

2024-
2025

Parkrose School District Adopted Budget Book



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



Multnomah County School District #3

Adopted Budget 2024-2025

Prepared by:

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TABLE OF CONTENTS

EXECUTIVE SUMMARY	1-20
Budget Document Format	3
Budget Overview	4-7
Budget Message	8-11
Budget Development Process and Timeline	12
Budget Committee Members	13
Board of Directors	14
Budgeted Transfers To/From and Due To/From Details	15
Budget Summary & Comparison	17-18
All Fund Resources Summary Chart & Detail	20
 ORGANIZATIONAL SECTION	 21-37
District Overview	22
District History	23
Relation to State of Oregon Education System	23
Administration	24
District Mission & Goals	25-26
Racial Equity Lens	27-28
Current Year Organizational Chart	29
Budget Development Process	30
Funds Overview	31-37
Basis of Accounting	31-32
Debt and Financing	32
The Budget and Expenditure Process	32
Budget Creation	32-33
Program Budgets	33-34
Structure & Classification	34-36
Organizational Key Combinations	37
 FINANCIAL SECTION	 38-147
All Funds:	39-52
All Fund Resources Summary Chart & Detail	39-41
Requirements by Resources	43-44
Requirements by Function	46-48
Requirements by Object	50-52
 Fund 100 – General Fund:	 54-61
Introduction and Summary Information	54-55
Requirements by Resources	56
Requirements by Function	57-58
Requirements by Object	59-60
General Fund by Department/School Chart & Detail	61

Prescott Elementary Informational Page	62
Requirements by Function	63
Requirements by Object	64
 Russell Elementary Informational Page	 65
Requirements by Function	66
Requirements by Object	67
 Sacramento Elementary Informational Page	 68
Requirements by Function	69
Requirements by Object	70
 Shaver Elementary Informational Page	 71
Requirements by Function	72
Requirements by Object	73
 Parkrose Middle School Informational Page	 74
Requirements by Function	75
Requirements by Object	76
 Parkrose High School Informational Page	 77
Requirements by Function	78
Requirements by Object	79
 Parkrose Athletics Informational Page	 80
Requirements by Function	81
Requirements by Object	81
 Fund 201 – Sinking Fund – Short Term (TAN):	 82-83
Introduction and Summary Information	82
Requirements by Resources	83
Requirements by Function	83
Requirements by Object	83
 Fund 202 – Food Service Fund:	 84-87
Introduction and Summary Information	84
Requirements by Resources	85
Requirements by Function	85
Requirements by Object	86
List of Grants Funded in Fund 202	87
 Fund 203 – Risk Management Fund:	 88-90
Introduction and Summary Information	88
Requirements by Resources	89
Requirements by Function	89
Requirements by Object	90

Fund 205 – Thompson Special Fund:	91-93
Introduction and Summary Information	91
Requirements by Resources	92
Requirements by Function	92
Requirements by Object	93
 Fund 215 – Federal Grants Fund:	 94-100
Introduction and Summary Information	94
Requirements by Resources	95
Requirements by Function	96
Requirements by Object	97-98
List of Grants Funded in Fund 215	99-100
 Fund 251 – Student Investment Account (SIA) Fund:	 101-105
Introduction and Summary Information	101
Requirements by Resources	102
Requirements by Function	102
Requirements by Object	103
SIA Integrated Guidance Plan	104-105
 Fund 252 – High School Success Fund:	 106-109
Introduction and Summary Information	106
Requirements by Resources	107
Requirements by Function	107
Requirements by Object	108
Integrated Guidance Plan	109
 Fund 280 – State & Private Grant Fund:	 110-116
Introduction and Summary Information	110
Requirements by Resources	111
Requirements by Function	112
Requirements by Object	113-114
List of Grants Funded in Fund 280	115-116
 Fund 281 – Transportation Fund:	 117-118
Introduction and Summary Information	117
Requirements by Resources	118
Requirements by Function	118
Requirements by Object	118
 Fund 282 – Technology Replacement Fund:	 119-120
Introduction and Summary Information	119
Requirements by Resources	120
Requirements by Function	120
Requirements by Object	120

Fund 285 – Textbook Fund:	121-122
Introduction and Summary Information	121
Requirements by Resources	122
Requirements by Function	122
Requirements by Object	122
 Fund 291 – Special Fund – Retirement/Longevity:	 123-124
Introduction and Summary Information	123
Requirements by Resources	124
Requirements by Function	124
Requirements by Object	124
 Fund 298 – PERS Stabilization Fund:	 125-126
Introduction and Summary Information	125
Requirements by Resources	126
Requirements by Function	126
Requirements by Object	126
 Fund 299 – Student Body Fund:	 127-128
Introduction and Summary Information	127
Requirements by Resources	128
Requirements by Function	128
Requirements by Object	128
 Fund 310 – Debt Service Fund:	 129-134
Introduction and Summary Information	129
Requirements by Resources	130
Requirements by Function	130
Requirements by Object	131
Aggregate Debt Service Schedules	132-134
 Fund 311-PERS General Obligation Bond Fund:	 135-138
Introduction and Summary Information	135
Requirements by Resources	136
Requirements by Function	136
Requirements by Object	136
Debt Service Schedule	137-138
 Fund 405 – Capital Projects Fund:	 140-141
Introduction and Summary Information	140
Requirements by Resources	141
Requirements by Function	141
Requirements by Object	141

Fund 415 – Capital Equipment Fund:	142-143
Introduction and Summary Information	142
Requirements by Resources	143
Requirements by Function	143
Requirements by Object	143
Fund 420 – Capital Projects General Obligations Bond Fund:	144-145
Introduction and Summary Information	144
Requirements by Resources	145
Requirements by Function	145
Requirements by Object	145
Fund 430 – Capital Fleet Replacement Fund:	146-147
Introduction and Summary Information	146
Requirements by Resources	147
Requirements by Function	147
Requirements by Object	147
INFORMATIONAL SECTION	148-225
Charts & Graphs	148-168
General Fund Budget by School Analysis	149-152
All Fund Salary Summary	153
FTE Change vs. Enrollment Change	154
Historical Staffing Ratios	155
Key School Statistics	156-162
Student Outcomes (State Report Card Data)	163-164
General Fund Unappropriated Ending Fund Balance Graph	165
Contingency Use History	165
Property Tax Collection History Graph and Detail	166
Current and Prior Year Enrollment Information	167
Special Education Enrollment Breakdown	168
Forecast5 Analytics Stories	169-203
Financial Story	169-176
Salary & Staffing Comparison	177-184
Enrollment Story	185-191
Equity Story	192-203
Legal Publications	204-215
Public Notice of Budget Committee Meetings	204
Organizational Budget Committee Meeting Minutes	205-208
Resolution to Adopt Appropriate, Levy and Categorize Funds	209
Assumptions & Other Information Used to Build Budget	210-211
Form ED-50	212-213
Public Notice for Budget Hearing (ED1)	214-215
Summary of Changes from Proposed to Adopted	216
Schedule A & B – Appropriation Level	217-221
Glossary	222-225

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EXECUTIVE SUMMARY

PARKROSE SCHOOL DISTRICT

2024-2025 BUDGET

CONTENTS

- BUDGET FORMAT
- BUDGET OVERVIEW
- BUDGET DEVELOPMENT PROCESS & TIMELINE
- BOARD OF DIRECTORS
- BUDGET COMMITTEE
- 2024-2025 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.



Budget Document Format

Parkrose School District is proud to present the 2024 - 2025 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.

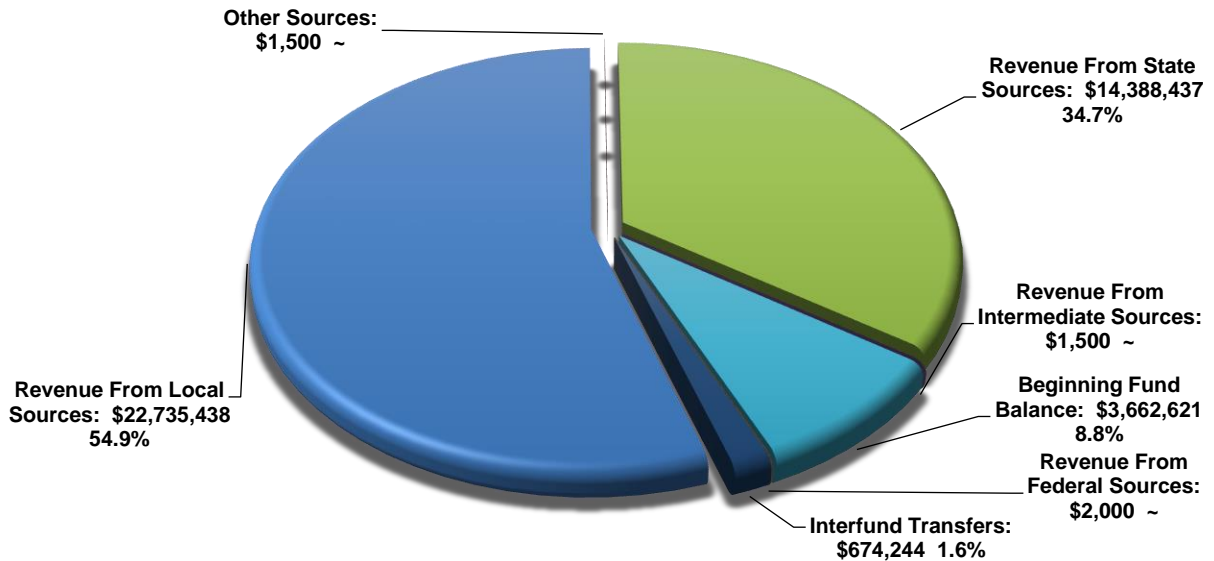
Budget Overview

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.

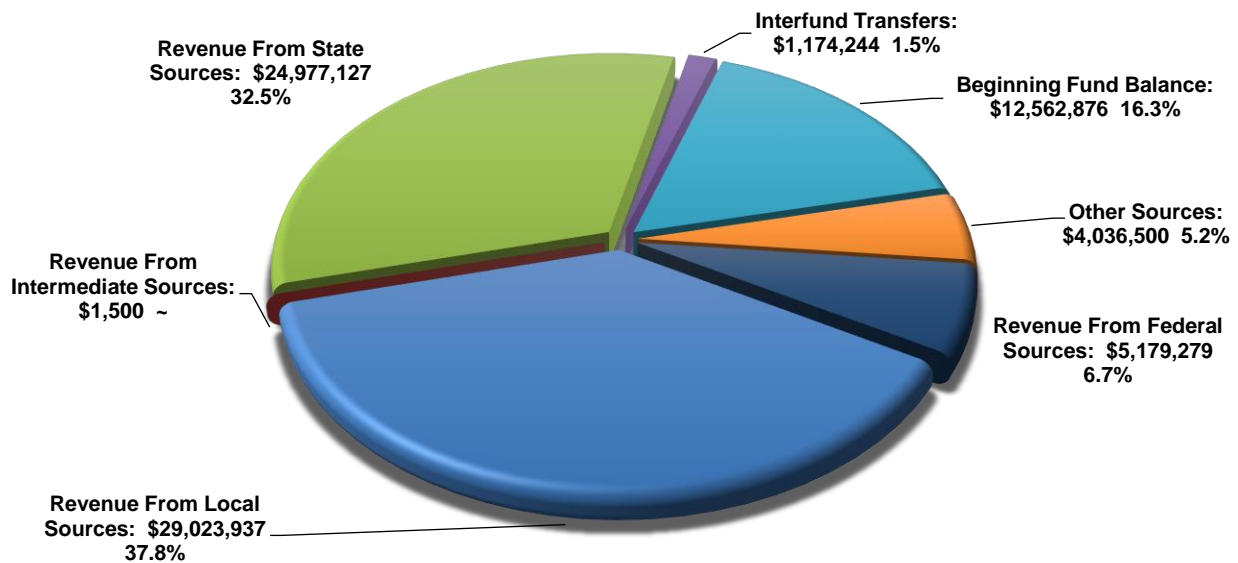
General Fund Resource Summary

Total \$41,465,740



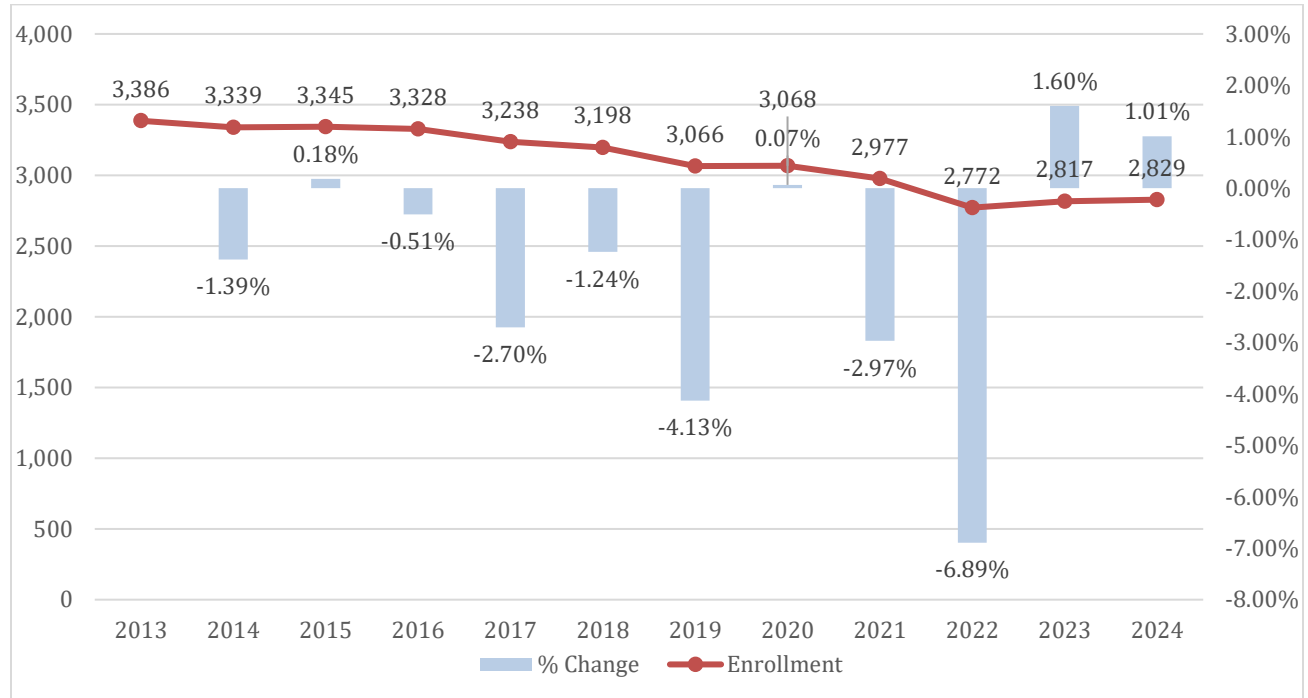
All Funds Resource Summary

Total \$76,955,463

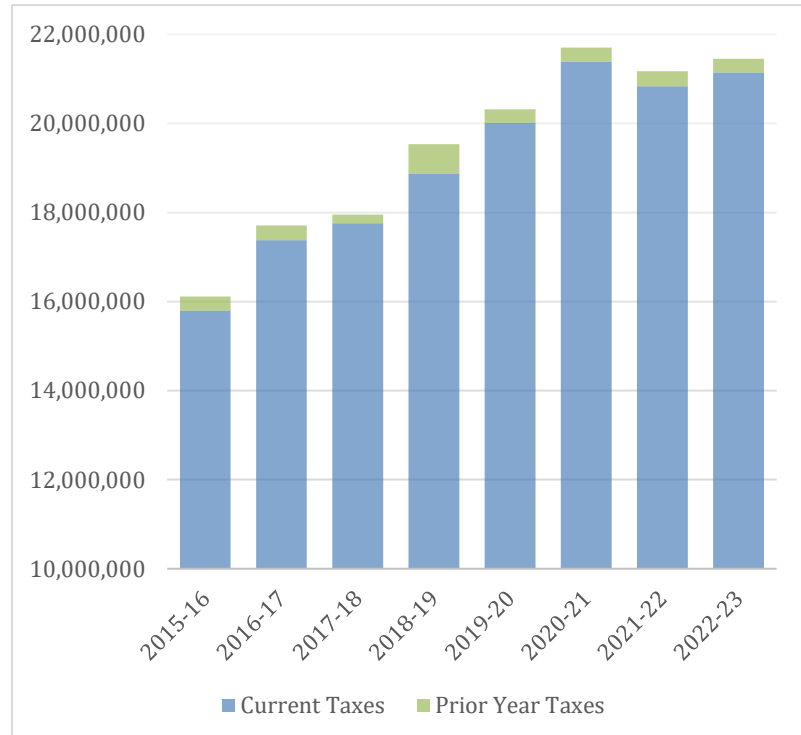


Budget Overview

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.

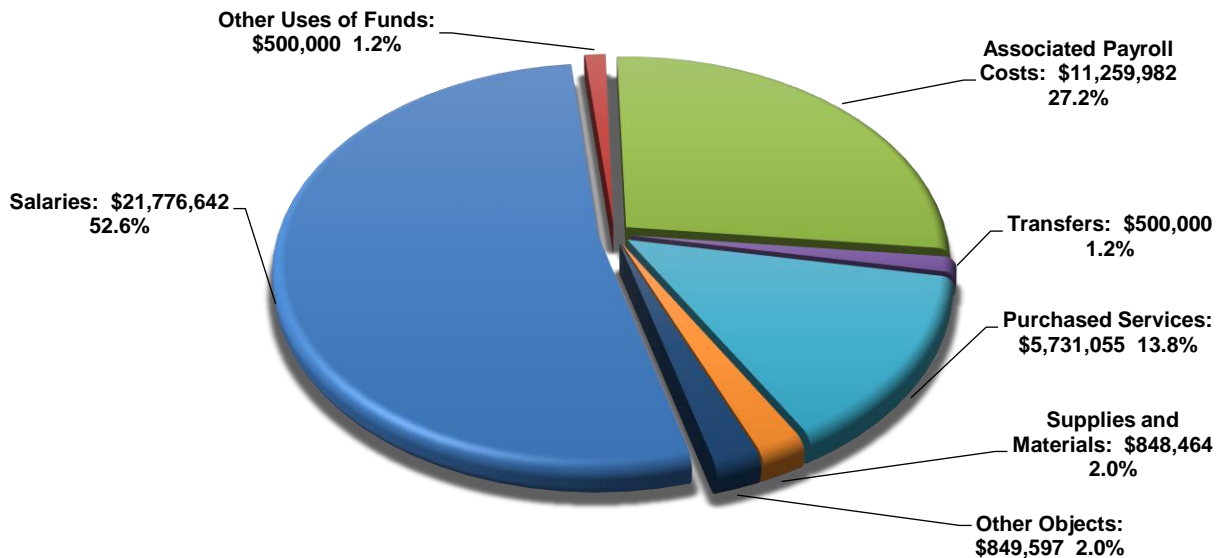


Budget Overview

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.

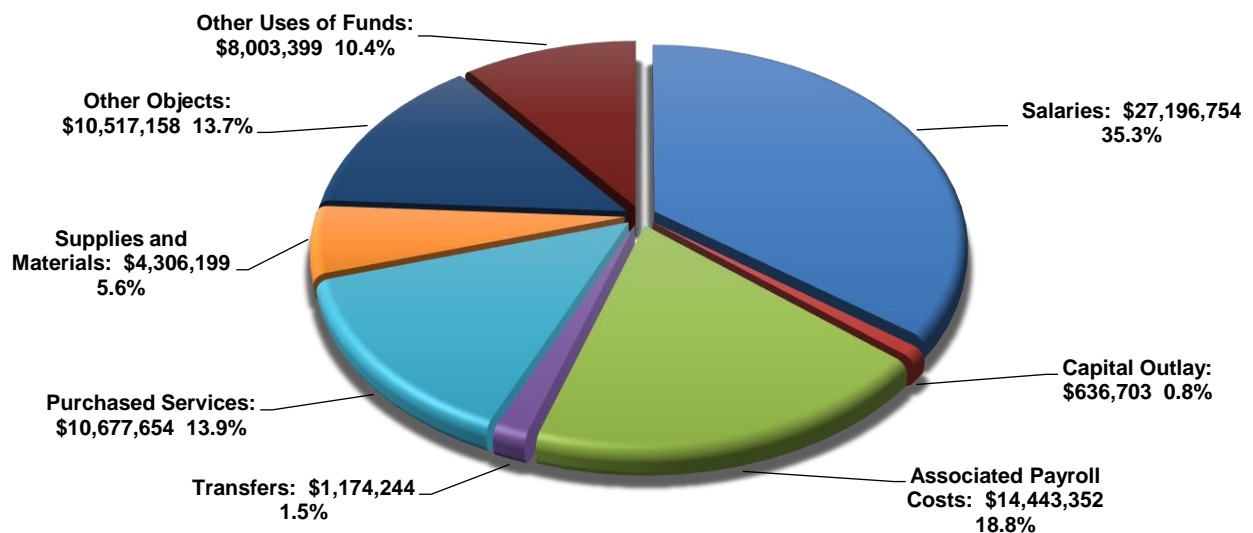
General Fund Requirements by Object

Total \$41,465,740



All Fund Requirements by Object

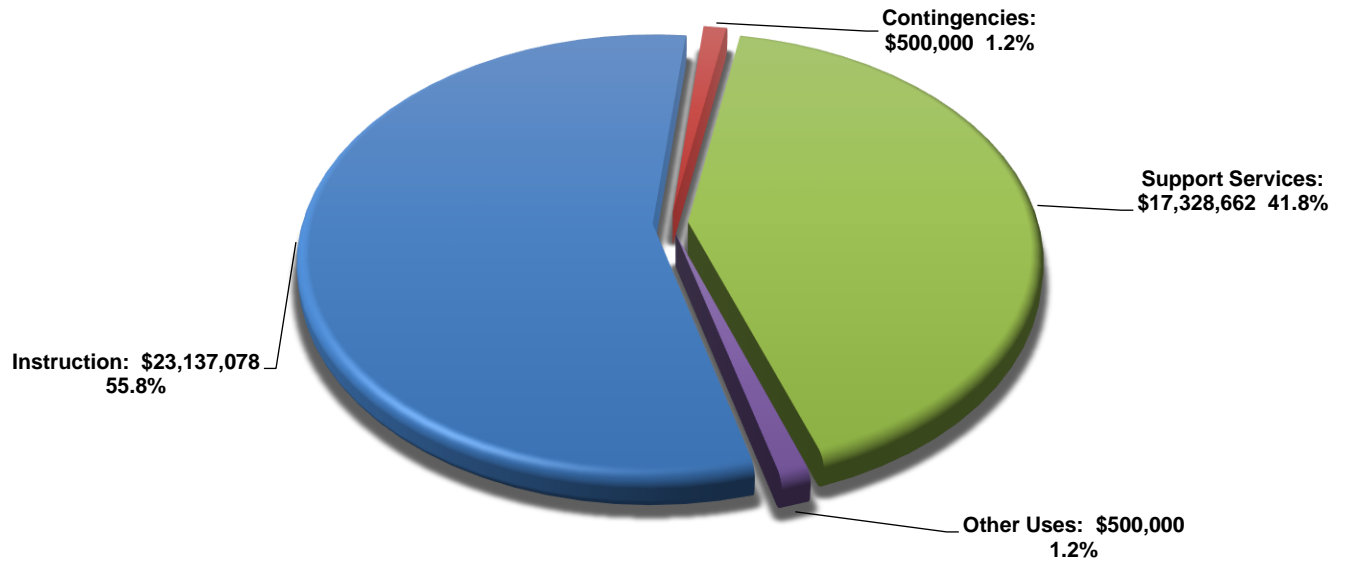
Total \$76,955,463



Budget Overview

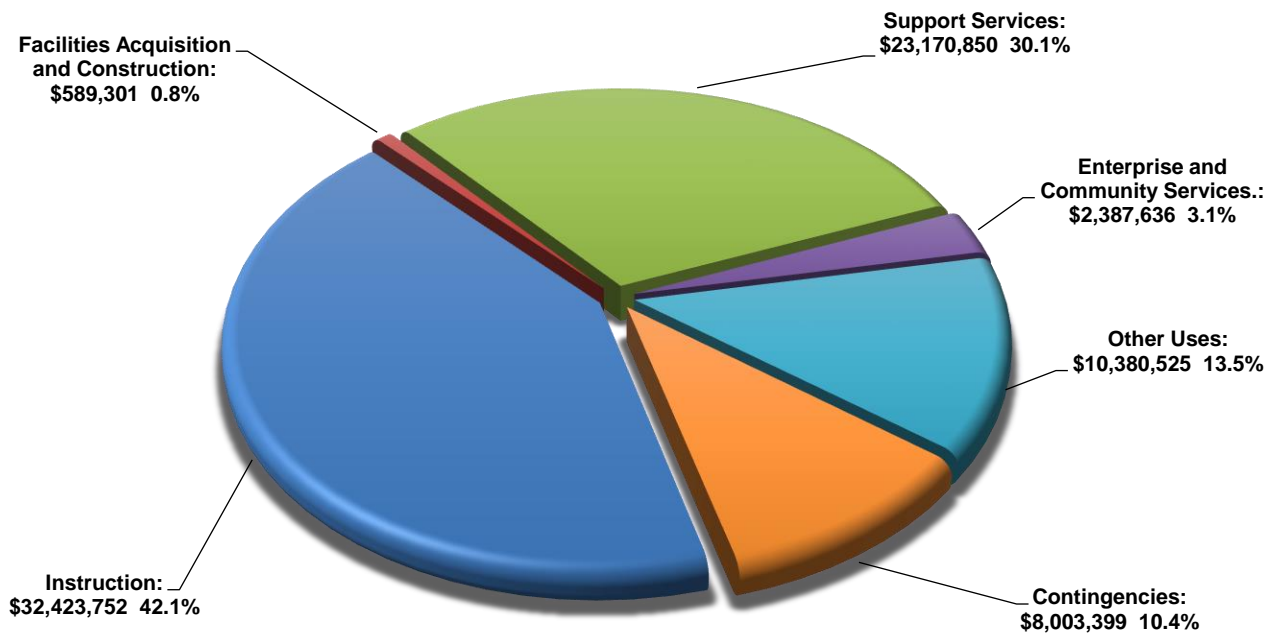
General Fund Requirements by Function

Total \$41,465,740



All Fund Requirements by Function

Total \$76,955,463



A Message from the Superintendent

It is my privilege and honor to represent the Parkrose School District and share the adopted operating budget for the fiscal year beginning July 1, 2024, and ending June 30, 2025. As required by Oregon Budget Law, the adopted budget is balanced between total resources and requirements. We based our 2024-25 budgets on the State of Oregon's budget allocating \$10.2 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:

I present a balanced budget that requires Parkrose to reduce its costs by more than \$3 million dollars. The loss of enrollment continues to have an impact on our budget this year. However, we did see some slight gains this past school year which has helped reduce our deficit. In my opinion, our state has a school funding issue that continues to create larger inequities in each biennium. Our community remains underserved regarding the resources we need to provide the support and education our students deserve. Our school district receives \$10,463 per student, but our total expenses per student are about \$15,000 a year. The rising costs of operations are a key factor. Labor, utilities, transportation, and nutrition all face inflated costs that are quickly outpacing the amount of state school funding.

The rising costs of special education are another significant factor in our budget. Parkrose spends about \$9 million annually to meet the needs of our students who are identified as Special Education students. That represents more than 22% of our total general fund. The state of Oregon only funds up to 11% of special education student needs while we have 14% of our students who qualify for special education support. This gap is a chronic problem for public school budgets. This is one primary example of why our schools continue to be underfunded.

Our collective team continues to advocate for funding that supports a high-quality experience for all students. The argument that less enrollment means less funding is inadequate at best. Oregon has historically underfunded schools and we continue to lag in the bottom half of the United States when it comes to per pupil funding of public schools. Our students need a system that supports their dynamic needs and is not solely based on the number of students but focuses on the needs of each student.

Once again, to balance our budget and maintain the critical staffing support our students deserve, we are recommending the use of one-time funds to hold us steady for one more school year. This includes \$1 million dollars from our general fund ending fund balance. This is the district savings account that is for critical emergencies and is vital to our credit rating as a district. This \$1 million dollars will be spent and unavailable next budget cycle. Moreover, we will use another \$1 million dollars from our Thompson Fund which is our account for school maintenance and support. This impacts our ability to make capital expenditures that maintain and improve our facilities in a timely manner. Ultimately, deferred maintenance only costs our community more in the long run. Finally, we are

shifting Student Investment Account monies and the increase in enrollment in FY 23/24 to cover \$1 million dollars to maintain staffing at its current level. Our students can't afford less staff and support or further cuts in programs and resources. Our staff and families have endured that for the 23 years I have worked in Parkrose.

As I have mentioned in past budget messages, in 2019 we were the beneficiary of the Student Success Act that generates revenue through corporate receipts tax. In 2021 we 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. Now we face another deficit and this additional money will pay for programs like Music, Art, and Athletics. These are all critical pieces to a high-quality comprehensive education program.

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 \$2.8 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, and provide training and support to staff to better support our historically underserved students. All of these programs have flourished in their return and are providing opportunities for many of our youth. Now, these programs will be more at risk as we continue to face budget deficits year after year. This year we are shifting staff out of the general fund to Student Investment Account to pay for arts and special education staffing that is typically covered by our general fund. The Student Investment Account has shifted from ways to enhance our students' experience to subsidizing the losses from the state school fund.

We bring this budget to you as part of our compliance with following local budget law. This budget represents the second half of the biennium of a \$10.2 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 in class size and maintaining appropriate levels of student support at our schools. This also includes maintaining 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 aftereffects 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 four years. These broader needs require resources to support and build capacity in our students. Unfortunately, at the same time, we are experiencing drops in student enrollment and a workforce shortage that has significant impacts on the 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.

We will approach a budget cliff in the FY 25-26 school year if we do not see a more robust state school fund and the addition of a local option tax levy. We will not have \$2 million dollars to use from our ending fund balances in General Fund and Thompson fund. This one-time money will only keep us afloat for one school year. In FY 25-26 we will be required to make significant budget cuts to balance our budget. I encourage our community to seriously consider passing a local option tax levy this November that will bring approximately \$3.5 million in revenue directly to our schools. The passage of this levy will have a significant impact on the services and support we can provide our students and families.

I have established four priorities for our team as they have established this budget:

Priority 1: Maintain support for classroom staff and specialists

Priority 2: Maintain and support programs that directly impact student learning and the school experience.

Priority 3: Communicate with staff and community regarding our budget circumstances

Priority 4: Communicate the need for a local option to ensure there are no near future cuts to our school budgets.

To meet these priorities, we made the following adjustments to the general fund:

- The district had to cut \$3 million out of the general fund to balance the budget
 - Transfer \$1,000,000 from the district ending fund balance
 - Transfer \$1,000,000 from the Thompson Fund
 - Shift staffing from the General Fund to the Student Investment Account and an increase in enrollment in FY 23/24 took care of the remaining \$1,000,000 short fall
 - **TOTAL: 3,000,000**

These needed adjustments demonstrate that without one time money (savings) we would be presenting a series of staffing or day cuts in this budget. This continues to present a serious long-term funding issue for Parkrose School District. These funds will not be available for the 25-26 school year.

The District's FY 2024-25 adopted budget for all funds is \$76,788,893 with the General Fund being \$41,269,705. The adopted budget is balanced and has \$5.6 million or 7.9% increase over the Adopted budget of 2023-24. For all funds and \$4.2 million or 11.5% for General Fund.

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 2024-25 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 2024-25 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

2024-2025 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 adopted 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.

09/25/2023

Announce Budget Committee
Vacancies Adopt Budget
Calendar for 24-25

11/28/2023

Publish Application Notice

02/02/2024

Budget Committee Application
Deadline

02/12/2024

Board interviews applicants for
Budget Committee Board
appoints Budget Committee
Member(s)

04/03/2024

Publish first notice of meeting

04/10/2024

Publish second notice of
meeting

04/17/2024

Budget Training Meeting

04/24/2024

First Organizational Budget
Meeting / Budget Message
(6:30 PM)

05/08/2024

Optional Second Budget
Committee Meeting (6:30 PM)

05/22/2024

Optional Third Meeting (6:30
PM)

06/05/2024

Publish budget hearing notice
and budget summary.

06/24/2024

Budget Hearing
Board adopts the budget,
makes appropriations, levies
taxes and categorizes the levy.

Budget Committee Members

Name	Designated Position	Expiration	<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 adopted budget, review the various programs, and pass an approved budget to the board for final adoption and levying of taxes.</p> <p>2024 - 2025</p> <p>Budget Committee Meeting Calendar</p> <p>First Meeting: Organizational Meeting</p> <p>April 24, 2024</p> <p>6:30 p.m.</p> <p>Second Meeting - Canceled</p> <p>May 8, 2024</p> <p>6:30 p.m.</p> <p>Optional Third Meeting - Canceled</p> <p>May 22, 2024</p> <p>6:30 p.m.</p>
Paul Tabron Jr.	School Board, Position #1	2025	
Brenda Rivas	School Board, Position #2	2027	
Joash Bullock	School Board Position #3	2025	
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	
Michael McClain	Community, Position #3	2027	
Wendy White	Community, Position #4	2027	
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

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

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

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

Information about each Board Member, as well as contact information, upcoming and past agenda's, and board meeting videos can be found on the district website at:

<http://parkrose.k12.or.us/school-board/>



Paul Tabron, Jr.
Position #1
Term Expires
June 30, 2025



Brenda Rivas
Position #2
Term Expires
June 30, 2027



Joash Bullock
Position #3
Term Expires
June 30, 2025



Sonja McKenzie
Position #4
Term Expires
June 30, 2025



Elizabeth Durant
Position #5
Term Expires
June 30, 2025

Budgeted Transfers In/Out

Transfer In (Due To)		Transfer Out (Due From)
General Fund—100		
	A	\$500,000 (40/40/20 to 282,285,291)
General Fund—100		
\$674,244 (From 205 and 298)	B	
Thompson Fund - 205		
	B	\$434,244 General Fund
PERS Stabilization – 298		
	B	\$240,000 General Fund
Technology Replacement Fund - \$282		
General Fund \$200,000	A	
Textbook Fund – 285		
General Fund \$200,000	A	
Retirement Fund – 291		
General Fund \$100,000	A	
TOTAL TRANSFERS IN (DUE TO)	\$	TOTAL TRANSFERS OUT (DUE FROM)
\$1,174,244		\$1,174,244



Prescott Outdoor School



Kingdom of Kindness at
Russell Elementary

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 ADOPTED BUDGET 2024-2025				
Fund	Title	Amount	Percentage of Total	FTE
100	GENERAL FUND	\$41,465,740	54%	275.10
SPECIAL REVENUE FUNDS				
201	Tax Anticipation Note	\$4,110,277	6%	-
202	Food Service	\$2,022,088	3%	17.70
203	Risk Management	\$690,820	1%	-
205	Thompson	\$3,760,659	5%	2.25
215	Federal Grants	\$3,259,966	5%	19.97
251	Student Investment Account	\$3,430,575	4%	24.47
252	High School Success	\$1,054,891	1%	10.43
280	State & Private Grant Fund	\$2,381,520	3%	11.05
281	Transportation	\$203,326	0%	-
282	Technology Replacement	\$207,301	0%	-
285	Textbook	\$200,124	0%	-
291	Retirement/Longevity	\$106,204	0%	-
298	PERS Stabilization	\$245,139	0%	-
299	Student Body	\$1,100,000	1%	-
TOTAL		\$22,772,890	29%	85.87
DEBT SERVICE FUNDS				
310	Debt Service	\$8,472,218	11%	-
311	PERS Gen Oblig Bond	\$3,456,705	4%	-
TOTAL		\$11,928,923	15%	-
CAPITAL FUNDS				
405	Capital Project	\$465,977	2%	-
415	Capital Equipment Grant	\$116,150	0%	-
420	Capital Projects GO Bond Fund	\$102,047	0%	-
430	Capital Fleet Replacement	\$103,736	0%	-
TOTAL		\$787,910	2%	-
TOTAL DISTRICT FUNDS		\$76,955,463	100%	360.97
OTHER SOURCES				
MESD Resolution Funds		\$ 1,572,508	as of 4/1/2024	
TOTAL ADOPTED BUDGET FOR FY 24/25		\$78,527,971		

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 PARKROSE SCHOOL DISTRICT ADOPTED BUDGET 6/30/2023 2023-2024					CHANGE 2023-24 vs 2024-25		
Fund	Title	Amount	Percentage of Total	FTE	Amount	Percentage of Change	FTE
100	GENERAL FUND	\$37,025,231	52%	267.05	\$4,440,509	12.0%	8.05
SPECIAL REVENUE FUNDS							
201	Tax Anticipation Note	\$4,106,750	6%	-	\$3,527	0.1%	-
202	Food Service	\$1,835,096	3%	15.29	\$186,992	10.2%	1.78
203	Risk Management	\$704,230	1%	-	(\$13,410)	-1.9%	-
205	Thompson	\$4,134,199	7%	2.75	(\$373,540)	-9.0%	(0.50)
215	Federal Grants	\$6,044,291	8%	32.43	(\$2,784,325)	-46.1%	(12.46)
251	Student Investment Account	\$2,594,144	4%	21.00	\$836,431	32.2%	3.47
252	High School Success	\$1,158,781	2%	9.63	(\$103,890)	-9.0%	0.80
280	State & Private Grant Fund	\$1,534,042	3%	8.56	\$808,478	55.2%	2.49
281	Transportation	\$203,326	0%	-	\$0	0.0%	-
282	Technology Replacement	\$40,000	0%	-	\$167,301	418.3%	-
285	Textbook	\$50,125	0%	-	\$149,999	299.2%	-
291	Retirement/Longevity	\$69,645	0%	-	\$36,559	52.5%	-
298	PERS Stabilization	\$245,139	0%	-	\$0	0.0%	-
299	Student Body	\$1,100,000	2%	-	\$0	0.0%	-
	TOTAL	\$23,819,768	33%	89.66	(\$1,046,878)	-4.4%	(4.42)
DEBT SERVICE FUNDS							
310	Debt Service	\$5,549,576	8%	-	\$2,922,642	52.7%	-
311	PERS Gen Oblig Bond	\$3,400,730	5%	-	\$55,975	1.6%	-
	TOTAL	\$8,950,306	13%	-	\$2,978,617	33.3%	-
CAPITAL FUNDS							
405	Capital Project	\$1,045,000	1%	-	(\$579,023)	-55.4%	-
415	Capital Equipment Grant	\$116,150	0%	-	\$0	0.0%	-
420	Capital Projects GO Bond Fund	\$77,888	0%	-	\$24,159	31.0%	-
430	Capital Fleet Replacement	\$103,796	0%	-	(\$60)	0.0%	-
	TOTAL	\$1,342,834	2%	-	(\$554,924)	-41.3%	-
TOTAL DISTRICT FUNDS							
		\$71,138,139	100%	356.71	\$5,817,324	8.2%	3.63
OTHER SOURCES							
	MESD Resolution Funds with carryover	\$ 1,524,938	as of 1/24/24		\$47,570	3.1%	-
TOTAL BUDGET FOR FY 23/24					\$5,864,894	8.1%	3.63



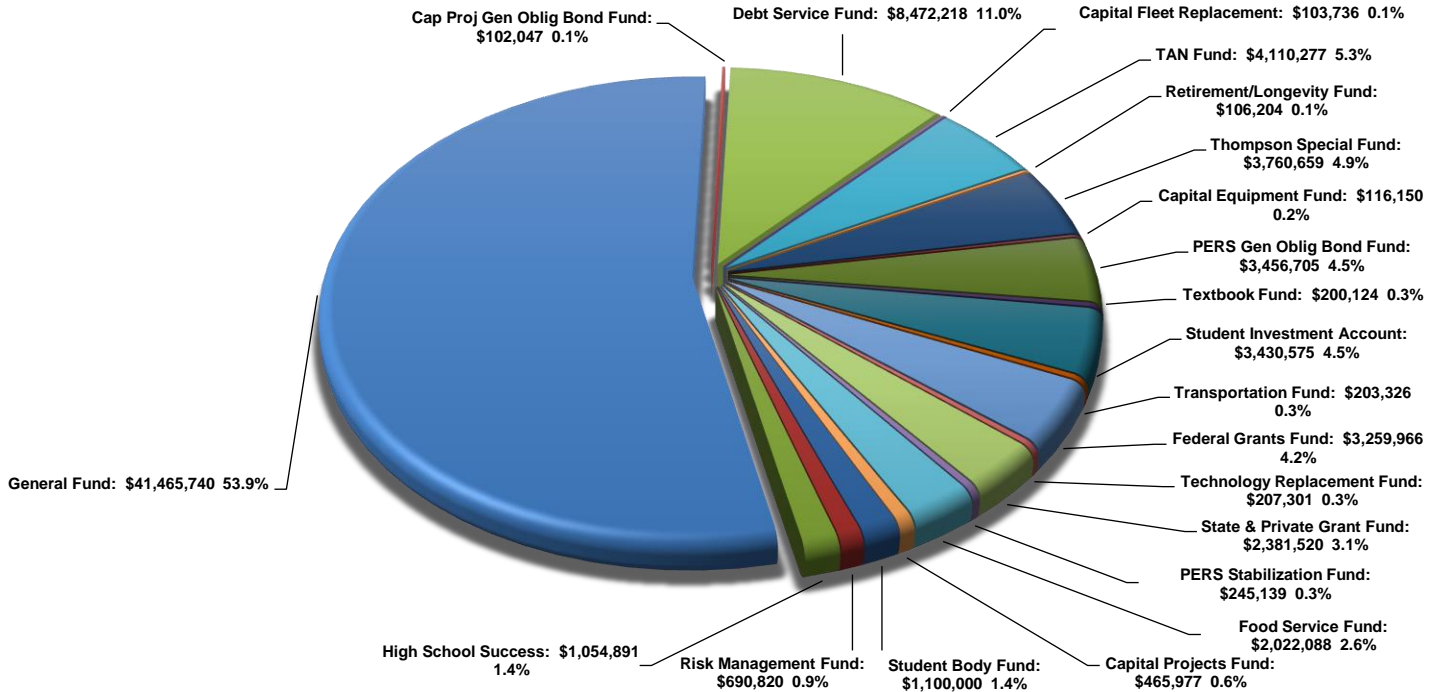
PBOT Community Event



Elementary Basketball 2024

All Funds Resources Summary

Total \$76,955,463



2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Fund	\$ FTE	\$ FTE	\$ FTE	\$ FTE
35,501,964	36,084,821	100 - General Fund	37,025,231	41,269,705	41,269,705	41,465,740
67,991	69,961	201 - TAN Fund	4,106,750	4,110,277	4,110,277	4,110,277
1,774,037	1,975,724	202 - Food Service Fund	1,835,096	2,022,088	2,022,088	2,022,088
725,301	713,571	203 - Risk Management Fund	704,230	690,820	690,820	690,820
3,261,130	3,930,139	205 - Thompson Special Fund	4,134,199	3,760,659	3,760,659	3,760,659
5,071,453	4,867,978	215 - Federal Grants Fund	6,044,291	3,289,431	3,289,431	3,259,966
2,093,564	2,459,869	251 - Student Investment Account	2,594,144	3,430,575	3,430,575	3,430,575
955,868	848,918	252 - High School Success	1,158,781	1,054,891	1,054,891	1,054,891
1,630,765	2,170,049	280 - State & Private Grant Fund	1,534,042	2,381,520	2,381,520	2,381,520
203,326	203,326	281 - Transportation Fund	203,326	203,326	203,326	203,326
329,106	59,741	282 - Technology Replacement Fund	40,000	207,301	207,301	207,301
111,893	99,373	285 - Textbook Fund	50,125	200,124	200,124	200,124
84,781	46,333	291 - Retirement/Longevity Fund	69,645	106,204	106,204	106,204
248,475	245,139	298 - PERS Stabilization Fund	245,139	245,139	245,139	245,139
788,238	766,288	299 - Student Body Fund	1,100,000	1,100,000	1,100,000	1,100,000
4,456,343	4,444,311	310 - Debt Service Fund	5,549,576	8,472,218	8,472,218	8,472,218
28,747,635	3,310,565	311 - PERS Gen Oblig Bond Fund	3,400,730	3,456,705	3,456,705	3,456,705
1,187,591	846,754	405 - Capital Projects Fund	1,045,000	465,977	465,977	465,977
132,399	116,151	415 - Capital Equipment Fund	116,150	116,150	116,150	116,150
59,410	65,510	420 - Cap Proj Gen Oblig Bond Fund	77,888	102,047	102,047	102,047
116,169	116,169	430 - Capital Fleet Replacement	103,796	103,736	103,736	103,736
87,547,441	63,440,689	Total Fund:	71,138,139	76,788,893	76,788,893	76,955,463

ORGANIZATIONAL SECTION

PARKROSE SCHOOL DISTRICT

2024-2025 BUDGET

CONTENTS

- DISTRICT OVERVIEW
- DISTRICT HISTORY
- DISTRICT MISSION & GOALS
- 2023-2024 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.

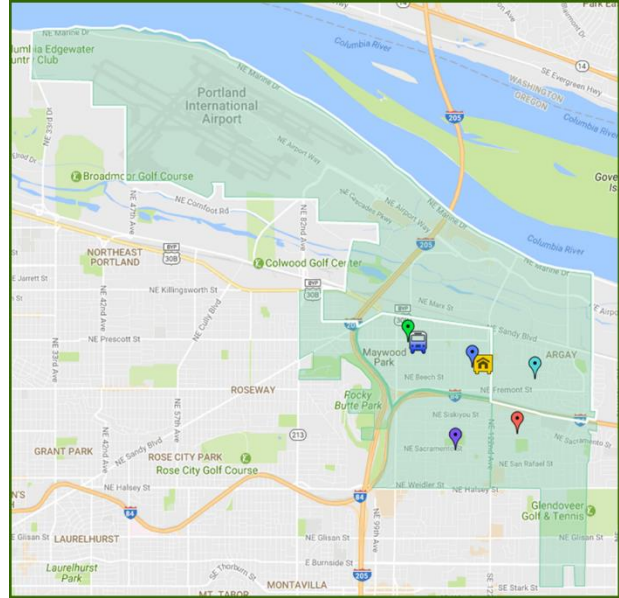
District Overview

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

For the 2024-25 school year, our students will be able to attend:

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

During the 2023-2024 school year, 216 teachers and administrators and 165 classified and admin staff help to create a welcoming learning environment for our 2,813 students.



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

The average student/teacher ratios for are:

- Elementary: 1 : 15
- Middle: 1 : 19
- High School: 1 : 23

(Data obtained from 2022-23 Oregon Report Card)

Instructional Sq. Ft. 718,000

Total Sq. Ft. 800,000

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 1885 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 2,800. 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 2,829 students in grades Pre-K through grade 12 for the school year beginning September 2024.

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.

2024 - 2025 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
Antoinette Harrison	Assistant Director of Student Services
Andres Estrada	Assistant Director of Special Education
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
Jonica Shelton	Assistant Principal, Parkrose Middle School
Vacant	Principal, Prescott Elementary School
Samantha Ragaisis	Principal, Russell Elementary School
Sarah Lamb-Christensen	Principal, Sacramento Elementary School
Melanie Zecca	Principal, Shaver Elementary School
Robyn Stolin	Maintenance Supervisor
Teresa Hooper	Transportation Supervisor
Jeanne Morgan	Accounting Supervisor
Andrew McLaughlin	Technology 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,
SOCIALY,
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 2023-24

1

Parkrose students will increase academic achievement in mathematics by 15 percentage points and show Level 4 growth between 22-23 and 23-24 school year.

- Implement 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 implementation of new math curriculum for 6th-12th grade students

2

Parkrose students, staff, and families, and administration will identify the key characteristics of a Parkrose Graduate

- District will conduct culturally specific meetings to gather feedback on the most critical characteristics of a future Parkrose Graduate
- Parkrose district administration will gather feedback from families at family engagement events to inquire about the most critical characteristics of future graduates
- Board will attend work sessions and family engagement events to ensure we are capturing the needs of all families, particularly of families that have been historically underserved
- Conduct interviews with students and families to determine ways to measure coherence of teaching and learning toward supporting the key characteristics of the Graduate profile
- Board will review and approve Portrait of a Graduate in the spring of 2024

3

Parkrose Student Board Representatives will work with Parkrose School District to provide feedback to help define district discipline policy.

- Work with students and families to identify exclusionary practices that impact student engagement in our schools
- Identify policies and practices that need revision to reduce disparities in discipline rates for historically underserved students

4

Parkrose School Board will begin an informational campaign to inform the Parkrose community of a proposed Local Option Levy.

Parkrose School District Racial Equity Lens



Parkrose School District

Racial Equity Lens

WHAT IT IS

A racial equity 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: budgeting • hiring practices • curriculum adoption • SUN offerings • athletic fees • classroom practices • contracting • course offerings • discipline practices • event planning • extracurricular • instructional strategies • time resource • gain community partnerships • outreach

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?

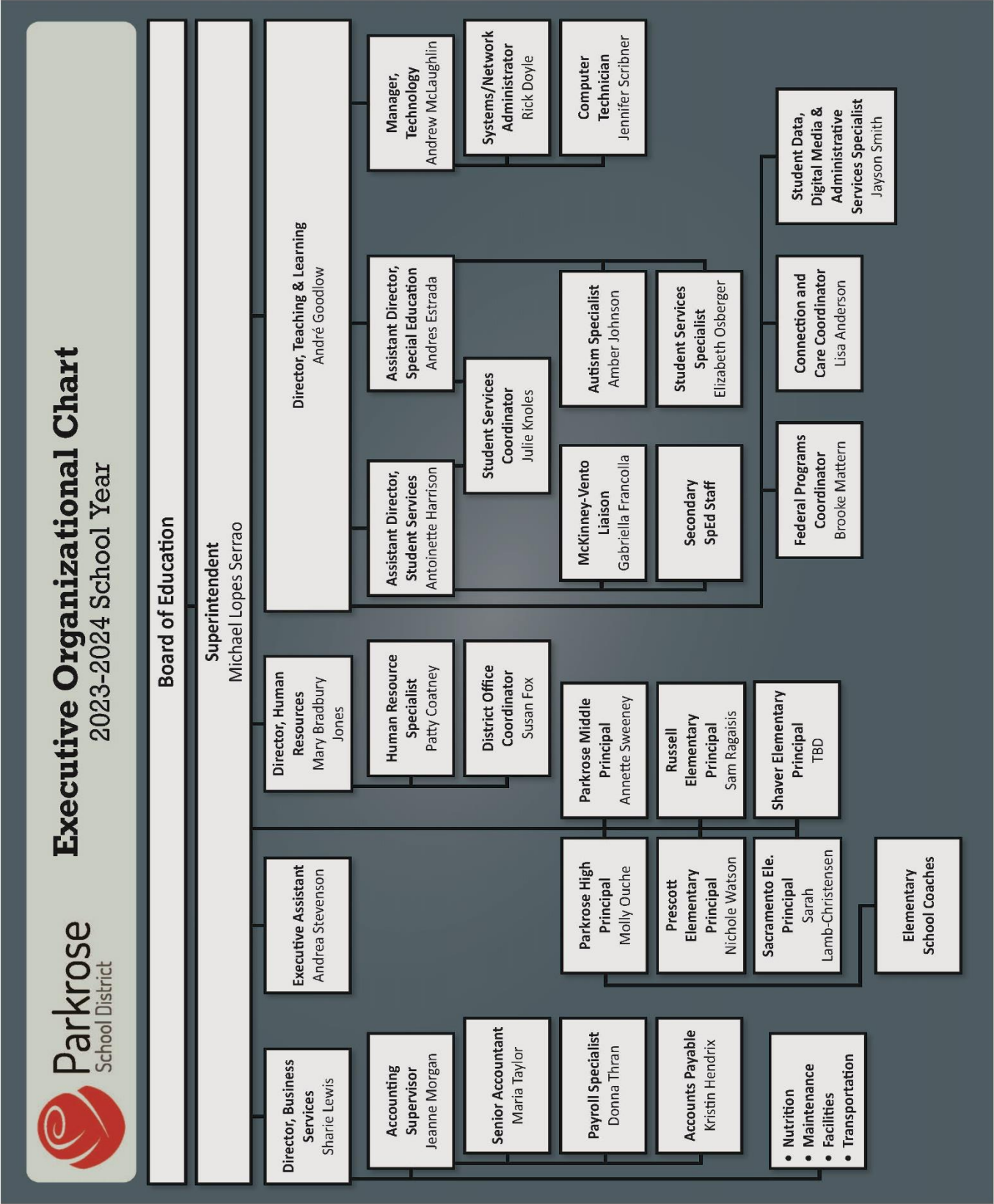
Policy AAA - rev. 6.26.17

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



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, an adopted 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.



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 Adopted budget. Finally, the Board of Directors (School Board) adopts and appropriates a budget. In Parkrose, as in most other school districts, appropriations are made at the major program level. These appropriations are shown on the Summary of Fund Resources and Requirements by Appropriation Levels in the Financial Section

Each month, the business office creates a budget to actual report. This report summarizes major expenditure and encumbrance commitments. Detailed data (the date used to create this report) is available 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—14 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.

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

Food Service Fund: (Fund 202) - This fund records Resources (revenue) and requirements (expenditures) associated with the school meal under the 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 Resources (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, and used for 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: These funds are used to account for financial resources to be used to measure or construct capital facilities or by capital equipment.

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

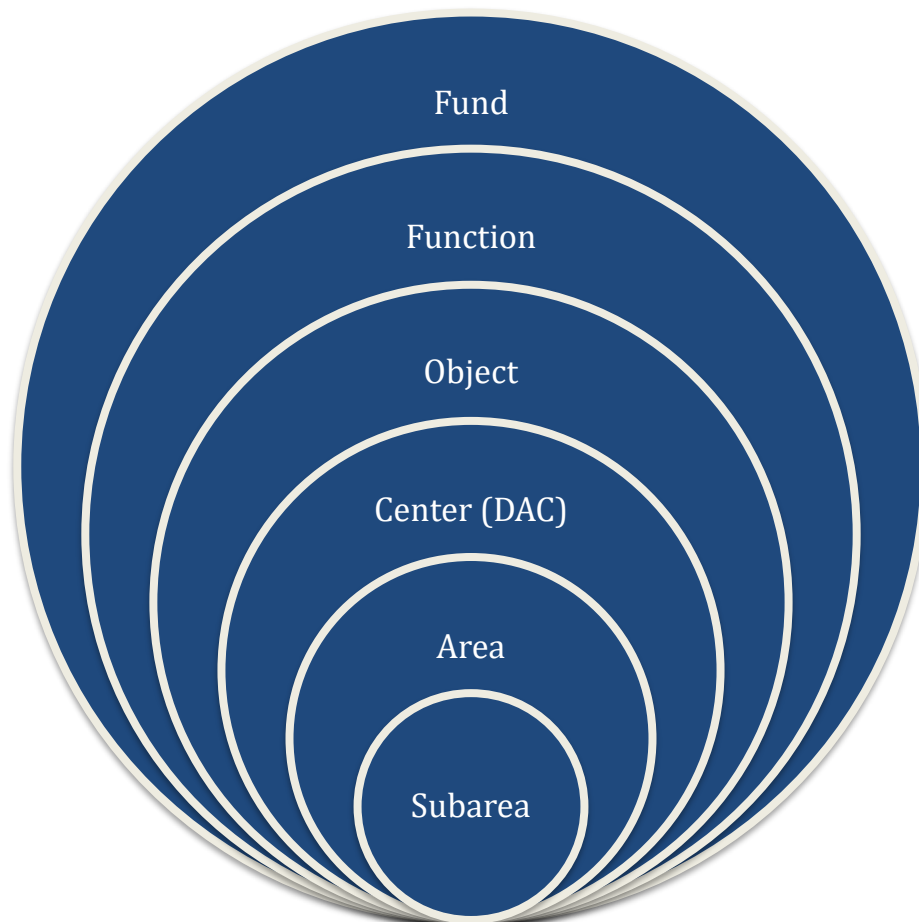
The Parkrose School District budget codes are created using the following elements:

- 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

2024-2025 BUDGET

CONTENTS

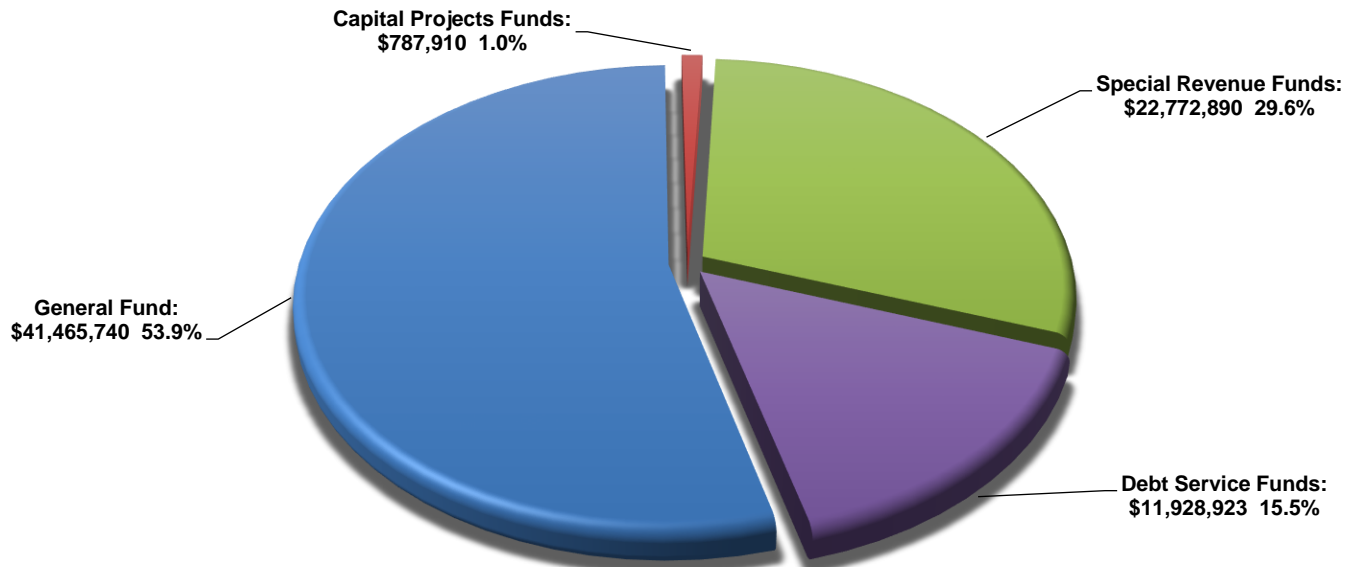
- RESOURCES & REQUIREMENTS BY FUND
- 2024-2025 GENERAL FUND BUDGET BY DEPARTMENT/SCHOOL
- SCHOOL SPECIFIC REQUIREMENTS & DEMOGRAPHIC INFORMATION
- GRANT LISTINGS FOR FUNDS 202, 215, & 280
- FUND 251 - STUDENT INVESTMENT ACCOUNT (SIA) REQUIREMENTS BY AREA AND SUB-AREA
- DISTRICT STUDENT INVESTMENT ACCOUNT (SIA) / PLAN FOR 2024-2025
- FUND 252 - HIGH SCHOOL SUCCESS PLAN (MEASURE 98) FOR 2024-2025
- 2011B GO BOND / 2009 & 2015 QZAB / 2018 & 2022 PERS GO BOND / 2019 GO BOND REFUNDED /DEBT PAYMENT SCHEDULES

The Financial Section presents the Parkrose School District's proposed, approved and ultimately adopted budget. The budget is presented first in a legal format as required by the State of Oregon. Preceding each fund is a brief explanation of the fund elements. Historical information is also presented to give the reader a better perspective of the historical elements leading to the Fiscal Year 2024-2025 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 Resources Summary

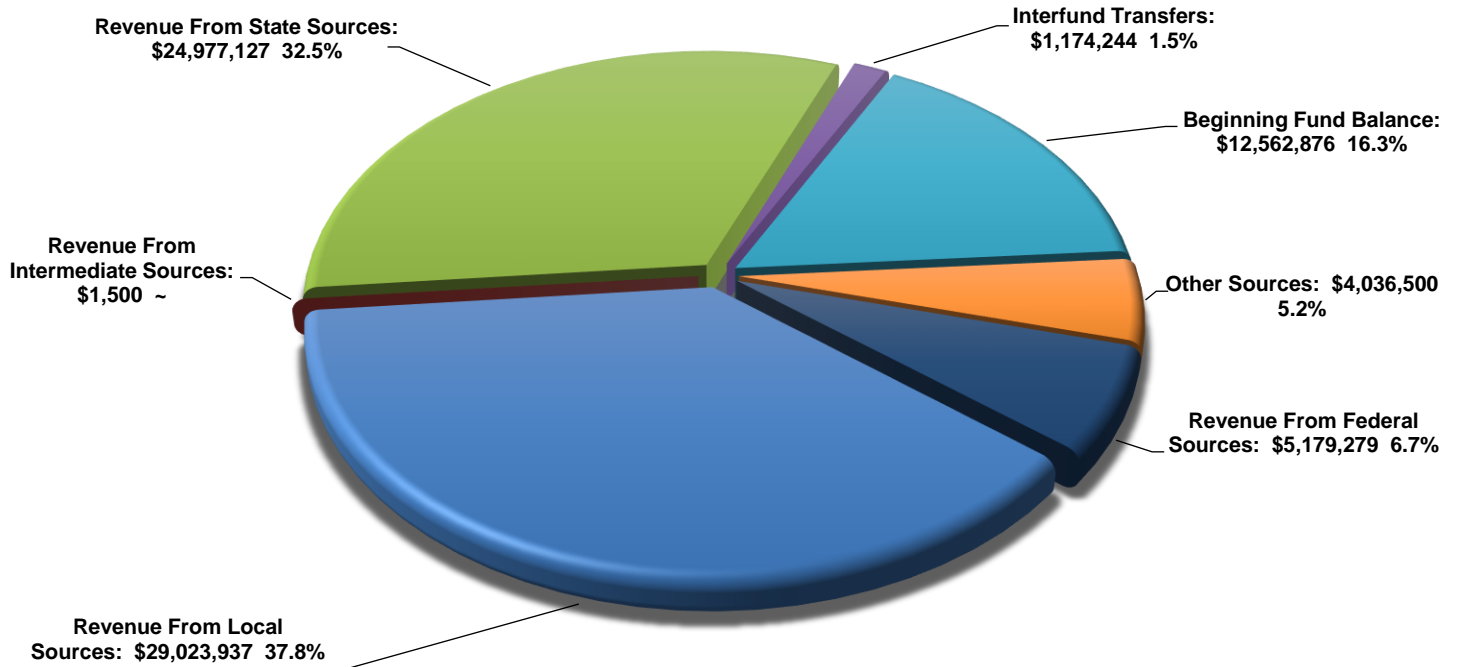
Total \$76,955,463



2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Fund - Fund	\$	\$	\$	\$
35,501,964	36,084,821	100 - General Fund				
		100 - General Fund	37,025,231	41,269,705	41,269,705	41,465,740
		200 - Special Revenue Funds				
67,991	69,961	201 - TAN Fund	4,106,750	4,110,277	4,110,277	4,110,277
1,774,037	1,975,724	202 - Food Service Fund	1,835,096	2,022,088	2,022,088	2,022,088
725,301	713,571	203 - Risk Management Fund	704,230	690,820	690,820	690,820
3,261,130	3,930,139	205 - Thompson Special Fund	4,134,199	3,760,659	3,760,659	3,760,659
5,071,453	4,867,978	215 - Federal Grants Fund	6,044,291	3,289,431	3,289,431	3,259,966
2,093,564	2,459,869	251 - Student Investment Account	2,594,144	3,430,575	3,430,575	3,430,575
955,868	848,918	252 - High School Success	1,158,781	1,054,891	1,054,891	1,054,891
1,630,765	2,170,049	280 - State & Private Grant Fund	1,534,042	2,381,520	2,381,520	2,381,520
203,326	203,326	281 - Transportation Fund	203,326	203,326	203,326	203,326
329,106	59,741	282 - Technology Replacement Fund	40,000	207,301	207,301	207,301
111,893	99,373	285 - Textbook Fund	50,125	200,124	200,124	200,124
84,781	46,333	291 - Retirement/Longevity Fund	69,645	106,204	106,204	106,204
248,475	245,139	298 - PERS Stabilization Fund	245,139	245,139	245,139	245,139
788,238	766,288	299 - Student Body Fund	1,100,000	1,100,000	1,100,000	1,100,000
17,345,929	18,456,409	Total Fund:	23,819,768	22,802,355	22,802,355	22,772,890
		300 - Debt Service Funds				
4,456,343	4,444,311	310 - Debt Service Fund	5,549,576	8,472,218	8,472,218	8,472,218
28,747,635	3,310,565	311 - PERS Gen Oblig Bond Fund	3,400,730	3,456,705	3,456,705	3,456,705
33,203,979	7,754,876	Total Fund:	8,950,306	11,928,923	11,928,923	11,928,923
		400 - Capital Projects Funds				
1,187,591	846,754	405 - Capital Projects Fund	1,045,000	465,977	465,977	465,977
132,399	116,151	415 - Capital Equipment Fund	116,150	116,150	116,150	116,150
59,410	65,510	420 - Cap Proj Gen Oblig Bond Fund	77,888	102,047	102,047	102,047
116,169	116,169	430 - Capital Fleet Replacement	103,796	103,736	103,736	103,736
1,495,569	1,144,584	Total Fund:	1,342,834	787,910	787,910	787,910
87,547,441	63,440,689	Total Fund:	71,138,139	76,788,893	76,788,893	76,955,463

All Funds Resources Summary

Total \$76,955,463



2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Object - Fund	\$	\$	\$	\$
		1000 - Revenue From Local Sources				
21,860,661	21,990,895	100 - General Fund	22,590,938	22,539,403	22,539,403	22,735,438
377	1,970	201 - TAN Fund	2,000	2,000	2,000	2,000
990	4,924	202 - Food Service Fund	21,096	51,096	51,096	51,096
561,750	27,980	203 - Risk Management Fund	32,000	32,000	32,000	32,000
1,105,081	1,271,297	205 - Thompson Special Fund	1,340,199	1,439,007	1,439,007	1,439,007
81,781	467,485	280 - State & Private Grant Fund	32,523	71,152	71,152	71,152
221,939	-	282 - Technology Replacement Fund	-	-	-	-
7,410	2,646	291 - Retirement/Longevity Fund	2,495	3,063	3,063	3,063
364,173	334,325	299 - Student Body Fund	700,000	700,000	700,000	700,000
3,146,739	3,328,874	310 - Debt Service Fund	3,838,869	3,748,181	3,748,181	3,748,181
76,453	213,901	405 - Capital Projects Fund	225,000	225,000	225,000	225,000
2,679	13,996	420 - Cap Proj Gen Oblig Bond Fund	17,000	17,000	17,000	17,000
27,430,035	27,658,294	Total Object:	28,802,120	28,827,902	28,827,902	29,023,937
		2000 - Revenue From Intermediate Sources				
335,820	347,140	100 - General Fund	354,600	1,500	1,500	1,500
		3000 - Revenue From State Sources				
10,242,927	11,088,269	100 - General Fund	10,928,967	14,388,437	14,388,437	14,388,437
16,706	289,007	202 - Food Service Fund	22,000	317,000	317,000	317,000
1,027	-	215 - Federal Grants Fund	395,132	203,587	203,587	203,587
2,071,037	2,459,869	251 - Student Investment Account	2,594,144	3,430,575	3,430,575	3,430,575
920,010	848,918	252 - High School Success	1,158,781	1,054,891	1,054,891	1,054,891
1,434,892	1,661,145	280 - State & Private Grant Fund	1,355,848	2,125,932	2,125,932	2,125,932
1,591,036	3,310,565	311 - PERS Gen Oblig Bond Fund	3,400,730	3,456,705	3,456,705	3,456,705
16,277,636	19,657,774	Total Object:	19,855,602	24,977,127	24,977,127	24,977,127

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Object - Fund	\$	\$	\$	\$
		4000 - Revenue From Federal Sources				
1,976	6,241	100 - General Fund	2,000	2,000	2,000	2,000
1,671,933	1,401,172	202 - Food Service Fund	1,617,000	1,430,000	1,430,000	1,430,000
5,070,426	4,867,978	215 - Federal Grants Fund	5,649,159	3,085,844	3,085,844	3,056,379
692,375	693,105	310 - Debt Service Fund	690,900	690,900	690,900	690,900
7,436,709	6,968,495	Total Object:	7,959,059	5,208,744	5,208,744	5,179,279
		5000 - Other Sources				
3,490	5,050	100 - General Fund	1,500	1,500	1,500	1,500
-	-	201 - TAN Fund	4,035,000	4,035,000	4,035,000	4,035,000
51,227	-	281 - Transportation Fund	-	-	-	-
27,156,599	-	311 - PERS Gen Oblig Bond Fund	-	-	-	-
27,211,316	5,050	Total Object:	4,036,500	4,036,500	4,036,500	4,036,500
		5200 - Interfund Transfers				
-	-	100 - General Fund	240,000	674,244	674,244	674,244
70,000	-	282 - Technology Replacement Fund	-	200,000	200,000	200,000
-	-	285 - Textbook Fund	50,000	200,000	200,000	200,000
-	-	291 - Retirement/Longevity Fund	50,000	100,000	100,000	100,000
-	-	310 - Debt Service Fund	166,154	-	-	-
70,000	-	Total Object:	506,154	1,174,244	1,174,244	1,174,244
		5400 - Beginning Fund Balance				
3,057,090	2,647,226	100 - General Fund	2,907,226	3,662,621	3,662,621	3,662,621
67,614	67,991	201 - TAN Fund	69,750	73,277	73,277	73,277
84,409	280,622	202 - Food Service Fund	175,000	223,992	223,992	223,992
163,551	685,590	203 - Risk Management Fund	672,230	658,820	658,820	658,820
2,156,049	2,658,842	205 - Thompson Special Fund	2,794,000	2,321,652	2,321,652	2,321,652
22,527	-	251 - Student Investment Account	-	-	-	-
35,858	-	252 - High School Success	-	-	-	-
114,091	41,418	280 - State & Private Grant Fund	145,671	184,436	184,436	184,436
152,099	203,326	281 - Transportation Fund	203,326	203,326	203,326	203,326
37,168	59,741	282 - Technology Replacement Fund	40,000	7,301	7,301	7,301
111,893	99,373	285 - Textbook Fund	125	124	124	124
77,371	43,687	291 - Retirement/Longevity Fund	17,150	3,141	3,141	3,141
248,475	245,139	298 - PERS Stabilization Fund	245,139	245,139	245,139	245,139
424,064	431,963	299 - Student Body Fund	400,000	400,000	400,000	400,000
617,229	422,331	310 - Debt Service Fund	853,653	4,033,137	4,033,137	4,033,137
1,111,137	632,853	405 - Capital Projects Fund	820,000	240,977	240,977	240,977
132,399	116,151	415 - Capital Equipment Fund	116,150	116,150	116,150	116,150
56,732	51,514	420 - Cap Proj Gen Oblig Bond Fund	60,888	85,047	85,047	85,047
116,169	116,169	430 - Capital Fleet Replacement	103,796	103,736	103,736	103,736
8,785,925	8,803,936	Total Object:	9,624,104	12,562,876	12,562,876	12,562,876
87,547,441	63,440,689	Total Fund:	71,138,139	76,788,893	76,788,893	76,955,463

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All Funds Resources

Total \$76,955,463

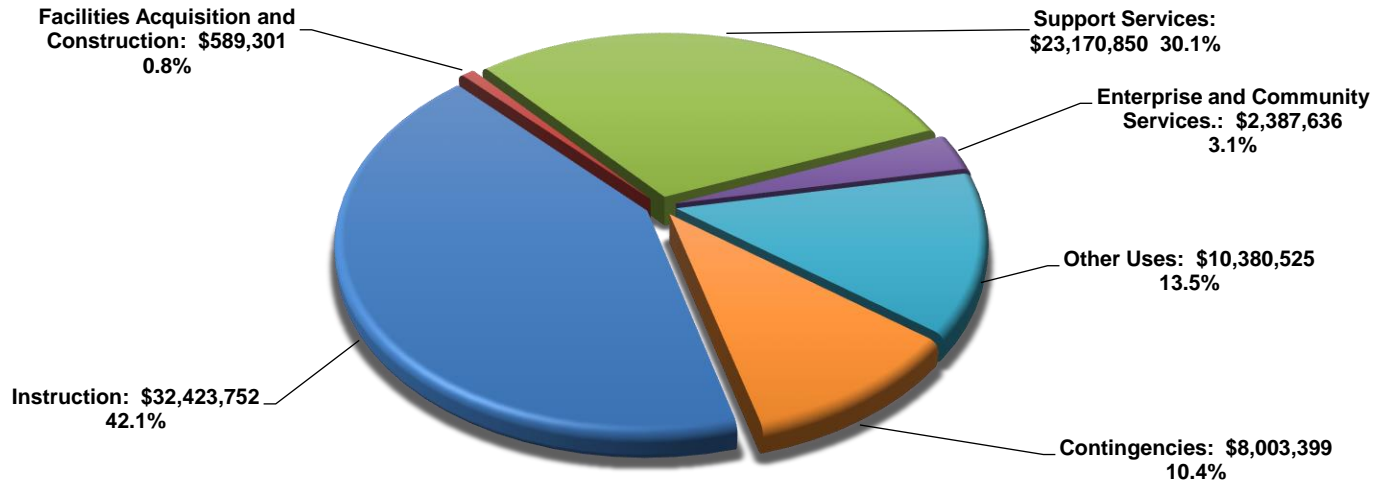
2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		1000 - Revenue From Local Sources				
23,944,810	24,266,999	1111 - Current Year's Taxes	25,337,523	24,848,182	24,848,182	25,044,217
416,621	332,768	1112 - Prior Year's Taxes	415,000	365,000	365,000	365,000
-	250	1114 - Payments In Lieu of Property Taxes	-	-	-	-
165,298	48,747	1130 - Construction Excise TAX	75,000	75,000	75,000	75,000
-	-	1140 - Portland Art TAX	-	287,742	287,742	287,742
12,693	3,966	1310 - Regular Day School Tuition	-	-	-	-
-	-	1410 - Regular Day School Transportation	5,000	-	-	-
89,046	103,357	1510 - Interest Income	-	-	-	-
61,615	440,024	1511 - Interest On Investments	349,000	469,000	469,000	469,000
961	1,253	1610 - Daily Sales	16,096	46,096	46,096	46,096
-	3,670	1632 - Sale of Commodities	4,000	4,000	4,000	4,000
364,173	334,325	1700 - Student Body Revenue	700,000	700,000	700,000	700,000
-	10,106	1711 - Admission Fees/Gate Receipts	12,000	12,000	12,000	12,000
-	14,000	1712 - Athletic Pay-for-Play Fees	15,000	15,000	15,000	15,000
13,590	-	1815 - Swim Pool Revenue	-	-	-	-
43,883	442,661	1901 - Local Grant Revenue	20,023	63,152	63,152	63,152
4,473	-	1911 - Rentals	-	-	-	-
5,000	-	1914 - Mesd School Improvement Activies	-	-	-	-
879,525	910,563	1915 - Lease Rental Revenue	1,143,199	1,215,106	1,215,106	1,215,106
32,898	25,606	1921 - Private Contributions	12,500	8,000	8,000	8,000
11,469	24,828	1927 - Rental Landscape Revenue	15,000	15,000	15,000	15,000
47,011	35,142	1929 - Morrison Knott Utility Revenue	52,000	57,901	57,901	57,901
58,979	186,884	1932 - Facility Use Rentals	130,000	141,000	141,000	141,000
-	-	1941 - Serv to Other Lea's In State	-	94,600	94,600	94,600
16,734	17,481	1960 - Recovery of Prior Years' Expenditures	100	100	100	100
485,480	-	1962 - Unemployment Insurance Revenue	-	-	-	-
291,674	174,080	1980 - Indirect Charges	233,084	128,860	128,860	128,860
81	-	1985 - Overpayment Refund	2,000	2,000	2,000	2,000
110	-	1986 - Reimb District for Fingerprint	-	-	-	-
1,469	3,917	1989 - Reimb District for Sub Pay	2,000	2,000	2,000	2,000
480,587	277,631	1991 - Miscellaneous Local Revenue	263,495	278,063	278,063	278,063
1,714	-	1993 - Reimbursement for Training	-	-	-	-
139	34	1994 - Jury Duty Revenue	100	100	100	100
27,430,035	27,658,294	Total Object:	28,802,120	28,827,902	28,827,902	29,023,937

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		2000 - Revenue From Intermediate Sources				
390	0	2101 - County School Funds	1,500	1,500	1,500	1,500
-	-	2199 - Multnomah County I-TAX	4,000	-	-	-
239,730	258,039	2200 - Intermediate Source Restricted Revenue	260,000	-	-	-
95,700	89,100	2900 - Revenue for/On Behalf of the District	89,100	-	-	-
335,820	347,140	Total Object:	354,600	1,500	1,500	1,500
		3000 - Revenue From State Sources				
11,481,656	14,006,971	3101 - General Support	13,922,336	17,458,971	17,458,971	17,458,971
13,925	10,082	3102 - School Lunch Match	17,000	17,000	17,000	17,000
352,307	391,863	3103 - Common School Fund	407,361	381,171	381,171	381,171
-	-	3104 - Transportation	-	5,000	5,000	5,000
4,429,748	5,248,858	3299 - Other Restricted Grants	5,508,905	7,114,985	7,114,985	7,114,985
16,277,636	19,657,774	Total Object:	19,855,602	24,977,127	24,977,127	24,977,127
		4000 - Revenue From Federal Sources				
564	-	4201 - Foster Care Transportation	1,500	1,500	1,500	1,500
692,375	693,105	4301 - Direct Restricted Federal Revenue	690,900	690,900	690,900	690,900
4,223,416	3,990,642	4500 - Restricted Rev Federal Through State	4,566,870	2,048,261	2,048,261	2,036,663
902,021	887,035	4501 - Title IA Grant Revenue	1,082,789	1,038,083	1,038,083	1,020,216
1,500,070	1,270,806	4505 - School Nutrition	1,500,000	1,300,000	1,300,000	1,300,000
1,412	-	4802 - Federal Timber Reserve	-	-	-	-
116,851	126,907	4911 - Federal Food Commodities	117,000	130,000	130,000	130,000
7,436,709	6,968,495	Total Object:	7,959,059	5,208,744	5,208,744	5,179,279
		5000 - Other Sources				
27,156,599	-	5100 - Long Term Debt Financing Sources	4,035,000	4,035,000	4,035,000	4,035,000
54,717	5,050	5311 - Sale of Fixed Assets	1,500	1,500	1,500	1,500
27,211,316	5,050	Total Object:	4,036,500	4,036,500	4,036,500	4,036,500
		5200 - Interfund Transfers				
70,000	-	5200 - Interfund Transfers	-	-	-	-
-	-	5211 - Interfund Transfer From General Fund	-	200,000	200,000	200,000
-	-	5216 - Interfund Transfer From Thompson Fund	100,000	300,000	300,000	300,000
-	-	5220 - Interfund Transfer	406,154	674,244	674,244	674,244
70,000	-	Total Object:	506,154	1,174,244	1,174,244	1,174,244
		5400 - Beginning Fund Balance				
8,785,924	8,803,936	5411 - Beginning Fund Balance	9,624,104	12,562,876	12,562,876	12,562,876
0	-	5412 - Prior Period Adjustment	-	-	-	-
8,785,925	8,803,936	Total Object:	9,624,104	12,562,876	12,562,876	12,562,876
87,547,441	63,440,689	Total Object:	71,138,139	76,788,893	76,788,893	76,955,463

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All Funds Requirements by Function

Total \$76,955,463



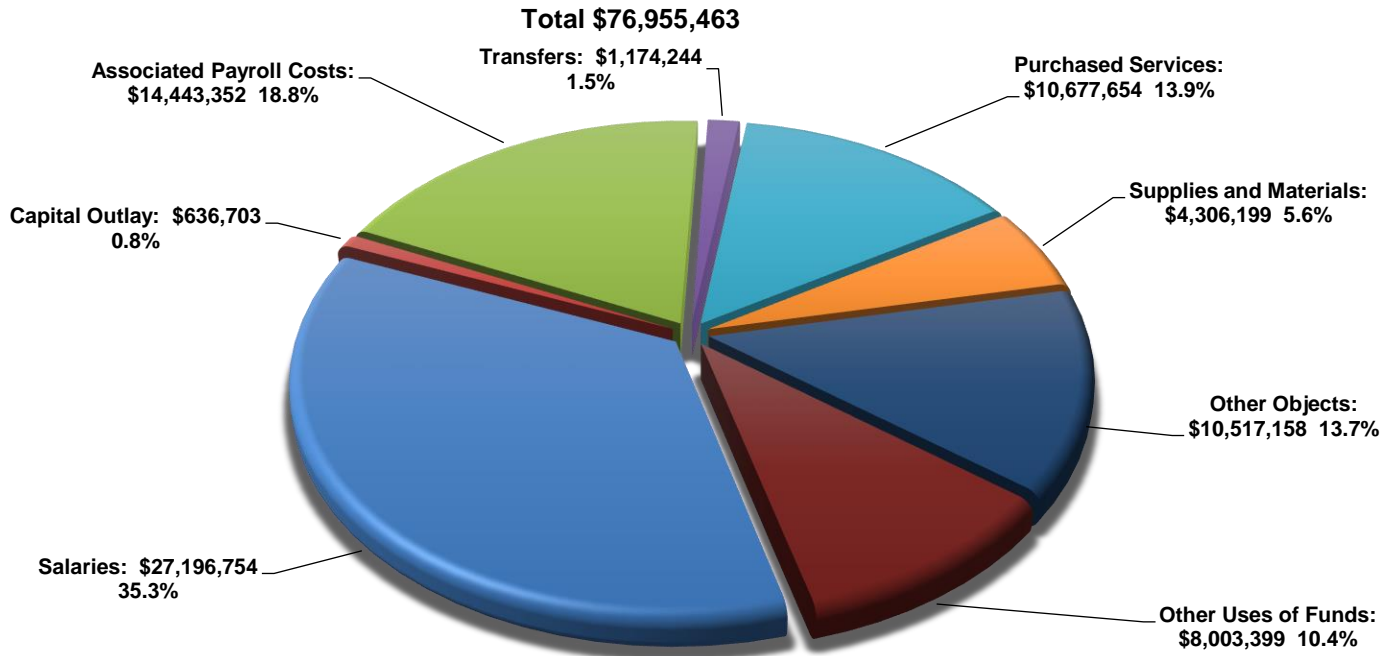
2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		1000 - Instruction								
		1000 - Instruction								
8,891,384	9,026,171	1111 - Primary K-5	9,628,317	73.31	8,997,808	60.88	8,997,808	60.88	8,997,805	60.88
348,486	301,977	1113 - Elementary Extra-Curricular	318,380		330,380		330,380		330,380	
7,020	34,714	1115 - Technology	45,605		8,466		8,466		8,466	
382,993	304,184	1120 - Behavior Learning Center	345,960	3.55	-		-		-	
3,724,826	3,789,363	1121 - Middle School Programs	4,264,007	30.88	4,249,381	31.38	4,249,381	31.38	4,249,377	31.38
225,852	216,095	1122 - Middle School Extra-Curricular	392,950	1.00	533,740	1.00	533,740	1.00	533,739	1.00
5,891,053	5,288,360	1131 - High School Programs	5,710,381	43.98	6,203,425	46.98	6,203,425	46.98	6,203,432	46.98
570,338	660,016	1132 - High School Extra-Curricular	1,270,547	1.00	1,244,429		1,244,429		1,244,429	
36,226	13,514	1140 - Early Childhood	99,431		1,427,421	11.05	1,427,421	11.05	1,427,421	11.05
4,107	2,125	1205 - Special Education	6,081		6,112		6,112		6,112	
-	-	Tutoring	9,867		9,918		9,918		9,918	
12,167	9,002	1206 - District Wide Tutoring	14,391		15,258		15,258		15,258	
3,739,259	3,959,049	1212 - Tag Programs	4,977,316	41.62	5,634,597	45.10	5,634,597	45.10	5,715,674	46.22
110,600	153,037	1221 - Learning Centers - Structured and Intensive	116,828	1.00	127,975	1.00	127,975	1.00	127,975	1.00
79,439	34,885	1223 - Education Emotionally Disabled	57,550	0.88	-		-		-	
711,194	624,910	1224 - Learning Disabled-Autism Program	608,038	8.43	727,362	8.49	727,362	8.49	727,362	8.49
1,036,794	1,019,445	1251 - Resource Rooms	1,279,204	11.88	1,140,274	11.00	1,140,274	11.00	1,141,144	11.00
214,550	259,947	1270 - Educationally Disadvantaged	273,971	2.88	291,809	2.77	291,809	2.77	291,809	2.77
1,025,791	1,028,287	1280 - Alternative Education	1,072,274	9.00	1,358,285	9.50	1,358,285	9.50	1,358,285	9.50
221,117	107,503	1290 - Designated Programs	5,558		35,166		35,166		35,166	
27,233,197	26,832,584	1980 - Fees Charged to Grants	30,496,656	229.39	32,341,806	229.12	32,341,806	229.12	32,423,752	230.25
27,233,197	26,832,584	Total Function:	30,496,656	229.39	32,341,806	229.12	32,341,806	229.12	32,423,752	230.25
		2000 - Support Services								
		2000 - Support Services								
235,682	213,134	2110 - Attendance/Social Work Service	313,815	4.88	377,073	5.50	377,073	5.50	381,014	5.50
735	-	2112 - Attendance Services	-		-		-		-	
7,400	-	2113 - Counseling/Social Work Serv	-		-		-		-	
165,387	201,907	2115 - Student Safety	252,834	4.00	274,657	4.00	274,657	4.00	274,657	4.00
1,130,267	1,199,936	2122 - Counseling Services	1,312,186	13.00	1,416,708	13.00	1,416,708	13.00	1,416,708	13.00
-	-	2129 - Guidance - Other Services	1,177		24,270		24,270		24,270	

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$	FTE	\$	FTE
6,157	-	2134 - Health - Nurse Services	-		-		-		-	
225,172	265,749	2140 - Psychological Services	352,746	2.80	385,340	2.80	385,340	2.80	385,340	2.80
-	-	2151 - Speech - Director	10,500		37,319		37,319		37,319	
563,488	466,494	2152 - Speech Pathology	505,591	4.20	703,281	5.50	703,281	5.50	703,281	5.50
-	-	Services								
		2160 - Other Student Treatment	1,530		1,530		1,530		1,530	
1,407,787	1,020,809	SVS								
		2190 - Director - Student Support	1,113,054	4.20	1,253,187	5.30	1,253,187	5.30	1,253,187	5.30
27,309	64,004	SVC			4,522		4,522		4,522	
-	-	2210 - Instruction Improvement	27,411		-		-		-	
167,680	228,094	2212 - Carl Perkins Grant	44,000		-		-		-	
		2213 - Staff/Curriculum	230,849	1.00	356,441	1.43	356,441	1.43	356,436	1.43
497,260	438,240	Development								
-	4,803	2222 - Media - School Library	493,403	6.03	574,706	6.50	574,706	6.50	574,706	6.50
34,374	3,410	Service			-		-		-	
471,752	673,101	2230 - Assessment and Testing	-		-		-		-	
-	15,000	2231 - Private Grants	27,798		21,245		21,245		21,245	
21,847	56,222	2240 - Instructional Staff	739,223	1.75	775,950	1.38	775,950	1.38	763,484	1.38
21,767	20,553	Development			-		-		-	
400,732	428,818	2299 - Other Programs	27,649		27,649		27,649		27,649	
2,547,521	2,488,163	2310 - Board of Education	8,726		8,726		8,726		8,726	
456,138	868,627	Services								
968,826	1,227,629	2311 - Graduation	444,385	2.00	462,573	2.00	462,573	2.00	462,573	2.00
23,873	35,184	2321 - Office of the	2,752,226	19.00	2,746,765	18.00	2,746,765	18.00	2,746,765	18.00
44,935	77,998	Superintendent	453,068	3.00	473,791	3.00	473,791	3.00	473,791	3.00
4,325,847	4,424,879	2410 - Office of the Principal	1,589,007	5.00	1,655,919	5.00	1,655,919	5.00	1,655,919	5.00
300,354	289,083	2528 - Reimbursed	655,210		641,800		641,800		641,800	
-	150	Replcment/Insurance								
38,055	38,055	2529 - Fiscal Services - Other	78,522	1.00	86,241	1.00	86,241	1.00	86,241	1.00
945,520	1,022,658	2542 - Care & Upkeep of	7,027,107	20.30	6,592,752	20.30	6,592,752	20.30	6,592,748	20.30
7,483	15,583	Buildings								
266	-	2543 - Care & Upkeep of Grounds	689,608	1.00	484,528	2.00	484,528	2.00	484,527	2.00
687,731	791,802	2546 - Security	-		-		-		-	
43,964	54,969	2549 - Plant Maint/Operat - Other	-		-		-		-	
40,793	50,236	2552 - Vehicle Operation	1,439,162	9.49	1,663,328	8.60	1,663,328	8.60	1,704,458	9.24
-	-	Services								
-	24,200	2553 - Instructional Field Trip	40,276		40,485		40,485		40,485	
15,429	2,100	2556 - Preschool Transportation	-		-		-		-	
850,129	820,266	2558 - Special Ed Transportation	1,005,019	4.26	816,087	1.00	816,087	1.00	886,503	1.94
262,248	-	2559 - Transportation/Extra	50,133		57,349		57,349		57,349	
20,329	28,249	Curricular								
41,094	28,515	2574 - Printing, Publish,	62,442	0.13	62,393	0.13	62,393	0.13	62,393	0.13
17,005,327	17,588,622	Duplication	14,229		14,229		14,229		14,229	
17,005,327	17,588,622	2623 - Evaluation Services	-		-		-		-	
		2624 - Planning	-		-		-		-	
		2649 - Other Staff Services	-		-		-		-	
		2660 - Technology Services	601,617	4.00	776,726	4.00	776,726	4.00	776,726	4.00
		2665 - District Technology	1,739		-		-		-	
		2680 - Interpretation and	144,065		144,065		144,065		144,065	
		Translation Services								
		2700 - Supplemental Retirement	69,645		106,204		106,204		106,204	
		Program								
		Total Function:	22,579,952	111.03	23,067,839	110.44	23,067,839	110.44	23,170,850	112.01
		Total Function:	22,579,952	111.03	23,067,839	110.44	23,067,839	110.44	23,170,850	112.01
		3000 - Enterprise and Community								
		Services.								
		3000 - Enterprise and Community								
		Services.								
159,505	68,665	3110 - Food Service Area	225,000		250,000		250,000		250,000	
1,345,399	1,666,282	Direction								
20,573	21,548	3120 - Food	1,587,429	15.09	1,748,112	17.50	1,748,112	17.50	1,748,112	17.50
-	-	Preparation/Dispensing								
28,613	26,106	3130 - Food Delivery Services	22,667	0.20	23,976	0.20	23,976	0.20	23,976	0.20
54,270	56,599	3190 - Other Food Services	3,577		3,577		3,577		3,577	
		3300 - Community Services	219,632		255,735		255,735		237,348	
		3320 - Swim Pool-Community	60,242	0.50	63,547	0.50	63,547	0.50	63,547	0.50
		Recreation								

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$	FTE	\$	FTE
7,253	6,680	3370 - Nonpublic School Students	10,513		2,405		2,405		2,405	
34,643	29,992	3390 - Community Center	54,616	0.50	58,671	0.50	58,671	0.50	58,671	0.50
1,650,257	1,875,872	Total Function:	2,183,676	16.29	2,406,023	18.70	2,406,023	18.70	2,387,636	18.70
1,650,257	1,875,872	Total Function:	2,183,676	16.29	2,406,023	18.70	2,406,023	18.70	2,387,636	18.70
		4000 - Facilities Acquisition and Construction								
		<u>4000 - Facilities Acquisition and Construction</u>								
		4150 - Build/Acquis/Construc/Improvnm	1,140,638		589,301		589,301		589,301	
7,896	4,017	Total Function:	1,140,638		589,301		589,301		589,301	
7,896	4,017	Total Function:	1,140,638		589,301		589,301		589,301	
		5000 - Other Uses								
		<u>5000 - Other Uses</u>								
5,773,233	6,142,467	5110 - Long-Term Debt Service	5,115,306		5,171,281		5,171,281		5,171,281	
-	-	5120 - Short Term Debt Service	4,035,000		4,035,000		4,035,000		4,035,000	
70,000	-	5200 - Transfers of Funds	506,154		1,174,244		1,174,244		1,174,244	
27,004,490	-	5400 - PERS UAL Bond Lump	-		-		-		-	
32,847,722	6,142,467	Sum Payment								
32,847,722	6,142,467	Total Function:	9,656,460		10,380,525		10,380,525		10,380,525	
		Total Function:	9,656,460		10,380,525		10,380,525		10,380,525	
		6000 - Contingencies								
		<u>6000 - Contingencies</u>								
-	-	6110 - Operating Contingency	5,080,757		8,003,399		8,003,399		8,003,399	
-	-	Total Function:	5,080,757		8,003,399		8,003,399		8,003,399	
-	-	Total Function:	5,080,757		8,003,399		8,003,399		8,003,399	
78,744,399	52,443,563	Total Function:	71,138,139	356.71	76,788,893	358.27	76,788,893	358.27	76,955,463	360.96

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All Funds Requirements by Object



2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		0100 - Salaries								
13,627,932	14,167,565	0111 - Certified Salaries	15,336,348	195.18	15,986,387	194.04	15,986,387	194.04	15,986,387	194.04
4,381,683	4,724,566	0112 - Classified Salaries	5,599,121	135.53	5,904,252	138.23	5,904,252	138.23	6,015,406	140.92
1,985,808	2,107,575	0113 - Administrative Salaries	2,207,617	16.00	2,294,065	16.00	2,294,065	16.00	2,294,065	16.00
696,755	771,856	0114 - Managerial Salaries	934,279	10.00	930,307	10.00	930,307	10.00	930,307	10.00
38,281	26,507	0116 - Supplemental Retire Stipends	64,100		90,309		90,309		90,309	
3,250	14,317	0121 - Substitute Licensed	13,214		13,214		13,214		13,214	
164,879	264,305	0122 - Substitute Classified	130,477		123,329		123,329		123,329	
758,509	722,319	0130 - Additional Salary	640,257		853,640		853,640		853,640	
476,086	983,735	0131 - Extra Duty Salary	623,802		828,599		828,599		828,599	
43,830	60,353	0132 - Overtime	61,748		61,498		61,498		61,498	
22,177,013	23,843,097	Total Object:	25,610,963	356.71	27,085,600	358.27	27,085,600	358.27	27,196,754	360.96
		0200 - Associated Payroll Costs								
3,356,502	1,434,167	0211 - PERS Employer Contribution	1,593,519		1,858,987		1,858,987		1,865,992	
1,241,038	1,289,354	0212 - PERS Employee Pickup	1,534,513		1,622,793		1,622,793		1,629,464	
1,699,479	1,827,970	0221 - Social Security	1,961,484		2,071,691		2,071,691		2,080,195	
127,582	144,061	0231 - Workers Compensation	245,096		261,559		261,559		263,325	
77,320	68,764	0232 - Unemployment Compensation	76,731		81,138		81,138		81,471	
-	3,918	0233 - Oregon Paid Family and Medical Leave	256,201		270,467		270,467		271,578	
5,617,245	5,808,219	0241 - Contracted Insurances	7,125,796		7,852,663		7,852,663		7,912,653	
2,834	7,251	0242 - Classified Workshop/Tuition	6,579		6,579		6,579		6,579	
52,046	49,405	0244 - Admin/Conf Workshop & Tuition	25,000		25,000		25,000		25,000	
55,259	54,122	0249 - Certified Tuition Reimbursement	60,000		60,000		60,000		60,000	
84,486	88,232	0255 - TSA Employer Contribution	90,061		77,985		77,985		77,985	
20,708	21,964	0256 - HRA Contribution	21,000		22,111		22,111		22,111	
130,100	138,574	0257 - Hsa Contribution	113,276		146,999		146,999		146,999	
12,464,599	10,936,000	Total Object:	13,109,256		14,357,972		14,357,972		14,443,352	

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		0300 - Purchased Services				
-	4,803	0310 - Instructional; Professional; and Technical Service	-	27,944	27,944	27,944
751,191	996,963	0311 - Instruction Prof/Tech Services	1,467,266	1,036,806	1,036,806	1,036,807
5,604	2,565	0318 - Prof Improve/Non-Instruc Staff	3,180	5,163	5,163	5,163
1,751,851	1,624,164	0319 - Other Inst, Prof & Tech Svcs	1,762,062	1,937,088	1,937,088	1,918,701
1,449,574	1,405,452	0322 - Repairs & Maintenance Services	3,689,544	3,205,604	3,205,604	3,205,604
207,304	5,336	0323 - Sewerage	177,974	177,974	177,974	177,974
45,175	55,884	0324 - Rentals	6,890	6,890	6,890	6,890
414,123	436,765	0325 - Electricity	521,955	521,955	521,955	521,955
209,185	217,830	0326 - Fuel	249,170	249,170	249,170	249,170
45,716	247,835	0327 - Water	165,000	167,618	167,618	167,618
75,458	73,338	0328 - Garbage	77,337	77,337	77,337	77,337
51,773	99,169	0329 - Other Property Services	130,020	130,020	130,020	130,020
9	-	0331 - Reimbursable Student Transportation	-	-	-	-
-	-	0340 - Travel	-	2,371	2,371	2,371
1,491	6,566	0341 - Travel, Local In District	6,321	7,321	7,321	7,321
49,824	184,628	0342 - Travel, Out of District	78,200	75,692	75,692	76,563
771,484	958,838	0343 - Travel, Student, Out of Dist	836,704	949,026	949,026	949,027
17,984	12,346	0351 - Telephone	21,231	21,231	21,231	21,231
6,366	13,618	0353 - Postage	29,150	26,500	26,500	26,500
26,598	38,633	0354 - Advertising	12,296	12,296	12,296	12,296
1,472	569	0355 - Printing and Binding	15,177	15,177	15,177	15,177
81,049	26,109	0359 - Other Communication Services	22,260	22,260	22,260	22,260
703,161	911,184	0371 - Pmts to Other In-State Distrct	1,316,430	1,296,430	1,296,430	1,296,430
108	110,082	0374 - Other Tuition	87,039	82,039	82,039	82,039
-	75	0380 - Non Instr Prof/Tech Services	-	-	-	-
36,330	43,100	0381 - Audit Services	41,000	41,000	41,000	41,000
3,103	2,333	0382 - Legal Services	22,790	22,790	22,790	22,790
45,700	-	0383 - Architect/Engineer Services	13,576	-	-	-
-	-	0384 - Negotiation Services	5,830	1,120	1,120	1,120
158,647	67,010	0385 - Management Services	225,000	250,000	250,000	250,000
-	6,705	0388 - Election Services	2,650	2,150	2,150	2,150
680,186	249,584	0389 - Other Noninst Prof/Tech Services	285,304	321,016	321,016	321,016
375	1,012	0390 - Other General Prof/Tech Services	3,180	3,180	3,180	3,180
7,590,839	7,802,495	Total Object:	11,274,536	10,695,168	10,695,168	10,677,654
		0400 - Supplies and Materials				
1,373,438	1,232,354	0410 - Consumable Supplies & Materials	2,644,037	2,408,001	2,408,001	2,402,623
2,097	27,692	0412 - Food	3,060	3,060	3,060	3,060
4,349	11,064	0413 - Gasoline	66,300	66,300	66,300	66,300
8,883	16,402	0417 - Copier Lease	29,520	29,520	29,520	29,520
10,804	15,247	0420 - Textbooks	54,099	197,411	197,411	197,411
34,622	15,007	0430 - Library Books	27,803	27,803	27,803	27,803
1,448	1,519	0441 - Periodical Subscriptions	4,338	4,338	4,338	4,338
429,307	709,585	0450 - Food	335,548	366,699	366,699	366,700
242	2,059	0460 - Non-Consumable Items	-	38,879	38,879	38,880
697,565	399,821	0461 - Nonconsumable Supplies	758,349	951,120	951,120	951,121
10,725	10,246	0470 - Computer Software	-	-	-	-
61,321	84,155	0471 - Computer Software	49,768	43,443	43,443	43,443
5,602	99,356	0480 - Computer Hardware	59,525	175,000	175,000	175,000
2,640,403	2,624,505	Total Object:	4,032,347	4,311,574	4,311,574	4,306,199

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		<u>0500 - Capital Outlay</u>				
-	-	0522 - Building Improvement	1,108,638	533,142	533,142	533,142
16,329	-	0541 - Equipment - New	6,561	6,561	6,561	6,561
-	-	0542 - Equipment -Replacement	7,000	7,000	7,000	7,000
-	-	0543 - Equipment - Vehicles	45,000	45,000	45,000	45,000
-	-	0564 - Bus and Capital Bus Improvements	45,000	45,000	45,000	45,000
16,329	-	Total Object:	1,212,199	636,703	636,703	636,703
		<u>0600 - Other Objects</u>				
3,223,034	2,786,702	0610 - Redemption of Principal	5,655,156	5,768,281	5,768,281	5,768,281
1,359	907	0620 - Interest	-	-	-	-
2,420,112	3,577,894	0621 - Regular Interest	3,495,150	3,438,000	3,438,000	3,438,000
7,000	2,205	0640 - Dues and Fees	-	-	-	-
481,049	314,197	0641 - Dues and Fees	256,045	371,779	371,779	364,703
152,109	-	0643 - Debt Issuance Fees	-	-	-	-
34,877	34,616	0651 - Liability Insurance	65,315	65,315	65,315	65,316
342,239	360,584	0653 - Property Insurance Premiums	633,805	632,506	632,506	632,506
(178,809)	(13,922)	0656 - Financial Write Off	-	-	-	-
7,275	200	0659 - Other Insurance and Judgments	130,000	130,000	130,000	130,000
27,004,490	-	0680 - PERS UAL Lump Sum Payment to PERS	-	-	-	-
290,482	174,080	0690 - Grant Indirect/Admin Charges	76,456	118,352	118,352	118,352
33,785,216	7,237,465	Total Object:	10,311,927	10,524,233	10,524,233	10,517,158
		<u>0700 - Transfers</u>				
70,000	-	0790 - Other Fund Transfers	506,154	1,174,244	1,174,244	1,174,244
		<u>0800 - Other Uses of Funds</u>				
-	-	0810 - Planned Reserve	5,080,757	8,003,399	8,003,399	8,003,399
78,744,399	52,443,563	Total Object:	71,138,139 356.71	76,788,893 358.27	76,788,893 358.27	76,955,463 360.96

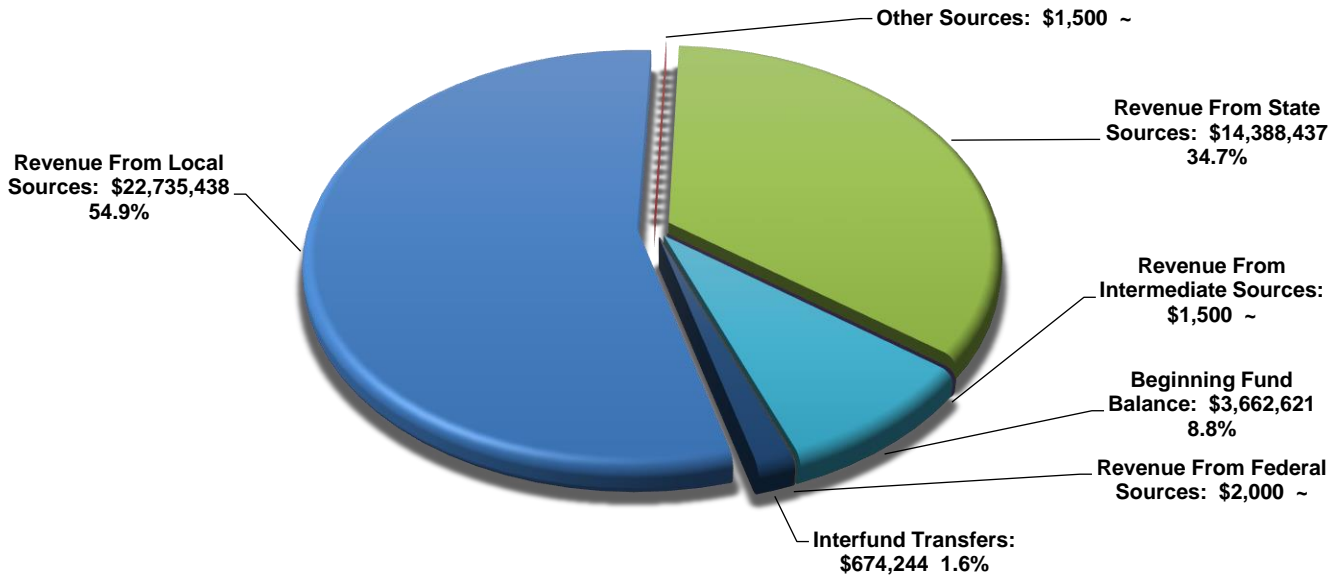
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General Fund - Fund 100

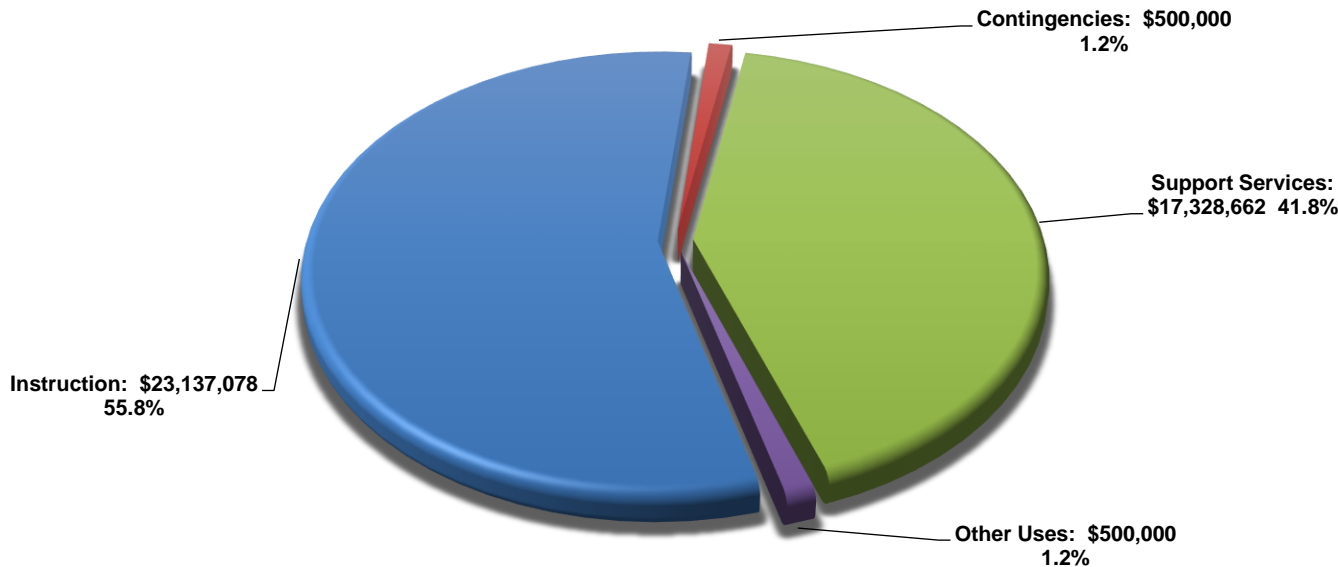
The general fund is a set of accounts used to record all normal or general operations of the Parkrose School District. These accounts usually include all transactions which do not legally or procedurally have to be accounted for in the other funds based on Generally Accepted Accounting Principles (GAAP).

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.

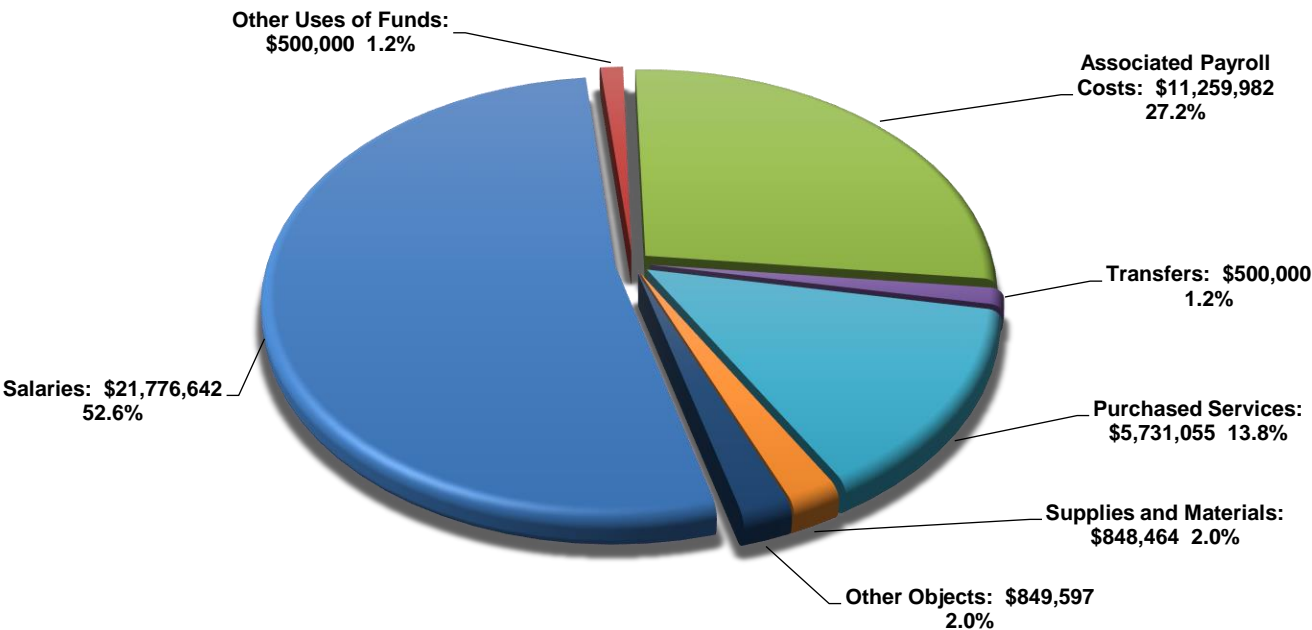
General Fund Resources Summary
Total \$41,465,740



General Fund Requirements by Function
Total \$41,465,740



General Fund Requirements by Object
Total \$41,465,740



Parkrose High School Pool

General Fund by Resources

Total \$41,465,740

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		1000 - Revenue From Local Sources				
20,881,302	21,081,038	1111 - Current Year's Taxes	21,633,654	21,235,001	21,235,001	21,431,036
353,497	284,859	1112 - Prior Year's Taxes	350,000	300,000	300,000	300,000
-	250	1114 - Payments In Lieu of Property Taxes	-	-	-	-
165,298	-	1130 - Construction Excise TAX	-	-	-	-
-	-	1140 - Portland Art TAX	-	287,742	287,742	287,742
12,693	3,966	1312 - Tuition Other Districts	-	-	-	-
-	-	1410 - Regular Day School Transportation	5,000	-	-	-
38,452	329,054	1511 - Interest On Investments	260,000	380,000	380,000	380,000
-	10,106	1711 - Admission Fees/Gate Receipts	12,000	12,000	12,000	12,000
-	14,000	1712 - Athletic Pay-for-Play Fees	15,000	15,000	15,000	15,000
-	782	1921 - Private Contributions	-	-	-	-
-	-	1941 - Serv to Other Lea's In State	-	94,600	94,600	94,600
16,734	17,481	1960 - Recovery of Prior Years' Expenditures	100	100	100	100
291,674	174,080	1980 - Indirect Charges	233,084	128,860	128,860	128,860
110	-	1986 - Reimb District for Fingerprint	-	-	-	-
1,469	3,917	1989 - Reimb District for Sub Pay	2,000	2,000	2,000	2,000
97,578	71,329	1991 - Miscellaneous Local Revenue	80,000	84,000	84,000	84,000
1,714	-	1993 - Reimbursement for Training	-	-	-	-
139	34	1994 - Jury Duty Revenue	100	100	100	100
21,860,661	21,990,895	Total Object:	22,590,938	22,539,403	22,539,403	22,735,438
		2000 - Revenue From Intermediate Sources				
390	0	2101 - County School Funds	1,500	1,500	1,500	1,500
-	-	2199 - Multnomah County I-TAX	4,000	-	-	-
239,730	258,039	2200 - Intermediate Source Restricted Revenue	260,000	-	-	-
95,700	89,100	2900 - Revenue for/On Behalf of the District	89,100	-	-	-
335,820	347,140	Total Object:	354,600	1,500	1,500	1,500
		3000 - Revenue From State Sources				
9,890,619	10,696,406	3101 - General Support	10,521,606	14,002,266	14,002,266	14,002,266
352,307	391,863	3103 - Common School Fund	407,361	381,171	381,171	381,171
-	-	3104 - Transportation	-	5,000	5,000	5,000
10,242,927	11,088,269	Total Object:	10,928,967	14,388,437	14,388,437	14,388,437
		4000 - Revenue From Federal Sources				
564	-	4201 - Foster Care Trans	1,500	1,500	1,500	1,500
-	6,241	4500 - Restricted Rev Federal Through State	500	500	500	500
1,412	-	4802 - Federal Timber Reserve	-	-	-	-
1,976	6,241	Total Object:	2,000	2,000	2,000	2,000
		5000 - Other Sources				
3,490	5,050	5311 - Sale of Fixed Assets	1,500	1,500	1,500	1,500
		5200 - Interfund Transfers				
-	-	5220 - Interfund Transfer	240,000	674,244	674,244	674,244
		5400 - Beginning Fund Balance				
3,057,090	2,647,226	5411 - Beginning Fund Balance	2,907,226	3,662,621	3,662,621	3,662,621
35,501,964	36,084,821	Total Object:	37,025,231	41,269,705	41,269,705	41,465,740

General Fund Requirements by Function

Total \$41,465,740

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		Major Function - Function			
		1000 - Instruction			
		1000 - Instruction			
6,915,104	6,609,974	1111 - Primary K-5	6,971,652 55.25	7,145,903 52.88	7,145,903 52.88
-	-	1113 - Elementary Extra-Curricular	380	380	380
7,020	9,603	1115 - Technology	7,080	8,466	8,466
382,993	302,641	1120 - Behavior Learning Center	345,960 3.55	-	-
3,444,159	3,504,268	1121 - Middle School Programs	3,639,286 29.50	3,753,061 29.50	3,753,061 29.50
21,753	13,944	1122 - Middle School Extra Curricular	35,364	41,103	41,103
4,245,182	4,249,335	1131 - High School Programs	4,539,707 35.73	4,814,738 35.43	4,814,738 35.43
530,662	561,175	1132 - High School Extra Curricular	590,121 1.00	620,492	620,492
4,107	2,125	1205 - Special Education Tutoring	6,081	6,112	6,112
-	-	1206 - District Wide Tutoring	9,867	9,918	9,918
12,167	9,002	1212 - Tag Programs	14,391	15,258	15,258
3,335,313	3,534,825	1221 - Learning Centers - Structured and Intensive	4,584,131 37.76	5,345,395 42.00	5,426,472 43.12
110,600	153,037	1223 - Education Emotionally Disabled	116,828 1.00	127,975 1.00	127,975 1.00
-	50	1251 - Resource Rooms	-	-	-
114,657	135,607	1270 - Educationally Disadvantaged	63,300	63,382	63,381
214,550	80,229	1280 - Alternative Education	160,150 1.50	149,149 1.30	149,149 1.30
983,281	922,779	1290 - Designated Programs	854,469 7.00	954,673 7.00	954,673 7.00
20,321,549	20,088,595	Total Function:	21,938,767 172.29	23,056,005 169.10	23,137,078 170.22
20,321,549	20,088,595	Total Function:	21,938,767 172.29	23,056,005 169.10	23,137,078 170.22
		2000 - Support Services			
		2000 - Support Services			
-	-	2110 - Attendance/Social Work Service	-	81,978 0.90	85,399 0.90
165,387	201,907	2115 - Student Safety	252,834 4.00	274,657 4.00	274,657 4.00
1,130,267	1,199,936	2122 - Counseling Services	1,312,186 13.00	1,416,708 13.00	1,416,708 13.00
225,172	265,749	2140 - Psychological Services	307,183 2.40	335,336 2.40	335,336 2.40
563,488	466,494	2152 - Speech Pathology Services	505,591 4.20	703,281 5.50	703,281 5.50
-	-	2160 - Other Student Treatment SVS	1,530	1,530	1,530
1,139,051	779,893	2190 - Director - Student Support SVC	823,054 4.20	1,253,187 5.30	1,253,187 5.30
143,871	206,534	2213 - Staff/Curriculum Development	230,849 1.00	285,545 1.43	285,542 1.43
467,172	424,100	2222 - Media - School Library Service	472,492 6.03	528,350 6.50	528,350 6.50
215,921	198,112	2240 - Instructional Staff Development	318,960 1.00	344,530 1.00	344,530 1.00
21,847	56,222	2310 - Board of Education Services	27,649	27,649	27,649
21,767	20,553	2311 - Graduation	8,726	8,726	8,726
375,246	421,526	2321 - Office of the Superintendent	433,602 2.00	458,184 2.00	458,184 2.00
1,832,787	1,820,874	2410 - Office of the Principal	2,025,296 15.00	2,743,056 18.00	2,743,056 18.00
363,957	358,381	2411 - Personnel Administration	160,294 1.00	473,791 3.00	473,791 3.00
933,544	1,182,094	2520 - Fiscal Services	1,268,435 4.00	1,513,286 5.00	1,513,286 5.00
2,639,005	2,758,878	2542 - Care & Upkeep of Buildings	3,484,397 19.80	3,612,409 19.80	3,612,408 19.80

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$	FTE	\$	FTE
108,563	84,893	2543 - Care & Upkeep of Grounds	85,858	0.75	169,243	1.75	169,243	1.75	169,243	1.75
-	150	2546 - Security	-		-		-		-	
38,055	38,055	2549 - Plant	-		-		-		-	
924,403	1,002,704	Maint/Operat - Other	1,223,689	8.99	1,358,167	8.60	1,358,167	8.60	1,399,296	9.24
7,483	15,583	2552 - Vehicle Operation Services	40,276		40,485		40,485		40,485	
266	-	2553 - Instructional Field Trip	-		-		-		-	
683,972	790,609	2556 - Preschool Transp	1,005,019	4.26	816,087	1.00	816,087	1.00	886,503	1.94
39,791	51,679	2558 - Special Ed Transp	27,272		27,403		27,403		27,403	
40,793	50,236	2559 - Transportation/Extra Curricular	62,442	0.13	62,393	0.13	62,393	0.13	62,393	0.13
-	-	2574 - Printing, Publish, Duplication	14,229		14,229		14,229		14,229	
-	24,200	2623 - Evaluation Svcs	-		-		-		-	
362,061	390,843	2624 - Planning	350,536	3.00	519,425	4.00	519,425	4.00	519,425	4.00
20,218	27,896	2660 - Technology Svcs	144,065		144,065		144,065		144,065	
12,464,084	12,838,102	2680 - Interpretation and Translation Services	14,586,464	94.76	17,213,700	103.31	17,213,700	103.31	17,328,662	104.88
12,464,084	12,838,102	Total Function:	14,586,464	94.76	17,213,700	103.31	17,213,700	103.31	17,328,662	104.88
-	-	3000 - Enterprise and Community Services.	-		-		-		-	
-	-	<u>3000 - Enterprise and Community Services.</u>	-		-		-		-	
-	-	3120 - Food Preparation/Dispensing	-		-		-		-	
-	-	Total Function:	-		-		-		-	
-	-	Total Function:	-		-		-		-	
70,000	-	5000 - Other Uses	-		500,000		500,000		500,000	
70,000	-	<u>5000 - Other Uses</u>	-		500,000		500,000		500,000	
70,000	-	5200 - Transfers of Funds	-		500,000		500,000		500,000	
-	-	Total Function:	-		500,000		500,000		500,000	
-	-	Total Function:	-		500,000		500,000		500,000	
-	-	6000 - Contingencies	-		-		-		-	
-	-	<u>6000 - Contingencies</u>	-		-		-		-	
-	-	6110 - Operating Contingency	500,000		500,000		500,000		500,000	
-	-	Total Function:	500,000		500,000		500,000		500,000	
-	-	Total Function:	500,000		500,000		500,000		500,000	
32,855,633	32,926,697	Total Function:	37,025,231	267.05	41,269,705	272.41	41,269,705	272.41	41,465,740	275.10



General Fund Requirements by Object

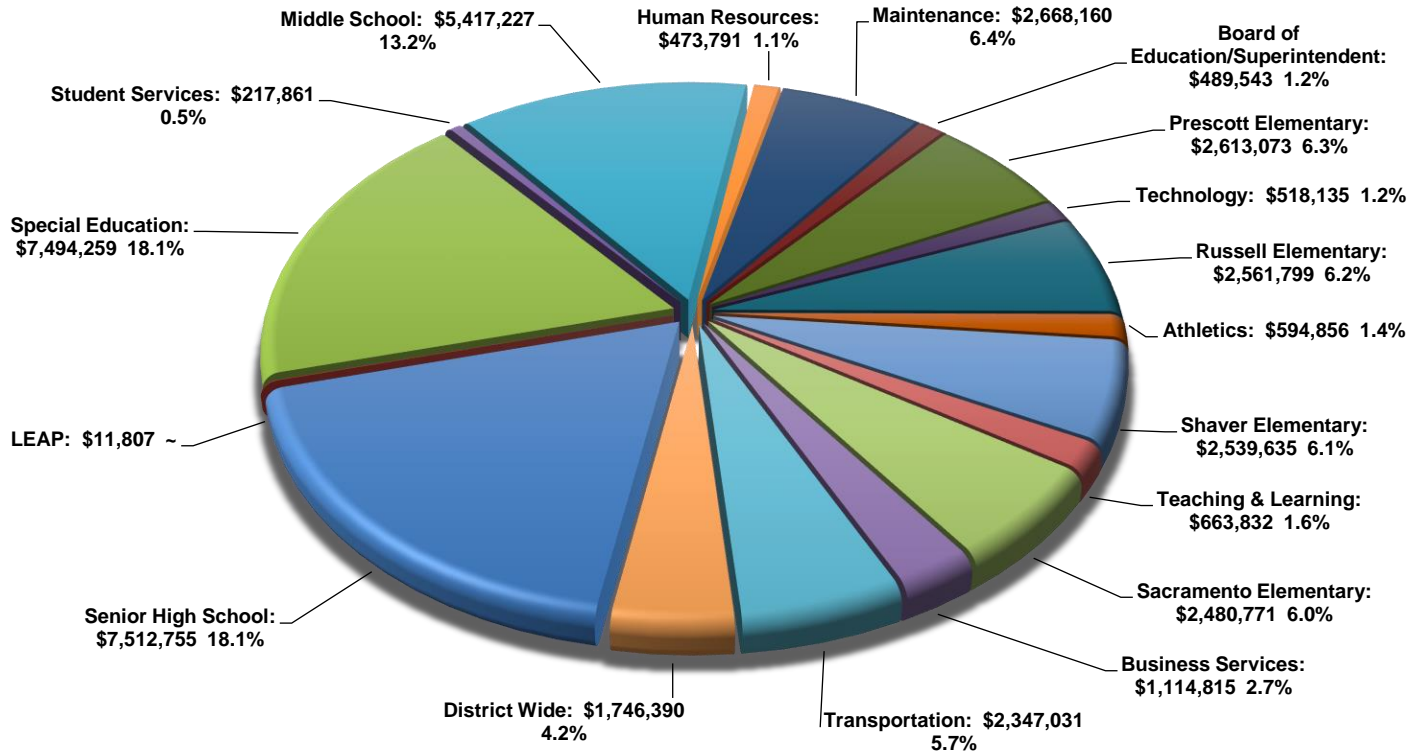
Total \$41,465,740

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		0100 - Salaries								
12,062,196	12,217,206	0111 - Certified Salaries	13,049,928	166.03	13,696,226	165.76	13,696,226	165.76	13,696,226	165.76
2,874,316	2,992,660	0112 - Classified Salaries	3,693,927	82.87	3,836,324	80.90	3,836,324	80.90	3,947,052	83.60
1,289,297	1,430,185	0113 - Administrative Salaries	1,381,828	9.90	2,294,065	16.00	2,294,065	16.00	2,294,065	16.00
615,876	704,570	0114 - Managerial Salaries	743,847	8.25	904,191	9.75	904,191	9.75	904,191	9.75
3,250	2,684	0121 - Substitute Licensed	13,214		13,214		13,214		13,214	
44,648	119,322	0122 - Substitute Classified	78,317		71,169		71,169		71,169	
310,422	345,265	0130 - Additional Salary	229,360		233,450		233,450		233,450	
381,312	412,471	0131 - Extra Duty Salary	429,317		560,777		560,777		560,777	
36,449	49,921	0132 - Overtime	56,498		56,498		56,498		56,498	
17,617,765	18,274,285	Total Object:	19,676,236	267.05	21,665,914	272.41	21,665,914	272.41	21,776,642	275.10
		0200 - Associated Payroll Costs								
2,749,331	1,135,824	0211 - PERS Employer Contribution	1,234,544		1,500,908		1,500,908		1,507,907	
1,016,071	1,010,549	0212 - PERS Employee Pickup	1,180,548		1,299,656		1,299,656		1,306,301	
1,370,747	1,413,069	0221 - Social Security	1,505,256		1,657,085		1,657,085		1,665,556	
98,953	108,327	0231 - Workers Compensation	189,933		207,923		207,923		209,686	
49,891	51,439	0232 - Unemployment Compensation	59,020		64,991		64,991		65,323	
-	-	0233 - Oregon Paid Family and Medical Leave	196,762		216,624		216,624		217,731	
4,537,935	4,612,750	0241 - Contracted Insurances	5,231,078		5,894,909		5,894,909		5,954,899	
2,834	7,251	0242 - Classified Workshop/Tuition	6,579		6,579		6,579		6,579	
52,046	49,405	0244 - Admin/Conf Workshop & Tuition	25,000		25,000		25,000		25,000	
55,259	54,122	0249 - Certified Tuition Reimbursement	60,000		60,000		60,000		60,000	
72,179	74,406	0255 - TSA Employer Contribution	56,116		77,559		77,559		77,559	
16,211	17,113	0256 - HRA Contribution	14,406		21,907		21,907		21,907	
107,271	99,946	0257 - Hsa Contribution	107,811		141,534		141,534		141,534	
10,128,728	8,634,201	Total Object:	9,867,053		11,174,675		11,174,675		11,259,982	
		0300 - Purchased Services								
374,505	845,659	0311 - Instruction Prof/Tech Services	945,944		945,944		945,944		945,944	
5,604	2,565	0318 - Prof Improve/Non-Instruc Staff	3,180		3,180		3,180		3,180	
993,478	513,920	0319 - Other Inst, Prof & Tech Svcs	599,413		832,061		832,061		832,061	
178,103	153,170	0322 - Repairs & Maintenance Services	149,425		149,425		149,425		149,425	
185,641	4,942	0323 - Sewerage	177,974		177,974		177,974		177,974	
45,175	55,884	0324 - Rentals	6,890		6,890		6,890		6,890	
395,649	395,705	0325 - Electricity	501,955		501,955		501,955		501,955	
188,071	186,261	0326 - Fuel	204,170		204,170		204,170		204,170	
40,266	214,357	0327 - Water	150,000		150,000		150,000		150,000	
68,929	66,766	0328 - Garbage	71,179		71,179		71,179		71,179	
47,463	91,445	0329 - Other Property Services	124,020		124,020		124,020		124,020	
9	-	0331 - Reimbursable Student Transportation	-		-		-		-	
1,293	2,030	0341 - Travel, Local In District	6,071		6,071		6,071		6,071	
28,917	64,589	0342 - Travel, Out of District	35,933		35,933		35,933		35,933	
767,311	954,593	0343 - Travel, Student, Out of Dist	813,460		913,460		913,460		913,460	
15,810	11,374	0351 - Telephone	19,531		19,531		19,531		19,531	

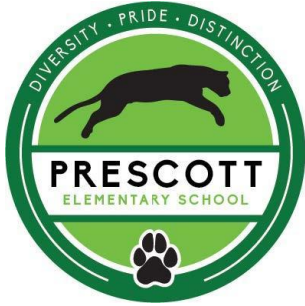
2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
6,306	12,993	0353 - Postage	29,150		26,500		26,500		26,500	
26,598	38,633	0354 - Advertising	12,296		12,296		12,296		12,296	
1,469	512	0355 - Printing and Binding	14,877		14,877		14,877		14,877	
25,147	26,109	0359 - Other Communication Services	22,260		22,260		22,260		22,260	
563,986	902,922	0371 - Pmts to Other In-State District	1,316,430		1,296,430		1,296,430		1,296,430	
34,230	43,100	0381 - Audit Services	41,000		41,000		41,000		41,000	
2,345	2,333	0382 - Legal Services	22,790		22,790		22,790		22,790	
-	-	0384 - Negotiation Services	5,830		1,120		1,120		1,120	
-	6,705	0388 - Election Services	2,650		2,150		2,150		2,150	
169,499	98,047	0389 - Other Noninst Prof/Tech Services	146,659		146,659		146,659		146,659	
-	-	0390 - Other General Prof/Tech Services	3,180		3,180		3,180		3,180	
4,165,804	4,694,616	Total Object:	5,426,267		5,731,055		5,731,055		5,731,055	
		0400 - Supplies and Materials								
428,288	551,164	0410 - Consumable Supplies & Materials	523,912		613,914		613,914		613,914	
1,376	2,888	0412 - Food	3,060		3,060		3,060		3,060	
1,628	(4,398)	0413 - Gasoline	66,300		66,300		66,300		66,300	
8,296	12,258	0417 - Copier Lease	26,520		26,520		26,520		26,520	
5,045	634	0420 - Textbooks	7,099		7,099		7,099		7,099	
5,334	5,336	0430 - Library Books	7,803		7,803		7,803		7,803	
1,448	1,519	0441 - Periodical Subscriptions	4,338		4,338		4,338		4,338	
-	196	0450 - Food	-		-		-		-	
62,293	52,170	0461 - Nonconsumable Supplies	104,837		104,837		104,837		104,837	
7,100	9,896	0470 - Computer Software	-		-		-		-	
17,549	26,642	0471 - Computer Software	14,593		14,593		14,593		14,593	
377	6,880	0480 - Computer Hardware	-		-		-		-	
538,733	665,187	Total Object:	758,462		848,464		848,464		848,464	
		0600 - Other Objects								
28,664	156,796	0610 - Redemption of Principal	-		-		-		-	
1,344	836	0620 - Interest	-		-		-		-	
136,083	152,085	0641 - Dues and Fees	149,208		202,891		202,891		202,891	
33,113	29,323	0651 - Liability Insurance	65,200		65,200		65,200		65,200	
314,209	333,290	0653 - Property Insurance Premiums	582,805		581,506		581,506		581,506	
(178,809)	(13,922)	0656 - Financial Write Off	-		-		-		-	
334,603	658,408	Total Object:	797,213		849,597		849,597		849,597	
		0700 - Transfers								
70,000	-	0790 - Other Fund Transfers	-		500,000		500,000		500,000	
		0800 - Other Uses of Funds								
-	-	0810 - Planned Reserve	500,000		500,000		500,000		500,000	
32,855,633	32,926,697	Total Object:	37,025,231	267.05	41,269,705	272.41	41,269,705	272.41	41,465,740	275.10

General Fund Expenses By Cost Center

Total \$41,465,740



2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Center	\$	FTE	\$	FTE	\$	FTE	\$	FTE
394,292	568,401	100 - District Wide	1,154,824	0.13	1,742,969	1.03	1,742,969	1.03	1,746,390	1.01
5,796,038	5,540,192	110 - Special Education	6,697,959	53.11	7,413,182	54.20	7,413,182	54.20	7,494,259	55.32
-	-	115 - Student Services	-		217,861	1.00	217,861	1.00	217,861	1.00
296,788	364,908	120 - Teaching & Learning	440,322	2.00	663,835	3.43	663,835	3.43	663,832	3.43
397,093	475,505	130 - Board of Education/Superintendent	464,961	2.00	489,543	2.00	489,543	2.00	489,543	2.00
346,360	358,381	140 - Human Resources	160,294	1.00	473,791	3.00	473,791	3.00	473,791	3.00
823,619	863,594	150 - Business Services	868,665	4.00	1,114,815	5.00	1,114,815	5.00	1,114,815	5.00
1,868,503	1,947,615	160 - Maintenance	2,461,764	20.55	2,668,161	21.55	2,668,161	21.55	2,668,160	21.55
1,655,915	1,860,576	170 - Transportation	2,289,635	13.26	2,235,486	9.60	2,235,486	9.60	2,347,031	11.17
360,543	391,988	180 - Technology	350,536	3.00	518,135	4.00	518,135	4.00	518,135	4.00
-	239,687	230 - Athletics	476,048	1.00	594,856	1.00	594,856	1.00	594,856	1.00
2,249,207	2,236,022	925 - Prescott Elementary	2,442,311	18.28	2,613,073	18.38	2,613,073	18.38	2,613,073	18.38
2,604,315	2,590,142	926 - Russell Elementary	2,595,596	20.63	2,561,799	18.75	2,561,799	18.75	2,561,799	18.75
2,425,816	2,314,581	927 - Sacramento Elementary	2,124,053	15.88	2,480,771	17.38	2,480,771	17.38	2,480,771	17.38
2,122,353	2,108,945	928 - Shaver Elementary	2,555,304	20.38	2,539,635	19.38	2,539,635	19.38	2,539,635	19.38
4,657,888	4,672,841	930 - Middle School	5,026,276	39.63	5,417,228	41.00	5,417,228	41.00	5,417,227	41.00
6,731,301	6,391,059	931 - Senior High School	6,904,876	52.23	7,512,758	51.73	7,512,758	51.73	7,512,755	51.73
124,115	-	932 - Preschool	-		-		-		-	
1,487	2,260	933 - LEAP	11,807		11,807		11,807		11,807	
32,855,633	32,926,697	Total Center:	37,025,231	267.05	41,269,705	272.43	41,269,705	272.43	41,465,740	275.10

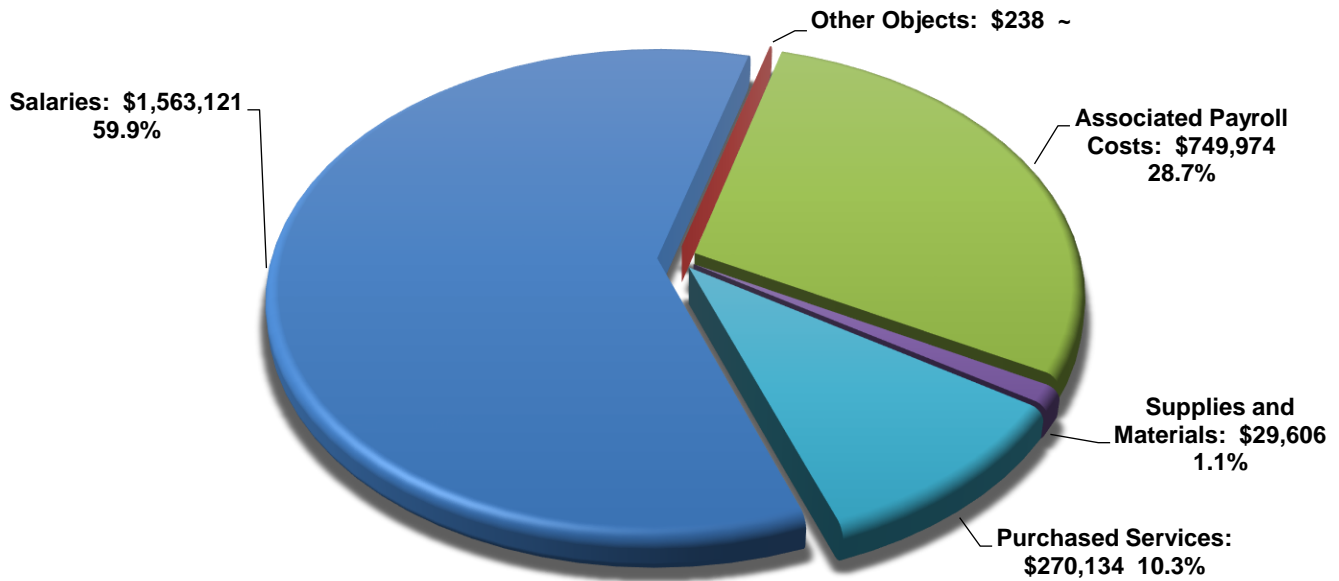


PRESCOTT ELEMENTARY

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

Budget By Object
Total \$2,613,073

Principal: Nicole Watson



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft	
2014-2015	379	1947	48,868 Main Building & Annex	
2015-2016	361	2023-2024 SFF Weighted Demographic Data		
2016-2017	362	SSF Weight	Average # of Students	Average % of Population
2017-2018	334	ELL	65	21.45%
2018-2019	310	SPED	33	10.89%
2019-2020	350	Pregnant & Parenting	0	0.00%
2020-2021	313			
2021-2022	276	Homeless	19	6.27%
2022-2023	291			
2023-2024	303	10 yr % change: -20.1%		General Fund FTE: 18.38

**Requirements by Function
925 - Prescott Elementary
Prescott Elementary
Total: \$2,613,073**

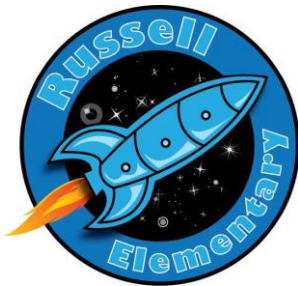
2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		<u>1000 - Instruction</u>								
1,642,414	1,621,952	1111 - Primary K-5	1,720,467	13.00	1,835,567	13.00	1,835,567	13.00	1,835,567	13.00
-	-	1113 - Elementary Extra-Curricular	95		95		95		95	
1,534	1,466	1115 - Technology	1,483		1,653		1,653		1,653	
2,648	2,530	1212 - Tag Programs	2,560		2,855		2,855		2,855	
431	927	1221 - Learning Centers - Structured and Intensive	881		881		881		881	
186,673	181,469	1291 - English Language Learner Direct Program Costs	204,756	1.50	221,027	1.50	221,027	1.50	221,027	1.50
1,833,700	1,808,343	Total Function:	1,930,242	14.50	2,062,078	14.50	2,062,078	14.50	2,062,078	14.50
		<u>2000 - Support Services</u>								
84,554	86,727	2122 - Counseling Services	104,911	1.00	115,127	1.00	115,127	1.00	115,127	1.00
47,633	49,055	2222 - Media - School Library Service	54,305	0.78	62,692	0.88	62,692	0.88	62,692	0.88
220,598	227,678	2410 - Office of the Principal	270,931	2.00	291,254	2.00	291,254	2.00	291,254	2.00
59,941	59,429	2542 - Care & Upkeep of Buildings	69,732		69,732		69,732		69,732	
2,780	4,790	2680 - Interpretation and Translation Services	12,190		12,190		12,190		12,190	
415,507	427,678	Total Function:	512,069	3.78	550,995	3.88	550,995	3.88	550,995	3.88
2,249,207	2,236,022	Total Center:	2,442,311	18.28	2,613,073	18.38	2,613,073	18.38	2,613,073	18.38



**Requirements by Object
925 - Prescott Elementary**

**Prescott Elementary
Total: \$2,613,073**

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		0100 - Salaries								
1,135,349	1,164,610	0111 - Certified Salaries	1,248,613	15.50	1,329,161	15.50	1,329,161	15.50	1,329,161	15.50
64,093	68,417	0112 - Classified Salaries	74,668	1.78	83,747	1.88	83,747	1.88	83,747	1.88
115,839	123,428	0113 - Administrative Salaries	134,289	1.00	138,318	1.00	138,318	1.00	138,318	1.00
-	-	0121 - Substitute Licensed	100		100		100		100	
34,806	59,502	0130 - Additional Salary	6,399		6,399		6,399		6,399	
3,237	3,335	0131 - Extra Duty Salary	3,335		5,396		5,396		5,396	
282	1,739	0132 - Overtime	-		-		-		-	
1,353,606	1,421,031	Total Object:	1,467,404	18.28	1,563,121	18.38	1,563,121	18.38	1,563,121	18.38
		0200 - Associated Payroll Costs								
217,273	89,226	0211 - PERS Employer Contribution	94,422		108,823		108,823		108,823	
82,247	82,550	0212 - PERS Employee Pickup	88,041		93,788		93,788		93,788	
105,924	108,491	0221 - Social Security	112,259		119,584		119,584		119,584	
4,851	5,372	0231 - Workers Compensation	10,255		10,923		10,923		10,923	
3,820	3,950	0232 - Unemployment Compensation	4,402		4,692		4,692		4,692	
-	-	0233 - Oregon Paid Family and Medical Leave	14,674		15,632		15,632		15,632	
332,263	297,877	0241 - Contracted Insurances	350,222		388,584		388,584		388,584	
2,928	2,988	0255 - TSA Employer Contribution	3,048		3,108		3,108		3,108	
854	875	0256 - HRA Contribution	840		840		840		840	
-	3,462	0257 - Hsa Contribution	1,766		4,000		4,000		4,000	
750,161	594,792	Total Object:	679,929		749,974		749,974		749,974	
		0300 - Purchased Services								
16,033	135,720	0311 - Instruction Prof/Tech Services	123,011		123,011		123,011		123,011	
48,422	3,833	0319 - Other Inst, Prof & Tech Svcs	75,790		75,790		75,790		75,790	
12,424	-	0323 - Sewerage	9,752		9,752		9,752		9,752	
23,867	23,364	0325 - Electricity	27,560		27,560		27,560		27,560	
12,912	18,249	0326 - Fuel	15,000		15,000		15,000		15,000	
3,256	11,152	0327 - Water	10,000		10,000		10,000		10,000	
7,484	6,664	0328 - Garbage	7,420		7,420		7,420		7,420	
35	-	0341 - Travel, Local In District	-		-		-		-	
475	-	0353 - Postage	1,060		1,060		1,060		1,060	
-	-	0355 - Printing and Binding	159		159		159		159	
19	971	0389 - Other Noninst Prof/Tech Services	382		382		382		382	
124,925	199,953	Total Object:	270,134		270,134		270,134		270,134	
		0400 - Supplies and Materials								
16,146	17,012	0410 - Consumable Supplies & Materials	17,976		22,976		22,976		22,976	
2,337	929	0417 - Copier Lease	2,550		2,550		2,550		2,550	
160	1,020	0430 - Library Books	1,020		1,020		1,020		1,020	
524	160	0461 - Nonconsumable Supplies	3,060		3,060		3,060		3,060	
19,167	19,121	Total Object:	24,606		29,606		29,606		29,606	
		0600 - Other Objects								
1,183	1,103	0610 - Redemption of Principal	-		-		-		-	
46	21	0620 - Interest	-		-		-		-	
119	-	0641 - Dues and Fees	238		238		238		238	
1,349	1,124	Total Object:	238		238		238		238	
2,249,207	2,236,022	Total Center:	2,442,311	18.28	2,613,073	18.38	2,613,073	18.38	2,613,073	18.38

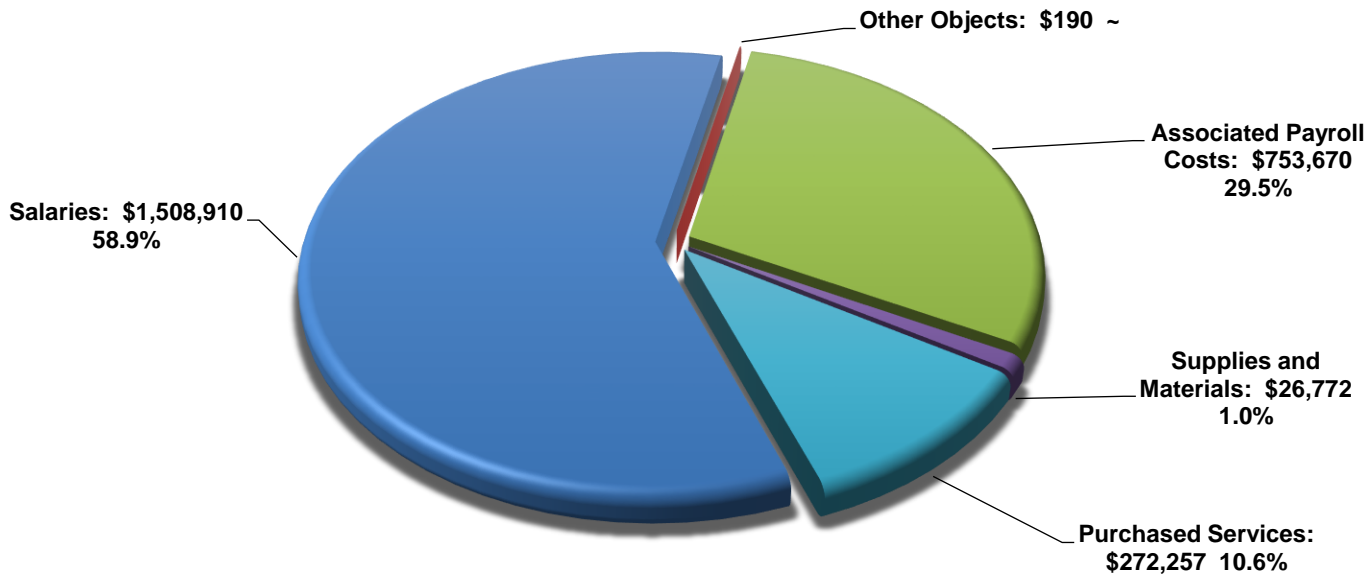


RUSSELL ELEMENTARY

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

Budget By Object
Total \$2,561,799

Principal: Samantha Ragaisis



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft	
2014-2015	442	1963 & 2013	40,036 Main Building, Annex & Multi-Purpose Room	
2015-2016	460	2023-2024 SFF Weighted Demographic Data		
2016-2017	456	SSF Weight	Average # of Students	Average % of Population
2017-2018	410	ELL	91	29.45%
2018-2019	375	SPED	57	18.45%
2019-2020	371	Pregnant & Parenting	0	0.00%
2020-2021	352			
2021-2022	338	Homeless	24	7.77%
2022-2023	322			
2023-2024	309	10 yr % change: -30.1%		General Fund FTE: 18.75

**Requirements by Function
926 – Russell Elementary**

**Russell Elementary
Total: \$2,561,799**

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1,869,501	1,810,205	1000 - Instruction								
-	-	1111 - Primary K-5	1,970,220	16.25	1,840,315	13.88	1,840,315	13.88	1,840,315	13.88
1,869	1,485	1113 - Elementary Extra-Curricular	95		95		95		95	
2,686	2,147	1115 - Technology	1,535		1,347		1,347		1,347	
348	314	1212 - Tag Programs	2,088		2,857		2,857		2,857	
227,073	224,269	1221 - Learning Centers - Structured and Intensive	1,635		1,635		1,635		1,635	
		1291 - English Language Learner Direct Program Costs	69,492	0.50	143,736	1.00	143,736	1.00	143,736	1.00
2,101,477	2,038,419	Total Function:	2,045,065	16.75	1,989,985	14.88	1,989,985	14.88	1,989,985	14.88
		2000 - Support Services								
93,553	137,923	2122 - Counseling Services	132,295	1.00	136,804	1.00	136,804	1.00	136,804	1.00
77,416	69,967	2222 - Media - School Library Service	59,415	0.88	63,684	0.88	63,684	0.88	63,684	0.88
-	16,000	2240 - Instructional Staff Development	-		-		-		-	
262,281	247,071	2410 - Office of the Principal	274,450	2.00	286,955	2.00	286,955	2.00	286,955	2.00
65,492	74,702	2542 - Care & Upkeep of Buildings	70,050		70,050		70,050		70,050	
-	150	2546 - Security	-		-		-		-	
4,097	5,911	2680 - Interpretation and Translation Services	14,321		14,321		14,321		14,321	
502,839	551,723	Total Function:	550,531	3.88	571,814	3.88	571,814	3.88	571,814	3.88
2,604,315	2,590,142	Total Center:	2,595,596	20.63	2,561,799	18.75	2,561,799	18.75	2,561,799	18.75



**Requirements by Object
926 – Russell Elementary**

**Russell Elementary
Total: \$2,561,799**

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		0100 - Salaries								
1,242,657	1,305,231	0111 - Certified Salaries	1,266,960	16.00	1,246,176	15.00	1,246,176	15.00	1,246,176	15.00
114,578	110,053	0112 - Classified Salaries	131,098	3.63	109,822	2.75	109,822	2.75	109,822	2.75
112,558	120,307	0113 - Administrative Salaries	138,318	1.00	142,468	1.00	142,468	1.00	142,468	1.00
35,016	27,839	0130 - Additional Salary	5,299		5,299		5,299		5,299	
3,237	3,014	0131 - Extra Duty Salary	2,891		5,145		5,145		5,145	
77	50	0132 - Overtime	-		-		-		-	
1,508,124	1,566,494	Total Object:	1,544,566	20.63	1,508,910	18.75	1,508,910	18.75	1,508,910	18.75
		0200 - Associated Payroll Costs								
246,034	107,078	0211 - PERS Employer Contribution	104,350		112,988		112,988		112,988	
84,334	83,313	0212 - PERS Employee Pickup	92,674		90,536		90,536		90,536	
118,828	124,576	0221 - Social Security	118,159		115,435		115,435		115,435	
5,344	5,938	0231 - Workers Compensation	10,836		10,548		10,548		10,548	
4,266	4,500	0232 - Unemployment Compensation	4,630		4,526		4,526		4,526	
-	-	0233 - Oregon Paid Family and Medical Leave	15,446		15,093		15,093		15,093	
431,661	439,976	0241 - Contracted Insurances	399,676		400,596		400,596		400,596	
2,928	2,988	0255 - TSA Employer Contribution	3,048		3,108		3,108		3,108	
854	875	0256 - HRA Contribution	840		840		840		840	
5,797	-	0257 - Hsa Contribution	7,152		-		-		-	
900,044	769,245	Total Object:	756,811		753,670		753,670		753,670	
		0300 - Purchased Services								
61,767	131,205	0311 - Instruction Prof/Tech Services	122,381		122,381		122,381		122,381	
42,861	21,911	0319 - Other Inst, Prof & Tech Svcs	77,921		77,921		77,921		77,921	
633	-	0322 - Repairs & Maintenance Services	702		702		702		702	
13,128	-	0323 - Sewerage	13,250		13,250		13,250		13,250	
28,344	31,121	0325 - Electricity	24,380		24,380		24,380		24,380	
12,813	17,775	0326 - Fuel	15,000		15,000		15,000		15,000	
4,271	19,728	0327 - Water	10,000		10,000		10,000		10,000	
6,935	6,091	0328 - Garbage	7,420		7,420		7,420		7,420	
9	-	0331 - Reimbursable Student Transportation	-		-		-		-	
41	-	0341 - Travel, Local In District	-		-		-		-	
605	-	0353 - Postage	1,060		1,060		1,060		1,060	
127	64	0355 - Printing and Binding	143		143		143		143	
171,534	227,895	Total Object:	272,257		272,257		272,257		272,257	
		0400 - Supplies and Materials								
10,400	18,161	0410 - Consumable Supplies & Materials	15,356		20,356		20,356		20,356	
3,024	1,245	0417 - Copier Lease	2,550		2,550		2,550		2,550	
-	-	0420 - Textbooks	102		102		102		102	
-	-	0430 - Library Books	612		612		612		612	
-	-	0441 - Periodical Subscriptions	92		92		92		92	
8,015	627	0461 - Nonconsumable Supplies	3,060		3,060		3,060		3,060	
-	3,450	0471 - Computer Software	-		-		-		-	
21,439	23,483	Total Object:	21,772		26,772		26,772		26,772	
		0600 - Other Objects								
2,905	2,959	0610 - Redemption of Principal	-		-		-		-	
120	65	0620 - Interest	-		-		-		-	
150	-	0641 - Dues and Fees	190		190		190		190	
3,174	3,024	Total Object:	190		190		190		190	
2,604,315	2,590,142	Total Center:	2,595,596	20.63	2,561,799	18.75	2,561,799	18.75	2,561,799	18.75

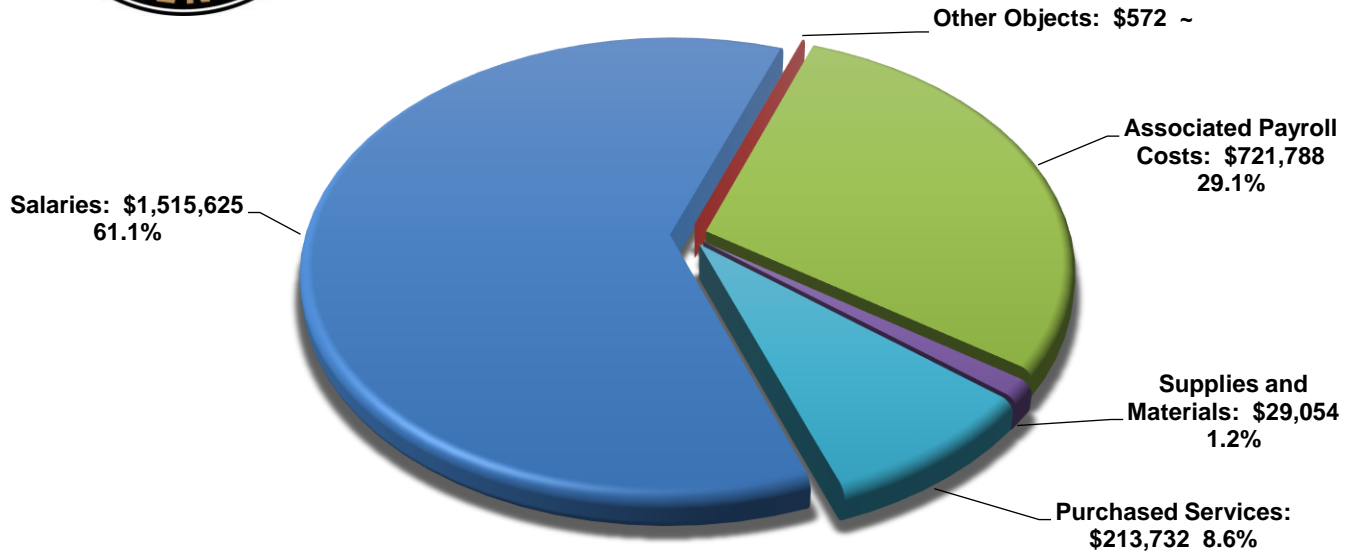


SACRAMENTO ELEMENTARY

Budget By Object
Total \$2,480,771

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

Principal: Sarah Lamb-Christensen



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft	
2014-2015	398	1960 & 2013	45,443 Main Building, Annex & Multi-Purpose Room	
2015-2016	374	2023-2024 SFF Weighted Demographic Data		
2016-2017	374	SSF Weight	Average # of Students	Average % of Population
2017-2018	342	ELL	78	29.43%
2018-2019	321	SPED	33	12.45%
2019-2020	305	Pregnant & Parenting	0	0.00%
2020-2021	269			
2021-2022	213	Homeless	11	4.15%
2022-2023	246			
2023-2024	265	10 yr % change: -33.4%	General Fund FTE: 17.38	

Requirements by Function
927 –Sacramento Elementary
Sacramento Elementary
Total: \$2,480,771

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		1000 - Instruction								
1,759,975	1,712,503	1111 - Primary K-5	1,454,212	11.00	1,706,604	12.00	1,706,604	12.00	1,706,604	12.00
-	-	1113 - Elementary Extra-Curricular	95		95		95		95	
2,066	1,466	1115 - Technology	1,483		1,653		1,653		1,653	
2,648	2,531	1212 - Tag Programs	2,560		2,855		2,855		2,855	
548	-	1221 - Learning Centers - Structured and Intensive	910		910		910		910	
168,606	120,402	1291 - English Language Learner Direct Program Costs	130,546	1.00	210,917	1.50	210,917	1.50	210,917	1.50
1,933,843	1,836,902	Total Function:	1,589,806	12.00	1,923,034	13.50	1,923,034	13.50	1,923,034	13.50
		2000 - Support Services								
133,220	139,187	2122 - Counseling Services	136,412	1.00	136,804	1.00	136,804	1.00	136,804	1.00
38,469	40,301	2222 - Media - School Library Service	54,284	0.88	59,836	0.88	59,836	0.88	59,836	0.88
264,359	239,798	2410 - Office of the Principal	257,601	2.00	275,147	2.00	275,147	2.00	275,147	2.00
55,925	58,236	2542 - Care & Upkeep of Buildings	73,230		73,230		73,230		73,230	
-	158	2680 - Interpretation and Translation Services	12,720		12,720		12,720		12,720	
491,973	477,679	Total Function:	534,247	3.88	557,737	3.88	557,737	3.88	557,737	3.88
2,425,816	2,314,581	Total Center:	2,124,053	15.88	2,480,771	17.38	2,480,771	17.38	2,480,771	17.38



Portland Opera visits Sacramento

Requirements by Object
927 –Sacramento Elementary
Sacramento Elementary
Total: \$2,480,771,

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		0100 - Salaries								
1,246,815	1,256,610	0111 - Certified Salaries	1,079,757	13.00	1,294,138	14.50	1,294,138	14.50	1,294,138	14.50
67,344	72,421	0112 - Classified Salaries	68,758	1.88	76,703	1.88	76,703	1.88	76,703	1.88
119,314	119,833	0113 - Administrative Salaries	130,377	1.00	134,289	1.00	134,289	1.00	134,289	1.00
22,587	28,007	0130 - Additional Salary	5,099		5,099		5,099		5,099	
3,237	3,335	0131 - Extra Duty Salary	3,335		5,396		5,396		5,396	
-	663	0132 - Overtime	-		-		-		-	
1,459,297	1,480,869	Total Object:	1,287,326	15.88	1,515,625	17.38	1,515,625	17.38	1,515,625	17.38
		0200 - Associated Payroll Costs								
230,055	91,336	0211 - PERS Employer Contribution	79,646		101,211		101,211		101,211	
88,239	84,992	0212 - PERS Employee Pickup	77,239		90,939		90,939		90,939	
113,470	111,883	0221 - Social Security	98,484		115,950		115,950		115,950	
5,167	5,473	0231 - Workers Compensation	8,997		10,593		10,593		10,593	
4,093	4,095	0232 - Unemployment Compensation	3,860		4,546		4,546		4,546	
-	-	0233 - Oregon Paid Family and Medical Leave	12,873		15,159		15,159		15,159	
396,105	350,984	0241 - Contracted Insurances	303,952		367,920		367,920		367,920	
2,928	2,972	0255 - TSA Employer Contribution	3,048		3,108		3,108		3,108	
854	875	0256 - HRA Contribution	840		840		840		840	
7,267	7,567	0257 - Hsa Contribution	9,433		11,522		11,522		11,522	
848,178	660,177	Total Object:	598,372		721,788		721,788		721,788	
		0300 - Purchased Services								
33,466	94,368	0311 - Instruction Prof/Tech Services	120,149		120,149		120,149		120,149	
3,799	158	0319 - Other Inst, Prof & Tech Svcs	16,563		16,563		16,563		16,563	
356	-	0322 - Repairs & Maintenance Services	666		666		666		666	
9,645	4,942	0323 - Sewerage	11,660		11,660		11,660		11,660	
19,196	18,168	0325 - Electricity	29,150		29,150		29,150		29,150	
17,079	18,778	0326 - Fuel	15,000		15,000		15,000		15,000	
3,830	10,528	0327 - Water	10,000		10,000		10,000		10,000	
6,175	5,834	0328 - Garbage	7,420		7,420		7,420		7,420	
-	-	0341 - Travel, Local In District	29		29		29		29	
665	-	0353 - Postage	1,060		1,060		1,060		1,060	
21	-	0355 - Printing and Binding	159		159		159		159	
319	4,249	0389 - Other Noninst Prof/Tech Services	1,876		1,876		1,876		1,876	
94,551	157,026	Total Object:	213,732		213,732		213,732		213,732	
		0400 - Supplies and Materials								
16,047	12,950	0410 - Consumable Supplies & Materials	15,912		20,912		20,912		20,912	
(1)	(1,880)	0417 - Copier Lease	2,550		2,550		2,550		2,550	
90	634	0420 - Textbooks	1,785		1,785		1,785		1,785	
189	13	0430 - Library Books	459		459		459		459	
-	-	0441 - Periodical Subscriptions	135		135		135		135	
2,908	1,618	0461 - Nonconsumable Supplies	3,060		3,060		3,060		3,060	
-	-	0471 - Computer Software	153		153		153		153	
19,234	13,334	Total Object:	24,054		29,054		29,054		29,054	
		0600 - Other Objects								
2,905	3,109	0610 - Redemption of Principal	-		-		-		-	
120	65	0620 - Interest	-		-		-		-	
1,532	-	0641 - Dues and Fees	569		572		572		572	
4,556	3,174	Total Object:	569		572		572		572	
2,425,816	2,314,581	Total Center:	2,124,053	15.88	2,480,771	17.38	2,480,771	17.38	2,480,771	17.38

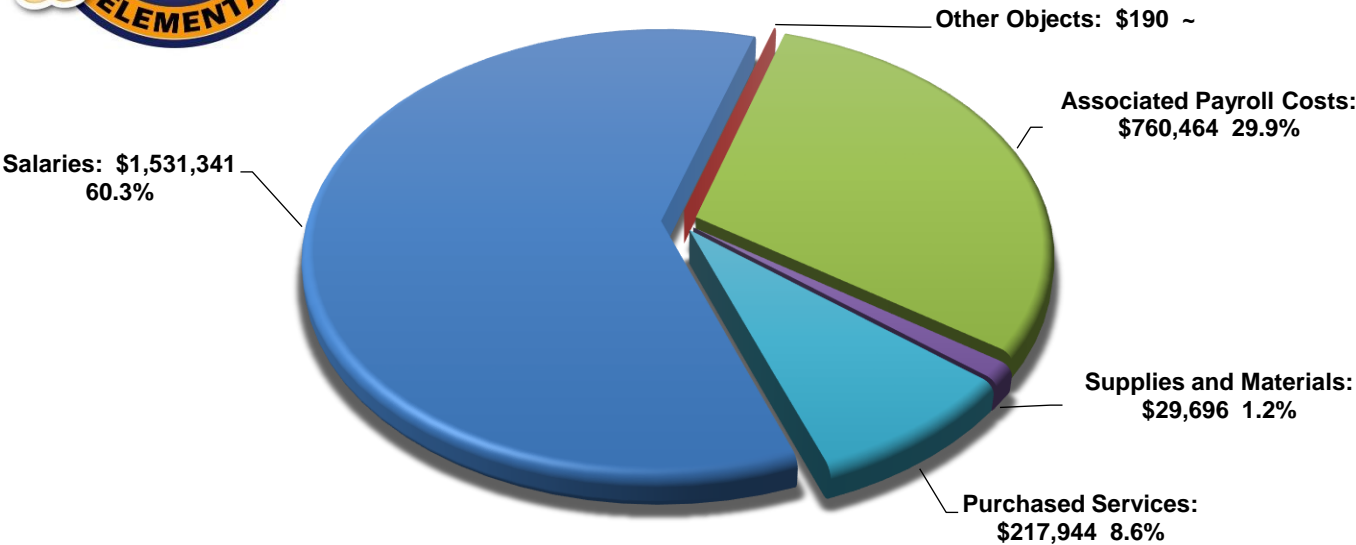


SHAVER ELEMENTARY

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

Principal: Melanie Zecca

Budget By Object
Total \$2,539,635



10 Year Enrollment History		Facility Information		
		Year Built	Square Ft	
School Year	Student Enrollment	1951	41,410 Main Building	
		1965	5,448 Additions	
2014-2015	336	2013	5,039 Multipurpose Room Addition	
2015-2016	335	2023-2024 SFF Weighted Demographic Data		
2016-2017	336	SSF Weight	Average # of Students	Average % of Population
2017-2018	343	ELL	79	28.11%
2018-2019	330	SPED	31	11.03%
2019-2020	301	Pregnant & Parenting	0	0.00%
2020-2021	280			
2021-2022	281	Homeless	15	5.34%
2022-2023	307			
2023-2024	281	10 yr % change: -16.4%		General Fund FTE: 19.38

**Requirements by Function
928 –Shaver Elementary**

**Shaver Elementary
Total: \$2,539,635**

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		<u>1000 - Instruction</u>								
1,518,776	1,459,230	1111 - Primary K-5	1,826,753	15.00	1,763,417	14.00	1,763,417	14.00	1,763,417	14.00
-	-	1113 - Elementary Extra-Curricular	95		95		95		95	
1,551	2,492	1115 - Technology	2,579		3,813		3,813		3,813	
2,686	1,795	1212 - Tag Programs	2,083		361		361		361	
129	29	1221 - Learning Centers - Structured and Intensive	818		818		818		818	
122,576	175,699	1291 - English Language Learner Direct Program Costs	173,719	1.50	181,962	1.50	181,962	1.50	181,962	1.50
1,645,719	1,639,244	Total Function:	2,006,047	16.50	1,950,466	15.50	1,950,466	15.50	1,950,466	15.50
		<u>2000 - Support Services</u>								
123,056	118,830	2122 - Counseling Services	133,418	1.00	144,260	1.00	144,260	1.00	144,260	1.00
41,486	44,667	2222 - Media - School Library Service	61,231	0.88	65,530	0.88	65,530	0.88	65,530	0.88
11,837	-	2240 - Instructional Staff Development	-		-		-		-	
228,482	228,500	2410 - Office of the Principal	263,888	2.00	288,659	2.00	288,659	2.00	288,659	2.00
70,248	76,903	2542 - Care & Upkeep of Buildings	75,880		75,880		75,880		75,880	
1,525	801	2680 - Interpretation and Translation Services	14,840		14,840		14,840		14,840	
476,634	469,701	Total Function:	549,257	3.88	589,169	3.88	589,169	3.88	589,169	3.88
2,122,353	2,108,945	Total Center:	2,555,304	20.38	2,539,635	19.38	2,539,635	19.38	2,539,635	19.38



Classified Appreciation Week

**Requirements by Object
928 –Shaver Elementary**

**Shaver Elementary
Total: \$2,539,635**

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		<u>0100 - Salaries</u>								
1,056,476	1,097,584	0111 - Certified Salaries	1,356,924	17.50	1,300,898	16.50	1,300,898	16.50	1,300,898	16.50
65,534	71,869	0112 - Classified Salaries	76,176	1.88	81,718	1.88	81,718	1.88	81,718	1.88
116,156	119,833	0113 - Administrative Salaries	130,377	1.00	138,318	1.00	138,318	1.00	138,318	1.00
64,411	23,762	0130 - Additional Salary	5,299		5,299		5,299		5,299	
3,237	3,577	0131 - Extra Duty Salary	3,780		5,108		5,108		5,108	
986	2,683	0132 - Overtime	-		-		-		-	
1,306,801	1,319,308	Total Object:	1,572,556	20.38	1,531,341	19.38	1,531,341	19.38	1,531,341	19.38
		<u>0200 - Associated Payroll Costs</u>								
185,697	73,662	0211 - PERS Employer Contribution	93,132		103,719		103,719		103,719	
73,275	74,559	0212 - PERS Employee Pickup	94,352		91,879		91,879		91,879	
99,623	98,738	0221 - Social Security	120,302		117,150		117,150		117,150	
4,618	4,817	0231 - Workers Compensation	11,000		10,706		10,706		10,706	
3,646	3,614	0232 - Unemployment Compensation	4,713		4,594		4,594		4,594	
-	-	0233 - Oregon Paid Family and Medical Leave	15,728		15,317		15,317		15,317	
278,710	339,545	0241 - Contracted Insurances	387,238		409,248		409,248		409,248	
2,684	2,988	0255 - TSA Employer Contribution	3,048		3,108		3,108		3,108	
854	875	0256 - HRA Contribution	840		840		840		840	
6,775	3,783	0257 - Hsa Contribution	9,565		3,903		3,903		3,903	
655,881	602,583	Total Object:	739,918		760,464		760,464		760,464	
		<u>0300 - Purchased Services</u>								
37,756	80,345	0311 - Instruction Prof/Tech Services	121,580		121,580		121,580		121,580	
13,460	1,023	0319 - Other Inst, Prof & Tech Svcs	18,683		18,683		18,683		18,683	
502	638	0322 - Repairs & Maintenance Services	582		582		582		582	
11,697	-	0323 - Sewerage	11,660		11,660		11,660		11,660	
29,837	38,054	0325 - Electricity	31,800		31,800		31,800		31,800	
19,466	18,260	0326 - Fuel	15,000		15,000		15,000		15,000	
4,311	16,104	0327 - Water	10,000		10,000		10,000		10,000	
4,952	4,484	0328 - Garbage	7,420		7,420		7,420		7,420	
38	-	0341 - Travel, Local In District	-		-		-		-	
790	-	0353 - Postage	1,060		1,060		1,060		1,060	
30	-	0355 - Printing and Binding	159		159		159		159	
840	(222)	0389 - Other Noninst Prof/Tech Services	-		-		-		-	
123,680	158,687	Total Object:	217,944		217,944		217,944		217,944	
		<u>0400 - Supplies and Materials</u>								
28,813	19,071	0410 - Consumable Supplies & Materials	17,148		22,148		22,148		22,148	
2,808	1,164	0417 - Copier Lease	2,550		2,550		2,550		2,550	
-	-	0420 - Textbooks	1,938		1,938		1,938		1,938	
1,346	5,109	0461 - Nonconsumable Supplies	3,060		3,060		3,060		3,060	
32,967	25,344	Total Object:	24,696		29,696		29,696		29,696	
		<u>0600 - Other Objects</u>								
2,905	2,959	0610 - Redemption of Principal	-		-		-		-	
120	65	0620 - Interest	-		-		-		-	
-	-	0641 - Dues and Fees	190		190		190		190	
3,024	3,024	Total Object:	190		190		190		190	
2,122,353	2,108,945	Total Center:	2,555,304	20.38	2,539,635	19.38	2,539,635	19.38	2,539,635	19.38

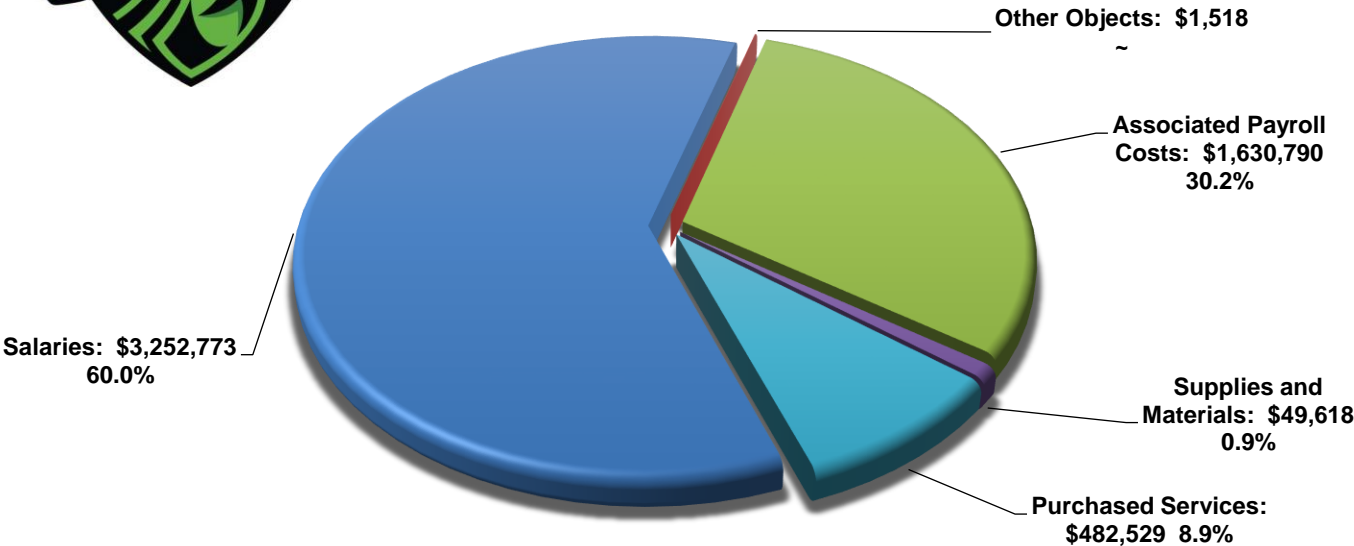


**PARKROSE MIDDLE
SCHOOL**

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

**Budget By Object
Total \$5,417,228**

Principal: Annette Sweeney



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft.	
2014-2015	746	2014	140,000 Main Building	
2015-2016	739	2023-2024 SFF Weighted Demographic Data		
2016-2017	800	SSF Weight	Average # of Students	Average % of Population
2017-2018	767	ELL	106	16.08%
2018-2019	752	SPED	86	13.05%
2019-2020	784	Pregnant & Parenting	0	0.00%
2020-2021	755			
2021-2022	681	Homeless	19	2.88%
2022-2023	676			
2023-2024	659	10 yr % change: -11.7%		General Fund FTE: 41.00

Requirements by Function

930 – Middle School

Middle School
Total: \$5,417,228

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		1000 - Instruction								
-	1,718	1111 - Primary K-5	-		-		-		-	
3,444,159	3,504,268	1121 - Middle School Programs	3,639,286	29.50	3,753,061	29.50	3,753,061	29.50	3,753,061	29.50
21,753	13,944	1122 - Middle School Extra Curricular	35,364		41,103		41,103		41,103	
1,499	-	1212 - Tag Programs	-		-		-		-	
1,206	1,230	1221 - Learning Centers - Structured and Intensive	1,642		1,642		1,642		1,642	
45,000	45,000	1271 - Spec Programs Summer School	47,700		47,700		47,700		47,700	
152,038	147,237	1291 - English Language Learner Direct Program Costs	172,989	1.50	183,193	1.50	183,193	1.50	183,193	1.50
3,665,655	3,713,397	Total Function:	3,896,981	31.00	4,026,699	31.00	4,026,699	31.00	4,026,699	31.00
		2000 - Support Services								
43,877	51,249	2115 - Student Safety	63,939	1.00	78,812	1.00	78,812	1.00	78,812	1.00
287,952	264,513	2122 - Counseling Services	295,964	3.00	317,844	3.00	317,844	3.00	317,844	3.00
57,907	18,712	2222 - Media - School Library Service	36,609	0.63	71,970	1.00	71,970	1.00	71,970	1.00
8,888	1,294	2240 - Instructional Staff Development	13,032		13,044		13,044		13,044	
434,284	438,974	2410 - Office of the Principal	480,893	4.00	670,001	5.00	670,001	5.00	670,001	5.00
157,745	183,705	2542 - Care & Upkeep of Buildings	216,280		216,280		216,280		216,280	
-	226	2660 - Technology Services	-		-		-		-	
1,580	771	2680 - Interpretation and Translation Services	22,578		22,578		22,578		22,578	
992,232	959,444	Total Function:	1,129,295	8.63	1,390,529	10.00	1,390,529	10.00	1,390,529	10.00
4,657,888	4,672,841	Total Center:	5,026,276	39.63	5,417,228	41.00	5,417,228	41.00	5,417,228	41.00



PMS SUN Program

Requirements by Object

930 – Middle School

Middle School

Total: \$5,417,288

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		0100 - Salaries								
2,442,282	2,543,813	0111 - Certified Salaries	2,664,344	34.00	2,715,331	34.00	2,715,331	34.00	2,715,331	34.00
165,291	172,110	0112 - Classified Salaries	186,881	4.63	215,943	5.00	215,943	5.00	215,943	5.00
127,127	135,443	0113 - Administrative Salaries	143,082	1.00	273,571	2.00	273,571	2.00	273,571	2.00
58,438	35,425	0130 - Additional Salary	14,391		14,391		14,391		14,391	
16,729	11,714	0131 - Extra Duty Salary	28,833		33,537		33,537		33,537	
-	1,625	0132 - Overtime	-		-		-		-	
2,809,867	2,900,130	Total Object:	3,037,531	39.63	3,252,773	41.00	3,252,773	41.00	3,252,773	41.00
		0200 - Associated Payroll Costs								
445,785	192,125	0211 - PERS Employer Contribution	202,379		228,026		228,026		228,026	
164,934	172,418	0212 - PERS Employee Pickup	182,244		195,166		195,166		195,166	
217,197	225,294	0221 - Social Security	232,377		248,847		248,847		248,847	
10,012	10,854	0231 - Workers Compensation	21,225		22,731		22,731		22,731	
7,899	8,156	0232 - Unemployment Compensation	9,117		9,758		9,758		9,758	
-	-	0233 - Oregon Paid Family and Medical Leave	30,372		32,531		32,531		32,531	
641,292	651,955	0241 - Contracted Insurances	743,322		861,504		861,504		861,504	
2,937	3,020	0255 - TSA Employer Contribution	3,048		5,352		5,352		5,352	
854	875	0256 - HRA Contribution	840		1,680		1,680		1,680	
15,133	11,350	0257 - Hsa Contribution	35,156		25,195		25,195		25,195	
1,506,042	1,276,047	Total Object:	1,460,080		1,630,790		1,630,790		1,630,790	
		0300 - Purchased Services								
81,498	186,838	0311 - Instruction Prof/Tech Services	190,572		190,572		190,572		190,572	
46,580	45,771	0319 - Other Inst, Prof & Tech Svcs	70,278		70,278		70,278		70,278	
-	-	0322 - Repairs & Maintenance Services	99		99		99		99	
47,971	-	0323 - Sewerage	47,700		47,700		47,700		47,700	
60,833	81,528	0325 - Electricity	84,800		84,800		84,800		84,800	
24,160	30,365	0326 - Fuel	30,000		30,000		30,000		30,000	
5,932	53,932	0327 - Water	40,000		40,000		40,000		40,000	
18,820	17,895	0328 - Garbage	13,780		13,780		13,780		13,780	
-	176	0341 - Travel, Local In District	-		-		-		-	
2,165	1,718	0353 - Postage	4,240		4,240		4,240		4,240	
137	383	0355 - Printing and Binding	1,060		1,060		1,060		1,060	
-	1,690	0389 - Other Noninst Prof/Tech Services	-		-		-		-	
288,096	420,295	Total Object:	482,529		482,529		482,529		482,529	
		0400 - Supplies and Materials								
26,643	36,892	0410 - Consumable Supplies & Materials	24,565		29,565		29,565		29,565	
(0)	18,838	0417 - Copier Lease	7,140		7,140		7,140		7,140	
4,955	-	0420 - Textbooks	2,968		2,968		2,968		2,968	
1,508	1,243	0430 - Library Books	1,530		1,530		1,530		1,530	
208	-	0441 - Periodical Subscriptions	255		255		255		255	
-	196	0450 - Food	-		-		-		-	
7,694	4,436	0461 - Nonconsumable Supplies	8,160		8,160		8,160		8,160	
1,270	368	0471 - Computer Software	-		-		-		-	
-	1,309	0480 - Computer Hardware	-		-		-		-	
42,277	63,282	Total Object:	44,618		49,618		49,618		49,618	
		0600 - Other Objects								
8,635	10,147	0610 - Redemption of Principal	-		-		-		-	
355	193	0620 - Interest	-		-		-		-	
2,616	2,746	0641 - Dues and Fees	1,518		1,518		1,518		1,518	
11,606	13,086	Total Object:	1,518		1,518		1,518		1,518	
4,657,888	4,672,841	Total Center:	5,026,276	39.63	5,417,228	41.00	5,417,228	41.00	5,417,228	41.00

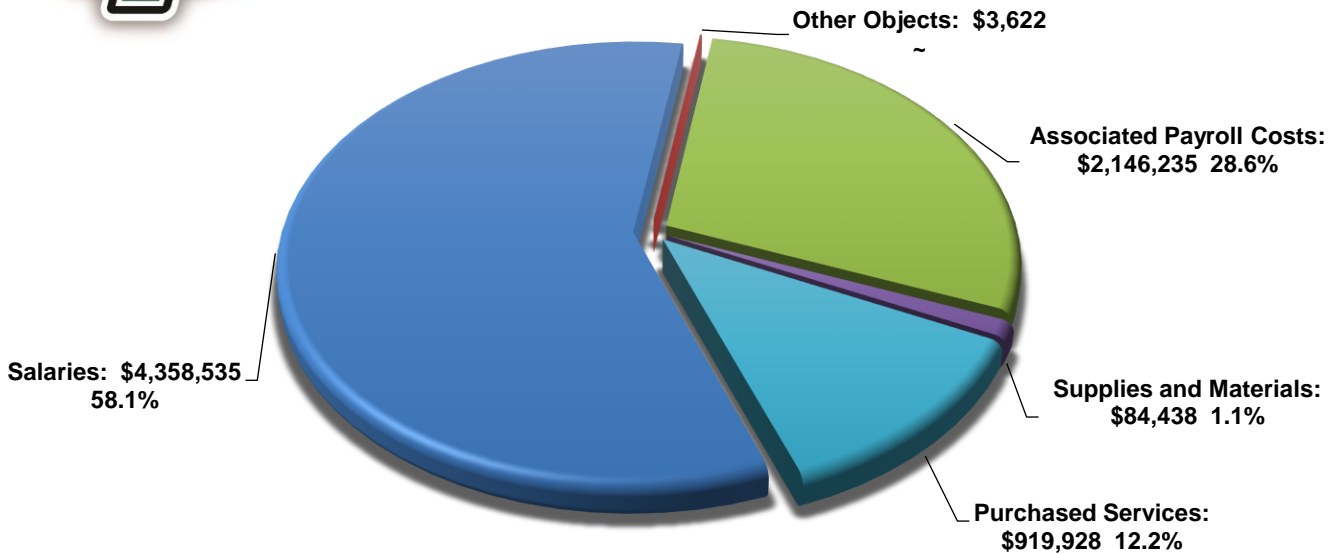


**PARKROSE HIGH
SCHOOL**

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

**Budget By Object
Total \$7,512,758**

Principal: Molly Ouche



10 Year Enrollment History		Facility Information		
		Year Built	Square Ft	
School Year	Student Enrollment	1997	244,282 Main Building	
2014-2015	953	1970	26,615 Shops & Stadium	
2015-2016	949	2023-2024 SFF Weighted Demographic Data		
2016-2017	1016	SSF Weight	Average # of Students	Average % of Population
2017-2018	950	ELL	123	12.31%
2018-2019	965	SPED	117	11.71%
2019-2020	989	Pregnant & Parenting	5	0.53%
2020-2021	1025			
2021-2022	956	Homeless	77	7.71%
2022-2023	975			
2023-2024	999	10 yr % change: 4.8%		General Fund FTE:51.73

Requirements by Function

931 – High School

Senior High School

Total: \$7,512,758

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		1000 - Instruction								
4,245,182	4,249,335	1131 - High School Programs	4,537,275	35.73	4,812,294	35.43	4,812,294	35.43	4,812,294	35.43
530,662	403,144	1132 - High School Extra Curricular	184,865	1.00	114,645		114,645		114,645	
-	-	1212 - Tag Programs	-		1,230		1,230		1,230	
1,384	1,451	1221 - Learning Centers - Structured and Intensive	3,534		3,534		3,534		3,534	
-	-	1271 - Spec Programs Summer School	15,600		15,682		15,682		15,682	
214,550	80,229	1283 - District Alternative Programs	160,150	1.50	149,149	1.30	149,149	1.30	149,149	1.30
126,315	73,673	1291 - English Language Learner Direct Program Costs	93,211	1.00	4,070		4,070		4,070	
5,118,092	4,807,832	Total Function:	4,994,635	39.23	5,100,604	36.73	5,100,604	36.73	5,100,604	36.73
		2000 - Support Services								
121,510	150,658	2115 - Student Safety	188,895	3.00	195,845	3.00	195,845	3.00	195,845	3.00
407,933	394,619	2122 - Counseling Services	438,394	5.00	481,860	5.00	481,860	5.00	481,860	5.00
204,261	201,398	2222 - Media - School Library Service	206,648	2.00	204,638	2.00	204,638	2.00	204,638	2.00
-	-	2240 - Instructional Staff Development	10,600		10,600		10,600		10,600	
21,767	20,553	2311 - Graduation	8,726		8,726		8,726		8,726	
422,781	438,852	2410 - Office of the Principal	477,533	3.00	931,040	5.00	931,040	5.00	931,040	5.00
426,257	372,209	2542 - Care & Upkeep of Buildings	529,625		529,625		529,625		529,625	
8,699	4,938	2680 - Interpretation and Translation Services	49,820		49,820		49,820		49,820	
1,613,208	1,583,228	Total Function:	1,910,241	13.00	2,412,154	15.00	2,412,154	15.00	2,412,154	15.00
6,731,301	6,391,059	Total Center:	6,904,876	52.23	7,512,758	51.73	7,512,758	51.73	7,512,758	51.73



Requirements by Object

931 – High School

Senior High School

Total: \$7,512,758

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		0100 - Salaries								
3,045,747	3,006,673	0111 - Certified Salaries	3,363,853	43.23	3,282,932	39.73	3,282,932	39.73	3,282,932	39.73
221,103	249,837	0112 - Classified Salaries	261,961	7.00	272,380	7.00	272,380	7.00	272,380	7.00
132,456	144,640	0113 - Administrative Salaries	152,799	1.00	547,672	4.00	547,672	4.00	547,672	4.00
49,513	76,928	0114 - Managerial Salaries	83,713	1.00	83,713	1.00	83,713	1.00	83,713	1.00
-	844	0121 - Substitute Licensed	-	-	-	-	-	-	-	-
9,779	15,820	0122 - Substitute Classified	3,000	-	3,000	-	3,000	-	3,000	-
45,526	50,124	0130 - Additional Salary	55,356	-	55,356	-	55,356	-	55,356	-
310,703	343,760	0131 - Extra Duty Salary	82,595	-	113,482	-	113,482	-	113,482	-
712	171	0132 - Overtime	-	-	-	-	-	-	-	-
3,815,539	3,888,797	Total Object:	4,003,277	52.23	4,358,535	51.73	4,358,535	51.73	4,358,535	51.73
		0200 - Associated Payroll Costs								
577,636	230,350	0211 - PERS Employer Contribution	256,809	-	307,546	-	307,546	-	307,546	-
211,140	202,400	0212 - PERS Employee Pickup	240,187	-	261,516	-	261,516	-	261,516	-
293,837	299,861	0221 - Social Security	306,258	-	333,434	-	333,434	-	333,434	-
13,691	14,776	0231 - Workers Compensation	28,950	-	30,348	-	30,348	-	30,348	-
10,701	10,847	0232 - Unemployment Comp	12,011	-	13,077	-	13,077	-	13,077	-
-	-	0233 - Oregon Paid Family and Medical Leave	40,030	-	43,585	-	43,585	-	43,585	-
944,278	964,767	0241 - Contracted Insurances	987,004	-	1,084,973	-	1,084,973	-	1,084,973	-
4,719	4,427	0255 - TSA Employer Contribution	4,716	-	11,544	-	11,544	-	11,544	-
1,779	1,751	0256 - HRA Contribution	1,680	-	4,212	-	4,212	-	4,212	-
21,800	35,062	0257 - Hsa Contribution	20,966	-	56,000	-	56,000	-	56,000	-
2,079,580	1,764,240	Total Object:	1,898,611		2,146,235		2,146,235		2,146,235	
		0300 - Purchased Services								
143,496	215,496	0311 - Instruction Prof/Tech Svcs	251,634	-	251,634	-	251,634	-	251,634	-
76,894	48,000	0319 - Other Inst, Prof & Tech Svcs	114,480	-	114,480	-	114,480	-	114,480	-
-	100	0322 - Repairs & Maintenance Svcs	-	-	-	-	-	-	-	-
80,097	-	0323 - Sewerage	74,200	-	74,200	-	74,200	-	74,200	-
7,120	16,976	0324 - Rentals	6,360	-	6,360	-	6,360	-	6,360	-
219,384	190,337	0325 - Electricity	279,885	-	279,885	-	279,885	-	279,885	-
90,423	72,505	0326 - Fuel	95,400	-	95,400	-	95,400	-	95,400	-
17,150	89,764	0327 - Water	60,000	-	60,000	-	60,000	-	60,000	-
19,204	19,662	0328 - Garbage	20,140	-	20,140	-	20,140	-	20,140	-
-	-	0341 - Travel, Local In District	530	-	530	-	530	-	530	-
17,898	7,012	0342 - Travel, Out of District	816	-	816	-	816	-	816	-
2,717	-	0353 - Postage	4,240	-	4,240	-	4,240	-	4,240	-
248	54	0355 - Printing and Binding	11,183	-	11,183	-	11,183	-	11,183	-
37,742	2,430	0389 - Other Noninst Prof/Tech Services	1,060	-	1,060	-	1,060	-	1,060	-
712,373	662,337	Total Object:	919,928		919,928		919,928		919,928	
		0400 - Supplies and Materials								
57,144	43,377	0410 - Consumable Supplies & Materials	47,041	-	52,041	-	52,041	-	52,041	-
(1)	(5,839)	0417 - Copier Lease	2,550	-	2,550	-	2,550	-	2,550	-
-	-	0420 - Textbooks	306	-	306	-	306	-	306	-
3,477	3,061	0430 - Library Books	4,182	-	4,182	-	4,182	-	4,182	-
1,200	1,479	0441 - Periodical Subscriptions	3,244	-	3,244	-	3,244	-	3,244	-
33,699	21,057	0461 - Nonconsumable Supplies	22,115	-	22,115	-	22,115	-	22,115	-
-	67	0471 - Computer Software	-	-	-	-	-	-	-	-
-	2,438	0480 - Computer Hardware	-	-	-	-	-	-	-	-
95,519	65,639	Total Object:	79,438		84,438		84,438		84,438	
		0600 - Other Objects								
2,145	3,859	0610 - Redemption of Principal	-	-	-	-	-	-	-	-
88	48	0620 - Interest	-	-	-	-	-	-	-	-
26,057	6,140	0641 - Dues and Fees	3,622	-	3,622	-	3,622	-	3,622	-
28,290	10,047	Total Object:	3,622		3,622		3,622		3,622	
6,731,301	6,391,059	Total Center:	6,904,876	52.23	7,512,758	51.73	7,512,758	51.73	7,512,758	51.73

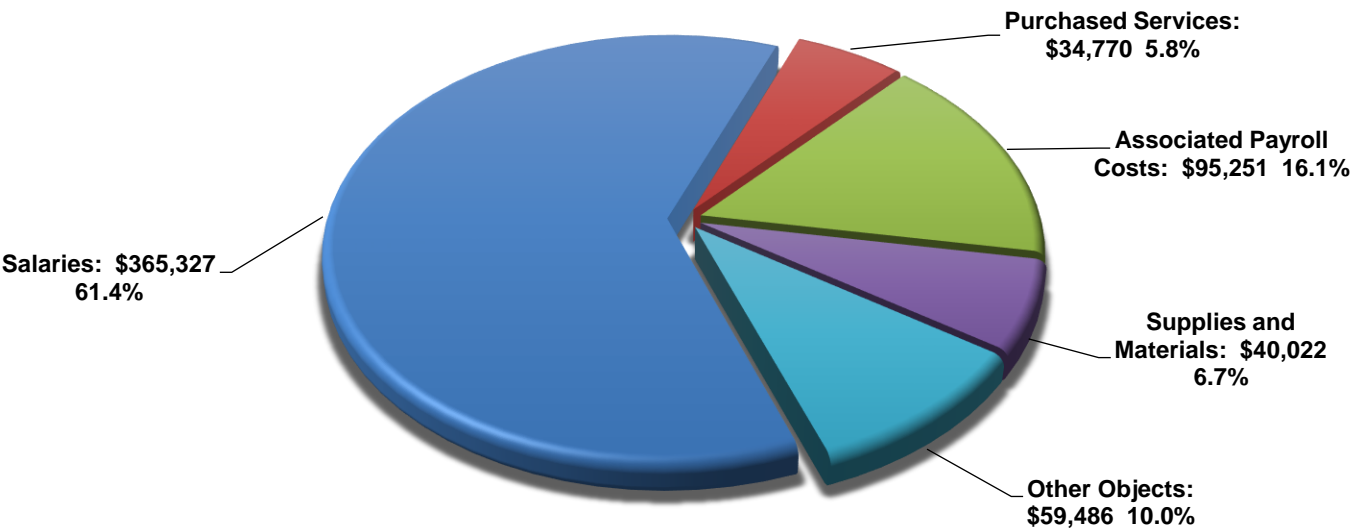


PARKROSE ATHLETICS

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

Budget By Object
Total \$594,856

Athletic Director



Requirements by Fuction

230 – Athletics

Athletics

Total: \$594,856

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
-	158,032	1000 - Instruction				
		1132 - High School Extra Curricular	405,256	505,847	505,847	505,847
		2000 - Support Services				
-	58,136	2122 - Counseling Services	70,792 1.00	84,009 1.00	84,009 1.00	84,009 1.00
-	23,519	2542 - Care & Upkeep of Buildings	-	5,000	5,000	5,000
-	81,655	Total Function:	70,792 1.00	89,009 1.00	89,009 1.00	89,009 1.00
-	239,687	Total Center:	476,048 1.00	594,856 1.00	594,856 1.00	594,856 1.00

Requirements by Object

230 – Athletics

Athletics

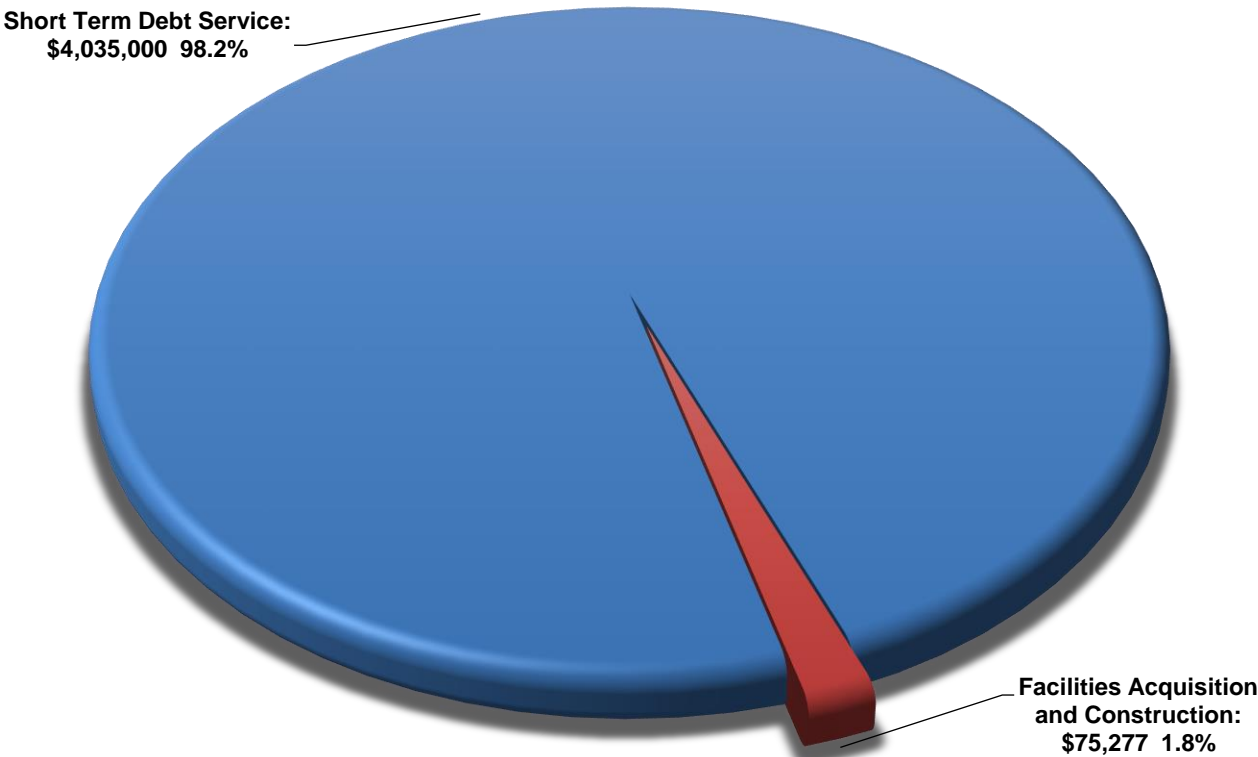
Total: \$594,856

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
-	38,454	0100 - Salaries				
-	-	0112 - Classified Salaries	41,825 1.00	49,419 1.00	49,419 1.00	49,419 1.00
-	1,046	0122 - Substitute Classified	11,000	-	-	-
-	-	0130 - Additional Salary	5,596	5,596	5,596	5,596
-	-	0131 - Extra Duty Salary	257,628	310,312	310,312	310,312
-	446	0132 - Overtime	-	-	-	-
-	39,945	Total Object:	316,049 1.00	365,327 1.00	365,327 1.00	365,327 1.00
		0200 - Associated Payroll Costs				
-	2,056	0211 - PERS Employer Contribution	10,928	14,183	14,183	14,183
-	2,169	0212 - PERS Employee Pickup	18,960	21,924	21,924	21,924
-	3,055	0221 - Social Security	24,171	27,939	27,939	27,939
-	183	0231 - Workers Compensation	2,464	4,116	4,116	4,116
-	112	0232 - Unemployment Compensation	949	1,101	1,101	1,101
-	-	0233 - Oregon Paid Family and Medical Leave	3,149	3,644	3,644	3,644
-	12,413	0241 - Contracted Insurances	20,100	22,344	22,344	22,344
-	19,987	Total Object:	80,721	95,251	95,251	95,251
		0300 - Purchased Services				
-	853	0324 - Rentals	530	530	530	530
-	43,982	0342 - Travel, Out of District	7,687	7,687	7,687	7,687
-	12	0355 - Printing and Binding	53	53	53	53
-	3,555	0389 - Other Noninst Prof/Tech Services	26,500	26,500	26,500	26,500
-	48,402	Total Object:	34,770	34,770	34,770	34,770
		0400 - Supplies and Materials				
-	73,335	0410 - Consumable Supplies & Materials	22,272	27,272	27,272	27,272
-	7,649	0461 - Nonconsumable Supplies	12,750	12,750	12,750	12,750
-	615	0471 - Computer Software	-	-	-	-
-	81,598	Total Object:	35,022	40,022	40,022	40,022
		0600 - Other Objects				
-	49,754	0641 - Dues and Fees	9,486	59,486	59,486	59,486
-	239,687	Total Center:	476,048 1.00	594,856 1.00	594,856 1.00	594,856 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.

**Fund 201 - Requirements by Function
Total \$4,110,277**



Fund 201 Resources Summary**Total \$4,110,277****Requirements by Resources****201 – TAN Fund**

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
377	1,970	<u>1000 - Revenue From Local Sources</u>				
		1511 - Interest On Investments	2,000	2,000	2,000	2,000
		<u>5000 - Other Sources</u>				
-	-	5100 - Long Term Debt Financing Sources	4,035,000	4,035,000	4,035,000	4,035,000
		<u>5400 - Beginning Fund Balance</u>				
67,614	67,991	5411 - Beginning Fund Balance	69,750	73,277	73,277	73,277
67,991	69,961	Total Object:	4,106,750	4,110,277	4,110,277	4,110,277

Requirements by Function**201 – TAN Fund**

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		<u>4000 - Facilities Acquisition and Construction</u>				
-	-	4150 - Build/Acquis/Construc/Improvemn	71,750	75,277	75,277	75,277
		<u>5120 - Short Term Debt Service</u>				
-	-	5120 - Short Term Debt Service	4,035,000	4,035,000	4,035,000	4,035,000
-	-	Total Fund:	4,106,750	4,110,277	4,110,277	4,110,277

Requirements by Object**201 – TAN Fund**

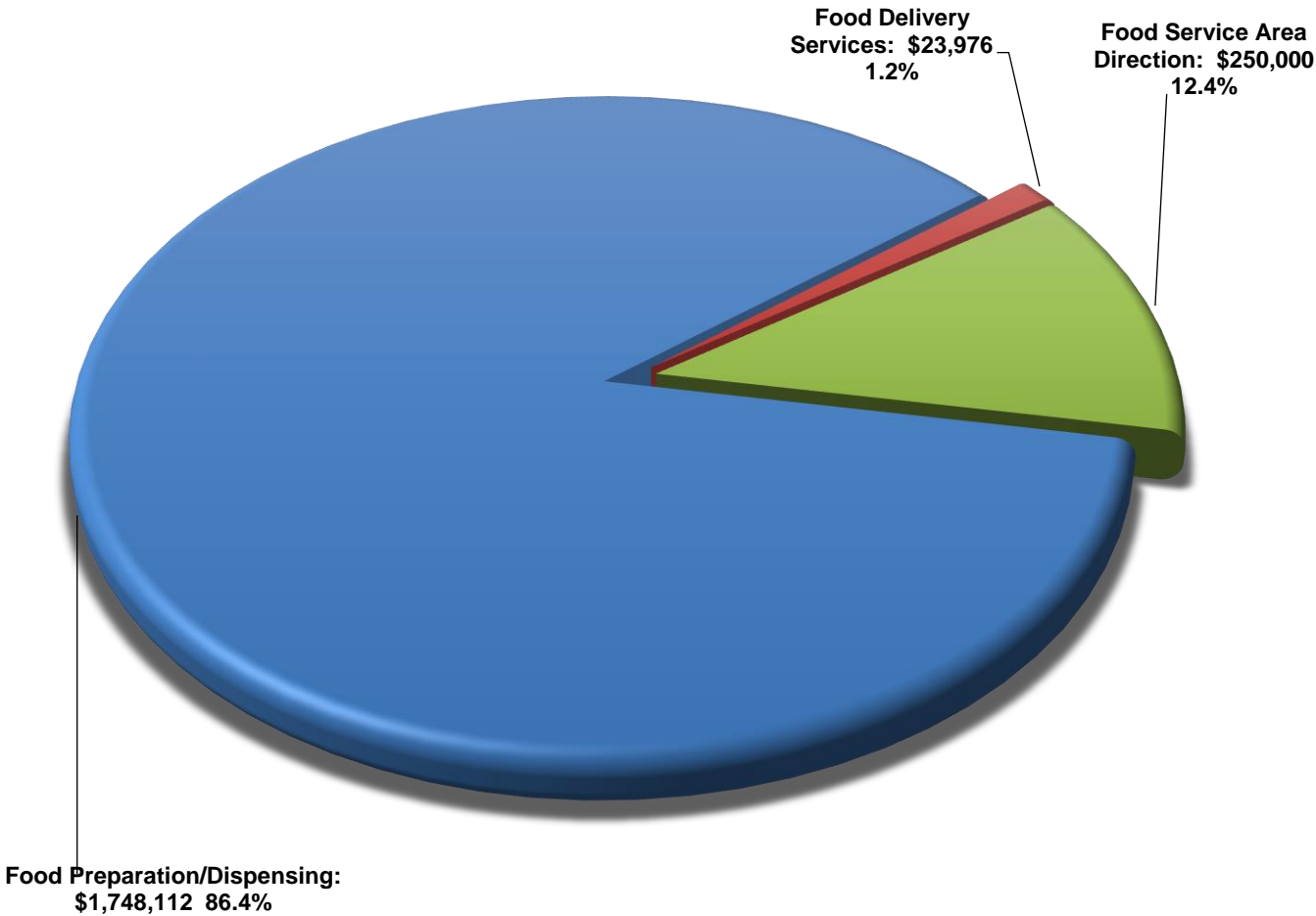
2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		<u>0500 - Capital Outlay</u>				
-	-	0522 - Building Improvement	71,750	75,277	75,277	75,277
		<u>0600 - Other Objects</u>				
-	-	0610 - Redemption of Principal	4,035,000	4,035,000	4,035,000	4,035,000
-	-	Total Fund:	4,106,750	4,110,277	4,110,277	4,110,277

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, snacks, 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 \$2,022,088



Fund 202 Resources Summary
Total \$2,022,088

Requirements by Resources
202 – Food Service Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		<u>1000 - Revenue From Local Sources</u>				
961	1,253	1610 - Daily Sales	16,096	46,096	46,096	46,096
-	3,670	1632 - Sale of Commodities	4,000	4,000	4,000	4,000
29	-	1991 - Miscellaneous Local Revenue	1,000	1,000	1,000	1,000
990	4,924	Total Object:	21,096	51,096	51,096	51,096
		<u>3000 - Revenue From State Sources</u>				
13,925	10,082	3102 - School Lunch Match	17,000	17,000	17,000	17,000
2,780	278,925	3299 - Other Restricted Grants	5,000	300,000	300,000	300,000
16,706	289,007	Total Object:	22,000	317,000	317,000	317,000
		<u>4000 - Revenue From Federal Sources</u>				
55,011	3,458	4500 - Restricted Rev Federal Through State	-	-	-	-
1,500,070	1,270,806	4505 - School Nutrition	1,500,000	1,300,000	1,300,000	1,300,000
116,851	126,907	4911 - Federal Food Commodities	117,000	130,000	130,000	130,000
1,671,933	1,401,172	Total Object:	1,617,000	1,430,000	1,430,000	1,430,000
		<u>5400 - Beginning Fund Balance</u>				
84,409	280,622	5411 - Beginning Fund Balance	175,000	223,992	223,992	223,992
1,774,037	1,975,724	Total Object:	1,835,096	2,022,088	2,022,088	2,022,088

Requirements by Function
202 – Food Service Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		<u>3000 - Enterprise and Community Services.</u>				
159,505	68,665	3110 - Food Service Area Direction	225,000	250,000	250,000	250,000
1,313,337	1,664,800	3120 - Food Preparation/Dispensing	1,587,429 15.09	1,748,112 17.50	1,748,112 17.50	1,748,112 17.50
20,573	19,768	3130 - Food Delivery Services	22,667 0.20	23,976 0.20	23,976 0.20	23,976 0.20
1,493,415	1,753,233	Total Function:	1,835,096 15.29	2,022,088 17.70	2,022,088 17.70	2,022,088 17.70
1,493,415	1,753,233	Total Fund:	1,835,096 15.29	2,022,088 17.70	2,022,088 17.70	2,022,088 17.70

**Requirements by Object
202 – Food Service Fund**

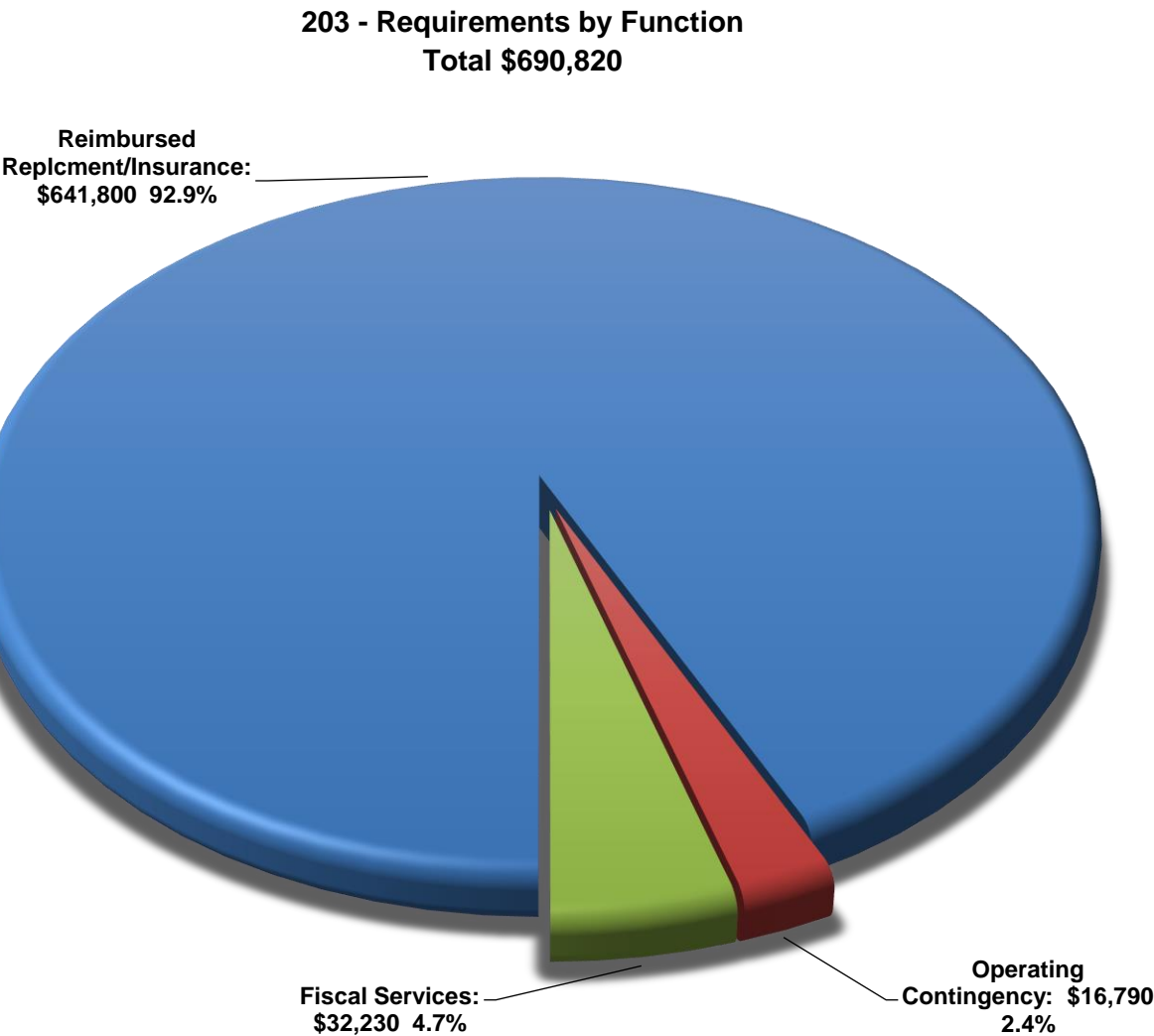
2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		<u>0100 - Salaries</u>								
404,069	447,103	0112 - Classified Salaries	500,907	15.29	594,350	17.70	594,350	17.70	594,350	17.70
12,182	20,050	0122 - Substitute Classified	35,000		35,000		35,000		35,000	
24,795	44,084	0130 - Additional Salary	54,100		54,100		54,100		54,100	
353	1,347	0132 - Overtime	-		-		-		-	
441,399	512,583	Total Object:	590,007	15.29	683,450	17.70	683,450	17.70	683,450	17.70
		<u>0200 - Associated Payroll Costs</u>								
65,036	28,371	0211 - PERS Employer Contribution	33,946		44,067		44,067		44,067	
24,452	28,409	0212 - PERS Employee Pickup	35,402		41,007		41,007		41,007	
33,688	39,093	0221 - Social Security	45,136		52,287		52,287		52,287	
11,267	12,587	0231 - Workers Compensation	14,874		17,776		17,776		17,776	
1,233	1,431	0232 - Unemployment Compensation	1,771		2,048		2,048		2,048	
-	-	0233 - Oregon Paid Family and Medical Leave	5,901		6,834		6,834		6,834	
203,058	249,845	0241 - Contracted Insurances	336,221		407,090		407,090		407,090	
3,633	3,783	0257 - Hsa Contribution	-		-		-		-	
342,369	363,519	Total Object:	473,251		571,109		571,109		571,109	
		<u>0300 - Purchased Services</u>								
7,296	15,692	0322 - Repairs & Maintenance Services	79,940		65,000		65,000		65,000	
-	-	0341 - Travel, Local In District	250		250		250		250	
-	-	0355 - Printing and Binding	300		300		300		300	
158,647	67,010	0385 - Management Services	225,000		250,000		250,000		250,000	
925	-	0389 - Other Noninst Prof/Tech Services	20,000		20,000		20,000		20,000	
166,868	82,702	Total Object:	325,490		335,550		335,550		335,550	
		<u>0400 - Supplies and Materials</u>								
81,829	52,207	0410 - Consumable Supplies & Materials	81,000		26,000		26,000		26,000	
721	24,804	0412 - Food	-		-		-		-	
372	(288)	0417 - Copier Lease	3,000		3,000		3,000		3,000	
429,307	709,389	0450 - Food	335,548		366,699		366,699		366,699	
8,482	6,288	0461 - Nonconsumable Supplies	7,000		16,480		16,480		16,480	
-	-	0471 - Computer Software	5,000		5,000		5,000		5,000	
520,711	792,399	Total Object:	431,548		417,179		417,179		417,179	
		<u>0500 - Capital Outlay</u>								
-	-	0542 - Equipment - Replacement	7,000		7,000		7,000		7,000	
		<u>0600 - Other Objects</u>								
359	366	0610 - Redemption of Principal	-		-		-		-	
15	8	0620 - Interest	-		-		-		-	
7,770	1,655	0641 - Dues and Fees	7,800		7,800		7,800		7,800	
13,925	-	0690 - Grant Indirect/Admin Charges	-		-		-		-	
22,069	2,029	Total Object:	7,800		7,800		7,800		7,800	
1,493,415	1,753,233	Total Fund:	1,835,096	15.29	2,022,088	17.70	2,022,088	17.70	2,022,088	17.70

NUTRITION GRANTS - FUND 202

Grant Description	Grant Period	Carryover or New Award	Federal or State	Amount	School or Location
Fresh Fruit & Vegetable	7/1/2023 to 9/30/2024	Carryover	Federal	7,000	Russell
Fresh Fruit & Vegetable	7/1/2024 to 9/30/2025	New	Federal	19,250	
Fresh Fruit & Vegetable	7/1/2023 to 9/30/2024	Carryover	Federal	6,200	Shaver
Fresh Fruit & Vegetable	7/1/2024 to 9/30/2025	New	Federal	15,250	
Fresh Fruit & Vegetable	7/1/2023 to 9/30/2024	Carryover	Federal	22,000	Middle School
Fresh Fruit & Vegetable	7/1/2024 to 9/30/2025	New	Federal	39,200	
Farm to School	7/1/2023 to 9/30/2025	New	State	21,927	District
			Total	130,827	
			Carryover	35,200	26.9%
			New Award	95,627	73.1%
				130,827	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.



Fund 203 Resources Summary
Total \$690,820

Requirements by Resources
203 – Risk Management Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		<u>1000 - Revenue From Local Sources</u>				
485,480	-	1962 - Unemployment Insurance Revenue	-	-	-	-
81	-	1985 - Overpayment Refund	2,000	2,000	2,000	2,000
76,189	27,980	1991 - Miscellaneous Local Revenue	30,000	30,000	30,000	30,000
561,750	27,980	Total Object:	32,000	32,000	32,000	32,000
		<u>5400 - Beginning Fund Balance</u>				
163,551	685,590	5411 - Beginning Fund Balance	672,230	658,820	658,820	658,820
725,301	713,571	Total Object:	704,230	690,820	690,820	690,820

Requirements by Function
203 – Risk Management Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		<u>2000 - Support Services</u>				
410	2,202	2520 - Fiscal Services	32,230	32,230	32,230	32,230
23,873	35,184	2528 - Reimbursed Replcement/Insurance	655,210	641,800	641,800	641,800
-	17,370	2542 - Care & Upkeep of Buildings	-	-	-	-
15,429	2,100	2649 - Other Staff Services	-	-	-	-
39,711	56,856	Total Function:	687,440	674,030	674,030	674,030
		<u>6000 - Contingencies</u>				
-	-	6110 - Operating Contingency	16,790	16,790	16,790	16,790
39,711	56,856	Total Fund:	704,230	690,820	690,820	690,820

**Requirements by Object
203 – Risk Management Object**

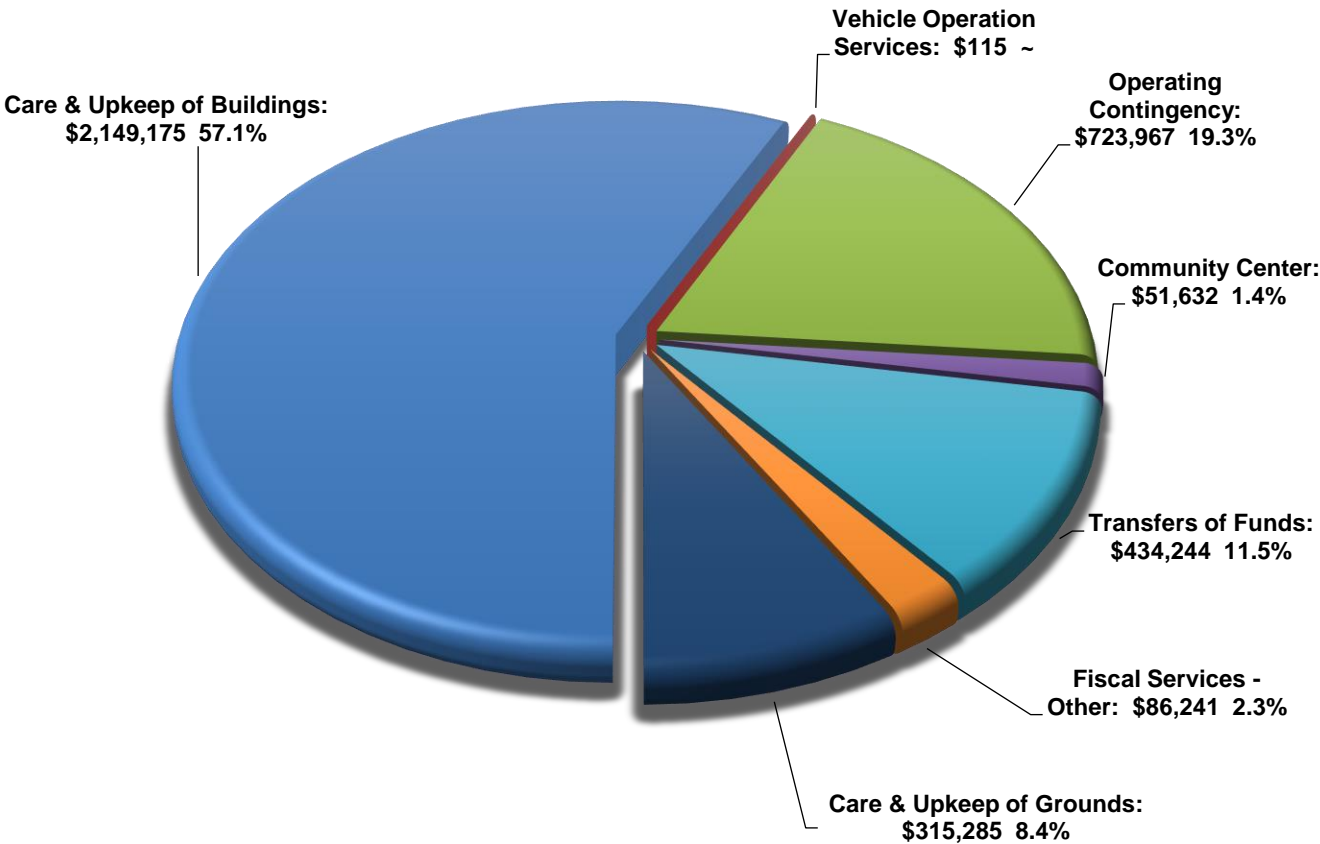
2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
15,429	2,100	<u>0200 - Associated Payroll Costs</u>				
		0232 - Unemployment Compensation	-	-	-	-
		<u>0300 - Purchased Services</u>				
1,668	21,511	0322 - Repairs & Maintenance Services	379,710	366,300	366,300	366,300
-	149	0342 - Travel, Out of District	500	500	500	500
-	-	0389 - Other Noninst Prof/Tech Services	100,000	100,000	100,000	100,000
375	1,012	0390 - Other General Prof/Tech Services	-	-	-	-
2,043	22,672	Total Object:	480,210	466,800	466,800	466,800
		<u>0400 - Supplies and Materials</u>				
9,855	5,803	0410 - Consumable Supplies & Materials	42,230	42,230	42,230	42,230
-	1,616	0461 - Nonconsumable Supplies	10,000	10,000	10,000	10,000
9,855	7,419	Total Object:	52,230	52,230	52,230	52,230
		<u>0600 - Other Objects</u>				
5,109	24,465	0641 - Dues and Fees	25,000	25,000	25,000	25,000
7,275	200	0659 - Other Insurance and Judgments	130,000	130,000	130,000	130,000
12,384	24,665	Total Object:	155,000	155,000	155,000	155,000
		<u>0800 - Other Uses of Funds</u>				
-	-	0810 - Planned Reserve	16,790	16,790	16,790	16,790
39,711	56,856	Total Fund:	704,230	690,820	690,820	690,820

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

205 - Requirements by Function Total \$3,760,659



Fund 205 Resources Summary
Total \$3,760,659

Requirements by Resources
205 – Thompson Special Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		1000 - Revenue From Local Sources				
89,046	103,357	1510 - Interest Income	-	-	-	-
13,590	-	1815 - Swim Pool Revenue	-	-	-	-
4,473	-	1911 - Rentals	-	-	-	-
879,525	910,563	1915 - Lease Rental Revenue	1,143,199	1,215,106	1,215,106	1,215,106
11,469	24,828	1927 - Rental Landscape Revenue	15,000	15,000	15,000	15,000
47,011	35,142	1929 - Morrison Knott Utility Revenue	52,000	57,901	57,901	57,901
58,979	186,884	1932 - Facility Use Rentals	130,000	141,000	141,000	141,000
989	10,521	1991 - Miscellaneous Local Revenue	-	10,000	10,000	10,000
1,105,081	1,271,297	Total Object:	1,340,199	1,439,007	1,439,007	1,439,007
		5400 - Beginning Fund Balance				
2,156,049	2,658,842	5411 - Beginning Fund Balance	2,794,000	2,321,652	2,321,652	2,321,652
3,261,130	3,930,139	Total Object:	4,134,199	3,760,659	3,760,659	3,760,659

Requirements by Function
205 – Thompson Special Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		2000 - Support Services				
44,935	77,998	2529 - Fiscal Services - Other	78,522 1.00	86,241 1.00	86,241 1.00	86,241 1.00
303,973	497,594	2542 - Care & Upkeep of Buildings	2,520,026 0.50	2,149,175 0.50	2,149,175 0.50	2,149,175 0.50
164,467	190,174	2543 - Care & Upkeep of Grounds	603,750 0.25	315,285 0.25	315,285 0.25	315,285 0.25
-	-	2552 - Vehicle Operation Services	115	115	115	115
513,375	765,765	Total Function:	3,202,413 1.75	2,550,816 1.75	2,550,816 1.75	2,550,816 1.75
		3000 - Enterprise and Community Services				
54,270	56,599	3320 - Swim Pool-Community Recreation	60,242 0.50	-	-	-
34,643	29,992	3390 - Community Center	47,577 0.50	51,632 0.50	51,632 0.50	51,632 0.50
88,913	86,591	Total Function:	107,819 1.00	51,632 0.50	51,632 0.50	51,632 0.50
		5200 - Transfers of Funds				
-	-	5200 - Transfers of Funds	100,000	434,244	434,244	434,244
		6000 - Contingencies				
-	-	6110 - Operating Contingency	723,967	723,967	723,967	723,967
602,288	852,356	Total Fund:	4,134,199 2.75	3,760,659 2.25	3,760,659 2.25	3,760,659 2.25

Requirements by Object
205 – Thompson Special Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		<u>0100 - Salaries</u>				
109,760	126,754	0112 - Classified Salaries	142,054 2.50	109,937 2.00	109,937 2.00	109,937 2.00
21,872	21,769	0114 - Managerial Salaries	26,116 0.25	26,116 0.25	26,116 0.25	26,116 0.25
26,830	33,355	0122 - Substitute Classified	17,160	17,160	17,160	17,160
21,140	13,100	0130 - Additional Salary	15,150	15,150	15,150	15,150
6,369	7,701	0132 - Overtime	5,000	5,000	5,000	5,000
185,971	202,680	Total Object:	205,480 2.75	173,363 2.25	173,363 2.25	173,363 2.25
		<u>0200 - Associated Payroll Costs</u>				
21,226	9,130	0211 - PERS Employer Contribution	12,876	11,173	11,173	11,173
7,337	6,987	0212 - PERS Employee Pickup	12,329	10,403	10,403	10,403
14,259	15,443	0221 - Social Security	15,720	13,263	13,263	13,263
2,981	2,934	0231 - Workers Compensation	5,185	3,452	3,452	3,452
522	565	0232 - Unemployment Compensation	616	519	519	519
-	-	0233 - Oregon Paid Family and Medical Leave	2,055	1,734	1,734	1,734
30,934	49,175	0241 - Contracted Insurances	56,037	50,589	50,589	50,589
395	370	0255 - TSA Employer Contribution	417	426	426	426
213	201	0256 - HRA Contribution	210	204	204	204
608	3,560	0257 - Hsa Contribution	-	-	-	-
78,476	88,366	Total Object:	105,445	91,763	91,763	91,763
		<u>0300 - Purchased Services</u>				
217,060	354,593	0322 - Repairs & Maintenance Services	2,489,881	2,034,291	2,034,291	2,034,291
20,766	-	0323 - Sewerage	-	-	-	-
16,188	19,098	0325 - Electricity	20,000	20,000	20,000	20,000
19,622	25,620	0326 - Fuel	45,000	45,000	45,000	45,000
5,120	22,556	0327 - Water	15,000	17,618	17,618	17,618
6,149	5,252	0328 - Garbage	6,158	6,158	6,158	6,158
3,986	5,776	0329 - Other Property Services	6,000	6,000	6,000	6,000
2,123	868	0351 - Telephone	1,700	1,700	1,700	1,700
754	1,850	0389 - Other Noninst Prof/Tech Services	-	-	-	-
291,767	435,612	Total Object:	2,583,739	2,130,767	2,130,767	2,130,767
		<u>0400 - Supplies and Materials</u>				
15,718	30,160	0410 - Consumable Supplies & Materials	174,253	42,800	42,800	42,800
1,515	66,620	0461 - Nonconsumable Supplies	189,000	111,440	111,440	111,440
17,233	96,780	Total Object:	363,253	154,240	154,240	154,240
		<u>0600 - Other Objects</u>				
811	1,624	0641 - Dues and Fees	1,200	1,200	1,200	1,200
-	-	0651 - Liability Insurance	115	115	115	115
28,030	27,294	0653 - Property Insurance Premiums	51,000	51,000	51,000	51,000
28,841	28,918	Total Object:	52,315	52,315	52,315	52,315
		<u>0700 - Transfers</u>				
-	-	0790 - Other Fund Transfers	100,000	434,244	434,244	434,244
		<u>0800 - Other Uses of Funds</u>				
-	-	0810 - Planned Reserve	723,967	723,967	723,967	723,967
602,288	852,356	Total Fund:	4,134,199 2.75	3,760,659 2.25	3,760,659 2.25	3,760,659 2.25

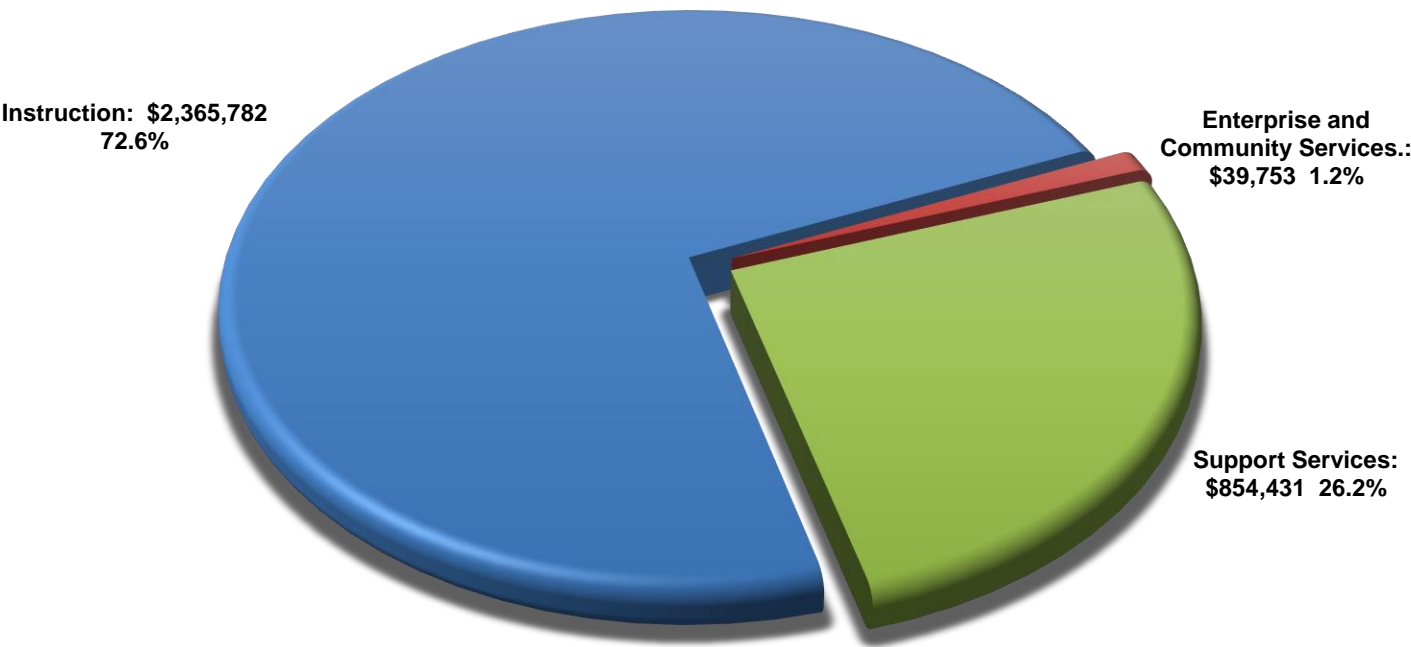
Federal Grants Fund - Fund 215

This fund is used to record Oregon Department of Education federal 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 \$3,259,966



Fund 215 Resources Summary

Total \$3,259,966

Requirements by Resources

215 –Federal Grants Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Fund - Fund	\$	\$	\$	\$
		3000 - Revenue From State Sources				
		200 - Special Revenue Funds				
1,027	-	215 - Federal Grants Fund	395,132	203,587	203,587	-
1,027	-	Total Fund:	395,132	203,587	203,587	-
1,027	-	Total Object:	395,132	203,587	203,587	-
		4000 - Revenue From Federal Sources				
		200 - Special Revenue Funds				
5,070,426	4,867,978	215 - Federal Grants Fund	5,649,159	3,085,844	3,085,844	3,259,966
5,070,426	4,867,978	Total Fund:	5,649,159	3,085,844	3,085,844	3,259,966
5,070,426	4,867,978	Total Object:	5,649,159	3,085,844	3,085,844	3,259,966
5,071,453	4,867,978	Total Fund:	6,044,291	3,289,431	3,289,431	3,259,966



**Requirements by Function
215 –Federal Grants Fund**

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		1000 - Instruction								
		1000 - Instruction								
513,893	449,149	1111 - Primary K-5	465,066		465,066		465,066		465,066	
-	24,510	1115 - Technology	38,525		-		-		-	
55,169	(16,900)	1121 - Middle School Progs	300,000		12,000		12,000		12,000	
254,471	1,775	1131 - High School Programs	100,000		-		-		-	
-	9,916	1132 - High School Extra	-		-		-		-	
-	11,986	Curricular								
147,234	125,426	1140 - Early Childhood	59,648		84,696		84,696		84,696	
79,439	34,885	1221 - Learning Centers -	139,404	1.00	-		-		-	
711,194	624,380	Structured and Intensive								
922,137	882,697	1224 - Learning Disabled-	57,550	0.88	-		-		-	
81,949	-	Autism Program	608,038	8.43	727,362	8.49	727,362	8.49	727,362	8.49
2,765,485	2,147,825	1251 - Resource Rooms	1,214,799	11.88	1,075,787	11.00	1,075,787	11.00	1,076,658	11.00
2,765,485	2,147,825	1270 - Educationally								
		Disadvantaged								
		1980 - Fees Charged to	-		-		-		-	
		Grants								
		Total Function:	2,983,030	22.18	2,364,911	19.49	2,364,911	19.49	2,365,782	19.49
		Total Function:	2,983,030	22.18	2,364,911	19.49	2,364,911	19.49	2,365,782	19.49
		2000 - Support Services								
		2000 - Support Services								
111,795	57,946	2110 - Attendance/Social	94,020	1.00	9,117	0.10	9,117	0.10	9,637	0.10
735	-	Work Service	-		-		-		-	
6,157	-	2112 - Attendance Services	-		-		-		-	
-	-	2134 - Health - Nurse	-		-		-		-	
82,675	221,912	Services	10,500		37,319		37,319		37,319	
27,309	57,489	2151 - Speech - Director	290,000		-		-		-	
1,054	-	2190 - Director - Student								
-	4,803	Support SVC								
233,879	325,964	2210 - Instruction	27,411		4,522		4,522		4,522	
681,230	667,278	Improvement								
65,438	101,339	2213 - Staff/Curriculum	-		-		-		-	
-	-	Development	-		-		-		-	
570,301	834,860	2230 - Assessment and	-		-		-		-	
1,250	10,000	Testing								
-	-	2240 - Instructional Staff	312,149	0.75	211,298	0.38	211,298	0.38	198,829	0.38
480,951	409,611	Development	721,221	4.00	-		-		-	
2,262,774	2,691,200	2410 - Office of the Principal	292,774	2.00	-		-		-	
2,262,774	2,691,200	2411 - Personnel Admin	234,227	1.00	-		-		-	
		2520 - Fiscal Services								
		2542 - Care & Upkeep of	759,588		554,124		554,124		554,124	
		Buildings								
		2543 - Care & Upkeep of	-		-		-		-	
		Grounds								
		2552 - Vehicle Operation	76,406	0.50	-		-		-	
		Services								
		2660 - Technology Services	212,820	1.00	50,000		50,000		50,000	
		Total Function:	3,031,116	10.25	866,380	0.48	866,380	0.48	854,431	0.48
		Total Function:	3,031,116	10.25	866,380	0.48	866,380	0.48	854,431	0.48
		3000 - Enterprise and Community								
		Services.								
		3000 - Enterprise and								
		Community Services.								
7,327	-	3120 - Food	-		-		-		-	
28,613	22,273	Preparation/Dispensing								
7,253	6,680	3300 - Community Services	19,632		55,735		55,735		37,348	
43,194	28,952	3370 - Nonpublic School	10,513		2,405		2,405		2,405	
43,194	28,952	Students								
		Total Function:	30,145		58,140		58,140		39,753	
		Total Function:	30,145		58,140		58,140		39,753	
5,071,453	4,867,978	Total Function:	6,044,291	32.43	3,289,431	19.97	3,289,431	19.97	3,259,966	19.97

**Requirements by Object
215 –Federal Grants Fund**

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		0100 - Salaries								
470,532	491,249	0111 - Certified Salaries	544,109	6.15	479,214	5.38	479,214	5.38	479,214	5.38
563,663	592,266	0112 - Classified Salaries	718,145	18.68	524,203	14.59	524,203	14.59	524,629	14.59
597,862	621,633	0113 - Administrative Salaries	825,789	6.10	-	-	-	-	-	-
-	-	0114 - Managerial Salaries	164,316	1.50	-	-	-	-	-	-
1,758	-	0122 - Substitute Classified	-	-	-	-	-	-	-	-
44,293	39,640	0130 - Additional Salary	15,971	-	34,000	-	34,000	-	34,000	-
72,361	182,540	0131 - Extra Duty Salary	126,624	-	71,241	-	71,241	-	71,241	-
604	704	0132 - Overtime	250	-	-	-	-	-	-	-
1,751,073	1,928,032	Total Object:	2,395,204	32.43	1,108,658	19.97	1,108,658	19.97	1,109,084	19.97
		0200 - Associated Payroll Costs								
275,571	126,255	0211 - PERS Employer Contribution	156,609	-	77,249	-	77,249	-	77,274	-
99,688	107,989	0212 - PERS Employee Pickup	143,703	-	66,527	-	66,527	-	66,553	-
130,781	147,255	0221 - Social Security	183,232	-	84,810	-	84,810	-	84,843	-
6,216	8,178	0231 - Workers Compensation	17,173	-	8,399	-	8,399	-	8,402	-
4,856	5,389	0232 - Unemployment Compensation	7,192	-	3,329	-	3,329	-	3,330	-
-	-	0233 - Oregon Paid Family and Medical Leave	23,953	-	11,074	-	11,074	-	11,078	-
448,290	444,288	0241 - Contracted Insurances	710,148	-	470,724	-	470,724	-	470,724	-
11,912	12,184	0255 - TSA Employer Contribution	33,528	-	-	-	-	-	-	-
4,284	4,390	0256 - HRA Contribution	6,384	-	-	-	-	-	-	-
10,900	7,600	0257 - Hsa Contribution	-	-	-	-	-	-	-	-
992,499	863,529	Total Object:	1,281,922		722,112		722,112		722,204	
		0300 - Purchased Services								
-	4,803	0310 - Instructional; Professional; and Technical Service	-	-	22,820	-	22,820	-	22,820	-
301,462	14,543	0311 - Instruction Prof/Tech Services	424,439	-	43,979	-	43,979	-	43,980	-
390,858	647,622	0319 - Other Inst, Prof & Tech Svcs	765,579	-	490,351	-	490,351	-	471,964	-
421,907	806,695	0322 - Repairs & Maintenance Services	509,588	-	509,588	-	509,588	-	509,588	-
-	-	0340 - Travel	-	-	2,371	-	2,371	-	2,371	-
11,750	55,814	0342 - Travel, Out of District	18,324	-	22,259	-	22,259	-	23,130	-
55,902	-	0359 - Other Communication Services	-	-	-	-	-	-	-	-
139,175	8,261	0371 - Pmts to Other In-State Distrct	-	-	-	-	-	-	-	-
-	75	0380 - Non Instr Prof/Tech Services	-	-	-	-	-	-	-	-
758	-	0382 - Legal Services	-	-	-	-	-	-	-	-
22,292	89,716	0389 - Other Noninst Prof/Tech Services	1,666	-	-	-	-	-	-	-
1,344,103	1,627,529	Total Object:	1,719,596		1,091,368		1,091,368		1,073,853	
		0400 - Supplies and Materials								
244,641	131,057	0410 - Consumable Supplies & Materials	375,516	-	177,664	-	177,664	-	172,274	-
-	(23,600)	0420 - Textbooks	-	-	-	-	-	-	-	-
242	1,408	0460 - Non-Consumable Items	-	-	30,000	-	30,000	-	30,000	-
404,929	106,619	0461 - Nonconsumable Supplies	171,542	-	107,629	-	107,629	-	107,630	-
-	350	0470 - Computer Software	-	-	-	-	-	-	-	-

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
27,533	45,820	0471 - Computer Software	-		-		-		-	
5,225	83,015	0480 - Computer Hardware	38,525		-		-		-	
682,570	344,669	Total Object:	585,583		315,293		315,293		309,904	
		<u>0600 - Other Objects</u>								
-	42,110	0610 - Redemption of Principal	-		-		-		-	
-	2,205	0640 - Dues and Fees	-		-		-		-	
182,578	59,904	0641 - Dues and Fees	61,986		52,000		52,000		44,921	
118,631	-	0690 - Grant Indirect/Admin Charges	-		-		-		-	
301,209	104,219	Total Object:	61,986		52,000		52,000		44,921	
5,071,453	4,867,978	Total Object:	6,044,291	32.43	3,289,431	19.97	3,289,431	19.97	3,259,966	19.97



Jacqueline Ngo – 2024 Portland
Rose Festival PHS

Fund 215 - Federal Grants Fund

Total \$3,259,966

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Account Type - SubArea	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		<u>Requirements</u>								
15,673	-	137 - Title III 18-19	-		-		-		-	
32,876	-	152 - Title Iia 20-21	-		-		-		-	
519,268	-	154 - IDEA Sec 611 20-21	-		-		-		-	
46,253	-	158 - McKinney Homeless 20-21	-		-		-		-	
20,574	-	164 - Essa Partnerships	-		-		-		-	
35,080	8,337	165 - Esser Cares Act	-		-		-		-	
1,936,010	122,284	168 - Esser II	-		-		-		-	
28,889	-	171 - Essa 19-20 Supplement	-		-		-		-	
902,021	33,135	181 - Title IA 21-22	-		-		-		-	
111,086	37,229	182 - Title Iia 21-22	-		-		-		-	
42,137	8,483	183 - Title III 21-22	-		-		-		-	
415,829	132,457	184 - IDEA Sec 611 21-22	-		-		-		-	
-	3,112	185 - IDEA Sec 619 21-22	-		-		-		-	
40,319	6,637	188 - McKinney Homeless 21-22	-		-		-		-	
53,972	13,687	191 - Title IV 21-22	-		-		-		-	
866,575	2,616,640	193 - Esser III	3,458,216	8.60	1,069,190		1,069,190		1,069,190	
4,891	-	195 - YTP 21-23	-		-		-		-	
-	-	197 - Arp Homeless Children & Youth I	26,346		-		-		-	
-	20,947	198 - Arp Homeless Children & Youth II	14,504		2,371		2,371		2,371	
-	62,650	199 - IDEA - Part B, Sect 611 Arp	21,266	0.10	-		-		-	
-	853,900	200 - Title IA School Improvement 22-23	129,794	1.38	-		-		-	
-	152,857	201 - Title Iia Teacher Quality 22-23	58,690		-		-		-	
-	72,990	202 - Title III English Language Acquisition 22-23	-		-		-		-	
-	72,746	203 - Title IV-A Student Support & Acad Enrichment 22-23	19,437		-		-		-	
-	458,647	204 - IDEA Part B - Section 611 22-23	108,475	1.63	-		-		-	
-	3,000	205 - IDEA Part B - Section 619 22-23	3,246		-		-		-	
-	40,946	206 - Essa Partnership - MS, Russell & Sacramento 22-23	-		-		-		-	
-	233	208 - IDEA Part B, Sect 619 2021-22 Arp	2,435		-		-		-	
-	129,151	209 - Esser III - Jump Start Kindergarten	199,052	1.00	84,696		84,696		84,696	
-	17,910	211 - IDEA Equipment and Supplies Grant	38,525		-		-		-	
-	-	213 - Title IA School Improvement 23-24	952,995	11.03	78,674	1.06	78,674	1.06	78,674	1.06
-	-	214 - Title Iia Teacher Quality 23-24	130,043		-		-		-	
-	-	215 - Title III English Language Acquisition 23-24	75,594	0.25	5,970		5,970		5,970	

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Account Type - SubArea	\$	FTE	\$	FTE	\$	FTE	\$	FTE
-	-	216 - Title IV-A Student Support & Acad Enrichment 23- 24	68,927		9,522		9,522		9,522	
-	-	217 - IDEA Part B - Section 611 - 23-24	537,420	7.58	57,319		57,319		57,319	
-	-	218 - IDEA Part B Section 619 - 23-24	3,246		2,028		2,028		2,028	
-	-	219 - Essa - MS, Russell & Sacramento 23-24	196,080	0.88	37,275		37,275		37,275	
-	-	231 - Title IA School Improvement 24-25	-		959,409	10.23	959,409	10.23	941,542	10.23
-	-	232 - Title IIA Teacher Quality 24-25	-		129,669		129,669		122,590	
-	-	233 - Title III English Language Acq 24-25	-		79,047	0.19	79,047	0.19	73,657	0.19
-	-	234 - Title IV-A Student Support & Acad Enrichment 24- 25	-		68,927		68,927		69,798	
-	-	235 - IDEA Part B - Section 611 24-25	-		535,731	7.49	535,731	7.49	535,731	7.49
-	-	236 - IDEA Part B Section 619 - 24-25	-		3,291		3,291		3,291	
-	-	237 - Essa - School Imp. FY 24-25 HS, MS, Russell & Sac	-		166,312	1.00	166,312	1.00	166,312	1.00
5,071,453	4,867,978	Total Requirements:	6,044,291	32.43	3,289,431	19.97	3,289,431	19.97	3,259,966	19.97
5,071,453	4,867,978	Total Fund:	6,044,291	32.43	3,289,431	19.97	3,289,431	19.97	3,259,966	19.97

Student Investment Account (SIA)—Fund 251

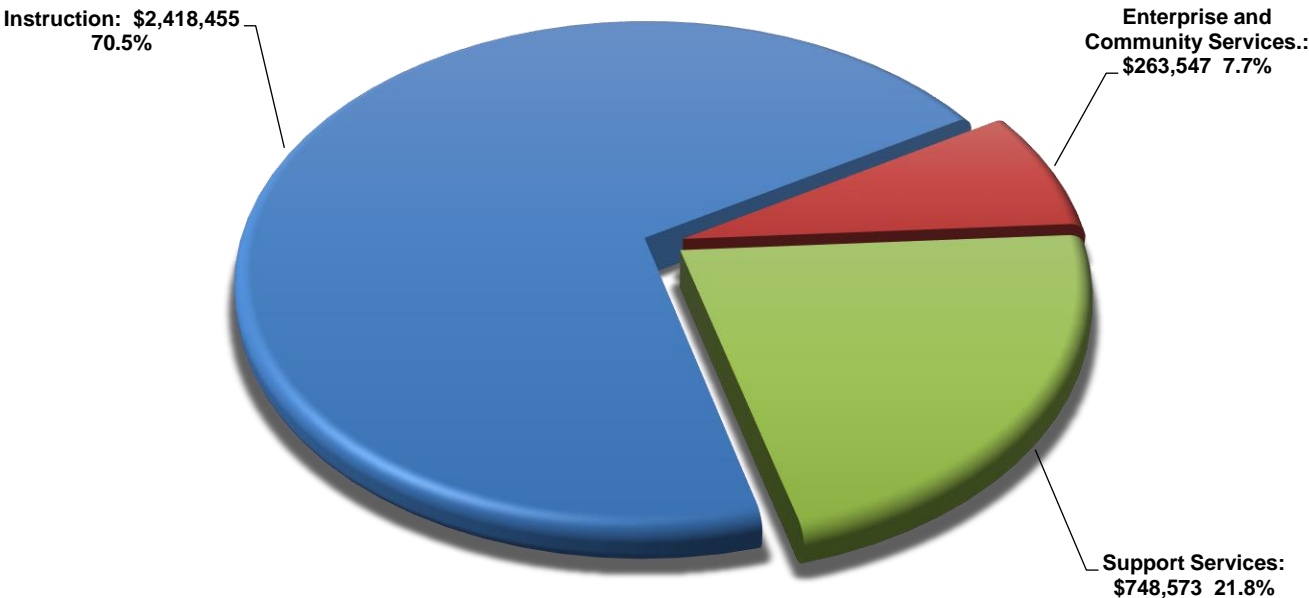
This fund is used to record Oregon Department of Education (Student Success Act) non-competitive grant revenue received to support the District’s plan in the following four categories; class size, well-rounded education, instructional time, and health and safety. In each of the four categories, the funds 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 \$3,430,575



Fund 251 Student Investment Account Summary
Total \$3,430,575

Requirements by Resources
251 – Student Investment Account

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2,071,037	2,459,869	3000 - Revenue From State Sources				
		3299 - Other Restricted Grants	2,594,144	3,430,575	3,430,575	3,430,575
22,527	-	5400 - Beginning Fund Balance				
		5411 - Beginning Fund Balance	-	-	-	-
2,093,564	2,459,869	Total Object:	2,594,144	3,430,575	3,430,575	3,430,575

Requirements by Function
251 – Student Investment Account

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
896,592	983,144	1000 - Instruction				
348,486	301,977	1111 - Primary K-5	1,163,022 9.50	977,878 8.00	977,878 8.00	977,878 8.00
-	15,523	1113 - Elementary Extra-Curr.	18,000	30,000	30,000	30,000
199,952	174,550	1121 - Middle School Programs	5,000	141,802 1.00	141,802 1.00	141,802 1.00
-	-	1122 - Middle School Extra Curr	157,586 1.00	253,637 1.00	253,637 1.00	253,637 1.00
32,569	83,041	1131 - High School Programs	-	262,333 2.00	262,333 2.00	262,333 2.00
256,712	242,475	1132 - High School Extra Curr	74,882	19,437	19,437	19,437
-	179,718	1221 - Learning Centers - Structured and Intensive	253,781 2.85	287,219 3.10	287,219 3.10	287,219 3.10
42,510	42,739	1280 - Alternative Education	113,821 1.38	142,660 1.47	142,660 1.47	142,660 1.47
139,167	107,503	1290 - Designated Programs	217,805 2.00	303,489 2.50	303,489 2.50	303,489 2.50
		1980 - Fees Charged to Grants	5,558	-	-	-
1,915,988	2,130,669	Total Function:	2,009,455 16.73	2,418,455 19.07	2,418,455 19.07	2,418,455 19.07
		2000 - Support Services				
112,695	154,552	2110 - Attendance/Social Work Service	219,795 3.88	285,703 4.50	285,703 4.50	285,703 4.50
7,400	-	2113 - Counseling/Social Work Serv	-	-	-	-
-	-	2140 - Psychological Services	45,563 0.40	50,004 0.40	50,004 0.40	50,004 0.40
17,497	21,552	2213 - Staff/Curriculum Development	-	70,896	70,896	70,896
30,088	12,203	2222 - Media - School Library Service	20,911	46,356	46,356	46,356
7,797	140,893	2240 - Instructional Staff Development	98,420	212,428	212,428	212,428
2,100	-	2520 - Fiscal Services	-	83,186	83,186	83,186
177,576	329,200	Total Function:	384,689 4.28	748,573 4.90	748,573 4.90	748,573 4.90
		3000 - Enterprise and Community Services				
-	-	3300 - Community Services	200,000	200,000	200,000	200,000
-	-	3320 - Swim Pool-Community Recreation	-	63,547 0.50	63,547 0.50	63,547 0.50
-	-	Total Function:	200,000	263,547 0.50	263,547 0.50	263,547 0.50
2,093,564	2,459,869	Total Fund:	2,594,144 21.00	3,430,575 24.47	3,430,575 24.47	3,430,575 24.47

Requirements by Object
251 – Student Investment Account

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		<u>0100 - Salaries</u>								
838,799	1,013,507	0111 - Certified Salaries	1,273,613	17.01	1,410,877	17.60	1,410,877	17.60	1,410,877	17.60
92,846	113,562	0112 - Classified Salaries	118,645	4.00	262,460	6.87	262,460	6.87	262,460	6.87
-	1,830	0122 - Substitute Classified	-		-		-		-	
20,192	47,366	0130 - Additional Salary	-		58,000		58,000		58,000	
22,413	34,684	0131 - Extra Duty Salary	67,861		113,350		113,350		113,350	
974,249	1,210,949	Total Object:	1,460,119	21.00	1,844,687	24.47	1,844,687	24.47	1,844,687	24.47
		<u>0200 - Associated Payroll Costs</u>								
126,617	62,447	0211 - PERS Employer Contribution	85,053		121,983		121,983		121,983	
49,847	63,323	0212 - PERS Employee Pickup	87,602		110,685		110,685		110,685	
73,503	93,022	0221 - Social Security	111,699		141,119		141,119		141,119	
3,750	4,598	0231 - Workers Compensation	9,661		14,346		14,346		14,346	
2,693	3,406	0232 - Unemployment Compensation	4,385		5,535		5,535		5,535	
-	-	0233 - Oregon Paid Family and Medical Leave	14,602		18,444		18,444		18,444	
240,201	287,859	0241 - Contracted Insurances	409,627		522,440		522,440		522,440	
4,058	19,171	0257 - Hsa Contribution	5,465		5,465		5,465		5,465	
500,669	533,826	Total Object:	728,094		940,017		940,017		940,017	
		<u>0300 - Purchased Services</u>								
323,720	312,600	0319 - Other Inst, Prof & Tech Svcs	200,000		245,000		245,000		245,000	
2,408	4,808	0342 - Travel, Out of District	-		15,000		15,000		15,000	
108	110,082	0374 - Other Tuition	60,000		60,000		60,000		60,000	
2,100	-	0381 - Audit Services	-		-		-		-	
15,190	18,385	0389 - Other Noninst Prof/Tech Services	-		30,198		30,198		30,198	
343,526	445,875	Total Object:	260,000		350,198		350,198		350,198	
		<u>0400 - Supplies and Materials</u>								
18,572	28,929	0410 - Consumable Supplies & Materials	49,445		36,000		36,000		36,000	
-	-	0420 - Textbooks	7,000		40,312		40,312		40,312	
29,288	9,595	0430 - Library Books	20,000		20,000		20,000		20,000	
86,608	111,575	0461 - Nonconsumable Supplies	63,928		88,943		88,943		88,943	
134,467	150,099	Total Object:	140,373		185,255		185,255		185,255	
		<u>0600 - Other Objects</u>								
-	11,295	0610 - Redemption of Principal	-		-		-		-	
-	63	0620 - Interest	-		-		-		-	
1,485	258	0641 - Dues and Fees	-		27,232		27,232		27,232	
139,167	107,503	0690 - Grant Indirect/Admin Charges	5,558		83,186		83,186		83,186	
140,652	119,120	Total Object:	5,558		110,418		110,418		110,418	
2,093,564	2,459,869	Total Fund:	2,594,144	21.00	3,430,575	24.47	3,430,575	24.47	3,430,575	24.47

SIA Integrated Guidance Budget 24-25

Outcome and Strategy	Proposed Activity	FTE	FTE Type	Codes	SIA Activity Budget (24-25)
--	Total Allocation 2024-25:	--	--	--	\$2,505,439.42
--	Indirect/Administration	--	--	--	\$83,186.89
A1	Salaries for four Equity and Inclusion Coach TOSAs at elementary schools	2	Other: Other staff position not listed	H&S	\$183,500.00
	Benefits for four Equity and Inclusion Coach TOSAs at elementary schools-Benefits			H&S	\$92,500.00
A2	Extra EA hours - salaries	1.5	Other: Other staff position not listed	RCS	\$65,000.00
	Extra EA hours - fringe			RCS	\$62,283.00
B3	Elementary Music Teacher	1	Arts: Fine & Performance Arts (art/ music/ theatre/ dance)	WRE	\$145,000.00
	Benefit/Fridge for Elementary Music Teacher			WRE	\$85,000.00
A2	Salary for ELL Teacher (.5) at middle school for emerging bilingual support	0.5	Language: English Language Development	H&S	\$84,000.00
	Benefits for ELL Teacher (.5.) at middle school for emerging bilingual support			H&S	\$47,250.00
B3	Salary for Art Teacher at Middle School	1	Arts: Fine & Performance Arts (art/ music/ theatre/ dance)	WRE	\$50,000.00
	Benefit for Art Teacher at Middle School			WRE	\$25,000.00
	Art Teacher Supplies			WRE	\$5,000.00
B1	Salaries PE teachers at four elementary schools	4	Core: Health/PE/Athletics	WRE	\$265,000.00
	Benefits for PE teachers at four elementary schools			H&S	\$190,000.00
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	\$27,531.53
	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

Outcome and Strategy	Proposed Activity	FTE	FTE Type	Codes	SIA Activity Budget (24-25)
	Transportation for MS Sports			WRE	\$10,000.00
	Coaching Stipends	1.8	Other: Other staff position not listed	WRE	\$30,000.00
	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	\$10,000.00
B2	Salaries for family liaisons at elementary schools	4	Supports: Family/Community Engagement (incl. McKinney-Vento)	H&S	\$122,000.00
	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	\$44,000.00
	Benefits for Ethnic Studies Teacher at High School			WRE	\$28,500.00
C2	Salary for family liaison reconnecting youth position at secondary	1	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	Supports: Other	H&S	\$30,000.00
	Communication Classroom EA - Fringe				\$29,077.00
A3	Diverse Teacher Pathway			WRE	\$100,000.00
A2	Special Education Teacher - Brian Alves	1	Special Education (all positions)	WRE	\$58,500.00
	Special Education Teacher - Brian Alves - Fringe				\$38,250.00
C3	Aquatic Center Staff Support	1	Supports: Other	WRE	\$60,000.00

****Integrated Guidance as of 4/7/2024 and is subject to change.**

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.

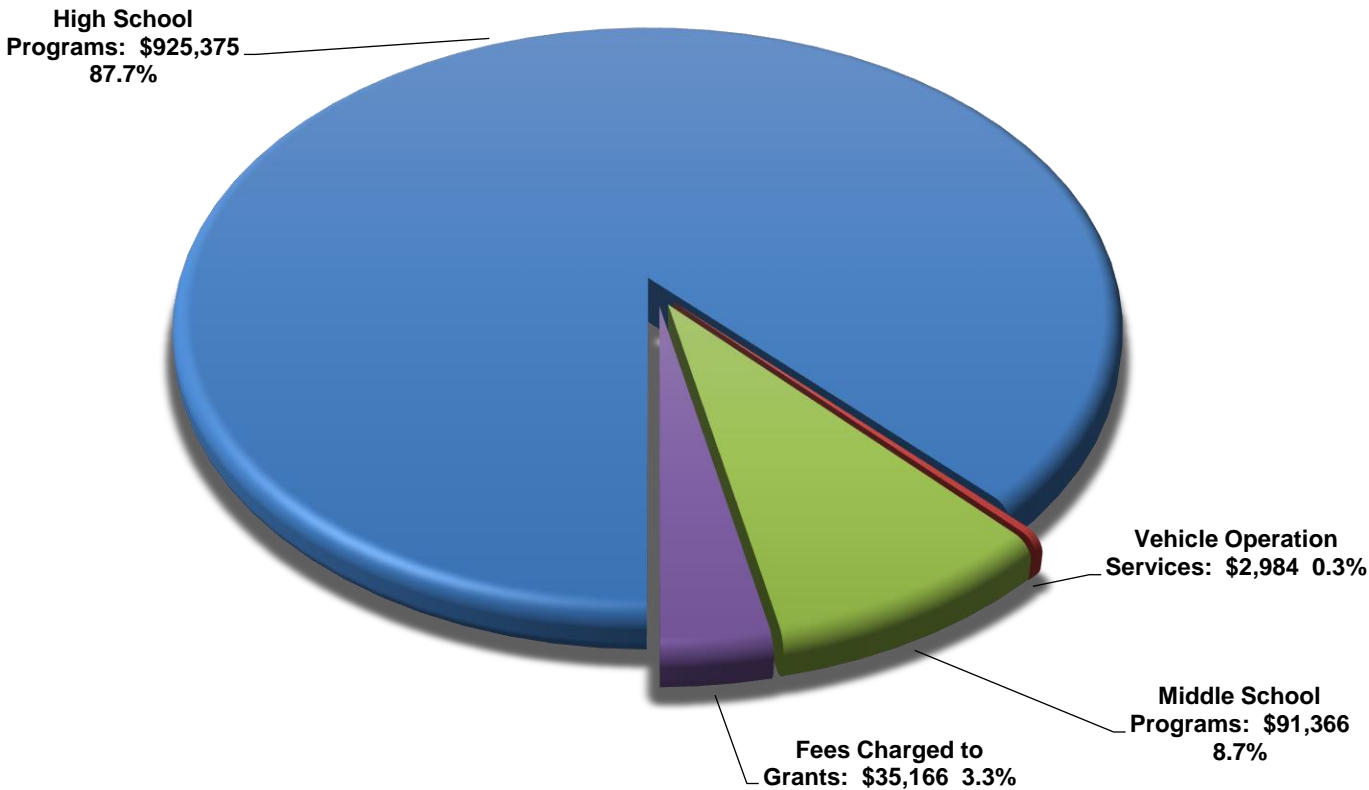
Funding is provided to establish or expand programs in three specific areas:

- 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 \$1,054,891



Fund 252 High School Success (M98) Summary
Total \$1,054,891

Requirements by Resources
252 – High School Success

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
920,010	848,918	<u>3000 - Revenue From State Sources</u>				
		3299 - Other Restricted Grants	1,158,781	1,054,891	1,054,891	1,054,891
35,858	-	<u>5400 - Beginning Fund Balance</u>				
		5411 - Beginning Fund Balance	-	-	-	-
955,868	848,918	Total Object:	1,158,781	1,054,891	1,054,891	1,054,891

Requirements by Function
252 – High School Success

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
-	600	<u>1000 - Instruction</u>				
		1115 - Technology	-	-	-	-
79,482	129,602	1121 - Middle School Programs	175,181 1.38	91,366 0.88	91,366 0.88	91,366 0.88
869,522	718,716	1131 - High School Programs	936,616 8.25	925,375 9.55	925,375 9.55	925,375 9.55
-	-	1980 - Fees Charged to Grants	-	35,166	35,166	35,166
949,004	848,918	Total Function:	1,111,797 9.63	1,051,907 10.43	1,051,907 10.43	1,051,907 10.43
		<u>2000 - Support Services</u>				
-	-	2212 - Carl Perkins Grant	44,000	-	-	-
6,864	-	2552 - Vehicle Operation Services	2,984	2,984	2,984	2,984
6,864	-	Total Function:	46,984	2,984	2,984	2,984
955,868	848,918	Total Fund:	1,158,781 9.63	1,054,891 10.43	1,054,891 10.43	1,054,891 10.43

Requirements by Object
252 – High School Success

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		<u>0100 - Salaries</u>								
179,264	222,633	0111 - Certified Salaries	244,791	3.00	97,621	1.30	97,621	1.30	97,621	1.30
233,288	192,946	0112 - Classified Salaries	248,681	6.63	334,986	9.13	334,986	9.13	334,986	9.13
5,461	8,040	0122 - Substitute Classified	-		-		-		-	
74,034	65,515	0130 - Additional Salary	1,000		12,764		12,764		12,764	
-	-	0131 - Extra Duty Salary	-		58,231		58,231		58,231	
492,047	489,134	Total Object:	494,472	9.63	503,602	10.43	503,602	10.43	503,602	10.43
		<u>0200 - Associated Payroll Costs</u>								
59,143	23,419	0211 - PERS Employer Contribution	29,822		32,286		32,286		32,286	
21,571	24,799	0212 - PERS Employee Pickup	31,407		30,230		30,230		30,230	
38,110	38,211	0221 - Social Security	40,046		38,524		38,524		38,524	
1,817	1,913	0231 - Workers Compensation	3,353		3,483		3,483		3,483	
1,395	1,399	0232 - Unemployment Compensation	1,572		1,501		1,501		1,501	
-	-	0233 - Oregon Paid Family and Medical Leave	5,032		5,043		5,043		5,043	
116,174	79,729	0241 - Contracted Insurances	206,561		245,503		245,503		245,503	
3,629	3,783	0257 - Hsa Contribution	-		-		-		-	
241,841	173,253	Total Object:	317,793		356,570		356,570		356,570	
		<u>0300 - Purchased Services</u>								
40,106	69,735	0319 - Other Inst, Prof & Tech Svcs	168,033		100,000		100,000		100,000	
6,749	59,268	0342 - Travel, Out of District	22,943		1,500		1,500		1,500	
-	412	0343 - Travel, Student, Out of Dist	-		-		-		-	
3,670	-	0389 - Other Noninst Prof/Tech Services	-		-		-		-	
50,525	129,415	Total Object:	190,976		101,500		101,500		101,500	
		<u>0400 - Supplies and Materials</u>								
5,674	15,408	0410 - Consumable Supplies & Materials	90,007		38,269		38,269		38,269	
80,554	170	0461 - Nonconsumable Supplies	16,880		9,800		9,800		9,800	
86,228	15,578	Total Object:	106,887		48,069		48,069		48,069	
		<u>0500 - Capital Outlay</u>								
80	-	0541 - Equipment - New	2,984		2,984		2,984		2,984	
		<u>0600 - Other Objects</u>								
-	600	0610 - Redemption of Principal	-		-		-		-	
85,147	8,176	0641 - Dues and Fees	1,669		7,000		7,000		7,000	
-	32,762	0690 - Grant Indirect/Admin Charges	44,000		35,166		35,166		35,166	
85,147	41,538	Total Object:	45,669		42,166		42,166		42,166	
955,868	848,918	Total Fund:	1,158,781	9.63	1,054,891	10.43	1,054,891	10.43	1,054,891	10.43

HSS Integrated Guidance Budget 23-24

Outcome and Strategy	Proposed Activity	FTE	FTE Type	Codes	HSS Activity Budget (24-25)
--	Total Allocation 2024-25:	--	--	--	\$1,046,576.91
--	Indirect/Administration	--	--	--	\$42,543.68
A1	Prof Learning for Staff - HS Success				\$20,000.00
A1	Prof Develop for Instructional Coaches- HS Success				\$7,533.23
A1	New Teacher Support Tng & Prof Dev - HS Success				\$140,000.00
C2	On-Track Coordinators -- HS Success	4.625	Supports: Intervention Specialist		\$285,000.00
C3	Credit Recovery for Students - HS Success				\$12,500.00
C2	Attendance Assistants - HS Success	1	Other: Other staff position not listed		\$75,000.00
C1	Tutors - HS Success	1	Supports: Intervention Specialist		\$22,500.00
D3	College & Career Center Counselor - HS Success	1	Other: Other staff position not listed		\$78,000.00
D3	College & Career Secretary - HS Success	1	Other: Other staff position not listed		\$75,000.00
D1	College & Career Teacher - HS Success	1	Arts (Applied): Career Exploration		\$103,000.00
D2	NW Construction College - HS Success				\$165,000.00
C1	8th Grade Program - HS Success				\$20,500.00

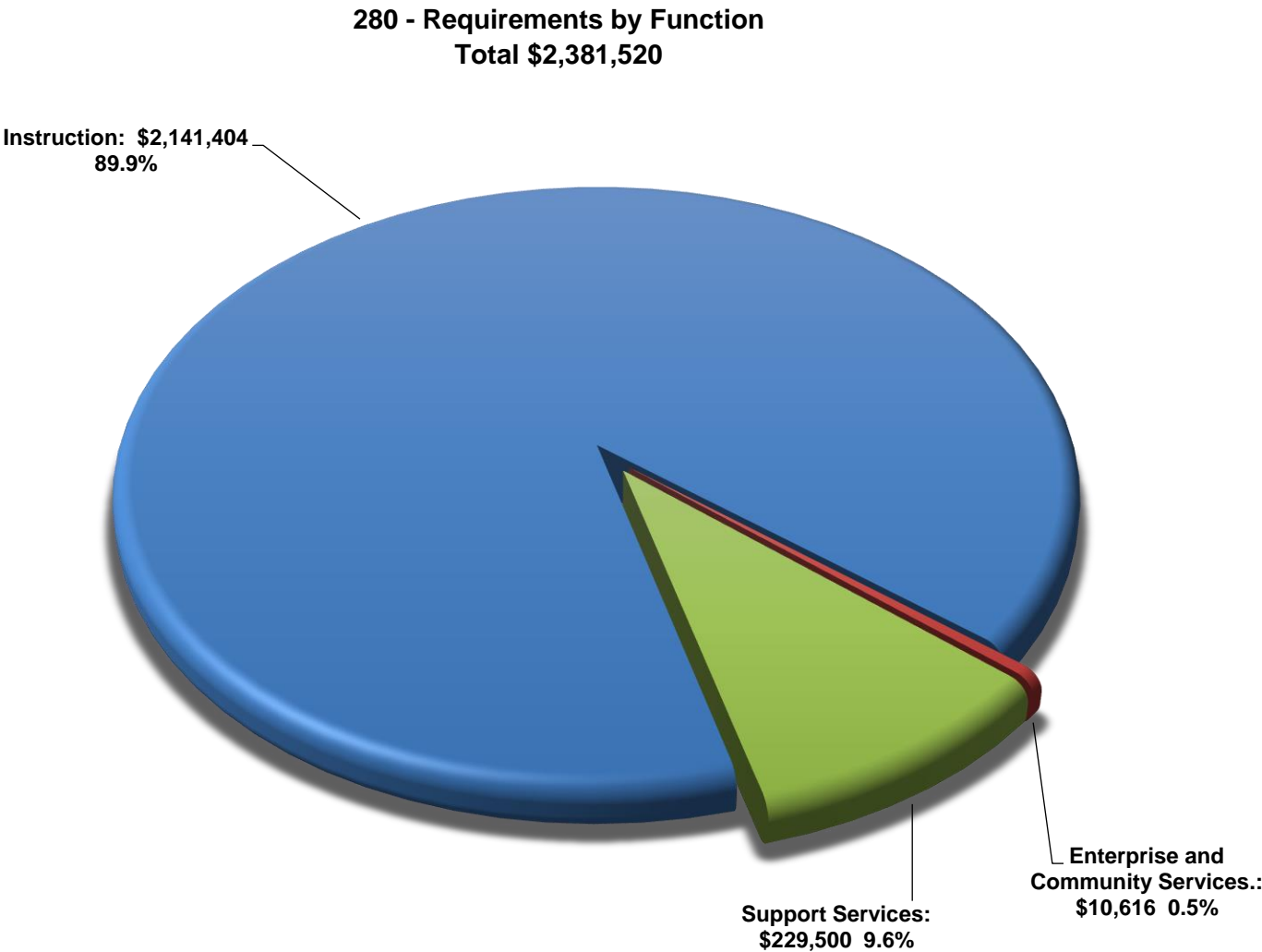
****Integrated Guidance as of 4/7/2024 and is subject to change.**

Fund 280 – State & Private Grant Fund

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.



Fund 280 State & Private Grant Summary
Total \$2,381,520

Requirements by Resources
280 –State & Private Grant Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		1000 - Revenue From Local Sources				
43,883	442,661	1901 - Local Grant Revenue	20,023	63,152	63,152	63,152
5,000	-	1914 - Mesd School Improvement Activies	-	-	-	-
32,898	24,824	1921 - Private Contributions	12,500	8,000	8,000	8,000
81,781	467,485	Total Object:	32,523	71,152	71,152	71,152
		3000 - Revenue From State Sources				
1,434,892	1,661,145	3299 - Other Restricted Grants	1,355,848	2,125,932	2,125,932	2,125,932
		5400 - Beginning Fund Balance				
114,091	41,418	5411 - Beginning Fund Balance	145,671	184,436	184,436	184,436
1,630,765	2,170,049	Total Object:	1,534,042	2,381,520	2,381,520	2,381,520



Requirements by Function
280 –State & Private Grant Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		<u>1000 - Instruction</u>				
535,127	868,761	1111 - Primary K-5	969,452 8.56	199,837	199,837	199,837
-	1,543	1120 - Behavior Learning Center	-	-	-	-
124,998	129,942	1121 - Middle School Programs	144,540	251,152	251,152	251,152
4,147	27,601	1122 - Middle School Extra Curricular	-	39,000	39,000	39,000
204,770	41,566	1131 - High School Programs	134,058	200,979	200,979	200,979
7,107	5,883	1132 - High School Extra Curricular	5,544	4,500	4,500	4,500
36,226	1,528	1140 - Early Childhood	39,783	1,342,725 11.05	1,342,725 11.05	1,342,725 11.05
-	56,322	1221 - Learning Centers - Structured and Intensive	-	1,983	1,983	1,983
-	480	1251 - Resource Rooms	-	-	-	-
-	1,140	1270 - Educationally Disadvantaged	1,105	1,105	1,105	1,105
-	62,770	1290 - Designated Programs	-	100,123	100,123	100,123
912,376	1,197,536	Total Function:	1,294,482 8.56	2,141,404 11.05	2,141,404 11.05	2,141,404 11.05
		<u>2000 - Support Services</u>				
11,193	636	2110 - Attendance/Social Work Service	-	275	275	275
-	-	2129 - Guidance - Other Services	1,177	24,270	24,270	24,270
186,060	19,004	2190 - Director - Student Support SVC	-	-	-	-
-	6,516	2210 - Instruction Improvement	-	-	-	-
5,257	8	2213 - Staff/Curriculum Development	-	-	-	-
-	1,938	2222 - Media - School Library Service	-	-	-	-
34,374	3,410	2231 - Private Grants	27,798	21,245	21,245	21,245
14,155	8,132	2240 - Instructional Staff Development	9,694	7,694	7,694	7,694
-	15,000	2299 - Other Programs	-	-	-	-
25,485	7,292	2321 - Office of the Superintendent	10,783	4,389	4,389	4,389
33,504	12	2410 - Office of the Principal	5,709	3,709	3,709	3,709
26,743	408,907	2411 - Personnel Administration	-	-	-	-
25,511	39,009	2520 - Fiscal Services	48,976	22,078	22,078	22,078
257,831	279,031	2542 - Care & Upkeep of Buildings	101,946	115,894	115,894	115,894
9,825	4,016	2543 - Care & Upkeep of Grounds	-	-	-	-
14,253	7,521	2552 - Vehicle Operation Services	-	-	-	-
3,759	1,193	2558 - Special Ed Transportation	-	-	-	-
4,173	3,290	2559 - Transportation/Extra Curricular	22,861	29,946	29,946	29,946
111	353	2680 - Interpretation and Translation Services	-	-	-	-
652,236	805,270	Total Function:	228,944	229,500	229,500	229,500
		<u>3000 - Enterprise and Community Services.</u>				
24,735	1,483	3120 - Food Preparation/Dispensing	-	-	-	-
-	1,780	3130 - Food Delivery Services	-	-	-	-
-	-	3190 - Other Food Services	3,577	3,577	3,577	3,577
-	3,833	3300 - Community Services	-	-	-	-
-	-	3390 - Community Center	7,039	7,039	7,039	7,039
24,735	7,095	Total Function:	10,616	10,616	10,616	10,616
1,589,346	2,009,901	Total Fund:	1,534,042 8.56	2,381,520 11.05	2,381,520 11.05	2,381,520 11.05

Requirements by Object
280 –State & Private Grant Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		0100 - Salaries								
77,141	222,970	0111 - Certified Salaries	223,907	3.00	302,449	4.00	302,449	4.00	302,449	4.00
103,741	259,276	0112 - Classified Salaries	176,762	5.56	241,992	7.05	241,992	7.05	241,992	7.05
98,649	55,756	0113 - Administrative Salaries	-		-		-		-	
59,007	45,517	0114 - Managerial Salaries	-		-		-		-	
-	11,633	0121 - Substitute Licensed	-		-		-		-	
74,000	81,707	0122 - Substitute Classified	-		-		-		-	
260,392	167,050	0130 - Additional Salary	317,000		438,500		438,500		438,500	
-	354,039	0131 - Extra Duty Salary	-		25,000		25,000		25,000	
55	679	0132 - Overtime	-		-		-		-	
672,987	1,198,627	Total Object:	717,669	8.56	1,007,941	11.05	1,007,941	11.05	1,007,941	11.05
		0200 - Associated Payroll Costs								
59,052	48,702	0211 - PERS Employer Contribution	40,191		66,273		66,273		66,273	
21,868	47,279	0212 - PERS Employee Pickup	43,061		60,475		60,475		60,475	
35,324	79,846	0221 - Social Security	54,904		77,107		77,107		77,107	
2,586	5,522	0231 - Workers Compensation	4,885		5,757		5,757		5,757	
1,293	3,034	0232 - Unemployment Compensation	2,152		3,025		3,025		3,025	
-	3,918	0233 - Oregon Paid Family and Medical Leave	7,178		10,079		10,079		10,079	
40,652	84,572	0241 - Contracted Insurances	176,124		261,408		261,408		261,408	
-	1,272	0255 - TSA Employer Contribution	-		-		-		-	
-	260	0256 - HRA Contribution	-		-		-		-	
-	730	0257 - Hsa Contribution	-		-		-		-	
160,776	275,135	Total Object:	328,495		484,124		484,124		484,124	
		0300 - Purchased Services								
-	-	0310 - Instructional; Professional; and Technical Service	-		5,124		5,124		5,124	
75,223	136,761	0311 - Instruction Prof/Tech Services	96,883		46,883		46,883		46,883	
-	-	0318 - Prof Improve/Non-Instruc Staff	-		1,983		1,983		1,983	
3,689	80,287	0319 - Other Inst, Prof & Tech Svcs	29,037		269,676		269,676		269,676	
69,307	9,252	0322 - Repairs & Maintenance Services	-		-		-		-	
896	393	0323 - Sewerage	-		-		-		-	
2,286	21,963	0325 - Electricity	-		-		-		-	
1,492	5,949	0326 - Fuel	-		-		-		-	
330	10,922	0327 - Water	-		-		-		-	
379	1,321	0328 - Garbage	-		-		-		-	
324	1,948	0329 - Other Property Services	-		-		-		-	
-	2,000	0341 - Travel, Local In District	-		1,000		1,000		1,000	
-	-	0342 - Travel, Out of District	500		500		500		500	
4,173	3,833	0343 - Travel, Student, Out of Dist	23,244		35,566		35,566		35,566	
50	104	0351 - Telephone	-		-		-		-	
61	624	0353 - Postage	-		-		-		-	
2	57	0355 - Printing and Binding	-		-		-		-	
-	-	0374 - Other Tuition	27,039		22,039		22,039		22,039	
45,700	-	0383 - Architect/Engineer Services	13,576		-		-		-	
202,256	41,586	0389 - Other Noninst Prof/Tech Services	15,240		-		-		-	
406,170	316,999	Total Object:	205,519		382,771		382,771		382,771	

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object				
		<u>0400 - Supplies and Materials</u>				
210,265	97,598	0410 - Consumable Supplies & Materials	201,883	330,183	330,183	330,183
2,722	15,462	0413 - Gasoline	-	-	-	-
215	4,431	0417 - Copier Lease	-	-	-	-
-	56	0420 - Textbooks	-	-	-	-
-	75	0430 - Library Books	-	-	-	-
-	651	0460 - Non-Consumable Items	-	8,879	8,879	8,879
46,067	42,331	0461 - Nonconsumable Supplies	29,783	148,779	148,779	148,779
3,625	-	0470 - Computer Software	-	-	-	-
16,240	11,692	0471 - Computer Software	16,175	11,549	11,549	11,549
279,134	172,297	Total Object:	247,841	499,390	499,390	499,390
		<u>0500 - Capital Outlay</u>				
-	-	0541 - Equipment - New	3,577	3,577	3,577	3,577
		<u>0600 - Other Objects</u>				
-	-	0610 - Redemption of Principal	-	-	-	-
49,758	5,922	0641 - Dues and Fees	4,043	3,717	3,717	3,717
1,764	5,293	0651 - Liability Insurance	-	-	-	-
18,758	33,815	0690 - Grant Indirect/Admin Charges	26,898	-	-	-
70,280	46,842	Total Object:	30,941	3,717	3,717	3,717
1,589,346	2,009,901	Total Fund:	1,534,042 8.56	2,381,520 11.05	2,381,520 11.05	2,381,520 11.05

Fund 280 – State & Private Grant Listing

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Account Type - SubArea	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		<u>Requirements</u>				
11,193	-	003 - Gateway Homeless	-	275	275	275
-	-	004 - Pbis	-	1,983	1,983	1,983
-	-	009 - Reser Family Foundation	1,177	1,177	1,177	1,177
1,337	7,274	014 - Chartwell	22,078	22,078	22,078	22,078
551	-	019 - Wrap Around Pbis	-	-	-	-
-	-	021 - Gateway Church Donation	1,105	1,105	1,105	1,105
3,368	6,505	023 - Superintendent Private Donations	12,287	2,709	2,709	2,709
598	-	024 - Intel Score With Core	-	-	-	-
-	1,696	029 - Pef LEAP	3,819	4,500	4,500	4,500
-	-	031 - Russell Private Donations	1,883	1,883	1,883	1,883
-	-	032 - Middle School Stem	1,112	1,112	1,112	1,112
-	-	033 - Loretta Gallivan Memorial	1,708	1,708	1,708	1,708
5,301	2,311	034 - Pef Special Education Donation	1,725	-	-	-
9,181	2,463	036 - Energy Efficiency	33,242	29,553	29,553	29,553
7,940	-	039 - Oregon Community Foundation	4,037	4,037	4,037	4,037
-	-	040 - Partners for a Hunger-Free Oregon	3,577	3,577	3,577	3,577
-	-	041 - Champions	3,246	4,946	4,946	4,946
-	-	042 - High School Private Donations	5,709	3,709	3,709	3,709
8	-	043 - Native American Flute Program	-	-	-	-
-	3,422	045 - Secondary Life Skills	7,798	6,245	6,245	6,245
33,199	-	046 - Nike Innovation Fund	27,039	22,039	22,039	22,039
4,328	-	049 - Pef Elementary Donations	1,591	1,591	1,591	1,591
-	-	050 - Sage Private Grant	5,489	5,489	5,489	5,489
16,240	11,692	051 - Prescott Private Donations	16,175	11,549	11,549	11,549
-	-	054 - Sacramento Go Fund Me Grant	-	125	125	125
-	-	055 - Early Indicator and Intervention System	2,694	2,694	2,694	2,694
10,000	-	059 - Nike Community Impact Fund of Ocf	-	-	-	-
-	2,500	060 - Eagle Award - SPED Scholarships	-	-	-	-
-	-	061 - Mesd - Teacher Pathways	7,000	5,000	5,000	5,000
-	291,000	062 - Prek Shaver (Preschool Promise) 22-23	-	-	-	-
-	-	063 - Construction College Projects	-	29,000	29,000	29,000
-	15,000	064 - OEA Choice Trust Wellness Grant	-	-	-	-
-	302,227	065 - Prek Prescott (Preschool for All) 22-23	-	-	-	-
-	279,780	066 - Prek Sacramento (Preschool for All) 22-23	-	-	-	-
-	24,391	067 - Tap Grant - Seismic Assessment	-	-	-	-
5,125	8,508	068 - Tap Grant - Asbestos Hazard Assessment	13,576	-	-	-

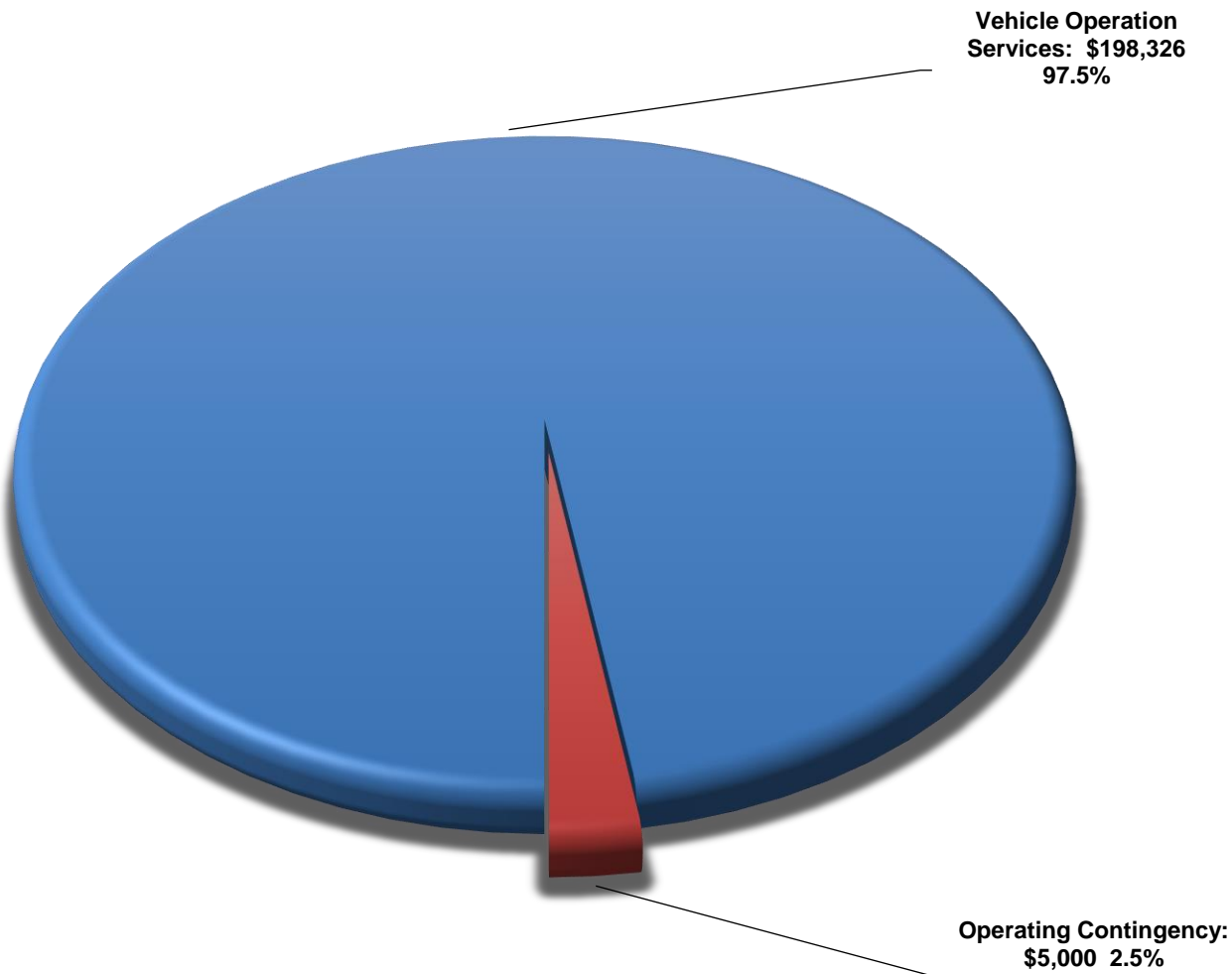
2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Account Type - SubArea	\$	FTE	\$	FTE	\$	FTE	\$	FTE
62,841	481,930	069 - 2022 Summer Program Grants	-		-		-		-	
-	395,911	070 - Staff Retention & Recruitment 22-23	-		-		-		-	
-	62,770	071 - Ode Latinx Grant	-		-		-		-	
-	1,250	072 - Pef Pre-K Supply Grant	-		-		-		-	
-	-	073 - Career Pathways 21-23	-		-		-		-	
-	-	074 - FY 23/24 Summer Programs	450,000		637,000		637,000		637,000	
-	-	075 - Prek Shaver (PreSchool Promise) 23-24	255,360	2.88	-		-		-	
-	-	076 - Prek Prescott (PreSchool for All) 23-24	303,000	2.88	-		-		-	
-	-	077 - Prek Sacramento (PreSchool for All) 23-24	313,000	2.81	-		-		-	
-	57,750	078 - Substitute Training Reimbursement Grant - Ode #241	-		-		-		-	
-	-	079 - OEA Choice Trust - Employee Well-Being Grant	-		25,284		25,284		25,284	
-	-	080 - or Early Literacy Grant FY 23-25	-		210,516		210,516		210,516	
-	-	083 - Early Indicator and Intervention Grant FY 23-25	-		8,211		8,211		8,211	
-	-	085 - Prek Shaver (Preschool Promise) 24-25	-		281,700	2.81	281,700	2.81	281,700	2.81
-	-	086 - Prek Prescott (Preschool for All) 24-25	-		283,503	2.88	283,503	2.88	283,503	2.88
-	-	087 - Prek Russell (Preschool for All) 24-25	-		283,503	2.63	283,503	2.63	283,503	2.63
-	-	088 - Prek Sacramento (Preschool for All) 24-25	-		283,503	2.74	283,503	2.74	283,503	2.74
-	-	089 - Menstrual Dignity Grant YR 24-25	-		13,000		13,000		13,000	
-	-	090 - Safe Schools Access	-		23,093		23,093		23,093	
-	-	091 - Latinx Education Plan Grant 24-25	-		100,123		100,123		100,123	
1,072,729	-	169 - Summer Learning Grant Program	-		-		-		-	
25,700	-	172 - Tap - Long Range Facility Plan	-		-		-		-	
21,264	3,736	173 - Tap - Environmental Hazard Assessment	-		-		-		-	
20,000	-	174 - Tap - Facilities Assessment	-		-		-		-	
13,763	12,244	177 - Menstrual Dignity Grant	15,000		-		-		-	
1,000	4,000	178 - Wildfire Dsi Grant	-		-		-		-	
255,360	-	190 - Preschool Promise 21-22	-		-		-		-	
-	651	289 - Prescott Breakfast After the Bell Equipment	-		-		-		-	
8,320	30,890	999 - Outdoor School Measure 99 Grant	19,615		64,000		64,000		64,000	
1,589,346	2,009,901	Total Requirements:	1,534,042	8.56	2,381,520	11.05	2,381,520	11.05	2,381,520	11.05
1,589,346	2,009,901	Total Fund:	1,534,042	8.56	2,381,520	11.05	2,381,520	11.05	2,381,520	11.05

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



Fund 281 Transportation Fund Summary
Total \$203,326

Requirements by Resources
281 – Transportaion Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
51,227	-	<u>5000 - Other Sources</u> 5311 - Sale of Fixed Assets	-	-	-	-
152,099	203,326	<u>5400 - Beginning Fund Balance</u> 5411 - Beginning Fund Balance	203,326	203,326	203,326	203,326
203,326	203,326	Total Object:	203,326	203,326	203,326	203,326

Requirements by Function
281 – Transportaion Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
-	-	<u>2000 - Support Services</u> 2552 - Vehicle Operation Services	32,172	198,326	198,326	198,326
-	-	<u>5200 - Transfers of Funds</u> 5200 - Transfers of Funds	166,154	-	-	-
-	-	<u>6000 - Contingencies</u> 6110 - Operating Contingency	5,000	5,000	5,000	5,000
-	-	Total Fund:	203,326	203,326	203,326	203,326

Requirements by Object
281 – Transportaion Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
-	-	<u>0400 - Supplies and Materials</u> 0461 - Nonconsumable Supplies	32,172	198,326	198,326	198,326
-	-	<u>0700 - Transfers</u> 0790 - Other Fund Transfers	166,154	-	-	-
-	-	<u>0800 - Other Uses of Funds</u> 0810 - Planned Reserve	5,000	5,000	5,000	5,000
-	-	Total Fund:	203,326	203,326	203,326	203,326

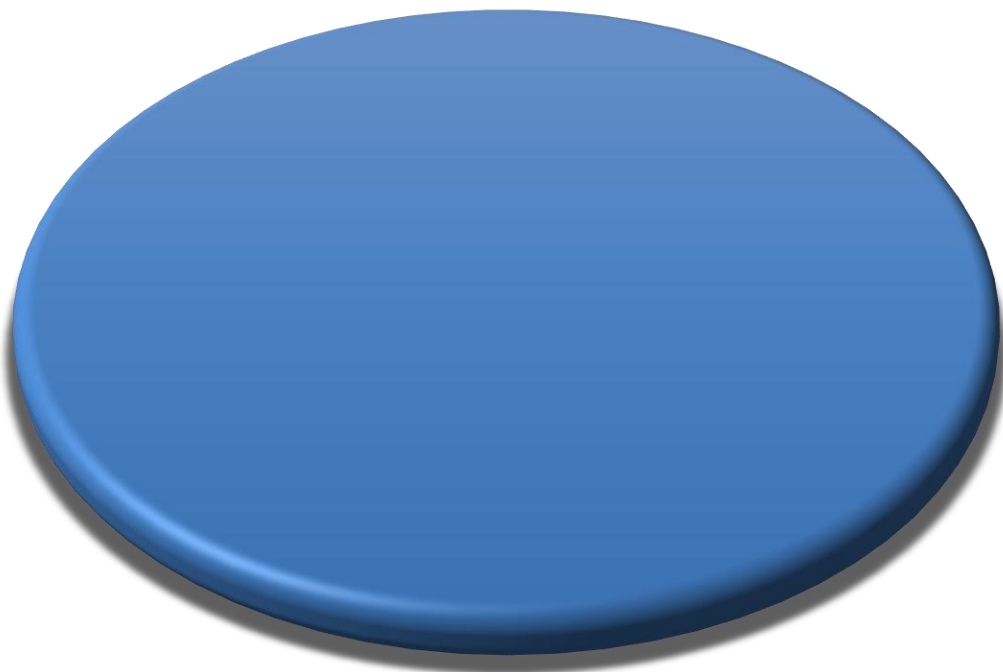
Technology Replacement Fund—Fund 282

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 \$207,301

Technology Services:
\$207,301 100.0%



Fund 282 - Technology Replacement Fund Summary**Total \$207,301****Requirements by Resources****282 – Technology Replacement Fund**

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
221,939	-	1000 - Revenue From Local Sources				
		1991 - Miscellaneous Local Revenue	-	-	-	-
		5200 - Interfund Transfers				
70,000	-	5200 - Interfund Transfers	-	-	-	-
-	-	5211 - Interfund Transfer From General Fund	-	200,000	200,000	200,000
70,000	-	Total Object:	-	200,000	200,000	200,000
		5400 - Beginning Fund Balance				
37,168	59,741	5411 - Beginning Fund Balance	40,000	7,301	7,301	7,301
329,106	59,741	Total Object:	40,000	207,301	207,301	207,301

Requirements by Function**282 – Technology Replacement Fund**

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		2000 - Support Services				
7,118	19,813	2660 - Technology Services	38,261	207,301	207,301	207,301
262,248	-	2665 - District Technology	1,739	-	-	-
269,366	19,813	Total Function:	40,000	207,301	207,301	207,301
269,366	19,813	Total Fund:	40,000	207,301	207,301	207,301

Requirements by Object**282 – Technology Replacement Fund**

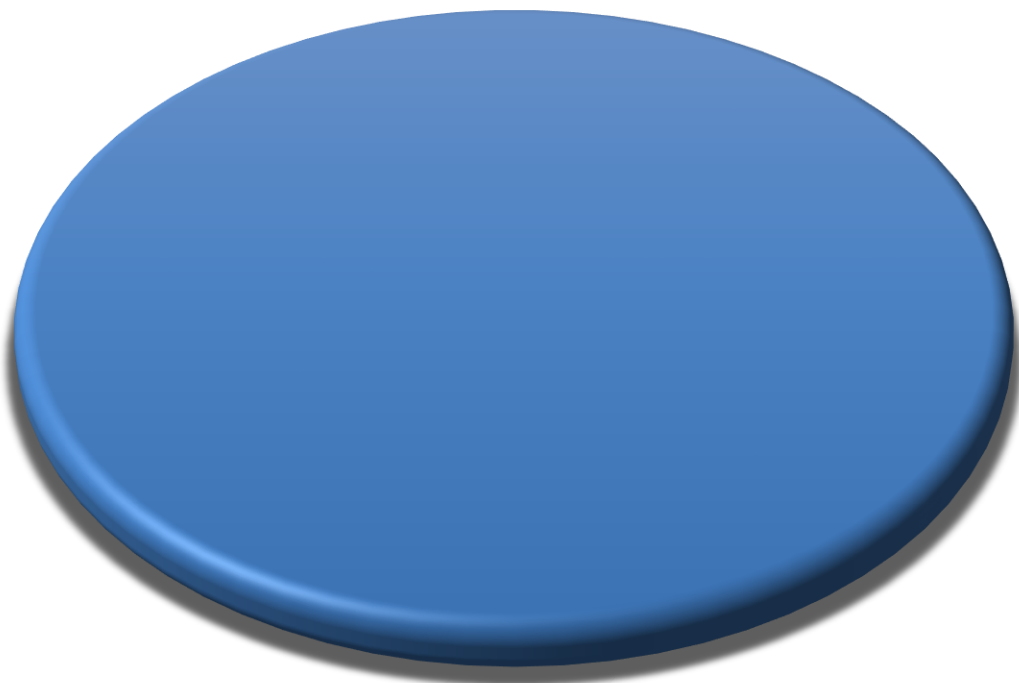
2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		0300 - Purchased Services				
-	3,376	0322 - Repairs & Maintenance Svcs	4,000	4,000	4,000	4,000
262,248	-	0389 - Other Noninst Prof/Tech Svcs	1,739	-	-	-
262,248	3,376	Total Object:	5,739	4,000	4,000	4,000
		0400 - Supplies and Materials				
-	3,852	0410 - Consumable Supplies & Materials	5,000	-	-	-
7,118	-	0461 - Nonconsumable Supplies	3,261	25,000	25,000	25,000
-	-	0471 - Computer Software	5,000	3,301	3,301	3,301
-	8,380	0480 - Computer Hardware	21,000	175,000	175,000	175,000
7,118	12,232	Total Object:	34,261	203,301	203,301	203,301
		0600 - Other Objects				
-	4,204	0641 - Dues and Fees	-	-	-	-
269,366	19,813	Total Fund:	40,000	207,301	207,301	207,301

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 \$200,124

Primary K-5:
\$200,124 100.0%



Fund 285 – Textbook Fund Summary
Total \$200,124

Requirements by Resources
285 – Textbook Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
-	-	<u>5200 - Interfund Transfers</u>				
		5216 - Interfund Transfer From Thompson Fund	50,000	200,000	200,000	200,000
-	-	<u>5400 - Beginning Fund Balance</u>				
111,893	99,373	5411 - Beginning Fund Balance	125	124	124	124
111,893	99,373	Total Object:	50,125	200,124	200,124	200,124

Requirements by Function
285 – Textbook Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
12,520	99,248	<u>1000 - Instruction</u>				
		1111 - Primary K-5	50,125	200,124	200,124	200,124
12,520	99,248	Total Fund:	50,125	200,124	200,124	200,124

Requirements by Object
285 – Textbook Fund

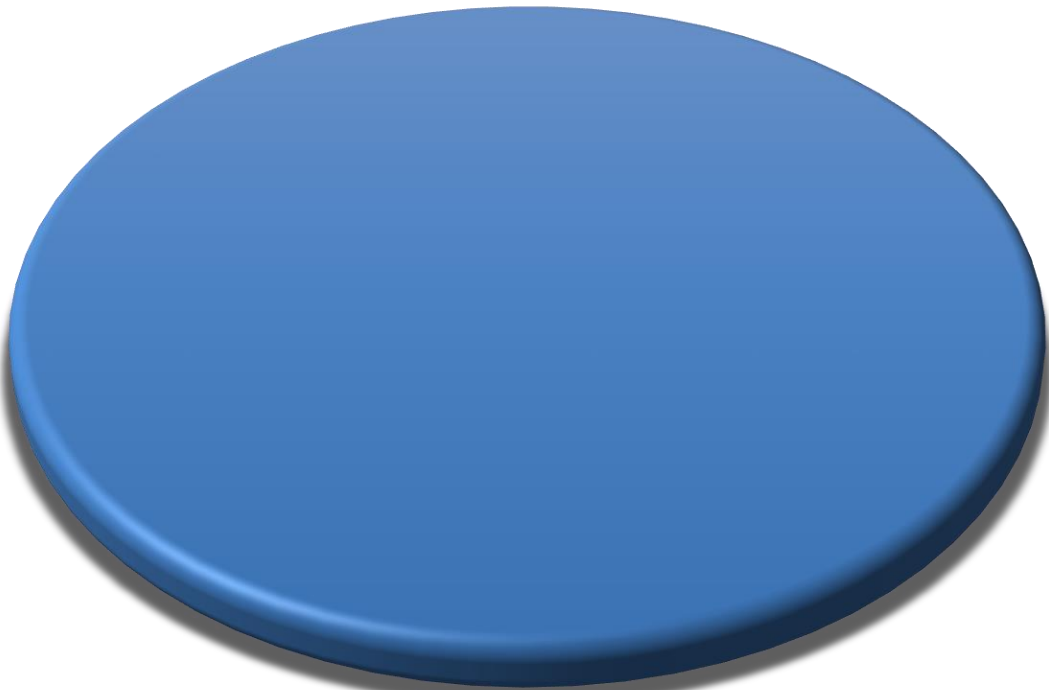
2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3,241	300	<u>0100 - Salaries</u>				
		0130 - Additional Salary	7,676	7,676	7,676	7,676
		<u>0200 - Associated Payroll Costs</u>				
524	19	0211 - PERS Employer Contr	478	527	527	527
202	18	0212 - PERS Employee Pickup	461	461	461	461
253	23	0221 - Social Security	587	587	587	587
12	1	0231 - Workers Compensation	32	32	32	32
9	1	0232 - Unemployment Comp	23	23	23	23
-	-	0233 - Oregon Paid Family and Medical Leave	77	77	77	77
1,001	61	Total Object:	1,658	1,707	1,707	1,707
		<u>0400 - Supplies and Materials</u>				
2,519	-	0410 - Consumable Supplies & Materials	791	941	941	941
5,760	38,157	0420 - Textbooks	40,000	150,000	150,000	150,000
8,278	38,157	Total Object:	40,791	150,941	150,941	150,941
		<u>0600 - Other Objects</u>				
-	9,150	0610 - Redemption of Principal	-	-	-	-
-	51,580	0641 - Dues and Fees	-	39,800	39,800	39,800
-	60,730	Total Object:	-	39,800	39,800	39,800
12,520	99,248	Total Fund:	50,125	200,124	200,124	200,124

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 2023-2026 Section 16.12.2.2—Parkrose Advanced Notice Retiree Stipend, pages 81-82. 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 \$106,204



**Supplemental
Retirement Program:
\$106,204 100.0%**

Fund 291 – Retirement/Longevity Fund Summary
Total \$106,204

Requirements by Resources
291 – Retirement/Longevity Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
7,410	2,646	<u>1000 - Revenue From Local Sources</u> 1991 - Miscellaneous Local Revenue	2,495	3,063	3,063	3,063
-	-	<u>5200 - Interfund Transfers</u> 5216 - Interfund Transfer From Thompson Fund	50,000	100,000	100,000	100,000
77,371	43,687	<u>5400 - Beginning Fund Balance</u> 5411 - Beginning Fund Balance	17,150	3,141	3,141	3,141
84,781	46,333	Total Object:	69,645	106,204	106,204	106,204

Requirements by Function
291 – Retirement/Longevity Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
41,094	28,515	<u>2000 - Support Services</u> 2700 - Supplemental Retirement Program	69,645	106,204	106,204	106,204
41,094	28,515	Total Fund:	69,645	106,204	106,204	106,204

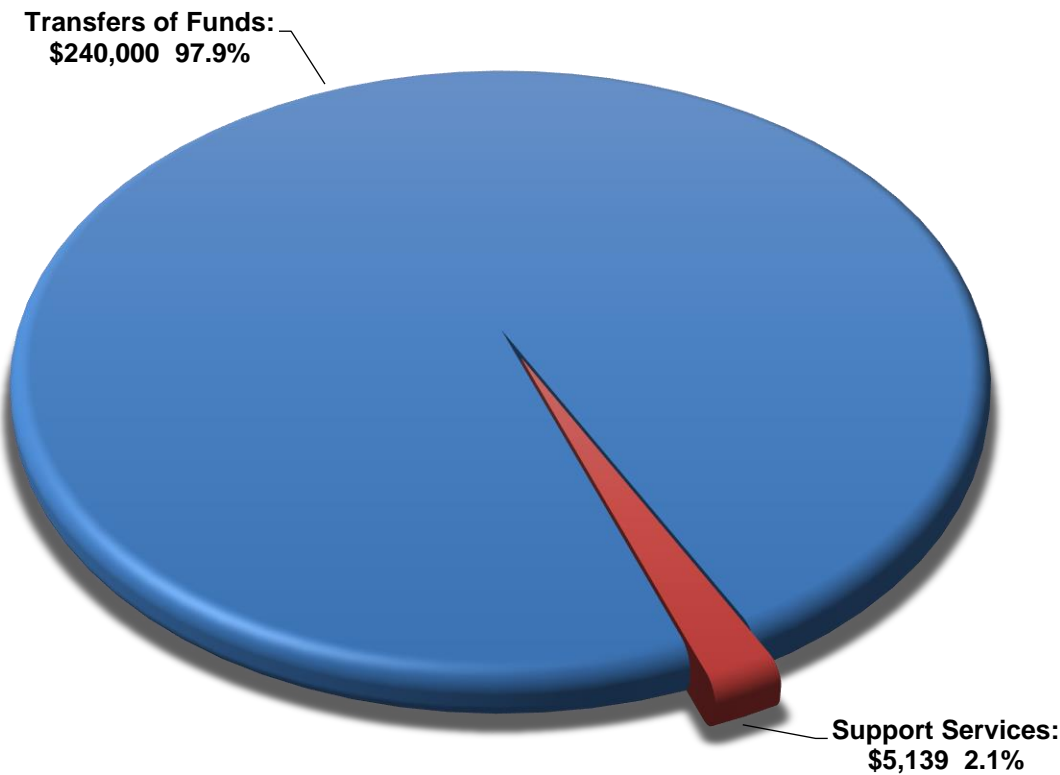
Requirements by Object
291 – Retirement/Longevity Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
38,281	26,507	<u>0100 - Salaries</u> 0116 - Supplemental Retire Stipends	64,100	90,309	90,309	90,309
-	-	<u>0200 - Associated Payroll Costs</u> 0211 - PERS Employer Contribution	-	4,521	4,521	4,521
-	-	0212 - PERS Employee Pickup	-	3,349	3,349	3,349
2,813	2,007	0221 - Social Security	4,904	6,909	6,909	6,909
-	-	0231 - Workers Compensation	-	391	391	391
-	-	0232 - Unemployment Compensation	-	167	167	167
-	-	0233 - Oregon Paid Family and Medical Leave	641	558	558	558
2,813	2,007	Total Object:	5,545	15,895	15,895	15,895
41,094	28,515	Total Fund:	69,645	106,204	106,204	106,204

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



Fund 298 – PERS Stabilization Fund Summary
Total \$245,139

Requirements by Resources
298 – PERS Stabilization Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
248,475	245,139	<u>5400 - Beginning Fund Balance</u> 5411 - Beginning Fund Balance	245,139	245,139	245,139	245,139
248,475	245,139	Total Object:	245,139	245,139	245,139	245,139

Requirements by Function
298 – PERS Stabilization Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3,336	-	<u>2000 - Support Services</u> 2520 - Fiscal Services	5,139	5,139	5,139	5,139
-	-	<u>5200 - Transfers of Funds</u> 5200 - Transfers of Funds	240,000	240,000	240,000	240,000
3,336	-	Total Fund:	245,139	245,139	245,139	245,139

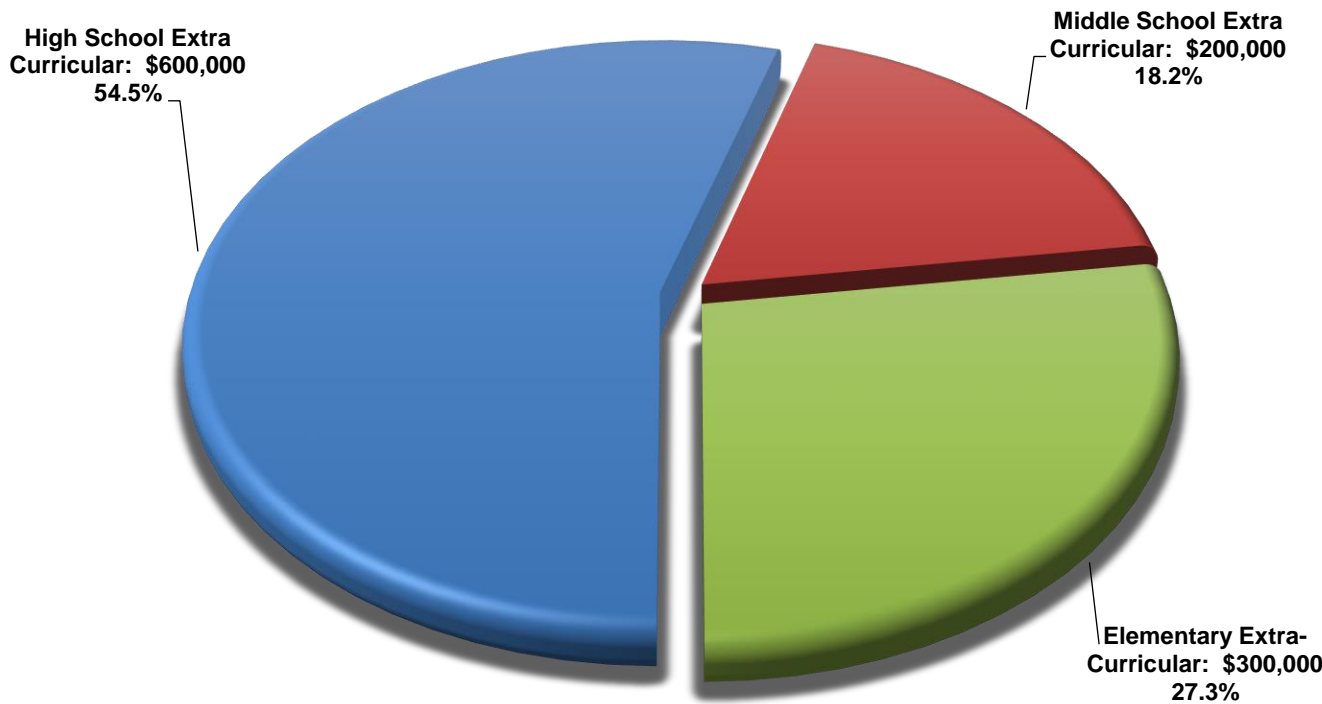
Requirements by Object
298 – PERS Stabilization Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3,336	-	<u>0600 - Other Objects</u> 0641 - Dues and Fees	5,139	5,139	5,139	5,139
-	-	<u>0700 - Transfers</u> 0790 - Other Fund Transfers	240,000	240,000	240,000	240,000
3,336	-	Total Fund:	245,139	245,139	245,139	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



Fund 299 – Student Body Fund Summary
Total \$1,100,000

Requirements by Resources
299 – Student Body Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
364,173	334,325	<u>1000 - Revenue From Local Sources</u>				
		1700 - Student Body Revenue	700,000	700,000	700,000	700,000
424,064	431,963	<u>5400 - Beginning Fund Balance</u>				
		5411 - Beginning Fund Balance	400,000	400,000	400,000	400,000
788,238	766,288	Total Object:	1,100,000	1,100,000	1,100,000	1,100,000

Requirements by Function
299 – Student Body Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
18,149	15,895	<u>1000 - Instruction</u>				
-	-	1111 - Primary K-5	-	-	-	-
21,018	26,928	1113 - Elementary Extra-Curricular	300,000	300,000	300,000	300,000
-	-	1121 - Middle School Programs	-	-	-	-
317,108	276,967	1122 - Middle School Extra Curricular	200,000	200,000	200,000	200,000
-	-	1131 - High School Programs	-	-	-	-
		1132 - High School Extra Curricular	600,000	600,000	600,000	600,000
356,275	319,791	Total Function:	1,100,000	1,100,000	1,100,000	1,100,000
356,275	319,791	Total Fund:	1,100,000	1,100,000	1,100,000	1,100,000

Requirements by Object
299 – Student Body Fund

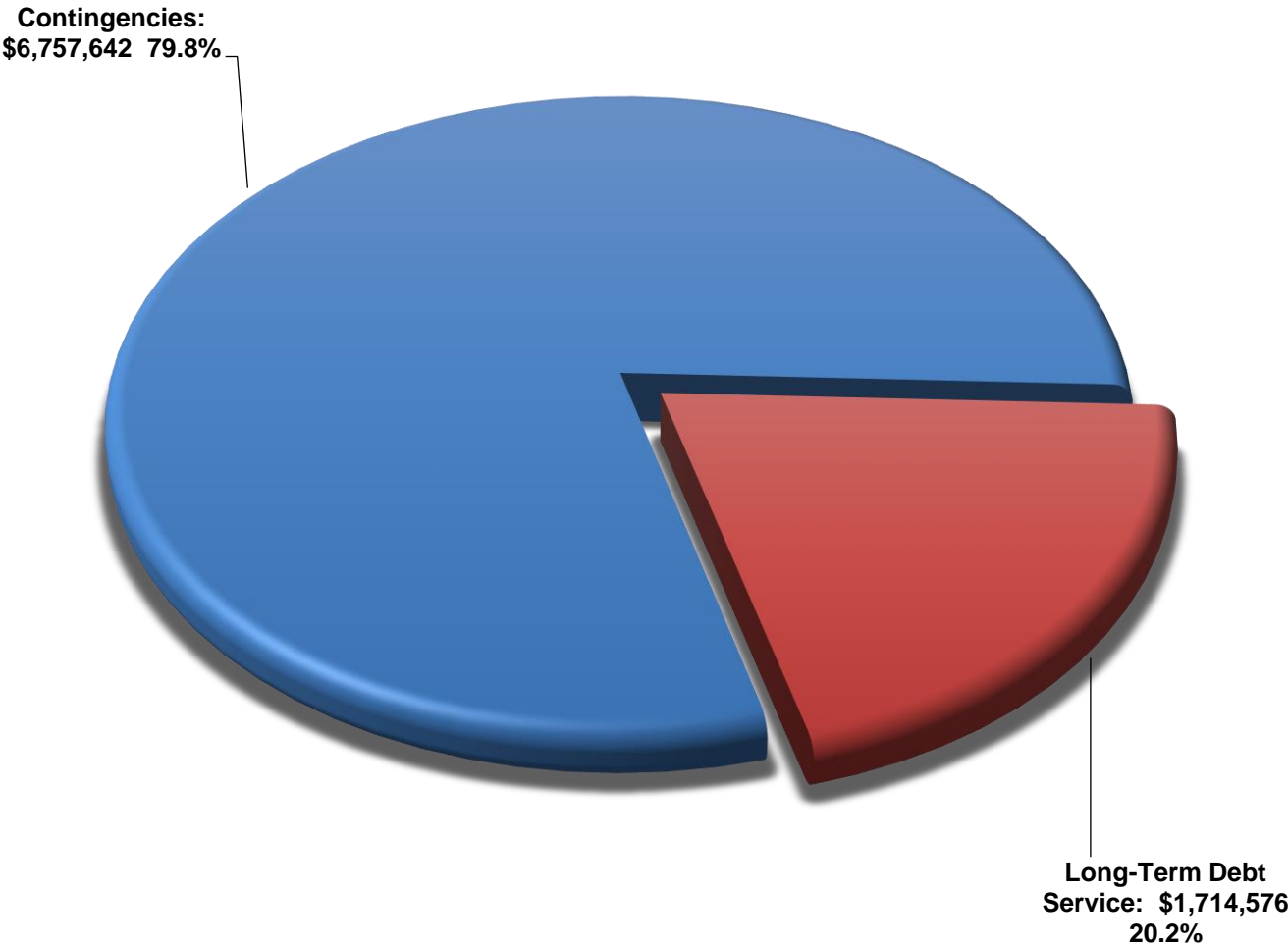
2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
198	2,536	<u>0300 - Purchased Services</u>				
		0341 - Travel, Local In District	-	-	-	-
356,077	316,175	<u>0400 - Supplies and Materials</u>				
-	1,080	0410 - Consumable Supplies & Materials	1,100,000	1,100,000	1,100,000	1,100,000
		0480 - Computer Hardware	-	-	-	-
356,077	317,255	Total Object:	1,100,000	1,100,000	1,100,000	1,100,000
356,275	319,791	Total Fund:	1,100,000	1,100,000	1,100,000	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 two existing District Debts; 1) 2015 QZAB 2) 2011B – General Obligation Bond and 2019 General Obligation Bond Refunded.

310 - Requirements by Function
Total \$8,472,218



Fund 310 – Debt Service Fund Summary
Total \$8,472,218

Requirements by Resources
310 – Debt Services Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		1000 - Revenue From Local Sources				
3,063,508	3,185,961	1111 - Current Year's Taxes	3,703,869	3,613,181	3,613,181	3,613,181
63,124	47,910	1112 - Prior Year's Taxes	65,000	65,000	65,000	65,000
20,107	95,004	1511 - Interest On Investments	70,000	70,000	70,000	70,000
3,146,739	3,328,874	Total Object:	3,838,869	3,748,181	3,748,181	3,748,181
		4000 - Revenue From Federal Sources				
692,375	693,105	4301 - Direct Restricted Federal Revenue	690,900	690,900	690,900	690,900
		5200 - Interfund Transfers				
-	-	5220 - Interfund Transfer	166,154	-	-	-
		5400 - Beginning Fund Balance				
617,229	422,331	5411 - Beginning Fund Balance	853,653	4,033,137	4,033,137	4,033,137
0	-	5412 - Prior Period Adjustment	-	-	-	-
617,229	422,331	Total Object:	853,653	4,033,137	4,033,137	4,033,137
4,456,343	4,444,311	Total Object:	5,549,576	8,472,218	8,472,218	8,472,218

Requirements by Function
310 – Debt Services Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3,925	4,324	2000 - Support Services	-	-	-	-
		2520 - Fiscal Services				
		5110 - Long-Term Debt Service				
4,030,087	2,831,902	5110 - Long-Term Debt Service	1,714,576	1,714,576	1,714,576	1,714,576
		6000 - Contingencies				
-	-	6110 - Operating Contingency	3,835,000	6,757,642	6,757,642	6,757,642
4,034,012	2,836,226	Total Fund:	5,549,576	8,472,218	8,472,218	8,472,218

**Requirements by Object
310 – Debt Services Fund**

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		<u>0600 - Other Objects</u>				
2,414,011	1,264,011	0610 - Redemption of Principal	166,154	166,154	166,154	166,154
1,609,076	1,567,892	0621 - Regular Interest	1,548,422	1,548,422	1,548,422	1,548,422
7,000	-	0640 - Dues and Fees	-	-	-	-
3,925	4,324	0641 - Dues and Fees	-	-	-	-
4,034,012	2,836,226	Total Object:	1,714,576	1,714,576	1,714,576	1,714,576
		<u>0800 - Other Uses of Funds</u>				
-	-	0810 - Planned Reserve	3,835,000	6,757,642	6,757,642	6,757,642
4,034,012	2,836,226	Total Fund:	5,549,576	8,472,218	8,472,218	8,472,218



BOND DEBT SERVICE

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

Final Numbers

Period Ending	Principal	Coupon	Dated Date	Interest	Debt Service	Annual Debt Service
			Delivery Date			
			9/26/2019			
			9/26/20219			
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
	15,000,000	15,000,000	12,411,292	(12,411,292)	15,000,000

- (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	

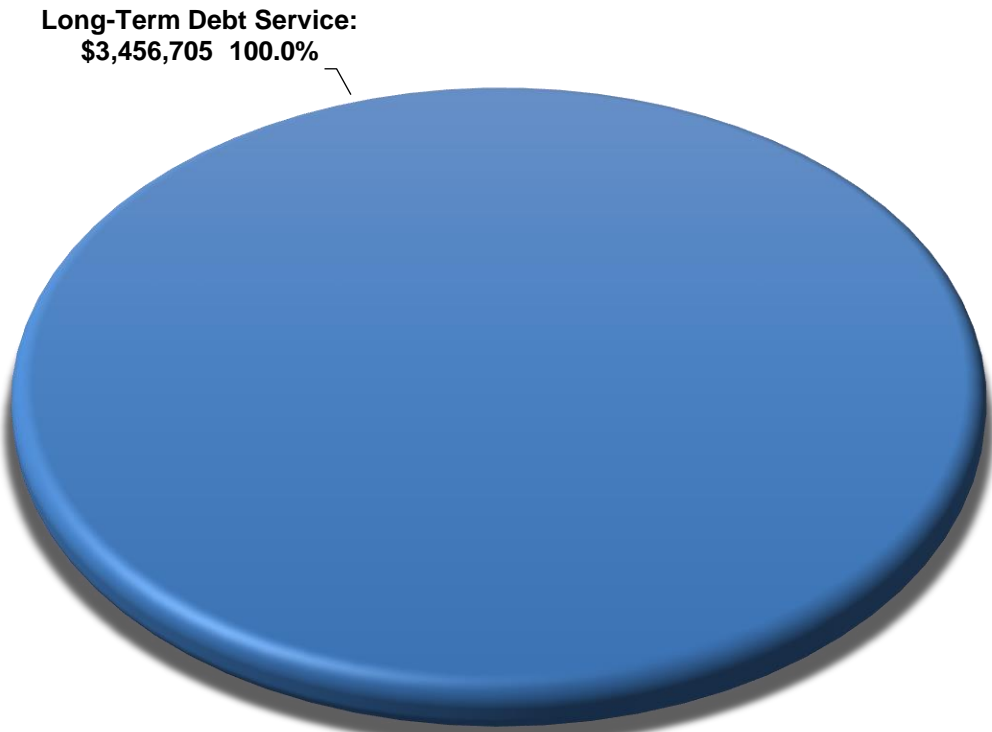
The Interest Component is computed at an interest rate of 0.00% per annum

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 Bonds.

311 - Requirements by Function
Total \$3,456,705



Fund 311 – PERS Gen Oblig Bond Fund Summary
Total \$3,400,730

Requirements by Resources
311 – PERS Gen Oblig Bond Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1,591,036	3,310,565	3000 - Revenue From State Sources				
		3101 - General Support	3,400,730	3,456,705	3,456,705	3,456,705
27,156,599	-	5000 - Other Sources				
		5100 - Long Term Debt Financing Sources	-	-	-	-
28,747,635	3,310,565	Total Object:	3,400,730	3,456,705	3,456,705	3,456,705

Requirements by Function
311 – PERS Gen Oblig Bond Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1,743,146	3,310,565	5110 - Long-Term Debt Service				
		5110 - Long-Term Debt Service	3,400,730	3,456,705	3,456,705	3,456,705
27,004,490	-	5400 - PERS UAL Bond Lump Sum Payment				
		5400 - PERS UAL Bond Lump Sum Payment	-	-	-	-
28,747,635	3,310,565	Total Fund:	3,400,730	3,456,705	3,456,705	3,456,705

Requirements by Object
311 – PERS Gen Oblig Bond Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
780,000	1,300,562	0600 - Other Objects				
811,036	2,010,003	0610 - Redemption of Principal	1,454,002	1,567,127	1,567,127	1,567,127
152,109	-	0621 - Regular Interest	1,946,728	1,889,578	1,889,578	1,889,578
27,004,490	-	0643 - Debt Issuance Fees	-	-	-	-
		0680 - PERS UAL Lump Sum Payment to PERS	-	-	-	-
28,747,635	3,310,565	Total Object:	3,400,730	3,456,705	3,456,705	3,456,705
28,747,635	3,310,565	Total Fund:	3,400,730	3,456,705	3,456,705	3,456,705

Bond Debt Service, Series 2018

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
Adopted 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

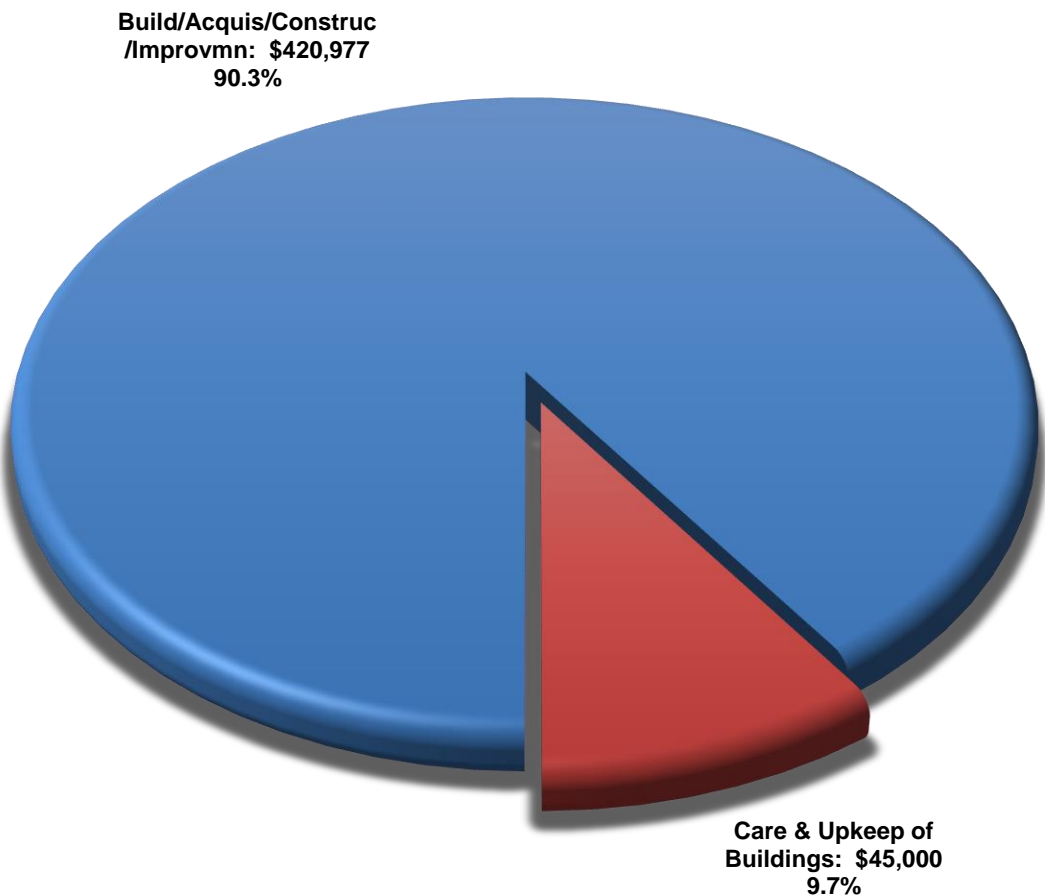
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Capital Projects Fund—Fund 405

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 \$465,977



Fund 405 – Capital Project Fund Summary
Total \$465,977

Requirements by Resources
405 – Capital Project Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
-	48,747	<u>1000 - Revenue From Local Sources</u>				
76,453	165,154	1130 - Construction Excise TAX	75,000	75,000	75,000	75,000
		1991 - Miscellaneous Local Revenue	150,000	150,000	150,000	150,000
76,453	213,901	Total Object:	225,000	225,000	225,000	225,000
		<u>5400 - Beginning Fund Balance</u>				
1,111,137	632,853	5411 - Beginning Fund Balance	820,000	240,977	240,977	240,977
1,187,591	846,754	Total Object:	1,045,000	465,977	465,977	465,977

Requirements by Function
405 – Capital Project Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
554,738	37,145	<u>2000 - Support Services</u>				
		2542 - Care & Upkeep of Buildings	45,000	45,000	45,000	45,000
		<u>4000 - Facilities Acquisition and Construction</u>				
-	-	4150 - Build/Acquis/Construc/Improvemn	1,000,000	420,977	420,977	420,977
554,738	37,145	Total Fund:	1,045,000	465,977	465,977	465,977

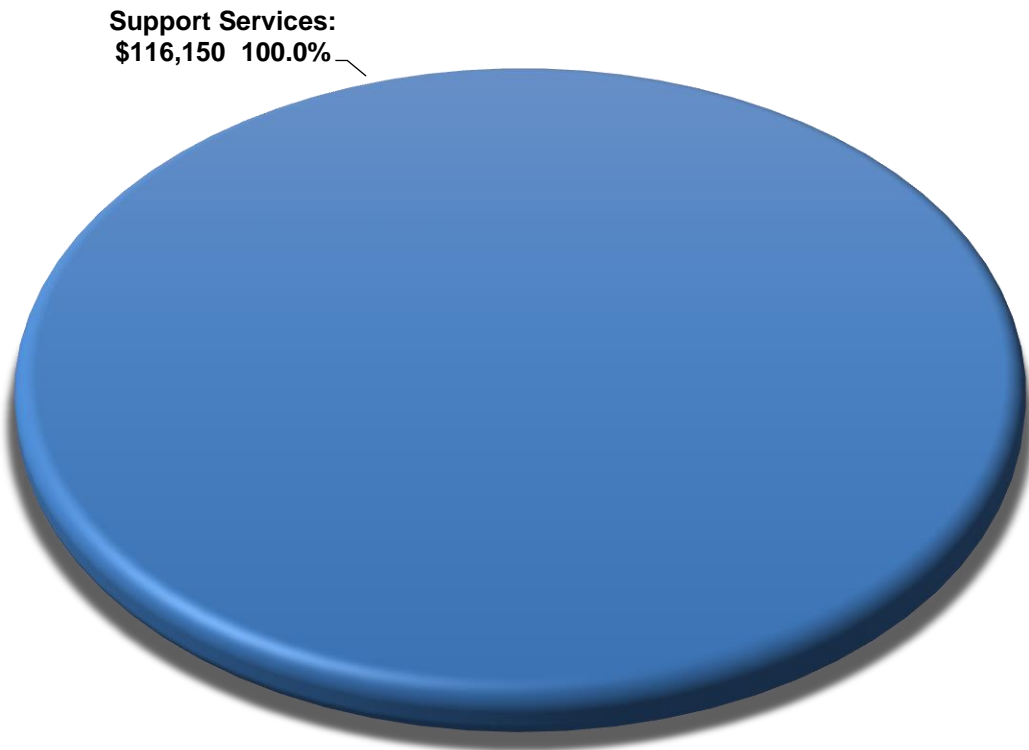
Requirements by Object
405 – Capital Project Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
549,690	37,145	<u>0300 - Purchased Services</u>				
		0322 - Repairs & Maintenance Services	45,000	45,000	45,000	45,000
		<u>0500 - Capital Outlay</u>				
-	-	0522 - Building Improvement	1,000,000	420,977	420,977	420,977
		<u>0600 - Other Objects</u>				
5,047	-	0641 - Dues and Fees	-	-	-	-
554,738	37,145	Total Fund:	1,045,000	465,977	465,977	465,977

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



Fund 415 – Capital Equipment Fund Summary
Total \$116,150

Requirements by Resources
415 – Capital Equipment Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
132,399	116,151	<u>5400 - Beginning Fund Balance</u>				
		5411 - Beginning Fund Balance	116,150	116,150	116,150	116,150
132,399	116,151	Total Object:	116,150	116,150	116,150	116,150

Requirements by Function
415 – Capital Equipment Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
-	-	<u>2000 - Support Services</u>				
16,249	-	2542 - Care & Upkeep of Buildings	116,150	116,150	116,150	116,150
16,249	-	2543 - Care & Upkeep of Grounds	-	-	-	-
		Total Function:	116,150	116,150	116,150	116,150
16,249	-	Total Fund:	116,150	116,150	116,150	116,150

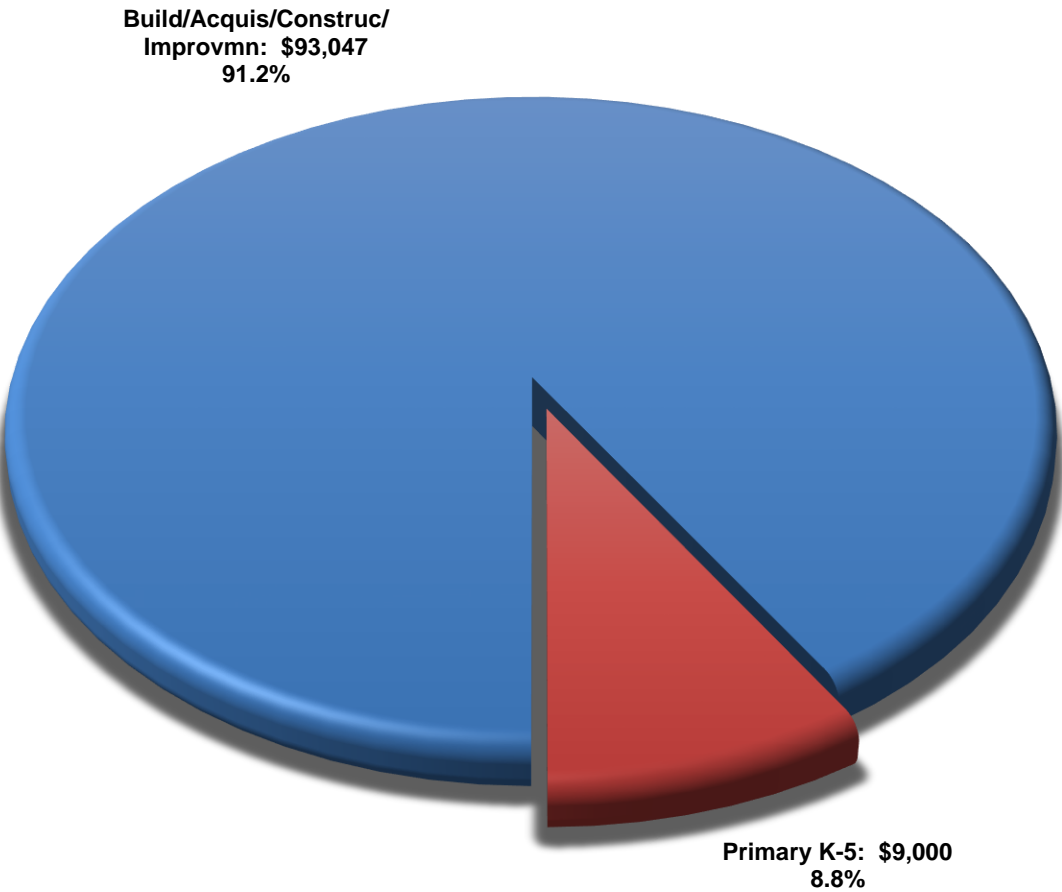
Requirements by Object
415 – Capital Equipment Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
-	-	<u>0400 - Supplies and Materials</u>				
		0461 - Nonconsumable Supplies	116,150	116,150	116,150	116,150
16,249	-	<u>0500 - Capital Outlay</u>				
		0541 - Equipment - New	-	-	-	-
16,249	-	Total Fund:	116,150	116,150	116,150	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 \$102,047



Fund 420 – Cap Proj Gen Oblig Bond Summary
Total \$102,047

Requirements by Resources
420 – Cap Proj Gen Oblig Bond Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2,679	13,996	<u>1000 - Revenue From Local Sources</u>				
		1511 - Interest On Investments	17,000	17,000	17,000	17,000
		<u>5400 - Beginning Fund Balance</u>				
56,732	51,514	5411 - Beginning Fund Balance	60,888	85,047	85,047	85,047
59,410	65,510	Total Object:	77,888	102,047	102,047	102,047

Requirements by Function
420 – Cap Proj Gen Oblig Bond Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
-	-	<u>1000 - Instruction</u>				
		1111 - Primary K-5	9,000	9,000	9,000	9,000
		<u>4000 - Facilities Acquisition and Construction</u>				
7,896	4,017	4150 - Build/Acquis/Construc/Improvemn	68,888	93,047	93,047	93,047
7,896	4,017	Total Fund:	77,888	102,047	102,047	102,047

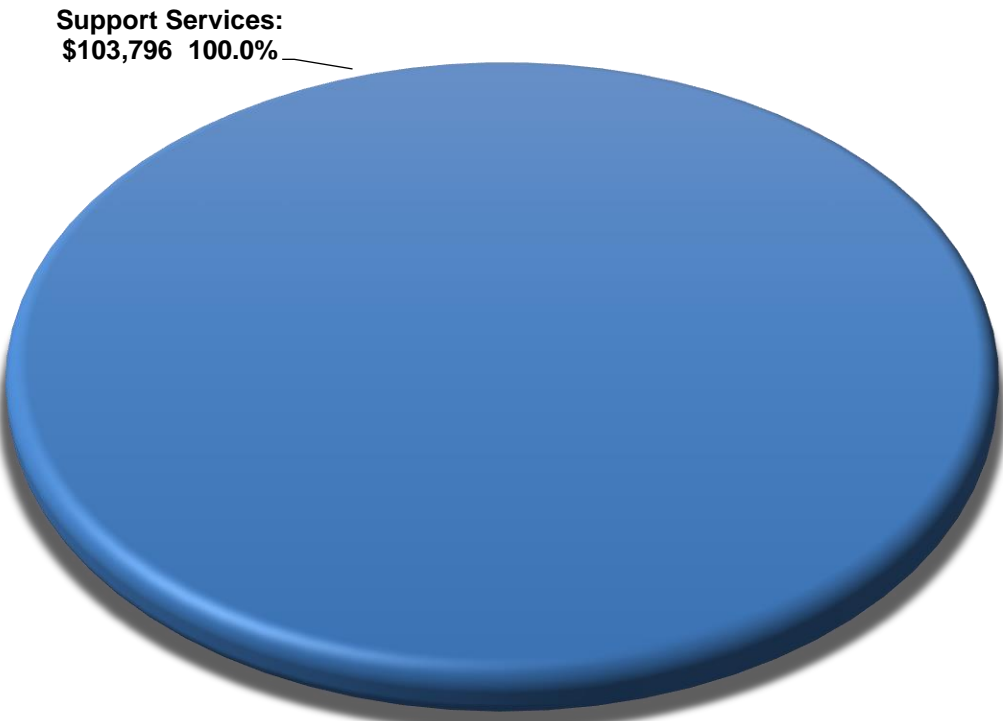
Requirements by Object
420 – Cap Proj Gen Oblig Bond Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4,543	4,017	<u>0300 - Purchased Services</u>				
		0322 - Repairs & Maintenance Services	32,000	32,000	32,000	32,000
3,353	-	0389 - Other Noninst Prof/Tech Services	-	24,159	24,159	24,159
7,896	4,017	Total Object:	32,000	56,159	56,159	56,159
		<u>0400 - Supplies and Materials</u>				
-	-	0471 - Computer Software	9,000	9,000	9,000	9,000
		<u>0500 - Capital Outlay</u>				
-	-	0522 - Building Improvement	36,888	36,888	36,888	36,888
7,896	4,017	Total Fund:	77,888	102,047	102,047	102,047

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



Fund 430 – Capital Fleet Replacement Summary
Total \$103,796

Requirements by Resources
430 – Capital Fleet Replacement Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
116,169	116,169	<u>5400 - Beginning Fund Balance</u> 5411 - Beginning Fund Balance	103,796	103,736	103,736	103,736
116,169	116,169	Total Object:	103,796	103,736	103,736	103,736

Requirements by Function
430 – Capital Fleet Replacement Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
-	12,433	<u>2000 - Support Services</u> 2552 - Vehicle Operation Services	103,796	103,736	103,736	103,736
-	12,433	Total Fund:	103,796	103,736	103,736	103,736

Requirements by Object
430 – Capital Fleet Replacement Fund

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
-	12,433	<u>0400 - Supplies and Materials</u> 0461 - Nonconsumable Supplies	13,796	13,736	13,736	13,736
-	-	<u>0500 - Capital Outlay</u> 0543 - Equipment - Vehicles	45,000	45,000	45,000	45,000
-	-	0564 - Bus and Capital Bus Improvements	45,000	45,000	45,000	45,000
-	-	Total Object:	90,000	90,000	90,000	90,000
-	12,433	Total Fund:	103,796	103,736	103,736	103,736

INFORMATIONAL SECTION

PARKROSE SCHOOL DISTRICT

2024-2025 BUDGET

CONTENTS

- FUND 100 GENERAL ANALYSIS
- 2024-2025 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 2024-2025 (ADOPTED)

ELEMENTARY										
	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTAL ELEM	
Administration	138,318	5.3%	142,468	5.6%	134,289	5.4%	138,318	5.4%	553,393	5.4%
Managerial	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Classified	83,747	3.2%	109,822	4.3%	76,703	3.1%	81,718	3.2%	351,990	3.5%
Certified	1,329,161	50.9%	1,246,176	48.6%	1,294,138	52.2%	1,300,898	51.2%	5,170,373	50.7%
Other Salary Lines	11,895	0.5%	10,444	0.4%	10,495	0.4%	10,407	0.4%	43,241	0.4%
Salaries	1,563,121	59.8%	1,508,910	58.9%	1,515,625	61.1%	1,531,341	60.3%	6,118,997	60.0%
Benefits	749,974	28.7%	753,670	29.4%	721,788	29.1%	760,464	29.9%	2,985,896	29.3%
Total Salary & Benefits	2,313,095	88.5%	2,262,580	88.3%	2,237,413	90.2%	2,291,805	90.2%	9,104,893	89.3%
Prof Svc	270,134	10.3%	272,257	10.6%	213,732	8.6%	217,944	8.6%	974,067	9.6%
Supplies	29,606	1.1%	26,772	1.0%	29,054	1.2%	29,696	1.2%	115,128	1.1%
Other	238	0.0%	190	0.0%	572	0.0%	190	0.0%	1,190	0.0%
Transfers/Reserve/End FB	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Non-Personnel	299,978	11.5%	299,219	11.7%	243,358	9.8%	247,830	9.8%	1,090,385	10.7%
Total GF Budget - BY OBJECT	2,613,073	100.0%	2,561,799	100.0%	2,480,771	100.0%	2,539,635	100.0%	10,195,278	100.0%

	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTALELEM	
Admin FTE	1.00		1.00		1.00		1.00		4.00	5.4%
Managerial FTE	-		-		-		-		-	0.0%
Classified FTE	1.88		2.75		1.88		1.88		8.39	11.3%
Certified FTE	15.50		15.00		14.50		16.50		61.50	83.2%
TOTAL FTE	18.38		18.75		17.38		19.38		73.89	100.0%

	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTALELEM	
ENROLLMENT 2023-24	303		309		265		281		1,158	41.1%
ELEMENTARY										
ENROLLMENT %	26.2%		26.7%		22.9%		24.3%		100.0%	
% OF TOTAL DIST.										
ENROLLMENT	10.8%		11.0%		9.4%		10.0%		41.1%	

	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTALELEM	
AVG COST PER STUDENT SCHOOL ONLY	\$8,624		\$8,291		\$9,361		\$9,038		\$8,804	
AVG COST PER STUDENT WITH DIST \$	\$14,852		\$14,519		\$15,589		\$15,266		\$15,032	

	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTALELEM	
AVG Certified Salary w/o fringe & insurance	\$85,752		\$83,078		\$89,251		\$78,842		\$84,071	
AVG Classified Salary w/o fringe & insurance	\$44,665		\$39,935		\$40,799		\$43,467		\$41,979	

PARKROSE GENERAL FUND BUDGET BY OBJECT 2024-2025 (ADOPTED)

SECONDARY							TOTAL SCHOOLS		NON-SCHOOL DEPT		ALL DEPARTMENTS	
	MIDDLESCHOOL		HIGHSCHOOL		TOTALSECONDARY		GF-2024-25		GF-2024-25		GF-2024-25	
Administration	273,571	5.1%	547,672	6.7%	821,243	6.1%	1,374,636	5.8%	919,429	5.2%	2,294,065	5.5%
Managerial	-	0.0%	83,713	1.0%	83,713	0.6%	83,713	0.4%	820,478	4.6%	904,191	2.2%
Classified	215,943	4.0%	321,799	4.0%	537,742	4.0%	889,732	3.7%	3,057,320	17.2%	3,947,052	9.5%
Certified	2,715,331	50.1%	3,282,932	40.4%	5,998,263	44.3%	11,168,636	47.1%	2,527,590	14.3%	13,696,226	33.0%
Other Salary Lines	47,928	0.9%	487,746	6.0%	535,674	4.0%	578,915	2.4%	356,193	2.0%	935,108	2.3%
Salaries	3,252,773	60.0%	4,723,862	58.2%	7,976,635	58.9%	14,095,632	59.4%	7,681,010	43.3%	21,776,642	52.5%
Benefits	1,630,789	30.1%	2,241,483	27.6%	3,872,272	28.6%	6,858,168	28.9%	4,401,814	24.8%	11,259,982	27.2%
Total Salary & Benefits	4,883,562	90.1%	6,965,345	85.8%	11,848,907	87.5%	20,953,800	88.3%	12,082,824	68.1%	33,036,624	79.7%
Prof Svc	482,529	8.9%	966,199	11.9%	1,448,728	10.7%	2,422,795	10.2%	3,308,260	18.7%	5,731,055	13.8%
Supplies	49,618	0.9%	124,766	1.5%	174,384	1.3%	289,512	1.2%	558,952	3.2%	848,464	2.0%
Other	1,518	0.0%	63,108	0.8%	64,626	0.5%	65,816	0.3%	783,781	4.4%	849,597	2.0%
Transfers/Reserve/End FB	-	0.0%	-	0.0%	-	0.0%	-	0.0%	1,000,000	5.6%	1,000,000	2.4%
Total Non-Personnel	533,665	9.9%	1,154,073	14.2%	1,687,738	12.5%	2,778,123	11.7%	5,650,993	31.9%	8,429,116	20.3%
Total GF Budget - BY OBJECT	5,417,227	100.0%	8,119,418	100.0%	13,536,645	100.0%	23,731,923	100.0%	17,733,817	100.0%	41,465,740	100.0%

	MIDDLESCHOOL	HIGHSCHOOL	TOTALSECONDARY		TOTALSCHOOLS		NON-SCHOOLDEPT		ALLDEPARTMENTS	
Admin FTE	2.00	4.00	6.00	6.4%	10.00	6.0%	6.00	5.5%	16.00	5.8%
Managerial FTE	-	1.00	1.00	1.1%	1.00	0.6%	8.75	8.1%	9.75	3.5%
Classified FTE	5.00	8.00	13.00	13.9%	21.39	12.8%	63.13	58.2%	83.6	30.4%
Certified FTE	34.00	39.73	73.73	78.7%	135.23	80.7%	30.53	28.2%	165.76	60.3%
TOTAL FTE	41.00	52.73	93.73	100.0%	167.61	100.0%	108.41	100.0%	275.10	100.0%

	MIDDLESCHOOL	HIGHSCHOOL	TOTALSECONDARY		TOTALSCHOOLS	
ENROLLMENT 2023-24	659	999	1,658	58.9%	2,816	100.0%
SECONDARY ENROLLMENT % OF TOTAL DIST.	39.7%	60.3%	100.0%			
ENROLLMENT	23.4%	35.5%	58.9%			

	MIDDLESCHOOL	HIGHSCHOOL	TOTALSECONDARY		TOTALSCHOOLS	
AVG COST PER STUDENT SCHOOL ONLY	\$8,220	\$8,128	\$8,164		\$8,428	
AVG COST PER STUDENT WITH DIST \$	\$14,518	\$14,425	\$14,362		\$14,725	

	MIDDLESCHOOL	HIGHSCHOOL	TOTALSECONDARY		TOTALSCHOOLS		NON-SCHOOLDEPT		ALLDEPARTMENTS	
AVG Certified Salary w/o fringe & insurance	\$79,863	\$82,641	\$81,360		\$82,593		\$82,789		\$82,629	
AVG Classified Salary w/o fringe & insurance	\$43,189	\$40,225	\$41,365		\$41,605		\$48,429		\$47,216	

PARKROSE GENERAL FUND BUDGET BY FUNCTION 2024-2025 (ADOPTED)

ELEMENTARY										
	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTAL ELEM	
Instruction	2,062,078	78.9%	1,989,985	77.7%	1,923,034	77.5%	1,950,466	76.8%	7,925,563	77.7%
Support	550,995	21.1%	571,814	22.3%	557,737	22.5%	589,169	23.2%	2,269,715	22.3%
Facilities & Acquisition	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Capital	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Debt	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Transfers	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Contingency	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Unapprop Ending Fund Balance	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total GF Budget - BY FUNCTION	2,613,073	100.0%	2,561,799	100.0%	2,480,771	100.0%	2,539,635	100.0%	10,195,278	100.0%

	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTALELEM	
Instruction FTE	14.50		14.88		13.50		15.50		58.38	79.0%
Support FTE	3.88		3.88		3.88		3.88		15.51	21.0%
TOTAL FTE	18.38		18.75		17.38		19.39		73.89	100.0%

	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTALELEM	
Avg Instruction Cost per FTE	\$142,212		\$133,781		\$142,447		\$125,837		\$135,770	
Avg Support Cost per FTE	\$142,192		\$147,565		\$143,932		\$151,848		\$146,386	

	PRESCOTT		RUSSELL		SACRAMENTO		SHAVER		TOTALELEM	
ENROLLMENT 2023-24 ELEMENTARY	303		309		265		281		1,158	41.1%
ENROLLMENT % OF TOTAL DIST. ENROLLMENT	26.2%		26.7%		22.9%		24.3%		100.0%	
	10.8%		11.0%		9.4%		10.0%		41.1%	

PARKROSE GENERAL FUND BUDGET BY FUNCTION 2024-2025 (ADOPTED)

SECONDARY							TOTAL SCHOOLS		NON-SCHOOL DEPT		ALL DEPARTMENTS	
	MIDDLE SCHOOL		HIGH SCHOOL		TOTAL SECONDARY		GF – 2024-25		GF - 2024-25		GF - 2024-25	
Instruction	4,026,698	74.3%	5,606,448	69.0%	9,633,146	71.2%	17,558,709	74.0%	5,497,269	31.5%	23,137,078	55.8%
Support	1,390,529	25.7%	2,512,970	31.0%	3,903,499	28.8%	6,173,214	26.0%	11,040,448	62.9%	17,328,662	41.8%
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%	500,000	2.8%	500,000	1.2%
Contingency	-	0.0%	-	0.0%	-	0.0%	-	0.0%	500,000	2.8%	500,000	1.2%
Unapprop Ending Fund Balance	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total GF Budget - BY FUNCTION	5,417,227	100.0%	8,119,418	100.0%	13,536,645	100.0%	23,731,923	100.0%	17,537,817	100.0%	41,265,740	100.0%

	MIDDLESCHOOL	HIGHSCHOOL	TOTALSECONDARY	TOTALSCHOOLS	NON-SCHOOLDEPT	ALLDEPARTMENTS
Instruction FTE	31.00	36.73	67.73	126.10	44.12	170.22 61.9%
Support FTE	10.00	16.00	26.00	41.52	63.37	104.88 38.1%
TOTAL FTE	41.00	52.73	93.73	167.61	108.41	272.41 100.0%

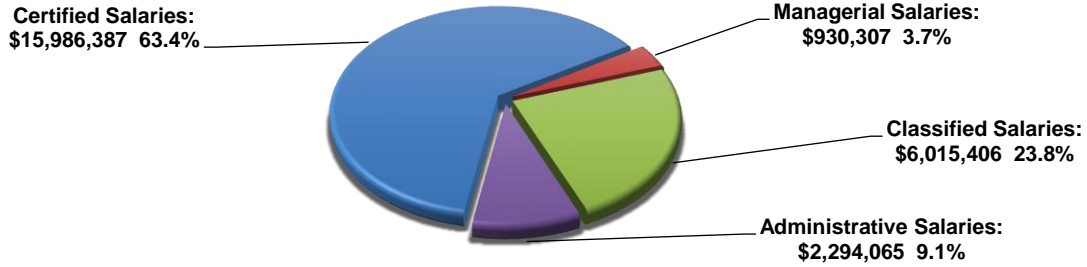
	MIDDLESCHOOL	HIGHSCHOOL	TOTALSECONDARY	TOTALSCHOOLS	NON-SCHOOLDEPT	ALLDEPARTMENTS
Avg Instruction Cost per FTE	\$129,893	\$152,660	\$142,239	\$139,244	\$126,431	\$135,923
Avg Support Cost per FTE	\$139,053	\$157,061	\$150,135	\$148,698	\$178,050	\$166,624

	MIDDLESCHOOL	HIGHSCHOOL	TOTALSECONDARY	TOTALSCHOOLS
ENROLLMENT 2023-24	659	999	1,658 58.9%	2,816 100.0%
SECONDARY ENROLLMENT % OF TOTAL DIST.	39.7%	60.3%	100.0%	
ENROLLMENT	23.4%	35.5%	58.9%	

	TOTALSCHOOLS	NON-SCHOOLDEPT	TOTAL
TOTALBUDGET	23,731,923	17,733,817	41,465,740
%OFBUDGET	57%	43%	100%
FTE	167.62	107.49	275.10
%OFBUDGET	60.9%	39.1%	100.0%

All Fund Salary Summary

Total \$25,226,165

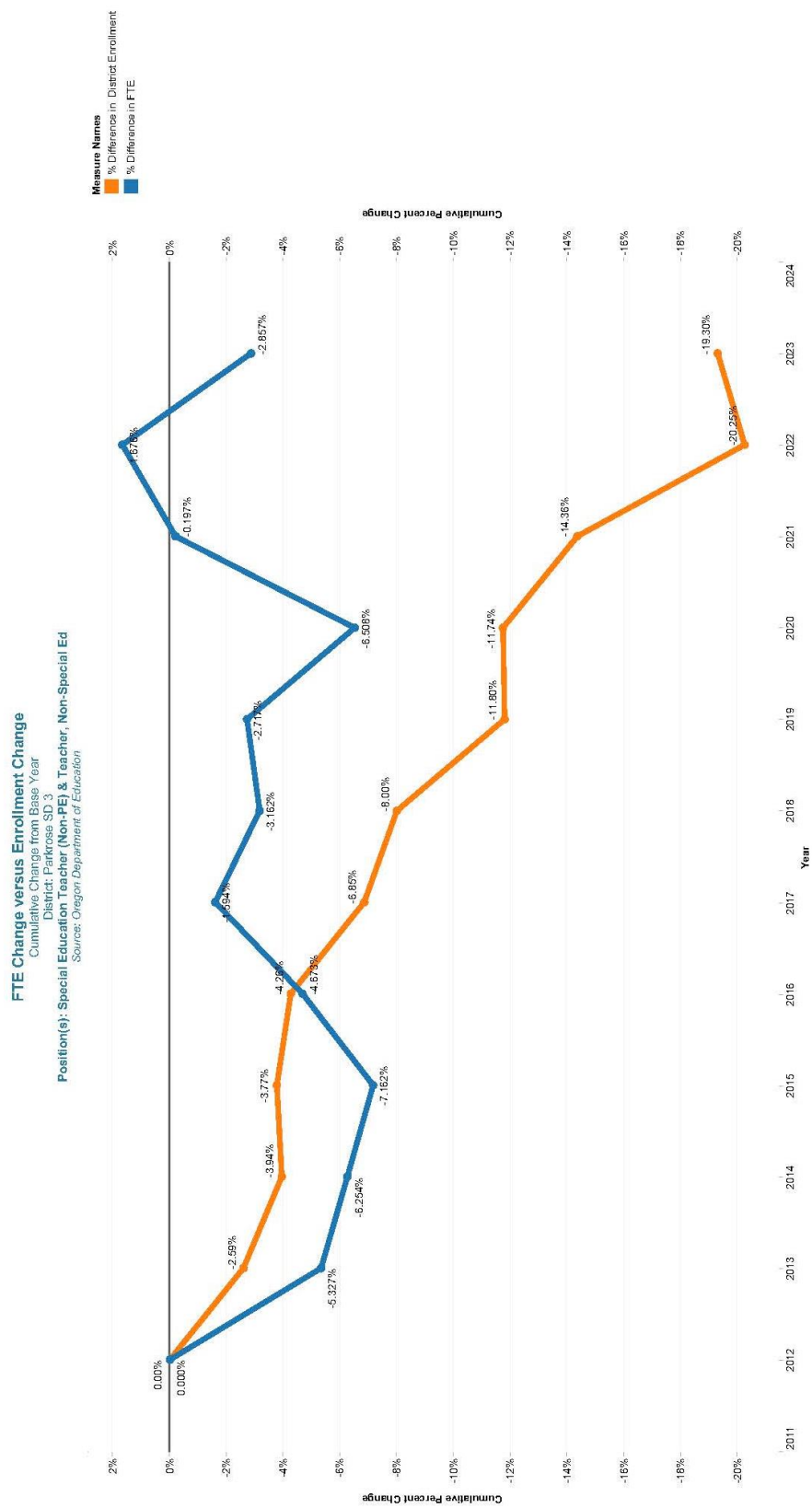


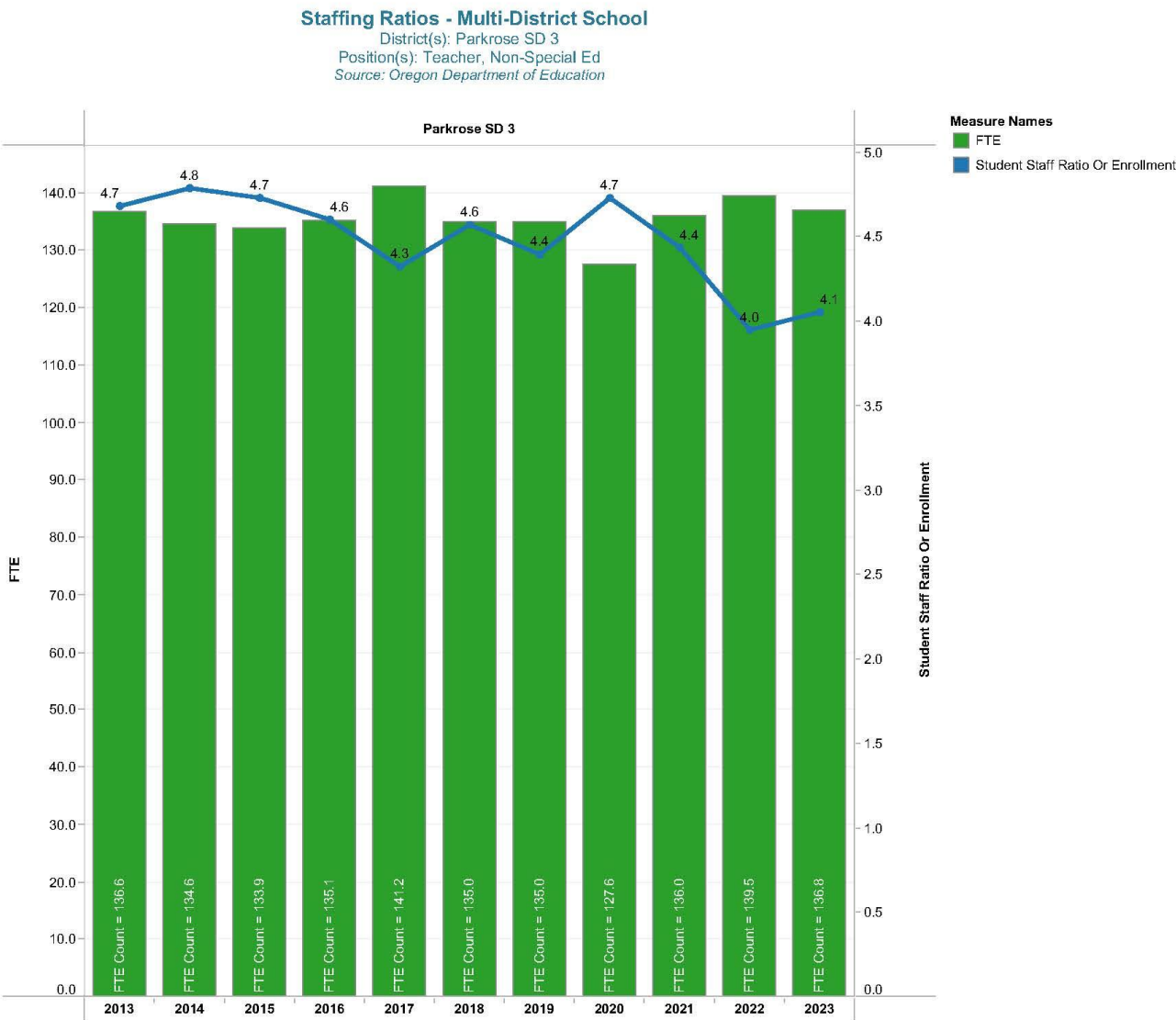
2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
13,627,932	14,167,565	0111 - Certified Salaries	15,336,348	195.18	15,986,387	194.04	15,986,387	194.04	15,986,387	194.04
4,381,683	4,724,566	0112 - Classified Salaries	5,599,121	135.53	5,904,252	138.23	5,904,252	138.23	6,015,406	140.92
1,985,808	2,107,575	0113 - Administrative Salaries	2,207,617	16.00	2,294,065	16.00	2,294,065	16.00	2,294,065	16.00
696,755	771,856	0114 - Managerial Salaries	934,279	10.00	930,307	10.00	930,307	10.00	930,307	10.00
20,692,178	21,771,562	Total Object:	24,077,365	356.71	25,115,011	358.27	25,115,011	358.27	25,226,165	360.96

Salary & FTE By Fund

Total \$25,226,165

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Fund - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		100 - General Fund								
12,062,196	12,217,206	0111 - Certified Salaries	13,049,928	166.03	13,696,226	165.76	13,696,226	165.76	13,696,226	165.76
2,874,316	2,992,660	0112 - Classified Salaries	3,693,927	82.87	3,836,324	80.90	3,836,324	80.90	3,947,052	83.60
1,289,297	1,430,185	0113 - Administrative Salaries	1,381,828	9.90	2,294,065	16.00	2,294,065	16.00	2,294,065	16.00
615,876	704,570	0114 - Managerial Salaries	743,847	8.25	904,191	9.75	904,191	9.75	904,191	9.75
16,841,685	17,344,622	Total Fund:	18,869,530	267.05	20,730,806	272.41	20,730,806	272.41	20,841,534	275.10
		202 - Food Service Fund								
404,069	447,103	0112 - Classified Salaries	500,907	15.29	594,350	17.70	594,350	17.70	594,350	17.70
		205 - Thompson Special Fund								
109,760	126,754	0112 - Classified Salaries	142,054	2.50	109,937	2.00	109,937	2.00	109,937	2.00
21,872	21,769	0114 - Managerial Salaries	26,116	0.25	26,116	0.25	26,116	0.25	26,116	0.25
131,632	148,523	Total Fund:	168,170	2.75	136,053	2.25	136,053	2.25	136,053	2.25
		215 - Federal Grants Fund								
470,532	491,249	0111 - Certified Salaries	544,109	6.15	479,214	5.38	479,214	5.38	479,214	5.38
563,663	592,266	0112 - Classified Salaries	718,145	18.68	524,203	14.59	524,203	14.59	524,629	14.59
597,862	621,633	0113 - Administrative Salaries	825,789	6.10	-	-	-	-	-	-
-	-	0114 - Managerial Salaries	164,316	1.50	-	-	-	-	-	-
1,632,057	1,705,148	Total Fund:	2,252,359	32.43	1,003,417	19.97	1,003,417	19.97	1,003,843	19.97
		251 - Student Investment Account								
838,799	1,013,507	0111 - Certified Salaries	1,273,613	17.01	1,410,877	17.60	1,410,877	17.60	1,410,877	17.60
92,846	113,562	0112 - Classified Salaries	118,645	4.00	262,460	6.87	262,460	6.87	262,460	6.87
931,644	1,127,069	Total Fund:	1,392,258	21.00	1,673,337	24.47	1,673,337	24.47	1,673,337	24.47
		252 - High School Success								
179,264	222,633	0111 - Certified Salaries	244,791	3.00	97,621	1.30	97,621	1.30	97,621	1.30
233,288	192,946	0112 - Classified Salaries	248,681	6.63	334,986	9.13	334,986	9.13	334,986	9.13
412,552	415,578	Total Fund:	493,472	9.63	432,607	10.43	432,607	10.43	432,607	10.43
		280 - State & Private Grant Fund								
77,141	222,970	0111 - Certified Salaries	223,907	3.00	302,449	4.00	302,449	4.00	302,449	4.00
103,741	259,276	0112 - Classified Salaries	176,762	5.56	241,992	7.05	241,992	7.05	241,992	7.05
98,649	55,756	0113 - Administrative Salaries	-	-	-	-	-	-	-	-
59,007	45,517	0114 - Managerial Salaries	-	-	-	-	-	-	-	-
338,539	583,519	Total Fund:	400,669	8.56	544,441	11.05	544,441	11.05	544,441	11.05
20,692,178	21,771,562	Total Object:	24,077,365	356.71	25,115,011	358.27	25,115,011	358.27	25,226,165	360.96





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

School	Position		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Parkrose High	Assistant Principal	Avg. Enrollment	1,024	1,005	978	970	978	948	978	1,010	981	998
		FTE	2.0	2.0	2.0	2.0	1.0	1.0	3.0	3.0	3.0	2.9
		Average Salary	\$94,809	\$102,431	\$105,938	\$108,068	\$109,137	\$110,228	\$107,935	\$112,358	\$114,400	\$114,310
		Student per FTE (School)	512.00	507.58	488.00	485.00	978.00	948.00	325.33	338.87	327.00	344.14
		Avg. Exp. - District	2.0	2.0	3.0	1.0	3.0	4.0	4.0	5.0	8.0	8.0
	Guidance Counselor, Non-Special Ed	Avg. Enrollment	1,024	1,005	978	970	978	948	978	1,010	981	998
		FTE	3.0	3.0	2.0	2.0	2.0	3.2	2.0	2.0	2.0	2.0
		Average Salary	\$83,280	\$89,488	\$75,390	\$77,287	\$81,828	\$74,162	\$84,518	\$84,908	\$87,887	\$87,978
		Student per FTE (School)	341.33	335.00	488.00	485.00	488.00	299.05	488.00	505.00	490.50	499.00
		Avg. Exp. - District	9.3	10.3	15.0	16.0	17.0	12.3	19.0	20.0	21.0	12.5
	Library/Media Specialist	Avg. Enrollment	1,024	1,005	978	970	978	948	978	1,010	981	998
		FTE	0.8	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1
		Average Salary	\$83,884	\$77,880	\$79,234	\$80,819	\$81,828	\$81,944	\$84,093	\$85,774	\$87,989	\$92,082
		Student per FTE (School)	1,280.00	1,005.00	978.00	970.00	978.00	920.39	978.00	1,010.00	981.78	950.48
		Avg. Exp. - District	8.0	9.0	11.0	12.0	0.0	1.0	2.0	3.0	4.0	5.0
	Library/Media Support	Avg. Enrollment							978	1,010	981	998
		FTE							1.0	1.0	1.0	0.5
		Average Salary							\$28,001	\$26,001	\$27,714	\$31,286
		Student per FTE (School)							978.00	1,010.00	981.00	1,998.00
		Avg. Exp. - District							0.0	1.0	1.0	0.0
	Other Licensed Staff, Non-Special Ed	Avg. Enrollment							978	1,010	981	998
		FTE							2.0	2.0	5.8	3.5
		Average Salary							\$76,450	\$84,922	\$69,545	\$82,484
		Student per FTE (School)							478.43	510.10	178.12	285.14
		Avg. Exp. - District							11.0	7.5	10.6	8.8
	Other Non-Licensed staff, Non-Special Ed	Avg. Enrollment							978	1,010	981	998
		FTE							10.2	8.5	8.3	6.9
		Average Salary							\$33,508	\$30,953	\$35,373	\$35,080
		Student per FTE (School)							95.41	118.82	117.77	145.06
		Avg. Exp. - District							0.7	1.5	1.2	0.0
	Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment							978	1,010	981	998
		FTE							4.2	4.5	1.7	1.0
		Average Salary							\$45,122	\$35,274	\$32,200	\$31,309
		Student per FTE (School)							231.28	223.95	570.35	998.00
		Avg. Exp. - District							5.2	8.0	6.3	0.0
	Principal	Avg. Enrollment	1,024	1,005	978	970	978	948	978	1,010	981	998
		FTE	1.0	1.0	1.0	1.0	2.0	2.0	1.0	1.0	1.0	1.0
		Average Salary	\$108,303	\$118,538	\$114,312	\$123,324	\$118,847	\$118,848	\$128,319	\$135,759	\$135,759	\$144,027
		Student per FTE (School)	1,024.00	1,005.00	978.00	970.00	488.00	474.00	978.00	1,010.00	981.00	998.00
		Avg. Exp. - District	3.0	4.0	15.0	16.0	9.0	10.0	19.0	20.0	21.0	22.0
	Psychologist, Non-Special Ed	Avg. Enrollment							978	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							978	1,010	981	998
		FTE							5.4	8.0	7.4	12.1
		Average Salary							\$39,490	\$39,724	\$42,060	\$38,258
		Student per FTE (School)							179.74	188.33	132.93	82.82
		Avg. Exp. - District							0.8	1.0	0.2	0.0
	Special Education Administration, Support Staff	Avg. Enrollment							978	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							978	1,010	981	998
		FTE							8.5	7.5	7.7	8.0
		Average Salary							\$27,454	\$27,883	\$29,852	\$34,279
		Student per FTE (School)							150.85	134.49	127.57	188.81
		Avg. Exp. - District							0.8	1.8	0.7	0.0
	Special Education Speech Pathologist	Avg. Enrollment							978	1,010	981	998
		FTE							0.5	0.5	0.5	0.6
		Average Salary							\$44,400	\$82,742	\$85,555	\$96,484
		Student per FTE (School)							2,188.89	2,020.00	1,923.53	1,782.14
		Avg. Exp. - District							2.5	3.0	4.0	5.0
	Special Education	Avg. Enrollment	1,024	1,005	978	970	978	948	978	1,010	981	998

Key School Statistics

District(s): Parkrose SD 3

Source: Oregon Department of Education

School	Position		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Parkrose High	Special Education Teacher (Non-PE)	FTE	4.0	3.9	4.0	4.0	4.7	4.0	3.0	3.2	3.1	4.9
		Average Salary	\$63,082	\$67,724	\$63,007	\$66,934	\$70,459	\$68,810	\$70,139	\$70,359	\$62,699	\$64,215
		Student per FTE (School)	256.00	261.04	244.00	242.50	206.78	237.00	325.33	316.81	321.64	204.09
		Avg. Exp. - District	9.5	9.8	10.5	10.0	8.8	11.5	9.7	10.7	8.7	6.8
	Student Support (Non-Special Ed)	Avg. Enrollment							976	1,010	981	998
		FTE							2.8	0.4	0.6	1.5
		Average Salary							\$62,205	\$36,770	\$125,104	\$79,807
		Student per FTE (School)							352.35	2,525.00	1,721.05	865.33
		Avg. Exp. - District							3.1	11.4	4.5	0.0
	Teacher, Non-Special Ed	Avg. Enrollment	1,024	1,005	976	970	976	948	976	1,010	981	998
		FTE	36.5	36.2	35.8	38.3	38.0	38.0	34.8	39.8	36.3	38.1
		Average Salary	\$63,041	\$64,080	\$65,010	\$63,226	\$65,399	\$63,996	\$66,520	\$66,777	\$71,277	\$75,757
		Student per FTE (School)	28.04	27.75	27.24	25.33	25.88	24.97	28.08	25.38	27.03	26.17
		Avg. Exp. - District	9.8	9.5	8.9	7.7	8.0	7.8	8.0	8.5	8.7	7.7
Parkrose Middle	Assistant Principal	Avg. Enrollment	758	761	750	777	775	752	778	741	695	689
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$95,234	\$101,197	\$97,028	\$102,127	\$99,958	\$104,179	\$109,549	\$115,900	\$115,900	\$122,958
		Student per FTE (School)	758.00	761.00	750.00	777.00	775.00	752.00	778.00	741.00	695.00	689.00
		Avg. Exp. - District	7.0	8.0	0.0	1.0	3.0	4.0	5.0	6.0	7.0	8.0
	Guidance Counselor, Non-Special Ed	Avg. Enrollment	758	761	750	777	775	752	778	741	695	689
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.8	2.0	2.0	1.9
		Average Salary	\$73,699	\$75,719	\$77,233	\$78,778	\$61,189	\$65,198	\$55,118	\$68,628	\$72,168	\$70,424
		Student per FTE (School)	758.00	761.00	750.00	777.00	775.00	752.00	422.83	370.50	347.50	352.11
		Avg. Exp. - District	23.0	24.0	25.0	26.0	0.0	1.0	0.0	1.5	2.5	1.5
	Library/Media Support	Avg. Enrollment							778	741	695	689
		FTE							1.0	1.0	1.1	0.5
		Average Salary							\$28,850	\$28,850	\$30,514	\$28,540
		Student per FTE (School)							778.00	741.00	661.90	1,262.26
		Avg. Exp. - District							1.0	2.0	2.0	0.0
	Other Licensed Staff, Non-Special Ed	Avg. Enrollment							778	741	695	689
		FTE							2.5	2.2	1.9	3.4
		Average Salary							\$70,589	\$70,956	\$69,855	\$78,685
		Student per FTE (School)							313.71	338.36	367.72	195.04
		Avg. Exp. - District							13.3	14.1	11.3	8.5
	Other Non-Licensed staff, Non-Special Ed	Avg. Enrollment							778	741	695	689
		FTE							6.6	6.7	5.0	3.4
		Average Salary							\$28,017	\$28,309	\$39,563	\$32,007
		Student per FTE (School)							117.52	110.27	139.56	198.52
		Avg. Exp. - District							0.8	1.8	1.3	0.0
	Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment							778	741	695	689
		FTE							1.8	1.8	1.9	2.6
		Average Salary							\$27,806	\$27,806	\$31,537	\$32,214
		Student per FTE (School)							442.05	421.02	371.68	253.41
		Avg. Exp. - District							0.5	1.5	0.0	0.0
	Principal	Avg. Enrollment	758	761	750	777	775	752	778	741	695	689
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$104,553	\$110,998	\$113,218	\$115,482	\$116,637	\$115,242	\$120,159	\$127,127	\$127,127	\$134,889
		Student per FTE (School)	758.00	761.00	750.00	777.00	775.00	752.00	778.00	741.00	695.00	689.00
		Avg. Exp. - District	13.0	14.0	9.0	10.0	11.0	12.0	13.0	14.0	15.0	16.0
	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	689
		FTE							3.6	3.5	3.2	4.4
		Average Salary							\$32,509	\$28,249	\$35,687	\$37,958
		Student per FTE (School)							214.33	211.11	217.87	153.79
		Avg. Exp. - District							0.8	1.0	0.4	0.0
	Special Education Paraprofessional	Avg. Enrollment							778	741	695	689
		FTE							2.6	2.6	1.2	1.5
		Average Salary							\$27,734	\$27,877	\$32,724	\$32,981
		Student per FTE (School)							294.70	280.88	565.04	455.10
		Avg. Exp. - District							1.0	2.0	1.0	0.0
	Special Education Speech Pathologist	Avg. Enrollment							778	741	695	689
		FTE							0.8	1.0	1.0	1.0

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

School	Position	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Parkrose Middle	Special Education Speech Pathologist	Average Salary						\$73,248	\$74,713	\$77,141	\$79,872
		Student per FTE (School)						972.50	741.00	695.00	689.00
		Avg. Exp. - District						3.0	6.0	7.0	5.0
	Special Education Teacher (Non-PE)	Avg. Enrollment	758	781	750	777	775	778	741	695	669
		FTE	3.0	3.0	3.0	2.0	3.0	4.0	4.1	4.2	4.0
		Average Salary	\$58,973	\$70,087	\$71,489	\$44,680	\$47,227	\$51,055	\$58,077	\$54,710	\$61,472
		Student per FTE (School)	252.87	253.87	250.00	388.50	258.33	188.80	189.29	178.85	170.78
		Avg. Exp. - District	6.7	8.7	9.3	0.0	0.3	1.0	1.3	2.0	3.0
	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	758	781	750	777	775	752	778	741	695
		FTE	29.4	29.8	28.9	29.1	27.5	28.4	28.9	28.8	32.0
		Average Salary	\$59,147	\$61,947	\$62,008	\$66,015	\$63,826	\$67,318	\$68,932	\$68,538	\$71,782
		Student per FTE (School)	25.78	25.58	25.99	26.70	28.18	26.53	26.95	25.89	21.75
		Avg. Exp. - District	8.6	8.6	8.5	9.3	8.7	9.6	8.0	9.2	9.9
Prescott Elem	Assistant Principal	Avg. Enrollment			382	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	407	369	382	345	327	310	331	308	285
		FTE	1.0	1.0	0.8	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$57,438	\$41,795	\$45,035	\$48,397	\$43,919	\$48,798	\$50,357	\$54,190	\$59,029
		Student per FTE (School)	407.00	369.00	452.50	345.00	327.00	310.00	331.00	308.00	285.00
		Avg. Exp. - District	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	285	288
		FTE						0.8	0.8	0.8	0.8
		Average Salary						\$27,150	\$26,978	\$28,748	\$32,177
		Student per FTE (School)						413.75	394.87	339.74	341.03
		Avg. Exp. - District						1.0	2.0	2.0	0.0
	Other Licensed Staff, Non-Special Ed	Avg. Enrollment						331	308	285	
		FTE						1.0	1.1	1.0	
		Average Salary						\$64,870	\$72,295	\$77,958	
		Student per FTE (School)						321.38	282.57	259.80	
		Avg. Exp. - District						2.0	6.8	5.0	
	Other Non-Licensed staff, Non-Special Ed	Avg. Enrollment						331	308	285	288
		FTE						3.0	2.6	3.0	2.5
		Average Salary						\$29,295	\$31,404	\$36,810	\$30,426
		Student per FTE (School)						110.33	117.56	89.23	106.40
		Avg. Exp. - District						1.0	2.0	1.6	0.0
	Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment						331	308	285	288
		FTE						5.8	5.8	5.4	4.4
		Average Salary						\$27,521	\$27,556	\$28,078	\$34,026
		Student per FTE (School)						57.27	53.38	49.07	80.87
		Avg. Exp. - District						0.9	1.7	1.7	0.0
	Principal	Avg. Enrollment	407	369	382	345	327	310	331	308	285
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$94,922	\$100,864	\$109,448	\$116,598	\$117,714	\$118,745	\$118,159	\$112,485	\$115,839
		Student per FTE (School)	407.00	369.00	382.00	345.00	327.00	310.00	331.00	308.00	285.00
		Avg. Exp. - District	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			288
		FTE						0.4			0.4
		Average Salary						\$81,120			\$88,458
		Student per FTE (School)						827.50			685.00
		Avg. Exp. - District						13.0			16.0
	School Support (Non-Licensed, Non-Special Ed)	Avg. Enrollment							308	285	288
		FTE							1.0	1.0	1.0
		Average Salary							\$33,285	\$41,918	\$44,909

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

School	Position		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Prescott Elem	School Support (Non-Licensed, Non-Special Ed)	Student per FTE (School)								308.00	285.00	268.00
		Avg. Exp. - District								0.0	0.0	0.0
	Special Education Paraprofessional	Avg. Enrollment							331	308	285	268
		FTE							1.3	1.4	1.8	1.8
		Average Salary							\$26,676	\$28,792	\$28,982	\$31,306
		Student per FTE (School)							262.70	223.19	150.57	151.14
		Avg. Exp. - District							1.0	2.0	1.0	0.0
	Special Education Speech Pathologist	Avg. Enrollment								308	285	268
		FTE								0.7	0.7	0.3
		Average Salary								\$67,129	\$73,121	\$80,300
		Student per FTE (School)								440.00	378.57	806.06
		Avg. Exp. - District								4.0	5.0	6.0
	Special Education Teacher (Non-PE)	Avg. Enrollment	407	389	362	345	327	310	331	308	285	268
		FTE	1.5	1.0	1.5	1.0	2.0	2.0	2.1	2.2	2.2	2.0
		Average Salary	\$61,253	\$58,837	\$45,107	\$53,868	\$64,632	\$68,601	\$59,028	\$57,252	\$63,367	\$63,882
		Student per FTE (School)	271.33	388.42	241.33	345.00	163.50	155.00	159.90	140.64	123.26	133.00
		Avg. Exp. - District	4.0	4.5	0.5	2.0	2.0	3.0	1.5	3.5	4.5	4.0
	Student Support (Non-Special Ed)	Avg. Enrollment							331	308	285	
		FTE							0.7	0.0	0.1	
		Average Salary							\$59,944	\$47,033	\$94,683	
		Student per FTE (School)							466.20	10,266.87	4,418.87	
		Avg. Exp. - District							7.8	10.5	11.4	
	Teacher, Non-Special Ed	Avg. Enrollment	407	389	362	345	327	310	331	308	285	268
		FTE	17.3	17.8	18.5	19.0	17.5	16.6	15.4	17.5	17.5	16.1
		Average Salary	\$62,537	\$65,329	\$59,416	\$65,223	\$65,934	\$69,057	\$72,774	\$68,955	\$71,326	\$77,076
		Student per FTE (School)	23.49	20.88	19.57	18.16	18.89	18.73	21.56	17.80	15.15	16.55
		Avg. Exp. - District	9.3	10.2	6.9	7.2	6.9	8.3	9.1	8.8	9.8	8.5
Russell Elem	Guidance Counselor, Non-Special Ed	Avg. Enrollment	429	421	489	432	415	376	371	357	342	327
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$57,438	\$57,626	\$62,010	\$62,934	\$71,101	\$46,561	\$50,105	\$53,918	\$58,731	\$69,840
		Student per FTE (School)	429.00	421.00	489.00	432.00	415.00	376.00	371.00	357.00	342.00	327.00
		Avg. Exp. - District	7.0	0.0	1.0	0.0	0.0	0.0	1.0	2.0	3.0	0.0
	Library/Media Support	Avg. Enrollment							371	357	342	327
		FTE							1.5	1.5	1.1	1.4
		Average Salary							\$28,034	\$28,101	\$29,803	\$36,590
		Student per FTE (School)							252.38	241.22	302.65	228.67
		Avg. Exp. - District							1.0	2.0	1.0	0.0
	Other Licensed Staff, Non-Special Ed	Avg. Enrollment								357		327
		FTE								0.2		1.0
		Average Salary								\$36,620		\$79,872
		Student per FTE (School)								2,380.00		327.00
		Avg. Exp. - District								10.0		7.0
	Other Non-Licensed staff, Non-Special Ed	Avg. Enrollment							371	357	342	327
		FTE							2.8	2.6	2.6	1.8
		Average Salary							\$31,338	\$31,877	\$35,968	\$28,584
		Student per FTE (School)							132.03	139.45	133.59	180.66
		Avg. Exp. - District							1.0	2.0	1.3	0.0
	Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment							371	357	342	327
		FTE							5.2	5.2	5.6	4.2
		Average Salary							\$25,529	\$26,220	\$27,842	\$33,881
		Student per FTE (School)							72.04	69.32	61.07	77.67
		Avg. Exp. - District							0.8	1.7	1.4	0.0
	Principal	Avg. Enrollment	429	421	469	432	415	376	371	357	342	327
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$94,922	\$107,302	\$109,448	\$111,637	\$112,753	\$113,881	\$116,159	\$122,894	\$122,894	\$130,378
		Student per FTE (School)	429.00	421.00	469.00	432.00	415.00	376.00	371.00	357.00	342.00	327.00
		Avg. Exp. - District	15.0	16.0	17.0	18.0	19.0	0.0	1.0	2.0	3.0	4.0
	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	327
		FTE							1.4	1.0	2.0	1.9
		Average Salary							\$31,176	\$35,742	\$34,210	\$32,909
		Student per FTE (School)							257.64	357.00	171.00	173.94

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

School	Position	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Russell Elem	(Non-Licensed, Non-Special Ed)	Avg. Exp. - District						0.0	1.0	0.5	0.0
		Avg. Enrollment						371	357	342	327
		FTE						2.6	3.9	3.5	3.5
		Average Salary						\$27,483	\$26,773	\$28,165	\$32,428
		Student per FTE (School)						144.36	92.01	97.18	94.24
		Avg. Exp. - District						1.0	1.6	1.5	0.0
	Special Education Psychologist	Avg. Enrollment									327
		FTE									0.4
		Average Salary									\$95,600
		Student per FTE (School)									860.53
		Avg. Exp. - District									16.0
	Special Education Speech Pathologist	Avg. Enrollment						371	357	342	327
		FTE						1.0	0.8	0.8	0.9
		Average Salary						\$81,120	\$78,429	\$85,431	\$65,489
		Student per FTE (School)						371.00	446.25	427.50	363.33
		Avg. Exp. - District						28.0	0.0	2.0	0.0
	Special Education Teacher (Non-PE)	Avg. Enrollment	429	421	469	432	415	376	371	357	342
		FTE	2.0	2.0	2.0	2.5	2.8	3.1	2.5	3.2	4.2
		Average Salary	\$53,182	\$57,091	\$54,419	\$80,856	\$77,589	\$78,314	\$79,049	\$77,379	\$72,792
		Student per FTE (School)	214.50	210.50	234.50	172.80	148.21	120.90	148.40	112.26	81.82
		Avg. Exp. - District	5.0	7.5	2.0	2.0	1.3	2.3	9.3	3.0	2.8
	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	429	421	469	432	415	376	371	357	342
		FTE	18.6	18.6	18.5	19.5	18.5	17.4	17.4	18.4	19.0
		Average Salary	\$62,408	\$66,756	\$66,759	\$67,842	\$68,070	\$67,148	\$64,817	\$66,783	\$69,781
		Student per FTE (School)	23.04	22.60	25.31	22.15	22.43	21.58	21.36	19.44	18.02
		Avg. Exp. - District	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	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
		Average Salary	\$72,922	\$74,934	\$76,433	\$77,962	\$78,742	\$79,529	\$81,120	\$82,742	\$85,431
		Student per FTE (School)	395.00	409.00	386.00	353.00	344.00	322.00	305.00	276.00	214.00
		Avg. Exp. - District	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	217
		FTE						0.8	0.9	0.9	0.7
		Average Salary						\$24,057	\$24,994	\$26,656	\$36,181
		Student per FTE (School)						525.86	313.64	245.98	297.28
		Avg. Exp. - District						0.0	1.0	0.0	0.0
	Other Licensed Staff, Non-Special Ed	Avg. Enrollment							276		217
		FTE							0.1		1.0
		Average Salary							\$37,329		\$65,341
		Student per FTE (School)							3,942.86		217.00
		Avg. Exp. - District							9.3		3.0
	Other Non-Licensed staff, Non-Special Ed	Avg. Enrollment						305	276	214	217
		FTE						2.8	2.8	1.5	1.4
		Average Salary						\$29,389	\$29,755	\$25,797	\$27,487
		Student per FTE (School)						109.71	99.28	142.67	158.39
		Avg. Exp. - District						0.6	1.4	1.0	0.0
	Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment						305	276	214	217
		FTE						3.0	3.1	1.6	0.9
		Average Salary						\$26,221	\$26,805	\$29,098	\$32,566
		Student per FTE (School)						101.33	88.18	131.29	246.59
		Avg. Exp. - District						1.0	2.0	2.0	0.0
	Principal	Avg. Enrollment	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
		Average Salary	\$94,922	\$107,302	\$19,448	\$111,637	\$109,371	\$107,048	\$112,674	\$116,159	\$119,314
		Student per FTE (School)	395.00	409.00	386.00	353.00	344.00	322.00	305.00	276.00	214.00
		Avg. Exp. - District	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	217
		FTE						0.4	0.4	0.4	0.4
		Average Salary						\$55,788	\$60,013	\$65,370	\$71,408
		Student per FTE (School)						762.50	690.00	535.00	542.50
		Avg. Exp. - District						2.0	4.0	5.0	6.0

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

School	Position		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Sacramento Elem	School Support (Non-Licensed, Non-Special Ed)	Avg. Enrollment							305	276	214	217
		FTE							2.2	3.6	4.0	1.5
		Average Salary							\$34,048	\$31,240	\$37,260	\$35,972
		Student per FTE (School)							138.77	77.75	53.50	141.83
		Avg. Exp. - District							0.7	1.0	1.0	0.0
	Special Education Paraprofessional	Avg. Enrollment							305	276	214	217
		FTE							3.0	3.1	3.5	4.3
		Average Salary							\$27,188	\$27,316	\$29,144	\$34,420
		Student per FTE (School)							101.33	88.18	60.80	50.82
		Avg. Exp. - District							0.8	1.5	1.0	0.0
	Special Education Speech Pathologist	Avg. Enrollment							305	276	214	217
		FTE							0.7	0.5	0.5	0.2
		Average Salary							\$79,309	\$82,742	\$83,457	\$88,480
		Student per FTE (School)							469.23	562.00	403.77	1,085.00
		Avg. Exp. - District							2.0	3.0	4.0	5.0
	Special Education Teacher (Non-PE)	Avg. Enrollment	395	409	388	353	344	322	305	276	214	217
		FTE	1.0	0.5	1.5	1.5	2.0	2.1	4.1	4.2	4.1	2.0
		Average Salary	\$68,854	\$74,542	\$80,844	\$66,025	\$65,471	\$69,782	\$69,910	\$71,832	\$77,116	\$73,198
		Student per FTE (School)	395.00	818.00	257.33	238.53	172.00	158.31	74.57	68.03	52.71	108.50
		Avg. Exp. - District	5.0	7.0	3.0	0.5	1.5	2.5	2.5	3.5	4.5	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	\$51,829	
		Student per FTE (School)							3,388.89	13,800.00	3,057.14	
		Avg. Exp. - District							9.4	14.0	8.7	
	Teacher, Non-Special Ed	Avg. Enrollment	395	409	388	353	344	322	305	276	214	217
		FTE	17.4	17.5	17.4	18.9	18.5	15.8	14.4	14.5	18.8	18.5
		Average Salary	\$58,616	\$61,721	\$60,311	\$58,942	\$63,239	\$65,888	\$68,567	\$73,472	\$75,243	\$80,882
		Student per FTE (School)	22.70	23.37	22.16	20.88	20.85	20.71	21.20	19.03	12.76	13.17
		Avg. Exp. - District	9.9	8.2	8.5	7.0	10.1	9.3	10.7	11.9	11.1	11.8
Shaver Elem	Guidance Counselor, Non-Special Ed	Avg. Enrollment	324	336	330		323	331	275	261	253	292
		FTE	1.0	1.0	1.0		1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$51,348	\$60,490	\$65,093		\$78,742	\$79,529	\$81,120	\$82,742	\$85,431	\$88,458
		Student per FTE (School)	324.00	336.00	330.00		323.00	331.00	275.00	261.00	253.00	292.00
		Avg. Exp. - District	5.0	6.0	7.0		0.0	1.0	2.0	4.0	5.0	8.0
	Library/Media Support	Avg. Enrollment							275	261	253	292
		FTE							0.9	0.9	0.9	0.9
		Average Salary							\$25,916	\$28,995	\$28,767	\$32,200
		Student per FTE (School)							312.50	296.59	287.50	331.82
		Avg. Exp. - District							1.0	2.0	2.0	0.0
	Other Licensed Staff, Non-Special Ed	Avg. Enrollment								261		
		FTE								0.1		
		Average Salary								\$42,925		
		Student per FTE (School)								3,282.50		
		Avg. Exp. - District								6.7		
	Other Non-Licensed staff, Non-Special Ed	Avg. Enrollment							275	261	253	292
		FTE							1.8	1.9	2.3	3.0
		Average Salary							\$20,817	\$21,821	\$37,652	\$36,986
		Student per FTE (School)							153.83	137.37	109.52	97.66
		Avg. Exp. - District							0.7	1.3	0.0	0.0
	Paraprofessional (Educational Assistant), Non-Special Ed	Avg. Enrollment							275	261	253	292
		FTE							4.5	4.5	2.8	2.5
		Average Salary							\$27,044	\$27,223	\$28,280	\$34,723
		Student per FTE (School)							60.84	57.74	90.88	117.74
		Avg. Exp. - District							0.8	1.8	1.0	0.0
	Principal	Avg. Enrollment	324	336	330	317	323	331	275	261	253	292
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.9	1.0
		Average Salary	\$94,922	\$100,864	\$108,185	\$111,637	\$112,753	\$113,881	\$116,159	\$122,894	\$111,991	\$119,314
		Student per FTE (School)	324.00	336.00	330.00	317.00	323.00	331.00	275.00	261.00	272.04	292.00
		Avg. Exp. - District	0.0	17.0	18.0	19.0	20.0	21.0	22.0	23.0	3.0	4.0
	Psychologist, Non-Special Ed	Avg. Enrollment							275	261	253	
		FTE							0.4	0.4	0.4	
		Average Salary							\$55,788	\$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	Avg. Enrollment							275	261	253	292

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

School	Position	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Shaver Elem	School Support (Non-Licensed, Non-Special Ed)	FTE						1.4	1.0	2.0	2.0
		Average Salary						\$32,048	\$37,238	\$33,132	\$37,283
		Student per FTE (School)						190.97	261.00	126.50	146.00
		Avg. Exp. - District						0.5	2.0	0.0	0.0
	Special Education Paraprofessional	Avg. Enrollment						275	261	253	292
		FTE						2.4	3.1	3.0	3.3
		Average Salary						\$27,251	\$27,184	\$29,144	\$33,868
		Student per FTE (School)						115.06	83.12	84.90	88.75
		Avg. Exp. - District						0.7	1.0	0.3	0.0
	Special Education Psychologist	Avg. Enrollment									292
		FTE									0.4
		Average Salary									\$71,408
		Student per FTE (School)									730.00
		Avg. Exp. - District									6.0
	Special Education Speech Pathologist	Avg. Enrollment						275	261	253	292
		FTE						0.9	0.9	0.9	0.8
		Average Salary						\$62,382	\$67,128	\$67,128	\$68,459
		Student per FTE (School)						305.58	290.00	281.11	365.00
		Avg. Exp. - District						8.0	7.0	7.0	2.0
	Special Education Teacher (Non-PE)	Avg. Enrollment	324	336	330	317	323	331	275	261	253
		FTE	1.5	1.5	1.5	1.8	2.0	3.1	2.9	3.2	2.1
		Average Salary	\$65,847	\$51,003	\$55,676	\$67,756	\$71,101	\$65,573	\$50,317	\$52,169	\$56,121
		Student per FTE (School)	216.00	224.00	220.00	176.11	161.50	108.17	94.83	80.80	123.41
		Avg. Exp. - District	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	324	336	330	317	323	331	275	261	253
		FTE	15.4	14.0	16.0	18.4	17.0	19.1	16.8	17.0	15.3
		Average Salary	\$56,484	\$63,514	\$60,022	\$56,270	\$58,489	\$60,131	\$61,423	\$64,665	\$67,286
		Student per FTE (School)	21.07	24.03	20.63	17.23	19.00	17.30	16.33	15.35	14.03
		Avg. Exp. - District	8.8	8.9	7.8	4.1	3.7	2.9	2.6	3.5	3.6

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



OREGON AT-A-GLANCE DISTRICT PROFILE CONTINUED

Parkrose SD 3

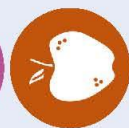
Outcomes



Our Staff (rounded FTE)



12
Administrators



153
Teachers



40
Educational assistants



8
Counselors



0
Social Workers



1
Licensed Librarians

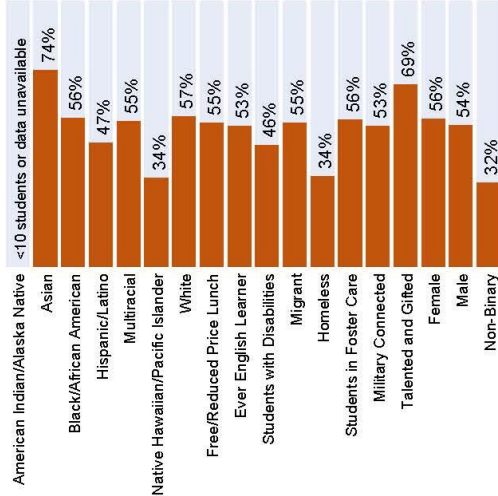


2
Psychologists

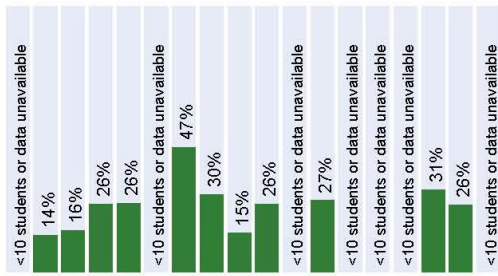


78%
% of licensed teachers with more than 3 years of experience

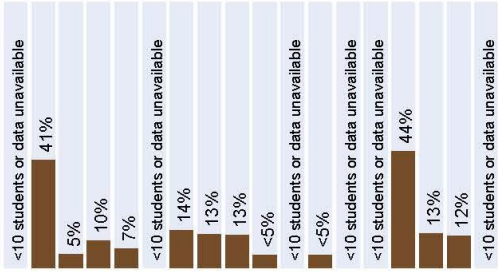
REGULAR ATTENDERS



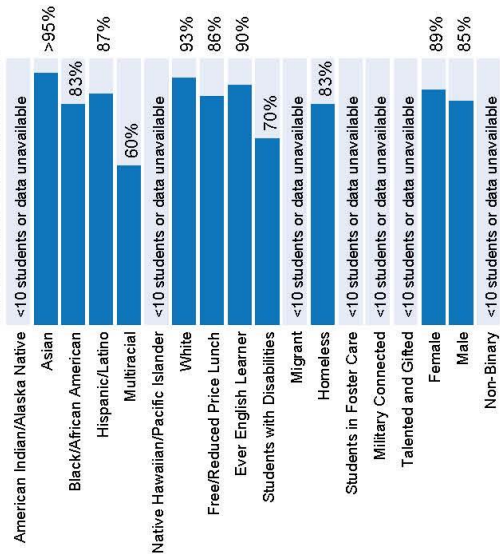
Grade 3 ENGLISH LANGUAGE ARTS



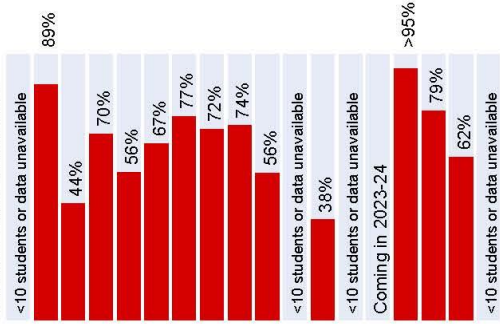
Grade 8 MATHEMATICS



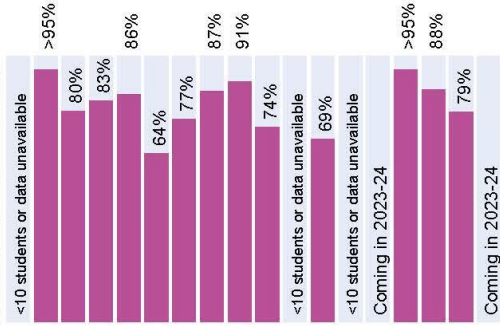
ON-TRACK TO GRADUATE



ON-TIME GRADUATION



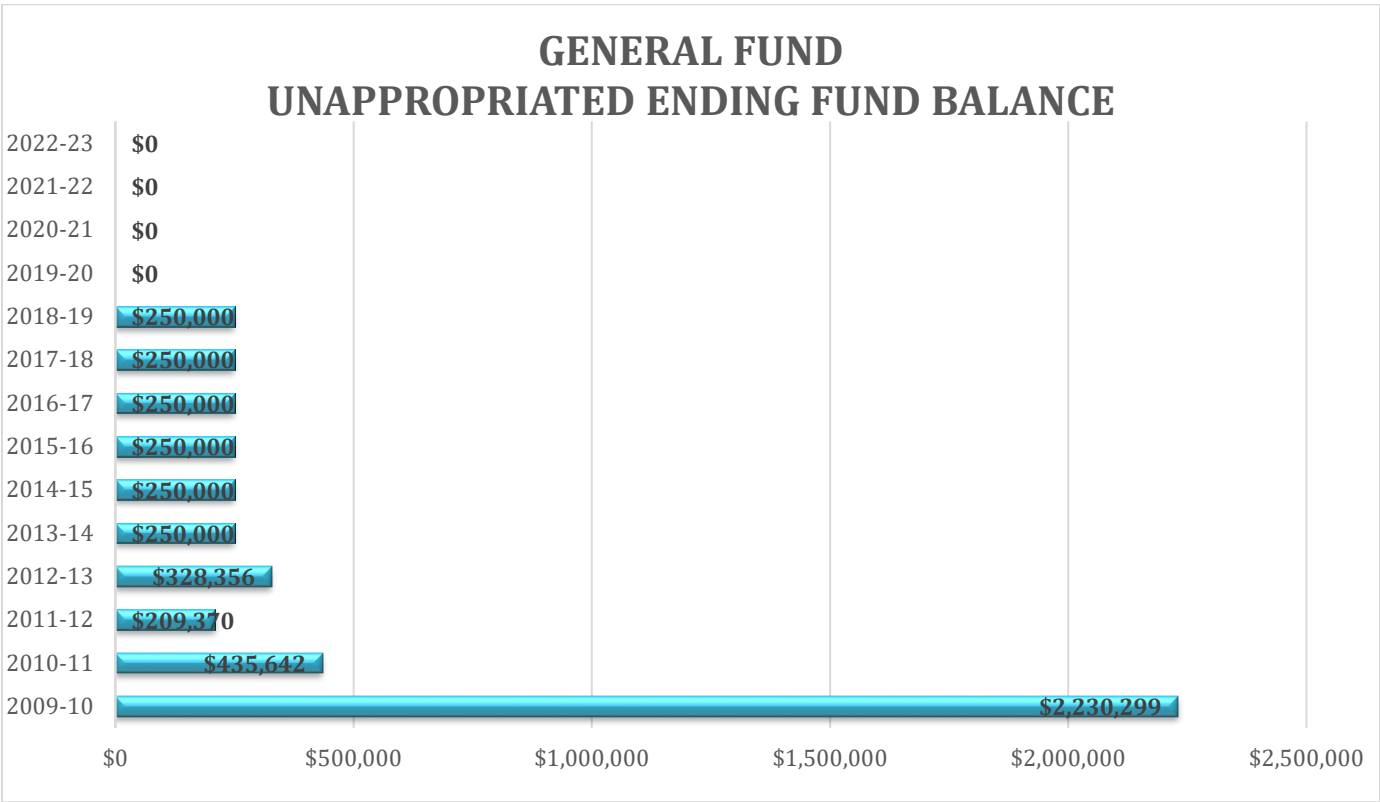
FIVE-YEAR COMPLETION



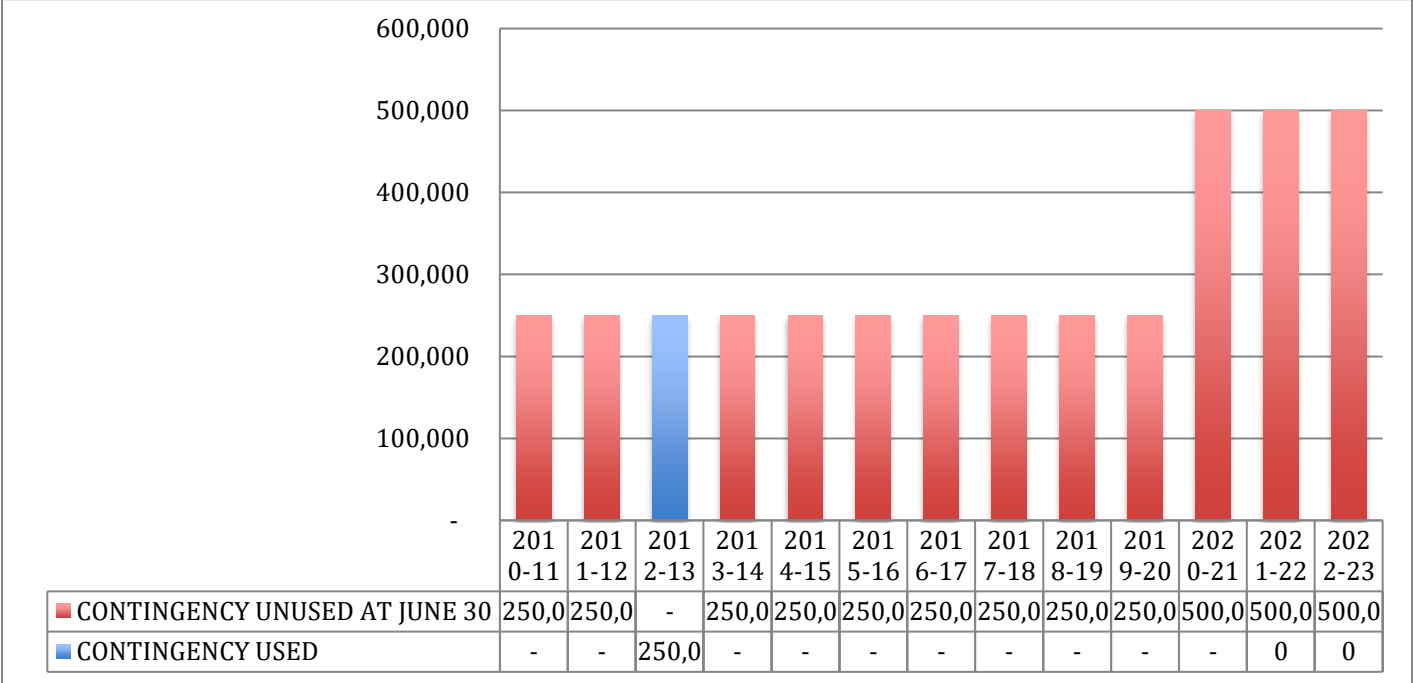
Data are suppressed to protect confidential student information.

Seismic Safety: <http://www.oregonedology.org/sub/projects/rvs/activity-updates/status.html>

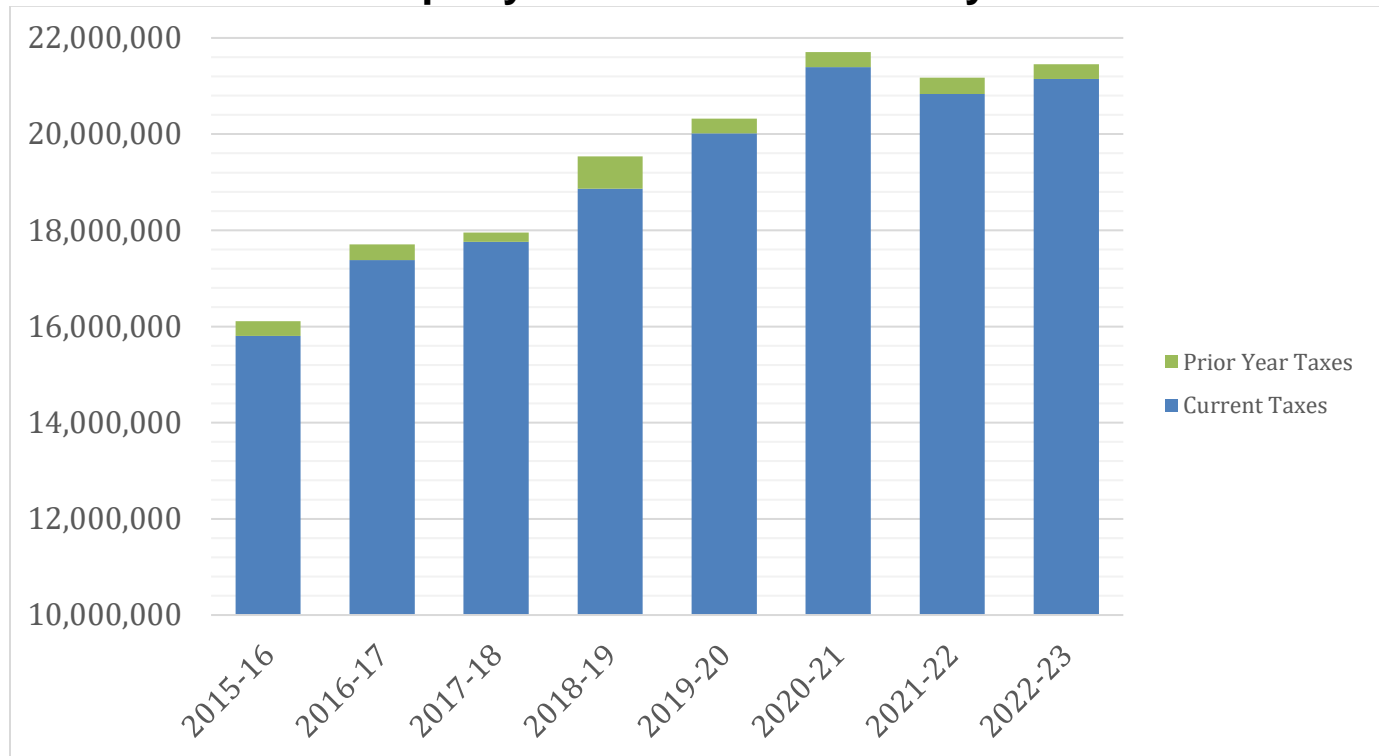
General Fund
Unappropriated Ending Fund Balance



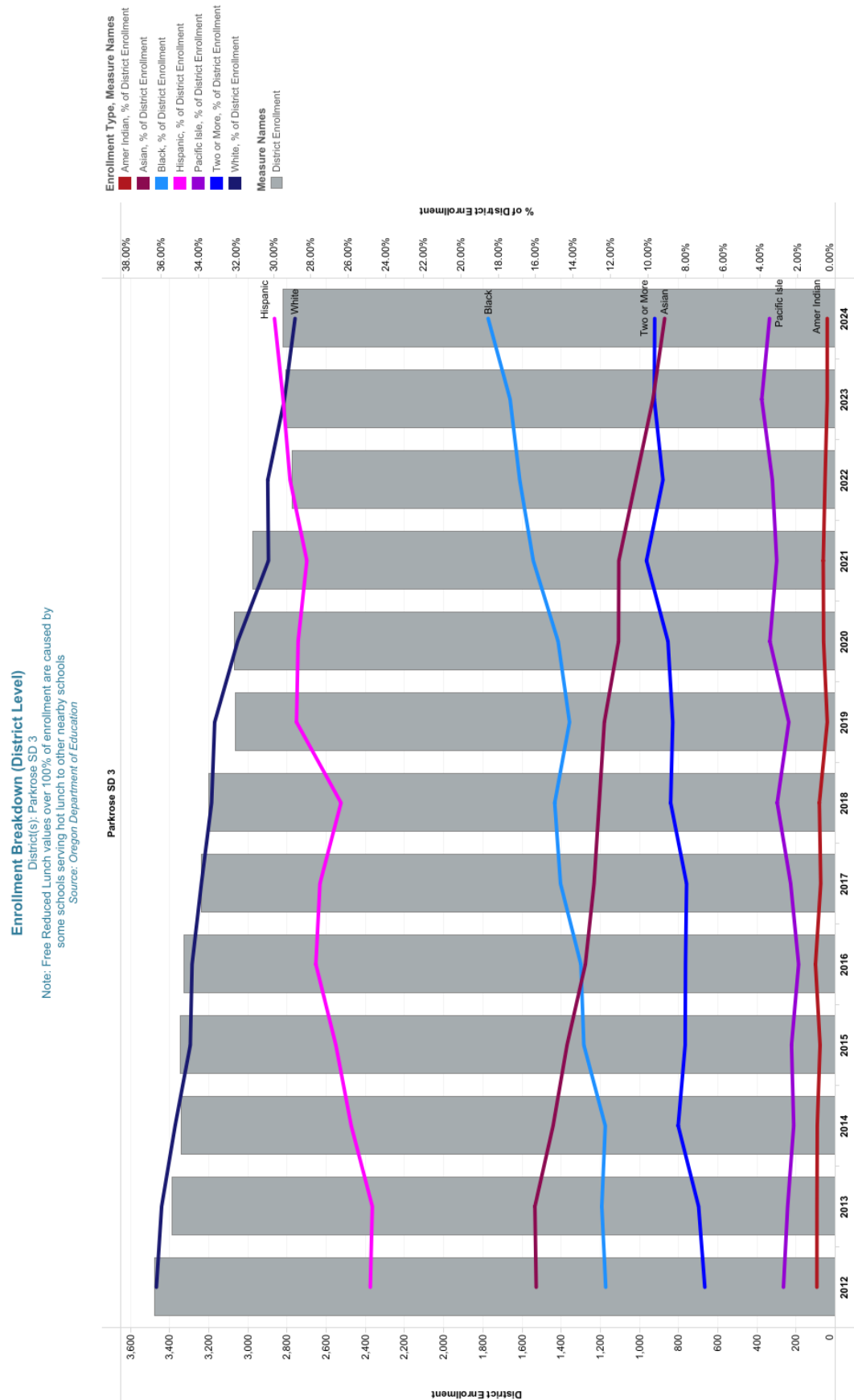
Contingency Use History



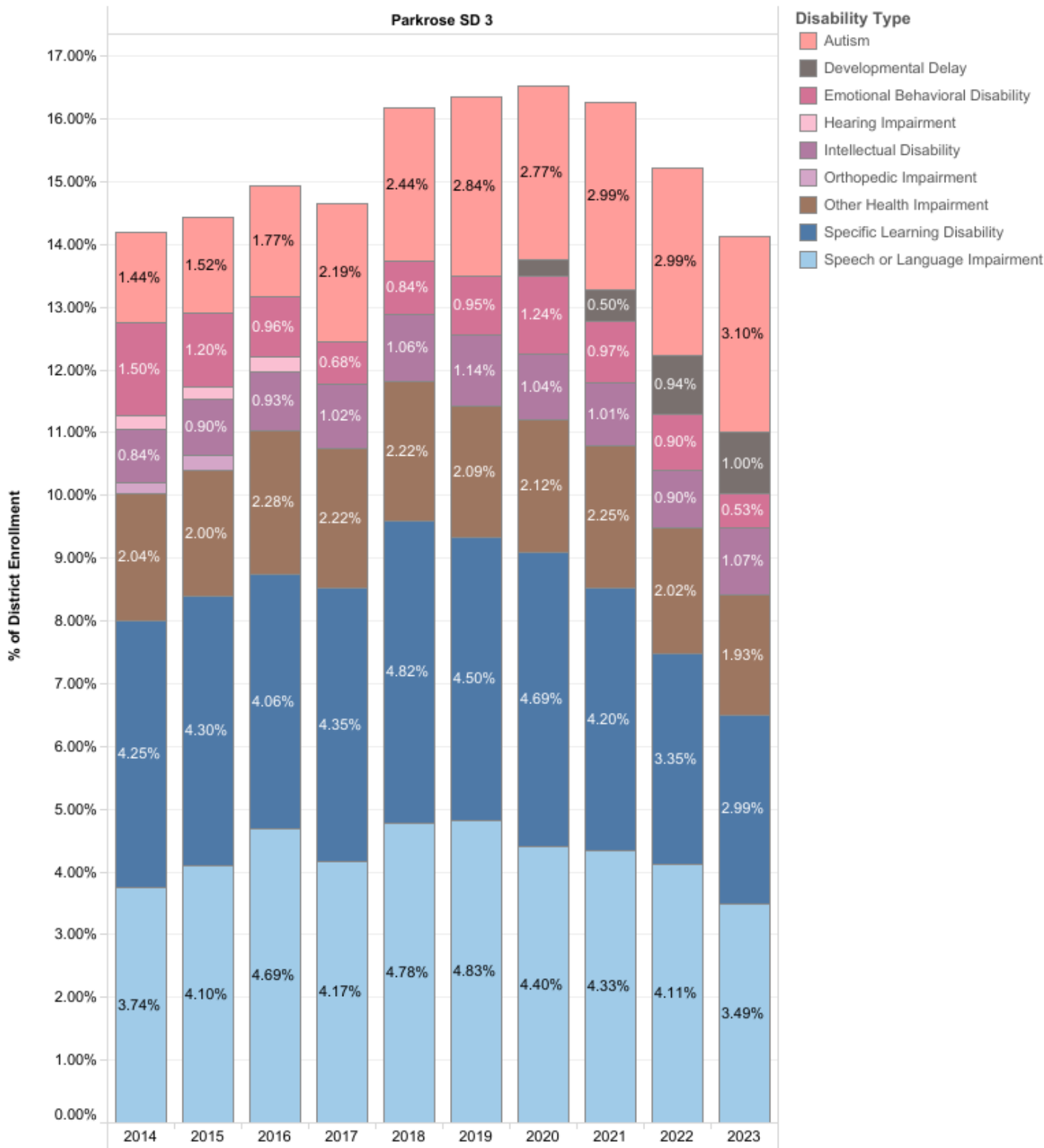
Property Tax Collection History



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	22,075,577	21,074,401	281,752	21,356,153	96.74%



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

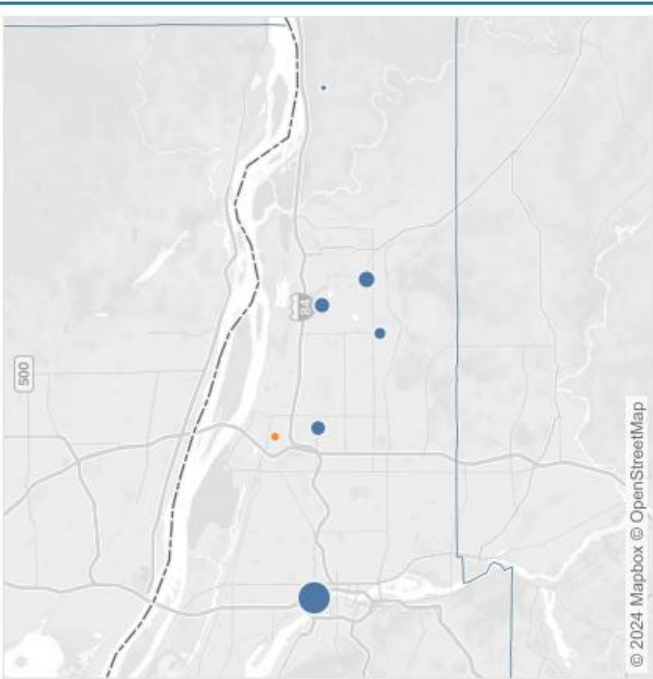


Peer Summary	Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenue items and Expenses...
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Parkrose SD 3 Financial Story

Peer Summary

District	County	District Enrollment
Centennial SD 28J	Multnomah	5,485
Corbett SD 39	Multnomah	1,063
David Douglas SD 40	Multnomah	8,660
Gresham-Barlow SD 10J	Multnomah	11,292
Parkrose SD 3	Multnomah	2,822
Portland SD 1J	Multnomah	44,137
Reynolds SD 7	Multnomah	9,634



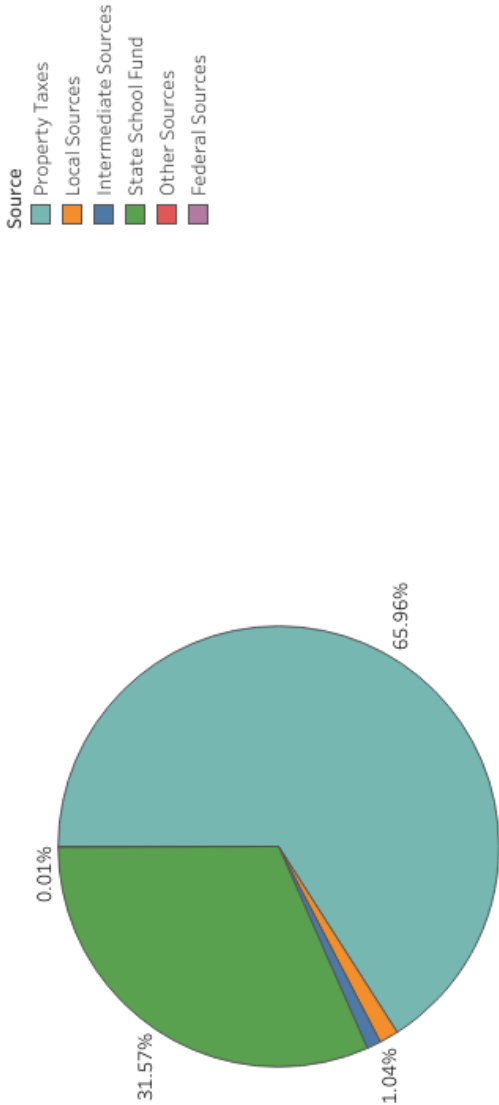
Enrollment Data presented is from 2024.



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 Revenue and Expenses match?
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Parkrose SD 3 Financial Story

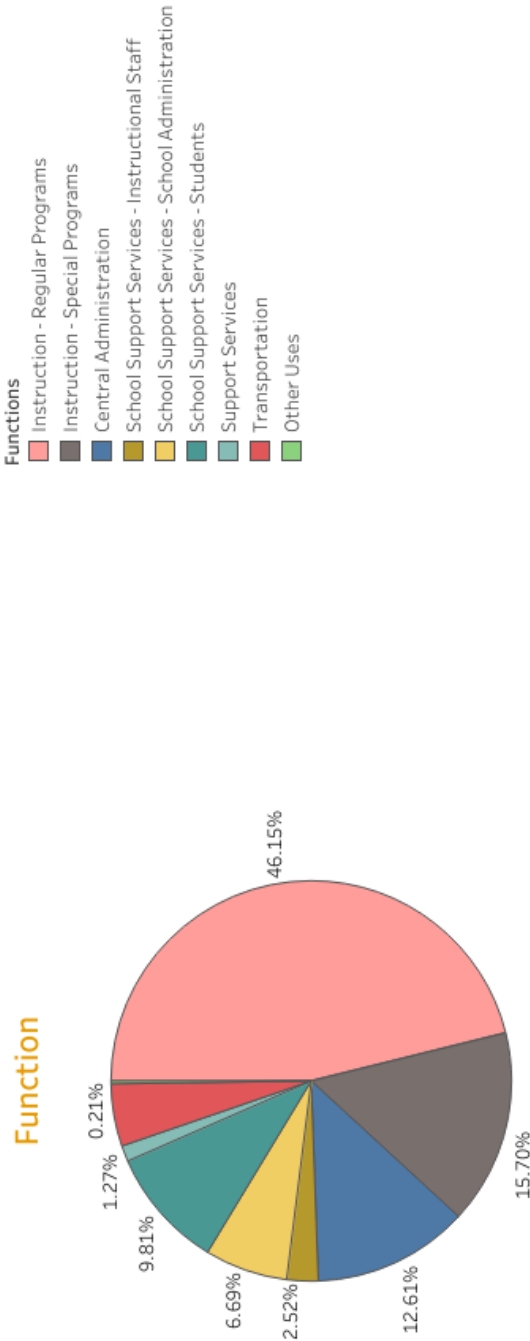
Education in Oregon is funded from a combination of Local, State, and Federal sources. The pie chart below shows the breakdown of the district's revenue between these sources for the district's operating funds for fiscal year 2022.



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 Revenue items and Expenses
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Parkrose SD 3 Financial Story

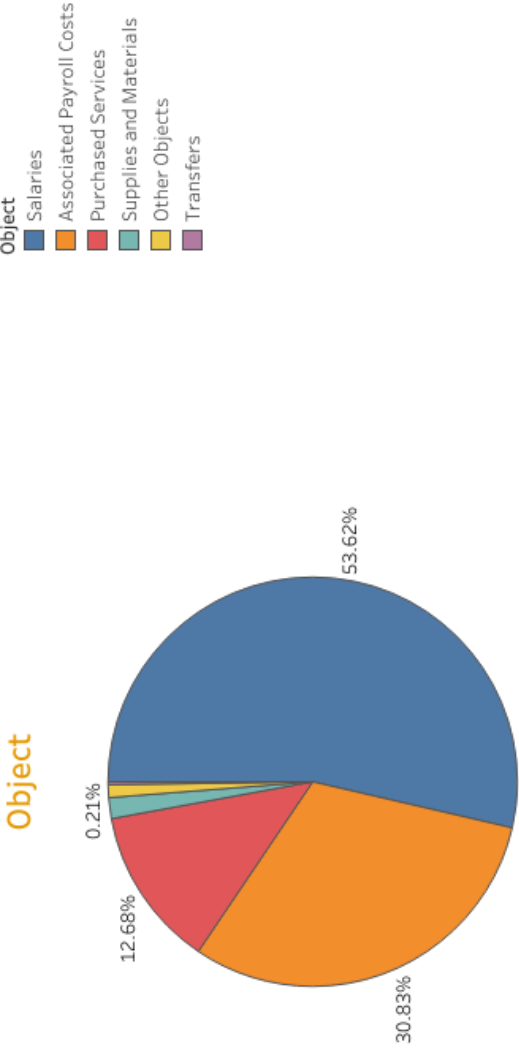
In school district accounting, expenses are categorized in multiple ways. The pie chart below breaks down Operating Expenses (as defined on Notes page) for Fiscal Year 2022 by Function which shows the general operational areas of spending.



Pe...	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 d...
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Parkrose SD 3 Financial Story

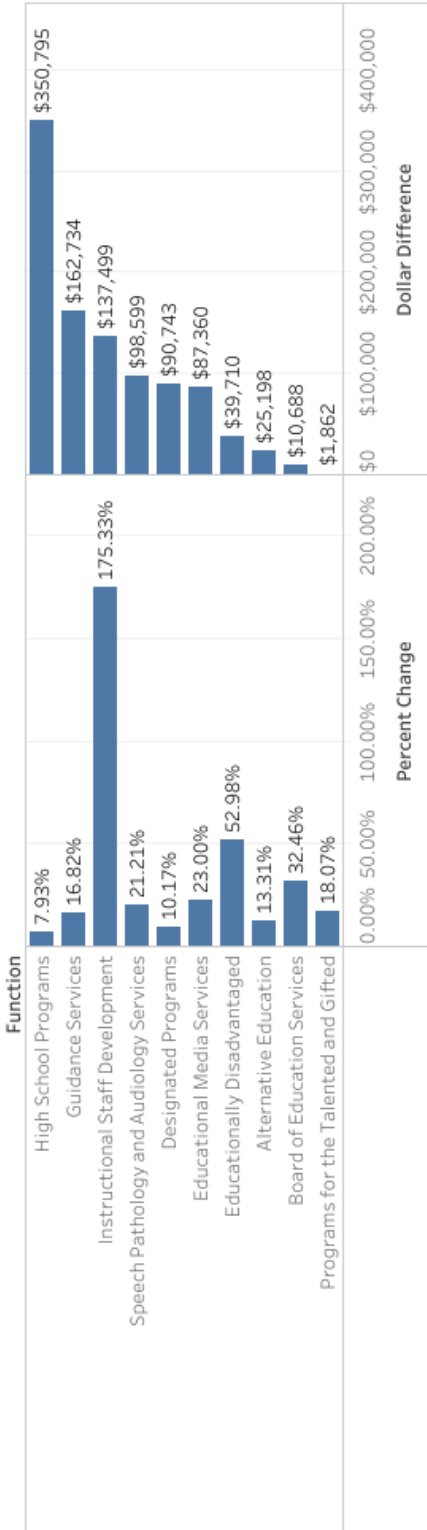
In school district accounting, expenses are categorized in multiple ways. The pie chart below breaks down Operating Expenses (as defined on Notes page) for Fiscal Year 2022 by Object which shows the types of expenses.



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?	Date and Notes
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Parkrose SD 3 Financial Story

The ten functions below had the highest percentage increase in spending from 2019 to 2022 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 2019 and 2022 are not displayed.



Where do our Expen..	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

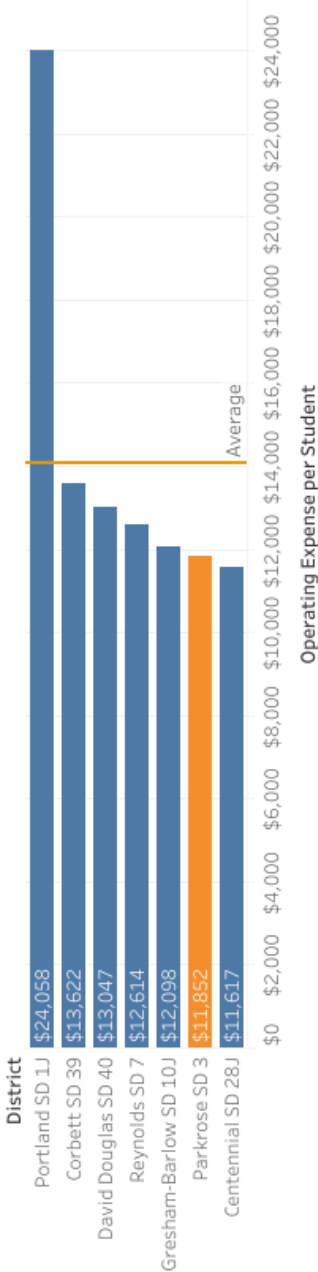
Keeping revenues and expenses aligned is a key to solid financial health. The graph below shows Operating Fund revenue (Blue) and expenses (Red) for the last five years. The label represents the difference between the two. A surplus of revenues over expenses will show as a positive value and a deficit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



Where do our Expen..	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 2022 compared to its peers.



Where do our Expen..	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>

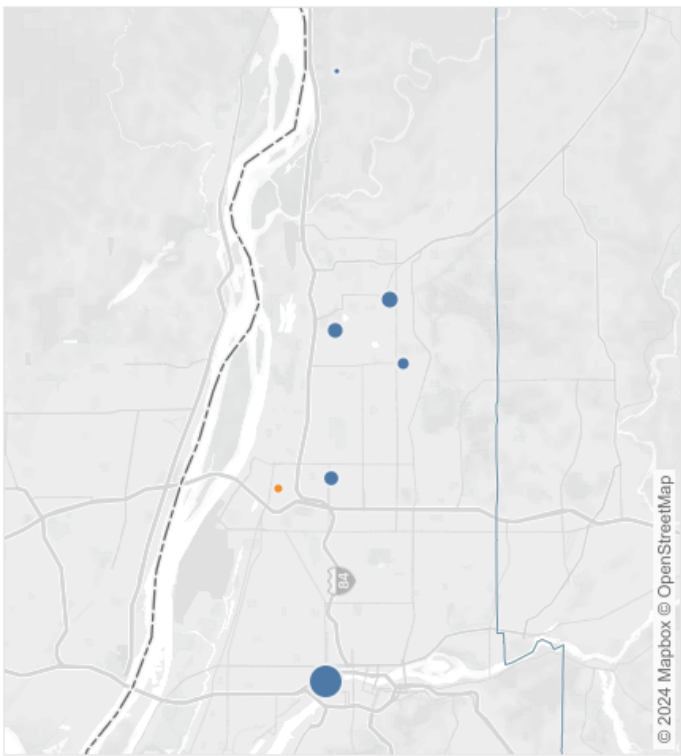


Peer Summary	What enrollment trends exist that may impact future staffing?	What has been the trend in Teacher staffing?	How do our Teacher staffing levels compare?	How do average Teacher salaries compare?	How do average Principal salaries compare?
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Parkrose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

Peer Summary

District	County	District Enrollment
Centennial SD 28J	Multnomah	5,485
Corbett SD 39	Multnomah	1,063
David Douglas SD 40	Multnomah	8,660
Gresham-Barlow SD 10J	Multnomah	11,292
Parkrose SD 3	Multnomah	2,822
Portland SD 1J	Multnomah	44,137
Reynolds SD 7	Multnomah	9,634



© 2024 Mapbox © OpenStreetMap

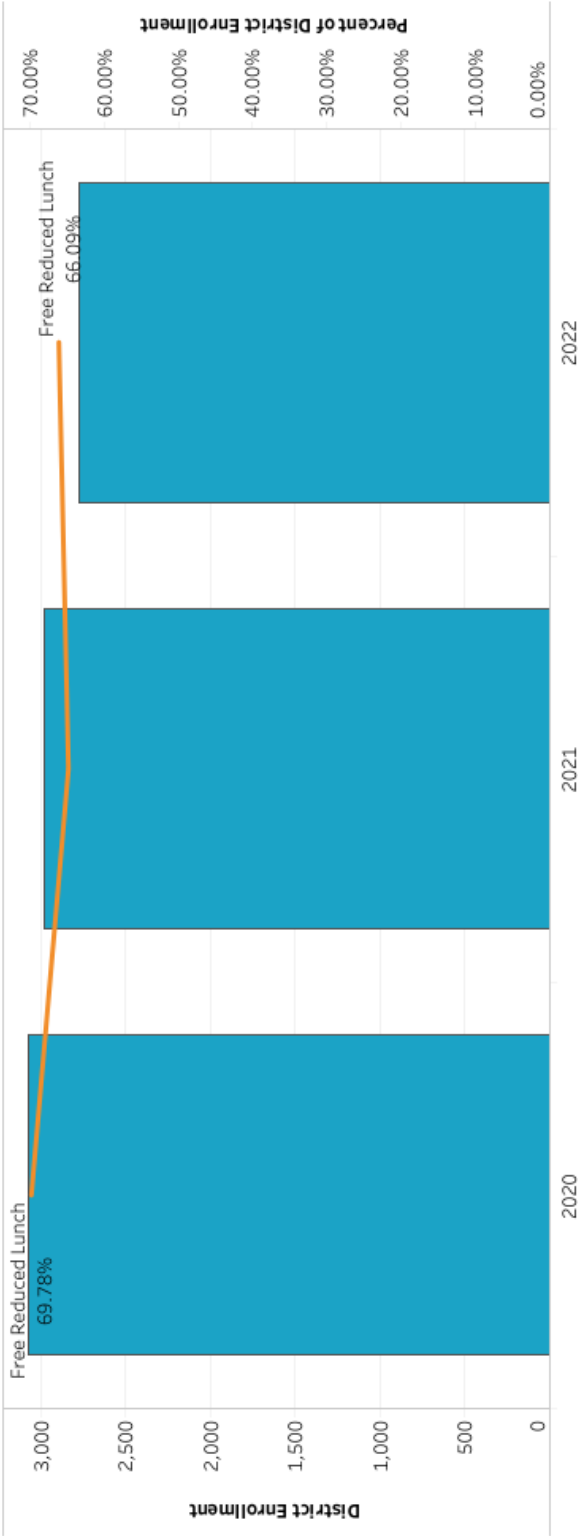
Enrollment data presented is from 2024



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

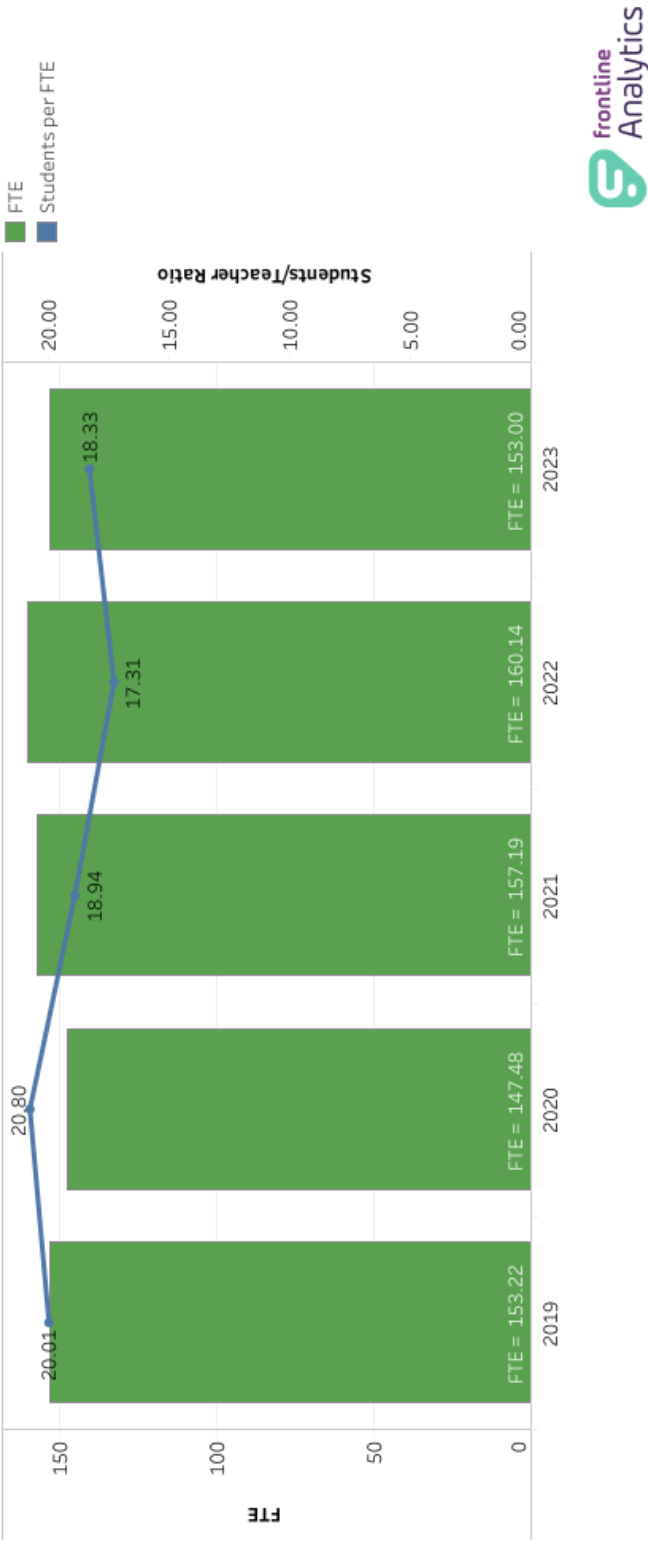
Changes in total enrollment as well as enrollment for subgroups requiring additional support can result in fluctuations in staffing needs.



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

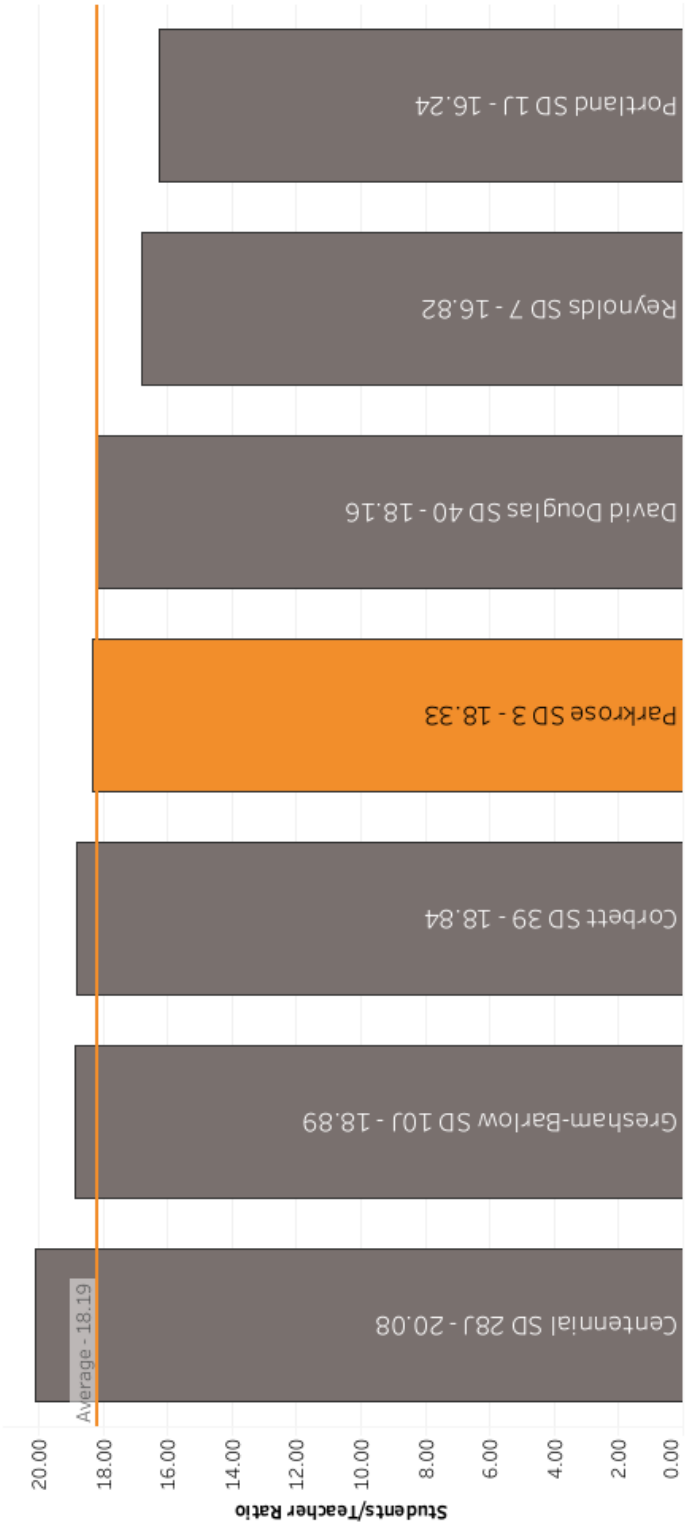
Staffing levels are a factor of the number of staff as well as the number of students. The chart below displays the Full Time Equivalent (FTE) count of Teachers in the bars and the student/teacher ratio on the line utilizing the right-hand axis.



Peer r S um m..	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

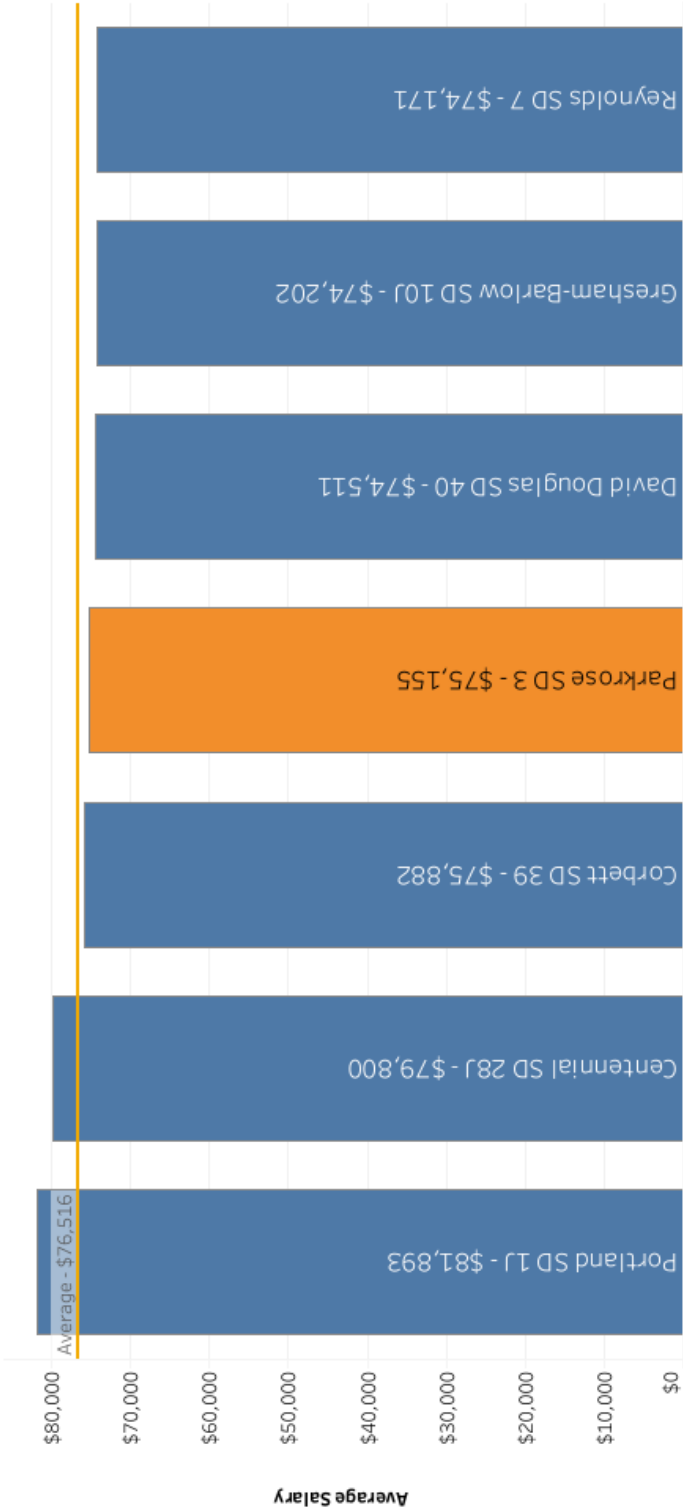
2023 - Student per Teacher FTE Comparison



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

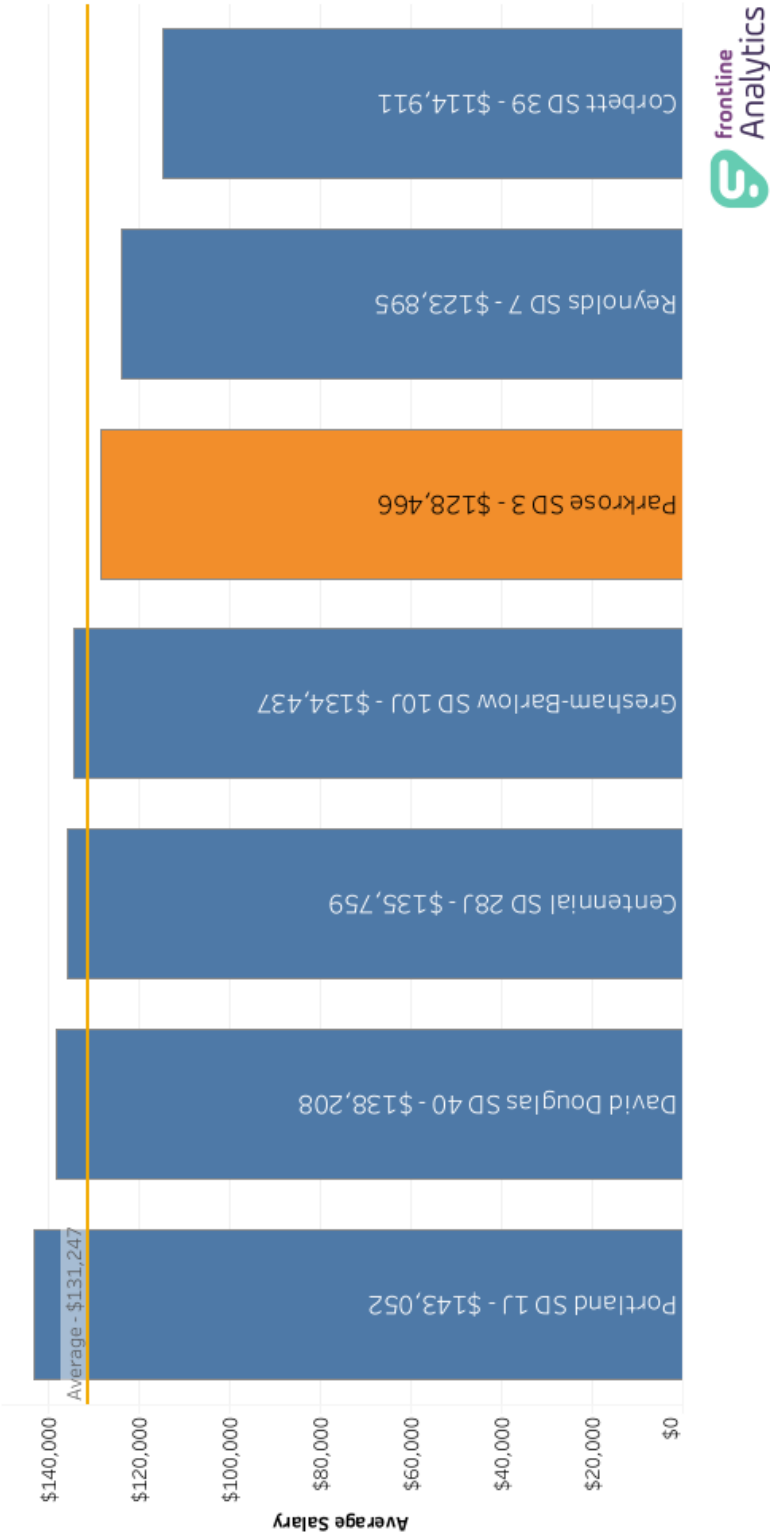
2023 - Teacher Salary



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

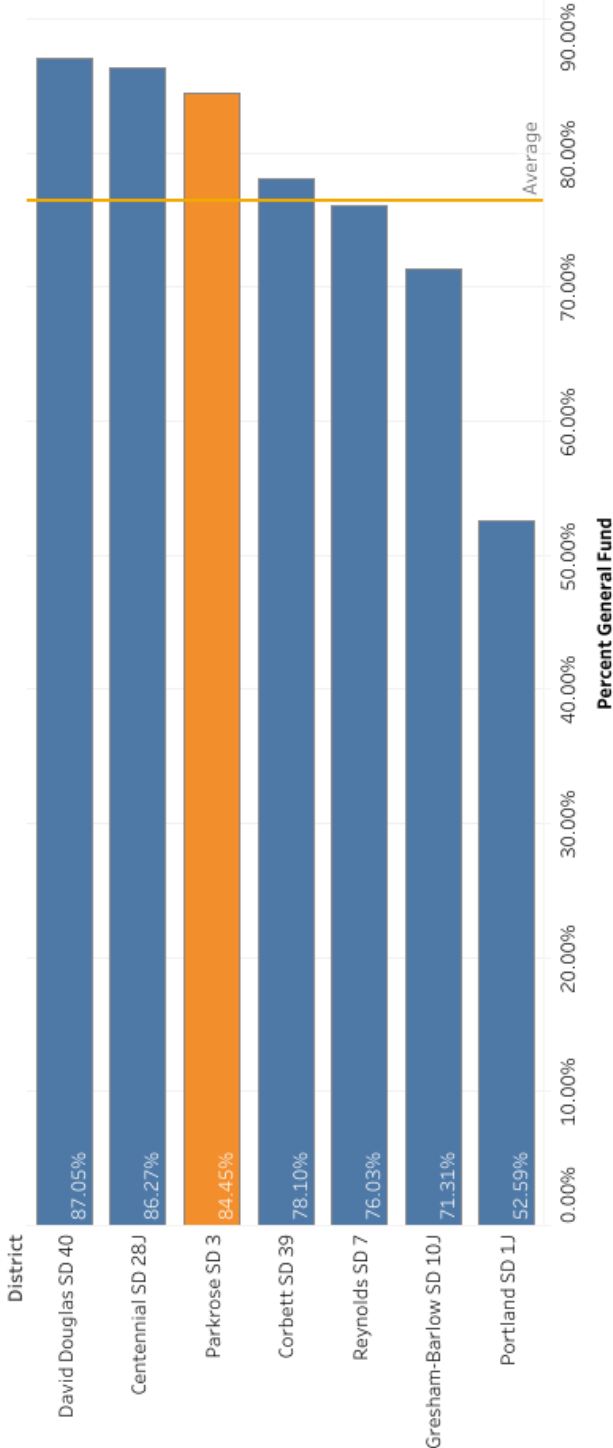
2023 - Principal Salary



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 2022.



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.

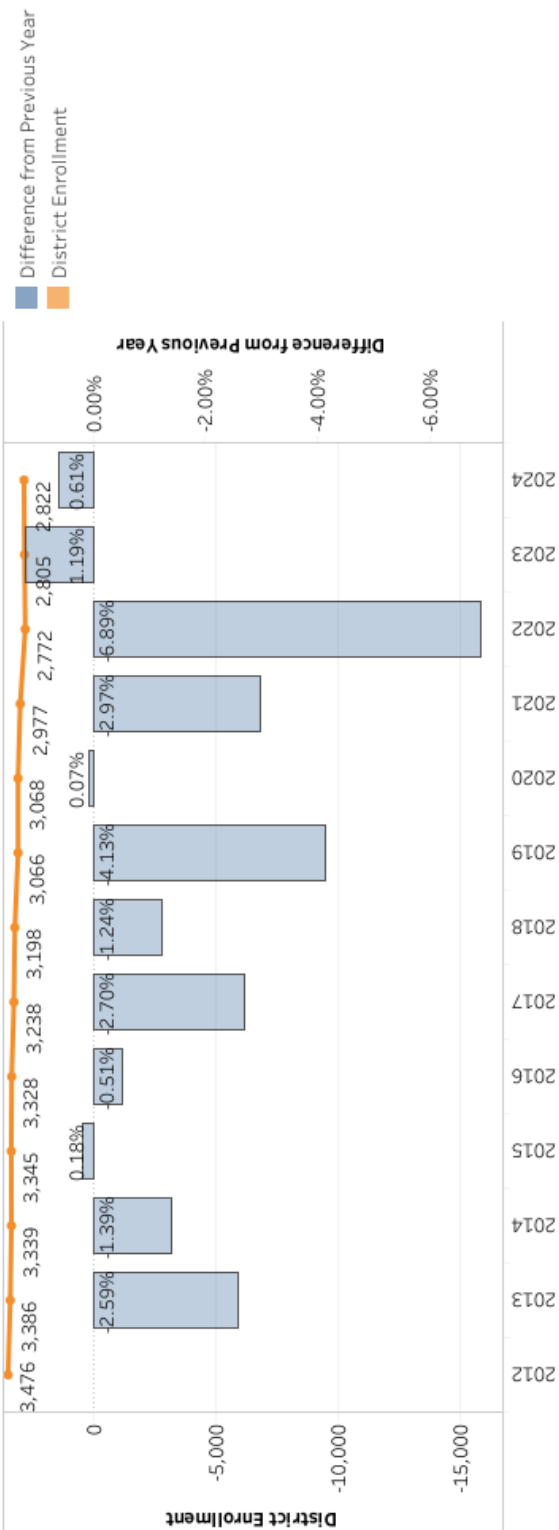
5Sight Home page: <https://5share.com/5sight/home.html>



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 is the enrollment trend at the school level?
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Parkrose SD 3 Enrollment Story

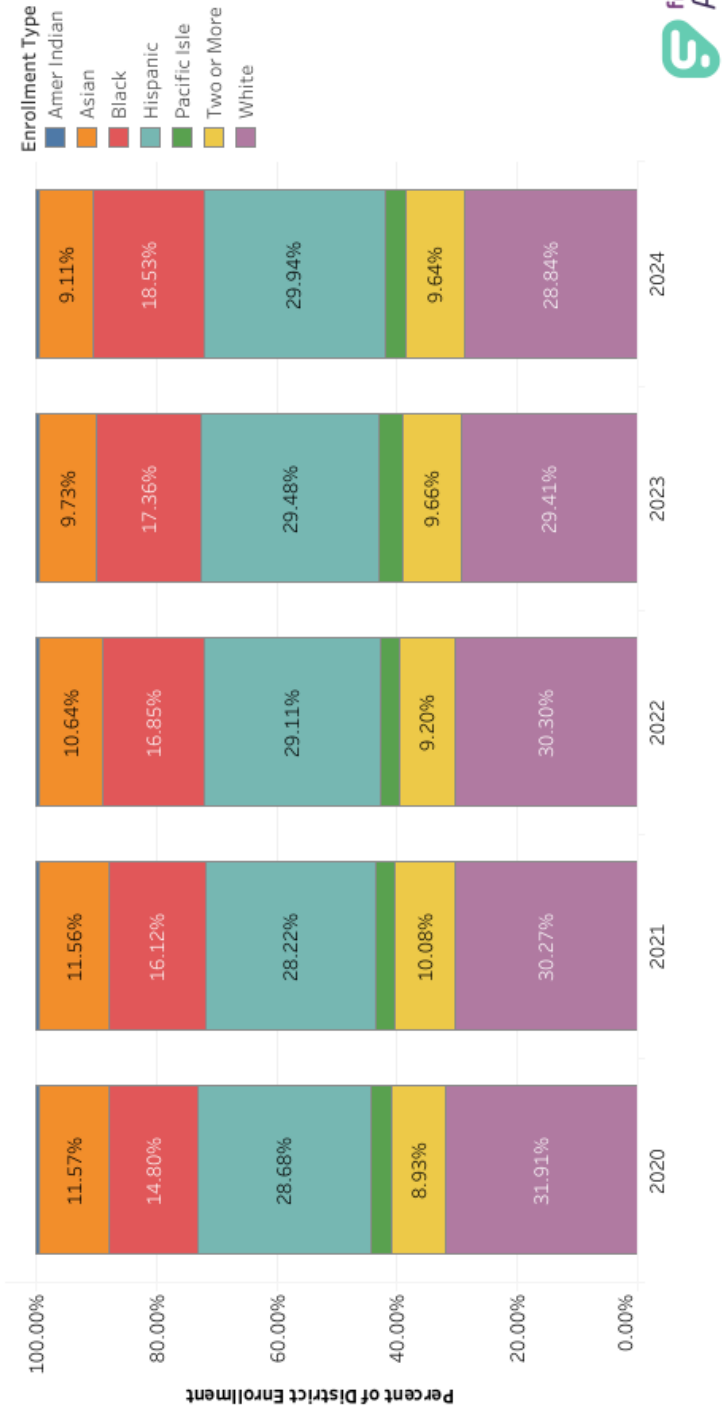
Changes in enrollment can place demands on the District. The orange line below shows total K-12 enrollment over the last Null years, while the blue bars represent the year-over-year change on the secondary axis.



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

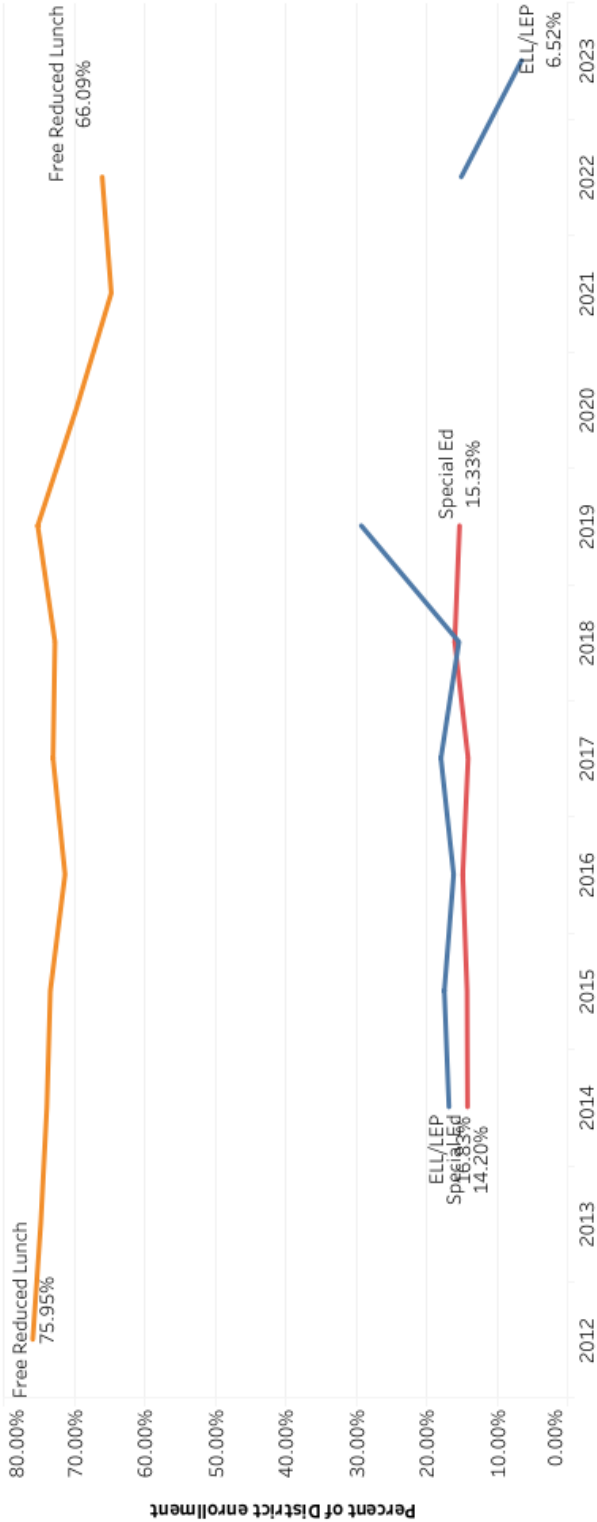
The stacked bars below show the percentage of K-12 students each year by race/ethnicity.



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 is the enrollment trend at the school level?
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Parkrose SD 3 Enrollment Story

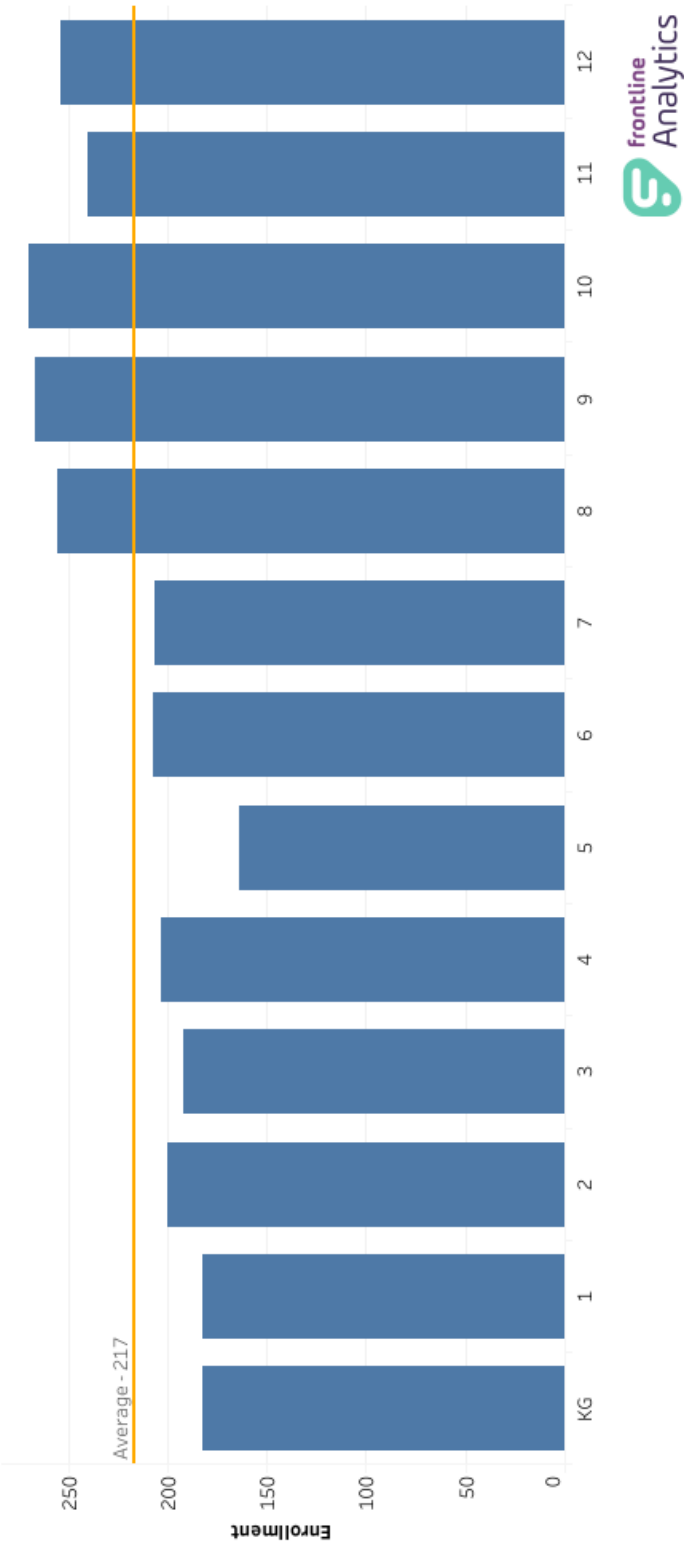
Low income students can require additional support. Certain groups of students can require additional supports. The chart below shows how enrollments for English Language Learners (ELL), low income and special education students have changed over time.



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?	Do you have any other data to share?
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Parkrose SD 3 Enrollment Story

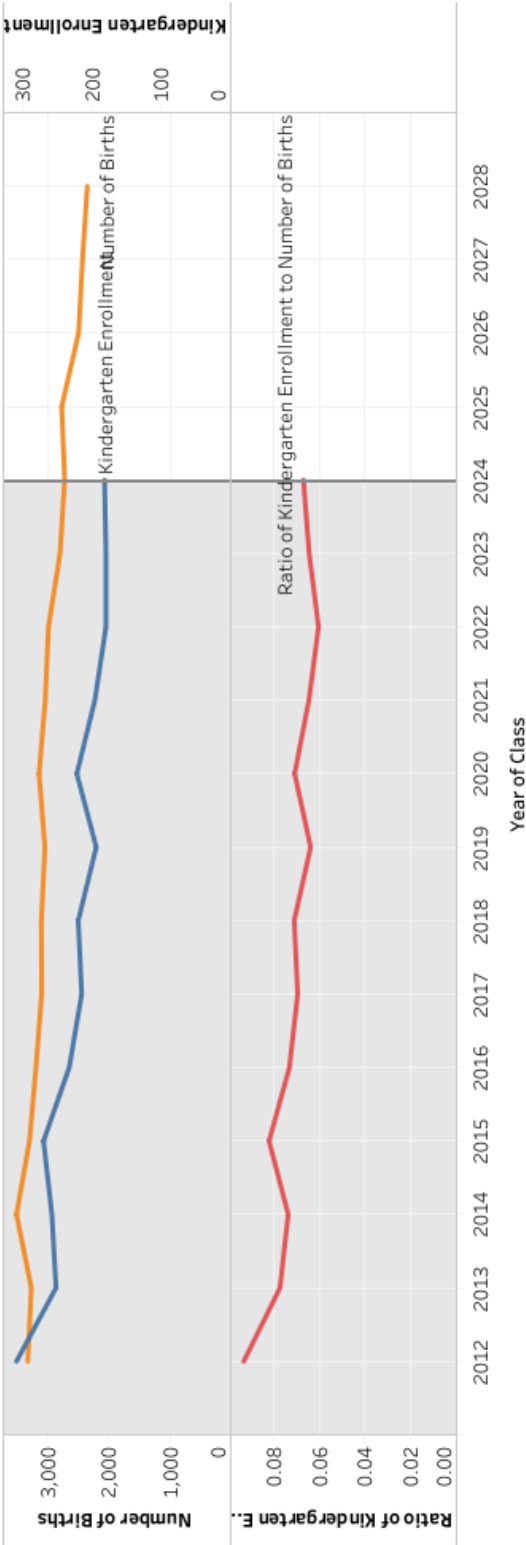
Disproportionately larger or smaller classes can cause staffing challenges as they move through the grades and more so as they move from the elementary buildings to middle school and then high school. Utilize the bar chart below of 2024 enrollment by grade to identify potentially impactful bubbles.



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

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



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

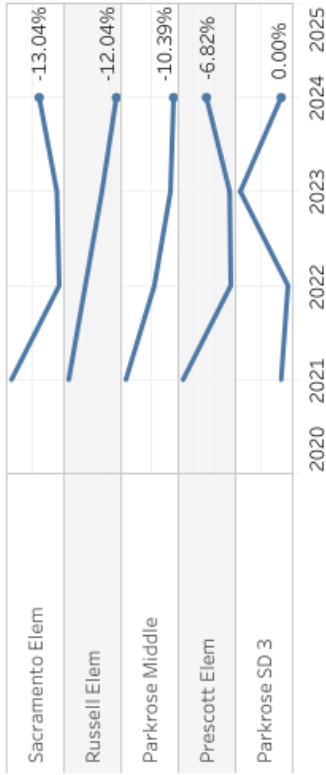
Parkrose SD 3 Enrollment Story

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 (2021 to 2024).

Largest increase in 3 years



Steepest decline in 3 years



What are the...	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>

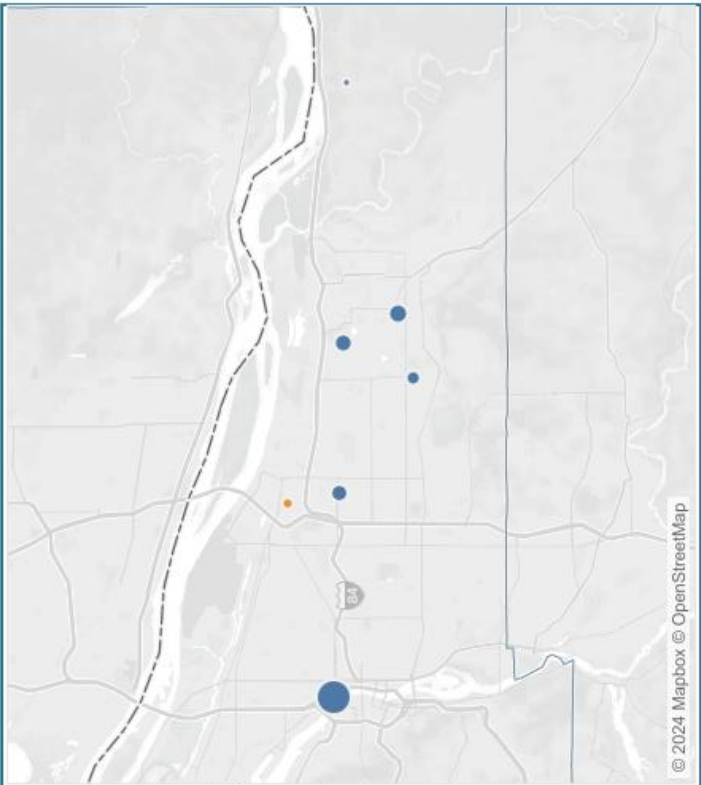


Peer Summary	What have been the enrollment trends in certain subgroups?	How are the district's students performing overall?	How does overall district performance compare?	How do disadvantaged students perform in EL...
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Parkrose SD 3 Equity Story

Peer Summary

District	County	District Enrollment
Centennial SD 28J	Multnomah	5,485
Corbett SD 39	Multnomah	1,063
David Douglas SD 40	Multnomah	8,660
Gresham-Barlow SD 10J	Multnomah	11,292
Parkrose SD 3	Multnomah	2,822
Portland SD 1J	Multnomah	44,137
Reynolds SD 7	Multnomah	9,634



© 2024 Mapbox © OpenStreetMap

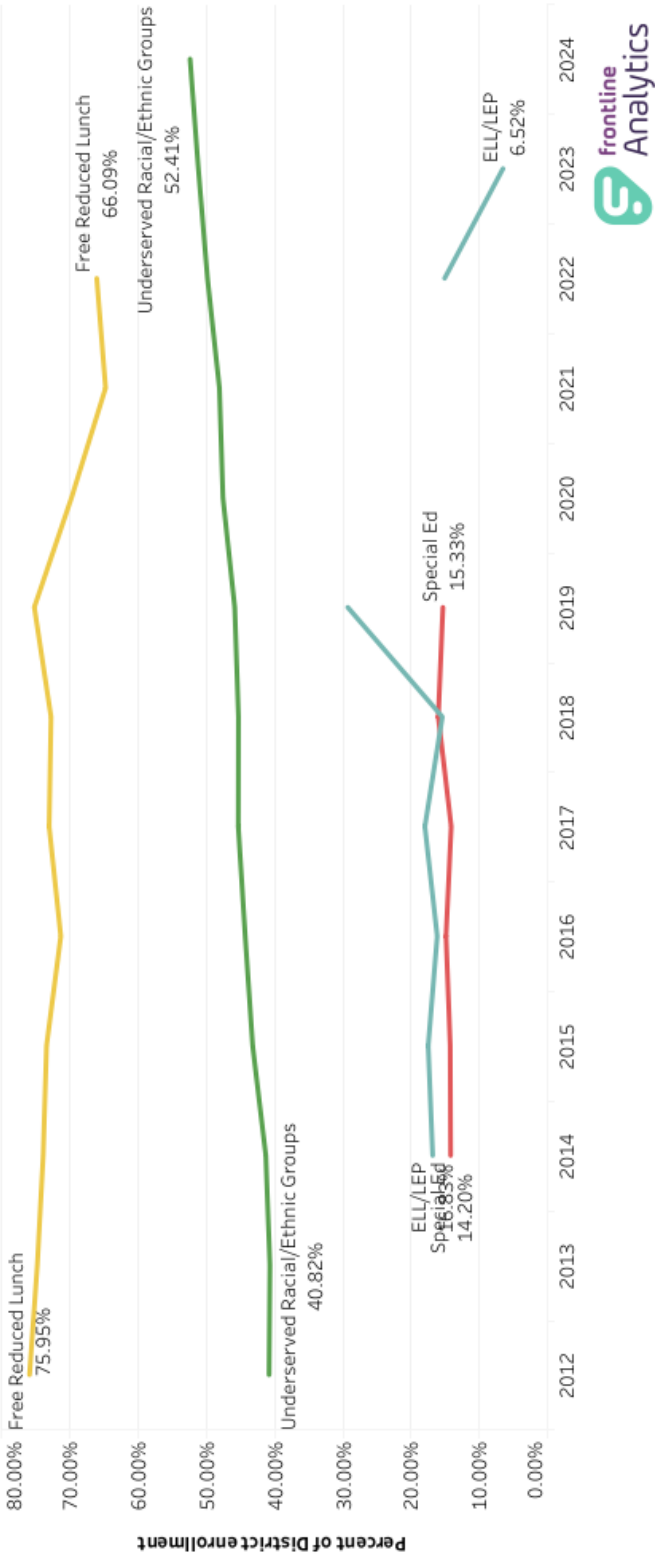
Enrollment Data presented is from 2024.



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 EL...
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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

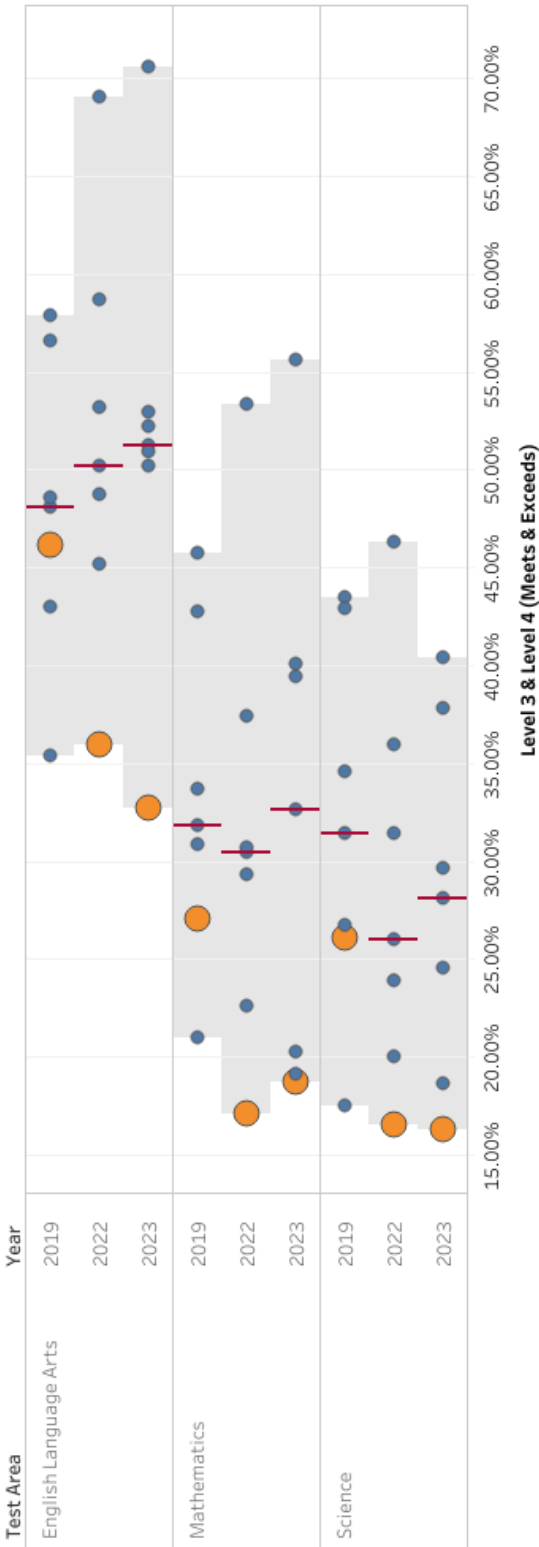
Students are tested in grades 3-8 and 11 for ELA and Math and in grades 5, 8 and 11 for Science. The results below represent the percentage of students across All Grades that met or exceeded their applicable grade level standards.



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

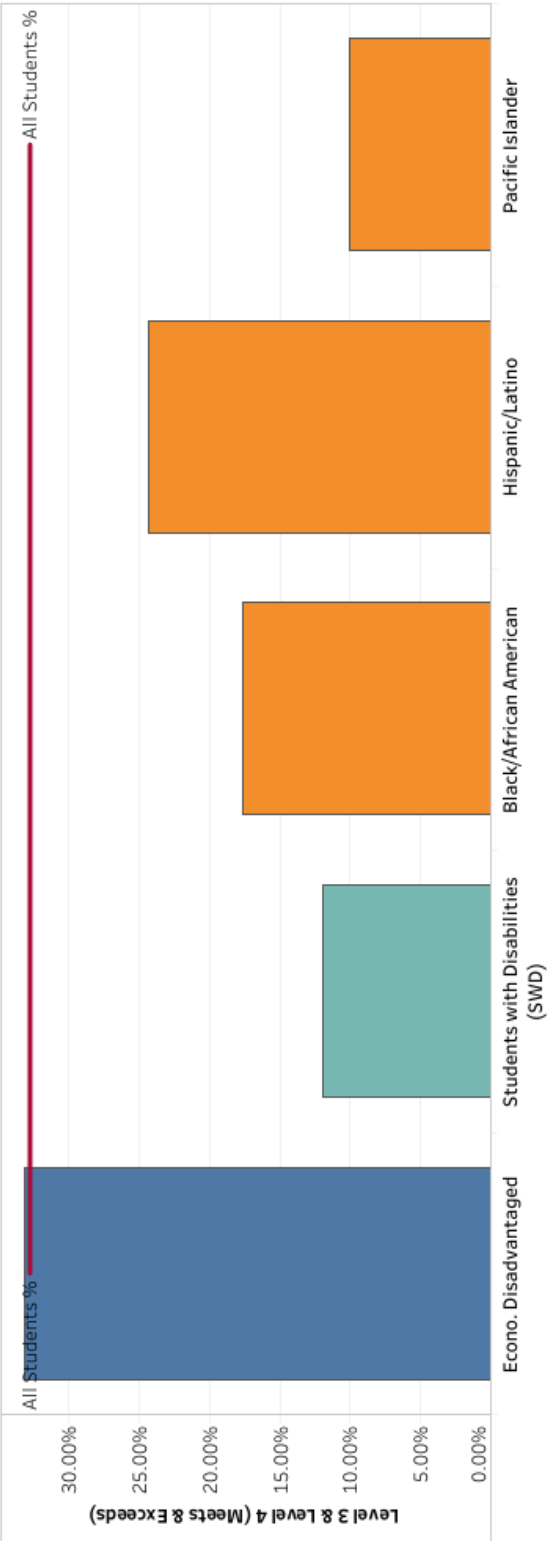
Simply comparing pass rates from year to year does not tell the full story of how students are doing.
This visual shades the ranges of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze the change in ELA, Math and Science performance in relation to the District's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

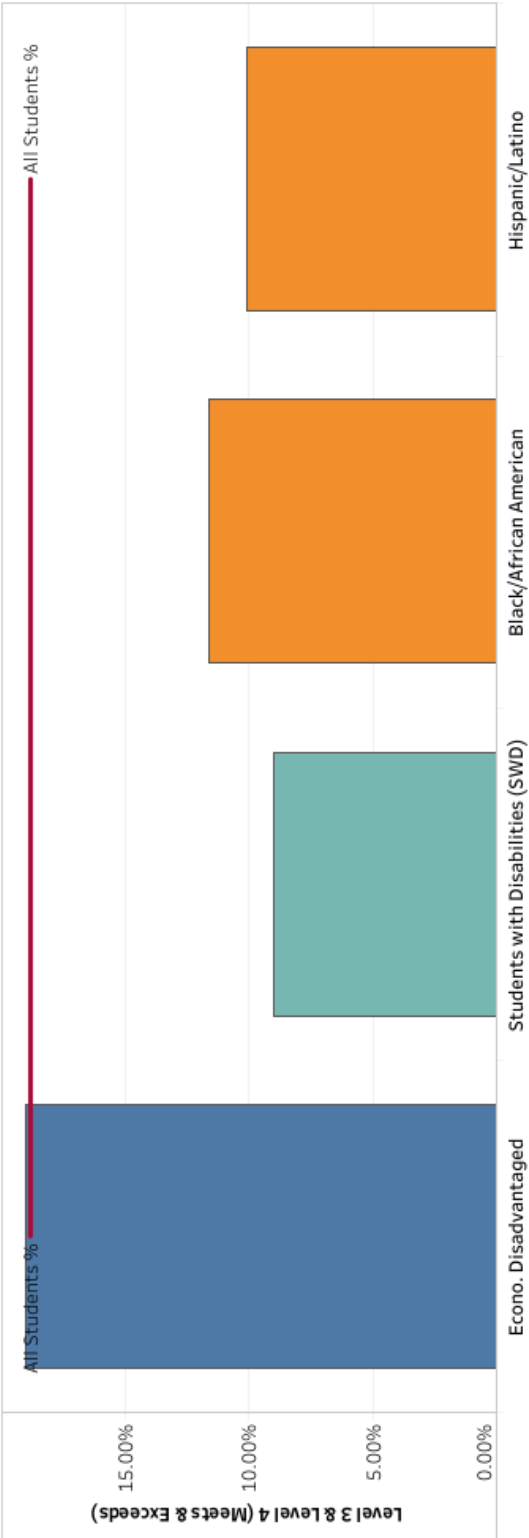
The chart below compares the 2023 All Grades English Language Arts performance of certain disadvantaged student groups to the district's All Students All Grades score.



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

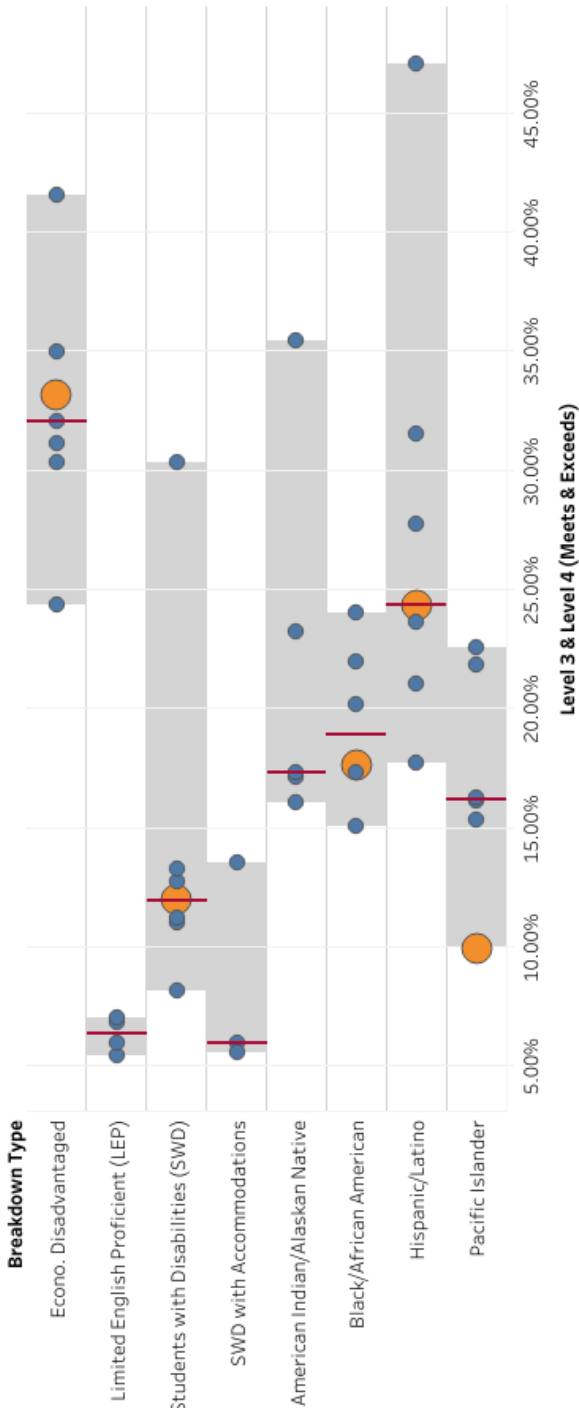
The chart below compares the 2023 All Grades Mathematics performance of certain disadvantaged student groups to the district's All Students All Grades score.



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

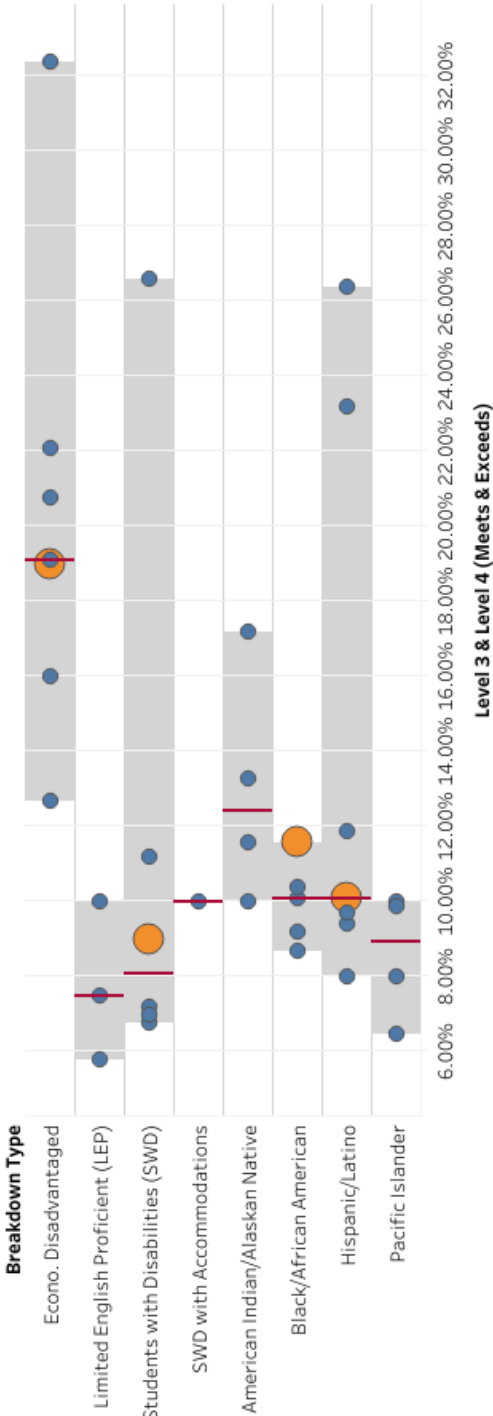
This visual shades the ranges of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze 2023 English Language Arts performance for certain disadvantaged subgroups in relation to the District's peers.



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 freshmen on-track?	Are the district's disadvantaged high schoolers graduating on time?
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Parkrose SD 3 Equity Story

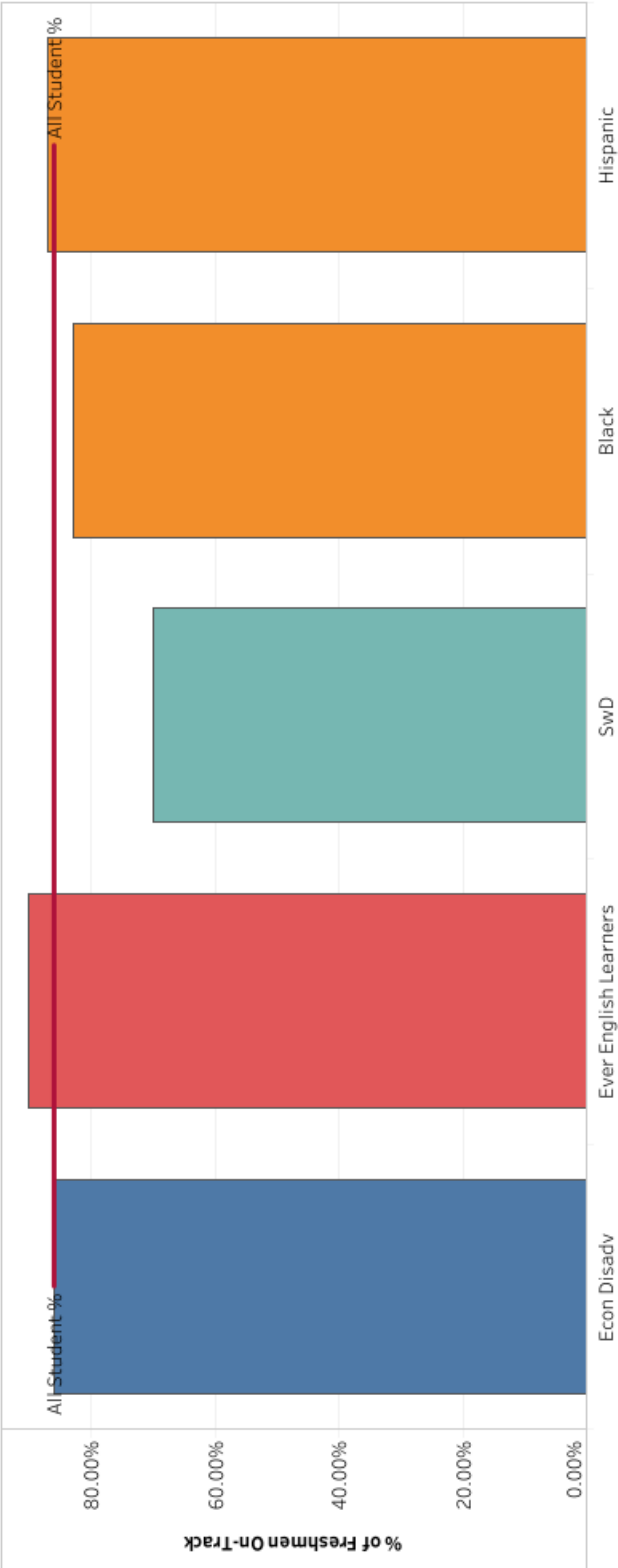
This visual shades the ranges of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze 2023 Mathematics performance for certain disadvantaged subgroups in relation to the District's peers.



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

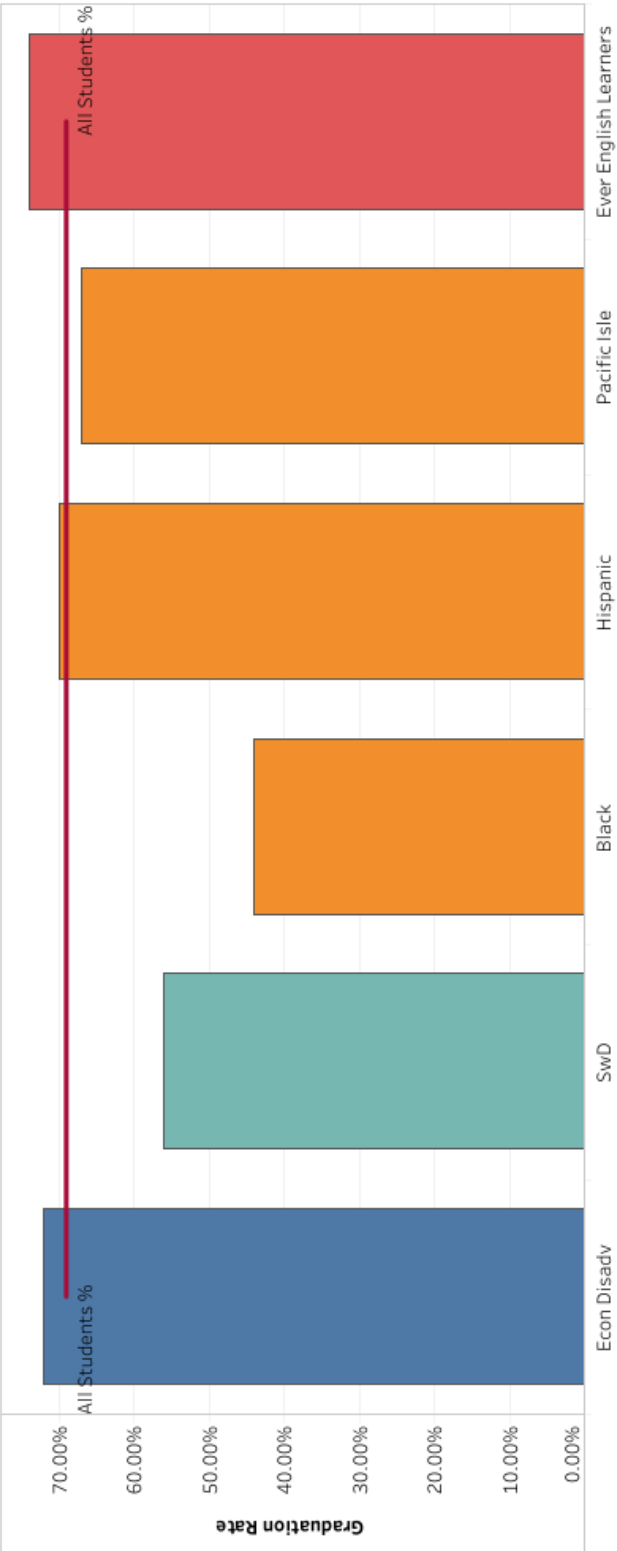
In 2023 Students who earn at least 25% of the credits required for a regular diploma by the end of their freshmen year are considered **On-Track to Graduate**.



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

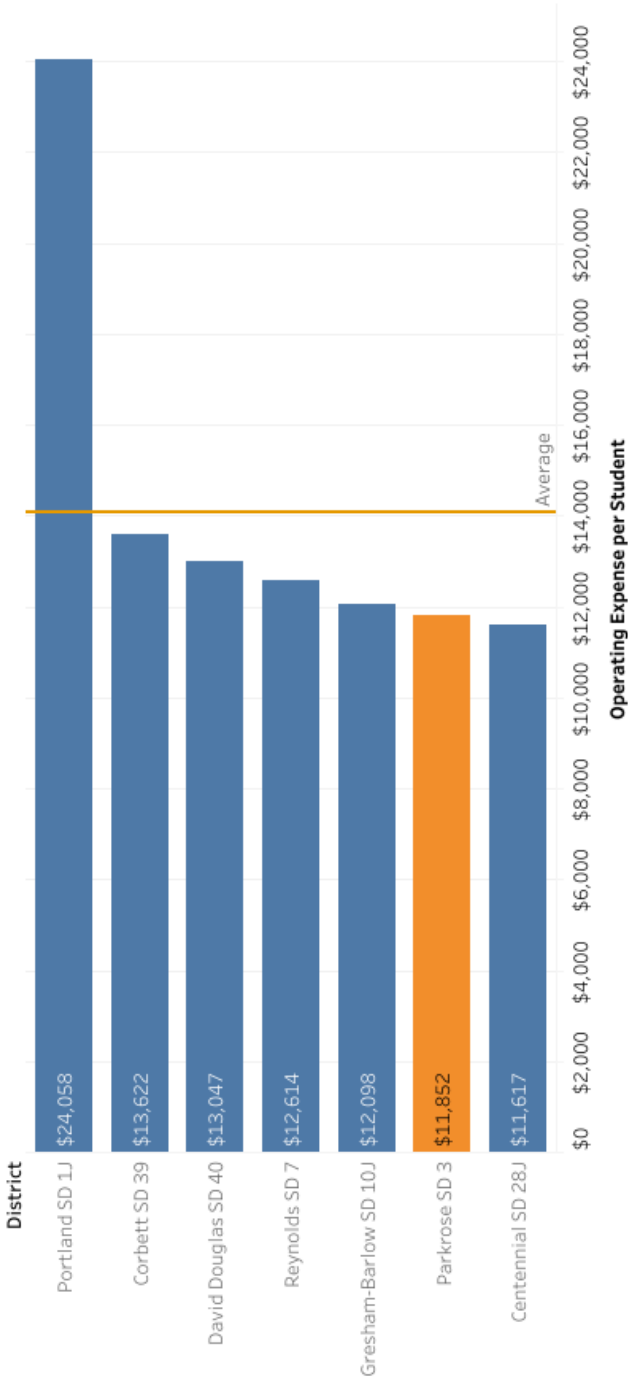
In 2022 Students who earn a standard diploma within four years of entering high school are considered to have graduated on time.



How do disadvantaged students' Math test res..	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 2022 compared to its peers.



How do disadvantaged students' Math test res..	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 sand 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 2024-2025 Budget.

Notice of Budget Committee Meetings



Oregonian
LEGAL AFFIDAVIT

AD#: 0010850527

State of Oregon,) ss

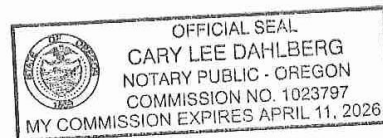
County of Multnomah)

Bradley Dion being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that 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):

Oregonian 04/05/2024


Principal Clerk of the Publisher

Sworn to and subscribed before me this 10th day of April 2024




Notary Public

**NOTICE OF BUDGET COMMITTEE MEETINGS
PARKROSE SCHOOL DISTRICT PROPOSED BUDGET
FOR FY 2024-2025**

The Multnomah County School District #3 / Parkrose School District will hold a public meeting to discuss the budget for the fiscal year **July 1, 2024 to June 30, 2025 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://form.s.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/UCXajhxrPxMcIOQ6J00JUszQ>
The meeting will take place on the following dates:
April 17, 2024 6:30 pm - Budget Committee Training
April 24, 2024 6:30 pm - Budget Committee Training - 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 8, 2024 - 6:30 pm & May 22, 2024 - 6:30pm
A copy of the budget can be inspected after April 24, 2024 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).

Budget Meeting Minutes



April 24, 2024 at 6:30 PM - Organizational Budget Committee Meeting	
Attendance: Jamie Dunphy, Michael McClain, Wendy White, Brenda Rivas, Paul Tabron Jr., Joash Bullock, Sonja McKenzie, Elizabeth Durant, Michael Lopes-Serrao, Sharie Lewis, Jeanne Morgan, Melanie Zecca, Andre Goodlow and Maria Taylor Remote: Fatima Al-Shiblawi, Molly Ouche, Nicole Maynard, Sam Ragaisis, Sarah Lamb-Christensen, Annette Sweeney and Danielle Walker	
1. Call to Order - Organizational Budget Committee Meeting - 6:30pm to 9:00pm Presenter: Brenda Rivas Call to Order at: 6:35 pm	
2. Land Acknowledgement Presenter: Paul Tabron, Jr Description: Truth and acknowledgment are critical to building mutual respect and connection across differences. Please take a moment to consider the many legacies of violence, displacement, migration, and settlement that bring us together here today. The Parkrose Board of Education begins this effort by acknowledging that we are gathering on the ancestral and unceded lands of the Chinook, Multnomah, Kathlamet, Clackamas, Cowlitz, Tualatin, Kalapuya, Molalla and many other tribes who made their homes along the Columbia River in the Portland area. We pay respect to their elders past and present. We acknowledge them as the past, current and future caretakers of this land.	
3. Approve Agenda Presenter: Brenda Rivas Motion to Approve: Sonja McKenzie Seconded: Joash Bullock Move approved 8 to 0	
4. Public Comment Procedure Presenter: Brenda Rivas Description: If you wish to submit a public comment on-line before, or during this Board Meeting, please follow link to the electronic public comment form before "Reading of Public Comments" on the agenda: https://forms.gle/5sUjRZjxJikmqVg9 For in-person public comment, please fill out an Intent-to-Speak card before the meeting begins.	
5. Welcome and Introductions Presenter: Superintendent Michael Lopes Serrao Description: Ten Budget Committee voting members: Danielle Walker, Jamie Dunphy, Michael McClain, Wendy White, Brenda Rivas, Paul Tabron Jr., Joash Bullock, Sonja McKenzie & Elizabeth Durant (One Board Position Vacant) Budget Officer: Sharie Lewis Student School Board Representatives: Christian Scott, Fatima Al-Shiblawi, Jazzy Davis, Mariana Dedios & Sarah Daggig	
6. Election/Appointment of Budget Committee Officers Presenter: Board Chair Brenda Rivas	

6.A. Elect Budget Committee Chair**Presenter:** Board Chair Brenda Rivas**Description:**

Script: Do I hear a nomination for the position of Chair? (Pause for Nominations):Elizabeth Durant nominated Jamie Dunphy to Chair of the Budget Committee. Is there a second? (pause for a nomination & note "discussion" should not happen until there has been a second) Seconded by Paul Tabron Jr.

Do I hear any discussion? (Pause for Discussion)

Hearing no further (or no) discussion, all those in favor please signify by saying "I" (Pause for "Iâ€™s") #8

All those opposed say "Nay" (Pause for "Nays") #0

Any "abstentions" ? #1

The motion to Elect Jamie Dunphy budget committee Chair carried 8 to 0. (then say) the motion passes (or the motion fails)

(votes are recorded #Iâ€™s to #Nayâ€™s, votes will be 8 to 0 unless there are any "nays" or abstentions)

6.B. Elect Budget Committee Vice Chair**Presenter:** Budget Committee Chair Jamie Dunphy**Description:**

Script: Do I hear a nomination for the position of Vice Chair? (Pause for Nominations)

Joash Bullock nominated Michael McClain to Vice Chair of the Budget Committee. Is there a second? (pause for a nomination & note "discussion" should not happen until there has been a second) Seconded by Brenda Rivas

Do I hear any discussion? (Pause for Discussion)

Hearing no further (or no) discussion, all those in favor please signify by saying "I" (Pause for "Iâ€™s") #8

All those opposed say "Nay" (Pause for "Nays") #0

Any "abstentions" ? #1

The motion to Elect Michael McClain budget committee Vice Chair carried 8 to 0. The motion passes

(votes are recorded #Iâ€™s to #Nayâ€™s, votes will be 8 to 0 unless there are any "nays" or abstentions)

6.C. Appoint Budget Committee Secretary - Maria Taylor**Presenter:** Budget Committee Chair**Description:**

Script: Do I hear a nomination to appoint Maria Taylor budget committee secretary? (Pause for Nominations)

Brenda Rivas nominated Maria Taylor to secretary of the Budget Committee. Is there a second? (pause for a nomination & note "discussion" should not happen until there has been a second) Seconded by Sonja McKenzie

Do I hear any discussion? (Pause for Discussion)

Hearing no further (or no) discussion, all those in favor please signify by saying "I" (Pause for "Iâ€™s") # 8

All those opposed say "Nay" (Pause for "Nays") # 0

Any "abstentions" ? #1

The motion to appoint Maria Taylor budget committee secretary carried 8 to 0. the motion passes

(votes are recorded #Iâ€™s to #Nayâ€™s, votes will be 8 to 0 unless there are any "nays" or abstentions)

7. Superintendent's Budget Message**Presenter:** Superintendent Michael Lopes Serrao**Description:**

Script: I will now turn the meeting back over to Superintendent, Michael Lopes Serrao. At this time Michael Lopes Serrao read the superintendent budget message from the proposed budget.

After his presentation, he will turn the meeting over to Sharie Lewis - at this time Sharie Lewis presented the powerpoint review of the items that are included in the proposed budget book.

8. Parkrose School District Information

Presenter: Budget Officer Sharie Lewis

8.A. Next Steps

9. In-person Public Comment

Description: Currently no public comments

10. Budget Committee & Student School Board Representatives Discussion

Presenter: Budget Committee Chair

Description: Script: At this time we will open up for committee member & student school board member discussion. (Repeat your method for questions/comments.)

11. PFA President Comments

Presenter: Zachary Melzer

Description: N/A - not present at the meeting

Time: 5 minutes

12. OSEA President Comments

Presenter: Gary Collins

Description: N/A - not present at the meeting

Time: 5 minutes

13. Summary of Meeting

Presenter: Budget Committee Chair

Description: At the meeting today there was a detailed review of how to read the budget book and review of the current proposed budget. Discussion of the next school year and the importance of getting out into the public regarding the need for the levy to pass was also discussed. Thank you was given to all members of the budget committee for all their hard work.

14. Reading of Virtual Public Comments

15. Action Items

Attachments: (1)

- [Equity Lens](#)

15.A. Accept **or** Reject Resolution Approving 2024-2025 Fiscal Year Budget in the aggregate amount of \$76,788,893

Description:

Script: Do I hear a motion for (read motion aloud)? Read by Jamie Dunphy

A first from Brenda Rivas Is there a second? Seconded by Elizabeth Durant

Do I hear any discussion? N/A

Hearing no further (or no) discussion, all those in favor please signify by saying "I" (Pause for "Iâ€™s") # 9

All those opposed say "Nay" (Pause for "Nays") # 0

Any "abstentions" ? # 0

The motion to (state whether "accept" **or** "reject") (re-read motion) (state "passes" **or** "fails") by a vote of 9 to 0. (votes are recorded #Iâ€™s to #Nayâ€™s, votes will be 9 to 0 unless there are any "nays" or abstentions)

15.B. Accept **or** Reject Approving 2024-2025 Property Taxes, the levy taxes, at the rate of \$4.8906 per \$1,000 for the General Fund and \$3,613,181 for 2019 Refunded Bond (replaced 2011A) & 2011B General Obligation Bond that includes both Principal and Interest

<p>Description: Script: Do I hear a motion for (read motion aloud)? Read by Jamie Dunphy A first from Sonja McKenzie Is there a second? Seconded by Joash Bullock_____</p> <p>Do I hear any discussion? N/A Hearing no further (or no) discussion, all those in favor please signify by saying "I" (Pause for "Iâ€™s") #9 All those opposed say "Nay" (Pause for "Nays") #0 Any "abstentions" ? #0</p> <p>The motion to (state whether "accept" or "reject") (re-read motion) (state "passes" or "fails") by a vote of 9 to 0. (votes are recorded #Iâ€™s to #Nayâ€™s, votes will be 9 to 0 unless there are any "nays" or abstentions)</p>
<p>16. Closing Announcements Presenter: Budget Committee Chair Description: Script: Does the Superintendent or Budget Officer have any closing announcements?</p>
<p>17. Upcoming Meetings</p>
<p>17.A. Upcoming Board Meetings Description: Meetings begin at 6:30pm in the Parkrose School District Office Boardroom unless otherwise indicated. Board Working Session, Monday, May 13th, 2024 (5:45pm Rotary Writing Contest event)</p>
<p>17.A.1. Upcoming Budget Meetings Description: Due to the budget passing future budget meeting have been canceled</p>
<p>18. Adjournment at 9:08 pm by Jamie Dunphy</p>

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.

If requested to do so at least 72 hours before a meeting held in public, the Board will make a reasonable effort to provide translation services. (Policy BD/BDA 12.13.21) Please email maria_taylor@parkrose.com or call 503-408-2115. Zoom closed captioning provided for the hearing-impaired. Other appropriate auxiliary aids and services may be provided upon request and appropriate advance notice.

The district prohibits discrimination and harassment on any basis protected by law, including but not limited to, an individualâ€™s perceived or actual race, color, religion, sex, sexual orientation, gender identity, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, or veteransâ€™ status of any other persons with whom the individual associates. (AC 12.13.21)

Full policies and complaint forms can be requested from your school, the district office or accessed online at <https://www.parkrose.k12.or.us/policies/>

Persons having questions about civil rights, equal opportunity, and nondiscrimination should contact Antoinette Harrison, Director of Student Services at antoinette_harrison@parkrose.k12.or.us or 503-408-2118.

[BDDH - Public Comment at Board Meetings \(12.13.21\)](#)

[BDDH-AR Public Comment at Board Meetings Procedure \(12.13.21\)](#)

[KL - Public Complaints \(10.28.19\)](#)

[KL-AR\(1\) Public Complaint Procedure \(10.28.19\)](#)

Approved Resolutions



Parkrose
School District
Portland, Oregon

PARKROSE SCHOOL DISTRICT
10636 Northeast Prescott Street
Portland, OR 97220
t: 503-408-2100 f: 503-408-2140
www.parkrose.k12.or.us

Submitted by: Sharie Lewis, CPA Date: 4/24/2024
Approved by: Superintendent Michael Lopes-Serrao
Approved by: Business & Operations Director:

RESOLUTION APPROVING PROPOSED BUDGET FOR FISCAL YEAR 2024-2025

BE IT THEREFORE RESOLVED that the Budget Committee & Board of Directors of the Multnomah County School District #3 / Parkrose School District, Multnomah County, State of Oregon, hereby approves the Proposed Budget for 2024-2025 budget in the aggregate amount of \$76,788,893. This proposed budget is an increase from the FY 23/24 Adopted budget by \$5,650,754 or 7.9% (now on file in the district administrative office 4/25/24).

Multnomah County School District #3/
Parkrose School District Board of Directors
For the FY 2024-2025 Proposed Budget

Budget Committee Chair / Print Name Here
Jamie Dunphy

Signature
Date 4/24/2024

Attachments:
Schedule A - Summary of Appropriations (Resources & Requirements)
Schedule B - Detailed Listing of Resources & Requirements by Fund

Assumptions & Other Information Used to Build 2024-2025 Proposed Budget

1. This budget was built based on SSF amount of \$10.2 billion for the bi-annual budget. With that being said the District's overall expenses were still over budget by a little over \$3 million. Below are the changes made to the budget to ensure we were balanced.

A) The district wanted to maintain programs and staffing so the below 3 items made up the adjustments needed to balance the Proposed Budget for FY 24/25.

- 1) The General Fund (Fund 100) beginning fund balance was adjusted by \$1 million - this is a one-time adjustment.
- 2) The Thompson Fund (Fund 205) will make a one-time transfer to the General Fund of \$434,244 plus moving general fund expenses of \$565,756 to the fund - which accounts for \$1 million total adjustments.
- 3) The remaining \$1 million in cuts was accomplished by moving staff out of the General Fund into the Student Investment Account (SIA) - approximately 5.35 FTE totaled approximately \$434,244.
The remaining \$565,756 adjustment is due to latest State School Fund enrollment changes for FY 24/25 - see item 14.

- 2.
- | | <u>Administration</u> | <u>OEA</u> | <u>OSEA</u> |
|---|-----------------------|------------|-------------|
| a COLA | 3% | 3% | 3.5% |
| b Insurance | 2% | 2% | 4% |
| c All personnel eligible for a step were adjusted/moved. | | | |
| d Administrator at Step 5 in FY23/24 will be eligible for the new step 6. | | | |

3. Fringe (includes everything but insurance):

<u>Fringe</u>	
Bus Driver	39.29%
Cafeteria	37.55%
Maint. / Custodial	38.03%
Standard	35.23%

(Fringe includes - PERS, PERS pick-up, Medicare, Social Security, Workers Comp, OR Family Leave Act & Unemployment)

- 4.

<u>PERS Rates for FY 24-25</u>				
	<u>PERS Portion</u>	<u>Dist. Portion</u>	<u>PERS Debt</u>	<u>Total PERS Rate</u>
Tier I & II	9.17%	6%	12.76%	27.93%
OPSRP	6.33%	6%	12.76%	25.09%
Blended	6.81%	6%	12.76%	25.57%

5. The Overall budget charges are:

	<u>Amount</u>	<u>FTE</u>
Adopted FY 23/24	\$71,138,139	356.71
Proposed FY 24/25	\$76,788,893	358.27
Change	\$5,650,754	1.56
Percentage Change	7.9%	0.4%

6. The General Fund and all Other Fund Changes are:

<u>GENERAL FUND</u>	<u>Amount</u>	<u>FTE</u>
Adopted FY 23/24	\$37,025,131	267.05
Proposed FY 24/25	\$41,269,705	272.41
Change	\$4,244,574	5.36
Percentage Change	11.5%	2.0%

<u>OTHER FUNDS</u>	<u>Amount</u>	<u>FTE</u>
Adopted FY 23/24	\$34,113,008	89.66
Proposed FY 24/25	\$35,519,188	85.86
Change	\$1,406,180	(3.80)
Percentage Change	4.1%	-4.2%

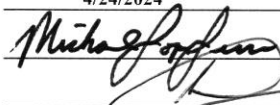
7. The general fund will be making 3 transfers to the following funds in order for those operations to continue.

Fund 282 - Technology Fund	\$200,000
Fund 285 - Textbook Fund	\$200,000
Fund 291 - Retirement Fund	\$100,000
Total Transfers from General Fund	\$500,000

The above transfers are necessary - currently these funds do not have a consistent revenue source however per union agreement or requirements from ODE expenses are happening therefore a future consistent funding will need to be developed.

8. In this budget we established a new department 115 - Student Services. This was needed because all the funding for Student Services was in department 110 - Special Education, but the majority of the activities in Student Services are not SPED related. With this new budget they received \$20,000 which was moved out of department 110 so the net change was \$0.
9. The homeless and LEAP programs have never had a formal yearly budget - they have been relying on grants. With this budget we created a \$20,000 budget for Homeless and \$5,000 for LEAP.
10. The district moved one teacher from Russell to Sacramento.
11. The district created a new communication classroom at Russell - staffing will be:
- 1.0 - Teacher (new position)
 - 1.75 - EA's already vacant positions
 - 0.5 - OT (new position - Occupational Therapist- OT)
12. Got approved through Pre-School for All - New PreK at Russell - now all 4 Elementary sites will have PreK classroom
- 1.0 - Teacher (new position)
 - 1.75 - EA's already vacant positions
13. Received funding through ODE for the new Early Literacy Grant - the award is \$210,516.
14. The adjusted State School Fund allocation for FY 24/25 - increased our amount by \$1,079,590 - we used this amount to adjust the budget in the following manner:
- a. \$565,756 was used to reduce the amount of transfer from Thompson
 - b. The remaining amount of \$513,834 was used to increase the following budgets:
 - 1) SPED out of district transfer - account 0319 - \$300,000
 - 2) Transportation out of district - account 0343 - \$100,000
 - 3) Each school got \$5,000 for additional supplies - Maint. Dpt (for Athletics) got \$5,000 and Transportation got \$15k for increased radio services - for total supply increase of \$50,000
 - 4) Athletic dues and fees - increased \$50,000 - cost of umpires, etc.
 - 5) The remaining balance of \$13,834 was used to pay for the remaining shortfall we had after changes done on 3/27/24

Form ED-50 – Property Tax and Certification

Submitted By: Sharie Lewis, CPA 4/24/2024
Approved by: Superintendent Michael Lopes-Serrao: 
Approved by: Business & Operations Director: _____

AGENDA ITEM _____

RESOLUTION TO APPROVE, APPROPRIATE, LEVY AND CATEGORIZE FUNDS
FOR THE FISCAL YEAR 2024-2025 PROPOSED BUDGET

BE IT THEREFORE RESOLVED that the Budget Committee and Board of Directors of the Multnomah County School District #3 / Parkrose School District, Multnomah County, State of Oregon, hereby approves the 2024-2025 proposed budget in the aggregate amount of \$76,788,893 (now on file in the district administrative office).

The School Board of the Multnomah County School District #3 / Parkrose School District, Multnomah County, State of Oregon, hereby approves the levy taxes, at the rate of \$4.8906 per \$1,000 for the General Fund and \$3,613,181 for 2019 Refunded Bond (replaced 2011A) & 2011B General Obligation Bond that includes both Principal and Interest.

SUMMARY OF TAXES LEVIED 2024-2025		
	GENERAL EDUCATION SUBJECT TO LIMITATION	EXCLUDED FROM LIMITATION
Permanent Rate	\$4.8906 / \$1,000	
Bonded Debt		\$3,613,181

ACTION REQUESTED:
Resolution to appropriate funds, levy taxes and categorize funds for the fiscal year 2024-2025 Proposed Budget.

TO WHOM IT MAY CONCERN

This is to certify that on April 24, 2024 the Multnomah County School District #3 / Parkrose School District School Budget Committee approves the 2024-2025 proposed budget in the total amount of \$76,788,893.

Multnomah County School District #3/
Parkrose School District Budget Committee
For the FY 2024-2025 Proposed Budget


Budget Committee Chair / Print Name Here

Signature

4/24/2024
Date

Attachment:
Schedule A - Summary of Appropriations (Resources & Requirements)
Schedule B - Detailed Listing of Resources & Requirements by Fund

Clear Page

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM OR-ED-50
2024-2025

To assessor of Multnomah County

Check here if this is an amended form.

Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Parkrose School District has the responsibility and authority to place the following property tax, fee, charge, or assessment

on the tax roll of Multnomah County. The property tax, fee, charge, or assessment is categorized as stated by this form.

10636 NE Prescott St. Portland OR 97220 6/24/24
Mailing Address of District City State ZIP Code Date Submitted
Sharie Lewis, CPA CFO 503-408-2103 lewissha@parkrose.com
Contact person Title Daytime telephone number Contact person e-mail address

CERTIFICATION— You must check one box if you are subject to local budget law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	Excluded from Measure 5 Limits
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1		\$4.8906	Dollar Amount of Bond Levy
2. Local option operating tax2			
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			3,613,181
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			3,613,181

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5
6. Election date when your new district received voter approval for your permanent rate limit.....6
7. Estimated permanent rate limit for newly merged/consolidated district.....7

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

Form ED-1 - Budget Hearing



Oregonian LEGAL AFFIDAVIT

AD#: 0010871910

State of Oregon,) ss
County of Multnomah)

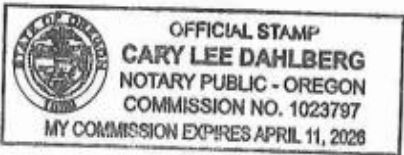
Kimberly Langdon being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was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

Oregonian 05/29/2024

Principal Clerk of the Publisher

Sworn to and subscribed before me this 29th day of May 2024

Notary Public



FORM ED-1 NOTICE OF BUDGET HEARING FOR 2024-25			
<p>The Multnomah County School District #3 / Parkrose School District will hold a public meeting on June 24, 2024 to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025 in person, and online virtually with Zoom at the hour of 6:30 pm. The agenda is posted on our website at: https://www.parkrose.k12.or.us/index.php?id=275</p> <p>Please click this URL to join: https://zoom.us/j/94961285856 or join by phone: 1-253-215-8782 Webinar ID: 949-6128-5856 If you wish to submit a public comment during this Board Meeting please fill out this electronic public comment form before "Reading of Public Comments" on the agenda: https://forms.gle/5sUjRZjxjIkqmqVg9 A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 10636 NE Prescott Street, Portland, Oregon between the hours of 8:00a.m. and 5:00p.m. starting 6/27/24, or online at www.parkrose.k12.or.us. This budget is for an annual 12 month budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.</p>			
Contact: Sharie Lewis, CPA		Telephone: (503) 408-2103 Email: sharie_lewis@parkrose.k12.or.us	
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2022-23	Amended Budget This Year 23-24	Approved Budget Next Year 24-25
Beginning Fund Balance	(\$8,803,936)	(\$10,997,127)	(\$12,562,876)
Current Year Property Taxes, other than Local Option Taxes	(\$24,600,017)	(\$25,086,625)	(\$25,213,182)
Current Year Local Option Property Taxes	\$0	\$0	\$0
Other Revenue from Local Sources	(\$3,058,277)	(\$3,557,922)	(\$3,614,720)
Revenue from Intermediate Sources	(\$347,140)	(\$354,600)	(\$1,500)
Revenue from State Sources	(\$19,657,774)	(\$20,217,989)	(\$24,977,127)
Revenue from Federal Sources	(\$6,968,495)	(\$8,320,090)	(\$5,208,744)
Interfund Transfer:	\$0	(\$355,000)	(\$1,174,244)
All Other Budget Resources	(\$5,050)	(\$4,036,500)	(\$4,036,500)
Total Resources:	(\$63,440,689)	(\$72,925,853)	(\$76,788,893)
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$23,843,098	\$26,078,622	\$27,085,600
Other Associated Payroll Cost	\$10,936,000	\$13,199,721	\$14,357,972
Purchased Services	\$7,802,495	\$11,749,506	\$10,695,168
Supplies & Materials	\$2,624,505	\$4,213,801	\$4,311,574
Capital Outlay	\$0	\$1,256,808	\$636,703
Other Objects (except debt service & interfund transfer)	\$4,449,856	\$1,253,053	\$1,317,952
Debt Service*	\$2,787,609	\$9,150,306	\$9,206,281
Interfund Transfers*	\$0	\$355,000	\$1,174,244
Operating Contingency	\$0	\$0	\$8,003,399
Unappropriated Ending Fund Balance & Reserves	\$0	\$5,669,034	\$0
Total Requirements	\$52,443,563	\$72,925,853	\$76,788,893
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instructor	\$26,832,584	\$31,295,751	\$32,341,806
FTE	224.74	229.39	229.13
2000 Support Services	\$17,588,622	\$23,065,163	\$23,067,839
FTE	98.37	111.03	110.44
3000 Enterprise & Community Service	\$1,875,872	\$2,205,352	\$2,406,023
FTE	15.26	16.29	18.70
4000 Facility Acquisition & Construction	\$4,018	\$1,185,247	\$589,301
FTE	0.00	0.00	0.00
5000 Other Uses	\$0	\$0	\$0
5100 Debt Service*	\$6,142,467	\$9,150,306	\$9,206,281
5200 Interfund Transfers*	\$0	\$355,000	\$1,174,244
6000 Contingency	\$0	\$5,669,034	\$8,003,399
7000 Unappropriated Ending Fund Balance	\$0	\$0	\$0
Total Requirements	\$52,443,563	\$72,925,853	\$76,788,893
Total FTE	338.37	356.71	358.27
* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit _____ per \$1,000)	4.8906	4.8906	4.8906
Local Option Levy	0	0	0
Levy For General Obligation Bonds	3,338,951	3,528,970	3,613,181
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$28,490,000	\$0	
Other Bonds	\$15,000,000	\$0	
PERS Full Faith & Credit	\$42,737,002	\$0	
Other Borrowings	\$830,768	\$0	
Total	\$87,057,770	\$0	

Changes from Proposed to Adopted

Fiscal Changes from the Approved Budget to ADOPTED BUDGET for FY 2024-25

1. Below are the FTE changes that were made since the budget committee approved the Proposed Budget on 4/24/24.

	Fund	FTE	Cost
a. Indah Robinson started after the business office downloaded staffing therefore it needs to be added. I. Robinson is a SPED EA at the HS	General Fund - 100	0.8750	\$60,946
b. Joe Walker - new bus driver hired after business office downloaded staffing	General Fund - 100	0.6350	\$41,121
c. Increased Autism Trainer back to 1.0 - was temporary reduced to .75 employee was returning to full time - Laticia Huchin-Latoni	General Fund - 100	0.2500	\$20,131
d. Added back a vacant bus driver that was removed in error.	General Fund - 100	0.9362	\$70,416
e. Adjust Homeless Coordinator from at Class K step 6 to Class M step 8 (the other adjustment to her position in grants was \$326 - other totals were adjusted to account for this increase) - total adjustment was \$3,747	General Fund - 100	-	\$3,421
		2.6962	\$192,614

(To adjust for the increase in General Fund the Current Year Property Taxes was increased by \$192,614)

2. Adjustments to Title Grants in Fund 215

	<u>Initial Budget</u>	<u>Adopted Budget</u>		
a. Title IA	\$959,409	\$941,542	Grant Fund - 215	(\$17,867)
b. Title IIA	\$129,669	\$122,590	Grant Fund - 215	(\$7,079)
c. Title III	\$79,047	\$73,657	Grant Fund - 215	(\$5,390)
d. Title IV	\$68,927	\$69,798	Grant Fund - 215	\$871
				(\$29,465)
			Total General Fund - 100 Changes	2.6962 \$196,035
			Total Grant Fund - 215 Changes	- (\$29,465)
			Total Changes to Approved Budget for FY 24/25	2.6962 \$166,570

3. Total Proposed / Approved <u>General Fund</u> Budget at 4/24/24	272.41	\$41,269,705
Total Adopted <u>General Fund</u> Budget as of 6/24/24 for FY 24/25	275.10	\$41,465,740
	Net Change	2.69 \$196,035
4. Total Proposed / Approved <u>Federal Grants Fund</u> Budget at 4/24/24	19.97	\$3,289,431
Total Adopted <u>all Federal Grants Fund</u> Budget as of 6/24/24 for FY 24/25	19.97	\$3,259,966
	Net Change	- (\$29,465)
5. Total Proposed / Approved Budget <u>all Funds</u> at 4/24/24	358.27	\$76,788,893
Total Adopted <u>all Funds</u> Budget as of 6/24/24 for FY 24/25	360.96	\$76,955,463
	Net Change	2.69 \$166,570

Schedule A

Schedule A – Summary of Fund Adopted

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Fund - Function	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		100 - General Fund								
20,321,549	20,088,595	1000 - Instruction	21,938,767	172.29	23,056,005	169.10	23,056,005	169.10	23,137,078	170.22
12,464,084	12,838,102	2000 - Support Services	14,586,464	94.76	17,213,700	103.31	17,213,700	103.31	17,328,662	104.88
-	-	3000 - Enterprise and Community Services.	-		-		-		-	
70,000	-	5000 - Other Uses	-		500,000		500,000		500,000	
-	-	6000 - Contingencies	500,000		500,000		500,000		500,000	
32,855,633	32,926,697	Total Fund:	37,025,231	267.05	41,269,705	272.41	41,269,705	272.41	41,465,740	275.10
		200 - Special Revenue Funds								
6,911,648	6,743,988	1000 - Instruction	8,548,889	57.10	9,276,801	60.03	9,276,801	60.03	9,277,674	60.03
3,966,332	4,696,618	2000 - Support Services	7,728,542	16.28	5,589,253	7.13	5,589,253	7.13	5,577,302	7.13
1,650,257	1,875,872	3000 - Enterprise and Community Services.	2,183,676	16.29	2,406,023	18.70	2,406,023	18.70	2,387,636	18.70
-	-	4000 - Facilities Acquisition and Construction	71,750		75,277		75,277		75,277	
-	-	5000 - Other Uses	4,541,154		4,709,244		4,709,244		4,709,244	
-	-	6000 - Contingencies	745,757		745,757		745,757		745,757	
12,528,237	13,316,478	Total Fund:	23,819,768	89.67	22,802,355	85.86	22,802,355	85.86	22,772,890	85.86
		300 - Debt Service Funds								
3,925	4,324	2000 - Support Services	-		-		-		-	
32,777,722	6,142,467	5000 - Other Uses	5,115,306		5,171,281		5,171,281		5,171,281	
-	-	6000 - Contingencies	3,835,000		6,757,642		6,757,642		6,757,642	
32,781,647	6,146,791	Total Fund:	8,950,306		11,928,923		11,928,923		11,928,923	
		400 - Capital Projects Funds								
-	-	1000 - Instruction	9,000		9,000		9,000		9,000	
570,986	49,579	2000 - Support Services	264,946		264,886		264,886		264,886	
7,896	4,017	4000 - Facilities Acquisition and Construction	1,068,888		514,024		514,024		514,024	
578,882	53,596	Total Fund:	1,342,834		787,910		787,910		787,910	
78,744,399	52,443,563	Total Function:	71,138,139	356.71	76,788,893	358.27	76,788,893	358.27	76,955,463	360.96

Schedule A – Summary of All Fund Combined

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Function	\$	FTE	\$	FTE	\$	FTE	\$	FTE
27,233,197	26,832,584	1000 - Instruction	30,496,656	229.39	32,341,806	229.12	32,341,806	229.12	32,423,752	230.25
17,005,327	17,588,622	2000 - Support Services	22,579,952	111.03	23,067,839	110.44	23,067,839	110.44	23,170,850	112.01
1,650,257	1,875,872	3000 - Enterprise and Community Services.	2,183,676	16.29	2,406,023	18.70	2,406,023	18.70	2,387,636	18.70
7,896	4,017	4000 - Facilities Acquisition and Construction	1,140,638		589,301		589,301		589,301	
32,847,722	6,142,467	5000 - Other Uses	9,656,460		10,380,525		10,380,525		10,380,525	
-	-	6000 - Contingencies	5,080,757		8,003,399		8,003,399		8,003,399	
78,744,399	52,443,563	Total Function:	71,138,139	356.71	76,788,893	358.27	76,788,893	358.27	76,955,463	360.96

Schedule B

Schedule B – Resources

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Fund - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		100 - General Fund				
21,860,661	21,990,895	1000 - Revenue From Local Sources	22,590,938	22,539,403	22,539,403	22,735,438
335,820	347,140	2000 - Revenue From Intermediate Sources	354,600	1,500	1,500	1,500
10,242,927	11,088,269	3000 - Revenue From State Sources	10,928,967	14,388,437	14,388,437	14,388,437
1,976	6,241	4000 - Revenue From Federal Sources	2,000	2,000	2,000	2,000
3,490	5,050	5000 - Other Sources	1,500	1,500	1,500	1,500
-	-	5200 - Interfund Transfers	240,000	674,244	674,244	674,244
3,057,090	2,647,226	5400 - Beginning Fund Balance	2,907,226	3,662,621	3,662,621	3,662,621
35,501,964	36,084,821	Total Fund:	37,025,231	41,269,705	41,269,705	41,465,740
		201 - TAN Fund				
377	1,970	1000 - Revenue From Local Sources	2,000	2,000	2,000	2,000
-	-	5000 - Other Sources	4,035,000	4,035,000	4,035,000	4,035,000
67,614	67,991	5400 - Beginning Fund Balance	69,750	73,277	73,277	73,277
67,991	69,961	Total Fund:	4,106,750	4,110,277	4,110,277	4,110,277
		202 - Food Service Fund				
990	4,924	1000 - Revenue From Local Sources	21,096	51,096	51,096	51,096
16,706	289,007	3000 - Revenue From State Sources	22,000	317,000	317,000	317,000
1,671,933	1,401,172	4000 - Revenue From Federal Sources	1,617,000	1,430,000	1,430,000	1,430,000
84,409	280,622	5400 - Beginning Fund Balance	175,000	223,992	223,992	223,992
1,774,037	1,975,724	Total Fund:	1,835,096	2,022,088	2,022,088	2,022,088
		203 - Risk Management Fund				
561,750	27,980	1000 - Revenue From Local Sources	32,000	32,000	32,000	32,000
163,551	685,590	5400 - Beginning Fund Balance	672,230	658,820	658,820	658,820
725,301	713,571	Total Fund:	704,230	690,820	690,820	690,820
		205 - Thompson Special Fund				
1,105,081	1,271,297	1000 - Revenue From Local Sources	1,340,199	1,439,007	1,439,007	1,439,007
2,156,049	2,658,842	5400 - Beginning Fund Balance	2,794,000	2,321,652	2,321,652	2,321,652
3,261,130	3,930,139	Total Fund:	4,134,199	3,760,659	3,760,659	3,760,659
		215 - Federal Grants Fund				
1,027	-	3000 - Revenue From State Sources	395,132	203,587	203,587	-
5,070,426	4,867,978	4000 - Revenue From Federal Sources	5,649,159	3,085,844	3,085,844	3,259,966
5,071,453	4,867,978	Total Fund:	6,044,291	3,289,431	3,289,431	3,259,966
		251 - Student Investment Account				
2,071,037	2,459,869	3000 - Revenue From State Sources	2,594,144	3,430,575	3,430,575	3,430,575
22,527	-	5400 - Beginning Fund Balance	-	-	-	-
2,093,564	2,459,869	Total Fund:	2,594,144	3,430,575	3,430,575	3,430,575
		252 - High School Success				
920,010	848,918	3000 - Revenue From State Sources	1,158,781	1,054,891	1,054,891	1,054,891
35,858	-	5400 - Beginning Fund Balance	-	-	-	-
955,868	848,918	Total Fund:	1,158,781	1,054,891	1,054,891	1,054,891
		280 - State & Private Grant Fund				
81,781	467,485	1X00 - Revenue From Local Sources	32,523	71,152	71,152	71,152
1,434,892	1,661,145	3000 - Revenue From State Sources	1,355,848	2,125,932	2,125,932	2,125,932
114,091	41,418	5400 - Beginning Fund Balance	145,671	184,436	184,436	184,436
1,630,765	2,170,049	Total Fund:	1,534,042	2,381,520	2,381,520	2,381,520
		281 - Transportation Fund				
51,227	-	5000 - Other Sources	-	-	-	-
152,099	203,326	5400 - Beginning Fund Balance	203,326	203,326	203,326	203,326
203,326	203,326	Total Fund:	203,326	203,326	203,326	203,326

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	Fund - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		<u>282 - Technology Replacement Fund</u>				
221,939	-	1000 - Revenue From Local Sources	-	-	-	-
70,000	-	5200 - Interfund Transfers	-	200,000	200,000	200,000
37,168	59,741	5400 - Beginning Fund Balance	40,000	7,301	7,301	7,301
329,106	59,741	Total Fund:	40,000	207,301	207,301	207,301
		<u>285 - Textbook Fund</u>				
-	-	5200 - Interfund Transfers	50,000	200,000	200,000	200,000
111,893	99,373	5400 - Beginning Fund Balance	125	124	124	124
111,893	99,373	Total Fund:	50,125	200,124	200,124	200,124
		<u>291 - Retirement/Longevity Fund</u>				
7,410	2,646	1000 - Revenue From Local Sources	2,495	3,063	3,063	3,063
-	-	5200 - Interfund Transfers	50,000	100,000	100,000	100,000
77,371	43,687	5400 - Beginning Fund Balance	17,150	3,141	3,141	3,141
84,781	46,333	Total Fund:	69,645	106,204	106,204	106,204
		<u>298 - PERS Stabilization Fund</u>				
248,475	245,139	5400 - Beginning Fund Balance	245,139	245,139	245,139	245,139
		<u>299 - Student Body Fund</u>				
364,173	334,325	1000 - Revenue From Local Sources	700,000	700,000	700,000	700,000
424,064	431,963	5400 - Beginning Fund Balance	400,000	400,000	400,000	400,000
788,238	766,288	Total Fund:	1,100,000	1,100,000	1,100,000	1,100,000
		<u>310 - Debt Service Fund</u>				
3,146,739	3,328,874	1000 - Revenue From Local Sources	3,838,869	3,748,181	3,748,181	3,748,181
692,375	693,105	4000 - Revenue From Federal Sources	690,900	690,900	690,900	690,900
-	-	5200 - Interfund Transfers	166,154	-	-	-
617,229	422,331	5400 - Beginning Fund Balance	853,653	4,033,137	4,033,137	4,033,137
4,456,343	4,444,311	Total Fund:	5,549,576	8,472,218	8,472,218	8,472,218
		<u>311 - PERS Gen Oblig Bond Fund</u>				
1,591,036	3,310,565	3000 - Revenue From State Sources	3,400,730	3,456,705	3,456,705	3,456,705
27,156,599	-	5000 - Other Sources	-	-	-	-
28,747,635	3,310,565	Total Fund:	3,400,730	3,456,705	3,456,705	3,456,705
		<u>405 - Capital Projects Fund</u>				
76,453	213,901	1000 - Revenue From Local Sources	225,000	225,000	225,000	225,000
1,111,137	632,853	5400 - Beginning Fund Balance	820,000	240,977	240,977	240,977
1,187,591	846,754	Total Fund:	1,045,000	465,977	465,977	465,977
		<u>415 - Capital Equipment Fund</u>				
132,399	116,151	5400 - Beginning Fund Balance	116,150	116,150	116,150	116,150
		<u>420 - Cap Proj Gen Oblig Bond Fund</u>				
2,679	13,996	1000 - Revenue From Local Sources	17,000	17,000	17,000	17,000
56,732	51,514	5400 - Beginning Fund Balance	60,888	85,047	85,047	85,047
59,410	65,510	Total Fund:	77,888	102,047	102,047	102,047
		<u>430 - Capital Fleet Replacement</u>				
116,169	116,169	5400 - Beginning Fund Balance	103,796	103,736	103,736	103,736
87,547,441	63,440,689	Total Object:	71,138,139	76,788,893	76,788,893	76,955,463

Schedule B – Requirements

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	\$	Fund - Function	\$	FTE	\$	FTE	\$	FTE	\$	FTE
		100 - General Fund								
20,321,549	20,088,595	1000 - Instruction	21,938,767	172.29	23,056,005	169.10	23,056,005	169.10	23,137,078	170.22
12,464,084	12,838,102	2000 - Support Services	14,586,464	94.76	17,213,700	103.31	17,213,700	103.31	17,328,662	104.88
-	-	3000 - Enterprise and Community Services.	-		-		-		-	
70,000	-	5000 - Other Uses	-		500,000		500,000		500,000	
-	-	6000 - Contingencies	500,000		500,000		500,000		500,000	
32,855,633	32,926,697	Total Fund:	37,025,231	267.05	41,269,705	272.41	41,269,705	272.41	41,465,740	275.10
		201 - TAN Fund								
-	-	4000 - Facilities Acquisition and Construction	71,750		75,277		75,277		75,277	
-	-	5000 - Other Uses	4,035,000		4,035,000		4,035,000		4,035,000	
-	-	Total Fund:	4,106,750		4,110,277		4,110,277		4,110,277	
		202 - Food Service Fund								
1,493,415	1,753,233	3000 - Enterprise and Community Services.	1,835,096	15.29	2,022,088	17.70	2,022,088	17.70	2,022,088	17.70
		203 - Risk Management Fund								
39,711	56,856	2000 - Support Services	687,440		674,030		674,030		674,030	
-	-	6000 - Contingencies	16,790		16,790		16,790		16,790	
39,711	56,856	Total Fund:	704,230		690,820		690,820		690,820	
		205 - Thompson Special Fund								
513,375	765,765	2000 - Support Services	3,202,413	1.75	2,550,816	1.75	2,550,816	1.75	2,550,816	1.75
88,913	86,591	3000 - Enterprise and Community Services.	107,819	1.00	51,632	0.50	51,632	0.50	51,632	0.50
-	-	5000 - Other Uses	100,000		434,244		434,244		434,244	
-	-	6000 - Contingencies	723,967		723,967		723,967		723,967	
602,288	852,356	Total Fund:	4,134,199	2.75	3,760,659	2.25	3,760,659	2.25	3,760,659	2.25
		215 - Federal Grants Fund								
2,765,485	2,147,825	1000 - Instruction	2,983,030	22.18	2,364,911	19.49	2,364,911	19.49	2,365,782	19.49
2,262,774	2,691,200	2000 - Support Services	3,031,116	10.25	866,380	0.48	866,380	0.48	854,431	0.48
43,194	28,952	3000 - Enterprise and Community Services.	30,145		58,140		58,140		39,753	
5,071,453	4,867,978	Total Fund:	6,044,291	32.43	3,289,431	19.97	3,289,431	19.97	3,259,966	19.97
		251 - Student Investment Account								
1,915,988	2,130,669	1000 - Instruction	2,009,455	16.73	2,418,455	19.07	2,418,455	19.07	2,418,454	19.07
177,576	329,200	2000 - Support Services	384,689	4.28	748,573	4.90	748,573	4.90	748,574	4.90
-	-	3000 - Enterprise and Community Services.	200,000		263,547	0.50	263,547	0.50	263,547	0.50
2,093,564	2,459,869	Total Fund:	2,594,144	21.00	3,430,575	24.47	3,430,575	24.47	3,430,575	24.47
		252 - High School Success								
949,004	848,918	1000 - Instruction	1,111,797	9.63	1,051,907	10.43	1,051,907	10.43	1,051,907	10.43
6,864	-	2000 - Support Services	46,984		2,984		2,984		2,984	
955,868	848,918	Total Fund:	1,158,781	9.63	1,054,891	10.43	1,054,891	10.43	1,054,891	10.43
		280 - State & Private Grant Fund								
912,376	1,197,536	1000 - Instruction	1,294,482	8.56	2,141,404	11.05	2,141,404	11.05	2,141,407	11.05
652,236	805,270	2000 - Support Services	228,944		229,500		229,500		229,497	
24,735	7,095	3000 - Enterprise and Community Services.	10,616		10,616		10,616		10,616	
1,589,346	2,009,901	Total Fund:	1,534,042	8.56	2,381,520	11.05	2,381,520	11.05	2,381,520	11.05
		281 - Transportation Fund								
-	-	2000 - Support Services	32,172		198,326		198,326		198,326	
-	-	5000 - Other Uses	166,154		-		-		-	
-	-	6000 - Contingencies	5,000		5,000		5,000		5,000	
-	-	Total Fund:	203,326		203,326		203,326		203,326	

2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted
\$	\$	Fund - Function	\$	FTE	\$	FTE	\$	FTE	\$ FTE
		<u>282 - Technology Replacement Fund</u>	-	-	-	-	-	-	-
269,366	19,813	2000 - Support Services	40,000		207,301		207,301		207,301
		<u>285 - Textbook Fund</u>	-	-	-	-	-	-	-
12,520	99,248	1000 - Instruction	50,125		200,124		200,124		200,124
		<u>291 - Retirement/Longevity Fund</u>	-	-	-	-	-	-	-
41,094	28,515	2000 - Support Services	69,645		106,204		106,204		106,204
		<u>298 - PERS Stabilization Fund</u>	-	-	-	-	-	-	-
3,336	-	2000 - Support Services	5,139		5,139		5,139		5,139
-	-	5000 - Other Uses	240,000		240,000		240,000		240,000
3,336	-	Total Fund:	245,139		245,139		245,139		245,139
		<u>299 - Student Body Fund</u>	-	-	-	-	-	-	-
356,275	319,791	1000 - Instruction	1,100,000		1,100,000		1,100,000		1,100,000
		<u>310 - Debt Service Fund</u>	-	-	-	-	-	-	-
3,925	4,324	2000 - Support Services	-		-		-		-
4,030,087	2,831,902	5000 - Other Uses	1,714,576		1,714,576		1,714,576		1,714,576
-	-	6000 - Contingencies	3,835,000		6,757,642		6,757,642		6,757,642
4,034,012	2,836,226	Total Fund:	5,549,576		8,472,218		8,472,218		8,472,218
		<u>311 - PERS Gen Oblig Bond Fund</u>	-	-	-	-	-	-	-
28,747,635	3,310,565	5000 - Other Uses	3,400,730		3,456,705		3,456,705		3,456,705
		<u>405 - Capital Projects Fund</u>	-	-	-	-	-	-	-
554,738	37,145	2000 - Support Services	45,000		45,000		45,000		45,000
-	-	4000 - Facilities Acquisition and Construction	1,000,000		420,977		420,977		420,977
554,738	37,145	Total Fund:	1,045,000		465,977		465,977		465,977
		<u>415 - Capital Equipment Fund</u>	-	-	-	-	-	-	-
16,249	-	2000 - Support Services	116,150		116,150		116,150		116,150
		<u>420 - Cap Proj Gen Oblig Bond Fund</u>	-	-	-	-	-	-	-
-	-	1000 - Instruction	9,000		9,000		9,000		9,000
7,896	4,017	4000 - Facilities Acquisition and Construction	68,888		93,047		93,047		93,047
7,896	4,017	Total Fund:	77,888		102,047		102,047		102,047
		<u>430 - Capital Fleet Replacement</u>	-	-	-	-	-	-	-
-	12,433	2000 - Support Services	103,796		103,736		103,736		103,736
78,744,399	52,443,563	Total Function:	71,138,139	356.71	76,788,893	358.27	76,788,893	358.27	76,955,463 360.96

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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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.

Adopted 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.

Adopted Budget 2024-2025
Multnomah County School District #3
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Every child reads and thinks critically and graduates ready for college and career.