-	139	1994 - Jury Duty Revenue	200	100	
22,356,278	21,860,661	Total Object:	22,936,014	22,338,284	
		<u>2000 - Revenue From Intermediate Sources</u>			
733	390	2101 - County School Funds	1,500	1,500	
27,398	-	2199 - Multnomah County I-Tax	3,000	4,000	
265,490	239,730	2200 - Intermediate Source Restricted Revenue	270,980	260,000	
93,500	95,700	2900 - Revenue for/On Behalf of the District	100,000	89,100	
387,121	335,820	Total Object:	375,480	354,600	
		<u>3000 - Revenue From State Sources</u>			
12,236,905	9,890,619	3101 - General Support	9,167,305	10,521,606	
362,072	352,307	3103 - Common School Fund	302,000	407,361	
12,598,977	10,242,927	Total Object:	9,469,305	10,928,967	
		<u>4000 - Revenue From Federal Sources</u>			
-	564	4201 - Foster Care Transportation	1,500	1,500	
1,112	-	4500 - Restricted Rev Federal Through State	1,500	500	
-	1,412	4802 - Federal Timber Reserve	-	-	
1,112	1,976	Total Object:	3,000	2,000	
		<u>5000 - Other Sources</u>			
1,461	3,490	5311 - Sale of Fixed Assets	1,500	1,500	
		<u>5200 - Interfund Transfers</u>			
-	-	5209 - Interfund Transfer From Retirement Fund	-	240,000	
		<u>5400 - Beginning Fund Balance</u>			
823,322	3,057,090	5411 - Beginning Fund Balance	3,757,090	2,907,226	
36,168,270	35,501,964	Total Object:	36,542,389	36,772,577	

General Fund Requirements by Function
Total \$36,772,577

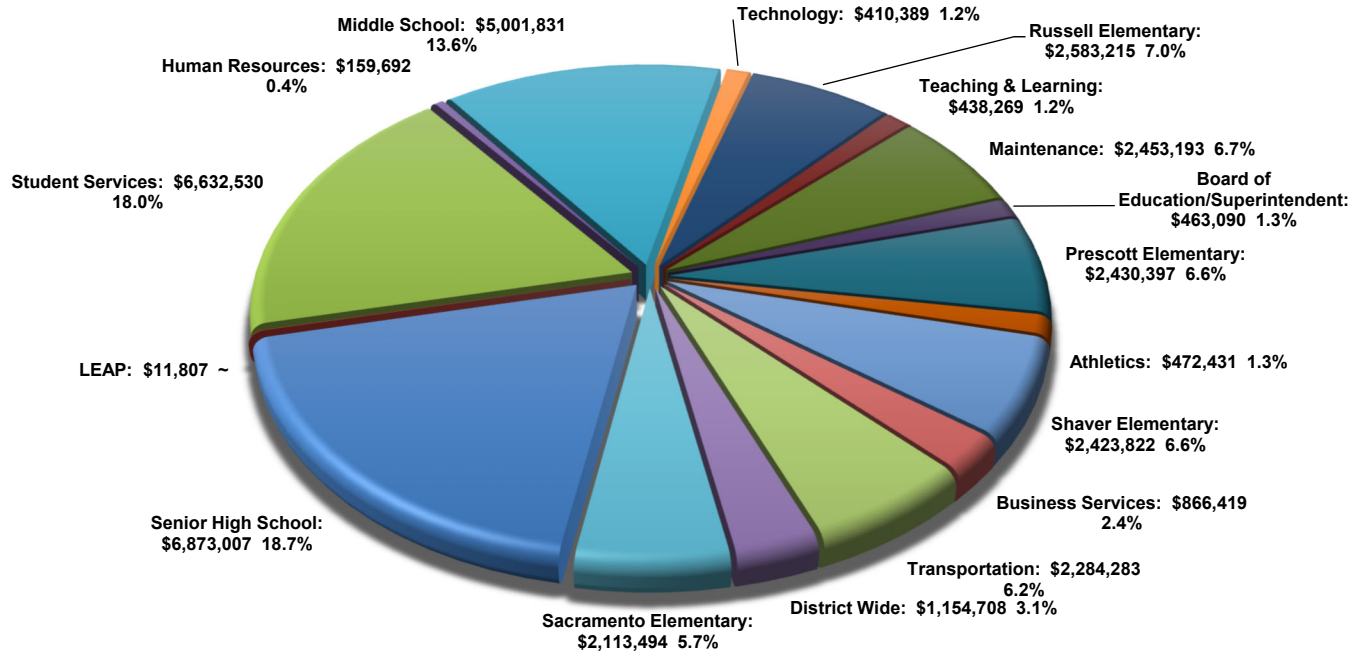
2020/21 Actuals	2021/22 Actuals	Major Function - Function	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$ FTE	\$ FTE	\$ FTE
		1000 - Instruction			
6,911,124	6,915,104	1111 - Primary K-5	6,616,201 54.88	6,817,700 54.25	
8,202	-	1113 - Elementary Extra-Curricular	372	380	
5,470	7,020	1115 - Technology	6,226	7,042	
316,674	382,993	1120 - Behavior Learning Center	461,061 6.05	344,115 3.55	
3,239,439	3,444,159	1121 - Middle School Programs	3,679,540 30.34	3,620,093 29.50	
17,516	21,753	1122 - Middle School Extra Curricular	28,274	35,171	
3,939,333	4,245,182	1131 - High School Programs	4,476,281 35.16	4,516,241 35.73	
393,029	530,662	1132 - High School Extra Curricular	538,078	585,897 1.00	
1,801	4,107	1205 - Special Education Tutoring	6,507	6,047	
-	-	1206 - District Wide Tutoring	10,559	9,813	
9,312	12,167	1212 - Tag Programs	15,692	14,341	
3,827,248	3,335,313	1221 - Learning Centers - Structured and Intensive	4,459,364 37.74	4,674,963 38.76	
107,455	110,600	1223 - Education Emotionally Disabled	113,274 1.00	116,165 1.00	
50,048	-	1251 - Resource Rooms	-	-	
73,220	114,657	1270 - Educationally Disadvantaged	144,043 0.50	63,215	
209,168	214,550	1280 - Alternative Education	214,648 2.00	159,311 1.50	
933,944	983,281	1290 - Designated Programs	1,104,694 9.00	849,697 7.00	
20,042,984	20,321,549	Total Function:	21,874,814 176.67	21,820,191 172.29	
		2000 - Support Services			
-	-	2110 - Attendance/Social Work Service	17,869 0.28	-	
144,268	165,387	2115 - Student Safety	236,075 4.00	251,851 4.00	
1,105,422	1,130,267	2122 - Counseling Services	1,306,955 12.59	1,305,228 13.00	
309,482	225,172	2140 - Psychological Services	326,370 2.60	305,111 2.40	
507,653	563,488	2152 - Speech Pathology Services	563,161 4.40	502,658 4.20	
-	-	2160 - Other Student Treatment SVS	1,500	1,530	
746,840	1,138,156	2190 - Director - Student Support SVC	562,348 3.15	674,376 3.20	
204,436	143,871	2213 - Staff/Curriculum Development	230,583 1.00	229,815 1.00	
461,446	467,172	2222 - Media - School Library Service	524,809 6.99	470,441 6.03	
69,481	215,921	2240 - Instructional Staff Development	186,450 0.50	317,927 1.00	
21,742	21,847	2310 - Board of Education Services	26,450	27,649	
10,244	21,767	2311 - Graduation	8,300	8,726	
390,276	375,246	2321 - Office of the Superintendent	388,993 2.00	431,731 2.00	
2,538,886	1,832,787	2410 - Office of the Principal	1,988,451 15.00	2,015,819 15.00	
418,999	363,957	2411 - Personnel Administration	360,195 2.00	159,692 1.00	
1,829,708	933,544	2520 - Fiscal Services	1,411,519 5.00	1,266,189 4.00	
2,491,759	2,639,005	2542 - Care & Upkeep of Buildings	3,078,128 18.80	3,476,147 19.80	
200,676	108,563	2543 - Care & Upkeep of Grounds	84,063 0.75	85,537 0.75	
-	38,055	2549 - Plant Maint/Operat - Other	-	-	
633,756	924,403	2552 - Vehicle Operation Services	1,141,334 8.65	1,220,340 8.99	
-	7,483	2553 - Instructional Field Trip	43,103	40,057	
-	266	2556 - Preschool Transportation	-	-	
228,925	683,972	2558 - Special Ed Transportation	891,895 3.45	1,003,337 4.26	
20,484	39,791	2559 - Transportation/Extra Curricular	29,002	27,134	
26,520	40,793	2574 - Printing, Publish, Duplication	60,818 0.13	62,408 0.13	
-	-	2623 - Evaluation Services	13,950	14,229	
556,818	362,061	2660 - Technology Services	406,487 3.00	410,389 3.00	
43,787	20,218	2680 - Interpretation and Translation Services	135,910	144,065	
12,961,610	12,463,189	Total Function:	14,024,718 94.28	14,452,386 93.76	
		5200 - Transfers of Funds			
-	70,000	5200 - Transfers of Funds	142,857	-	
		6000 - Contingencies			
-	-	6110 - Operating Contingency	500,000	500,000	
33,004,594	32,854,738	Total Function:	36,542,389 270.96	36,772,577 266.05	

General Fund Requirements by Object
Total \$36,772,577

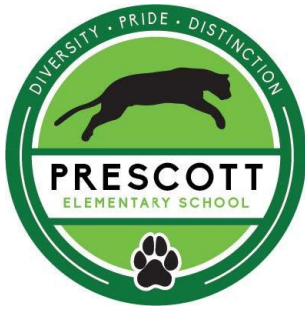
2020/21 Actuals		2021/22 Actuals		100 - General Fund - Requirements by Object		2022/23 Adopted		2023/24 Proposed		2023/24 Adopted	
\$	\$	Major Object - Object		\$	FTE	\$	FTE	\$	FTE	\$	FTE
0100 - Salaries											
11,627,956	12,062,196	111 - Certified Salaries		12,609,658	168.65	12,975,178	166.03				
2,712,813	2,874,316	112 - Classified Salaries		3,268,405	82.66	3,745,433	82.87				
1,860,576	1,289,297	113 - Administrative Salaries		1,453,636	10.90	1,280,376	8.90				
644,419	615,876	114 - Managerial Salaries		719,619	8.75	743,847	8.25				
1,363	3,250	121 - Substitute Licensed		13,214		13,214					
49,904	44,648	122 - Substitute Classified		78,317		78,317					
170,774	310,422	130 - Additional Salary		218,970		229,360					
355,427	381,312	131 - Extra Duty Salary		460,342		428,238					
17,889	36,449	132 - Overtime		56,498		56,498					
17,441,122	17,617,765	Total Object:		18,878,659	270.96	19,550,461	266.05				
0200 - Associated Payroll Costs											
3,433,749	2,749,331	211 - PERS Employer Contribution		2,923,833		1,231,409					
1,014,835	1,016,071	212 - PERS Employee Pickup		1,132,379		1,173,027					
1,323,951	1,370,747	221 - Social Security		1,443,778		1,495,667					
96,514	98,953	231 - Workers Compensation		122,455		188,023					
48,234	49,891	232 - Unemployment Compensation		56,604		58,664					
-	-	233 - Oregon Paid Family and Medical Leave		56,604		58,664					
4,470,915	4,537,935	241 - Contracted Insurances		5,175,003		5,267,888					
-	2,834	242 - Classified Workshop/Tuition		6,500		6,579					
18,635	52,046	244 - Admin/Conf Workshop & Tuition		25,000		25,000					
48,744	55,259	249 - Certified Tuition Reimbursement		50,000		60,000					
61,492	72,179	255 - TSA Employer Contribution		15,000		53,876					
18,139	16,211	256 - HRA Contribution		-		13,566					
113,009	107,271	257 - Hsa Contribution		107,811		107,811					
10,648,218	10,128,728	Total Object:		11,114,967		9,740,174					
0300 - Purchased Services											
110,872	374,505	311 - Instruction Prof/Tech Services		453,452		945,944					
14,600	5,604	318 - Prof Improve/Non-Instruc Staff		3,000		3,180					
571,444	993,478	319 - Other Inst, Prof & Tech Svcs		492,219		599,413					
394,824	178,103	322 - Repairs & Maintenance Services		140,967		149,425					
146,809	185,641	323 - Sewerage		167,900		177,974					
1,550	45,175	324 - Rentals		6,500		6,890					
314,894	395,649	325 - Electricity		463,542		501,955					
121,811	188,071	326 - Fuel		160,008		204,170					
24,510	40,266	327 - Water		34,300		150,000					
29,884	68,929	328 - Garbage		67,000		71,179					
112,434	47,463	329 - Other Property Services		117,000		124,020					
-	9	331 - Reimbursable Student Transportation		-		-					
234	1,293	341 - Travel, Local In District		5,727		6,071					
364	28,917	342 - Travel, Out of District		33,647		35,933					
90,482	767,311	343 - Travel, Student, Out of Dist		775,591		813,460					
20,864	15,810	351 - Telephone		18,425		19,531					
18,048	6,306	353 - Postage		27,500		29,150					

15,572	26,598	354 - Advertising	11,600	12,296	
1,098	1,469	355 - Printing and Binding	14,035	14,877	
7,304	25,147	359 - Other Communication Services	21,000	22,260	
1,022,266	563,986	371 - Pmts To Other In-State Distrct	1,241,807	1,316,430	
31,960	34,230	381 - Audit Services	34,000	41,000	
2,704	2,345	382 - Legal Services	21,500	22,790	
-	-	384 - Negotiation Services	5,500	5,830	
10,500	-	388 - Election Services	2,500	2,650	
164,497	169,499	389 - Other Noninst Prof/Tech Services	138,357	146,659	
-	-	390 - Other General Prof/Tech Services	3,000	3,180	
3,229,526	4,165,804	Total Object:	4,460,077	5,426,267	
		<u>0400 - Supplies and Materials</u>			
282,215	428,288	410 - Consumable Supplies & Materials	465,917	523,912	
521	1,376	412 - Food	3,000	3,060	
112	1,628	413 - Gasoline	65,000	66,300	
26,167	8,296	417 - Copier Lease	26,000	26,520	
5,043	5,045	420 - Textbooks	6,930	7,099	
4,506	5,334	430 - Library Books	7,650	7,803	
2,319	1,448	441 - Periodical Subscriptions	4,252	4,338	
90,486	62,293	461 - Nonconsumable Supplies	102,781	104,837	
905	7,100	470 - Computer Software	-	-	
19,013	17,549	471 - Computer Software	14,307	14,593	
-	377	480 - Computer Hardware	-	-	
431,287	538,733	Total Object:	695,837	758,462	
		<u>0600 - Other Objects</u>			
-	28,664	610 - Redemption of Principal	-	-	
-	1,344	620 - Interest	-	-	
779,707	135,188	641 - Dues and Fees	146,284	149,208	
38,482	33,113	651 - Liability Insurance	63,013	65,200	
321,617	314,209	653 - Property Insurance Premiums	540,695	582,805	
114,636	(178,809)	656 - Financial Write Off	-	-	
1,254,442	333,708	Total Object:	749,992	797,213	
		<u>0700 - Transfers</u>			
-	70,000	790 - Other Fund Transfers	142,857	-	
		<u>0800 - Other Uses of Funds</u>			
-	-	810 - Planned Reserve	500,000	500,000	
33,004,594	32,854,738	Total Object:	36,542,389	270.96	36,772,577 266.05

General Fund Expenses By Cost Center Total \$36,772,577



2020/21 Actuals	2021/22 Actuals		2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$	Center	\$	FTE	\$	FTE	\$
586,637	394,292	100 - District Wide	1,254,673	0.40	1,154,708	0.13	
5,833,411	5,795,143	110 - Student Services	6,502,725	54.95	6,632,530	53.11	
204,436	296,788	120 - Teaching & Learning	400,679	2.00	438,269	2.00	
412,227	397,093	130 - Board of Education/Superintendent	418,943	2.00	463,090	2.00	
418,999	346,360	140 - Human Resources	360,195	2.00	159,692	1.00	
1,393,455	823,619	150 - Business Services	1,050,270	5.00	866,419	4.00	
2,051,473	1,868,503	160 - Maintenance	2,207,408	18.80	2,453,193	20.55	
883,359	1,655,915	170 - Transportation	2,098,248	12.10	2,284,283	13.26	
554,882	360,543	180 - Technology	404,897	3.00	410,389	3.00	
-	-	230 - Athletics	580,351	1.75	472,431	1.00	
2,176,533	2,249,207	925 - Prescott Elementary	2,300,382	18.28	2,430,397	18.28	
2,695,195	2,604,315	926 - Russell Elementary	2,647,445	22.34	2,583,215	20.63	
2,318,618	2,425,816	927 - Sacramento Elementary	2,492,123	19.38	2,113,494	15.88	
2,079,102	2,122,353	928 - Shaver Elementary	2,056,202	17.38	2,423,822	19.38	
4,494,394	4,657,888	930 - Middle School	5,020,825	40.84	5,001,831	39.63	
6,730,890	6,731,301	931 - Senior High School	6,747,023	50.75	6,873,007	52.23	
170,982	124,115	932 - Preschool	-		-		
-	1,487	933 - LEAP	-		11,807		
33,004,594	32,854,738	Total Center:	36,542,389	270.96	36,772,577	266.05	

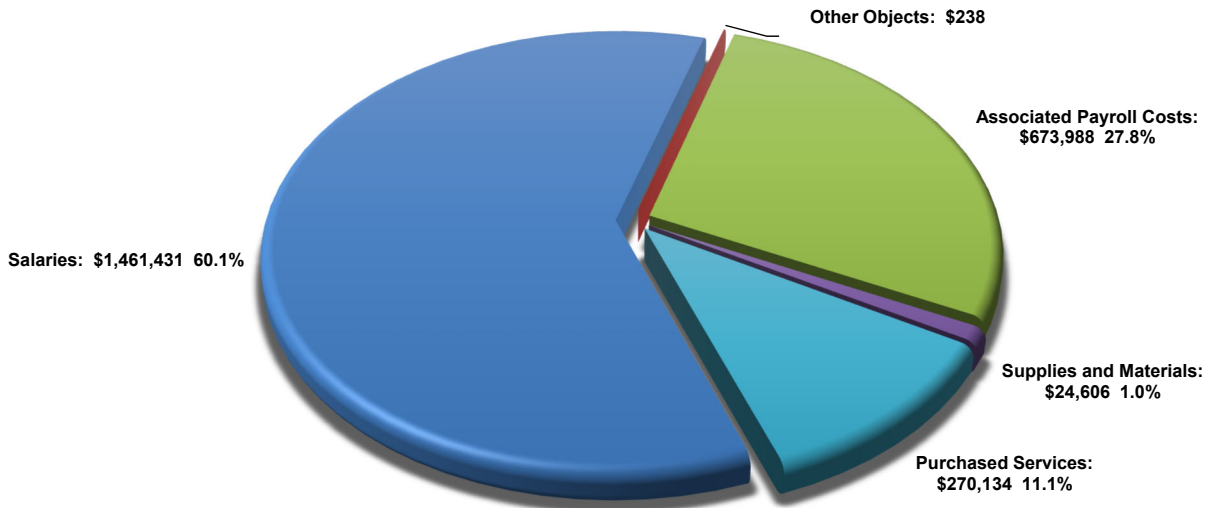


PRESCOTT ELEMENTARY

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

Budget By Object
Total \$2,430,397

Principal: Nicole Watson



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft	
2013-2014	389	1947	48,868 Main Building & Annex	
2014-2015	379	2022-2023 SFF Weighted Demographic Data		
2015-2016	361	SSF Weight	Average # of Students	Average % of Population
2016-2017	362	ELL	71	24.40%
2017-2018	334	SPED	27	9.28%
2018-2019	310	Pregnant & Parenting	0	0.00%
2019-2020	350			
2020-2021	313	Homeless	19	6.53%
2021-2022	276			
2022-2023	291	10 yr % change: -25.2%		General Fund FTE: 18.28

**Requirements
925 - Prescott Elementary**

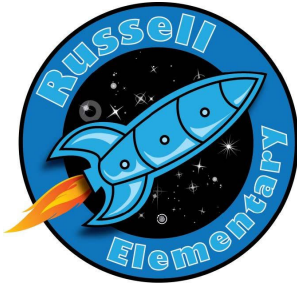
Prescott Elementary
Total: \$2,430,397

2020/21 Actuals	2021/22 Actuals	Major Object - Object	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$ FTE	\$ FTE	\$ FTE
		100 - Salaries			
1,086,933	1,135,349	111 - Certified Salaries	1,146,263 15.50	1,242,640 15.50	
61,700	64,093	112 - Classified Salaries	68,004 1.78	74,668 1.78	
112,465	115,839	113 - Administrative Salaries	122,893 1.00	134,289 1.00	
-	-	121 - Substitute Licensed	100	100	
21,296	34,806	130 - Additional Salary	6,399	6,399	
1,986	3,237	131 - Extra Duty Salary	3,200	3,335	
-	282	132 - Overtime	-	-	
1,284,380	1,353,606	Total Object:	1,346,859 18.28	1,461,431 18.28	
		200 - Associated Payroll Costs			
253,076	217,273	211 - PERS Employer Contribution	213,305	94,030	
75,437	82,247	212 - PERS Employee Pickup	80,814	87,685	
100,695	105,924	221 - Social Security	103,037	111,804	
4,758	4,851	231 - Workers Compensation	5,659	10,212	
3,626	3,820	232 - Unemployment Compensation	4,039	4,385	
-	-	233 - Oregon Paid Family and Medical Leave	4,039	4,385	
323,489	332,263	241 - Contracted Insurances	342,593	355,833	
2,880	2,928	255 - TSA Employer Contribution	-	3,048	
830	854	256 - HRA Contribution	-	840	
2,242	-	257 - Hsa Contribution	1,766	1,766	
767,034	750,161	Total Object:	755,252	673,988	
		300 - Purchased Services			
2,147	16,033	311 - Instruction Prof/Tech Services	48,705	123,011	
59,689	48,422	319 - Other Inst, Prof & Tech Svcs	71,500	75,790	
9,206	12,424	323 - Sewerage	9,200	9,752	
17,600	23,867	325 - Electricity	26,000	27,560	
11,517	12,912	326 - Fuel	7,000	15,000	
2,793	3,256	327 - Water	3,000	10,000	
1,936	7,484	328 - Garbage	7,000	7,420	
-	35	341 - Travel, Local In District	-	-	
518	475	353 - Postage	1,000	1,060	
-	-	355 - Printing and Binding	150	159	
883	19	389 - Other Noninst Prof/Tech Services	360	382	
106,288	124,925	Total Object:	173,915	270,134	
		400 - Supplies and Materials			
10,672	16,146	410 - Consumable Supplies & Materials	17,623	17,976	
2,791	2,337	417 - Copier Lease	2,500	2,550	
1,056	160	430 - Library Books	1,000	1,020	
2,153	524	461 - Nonconsumable Supplies	3,000	3,060	
16,673	19,167	Total Object:	24,123	24,606	
		600 - Other Objects			
-	1,183	610 - Redemption of Principal	-	-	
-	46	620 - Interest	-	-	
2,159	119	641 - Dues and Fees	233	238	
2,159	1,349	Total Object:	233	238	
2,176,533	2,249,207	Total Center:	2,300,382 18.28	2,430,397 18.28	

2020/21 Actuals	2021/22 Actuals	Major Function - Function	2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$		\$	FTE	\$	FTE	\$ FTE
		1000 - Instruction					
1,588,728	1,642,414	1111 - Primary K-5	1,608,330	13.00	1,711,853	13.00	
2,040	-	1113 - Elementary Extra-Curricular	93		95		
1,527	1,534	1115 - Technology	1,539		1,475		
1,109	2,648	1212 - Tag Programs	2,610		2,546		
914	431	1221 - Learning Centers - Structured and Intensive	864		881		
2,606	-	1251 - Resource Rooms	-		-		
188,761	186,673	1291 - English Language Learner Direct Program Costs	206,960	1.50	203,500	1.50	
1,785,685	1,833,700	Total Function:	1,820,396	14.50	1,920,350	14.50	
		2000 - Support Services					
80,578	84,554	2122 - Counseling Services	102,646	1.00	104,366	1.00	
48,364	47,633	2222 - Media - School Library Service	51,905	0.78	54,114	0.78	
212,268	220,598	2410 - Office of the Principal	261,735	2.00	269,645	2.00	
43,051	59,941	2542 - Care & Upkeep of Buildings	52,200		69,732		
6,588	2,780	2680 - Interpretation and Translation Services	11,500		12,190		
390,848	415,507	Total Function:	479,986	3.78	510,047	3.78	
2,176,533	2,249,207	Total Center:	2,300,382	18.28	2,430,397	18.28	



Prescott
Mr Shaffers Class

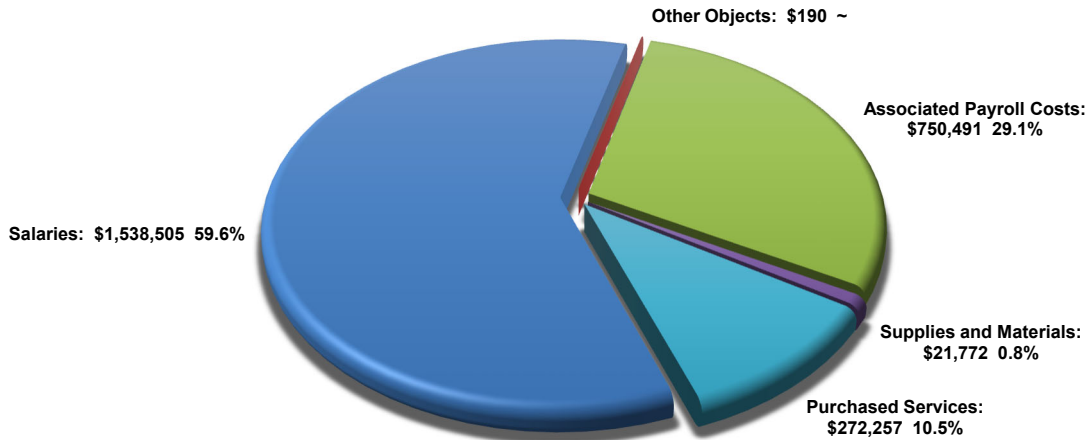


RUSSELL ELEMENTARY

2700 NE 127th
Portland, OR 97220
Phone: 503-408-2750

Budget By Object
Total \$2,583,215

Principal: Samantha Ragaisis



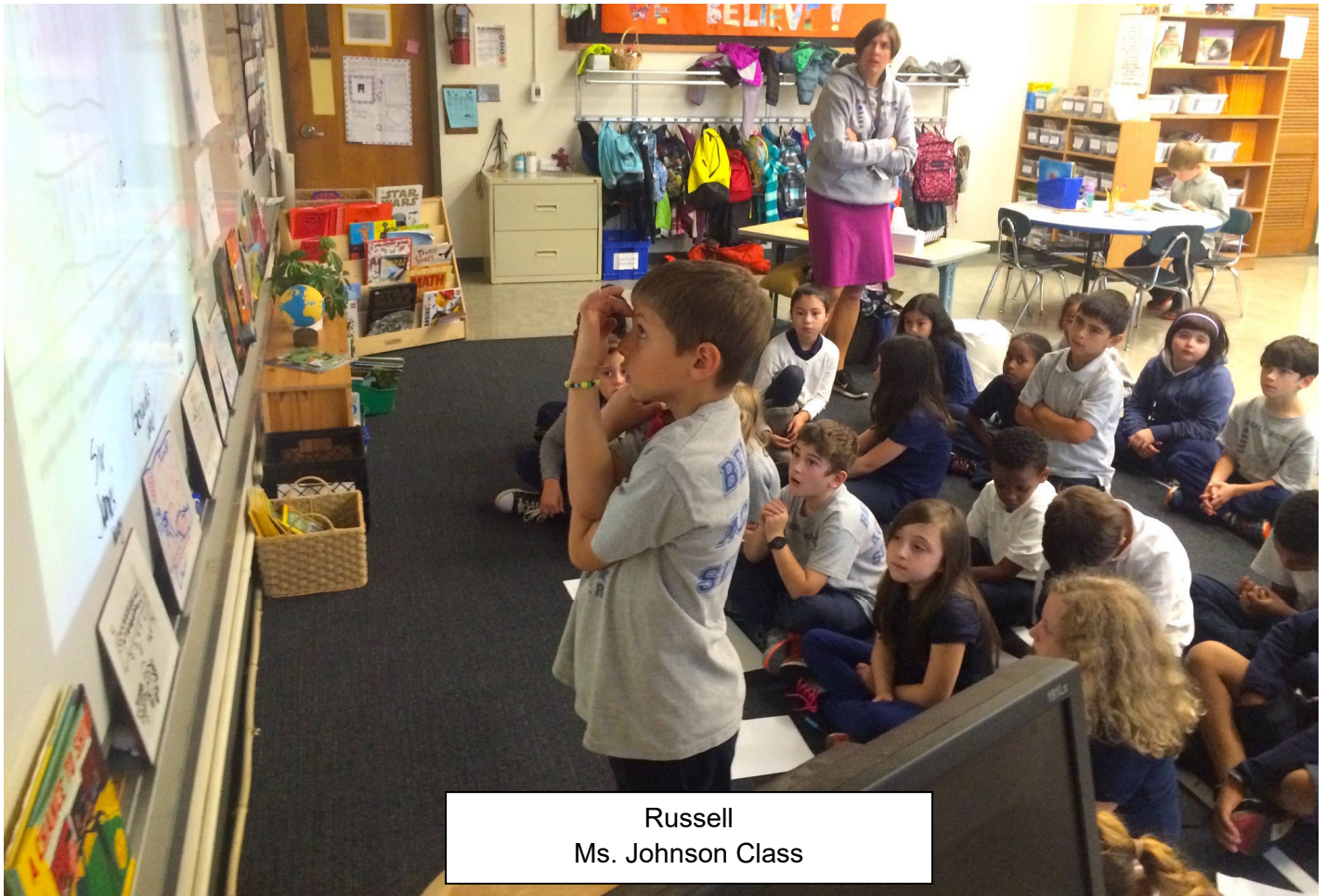
10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft	
2013-2014	411	1963 & 2013	40,036 Main Building, Annex & Multi-Purpose Room	
2014-2015	442	2022-2023 SFF Weighted Demographic Data		
2015-2016	460	SSF Weight	Average # of Students	Average % of Population
2016-2017	456	ELL	106	32.92%
2017-2018	410	SPED	55	17.08%
2018-2019	375	Pregnant & Parenting	0	0.00%
2019-2020	371			
2020-2021	352	Homeless	24	7.45%
2021-2022	338			
2022-2023	322	10 yr % change: -21.7%	General Fund FTE: 20.63	

**Requirements
926 - Russell Elementary**

Russell Elementary
Total: \$2,583,215

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$ FTE
		100 - Salaries					
1,271,463	1,242,657	111 - Certified Salaries	1,293,946	18.00	1,260,899	16.00	
147,792	114,578	112 - Classified Salaries	118,293	3.34	131,098	3.63	
117,694	112,558	113 - Administrative Salaries	126,581	1.00	138,318	1.00	
9,608	35,016	130 - Additional Salary	5,299		5,299		
3,136	3,237	131 - Extra Duty Salary	3,237		2,891		
-	77	132 - Overtime	-		-		
1,549,693	1,508,124	Total Object:	1,547,356	22.34	1,538,505	20.63	
		200 - Associated Payroll Costs					
328,473	246,034	211 - PERS Employer Contribution	246,790		103,956		
94,287	84,334	212 - PERS Employee Pickup	92,840		92,309		
120,781	118,828	221 - Social Security	118,372		117,701		
5,739	5,344	231 - Workers Compensation	7,026		10,791		
4,352	4,266	232 - Unemployment Compensation	4,638		4,613		
-	-	233 - Oregon Paid Family and Medical Leave	4,638		4,613		
442,946	431,661	241 - Contracted Insurances	420,884		405,468		
2,880	2,928	255 - TSA Employer Contribution	-		3,048		
609	854	256 - HRA Contribution	-		840		
13,342	5,797	257 - Hsa Contribution	7,152		7,152		
1,013,408	900,044	Total Object:	902,340		750,491		
		300 - Purchased Services					
11,274	61,767	311 - Instruction Prof/Tech Services	48,111		122,381		
59,270	42,861	319 - Other Inst, Prof & Tech Svcs	73,510		77,921		
-	633	322 - Repairs & Maintenance Services	662		702		
10,726	13,128	323 - Sewerage	12,500		13,250		
21,778	28,344	325 - Electricity	23,000		24,380		
11,394	12,813	326 - Fuel	7,000		15,000		
3,053	4,271	327 - Water	3,300		10,000		
2,165	6,935	328 - Garbage	7,000		7,420		
-	9	331 - Reimbursable Student Transportation	-		-		
-	41	341 - Travel, Local In District	-		-		
1,412	605	353 - Postage	1,000		1,060		
210	127	355 - Printing and Binding	135		143		
121,282	171,534	Total Object:	176,218		272,257		
		400 - Supplies and Materials					
5,867	10,400	410 - Consumable Supplies & Materials	15,055		15,356		
2,791	3,024	417 - Copier Lease	2,500		2,550		
-	-	420 - Textbooks	100		102		
-	-	430 - Library Books	600		612		
-	-	441 - Periodical Subscriptions	90		92		
-	8,015	461 - Nonconsumable Supplies	3,000		3,060		
8,658	21,439	Total Object:	21,345		21,772		
		600 - Other Objects					
-	2,905	610 - Redemption of Principal	-		-		
-	120	620 - Interest	-		-		
2,154	150	641 - Dues and Fees	186		190		
2,154	3,174	Total Object:	186		190		
2,695,195	2,604,315	Total Center:	2,647,445	22.34	2,583,215	20.63	

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$ FTE
1,940,243	1,869,501	1000 - Instruction	1,865,033	15.88	1,960,594	16.25	
2,154	-	1111 - Primary K-5	93		95		
1,589	1,869	1113 - Elementary Extra-Curricular	1,591		1,527		
2,700	2,686	1115 - Technology	2,727		2,077		
-	348	1212 - Tag Programs	1,583		1,635		
28,319	-	1221 - Learning Centers - Structured and Intensive	-		-		
255,789	227,073	1251 - Resource Rooms	238,357	2.00	69,075	0.50	
2,230,793	2,101,477	1291 - English Language Learner Direct Program Costs					
		Total Function:	2,109,384	17.88	2,035,003	16.75	
		2000 - Support Services					
71,587	93,553	2122 - Counseling Services	100,862	1.00	131,458	1.00	
83,879	77,416	2222 - Media - School Library Service	95,241	1.47	59,197	0.88	
253,609	262,281	2410 - Office of the Principal	275,648	2.00	273,186	2.00	
49,116	65,492	2542 - Care & Upkeep of Buildings	52,800		70,050		
6,210	4,097	2680 - Interpretation and Translation Services	13,510		14,321		
464,401	502,839	Total Function:	538,061	4.47	548,212	3.88	
2,695,195	2,604,315	Total Center:	2,647,445	22.34	2,583,215	20.63	



Russell
Ms. Johnson Class

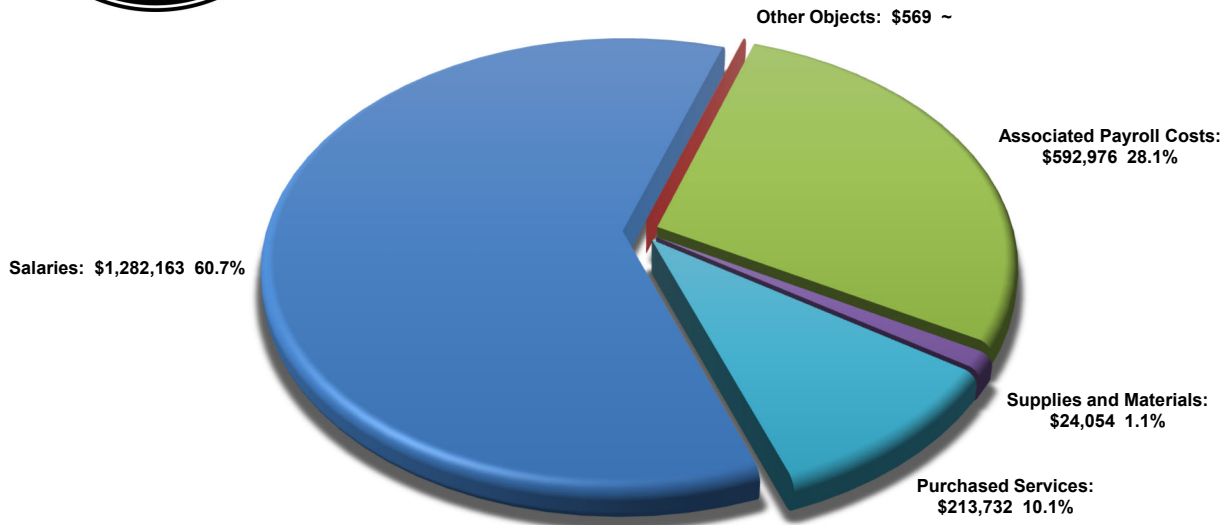


SACRAMENTO ELEMENTARY

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

Budget By Object
Total \$2,113,494

Principal: Sarah Lamb-Christensen



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft	
2013-2014	384	1960 & 2013	45,443 Main Building, Annex & Multi-Purpose Room	
2014-2015	398	2022-2023 SFF Weighted Demographic Data		
2015-2016	374	SSF Weight	Average # of Students	Average % of Population
2016-2017	374	ELL	62	25.20%
2017-2018	342	SPED	26	10.57%
2018-2019	321	Pregnant & Parenting	0	0.00%
2019-2020	305			
2020-2021	269	Homeless	11	4.47%
2021-2022	213			
2022-2023	246	10 yr % change: -35.9%	General Fund FTE: 15.88	

Requirements
927 - Sacramento Elementary
 Sacramento Elementary
 Total: \$2,113,494

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$
		100 - Salaries					
1,137,555	1,246,815	111 - Certified Salaries	1,311,629	16.50	1,074,594	13.00	
59,126	67,344	112 - Classified Salaries	70,804	1.88	68,758	1.88	
116,159	119,314	113 - Administrative Salaries	126,581	1.00	130,377	1.00	
9,788	22,587	130 - Additional Salary	5,099		5,099		
2,561	3,237	131 - Extra Duty Salary	3,237		3,335		
1,325,189	1,459,297	Total Object:	1,517,350	19.38	1,282,163	15.88	
		200 - Associated Payroll Costs					
270,868	230,055	211 - PERS Employer Contribution	237,162		79,323		
82,353	88,239	212 - PERS Employee Pickup	91,040		76,929		
103,848	113,470	221 - Social Security	116,080		98,092		
4,888	5,167	231 - Workers Compensation	6,375		8,961		
3,740	4,093	232 - Unemployment Compensation	4,549		3,846		
-	-	233 - Oregon Paid Family and Medical Leave	4,549		3,846		
407,235	396,105	241 - Contracted Insurances	360,740		308,658		
2,880	2,928	255 - TSA Employer Contribution	-		3,048		
830	854	256 - HRA Contribution	-		840		
11,811	7,267	257 - Hsa Contribution	9,433		9,433		
888,452	848,178	Total Object:	829,928		592,976		
		300 - Purchased Services					
37,978	33,466	311 - Instruction Prof/Tech Services	46,005		120,149		
1,025	3,799	319 - Other Inst, Prof & Tech Svcs	15,625		16,563		
-	356	322 - Repairs & Maintenance Services	628		666		
8,268	9,645	323 - Sewerage	11,000		11,660		
15,379	19,196	325 - Electricity	27,500		29,150		
13,509	17,079	326 - Fuel	7,000		15,000		
3,855	3,830	327 - Water	3,000		10,000		
1,784	6,175	328 - Garbage	7,000		7,420		
-	-	341 - Travel, Local In District	27		29		
168	-	342 - Travel, Out of District	-		-		
443	665	353 - Postage	1,000		1,060		
-	21	355 - Printing and Binding	150		159		
-	319	389 - Other Noninst Prof/Tech Services	1,770		1,876		
82,409	94,551	Total Object:	120,705		213,732		
		400 - Supplies and Materials					
6,898	16,047	410 - Consumable Supplies & Materials	15,600		15,912		
2,791	(1)	417 - Copier Lease	2,500		2,550		
2,145	90	420 - Textbooks	1,750		1,785		
16	189	430 - Library Books	450		459		
-	-	441 - Periodical Subscriptions	132		135		
8,058	2,908	461 - Nonconsumable Supplies	3,000		3,060		
-	-	471 - Computer Software	150		153		
19,907	19,234	Total Object:	23,582		24,054		
		600 - Other Objects					
-	2,905	610 - Redemption of Principal	-		-		
-	120	620 - Interest	-		-		
2,661	1,532	641 - Dues and Fees	558		569		
2,661	4,556	Total Object:	558		569		
2,318,618	2,425,816	Total Center:	2,492,123	19.38	2,113,494	15.88	

2020/21 Actuals	2021/22 Actuals	Major Function - Function	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$ FTE	\$ FTE	\$ FTE
		1000 - Instruction			
1,761,802	1,759,975	1111 - Primary K-5	1,768,589 14.00	1,446,706 11.00	
2,004	-	1113 - Elementary Extra-Curricular	93	95	
798	2,066	1115 - Technology	1,539	1,475	
2,804	2,648	1212 - Tag Programs	2,659	2,546	
727	548	1221 - Learning Centers - Structured and Intensive	892	910	
85,212	168,606	1291 - English Language Learner Direct Program Costs	195,402 1.50	129,780 1.00	
1,853,347	1,933,843	Total Function:	1,969,174 15.50	1,581,512 12.00	
		2000 - Support Services			
134,161	133,220	2122 - Counseling Services	134,932 1.00	135,548 1.00	
25,183	38,469	2222 - Media - School Library Service	51,731 0.88	54,092 0.88	
262,227	264,359	2410 - Office of the Principal	268,786 2.00	256,392 2.00	
42,795	55,925	2542 - Care & Upkeep of Buildings	55,500	73,230	
905	-	2680 - Interpretation and Translation Services	12,000	12,720	
465,271	491,973	Total Function:	522,949 3.88	531,982 3.88	
2,318,618	2,425,816	Total Center:	2,492,123 19.38	2,113,494 15.88	



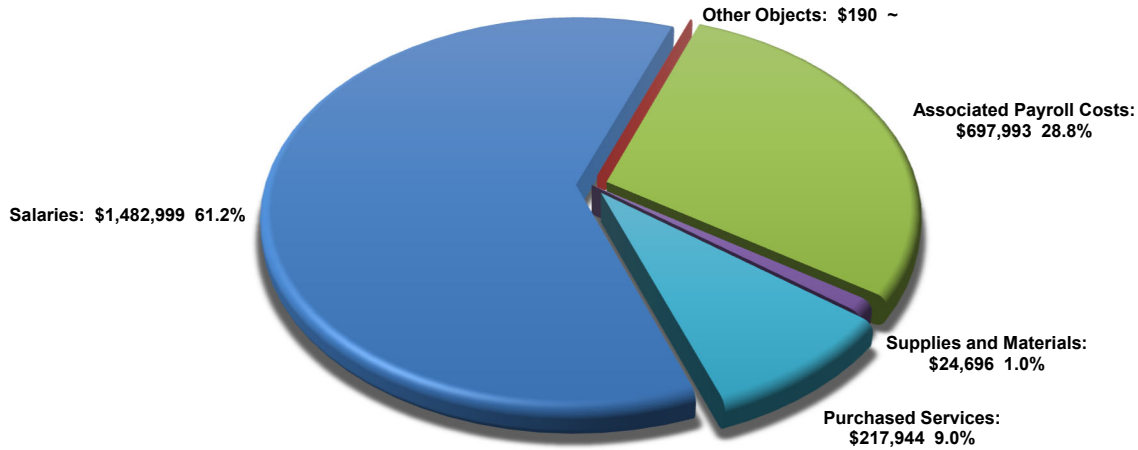


SHAVER ELEMENTARY

3701 NE 131st PI
Portland, OR 97220
Phone: 503-408-2850

Budget By Object
Total \$2,423,822

Principal: Nathan Mount



10 Year Enrollment History		Facility Information		
		Year Built	Square Ft	
School Year	Student Enrollment	1951	41,410 Main Building	
		1965	5,448 Additions	
2013-2014	324	2013	5,039 Multipurpose Room Addition	
2014-2015	336	2022-2023 SFF Weighted Demographic Data		
2015-2016	335	SSF Weight	Average # of Students	Average % of Population
2016-2017	336	ELL	91	29.64%
2017-2018	343	SPED	40	13.03%
2018-2019	330	Pregnant & Parenting	0	0.00%
2019-2020	301			
2020-2021	280	Homeless	15	4.89%
2021-2022	281			
2022-2023	307	10 yr % change: - 5.2%		General Fund FTE: 19.38

Requirements
928 - Shaver Elementary
 Shaver Elementary
 Total: \$2,423,822

2020/21 Actuals	2021/22 Actuals	Major Object - Object	2022/23 Adopted		2023/24 Proposed		2023/24 Adopted	
\$	\$		\$	FTE	\$	FTE	\$	FTE
		100 - Salaries						
1,044,556	1,056,476	111 - Certified Salaries	1,017,296	14.50	1,267,367	16.50		
68,045	65,534	112 - Classified Salaries	69,248	1.88	76,176	1.88		
122,894	116,156	113 - Administrative Salaries	119,314	1.00	130,377	1.00		
25,042	64,411	130 - Additional Salary	5,299		5,299			
3,136	3,237	131 - Extra Duty Salary	3,237		3,780			
-	986	132 - Overtime	-		-			
1,263,673	1,306,801	Total Object:	1,214,394	17.38	1,482,999	19.38		
		200 - Associated Payroll Costs						
229,389	185,697	211 - PERS Employer Contribution	180,569		88,136			
71,315	73,275	212 - PERS Employee Pickup	72,863		88,980			
93,026	99,623	221 - Social Security	92,901		113,454			
4,469	4,618	231 - Workers Compensation	5,101		10,373			
3,405	3,646	232 - Unemployment Compensation	3,642		4,447			
-	-	233 - Oregon Paid Family and Medical Leave	3,642		4,447			
315,813	278,710	241 - Contracted Insurances	324,449		374,703			
2,176	2,684	255 - TSA Employer Contribution	-		3,048			
623	854	256 - HRA Contribution	-		840			
10,205	6,775	257 - Hsa Contribution	9,565		9,565			
730,420	655,881	Total Object:	692,732		697,993			
		300 - Purchased Services						
2,630	37,756	311 - Instruction Prof/Tech Services	47,355		121,580			
3,825	13,460	319 - Other Inst, Prof & Tech Svcs	17,625		18,683			
496	502	322 - Repairs & Maintenance Services	549		582			
6,599	11,697	323 - Sewerage	11,000		11,660			
24,886	29,837	325 - Electricity	30,000		31,800			
16,274	19,466	326 - Fuel	7,000		15,000			
2,293	4,311	327 - Water	3,000		10,000			
1,426	4,952	328 - Garbage	7,000		7,420			
-	38	341 - Travel, Local In District	-		-			
2,325	790	353 - Postage	1,000		1,060			
-	30	355 - Printing and Binding	150		159			
-	840	389 - Other Noninst Prof/Tech Services	-		-			
60,755	123,680	Total Object:	124,679		217,944			
		400 - Supplies and Materials						
15,962	28,813	410 - Consumable Supplies & Materials	16,811		17,148			
2,791	2,808	417 - Copier Lease	2,500		2,550			
-	-	420 - Textbooks	1,900		1,938			
2,498	1,346	461 - Nonconsumable Supplies	3,000		3,060			
21,250	32,967	Total Object:	24,211		24,696			
		600 - Other Objects						
-	2,905	610 - Redemption of Principal	-		-			
-	120	620 - Interest	-		-			
3,003	-	641 - Dues and Fees	186		190			
3,003	3,024	Total Object:	186		190			
2,079,102	2,122,353	Total Center:	2,056,202	17.38	2,423,822	19.38		

2020/21 Actuals	2021/22 Actuals	Major Function - Function	2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$		\$	FTE	\$	FTE	\$ FTE
		1000 - Instruction					
1,449,370	1,518,776	1111 - Primary K-5	1,374,249	12.00	1,698,547	14.00	
2,004	-	1113 - Elementary Extra-Curricular	93		95		
1,556	1,551	1115 - Technology	1,557		2,565		
2,700	2,686	1212 - Tag Programs	2,696		2,072		
-	129	1221 - Learning Centers - Structured and Intensive	802		818		
146,384	122,576	1291 - English Language Learner Direct Program Costs	156,552	1.50	172,754	1.50	
1,602,014	1,645,719	Total Function:	1,535,949	13.50	1,876,851	15.50	
		2000 - Support Services					
123,401	123,056	2122 - Counseling Services	134,932	1.00	132,587	1.00	
41,615	41,486	2222 - Media - School Library Service	58,523	0.88	61,022	0.88	
-	11,837	2240 - Instructional Staff Development	-		-		
258,417	228,482	2410 - Office of the Principal	254,798	2.00	262,642	2.00	
51,479	70,248	2542 - Care & Upkeep of Buildings	58,000		75,880		
2,177	1,525	2680 - Interpretation and Translation Services	14,000		14,840		
477,089	476,634	Total Function:	520,253	3.88	546,971	3.88	
2,079,102	2,122,353	Total Center:	2,056,202	17.38	2,423,822	19.38	



Shaver Clean-Up Day

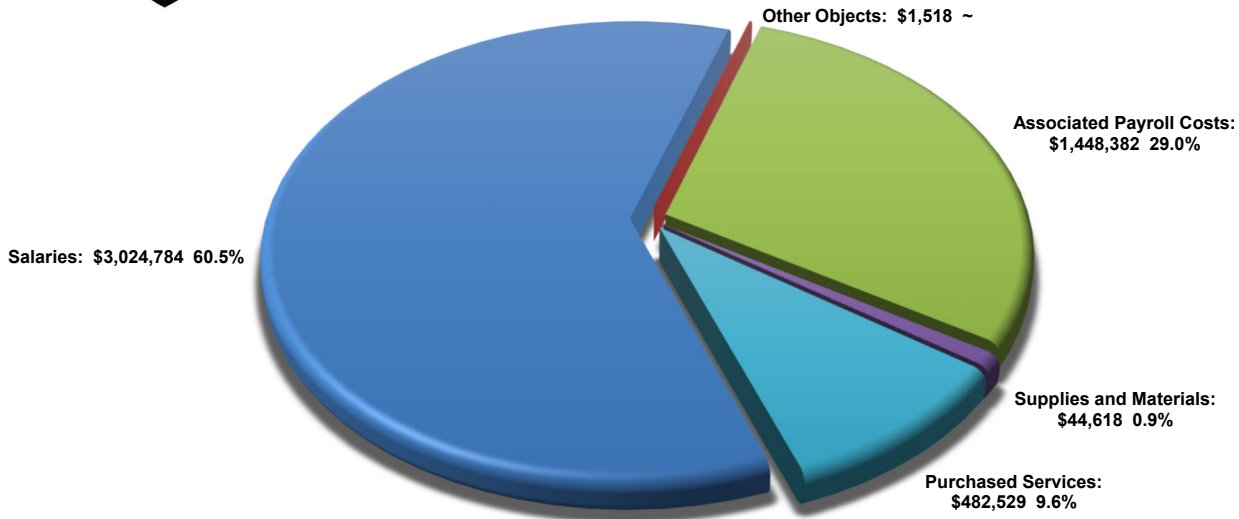


PARKROSE MIDDLE SCHOOL

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

Budget By Object
Total \$5,001,831

Principal: Annette Sweeney

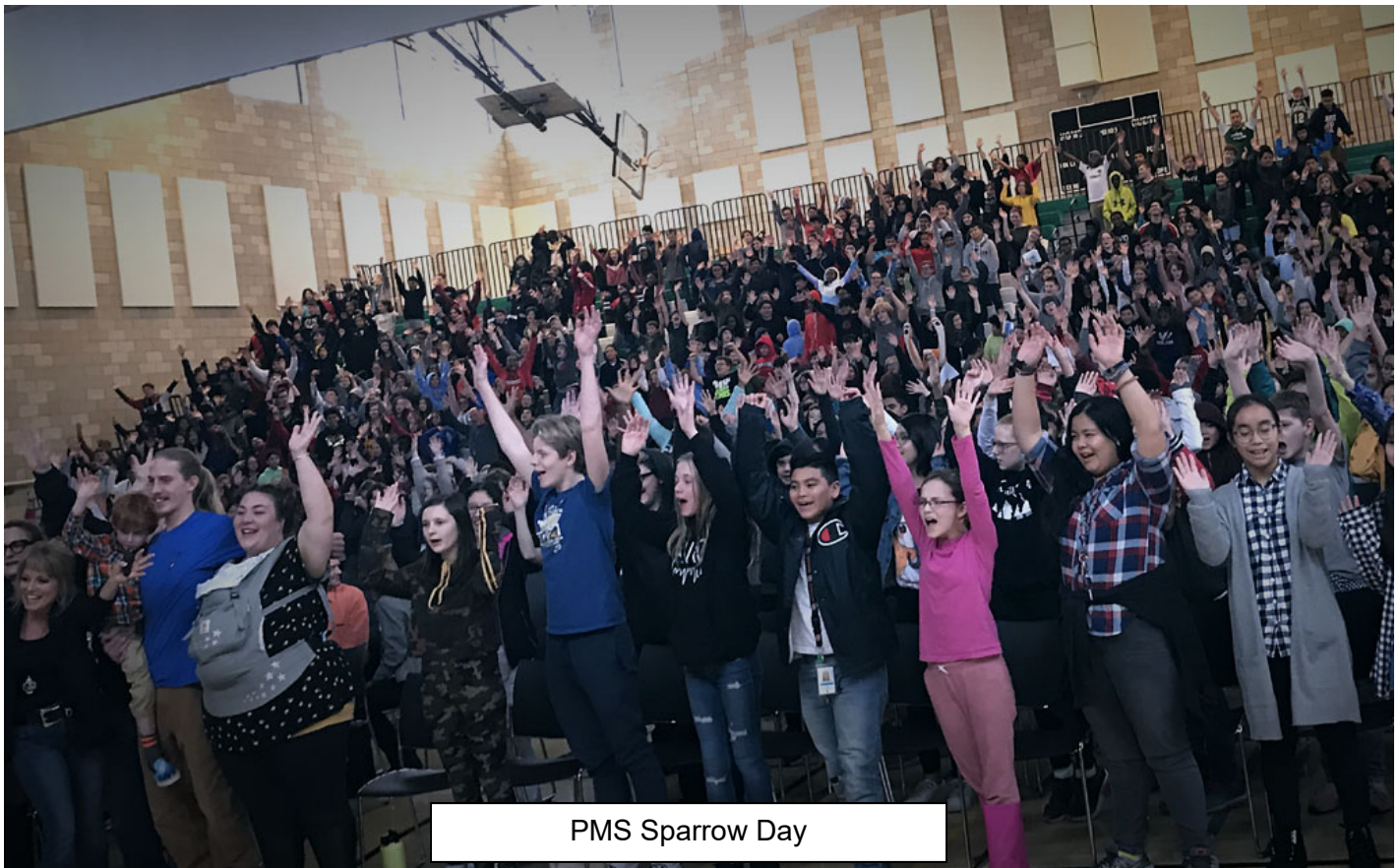


10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft.	
2013-2014	745	2014	140,000 Main Building	
2014-2015	746	2022-2023 SFF Weighted Demographic Data		
2015-2016	739	SSF Weight	Average # of Students	Average % of Population
2016-2017	800	ELL	107	15.83%
2017-2018	767	SPED	55	8.14%
2018-2019	752	Pregnant & Parenting	0	0.00%
2019-2020	784			
2020-2021	755	Homeless	19	2.81%
2021-2022	681			
2022-2023	676	10 yr % change: - 9.3%		General Fund FTE: 39.63

**Requirements
930 - Middle School
Middle School
Total: \$5,001,831**

2020/21 Actuals	2021/22 Actuals	Major Object - Object	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$ FTE	\$ FTE	\$ FTE
		100 - Salaries			
2,311,650	2,442,282	111 - Certified Salaries	2,592,121 34.84	2,651,597 34.00	
129,484	165,291	112 - Classified Salaries	179,861 5.00	186,881 4.63	
243,027	127,127	113 - Administrative Salaries	130,941 1.00	143,082 1.00	
14,959	58,438	130 - Additional Salary	14,391	14,391	
11,522	16,729	131 - Extra Duty Salary	21,433	28,833	
137	-	132 - Overtime	-	-	
2,710,779	2,809,867	Total Object:	2,938,747 40.84	3,024,784 39.63	
		200 - Associated Payroll Costs			
539,655	445,785	211 - PERS Employer Contribution	474,821	201,522	
156,332	164,934	212 - PERS Employee Pickup	176,328	181,485	
203,397	217,197	221 - Social Security	224,813	231,401	
9,695	10,012	231 - Workers Compensation	12,347	21,134	
7,405	7,899	232 - Unemployment Compensation	8,814	9,083	
-	-	233 - Oregon Paid Family and Medical Leave	8,814	9,083	
639,086	641,292	241 - Contracted Insurances	751,491	755,630	
3,912	2,937	255 - TSA Employer Contribution	-	3,048	
1,245	854	256 - HRA Contribution	-	840	
14,579	15,133	257 - Hsa Contribution	35,156	35,156	
1,575,306	1,506,042	Total Object:	1,692,584	1,448,382	
		300 - Purchased Services			
25,391	81,498	311 - Instruction Prof/Tech Services	104,900	190,572	
46,541	46,580	319 - Other Inst, Prof & Tech Svcs	66,300	70,278	
-	-	322 - Repairs & Maintenance Services	93	99	
41,548	47,971	323 - Sewerage	45,000	47,700	
38,105	60,833	325 - Electricity	80,000	84,800	
15,134	24,160	326 - Fuel	25,000	30,000	
4,658	5,932	327 - Water	5,000	40,000	
5,667	18,820	328 - Garbage	13,000	13,780	
102	-	341 - Travel, Local In District	-	-	
3,123	2,165	353 - Postage	4,000	4,240	
-	137	355 - Printing and Binding	1,000	1,060	
180,268	288,096	Total Object:	344,293	482,529	
		400 - Supplies and Materials			
11,016	26,643	410 - Consumable Supplies & Materials	24,083	24,565	
8,298	(0)	417 - Copier Lease	7,000	7,140	
2,846	4,955	420 - Textbooks	2,880	2,968	
-	1,508	430 - Library Books	1,500	1,530	
-	208	441 - Periodical Subscriptions	250	255	
2,882	7,694	461 - Nonconsumable Supplies	8,000	8,160	
138	1,270	471 - Computer Software	-	-	
25,180	42,277	Total Object:	43,713	44,618	
		600 - Other Objects			
-	8,635	610 - Redemption of Principal	-	-	
-	355	620 - Interest	-	-	
2,860	2,616	641 - Dues and Fees	1,488	1,518	
2,860	11,606	Total Object:	1,488	1,518	
4,494,394	4,657,888	Total Center:	5,020,825 40.84	5,001,831 39.63	

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$
		1000 - Instruction					
3,239,439	3,444,159	1121 - Middle School Programs	3,679,540	30.34	3,620,093	29.50	
17,516	21,753	1122 - Middle School Extra Curricular	28,274		35,171		
-	1,499	1212 - Tag Programs	-		-		
1,054	1,206	1221 - Learning Centers - Structured and Intensive	1,610		1,642		
45,001	45,000	1271 - Spec Programs Summer School	45,000		47,700		
131,664	152,038	1291 - English Language Learner Direct Program Costs	172,850	1.50	172,021	1.50	
3,434,674	3,665,655	Total Function:	3,927,274	31.84	3,876,627	31.00	
		2000 - Support Services					
45,945	43,877	2115 - Student Safety	59,427	1.00	63,686	1.00	
283,969	287,952	2122 - Counseling Services	301,410	3.00	294,438	3.00	
55,501	57,907	2222 - Media - School Library Service	62,621	1.00	36,473	0.63	
1,939	8,888	2240 - Instructional Staff Development	12,602		13,018		
565,714	434,284	2410 - Office of the Principal	468,191	4.00	478,731	4.00	
105,112	157,745	2542 - Care & Upkeep of Buildings	168,000		216,280		
1,541	1,580	2680 - Interpretation and Translation Services	21,300		22,578		
1,059,720	992,232	Total Function:	1,093,551	9.00	1,125,204	8.63	
4,494,394	4,657,888	Total Center:	5,020,825	40.84	5,001,831	39.63	



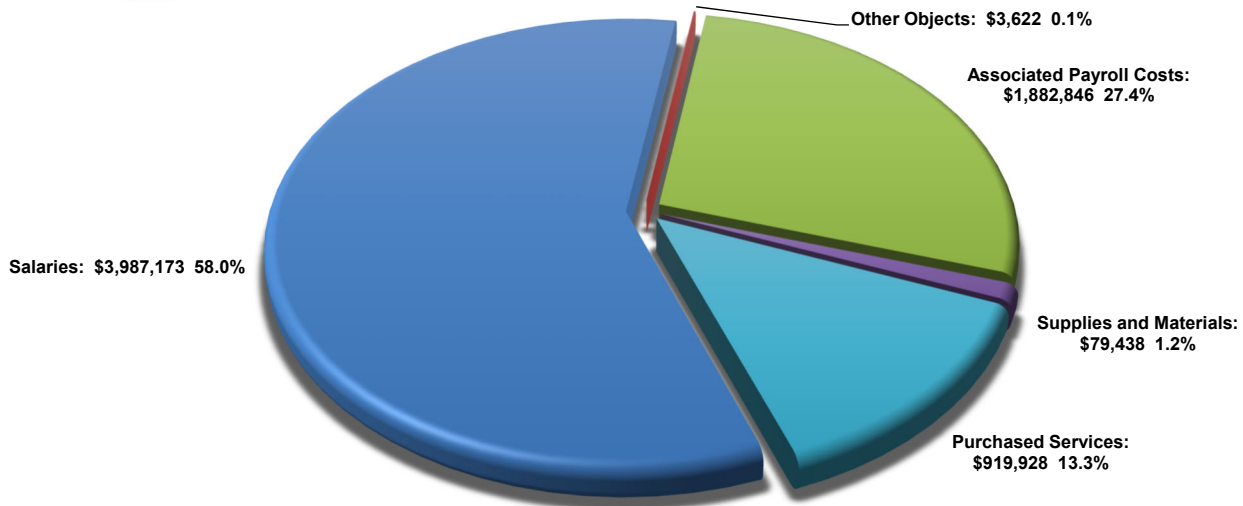


PARKROSE HIGH SCHOOL

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

Budget By Object
Total \$6,873,007

Principal: Molly Ouche



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft	
		1997	244,282 Main Building	
2013-2014	988	1970	26,615 Shops & Stadium	
2014-2015	953	2022-2023 SFF Weighted Demographic Data		
2015-2016	949	SSF Weight	Average # of Students	Average % of Population
2016-2017	1016	ELL	139	14.26%
2017-2018	950	SPED	108	11.08%
2018-2019	965	Pregnant & Parenting	77	7.90%
2019-2020	989			
2020-2021	1025	Homeless	2	0.21%
2021-2022	956			
2022-2023	975	10 yr % change: -1.30%		General Fund FTE:52.23

**Requirements
931 - High School
Senior High School
Total: \$6,873,007**

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted		2023/24 Proposed		2023/24 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE
		100 - Salaries						
2,874,856	3,045,747	111 - Certified Salaries	3,230,237	42.16	3,347,749	43.23		
195,704	221,103	112 - Classified Salaries	224,182	6.59	261,961	7.00		
461,817	132,456	113 - Administrative Salaries	139,832	1.00	152,799	1.00		
71,074	49,513	114 - Managerial Salaries	76,609	1.00	83,713	1.00		
3,468	9,779	122 - Substitute Classified	3,000		3,000			
33,644	45,526	130 - Additional Salary	55,356		55,356			
291,943	310,703	131 - Extra Duty Salary	78,817		82,595			
1,990	712	132 - Overtime	-		-			
3,934,497	3,815,539	Total Object:	3,808,033	50.75	3,987,173	52.23		
		200 - Associated Payroll Costs						
752,658	577,636	211 - PERS Employer Contribution	609,933		255,808			
219,607	211,140	212 - PERS Employee Pickup	228,489		239,226			
296,656	293,837	221 - Social Security	291,322		305,028			
14,321	13,691	231 - Workers Compensation	15,999		28,836			
10,828	10,701	232 - Unemployment Compensation	11,426		11,967			
-	-	233 - Oregon Paid Family and Medical Leave	11,426		11,967			
934,113	944,278	241 - Contracted Insurances	936,437		1,002,652			
9,612	4,719	255 - TSA Employer Contribution	-		4,716			
3,735	1,779	256 - HRA Contribution	-		1,680			
26,576	21,800	257 - Hsa Contribution	20,966		20,966			
2,268,106	2,079,580	Total Object:	2,125,998		1,882,846			
		300 - Purchased Services						
29,603	143,496	311 - Instruction Prof/Tech Services	142,700		251,634			
68,826	76,894	319 - Other Inst, Prof & Tech Svcs	108,000		114,480			
2,765	-	322 - Repairs & Maintenance Services	-		-			
59,860	80,097	323 - Sewerage	70,000		74,200			
1,550	7,120	324 - Rentals	6,000		6,360			
178,124	219,384	325 - Electricity	264,042		279,885			
40,264	90,423	326 - Fuel	90,000		95,400			
7,294	17,150	327 - Water	15,000		60,000			
11,227	19,204	328 - Garbage	19,000		20,140			
-	-	341 - Travel, Local In District	500		530			
569	17,898	342 - Travel, Out of District	770		816			
3,131	2,717	353 - Postage	4,000		4,240			
59	248	355 - Printing and Binding	10,550		11,183			
19,852	37,742	389 - Other Noninst Prof/Tech Services	1,000		1,060			
423,125	712,373	Total Object:	731,562		919,928			
		400 - Supplies and Materials						
46,183	57,144	410 - Consumable Supplies & Materials	46,118		47,041			
2,060	(1)	417 - Copier Lease	2,500		2,550			
52	-	420 - Textbooks	300		306			
3,434	3,477	430 - Library Books	4,100		4,182			
2,239	1,200	441 - Periodical Subscriptions	3,180		3,244			
37,959	33,699	461 - Nonconsumable Supplies	21,681		22,115			
905	-	470 - Computer Software	-		-			
175	-	471 - Computer Software	-		-			
93,007	95,519	Total Object:	77,879		79,438			
		600 - Other Objects						
-	2,145	610 - Redemption of Principal	-		-			
-	88	620 - Interest	-		-			
12,154	26,057	641 - Dues and Fees	3,551		3,622			
12,154	28,290	Total Object:	3,551		3,622			
6,730,890	6,731,301	Total Center:	6,747,023	50.75	6,873,007	52.23		

2020/21 Actuals	2021/22 Actuals	Major Function - Function	2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$		\$	FTE	\$	FTE	\$ FTE
		1000 - Instruction					
3,939,333	4,245,182	1131 - High School Programs	4,473,679	35.16	4,513,823	35.73	
393,029	530,662	1132 - High School Extra Curricular	82,975		183,965	1.00	
1,533	1,384	1221 - Learning Centers - Structured and Intensive	3,425		3,534		
28,219	-	1271 - Spec Programs Summer School	16,695		15,515		
209,168	214,550	1283 - District Alternative Programs	214,648	2.00	159,311	1.50	
126,067	126,315	1291 - English Language Learner Direct Program Costs	125,062	1.00	92,825	1.00	
4,697,350	5,118,092	Total Function:	4,916,484	38.16	4,968,973	39.23	
		2000 - Support Services					
98,323	121,510	2115 - Student Safety	176,648	3.00	188,165	3.00	
411,726	407,933	2122 - Counseling Services	466,468	4.59	436,332	5.00	
206,904	204,261	2222 - Media - School Library Service	204,788	2.00	205,543	2.00	
-	-	2240 - Instructional Staff Development	10,000		10,600		
10,244	21,767	2311 - Graduation	8,300		8,726		
986,651	422,781	2410 - Office of the Principal	459,293	3.00	475,223	3.00	
296,769	426,257	2542 - Care & Upkeep of Buildings	458,042		529,625		
22,923	8,699	2680 - Interpretation and Translation Services	47,000		49,820		
2,033,540	1,613,208	Total Function:	1,830,539	12.59	1,904,034	13.00	
6,730,890	6,731,301	Total Center:	6,747,023	50.75	6,873,007	52.23	



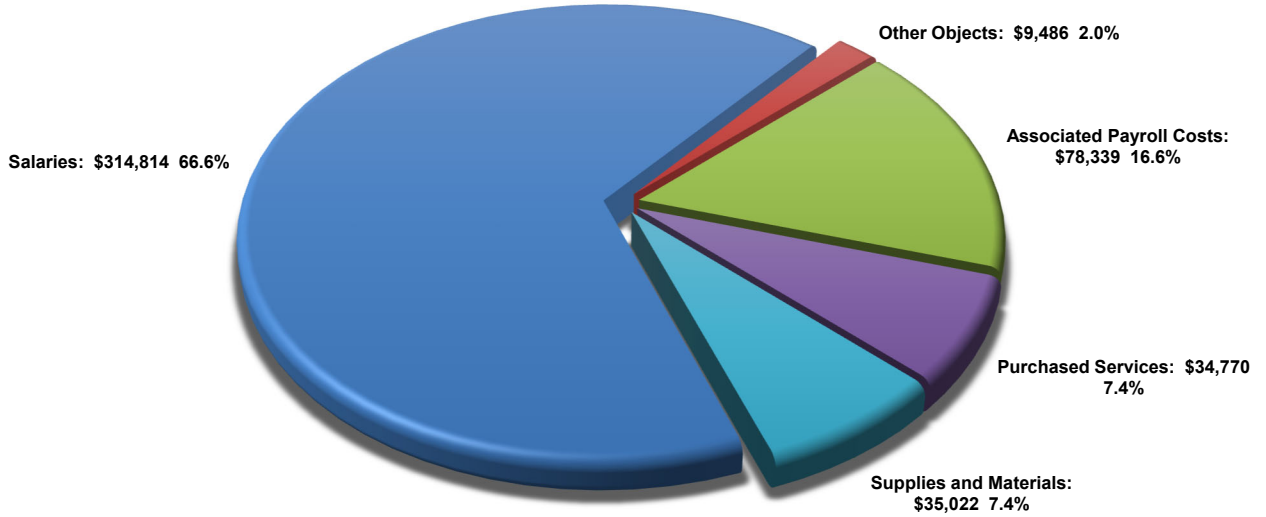


PARKROSE ATHLETICS

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

Budget By Object
Total \$472,431

Athletic Director



PHS Football Game

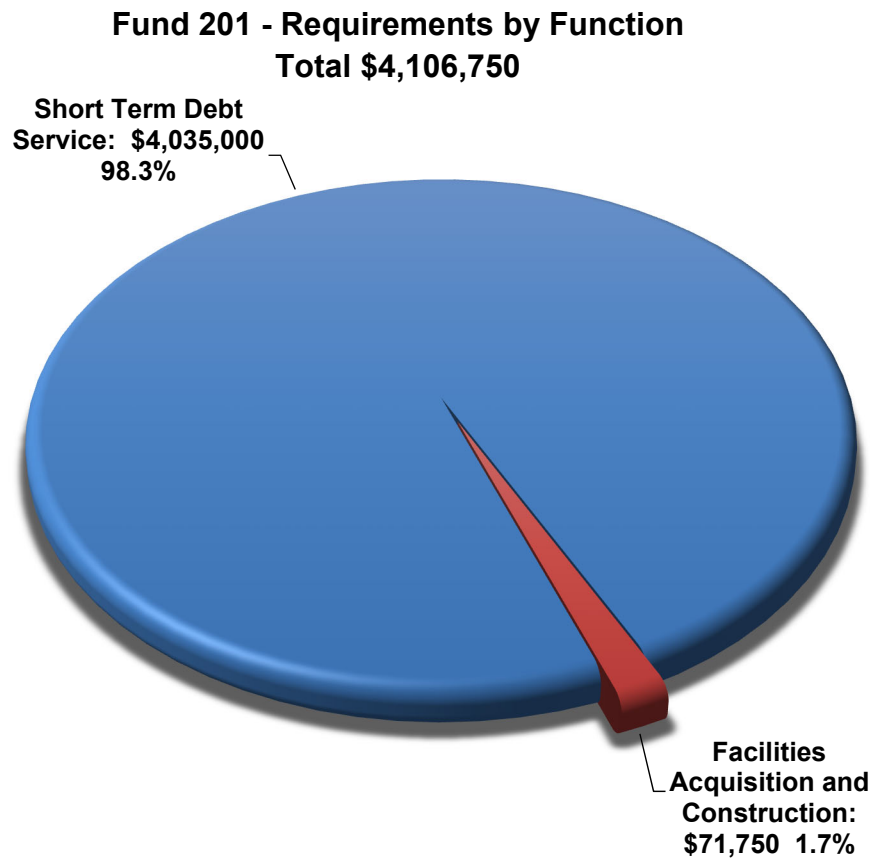
**Requirements
230 - Athletics
Athletics
Total: \$472,431**

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted		2023/24 Proposed		2023/24 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE
		100 - Salaries						
-	-	112 - Classified Salaries	69,029	1.75	41,825	1.00		
-	-	122 - Substitute Classified	11,000		11,000			
-	-	130 - Additional Salary	5,596		5,596			
-	-	131 - Extra Duty Salary	291,803		256,393			
-	-	Total Object:	377,428	1.75	314,814	1.00		
		200 - Associated Payroll Costs						
-	-	211 - PERS Employer Contribution	36,529		10,899			
-	-	212 - PERS Employee Pickup	22,649		18,897			
-	-	221 - Social Security	28,870		24,092			
-	-	231 - Workers Compensation	2,614		2,453			
-	-	232 - Unemployment Compensation	1,127		949			
-	-	233 - Oregon Paid Family and Medical Leave	1,127		949			
-	-	241 - Contracted Insurances	33,822		20,100			
-	-	Total Object:	126,738		78,339			
		300 - Purchased Services						
-	-	324 - Rentals	500		530			
-	-	342 - Travel, Out of District	7,000		7,687			
-	-	355 - Printing and Binding	50		53			
-	-	389 - Other Noninst Prof/Tech Services	25,000		26,500			
-	-	Total Object:	32,550		34,770			
		400 - Supplies and Materials						
-	-	410 - Consumable Supplies & Materials	21,835		22,272			
-	-	461 - Nonconsumable Supplies	12,500		12,750			
-	-	Total Object:	34,335		35,022			
		600 - Other Objects						
-	-	641 - Dues and Fees	9,300		9,486			
-	-	Total Center:	580,351	1.75	472,431	1.00		

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted		2023/24 Proposed		2023/24 Adopted	
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$	FTE
		1000 - Instruction						
-	-	1132 - High School Extra Curricular	455,103		401,932			
		2000 - Support Services						
-	-	2122 - Counseling Services	65,705	1.00	70,499	1.00		
-	-	2542 - Care & Upkeep of Buildings	59,543	0.75	-			
-	-	Total Function:	125,248	1.75	70,499	1.00		
-	-	Total Center:	580,351	1.75	472,431	1.00		

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.



**TAN Fund
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE
		Requirements			
		<u>300 - Purchased Services</u>			
-	-	382 - Legal Services	15,076	-	
		<u>500 - Capital Outlay</u>			
-	-	522 - Building Improvement	-	71,750	
		<u>600 - Other Objects</u>			
-	-	610 - Redemption of Principal	4,035,000	4,035,000	
-	-	621 - Regular Interest	55,000	-	
-	-	<i>Total Object:</i>	4,090,000	4,035,000	
-	-	<i>Total Requirements:</i>	4,105,076	4,106,750	
-	-	<i>Total Fund:</i>	4,105,076	4,106,750	

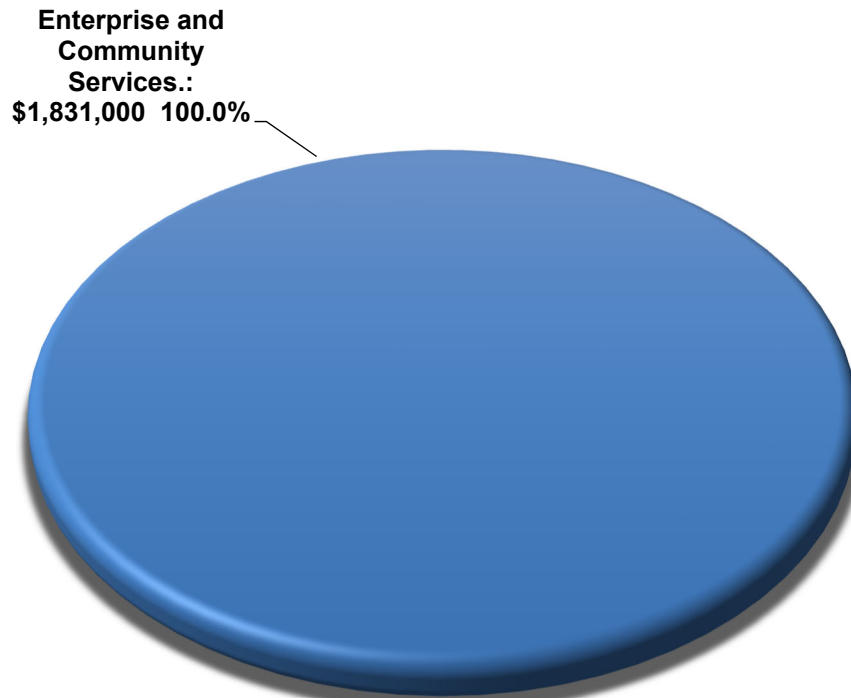
2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE
		Resources			
		<u>5112 - Tan Proceeds</u>			
-	-	5112 - Tan Proceeds	4,035,000	4,035,000	
		<u>8000 - Internal</u>			
525	377	8151 - Investment Interest	1,940	2,000	
67,089	67,614	8541 - Fund Balance	68,136	69,750	
67,614	67,991	<i>Total Function:</i>	70,076	71,750	
67,614	67,991	<i>Total Resources:</i>	4,105,076	4,106,750	
		Requirements			
		<u>2000 - Support Services</u>			
-	-	2520 - Fiscal Services	15,076	-	
		<u>4000 - Facilities Acquisition and Construction</u>			
-	-	4150 - Build/Acquis/Construc/Improvnm	-	71,750	
		<u>5120 - Short Term Debt Service</u>			
-	-	5120 - Short Term Debt Service	4,090,000	4,035,000	
-	-	<i>Total Requirements:</i>	4,105,076	4,106,750	
(67,614)	(67,991)	<i>Total Fund:</i>	4,105,076	4,106,750	

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 Fresh Fruit and Vegetable and Farm to School Grants 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.

202 - Requirements by Function Total \$1,831,000



**202 - Food Service Fund
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals	Major Object - Object	2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$		\$	FTE	\$	FTE	\$ FTE
		Requirements					
		100 - Salaries					
326,281	404,069	112 - Classified Salaries	511,751	17.27	500,907	15.29	
-	12,182	122 - Substitute Classified	25,000		35,000		
-	24,795	130 - Additional Salary	54,961		54,100		
-	353	132 - Overtime	-		-		
326,281	441,399	Total Object:	591,712	17.27	590,007	15.29	
		200 - Associated Payroll Costs					
25,734	65,036	211 - PERS Employer Contribution	89,381		33,980		
21,078	24,452	212 - PERS Employee Pickup	35,505		35,402		
28,152	33,688	221 - Social Security	45,270		45,136		
10,375	11,267	231 - Workers Compensation	13,713		14,874		
1,001	1,233	232 - Unemployment Compensation	1,774		1,771		
-	-	233 - Oregon Paid Family and Medical	1,774		1,771		
		Leave					
188,580	203,058	241 - Contracted Insurances	351,633		336,221		
3,583	3,633	257 - Hsa Contribution	-		-		
278,505	342,369	Total Object:	539,050		469,155		
		300 - Purchased Services					
-	7,296	322 - Repairs & Maintenance Services	56,650		79,940		
-	-	341 - Travel, Local In District	250		250		
-	-	355 - Printing and Binding	300		300		
-	158,647	385 - Management Services	207,164		225,000		
-	925	389 - Other Noninst Prof/Tech Services	3,383		20,000		
-	166,868	Total Object:	267,747		325,490		
		400 - Supplies and Materials					
-	81,829	410 - Consumable Supplies & Materials	61,000		81,000		
-	721	412 - Food	-		-		
-	372	417 - Copier Lease	500		3,000		
95,720	429,307	450 - Food	215,734		335,548		
-	8,482	461 - Nonconsumable Supplies	7,000		7,000		
-	-	471 - Computer Software	5,000		5,000		
95,720	520,711	Total Object:	289,234		431,548		
		500 - Capital Outlay					
-	-	542 - Equipment -Replacement	7,000		7,000		
		600 - Other Objects					
-	359	610 - Redemption of Principal	-		-		
-	15	620 - Interest	-		-		
35	7,770	641 - Dues and Fees	7,800		7,800		
-	13,925	690 - Grant Indirect/Admin Charges	-		-		
35	22,069	Total Object:	7,800		7,800		
700,542	1,493,415	Total Requirements:	1,702,543	17.27	1,831,000	15.29	
700,542	1,493,415	Total Fund:	1,702,543	17.27	1,831,000	15.29	

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$ FTE
		Resources					
		8000 - Internal					
765	961	8161 - Sale of Lunches	7,688		5,000		
-	-	8162 - Sale of Breakfasts	3,000		2,000		
-	-	8163 - Sale of Food - Ala Carts	2,500		5,000		
-	29	8198 - Miscellaneous Local Revenue	61,000		5,000		
13,925	13,925	8314 - Foodservice Match	17,000		17,000		
4,166	-	8321 - State Restricted Revenue	10,000		5,000		
-	55,011	8450 - Restrict Fed Money Thru State	-		-		
610,335	1,502,851	8461 - Natl School Lunch Reimbursemnt	1,464,355		1,500,000		
95,720	116,851	8491 - Federal Commodities Received	117,000		117,000		
60,039	84,409	8541 - Fund Balance	20,000		175,000		
784,950	1,774,037	<i>Total Function:</i>	1,702,543		1,831,000		
784,950	1,774,037	<i>Total Resources:</i>	1,702,543		1,831,000		
		Requirements					
		3000 - Enterprise and Community Services.					
-	159,505	3110 - Food Service Area Direction	207,164		225,000		
700,542	1,313,337	3120 - Food Preparation/Dispensing	1,474,019	17.07	1,583,438	15.09	
-	20,573	3130 - Food Delivery Services	21,360	0.20	22,562	0.20	
700,542	1,493,415	<i>Total Function:</i>	1,702,543	17.27	1,831,000	15.29	
700,542	1,493,415	<i>Total Requirements:</i>	1,702,543	17.27	1,831,000	15.29	
(84,409)	(280,622)	<i>Total Fund:</i>	1,702,543	17.27	1,831,000	15.29	

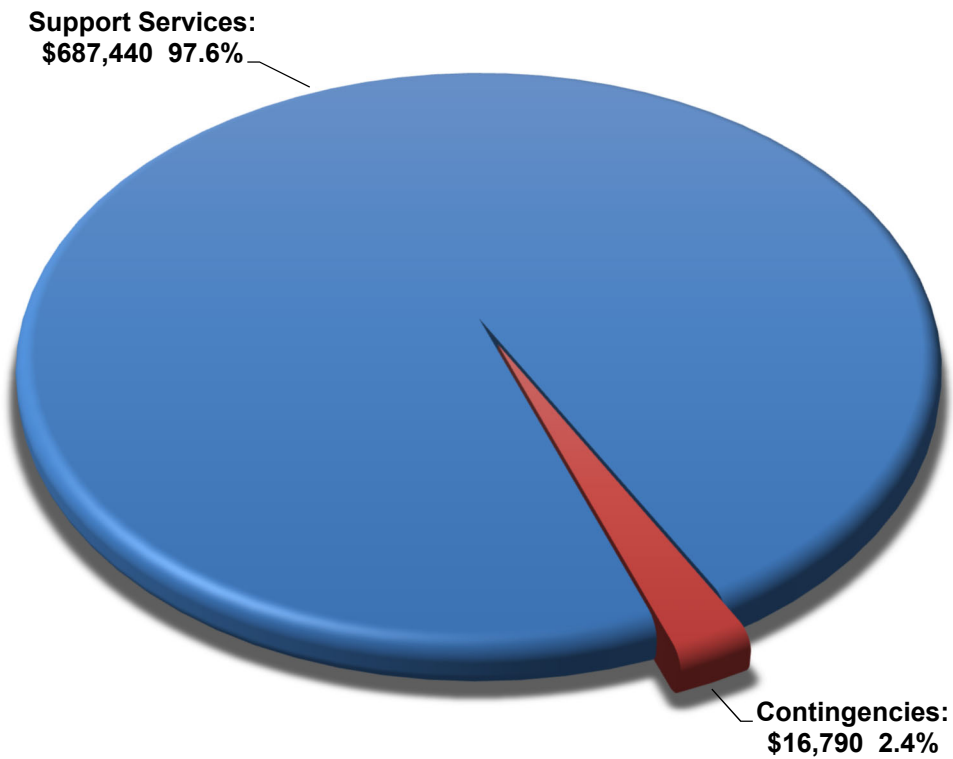
NUTRITION GRANTS - FUND 202

Grant Description	Grant Period	Carryover or New Award	Federal or State	Amount	School or Location
Fresh Fruit & Vegetable	7/1/2021 to 9/30/2023	Carryover	Federal	7,000.00	Russell
Fresh Fruit & Vegetable	7/1/2023 to 9/30/2024	New	Federal	19,250.00	
Fresh Fruit & Vegetable	7/1/2021 to 9/30/2023	Carryover	Federal	6,200.00	Shaver
Fresh Fruit & Vegetable	7/1/2023 to 9/30/2024	New	Federal	15,250.00	
Fresh Fruit & Vegetable	7/1/2021 to 9/30/2023	Carryover	Federal	22,000.00	Middle School
Fresh Fruit & Vegetable	7/1/2023 to 9/30/2024	New	Federal	39,200.00	
Farm to School	7/1/2023 to 9/30/2025	New	State	21,927.00	District
Total				130,827.00	
Carryover				35,200.00	26.9%
New Award				95,627.00	73.1%
				130,827.00	100.0%

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.

203 - Requirements by Function Total \$704,230



**203 - Risk Management Fund
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE
		Requirements			
		<u>200 - Associated Payroll Costs</u>			
0	-	211 - PERS Employer Contribution	-	-	
0	-	212 - PERS Employee Pickup	-	-	
0	-	221 - Social Security	-	-	
0	-	231 - Workers Compensation	-	-	
65,928	15,429	232 - Unemployment Compensation	60,000	-	
65,928	15,429	<i>Total Object:</i>	60,000	-	
		<u>300 - Purchased Services</u>			
5,923	1,668	322 - Repairs & Maintenance Services	80,000	379,710	
-	-	342 - Travel, Out of District	500	500	
-	-	389 - Other Noninst Prof/Tech Services	20,149	100,000	
-	375	390 - Other General Prof/Tech Services	-	-	
5,923	2,043	<i>Total Object:</i>	100,649	480,210	
		<u>400 - Supplies and Materials</u>			
6,752	9,855	410 - Consumable Supplies & Materials	24,250	42,230	
10,144	-	461 - Nonconsumable Supplies	1,000	10,000	
16,897	9,855	<i>Total Object:</i>	25,250	52,230	
		<u>600 - Other Objects</u>			
85	5,109	641 - Dues and Fees	5,000	25,000	
800	7,275	659 - Other Insurance and Judgments	5,000	130,000	
885	12,384	<i>Total Object:</i>	10,000	155,000	
		<u>800 - Other Uses of Funds</u>			
-	-	810 - Planned Reserve	16,790	16,790	
89,633	39,711	<i>Total Requirements:</i>	212,689	704,230	
89,633	39,711	<i>Total Fund:</i>	212,689	704,230	

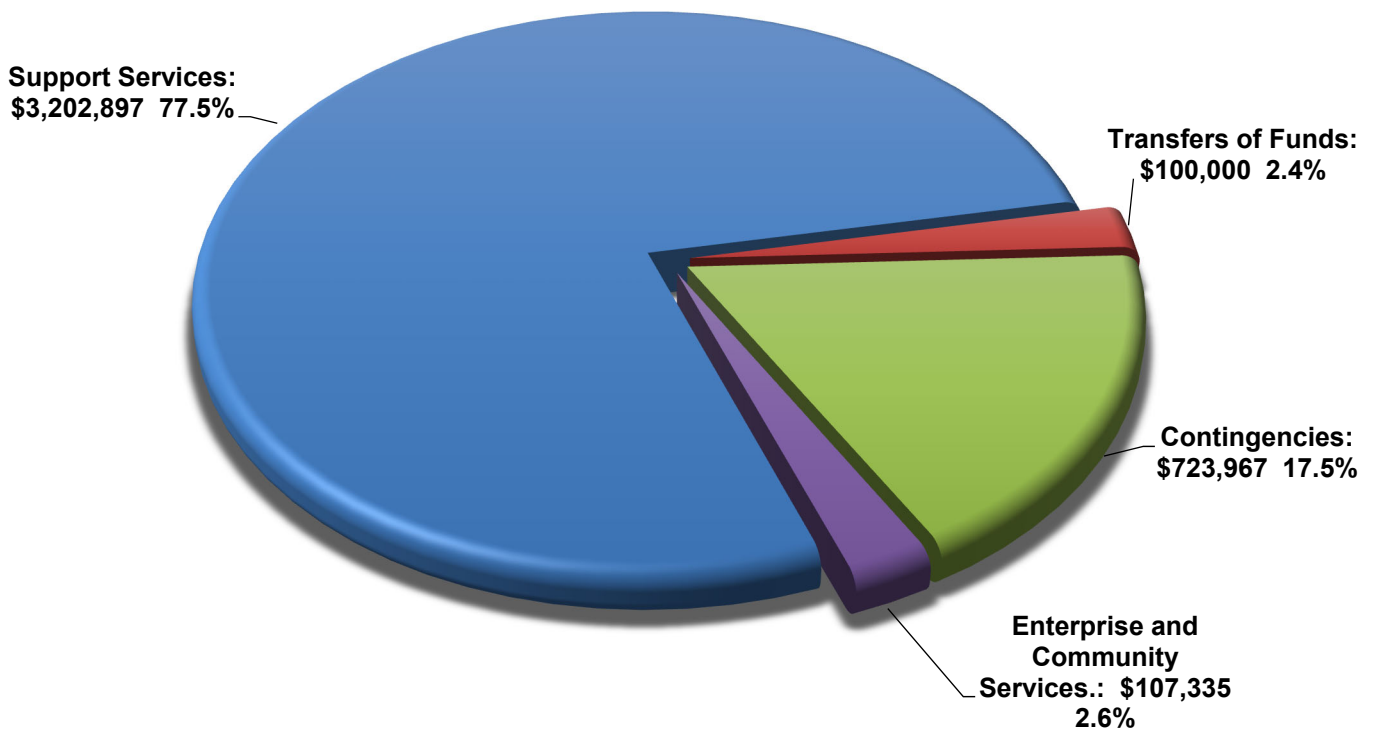
2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE
		Resources			
		<u>8000 - Internal</u>			
99,842	561,669	8193 - Risk Management	33,000	30,000	
-	81	8195 - Insurance Recovery	2,000	2,000	
153,342	163,551	8541 - Fund Balance	177,689	672,230	
253,184	725,301	<i>Total Function:</i>	212,689	704,230	
253,184	725,301	<i>Total Resources:</i>	212,689	704,230	
		Requirements			
		<u>2000 - Support Services</u>			
15,605	410	2520 - Fiscal Services	23,250	32,230	
6,808	23,873	2528 - Reimbursed Replcment/Insurance	112,649	655,210	
65,928	15,429	2649 - Other Staff Services	60,000	-	
1,292	-	2660 - Technology Services	-	-	
89,633	39,711	<i>Total Function:</i>	195,899	687,440	
		<u>6000 - Contingencies</u>			
-	-	6110 - Operating Contingency	16,790	16,790	
89,633	39,711	<i>Total Requirements:</i>	212,689	704,230	
(163,551)	(685,590)	<i>Total Fund:</i>	212,689	704,230	

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)

205 - Requirements by Function Total \$4,134,199



**205 - Thompson Special Fund
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals	Major Object - Object	2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$		\$	FTE	\$	FTE	\$
		Requirements					
		<u>100 - Salaries</u>					
110,424	109,760	112 - Classified Salaries	135,375	2.50	142,054	2.50	
16,279	21,872	114 - Managerial Salaries	23,204	0.25	26,116	0.25	
3,901	26,830	122 - Substitute Classified	17,160		17,160		
5,009	21,140	130 - Additional Salary	15,450		15,150		
1,530	6,369	132 - Overtime	30,900		5,000		
137,142	185,971	<i>Total Object:</i>	222,089	2.75	205,480	2.75	
		<u>200 - Associated Payroll Costs</u>					
26,749	21,226	211 - PERS Employer Contribution	34,985		12,888		
7,681	7,337	212 - PERS Employee Pickup	13,325		12,329		
10,449	14,259	221 - Social Security	16,992		15,720		
1,909	2,981	231 - Workers Compensation	4,390		5,185		
382	522	232 - Unemployment Compensation	665		616		
-	-	233 - Oregon Paid Family and Medical Leave	665		616		
33,222	30,934	241 - Contracted Insurances	53,991		56,037		
257	395	255 - TSA Employer Contribution	-		417		
138	213	256 - HRA Contribution	-		210		
3,524	608	257 - Hsa Contribution	-		-		
84,311	78,476	<i>Total Object:</i>	125,013		104,018		
		<u>300 - Purchased Services</u>					
393,193	217,060	322 - Repairs & Maintenance Services	1,731,490		2,489,881		
13,742	20,766	323 - Sewerage	16,160		-		
11,556	16,188	325 - Electricity	19,350		20,000		
11,324	19,622	326 - Fuel	36,411		45,000		
1,951	5,120	327 - Water	3,121		15,000		
808	6,149	328 - Garbage	6,158		6,158		
-	3,986	329 - Other Property Services	6,000		6,000		
726	2,123	351 - Telephone	1,700		1,700		
59,164	754	389 - Other Noninst Prof/Tech Services	10,090		-		
492,464	291,767	<i>Total Object:</i>	1,830,480		2,583,739		
		<u>400 - Supplies and Materials</u>					
93,729	15,718	410 - Consumable Supplies & Materials	274,839		175,680		
8,635	1,515	461 - Nonconsumable Supplies	172,748		189,000		
102,364	17,233	<i>Total Object:</i>	447,587		364,680		
		<u>500 - Capital Outlay</u>					
557,983	-	522 - Building Improvement	-		-		
		<u>600 - Other Objects</u>					
1,634	811	641 - Dues and Fees	1,200		1,200		
-	-	651 - Liability Insurance	115		115		
27,294	28,030	653 - Property Insurance Premiums	51,000		51,000		
28,928	28,841	<i>Total Object:</i>	52,315		52,315		
		<u>700 - Transfers</u>					
-	-	790 - Other Fund Transfers	-		100,000		
		<u>800 - Other Uses of Funds</u>					
-	-	810 - Planned Reserve	723,967		723,967		
1,403,192	602,288	<i>Total Requirements:</i>	3,401,451	2.75	4,134,199	2.75	
1,403,192	602,288	<i>Total Fund:</i>	3,401,451	2.75	4,134,199	2.75	

2020/21 Actuals	2021/22 Actuals	Major Function - Function	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$ FTE	\$ FTE	\$ FTE
		Resources			
		<u>000 - Not Used</u>			
	89,046	000 - Not Used			
		<u>8000 - Internal</u>			
-	989	8180 - Community Center Revenue	-	-	
2,403	4,473	8182 - Community Center Theatre Rent	-	-	
-	13,590	8183 - Community Center Swimming Pool	-	-	
770,917	996,984	8191 - Rent of Facilities	960,683	1,340,199	
1,380	-	8198 - Miscellaneous Local Revenue	-	-	
2,784,541	2,156,049	8541 - Fund Balance	2,440,768	2,794,000	
3,559,241	3,172,084	<i>Total Function:</i>	3,401,451	4,134,199	
3,559,241	3,261,130	<i>Total Resources:</i>	3,401,451	4,134,199	
		Requirements			
		<u>2000 - Support Services</u>			
18,700	-	2520 - Fiscal Services	-	-	
63,450	44,935	2529 - Fiscal Services - Other	81,653 1.00	78,185 1.00	
559,823	303,973	2542 - Care & Upkeep of Buildings	1,884,093 0.50	2,521,036 0.50	
114,007	164,467	2543 - Care & Upkeep of Grounds	604,346 0.25	603,561 0.25	
-	-	2552 - Vehicle Operation Services	115	115	
755,980	513,375	<i>Total Function:</i>	2,570,207 1.75	3,202,897 1.75	
		<u>3000 - Enterprise and Community Services.</u>			
59,964	54,270	3320 - Swim Pool-Community Recreation	59,122 0.50	59,968 0.50	
29,264	34,643	3390 - Community Center	48,155 0.50	47,367 0.50	
89,229	88,913	<i>Total Function:</i>	107,277 1.00	107,335 1.00	
		<u>4000 - Facilities Acquisition and Construction</u>			
557,983	-	4150 - Build/Acquis/Construc/Improvnm	-	-	
		<u>5200 - Transfers of Funds</u>			
-	-	5200 - Transfers of Funds	-	100,000	
		<u>6000 - Contingencies</u>			
-	-	6110 - Operating Contingency	723,967	723,967	
1,403,192	602,288	<i>Total Requirements:</i>	3,401,451 2.75	4,134,199 2.75	
(2,156,049)	(2,658,842)	<i>Total Fund:</i>	- 2.75	- 2.75	

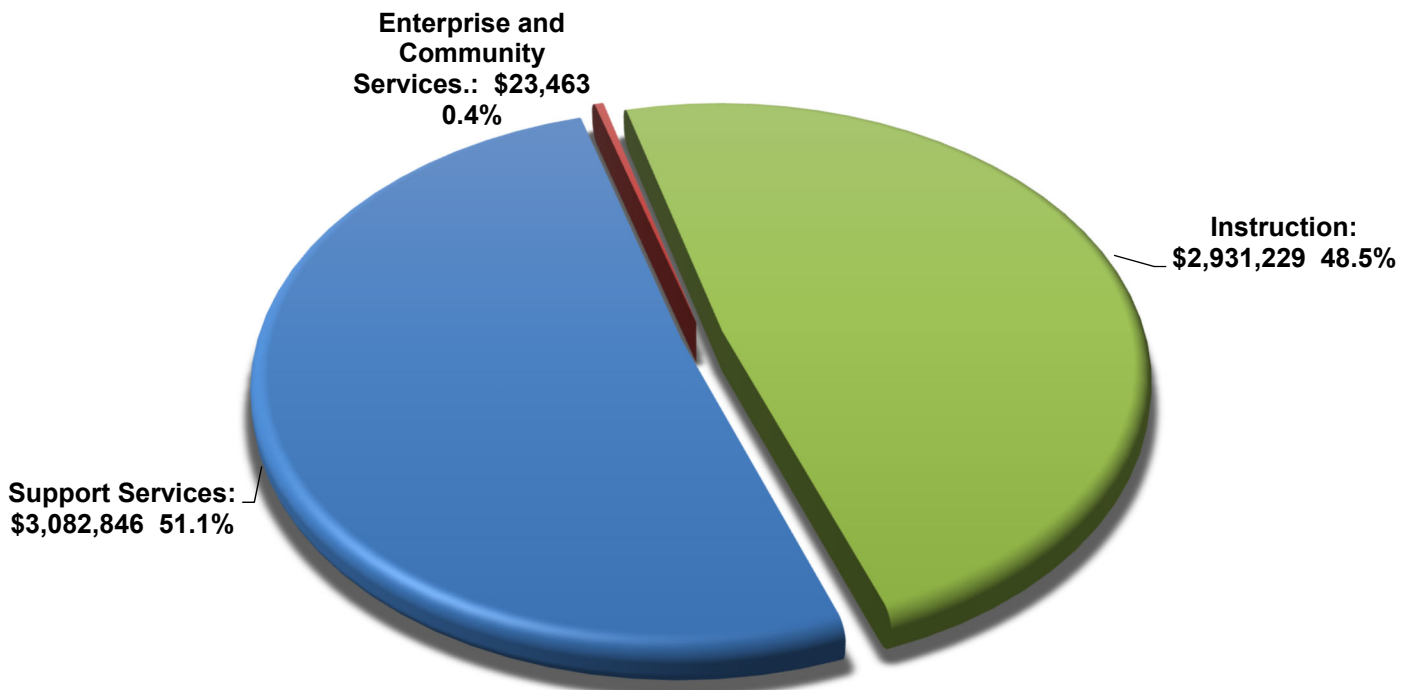
Federal Grants Fund - Fund 215

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 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 is a change in accounting practice)

215 - Requirements by Function
Total \$6,037,538



**215 - Federal Grants Fund
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$
		Requirements					
		<u>100 - Salaries</u>					
388,644	470,532	111 - Certified Salaries	483,535	6.10	541,507	6.15	
623,542	563,663	112 - Classified Salaries	595,484	19.22	718,145	18.68	
73,974	597,862	113 - Administrative Salaries	631,802	5.10	980,216	7.10	
-	-	114 - Managerial Salaries	-	-	51,145	0.50	
151	1,758	122 - Substitute Classified	-	-	-	-	
50,049	44,293	130 - Additional Salary	6,000	-	15,971	-	
28,174	72,361	131 - Extra Duty Salary	62,655	-	126,468	-	
2,315	604	132 - Overtime	-	-	250	-	
1,166,850	1,751,073	Total Object:	1,779,476	30.42	2,433,702	32.43	
		<u>200 - Associated Payroll Costs</u>					
264,761	275,571	211 - PERS Employer Contribution	278,558	-	163,925	-	
67,893	99,688	212 - PERS Employee Pickup	106,775	-	146,015	-	
86,334	130,781	221 - Social Security	136,135	-	186,177	-	
7,175	6,216	231 - Workers Compensation	8,153	-	17,443	-	
3,142	4,856	232 - Unemployment Compensation	5,343	-	7,308	-	
-	-	233 - Oregon Paid Family and Medical Leave	5,343	-	7,308	-	
388,536	448,290	241 - Contracted Insurances	625,787	-	712,375	-	
1,640	11,912	255 - TSA Employer Contribution	-	-	35,385	-	
614	4,284	256 - HRA Contribution	-	-	6,384	-	
-	10,900	257 - Hsa Contribution	-	-	-	-	
820,095	992,499	Total Object:	1,166,094		1,282,320		
		<u>300 - Purchased Services</u>					
867	301,462	311 - Instruction Prof/Tech Services	417,399	-	431,739	-	
327,946	390,858	319 - Other Inst, Prof & Tech Svcs	3,000,000	-	713,831	-	
4,932	421,907	322 - Repairs & Maintenance Services	-	-	509,588	-	
-	11,750	342 - Travel, Out of District	5,000	-	18,324	-	
-	-	343 - Travel, Student, Out of Dist	127	-	-	-	
70,065	55,902	359 - Other Communication Services	-	-	-	-	
-	139,175	371 - Pmts To Other In-State District	-	-	-	-	
-	758	382 - Legal Services	-	-	-	-	
7,993	-	385 - Management Services	200,000	-	-	-	
10,836	22,292	389 - Other Noninst Prof/Tech Services	75,000	-	1,666	-	
422,638	1,344,103	Total Object:	3,697,526		1,675,148		
		<u>400 - Supplies and Materials</u>					
366,328	244,641	410 - Consumable Supplies & Materials	858,071	-	372,264	-	
111,235	-	412 - Food	-	-	-	-	
343	-	417 - Copier Lease	-	-	-	-	
54,731	-	450 - Food	-	-	-	-	
-	242	460 - Non-Consumable Items	10,000	-	5,196	-	
1,028,730	404,929	461 - Nonconsumable Supplies	2,612,386	-	168,397	-	
5,538	27,533	471 - Computer Software	6,367	-	-	-	
-	5,225	480 - Computer Hardware	-	-	38,525	-	
1,566,906	682,570	Total Object:	3,486,824		584,382		
		<u>600 - Other Objects</u>					
101,659	182,578	641 - Dues and Fees	48,563	-	61,986	-	
13,925	118,631	690 - Grant Indirect/Admin Charges	-	-	-	-	
115,584	301,209	Total Object:	48,563		61,986		
4,092,074	5,071,453	Total Requirements:	10,178,483	30.42	6,037,538	32.43	
4,092,074	5,071,453	Total Fund:	10,178,483	30.42	6,037,538	32.43	

2020/21 Actuals	2021/22 Actuals	Major Function - Function	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$ FTE	\$ FTE	\$ FTE
		Resources			
		8000 - Internal			
-	1,027	8321 - State Restricted Revenue	-	395,132	
2,963,450	4,168,405	8450 - Restrict Fed Money Thru State	9,174,632	4,564,275	
1,128,623	902,021	8452 - Title Ia	1,003,724	1,078,131	
127	-	8541 - Fund Balance	127	-	
4,092,200	5,071,453	<i>Total Function:</i>	10,178,483	6,037,538	
4,092,200	5,071,453	<i>Total Resources:</i>	10,178,483	6,037,538	
		Requirements			
		1000 - Instruction			
126,507	513,893	1111 - Primary K-5	3,036,000	420,000	
-	-	1112 - Intermediate Programs 4-5	4,000	-	
-	-	1115 - Technology	-	38,525	
3,125	55,169	1121 - Middle School Programs	80,000	300,000	
-	254,471	1131 - High School Programs	180,000	100,000	
-	-	1140 - Early Childhood	-	60,543	
55,966	147,234	1221 - Learning Centers - Structured and Intensive	5,000	138,509	1.00
60,069	79,439	1224 - Learning Disabled-Autism Program	52,782	57,334	0.88
480,216	711,194	1251 - Resource Rooms	1,088,536	606,159	8.43
981,396	922,137	1272 - Title IA/D	1,064,675	1,210,159	11.88
-	81,949	1980 - Fees Charged to Grants	-	-	
1,707,279	2,765,485	<i>Total Function:</i>	5,510,993	2,931,229	22.18
		2000 - Support Services			
81,426	111,795	2110 - Attendance/Social Work Service	118,060	93,756	1.00
-	735	2112 - Attendance Services	-	-	
-	6,157	2134 - Health - Nurse Services	-	-	
-	-	2151 - Speech - Director	-	10,500	
64,684	82,675	2190 - Director - Student Support SVC	75,000	290,000	
30,701	27,309	2210 - Instruction Improvement	124,591	27,437	
-	1,054	2213 - Staff/Curriculum Development	528	-	
-	-	2230 - Assessment and Testing	549	-	
317,390	233,879	2240 - Instructional Staff Development	296,119	319,027	0.75
-	681,230	2410 - Office of the Principal	712,645	717,684	4.00
-	65,438	2411 - Personnel Administration	76,267	291,358	2.00
-	-	2520 - Fiscal Services	-	233,147	1.00
159,888	570,301	2542 - Care & Upkeep of Buildings	28,818	759,588	
-	1,250	2543 - Care & Upkeep of Grounds	-	-	
-	-	2552 - Vehicle Operation Services	-	76,048	0.50
1,055,060	480,951	2660 - Technology Services	3,025,774	264,301	1.00
576	-	2680 - Interpretation and Translation Services	-	-	
1,709,723	2,262,774	<i>Total Function:</i>	4,458,351	3,082,846	10.25
		3000 - Enterprise and Community Services			
7,993	-	3110 - Food Service Area Direction	200,000	-	
507,402	7,327	3120 - Food Preparation/Dispensing	-	-	
19,242	-	3130 - Food Delivery Services	-	-	
103,767	28,613	3300 - Community Services	7,639	19,632	
36,668	7,253	3370 - Nonpublic School Students	1,500	3,831	
675,071	43,194	<i>Total Function:</i>	209,139	23,463	
4,092,074	5,071,453	<i>Total Requirements:</i>	10,178,483	6,037,538	32.43
(127)	-	<i>Total Fund:</i>	10,178,483	6,037,538	32.43

Fund 215 - Federal Grants Fund
Total \$6,037,538

2020/21 Actuals	2021/22 Actuals	Account Type - SubArea	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$ FTE	\$ FTE	\$ FTE
		Requirements			
-	15,673	137 - Title III 18-19	-	-	
5,870	-	149 - Immigrant Grant	-	-	
943,577	-	151 - Title IA 20-21	-	-	
104,315	32,876	152 - Title lia 20-21	-	-	
69,580	-	153 - Title III 20-21	-	-	
-	519,268	154 - IDEA Sec 611 20-21	-	-	
-	-	155 - IDEA Sec 619 20-21	2,957	-	
13,272	46,253	158 - McKinney Homeless 20-21	-	-	
74,575	-	162 - Title IV 20-21	-	-	
83	20,574	164 - Essa Partnerships	34,000	0.50	
696,800	35,080	165 - Esser Cares Act	8,504	-	
157,938	-	166 - Comprehensive Distance Learning Grant	-	-	
4,905	-	167 - Adolescents and Communities Together	-	-	
1,023,638	1,936,010	168 - Esser II	700,000	1.00	
12,440	28,889	171 - Essa 19-20 Supplement	-	-	
-	902,021	181 - Title IA 21-22	76,624	1.00	
-	111,086	182 - Title lia 21-22	34,000	-	
-	42,137	183 - Title III 21-22	14,000	-	
-	415,829	184 - IDEA Sec 611 21-22	525,000	7.59	
-	-	185 - IDEA Sec 619 21-22	3,112	-	
-	-	186 - Extended Assessment 21-22	549	-	
-	40,319	188 - McKinney Homeless 21-22	5,957	0.10	
-	53,972	191 - Title IV 21-22	57,000	-	
-	-	192 - Essa Partnerships 21-22	40,946	0.50	
-	866,575	193 - Esser III	6,700,000	5.00	3,458,216 8.60
-	4,891	195 - YTP 21-23	-	-	
-	-	197 - Arp Homeless Children & Youth I	26,346		26,346
-	-	198 - Arp Homeless Children & Youth II	29,331		14,504
-	-	199 - IDEA - Part B, Sect 611 Arp	132,556	1.50	21,266 0.10
-	-	200 - Title IA School Improvement 22-23	927,100	10.13	129,794 1.38
-	-	201 - Title lia Teacher Quality 22-23	138,547	0.56	58,690
-	-	202 - Title III English Language Acquisition 22/23	66,293	0.19	-
-	-	203 - Title IV-A Student Support & Acad Enrichment 2223	67,591		19,437
-	-	204 - IDEA Part B - Section 611 22-23	493,457	1.85	108,475 1.63
-	-	205 - IDEA Part B - Section 619 22-23	2,801		3,246
-	-	206 - Essa Partnership - MS, Russell & Sacramento 22-23	40,946		-
-	-	207 - Equipment Grant - Competitive - CNP/NSLP	48,304	0.50	-
-	-	208 - IDEA Part B, Sect 619 2021-22 Arp	2,435		2,435
-	-	209 - Esser III - Jump Start Kindergarten	-		199,052 1.00
-	-	211 - IDEA Equipment and Supplies Grant	-		38,525
-	-	213 - Title IA School Improvement 23-24	-		948,337 11.03
-	-	214 - Title lia Teacher Quality 23-24	-		130,043
-	-	215 - Title III English Language Acquisition 23/24	-		75,594 0.25
-	-	216 - Title IV-A Student Support & Acad Enrichment 2324	-		68,927
-	-	217 - IDEA Part B - Section 611 - 23-24	-		535,325 7.58
-	-	218 - IDEA Part B Section 619 - 23-24	-		3,246
-	-	219 - Essa - MS, Russell & Sacramento 23-24	-		196,080 0.88
185,046	-	535 - Title IA 19-20	-		-
97,903	-	536 - Title lia 19-20	-		-
959	-	537 - Title III 19-20	-		-
540,285	-	538 - IDEA Sec 611 Part B 19-20	-		-
12,695	-	541 - School Improvement 19-20	-		-
19,349	-	544 - McKinney Vinto	-		-
39,489	-	547 - Title IV-A 19-20	-		-
55,966	-	549 - YTP	-		-
28,421	-	550 - Essa Improvement Funds	-		-
4,966	-	551 - Immigrant Grant	-		-
-	-	999 - Outdoor School Measure 99 Grant	127		-
4,092,074	5,071,453	Total Requirements:	10,178,483 30.42	6,037,538 32.43	
4,092,074	5,071,453	Total Fund:	10,178,483 30.42	6,037,538 32.43	

Student Investment Account (SIA)—Fund 251

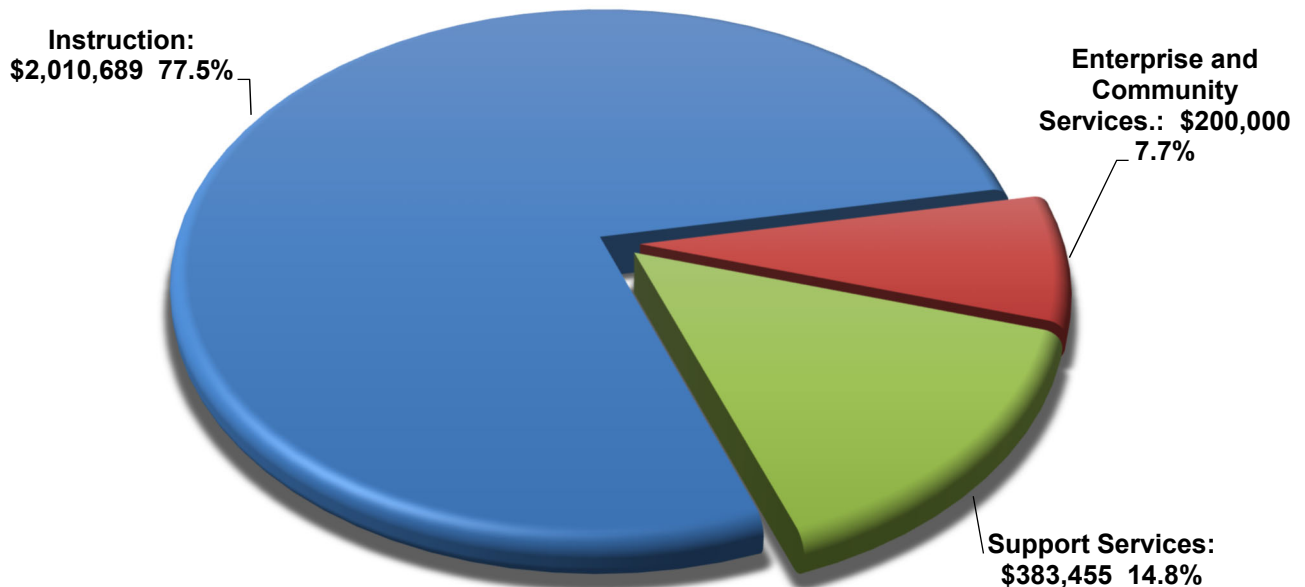
This fund is used to record Oregon Department of Education (Student Success Act) non-competitive grant revenue received to support the District’s plan in the following four categories; class size, well-rounded education, instructional time, and health and safety. In each of the four categories, the funds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

251 - Requirements by Function
Total \$2,594,144



**251 - Student Investment Account
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals	Major Object - Object	2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$		\$	FTE	\$	FTE	\$ FTE
		Requirements					
		100 - Salaries					
201,456	838,799	111 - Certified Salaries	932,793	14.10	1,268,421	17.01	
92,598	92,846	112 - Classified Salaries	209,639	7.88	118,645	4.00	
-	-	121 - Substitute Licensed	4,000		-		
4,020	20,192	130 - Additional Salary	27,100		-		
-	22,413	131 - Extra Duty Salary	-		67,690		
298,074	974,249	<i>Total Object:</i>	1,173,532	21.97	1,454,756	21.00	
		200 - Associated Payroll Costs					
24,219	126,617	211 - PERS Employer Contribution	177,657		84,791		
12,169	49,847	212 - PERS Employee Pickup	70,414		87,286		
19,752	73,503	221 - Social Security	89,776		111,293		
1,158	3,750	231 - Workers Compensation	5,617		9,624		
723	2,693	232 - Unemployment Compensation	3,520		4,369		
-	-	233 - Oregon Paid Family and Medical	3,520		4,369		
		Leave					
38,453	240,201	241 - Contracted Insurances	377,863		414,840		
-	4,058	257 - Hsa Contribution	-		5,465		
96,474	500,669	<i>Total Object:</i>	728,367		722,037		
		300 - Purchased Services					
228,621	323,720	319 - Other Inst, Prof & Tech Svcs	368,826		200,000		
-	2,408	342 - Travel, Out of District	-		-		
74,497	108	374 - Other Tuition	165,000		60,000		
-	2,100	381 - Audit Services	-		-		
-	15,307	389 - Other Noninst Prof/Tech Services	-		-		
303,118	343,643	<i>Total Object:</i>	533,826		260,000		
		400 - Supplies and Materials					
32,685	18,572	410 - Consumable Supplies & Materials	109,530		49,445		
91	-	420 - Textbooks	15,000		7,000		
40,472	29,288	430 - Library Books	15,403		20,000		
12,332	86,608	461 - Nonconsumable Supplies	140,000		75,348		
85,579	134,467	<i>Total Object:</i>	279,933		151,793		
		600 - Other Objects					
-	1,485	641 - Dues and Fees	-		-		
37,370	139,167	690 - Grant Indirect/Admin Charges	120,447		5,558		
37,370	140,652	<i>Total Object:</i>	120,447		5,558		
820,615	2,093,681	<i>Total Requirements:</i>	2,836,105	21.97	2,594,144	21.00	
820,615	2,093,681	<i>Total Fund:</i>	2,836,105	21.97	2,594,144	21.00	

2020/21 Actuals	2021/22 Actuals	Major Function - Function	2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$		\$	FTE	\$	FTE	\$ FTE
		Resources					
		8000 - Internal					
853,349	2,071,037	8321 - State Restricted Revenue	2,836,105		2,594,144		
-	22,527	8541 - Fund Balance	-		-		
853,349	2,093,564	<i>Total Function:</i>	2,836,105		2,594,144		
853,349	2,093,564	<i>Total Resources:</i>	2,836,105		2,594,144		
		Requirements					
		1000 - Instruction					
-	896,592	1111 - Primary K-5	982,952	8.00	1,156,539	9.50	
134,981	348,486	1113 - Elementary Extra-Curricular	124,530		18,000		
-	-	1121 - Middle School Programs	-		5,000		
103,714	200,069	1122 - Middle School Extra Curricular	330,074	1.00	168,157	1.00	
-	32,569	1132 - High School Extra Curricular	-		74,882		
112,091	256,712	1221 - Learning Centers - Structured and Intensive	531,674	8.47	252,636	2.85	
-	-	1283 - District Alternative Programs	-		113,287	1.38	
83,148	42,510	1291 - English Language Learner Direct Program Costs	49,419	0.50	216,630	2.00	
37,370	139,167	1980 - Fees Charged to Grants	120,447		5,558		
471,305	1,916,105	<i>Total Function:</i>	2,139,096	17.97	2,010,689	16.73	
		2000 - Support Services					
63,896	112,695	2110 - Attendance/Social Work Service	216,337	4.00	218,996	3.88	
-	7,400	2113 - Counseling/Social Work Serv	-		-		
-	-	2140 - Psychological Services	-		45,306	0.40	
5,307	17,497	2213 - Staff/Curriculum Development	35,269		-		
52,245	30,088	2222 - Media - School Library Service	15,403		20,911		
74,497	7,797	2240 - Instructional Staff Development	180,000		98,242		
31,118	-	2410 - Office of the Principal	-		-		
-	2,100	2520 - Fiscal Services	-		-		
227,063	177,576	<i>Total Function:</i>	447,009	4.00	383,455	4.28	
		3000 - Enterprise and Community Services.					
122,247	-	3300 - Community Services	250,000		200,000		
820,615	2,093,681	<i>Total Requirements:</i>	2,836,105	21.97	2,594,144	21.00	
(32,734)	117	<i>Total Fund:</i>	2,836,105	21.97	2,594,144	21.00	

SIA Integrated Guidance Budget 23-24

<u>Outcome and Strategy</u>	<u>Proposed Activity</u>	<u>FTE</u>	<u>FTE Type</u>	<u>Codes</u>	<u>SIA Activity Budget (23-24)</u>
--	Total Allocation 2023-24:	--	--	--	\$2,407,186.89
--	Indirect/Administration	--	--	--	\$83,186.89
A1	Salaries for three Equity and Inclusion Coach TOSAs at elementary schools	3.0	Other: Other staff position not listed	H&S	\$175,063.00
	Benefits for four Equity and Inclusion Coach TOSAs at elementary schools-Benefits			H&S	\$89,937.00
A2	Extra EA hours - salaries	1.5	Other: Other staff position not listed	RCS	\$62,717.00
	Extra EA hours - fringe			RCS	\$62,283.00
B3	Elementary Music Teacher	2.8	Arts: Fine & Performance Arts (art/ music/ theatre/ dance)	WRE	\$135,789.75
	Benefit/Fridge for Elementary Music Teacher			WRE	\$81,710.25
A2	Salary for ELL Teacher (.5) at middle school for emerging bilingual support	0.5	Language: English Language Development	H&S	\$79,975.00
	Benefits for ELL Teacher (.5.) at middle school for emerging bilingual support			H&S	\$45,025.00
B3	Salary for Art Teacher at Middle School	1.0	Arts: Fine & Performance Arts (art/ music/ theatre/ dance)	WRE	\$45,263.25
	Benefit for Art Teacher at Middle School			WRE	\$22,236.75
	Art Teacher Supplies			WRE	\$5,000.00
B1	Salaries PE teachers at four elementary schools	4.0	Core: Health/PE/Athletics	WRE	\$257,856.00
	Benefits for PE teachers at four elementary schools			H&S	\$182,144.00
B3	PE equipment and materials for four elementary schools			H&S	\$8,000.00
	Costs of Substitutes for PE training			H&S	\$2,000.00
	Equipment for middle school sports			WRE	\$25,000.00
	Stipend with HR costs for athletic director to support middle school sports program			WRE	\$10,000.00
	Fringe/Benefits for stipend pay for middle school athletic director			WRE	\$7,500.00
	Transportation for MS Sports			WRE	\$10,000.00

SIA Integrated Guidance Budget 23-24

<u>Outcome and Strategy</u>	<u>Proposed Activity</u>	<u>FTE</u>	<u>FTE Type</u>	<u>Codes</u>	<u>SIA Activity Budget (23-24)</u>
	Coaching Stipends		Other: Other staff position not listed	WRE	\$26,000.00
	Fringe/Benefits for stipend pay for coaches			WRE	\$10,000.00
	Professional Services for MS Athletics			WRE	\$10,000.00
B2	Community partnerships for SEL-professional service fees			WRE	\$181,500.00
A1	Culturally responsive and relevant books and literacy materials for all libraries			WRE	\$7,000.00
B2	Salaries for family liaisons at elementary schools	4.0	Supports: Family/Community Engagement (incl. McKinney-Vento)	H&S	\$114,139.00
	Benefits for family liaisons at elementary schools			H&S	\$115,861.00
B3	Universal Design for Learning Training Implementation			H&S	\$10,000.00
B1	Professional Service for Trillium-mental health services			H&S	\$50,000.00
A1	Salary for Ethnic Studies Teacher at High School	0.7	Core: Social Sciences (civics/ history/ economics/ psychology)	WRE	\$39,369.00
	Benefits for Ethnic Studies Teacher at High School			WRE	\$25,631.00
C2	Salary for family liaison reconnecting youth position at secondary	1.0	Supports: Intervention Specialist	H&S	\$83,067.00
	Benefits for family liaison reconnecting youth position at secondary			H&S	\$46,933.00
A2	Communication Classroom EA	1.0	Supports: Other	H&S	\$27,923.00
	Communication Classroom EA - Fringe				\$29,077.00
A3	Diverse Teacher Pathway			WRE	\$95,000.00
A2	Special Education Teacher -	1.0	Special Education (all positions)	WRE	\$54,584.00
	Special Education Teacher Fringe				\$35,416.00
C3	Aquatic Center Staff Support	.50	Supports: Other	WRE	\$55,000.00

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.

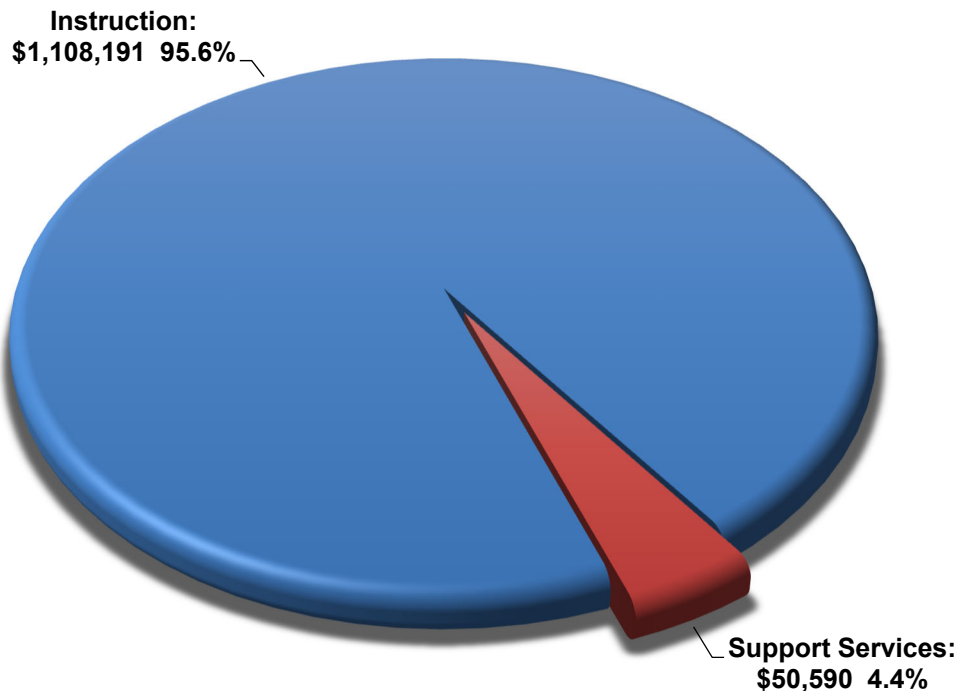
Funding is provided to establish or expand programs in three specific areas:

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

Corresponding expenditures 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.

252 - Requirements by Function Total \$1,158,781



**252 - High School Success
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$
		Requirements					
		100 - Salaries					
191,278	179,264	111 - Certified Salaries	194,036	3.00	244,041	3.00	
217,334	233,288	112 - Classified Salaries	261,560	7.53	248,681	6.63	
7,151	5,461	122 - Substitute Classified	-	-	-	-	
115,505	74,034	130 - Additional Salary	-	-	1,000	-	
-	-	131 - Extra Duty Salary	35,411	-	-	-	
531,268	492,047	Total Object:	491,007	10.53	493,722	9.63	
		200 - Associated Payroll Costs					
98,923	59,143	211 - PERS Employer Contribution	82,121	-	29,815	-	
28,714	21,571	212 - PERS Employee Pickup	32,100	-	31,363	-	
40,559	38,110	221 - Social Security	40,928	-	39,989	-	
2,015	1,817	231 - Workers Compensation	2,248	-	3,347	-	
1,485	1,395	232 - Unemployment Compensation	1,604	-	1,569	-	
-	-	233 - Oregon Paid Family and Medical Leave	1,604	-	1,569	-	
122,906	116,174	241 - Contracted Insurances	209,484	-	207,285	-	
10,450	3,629	257 - Hsa Contribution	-	-	-	-	
305,052	241,841	Total Object:	370,089		314,937		
		300 - Purchased Services					
6,214	-	311 - Instruction Prof/Tech Services	5,000	-	-	-	
27,075	40,106	319 - Other Inst, Prof & Tech Svcs	155,197	-	168,033	-	
11,250	6,749	342 - Travel, Out of District	4,000	-	22,943	-	
-	3,670	389 - Other Noninst Prof/Tech Services	3,000	-	-	-	
44,539	50,525	Total Object:	167,197		190,976		
		400 - Supplies and Materials					
10,270	5,674	410 - Consumable Supplies & Materials	95,706	-	90,007	-	
9,380	80,554	461 - Nonconsumable Supplies	3,000	-	16,880	-	
19,650	86,228	Total Object:	98,706		106,887		
		500 - Capital Outlay					
66,235	80	541 - Equipment - New	10,000	-	6,590	-	
		600 - Other Objects					
58,751	85,147	641 - Dues and Fees	-	-	1,669	-	
-	-	690 - Grant Indirect/Admin Charges	-	-	44,000	-	
58,751	85,147	Total Object:	-		45,669		
1,025,495	955,868	Total Requirements:	1,136,999	10.53	1,158,781	9.63	
1,025,495	955,868	Total Fund:	1,136,999	10.53	1,158,781	9.63	

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$
		Resources					
		8000 - Internal					
1,140,162	920,010	8321 - State Restricted Revenue	1,136,999	-	1,158,781	-	
-	35,858	8541 - Fund Balance	-	-	-	-	
1,140,162	955,868	Total Function:	1,136,999		1,158,781		
1,140,162	955,868	Total Resources:	1,136,999		1,158,781		
		Requirements					
		1000 - Instruction					
174,682	79,482	1121 - Middle School Programs	170,550	1.38	174,592	1.38	
784,578	869,522	1131 - High School Programs	956,449	9.15	933,599	8.25	
959,260	949,004	Total Function:	1,126,999	10.53	1,108,191	9.63	
		2000 - Support Services					
-	-	2212 - Carl Perkins Grant	-	-	44,000	-	
66,235	6,864	2552 - Vehicle Operation Services	10,000	-	6,590	-	
66,235	6,864	Total Function:	10,000		50,590		
1,025,495	955,868	Total Requirements:	1,136,999	10.53	1,158,781	9.63	
(114,668)	-	Total Fund:	-	10.53	-	9.63	

HSS Integrated Guidance Budget 23-24

Outcome and Strategy	<u>Proposed Activity</u>	FTE	<u>FTE Type</u>	<u>Codes!A45</u>	HSS Activity Budget (23-24)
--	Total Allocation 2023-24:	--	--	--	\$1,005,543.68
--	Indirect/Administration	--	--	--	\$42,543.68
A1	Prof Learning for Staff - HS Success			CLO PL	\$16,000.00
A1	Prof Develop for Instructional Coaches- HS Success			CLO PL	\$5,000.00
A1	New Teacher Support Tng & Prof Dev - HS Success			CLO PL	\$140,000.00
C2	On-Track Coordinators -- HS Success	4.63	Supports: Intervention Specialist	DP STA	\$280,000.00
C3	Credit Recovery for Students - HS Success			DP CUR	\$8,000.00
C2	Attendance Assistants - HS Success	1.00	Other: Other staff position not listed	DP STA	\$70,000.00
C1	Tutors - HS Success	1.00	Supports: Intervention Specialist	CLO STA	\$15,000.00
D3	College & Career Center Counselor - HS Success	1.00	Other: Other staff position not listed	CLO STA	\$74,000.00
D3	College & Career Secretary - HS Success	1.00	Other: Other staff position not listed	CLO STA	\$72,000.00
D1	College & Career Teacher - HS Success	1.00	Arts (Applied): Career Exploration	CLO STA	\$103,000.00
D2	NW Construction College - HS Success			CTE ESF	\$160,000.00
C1	8th Grade Program - HS Success			DP MS8	\$20,000.00

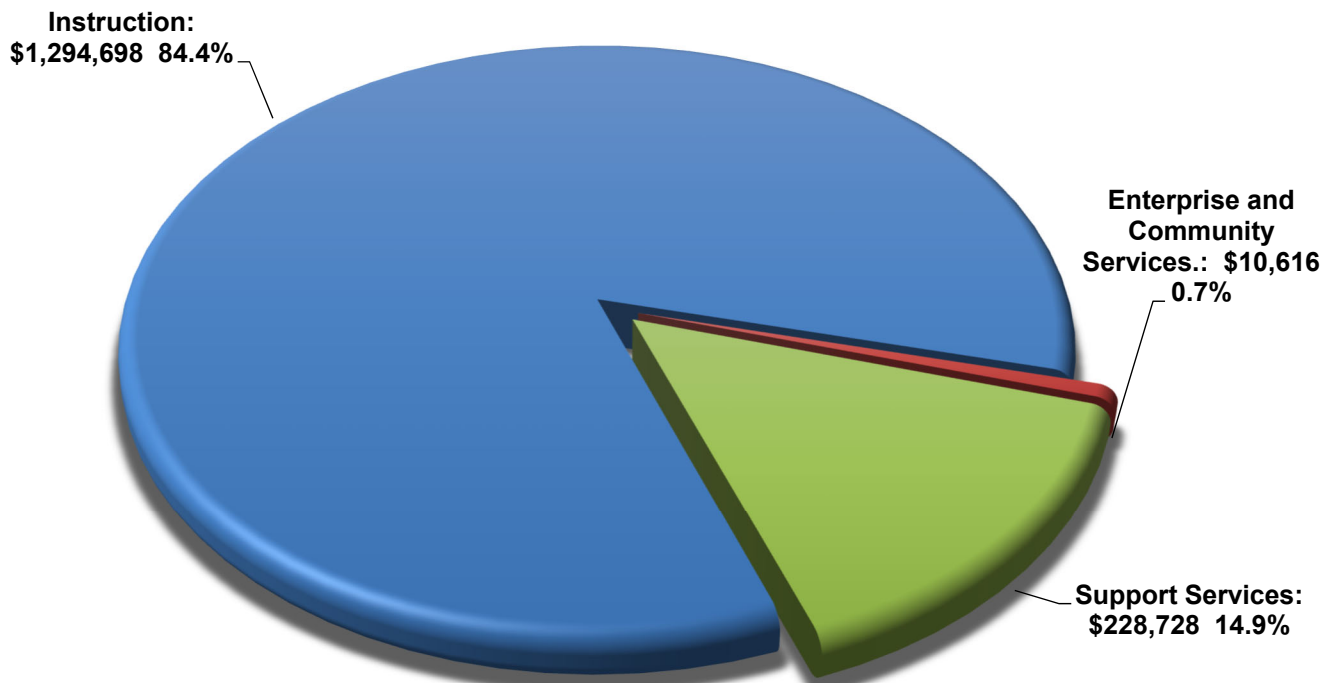
Fund—Fund 280

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.

280 - Requirements by Function Total \$1,534,042



**280 - State & Private Grant Fund
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals	Major Object - Object	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$	\$	\$
			FTE	FTE	FTE
		Requirements			
		100 - Salaries			
74,713	77,141	111 - Certified Salaries	238,365	222,837	3.00
55,190	103,741	112 - Classified Salaries	160,189	176,762	5.56
3,360	98,649	113 - Administrative Salaries	-	-	-
-	59,007	114 - Managerial Salaries	-	-	-
900	74,000	122 - Substitute Classified	51,487	-	-
32,918	260,392	130 - Additional Salary	304,050	317,000	-
-	-	131 - Extra Duty Salary	161,371	-	-
-	55	132 - Overtime	-	-	-
167,082	672,987	Total Object:	915,462	716,599	8.56
		200 - Associated Payroll Costs			
35,480	59,052	211 - PERS Employer Contribution	153,033	40,257	-
9,508	21,868	212 - PERS Employee Pickup	57,303	42,996	-
12,840	35,324	221 - Social Security	73,061	54,822	-
750	2,586	231 - Workers Compensation	4,012	4,878	-
478	1,293	232 - Unemployment Compensation	2,862	2,149	-
-	-	233 - Oregon Paid Family and Medical	3,210	2,149	-
		Leave			
56,170	40,652	241 - Contracted Insurances	170,397	177,210	-
127	-	255 - TSA Employer Contribution	-	-	-
52	-	256 - HRA Contribution	-	-	-
115,403	160,776	Total Object:	463,878	324,461	
		300 - Purchased Services			
-	75,223	311 - Instruction Prof/Tech Services	1,883	96,883	-
39,898	3,689	319 - Other Inst, Prof & Tech Svcs	58,876	29,037	-
-	69,307	322 - Repairs & Maintenance Services	-	-	-
405	896	323 - Sewerage	-	-	-
1,751	2,286	325 - Electricity	-	-	-
1,211	1,492	326 - Fuel	-	-	-
135	330	327 - Water	-	-	-
110	379	328 - Garbage	-	-	-
-	324	329 - Other Property Services	-	-	-
10,000	-	342 - Travel, Out of District	500	500	-
-	4,173	343 - Travel, Student, Out of Dist	21,740	23,244	-
48	50	351 - Telephone	-	-	-
-	61	353 - Postage	-	-	-
-	2	355 - Printing and Binding	-	-	-
-	-	374 - Other Tuition	46,234	27,039	-
-	45,700	383 - Architect/Engineer Services	25,000	13,576	-
26,445	202,256	389 - Other Noninst Prof/Tech Services	255,626	15,240	-
80,002	406,170	Total Object:	409,859	205,519	
		400 - Supplies and Materials			
58,305	210,265	410 - Consumable Supplies & Materials	252,993	205,770	-
-	2,722	413 - Gasoline	-	-	-
-	215	417 - Copier Lease	-	-	-
14,189	46,067	461 - Nonconsumable Supplies	28,446	31,000	-
-	3,625	470 - Computer Software	-	-	-
1,500	16,240	471 - Computer Software	20,000	16,175	-
73,994	279,134	Total Object:	301,439	252,945	
		500 - Capital Outlay			
-	-	541 - Equipment - New	3,577	3,577	-
		600 - Other Objects			
170	49,758	641 - Dues and Fees	17,377	4,043	-
-	1,764	651 - Liability Insurance	-	-	-
1,193	18,758	690 - Grant Indirect/Admin Charges	33,787	26,898	-
1,363	70,280	Total Object:	51,164	30,941	
437,843	1,589,346	Total Requirements:	2,145,379	1,534,042	8.56
437,843	1,589,346	Total Fund:	2,145,379	1,534,042	8.56

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted		2023/24 Proposed		2023/24 Adopted
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$
		Resources					
		8000 - Internal					
44,516	66,039	8192 - Private Contributions	42,000		19,500		
104,916	15,742	8241 - Local Grant Revenue	405,645		13,023		
-	1,434,892	8321 - State Restricted Revenue	1,490,848		1,355,848		
402,376	114,091	8541 - Fund Balance	206,886		145,671		
551,808	1,630,765	<i>Total Function:</i>	2,145,379		1,534,042		
551,808	1,630,765	<i>Total Resources:</i>	2,145,379		1,534,042		
		Requirements					
		1000 - Instruction					
358,157	535,127	1111 - Primary K-5	924,790	8.63	967,581	8.56	
6,230	124,998	1121 - Middle School Programs	177,450		146,005		
-	4,147	1122 - Middle School Extra Curricular	-		-		
3,663	204,770	1131 - High School Programs	162,490		133,463		
710	7,107	1132 - High School Extra Curricular	14,403		5,544		
-	36,226	1140 - Early Childhood	145,219		41,000		
-	-	1272 - Title IA/D	1,105		1,105		
368,759	912,376	<i>Total Function:</i>	1,425,457	8.63	1,294,698	8.56	
		2000 - Support Services					
2,278	11,193	2110 - Attendance/Social Work Service	7,146		-		
-	-	2129 - Guidance - Other Services	1,177		1,177		
-	186,060	2190 - Director - Student Support SVC	-		-		
-	5,257	2213 - Staff/Curriculum Development	-		-		
16,309	34,374	2231 - Private Grants	41,275		27,798		
6,523	14,155	2240 - Instructional Staff Development	9,694		9,694		
10,000	-	2242 - Nike AVID Grant	-		-		
-	-	2299 - Other Programs	15,000		-		
674	25,485	2321 - Office of the Superintendent	7,500		10,783		
1,875	33,504	2410 - Office of the Principal	5,709		5,709		
-	26,743	2411 - Personnel Administration	390,549		-		
10,657	25,511	2520 - Fiscal Services	69,518		48,976		
14,717	257,831	2542 - Care & Upkeep of Buildings	94,955		101,730		
-	9,825	2543 - Care & Upkeep of Grounds	-		-		
-	14,253	2552 - Vehicle Operation Services	13,014		-		
244	3,759	2558 - Special Ed Transportation	-		-		
-	4,173	2559 - Transportation/Extra Curricular	22,861		22,861		
4,997	-	2660 - Technology Services	-		-		
-	111	2680 - Interpretation and Translation	-		-		
68,273	652,236	<i>Total Function:</i>	678,398		228,728		
		3000 - Enterprise and Community Services.					
811	24,735	3120 - Food Preparation/Dispensing	11,713		-		
-	-	3190 - Other Food Services	3,577		3,577		
-	-	3390 - Community Center	26,234		7,039		
811	24,735	<i>Total Function:</i>	41,524		10,616		
437,843	1,589,346	<i>Total Requirements:</i>	2,145,379	8.63	1,534,042	8.56	
(113,965)	(41,418)	<i>Total Fund:</i>	2,145,379	8.63	1,534,042	8.56	

Fund 280 - State & Private Grant Listing
Total \$1,534,042

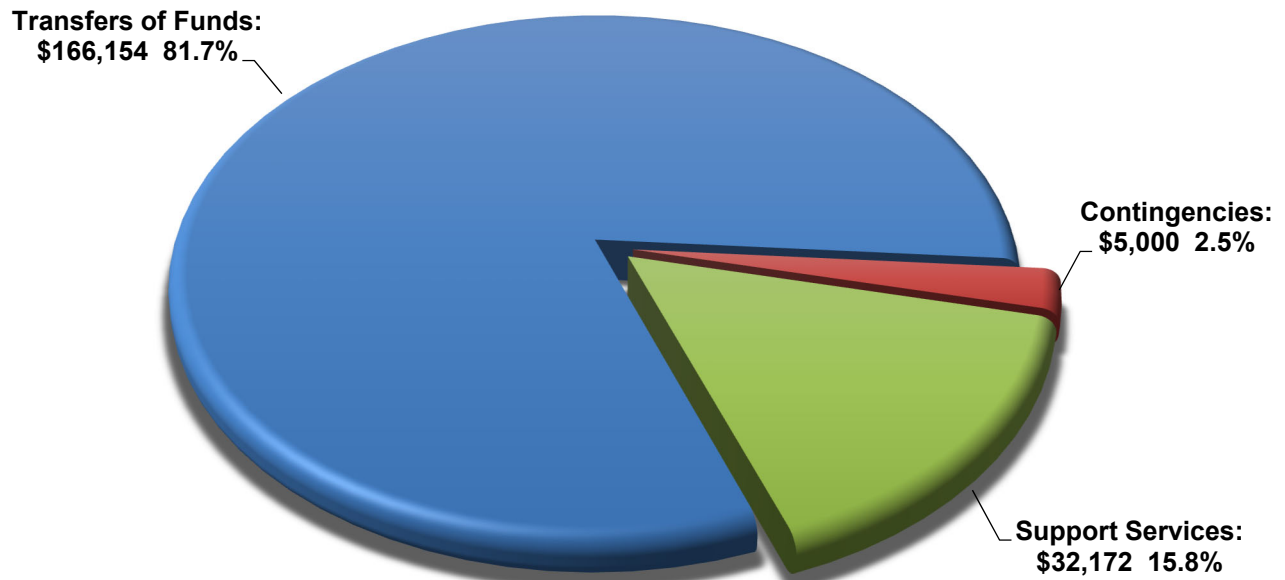
2020/21 Actuals	2021/22 Actuals	Account Type - SubArea	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$ FTE	\$ FTE	\$ FTE
		Requirements			
-	-	01 - Nike Swim Lessons	4,095	-	
2,278	11,193	03 - Gateway Homeless	7,146	-	
-	-	09 - Reser Family Foundation	1,177	1,177	
10,000	-	11 - AVID Nike	-	-	
9,464	1,337	14 - Chartwell	35,731	22,078	
276,500	-	161 - Preschool Promise 20-21	-	-	
57,303	1,072,729	169 - Summer Learning Grant Program	-	-	
-	25,700	172 - Tap - Long Range Facility Plan	-	-	
-	21,264	173 - Tap - Environmental Hazard Assessment	-	-	
-	20,000	174 - Tap - Facilities Assessment	-	-	
-	13,763	177 - Menstrual Dignity Grant	-	15,000	
-	1,000	178 - Wildfire Dsi Grant	-	-	
-	551	19 - Wrap Around Pbis	-	-	
-	255,360	190 - Preschool Promise 21-22	-	-	
-	-	21 - Gateway Church Donation	1,105	1,105	
674	3,368	23 - Superintendent Private Donations	7,500	12,287	
120	598	24 - Intel Score With Core	-	-	
1,775	-	27 - Trimet Youth Passes	-	-	
-	-	29 - Pef LEAP	4,965	3,819	
-	-	31 - Russell Private Donations	1,883	1,883	
-	-	32 - Middle School Stem	1,072	1,112	
-	-	33 - Loretta Gallivan Memorial	1,708	1,708	
710	5,301	34 - Pef Special Education Donation	4,418	1,725	
1,055	9,181	36 - Energy Efficiency	33,242	33,242	
44,191	7,940	39 - Oregon Community Foundation	4,037	4,037	
1,068	-	40 - Partners for a Hunger-Free Oregon	3,577	3,577	
-	-	41 - Champions	3,246	3,246	
100	-	42 - High School Private Donations	5,709	5,709	
-	8	43 - Native American Flute Program	-	-	
-	-	45 - Secondary Life Skills	9,050	7,798	
15,241	33,199	46 - Nike Innovation Fund	46,234	27,039	
81	4,328	49 - Pef Elementary Donations	4,678	1,591	
1,349	-	50 - Sage Private Grant	10,489	5,489	
1,500	16,240	51 - Prescott Private Donations	33,374	16,175	
4,997	-	52 - Operation Chromebook	-	-	
-	-	53 - SPED Private Donations	2,225	-	
2,415	-	54 - Sacramento Go Fund Me Grant	-	-	
6,523	-	55 - Early Indicator and Intervention System	2,694	2,694	
500	-	56 - Shaver Pto Donations	-	-	
-	10,000	59 - Nike Community Impact Fund of Ocf	10,000	-	
-	-	60 - Eagle Award - SPED Scholarships	2,500	-	
-	-	61 - Mesd - Teacher Pathways	7,000	7,000	
-	-	62 - Prek Shaver (Preschool Promise) 22-23	255,360	2.88	
-	-	64 - OEA Choice Trust Wellness Grant	15,000	-	
-	-	65 - Prek Prescott (Preschool for All) 22-23	303,000	2.88	
-	-	66 - Prek Sacramento (Preschool for All) 22-23	313,000	2.88	
-	-	67 - Tap Grant - Seismic Assessment	25,000	-	
-	5,125	68 - Tap Grant - Asbestos Hazard Assessment	25,000	13,576	
-	62,841	69 - 2022 Summer Program Grants	550,000	-	
-	-	70 - Staff Retention & Recruitment 22-23	390,549	-	
-	-	74 - FY 22/23 Summer Programs	-	450,000	
-	-	75 - Prek Shaver (PreSchool Promise) 23-24	-	255,360	2.88
-	-	76 - Prek Prescott (PreSchool for All) 23-24	-	303,000	2.88
-	-	77 - Prek Sacramento (PreSchool for All) 23-24	-	313,000	2.81
-	8,320	999 - Outdoor School Measure 99 Grant	19,615	19,615	
437,843	1,589,346	Total Requirements:	2,145,379	8.63	1,534,042 8.56
437,843	1,589,346	Total Fund:	2,145,379	8.63	1,534,042 8.56

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.

281 - Requirements by Function
Total \$203,326



281 - Transportation Fund Requirements by Object and Function

2020/21 Actuals	2021/22 Actuals	Major Object - Object	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$ FTE	\$ FTE	\$ FTE
		Requirements			
		<u>400 - Supplies and Materials</u>			
-	-	461 - Nonconsumable Supplies	32,172	32,172	
		<u>700 - Transfers</u>			
-	-	790 - Other Fund Transfers	166,154	166,154	
		<u>800 - Other Uses of Funds</u>			
-	-	810 - Planned Reserve	5,000	5,000	
-	-	<i>Total Requirements:</i>	203,326	203,326	
-	-	<i>Total Fund:</i>	203,326	203,326	

2020/21 Actuals	2021/22 Actuals	Major Function - Function	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$ FTE	\$ FTE	\$ FTE
		Resources			
		<u>8000 - Internal</u>			
-	51,227	8531 - Sale of Fixed Assets	-	-	
152,099	152,099	8541 - Fund Balance	203,326	203,326	
152,099	203,326	<i>Total Function:</i>	203,326	203,326	
152,099	203,326	<i>Total Resources:</i>	203,326	203,326	
		Requirements			
		<u>2000 - Support Services</u>			
-	-	2552 - Vehicle Operation Services	32,172	32,172	
		<u>5200 - Transfers of Funds</u>			
-	-	5200 - Transfers of Funds	166,154	166,154	
		<u>6000 - Contingencies</u>			
-	-	6110 - Operating Contingency	5,000	5,000	
-	-	<i>Total Requirements:</i>	203,326	203,326	
(152,099)	(203,326)	<i>Total Fund:</i>	203,326	203,326	

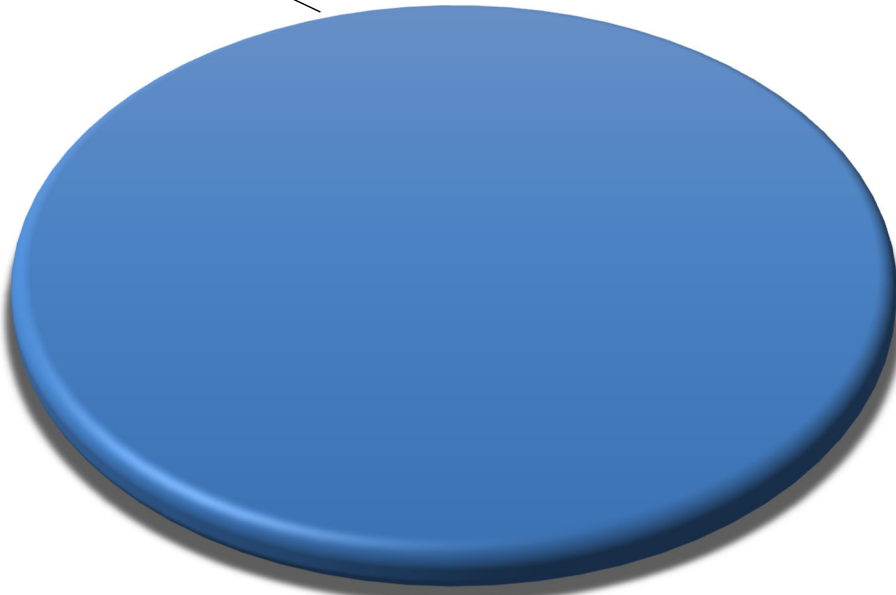
Technology Replacement Fund—Fund 282

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.

282 - Requirements by Function Total \$40,000

Support Services:
\$40,000 100.0%



**282 - Technology Replacement Fund
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE
		Requirements			
		<u>300 - Purchased Services</u>			
10,382	-	322 - Repairs & Maintenance Services	-	4,000	
-	262,248	389 - Other Noninst Prof/Tech Services	-	1,739	
10,382	262,248	<i>Total Object:</i>	-	5,739	
		<u>400 - Supplies and Materials</u>			
-	-	410 - Consumable Supplies & Materials	-	5,000	
8,554	7,118	461 - Nonconsumable Supplies	3,261	3,261	
-	-	471 - Computer Software	4,797	5,000	
-	-	480 - Computer Hardware	-	21,000	
8,554	7,118	<i>Total Object:</i>	8,058	34,261	
18,936	269,366	<i>Total Requirements:</i>	8,058	40,000	
18,936	269,366	<i>Total Fund:</i>	8,058	40,000	

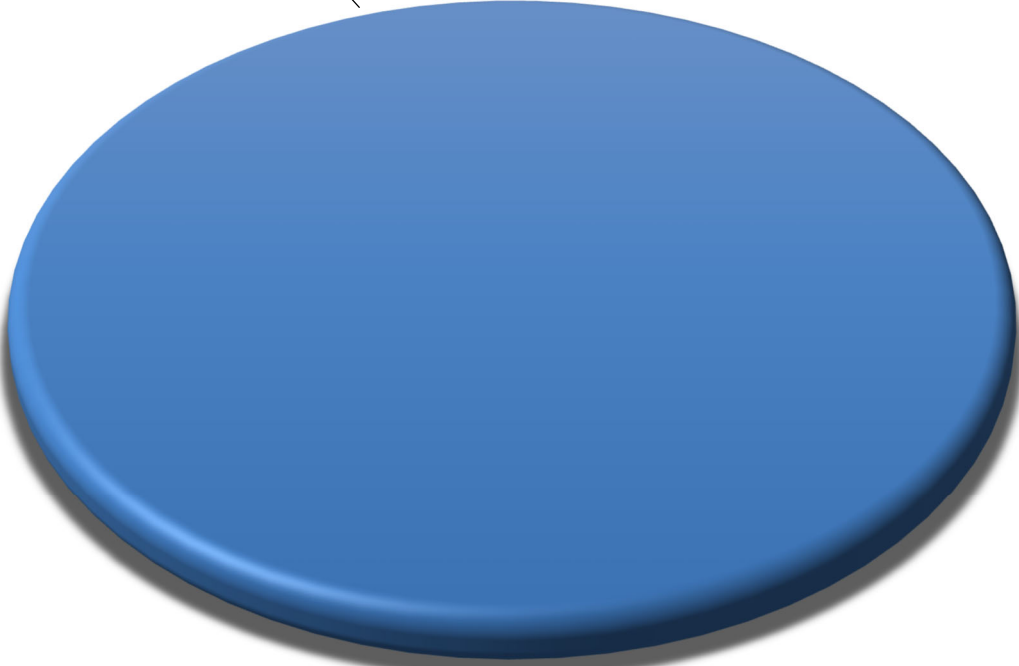
2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE
		Resources			
		<u>8000 - Internal</u>			
830	221,939	8198 - Miscellaneous Local Revenue	-	-	
-	70,000	8521 - Transfers From Other Funds	-	-	
55,274	37,168	8541 - Fund Balance	8,058	40,000	
56,104	329,106	<i>Total Function:</i>	8,058	40,000	
56,104	329,106	<i>Total Resources:</i>	8,058	40,000	
		Requirements			
		<u>2000 - Support Services</u>			
18,936	7,118	2660 - Technology Services	8,058	38,261	
-	262,248	2665 - District Technology	-	1,739	
18,936	269,366	<i>Total Function:</i>	8,058	40,000	
18,936	269,366	<i>Total Requirements:</i>	8,058	40,000	
(37,168)	(59,741)	<i>Total Fund:</i>	-	-	

Textbook Fund—Fund 285

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

285 - Requirements by Function
Total \$50,125

Instruction:
\$50,125 100.0%



**285 - Textbook Fund
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE
		Requirements			
		<u>100 - Salaries</u>			
-	3,241	130 - Additional Salary	15,589	7,676	
		<u>200 - Associated Payroll Costs</u>			
-	524	211 - PERS Employer Contribution	2,411	481	
-	202	212 - PERS Employee Pickup	935	461	
-	253	221 - Social Security	1,193	587	
-	12	231 - Workers Compensation	65	32	
-	9	232 - Unemployment Compensation	47	23	
-	-	233 - Oregon Paid Family and Medical Leave	47	23	
-	1,001	<i>Total Object:</i>	4,698	1,607	
		<u>300 - Purchased Services</u>			
-	-	311 - Instruction Prof/Tech Services	11,117	-	
		<u>400 - Supplies and Materials</u>			
-	2,519	410 - Consumable Supplies & Materials	10,540	842	
4,122	5,760	420 - Textbooks	53,065	40,000	
-	-	461 - Nonconsumable Supplies	3,465	-	
4,122	8,278	<i>Total Object:</i>	67,070	40,842	
		<u>600 - Other Objects</u>			
9,480	-	641 - Dues and Fees	10,000	-	
13,602	12,520	<i>Total Requirements:</i>	108,474	50,125	
13,602	12,520	<i>Total Fund:</i>	108,474	50,125	

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE
		Resources			
		<u>8000 - Internal</u>			
-	-	8521 - Transfers From Other Funds	-	50,000	
125,495	111,893	8541 - Fund Balance	108,474	125	
125,495	111,893	<i>Total Function:</i>	108,474	50,125	
125,495	111,893	<i>Total Resources:</i>	108,474	50,125	
		Requirements			
		<u>1000 - Instruction</u>			
13,602	12,520	1111 - Primary K-5	108,474	50,125	
13,602	12,520	<i>Total Requirements:</i>	108,474	50,125	
(111,893)	(99,373)	<i>Total Fund:</i>	108,474	50,125	

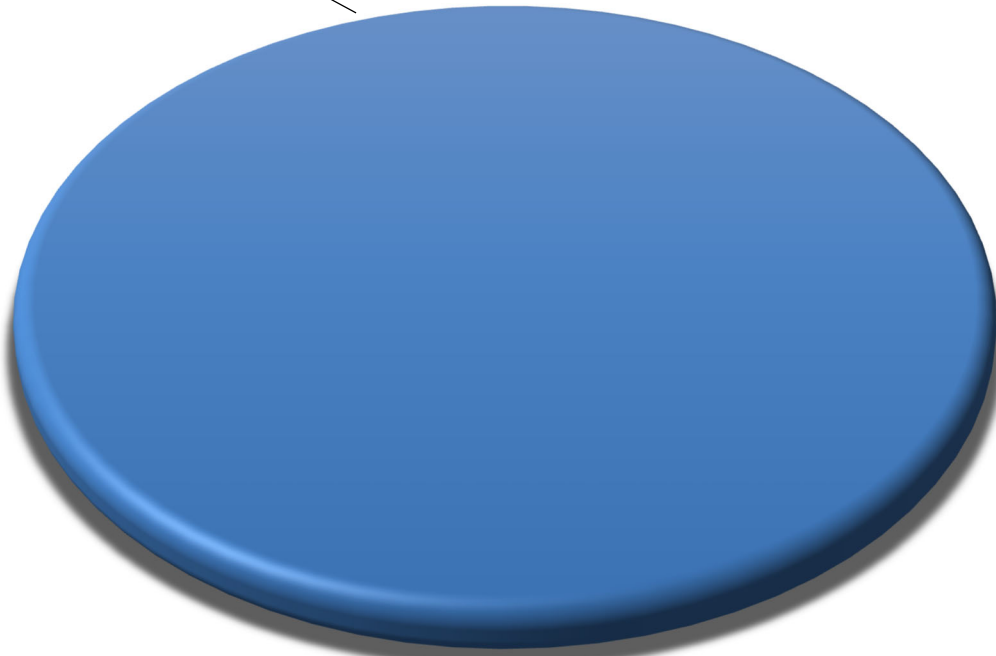
Retirement/Longevity Fund—Fund 291

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.

291 - Requirements by Function Total \$69,196

Support Services:
\$69,196 100.0%



**291 - Retirement/Longevity Fund
Requirements by Object and Function**

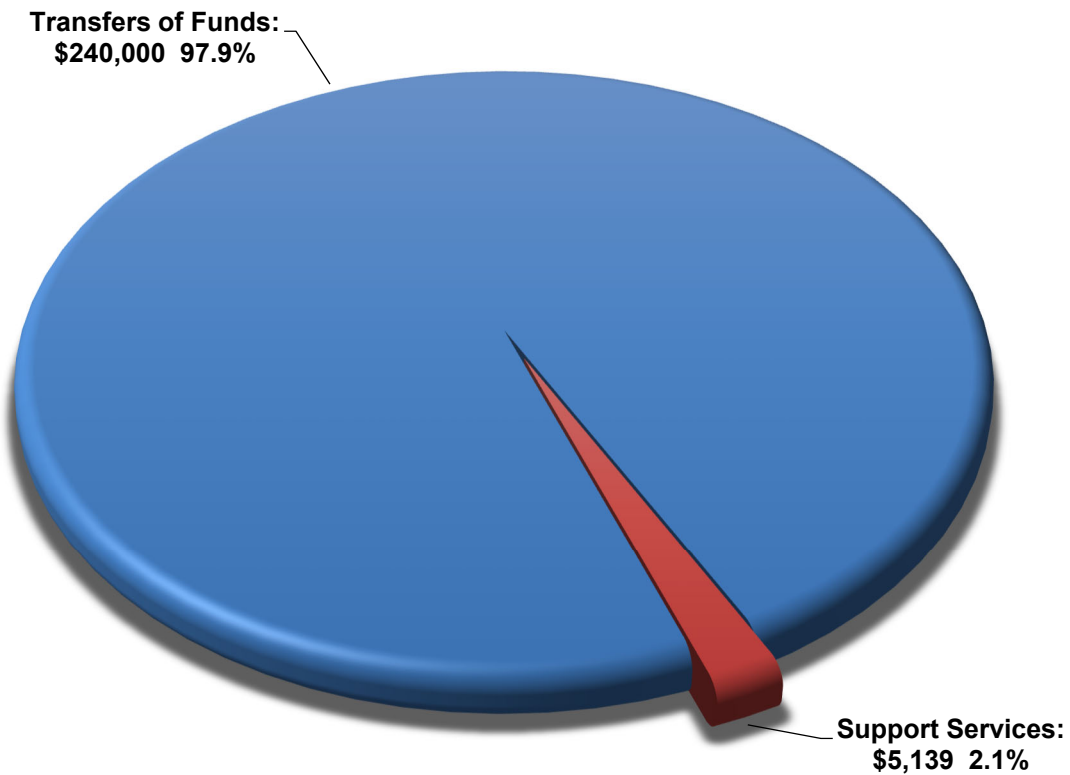
2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE
		Requirements			
		<u>100 - Salaries</u>			
44,923	38,281	116 - Supplemental Retire Stipends	105,037	64,100	
		<u>200 - Associated Payroll Costs</u>			
-	-	211 - PERS Employer Contribution	9,757	-	
-	-	212 - PERS Employee Pickup	3,919	-	
3,288	2,813	221 - Social Security	8,035	4,904	
-	-	231 - Workers Compensation	274	-	
-	-	232 - Unemployment Compensation	196	-	
-	-	233 - Oregon Paid Family and Medical Leave	196	192	
3,288	2,813	<i>Total Object:</i>	22,377	5,096	
48,211	41,094	<i>Total Requirements:</i>	127,414	69,196	
48,211	41,094	<i>Total Fund:</i>	127,414	69,196	

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE
		Resources			
		<u>8000 - Internal</u>			
2,328	7,410	8198 - Miscellaneous Local Revenue	2,575	2,046	
-	-	8521 - Transfers From Other Funds	-	50,000	
123,254	77,371	8541 - Fund Balance	124,839	17,150	
125,582	84,781	<i>Total Function:</i>	127,414	69,196	
125,582	84,781	<i>Total Resources:</i>	127,414	69,196	
		Requirements			
		<u>2000 - Support Services</u>			
48,211	41,094	2700 - Supplemental Retirement Program	127,414	69,196	
48,211	41,094	<i>Total Requirements:</i>	127,414	69,196	
(77,371)	(43,687)	<i>Total Fund:</i>	127,414	69,196	

PERS Stabilization Fund—Fund 298

This fund will be utilized to properly account for future changes in the 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 that the District will complete a journal entry at year-end and take 1% of the Local Revenue sources out of the 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 recorded within this fund are subject to the guidelines of the State government.

298 - Requirements by Function
Total \$245,139



**298 - PERS Stabilization Fund
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE
		Requirements			
		<u>200 - Associated Payroll Costs</u>			
-	-	212 - PERS Employee Pickup	248,475	-	
		<u>600 - Other Objects</u>			
-	3,336	641 - Dues and Fees	-	5,139	
		<u>700 - Transfers</u>			
-	-	790 - Other Fund Transfers	-	240,000	
-	3,336	Total Requirements:	248,475	245,139	
-	3,336	Total Fund:	248,475	245,139	

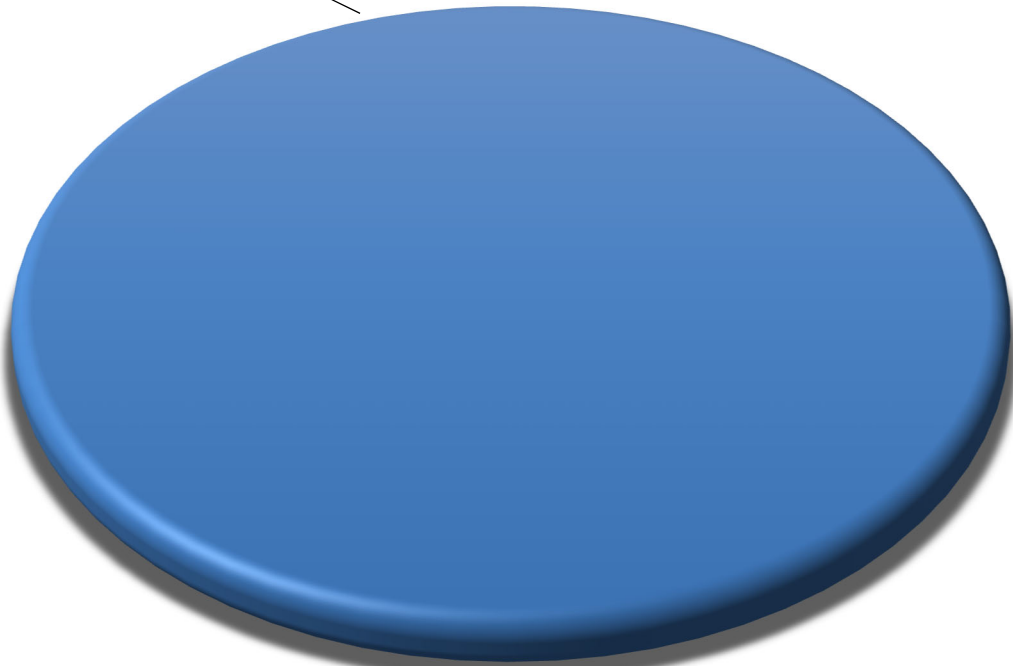
2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE
		Resources			
		<u>8000 - Internal</u>			
248,475	248,475	8541 - Fund Balance	248,475	245,139	
248,475	248,475	Total Resources:	248,475	245,139	
		Requirements			
		<u>2000 - Support Services</u>			
-	3,336	2520 - Fiscal Services	248,475	5,139	
		<u>5200 - Transfers of Funds</u>			
-	-	5200 - Transfers of Funds	-	240,000	
-	3,336	Total Requirements:	248,475	245,139	
(248,475)	(245,139)	Total Fund:	248,475	245,139	

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.

299 - Requirements by Function Total \$1,100,000

Instruction:
\$1,100,000 100.0%



**299 - Student Body Fund
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE
		Requirements			
		300 - Purchased Services			
-	198	341 - Travel, Local In District	-	-	
		400 - Supplies and Materials			
111,036	356,077	410 - Consumable Supplies & Materials	831,592	1,100,000	
111,036	356,275	Total Requirements:	831,592	1,100,000	
111,036	356,275	Total Fund:	831,592	1,100,000	

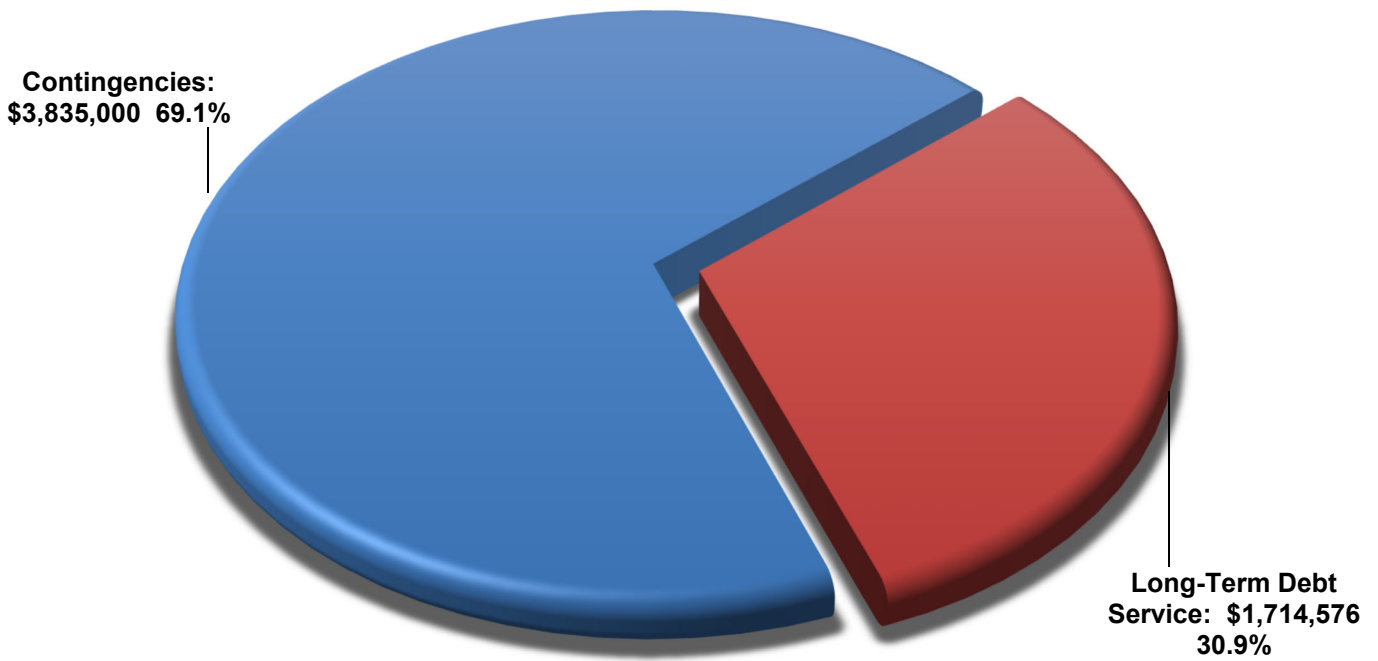
2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE
		Resources			
		8000 - Internal			
84,712	364,173	8126 - Student Body Revenue	450,000	700,000	
450,389	424,064	8541 - Fund Balance	381,592	400,000	
535,100	788,238	Total Function:	831,592	1,100,000	
535,100	788,238	Total Resources:	831,592	1,100,000	
		Requirements			
		1000 - Instruction			
679	18,149	1111 - Primary K-5	-	-	
-	-	1113 - Elementary Extra-Curricular	122,120	300,000	
8,622	21,018	1121 - Middle School Programs	-	-	
-	-	1122 - Middle School Extra Curricular	165,000	200,000	
101,735	317,108	1131 - High School Programs	-	-	
-	-	1132 - High School Extra Curricular	544,472	600,000	
111,036	356,275	Total Function:	831,592	1,100,000	
111,036	356,275	Total Requirements:	831,592	1,100,000	
(424,064)	(431,963)	Total Fund:	831,592	1,100,000	

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 were taken on through debt obligation.

Following the resources and requirements 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.

310 - Requirements by Function
Total \$5,549,576



310 - Debt Service Fund Requirements by Object and Function

2020/21 Actuals	2021/22 Actuals	Major Object - Object	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$ FTE	\$ FTE	\$ FTE
		Requirements			
		600 - Other Objects			
5,034,011	2,414,011	610 - Redemption of Principal	1,264,011	166,154	
1,743,661	1,609,076	621 - Regular Interest	1,567,904	1,548,422	
0	7,000	640 - Dues and Fees	-	-	
-	3,925	641 - Dues and Fees	-	-	
2,500	-	643 - Debt Issuance Fees	10,000	-	
6,780,172	4,034,012	<i>Total Object:</i>	2,841,915	1,714,576	
		800 - Other Uses of Funds			
-	-	810 - Planned Reserve	2,097,337	3,835,000	
6,780,172	4,034,012	<i>Total Requirements:</i>	4,939,252	5,549,576	
6,780,172	4,034,012	<i>Total Fund:</i>	4,939,252	5,549,576	

2020/21 Actuals	2021/22 Actuals	Major Function - Function	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$ FTE	\$ FTE	\$ FTE
		Resources			
		8000 - Internal			
5,796,465	3,063,508	8112 - Taxes Current Year	3,338,951	3,703,869	
143,038	63,124	8113 - Prior Year's Taxes	75,000	65,000	
31,074	20,107	8151 - Investment Interest	7,000	70,000	
7,443	-	8198 - Miscellaneous Local Revenue	-	-	
693,471	692,375	8449 - Federal Restricted Grant	690,900	690,900	
		Funds			
-	-	8521 - Transfers From Other Funds	309,011	166,154	
725,911	617,229	8541 - Fund Balance	518,390	853,653	
7,397,402	4,456,343	<i>Total Function:</i>	4,939,252	5,549,576	
7,397,402	4,456,343	<i>Total Resources:</i>	4,939,252	5,549,576	
		Requirements			
		2000 - Support Services			
-	3,925	2520 - Fiscal Services	-	-	
		5110 - Long-Term Debt Service			
6,780,172	4,030,087	5110 - Long-Term Debt Service	2,841,915	1,714,576	
		6000 - Contingencies			
-	-	6110 - Operating Contingency	2,097,337	3,835,000	
6,780,172	4,034,012	<i>Total Requirements:</i>	4,939,252	5,549,576	
(617,229)	(422,331)	<i>Total Fund:</i>	4,939,252	5,549,576	

BOND DEBT SERVICE

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

Final Numbers

Dated Date 9/26/2019
 Delivery Date 9/26/20219

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/15/2019	-	-	207,133.13	207,133.13	-
6/15/2020	910,000.00	1.913%	471,948.90	1,381,948.90	1,589,082.03
12/15/2020	-	-	463,244.75	463,244.75	-
6/15/2021	2,670,000.00	1.963%	463,244.75	3,133,244.75	3,596,489.50
12/15/2021	-	-	437,038.70	437,038.70	-
6/15/2022	2,105,000.00	1.956%	437,038.70	2,542,038.70	2,979,077.40
12/15/2022	-	-	416,451.80	416,451.80	-
6/15/2023	955,000.00	2.040%	416,451.80	1,371,451.80	1,787,903.60
12/15/2023	-	-	406,710.80	406,710.80	-
6/15/2024	-	-	406,710.80	406,710.80	813,421.60
12/15/2024	-	-	406,710.80	406,710.80	-
6/15/2025	-	-	406,710.80	406,710.80	813,421.60
12/15/2025	-	-	406,710.80	406,710.80	-
6/15/2026	-	-	406,710.80	406,710.80	813,421.60
12/15/2026	-	-	406,710.80	406,710.80	-
6/15/2027	-	-	406,710.80	406,710.80	813,421.60
12/15/2027	-	-	406,710.80	406,710.80	-
6/15/2028	-	-	406,710.80	406,710.80	813,421.60
12/15/2028	-	-	406,710.80	406,710.80	-
6/15/2029	2,870,000.00	2.584%	406,710.80	3,276,710.80	3,683,421.60
12/15/2029	-	-	369,630.40	369,630.40	-
6/15/2030	3,050,000.00	2.694%	369,630.40	3,419,630.40	3,789,260.80
12/15/2030	-	-	328,546.90	328,546.90	-
6/15/2031	3,235,000.00	2.764%	328,546.90	3,563,546.90	3,892,093.80
12/15/2031	-	-	283,839.20	283,839.20	-
6/15/2032	3,430,000.00	2.834%	283,839.20	3,713,839.20	3,997,678.40
12/15/2032	-	-	235,236.10	235,236.10	-
6/15/2033	3,640,000.00	2.864%	235,236.10	3,875,236.10	4,110,472.20
12/15/2033	-	-	183,111.30	183,111.30	-
6/15/2034	3,855,000.00	2.934%	183,111.30	4,038,111.30	4,221,222.60
12/15/2034	-	-	126,558.45	126,558.45	-
6/15/2035	4,085,000.00	2.984%	126,558.45	4,211,558.45	4,338,116.90
12/15/2035	-	-	65,610.25	65,610.25	-
6/15/2036	4,325,000.00	3.034%	65,610.25	4,390,610.25	4,456,220.50
			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)	Expect Direct Payments(3)	
2012	370,000	-	651,292	(651,292)	370,000
2013	-	-	735,000	(735,000)	-
2014	-	-	735,000	(735,000)	-
2015	-	-	735,000	(735,000)	-
2016	-	-	735,000	(735,000)	-
2017	-	-	735,000	(735,000)	-
2018	-	-	735,000	(735,000)	-
2019	-	-	735,000	(735,000)	-
2020	-	-	735,000	(735,000)	-
2021	-	-	735,000	(735,000)	-
2022	-	-	735,000	(735,000)	-
2023	1,340,000	-	735,000	(735,000)	1,340,000
2024	2,495,000	-	735,000	(735,000)	2,495,000
2025	2,575,000	-	735,000	(735,000)	2,575,000
2026	2,655,000	-	735,000	(735,000)	2,655,000
2027	2,740,000	-	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 and 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 paid 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 take into account
- (3) Represents the expected Direct Payments at a rate of 4.9

SCHEDULE 2 TO INTALLMENT 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 KNOW AS PARKROSE SCHOOL DISTRICT #3)

All terms used herein have the meaning 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
12/9/2015	Closing	Closing	Closing	
12/9/2016	\$ 166,153.85	\$ 166,153.85	\$ -	
12/9/2017	\$ 166,153.85	\$ 332,307.69	\$ -	
12/9/2018	\$ 166,153.85	\$ 498,461.54	\$ -	
12/9/2019	\$ 166,153.85	\$ 664,615.38	\$ -	
12/9/2020	\$ 166,153.85	\$ 830,769.23	\$ -	
12/9/2021	\$ 166,153.85	\$ 996,923.08	\$ -	
12/9/2022	\$ 166,153.85	\$ 1,163,076.92	\$ -	
12/9/2023	\$ 166,153.85	\$ 1,329,230.77	\$ -	
12/9/2024	\$ 166,153.85	\$ 1,495,384.62	\$ -	
12/9/2025	\$ 166,153.85	\$ 1,661,538.46	\$ -	
12/9/2026	\$ 166,153.85	\$ 1,827,692.31	\$ -	
12/9/2027	\$ 166,153.85	\$ 1,993,846.15	\$ -	
12/9/2028	\$ 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

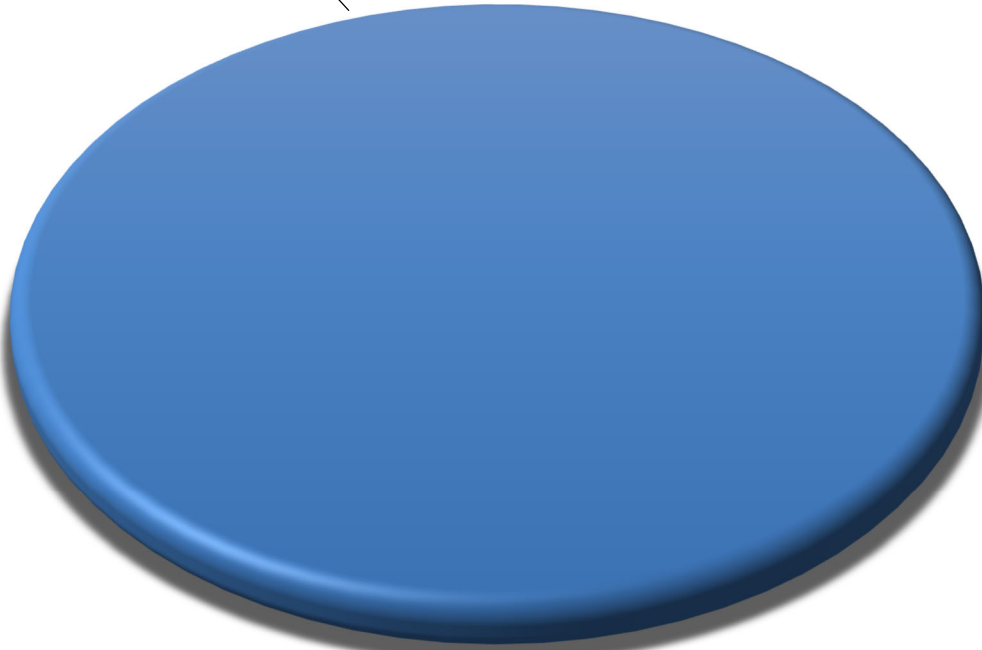
PERS General Obligation Bond Fund—Fund 311

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, and interest and principal payments taken on through debt obligation.

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

311 - Requirements by Function Total \$3,400,730

Long-Term Debt
Service:
\$3,400,730 100.0%



**311 - PERS Gen Oblig Bond Fund
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE
		Requirements			
		600 - Other Objects			
700,000	780,000	610 - Redemption of Principal	860,000	1,454,002	
836,808	811,036	621 - Regular Interest	787,706	1,946,728	
-	152,109	643 - Debt Issuance Fees	-	-	
-	27,004,490	680 - PERS UAL Lump Sum Payment to PERS	-	-	
1,536,808	28,747,635	<i>Total Object:</i>	1,647,706	3,400,730	
1,536,808	28,747,635	<i>Total Requirements:</i>	1,647,706	3,400,730	
1,536,808	28,747,635	<i>Total Fund:</i>	1,647,706	3,400,730	

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE
		Resources			
		5110 - Long-Term Debt Service			
-	27,156,599	5110 - Long-Term Debt Service	-	-	
		8000 - Internal			
1,536,808	1,591,036	8311 - Basic School Support	1,647,706	3,400,730	
1,536,808	28,747,635	<i>Total Resources:</i>	1,647,706	3,400,730	
		Requirements			
		5110 - Long-Term Debt Service			
1,536,808	1,743,146	5110 - Long-Term Debt Service	1,647,706	3,400,730	
		5400 - PERS UAL Bond Lump Sum Payment			
-	27,004,490	5400 - PERS UAL Bond Lump Sum Payment	-	-	
1,536,808	28,747,635	<i>Total Requirements:</i>	1,647,706	3,400,730	
-	-	<i>Total Fund:</i>	1,647,706	3,400,730	

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
6/30/2019	45,000	2.900%	450,521.25	495,521.25	495,521.25
12/31/2019			423,922.50	423,922.50	
6/30/2020	350,000	3.150%	423,922.50	773,922.50	1,197,845.00
12/31/2020			418,410.00	418,410.00	
6/30/2021	700,000	3.250%	418,410.00	1,118,410.00	1,536,820.00
12/31/2021			407,035.00	407,035.00	
6/30/2022	780,000	3.380%	407,035.00	1,187,035.00	1,594,070.00
12/31/2022			393,853.00	393,853.00	
6/30/2023	860,000	3.470%	393,853.00	1,253,853.00	1,647,706.00
12/31/2023			378,932.00	378,932.00	
6/30/2024	910,000	3.620%	378,932.00	1,288,932.00	1,667,864.00
12/31/2024			362,461.00	362,461.00	
6/30/2025	940,000	3.720%	362,461.00	1,302,461.00	1,664,922.00
12/31/2025			344,977.00	344,977.00	
6/30/2026	975,000	3.860%	344,977.00	1,319,977.00	1,664,954.00
12/31/2026			326,159.50	326,159.50	
6/30/2027	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	
6/30/2028	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	
6/30/2029	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	
6/30/2030	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	
6/30/2031	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	
6/30/2032	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	
6/30/2033	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	
6/30/2034	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	
6/30/2035	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	
6/30/2036	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	
6/30/2037	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	
6/30/2038	785,000	4.750%	18,526.00	803,526.00	822,052.00
	20,210,000		10,425,923.25	30,635,923.25	30,635,923.25



BOND DEBT SERVICE

**Oregon Education Districts
Parkrose School District
Proposed Final Numbers 5-24-22
Frontloaded Debt Service Structure (2023-2027)**

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
12/30/2022			631,089.19	631,089.19	
6/30/2023	440,562	4.450%	604,234.33	1,044,796.33	1,675,885.52
12/30/2023			594,431.82	594,431.82	
6/30/2024	544,002	4.450%	594,431.82	1,138,433.82	1,732,865.64
12/30/2024			582,327.78	582,327.78	
6/30/2025	627,127	4.450%	582,327.78	1,209,454.78	1,791,782.56
12/30/2025			568,374.20	568,374.20	
6/30/2026	715,955	4.450%	568,374.20	1,284,329.20	1,852,703.40
12/30/2026			552,444.20	552,444.20	
6/30/2027	810,807	4.450%	552,444.20	1,363,251.20	1,915,695.40
12/30/2027			534,403.75	534,403.75	
6/30/2028	782,435	4.450%	534,403.75	1,316,838.75	1,851,242.50
12/30/2028			516,994.57	516,994.57	
6/30/2029	880,195	4.450%	516,994.57	1,397,189.57	1,914,184.14
12/30/2029			497,410.23	497,410.23	
6/30/2030	984,446	4.450%	497,410.23	1,481,856.23	1,979,266.46
12/30/2030			475,506.31	475,506.31	
6/30/2031	1,095,549	4.450%	475,506.31	1,571,055.31	2,046,561.62
12/30/2031			451,130.34	451,130.34	
6/30/2032	1,213,884	4.450%	451,130.34	1,665,014.34	2,116,144.68
12/30/2032			424,121.42	424,121.42	
6/30/2033	1,339,851	4.450%	424,121.42	1,763,972.42	2,188,093.84
12/30/2033			394,309.74	394,309.74	
6/30/2034	1,473,869	4.450%	394,309.74	1,868,178.74	2,262,488.48
12/30/2034			361,516.15	361,516.15	
6/30/2035	1,616,381	4.450%	361,516.15	1,977,897.15	2,339,413.30
12/30/2035			325,551.68	325,551.68	
6/30/2036	1,767,850	4.450%	325,551.68	2,093,401.68	2,418,953.36
12/30/2036			286,217.01	286,217.01	
6/30/2037	1,928,764	4.450%	286,217.01	2,214,981.01	2,501,198.02
12/30/2037			243,302.01	243,302.01	
6/30/2038	2,099,635	4.450%	243,302.01	2,342,937.01	2,586,239.02
12/30/2038			196,585.14	196,585.14	
6/30/2039	2,281,000	4.450%	196,585.14	2,477,585.14	2,674,170.28
12/30/2039			145,832.89	145,832.89	
6/30/2040	2,473,427	4.450%	145,832.89	2,619,259.89	2,765,092.78
12/30/2040			90,799.14	90,799.14	
6/30/2041	2,677,507	4.450%	90,799.14	2,768,306.14	2,859,105.28
12/30/2041			31,224.60	31,224.60	
6/30/2042	1,403,353	4.450%	31,224.60	1,434,577.60	1,465,802.20
	27,156,599		15,780,289.48	42,936,888.48	42,936,888.48

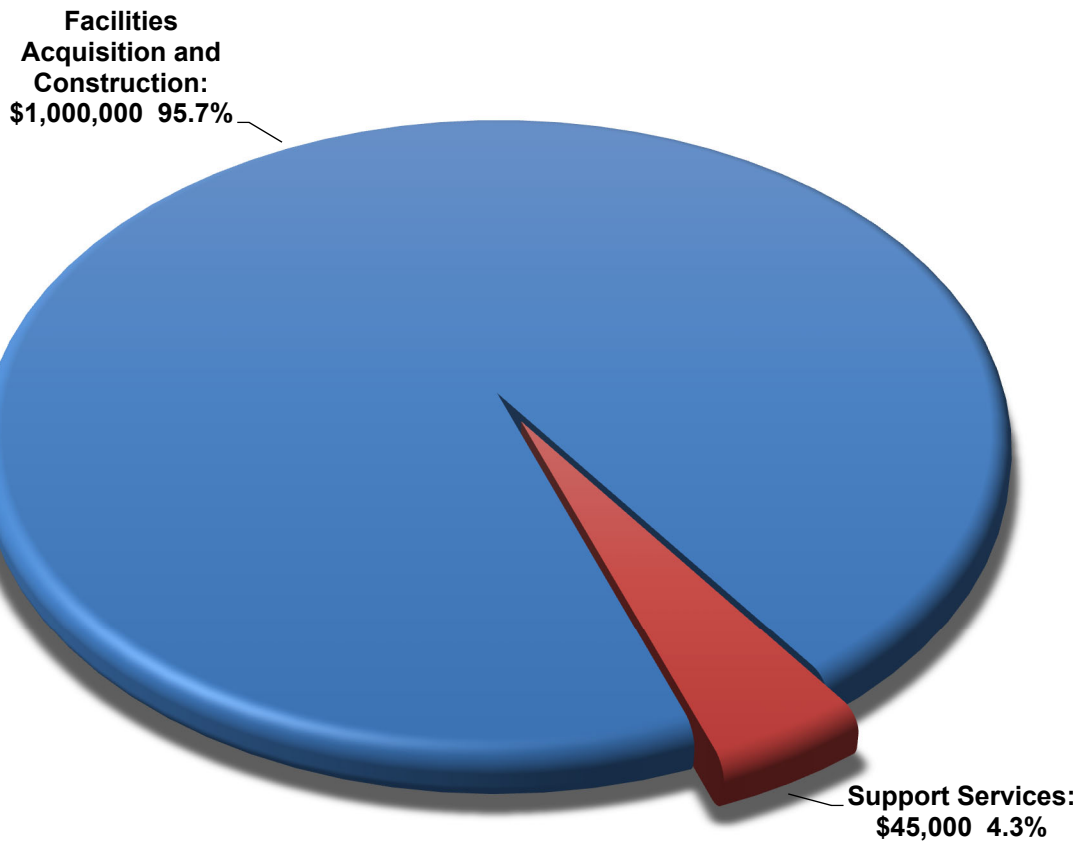
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Capital Projects Fund—Fund 405

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.

405 - Requirements by Function Total \$1,045,000



**405 - Capital Projects Fund
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE
		Requirements			
		<u>300 - Purchased Services</u>			
166,448	549,690	322 - Repairs & Maintenance Services	512,850	45,000	
		<u>500 - Capital Outlay</u>			
-	-	522 - Building Improvement	-	1,000,000	
-	-	531 - Improvements Other Than Bldgs	150,000	-	
-	-	<i>Total Object:</i>	150,000	1,000,000	
		<u>600 - Other Objects</u>			
-	5,047	641 - Dues and Fees	-	-	
		<u>800 - Other Uses of Funds</u>			
-	-	810 - Planned Reserve	150,000	-	
166,448	554,738	<i>Total Requirements:</i>	812,850	1,045,000	
166,448	554,738	<i>Total Fund:</i>	812,850	1,045,000	

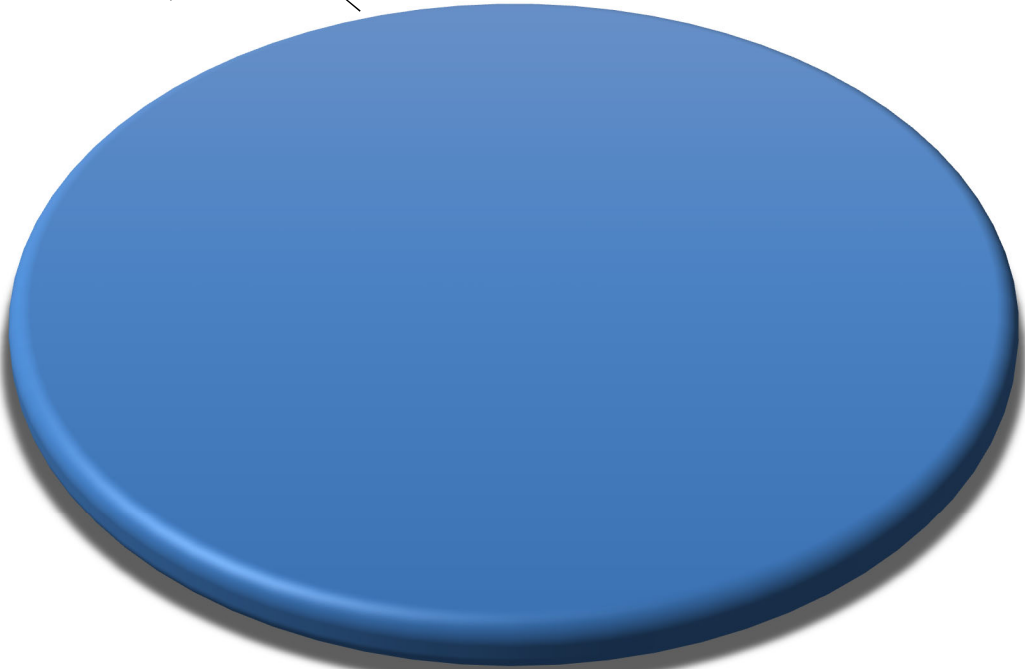
2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE
		Resources			
		<u>8000 - Internal</u>			
74,897	-	8120 - City of Portland Revenue	100,000	75,000	
73,675	76,453	8198 - Miscellaneous Local Revenue	79,001	150,000	
1,129,012	1,111,137	8541 - Fund Balance	633,849	820,000	
1,277,585	1,187,591	<i>Total Function:</i>	812,850	1,045,000	
1,277,585	1,187,591	<i>Total Resources:</i>	812,850	1,045,000	
		Requirements			
		<u>2000 - Support Services</u>			
166,448	554,738	2542 - Care & Upkeep of Buildings	512,850	45,000	
-	-	2543 - Care & Upkeep of Grounds	150,000	-	
166,448	554,738	<i>Total Function:</i>	662,850	45,000	
		<u>4000 - Facilities Acquisition and Construction</u>			
-	-	4150 - Build/Acquis/Construc/Improvnm	-	1,000,000	
		<u>6000 - Contingencies</u>			
-	-	6110 - Operating Contingency	150,000	-	
166,448	554,738	<i>Total Requirements:</i>	812,850	1,045,000	
(1,111,137)	(632,853)	<i>Total Fund:</i>	812,850	1,045,000	

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.

415 - Requirements by Function Total \$116,150

Support Services:
\$116,150 100.0%



**415 - Capital Equipment Fund
Requirements by Object and Function**

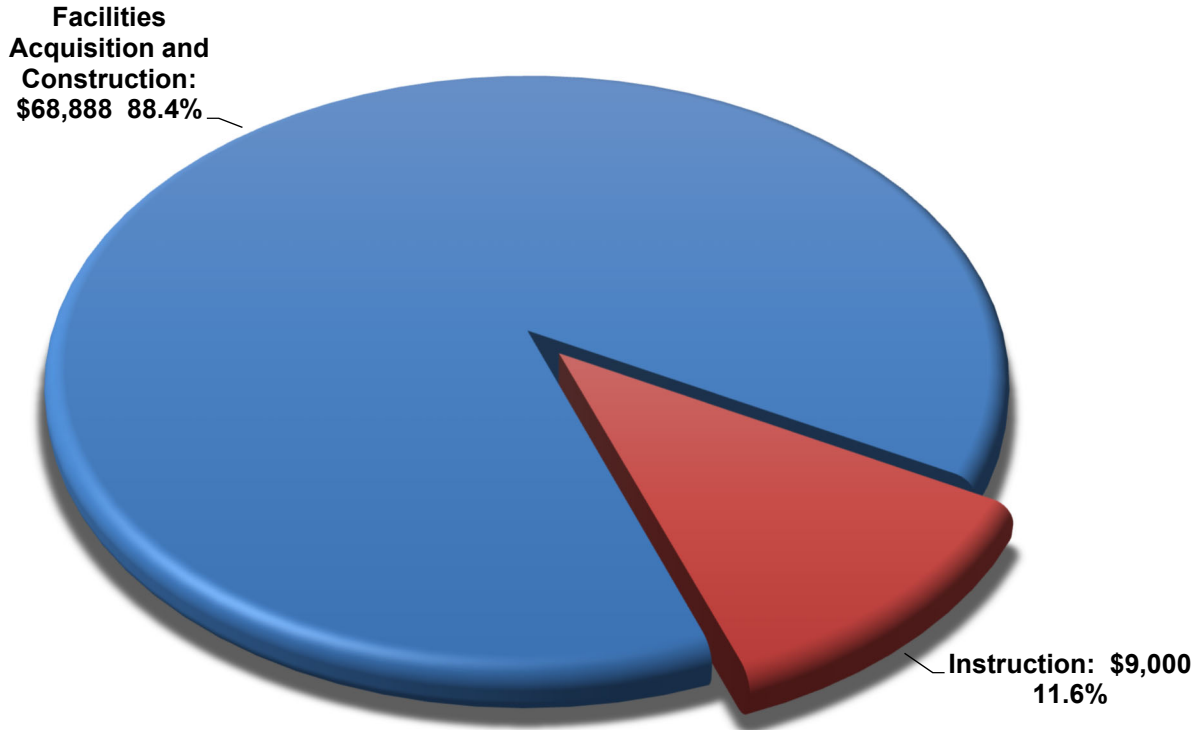
2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE
		Requirements			
		<u>400 - Supplies and Materials</u>			
-	-	461 - Nonconsumable Supplies	132,400	116,150	
		<u>500 - Capital Outlay</u>			
-	16,249	541 - Equipment - New	-	-	
-	16,249	<i>Total Requirements:</i>	132,400	116,150	
-	16,249	<i>Total Fund:</i>	132,400	116,150	

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE
		Resources			
		<u>8000 - Internal</u>			
132,399	132,399	8541 - Fund Balance	132,400	116,150	
132,399	132,399	<i>Total Resources:</i>	132,400	116,150	
		Requirements			
		<u>2000 - Support Services</u>			
-	-	2542 - Care & Upkeep of Buildings	132,400	116,150	
-	16,249	2543 - Care & Upkeep of Grounds	-	-	
-	16,249	<i>Total Function:</i>	132,400	116,150	
-	16,249	<i>Total Requirements:</i>	132,400	116,150	
(132,399)	(116,151)	<i>Total Fund:</i>	132,400	116,150	

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

420 - Requirements by Function
Total \$77,888



**420 - Cap Proj Gen Oblig Bond Fund
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE
		Requirements			
		<u>300 - Purchased Services</u>			
18,113	4,543	322 - Repairs & Maintenance Services	31,250	32,000	
13,526	3,353	389 - Other Noninst Prof/Tech Services	-	-	
31,640	7,896	Total Object:	31,250	32,000	
		<u>400 - Supplies and Materials</u>			
-	-	471 - Computer Software	9,000	9,000	
		<u>500 - Capital Outlay</u>			
-	-	522 - Building Improvement	10,363	36,888	
31,640	7,896	Total Requirements:	50,613	77,888	
31,640	7,896	Total Fund:	50,613	77,888	

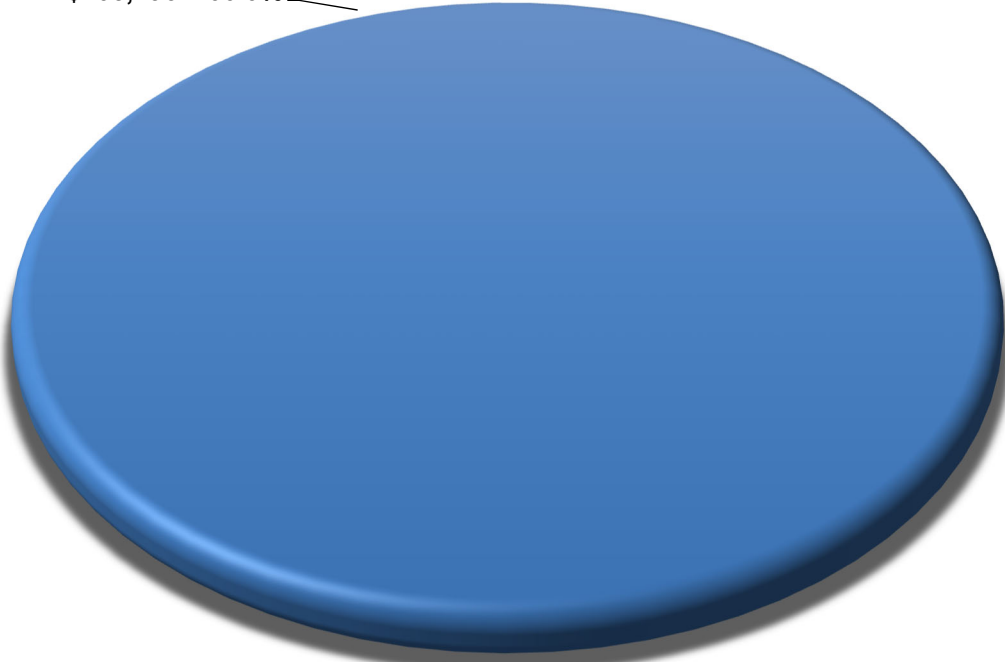
2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE
		Resources			
		<u>8000 - Internal</u>			
6,805	2,679	8151 - Investment Interest	1,000	17,000	
81,566	56,732	8541 - Fund Balance	49,613	60,888	
88,371	59,410	Total Function:	50,613	77,888	
88,371	59,410	Total Resources:	50,613	77,888	
		Requirements			
		<u>1000 - Instruction</u>			
-	-	1111 - Primary K-5	9,000	9,000	
		<u>4000 - Facilities Acquisition and Construction</u>			
31,640	7,896	4150 - Build/Acquis/Construc/Improvnm	41,613	68,888	
31,640	7,896	Total Requirements:	50,613	77,888	
(56,732)	(51,514)	Total Fund:	50,613	77,888	

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.

430 - Requirements by Function Total \$103,796

Support Services:
\$103,796 100.0%



**430 - Capital Fleet Replacement
Requirements by Object and Function**

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE
		Requirements			
		<u>400 - Supplies and Materials</u>			
-	-	461 - Nonconsumable Supplies	-	13,796	
		<u>500 - Capital Outlay</u>			
-	-	543 - Equipment - Vehicles	58,085	45,000	
-	-	564 - Bus and Capital Bus Improvements	58,084	45,000	
-	-	<i>Total Object:</i>	116,169	90,000	
		<u>600 - Other Objects</u>			
(38,523)	-	656 - Financial Write Off	-	-	
(38,523)	-	<i>Total Requirements:</i>	116,169	103,796	
(38,523)	-	<i>Total Fund:</i>	116,169	103,796	

2020/21 Actuals	2021/22 Actuals		2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE
		Resources			
		<u>8000 - Internal</u>			
2,206	-	8151 - Investment Interest	-	-	
75,440	116,169	8541 - Fund Balance	116,169	103,796	
77,646	116,169	<i>Total Function:</i>	116,169	103,796	
77,646	116,169	<i>Total Resources:</i>	116,169	103,796	
		Requirements			
		<u>2000 - Support Services</u>			
(38,523)	-	2520 - Fiscal Services	-	-	
-	-	2552 - Vehicle Operation Services	116,169	103,796	
(38,523)	-	<i>Total Function:</i>	116,169	103,796	
(38,523)	-	<i>Total Requirements:</i>	116,169	103,796	
(116,169)	(116,169)	<i>Total Fund:</i>	116,169	103,796	

INFORMATIONAL SECTION

PARKROSE SCHOOL DISTRICT

2023-2024 BUDGET

CONTENTS

- FUND 100 GENERAL ANALYSIS
- 2023-2024 STAFFING BY EMPLOYEE GROUP
- HISTORICAL STAFFING CHARTS AND GRAPHS
- STUDENT OUTCOMES
- UNAPPROPRIATED ENDING FUND BALANCE HISTORY
- CONTINGENCY USE HISTORY
- PROPERTY TAX COLLECTIONS HISTORY
- 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 2023-20234(PROPOSED)										
ELEMENTARY										
	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTAL ELEM	
Administration	134,289	5.5%	138,318	5.4%	130,377	6.2%	130,377	5.4%	533,361	5.6%
Managerial	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Classified	74,668	3.1%	131,098	5.1%	68,758	3.3%	76,176	3.1%	350,700	3.7%
Certified	1,242,640	51.1%	1,260,899	48.8%	1,074,594	50.8%	1,267,367	52.3%	4,845,500	50.7%
Other Salary Lines	9,834	0.4%	8,190	0.3%	8,434	0.4%	9,079	0.4%	35,537	0.4%
Salaries	1,461,431	60.1%	1,538,505	59.6%	1,282,163	60.7%	1,482,999	61.2%	5,765,098	60.4%
Benefits	673,988	27.7%	750,491	29.1%	592,976	28.1%	697,993	28.8%	2,715,448	28.4%
Total Salary & Benefits	2,135,419	87.9%	2,288,996	88.6%	1,875,139	88.7%	2,180,992	90.0%	8,480,546	88.8%
Prof Svc	270,134	11.1%	272,257	10.5%	213,732	10.1%	217,944	9.0%	974,067	10.2%
Supplies	24,606	1.0%	21,772	0.8%	24,054	1.1%	24,054	1.0%	94,486	1.0%
Other	238	0.0%	190	0.0%	569	0.0%	190	0.0%	1,187	0.0%
Transfers/Reserve/End FB	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Non-Personnel	294,978	12.1%	294,219	11.4%	238,355	11.3%	242,188	10.0%	1,069,740	11.2%
Total GF Budget - BY OBJECT	2,430,397	100.0%	2,583,215	100.0%	2,113,494	100.0%	2,423,180	100.0%	9,550,286	100.0%
	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTAL ELEM	
Admin FTE	1.00		1.00		1.00		1.00		4.00	5.4%
Managerial FTE	-		-		-		-		-	0.0%
Classified FTE	1.78		3.63		1.88		1.88		9.17	12.4%
Certified FTE	15.50		16.00		13.00		16.50		61.00	82.2%
TOTAL FTE	18.28		20.63		15.88		19.38		74.17	100.0%
	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTAL ELEM	
ENROLLMENT 2022-2023	291		322		246		307		1,166	41.4%
ELEMENTARY ENROLLMENT %	25.0%		27.6%		21.1%		26.3%		100.0%	
% OF TOTAL DIST. ENROLLMENT	10.3%		11.4%		8.7%		10.9%		41.4%	
	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTAL ELEM	
AVG COST PER STUDENT SCHOOL ONLY	\$8,352		\$8,022		\$8,591		\$7,893		\$8,191	
AVG COST PER STUDENT WITH DIST \$	\$13,800		\$13,471		\$14,040		\$13,341		\$13,639	
	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTAL ELEM	
AVG Certified Salary w/o fringe & insurance	\$80,170		\$78,806		\$82,661		\$76,810		\$79,434	
AVG Classified Salary w/o fringe & insurance	\$41,948		\$36,115		\$36,573		\$40,519		\$38,244	

SECONDARY						TOTAL SCHOOLS		NON-SCHOOL DEPT	ALL DEPARTMENTS						
	MIDDLE SCHOOL		HIGH SCHOOL		TOTAL SECONDARY		GF - 2023-24		GF - 2023-24	GF - 2023-24					
Administration	143,082	2.9%	152,799	2.2%	295,881	2.5%	829,242	3.9%	451,134	1,280,376 3.5%					
Managerial	-	0.0%	83,713	1.2%	83,713	0.7%	83,713	0.4%	660,134	743,847 2.0%					
Classified	186,881	3.7%	261,961	3.8%	448,842	3.8%	799,542	3.7%	2,945,891	3,745,433 10.2%					
Certified	2,651,597	53.0%	3,347,749	48.7%	5,999,346	50.5%	10,844,846	50.6%	2,130,332	12,975,178 35.3%					
Other Salary Lines	43,224	0.9%	140,951	2.1%	184,175	1.6%	219,712	1.0%	585,915	805,627 2.2%					
Salaries	3,024,784	60.5%	3,987,173	58.0%	7,011,957	59.0%	12,777,055	59.6%	6,773,406	19,550,461 53.2%					
Benefits	1,448,382	29.0%	1,882,846	27.4%	3,331,228	28.1%	6,046,676	28.2%	3,693,498	9,740,174 26.5%					
Total Salary & Benefits	4,473,166	89.4%	5,870,019	85.4%	10,343,185	87.1%	18,823,731	87.9%	10,466,904	29,290,635 79.7%					
Prof Svc	482,529	9.6%	919,928	13.4%	1,402,457	11.8%	2,376,524	11.1%	3,049,743	5,426,267 14.8%					
Supplies	44,618	0.9%	79,438	1.2%	124,056	1.0%	218,542	1.0%	539,920	758,462 2.1%					
Other	1,518	0.0%	3,622	0.1%	5,140	0.0%	6,327	0.0%	790,886	797,213 2.2%					
Transfers/Reserve/End FB	-	0.0%	-	0.0%	-	0.0%	-	0.0%	500,000	500,000 1.4%					
Total Non-Personnel	528,665	10.6%	1,002,988	14.6%	1,531,653	12.9%	2,601,393	12.1%	4,880,549	7,481,942 20.3%					
Total GF Budget - BY OBJECT	5,001,831	100.0%	6,873,007	100.0%	11,874,838	100.0%	21,425,124	100.0%	15,347,453	36,772,577 100.0%					
MIDDLE SCHOOL						HIGH SCHOOL		TOTAL SECONDARY		TOTAL SCHOOLS	NON-SCHOOL DEPT	ALL DEPARTMENTS			
Admin FTE	1.00		1.00		2.00		2.2%		6.00		3.6%		2.90	8.90 3.3%	
Managerial FTE	-		1.00		1.00		1.1%		1.00		0.6%		7.25	8.25 3.1%	
Classified FTE	4.63		7.00		11.63		12.7%		20.80		12.5%		63.13	82.87 31.1%	
Certified FTE	34.00		43.23		77.23		84.1%		138.23		83.3%		27.80	166.03 62.4%	
TOTAL FTE	39.63		52.23		91.86		100.0%		166.03		100.0%		101.08	266.05 100.0%	
MIDDLE SCHOOL						HIGH SCHOOL		TOTAL SECONDARY		TOTAL SCHOOLS					
ENROLLMENT 2021-22	676		975		1,651		58.6%		2,817		100.0%				
SECONDARY ENROLLMENT %	40.9%		59.1%		100.0%										
% OF TOTAL DIST. ENROLLMENT	24.0%		34.6%		58.6%										
MIDDLE SCHOOL						HIGH SCHOOL		TOTAL SECONDARY		TOTAL SCHOOLS					
AVG COST PER STUDENT SCHOOL ONLY	\$7,399		\$7,049		\$7,193				\$7,606						
AVG COST PER STUDENT WITH DIST \$	\$12,847		\$12,497		\$12,641				\$13,054						
MIDDLE SCHOOL						HIGH SCHOOL		TOTAL SECONDARY		TOTAL SCHOOLS		NON-SCHOOL DEPT	ALL DEPARTMENTS		
AVG Certified Salary w/o fringe & insurance	\$77,988		\$77,440		\$77,682				\$78,455				\$76,631	\$78,150	
AVG Classified Salary w/o fringe & insurance	\$40,363		\$37,423		\$38,593				\$38,440				\$46,664	\$45,196	

PARKROSE GENERAL FUND BUDGET BY FUNCTION 2023-24 (PROPOSED)

ELEMENTARY										
	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTAL ELEM	
Instruction	1,920,350	79.0%	2,035,003	78.8%	1,581,512	74.8%	1,876,851	77.4%	7,413,716	77.6%
Support	510,047	21.0%	548,212	21.2%	531,982	25.2%	546,971	22.6%	2,137,212	22.4%
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%
Unappropriated Ending Fund Balance	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total GF Budget - BY FUNCTION	2,430,397	100.0%	2,583,215	100.0%	2,113,494	100.0%	2,423,822	100.0%	9,550,928	100.0%

	PRESCOTT	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM	
Instruction FTE	14.50	16.75	12.00	15.50	58.75	79.2%
Support FTE	3.78	3.88	3.88	3.88	15.42	20.8%
TOTAL FTE	18.28	20.63	15.88	19.38	74.17	100.0%

	PRESCOTT	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM	
Avg Instruction Cost per FTE	\$132,438	\$121,493	\$131,793	\$121,087	\$126,191	
Avg Support Cost per FTE	\$134,933	\$141,292	\$137,109	\$140,972	\$138,600	

	PRESCOTT	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM	
ENROLLMENT 2020-21	291	322	246	307	1,166	41.4%
ELEMENTARY ENROLLMENT % OF TOTAL DIST.	25.0%	27.6%	21.1%	26.3%	100.0%	
ENROLLMENT	10.3%	11.4%	8.7%	10.9%	41.4%	

PARKROSE GENERAL FUND BUDGET BY FUNCTION 2023-24 (PROPOSED)

	SECONDARY				TOTAL SECONDARY		TOTAL SCHOOLS		NON-SCHOOL DEPT		ALL DEPARTMENTS	
	MIDDLE SCHOOL		HIGH SCHOOL				GF - 2021-22		GF - 2021-22		GF - 2021-22	
Instruction	3,876,627	77.5%	4,968,973	72.3%	8,845,600	74.5%	16,259,316	75.9%	5,560,875	36.2%	21,820,191	59.3%
Support	1,125,204	22.5%	1,904,034	27.7%	3,029,238	25.5%	5,166,450	24.1%	9,285,936	60.5%	14,452,386	39.3%
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%	-	0.0%	-	0.0%
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	5,001,831	100.0%	6,873,007	100.0%	11,874,838	100.0%	21,425,766	100.0%	15,346,811	100.0%	36,772,577	100.0%

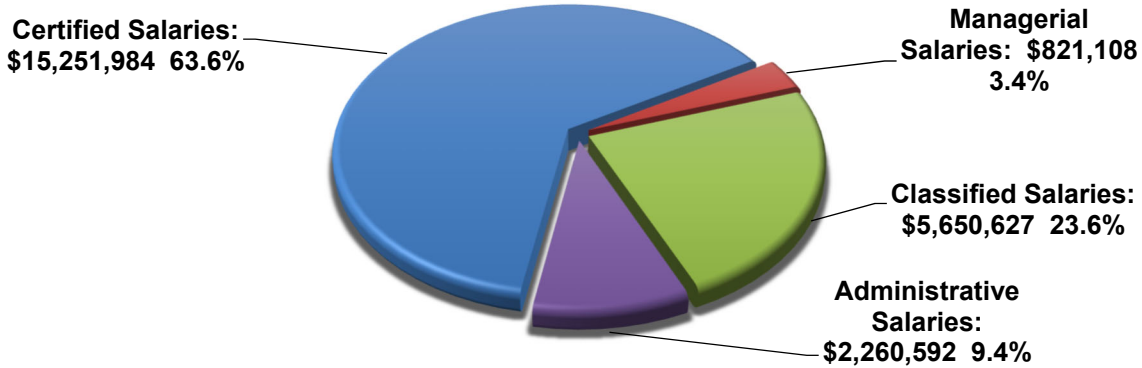
	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS	NON-SCHOOL DEPT	ALL DEPARTMENTS
Instruction FTE	31.00	39.23	70.23	128.98	43.31	172.29 64.8%
Support FTE	8.63	13.00	21.63	37.05	56.71	93.76 35.2%
TOTAL FTE	39.63	52.23	91.86	166.03	100.02	266.05 100.0%

	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS	NON-SCHOOL DEPT	ALL DEPARTMENTS
Avg Instruction Cost per FTE	\$125,052	\$126,663	\$125,952	\$126,061	\$128,397	\$126,648
Avg Support Cost per FTE	\$130,383	\$146,464	\$140,048	\$139,445	\$163,744	\$154,142

	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS
ENROLLMENT 2022-23	676	975	1,651	58.6%
SECONDARY ENROLLMENT				
% OF TOTAL DIST. ENROLLMENT	40.9%	59.1%	100.0%	
	24.0%	34.6%	58.6%	

	TOTAL SCHOOLS	NON-SCHOOL DEPT	TOTAL
TOTAL BUDGET	21,425,766	15,346,811	36,772,577
% OF BUDGET	58%	42%	100%
FTE	166.03	100.02	266.05
% OF BUDGET	62.4%	37.6%	100.0%

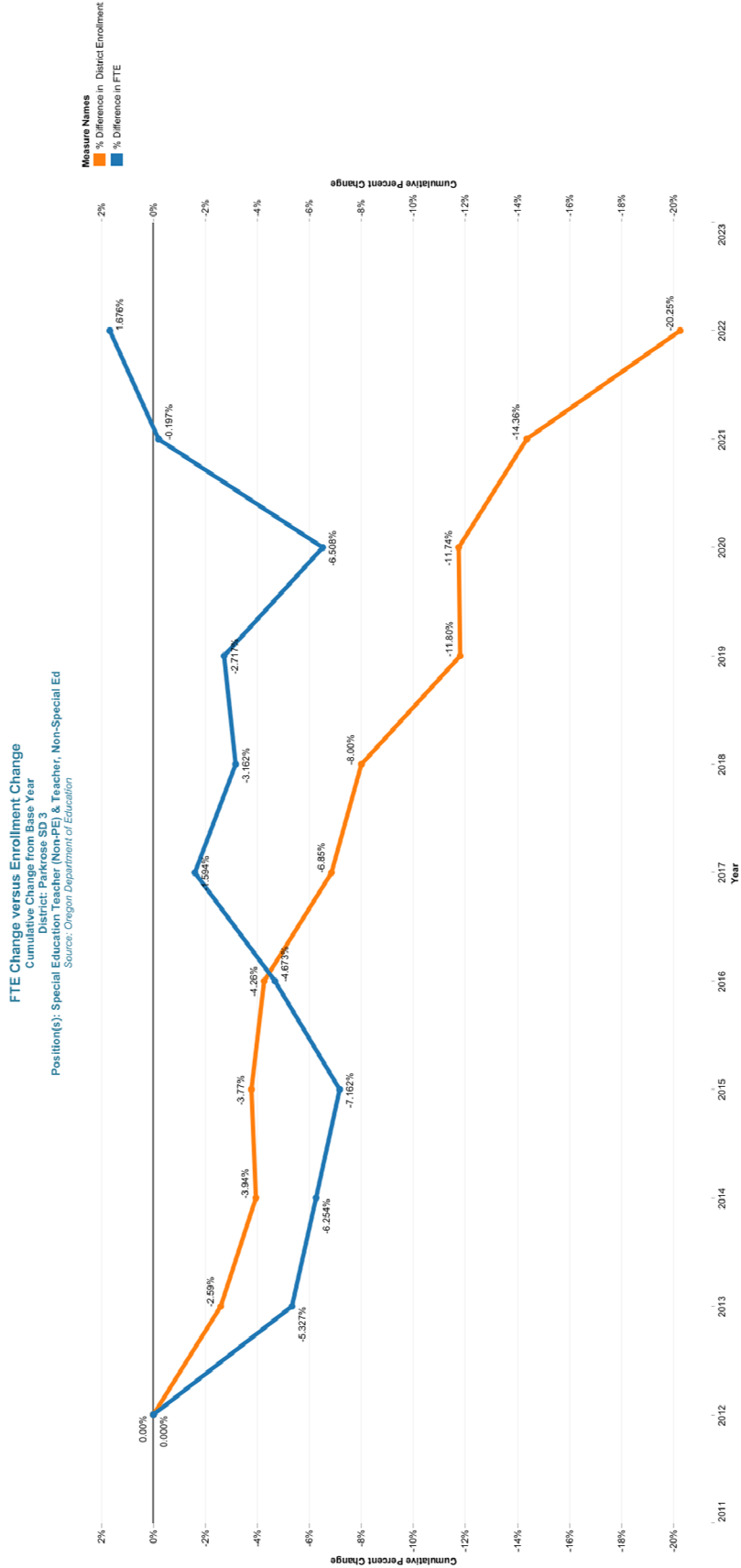
All Fund Salary Summary
Total \$23,984,311



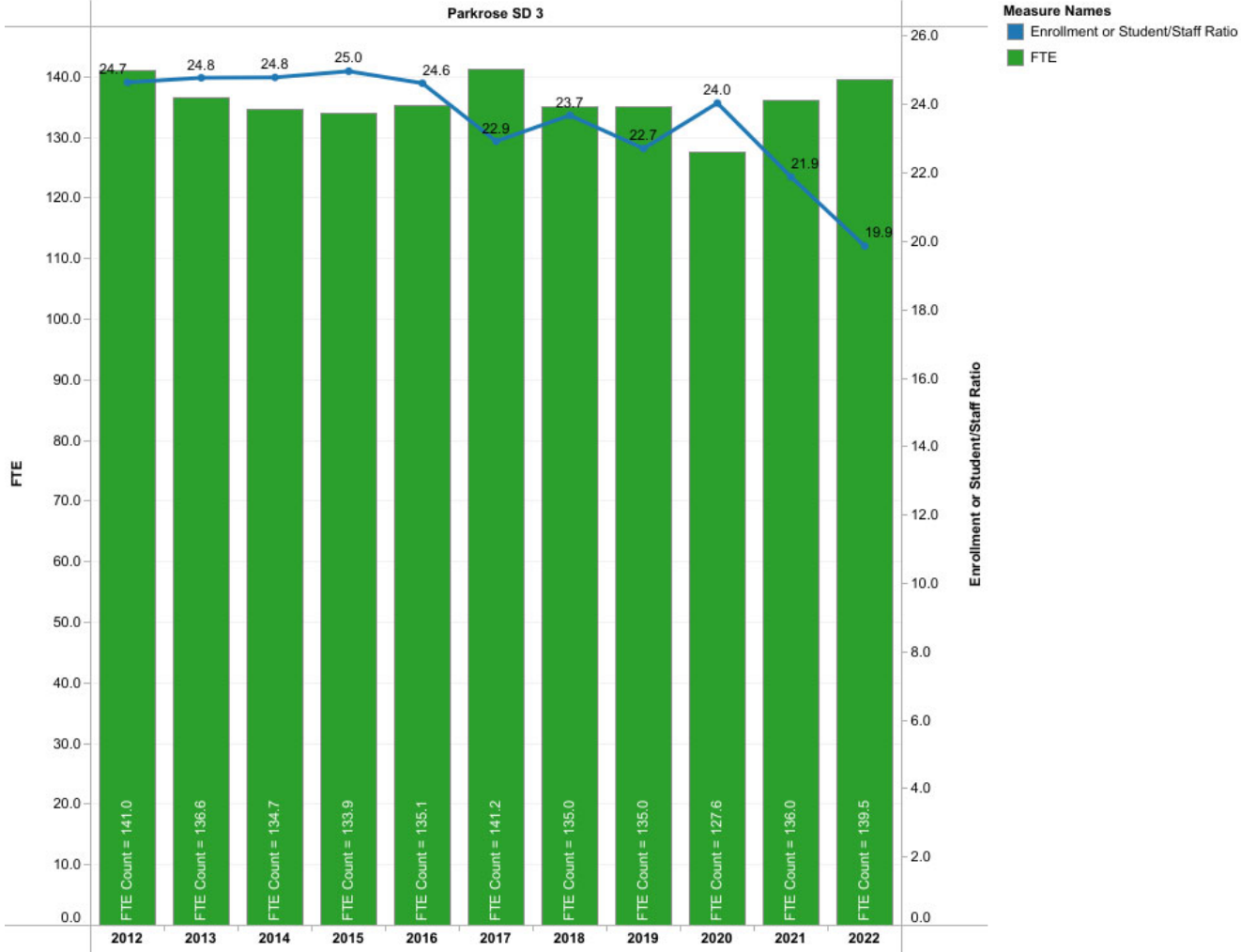
2020/21 Actuals	2021/22 Actuals	Object	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$ FTE	\$ FTE	\$ FTE
12,484,046	13,627,932	111 - Certified Salaries	14,458,387 194.85	15,251,984 195.18	
4,138,184	4,381,683	112 - Classified Salaries	5,142,403 142.67	5,650,627 135.53	
1,937,911	1,985,808	113 - Administrative Salaries	2,085,438 16.00	2,260,592 16.00	
660,698	696,755	114 - Managerial Salaries	742,823 9.00	821,108 9.00	
19,220,839	20,692,178	Total Object:	22,429,051 362.52	23,984,311 355.71	

Salary & FTE By Fund
Total \$23,984,311

2020/21 Actuals	2021/22 Actuals	Fund - Object	2022/23 Adopted	2023/24 Proposed	2023/24 Adopted
\$	\$		\$ FTE	\$ FTE	\$ FTE
100 - General Fund					
11,627,956	12,062,196	111 - Certified Salaries	12,609,658 168.65	12,975,178 166.03	- -
2,712,813	2,874,316	112 - Classified Salaries	3,268,405 82.66	3,745,433 82.87	- -
1,860,576	1,289,297	113 - Administrative Salaries	1,453,636 10.90	1,280,376 8.90	- -
644,419	615,876	114 - Managerial Salaries	719,619 8.75	743,847 8.25	- -
16,845,765	16,841,685	Total Fund:	18,051,318 270.96	18,744,834 266.05	- -
202 - Food Service Fund					
326,281	404,069	112 - Classified Salaries	511,751 17.27	500,907 15.29	- -
205 - Thompson Special Fund					
110,424	109,760	112 - Classified Salaries	135,375 2.50	142,054 2.50	- -
16,279	21,872	114 - Managerial Salaries	23,204 0.25	26,116 0.25	- -
126,703	131,632	Total Fund:	158,579 2.75	168,170 2.75	- -
215 - Federal Grants Fund					
388,644	470,532	111 - Certified Salaries	483,535 6.10	541,507 6.15	- -
623,542	563,663	112 - Classified Salaries	595,484 19.22	718,145 18.68	- -
73,974	597,862	113 - Administrative Salaries	631,802 5.10	980,216 7.10	- -
-	-	114 - Managerial Salaries	-	51,145 0.50	- -
1,086,161	1,632,057	Total Fund:	1,710,821 30.42	2,291,013 32.43	- -
251 - Student Investment Account					
201,456	838,799	111 - Certified Salaries	932,793 14.10	1,268,421 17.01	- -
92,598	92,846	112 - Classified Salaries	209,639 7.88	118,645 4.00	- -
294,054	931,644	Total Fund:	1,142,432 21.97	1,387,066 21.00	- -
252 - High School Success					
191,278	179,264	111 - Certified Salaries	194,036 3.00	244,041 3.00	- -
217,334	233,288	112 - Classified Salaries	261,560 7.53	248,681 6.63	- -
408,612	412,552	Total Fund:	455,596 10.53	492,722 9.63	- -
280 - State & Private Grant Fund					
74,713	77,141	111 - Certified Salaries	238,365 3.00	222,837 3.00	- -
55,190	103,741	112 - Classified Salaries	160,189 5.63	176,762 5.56	- -
3,360	98,649	113 - Administrative Salaries	-	-	- -
-	59,007	114 - Managerial Salaries	-	-	- -
133,264	338,539	Total Fund:	398,554 8.63	399,599 8.56	- -
19,220,839	20,692,178	Total Object:	22,429,051 362.52	23,984,311 355.71	- -



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	2022	
Parkrose High	Assistant Principal	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948	976	1,010	981
		FTE	1.9	2.0	2.0	2.0	2.0	2.0	1.0	1.0	3.0	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	\$114,400
		Student per FTE (School)	538.54	500.00	512.00	507.58	488.00	485.00	976.00	948.00	325.33	336.67	327.00
	Avg. Exp. - District	1.0	1.0	2.0	2.0	3.0	1.0	3.0	4.0	4.0	5.0	6.0	
	Guidance Counselor, Non-Special Ed	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948	976	1,010	981
		FTE	3.0	3.0	3.0	3.0	2.0	2.0	2.0	3.2	2.0	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	\$87,667
		Student per FTE (School)	344.67	335.57	341.33	335.00	488.00	485.00	488.00	299.05	488.00	505.00	490.50
	Avg. Exp. - District	7.3	8.3	9.3	10.3	15.0	16.0	17.0	12.3	19.0	20.0	21.0	
	Library/Media Specialist	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948	976	1,010	981
		FTE	1.0	1.0	0.8	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Average Salary		\$63,502	\$63,868	\$63,894	\$77,680	\$79,234	\$80,819	\$81,628	\$81,944	\$84,093	\$85,774	\$87,989	
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	961.76	
Avg. Exp. - District	6.0	7.0	8.0	9.0	11.0	12.0	0.0	1.0	2.0	3.0	4.0		
Library/Media Support	Avg. Enrollment									976	1,010	981	
	FTE									1.0	1.0	1.0	
	Average Salary									\$26,001	\$26,001	\$27,714	
	Student per FTE (School)									976.00	1,010.00	981.00	
Avg. Exp. - District									0.0	1.0	1.0		
Other Licensed Staff, Non-Special Ed	Avg. Enrollment									976	1,010	981	
	FTE									2.0	2.0	5.6	
	Average Salary									\$76,450	\$64,922	\$69,545	
	Student per FTE (School)									478.43	510.10	176.12	
Avg. Exp. - District									11.0	7.5	10.6		
Other Non-Licensed staff, Non-Special Ed	Avg. Enrollment									976	1,010	981	
	FTE									10.2	8.5	8.3	
	Average Salary									\$33,506	\$30,953	\$35,373	
	Student per FTE (School)									95.41	118.82	117.77	
Avg. Exp. - District									0.7	1.5	1.2		
Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment									976	1,010	981	
	FTE									4.2	4.5	1.7	
	Average Salary									\$45,122	\$35,274	\$32,200	
	Student per FTE (School)									231.28	223.95	570.35	
Avg. Exp. - District									5.2	6.0	6.3		
Principal	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948	976	1,010	981	
	FTE	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0	1.0	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	\$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	981.00	
Avg. Exp. - District	4.0	2.0	3.0	4.0	15.0	16.0	9.0	10.0	19.0	20.0	21.0		
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)	Avg. Enrollment									976	1,010	981	
	FTE									5.4	6.0	7.4	
	Average Salary									\$39,490	\$39,724	\$42,060	
	Student per FTE (School)									179.74	168.33	132.93	
Avg. Exp. - District									0.8	1.0	0.2		
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	Avg. Enrollment									976	1,010	981	
	FTE									6.5	7.5	7.7	
	Average Salary									\$27,454	\$27,983	\$29,852	
	Student per FTE (School)									150.85	134.49	127.57	
Avg. Exp. - District									0.8	1.6	0.7		
Special Education Speech Pathologist	Avg. Enrollment									976	1,010	981	
	FTE									0.5	0.5	0.5	
	Average Salary									\$44,400	\$82,742	\$85,555	
	Student per FTE (School)									2,168.89	2,020.00	1,923.53	
Avg. Exp. - District									2.5	3.0	4.0		
Special Education Teacher (Non-PE)	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948	976	1,010	981	
	FTE	4.0	4.0	4.0	3.9	4.0	4.0	4.7	4.0	3.0	3.2	3.1	
	Average Salary	\$63,766	\$61,095	\$63,082	\$67,724	\$63,007	\$66,934	\$70,459	\$68,810	\$70,139	\$70,359	\$62,699	
	Student per FTE (School)	258.50	250.00	256.00	261.04	244.00	242.50	206.78	237.00	325.33	316.61	321.64	
Avg. Exp. - District	8.5	9.5	9.5	9.8	10.5	10.0	8.8	11.5	9.7	10.7	8.7		

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	2022	
Parkrose High	Student Support (Non-Special Ed)	Avg. Enrollment								976	1,010	981	
		FTE								2.8	0.4	0.6	
		Average Salary								\$62,205	\$36,770	\$125,104	
		Student per FTE (School)								352.35	2,525.00	1,721.05	
		Avg. Exp. - District								3.1	11.4	4.5	
	Teacher, Non-Special Ed	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948	976	1,010	981
		FTE	39.3	37.6	36.5	36.2	35.8	38.3	38.0	38.0	34.8	39.8	36.3
		Average Salary	\$65,829	\$63,176	\$63,041	\$64,080	\$65,010	\$63,226	\$65,399	\$63,996	\$66,520	\$66,777	\$71,277
		Student per FTE (School)	26.34	26.57	28.04	27.75	27.24	25.33	25.68	24.97	28.08	25.36	27.03
		Avg. Exp. - District	9.0	9.3	9.8	9.5	8.9	7.7	8.0	7.8	8.0	8.5	8.7
Parkrose Middle	Assistant Principal	Avg. Enrollment	785	789	758	761	750	777	775	752	778	741	695
		FTE	0.9	1.0	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	\$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	695.00
		Avg. Exp. - District	5.0	6.0	7.0	8.0	0.0	1.0	3.0	4.0	5.0	6.0	7.0
	Guidance Counselor, Non-Special Ed	Avg. Enrollment	785	789	758	761	750	777	775	752	778	741	695
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.8	2.0	2.0
		Average Salary	\$74,192	\$71,084	\$73,699	\$75,719	\$77,233	\$78,778	\$61,189	\$65,198	\$65,118	\$68,626	\$72,168
		Student per FTE (School)	785.00	789.00	758.00	761.00	750.00	777.00	775.00	752.00	422.83	370.50	347.50
		Avg. Exp. - District	21.0	22.0	23.0	24.0	25.0	26.0	0.0	1.0	0.0	1.5	2.5
	Library/Media Support	Avg. Enrollment									778	741	695
		FTE									1.0	1.0	1.1
		Average Salary									\$28,650	\$28,650	\$30,514
		Student per FTE (School)									778.00	741.00	661.90
		Avg. Exp. - District									1.0	2.0	2.0
	Other Licensed Staff, Non-Special Ed	Avg. Enrollment									778	741	695
		FTE									2.5	2.2	1.9
		Average Salary									\$70,589	\$70,956	\$69,655
		Student per FTE (School)									313.71	338.36	367.72
		Avg. Exp. - District									13.3	14.1	11.3
	Other Non-Licensed staff, Non-Special Ed	Avg. Enrollment									778	741	695
		FTE									6.6	6.7	5.0
		Average Salary									\$28,017	\$28,309	\$39,553
		Student per FTE (School)									117.52	110.27	139.56
		Avg. Exp. - District									0.8	1.8	1.3
	Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment									778	741	695
		FTE									1.8	1.8	1.9
		Average Salary									\$27,806	\$27,806	\$31,537
		Student per FTE (School)									442.05	421.02	371.66
		Avg. Exp. - District									0.5	1.5	0.0
Principal	Avg. Enrollment	785	789	758	761	750	777	775	752	778	741	695	
	FTE	1.0	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	\$127,127	
	Student per FTE (School)	817.71	789.00	758.00	761.00	750.00	777.00	775.00	752.00	778.00	741.00	695.00	
	Avg. Exp. - District	11.0	12.0	13.0	14.0	9.0	10.0	11.0	12.0	13.0	14.0	15.0	
Psychologist, Non-Special Ed	Avg. Enrollment									778	741		
	FTE									0.6	0.6		
	Average Salary									\$72,883	\$78,428		
	Student per FTE (School)									1,296.67	1,235.00		
	Avg. Exp. - District									1.0	2.0		
School Support (Non-Licensed, Non-Special Ed)	Avg. Enrollment									778	741	695	
	FTE									3.6	3.5	3.2	
	Average Salary									\$32,509	\$28,249	\$35,687	
	Student per FTE (School)									214.33	211.11	217.87	
	Avg. Exp. - District									0.8	1.0	0.4	
Special Education Paraprofessional	Avg. Enrollment									778	741	695	
	FTE									2.6	2.6	1.2	
	Average Salary									\$27,734	\$27,877	\$32,724	
	Student per FTE (School)									294.70	280.88	565.04	
	Avg. Exp. - District									1.0	2.0	1.0	
Special Education Speech Pathologist	Avg. Enrollment									778	741	695	
	FTE									0.8	1.0	1.0	
	Average Salary									\$73,248	\$74,713	\$77,141	
	Student per FTE (School)									972.50	741.00	695.00	
	Avg. Exp. - District									3.0	6.0	7.0	
Special Education Teacher (Non-PE)	Avg. Enrollment	785	789	758	761	750	777	775	752	778	741	695	
	FTE	3.0	2.5	3.0	3.0	3.0	2.0	3.0	4.0	4.1	4.2	4.1	
	Average Salary	\$63,813	\$68,862	\$68,973	\$70,087	\$71,489	\$44,680	\$47,227	\$51,055	\$56,077	\$54,710	\$61,472	
	Student per FTE (School)	261.67	315.60	252.67	253.67	250.00	388.50	258.33	186.60	189.29	176.85	170.76	
	Avg. Exp. - District	6.3	6.7	6.7	8.7	9.3	0.0	0.3	1.0	1.3	2.0	3.0	

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	2022
Parkrose Middle	Student Support (Non-Special Ed)	Avg. Enrollment									778	741	695
		FTE									0.6	0.1	0.4
		Average Salary									\$39,513	\$49,314	\$83,292
		Student per FTE (School)									1,254.84	10,585.71	1,828.95
		Avg. Exp. - District									11.3	17.7	14.0
	Teacher, Non-Special Ed	Avg. Enrollment	785	789	758	761	750	777	775	752	778	741	695
		FTE	32.0	29.7	29.4	29.8	28.9	29.1	27.5	28.4	28.9	28.8	32.0
		Average Salary	\$62,308	\$59,488	\$59,147	\$61,947	\$62,006	\$66,015	\$63,826	\$67,318	\$66,932	\$68,538	\$71,762
		Student per FTE (School)	24.53	26.55	25.78	25.58	25.99	26.70	28.18	26.53	26.95	25.69	21.75
		Avg. Exp. - District	8.8	9.4	8.6	8.6	8.5	9.3	8.7	9.6	8.0	9.2	9.9
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	265
		FTE	0.7	1.0	1.0	1.0	0.8	1.0	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	\$59,029
		Student per FTE (School)	537.14	379.00	407.00	369.00	452.50	345.00	327.00	310.00	331.00	308.00	265.00
		Avg. Exp. - District	5.0	6.0	7.0	0.0	1.0	2.0	0.0	1.0	2.0	3.0	4.0
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	265	
	FTE									0.8	0.8	0.8	
	Average Salary									\$27,150	\$26,976	\$28,746	
	Student per FTE (School)									413.75	394.87	339.74	
	Avg. Exp. - District									1.0	2.0	2.0	
Other Licensed Staff, Non-Special Ed	Avg. Enrollment									331	308	265	
	FTE									1.0	1.1	1.0	
	Average Salary									\$64,670	\$72,295	\$77,956	
	Student per FTE (School)									321.36	282.57	259.80	
	Avg. Exp. - District									2.0	6.8	5.0	
Other Non-Licensed staff, Non-Special Ed	Avg. Enrollment									331	308	265	
	FTE									3.0	2.6	3.0	
	Average Salary									\$29,295	\$31,404	\$36,810	
	Student per FTE (School)									110.33	117.56	89.23	
	Avg. Exp. - District									1.0	2.0	1.6	
Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment									331	308	265	
	FTE									5.8	5.8	5.4	
	Average Salary									\$27,521	\$27,556	\$28,078	
	Student per FTE (School)									57.27	53.38	49.07	
	Avg. Exp. - District									0.9	1.7	1.7	
Principal	Avg. Enrollment	376	379	407	369	362	345	327	310	331	308	265	
	FTE	1.0	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	\$115,839	
	Student per FTE (School)	391.67	379.00	407.00	369.00	362.00	345.00	327.00	310.00	331.00	308.00	265.00	
	Avg. Exp. - District	9.0	10.0	7.0	0.0	0.0	1.0	2.0	3.0	4.0	0.0	1.0	
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	265	
	FTE										1.0	1.0	
	Average Salary										\$33,265	\$41,916	
	Student per FTE (School)										308.00	265.00	
	Avg. Exp. - District										0.0	0.0	
Special Education Paraprofessional	Avg. Enrollment									331	308	265	
	FTE									1.3	1.4	1.8	
	Average Salary									\$26,676	\$26,792	\$28,982	
	Student per FTE (School)									262.70	223.19	150.57	
	Avg. Exp. - District									1.0	2.0	1.0	
Special Education Speech Pathologist	Avg. Enrollment										308	265	
	FTE										0.7	0.7	
	Average Salary										\$67,129	\$73,121	
	Student per FTE (School)										440.00	378.57	
	Avg. Exp. - District										4.0	5.0	

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	2022		
Prescott Elem	Special Education Teacher (Non-PE)	Avg. Enrollment	376	379	407	369	362	345	327	310	331	308	265	
		FTE	2.5	1.5	1.5	1.0	1.5	1.0	2.0	2.0	2.1	2.2	2.2	
		Average Salary	\$71,872	\$69,849	\$61,253	\$68,837	\$45,107	\$53,868	\$64,632	\$68,601	\$69,028	\$57,252	\$63,367	
		Student per FTE (School)	150.40	252.67	271.33	388.42	241.33	345.00	163.50	155.00	159.90	140.64	123.26	
		Avg. Exp. - District	6.7	6.5	4.0	4.5	0.5	2.0	2.0	3.0	1.5	3.5	4.5	
	Student Support (Non-Special Ed)	Avg. Enrollment									331	308	265	
		FTE									0.7	0.0	0.1	
		Average Salary									\$59,944	\$47,033	\$84,683	
		Student per FTE (School)									466.20	10,266.67	4,416.67	
		Avg. Exp. - District									7.8	10.5	11.4	
	Teacher, Non-Special Ed	Avg. Enrollment	376	379	407	369	362	345	327	310	331	308	265	
		FTE	16.5	16.5	17.3	17.8	18.5	19.0	17.5	16.6	15.4	17.5	17.5	
		Average Salary	\$61,316	\$58,900	\$62,537	\$65,329	\$59,416	\$65,223	\$65,934	\$69,057	\$72,774	\$68,955	\$71,326	
		Student per FTE (School)	22.79	22.91	23.49	20.68	19.57	18.16	18.69	18.73	21.56	17.60	15.15	
		Avg. Exp. - District	10.7	10.2	9.3	10.2	6.9	7.2	6.9	8.3	9.1	8.8	9.6	
	Russell Elem	Guidance Counselor, Non-Special Ed	Avg. Enrollment	446	441	429	421	469	432	415	376	371	357	342
			FTE	0.9	1.0	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	\$58,731
Student per FTE (School)			484.78	441.00	429.00	421.00	469.00	432.00	415.00	376.00	371.00	357.00	342.00	
Avg. Exp. - District			5.0	6.0	7.0	0.0	1.0	0.0	0.0	0.0	1.0	2.0	3.0	
Library/Media Support		Avg. Enrollment									371	357	342	
		FTE									1.5	1.5	1.1	
		Average Salary									\$28,034	\$28,101	\$29,803	
		Student per FTE (School)									252.38	241.22	302.65	
		Avg. Exp. - District									1.0	2.0	1.0	
Other Licensed Staff, Non-Special Ed		Avg. Enrollment										357	342	
		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	342	
		FTE									2.8	2.6	2.6	
		Average Salary									\$31,338	\$31,877	\$35,958	
	Student per FTE (School)									132.03	139.45	133.59		
	Avg. Exp. - District									1.0	2.0	1.3		
Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment									371	357	342		
	FTE									5.2	5.2	5.6		
	Average Salary									\$25,529	\$26,220	\$27,842		
	Student per FTE (School)									72.04	69.32	61.07		
	Avg. Exp. - District									0.8	1.7	1.4		
Principal	Avg. Enrollment	446	441	429	421	469	432	415	376	371	357	342		
	FTE	1.0	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	\$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	342.00		
	Avg. Exp. - District	8.0	14.0	15.0	16.0	17.0	18.0	19.0	0.0	1.0	2.0	3.0		
Psychologist, Non-Special Ed	Avg. Enrollment									371	357	342		
	FTE									0.4	0.8	0.0		
	Average Salary									\$78,809	\$82,743	\$91,700		
	Student per FTE (School)									862.79	446.25	34,200.00		
	Avg. Exp. - District									13.0	14.0	15.0		
School Support (Non-Licensed, Non-Special Ed)	Avg. Enrollment									371	357	342		
	FTE									1.4	1.0	2.0		
	Average Salary									\$31,176	\$35,742	\$34,210		
	Student per FTE (School)									257.64	357.00	171.00		
	Avg. Exp. - District									0.0	1.0	0.5		
Special Education Paraprofessional	Avg. Enrollment									371	357	342		
	FTE									2.6	3.9	3.5		
	Average Salary									\$27,463	\$26,773	\$28,165		
	Student per FTE (School)									144.36	92.01	97.16		
	Avg. Exp. - District									1.0	1.6	1.5		
Special Education Speech Pathologist	Avg. Enrollment									371	357	342		
	FTE									1.0	0.8	0.8		
	Average Salary									\$81,120	\$78,429	\$85,431		
	Student per FTE (School)									371.00	446.25	427.50		
	Avg. Exp. - District									28.0	0.0	2.0		
Special Education Teacher (Non-PE)	Avg. Enrollment	446	441	429	421	469	432	415	376	371	357	342		
	FTE	2.0	1.5	2.0	2.0	2.0	2.5	2.8	3.1	2.5	3.2	4.2		
	Average Salary	\$66,994	\$56,008	\$53,182	\$57,091	\$54,419	\$60,856	\$77,569	\$78,314	\$79,049	\$77,379	\$72,792		
	Student per FTE (School)	223.00	294.00	214.50	210.50	234.50	172.80	148.21	120.90	148.40	112.26	81.82		
	Avg. Exp. - District	7.0	5.0	5.0	7.5	2.0	2.0	1.3	2.3	9.3	3.0	2.8		

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	2022	
Russell Elem	Student Support (Non-Special Ed)	Avg. Enrollment								371	357	342	
		FTE								0.2	0.1	0.0	
		Average Salary									\$37,573	\$45,540	\$75,500
		Student per FTE (School)									2,473.33	7,140.00	8,550.00
		Avg. Exp. - District									5.5	8.5	3.5
	Teacher, Non-Special Ed	Avg. Enrollment	446	441	429	421	469	432	415	376	371	357	342
		FTE	17.8	18.8	18.6	18.6	18.5	19.5	18.5	17.4	17.4	18.4	19.0
		Average Salary	\$60,828	\$58,779	\$62,408	\$66,756	\$66,759	\$67,842	\$68,070	\$67,146	\$64,817	\$66,783	\$69,781
		Student per FTE (School)	25.13	23.52	23.04	22.60	25.31	22.15	22.43	21.58	21.36	19.44	18.02
		Avg. Exp. - District	11.4	12.7	14.8	12.3	12.5	10.9	10.8	8.7	8.2	8.5	6.2
Sacramento Elem	Guidance Counselor, Non-Special Ed	Avg. Enrollment	434	416	395	409	386	353	344	322	305	276	214
		FTE	1.0	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	\$85,431
		Student per FTE (School)	434.00	416.00	395.00	409.00	386.00	353.00	344.00	322.00	305.00	276.00	214.00
		Avg. Exp. - District	13.0	14.0	15.0	16.0	17.0	18.0	19.0	20.0	21.0	22.0	23.0
	Library/Media Support	Avg. Enrollment									305	276	214
		FTE									0.6	0.9	0.9
		Average Salary									\$24,057	\$24,994	\$26,656
		Student per FTE (School)									\$25.86	\$313.64	\$245.98
		Avg. Exp. - District									0.0	1.0	0.0
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	214	
	FTE									2.8	2.8	1.5	
	Average Salary									\$29,369	\$29,755	\$25,797	
	Student per FTE (School)									109.71	99.28	142.67	
	Avg. Exp. - District									0.6	1.4	1.0	
Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment									305	276	214	
	FTE									3.0	3.1	1.6	
	Average Salary									\$26,221	\$26,605	\$29,098	
	Student per FTE (School)									101.33	88.18	131.29	
	Avg. Exp. - District									1.0	2.0	2.0	
Principal	Avg. Enrollment	434	416	395	409	386	353	344	322	305	276	214	
	FTE	1.0	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	\$119,448	\$111,637	\$109,371	\$107,048	\$112,674	\$116,159	\$119,314	
	Student per FTE (School)	452.08	416.00	395.00	409.00	386.00	353.00	344.00	322.00	305.00	276.00	214.00	
	Avg. Exp. - District	10.0	0.0	1.0	2.0	3.0	4.0	2.0	3.0	4.0	5.0	6.0	
Psychologist, Non-Special Ed	Avg. Enrollment									305	276	214	
	FTE									0.4	0.4	0.4	
	Average Salary									\$55,768	\$60,013	\$65,370	
	Student per FTE (School)									762.50	690.00	535.00	
	Avg. Exp. - District									2.0	4.0	5.0	
School Support (Non-Licensed, Non-Special Ed)	Avg. Enrollment									305	276	214	
	FTE									2.2	3.6	4.0	
	Average Salary									\$34,048	\$31,240	\$37,260	
	Student per FTE (School)									136.77	77.75	53.50	
	Avg. Exp. - District									0.7	1.0	1.0	
Special Education Paraprofessional	Avg. Enrollment									305	276	214	
	FTE									3.0	3.1	3.5	
	Average Salary									\$27,188	\$27,316	\$29,144	
	Student per FTE (School)									101.33	88.18	60.80	
	Avg. Exp. - District									0.8	1.5	1.0	
Special Education Speech Pathologist	Avg. Enrollment									305	276	214	
	FTE									0.7	0.5	0.5	
	Average Salary									\$79,309	\$82,742	\$83,457	
	Student per FTE (School)									469.23	552.00	403.77	
	Avg. Exp. - District									2.0	3.0	4.0	
Special Education Teacher (Non-PE)	Avg. Enrollment	434	416	395	409	386	353	344	322	305	276	214	
	FTE	2.5	1.5	1.0	0.5	1.5	1.5	2.0	2.1	4.1	4.2	4.1	
	Average Salary	\$58,619	\$49,084	\$68,854	\$74,542	\$60,644	\$66,025	\$65,471	\$69,782	\$69,910	\$71,832	\$77,116	
	Student per FTE (School)	173.60	277.33	395.00	818.00	257.33	238.53	172.00	156.31	74.57	66.03	52.71	
	Avg. Exp. - District	11.0	5.7	5.0	7.0	3.0	0.5	1.5	2.5	2.5	3.5	4.5	
Student Support (Non-Special Ed)	Avg. Enrollment									305	276	214	
	FTE									0.1	0.0	0.1	
	Average Salary									\$33,989	\$41,800	\$51,629	
	Student per FTE (School)									3,398.89	13,800.00	3,057.14	
	Avg. Exp. - District									9.4	14.0	8.7	

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	2022	
Sacramento Elem	Teacher, Non-Special Ed	Avg. Enrollment	434	416	395	409	386	353	344	322	305	276	214	
		FTE	18.3	17.8	17.4	17.5	17.4	16.9	16.5	15.6	14.4	14.5	16.8	
		Average Salary	\$58,540	\$55,654	\$56,616	\$61,721	\$60,311	\$58,942	\$63,239	\$65,666	\$68,567	\$73,472	\$75,243	
		Student per FTE (School)	23.78	23.44	22.70	23.37	22.16	20.88	20.85	20.71	21.20	19.03	12.76	
		Avg. Exp. - District	10.5	11.2	9.9	8.2	8.5	7.0	10.1	9.3	10.7	11.9	11.1	
Shaver Elem	Guidance Counselor, Non-Special Ed	Avg. Enrollment	368	312	324	336	330		323	331	275	261	253	
		FTE	1.0	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	\$85,431	
		Student per FTE (School)	368.00	312.00	324.00	336.00	330.00		323.00	331.00	275.00	261.00	253.00	
		Avg. Exp. - District	3.0	4.0	5.0	6.0	7.0		0.0	1.0	2.0	4.0	5.0	
	Library/Media Support	Avg. Enrollment										275	261	253
		FTE										0.9	0.9	0.9
		Average Salary										\$25,916	\$26,995	\$28,767
		Student per FTE (School)										312.50	296.59	287.50
		Avg. Exp. - District										1.0	2.0	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	253	
	FTE										1.8	1.9	2.3	
	Average Salary										\$20,817	\$21,821	\$37,652	
	Student per FTE (School)										153.63	137.37	109.52	
	Avg. Exp. - District										0.7	1.3	0.0	
Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment										275	261	253	
	FTE										4.5	4.5	2.8	
	Average Salary										\$27,044	\$27,223	\$28,260	
	Student per FTE (School)										60.84	57.74	90.68	
	Avg. Exp. - District										0.8	1.8	1.0	
Principal	Avg. Enrollment	368	312	324	336	330	317	323	331	275	261	253		
	FTE	1.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.9		
	Average Salary	\$92,476	\$100,778	\$94,922	\$100,864	\$106,165	\$111,637	\$112,753	\$113,881	\$116,159	\$122,894	\$111,991		
	Student per FTE (School)	383.33	693.33	324.00	336.00	330.00	317.00	323.00	331.00	275.00	261.00	272.04		
	Avg. Exp. - District	0.0	0.0	0.0	17.0	18.0	19.0	20.0	21.0	22.0	23.0	3.0		
Psychologist, Non-Special Ed	Avg. Enrollment										275	261	253	
	FTE										0.4	0.4	0.4	
	Average Salary										\$55,768	\$60,013	\$65,370	
	Student per FTE (School)										687.50	652.50	632.50	
	Avg. Exp. - District										2.0	4.0	5.0	
School Support (Non-Licensed, Non-Special Ed)	Avg. Enrollment										275	261	253	
	FTE										1.4	1.0	2.0	
	Average Salary										\$32,048	\$37,238	\$33,132	
	Student per FTE (School)										190.97	261.00	126.50	
	Avg. Exp. - District										0.5	2.0	0.0	
Special Education Paraprofessional	Avg. Enrollment										275	261	253	
	FTE										2.4	3.1	3.0	
	Average Salary										\$27,261	\$27,164	\$29,144	
	Student per FTE (School)										115.06	83.12	84.90	
	Avg. Exp. - District										0.7	1.0	0.3	
Special Education Speech Pathologist	Avg. Enrollment										275	261	253	
	FTE										0.9	0.9	0.9	
	Average Salary										\$62,382	\$67,128	\$67,128	
	Student per FTE (School)										305.56	290.00	281.11	
	Avg. Exp. - District										6.0	7.0	7.0	
Special Education Teacher (Non-PE)	Avg. Enrollment	368	312	324	336	330	317	323	331	275	261	253		
	FTE	2.5	1.5	1.5	1.5	1.5	1.8	2.0	3.1	2.9	3.2	2.1		
	Average Salary	\$60,930	\$60,900	\$65,847	\$61,003	\$55,676	\$67,756	\$71,101	\$65,573	\$50,317	\$52,169	\$56,121		
	Student per FTE (School)	147.20	208.00	216.00	224.00	220.00	176.11	161.50	108.17	94.83	80.80	123.41		
	Avg. Exp. - District	4.0	4.3	11.5	0.0	1.0	1.0	2.0	2.0	0.3	1.3	2.0		
Student Support (Non-Special Ed)	Avg. Enrollment										275	261	253	
	FTE										0.2	0.0	0.1	
	Average Salary										\$37,578	\$57,500	\$114,360	
	Student per FTE (School)										1,527.78	8,700.00	5,060.00	
	Avg. Exp. - District										3.1	1.0	3.8	
Teacher, Non-Special Ed	Avg. Enrollment	368	312	324	336	330	317	323	331	275	261	253		
	FTE	17.3	16.2	15.4	14.0	16.0	18.4	17.0	19.1	16.8	17.0	18.0		
	Average Salary	\$65,529	\$56,894	\$56,464	\$63,514	\$60,022	\$66,270	\$68,489	\$60,131	\$61,423	\$64,665	\$67,286		
	Student per FTE (School)	21.33	19.25	21.07	24.03	20.63	17.23	19.00	17.30	16.33	15.35	14.03		
	Avg. Exp. - District	13.1	10.1	8.8	8.9	7.8	4.1	3.7	2.9	2.6	3.5	3.6		




OREGON DEPARTMENT OF EDUCATION
Oregon achieves... together!

2021-22

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



2,708
Student Enrollment


DEMOGRAPHICS

American Indian/Alaska Native	Students: 1%	Teachers: 0%
Asian	Students: 11%	Teachers: 3%
Black/African American	Students: 17%	Teachers: 8%
Hispanic/Latino	Students: 29%	Teachers: 6%
Multiracial	Students: 9%	Teachers: 0%
Native Hawaiian/Pacific Islander	Students: 4%	Teachers: 1%
White	Students: 30%	Teachers: 83%

Academic Progress

Grades K-2

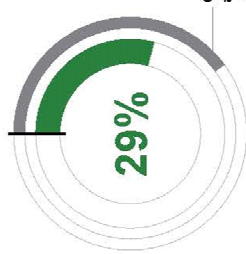
REGULAR ATTENDERS
Students who attended more than 90% of their enrolled school days.



60%
Oregon average **65%**

Grade 3

ENGLISH LANGUAGE ARTS
Students meeting state grade-level expectations.



29%
Oregon average **40%**

Data not available in 2021-22

Grades 3-8

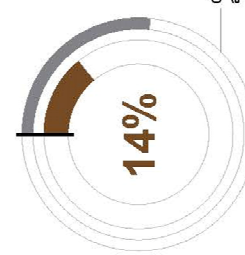
INDIVIDUAL STUDENT PROGRESS
Year-to-year progress in English language arts and mathematics.

Data not available in 2021-22

High School Success

Grade 8

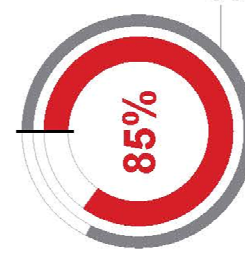
MATHEMATICS
Students meeting state grade-level expectations.



14%
Oregon average **27%**

Grade 9

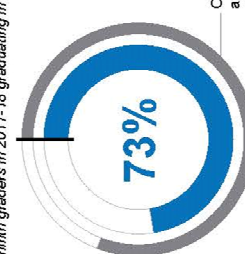
ON-TRACK TO GRADUATE
Students earning one-quarter of graduation credits in their 9th grade year.



85%
Oregon average **83%**

Grade 12

ON-TIME GRADUATION
Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2017-18 graduating in 2020-21.



73%
Oregon average **81%**

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

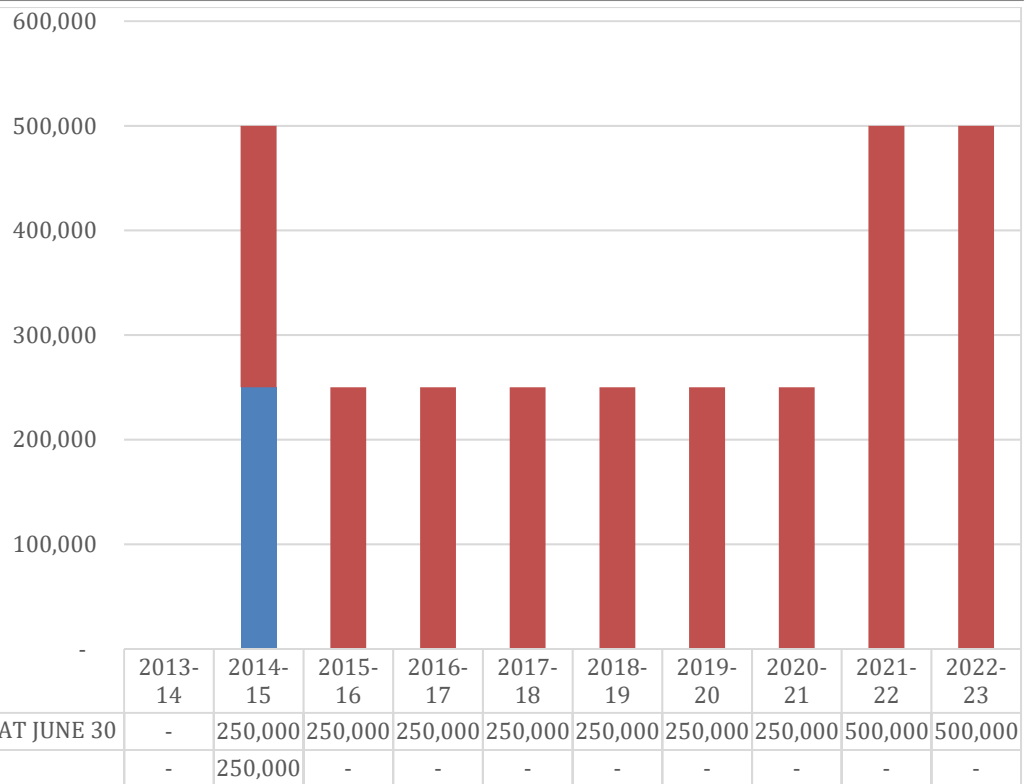
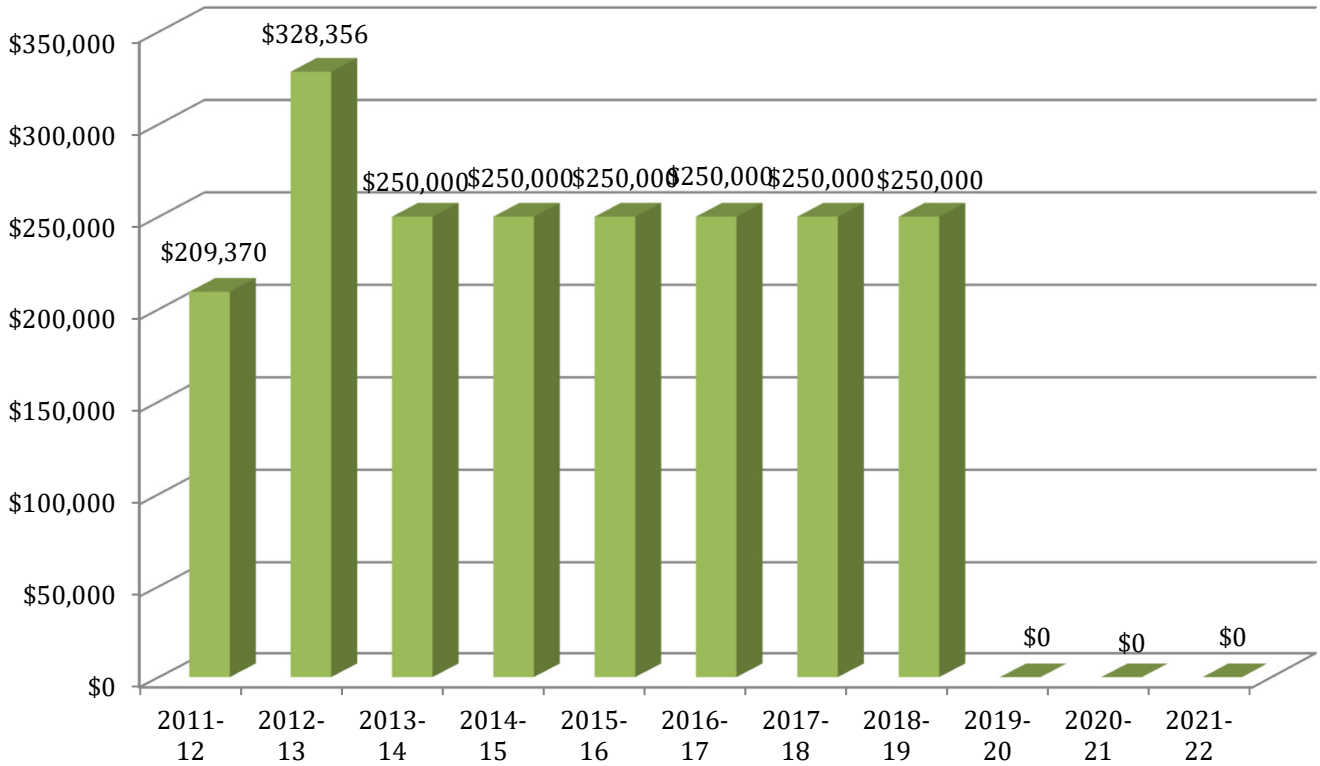
The Oregon Department of Education is partnering with school districts and local communities to ensure a 90% on-time, four year graduation rate by 2025. To progress toward this goal, the state will prioritize efforts to improve attendance, provide a well-rounded education, invest in implementing culturally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

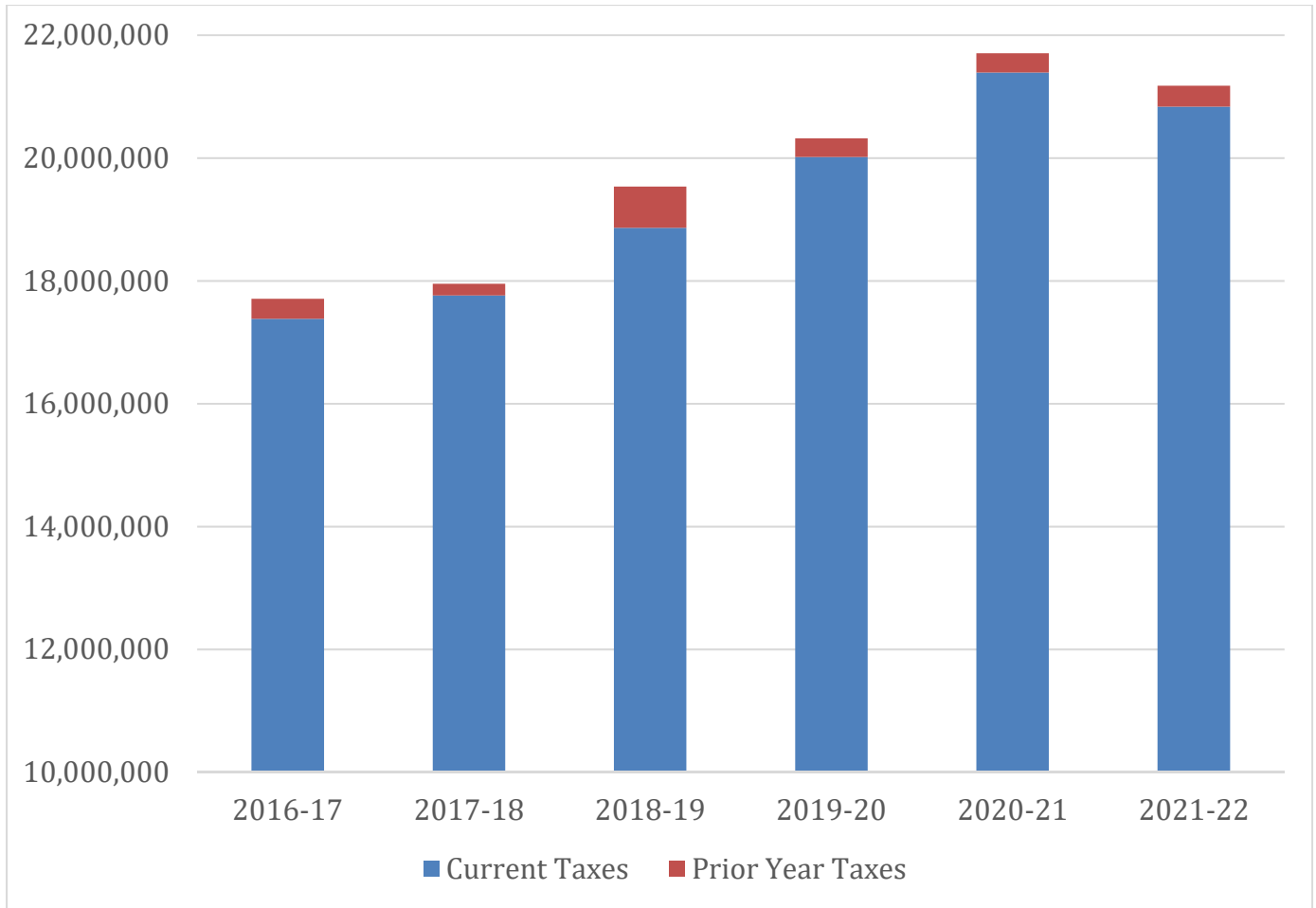
Eligibility for Free/Reduced Price Lunch expanded in 2020-21, for more information please visit: www.oregon.gov/ode/schools-and-districts/reports/cards/reportcards/Pages/Accountability-Measures.aspx

District Website: www.parkrose.k12.or.us

* <10 students or data unavailable

GENERAL FUND UNAPPROPRIATED ENDING FUND BALANCE

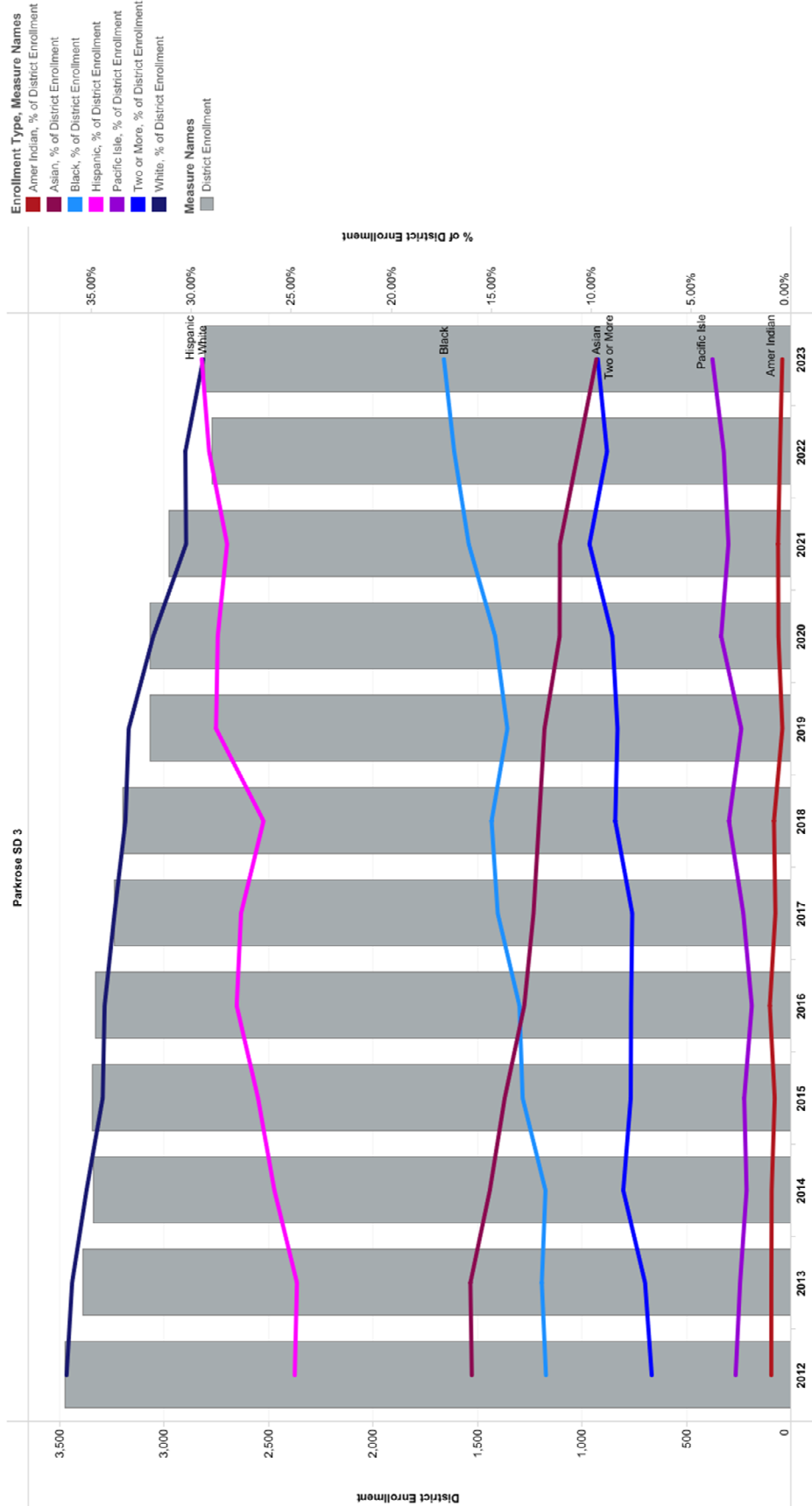




FY	Imposed Property Taxes minus Compression	Current Year Local Taxes Collected	Prior Year Taxes Collected	Total Property Tax Collections (Current + Prior)	Collection Rate %
2015-2016	16,604,411	15,801,233	309,087	16,110,320	97.02%
2016-2017	18,197,306	17,381,982	326,096	17,708,078	97.31%
2017-2018	19,340,628	17,852,491	215,848	18,068,339	93.42%
2018-2019	20,956,616	18,864,228	670,424	19,534,652	93.21%
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	20,637,857	95.12%
2022-2023	19,966,020	19,521,641	169,544	19,691,185	98.62%

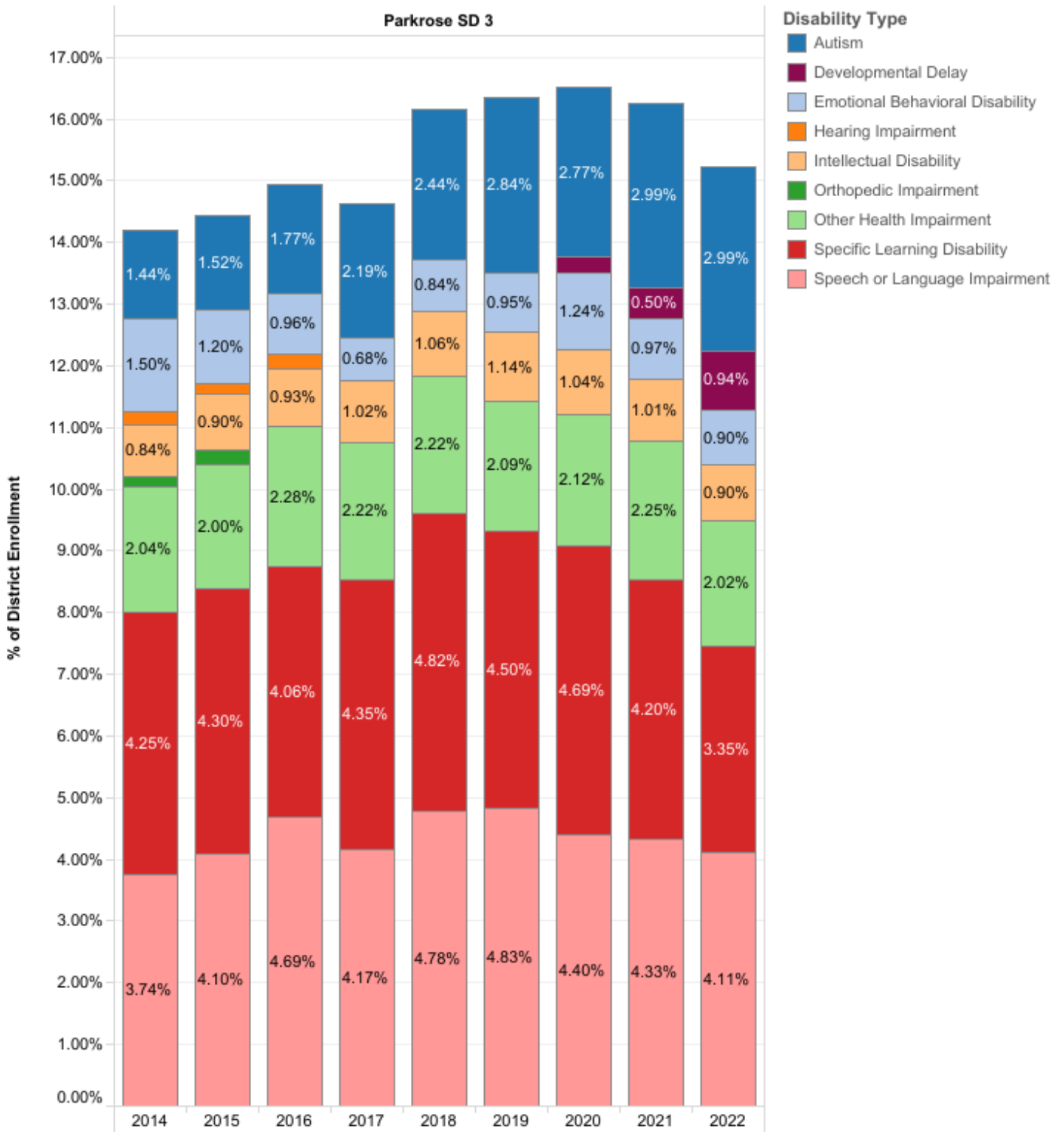
Enrollment Breakdown (District Level)

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

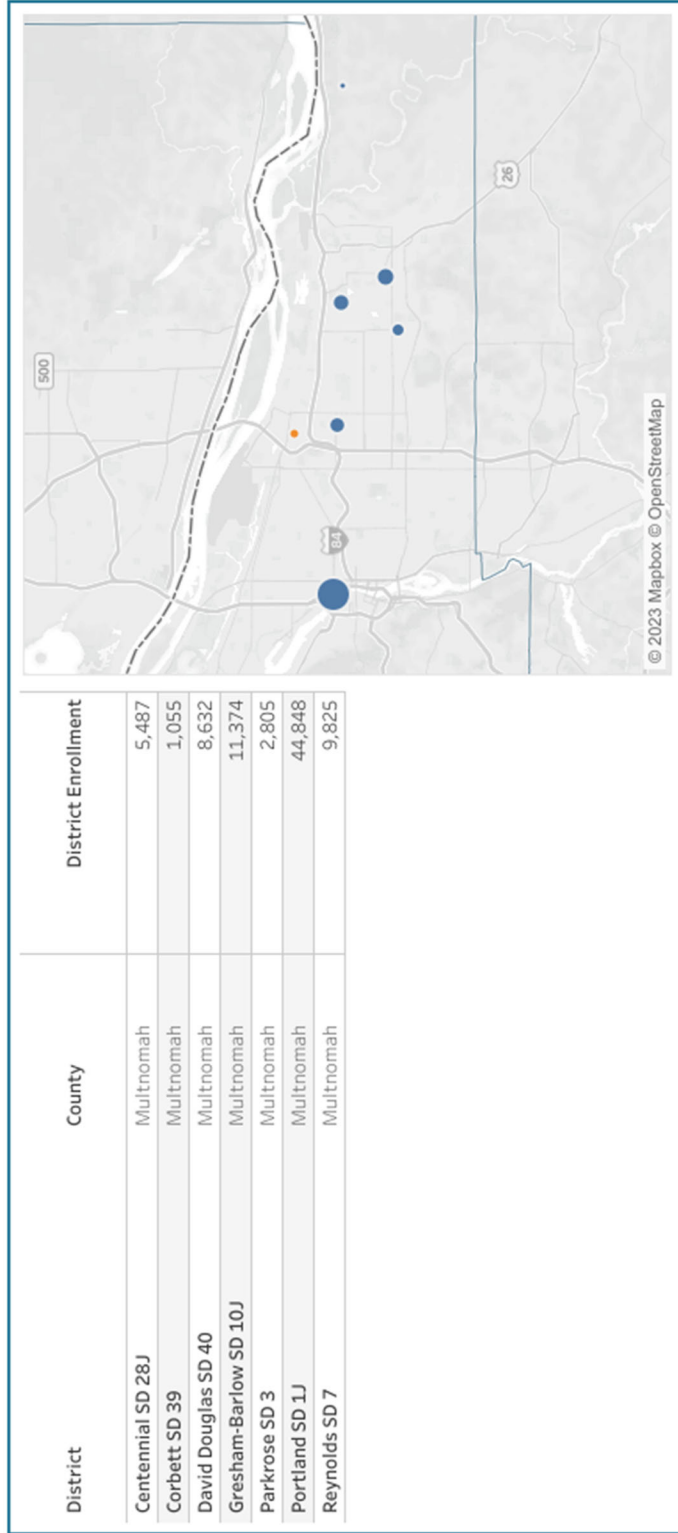
District(s): Parkrose SD 3
 Source: Oregon Department of Education



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
Centennial SD 28J	Multnomah	5,487
Corbett SD 39	Multnomah	1,055
David Douglas SD 40	Multnomah	8,632
Gresham-Barlow SD 10J	Multnomah	11,374
Parkrose SD 3	Multnomah	2,805
Portland SD 1J	Multnomah	44,848
Reynolds SD 7	Multnomah	9,825

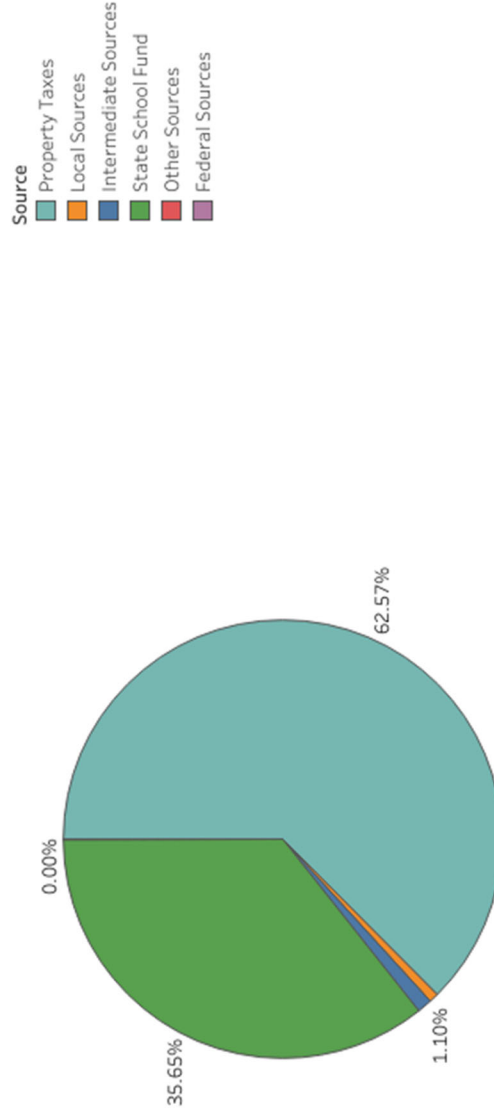


Enrollment Data presented is from 2023.

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

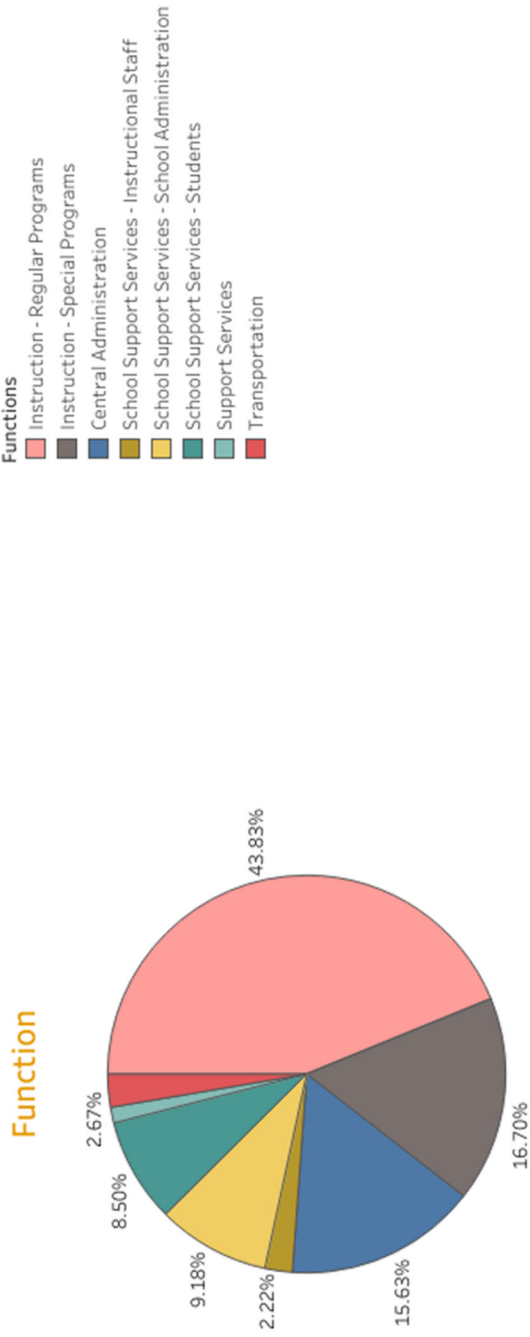
Education in Oregon is funded from a combination of Local, State, and Federal sources. The pie chart below shows the breakdown of the district's revenue between these sources for the district's operating funds for fiscal year 2021.



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

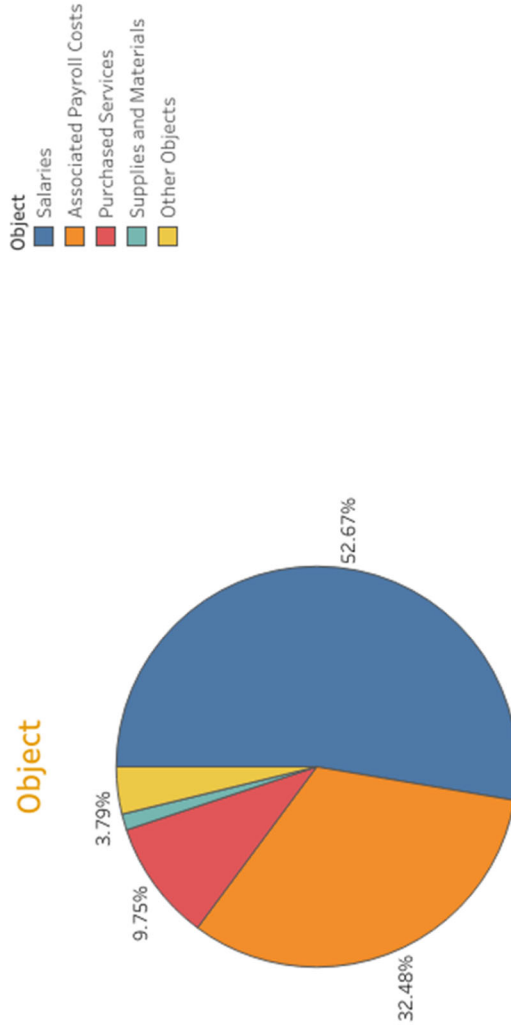
In school district accounting, expenses are categorized in multiple ways. The pie chart below breaks down Operating Expenses (as defined on Notes page) for Fiscal Year 2021 by Function which shows the general operational areas of spending.



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

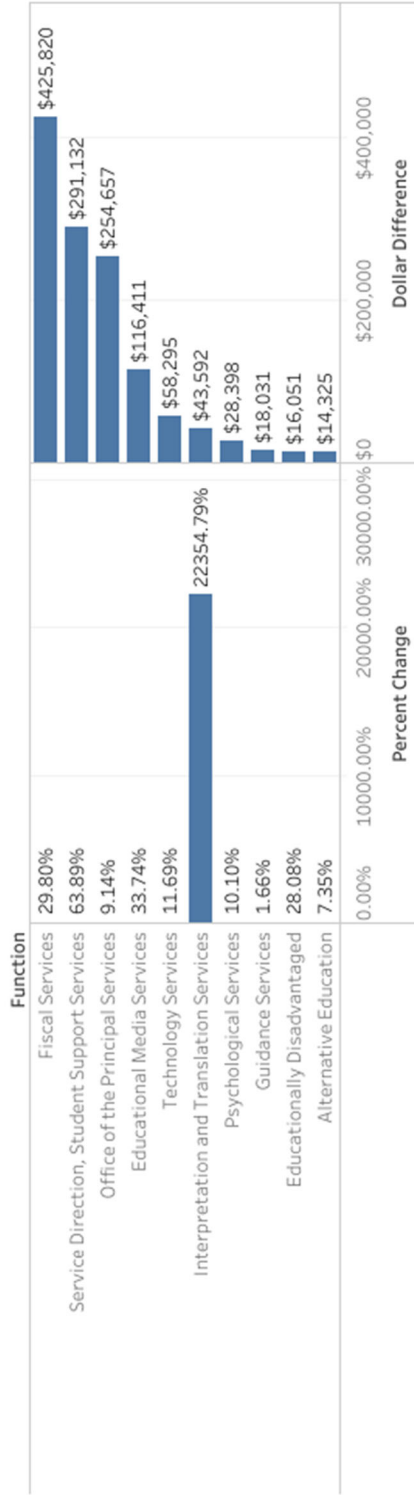
In school district accounting, expenses are categorized in multiple ways. The pie chart below breaks down Operating Expenses (as defined on Notes page) for Fiscal Year 2021 by Object which shows the types of expenses.



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 2018 to 2021 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 2018 and 2021 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

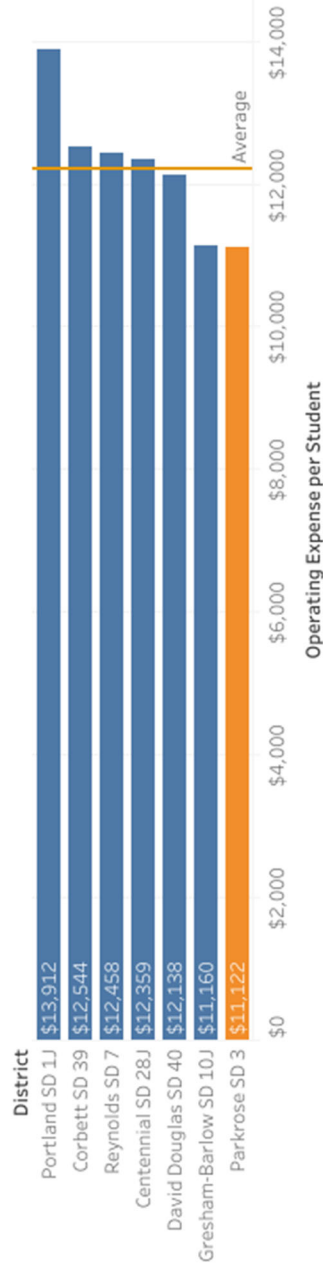
Keeping revenues and expenses aligned is a key to solid financial health. The graph below shows Operating Fund revenue (Blue) and expenses (Red) for the last five years. The label represents the difference between the two. A surplus of revenues over expenses will show as a positive value and a deficit 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 2021 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>

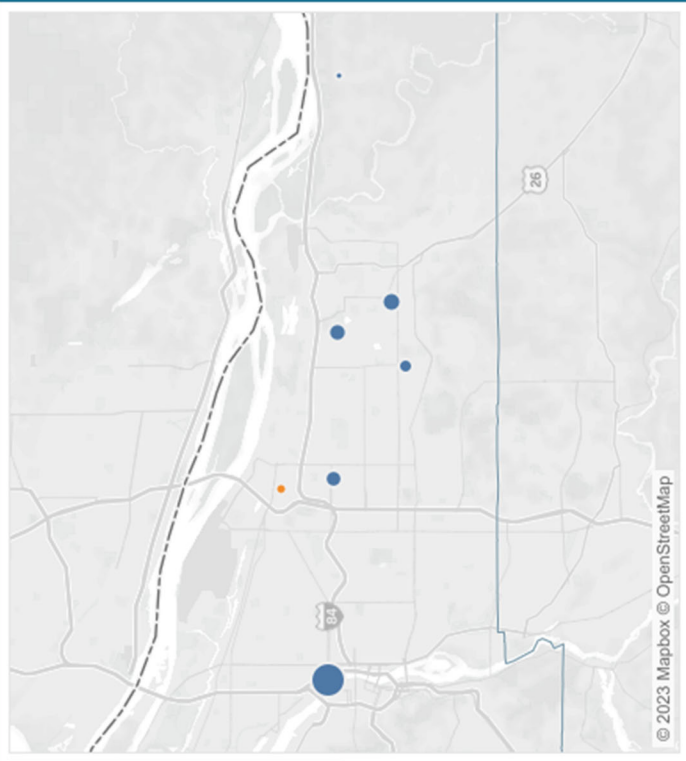


Peer Summary	What enrollment trends exist that may impact future staffing?	What has been the trend in Teacher staffing?	How do our Teacher staffing levels compare?	How do average Teacher salaries compare?	How do average Principal salaries compare?
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Parkrose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

Peer Summary

District	County	District Enrollment
Centennial SD 28J	Multnomah	5,487
Corbett SD 39	Multnomah	1,055
David Douglas SD 40	Multnomah	8,632
Gresham-Barlow SD 10J	Multnomah	11,374
Parkrose SD 3	Multnomah	2,805
Portland SD 1J	Multnomah	44,848
Reynolds SD 7	Multnomah	9,825

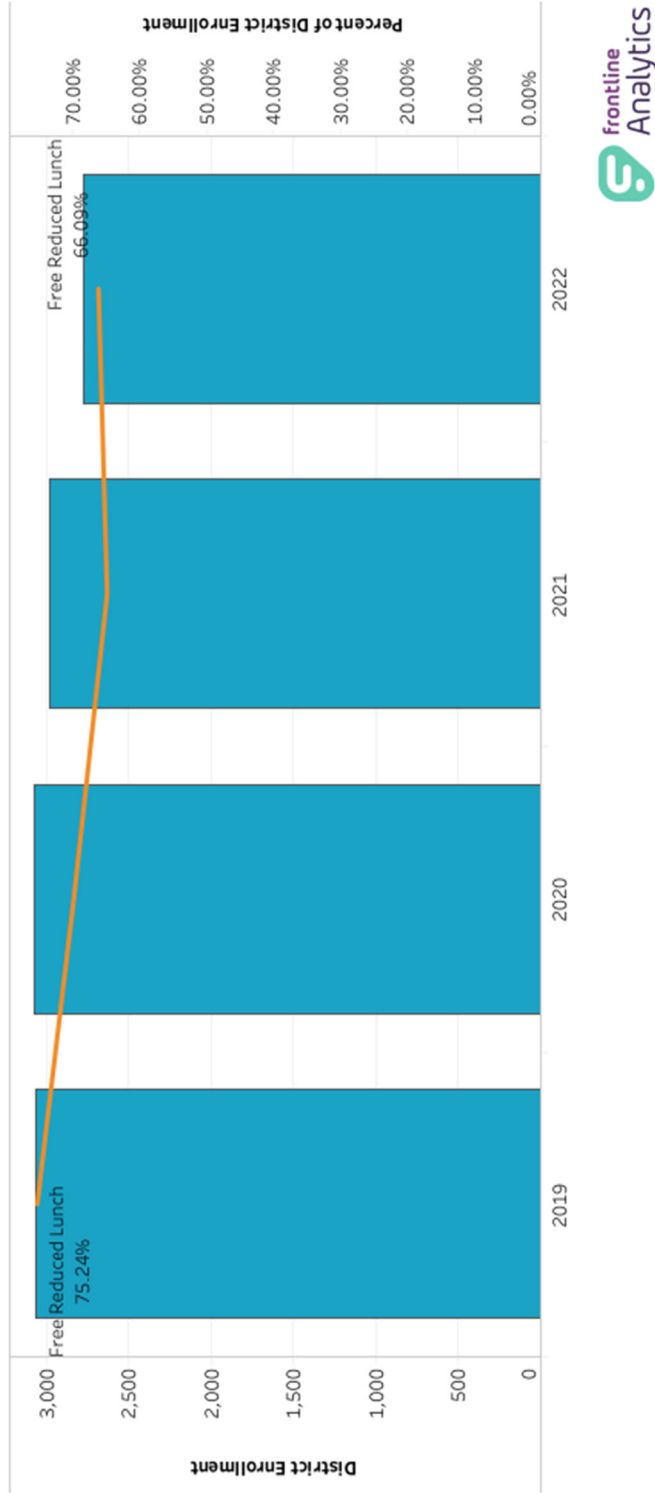


Enrollment data presented is from 2023

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

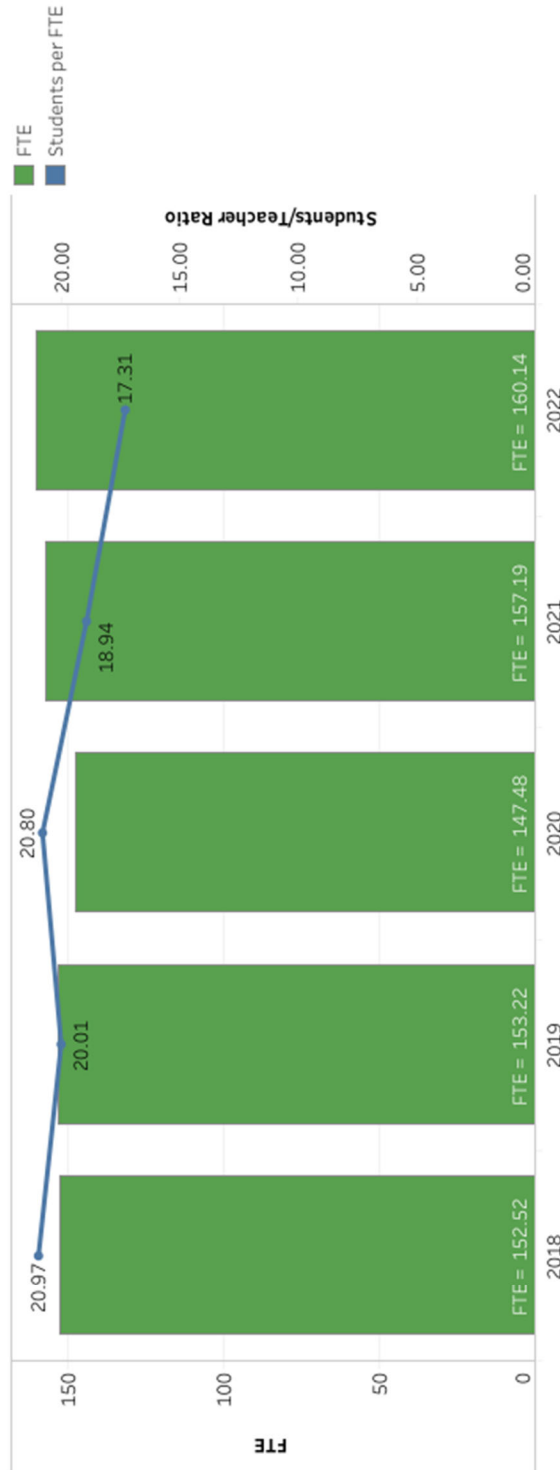
Changes in total enrollment as well as enrollment for subgroups requiring additional support can result in fluctuations in staffing needs.



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

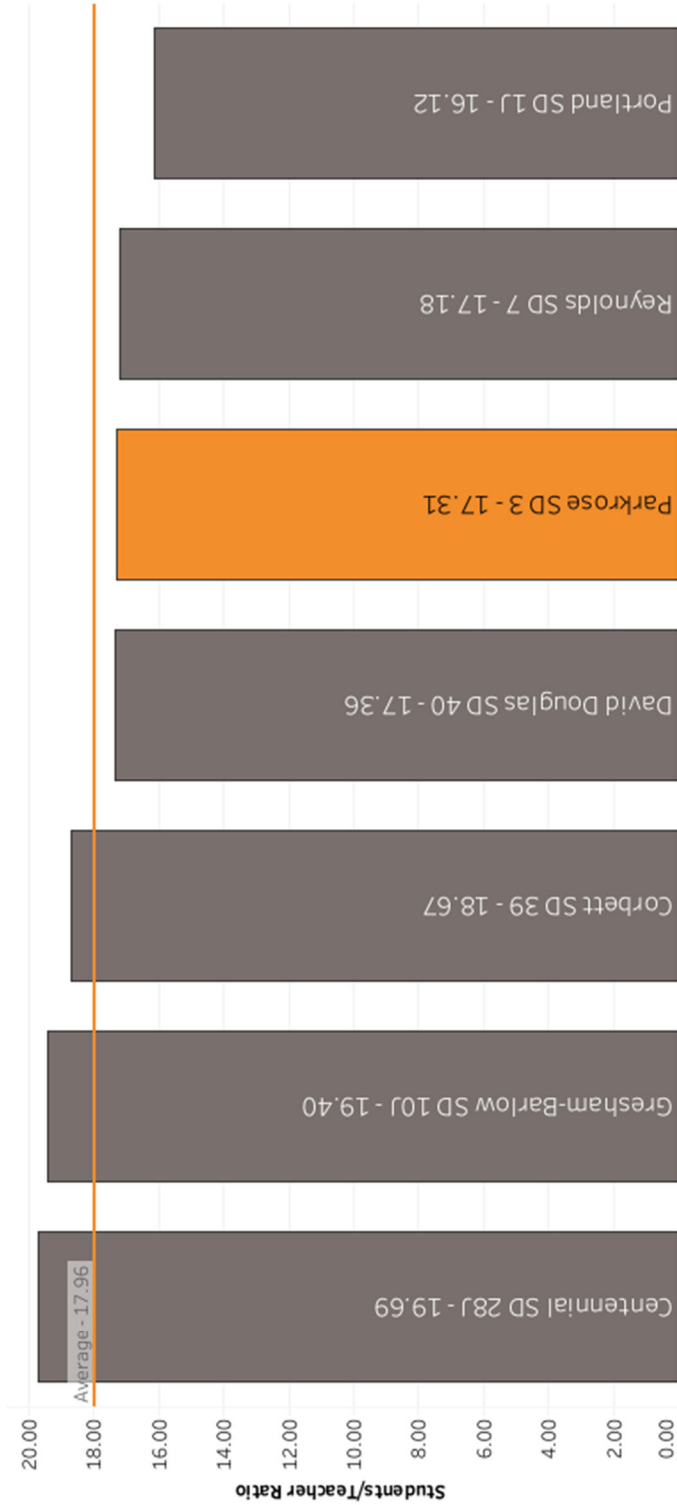
Staffing levels are a factor of the number of staff as well as the number of students. The chart below displays the Full Time Equivalent (FTE) count of Teachers in the bars and the student/teacher ratio on the line utilizing the right-hand axis.



Peer S...	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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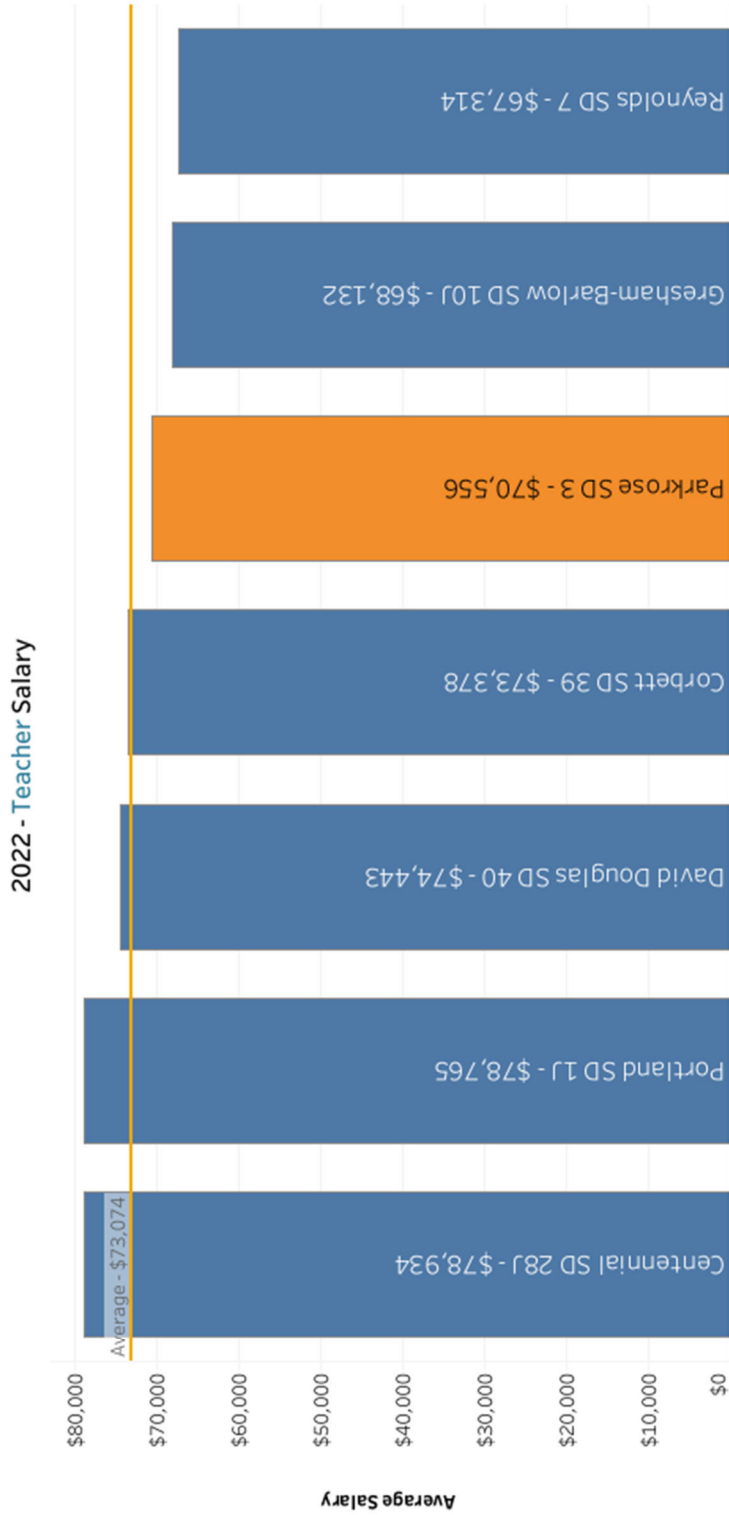
Parkrose SD 3 Salary and Staffing Comparison

2022 - Student per Teacher FTE Comparison



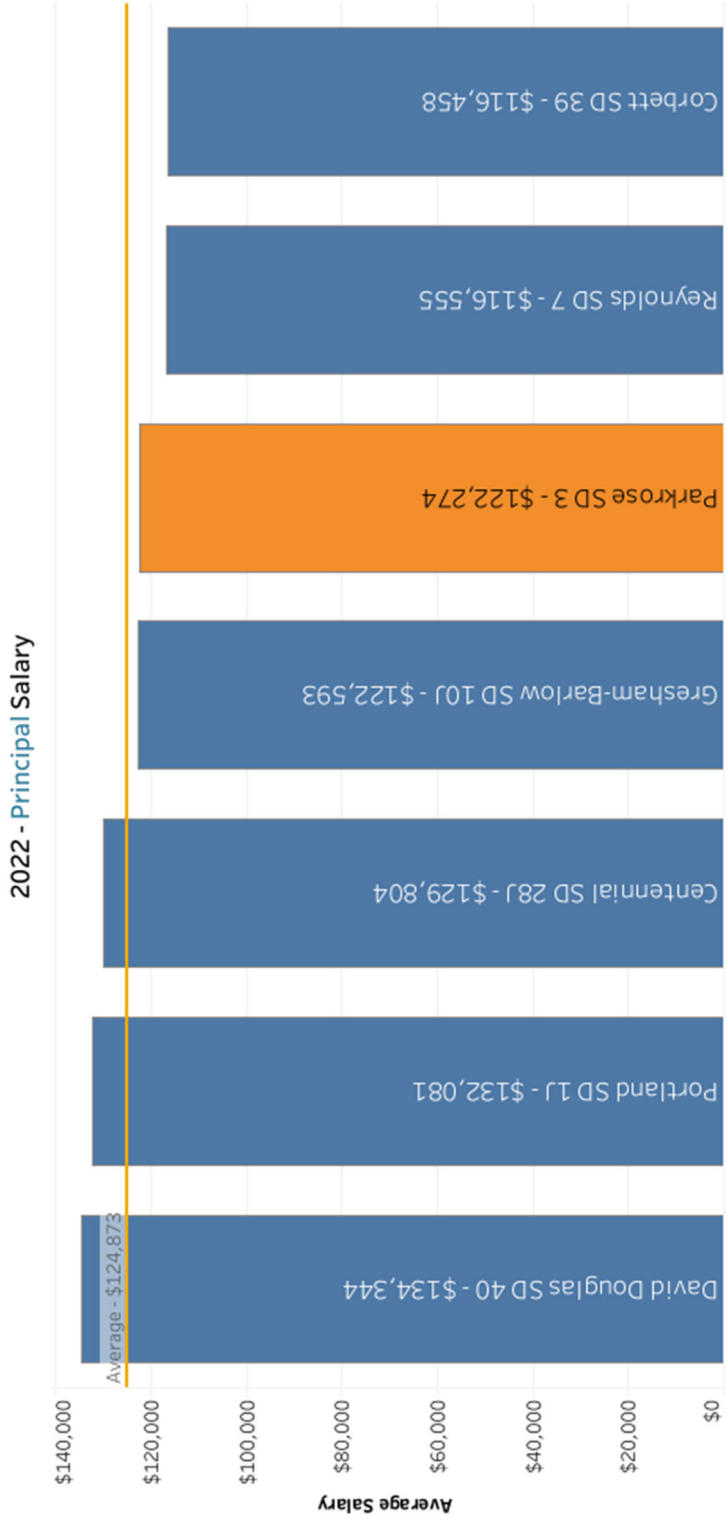
What has been the trend in Teacher staffing?	How do our Teacher staffing levels compare?	How do average Teacher salaries compare?	How do average Principal salaries compare?	How much of the general budget is allocated to personnel costs?	Data Notes
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Parkrose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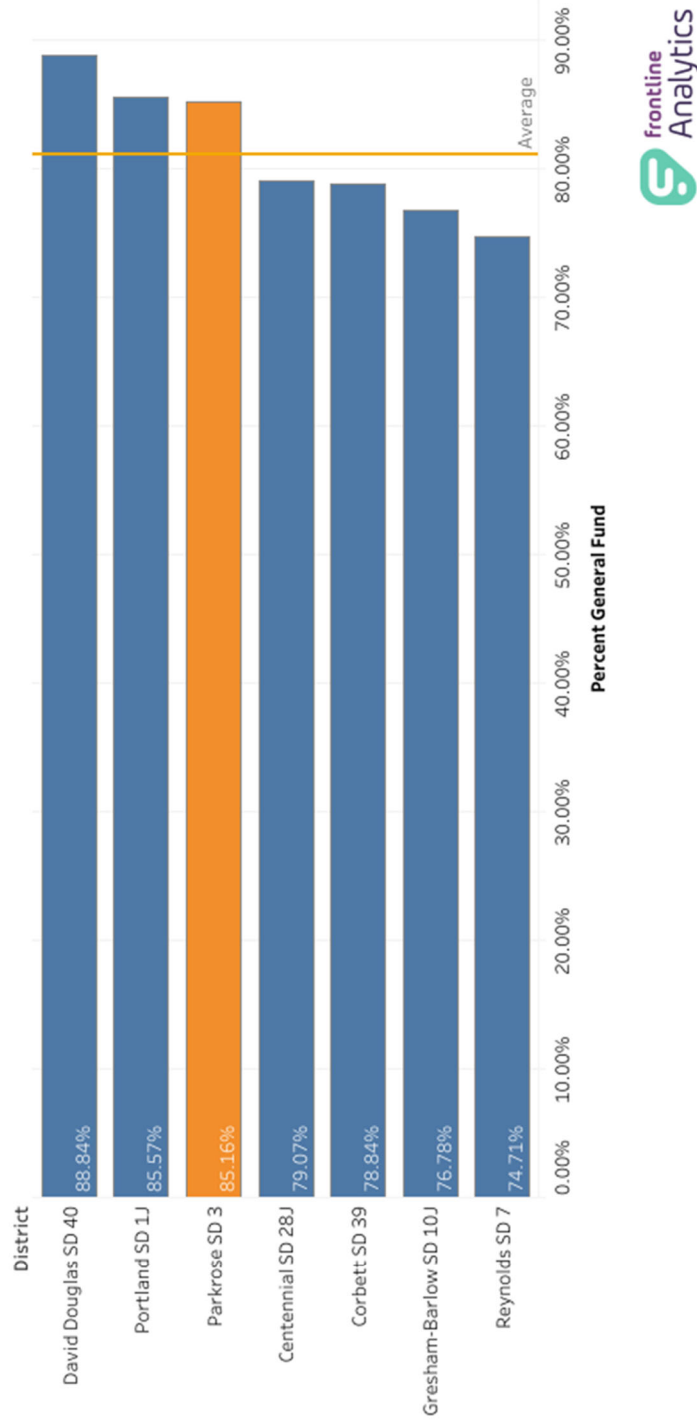
Parkrose SD 3 Salary and Staffing Comparison



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 2021.



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

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.

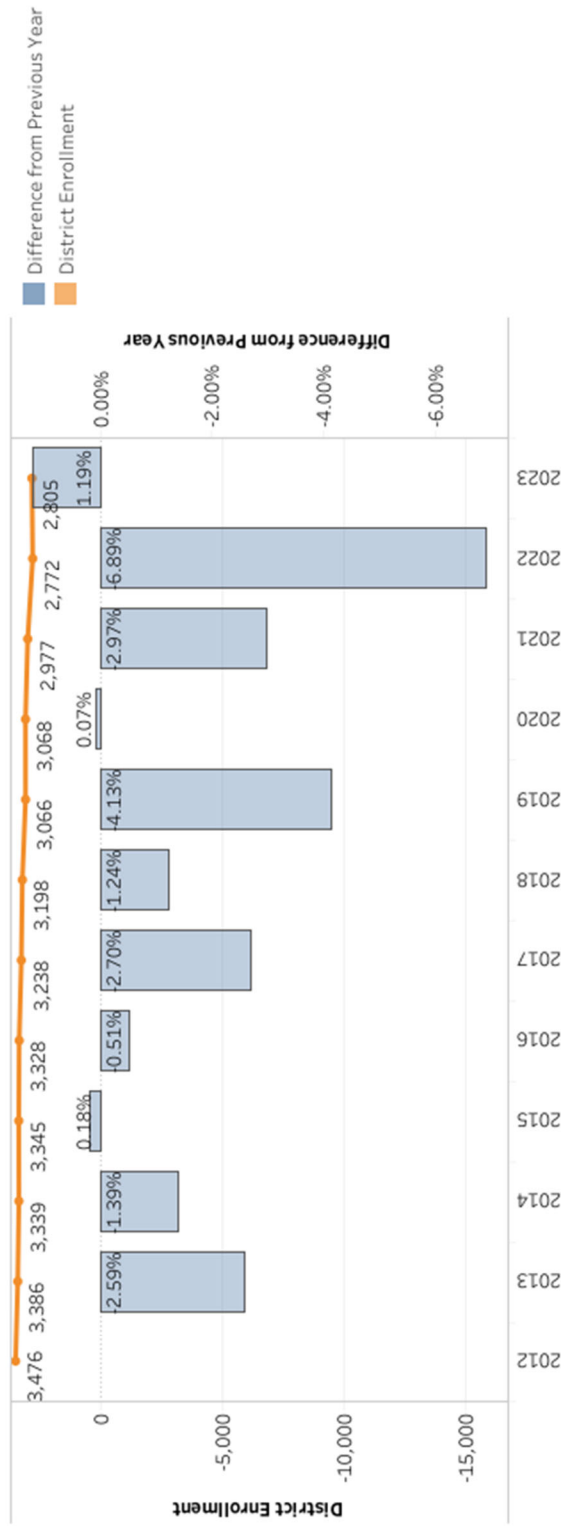
5Sight Home page: <https://5share.com/5sight/home.html>



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 are the enrollment trends at schools?
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Parkrose SD 3 Enrollment Story

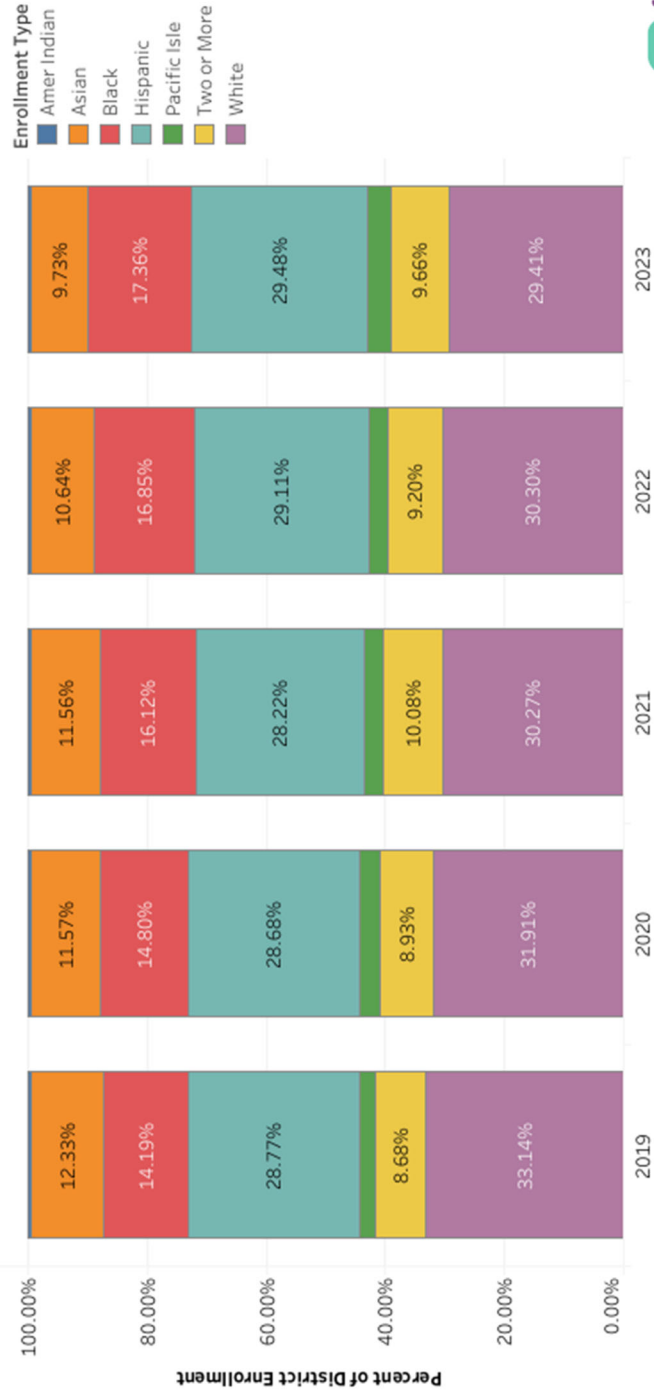
Changes in enrollment can place demands on the District. The orange line below shows total K-12 enrollment over the last twelve years, while the blue bars represent the year-over-year change on the secondary axis.



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 about school...
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Parkrose SD 3 Enrollment Story

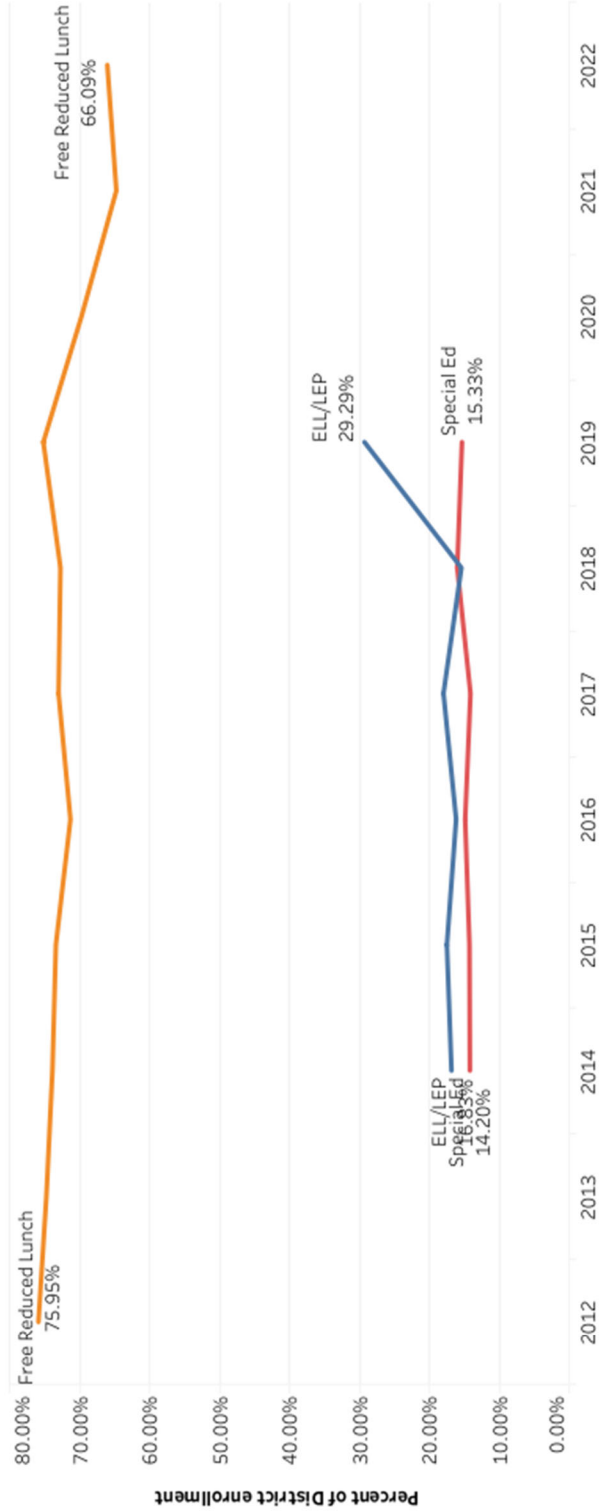
The stacked bars below show the percentage of K-12 students each year by race/ethnicity.



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 about school...
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Parkrose SD 3 Enrollment Story

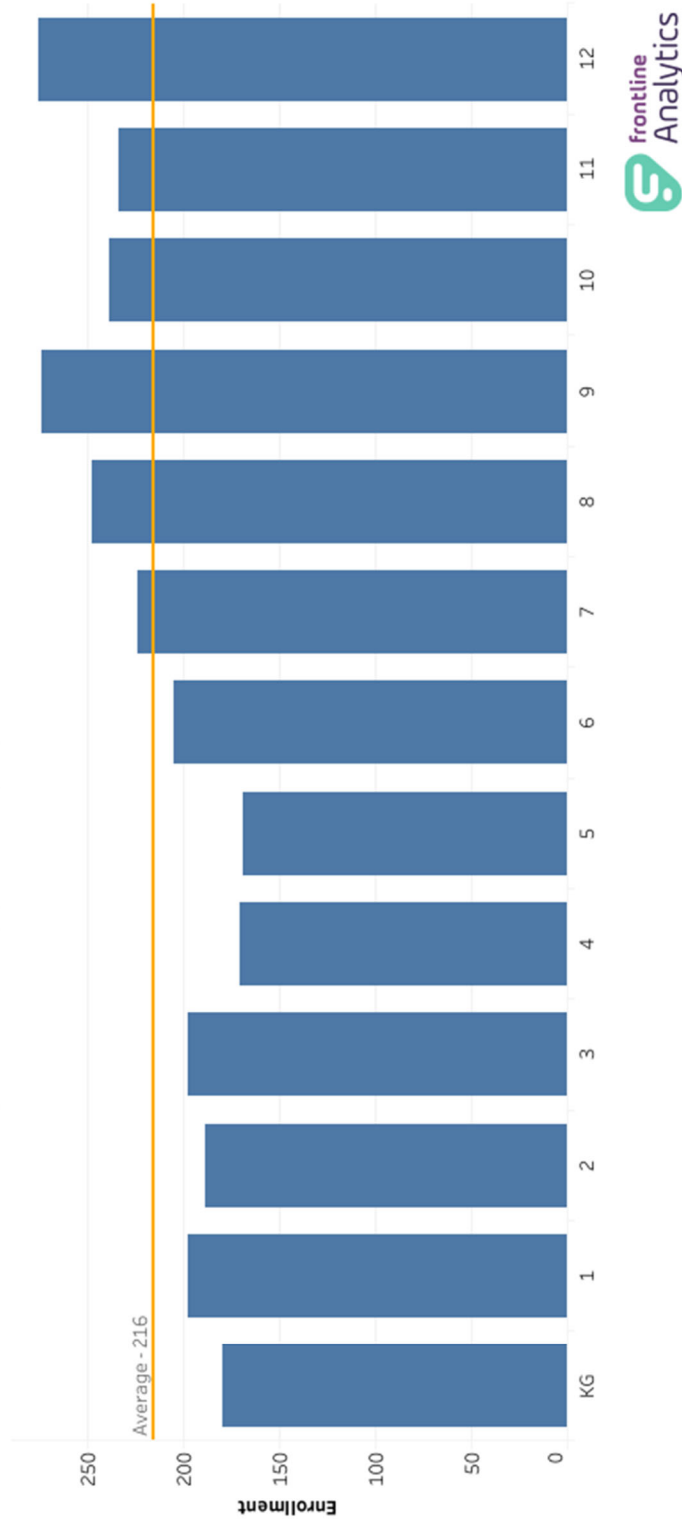
Low income students can require additional support. Certain groups of students can require additional supports. The chart below shows how enrollments for English Language Learners (ELL), low income and special education students have changed over time.



What 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?	D at a ..
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Parkrose SD 3 Enrollment Story

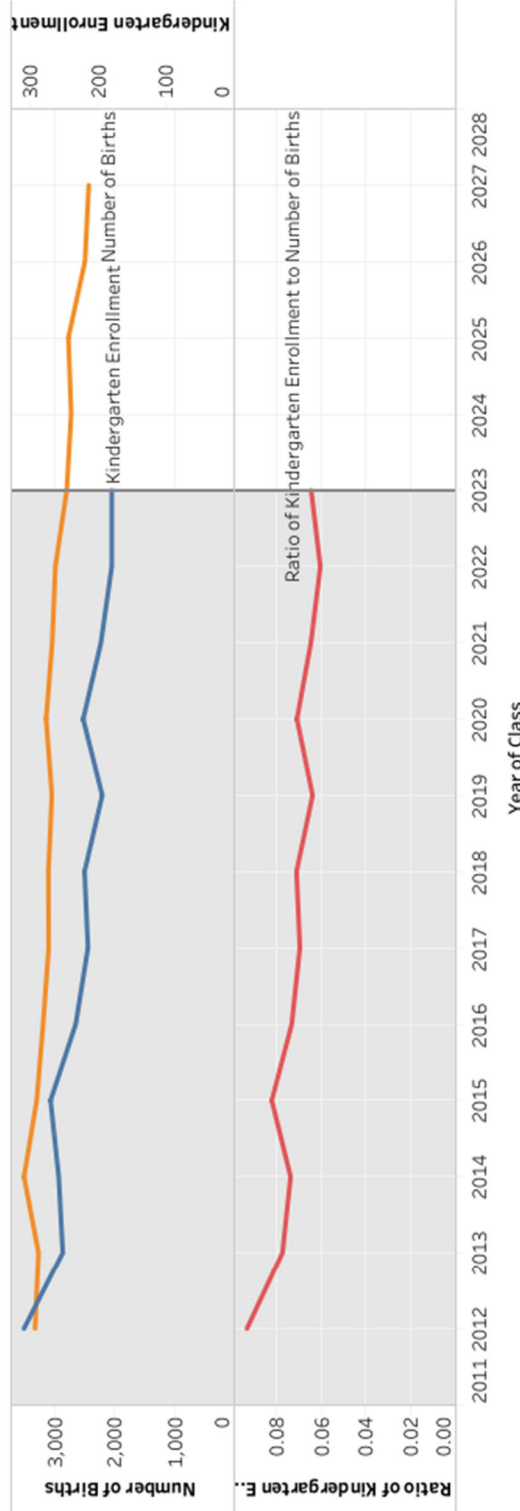
Disproportionately larger or smaller classes can cause staffing challenges as they move through the grades and more so as they move from the elementary buildings to middle school and then high school. Utilize the bar chart below of 2023 enrollment by grade to identify potentially impactful bubbles.



Wh at are th...	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.

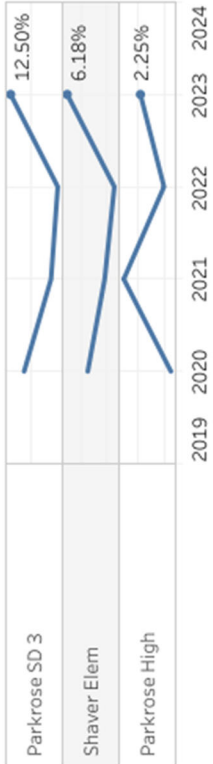


Wh at are th...	How are certain subgroup enrollments changing?	Are there enrollment bubbles in certain grades?	What could future Kindergarten classes look like?	What schools have seen the largest changes in enrollments?	Data Notes
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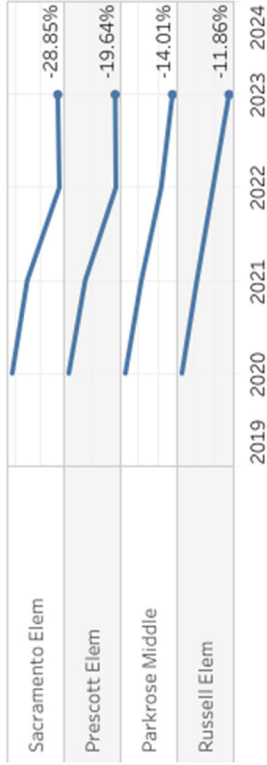
Parkrose SD 3 Enrollment Story

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 (2020 to 2023).

Largest increase in 3 years



Steepest decline in 3 years



Wh at are th..	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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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>

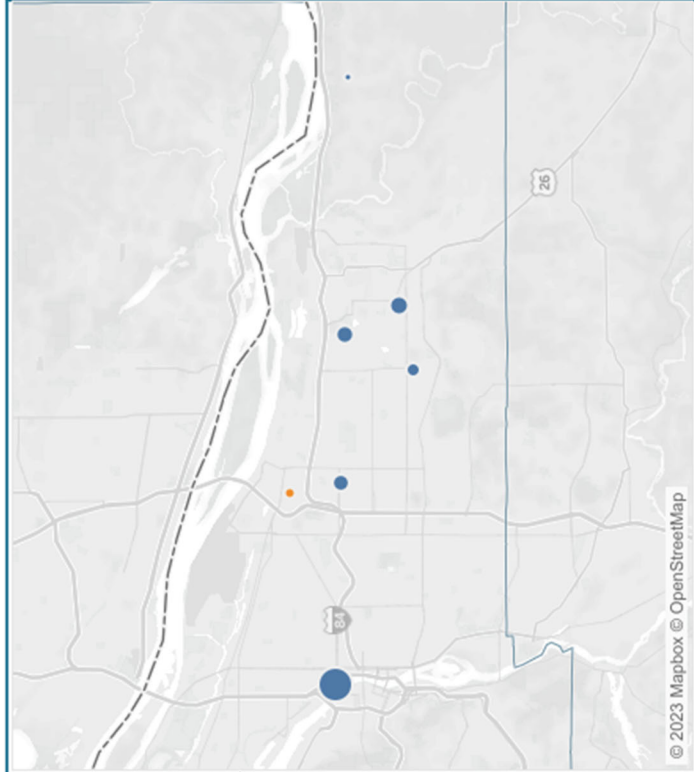


Peer Summary	What have been the enrollment trends in certain subgroups?	How are the district's students performing overall?	How does overall district performance compare?	How do disadvantaged students perform in ELA?
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Parkrose SD 3 Equity Story

Peer Summary

District	County	District Enrollment
Centennial SD 28J	Multnomah	5,487
Corbett SD 39	Multnomah	1,055
David Douglas SD 40	Multnomah	8,632
Gresham-Barlow SD 10J	Multnomah	11,374
Parkrose SD 3	Multnomah	2,805
Portland SD 1J	Multnomah	44,848
Reynolds SD 7	Multnomah	9,825



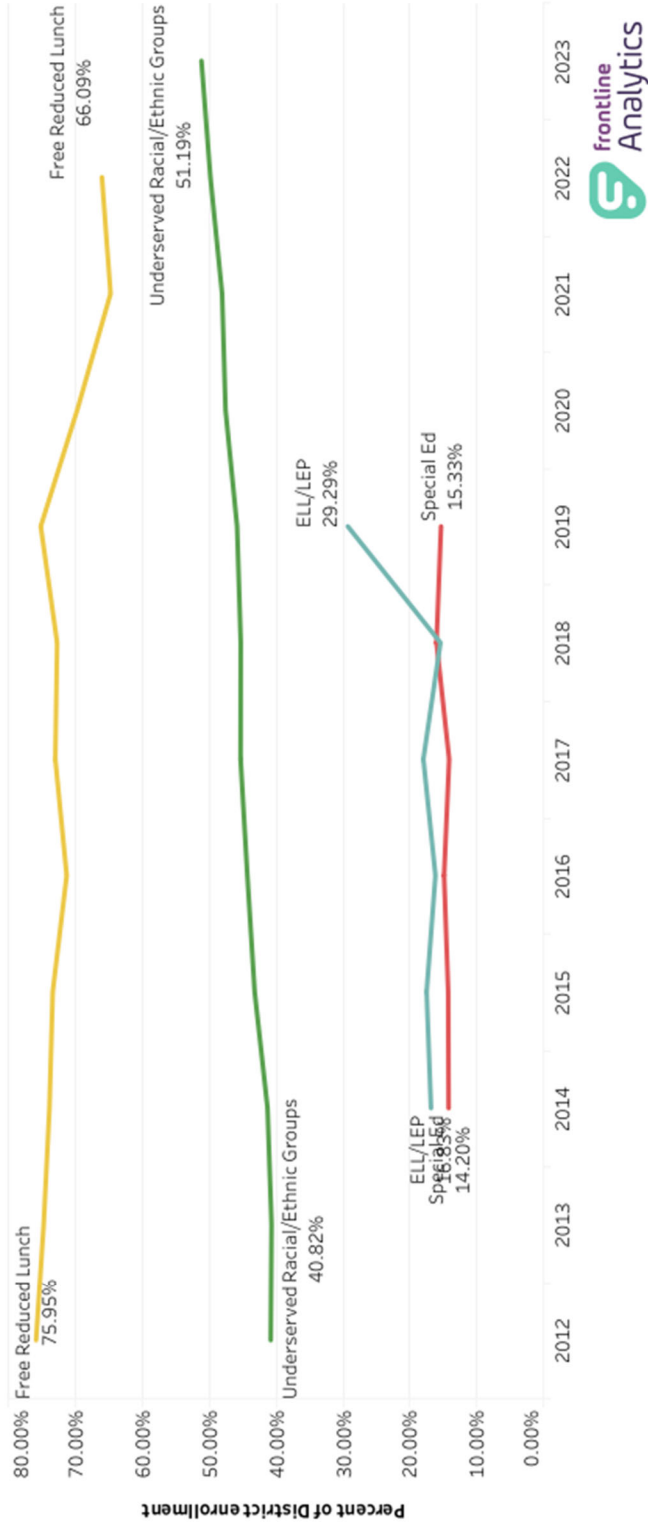
Enrollment Data presented is from 2023.



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?
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Parkrose SD 3 Equity Story

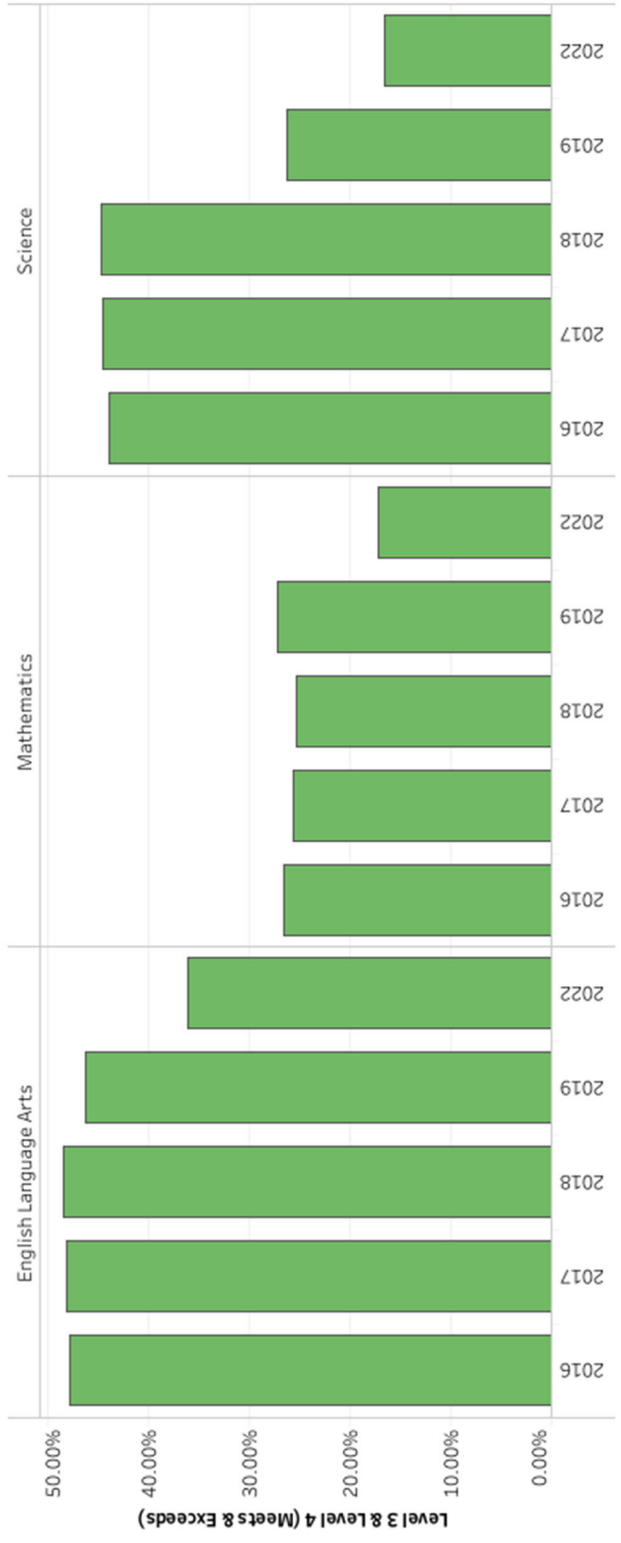
The chart below shows how enrollment for low income, English Language Learner (ELL), special education and students of underserved racial/ethnic groups have changed over time. The Oregon Department of Education (ODE) defines underserved race/ethnic groups as: American Indian/Alaska Native, Black/African 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?
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Parkrose SD 3 Equity Story

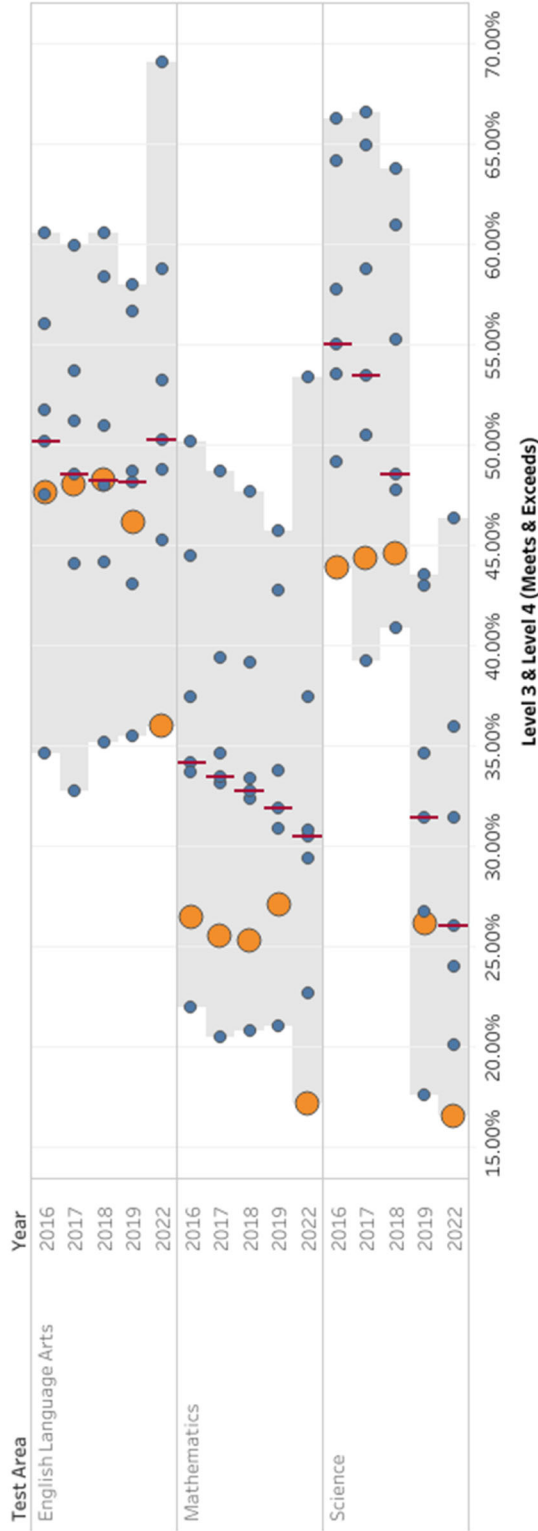
Students are tested in grades 3-8 and 11 for ELA and Math and in grades 5, 8 and 11 for Science. The results below represent the percentage of students across All Grades that met or exceeded their applicable grade level standards.



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 in Math?
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Parkrose SD 3 Equity Story

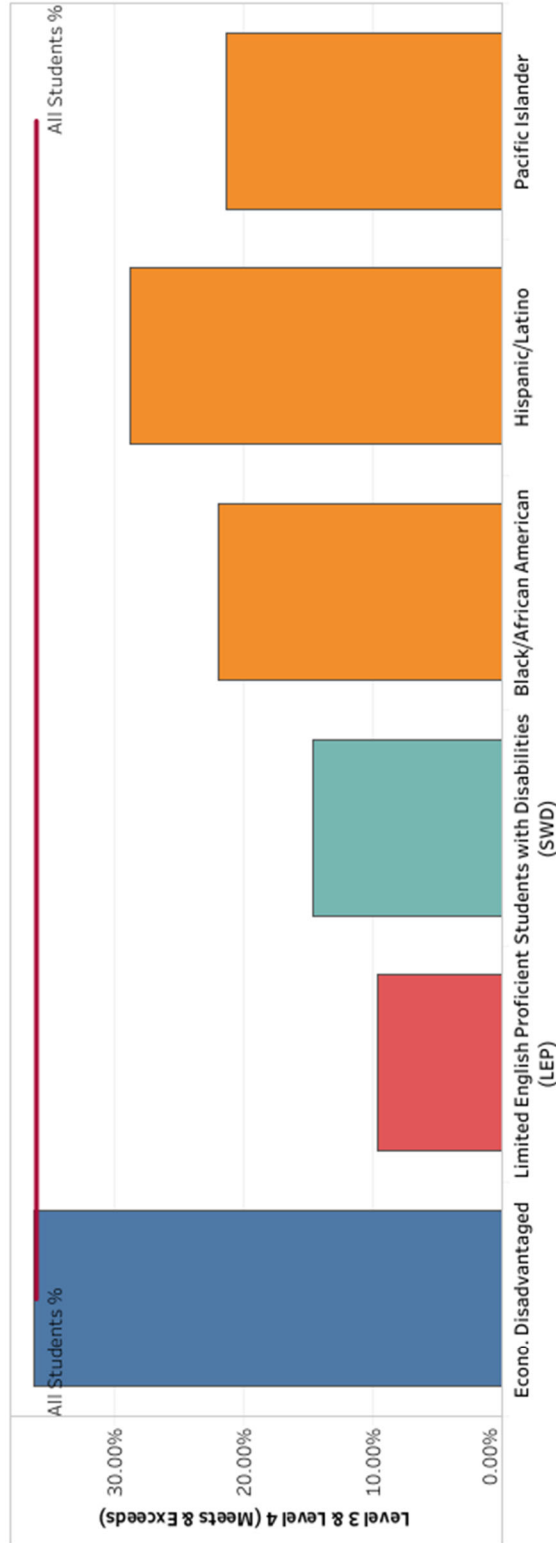
Simply comparing pass rates from year to year does not tell the full story of how students are doing. This visual shades the ranges of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze the change in ELA, Math and Science performance in relation to the District's 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?
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Parkrose SD 3 Equity Story

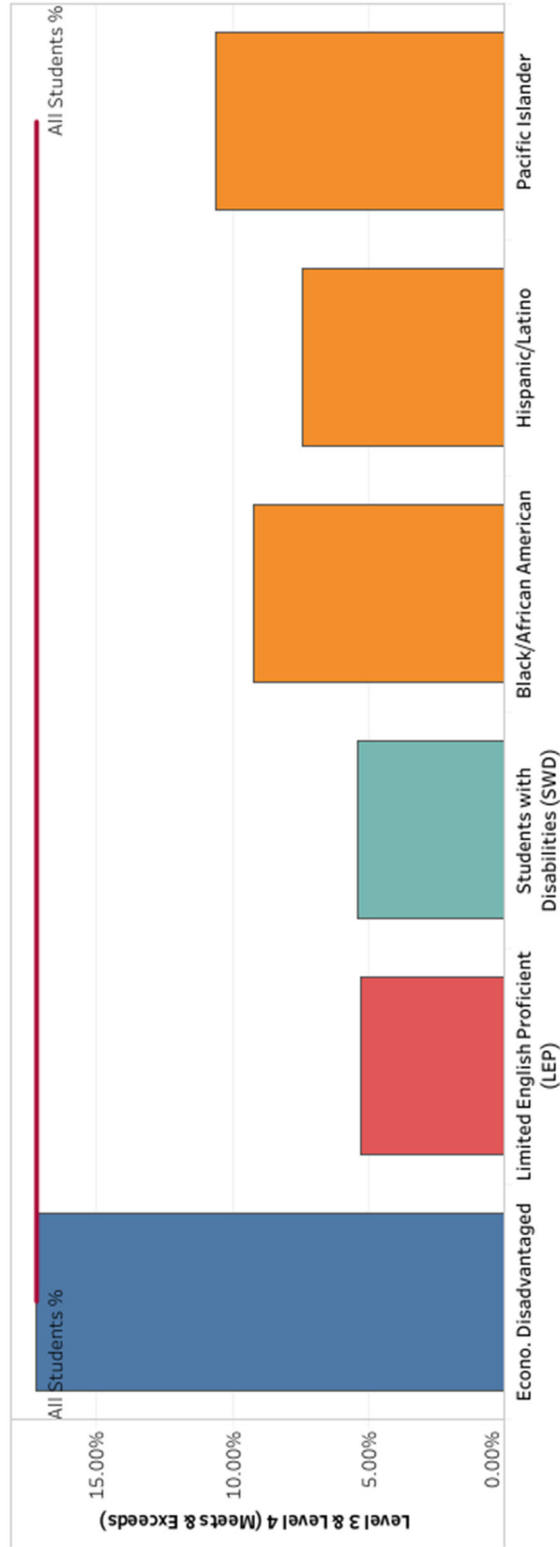
The chart below compares the 2022 All Grades English Language Arts performance of certain disadvantaged student groups to the district's All Students All Grades score.



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?
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Parkrose SD 3 Equity Story

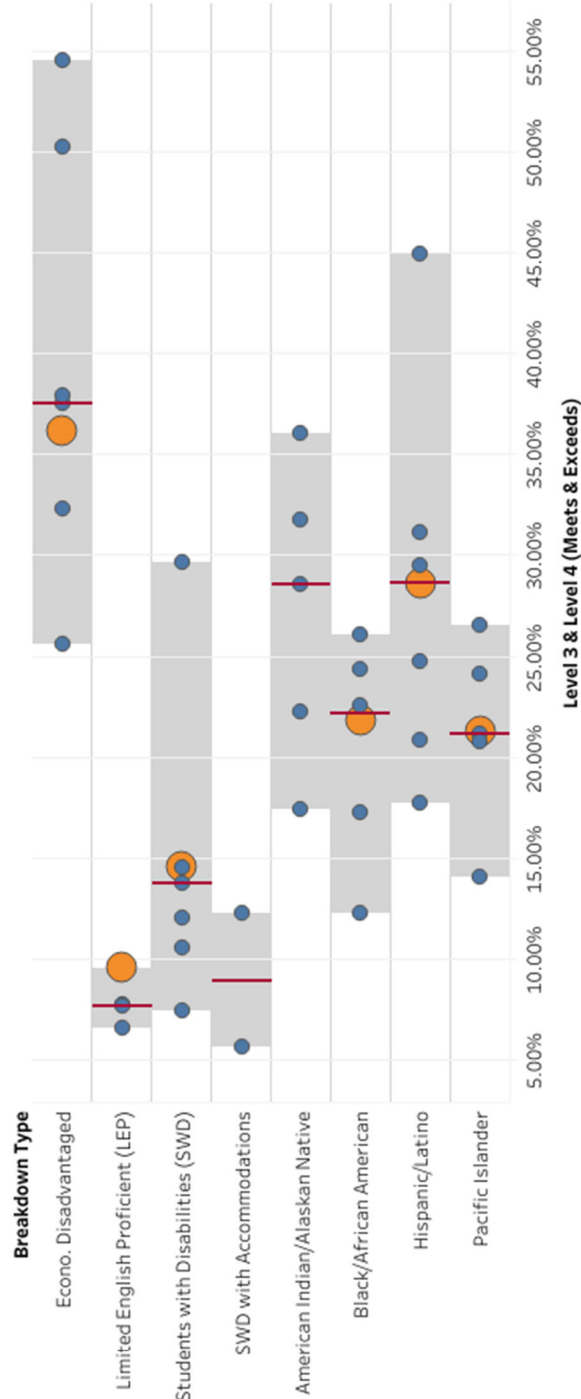
The chart below compares the 2022 All Grades Mathematics performance of certain disadvantaged student groups to the district's All Students All Grades score.



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?
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Parkrose SD 3 Equity Story

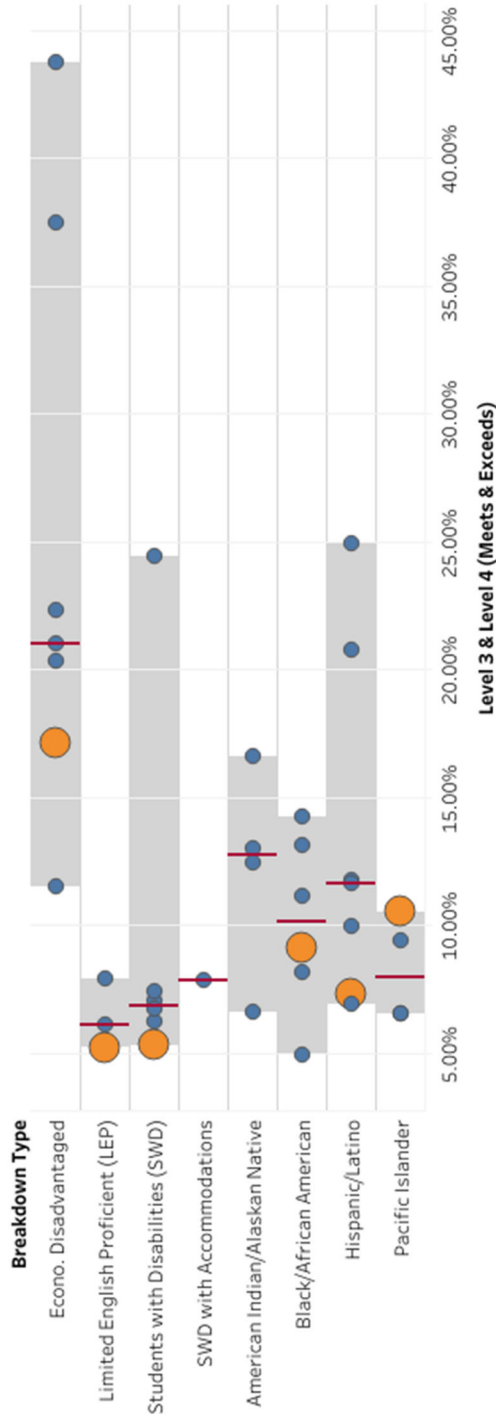
This visual shades the ranges of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze 2022 English Language Arts performance for certain disadvantaged subgroups in relation to the District's peers.



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?
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Parkrose SD 3 Equity Story

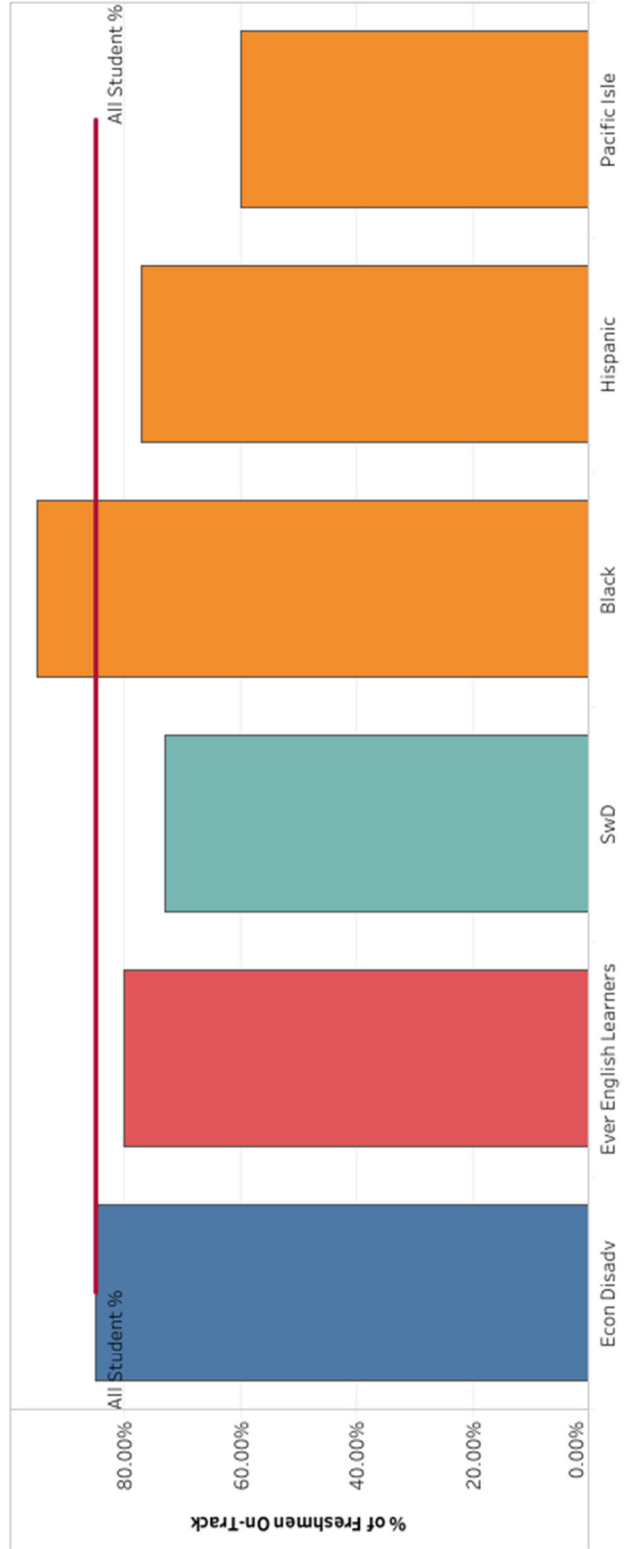
This visual shades the ranges of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze 2022 Mathematics performance for certain disadvantaged subgroups in relation to the District's peers.



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 does the district's per student spending compare?
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Parkrose SD 3 Equity Story

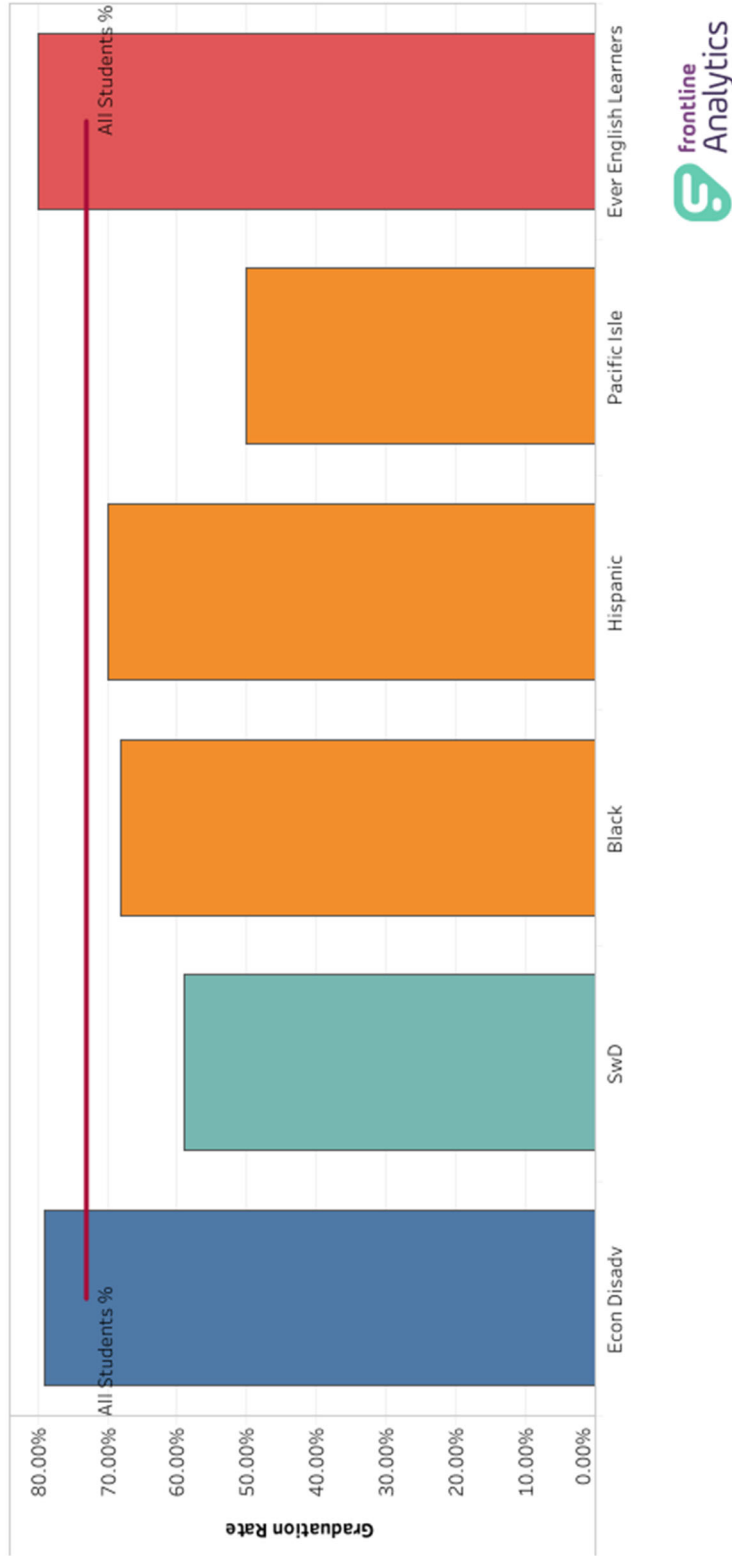
In 2022 Students who earn at least 25% of the credits required for a regular diploma by the end of their freshmen year are considered **On-Track to Graduate**.



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 does the district's per student spending compare?	Data Notes
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Parkrose SD 3 Equity Story

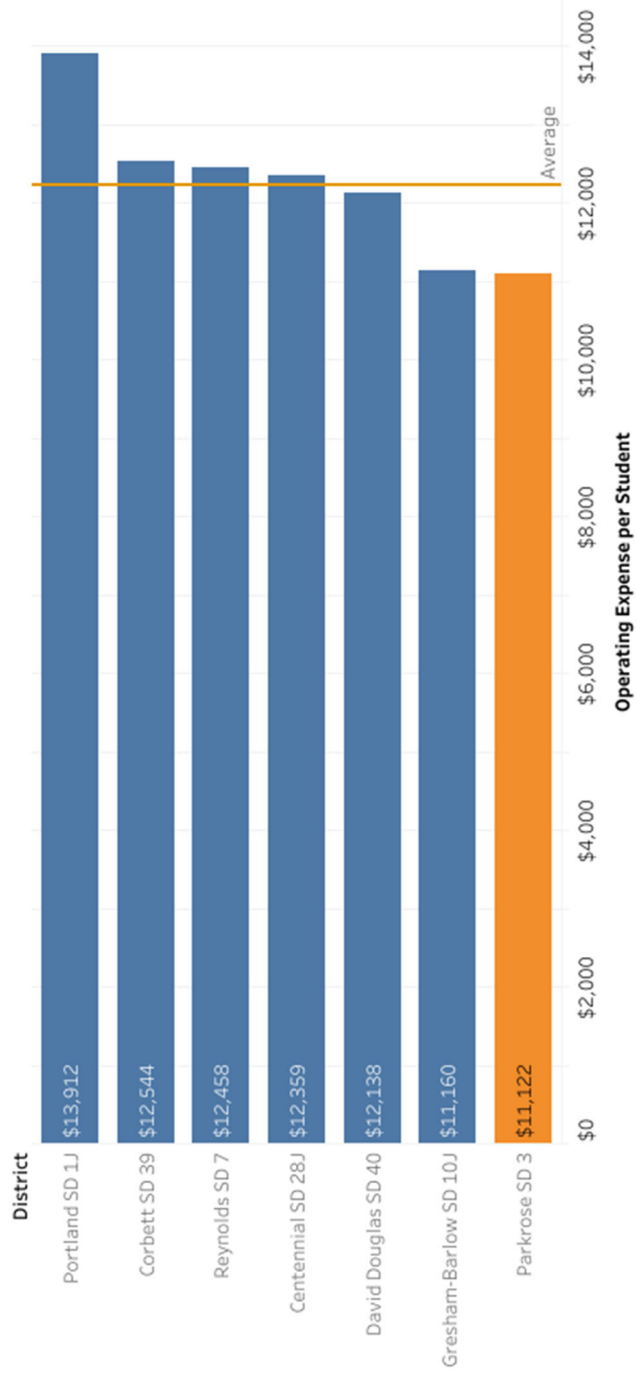
In 2021 Students who earn a standard diploma within four years of entering high school are considered to have graduated on time.



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 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 2021 compared to its peers.



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 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 2023-2024 Budget.



The Oregonian
LEGAL AFFIDAVIT

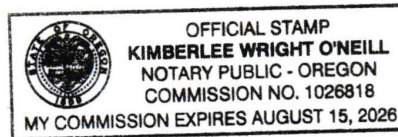
AD#: 0010622609

State of Oregon,) ss
County of Multnomah)

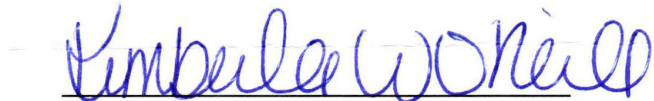
Bradley Dion being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was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

The Oregonian 04/05/2023


Principal Clerk of the Publisher



Sworn to and subscribed before me this 12th day of April 2023


Notary Public

NOTICE OF BUDGET COMMITTEE MEETINGS
PARKROSE SCHOOL DISTRICT PROPOSED BUDGET FOR FY 2023-2024
The Multnomah County School District #3 / Parkrose School District will hold a public meeting to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024 online virtually with Zoom at the hour of 6:30 pm. The agenda is posted on our website at: <https://meetings.boardbook.org/Public/Organization/1541>
Virtual Link - Please click this URL to join: <https://zoom.us/j/94961285856> or join by phone: 1-253-215-8782 Webinar ID: 949-6128-5856
We encourage and welcome all members of our community to engage with our board. Please email questions@parkrose.k12.or.us or call 503.408.2100 to arrange for translation services at least 72 hours before the meeting. Closed captioning provided on zoom. Other appropriate auxiliary aids and services may be provided upon request and appropriate advance notice.
Electronic/Virtual Public Comment Protocol - If you wish to submit a public comment before, or during this Board Meeting please fill out this electronic public comment form before "Public Comments" on the agenda: <https://forms.gle/5sUJRZjxJlkqmqVg9>. If you don't submit your comment in time we will read it at the next board meeting.
In-Person Public Comment Protocol - Upon arrival at the meeting, please fill out an Intent-to-Speak card and hand it to the Board Secretary prior to "In-person Public Comment" on the agenda. You will have a 3 minute time limit.
Board Meeting Video Recordings - For those of you who cannot participate virtually we will post a recording of the meeting on our website at: <https://www.youtube.com/channel/UCXajhxrPxMCI0Q6J00JUszQ>
The meeting will take place on the following dates:
April 26, 2023 6:30 pm - Budget Committee Training
May 10, 2023 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 24, 2023 - 6:30 pm & May 31, 2023 - 6:30pm
 A copy of the budget can be inspected after May 10, 2023 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).

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.

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 and 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.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards 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 programs 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 units used as budgetary cost control centers 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 was 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 measures 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.

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 2023-2024
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.