

NOTICE OF SUPPLEMENTAL BUDGET HEARING FOR 2023-24 BUDGET --- 4/22/24

A public hearing will be held on April 22, 2024 for changes proposed for the Adopted Budget for Multnomah County School District #3 / DBA Parkrose School District for the current fiscal year 2023-2024 will be held at 10636 NE Prescott Street, Portland, OR 97220.

The meeting will be held virtually with Zoom starting at the hours of 6:30 pm.

The agenda is posted on our website at: <https://www.parkrose.k12.or.us/index.php?id=275>

Please click this URL to join: <https://zoom.us/j/94961285856> or join by phone: 1-253-215-8782 Webinar ID: 949-6128-5856

If you wish to submit a public comment during this Board Meeting please fill out this electronic public comment form before "Reading of Public Comments" on the agenda: <https://forms.gle/5sUjRZjxJikqmqVg9>

The purpose of the hearing is to discuss the proposed changes needed to be made to the current Adopted budget for FY 23/24.

A copy of the Supplemental Budget schedules and support documents may be inspected or obtained starting **April 23, 2024** at 10636 NE Prescott Street, Portland, OR 97220, between the hours of 8:00 AM and 4:30 PM

LISTING OF FUND CHANGES THAT EXCEEDED 10% OF 2023-2024 ADOPTED BUDGET - ON 4/22/24

1. Student Investment Acct (SIA) Fund 251

| Resources | | | Requirements | | |
|------------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|
| | Current | Final | | Current | Final |
| Beginning Fund Balance | \$0 | \$0 | Instruction | \$2,009,455 | \$2,551,760 |
| State Sources | \$2,594,144 | \$3,312,221 | Support Services | \$384,689 | \$560,461 |
| Local Resources | \$0 | \$0 | Enter. & Community Svc. | \$200,000 | \$200,000 |
| Total Resources | \$2,594,144 | \$3,312,221 | Total Requirements | \$2,594,144 | \$3,312,221 |
| Change | 27.7% | \$718,077 | Change | 27.7% | \$718,077 |

Reason for Change: The increase is associated with grant award increase from ODE and carryover balance from 6/30/23.

2. State & Local Grant Fund Fund 280

| Resources | | | Requirements | | |
|------------------------|--------------------|--------------------|-----------------------------------|--------------------|--------------------|
| | Current | Final | | Current | Final |
| Beginning Fund Balance | \$145,671 | \$160,148 | Instruction | \$1,294,482 | \$1,497,695 |
| Local Resources | \$32,523 | \$163,161 | Support Services | \$228,944 | \$296,589 |
| State Resources | \$1,355,848 | \$1,481,591 | Enterprise and Community Services | \$10,616 | \$10,616 |
| Total Resources | \$1,534,042 | \$1,804,900 | Total Requirements | \$1,534,042 | \$1,804,900 |
| Change | 17.7% | \$270,858 | Change | 17.7% | \$270,858 |

Reason for Change: The increase is associated with 8 new grants and changes in ending balances as of 6/30/23.

3. Technology Replacement Fund Fund 282

| Resources | | | Requirements | | |
|------------------------|-----------------|-----------------|---------------------------|-----------------|-----------------|
| | Current | Final | | Current | Final |
| Beginning Fund Balance | \$40,000 | \$39,928 | Support Services | \$40,000 | \$54,928 |
| Transfers | \$0 | \$15,000 | | \$0 | \$0 |
| Total Resources | \$40,000 | \$54,928 | Total Requirements | \$40,000 | \$54,928 |
| Change | 37.3% | \$14,928 | Change | 37.3% | \$14,928 |

Reason for Change: The change is associated with a fund transfer from the Thompson Fund.

4. Retirement Fund Fund 291

| Resources | | | Requirements | | |
|------------------------|-----------------|-----------------|---------------------------|-----------------|-----------------|
| | Current | Final | | Current | Final |
| Beginning Fund Balance | \$17,150 | \$17,818 | Support Services | \$69,645 | \$80,313 |
| Local Resources | \$2,495 | \$12,495 | | \$0 | \$0 |
| Transfers | \$50,000 | \$50,000 | | \$0 | \$0 |
| Total Resources | \$69,645 | \$80,313 | Total Requirements | \$69,645 | \$80,313 |
| Change | 15.3% | \$10,668 | Change | 15.3% | \$10,668 |

Reason for Change: This increase is associated with rebate from our HRA plan and increase in fund balance.

5. Debt Service Fund Fund 310

| Resources | | | Requirements | | |
|------------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|
| | Current | Final | | Current | Final |
| Beginning Fund Balance | \$853,653 | \$1,608,084 | Debt Services | \$1,714,576 | \$1,714,576 |
| Local Sources | \$3,838,869 | \$3,838,869 | Contingency | \$3,835,000 | \$4,423,277 |
| Federal Sources | \$690,900 | \$690,900 | | \$0 | \$0 |
| Transfers | \$166,154 | \$0 | | \$0 | \$0 |
| Total Resources | \$5,549,576 | \$6,137,853 | Total Requirements | \$5,549,576 | \$6,137,853 |
| Change | 10.6% | \$588,277 | Change | 10.6% | \$588,277 |

Reason for Change: This increase is associated with the District's requirement to develop a sinking fund in order to pay a 2028 \$15 million lump sum payment for the 2011B QZAB.



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, SFO Date: 4/22/24
Approved by: Superintendent Michael Lopes-Serrac _____
Approved by: Business & Operations Director: _____

RESOLUTION AMENDING FISCAL YEAR 2023-2024 BUDGET - Amendment #1

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 2023-2024 adopted budget in the aggregate amount of \$71,138,139. This amendment #1 will increase the overall budget by \$1,787,714 or 2.5%. The District has 5 of it's 21 funds that increased greater than 10%. The three major changes in our funds are related to fund balance adjustments, change In grants, and the increase to debt fund which is associated with the requirement to maintain a sinking fund until we make our \$15 million lump sum payment in 2028 for the 2011B QZAB debt.

Multnomah County School District #3/
Parkrose School District Board of Directors
For the FY 2023-2024 Amended Budget #1

Board Chair / Print Name Here

Signature

Date

Schedule A - Summary of Requirements on All Funds & Changes (Adopted & Amendment 1)
Schedule B - Detailed Information on all Fund Changes by Resource & Requirement (Adopted & Amendment 1)

Below are the list of changes that needed to happen in Amendment #1 - FY 23/24

1 **Total changes in the adopted budget is \$1,734,620.91 or 2.4%.**

| | <u>Adopted Budget</u> | <u>Revised Budget</u> | <u>Change</u> | <u>% Change</u> |
|--|-----------------------|-----------------------|---------------|-----------------|
| | \$71,138,139 | \$72,925,953 | \$1,787,814 | 2.5% |

2 **The biggest part of amendment #1 is the beginning fund balance changes that roll forward from the audit ending 6/30/23.**

| | | <u>FY 23/24</u> | <u>Ending Fund</u> | | <u>Percentage</u> |
|--------------------|----------------------------|--------------------|---------------------|--------------------|-------------------|
| <u>Fund Number</u> | <u>Fund Description</u> | <u>Adopted</u> | <u>Balance</u> | <u>Change</u> | <u>Change</u> |
| | | | <u>6/30/2023</u> | | |
| 100 | General Fund | \$2,907,226 | \$3,158,124 | \$250,898 | 8.6% |
| 201 | TAN Fund | \$69,750 | \$69,961 | \$211 | 0.3% |
| 202 | Nutrition Fund | \$175,000 | \$222,491 | \$47,491 | 27.1% |
| 203 | Risk Fund | \$672,230 | \$656,715 | (\$15,515) | -2.3% |
| 205 | Thompson Fund | \$2,794,000 | \$3,077,782 | \$283,782 | 10.2% |
| 215 | Federal Grant Fund | \$0 | \$0 | \$0 | 0.0% |
| 251 | Student Investment | \$0 | \$0 | \$0 | 0.0% |
| 252 | Measure 98 Fund | \$0 | \$0 | \$0 | 0.0% |
| 280 | State & Private Grant Fund | \$145,671 | \$160,148 | \$14,477 | 9.9% |
| 281 | Transportation Fund | \$203,326 | \$203,326 | (\$0) | 0.0% |
| 282 | Technology Fund | \$40,000 | \$39,928 | (\$72) | -0.2% |
| 285 | Textbook Fund | \$125 | \$124 | (\$1) | -0.6% |
| 291 | Retirement Fund | \$17,150 | \$17,818 | \$668 | 3.9% |
| 298 | PERS Stabilization Fund | \$245,139 | \$245,139 | \$0 | 0.0% |
| 299 | Student Body Fund | \$400,000 | \$446,497 | \$46,497 | 11.6% |
| 310 | GO Bond Debt Fund | \$853,653 | \$1,608,084 | \$754,431 | 88.4% |
| 311 | PERS Bond Debt Fund | \$0 | \$0 | \$0 | 0.0% |
| 405 | Capital Projects Fund | \$820,000 | \$809,609 | (\$10,391) | -1.3% |
| 415 | Capital Equipment Fund | \$116,150 | \$116,151 | \$1 | 0.0% |
| 420 | Bond Capital Fund | \$60,888 | \$61,492 | \$604 | 1.0% |
| 430 | Fleet Replacement Fund | \$103,796 | \$103,736 | (\$60) | -0.1% |
| | Total | \$9,624,104 | \$10,997,127 | \$1,373,023 | 14.3% |

3 **Grant Changes are located in the following funds**

| | <u>Adopted Budget</u> | <u>Revised Budget</u> | <u>Change</u> | <u>% Change</u> |
|-----------------|-----------------------|-----------------------|------------------|-----------------|
| Fund 215 | \$6,044,291 | \$6,057,681 | \$13,390 | 0.2% |
| Fund 251 | \$2,594,144 | \$3,312,221 | \$718,077 | 27.7% |
| Fund 252 | \$1,158,781 | \$1,072,481 | (\$86,300) | -7.4% |
| Fund 280 | \$1,534,042 | \$1,804,901 | \$270,859 | 17.7% |
| | \$11,331,258 | \$12,247,284 | \$916,026 | 8.1% |

| <u>Grant Number</u> | <u>Grant Description</u> | <u>Fund 215</u> | <u>Fund 280</u> |
|---------------------|-------------------------------------|------------------|------------------|
| 223 | Title III Immigrant | \$2,744 | |
| 225 | IDEA Extended Assessment | \$549 | |
| 226 | IDEA Extended Assessment | \$549 | |
| 227 | ESSA - Russell, Sacramento, MS & HS | \$166,312 | |
| 079 | OEA Choice Trust | | \$75,270 |
| 080 | Early Literacy | | \$202,260 |
| 081 | Career Pathways | | \$4,388 |
| 082 | Latinx Grant | | \$100,123 |
| 083 | Early Indicator Grant | | \$8,211 |
| 084 | Menstrual Dignity | | \$12,783 |
| 090 | Safe Access | | \$23,093 |
| 092 | Care Counts | | \$30,000 |
| | | \$170,155 | \$456,129 |

The changes in these funds are the result of ending balances as of 6/30/23 being larger than we projected in the adopted, increase in grant awards or new grants.

4 **Added new department #115 for Student Services that used to be part of the department 110.**
 Added \$20,000 in non-personnel budget. Amount was moved out of department 110 budget line.

| | | |
|--|---------------------------|-----------|
| | Net Change was \$0 | 0% |
|--|---------------------------|-----------|

5 **Adjusted the board budget to be more aligned with current and prior spending trends.**

| | | |
|--|---------------------------|-----------|
| | Net Change was \$0 | 0% |
|--|---------------------------|-----------|

6 **Reduced or adjusted transfers**

| | |
|--|--------------------|
| Reduced transfer from Transportation Fund that was going to Debt Fund | (\$166,154) |
| Added Transfer to Technology Fund from Thompson Fund - due to increased spending | \$15,000 |
| | (\$151,154) |

7 **The large increase in the debt fund is associated with our requirement to establish a sinking fund for the next 4 years so we can pay the \$15 million lump sum payment for the 2011B QZAB bill associated with the 2011 Bond that built the middle school.**

8 **We currently have 5 funds that have exceeded (increased) by more than 10% from the adopted budget therefore requiring public notice**

| | <u>% of Change</u> | <u>Amt of Change</u> |
|---|--------------------|----------------------|
| Student Investment Account (SIA) - Fund 251 | 28% | \$718,077 |
| State & Local Grants Fund - Fund 280 | 14% | \$270,859 |
| Technology Replacement Fund - Fund 282 | 37% | \$14,928 |
| Retirement Fund - Fund 291 | 15% | \$10,668 |
| Dect Service Fund - Fund 310 | 11% | \$588,277 |

9 Over 800+ account lines will be adjusted with this supplemental budget adjustment for FY 23/24

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
RESOLUTION TO AMEND 2023-2024 ADOPTED BUDGET - AMENDMENT #1
4/22/24 BOARD MEETING**

SCHEDULE A - SUMMARY OF FUND CHANGES TO 2023-2024 ADOPTED BUDGET

| SUM OF BUDGET BY FUND CATEGORIES with changes (RESOURCES) | | | | | | |
|--|--------------------------|-----------------------------|--------------------------|--------------------------|------------------------|--------------|
| GENERAL FUND | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | | | CHANGE | |
| LOCAL | 1000 (\$2,590,938.00) | 1000 (\$2,340,040.14) | 1000 (\$2,340,040.14) | 1000 (\$2,340,040.14) | \$250,897.86 | -1.1% |
| INTERMEDIATE | 2000 (\$354,600.00) | 2000 (\$354,600.00) | 2000 (\$354,600.00) | 2000 (\$354,600.00) | \$0.00 | 0.0% |
| STATE | 3000 (\$10,928,967.00) | 3000 (\$10,928,967.00) | 3000 (\$10,928,967.00) | 3000 (\$10,928,967.00) | \$0.00 | 0.0% |
| FEDERAL | 4000 (\$2,000.00) | 4000 (\$2,000.00) | 4000 (\$2,000.00) | 4000 (\$2,000.00) | \$0.00 | 0.0% |
| TRANSFERS | 5220 (\$240,000.00) | 5220 (\$240,000.00) | 5220 (\$240,000.00) | 5220 (\$240,000.00) | \$0.00 | 0.0% |
| TRANSFERS FROM GENERAL FUND | 5211 \$0.00 | 5211 \$0.00 | 5211 \$0.00 | 5211 \$0.00 | \$0.00 | 0.0% |
| OTHER | 5000 (\$1,500.00) | 5000 (\$1,500.00) | 5000 (\$1,500.00) | 5000 (\$1,500.00) | \$0.00 | 0.0% |
| BEGINNING FUND BALANCE | 5411 (\$2,907,226.00) | 5411 (\$3,158,123.86) | 5411 (\$3,158,123.86) | 5411 (\$3,158,123.86) | -\$250,897.86 | 8.6% |
| | (\$37,025,231.00) | (\$37,025,231.00) | (\$37,025,231.00) | (\$37,025,231.00) | \$0.00 | 0.0% |
| 200 FUNDS | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | | | CHANGE | |
| LOCAL | 1000 (\$2,130,313.00) | 1000 (\$2,224,242.56) | 1000 (\$2,224,242.56) | 1000 (\$2,224,242.56) | -\$93,929.56 | 4.4% |
| STATE | 3000 (\$5,525,905.00) | 3000 (\$5,888,292.20) | 3000 (\$5,888,292.20) | 3000 (\$5,888,292.20) | -\$362,387.20 | 6.6% |
| FEDERAL | 4000 (\$7,266,159.00) | 4000 (\$7,627,189.91) | 4000 (\$7,627,189.91) | 4000 (\$7,627,189.91) | -\$361,030.91 | 5.0% |
| TRANSFERS | 5220 \$0.00 | 5220 (\$15,000.00) | 5220 (\$15,000.00) | 5220 (\$15,000.00) | -\$15,000.00 | 0.0% |
| TRANSFER FROM THOMPSON FUND | 5216 (\$100,000.00) | 5216 (\$100,000.00) | 5216 (\$100,000.00) | 5216 (\$100,000.00) | \$0.00 | 0.0% |
| TRANSFERS FROM GENERAL FUND | 5211 \$0.00 | 5211 \$0.00 | 5211 \$0.00 | 5211 \$0.00 | \$0.00 | 0.0% |
| OTHER | 5000 (\$4,035,000.00) | 5000 (\$4,035,000.00) | 5000 (\$4,035,000.00) | 5000 (\$4,035,000.00) | \$0.00 | 0.0% |
| BEGINNING FUND BALANCE | 5411 (\$4,762,391.00) | 5411 (\$5,139,930.35) | 5411 (\$5,139,930.35) | 5411 (\$5,139,930.35) | -\$377,539.35 | 7.9% |
| | (\$23,819,768.00) | (\$25,029,655.02) | (\$25,029,655.02) | (\$25,029,655.02) | -\$1,209,887.02 | 4.8% |
| 300 FUNDS | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | | | CHANGE | |
| LOCAL | 1000 (\$3,838,869.00) | 1000 (\$3,838,869.00) | 1000 (\$3,838,869.00) | 1000 (\$3,838,869.00) | \$0.00 | 0.0% |
| STATE | 3000 (\$3,400,730.00) | 3000 (\$3,400,730.00) | 3000 (\$3,400,730.00) | 3000 (\$3,400,730.00) | \$0.00 | 0.0% |
| FEDERAL | 4000 (\$690,900.00) | 4000 (\$690,900.00) | 4000 (\$690,900.00) | 4000 (\$690,900.00) | \$0.00 | 0.0% |
| TRANSFERS | 5220 (\$166,154.00) | 5220 \$0.00 | 5220 \$0.00 | 5220 \$0.00 | \$166,154.00 | -100.0% |
| TRANSFERS FROM GENERAL FUND | 5211 \$0.00 | 5211 \$0.00 | 5211 \$0.00 | 5211 \$0.00 | \$0.00 | 0.0% |
| OTHER SOURCES - BOND PROCEEDS | 5000 \$0.00 | 5000 \$0.00 | 5000 \$0.00 | 5000 \$0.00 | \$0.00 | 0.0% |
| BEGINNING FUND BALANCE | 5411 (\$853,653.00) | 5411 (\$1,608,084.47) | 5411 (\$1,608,084.47) | 5411 (\$1,608,084.47) | -\$754,431.47 | 88.4% |
| | (\$8,950,306.00) | (\$9,538,583.47) | (\$9,538,583.47) | (\$9,538,583.47) | -\$588,277.47 | 6.2% |
| 400 FUNDS | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | | | CHANGE | |
| LOCAL | 1000 (\$242,000.00) | 1000 (\$241,395.52) | 1000 (\$241,395.52) | 1000 (\$241,395.52) | \$604.48 | -0.2% |
| BEGINNING FUND BALANCE | 5411 (\$1,100,834.00) | 5411 (\$1,090,987.90) | 5411 (\$1,090,987.90) | 5411 (\$1,090,987.90) | \$9,846.10 | -0.9% |
| | (\$1,342,834.00) | (\$1,332,383.42) | (\$1,332,383.42) | (\$1,332,383.42) | \$10,450.58 | -0.8% |
| ALL FUNDS | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | | | CHANGE | |
| LOCAL | 1000 (\$28,802,120.00) | 1000 (\$28,644,547.22) | 1000 (\$28,644,547.22) | 1000 (\$28,644,547.22) | \$157,572.78 | -0.5% |
| INTERMEDIATE | 2000 (\$354,600.00) | 2000 (\$354,600.00) | 2000 (\$354,600.00) | 2000 (\$354,600.00) | \$0.00 | 0.0% |
| STATE | 3000 (\$19,855,602.00) | 3000 (\$20,217,989.20) | 3000 (\$20,217,989.20) | 3000 (\$20,217,989.20) | -\$362,387.20 | 1.8% |
| FEDERAL | 4000 (\$7,959,059.00) | 4000 (\$8,320,089.91) | 4000 (\$8,320,089.91) | 4000 (\$8,320,089.91) | -\$361,030.91 | 4.5% |
| TRANSFERS | 5220 (\$406,154.00) | 5220 (\$255,000.00) | 5220 (\$255,000.00) | 5220 (\$255,000.00) | \$151,154.00 | -37.2% |
| TRANSFER FROM THOMPSON FUND | 5216 (\$100,000.00) | 5216 (\$100,000.00) | 5216 (\$100,000.00) | 5216 (\$100,000.00) | \$0.00 | 0.0% |
| TRANSFERS FROM GENERAL FUND | 5211 \$0.00 | 5211 \$0.00 | 5211 \$0.00 | 5211 \$0.00 | \$0.00 | 0.0% |
| OTHER SOURCES - BOND PROCEEDS | 5000 (\$4,036,500.00) | 5000 (\$4,036,500.00) | 5000 (\$4,036,500.00) | 5000 (\$4,036,500.00) | \$0.00 | 0.0% |
| BEGINNING FUND BALANCE | 5411 (\$9,624,104.00) | 5411 (\$10,997,126.58) | 5411 (\$10,997,126.58) | 5411 (\$10,997,126.58) | -\$1,373,022.58 | 14.3% |
| | (\$71,138,139.00) | (\$72,925,852.91) | (\$72,925,852.91) | (\$72,925,852.91) | -\$1,787,713.91 | 2.5% |

| SUM OF BUDGET BY FUND CATEGORIES (with changes) - REQUIREMENTS | | | | | | |
|---|------------------------|-----------------------------|------------------------|------------------------|-----------------------|--------------|
| GENERAL FUND | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | | | CHANGE | |
| INSTRUCTION | 1000 \$21,938,767 | 1000 \$21,918,767.00 | 1000 \$21,918,767.00 | 1000 \$21,918,767.00 | (\$20,000.00) | -0.1% |
| SUPPORT SERVICES | 2000 \$14,586,464 | 2000 \$14,606,464.00 | 2000 \$14,606,464.00 | 2000 \$14,606,464.00 | \$20,000.00 | 0.1% |
| FUND TRANSFER | 5200 \$0 | 5200 \$0.00 | 5200 \$0.00 | 5200 \$0.00 | \$0.00 | 0.0% |
| CONTINGENCIES | 6000 \$500,000 | 6000 \$500,000.00 | 6000 \$500,000.00 | 6000 \$500,000.00 | \$0.00 | 0.0% |
| | \$37,025,231 | \$37,025,231.00 | \$37,025,231.00 | \$37,025,231.00 | \$0.00 | 0.0% |
| 200 FUNDS | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | | | CHANGE | |
| INSTRUCTION | 1000 \$8,548,889 | 1000 \$9,367,983.42 | 1000 \$9,367,983.42 | 1000 \$9,367,983.42 | \$819,094.42 | 9.6% |
| SUPPORT SERVICES | 2000 \$7,728,542 | 2000 \$8,193,812.17 | 2000 \$8,193,812.17 | 2000 \$8,193,812.17 | \$465,270.17 | 6.0% |
| COMMUNITY SERVICE | 3000 \$2,183,676 | 3000 \$2,205,352.43 | 3000 \$2,205,352.43 | 3000 \$2,187,643 | \$21,676.43 | 1.0% |
| FACILITY ACQUISITION/CONSTRUCTION | 4000 \$71,750 | 4000 \$126,750.00 | 4000 \$126,750.00 | 4000 \$126,750.00 | \$55,000.00 | 76.7% |
| DEBT SERVICE PAYMENTS | 5100 \$4,035,000 | 5100 \$4,035,000.00 | 5100 \$4,035,000.00 | 5100 \$4,035,000.00 | \$0.00 | 0.0% |
| FUND TRANSFER | 5200 \$506,154 | 5200 \$355,000.00 | 5200 \$355,000.00 | 5200 \$355,000.00 | (\$151,154.00) | -29.9% |
| CONTINGENCIES | 6000 \$745,757 | 6000 \$745,757.00 | 6000 \$745,757.00 | 6000 \$745,757.00 | \$0.00 | 0.0% |
| | \$23,819,768 | \$25,029,655.02 | \$25,029,655.02 | \$25,029,655.02 | \$1,209,887.02 | 5.1% |
| 300 FUNDS | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | | | CHANGE | |
| SUPPORT SERVICES | 2000 \$0 | 2000 \$0.00 | 2000 \$0.00 | 2000 \$0.00 | \$0.00 | 0.0% |
| OTHER USES - PERS LUMP SUM PYMTS | 5000 \$0 | 5000 \$0.00 | 5000 \$0.00 | 5000 \$0.00 | \$0.00 | 0.0% |
| DEBT SERVICE PAYMENTS | 5100 \$5,115,306 | 5100 \$5,115,306.00 | 5100 \$5,115,306.00 | 5100 \$5,115,306.00 | \$0.00 | 0.0% |
| CONTINGENCIES | 6000 \$3,835,000 | 6000 \$4,423,277.47 | 6000 \$4,423,277.47 | 6000 \$4,423,277.47 | \$588,277.47 | 15.3% |
| | \$8,950,306 | \$9,538,583.47 | \$9,538,583.47 | \$9,538,583.47 | \$588,277.47 | 6.6% |
| 400 FUNDS | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | | | CHANGE | |
| INSTRUCTION | 1000 \$9,000 | 1000 \$9,000.00 | 1000 \$9,000.00 | 1000 \$9,000.00 | \$0.00 | 0.0% |
| SUPPORT SERVICES | 2000 \$264,946 | 2000 \$264,886.86 | 2000 \$264,886.86 | 2000 \$264,886.86 | (\$59.14) | 0.0% |
| COMMUNITY SERVICE | 3000 \$0 | 3000 \$0.00 | 3000 \$0.00 | 3000 \$0.00 | \$0.00 | 0.0% |
| FACILITY ACQUISITION/CONSTRUCTION | 4000 \$1,068,888 | 4000 \$1,058,496.56 | 4000 \$1,058,496.56 | 4000 \$1,058,496.56 | (\$10,391.44) | -1.0% |
| FUND TRANSFER | 5200 \$0 | 5200 \$0.00 | 5200 \$0.00 | 5200 \$0.00 | \$0.00 | 0.0% |
| | \$1,342,834 | \$1,332,383.42 | \$1,332,383.42 | \$1,332,383.42 | (\$10,450.58) | -0.8% |
| ALL FUNDS | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | | | CHANGE | |
| INSTRUCTION | 1000 \$30,496,656 | 1000 \$31,295,750.42 | 1000 \$31,295,750.42 | 1000 \$31,295,750.42 | \$799,094.42 | 2.6% |
| SUPPORT SERVICES | 2000 \$22,579,952 | 2000 \$23,065,163.03 | 2000 \$23,065,163.03 | 2000 \$23,065,163.03 | \$485,211.03 | 2.1% |
| COMMUNITY SERVICE | 3000 \$2,183,676 | 3000 \$2,205,352.43 | 3000 \$2,205,352.43 | 3000 \$2,187,643 | \$21,676.43 | 1.0% |
| FACILITY ACQUISITION/CONSTRUCTION | 4000 \$1,140,638 | 4000 \$1,185,246.56 | 4000 \$1,185,246.56 | 4000 \$1,185,246.56 | \$44,608.56 | 3.9% |
| OTHER USES - PERS LUMP SUM PYMTS | 5000 \$0 | 5000 \$0.00 | 5000 \$0.00 | 5000 \$0.00 | \$0.00 | 0.0% |
| DEBT SERVICE PAYMENTS | 5100 \$9,150,306 | 5100 \$9,150,306.00 | 5100 \$9,150,306.00 | 5100 \$9,150,306.00 | \$0.00 | 0.0% |
| FUND TRANSFER | 5200 \$506,154 | 5200 \$355,000.00 | 5200 \$355,000.00 | 5200 \$355,000.00 | (\$151,154.00) | -29.9% |
| CONTINGENCIES | 6000 \$5,080,757 | 6000 \$5,669,034.47 | 6000 \$5,669,034.47 | 6000 \$5,669,034.47 | \$588,277.47 | 11.6% |
| | \$71,138,139 | \$72,925,852.91 | \$72,925,852.91 | \$72,925,852.91 | \$1,787,713.91 | 2.5% |

For detail on each individual fund change refer to Schedule B - List of resource and requirements by fund.

MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
RESOLUTION TO AMEND 2023-2024 ADOPTED BUDGET - AMENDMENT #1

4/22/24 BOARD MEETING

SCHEDULE B - REQUIREMENTS FOR AMENDMENT #1 TO THE 2023-2024 ADOPTED BUDGET

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below are hereby AMENDED on 4/22/24 as follows under Amendment #1:

| REQUIREMENTS APPROPRIATIONS & SUPPLEMENTAL ADJUSTMENTS FOR FY 2023-2024 AMENDMENT #1 | | | | | | | | | | |
|--|------------------------------------|-----------------|---------------------|----------------------|------------------------|-------|-------------------------|-------|---------------------|--------------|
| FUND | APPROPRIATION NAME | ADOPTED 6/22/23 | | AMENDED #1 / 4/22/24 | | | CHANGE | | | |
| | | LEVEL | AMOUNT | LEVEL | AMOUNT | LEVEL | AMOUNT | LEVEL | AMOUNT | PERCENTAGE |
| GENERAL FUND (100) | INSTRUCTION | 1000 | \$21,938,767 | 1000 | \$21,918,767.00 | 1000 | \$ 21,918,767.00 | 1000 | -\$20,000.00 | -0.1% |
| | SUPPORT SERVICES | 2000 | \$14,586,464 | 2000 | \$14,606,464.00 | 2000 | \$ 14,606,464.00 | 2000 | \$20,000.00 | 0.1% |
| | FUND TRANSFERS | 5200 | \$0 | 5200 | \$0.00 | 5200 | \$ - | 5200 | \$0.00 | 0.0% |
| | CONTINGENCIES | 6000 | \$500,000 | 6000 | \$500,000.00 | 6000 | \$ 500,000.00 | 6000 | \$0.00 | 0.0% |
| | FUND TOTAL | | \$37,025,231 | | \$37,025,231.00 | | \$ 37,025,231.00 | | \$0.00 | 0.0% |
| TAX ANTICIPATION NOTE (201) | SUPPORT SERVICES | 4000 | \$71,750 | 4000 | \$71,750.00 | 4000 | \$ 71,750.00 | 4000 | \$0.00 | 0.0% |
| | DEBT SERVICE PAYMENTS | 5100 | \$4,035,000 | 5100 | \$4,035,000.00 | 5100 | \$ 4,035,000.00 | 5100 | \$0.00 | 0.0% |
| | FUND TOTAL | | \$4,106,750 | | \$4,106,750.00 | | \$ 4,106,750.00 | | \$0.00 | 0.0% |
| FOOD SERVICE (202) | COMMUNITY SERVICE | 3000 | \$1,835,096 | 3000 | \$1,835,096.00 | 3000 | \$ 1,835,096.00 | 3000 | \$0.00 | 0.0% |
| | CONTINGENCIES | 6000 | \$0 | 6000 | \$0.00 | 6000 | \$ - | 6000 | \$0.00 | 0.0% |
| | FUND TOTAL | | \$1,835,096 | | \$1,835,096.00 | | \$ 1,835,096.00 | | \$0.00 | 0.0% |
| RISK MANAGEMENT FUND (203) | SUPPORT SERVICES | 2000 | \$687,440 | 2000 | \$671,924.54 | 2000 | \$ 671,924.54 | 2000 | -\$15,515.46 | -2.3% |
| | CONTINGENCIES | 6000 | \$16,790 | 6000 | \$16,790.00 | 6000 | \$ 16,790.00 | 6000 | \$0.00 | 0.0% |
| | FUND TOTAL | | \$704,230 | | \$688,714.54 | | \$ 688,714.54 | | -\$15,515.46 | -2.2% |
| THOMPSON FUND (205) | SUPPORT SERVICES | 2000 | \$3,202,413 | 2000 | \$3,396,195.47 | 2000 | \$ 3,396,195.47 | 2000 | \$193,782.47 | 6.1% |
| | COMMUNITY SERVICE | 3000 | \$107,819 | 3000 | \$127,819.00 | 3000 | \$ 127,819.00 | 3000 | \$20,000.00 | 18.5% |
| | FACILITIES ACQUISITION & CONSTRUCT | 4000 | \$0 | 4000 | \$55,000.00 | 4000 | \$ 55,000.00 | 4000 | \$55,000.00 | 0.0% |
| | FUND TRANSFERS | 5200 | \$100,000 | 5200 | \$115,000.00 | 5200 | \$ 115,000.00 | 5200 | \$15,000.00 | 15.0% |
| | CONTINGENCIES | 6000 | \$723,967 | 6000 | \$723,967.00 | 6000 | \$ 723,967.00 | 6000 | \$0.00 | 0.0% |
| | FUND TOTAL | | \$4,134,199 | | \$4,417,981.47 | | \$ 4,417,981.47 | | \$283,782.47 | 6.9% |
| FEDERAL GRANTS (215) | INSTRUCTION | 1000 | \$2,983,030 | 1000 | \$3,137,084.38 | 1000 | \$ 3,137,084.38 | 1000 | \$154,054.38 | 5.2% |
| | SUPPORT SERVICES | 2000 | \$3,031,116 | 2000 | \$2,888,775.17 | 2000 | \$ 2,888,775.17 | 2000 | -\$142,340.83 | -4.7% |
| | COMMUNITY SERVICE | 3000 | \$30,145 | 3000 | \$31,821.00 | 3000 | \$ 31,821.00 | 3000 | \$1,676.00 | 5.6% |
| | FUND TOTAL | | \$6,044,291 | | \$6,057,680.55 | | \$ 6,057,680.55 | | \$13,389.55 | 0.2% |
| STUDENT INVESTMENT - SIA - (25) | INSTRUCTION | 1000 | \$2,009,455 | 1000 | \$2,551,759.54 | 1000 | \$ 2,551,759.54 | 1000 | \$542,304.54 | 27.0% |
| | SUPPORT SERVICES | 2000 | \$384,689 | 2000 | \$560,461.00 | 2000 | \$ 560,461.00 | 2000 | \$175,772.00 | 45.7% |
| | COMMUNITY SERVICE | 3000 | \$200,000 | 3000 | \$200,000.00 | 3000 | \$ 200,000.00 | 3000 | \$0.00 | 0.0% |
| | FUND TOTAL | | \$2,594,144 | | \$3,312,220.54 | | \$ 3,312,220.54 | | \$718,076.54 | 27.7% |
| HS SUCCESS FUND - (252) | INSTRUCTION | 1000 | \$1,111,797 | 1000 | \$1,031,320.56 | 1000 | \$ 1,031,320.56 | 1000 | -\$80,476.44 | -7.2% |
| | SUPPORT SERVICES | 2000 | \$46,984 | 2000 | \$41,159.94 | 2000 | \$ 41,159.94 | 2000 | -\$5,824.06 | -12.4% |
| | FUND TOTAL | | \$1,158,781 | | \$1,072,480.50 | | \$ 1,072,480.50 | | -\$86,300.50 | -7.4% |
| STATE & PRIVATE GRANTS (280) | INSTRUCTION | 1000 | \$1,294,482 | 1000 | \$1,497,694.75 | 1000 | \$ 1,497,694.75 | 1000 | \$203,212.75 | 15.7% |
| | SUPPORT SERVICES | 2000 | \$228,944 | 2000 | \$296,589.48 | 2000 | \$ 296,589.48 | 2000 | \$67,645.48 | 29.5% |
| | COMMUNITY SERVICE | 3000 | \$10,616 | 3000 | \$10,616.43 | 3000 | \$ 10,616.43 | 3000 | \$0.43 | 0.0% |
| | FUND TOTAL | | \$1,534,042 | | \$1,804,900.66 | | \$ 1,804,900.66 | | \$270,858.66 | 17.7% |
| TRANSPORTATION FUND (281) | SUPPORT SERVICES | 2000 | \$32,172 | 2000 | \$198,325.68 | 2000 | \$ 198,325.68 | 2000 | \$166,153.68 | 516.5% |
| | FUND TRANSFERS | 5200 | \$166,154 | 5200 | \$0.00 | 5200 | \$ - | 5200 | -\$166,154.00 | -100.0% |
| | CONTINGENCIES | 6000 | \$5,000 | 6000 | \$5,000.00 | 6000 | \$ 5,000.00 | 6000 | \$0.00 | 0.0% |
| | FUND TOTAL | | \$203,326 | | \$203,325.68 | | \$ 203,325.68 | | -\$0.32 | 0.0% |
| TECHNOLOGY REPLACEMENT (282) | SUPPORT SERVICES | 2000 | \$40,000 | 2000 | \$54,928.15 | 2000 | \$ 54,928.15 | 2000 | \$14,928.15 | 37.3% |
| | CONTINGENCIES | 6000 | \$0 | 6000 | \$0.00 | 6000 | \$ - | 6000 | \$0.00 | 0.0% |
| | FUND TOTAL | | \$40,000 | | \$54,928.15 | | \$ 54,928.15 | | \$14,928.15 | 37.3% |
| TEXTBOOK REPLACEMENT (285) | INSTRUCTION | 1000 | \$50,125 | 1000 | \$50,124.19 | 1000 | \$ 50,124.19 | 1000 | -\$0.81 | 0.0% |
| | FUND TOTAL | | \$50,125 | | \$50,124.19 | | \$ 50,124.19 | | -\$0.81 | 0.0% |
| RETIREMENT FUND (291) | SUPPORT SERVICES | 2000 | \$69,645 | 2000 | \$80,313.44 | 2000 | \$ 80,313.44 | 2000 | \$10,668.44 | 15.3% |
| | FUND TOTAL | | \$69,645 | | \$80,313.44 | | \$ 80,313.44 | | \$10,668.44 | 15.3% |
| PERS FUND (298) | SUPPORT SERVICES | 2000 | \$5,139 | 2000 | \$5,139.30 | 2000 | \$ 5,139.30 | 2000 | \$0.30 | 0.0% |
| | FUND TRANSFERS | 5200 | \$240,000 | 5200 | \$240,000.00 | 5200 | \$ 240,000.00 | 5200 | \$0.00 | 0.0% |
| | FUND TOTAL | | \$245,139 | | \$245,139.30 | | \$ 245,139.30 | | \$0.30 | 0.0% |
| STUDENT BODY FUND (299) | INSTRUCTION | 1000 | \$1,100,000 | 1000 | \$1,100,000.00 | 1000 | \$ 1,100,000.00 | 1000 | \$0.00 | 0.0% |
| | FUND TOTAL | | \$1,100,000 | | \$1,100,000.00 | | \$ 1,100,000.00 | | \$0.00 | 0.0% |
| DEBT SERVICE FUND (310) | SUPPORT SERVICES | 2000 | \$0 | 2000 | \$0.00 | 2000 | \$ - | 2000 | \$0.00 | 0.0% |

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|---|------------------------------------|------|---------------------|------|-------------------------|------|-------------------------|------|-----------------------|--------------|
| | DEBT SERVICE | 5100 | \$1,714,576 | 5100 | \$1,714,576.00 | 5100 | \$ 1,714,576.00 | 5100 | \$0.00 | 0.0% |
| | CONTINGENCIES | 6000 | \$3,835,000 | 6000 | \$4,423,277.47 | 6000 | \$ 4,423,277.47 | 6000 | \$588,277.47 | 15.3% |
| | FUND TOTAL | | \$5,549,576 | | \$6,137,853.47 | | \$ 6,137,853.47 | | \$588,277.47 | 10.6% |
| PERS DEBT FUND (311) | DEBT SERVICE | 5100 | \$3,400,730 | 5100 | \$3,400,730.00 | 5100 | \$ 3,400,730.00 | 5100 | \$0.00 | 0.0% |
| | OTHER USES - PERS LUMP SUM PYMT | 5000 | \$0 | 5000 | \$0.00 | 5000 | \$ - | 5000 | \$0.00 | 0.0% |
| | FUND TOTAL | | \$3,400,730 | | \$3,400,730.00 | | \$ 3,400,730.00 | | \$0.00 | 0.0% |
| CAPITAL PROJECTS (405) | SUPPORT SERVICES | 2000 | \$45,000 | 2000 | \$45,000.00 | 2000 | \$ 45,000.00 | 2000 | \$0.00 | 0.0% |
| | FACILITIES ACQUISITION & CONSTRUCT | 4000 | \$1,000,000 | 4000 | \$989,608.56 | 4000 | \$ 989,608.56 | 4000 | -\$10,391.44 | -1.0% |
| | FUND TOTAL | | \$1,045,000 | | \$1,034,608.56 | | \$ 1,034,608.56 | | -\$10,391.44 | -1.0% |
| CAPITAL EQUIPMENT (415) | SUPPORT SERVICES | 2000 | \$116,150 | 2000 | \$116,150.64 | 2000 | \$ 116,150.64 | 2000 | \$0.64 | 0.0% |
| | FUND TOTAL | | \$116,150 | | \$116,150.64 | | \$ 116,150.64 | | \$0.64 | 0.0% |
| CAPITAL PROJECTS GO BOND (42) | INSTRUCTION | 1000 | \$9,000 | 1000 | \$9,000.00 | 1000 | \$ 9,000.00 | 1000 | \$0.00 | 0.0% |
| | FACILITIES ACQUISITION & CONSTRUCT | 4000 | \$68,888 | 4000 | \$68,888.00 | 4000 | \$ 68,888.00 | 4000 | \$0.00 | 0.0% |
| | FUND TOTAL | | \$77,888 | | \$77,888.00 | | \$ 77,888.00 | | \$0.00 | 0.0% |
| CAPITAL FLEET REPLACEMENT (4) | SUPPORT SERVICES | 2000 | \$103,796 | 2000 | \$103,736.22 | 2000 | \$ 103,736.22 | 2000 | (\$59.78) | -0.1% |
| | FUND TOTAL | | \$103,796 | | \$103,736.22 | | \$ 103,736.22 | | (\$59.78) | -0.1% |
| TOTAL APPROPRIATED BUDGET - ALL FUNDS (WITHOUT UNAPPROPRIATED FUND BALANCE) | | | \$71,138,139 | | \$72,925,852.91 | | \$ 72,925,853 | | \$1,787,713.91 | 2.5% |
| TOTAL AMENDED BUGET FOR ALL FUND (APPROPRIATED & UNAPPROPRIATED) 2022-2023 | | | \$71,138,139 | | \$ 72,925,852.91 | | \$ 72,925,852.91 | | \$1,787,713.91 | 2.5% |

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| | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | CHANGE | | |
|--------------------------------------|---------------------|-------------------------|--------|-------------------------|-------------|
| INSTRUCTION | 1000 | \$ 31,295,750.42 | 1000 | \$ 31,295,750.42 | 2.6% |
| SUPPORT SERVICES | 2000 | \$ 23,065,163.03 | 2000 | \$ 23,065,163.03 | 2.1% |
| COMMUNITY SERVICE | 3000 | \$ 2,205,352.43 | 3000 | \$ 2,205,352.43 | 1.0% |
| FACILITY ACQUISITION/CONSTRUCTION | 4000 | \$ 1,185,246.56 | 4000 | \$ 1,185,246.56 | 3.9% |
| DEBT SERVICE PAYMENTS | 5100 | \$ 9,150,306.00 | 5100 | \$ 9,150,306.00 | 0.0% |
| FUND TRANSFER | 5200 | \$ 355,000.00 | 5200 | \$ 355,000.00 | -29.9% |
| | 5220 | \$ - | 5220 | \$ - | 0.0% |
| CONTINGENCIES | 6000 | \$ 5,669,034.47 | 6000 | \$ 5,669,034.47 | 11.6% |
| UNAPPROPRIATED ENDING FUND BALANCE * | 7000 | \$ 0.00 | 7000 | \$ 0.00 | 0.0% |
| | \$71,138,139 | \$ 72,925,852.91 | | \$ 72,925,852.91 | 2.5% |

| SUM OF BUDGET BY FUND CATEGORIES (with changes) | | | | | | |
|---|---------------------|-------------------------|--------|-------------------------|------------|-------------|
| GENERAL FUND | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | CHANGE | | | |
| INSTRUCTION | 1000 | \$ 21,918,767.00 | 1000 | \$ 21,918,767.00 | -20,000 | -0.1% |
| SUPPORT SERVICES | 2000 | \$ 14,606,464.00 | 2000 | \$ 14,606,464.00 | \$20,000 | 0.1% |
| COMMUNITY SERVICE | 3000 | \$ - | 3000 | \$ - | \$0 | 0.0% |
| FACILITY ACQUISITION/CONSTRUCTION | 4000 | \$ - | 4000 | \$ - | \$0 | 0.0% |
| DEBT SERVICE PAYMENTS | 5100 | \$ - | 5100 | \$ - | \$0 | 0.0% |
| FUND TRANSFER | 5200 | \$ - | 5200 | \$ - | \$0 | 0.0% |
| CONTINGENCIES | 6000 | \$ 500,000.00 | 6000 | \$ 500,000.00 | \$0 | 0.0% |
| UNAPPROPRIATED ENDING FUND BALANCE * | 7000 | \$ - | 7000 | \$ - | \$0 | 0.0% |
| | \$37,025,231 | \$ 37,025,231.00 | | \$ 37,025,231.00 | \$0 | 0.0% |

| 200 FUNDS | | | | | | |
|--------------------------------------|---------------------|-------------------------|--------|-------------------------|-----------------------|-------------|
| | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | CHANGE | | | |
| INSTRUCTION | 1000 | \$ 9,367,983.42 | 1000 | \$ 9,367,983.42 | \$819,094.42 | 9.6% |
| SUPPORT SERVICES | 2000 | \$ 8,193,812.17 | 2000 | \$ 8,193,812.17 | \$465,270.17 | 6.0% |
| COMMUNITY SERVICE | 3000 | \$ 2,205,352.43 | 3000 | \$ 2,205,352.43 | \$21,676.43 | 1.0% |
| FACILITY ACQUISITION/CONSTRUCTION | 4000 | \$ 126,750.00 | 4000 | \$ 126,750.00 | \$55,000.00 | 76.7% |
| DEBT SERVICE PAYMENTS | 5100 | \$ 4,035,000.00 | 5100 | \$ 4,035,000.00 | \$0.00 | 0.0% |
| FUND TRANSFER | 5200 | \$ 355,000.00 | 5200 | \$ 355,000.00 | -\$151,154.00 | -29.9% |
| CONTINGENCIES | 6000 | \$ 745,757.00 | 6000 | \$ 745,757.00 | \$0.00 | 0.0% |
| UNAPPROPRIATED ENDING FUND BALANCE * | 7000 | \$ - | 7000 | \$ - | \$0.00 | 0.0% |
| | \$23,819,768 | \$ 25,029,655.02 | | \$ 25,029,655.02 | \$1,209,887.02 | 5.1% |

| 300 FUNDS | | | | | | |
|--------------------------------------|--------------------|------------------------|--------|------------------------|---------------------|-------------|
| | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | CHANGE | | | |
| INSTRUCTION | 1000 | \$ - | 1000 | \$ - | \$0.00 | 0.0% |
| SUPPORT SERVICES | 2000 | \$ - | 2000 | \$ - | \$0.00 | 0.0% |
| COMMUNITY SERVICE | 3000 | \$ - | 3000 | \$ - | \$0.00 | 0.0% |
| FACILITY ACQUISITION/CONSTRUCTION | 4000 | \$ - | 4000 | \$ - | \$0.00 | 0.0% |
| OTHER USES - PERS LUMP SUM PYMT | 5000 | \$ - | 5000 | \$ - | \$0.00 | 0.0% |
| DEBT SERVICE PAYMENTS | 5100 | \$ 5,115,306.00 | 5100 | \$ 5,115,306.00 | \$0.00 | 0.0% |
| FUND TRANSFER | 5200 | \$ - | 5200 | \$ - | \$0.00 | 0.0% |
| CONTINGENCIES | 6000 | \$ 3,835,000.00 | 6000 | \$ 4,423,277.47 | \$588,277.47 | 15.3% |
| UNAPPROPRIATED ENDING FUND BALANCE * | 7000 | \$ - | 7000 | \$ - | \$0.00 | 0.0% |
| | \$8,950,306 | \$ 9,538,583.47 | | \$ 9,538,583.47 | \$588,277.47 | 6.6% |

| 400 FUNDS | | | | | | |
|-----------------------------------|-----------------|----------------------|--------|-----------------|--------------|-------|
| | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | CHANGE | | | |
| INSTRUCTION | 1000 | \$ 9,000.00 | 1000 | \$ 9,000.00 | \$0.00 | 0.0% |
| SUPPORT SERVICES | 2000 | \$ 264,886.86 | 2000 | \$ 264,886.86 | -\$59.14 | 0.0% |
| COMMUNITY SERVICE | 3000 | \$ - | 3000 | \$ - | \$0.00 | 0.0% |
| FACILITY ACQUISITION/CONSTRUCTION | 4000 | \$ 1,058,496.56 | 4000 | \$ 1,058,496.56 | -\$10,391.44 | -1.0% |
| DEBT SERVICE PAYMENTS | 5100 | \$ - | 5100 | \$ - | \$0.00 | 0.0% |
| FUND TRANSFER | 5200 | \$ - | 5200 | \$ - | \$0.00 | 0.0% |
| CONTINGENCIES | 6000 | \$ - | 6000 | \$ - | \$0.00 | 0.0% |

| | | 7000 | \$0 | 7000 | \$ - | 7000 | \$ - | 7000 | \$0.00 | 0.0% | | |
|----------------------------------|------------------------|------------------------|---------------------|-----------------------------|-------------------------|------|-------------------------|---------------|-----------------------|-------------|----------------------------------|---------------|
| | | | \$1,342,834 | | \$ 1,332,383.42 | | \$ 1,332,383.42 | | -\$10,450.58 | -0.8% | | |
| Wkst Total from all funds | | ADOPTED 6/22/23 | | AMENDED #1 / 4/22/24 | | | | CHANGE | | | Wkst Total from all funds | |
| \$0.00 | \$30,496,656.00 | 1000 | \$30,496,656 | 1000 | \$ 31,295,750.42 | 1000 | \$ 31,295,750.42 | 1000 | \$799,094.42 | 2.6% | \$31,295,750.42 | \$0.00 |
| \$0.00 | \$22,579,952.00 | 2000 | \$22,579,952 | 2000 | \$ 23,065,163.03 | 2000 | \$ 23,065,163.03 | 2000 | \$485,211.03 | 2.1% | \$23,065,163.03 | \$0.00 |
| \$0.00 | \$2,183,676.00 | 3000 | \$2,183,676 | 3000 | \$ 2,205,352.43 | 3000 | \$ 2,205,352.43 | 3000 | \$21,676.43 | 1.0% | \$2,205,352.43 | \$0.00 |
| \$0.00 | \$1,140,638.00 | 4000 | \$1,140,638 | 4000 | \$ 1,185,246.56 | 4000 | \$ 1,185,246.56 | 4000 | \$44,608.56 | 3.9% | \$1,185,246.56 | \$0.00 |
| \$0.00 | \$0.00 | 5000 | \$0 | 5000 | \$ - | 5000 | \$ - | 5000 | \$0.00 | 100.0% | \$0.00 | \$0.00 |
| \$0.00 | \$9,150,306.00 | 5100 | \$9,150,306 | 5100 | \$ 9,150,306.00 | 5100 | \$ 9,150,306.00 | 5100 | \$0.00 | 0.0% | \$9,150,306.00 | \$0.00 |
| \$0.00 | \$506,154.00 | 5200 | \$506,154 | 5200 | \$ 355,000.00 | 5200 | \$ 355,000.00 | 5200 | -\$151,154.00 | -29.9% | \$355,000.00 | \$0.00 |
| \$0.00 | \$5,080,757.00 | 6000 | \$5,080,757 | 6000 | \$ 5,669,034.47 | 6000 | \$ 5,669,034.47 | 6000 | \$588,277.47 | 11.6% | \$5,669,034.47 | \$0.00 |
| \$0.00 | \$0.00 | 7000 | \$0 | 7000 | \$ - | 7000 | \$ - | 7000 | \$0.00 | 0.0% | \$0.00 | \$0.00 |
| \$0.00 | \$71,138,139.00 | | \$71,138,139 | | \$ 72,925,852.91 | | \$ 72,925,852.91 | | \$1,787,713.91 | 2.5% | \$72,925,852.91 | \$0.00 |

MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
 RESOLUTION TO AMEND 2023-2024 ADOPTED BUDGET - AMENDMENT #1
 4/22/24 BOARD MEETING

SCHEDULE B - RESOURCES FOR AMENDMENT #1 TO THE 2023-2024 ADOPTED BUDGET

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below are hereby AMENDED on 4/22/24 as follows under Amendment #1:

| RESOURCE APPROPRIATIONS & SUPPLEMENTAL ADJUSTMENTS FOR 2023-2024 | | | | | | | | | | | |
|--|------------------------------|-----------------|-----------------------|----------------------|-----------------------|--------|--------------------------|--------|-----------------------|---------------|-----------------------|
| FUND | APPROPRIATION TYPE NAME | ADOPTED 6/22/23 | | AMENDED #1 / 4/22/24 | | CHANGE | | | Percentage | | |
| | | LEVEL | AMOUNT | LEVEL | AMOUNT | LEVEL | AMOUNT | AMOUNT | | | |
| GENERAL FUND (100) | LOCAL | 1000 | (\$22,590,938) | 1000 | (\$22,340,040) | 1000 | (\$22,340,040.14) | 1000 | \$250,897.86 | -1.1% | |
| | INTERMEDIATE | 2000 | (\$354,600) | 2000 | (\$354,600) | 2000 | (\$354,600.00) | 2000 | \$0.00 | 0.0% | |
| | STATE | 3000 | (\$10,928,967) | 3000 | (\$10,928,967) | 3000 | (\$10,928,967.00) | 3000 | \$0.00 | 0.0% | |
| | FEDERAL | 4000 | (\$2,000) | 4000 | (\$2,000) | 4000 | (\$2,000.00) | 4000 | \$0.00 | 0.0% | |
| | TRANSFERS | 5220 | (\$240,000) | 5220 | (\$240,000) | 5220 | (\$240,000.00) | 5220 | \$0.00 | 0.0% | |
| | OTHER | 5000 | (\$1,500) | 5000 | (\$1,500) | 5000 | (\$1,500.00) | 5000 | \$0.00 | 0.0% | |
| | BEGINNING FUND BALANCE | 5411 | (\$2,907,226) | 5411 | (\$3,158,124) | 5411 | (\$3,158,123.86) | 5411 | (\$250,897.86) | 8.6% | |
| | FUND TOTAL | | (\$37,025,231) | | (\$37,025,231) | | (\$37,025,231.00) | | (\$0.00) | 0.0% | (\$37,025,231) \$0.00 |
| TAX ANTICIPATION NOTE (201) | LOCAL | 1000 | (\$2,000) | 1000 | (\$1,789) | 1000 | (\$1,788.56) | 1000 | \$211.44 | -10.6% | |
| | OTHER | 5000 | (\$4,035,000) | 5000 | (\$4,035,000) | 5000 | (\$4,035,000.00) | 5000 | \$0.00 | 0.0% | |
| | BEGINNING FUND BALANCE | 5411 | (\$69,750) | 5411 | (\$69,961) | 5411 | (\$69,961.44) | 5411 | (\$211.44) | 0.3% | |
| | FUND TOTAL | | (\$4,106,750) | | (\$4,106,750) | | (\$4,106,750.00) | | (\$0.00) | 0.0% | (\$4,106,750) \$0.00 |
| FOOD SERVICE (202) | LOCAL | 1000 | (\$21,096) | 1000 | (\$21,096) | 1000 | (\$21,096.00) | 1000 | \$0.00 | 0.0% | |
| | STATE | 3000 | (\$22,000) | 3000 | (\$22,000) | 3000 | (\$22,000.00) | 3000 | \$0.00 | 0.0% | |
| | FEDERAL | 4000 | (\$1,617,000) | 4000 | (\$1,569,509) | 4000 | (\$1,569,509.36) | 4000 | \$47,490.64 | -2.9% | |
| | BEGINNING FUND BALANCE | 5411 | (\$175,000) | 5411 | (\$222,491) | 5411 | (\$222,490.64) | 5411 | (\$47,490.64) | 27.1% | |
| | FUND TOTAL | | (\$1,835,096) | | (\$1,835,096) | | (\$1,835,096.00) | | \$0.00 | 0.0% | (\$1,835,096) \$0.00 |
| RISK MANAGEMENT (203) | LOCAL | 1000 | (\$32,000) | 1000 | (\$32,000) | 1000 | (\$32,000.00) | 1000 | \$0.00 | 0.0% | |
| | BEGINNING FUND BALANCE | 5411 | (\$672,230) | 5411 | (\$656,715) | 5411 | (\$656,714.54) | 5411 | \$15,515.46 | -2.3% | |
| | FUND TOTAL | | (\$704,230) | | (\$688,715) | | (\$688,714.54) | | \$15,515.46 | -2.2% | (\$688,715) \$0.00 |
| THOMPSON (205) | LOCAL | 1000 | (\$1,340,199) | 1000 | (\$1,340,199) | 1000 | (\$1,340,199.00) | 1000 | \$0.00 | 0.0% | |
| | BEGINNING FUND BALANCE | 5411 | (\$2,794,000) | 5411 | (\$3,077,782) | 5411 | (\$3,077,782.47) | 5411 | (\$283,782.47) | 10.2% | |
| | FUND TOTAL | | (\$4,134,199) | | (\$4,417,981) | | (\$4,417,981.47) | | (\$283,782.47) | 6.9% | (\$4,417,981) \$0.00 |
| FEDERAL GRANTS (215) | STATE | 3000 | (\$395,132) | 3000 | \$0 | 3000 | \$0.00 | 3000 | \$395,132.00 | -100.0% | |
| | FEDERAL | 4000 | (\$5,649,159) | 4000 | (\$6,057,681) | 4000 | (\$6,057,680.55) | 4000 | (\$408,521.55) | 7.2% | |
| | BEGINNING FUND BALANCE | 5411 | \$0 | 5411 | \$0 | 5411 | \$0.00 | 5411 | \$0.00 | 0.0% | |
| | FUND TOTAL | | (\$6,044,291) | | (\$6,057,681) | | (\$6,057,680.55) | | (\$13,389.55) | 0.2% | (\$6,057,681) \$0.00 |
| STUDENT INVESTMENT (SIA) | STATE | 3000 | (\$2,594,144) | 3000 | (\$3,312,221) | 3000 | (\$3,312,220.54) | 3000 | (\$718,076.54) | 27.7% | |
| | BEGINNING FUND BALANCE | 5411 | \$0 | 5411 | \$0 | 5411 | \$0.00 | 5411 | \$0.00 | 0.0% | |
| | FUND TOTAL | | (\$2,594,144) | | (\$3,312,221) | | (\$3,312,220.54) | | (\$718,076.54) | 27.7% | (\$3,312,221) \$0.00 |
| HS SUCCESS FUND - (252) | STATE | 3000 | (\$1,158,781) | 3000 | (\$1,072,481) | 3000 | (\$1,072,480.50) | 3000 | \$86,300.50 | -7.4% | |
| | BEGINNING FUND BALANCE | 5411 | \$0 | 5411 | \$0 | 5411 | \$0.00 | 5411 | \$0.00 | 100.0% | |
| | FUND TOTAL | | (\$1,158,781) | | (\$1,072,481) | | (\$1,072,480.50) | | \$86,300.50 | -7.4% | (\$1,072,481) \$0.00 |
| STATE & PRIVATE GRANTS (280) | LOCAL | 1000 | (\$32,523) | 1000 | (\$163,161) | 1000 | (\$163,161.15) | 1000 | (\$130,638.15) | 401.7% | |
| | INTERMEDIATE | 2000 | \$0 | 2000 | \$0 | 2000 | \$0.00 | 2000 | \$0.00 | 0.0% | |
| | STATE | 3000 | (\$1,355,848) | 3000 | (\$1,481,591) | 3000 | (\$1,481,591.16) | 3000 | (\$125,743.16) | 9.3% | |
| | FEDERAL | 4000 | \$0 | 4000 | \$0 | 4000 | \$0.00 | 4000 | \$0.00 | 0.0% | |
| | BEGINNING FUND BALANCE | 5411 | (\$145,671) | 5411 | (\$160,148) | 5411 | (\$160,148.35) | 5411 | (\$14,477.35) | 9.9% | |
| | FUND TOTAL | | (\$1,534,042) | | (\$1,804,901) | | (\$1,804,900.66) | | (\$270,858.66) | 17.7% | (\$1,804,901) \$0.00 |
| TRANSPORTATION FUND (281) | STATE | 3000 | \$0 | 3000 | \$0 | 3000 | \$0.00 | 3000 | \$0.00 | 0.0% | |
| | BEGINNING FUND BALANCE | 5411 | (\$203,326) | 5411 | (\$203,326) | 5411 | (\$203,325.68) | 5411 | \$0.32 | 0.0% | |
| | FUND TOTAL | | (\$203,326) | | (\$203,326) | | (\$203,325.68) | | \$0.32 | 0.0% | (\$203,326) \$0.00 |
| TECHNOLOGY REPLACEMENT (282) | TRANSFERS | 5200 | \$0 | 5200 | (\$15,000) | 5200 | (\$15,000.00) | 5200 | (\$15,000.00) | 100.0% | |
| | BEGINNING FUND BALANCE | 5411 | (\$40,000) | 5411 | (\$39,928) | 5411 | (\$39,928.15) | 5411 | \$71.85 | -0.2% | |
| | FUND TOTAL | | (\$40,000) | | (\$54,928) | | (\$54,928.15) | | (\$14,928.15) | 37.3% | (\$54,928) \$0.00 |
| TEXTBOOK REPLACEMENT (285) | TRANSFERS FROM THOMPSON FUND | 5216 | (\$50,000) | 5216 | (\$50,000) | 5216 | (\$50,000.00) | 5216 | \$0.00 | 100.0% | |
| | BEGINNING FUND BALANCE | 5411 | (\$125) | 5411 | (\$124) | 5411 | (\$124.19) | 5411 | \$0.81 | -0.6% | |
| | FUND TOTAL | | (\$50,125) | | (\$50,124) | | (\$50,124.19) | | \$0.81 | 0.0% | (\$50,124) \$0.00 |
| RETIREMENT FUND (291) | LOCAL | 1000 | (\$2,495) | 1000 | (\$12,495) | 1000 | (\$12,495.00) | 1000 | (\$10,000.00) | 400.8% | |
| | TRANSFERS FROM THOMPSON FUND | 5216 | (\$50,000) | 5216 | (\$50,000) | 5216 | (\$50,000.00) | 5216 | \$0.00 | 100.0% | |
| | BEGINNING FUND BALANCE | 5411 | (\$17,150) | 5411 | (\$17,818) | 5411 | (\$17,818.44) | 5411 | (\$668.44) | 3.9% | |
| | FUND TOTAL | | (\$69,645) | | (\$80,313) | | (\$80,313.44) | | (\$10,668.44) | 15.3% | (\$80,313) \$0.00 |
| PERS FUND (298) | BEGINNING FUND BALANCE | 5411 | (\$245,139) | 5411 | (\$245,139) | 5411 | (\$245,139.30) | 5411 | (\$0.30) | 0.0% | |
| | FUND TOTAL | | (\$245,139) | | (\$245,139) | | (\$245,139.30) | | (\$0.30) | 0.0% | (\$245,139) \$0.00 |
| STUDENT BODY FUND (299) | LOCAL | 1000 | (\$700,000) | 1000 | (\$653,503) | 1000 | (\$653,502.85) | 1000 | \$46,497.15 | -6.6% | |
| | BEGINNING FUND BALANCE | 5411 | (\$400,000) | 5411 | (\$446,497) | 5411 | (\$446,497.15) | 5411 | (\$46,497.15) | 11.6% | |
| | FUND TOTAL | | (\$1,100,000) | | (\$1,100,000) | | (\$1,100,000.00) | | \$0.00 | 0.0% | (\$1,100,000) \$0.00 |
| DEBT SERVICE FUND (310) | LOCAL | 1000 | (\$3,838,869) | 1000 | (\$3,838,869) | 1000 | (\$3,838,869.00) | 1000 | \$0.00 | 0.0% | |
| | FEDERAL | 4000 | (\$690,900) | 4000 | (\$690,900) | 4000 | (\$690,900.00) | 4000 | \$0.00 | 0.0% | |
| | TRANSFERS | 5220 | (\$166,154) | 5220 | \$0 | 5220 | \$0.00 | 5220 | \$166,154.00 | -100.0% | |
| | BEGINNING FUND BALANCE | 5411 | (\$853,653) | 5411 | (\$1,608,084) | 5411 | (\$1,608,084.47) | 5411 | (\$754,431.47) | 88.4% | |
| | FUND TOTAL | | (\$5,549,576) | | (\$6,137,853) | | (\$6,137,853.47) | | (\$588,277.47) | 10.6% | (\$6,137,853) \$0.00 |
| PERS DEBT FUND (311) | STATE | 3000 | (\$3,400,730) | 3000 | (\$3,400,730) | 3000 | (\$3,400,730.00) | 3000 | \$0.00 | 0.0% | |
| | OTHER | 5000 | \$0 | 5000 | \$0 | 5000 | \$0.00 | 5000 | \$0.00 | 0.0% | |
| | FUND TOTAL | | (\$3,400,730) | | (\$3,400,730) | | (\$3,400,730.00) | | \$0.00 | 0.0% | (\$3,400,730) \$0.00 |
| CAPITAL PROJECTS (405) | LOCAL | 1000 | (\$225,000) | 1000 | (\$225,000) | 1000 | (\$225,000.00) | 1000 | \$0.00 | 0.0% | |
| | BEGINNING FUND BALANCE | 5411 | (\$820,000) | 5411 | (\$809,609) | 5411 | (\$809,608.56) | 5411 | \$10,391.44 | -1.3% | |
| | FUND TOTAL | | (\$1,045,000) | | (\$1,034,609) | | (\$1,034,608.56) | | \$10,391.44 | -1.0% | (\$1,034,609) \$0.00 |
| CAPITAL EQUIPMENT (415) | BEGINNING FUND BALANCE | 5411 | (\$116,150) | 5411 | (\$116,151) | 5411 | (\$116,150.64) | 5411 | (\$0.64) | 0.0% | |
| | FUND TOTAL | | (\$116,150) | | (\$116,151) | | (\$116,150.64) | | (\$0.64) | 0.0% | (\$116,151) \$0.00 |
| CAPITAL PROJECTS GO BOND (420) | LOCAL | 1000 | (\$17,000) | 1000 | (\$16,396) | 1000 | (\$16,395.52) | 1000 | \$604.48 | -3.6% | |
| | BEGINNING FUND BALANCE | 5411 | (\$60,888) | 5411 | (\$61,492) | 5411 | (\$61,492.48) | 5411 | (\$604.48) | 1.0% | |
| | FUND TOTAL | | (\$77,888) | | (\$77,888) | | (\$77,888.00) | | \$0.00 | 0.0% | (\$77,888) \$0.00 |
| CAPITAL FLEET REPLACEMENT (430) | BEGINNING FUND BALANCE | 5411 | (\$103,796) | 5411 | (\$103,736) | 5411 | (\$103,736.22) | 5411 | \$59.78 | 100.0% | |
| | FUND TOTAL | | (\$103,796) | | (\$103,736) | | (\$103,736.22) | | \$59.78 | 100.0% | (\$103,736) \$0.00 |

| | | | | | | | | | |
|--|------------------------------|-----------------------|--------------------------|--------------------------|--------------------------|-------------------------|-------------|----------------|-----|
| TOTAL ALL FUNDS | | (\$71,138,139) | (\$72,925,852.91) | (\$72,925,852.91) | (\$1,787,713.91) | 2.5% | ## | (\$72,925,853) | \$0 |
| SUMMARY OF APPROPRIATION LEVELS / ADOPTED / AMENDED / CHANGE - FY 2023-24 | | | | | | | | | |
| TOTAL | LOCAL | 1000 | (\$28,802,120.00) | (\$28,644,547.22) | (\$28,644,547.22) | \$157,572.78 | -0.5% | | |
| TOTAL | INTERMEDIATE | 2000 | (\$354,600.00) | (\$354,600.00) | (\$354,600.00) | \$0.00 | 0.0% | | |
| TOTAL | STATE | 3000 | (\$19,855,602.00) | (\$20,217,989.20) | (\$20,217,989.20) | (\$362,387.20) | 1.8% | | |
| TOTAL | FEDERAL | 4000 | (\$7,959,059.00) | (\$8,320,089.91) | (\$8,320,089.91) | (\$361,030.91) | 4.5% | | |
| TOTAL | TRANSFERS | 5220 | (\$406,154.00) | (\$240,000.00) | (\$240,000.00) | \$166,154.00 | -40.9% | | |
| TOTAL | TRANSFER OF FUNDS | 5200 | \$0.00 | (\$15,000.00) | (\$15,000.00) | (\$15,000.00) | 0.0% | | |
| TOTAL | TRANSFERS FROM THOMPSON FUND | 5216 | (\$100,000.00) | (\$100,000.00) | (\$100,000.00) | \$0.00 | 0.0% | | |
| TOTAL | TRANSFERS FROM GENERAL FUND | 5211 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 100.0% | | |
| TOTAL | OTHER SOURCES | 5000 | (\$4,036,500.00) | (\$4,036,500.00) | (\$4,036,500.00) | \$0.00 | 0.0% | | |
| TOTAL | BEGINNING FUND BALANCE | 5411 | (\$9,624,104.00) | (\$10,997,126.58) | (\$10,997,126.58) | (\$1,373,022.58) | 14.3% | | |
| | | | (\$71,138,139.00) | (\$72,925,852.91) | (\$72,925,852.91) | (\$1,787,713.91) | 2.5% | | |

Transfers & Debt -\$4,542,654 -\$4,391,500 -\$4,391,500 \$151,154.00

| | | SUM OF BUDGET BY FUND CATEGORIES | | | | | |
|------------------------------|------|----------------------------------|-----------------------|------|-----------------------|----------------------|--------------|
| | | ADOPTED 6/22/23 | AMENDED #1 / 4/22/24 | | | CHANGE | |
| GENERAL FUND | | | | | | | |
| LOCAL | 1000 | (\$22,590,938) | (\$22,340,040) | 1000 | (\$22,340,040) | \$250,898 | -1.1% |
| INTERMEDIATE | 2000 | (\$354,600) | (\$354,600) | 2000 | (\$354,600) | \$0 | 0.0% |
| STATE | 3000 | (\$10,928,967) | (\$10,928,967) | 3000 | (\$10,928,967) | \$0 | 0.0% |
| FEDERAL | 4000 | (\$2,000) | (\$2,000) | 4000 | (\$2,000) | \$0 | 0.0% |
| TRANSFERS | 5220 | (\$240,000) | (\$240,000) | 5220 | (\$240,000) | \$0 | 0.0% |
| OTHER SOURCES | 5000 | (\$1,500) | (\$1,500) | 5000 | (\$1,500) | \$0 | 0.0% |
| BEGINNING FUND BALANCE | 5411 | (\$2,907,226) | (\$3,158,124) | 5411 | (\$3,158,124) | (\$250,898) | 8.6% |
| | | (\$37,025,231) | (\$37,025,231) | | (\$37,025,231) | (\$0) | 0.0% |
| 200 FUNDS | | | | | | | |
| LOCAL | 1000 | (\$2,130,313) | (\$2,224,243) | 1000 | (\$2,224,243) | (\$93,930) | 4.4% |
| INTERMEDIATE | 2000 | \$0 | \$0 | 2000 | \$0 | \$0 | 0.0% |
| STATE | 3000 | (\$5,525,905) | (\$5,888,292) | 3000 | (\$5,888,292) | (\$362,387) | 6.6% |
| FEDERAL | 4000 | (\$7,266,159) | (\$7,627,190) | 4000 | (\$7,627,190) | (\$361,031) | 5.0% |
| TRANSFER TO OTHER FUNDS | 5200 | \$0 | (\$15,000) | 5200 | (\$15,000) | (\$15,000) | 0.0% |
| TRANSFERS | 5220 | \$0 | \$0 | 5220 | \$0 | \$0 | 100.0% |
| TRANSFERS FROM GENERAL FUND | 5211 | \$0 | \$0 | 5211 | \$0 | \$0 | 100.0% |
| TRANSFERS FROM THOMPSON FUND | 5216 | (\$100,000) | (\$100,000) | 5216 | (\$100,000) | \$0 | 100.0% |
| OTHER SOURCES | 5000 | (\$4,035,000) | (\$4,035,000) | 5000 | (\$4,035,000) | \$0 | 0.0% |
| BEGINNING FUND BALANCE | 5411 | (\$4,762,391) | (\$5,139,930) | 5411 | (\$5,139,930) | (\$377,539) | 7.9% |
| | | (\$23,819,768) | (\$25,029,655) | | (\$25,029,655) | (\$1,209,887) | 5.1% |
| 300 FUNDS | | | | | | | |
| LOCAL | 1000 | (\$3,838,869) | (\$3,838,869) | 1000 | (\$3,838,869) | \$0 | 0.0% |
| STATE | 3000 | (\$3,400,730) | (\$3,400,730) | 3000 | (\$3,400,730) | \$0 | 0.0% |
| FEDERAL | 4000 | (\$690,900) | (\$690,900) | 4000 | (\$690,900) | \$0 | 0.0% |
| TRANSFERS | 5220 | (\$166,154) | \$0 | 5220 | \$0 | \$166,154 | -100.0% |
| TRANSFERS FROM GENERAL FUND | 5211 | \$0 | \$0 | 5211 | \$0 | \$0 | 0.0% |
| OTHER SOURCES | 5000 | \$0 | \$0 | 5000 | \$0 | \$0 | 100.0% |
| BEGINNING FUND BALANCE | 5411 | (\$853,653) | (\$1,608,084) | 5411 | (\$1,608,084) | (\$754,431) | 88.4% |
| | | (\$8,950,306) | (\$9,538,583) | | (\$9,538,583) | (\$588,277) | 6.6% |
| 400 FUNDS | | | | | | | |
| LOCAL | 1000 | (\$242,000) | (\$241,396) | 1000 | (\$241,396) | \$604 | -0.2% |
| BEGINNING FUND BALANCE | 5411 | (\$1,100,834) | (\$1,090,988) | 5411 | (\$1,090,988) | \$9,846 | -0.9% |
| | | (\$1,342,834) | (\$1,332,383) | | (\$1,332,383) | \$10,451 | -0.8% |
| ALL FUNDS | | | | | | | |
| LOCAL | 1000 | (\$28,802,120) | (\$28,644,547) | 1000 | (\$28,644,547) | \$157,573 | -0.5% |
| INTERMEDIATE | 2000 | (\$354,600) | (\$354,600) | 2000 | (\$354,600) | \$0 | 0.0% |
| STATE | 3000 | (\$19,855,602) | (\$20,217,989) | 3000 | (\$20,217,989) | (\$362,387) | 1.8% |
| FEDERAL | 4000 | (\$7,959,059) | (\$8,320,090) | 4000 | (\$8,320,090) | (\$361,031) | 4.5% |
| TRANSFERS | 5220 | (\$406,154) | (\$240,000) | 5220 | (\$240,000) | \$166,154 | -40.9% |
| OTHER TRANSFERS | 5200 | \$0 | (\$15,000) | 5200 | (\$15,000) | (\$15,000) | 0.0% |
| TRANSFER FROM THOMPSON FUND | 5216 | (\$100,000) | (\$100,000) | 5216 | (\$100,000) | \$0 | 0.0% |
| TRANSFERS FROM GENERAL FUND | 5211 | \$0 | \$0 | 5211 | \$0 | \$0 | 100.0% |
| OTHER | 5000 | (\$4,036,500) | (\$4,036,500) | 5000 | (\$4,036,500) | \$0 | 0.0% |
| BEGINNING FUND BALANCE | 5411 | (\$9,624,104) | (\$10,997,127) | 5411 | (\$10,997,127) | (\$1,373,023) | 14.3% |
| | | (\$71,138,139) | (\$72,925,853) | | (\$72,925,853) | (\$1,787,714) | 2.5% |

Wkst Totals all funds
 (\$28,802,120.00)
 (\$354,600.00)
 (\$19,855,602.00)
 (\$7,959,059.00)
 (\$406,154.00)
 \$0.00
 (\$100,000.00)
 \$0.00
 (\$4,036,500.00)
 (\$9,624,104.00)
 (\$71,138,139.00)

wkst total all funds
 (\$28,644,547)
 (\$354,600)
 (\$20,217,989)
 (\$8,320,090)
 (\$240,000)
 (\$15,000)
 (\$100,000)
 \$0
 (\$4,036,500)
 (\$10,997,127)
 (\$72,925,853)
 \$0.00

-\$71,138,139 -\$72,925,853 (\$72,925,853) -\$1,787,714
 \$0 \$0 \$0 \$0

MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT
 RESOLUTION SUPPORT FOR AMENDMENT #1 OF THE 2023-2024 ADOPTED BUDGET
 4/22/24 BOARD MEETING

SCHEDULE C - EXPLANATION OF CHANGES IN AMENDMENT #1 FOR 2023-2024 ADOPTED BUDGET

Overall Increase in Amendment / Supplemental #1 is an increase of \$1,734,621 which is a 2.4% overall change.
 Included in this increase are four funds that exceeded 10% of the Adopted Budget for 2023-2024.

>>> 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 - Resource & Requirements

LISTING OF FUND CHANGES THAT EXCEEDED 10% OF 2021-2022 ADOPTED BUDGET - ON 4/22/24.

| 1. Student Investment Acct (SIA) Fund 251 | | | | | |
|--|--------------------|--------------------|-----------------------------------|--------------------|--------------------|
| Resources | Current | Final | Requirements | Current | Final |
| Beginning Fund Balance | \$0 | \$0 | Instruction | \$2,009,455 | \$2,551,760 |
| State Sources | \$2,594,144 | \$3,312,221 | Support Services | \$384,689 | \$560,461 |
| Local Resources | \$0 | \$0 | Enter. & Community Svc. | \$200,000 | \$200,000 |
| Total Resources | \$2,594,144 | \$3,312,221 | Total Requirements | \$2,594,144 | \$3,312,221 |
| Change | 27.7% | \$718,077 | Change | 27.7% | \$718,077 |
| Reason for Change: The increase is associated with grant award increase from ODE and carryover balance from 6/30/23. | | | | | |
| 2. State & Local Grant Fund Fund 280 | | | | | |
| Resources | Current | Final | Requirements | Current | Final |
| Beginning Fund Balance | \$145,671 | \$160,148 | Instruction | \$1,294,482 | \$1,497,695 |
| Local Resources | \$32,523 | \$163,161 | Support Services | \$228,944 | \$296,589 |
| State Resources | \$1,355,848 | \$1,481,591 | Enterprise and Community Services | \$10,616 | \$10,616 |
| Total Resources | \$1,534,042 | \$1,804,900 | Total Requirements | \$1,534,042 | \$1,804,900 |
| Change | 17.7% | \$270,858 | Change | 17.7% | \$270,858 |
| Reason for Change: The increase is associated with 8 new grants and changes in ending balances as of 6/30/23. | | | | | |
| 3. Technology Replacement Fund Fund 282 | | | | | |
| Resources | Current | Final | Requirements | Current | Final |
| Beginning Fund Balance | \$40,000 | \$39,928 | Support Services | \$40,000 | \$54,928 |
| Transfers | \$0 | \$15,000 | | \$0 | \$0 |
| Total Resources | \$40,000 | \$54,928 | Total Requirements | \$40,000 | \$54,928 |
| Change | 37.3% | \$14,928 | Change | 37.3% | \$14,928 |
| Reason for Change: The change is associated with a fund transfer from the Thompson Fund. | | | | | |
| 4. Retirement Fund Fund 291 | | | | | |
| Resources | Current | Final | Requirements | Current | Final |
| Beginning Fund Balance | \$17,150 | \$17,818 | Support Services | \$69,645 | \$80,313 |
| Local Resources | \$2,495 | \$12,495 | | \$0 | \$0 |
| Transfers | \$50,000 | \$50,000 | | \$0 | \$0 |
| Total Resources | \$69,645 | \$80,313 | Total Requirements | \$69,645 | \$80,313 |
| Change | 15.3% | \$10,668 | Change | 15.3% | \$10,668 |
| Reason for Change: This increase is associated with rebate from our HRA plan and increase in fund balance. | | | | | |
| 5. Debt Service Fund Fund 310 | | | | | |
| Resources | Current | Final | Requirements | Current | Final |
| Beginning Fund Balance | \$853,653 | \$1,608,084 | Debt Services | \$1,714,576 | \$1,714,576 |
| Local Sources | \$3,838,869 | \$3,838,869 | Contingency | \$3,835,000 | \$4,423,277 |
| Federal Sources | \$690,900 | \$690,900 | | \$0 | \$0 |
| Transfers | \$166,154 | \$0 | | \$0 | \$0 |
| Total Resources | \$5,549,576 | \$6,137,853 | Total Requirements | \$5,549,576 | \$6,137,853 |
| Change | 10.6% | \$588,277 | Change | 10.6% | \$588,277 |
| Reason for Change: This increase is associated with the District's requirement to develop a sinking fund in order to pay a 2028 \$15 million lump sum payment for the 2011B QZAB. | | | | | |

| ALL FUNDS | Adopted Resolution Resources | 6/22/2023 | 4/22/2024 | | 4/22/2024 | % Change | Change |
|-----------|------------------------------|-------------------------|------------------------------|------------------------------|-------------------------|-------------|-----------------------|
| | | FY 23/24 Adopted Budget | FY 23/24 Amendment #1 Budget | FY 23/24 Amendment #2 Budget | FY 23/24 Revised Budget | | |
| - | 9,624,104 | Beginning Balance | \$ (9,624,104.00) | \$ (1,373,022.58) | \$ - | 14.3% | (1,373,022.58) |
| - | 28,802,120 | Local Sources | \$ (28,802,120.00) | \$ 157,572.78 | \$ - | -0.5% | 157,572.78 |
| - | 19,855,602 | State Sources | \$ (19,855,602.00) | \$ (362,387.20) | \$ - | 1.8% | (362,387.20) |
| - | 354,600 | Intermediate Sources | \$ (354,600.00) | \$ - | \$ - | 0.0% | - |
| - | 7,959,059 | Federal Sources | \$ (7,959,059.00) | \$ (361,030.91) | \$ - | 4.5% | (361,030.91) |
| - | 506,154 | Transfers | \$ (506,154.00) | \$ 151,154.00 | \$ - | -29.9% | 151,154.00 |
| - | 4,036,500 | Other Sources | \$ (4,036,500.00) | \$ - | \$ - | 0.0% | - |
| - | 71,138,139 | TOTAL RESOURCES | \$ (71,138,139.00) | \$ (1,787,713.91) | \$ - | 2.5% | (1,787,713.91) |

agrees to adopted

SEE ALL THE NOTES ON INDIVIDUAL FUND WKST TAB'S

| ALL FUNDS | Adopted Resolution Requirements | 6/22/2023 | 4/22/2024 | | 4/22/2024 | % Change | Change |
|-----------|---------------------------------|---------------------------------------|------------------------------|------------------------------|-------------------------|-------------|---------------------|
| | | FY 23/24 Adopted Budget | FY 23/24 Amendment #1 Budget | FY 23/24 Amendment #2 Budget | FY 23/24 Revised Budget | | |
| - | 30,496,656 | Instruction | \$ 30,496,656.00 | \$ 799,094.42 | \$ - | 2.6% | 799,094.42 |
| - | 22,579,952 | Support Services | \$ 22,579,952.00 | \$ 485,211.03 | \$ - | 2.1% | 485,211.03 |
| - | 2,183,676 | Enterprise and Community Service | \$ 2,183,676.00 | \$ 21,676.43 | \$ - | 1.0% | 21,676.43 |
| - | 1,140,638 | Facilities Acquisition & Construction | \$ 1,140,638.00 | \$ 44,608.56 | \$ - | 3.9% | 44,608.56 |
| - | 9,150,306 | Debt Service | \$ 9,150,306.00 | \$ - | \$ - | 0.0% | - |
| - | 506,154 | Transfers | \$ 506,154.00 | \$ (151,154.00) | \$ - | -29.9% | (151,154.00) |
| - | - | Other Uses - PERS UAL Pymt | \$ - | \$ - | \$ - | 0.0% | - |
| - | 5,080,757 | Operating Contingency | \$ 5,080,757.00 | \$ 588,277.47 | \$ - | 11.6% | 588,277.47 |
| - | - | Ending Fund Balance | \$ - | \$ - | \$ - | 0.0% | - |
| - | 71,138,139 | TOTAL REQUIREMENTS | \$ 71,138,139.00 | \$ 1,787,713.91 | \$ - | 2.5% | 1,787,713.91 |

agrees to adopted

Difference must be zero \$ - \$ (0) \$ - \$ -

Reasons for Supplemental Budget Adjustments:

| |
|---------------|
| \$ 72,925,853 |
| 0.0% |
| \$ 72,925,853 |

SEE ALL THE NOTES ON INDIVIDUAL FUND WKST TAB'S

| | Amended Budget Total | Transfer | Contingency |
|-----------------------|------------------------|-------------------------|---------------------|
| General Fund | \$ (37,025,231) | - | \$ 500,000 |
| Special Revenue | \$ (25,029,655) | 355,000 | \$ 745,757 |
| Debt Service Fund | \$ (9,538,583) | - | \$ 4,423,277 |
| Capital Projects Fund | \$ (1,332,383) | - | \$ - |
| Internal Service Fund | \$ - | - | \$ - |
| | \$ (72,925,853) | 355,000 | \$ 5,669,034 |
| | \$ (62,054,886) | Operating Budget | |

| | Adopted FTE | Amended FTE | Percentage of Total | Change |
|----------------------------|----------------|----------------|---------------------|-------------|
| Certified 0111 | 195.175 | 195.48 | 55% | 0.31 |
| Classified 0112 | 135.600 | 135.60 | 38% | (0.00) |
| Administrative 0113 | 16.000 | 16.00 | 4% | - |
| Managerial 0114 | 10.000 | 10.00 | 3% | - |
| TOTAL FTE BY OBJECT | 356.775 | 357.075 | 100% | 0.30 |

| | Adopted FTE | Amended FTE | Percentage of Total | Change |
|----------------------------|----------------|----------------|---------------------|-------------|
| GF | 267.045 | 267.550 | 75% | 0.505 |
| Nutrition | 15.290 | 15.290 | 4% | - |
| Thompson | 2.750 | 2.750 | 1% | - |
| Federal Grants | 32.430 | 32.430 | 9% | - |
| SIA Fund | 21.000 | 20.500 | 6% | (0.500) |
| Measure 98 Fund | 9.630 | 9.925 | 3% | 0.295 |
| State & Priv Donation Fund | 8.630 | 8.630 | 2% | - |
| TOTAL FTE BY FUND | 348.145 | 357.075 | 100.0% | 0.30 |

| | FTE - Adopted | FTE Amended | % of Total | Change |
|---------------------------------------|----------------|----------------|-------------|-------------|
| Instruction | 229.460 | 229.755 | 64% | 0.30 |
| Support Services | 111.030 | 111.030 | 31% | - |
| Enterprise and Community Service | 16.290 | 16.290 | 5% | - |
| Facilities Acquisition & Construction | - | - | - | - |
| Debt Service | - | - | - | - |
| Transfers | - | - | - | - |
| Operating Contingency | - | - | - | - |
| Ending Fund Balance | - | - | - | - |
| TOTAL FTE by FUNCTION | 356.780 | 357.075 | 100% | 0.30 |

| Staffing Changes | |
|-------------------------|---|
| Total Certified Changes | - |
| Total Classified | - |
| Total Staffing Changes | - |