

Submitted by: Sharie Lewis, CPA

3/13/2017

Approved by: Superintendent Karen Gray: _____

Approved by: Business & Operations Director: _____

RESOLUTION AMENDING FISCAL YEAR 2016-17 BUDGET

BE IT THEREFORE RESOLVED that the Board of Directors of the Multnomah County School District #3 / Parkrose School District, Multnomah County, State of Oregon, hereby amends the 2016-17 budget in the aggregate amount of \$ 60,467,226. This amendment changes the adopted budget by \$1,314,367 or 2.2% (now on file in the district administrative office) as follows – see attached Schedule B – Schedule of Resources and Requirements for the Amended Budget:

TO WHOM IT MAY CONCERN

This is to certify that on March 13, 2017 the Multnomah County School District #3 / Parkrose School District Board of Directors AMENDS the 2016-17 budgets in the total amount of **\$60,467,226**.

Multnomah County School District #3/
Parkrose School District Board of Directors
For the FY 2016-2017 Budget

Print Name Here

Signature

Date

- Schedule A – Summary of All Fund Changes
- Schedule B -- Detailed Information on all Fund Changes by Resource & Requirement
- Schedule C – Variance Analysis Information for items 10% or above Adopted

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
RESOLUTION SUPPORT TO AMEND 2016-2017 BUDGET
3/13/17 BOARD MEETING**

SCHEDULE A - SUMMARY OF FUND CHANGES

FY 2016-17 BUDGET BY FUND CATEGORIES (with changes)							
GENERAL FUND	ADOPTED		AMENDED		CHANGE		
INSTRUCTION	1000	\$20,259,412	1000	\$19,883,483	1000	-\$375,929	-2%
SUPPORT SERVICES	2000	\$12,836,040	2000	\$12,944,681	2000	\$108,641	1%
COMMUNITY SERVICE	3000	\$0	3000	\$0	3000	\$0	#DIV/0!
FACILITY ACQUISITION/CONSTRUCTION	4000	\$0	4000	\$0	4000	\$0	#DIV/0!
DEBT SERVICE PAYMENTS	5100	\$0	5100	\$0	5100	\$0	#DIV/0!
FUND TRANSFER	5200	\$516,812	5200	\$876,812	5200	\$360,000	70%
CONTINGENCIES	6000	\$250,000	6000	\$250,000	6000	\$0	0%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$250,000	7000	\$250,000	7000	\$0	0%
		\$34,112,264		\$34,204,976		\$92,712	0%
200 FUNDS	ADOPTED		AMENDED		CHANGE		
INSTRUCTION	1000	\$3,766,570	1000	\$3,430,805	1000	-\$269,602	-7%
SUPPORT SERVICES	2000	\$2,130,414	2000	\$3,103,680	2000	\$933,068	44%
COMMUNITY SERVICE	3000	\$2,217,868	3000	\$2,208,746	3000	-\$9,122	0%
FACILITY ACQUISITION/CONSTRUCTION	4000	\$0	4000	\$0	4000	\$0	#DIV/0!
DEBT SERVICE PAYMENTS	5100	\$4,110,000	5100	\$4,110,161	5100	\$161	0%
FUND TRANSFER	5200	\$166,200	5200	\$166,200	5200	\$0	0%
CONTINGENCIES	6000	\$200,000	6000	\$200,000	6000	\$0	0%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$2,741,221	7000	\$2,741,221	7000	\$0	0%
		\$15,332,272		\$15,960,812		\$654,504	4%
300 FUNDS	ADOPTED		AMENDED		CHANGE		
INSTRUCTION	1000	\$0	1000	\$0	1000	\$0	#DIV/0!
SUPPORT SERVICES	2000	\$0	2000	\$0	2000	\$0	#DIV/0!
COMMUNITY SERVICE	3000	\$0	3000	\$0	3000	\$0	#DIV/0!
FACILITY ACQUISITION/CONSTRUCTION	4000	\$0	4000	\$0	4000	\$0	#DIV/0!
DEBT SERVICE PAYMENTS	5100	\$4,489,411	5100	\$4,489,411	5100	\$0	0%
FUND TRANSFER	5200	\$0	5200	\$0	5200	\$0	#DIV/0!
CONTINGENCIES	6000	\$245,557	6000	\$245,557	6000	\$0	0%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$907,308	7000	\$1,376,653	7000	\$469,345	52%
		\$5,642,276		\$6,111,621		\$469,345	8%
400 FUNDS	ADOPTED		AMENDED		CHANGE		
INSTRUCTION	1000	\$0	1000	\$0	1000	\$0	#DIV/0!
SUPPORT SERVICES	2000	\$1,716,717	2000	\$1,921,853	2000	\$205,136	12%
COMMUNITY SERVICE	3000	\$0	3000	\$0	3000	\$0	#DIV/0!
FACILITY ACQUISITION/CONSTRUCTION	4000	\$2,184,330	4000	\$2,102,964	4000	-\$81,366	-4%
DEBT SERVICE PAYMENTS	5100	\$40,000	5100	\$40,000	5100	\$0	0%
FUND TRANSFER	5200	\$0	5200	\$0	5200	\$0	#DIV/0!
CONTINGENCIES	6000	\$75,000	6000	\$75,000	6000	\$0	0%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$50,000	7000	\$50,000	7000	\$0	0%
		\$4,066,047		\$4,189,817		\$123,770	3%
ALL FUNDS	ADOPTED		AMENDED		CHANGE		
INSTRUCTION	1000	\$24,025,981	1000	\$23,314,287	1000	-\$67,121	-0.3%
SUPPORT SERVICES	2000	\$16,683,171	2000	\$17,970,214	2000	-\$22,389	-6.8%
COMMUNITY SERVICE	3000	\$2,217,868	3000	\$2,208,746	3000	-\$340,605	-2.0%
FACILITY ACQUISITION/CONSTRUCTION	4000	\$2,184,330	4000	\$2,102,964	4000	\$105,037	2.0%
DEBT SERVICE PAYMENTS	5100	\$8,639,411	5100	\$8,639,572	5100	\$0	0.0%
FUND TRANSFER	5200	\$683,012	5200	\$1,043,012	5200	\$360,000	69.7%
CONTINGENCIES	6000	\$770,557	6000	\$770,557	6000	\$12,794	0.3%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$3,948,529	7000	\$4,417,874	7000	\$1,266,651	12.8%
		\$59,152,859		\$60,467,226		\$1,314,367	2.2%

**For detail on each individual fund change refer to Schedule B - List of resource and requirements by fund.
For an explanation of the fund changes that exceeded 10% refer to Schedule C.**

**SCHEDULE B - AMENDED RESOURCES
2016-17**

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
RESOLUTION TO AMEND 2016-2017 BUDGET
3/13/17 BOARD MEETING**

SCHEDULE B - RESOURCES

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2016, and for the purposes shown below are hereby **AMENDED** as follows:

RESOURCE APPROPRIATIONS & SUPPLEMENTAL ADJUSTMENTS								
FUND	APPROPRIATION TYPE NAME	ADOPTED		AMENDED		CHANGE		Percentage
		LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	
GENERAL FUND (100)	LOCAL	1000	\$15,869,796	1000	\$16,312,292	1000	\$442,496.00	2.8%
	INTERMEDIATE	2000	328,000	2000	305,611	2000	(\$22,389.00)	-6.8%
	STATE	3000	17,050,468	3000	16,667,734	3000	(\$382,734.27)	-2.2%
	OTHER	5000	-	5000	7,435	5000	\$7,435.00	#DIV/0!
	BEGINNING FUND BALANCE	5411	864,000	5411	911,905	5411	\$47,904.88	5.5%
.....FUND TOTAL			34,112,264		34,204,976		\$92,712.61	0.3%
TAX ANTICIPATION NOTE (201)	LOCAL	1000	2,000	1000	2,000	1000	\$0	0.0%
	OTHER	5000	4,052,138	5000	4,052,138	5000	(\$0)	0.0%
	BEGINNING FUND BALANCE	5411	62,119	5411	62,280	5411	\$161	0.3%
.....FUND TOTAL			4,116,257		4,116,418		160	0.0%
FOOD SERVICE (202)	LOCAL	1000	91,000	1000	78,213	1000	(12,787)	-14.1%
	STATE	3000	19,000	3000	19,000	3000	-	0.0%
	FEDERAL	4000	1,882,000	4000	1,882,000	4000	-	0.0%
	BEGINNING FUND BALANCE	5411	84,310	5411	97,097	5411	12,787	15.2%
.....FUND TOTAL			2,076,310		2,076,310		(0)	0.0%
RISK MANAGEMENT (203)	OTHER	5000	-	5000	5,359	5000	5,359	#DIV/0!
	BEGINNING FUND BALANCE	5411	267,660	5411	262,301	5411	(5,359)	-2.0%
.....FUND TOTAL			267,660		267,660		0	0.0%
THOMPSON (205)	LOCAL	1000	602,075	1000	602,075	1000	\$0	0.0%
	BEGINNING FUND BALANCE	5411	3,400,000	5411	3,855,003	5411	\$455,003	13.4%
.....FUND TOTAL			4,002,075		4,457,078		455,003	11.4%
FEDERAL & STATE GRANTS (215)	LOCAL	1000	50,000	1000	34,349	1000	(15,651)	-31.3%
	STATE	3000	-	3000	15,300	3000	15,300	#DIV/0!
	FEDERAL	4000	2,670,115	4000	2,775,152	4000	105,037	3.9%
.....FUND TOTAL			2,720,115		2,824,801		104,686	3.8%
PRIVATE GRANTS (280)	LOCAL	1000	189,897	1000	211,451	1000	\$21,554	11.4%
	BEGINNING FUND BALANCE	5411	67,541	5411	48,401	5411	(\$19,140)	-28.3%
.....FUND TOTAL			257,438		259,852		2,414	0.9%
TRANSPORTATION FUND (281)	STATE	3000	141,713	3000	168,542	3000	\$26,829	18.9%
	BEGINNING FUND BALANCE	5411	166,192	5411	230,480	5411	\$64,288	38.7%
.....FUND TOTAL			307,905		399,022		91,117	29.6%
TECHNOLOGY REPLACEMENT (282)	LOCAL	1000	30,000	1000	34,162	1000	\$4,162	13.9%
	BEGINNING FUND BALANCE	5411	54,288	5411	50,126	5411	(\$4,162)	-7.7%
.....FUND TOTAL			84,288		84,288		-	0.0%
TEXTBOOK REPLACEMENT (285)	TRANSFERS	5211	144,812	5211	144,812	5211	\$0	0.0%
	BEGINNING FUND BALANCE	5411	55,271	5411	210,271	5411	\$155,001	280.4%
.....FUND TOTAL			200,082		355,083		155,001	77.5%
RETIREMENT FUND (291)	LOCAL	1000	5,000	1000	14,000	1000	\$9,000	180.0%
	TRANSFERS FROM GENERAL FUND	5211	89,143	5211	89,143	5211	\$0	0.0%
	BEGINNING FUND BALANCE	5411	66,000	5411	117,158	5411	\$51,158	77.5%
.....FUND TOTAL			160,143		220,301		60,158	37.6%
PERS FUND (298)	TRANSFERS FROM GENERAL FUND	5211	140,000	5211	500,000	5211	\$360,000	257.1%
.....FUND TOTAL			140,000		500,000		360,000	257.1%
STUDENT BODY FUND (299)	LOCAL	1000	1,000,000	1000	400,000	1000	(\$600,000)	-60.0%
.....FUND TOTAL			1,000,000		400,000		(600,000)	-60.0%
DEBT SERVICE FUND (310)	LOCAL	1000	3,764,411	1000	3,764,411	1000	\$0	0.0%
	FEDERAL	4000	661,500	4000	661,500	4000	\$0	0.0%
	TRANSFERS	5220	166,200	5220	166,200	5220	\$0	0.0%
	TRANSFERS FROM GENERAL FUND	5211	142,857	5211	142,857	5211	\$0	0.0%
	BEGINNING FUND BALANCE	5411	907,308	5411	1,376,653	5411	\$469,345	51.7%
.....FUND TOTAL			5,642,276		6,111,621		469,345	8.3%
CAPITAL PROJECTS (405)	LOCAL	1000	150,000	1000	235,000	1000	\$85,000	56.7%
	BEGINNING FUND BALANCE	5411	370,000	5411	481,356	5411	\$111,356	30.1%
.....FUND TOTAL			520,000		716,356		196,356	37.8%
CAPITAL EQUIPMENT (415)	BEGINNING FUND BALANCE	5411	126,787	5411	135,567	5411	\$8,780	6.9%
.....FUND TOTAL			126,787		135,567		8,780	6.9%
CAPITAL PROJECTS GO BOND (420)	LOCAL	1000	20,000	1000	20,000	1000	\$0	0.0%
	BEGINNING FUND BALANCE	5411	2,204,330	5411	2,122,964	5411	(\$81,366)	-3.7%
.....FUND TOTAL			2,224,330		2,142,964		(81,366)	-3.7%
CAPITAL FLEET REPLACEMENT (430)	LOCAL	1000	12,000	1000	11,104	1000	(\$896)	-7.5%
	BEGINNING FUND BALANCE	5411	1,182,930	5411	1,183,826	5411	\$896	0.1%
.....FUND TOTAL			1,194,930		1,194,930		-	0.0%
TOTAL ALL FUNDS			59,152,859		60,467,226		1,314,367	2.2%

**SCHEDULE B - AMENDED RESOURCES
2016-17**

SUMMARY OF APPROPRIATION LEVELS / ADOPTED / AMENDED / CHANGE - FY 2016-17						
TOTAL	LOCAL	1000	21,786,178	21,719,057	(67,121)	-0.3%
TOTAL	INTERMEDIATE	2000	328,000	305,611	(22,389)	-6.8%
TOTAL	STATE	3000	17,211,181	16,870,576	(340,605)	-2.0%
TOTAL	FEDERAL	4000	5,213,615	5,318,652	105,037	2.0%
TOTAL	TRANSFERS	5220	166,200	166,200	-	0.0%
TOTAL	TRANSFERS FROM GENERAL FUND	5211	516,812	876,812	360,000	69.7%
TOTAL	OTHER	5000	4,052,138	4,064,932	12,794	0.3%
TOTAL	BEGINNING FUND BALANCE	5411	9,878,735	11,145,386	1,266,651	12.8%
			59,152,859	60,467,226	1,314,367	2.2%

SUM OF BUDGET BY FUND CATEGORIES						
GENERAL FUND	ADOPTED	AMENDED	CHANGE			
LOCAL	1000	\$15,869,796	\$16,312,292	\$442,496		2.8%
INTERMEDIATE	2000	\$328,000	\$305,611	-\$22,389		-6.8%
STATE	3000	\$17,050,468	\$16,667,734	-\$382,734		-2.2%
FEDERAL	4000	\$0	\$0	\$0	#DIV/0!	
TRANSFERS	5220	\$0	\$0	\$0	#DIV/0!	
TRANSFERS FROM GENERAL FUND	5211	\$0	\$0	\$0	#DIV/0!	
OTHER	5000	\$0	\$7,435	\$7,435	#DIV/0!	
BEGINNING FUND BALANCE	5411	\$864,000	\$911,905	\$47,905		5.5%
		\$34,112,264	\$34,204,976	\$92,713		0.3%
200 FUNDS	ADOPTED	AMENDED	CHANGE			
LOCAL	1000	\$1,969,972	\$1,376,250	-\$593,722		-30.1%
INTERMEDIATE	2000	\$0	\$0	\$0	#DIV/0!	
STATE	3000	\$160,713	\$202,842	\$42,129		26.2%
FEDERAL	4000	\$4,552,115	\$4,657,152	\$105,037		2.3%
TRANSFERS	5220	\$0	\$0	\$0	#DIV/0!	
TRANSFERS FROM GENERAL FUND	5211	\$373,955	\$733,955	\$360,000		96.3%
OTHER	5000	\$4,052,138	\$4,057,497	\$5,359		0.1%
BEGINNING FUND BALANCE	5411	\$4,223,380	\$4,933,116	\$709,736		16.8%
		\$15,332,273	\$15,960,812	\$628,539		4.1%
300 FUNDS	ADOPTED	AMENDED	CHANGE			
LOCAL	1000	\$3,764,411	\$3,764,411	\$0		0.0%
INTERMEDIATE	2000	\$0	\$0	\$0	#DIV/0!	
STATE	3000	\$0	\$0	\$0	#DIV/0!	
FEDERAL	4000	\$661,500	\$661,500	\$0		0.0%
TRANSFERS	5220	\$166,200	\$166,200	\$0		0.0%
TRANSFERS FROM GENERAL FUND	5211	\$142,857	\$142,857	\$0		0.0%
OTHER	5000	\$0	\$0	\$0	#DIV/0!	
BEGINNING FUND BALANCE	5411	\$907,308	\$1,376,653	\$469,345		51.7%
		\$5,642,276	\$6,111,621	\$469,345		8.3%
400 FUNDS	ADOPTED	AMENDED	CHANGE			
LOCAL	1000	\$182,000	\$266,104	\$84,104		46.2%
INTERMEDIATE	2000	\$0	\$0	\$0	#DIV/0!	
STATE	3000	\$0	\$0	\$0	#DIV/0!	
FEDERAL	4000	\$0	\$0	\$0	#DIV/0!	
TRANSFERS	5220	\$0	\$0	\$0	#DIV/0!	
TRANSFERS FROM GENERAL FUND	5211	\$0	\$0	\$0	#DIV/0!	
OTHER	5000	\$0	\$0	\$0	#DIV/0!	
BEGINNING FUND BALANCE	5411	\$3,884,047	\$3,923,712	\$39,666		1.0%
		\$4,066,047	\$4,189,816	\$123,770		3.0%
ALL FUNDS	ADOPTED	AMENDED	CHANGE			
LOCAL	1000	\$21,786,178	\$21,719,057	-\$67,121		-0.3%
INTERMEDIATE	2000	\$328,000	\$305,611	-\$22,389		-6.8%
STATE	3000	\$17,211,181	\$16,870,576	-\$340,605		-2.0%
FEDERAL	4000	\$5,213,615	\$5,318,652	\$105,037		2.0%
TRANSFERS	5220	\$166,200	\$166,200	\$0		0.0%
TRANSFERS FROM GENERAL FUND	5211	\$516,812	\$876,812	\$360,000		69.7%
OTHER	5000	\$4,052,138	\$4,064,932	\$12,794		0.3%
BEGINNING FUND BALANCE	5411	\$9,878,735	\$11,145,386	\$1,266,651		12.8%
		59,152,859	60,467,226	1,314,367		2.2%

**SCHEDULE B - AMENDED REQUIREMENTS
2016-17**

**PARKROSE SCHOOL DISTRICT
RESOLUTION TO AMEND 2016-2017 BUDGET
3/13/17 BOARD MEETING**

SCHEDULE B - REQUIREMENTS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2016, and for the purposes shown below are hereby **AMENDED** as follows:

REQUIREMENTS APPROPRIATIONS & SUPPLEMENTAL ADJUSTMENTS									
FUND	APPROPRIATION NAME	ADOPTED		AMENDED		CHANGE			
		LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	PERCENTAGE	
GENERAL FUND (100)	INSTRUCTION	1000	\$20,259,412	1000	\$19,883,483	1000	-\$375,929	-2%	
	SUPPORT SERVICES	2000	\$12,836,040	2000	\$12,944,681	2000	\$108,641	1%	
	FUND TRANSFERS	5200	\$516,812	5200	\$876,812	5200	\$360,000	70%	
	CONTINGENCIES	6000	\$250,000	6000	\$250,000	6000	\$0	0%	
.....FUND TOTAL			\$33,862,264		\$33,954,976		\$92,712	69%	
TAX ANTICIPATION NOTE (201)	SUPPORT SERVICES	2000	\$6,257	2000	\$6,257	2000	\$0	0%	
	DEBT SERVICE PAYMENTS	5100	\$4,110,000	5100	\$4,110,161	5100	\$161	0%	
.....FUND TOTAL			\$4,116,257		\$4,116,418		\$161	0%	
FOOD SERVICE (202)	COMMUNITY SERVICE	3000	\$2,065,081	3000	\$2,065,081	3000	\$0	0%	
.....FUND TOTAL			\$2,065,081		\$2,065,081		\$0	0%	
RISK MANAGEMENT (203)	SUPPORT SERVICES	2000	\$238,385	2000	\$238,385	2000	\$0	0%	
.....FUND TOTAL			\$238,385		\$238,385		\$0	0%	
THOMPSON (205)	SUPPORT SERVICES	2000	\$990,884	2000	\$1,445,887	2000	\$455,003	46%	
	COMMUNITY SERVICE	3000	\$120,474	3000	\$120,474	3000	\$0	0%	
	CONTINGENCIES	6000	\$200,000	6000	\$200,000	6000	\$0	0%	
.....FUND TOTAL			\$1,311,358		\$1,766,361		\$455,003	46%	
FEDERAL AND STATE GRANTS (215)	INSTRUCTION	1000	\$2,362,269	1000	\$2,496,086	1000	\$133,817	6%	
	SUPPORT SERVICES	2000	\$325,533	2000	\$305,524	2000	-\$20,009	-6%	
	COMMUNITY SERVICE	3000	\$32,313	3000	\$23,191	3000	-\$9,122	-28%	
.....FUND TOTAL			\$2,720,115		\$2,824,801		\$104,686	-29%	
PRIVATE GRANTS (280)	INSTRUCTION	1000	\$204,219	1000	\$179,636	1000	-\$24,583	-12%	
	SUPPORT SERVICES	2000	\$53,218	2000	\$80,215	2000	\$26,997	51%	
.....FUND TOTAL			\$257,438		\$259,852		\$2,414	39%	
TRANSPORTATION FUND (281)	SUPPORT SERVICES	2000	\$136,705	2000	\$227,822	2000	\$91,117	67%	
	FUND TRANSFERS	5200	\$166,200	5200	\$166,200	5200	\$0	0%	
.....FUND TOTAL			\$302,905		\$394,022		\$91,117	67%	
TECHNOLOGY REPLACEMENT (282)	SUPPORT SERVICES	2000	\$79,288	2000	\$79,288	2000	\$0	0%	
.....FUND TOTAL			\$79,288		\$79,288		\$0	0%	
TEXTBOOK REPLACEMENT (285)	INSTRUCTION	1000	\$200,082	1000	\$355,083	1000	\$155,001	77%	
.....FUND TOTAL			\$200,082		\$355,083		\$155,001	77%	
RETIREMENT FUND (291)	SUPPORT SERVICES	2000	\$160,143	2000	\$220,301	2000	\$60,158	38%	
.....FUND TOTAL			\$160,143		\$220,301		\$60,158	38%	
PERS FUND (298)	SUPPORT SERVICES	2000	\$140,000	2000	\$500,000	2000	\$360,000	257%	
.....FUND TOTAL			\$140,000		\$500,000		\$360,000	257%	
STUDENT BODY FUND (299)	INSTRUCTION	1000	\$1,000,000	1000	\$400,000	1000	-\$600,000	-60%	
.....FUND TOTAL			\$1,000,000		\$400,000		-\$600,000	-60%	
DEBT SERVICE FUND (310)	DEBT SERVICE	5100	\$4,489,411	5100	\$4,489,411	5100	\$0	0%	
	CONTINGENCIES	6000	\$245,557	6000	\$245,557	6000	\$0	0%	
.....FUND TOTAL			\$4,734,968		\$4,734,968		\$0	0%	
CAPITAL PROJECTS (405)	SUPPORT SERVICES	2000	\$395,000	2000	\$591,356	2000	\$196,356	50%	
	CONTINGENCIES	6000	\$75,000	6000	\$75,000	6000	\$0	0%	
.....FUND TOTAL			\$470,000		\$666,356		\$196,356	50%	
CAPITAL EQUIPMENT (415)	SUPPORT SERVICES	2000	\$126,787	2000	\$135,567	2000	\$8,780	7%	
.....FUND TOTAL			\$126,787		\$135,567		\$8,780	7%	
CAPITAL PROJECTS GO BOND (420)	FACILITY ACQUISITION/CONSTRUCTION	4000	\$2,184,330	4000	\$2,102,964	4000	-\$81,366	-4%	
	DEBT SERVICE	5100	\$40,000	5100	\$40,000	5100	\$0	0%	
.....FUND TOTAL			\$2,224,330		\$2,142,964		-\$81,366	-4%	
CAPITAL FLEET REPLACEMENT (430)	SUPPORT SERVICES	2000	\$1,194,930	2000	\$1,194,930	2000	\$0	0%	
.....FUND TOTAL			\$1,194,930		\$1,194,930		\$0	0%	
TOTAL APPROPRIATED BUDGET - ALL FUNDS			\$55,204,330		\$56,049,352		\$845,022	2%	
DETAIL OF UNAPPROPRIATED ENDING FUND BALANCES BY FUND									
GENERAL FUND (100)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$250,000	7000	\$250,000	7000	\$0	0%	
FOOD SERVICE (202)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$11,229	7000	\$11,229	7000	\$0	0%	
RISK MANAGEMENT (203)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$29,275	7000	\$29,275	7000	\$0	0%	
THOMPSON (205)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$2,690,717	7000	\$2,690,717	7000	\$0	0%	
TRANSPORTATION FUND (281)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$5,000	7000	\$5,000	7000	\$0	0%	
TECHNOLOGY REPLACEMENT (282)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$5,000	7000	\$5,000	7000	\$0	0%	
DEBT SERVICE FUND (310)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$907,308	7000	\$1,376,653	7000	\$469,345	52%	
CAPITAL PROJECTS (405)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$50,000	7000	\$50,000	7000	\$0	0%	
TOTAL UNAPPROPRIATED ENDING FUND BALANCES			\$3,948,529		\$4,417,874		\$469,345	12%	
TOTAL AMEND BUGET ALL FUND (APPROPRIATED & UNAPPROPRIATED) 2016-17			\$59,152,859		\$60,467,226		\$1,314,367	2%	

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
RESOLUTION SUPPORT TO AMEND 2016-2017 BUDGET
3/13/17 BOARD MEETING**

SCHEDULE C - EXPLANATION OF CHANGES IN AMENDED BUDGET 2016-17

Overall increase in Amendment / Supplemental #1 is \$1,314,367 which is only a 2.2% overall change. Along with this increase we had 7 funds that exceeded 10% of the adopted budget.

>>> For a Summary of Fund changes please see Schedule A.

>>> For a Detailed Listing on Fund changes by individual Resource and Requirement line item please see Schedule B - (Resources and Requirements)

LISTING OF FUND CHANGES THAT EXCEEDED 10%

1. Thompson Fund Fund 205

<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>
Beginning Fund Balance	\$ 3,855,003	Support	\$ 1,445,887
Total Resources		Total Requirements	
	\$ 4,457,078		\$ 4,457,078

This is the 6/30/16 adjustment to the beginning fund balance - the increase was 455,003.

2. Transportation Fund Fund 281

<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>
Beginning Fund Balance	\$ 230,480	Support	\$ 227,822
State Sources	\$ 168,542		\$ -
Total Resources		Total Requirements	
	\$ 399,022		\$ 399,022

This is the 6/30/16 adjustment to the beginning fund balance - the increase was 64,288.
The adjustment to State Sources in the increase to depreciation revenue we allocate through the SSF - we replaced fleet.

3. Textbook Fund Fund 285

<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>
Beginning Fund Balance	\$ 210,271	Instruction	\$ 355,083
Total Resources		Total Requirements	
	\$ 355,083		\$ 355,083

This is the 6/30/16 adjustment to the beginning fund balance - the increase was 155,001.

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
RESOLUTION SUPPORT TO AMEND 2016-2017 BUDGET
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LISTING OF FUND CHANGES THAT EXCEEDED 10%

4. Retirement Fund Fund 291

<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>
Beginning Fund Balance	\$ 117,158	Support	\$ 220,301
Local Sources	\$ 14,000		
Total Resources	\$ 220,301	Total Requirements	\$ 220,301

This is the 6/30/16 adjustment to the beginning fund balance - the increase was 51,158. Increase in Local Revenue is attributed to some credits we received from our HRA account for non-usage.

5. PERS Stabilization Fund 298

<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>
Other Sources - Transfers In	\$ 500,000	Support	\$ 500,000
Total Resources	\$ 500,000	Total Requirements	\$ 500,000

Due to known PERS rate increase for 17/18 the board and leadership wanted to increase the balance in the stabilization fund to help offset rate increases in 2017-19.

6. Student Body Fund Fund 299

<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>
Local Sources	\$ 400,000	Instruction	\$ 400,000
Total Resources	\$ 400,000	Total Requirements	\$ 400,000

The initial budget was \$1 million the reduction of \$600k is due to 6/30/16 known ending balance in the schools accounts. This is the 1st year this account has been set up in a special revenue fund.

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
RESOLUTION SUPPORT TO AMEND 2016-2017 BUDGET
3/13/17 BOARD MEETING**

SCHEDULE C - EXPLANATION OF CHANGES IN AMENDED BUDGET 2016-17

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LISTING OF FUND CHANGES THAT EXCEEDED 10%

7. Capital Projects Fund Fund 405

<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>
Beginning Fund Balance	\$ 481,356	Support	\$ 591,356
Local Sources	\$ 235,000		
Total Resources	\$ 716,356	Total Requirements	\$ 716,356

This is the 6/30/16 adjustment to the beginning fund balance - the increase was 455,003.